

COLORADO STATE TEACHERS COLLEGE
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Sources of Income for State
Teachers Colleges and State
Normal Schools

(Research Bulletin No. 14)



FREDERICK L. WHITNEY, *Director*
PHILIP M. CONDIT, *Research Assistant*

DEPARTMENT OF EDUCATIONAL RESEARCH

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I. INTRODUCTION

In order that institutions of higher learning may secure adequate financial support today, it is necessary that administrators know very definitely the sources from which such support must come. A valuable background for such information lies in a knowledge of the practices common among comparable institutions throughout the United States. One would suppose that sufficient data were available in the numerous reports and studies which have been made concerning educational support. An investigation of the literature reveals the fact that, while higher education in colleges and universities has been quite fully studied in matters of finance, similar data concerning state teacher-training institutions are not nearly so complete.

1. THE PUBLIC SCHOOL FINANCE PROBLEM

The general problem of financial support of education has been attacked in its many ramifications by numerous writers. An introduction to the problem may be had through the efforts of Pittenger¹ who presents the fundamentals of the question; Moehlman², whose report supplements Pittenger's book, being a later publication; and Rainey,³ who enters into a somewhat detailed study of the question. The relationship of the state to support is reported by Mort,⁴ who states certain principles and proposes plans for obtaining adequate support.

The general problem has been delimited in numerous publications. A good example of such application of study to a more specific need is given in the report of Frasier⁵ who investigated the control of city school finance. The trends of school

¹Pittenger, B. F. *An Introduction to Public School Finance*. Houghton Mifflin Company, New York, 1925.

²Moehlman, A. B. *Public School Finance*. Rand, McNally and Company, Chicago, 1927.

³Rainey, H. P. *Public School Finance*. The Century Company, New York, 1929.

⁴Mort, P. R. *State Support for Public Schools*. Bureau of Publications, Teachers College, Columbia University, New York, 1926.

⁵Frasier, G. W., *The Control of City School Finance*. The Bruce Publishing Company, Milwaukee, Wisconsin, 1922.

costs are summarized by Burgess¹ who also shows the reasons for the changes which are taking place. Statistics for the various levels of education are published regularly by the Bureau of Education.² These reports give the costs of education for city and state institutions on the elementary, secondary, and higher levels, both public and private; and are valuable for comparative purposes.

Publications about finance in higher education have, in the past, centered mainly around universities and colleges other than strictly teacher-training institutions. There are numerous state surveys showing conditions within the several states, some of which present valuable comparative figures. The Indiana Report³ is such a well-balanced study. It compares the total revenues from taxation with the amounts devoted to education, higher learning, and teacher training in the state and also in seven typical North Central states. It also lists the sources of receipts.

Unit costs in all institutions of higher learning are treated in detail in a report of the Educational Finance Inquiry Commission⁴. The adequacy of mill tax support is discussed in its relationship to the institutions of a specific state in a University of Texas Bulletin.⁵ The problems relating to finance in state universities are presented by Thurber,⁶ who cooperated with the Educational Finance Inquiry Commission.

2. THE NEED FOR INVESTIGATION IN TEACHER- TRAINING INSTITUTIONS

The rather large amount of literature, of which the above citations are merely typical, does not cover the field of teacher-training finance nearly so completely. Reports of investi-

¹Burgess, W. R., *Trends of School Costs*. Department of Education, Russell Sage Foundation, New York, 1920.

²Tigert, J. J., *Biennial Survey of Education*. Bulletin No. 25, 1928. United States Bureau of Education, Washington, D. C., 1928.

³Reeves, F. W., and Others. *Report of a Survey of the State Institutions of Higher Learning*. Board of Public Printing, State House, Indianapolis, Indiana, 1926.

⁴Stevens, E. B., and Elliott, E. C., *Unit Costs of Higher Education*. The Macmillan Company, New York, 1925.

⁵*Mill Tax for the Support of Higher Education in Texas*. University of Texas Bulletin, No. 2236. University of Texas, Austin, September, 1922.

⁶Thurber, G. H., *Financial Support of State Universities*. Bulletin No. 28, 1924. United States Bureau of Education, Washington, D. C., 1924.

gations of the financial problems of this type of school are coming through in increasing numbers, but there remains much to be done.

An introduction to the whole problem of teacher training may be had through several publications. *The Growth of Teachers in Service*, by Whitney,¹ is such an illustration. Another book soon to be published by Frasier and Whitney² will contain a complete and reliable survey of the whole question analyzed into its details.

The historical background and recent tendencies of normal school support are given in a monograph by Stewart.³ A more recent treatment of similar data is contained in a Teacher's College Contribution to Education by Hamilton.⁴ The place of the state in teacher training is discussed by Hertzog,⁵ while Learned introduces valuable material through a report of conditions in the state of Missouri.⁶

The mill tax as a form of support presents one aspect for investigation. This was reported on by Whitney⁷ in 1925; but has not, to the writers' knowledge, been checked up since that date.

This is not intended for a complete bibliography on this important factor in teacher training. However, a survey of the literature of which these citations are typical reveals the fact that data are needed which will reveal conditions as they actually exist throughout the United States. With this fact in mind, in the fall of 1928, the Department of Educational Research of Colorado State Teachers College undertook an investigation to ascertain as completely as possible just what

¹Whitney, F. L., *The Growth of Teachers in Service*. The Century Company, New York, 1927.

²Frasier, G. W., and Whitney, F. L., *Teachers College Finance*. (In process) 1929.

³Stewart, R. M., *Cooperative Method in the Development of School Support in the United States*. Monograph in Education. State University of Iowa, Iowa City, 1914.

⁴Hamilton, F. R., *Fiscal Support of State Teachers Colleges*. Contributions to Education, No. 165. Teachers College, Columbia University, New York, 1924.

⁵Hertzog, W. S., *State Maintenance for Teachers in Training*. Warwick and York, Baltimore, 1921.

⁶Learned, W. S., and Others. *The Professional Preparation of Teachers for American Public Schools*. Bulletin No. Fourteen. The Carnegie Foundation for the Advancement of Teaching, New York, 1920.

⁷Whitney, F. L., "The Mill Tax Method of Support for State Teachers Colleges and State Normal Schools." *Yearbook of the American Association of Teachers Colleges*, pp. 54-69, 1925, and *Educational Administration and Supervision*, Vol. II, pp. 473-480 (October, 1925).

the amounts and sources of incomes of all state supported teacher-training institutions were during the fiscal year of 1927-28. As the study progressed, several other important factors bearing on this question became manifest, and the scope of the study was widened to include them.

The purposes of this investigation may be briefly summarized as follows:

- a. To determine the amount of support which was available for each institution during 1927-28,
- b. To determine the proportion of this total income which was derived from each of the large sources,
- c. To analyze these sources and compare them with the sources of income of other institutions of higher learning,
- d. To determine the trend of practices and attitudes regarding a mill levy type of support as opposed to a legislative appropriation,
- e. To determine the amount of independence which administrators have in apportioning funds and fixing student fees,
- f. To report the larger items of income in terms of enrollment.

3. THE METHOD OF INVESTIGATION

First, a careful survey was made of the existing literature. This revealed practically all of the possible sources of financial support. A question list incorporating these sources was then devised and checked by Dr. G. W. Frasier, President of Colorado State Teachers College, and J. P. Culbertson, Business manager of this institution. These men made valuable suggestions, and the list was revised accordingly. It was then printed in final form as it appears in Appendix A.

4. SOURCE OF DATA

This questionnaire was sent to the president of each four-year state teachers college and each two-year state normal school listed in the *Educational Directory* of the United States

Bureau of Education.¹ No private or colored schools were included in the mailing list.

The source of data is shown in Table I, which indicates the number of two-year and four-year schools by states listed in the directory and the number of these which are represented in this study. Thus, column 2 shows that there are 92 two-year normal colleges in 26 states, the territory of Hawaii, and the Philippine Islands. Of these, as seen in column 3, 65 schools, constituting 71 per cent of the total number, responded to such an extent that large types of sources at least could be determined. However, only 52 reports, or 57 per cent of the total number of two-year schools, were complete enough that a full analysis could be made of the returns. This sampling is representative of nineteen states and the territory of Hawaii, or 71 per cent of the total number of states listed in the directory.

Similarly, it may be seen from columns 4 and 5 that there are 91 four-year colleges listed in 29 states. Of these 62 institutions, or 68 per cent, reported to such a degree of completeness that an analysis could be made of each. Every state in the union having such an institution is represented here. The total figures for all institutions are indicated in columns 5 and 6. Here it is evident that a report was finally secured from 127 of the 183 schools listed. This sampling of 69 per cent represents the territory of Hawaii and all but three of the 42 states of the union having either of these two types of institutions.

In a few cases where complete returns were not forth coming from the institutions themselves, other agencies such as the State Department of Education or the Board of Regents were asked to supply data. Whatever value this report may finally have is due in a large measure to the splendid cooperative manner in which the school officials have given liberally of their time and attention in filling out the rather lengthy and involved questionnaire.

¹*Educational Directory*. Bulletin No. 1, 1927. United States Bureau of Education, Washington, D. C., 1927.

TABLE I

THE NUMBER OF STATE TEACHER-TRAINING INSTITUTIONS LISTED IN THE UNITED STATES EDUCATIONAL DIRECTORY (a, b) WHICH ARE REPRESENTED IN THIS REPORT

States	Two-year colleges		Four-year colleges		Total	
	Listed	Repre- sented	Listed	Repre- sented	Listed	Repre- sented
1	2	3	4	5	6	7
1. Alabama.....	5	2			5	2
2. Arizona.....	0	0	2	1	2	1
3. Arkansas.....	0	0	1	1	1	1
4. California.....	0	0	7	6	7	6
5. Colorado.....	1	0	2	1	3	1
6. Connecticut.....	4	0	0	0	4	0
7. Hawaii.....	1	1	0	0	1	1
8. Georgia.....	3	2	0	0	3	2
9. Idaho.....	2	0	0	0	2	0
10. Illinois.....	0	0	6	2	6	2
11. Indiana.....	0	0	2	2	2	2
12. Iowa.....	0	0	1	1	1	1
13. Kansas.....	0	0	3	2	3	2
14. Kentucky.....	1	0	3	1	4	1
15. Louisiana.....	0	0	1	1	1	1
16. Maine.....	6	5	0	0	6	5
17. Maryland.....	3	1	0	0	3	1
18. Massachusetts.....	5	2	6	1	11	3
19. Michigan.....	0	0	5	4	5	4
20. Minnesota.....	4	4	2	2	6	6
21. Mississippi.....	1	0	1	1	2	1
22. Missouri.....	0	0	6	5	6	5
23. Montana.....	2	1	0	0	2	1
24. Nebraska.....	0	0	4	3	4	3
25. New Hampshire.....	2	1	0	0	2	1
26. New Jersey.....	5	5 (c)	0	0	5	5
27. New Mexico.....	1	0	2	1	3	1
28. New York.....	9	9	2	2	11	11
29. North Carolina.....	1	1	1	1	2	2
30. North Dakota.....	2	1	3	2	5	3
31. Ohio.....	0	0	3	1	3	1
32. Oklahoma.....	0	0	6	3	6	3
33. Oregon.....	2	2	0	0	2	2
34. Pennsylvania.....	13	13 (d)	0	0	13	13
35. Philippine Islands.....	1	0	0	0	1	0
36. Rhode Island.....	0	0	1	1	1	1
37. South Dakota.....	0	0	4	4	4	4
38. Tennessee.....	1	1	2	2	3	3
39. Texas.....	1	1	7	5	8	6
40. Vermont.....	1	0	0	0	1	0 (e)
41. Virginia.....	0	0	4	3	4	3
42. Washington.....	3	2	0	0	3	2
43. West Virginia.....	3	2	3	2	6	4
44. Wisconsin.....	9	9	1	1	10	10
Total.....	92	65 (f)	91	62 (f)	183	127 (f)

a. *Educational Directory: 1927*. Bulletin No. 1, 1927. United States Bureau of Education, Washington, D. C., 1927.

b. No private or colored schools were included.

c. Only three New Jersey schools are represented by complete data.

d. Only four institutions are represented by complete data.

e. Information from Vermont yielded no amounts or proportions and is included only in Table X indicating a discontinuance of mill levy support.

f. This sampling includes 71 per cent of all two-year colleges, 68 per cent of all four-year colleges, and 69 per cent of the total.

5. BRIEF SUMMARY OF CONCLUSIONS

In a very brief manner, then, this study may be said to have arisen through the need for more complete and detailed information on teacher-training support as shown by the limitations of existing literature. It may be best described as an attempt to determine and analyze the present sources and the attitudes toward the prevailing forms of support.

Approximately 70 per cent of the state teacher-training colleges listed in the directory of the Bureau of Education responded to the questionnaire designed to secure the necessary information. Some items of information were not answered by a large enough proportion that the results could be interpreted. Such items have been eliminated from the report.

II. TOTAL INCOME

While it was easier to ascertain proportions of total incomes which were derived from the large types of sources, in most instances accurate statements of total amounts of support were forthcoming. An analysis of these totalities has been made and is here reported for the two types of schools, two-year normals and four-year teachers colleges. This plan of separating these two types will be followed throughout this report wherever feasible.

1. TWO-YEAR INSTITUTIONS

The total amounts of income of the two-year normal schools are shown distributed in Table II. Only 52 institutions submitted reports in terms of amounts which could be shown in this array. The range is from about \$25,000 to over \$1,225,000, approximating closely a ratio of 50 to 1. While this large figure included a special appropriation of over \$400,000 made for increase of plant, the disparity between the figures is still very large, if a correction for this item is made. On the other hand, a comparison of the original figures is justifiable in one sense, as this large item of capital outlay indicates a growing condition in the one institution whereas the other must remain static.

normal school is about as well off as the four-year college with the highest figure. However, as the amount of the former may be considered atypical, nearly one-third of the latter type may be said to have better financial resources than any of the normal schools.

The spreads of the two distributions differ in the ratio of 2 to 1, showing that the amounts of the middle half of the normal schools are more nearly equal than are those of the colleges.

3. PROPORTIONATE INCOME FROM EACH SOURCE IN THE NORMAL SCHOOLS

In order that the sources might be studied in detail, large types of revenues were segregated as in Table IV. Here the state, federal, and local taxing units are separated. To these, incidental sources and permanently invested funds have been added. Sixty-five schools submitted sufficient information so that these per cents could be derived. The measures of central tendency must be viewed at large rather than minutely. The poor distribution of frequencies substantiates such a statement. Also, there is overlapping as in columns 2 and 3, where mill levy and appropriation types are separate. The statistical medians are computed from all of the 65 cases and therefore do not present as true a picture as do the arithmetic means.

The importance of the state unit as the major source of income is shown in columns 2 and 3. Twenty-two institutions receive all of their support from state taxation. The fact that two schools appear as reporting no support from appropriations must not be mistaken to mean that the state contributes nothing to these institutions. They appear in Column 3 as being supported by mill levy. Roughly, one may say that the state unit supplies 75 per cent of the resources of the normal schools. And it is significant to note that the percentages of this type extend from about 40 to 100. In brief, then, the normal school today receives no less than 40 per cent, more frequently 75 per cent, and in 21 cases all, of its support from state taxation.

TABLE IV

THE SOURCES OF INCOME OF 65 STATE PUBLIC NORMAL SCHOOLS IN NINETEEN STATES AND THE TERRITORY OF HAWAII IN TERMS OF PROPORTIONS OF TOTAL INCOMES FOR THE FISCAL YEAR, 1927-28

Per cent of income	State units		Incidental sources (a)	Federal sources	Local taxing units	Permanently invested funds
	Appropriation	Mill levy				
1	2	3	4	5	6	7
100	21					
96-99	1					
92-95	1					
88-91	1					
84-87	1					
80-83	2					
76-79	4					
72-75	2					
68-71	3					
64-67	0					
60-63	0					
56-59	1	3	3			
52-55	1	1	1			
48-51	9	0	9			
44-47	2	0	1			
40-43	12	9	3			
36-39	2	1	0			
32-35	0	0	1			
28-31	0	0	2			
24-27	0	0	4			
20-23	0	0	3		1	1
16-19	0	0	2		0	0
12-15	0	0	1		0	3
8-11	0	0	10		0	0
4-7	0	0	2		0	9
0.1-3	0	0	1		0	5
None	2	51	22	65	64	47
Total Approximate	65	65	65	65	65	65
median	75	42	27	0	22	6
Mean (b)	75.2	(c)	20.8	0.0	0.1	3.1

a. Includes fees, dormitory and dining hall revenue, etc.

b. Based on original figures rather than tabulation: a few small amounts such as private benefactions amount to 0.8 per cent.

c. This figure is included in column 2.

The mill tax is not frequent in this table. Its importance will be discussed more fully in a later section. The fact that it is represented by even as many as fourteen frequencies is

due to the effect of a report from nine normal schools in one state. These are seen grouped around 40 per cent.

Although a later section will be devoted to a consideration of them, it should be noted here that incidental sources are not "incidental," constituting about one-fifth to one-fourth of the total income. The spread is from zero to nearly 60 per cent. Of the 22 which report "none," many remit all fees to the state department. In lieu of fees, several states require that the student pledge himself to teach in the state a specified time, usually two to four years. The distribution is bimodal, having bunched frequencies at both 48 and 8 per cent.

The federal government does not contribute to these schools, while the local unit supplies one-fifth of the resources in only one instance. Eighteen schools report permanently invested funds as being productive.

The trend of sources in Indiana is compared with the situation in all normal schools in Table V. Column 2 indicates the proportions in 1920-21. Five years change is seen by comparing these per cents with those in column 3. On the whole, it may be seen that dependence upon state support was materially less during the latter period while student fees made up this deficiency. The per cents for the state agree quite closely with those for the country at large as expressed in column 4.

4. PROPORTIONATE INCOME FROM EACH SOURCE IN THE FOUR-YEAR COLLEGES

Information for the four-year state teachers colleges comparable to that just cited for the normal schools is given in Table VI. Here, too, the approximate medians should not be considered except for comparative purposes, since the distributions are not normal. The arithmetical means are the better measures of central tendency. It is apparent from column 2 that nine colleges, or about one-seventh of the total number (62), have no resources outside of the state unit. The average for this type is not far from 80 per cent. One institution reports no resources from appropriations. It receives state aid by means of a mill levy as expressed in column 3. Only

TABLE V

THE TREND OF PROPORTIONATE SOURCES OF INCOME IN THE STATE NORMAL SCHOOLS OF INDIANA COMPARED WITH SOURCES FOR THE UNITED STATES, 1920-28

Sources	Indiana State Normal Schools (a)		65 state normal schools of the United States, 1928-9
	1920-21	1925-26	
1	2	3	4
1. State.....	88.6	73.0	75.2
2. Students.....	6.3	20.5	20.8
3. Federal government.....	0.9	0.4	0.0
4. Other sources.....	4.2	6.1	4.0
Total.....	100.0	100.0	100.0

a. Reeves, F. W., and Others. *Report of a Survey of the State Institutions of Higher Learning in Indiana*. Board of Public Printing, Indianapolis, Indiana, 1926.

two colleges report this latter type of support, one receiving close to three-fourths of its total by this means while the other receives about two-fifths in this manner.

Here, too, it is evident that the term "incidental" cannot be taken too literally, as about one-fifth of the incomes are derived from fees and other student revenues. One school even reports over two-thirds of its total resources as coming from the students themselves. Eleven schools report no such fees, six specifically stating that all such monies are remitted directly to the state treasurer.

Fifteen schools receive small amounts from permanently invested funds (column 7), usually less than 5 per cent of the total. However, one school receives about one-sixth of all its income from such investments.

A county tax yields one-eighth of the total income of one institution (column 6). The local unit is being taxed to build a training school in another college, while still a third reports local aid.

If the proportions of the two types of teacher-training units are compared (Tables IV and VI), it seems that there are no very great differences. More normal schools rely entirely upon the state unit, and a great number remit all fees

TABLE VI

THE SOURCES OF INCOME OF 62 FOUR-YEAR STATE TEACHERS COLLEGES
IN 29 STATES IN TERMS OF PROPORTIONS OF TOTAL INCOME
FOR THE FISCAL YEAR, 1927-28

Per cent of income	State units		Incidental sources (a)	Federal sources	Local taxing units	Perma- nently in- vested funds
	Appro- priation	Mill levy				
1	2	3	4	5	6	7
100	9					
96 - 99	3					
92 - 95	3					
88 - 91	7					
84 - 87	5					
80 - 83	5					
76 - 79	9					
72 - 75	2	1				
68 - 71	0	0	1			
64 - 67	4	0	1			
60 - 63	6	0	0			
56 - 59	1	0	1			
52 - 55	2	0	0			
48 - 51	1	0	0			
44 - 47	0	0	2			
40 - 43	1	1(b)	0			
36 - 39	0	0	2			
32 - 35	1	0	6			
28 - 31	1	0	3			
24 - 27	1	0	3			
20 - 23	0	0	8			
16 - 19	0	0	7(c)			1
12 - 15	0	0	5		1(d)	0
8 - 11	0	0	5		0	2
4 - 7	0	0	5		0	3
0.1 - 3	0	0	2	7(e)	2(f)	9
None	1	60	11(g)	55	59	47
Total.....	62	62	62	62	62	62
Approximate median.....	81	58	21	0.5	2	3
Mean (h).....	78.6	(i)	19.3	0.1	0.2	0.4

- a. Includes student fees, dormitory and dining hall revenue, etc.
- b. Includes one-eighth of inheritance taxes paid to the state treasurer.
- c. One institution reports this proportion as "oil revenue."
- d. County tax.
- e. Smith-Hughes money.
- f. For a training school in one institution.
- g. Six schools remit all fees to the state treasurer.
- h. Computed from the original figures as reported: a few scattered items such as private benefactions amount to 1.4 per cent.
- i. This figure is included in column 2.

to the state. About the same number are aided by revenue from permanently invested funds, while the federal government and the local unit contribute very little to either type.

For both two and four-year colleges, then, it may be said that about three-fourths of the support comes from the state, usually in the form of appropriations. From one-fifth to one-fourth comes from the students, while small amounts are scattered among federal and local units, revenues from investments, and a few other miscellaneous items.

5. RECENT TRENDS IN PROPORTIONATE SOURCES

Very informative data are summarized in Table VII. The recent trends in resources for publicly controlled institutions of higher learning in general, for four-year state teachers colleges, and for two-year normal schools are compared. The comparisons should be studied by items, by types of institutions, and by years to see their full significance.

Since the figures in the bulletins of the United States Bureau of Education^{1 2} divide all revenues into eight categories (column 1), the same was done for the information received in this investigation.

Increase of plant and current expenses or maintenance are listed under state or city tax as the first large item (column 1). Since the insignificance of local support has already been shown, this may be taken as state taxation without distorting the facts much. The universities show no appreciable change in per cents of capital outlay in four years' time (1921-25), the figure remaining at 10 per cent. General maintenance figures are fairly equal for the two periods (48 and 45 per cent).

Quite a difference may be noted between the university and four-year teachers college figures of columns 4, 5, and 6. These latter show that the state more nearly supports the teachers college. In four years (1923-27) this per cent has increased from 75 to 79. In columns 7, 8, and 9, this same

¹Phillips, F. M., *Op. cit.*

²Tigert, J. J., *Op. cit.*

TABLE VII

THE TREND IN THE PROPORTION (PER CENT) OF TOTAL INCOME DERIVED FROM EACH OF EIGHT SOURCES IN THE CASE OF THREE TYPES OF INSTITUTIONS OF HIGHER LEARNING, 1921-28

Sources	Publicly controlled colleges, universities, and professional schools		Four-year state teachers colleges			Two-year state normal schools		
	119 institutions 1921-22 (a)	154 institutions 1925-26 (b)	88 institutions 1923-24 (c)	101 institutions 1925-26 (b)	62 institutions 1927-28	107 institutions 1923-24 (c)	102 institutions 1925-26 (b)	65 institutions 1927-28
1	2	3	4	5	6	7	8	9
I. State or city tax								
1. Increase of plant..	10.2	10.0	17.3	21.7	13.2	20.4	10.0	9.1
2. Current expenses..	47.7	44.5	57.3	52.4	65.4	55.7	55.2	66.1
II. Student fees								
1. Tuition and other educational fees...	10.6	11.2	10.3	9.7	11.0	6.2	8.1	6.7
2. Non-educational fees.....	4.4	4.9	9.2	10.6	8.3	13.1	21.2	14.1
III. Productive funds.....	2.8	2.8	0.9	0.6	0.9	0.4	(d)	2.0
IV. United States Government.....	11.1	8.7	(d)	(d)	0.1	(d)	(d)	1.1
V. Private benefactions.....	2.7	4.3	(d)	(d)	0.2	(d)	(d)	0.1
VI. All other sources.....	10.5	13.6	5.0	5.0	0.9	4.2	5.5	0.8
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

- a. Phillips, Frank M. *Statistics of Universities, Colleges, and Professional Schools, 1921-22*. Bulletin No. 20, 1924. United States Bureau of Education, Washington, D. C., 1924. Amounts were changed into these percentages.
- b. Tigert, J. J. *Biennial Survey of Education*. Bulletin No. 25, 1928. United States Bureau of Education, Washington, D. C., 1928. Amounts were changed into these percentages.
- c. Phillips, Frank M. *Statistics of Teachers Colleges and Normal Schools, 1923-24*. Bulletin No. 28, 1925. United States Bureau of Education, Washington, D. C., 1925. Amounts were changed into these percentages.
- d. Figures are not given in the report. They are probably included under "all other sources."

information is given for the normal schools. Although a greater number of schools are represented in the first two reports (107 and 102), the proportions are much alike. The largest discrepancy occurs in column 8, where 102 schools are reported as receiving only 65 per cent of their funds from the state. This figure is probably low, since all other comparable statistics indicate a higher proportion. The four-year interval since 1923 has not changed the situation to any great extent.

Educational fees (item II, 1) bear about the same relationship to the total income in all types of institutions for all years, although the figures are slightly lower for the normal schools. These lower amounts in the two-year institutions are more than balanced by the higher figures which appear as non-educational fees. Here, in column 8, the deficiency pointed out in state support is more than balanced. It is possible that the amounts which certain institutions collect from the students as fees and remit directly to the state treasurer may have been included here, whereas, in the figures of this report, they were not. The universities depend much less upon this type of income.

Productive funds (item III) contribute nearly 3 per cent of the incomes of the universities. They are reported as less than 1 per cent for the teachers colleges and in one report of the normal schools. One report on these two-year institutions omits this category entirely. However, a detailed analysis such as was made in this report, shows that 2 per cent of all funds is derived from this source.

The federal government (item IV) contributes much more to the support of other types of institutions of higher learning than to teacher-training units, about 10 per cent being indicated in columns 2 and 3. This source is ignored in the government reports of teachers colleges and normal schools but, when analyzed minutely, figures from these institutions indicate some small amounts being derived therefrom. It is possible that Smith-Hughes money is being utilized in industrial arts departments in increasing amounts, thus creating this discrepancy.

Private benefactions contribute little or nothing to teacher training, totaling at most two-tenths of 1 per cent in columns 6 and 9 but being ignored in columns 4, 5, 7, and 8. The universities are reported as benefiting as much as 4 per cent from endowments and the like.

The summation of all funds not specified but included in "other sources" is indicative of the minuteness of the analyses of the various reports. Over 10 per cent of the total re-

sources of the universities have been thrown together in this category, while the figure approximates 5 per cent in the teacher-training colleges with the exception of columns 6 and 9 which represent this report. Here, it is evident that a more detailed allocation of funds has been made, less than 1 per cent remaining for this general classification.

6. SUMMARY OF DATA ON TOTAL INCOME

The status of the total incomes of teacher-training institutions may be summarized briefly as follows:

1. The two-year normal schools have incomes ranging from \$25,000 to about \$500,000, if one atypical situation is omitted. The median figure is \$180,000, and the spread of the quartile is over \$50,000.
2. The four-year colleges have total resources ranging from \$100,000 to over \$1,000,000. The median figure is over \$300,000, with a quartile spread of \$130,000. Thus, while the median of the latter group is nearly twice as large as that of the former, normal school revenue amounts have a spread of less than half as much as the four-year colleges.
3. About 75 per cent of the incomes of both types of institutions derived from state taxation; about 20 per cent from student resources; small proportions come from investments; the federal and local taxing units contribute very little to either type; and a very small residue is combined into "other sources."
4. These figures correspond closely with government statistics and with reports from a state survey of Indiana.
5. The universities secure less money from the state but more from the federal government and from private benefactions.

III. TAXATION AS A SOURCE OF REVENUE

The last section showed that over three-fourths of the total support of state teachers colleges and state normal schools usually come from the state as a taxing unit. It is the purpose of the present section to report further on taxation as a

source of revenue; to analyze the practices and attitudes regarding state legislative appropriations and the mill levy; and to show the trend today regarding these two methods of raising funds to support teacher training.

1. REVENUE DERIVED BY APPROPRIATIONS FROM TAX
FUNDS FOR THE NORMAL SCHOOLS

The amounts which the two-year schools receive from local, state, and national taxation are shown distributed in Table VIII, column 2. If the one disproportionate amount of over \$700,000 be omitted, the frequencies will be seen to be spread from \$25,000 to \$325,000 with a median of \$150,000. The quartile spread is nearly \$45,000.

TABLE VIII

THE INCOMES DERIVED SOLELY FROM TAXATION COMPARED WITH THE
LEGISLATIVE APPROPRIATIONS OF 52 TWO-YEAR STATE PUBLIC
NORMAL SCHOOLS IN NINETEEN STATES AND THE
TERRITORY OF HAWAII, 1927-28

Intervals	National, state, and local taxation (a)	State legislative appropriation (b)
1	2	3
\$325,000 and above	2 (c)	2 (c)
300,000 - 324,999	0	0
275,000 - 299,999	1	0
250,000 - 274,999	2	1
225,000 - 249,999	0	0
200,000 - 224,999	5	5
175,000 - 199,999	4	1
150,000 - 174,999	12	8
125,000 - 149,999	3	4
100,000 - 124,999	8	7
75,000 - 99,999	6	10
50,000 - 74,999	5	7
25,000 - 49,999	4	4
1 - 24,999	0	1
None	0	2
Total	52	52
Q ₃	\$181,250.00	\$164,062.50
Median	150,000.00	110,714.29
Q ₁	91,666.67	76,250.00
Q	44,791.67	43,906.25

- a. This includes both mill levies and appropriations.
b. This includes both general and special appropriations.
c. This includes one amount of \$701,048.18.

As suggested in the preceding section, state legislative appropriations comprise the bulk of such resources. This is confirmed by column 3 where the legislative appropriations distribute themselves quite similarly to the frequencies of column 2. The median is lower by about \$40,000, but the quartile spreads differ by less than \$1,000.

The typical normal school, then, derives about \$150,000 of its total income from local, state, and national taxation, and about \$110,000 of this amount comes from legislative appropriation.

2. REVENUE DERIVED BY APPROPRIATIONS FROM TAX FUNDS FOR THE FOUR-YEAR TEACHERS COLLEGES

Data for the four-year state teachers colleges similar to that in the above section are shown in Table IX. Tax funds contribute varying amounts from about \$50,000 to nearly \$1,000,000. However, the frequencies above \$500,000 are very few, and the median is \$247,222.22. This spread above the central tendency enlarges the quartile deviation which is over \$113,000. The report from one institution gave only the total amount and approximate proportions. It is here included opposite the item, "no data."

The state legislative appropriations in column 3 are distributed very similarly to those in column 2. This is to be expected, as appropriations are the most usual form of revenues from taxation in this type of institution. The median of column 3 differs little from that of column 2, being about \$9,000 lower. The variation or spread expressed by the Q is also somewhat smaller due to the clustering of frequencies around the median. One institution receives no support in this manner, relying instead entirely upon a mill tax. Another institution did not report sufficient data to be interpreted.

3. THE MILL TAX IN THE NORMAL SCHOOLS

Reference to Table IV, column 3, shows that of the 65 normal schools reporting proportionate sources of revenue, only fourteen derive any portion of their funds through a mill

TABLE IX

THE INCOMES DERIVED SOLELY FROM TAXATION COMPARED WITH THE
LEGISLATIVE APPROPRIATIONS OF 62 FOUR-YEAR STATE
TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals	National, state, and local taxation (a)	State legislative appropriation (b)
1	2	3
\$950,000 - 999,999	1	1
900,000 - 949,999	0	0
850,000 - 899,999	1	1
800,000 - 849,999	1	1
750,000 - 799,999	0	0
700,000 - 749,999	0	0
650,000 - 699,999	0	0
600,000 - 649,999	1	1
550,000 - 599,999	0	0
500,000 - 549,999	2	2
450,000 - 499,999	4	2
400,000 - 449,999	5	5
350,000 - 399,999	5	4
300,000 - 349,999	4	4
250,000 - 299,999	6	7
200,000 - 249,999	9	9
150,000 - 199,999	10	10
100,000 - 149,999	9	10
50,000 - 99,999	3	3
None	.0	1
No data	1	1
Total	62	62
Q₃	\$392,500.00	\$375,000.00
Median	247,222.22	238,888.88
Q₁	166,250.00	160,000.00
Q	113,125.00	107,500.00

a. This includes both mill levies and appropriations.

b. This includes both general and special appropriations.

levy. These schools are located in four states; Montana, Oregon, Washington, and Wisconsin; the last named reporting nine such institutions. A mill levy supplies from 39 to 58 per cent of all resources in these schools. The nine institutions in Wisconsin derive from 40 to 45 per cent of their incomes from this type of state support.

4. MILL TAX SUPPORT IN THE FOUR-YEAR COLLEGES

Column 3 of Table VI indicated that only two of the 62 four-year institutions report mill levy support. One of these institutions is located at Richmond, Kentucky. Nearly 44 per

cent of its funds is derived by this method. This proportion includes one-eighth of the inheritance tax receipts turned into the state treasury and is therefore not purely a mill tax form of support. A special appropriation over one-half as large as the mill levy was made for building purposes.

Colorado State Teachers College is dependent upon a mill tax for nearly 73 per cent of its total revenue. This includes both usual maintenance and capital outlay expenditures. The balance of the support of this institution is derived from student and other incidental sources with the exception of about 1 per cent of the total revenue which is nearly equally divided between interest on delinquent taxes and income from school land.

5. THE TREND IN THE MILL LEVY TYPE OF SUPPORT

In the report on the mill tax method of support made by Whitney¹ in 1925, ten states were reported as securing a part of their funds from this form of tax. The proportions of total incomes so secured in these states are shown in Table X, column 2. Here the percentages range from 7 in Idaho to as high as 90 in Washington. Column 3 reports the percentages after an interval of three years. In column 4, the change is expressed, a reduction of proportionate income from this source being indicated by a minus sign. All states show that they rely less upon this type of state aid. Four of the ten states receive no revenue in this manner. Of these four, however, Indiana reports that a ten-year continuing mill levy will be made beginning in October, 1929, to supply funds for permanent improvements.

Arkansas, which formerly received two-thirds of its receipts in this manner, now has no mill levy. Idaho has lost its small proportion (7 per cent). Indiana, once receiving 71 per cent in this manner, received none during the last fiscal year but, as explained above, will in the future receive a mill tax for capital outlay. Vermont did not report actual amounts, but an eleventh-hour communication stated that all revenues came from appropriations, thus suggesting that the mill tax,

¹Whitney, F. L., *Op. cit.*

TABLE X

THREE YEARS' CHANGE IN THE PROPORTION OF INCOME WHICH IS DERIVED FROM A MILL LEVY IN TEN STATES, 1925-28

States	Per cent of total income		Change
	1924-25 (a)	1927-28	
1	2	3	4
1. Arkansas.....	66		-66
2. Colorado.....	79 (b)	73	- 6
3. Idaho.....	7	0	- 7
4. Indiana.....	71	0 (c)	-71
5. Kentucky.....	80 (d)	44	-36
6. Montana.....	(e)	39	0
7. Oregon.....	75	56 (b)	-21
8. Vermont.....	45	0	-45
9. Washington.....	90 (f)	58	-32
10. Wisconsin.....	56	43	-13

a. Whitney, F. L. "The Mill Tax Method of Support for State Teachers Colleges and State Normal Schools." *Educational Administration and Supervision*, Vol. II, pp. 473-480 (October, 1925).

b. This represents an average of two institutions.

c. Beginning October 1, 1929, Ball Teachers College, Muncie, Indiana, has a ten-year continuing mill levy for construction and permanent improvement.

d. This per cent is estimated from reported amounts, and includes everything but capital outlay.

e. No per cents were reported.

f. This represents an average for three normal schools.

which once yielded 45 per cent of the teacher-training funds in that state has been abandoned.

6. THE PREFERRED TYPE OF SUPPORT

It is clear that in actual practice the mill tax is being discarded in favor of appropriations. However, Table XI, which shows the preferences of 57 administrators in 32 states regarding these two types of support, does not indicate that opinion sanctions practice in this case. It is true that a small minority of those reporting for the normal school favor an appropriation. This fact is shown in column 2 where nine favored appropriations and only six preferred the mill levy. However, the sampling is very small, showing either that few had formed any opinion or that they did not care to commit themselves.

Twice as many expressions were forthcoming from the four-year colleges, as shown in column 4. Here, the mill levy

TABLE XI

THE PREFERENCES AS TO METHOD OF STATE SUPPORT OF NINETEEN TWO-YEAR STATE PUBLIC NORMAL SCHOOLS AND 38 FOUR-YEAR STATE TEACHERS COLLEGES IN 32 STATES, 1927-28

Preference	Two-year institutions		Four-year institutions		Total	
	Number	Per cent	Number	Per cent	Number	Per cent
1	2	3	4	5	6	7
1. Mill levy.....	6	31.6	28	73.7	34	59.7
2. Appropriation	9	47.4	7	18.4	16	28.1
3. No choice or opinion.....	2	10.5	2	5.3	4	7.0
4. Combination of both mill levy and appropriation ...	2	10.5	1	2.6	3	5.2
Total.....	19	100.0	38	100.0	57	100.0

is definitely preferred, 28 as compared with seven favoring this method. Only two, or 5 per cent of those reporting, had not formed any opinion, while one favored a combination of both.

The summations in columns 6 and 7 show that the mill tax has preference over appropriations in the ratio of about 2 to 1. One thing that must be noted of all teacher-training institutions is the fact that few administrators have very definite conceptions of the advantages or disadvantages of either type of support, if these reports may be taken as indicative. Only 57, of 127 officials making some report, considered this matter seriously enough to express any opinion regarding this vital question.

That administrative opinion is divided and not very definite may also be seen in Table XII, where the reasons for preference are shown. Although 57 expressed an opinion, only 48 substantiated their expression with a reason. And these are not all convincing, as items 11 and 12 of I, 2 and 4 of II, and all under III are hardly indicative of a thinking attitude.

As expected, the normal schools in column 3 show fewer reasons for preferring a mill tax and more indecisive responses to the items under III which included replies not particularly favorable to either type of support. The mill levy is

TABLE XII

THE REASONS GIVEN FOR PREFERRING EITHER A MILL LEVY OR LEGISLATIVE APPROPRIATION IN 31 FOUR-YEAR AND SEVENTEEN TWO-YEAR STATE TEACHER-TRAINING INSTITUTIONS IN 39 STATES, 1927-28

Items	Type of institution		Total
	Four-year	Two-year	
1	2	3	4
I. Mill levy			
1. More dependable.....	8 (a)	2 (a)	10
2. Eliminates biennial campaign and log rolling.....	2	1	3
3. More equitable distribution of funds.....	2 (b)		2
4. Income fixed.....	2		2
5. Makes progressive program possible.....	2		2
6. Easier to get attention and action of legislature.....	2		2
7. More funds.....	1		1
8. Increases with increased assessment values.....	1		1
9. Provides for growth as state grows.....	1		1
10. More in accordance with needs.....	1		1
11. Looks good at a distance.....	1		1
12. Theoretically best but out of the question.....	1		1
Total.....	24 (c)	3	27
II. Legislative appropriation			
1. More responsive to current needs.....	3	3	6
2. Has been satisfactory.....	1	3 (d)	4
3. Definite and certain.....	1	0	1
4. More democratic.....	1	0	1
5. Keeps citizens alert as to needs.....		1	1
6. Reveals real facts through budget.....		1	1
Total.....	6	8	14
III. Statements not particularly favorable to either			
1. Combination is best.....	1	2	3
2. Unable to judge.....		2	2
3. Choice lies in whichever gives us most money.....		1	1
4. Whichever method a school has, it wishes that it had the other. "I have no preference—yet.".....		1	1
Total.....	1	6	7
Grand total.....	31	17	48

- a. One institution specifies that it must be supplemented.
- b. If supplemented by appropriation.
- c. One president simply states a preference for mill levy, "if adequate."
- d. One president qualifies this by saying, "If we get it."

more definitely defended by the four-year colleges in column 2 while only one report showed no decision, believing that a "combination is best."

The individual reasons given by these officials differ little from those reported in the study by Whitney.¹ Ten now consider the mill levy to be "more dependable" while the reason with highest rank was reported three years ago as being, "certainty of income." "Freedom from political influence" is given second rank in the present study, while it ranked third in the previous report. The appropriation is considered superior by six colleges, because it is more responsive to current needs. That legislative appropriations "have been satisfactory" for four colleges indicates either that these legislatures have been especially liberal or that these institutions are unresponsive to the dynamic changes taking place in all other teacher-training institutions.

A touch of humor is added by one or two of the attempts to express an opinion in this regard. One president wrote, "whichever method a school has, it wishes that it had the other. I have no preference— —yet." Another prefers the appropriation but adds the cryptic statement, "if we get it." A comparable attitude was reflected by one administrator who prefers the mill tax method, "if adequate."

In general, then, one may say that the mill levy is being discarded for the appropriative type of support. In spite of this fact, the mill tax is preferred by a majority of the administrators who are alert to the whole problem. Its greatest advantage seems to lie in the fact that it is more dependable and fixed and eliminates some undesirable political aspects. On the other hand, those who prefer appropriations claim that these are more responsive to current needs. On the whole, this latter claim does not appear to be valid, if a definite program of expansion and growth has been determined for a period of several years.

¹Whitney, F. L., *Op. cit.*

**7. MAINTENANCE AND CAPITAL OUTLAY IN THE
TWO-YEAR SCHOOLS**

It was shown in section 1 of this chapter that the typical normal school received about \$110,000 from the state, either as an appropriation in the majority of cases or by a mill levy in a few instances. An attempt has been made in Table XIII to show what amounts are designated for maintenance and what amounts are specifically intended for permanent improvements or capital outlay. Maintenance includes such usual items as salaries, current expenses, repairs, etc., which are absolutely necessary for the continuance of instruction in the institution. If there is to be any expansion or improvement of plant, it must usually be provided for by funds designated as capital outlay. With teacher training presenting such crying needs today, it seems impossible that institutions for this type of training can keep the dynamic pace set by other types of higher and professional educational units unless a definite program of expansion is planned. This demands dependable amounts for building every year.

TABLE XIII
DISTRIBUTION OF THE AMOUNTS FROM STATE RESOURCES DESIGNATED AS
GENERAL OR USUAL MAINTENANCE AND AS CAPITAL OUTLAY FOR
52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN
STATES AND THE TERRITORY OF HAWAII, 1927-28

Intervals	Maintenance	Capital Outlay
1	2	3
\$275,000 and above		1 (a)
250,000 - 274,999	2	0
225,000 - 249,999	0	0
200,000 - 224,999	2	1
175,000 - 199,999	2	0
150,000 - 174,999	7	0
125,000 - 149,999	7	1
100,000 - 124,999	7	0
75,000 - 99,999	11	0
50,000 - 74,999	6	0
25,000 - 49,999	5	3
1 - 24,999	1	9
None	2	37
Total	52	52
Q ₃	\$151,785.71	\$43,750.00
Median	107,142.86	20,833.33
Q ₁	76,136.35	10,416.67
Q	37,824.68	16,666.67

a. This amount was for \$448,944.66.

A contrast of columns 2 and 3 shows that pitifully small amounts are allotted for expansion programs. The distributions are poor especially in column 3, and the measures of variability should not be taken as more than indicators. While \$110,000 approximates the median amount usually derived from the state by this type of institution, column 2 indicates that nearly the whole amount (\$107,000) is usually specified for maintenance. These figures do not check with the median of column 3, but this latter figure is very rough and only represents fifteen schools having any such items. The fact that one school was allowed nearly \$445,000 for improvements only serves to emphasize the paucity of the possibilities of the others. Out of fifteen who were allotted money for increase of plant, nine received amounts less than \$25,000 with the middle figure for the fifteen falling at about \$20,000. Such small amounts can hardly provide for proper growth.

8. MAINTENANCE AND CAPITAL OUTLAY IN THE FOUR-YEAR COLLEGES

Amounts for the four-year colleges comparable to those for the two-year schools of the last section are shown in Table XIV. Four institutions receive amounts in excess of \$500,000 for maintenance while two approach this figure. Two colleges did not include enough information so that specific amounts allotted for these two rough classifications of expenditures could be computed. The middle figure representing the amount designated as maintenance is slightly more than \$200,000. The quartile deviation is about \$80,000.

The most outstanding fact apparent in column 3 is the large number of colleges which do not have specific funds for permanent improvement. Twenty-six report no such special appropriation, while two did not supply sufficient data.

The highest figure so set aside for improvements is about \$275,000. The median is about \$80,000, enough perhaps for a very small unit. The measures of variability are here of value only to show the unevenness of the distributions.

Comparing the two types of colleges, it is evident that the four-year institutions are better financed from the standpoint

TABLE XIV

DISTRIBUTION OF THE AMOUNTS OF BIENNIAL STATE APPROPRIATIONS AND MILL TAX LEVIES (a), DESIGNATED AS GENERAL OR USUAL MAINTENANCE, AND OF CAPITAL OUTLAY IN 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals	Maintenance	Capital Outlay
1	2	3
\$375,000 and above	6 (b)	
350,000 - 374,999	1	
325,000 - 349,999	4	
300,000 - 324,999	2	
275,000 - 299,999	6	1
250,000 - 274,999	3	0
225,000 - 249,999	5	2
200,000 - 224,999	4	2
175,000 - 199,999	2	2
150,000 - 174,999	6	3
125,000 - 149,999	8	1
100,000 - 124,999	6	2
75,000 - 99,999	5	6
50,000 - 74,999	2	5
25,000 - 49,999	0	4
1 - 24,999	0	6
None	0	26
No data	2	2
Total	62	62
Q ₃	\$291,666.67	\$162,500.00
Median	206,250.00	83,333.33
Q ₁	131,250.00	40,625.00
Q	80,208.33	60,937.50

a. Mill levies in Colorado and Kentucky only.

b. These six amounts are: \$386,690.52; \$452,400.00; \$553,500.00; \$723,803.00; \$847,450.00; and \$856,855.00.

of funds available for capital outlay. Tables XIII and XIV show that the ratio of median amounts for maintenance in the four-year and two-year colleges is about 2 to 1, while the ratio of median amounts for capital outlay in the same schools is nearly 4 to 1. The former type can provide for more growth than can the latter.

9. SUMMARY

This section has dealt with the state as a taxing unit in the support of teacher training. While amounts derived through legislative appropriations have been compared with those secured through mill levies and the allocation of these funds to maintenance has been compared with that for capital outlay,

perhaps the most significant data presented dealt with the change from mill tax to appropriative support and the preferences for either type.

- a. In general, the four-year colleges have much better financial support, receiving a median amount of nearly \$250,000 from taxation while the normal schools receive only \$150,000. The difference between the median amounts of legislative appropriations is still more marked, being nearly \$240,000 for the former and \$110,000 for the latter.
- b. Fewer teacher-training institutions are dependent upon a mill tax than was the case three years ago, four states having abandoned this plan.
- c. In spite of this actual decrease in the number of states having a mill tax, there is a growing preference for this type of support. About 60 per cent of the officials expressing an opinion favor the mill levy, while only 28 per cent believe the appropriation preferable.
- d. The mill levy is usually preferred, because it is felt to be more certain and less dependent upon political influences.
- e. The majority of those favoring a legislative appropriation feel that such a method is more responsive to current needs.
- f. There is an apparent lack of discrimination among a number of administrators between the two main types of state allocation of funds indicating an unresponsiveness to the importance of a thorough knowledge of all aspects of finance.
- g. In the normal schools, the ratio of resources for general maintenance to that for improvement is about 5 to 1, about \$107,000 being the median amount apportioned for the former purpose while a middle figure of less than \$21,000 is set aside for the latter.
- h. The ratio of these two items in the four-year colleges is less than 2.5 to 1; over \$206,000 being the median amount designated as maintenance while over \$83,000 is allotted to permanent improvement. It is evident that the four-year colleges are permitted more expansion than are the normal schools.

IV. OTHER SOURCES OF INCOME

The state as a taxing unit provides about three-fourths of the revenue required for teacher training for the public schools. A large proportion of the remaining fourth is derived from student revenues. While these are mainly fees for educational purposes, there are other important items of income which this section will endeavor to analyze. These types of revenue, as contrasted with those from taxation, are popularly known as "incidental sources." As was pointed out above, this phrase is, in a way, unfortunate as it relegates this important source of income to an unimportant place merely by terminology.

1. THE SO-CALLED "INCIDENTAL" REVENUES OF TWO-YEAR SCHOOLS

The amounts of these revenues are reported in Table XV, where the most important facts are shown by the irregularity of the distribution. One institution receives over \$525,000 in

TABLE XV

DISTRIBUTION OF THE AMOUNTS OF REVENUE FROM INCIDENTAL SOURCES OF
52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN
STATES AND THE TERRITORY OF HAWAII, 1927-28 (a)

Intervals	Frequency
1	2
\$180,000 and above	3 (b)
160,000 - 179,999	0
140,000 - 159,999	2
120,000 - 139,999	1
100,000 - 119,999	0
80,000 - 99,999	2
60,000 - 79,999	2
40,000 - 59,999	3
20,000 - 39,999	12
1 - 19,999	5
None	22 (c)
Total	52
Q ₃	\$85,000.00
Median	36,666.67
Q ₁	24,166.67
Q	30,416.67

a. This includes fees, scholarships, dormitory receipts, etc.

b. This includes one amount of \$525,337.13.

c. In these institutions the revenue derived from incidental sources is usually remitted to the state treasurer.

TABLE XVI

THE AMOUNT OF INCOME RECEIVED FROM INCIDENTAL SOURCES IN 52 TWO-YEAR STATE PUBLIC TEACHERS COLLEGES IN NINETEEN STATES AND THE TERRITORY OF HAWAII, 1927-28

Intervals of amounts	Educational fees	Non-educational fees	Interest	Extension and correspondence	Sale of property	Fines and forfeitures	Insurance	Gifts
1	2	3	4	5	6	7	8	9
\$115,000 and above		4 (a)						
110,000 - 114,999		0						
105,000 - 109,999		0						
100,000 - 104,999		0						
95,000 - 99,999		1						
90,000 - 94,999		0						
85,000 - 89,999		0						
80,000 - 84,999		0						
75,000 - 79,999		1						
70,000 - 74,999	1	1						
65,000 - 69,999	1	1						
60,000 - 64,999	0	0						
55,000 - 59,999	0	2						
50,000 - 54,999	1	0						
45,000 - 49,999	0	0						
40,000 - 44,999	0	0						
35,000 - 39,999	0	2						
30,000 - 34,999	1	0						
25,000 - 29,999	5	0						
20,000 - 24,999	2	1	1					
15,000 - 19,999	6	3	1	1				
10,000 - 14,999	8	1	6	0				
5,000 - 9,999	4	1	1	1				1
1 - 4,999	1	1	0	6	4	2	1	0
None	22 (b)	33	43	44	48	50	51	51
Total	52	52	52	52	52	52	52	52
Approximate median	\$16,700	\$56,250	\$3,000 (c)	\$3,000 (c)	\$600 (c)	\$700 (c)	\$100 (c)	\$5,000 (c)

a. These amounts are: \$435,050.26; \$166,623.23; \$164,078.40; and \$115,912.44.

b. Some of these institutions remit all fees to the state treasurer.

c. These figures are approximates from actual amounts.

this way, while from \$20,000 to \$40,000 is the popular figure with the median at \$36,000. Twenty-two schools do not profit directly from the students.

a. EDUCATIONAL FEES

The amounts are broken up into the several separate items in Table XVI. Column 2 shows the facts for educational fees.

This category includes all such items as tuition, registration and matriculation fees, and other like assessments made directly against the student.

In order that a complete picture may be had of the relationship of these fees to other sources of income, Tables XVII and XVIII should be examined with Table XVI. While the first of these three tables shows a distribution of these sources of income, the second table (Table XVII) translates these amounts into proportions of the total incomes of the institutions. Table XVIII expresses these funds as proportions of the total amounts received from all sources other than through taxation or permanently invested funds. Thus, a normal school having an income of \$30,000 from incidental fees distributed in Table XV, for example, may receive \$20,000 of this directly from the students in the form of fees. This would be so dis-

TABLE XVII

THE PROPORTION OF THE TOTAL INCOME WHICH IS DERIVED FROM EACH INCIDENTAL SOURCE IN 52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN STATES AND THE TERRITORY OF HAWAII, 1927-28

Per cent of total income	Educational fees	Non-educational fees	Interest	Extension and correspondence	Sale of property	Fines and forfeitures	Insurance	Gifts
1	2	3	4	5	6	7	8	9
52 - 55		1						
48 - 51		0						
44 - 47		2						
40 - 43		0						
36 - 39		0						
32 - 35		3						
28 - 31	2	0						
24 - 27	0	2						
20 - 23	2	2						
16 - 19	0	5						
12 - 15	3	2						
8 - 11	13	0						
4 - 7	8	0	9					
0.1- 3	2	2	0	8	4 (a)	2	1	1
None	22 (b)	33	43	44	48	50	51	51
Total.....	52	52	52	52	52	52	52	52
Approximate median.....	10	21	6	2	2	2	2	2

a. One institution substitutes the term merchandise for property.

b. In these institutions the revenue from incidental sources is usually remitted to the state treasury.

TABLE XVIII

THE PROPORTION OF INCOME FROM INCIDENTAL SOURCES WHICH IS DERIVED FROM EACH SOURCE IN 52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN STATES AND THE TERRITORY OF HAWAII, 1927-28

Per cent of income from incidental sources	Educational fees	Non-educational fees	Interest	Extension and correspondence	Sale of property	Fines and forfeitures	Insurance	Gifts
1	2	3	4	5	6	7	8	9
100	4							
96-99	1							
92-95	1							
88-91	0							
84-87	1	3						
80-83	0	2						
76-79	0	2						
72-75	0	2						
68-71	0	2						
64-67	1	2						
60-63	1	0						
56-59	7	0						
52-55	1	2						
48-51	1	0						
44-47	2	1						
40-43	0	0	9					
36-39	0	0	0					
32-35	0	1	0					
28-31	2	0	0					
24-27	2	0	0					
20-23	1	0	0					
16-19	2	1	0					1
12-15	2	1	0					0
8-11	1	0	0					0
4-7	0	0	0	4	1			0
0.1-3	0	0	0	4	3	2	1	0
None	22 (a)	33	43	44	48	50	51	51
Total.....	52	52	52	52	52	52	52	52
Approximate median.....	56	69	42	4	3	2	2	18

a. These institutions usually remit all such fees to the state treasurer.

tributed in column 2 of Table XVI, and might equal 20 per cent of the institution's total financial resources and be so expressed in column 2 of Table XVII. This amount would also be about 66 per cent of all revenue from incidental sources (\$20,000÷\$30,000), and would thus be tabulated opposite 64 to 67 per cent in column 2 of Table XVIII.

The educational fees of column 2, Table XVI, are poorly distributed; only three amounts exceeding \$35,000, while the

approximate median falls at a little less than \$17,000. One institution receives less than \$5,000 from this source. On the whole, practice appears to be fairly consistent when viewing these figures alone. These same amounts translated into percentages of total incomes in column 2, Table XVII, show that here, too, practices do not vary much among institutions. Two receive as high as 30 per cent of their entire resources from the students by means of fees of an educational type, two derive very small proportions (less than 4 per cent) in this manner, while the typical normal school gets about one-tenth of all its revenue by this means.

However, much more variance in proportions is apparent in Table XVIII. Four institutions receive all of their "incidental funds" from this source, while one receives as little as 8 per cent in this manner. The typical figure is slightly over one-half (56 per cent). If these figures may be taken as indicative, it may be said that in the usual financial situation, the normal school receives at least one-tenth of all its money through tuition and other similar student expenditures for educational purposes.

b. NON-EDUCATIONAL FEES

Non-educational fees bulk large in the total income of many normal colleges. The two largest items so designated are usually charges for dormitory and dining hall privileges. However, printing departments, trust funds such as student loans, and athletics, with the exception of activity fees or assessments, also furnish substantial amounts of revenue for a few schools. In column 3, Table XVI, four institutions receive more than \$100,000 in this manner, one even reporting about \$435,000. It may be argued that funds of this sort are merely for student accommodation and should not be considered with other monies which contribute more directly to student growth. However, this type of income does at least indicate an additional drawing power for the school, as dormitory and dining hall privileges are usually of great advantage to the students, since they usually lower the cost of living conditions.

Only nineteen two-year colleges report such revenues. A portion of the balance (33) remit such fees to a revolving fund which pro rates all such money from all normal schools in the state. Still others simply send all such money to the state treasurer, who usually credits it to a normal school fund. No reliable figures can be quoted showing the frequency of these practices. The median is about \$56,250. The proportions which these fees are of the total incomes are distributed in column 3 of Table XVII. One school receives more than one-half of its revenue in this manner. The middle figure falls at about 21 per cent. Although not accurate, due to the sampling and the distribution, this median does show that those institutions having these fees receive a much greater (2 to 1) proportion of their total resources in this manner than is true of the figures reported for educational fees in column 2. A higher median figure for non-educational than for educational revenues is also shown in Table XVIII.

C. OTHER INCIDENTAL SOURCES FOR THE NORMAL SCHOOLS

The best picture of sources of money other than student fees is obtained by contrasting columns 2 and 3 with the subsequent columns of Tables XVI, XVII, and XVIII.

Nine schools in Wisconsin report items under interest, the largest being specified as "school district loans" and the next being "certificates of indebtedness." "Special loans," "state depositories," and "bonds" are also listed with small amounts. These five amounts comprise about 6 per cent of the total income of these nine schools and about 40 per cent of the revenue from incidental sources, having a central figure of \$3,000.

Extension and correspondence courses furnish varying amounts of money for eight schools, one reporting nearly \$20,000, while another received about \$1,000 in the same manner. The middle figure is about \$3,000. These eight amounts approximate 2 per cent of the total resources of their respective institutions and about 4 per cent of all revenue other than that derived from taxation.

Sale of property, such as salvaged materials for example, yielded small amounts averaging \$600 to four colleges. These figures are about 2 per cent of total resources and 3 per cent of the incidental money. Two received about \$700 apiece from fines and forfeitures, while insurance yielded \$100 in one instance; and one gift of \$5,000 was reported.

2. REVENUES FROM INCIDENTAL SOURCES IN THE FOUR-YEAR COLLEGES

The four-year teachers colleges as a whole receive from one-fourth to one-fifth of their incomes from student sources. Since total finance figures are larger in these more advanced institutions than in the schools which offer only two years of

TABLE XIX

DISTRIBUTION OF THE AMOUNTS OF REVENUE FROM INCIDENTAL SOURCES (a)
OF 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals	Frequency
1	2
\$300,000 - 319,999	1
280,000 - 299,999	1
260,000 - 279,999	2
240,000 - 259,999	0
220,000 - 239,999	2
200,000 - 219,999	1
180,000 - 199,999	2
160,000 - 179,999	0
140,000 - 159,999	6
120,000 - 139,999	2
100,000 - 119,999	2
80,000 - 99,999	5
60,000 - 79,999	4
40,000 - 59,999	8
20,000 - 39,999	6
1 - 19,999	9
None	11 (b)
Total	62
Q ₃	\$147,500.00
Median	72,500.00
Q ₁	32,500.00
Q	57,500.00

a. This includes student fees, scholarships, dormitory receipts, etc.

b. Six institutions remit all fees to the state treasurer.

training, the amounts received from each source are usually larger. That this is true of revenues other than tax money is apparent in Table XIX where the median is \$72,500. The same figure for the normal colleges was \$36,666.67. It is seen also that the spread of the figures is from nine amounts less than \$20,000 to one in excess of \$300,000, while the figures for the two-year schools range from five of less than \$20,000 to three above \$180,000. Whereas 22 of the 52 normal institutions reported no such funds, only eleven of the 62 four-year colleges do not receive money in this manner. Six of the eleven remit all such funds to the state treasurer.

TABLE XX

THE AMOUNT OF INCOME RECEIVED FROM INCIDENTAL SOURCES IN 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals of amounts	Edu- cation- al fees	Non- edu- cation- al fees	Exten- sion and corre- spon- dence	Sale of prop- erty	Fines and forfeit- ures	In- ter- est	En- dow- ments	Schol- ar- ships	Gifts
1	2	3	4	5	6	7	8	9	10
\$220,000 and above	1 (a)	1							
210,000 - 219,999	0	1							
200,000 - 209,999	0	0							
190,000 - 199,999	0	1							
180,000 - 189,999	0	0							
170,000 - 179,999	1	0							
160,000 - 169,999	0	0							
150,000 - 159,999	1	0							
140,000 - 149,999	2	0							
130,000 - 139,999	0	1							
120,000 - 129,999	1	1							
110,000 - 119,999	0	0							
100,000 - 109,999	0	0							
90,000 - 99,999	1	0							
80,000 - 89,999	1	5							
70,000 - 79,999	3	1							
60,000 - 69,999	5	3	1						
50,000 - 59,999	2	1	0						
40,000 - 49,999	4	1	0						
30,000 - 39,999 (b)	7	2	0						
20,000 - 29,999	7	4	1						
10,000 - 19,999	9	4	3				2		1
1 - 9,999	3	10	12	8	4	3	1	2	0
None	14	26	45	54	58	59	59	60	61
Total	62	62	62	62	62	62	62	62	62
Approximate median	\$37,000	\$30,000	\$3,000	\$1,500	\$180	\$500	\$15,000	\$500	\$10,000

a. This was an amount of \$263,715.62.

b. One institution reported "a temporary loan of \$38,000." This amount is not included in these figures.

The amounts derived from each source and the proportions which these are of total and incidental incomes respectively are shown in Tables XX, XXI, and XXII in the same manner in which similar data were distributed in the previous section.

a. EDUCATIONAL FEES

The fees collected directly from the students for educational purposes are distributed by amounts in column 2 of Table XX. One college receives over \$250,000 in this manner, while three show sums of less than \$10,000. Eight collect no such charges, and six remit them to the state treasurer. The median here is \$37,000, while it is less than half of this for the two-year schools (\$16,700, Table XVI).

Distributed into proportions of total incomes in column 2 of Table XXI, these amounts are seen to approximate a middle

TABLE XXI

THE PROPORTION OF THE TOTAL INCOME WHICH IS DERIVED FROM EACH INCIDENTAL SOURCE IN 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Per cent of total income	Educational fees	Non-educational fees	Extension and correspondence	Sale of property	Fines and forfeitures	Interest	Endowments	Scholarships	Gifts
1	2	3	4	5	6	7	8	9	10
52 - 55		1							
48 - 51		0							
44 - 47		1							
40 - 43		0							
36 - 39		1							
32 - 35		1							
28 - 31	1	0							
24 - 27	3	0							
20 - 23	5	3	1						
16 - 19	6	5	0						
12 - 15	12	3	0						
8 - 11	9	3	0				1		
4 - 7	10	10	1				1		
0.1 - 3	2	8	15	8	4	3	1	2	1
None	14	26	45	54	58	59	59	60	61
Total	62	62	62	62	62	62	62	62	62
Approximate Median	13	8	1	0.5	0.1	0.1	6	0.3	2.5

TABLE XXII

THE PROPORTION OF INCOME FROM INCIDENTAL SOURCES WHICH IS DERIVED FROM EACH SOURCE IN 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Per cent of total income	Edu- cation- al fees	Non- edu- cation- al fees	Exten- sion and corre- spon- dence	Sale of prop- erty	Fines and forfeit- ures	In- terest	En- dow- ments	Schol- ar- ships	Gifts
1	2	3	4	5	6	7	8	9	10
100	10								
96 - 99	2								
92 - 95	1								
88 - 91	0								
84 - 87	2								
80 - 83	2	1							
76 - 79	2	2							
72 - 75	3	3							
68 - 71	2	2							
64 - 67	1	0							
60 - 63	1	3							
56 - 59	2	0							
52 - 55	0	3							
48 - 51	4	1							
44 - 47	2	2	1						
40 - 43	2	1	0						
36 - 39	3	1	0				1		
32 - 35	0	1	0				0		
28 - 31	2	1	0				0		
24 - 27	1	5	0				0		
20 - 23	5	1	0				0		
16 - 19 (a)	1	2	1				1		
12 - 15	0	3	1				0		
8 - 11	0	3	2				0		
4 - 7	0	1	5	2			0	1	
0.1- 3	0	0	7	6	4	3	1	1	1
None	14	26	45	54	58	59	59	60	61
Total	62	62	62	62	62	62	62	62	62
Approximate Median	68	40	5	2	2	1	18	3	2

a. One institution reports a "temporary loan of \$38,000 which amounts to 18 per cent of the total incidental receipts."

per cent of 13. The central tendency for the normal schools was 10 per cent. The ranges for the two types of colleges are the same (1 to 31 per cent).

Ten institutions have no other incidental resources as indicated in Table XXII. The typical four-year college receives about two-thirds of all such revenues from this particular source. This is larger than the median figure for the two-

year normals in Table XVIII. This is to be expected since Table VII showed the four-year schools to be receiving a large proportionate amount from student expenditures for educational assessments.

b. NON-EDUCATIONAL FEES

The amounts contributed by dormitories, dining halls, and similar sources which are indicative largely of the self-sufficiency of an institution rather than mere professional status, are indicated in column 3 of Table XX. Twenty-six colleges have no such revenues, while ten receive less than \$10,000 in this manner. The highest figure is slightly in excess of \$220,000, while the median is \$30,000, or \$7,000 less than that shown for the educational fees. This is only slightly more than one-half as great as the central tendency of the normal schools (\$56,000). Although this latter figure probably magnifies the actual difference, it is very probably true that the normal colleges as a whole have better comparative facilities for housing and feeding the students.

Translated into percentages of total incomes in Table XXI, these amounts equal from less than .1 per cent to more than 50 per cent of all resources. Thus, one teacher-training unit depends upon this type for over one-half of its revenue, while the middle institution receives 8 per cent of all funds in this way. The distribution of this table also has the same range as has the similar table for the two-year schools (Table XVII).

The non-educational fees approximate 40 per cent for the typical four-year college in Table XXII. The comparable median for the normal schools in Table XVIII was 69 per cent.

c. OTHER INCIDENTAL SOURCES FOR THE FOUR-YEAR COLLEGES

Although student fees and charges comprise by far the largest proportion of all revenues aside from those provided by taxation, a few training units report varying amounts received through other channels. Seventeen colleges thus derive

amounts varying from a few hundred dollars to over \$60,000. These provide proportions of total incomes ranging from less than 1 to over 20 per cent. The largest amount is about 45 per cent of the incidental resources. The middle figure is \$3,000, which is the same as the similar median for the normal schools.

Property sold yielded small sums to eight colleges, averaging \$1,500. This is over twice as much as the central figure for the normals (\$600). Endowments averaging \$15,000 aided three institutions, while one received a gift of \$10,000. Interest and scholarships provided small revenues averaging about \$500 apiece for five units. These amounts did not bulk very large in the total resources as shown in columns 4 to 10 of Table XXI and but slightly more in the same columns of Table XXII.

3. THE TREND IN EDUCATIONAL FEES

The trend in all sources of income of teacher-training institutions was shown in Table VII. There it was apparent that the proportions of total resources which were derived through educational fees levied upon the students were about equal in the public universities and the four-year state teachers colleges (about 10 to 11 per cent). The two-year state normal schools showed somewhat smaller percentages (6 to 8), but when these proportions were added to those representing the non-educational fees the three types of colleges revealed very similar facts.

The trend in this type of receipts is shown in Table XXIII where state teachers colleges are compared with other state units of higher education. The proportion which these fees were of total incomes is shown in columns 2 and 4. During the fiscal year of 1913-14, the university group received 8.3 per cent of its resources in this manner, while the teachers colleges obtained 7.4 per cent from the students in this way. For the ten year period from 1913 to 1923, the former type of institutions made an increase in these charges of 15.7 per cent over the first proportion, while the teacher-training schools increased their percentages by 24.3 per cent. This makes the trends very similar for both types of institutions.

TABLE XXIII

FIFTEEN YEARS' TREND IN THE PROPORTION OF TOTAL INCOME DERIVED FROM STUDENT EDUCATIONAL FEES IN STATE INSTITUTIONS OF HIGHER LEARNING, 1913-28 (a)

Fiscal year	State teachers colleges (b)		State universities, colleges, and professional schools	
	Per cent	Per cent of increase over 1913-14	Per cent	Per cent of increase over 1913-14
1	2	3	4	5
1913-14 (c)	7.4 (g)		8.3	
1913-23 (c)	9.2 (g)	24.3	9.6	15.7
1921-22 (d)			10.6	27.7
1922-23 (c)	10.5 (g)	41.9	14.3	72.3
1923-24 (e)	10.3 (h)	39.2		
1925-26 (f)	9.7 (h)	31.1	11.2 (e)	34.9
1927-28	11.0 (h)	48.6		

- a. Frasier, G. W., and Whitney, F. L. *Teachers College Finance*. (In process) 1929.
- b. Table VII, Chapter II, shows that in two-year state teacher-training institutions the proportion of state educational fees to total income is much smaller, from 6 per cent to 8 per cent only; but when non-educational fees are added all student fees are practically the same percentage of all income in both four-year and two-year institutions.
- c. Hamilton, F. R. *Fiscal Support of State Teachers Colleges*. Teachers College, Columbia University, New York City, 1924.
- d. Phillips, F. M. *Statistics of Universities, Colleges, and Professional Schools, 1921-22*. Bulletin No. 20, 1924. United States Bureau of Education, Washington, D. C., 1924.
- e. Phillips, F. M. *Statistics of Teachers Colleges and Normal Schools, 1923-24*. Bulletin No. 23, 1925. United States Bureau of Education, Washington, D. C., 1925.
- f. Tigert, J. J. and Others. *Biennial Survey of Education*. Bulletin No. 25, 1928. United States Bureau of Education, Washington, D. C., 1928.
- g. Exclusive of capital outlay.
- h. Four-year state teachers colleges.

The fiscal year 1922-23 shows a particularly large figure for the university group, possibly due to variance in computation or tabulation. This proportion drops for the next three-year interval to 11.2 in column 4, which still exceeds that of column 2 for the same time period (9.7).

Results from this study indicate that this proportion has advanced to about 11 per cent. It is probably about equal to that for the other public institutions, although there are no very recent statistics for comparison.

One generalization is justified. The students are furnishing a greater share of the cost of their training than they did fifteen years ago. The increase has been fairly gradual and will probably continue to be so, if the demands of the professions are met. The state complains of its task in financing teacher training. The next logical source of revenue is the

students themselves. But may not the state be defeating its purpose if students are permitted to expend in preparation for future teaching too large a proportion of total time and energy and too large amounts for expenses?¹

4. WHO FIXES THE AMOUNT OF FEES THE STUDENTS SHALL PAY?

The trend in amounts of student fees has been shown to be definitely upward. The question of who fixes these amounts naturally becomes of interest. Where the administrators themselves are allowed full jurisdiction, fees may differ from what the state would decide upon.

The situation is represented in Table XXIV, column 2, showing the two-year normals, and in column 3 the four-year teachers colleges. Of the 65 two-year schools responding to some degree, eight did not include this information, nor could these data be obtained elsewhere. In the largest single number (14), the normal school board fixes these amounts. In fact, a state board of control exercises jurisdiction in this matter over 44 schools. Some official of the state (the state director of education in two instances), appears to have this authority in eleven cases, while the president is permitted this privilege in only one school. Even this official's power is curtailed, as the legislature prescribes the amount of tuition. The president is also allowed to fix the assessments made for student activities in nine institutions where the board of normal regents has the balance of power in this respect, and this official can make recommendations to the trustees in three normals.

The data were not so well reported by the four-year colleges, as shown in column 3. Here, eighteen failed to respond with this information. The state board of education fixes the amounts of fees in the largest single group of schools (13). However, some state board has this function in 37 instances, although the president's opinion evidently has much weight in seven of these cases. The president can also recommend to

¹Hertzog, W. S., *Op. cit.*

the state director of education who, in one college, levies the fees. The dean of the college confers with a committee approved by the faculty in one institution, while department heads advise the president regarding breakage fees in one school where only this type of assessment is made.

The state, then, is responsible for the change in student assessments in by far the larger proportion of instances. This power is largely intrusted to boards of control and is seldom

TABLE XXIV

HOW THE AMOUNTS OF FEES STUDENTS SHALL BE CHARGED ARE FIXED IN 62 FOUR-YEAR AND 65 TWO-YEAR STATE TEACHER-TRAINING INSTITUTIONS IN 39 STATES AND THE TERRITORY OF HAWAII, 1927-28

Items	Type of Institution		Total
	Two-year	Four-year	
1	2	3	4
1. No data.....	8	18	26
2. State board of education.....	8(a)	13	21
3. Normal school board.....	14(b)	1	15
4. Board of regents.....	1	9	10
5. Board of trustees.....	6	3	9
6. Fixed by, and remitted to, the state.....	9	0(c)	9
7. The board of normal regents fixes registration fees, and the president fixes student activity fees.....	9	0	9
8. Trustees on recommendation of the president.....	3	3	6
9. Trustees and president.....	0	4(d)	4
10. State teachers college board.....	2	2	4
11. State board of administration.....	1	2	3
12. State director of education on presidents' recommendation.....	2	1	3
13. State legislature.....	0	2	2
14. No fees.....	1	1	2(e)
15. The dean of the college and a committee with faculty approval.....	0	1	1
16. Department heads advise president (breakage fees only).....	0	1	1
17. Minimum set by law (f).....	0	1	1
18. President (except tuition which legislature fixes).....	1		1
Total.....	65	62	127

- a. With the president's recommendations in two institutions.
- b. And superintendent of public instruction in one institution.
- c. This item of information was not definitely admitted by any four-year institution, but item 1 (no data) probably includes several which should be listed here.
- d. One institution reports, "with the approval of the state department."
- e. These data are undoubtedly incomplete and very probably should be included under item 1.
- f. But the regents may raise the minimum.

delegated directly to the president or other administrator of the college alone. However, it is usually the case that in institutions where the administration has a clear, definite knowledge of finance, it can usually guide the decisions of the governing body in matters of this kind. Of course, where administrators have no clear conceptions of these matters, the authority must be assumed by some body or person competent to make decisions.

5. PERMANENTLY INVESTED FUNDS

Early statesmen, such as those who framed the Northwest Ordinance, planned that public education should, in the future, profit from the immense areas of land then belonging to the government. Land grants were made, certain sections in each township were set aside as belonging to the schools, and in some commonwealths salt and swamp lands were dedicated to education. It was inevitable that the land grant colleges should benefit most from these legacies. However, it is instructive to observe the extent to which teacher-training institutions, the backbone of our educational system, are profiting from this thoughtfulness of our progenitors.

a. THE TWO-YEAR NORMAL SCHOOLS

The annual incomes from land and other permanent investments are shown in Table XXV. The federal land grant incomes are separated from the swamp land funds in columns 2 and 3. Twelve schools profit from the former, one to an extent of about \$20,000, another \$19,000, a third \$3,000, and nine schools receive revenues less than \$1,000.

Only four schools receive swamp land benefits. Two obtain about \$3,000, and two less than \$1,000. These sums are not very large in comparison with the total annual incomes.

Twelve institutions report revenues from bonds and from interest accruing from a few other investments. These facts are reported in column 4. The amounts are widely scattered, ranging from over \$60,000 to a few hundred dollars. In all, 28 normal schools profit from these invested sources with a median amount of \$3,300.

b. THE FOUR-YEAR COLLEGES

Facts similar to those for the normal schools classify themselves in a slightly different manner for the four-year colleges in Table XXVI.

Only six of these institutions profit from federal land grants whereas twelve were reported in the normals. The median figure, however, is larger (\$10,000 compared with \$667). Swamp lands yield an average of \$3,500 to each of two four-year colleges, while four two-year schools reported such receipts.

TABLE XXV

DISTRIBUTION OF THE INCOMES FROM PERMANENTLY INVESTED FUNDS OF 52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN STATES AND THE TERRITORY OF HAWAII, 1927-28

Intervals	Federal land grants	Swamp land funds	Bonds and interest (a)	Total
1	2	3	4	5
\$20,000 and above	1		2 (b)	3
19,000 - 19,999	1		1	2
18,000 - 18,999	0		0	0
17,000 - 17,999	0		0	0
16,000 - 16,999	0		0	0
15,000 - 15,999	0		0	0
14,000 - 14,999	0		0	0
13,000 - 13,999	0		1	1
12,000 - 12,999	0		2	2
11,000 - 11,999	0		2	2
10,000 - 10,999	0		1	1
9,000 - 9,999	0		0	0
8,000 - 8,999	0		1	1
7,000 - 7,999	0		0	0
6,000 - 6,999	0		0	0
5,000 - 5,999	0		0	0
4,000 - 4,999	0		0	0
3,000 - 3,999	1	2	0	3
2,000 - 2,999	0	0	0	0
1,000 - 1,999	0	2	0	2
1 - 999	9	0	2	11
None	40	48	40	24
Total	52	52	52	52
Approximate median	\$667	\$2,500	\$12,000	\$3,300

a. This includes small amounts of Normal School Bureau fees for nine Wisconsin institutions.

b. This includes one amount of \$60,829.42 listed as local bond issue, and \$27,504.80 listed as interest and Normal School Bureau fees.

TABLE XXVI

DISTRIBUTION OF THE INCOME FROM PERMANENTLY INVESTED FUNDS OF 62
FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals	Federal land grants	State invested funds	Swamp land funds	Other sources	Total
1	2	3	4	5	6
\$19,000 - 19,999	1				1
18,000 - 18,999	0	1			1
17,000 - 17,999	0	0			0
16,000 - 16,999	0	0			0
15,000 - 15,999	1	0			1
14,000 - 14,999	0	0		1 (a)	1
13,000 - 13,999	0	0		0	0
12,000 - 12,999	0	0		0	0
11,000 - 11,999	1	0		0	1
10,000 - 10,999	0	0		1 (b)	1
9,999 - 9,999	2	0		1 (c)	3
8,000 - 8,999	0	0		0	0
7,000 - 7,999	0	0		0	0
6,000 - 6,999	0	0		1 (d)	1
5,000 - 5,999	0	0		0	0
4,000 - 4,999	1	0		1 (e)	2
3,000 - 3,999	0	1	2	0	3
None	56	60	60	57	47
Total.....	62	62	62	62	62
Approximate median	\$10,000	\$10,000	\$3,500	\$9,500	\$9,500

- a. Land rentals
- b. Land
- c. Interest
- d. Interest on government bonds.
- e. Interest on Normal School Land Fund.

Two of these units have state invested funds, one being about \$18,000, the other \$3,000. Land rentals and interest on bonds and funds are reported in five instances, with a middle figure of \$9,500.

Altogether, fifteen four-year colleges receive some money from this type of support with a median amount of \$9,500, while 28 two-year schools profit similarly with a central figure of \$3,300.

6. LEGISLATIVE PRESCRIPTION OF THE DETAILS
OF EXPENDITURE OF INCOMES

Although this survey has been mainly concerned with determining the facts relating to amounts and sources of incomes and the attitudes toward the various forms of revenue,

information concerning the degree of control which is exercised over administrators in the allocation of funds to different expenditures has been secured. It is evident that the administrator who can distribute the income of his institution as he sees fit is more independent and more able to progress than is one who is allowed no voice.

The facts are presented in Table XXVII, where the information is divided into three main categories. The cases where the legislature prescribes the allocation of funds are included in item I. The instances where the legislature ratifies the budget but does not prescribe directly are shown under item II. Item III gives the institutions having complete freedom in this respect. The two types of institutions are separated, column 2 including the normal schools, and column 3 the four-year teachers colleges. Frequencies are totaled in column 4.

The amounts to be budgeted as capital outlay are prescribed for eight institutions, five normals, and three teachers colleges. Since this is the only prescription made, these units may be considered fairly independent, as far as this type of fiscal control is concerned.

In general, the greater the number of categories into which the income is divided by the legislature, the less voice the administration has in the matter. In one instance, the state law makers specify seven funds into which the income of the college must be divided. Since this partition of revenue allocates the amounts for each item, little is left for the college except to see that nothing is left unspent in any one of the seven funds.

Thirteen normal schools and eleven four-year colleges indicated that the expenditure of their incomes was definitely regulated by the state legislature, but no specific list of items of expenditure was given. If these are included, then, with those having such an expression, 39 two-year and 37 four-year colleges have the expenditure of their incomes definitely regulated or prescribed by the state legislature.

In thirteen of the former type of schools and in seven of the latter, a budget submitted is ratified by the legislature. This

TABLE XXVII

THE EXTENT OF LEGISLATIVE PRESCRIPTION OF THE DETAILS OF EXPENDITURE OF THE INCOME OF 62 FOUR-YEAR AND 65 TWO-YEAR STATE TEACHER-TRAINING INSTITUTIONS IN 39 STATES AND THE TERRITORY OF HAWAII, 1927-28

Items	Type of institution		Total
	Two-year	Four-year	
1	2	3	4
I. Prescribed by the state legislature under:			
1. One category (capital outlay only).....	5	3	8
2. Two categories divided as follows:			
a. Support and permanent improvement.....	5 (a)	6	11
b. Eleven sub-heads under maintenance and three sub-heads under boarding hall.....	1	0	1
3. Three categories			
a. Capital, maintenance, and operation.....	9	0	9
b. Personal service, maintenance or supplies and equipment.....	1	3	4
c. Salaries, current expenses, and repairs or improvements.....	2	0	2
d. General maintenance, improvement or repair, and equipment.....	0	1	1
e. Salaries, departmental, and miscellaneous.....	0	1	1
4. Four categories			
a. Personal service, supplies and contractual service, equipment, and capital outlay.....	0	2	2
b. Salaries, labor, maintenance, and improvements.....	0	2 (b)	2
c. Salaries, library, maintenance, and summer school.....	0	1	1
d. Salaries, equipment, permanent improvement, and miscellaneous.....	0	1	1
e. Maintenance, repairs or betterments, special buildings, and purchase of land.....	1	0	1
f. Four heads subdivided by trustees.....	0	1	1
5. Five categories			
a. Maintenance, repairs or betterments, land improvements, new lands, and new buildings.....	1	0	1
b. Salaries, support or maintenance, buildings, repairs, and extension.....	0	1	1
c. Administration, instruction, operation, maintenance, and auxiliary agencies.....	1	0	1
d. Five or six heads (not specified).....	0	1	1
6. Six categories			
a. Salaries, maintenance, library, extension, repairs, and summer school.....	0	1	1
b. Salaries, departmental, miscellaneous, repairs, new buildings, and contingent.....	0	1	1
7. Seven categories (not specified).....	0	1	1
8. "Definite," "specific," "segregated," or "itemized".....	12	10 (c)	22
9. Certain amounts for each department.....	1	0	1
10. Blanket appropriations.....	0	1	1
II. The state legislature ratifies a budget submitted by another agent:			
1. Superintendent of public instruction.....	10	0	10
2. President of the institution.....	0	4	4
3. Department of education.....	2 (d)	1	3
4. Budget board.....	1	1	2
5. Appropriations committee.....	0	1	1
III. No prescription.....	5	8 (e,f)	13
IV. No data.....	8	10	18
Total	65	62	127

- a. Two institutions report, "extraordinary repairs and buildings."
- b. One institution reports that, "unused balances may be transferred."
- c. One institution qualifies this by adding, "according to our asking."
- d. In one institution, the budget must be approved by the governor.
- e. One institution reports, "at choice of the president."
- f. Two institutions report, "practically none."

budget is most frequently sanctioned by the superintendent of public instruction in the case of the normals, but the president of the college most often has this privilege in the institutions offering the four-year curriculum.

Thirteen institutions, five normals, and eight four-year colleges, report no legislative prescription; but even here three statements are qualified to some degree. No information was secured from eighteen schools, eight two-year and ten four-year institutions.

7. BRIEF SUMMARY OF DATA

All sources of income other than that derived from taxation have been discussed in this section. The most significant fact disclosed is that "incidental sources" is poor terminology, since under this classification come funds which provide as much as a half of the income of a few institutions for teacher training while all of these colleges taken as a whole have a median of about 25 per cent. The information of this section may be briefly summarized as follows:

- a. The two-year normals receive amounts from all of these minor sources ranging from a few hundred to over \$525,000 in one instance. The middle figure is \$36,666.67. Only 30 schools report this type of revenue.
- b. The greatest proportion of the money from these minor sources in the two-year colleges is derived from non-educational fees such as dining hall and dormitory charges. About 20 per cent of the total resources comes from this type of assessment, while only 10 per cent is raised through the more educational revenues such as tuition, etc. Several schools profit from extension offerings, interest, and sales of property. Four colleges receive amounts less than \$1,000 apiece from insurance, gifts, and fines or forfeitures. The proportions of all these lesser items are each about 2 per cent of the total funds.
- c. In the four-year colleges, incidental sources yield amounts varying from about \$1,000 to over \$300,000, with a median

of \$72,500. This is twice as large as the similar figure in the two-year schools (\$36,666.67).

- d. Of the above amounts, the educational fees contribute more than non-educational, having an equal range but a higher median (\$37,000 compared with \$30,000). The former constitute about 13 per cent of all revenue, while the latter as a whole furnish only 8 per cent. The other minor sources are similar to those of item 2 above and yield correspondingly small amounts.
- e. In the last fifteen years, the trend of these student assessments has been gradually upward, both in teacher-training and in other colleges and professional schools. The former have increased nearly 50 per cent since 1914, while the latter had increased about 40 per cent up to two years ago, the time of the latest available computation.
- f. State boards, as a rule, fix the amounts of fees which shall be assessed the students. Few presidents have much independence in this matter.
- g. Twenty-eight normal schools receive amounts ranging from a few hundred dollars to as much as \$60,000 in one case from permanently invested funds. Twelve profit from federal land grants, four from swamp land funds, and twelve from bonds and interest therefrom. The median amount so earned is \$3,300.
- h. Fifteen four-year teachers colleges profit from invested lands or funds, there being a greater variety of investments than in the normals. The median amount so obtained is larger than for the smaller schools (\$9,500 compared with \$3,300).
- i. The expenditure of funds within the institution is quite definitely regulated by some state authority, usually the legislature. Only thirteen colleges report no such prescription.

V. STUDENT UNITS

It has been shown that "one of the important elements in a true statement of achievement in the teachers college" consists "of cost figures obtained by dividing total expenditures by certain unitary elements found in the preparatory activities of the teacher-training institution."¹ Although the student clock hour, the credit hour, the attendance week, and other units are being tried in certain teacher-training investigations, very probably to date the unit most often used is based upon total student enrollment. Following this precedent in the analysis of costs, this section reports three important segments of fiscal support data for state teachers colleges and state normal schools in terms of student units.

Enrollments reported by the teacher-training institutions in this investigation were not reliable in all cases. However, by using also the data from two other reports, it has been possible to arrive at very close approximations to actual enrollment figures.

Kalbach² reports the enrollment for the academic year 1927-28 as well as the number of students in attendance during the summer term of 1927, which would usually be included in the total figures for the fiscal year of 1927-28. A study made by F. L. Whitney³ in August, 1926, gives the number of weeks included in the summer school term of all teacher-training institutions the previous year. The enrollment during the summer term of each institution was translated into an amount of enrollment on the same basis as the length of the academic year. The adjusted enrollment for the summer term was then added to the number of students in attendance during the regular term of school. For instance, if an institution reported a regular enrollment of 400 for 36 academic weeks of school and 600 students for twelve weeks of summer school, the latter figure was divided by three, since the sum-

¹Frasier, G. W., and Whitney, F. L., "Determining Costs," Chapter IV. *Teachers College Finance*. (In process) 1929.

²Kalbach, L. A., *Data In Regard to State Teacher-Training Institutions*. United States Bureau of Education, Washington, D. C., January 2, 1929.

³Whitney, F. L., *The Length of Summer Sessions in Higher Institutions of Learning in the United States*. Study No. 28, Department of Educational Research, Colorado State Teachers College, Greeley, 1926.

mer session was one-third as long as the academic year. This 200 was then added to 400 to give a total enrollment of 600 for the entire year. By dividing the total amount of support provided the institution by this total enrollment figure, a student unit figure was derived. Like amounts were also obtained for moneys obtained from the state taxing unit and for the funds received from incidental sources.

1. THE TWO-YEAR NORMAL SCHOOLS

The student unit amounts for these three main categories of support, total income, revenue from state taxation, and incidental funds for the two-year normal schools, are shown in Table XXVIII in which column 1 indicates the amounts in intervals of \$20 and columns 2, 3, and 4 the distribution of frequencies for each of the three types. No data on enrollment were obtainable for twelve institutions. The distribution of student units of the total incomes of 40 schools is shown in column 2. One normal college received only about \$100 per capita, while four obtained amounts in excess of \$500. These large figures, ranging as high as \$950 in one institution, may be accounted for in the main by appropriations for mill levies made for capital outlay. In the instance where the student unit equaled \$950, the per capita amount levied for improvement of plant alone was \$415. Of the next highest amount (\$725), \$270 per student is attributable to this same type of apportionment of funds. The median figure of \$330 is at least an indication of the most typical amount of money provided the normal school, since the distribution is fairly even with a quartile spread of less than \$80.

It has been shown above that the state contributes about three-fourths of the support of all teacher-training institutions. This fact is further emphasized in column 3, which shows the distribution of the per capita revenue obtained through state taxation either by appropriation or by mill levy. Although one figure was increased to \$665 by money intended for expansion of the plant, the figures usually do not exceed \$400 by any great amount. One school receives less than \$80 for each student. The median (\$245) may be considered typi-

TABLE XXVIII

STUDENT UNIT AMOUNTS OF TOTAL INCOME, RESOURCES FROM STATE TAXING UNITS, AND INCIDENTAL SOURCES OF REVENUE IN 52 TWO-YEAR STATE PUBLIC NORMAL SCHOOLS IN NINETEEN STATES AND THE TERRITORY OF HAWAII, 1927-28

Intervals of unit amounts	Total income	State taxes	Incidental sources
1	2	3	4
\$520 and above	4 (a)	1 (b)	
500 - 519	1	0	
480 - 499	0	0	
460 - 479	2	0	
440 - 459	2	1	
420 - 439	0	1	
400 - 419	1	1	
380 - 399	2	2	
360 - 379	4	0	
340 - 359	3	1	
320 - 339	2	4	1
300 - 319	0	3	1
280 - 299	2	2	0
260 - 279	1	1	1
240 - 259	7	4	1
220 - 239	1	3	0
200 - 219	3	3	0
180 - 199	2	5	0
160 - 179	1	1	1
140 - 159	0	1	3
120 - 139	1	2	2
100 - 119	1	2	2
80 - 99	0	1	3
60 - 79	0	1	2
40 - 59	0	0	2
20 - 39	0	0	7
1 - 19	0	0	4
None	0	0	10
No data	12	12	12
Total	52	52	52
Q ₃	\$400.00	\$325.00	\$143.33
Median	330.00	245.00	80.00
Q ₁	242.86	188.00	30.00
Q	78.57	68.50	56.67

a. These amounts are \$560; \$590; \$725; \$950.
 b. This is an amount of \$665.

cal, since the distribution appears to be fairly normal. The middle 50 per cent of cases vary about \$137.

The importance of student fees, dormitory and dining hall charges, and like assessments is again apparent in column 4 which distributes these amounts in terms of the money received from each student. They range from less than \$20,

reported in four instances, to over \$320 for one school. The distribution is skewed positively, four institutions receiving decidedly higher per capita incidental revenues than do the balance. The median of \$80 is based on 30 institutions which report some such revenue. This eliminates the 22 schools which either remit all such fees to the state treasurer or, in lieu of student assessments, require a promise that the individual will teach within the state for a specified time and thus presumably repay, in part at least, his obligation to the commonwealth.

Of the typical student unit amount of \$330, we may say, then, that a central figure of about \$245 comes from the state in 40 instances and for 30 schools at least, \$80 is a median amount collected from the student. This would leave a very small amount to be derived from any or all other sources. While these figures cannot be taken too literally, since they are based on different numbers of schools and since they are medians only, still they are significant as an indication of the true situation.

2. THE FOUR-YEAR TEACHERS COLLEGES

Data similar to those in the last section are presented for the four-year colleges in Table XXIX. A distribution of the student units of total income is shown in column 2. Six colleges receive such amounts in excess of \$500. These high figures may also be accounted for by added funds intended for capital outlay expenditures. The largest figure (\$784) contains a per capita amount of \$297 for improvements, leaving \$487 as a unit intended for usual maintenance. Two institutions have unit amounts of about \$150, while the median figure is \$280 with a quartile deviation of \$86. The comparable figures for the normal schools were \$330 and \$78.57. It is significant that the two-year institutions receive a higher median amount per student enrolled than do those offering four years of instruction. The former have smaller total enrollments, and this shows that the size of student body is a large factor in the unit cost of instruction. It is not likely that the two-year schools are offering a commensurably better type of preparation for prospective teachers.

TABLE XXIX

STUDENT UNIT AMOUNTS OF TOTAL INCOME, RESOURCES FROM STATE TAXING UNITS, AND INCIDENTAL SOURCES OF REVENUE IN 62 FOUR-YEAR STATE TEACHERS COLLEGES IN 29 STATES, 1927-28

Intervals of unit amounts	Total income	State taxes	Incidental sources
1	2	3	4
\$520 and above	4 (a)	2 (b)	
500 - 519	2	0	
480 - 499	1	1	
460 - 479	2	2	
440 - 459	0	0	
420 - 439	4	1	
400 - 419	1	0	
380 - 399	1	2	
360 - 379	2	1	
340 - 359	2	0	
320 - 339	2	3	
300 - 319	5	2	
280 - 299	3	3	
260 - 279	6	2	1
240 - 259	4	5	1
220 - 239	4	3	0
200 - 219	5	5	1
180 - 199	4	7	0
160 - 179	4	6	1
140 - 159	2	6	0
120 - 139	0	4	7
100 - 119	0	2	2
80 - 99	0	1	5
60 - 79	0	0	6
40 - 59	0	0	12
20 - 39	0	0	8
1 - 19	0	0	7
None	0	0	11
No data	4	4	
Total	62	62	62
Q ₃	\$390.00	\$296.67	\$102.50
Median	280.00	212.00	57.50
Q ₁	218.00	165.00	34.38
Q	86.00	65.84	34.06

a. These amounts are: \$550; \$580; \$610; \$784.

b. These amounts are \$550; \$575.

The importance of the state in the support of these colleges is shown in column 3. Two receive more than \$500 per student from this source. These amounts (\$550 and \$575) are again traceable to revenue intended for capital expansion. The median of \$212 is about four-fifths of the total income, as would be expected from Table VI. This figure is also considerably less than the comparable amount of \$245, which represents the central figure for the normal colleges.

Fifty-one colleges receive a median amount of \$57.50 from incidental funds. Comparison of this figure with the \$80 representing the typical two-year school, shows that the student attending the latter type of institution is assessed more heavily for his training. The student unit revenues from both the state and the individual are greater for the schools offering the shorter training period.

3. COMPARATIVE DATA

Comparison of the two preceding tables shows that the typical total annual income per student of the four-year college is \$280, while it rises to \$330 in the normal school. The median amount obtained by the former from the state is \$245, while it is \$212 for the latter. The central amounts of incidental revenues are \$80 and \$57.50 respectively for the two types of institutions.

One important generalization may be made from these figures. The ratio of the total incomes of the four and two-year schools is roughly seven to eight. The revenues from the state maintain this same approximate relationship. However, when the relationship of the revenues from the students is examined, a ratio of about seven to ten is seen to exist. This disparity may be accounted for in part by the fact that proportionately more two than four-year schools offer dining hall and dormitory privileges to the students. These amounts would, of course, affect the total incomes of the institutions also, but to a much smaller degree.

Phillips¹ reports per capita costs in teacher-training institutions for the year 1925-26, which may well be compared with the support unit figures of this study. The median maintenance figure in Phillips' investigation, based on the costs in 90 state teachers colleges, is \$269. It is significant to compare this with the \$280 representing the median student unit of support. The median unit cost for 93 normal colleges in 1925-26 was \$303. In 1927-28, the comparable unit of sup-

¹Phillips, F. M., *Per Capita Costs in Teachers Colleges and State Normal Schools, 1925-26*. Statistical Circular No. 9, 1927. United States Bureau of Education, Washington, D. C., 1927.

port was \$330. Evidently, the cost of the professional training of teachers is rising, if cost and support figures covering a two-year period may be taken as indicative of the trend.

4. BRIEF SUMMARY OF DATA

In this section, total incomes, revenues from the state as a taxing unit, and moneys received from student assessment sources have been reported in terms of student units for both the two and the four-year institutions. These data may be briefly summarized as follows:

- a. Student units were obtained by dividing the amount of income by the total enrollment in each institution. The enrollment figure equals the average enrollment for the academic year plus that fraction of the summer enrollment which is obtained by multiplying the summer figure by the ratio of the length of the summer to the academic term.
- b. In the two-year schools, the median student unit of total incomes is \$330, with a range from about \$100 to \$950. The high figures are partially caused by capital outlay revenues.
- c. The central tendency of the amounts received from state taxes is \$245, and the range is from about \$60 to \$665.
- d. Incidental sources yield a central figure of \$80 to this type of institution, ranging from four units less than \$20 to more than \$300 in one instance.
- e. The median student unit of total income in the four-year college is \$280 with amounts varying from about \$140 to one of \$784.
- f. The similar figure derived from state taxes is \$212. The units run as low as \$80 and as high as \$575.
- g. The students contribute incidental revenues ranging from a few dollars to as high as \$260 apiece. Such a large figure is largely due to dormitory and dining hall charges.
- h. Student units in the two-year normal schools are consistently higher than those in the four-year colleges. Total en-

rollment figures are larger for the latter type, and this accounts for a good share of the discrepancy.

- i. Data tend to show slightly higher student units of support for both two and four-year institutions than were the unit costs of these colleges as reported two years before.

VI. GENERAL SUMMARY AND CONCLUSIONS

This report is the result of an attempt to secure specific information regarding the sources of income of the state teachers colleges and state normal schools in the United States. It is based on information received from 127 such colleges located in 39 states and the territory of Hawaii. Inasmuch as this is a sampling of nearly 70 per cent and includes at least one school from each of all except three states having such institutions, it is felt that this is at least indicative of practices and attitudes in state teachers colleges and state normal schools.

1. ESSENTIAL FACTS REVEALED BY THE INVESTIGATION

In general, then, the following may be taken as representative conditions throughout the United States in separate state teacher-training colleges:

- a. The annual incomes of the two-year normal schools range from \$25,000 to above \$500,000, with a middle figure of \$180,000 and a quartile spread (Q) of over \$50,000.
- b. The four-year teachers colleges have yearly revenues ranging from \$100,000 to about \$1,000,000, with a median of \$300,000 and a quartile (Q) of \$130,000.
- c. Tax moneys from state, local, and federal units provide about 75 per cent of all the financial resources of the normal schools, yielding a median amount of \$150,000, about one-seventh of which is devoted to improving the plant, while the balance maintains instruction.
- d. The four-year colleges receive about 80 per cent of all funds in this manner. This amounts to nearly \$250,000

in the typical institution, about one-fifth of which is used for development of the property.

- e. The mill levy is losing ground as a method of securing financial support from the state. It has been abandoned in four states since 1925, leaving only six states with this method of securing funds. However, one more state will have a ten-year continuing mill levy for capital outlay after October, 1929.
- f. In spite of this decline in practice, the mill tax continues to be more popular among administrators, usually being considered to be more dependable.
- g. There is an apparent lack of familiarity among teachers college administrators with regard to the details of sources of income.
- h. The federal government contributes nothing to normal schools and very small amounts to but seven four-year colleges.
- i. Incidental sources yield from 20 to 25 per cent of all revenues, contributing a slightly higher proportionate sum to most of the four-year colleges. In these institutions, the educational fees average 13 per cent of all revenue, while the non-educational charges average 8 per cent. For the two-year schools, these average 10 and 21 per cent respectively. The distributions yielding these figures are atypical.
- j. When original figures are utilized and arithmetical means computed, it is found that two-year and four-year teachers colleges and other institutions of higher learning receive about the same proportion of total income from the students, although the latter type of college may receive a slightly smaller percentage.
- k. Interest, extension courses, sale of property, gifts, insurance, and fines or forfeitures supply relatively small amounts and proportions, usually averaging about 2 per cent of the total income.

- l. Permanently invested funds contribute a median amount of only \$3,300 to each of 28 normal schools which reported having such incomes. Governmental land grants are of slight importance to only sixteen such units.
- m. Fifteen four-year schools profit in the same manner with an average of \$9,500 to each.
- n. The administrators of teachers colleges have little voice in fixing the amounts of student fees. In the majority of cases, their jurisdiction in arranging the details of assigning income to the various categories of expenditure within the institution is also seriously curtailed.
- o. The median student unit amount of total income is \$330 in the two-year and \$280 in the four-year institutions. State taxes yield central figures of \$245 and \$212 for the two types of schools, while \$80 and \$57.50 are the typical incidental revenues. The support per student is greater in the former than in the latter.
- p. Comparison of these figures with unit costs reported two years earlier indicate that the trend is definitely upward with the normal schools having proportionately higher figures in both reports.

2. CONTRIBUTIONS OF THE INVESTIGATION

The individual responses made to the question lists used in this investigation reveal a startling lack of unanimity of opinion and practices among teachers college administrators. It is apparent that there are a few who still take gratefully without question whatever is handed them in the way of money. Progress must be very limited under such conditions. This study presents a summary of the essential support factors underlying a financial program. Perusal of these pages may acquaint the reader with a new viewpoint, whether or not the figures are applicable or useful to him in his own situation. Finance administration in teacher training is at once an art and a business for which thorough preparation is necessary. By comparing usual practices with those in a specific situation, new practices and methods may be suggested for trial.

Little information concerning the amount of support which the federal government furnishes for teacher-training has been collected up to this time. Similarly, the importance of permanently invested money and revenue from land funds has not been studied adequately. The sources are analyzed here as minutely as is possible without recourse to the records of each institution.

The present trends in methods of securing support for teacher training are very significant. Such developments have been revealed by comparing the figures of this investigation with comparable statistics wherever available.

In fact, it is believed that the essential contribution of a fact-finding study such as this is to be found in the suggestion for more scientific thinking in finance administration among teachers college authorities. Finance research, if engaged in, will give a more adequate background of vicarious experience so that policy making among state teacher-training enterprises and within the single institution may be more often on a level of careful reflective thinking, not a matter of hurried expediency to meet an unforeseen emergency.

3. RECOMMENDATIONS AND FURTHER RESEARCH NEEDED

This investigation reveals a wide diversity of methods of securing fiscal support for state teachers colleges and state normal schools, not only among states but even among the several institutions within a commonwealth. Of course, in the final analysis, tax moneys constitute the basic source of the financial support of teacher-training. There is no hidden vein which may be tapped and counted on to pour forth revenue for this phase of public education. However, there probably are new and better forms of taxation which would yield more satisfactory and dependable funds. Personal income, business, inheritance, severance, and other forms of taxation should be experimentally utilized. As in all matters of finance, research must determine the best procedure. It is the opinion of the writers that many experimental comparisons should be made and much of the prevailing unsupported opinion either refuted or proved sound.

There is a need also for further research in this matter from the point of view of unit costs. In addition to the enrollment denominator in such computations, other units should be used. Data among groups of similar institutions will in this manner be made most comparable and most useful to aid the thinking of legislators and executives in policy making and in administration.

Under present methods of support, incomes must vary with the valuation of property which now usually supplies the tax basis. The questionnaire in Appendix A contained an inquiry into the relationship of assessed valuation and real value of property. It is a well known fact that practices in this respect are not consistent in all states. If it were known just what these practices are, the condition of the finances of the public institutions would be more understandable. From the few responses which were made to this question, it must be inferred that many administrators are either indifferent to this phase of the question, or, more probably, are simply not competent to fill in such items of information. This implies two needs. First, a more thorough knowledge of all of the ramifications of financial support of this type of educational institutions is needed. In the second place, any further research along these lines should embody specific attempts to secure detailed information in this respect. Perhaps the state treasurer's office could yield the needed facts, if other sources failed.

In general then, the most noticeable need revealed by this investigation appears to be that for a more thorough knowledge of finance as applied to education and especially to institutions of higher learning for teacher training. A second need is for further research, both experimental and factual, to determine more objectively the most efficient and effective method of fiscal support for each situation.

APPENDIX A
COPY OF QUESTIONARY
COLORADO STATE TEACHERS COLLEGE
DEPARTMENT OF EDUCATIONAL RESEARCH
FREDERICK L. WHITNEY, Director
GREELEY, COLORADO

December 12, 1928.

Dear President:

Four years ago our Department of Educational Research collected the facts on the mill tax method of support for teacher-training institutions (Whitney, F. L. "The Mill Tax Method of Support for State Teachers Colleges and State Normal Schools." *Educational Administration and Supervision*, Vol. II, pp. 473-480 [October, 1925.]) and made a detailed report at the Cincinnati meeting of the American Association of Teachers Colleges.

The information gathered was of vital importance in every state in view of the problem of adequate support which is ever present.

In view of the fact that this is another "legislative" year, it is logical to repeat the study at this time. It is thought that it will be more useful, if all sources of income are included in the investigation; and the pages following provide for a report on that basis.

Note that actual amounts of funds are asked for. The first item, the "GRAND TOTAL," is the total income of your institution from all sources during the fiscal year 1927-28.

As soon as a good proportion of all state teachers colleges and state normal schools have sent their data, report will be made in tabular form to all listed in the *Educational Directory* of the United States Bureau of Education.

Very truly yours,

PHILIP M. CONDIT,
Research Assistant.

**SOURCES OF INCOME FOR STATE TEACHERS COLLEGES AND
STATE NORMAL SCHOOLS**

FACTS FOR THE FISCAL YEAR OF 1927-28

PART ONE

Items	Amounts		Proportion of total income
	Detailed	Total	
1	2	3	4
GRAND TOTAL (COLUMNS 2 AND 3 SHOULD TOTAL ALIKE)	\$.....	\$.....	100%
I. INCOME FROM TAXATION		\$.....%
1. Appropriations			
a. General (usual maintenance)	\$.....		
b. Special (specify below)			
(1) Buildings.....	\$.....		
(2)	\$.....		
(3)	\$.....		
2. Mill Levy			
a. General (usual maintenance).....	\$.....		
b. Special (specify below)			
(1) Buildings.....	\$.....		
(2)	\$.....		
(3)	\$.....		
3. Receipts From Federal Sources			
a. Smith-Hughes funds.....	\$.....		
b. Vocational rehabilitation.....	\$.....		
c. Others (specify below)			
(1)	\$.....		
(2)	\$.....		
(3)	\$.....		
4. Receipts From Local Taxing Unit			
a.	\$.....		
5. Receipts From Special Sales Tax			
6. Receipts From Any Other Tax Sources			
a.	\$.....		
b.	\$.....		
c.	\$.....		
II. INCOME FROM PERMANENTLY INVESTED FUNDS.....		\$.....%
1. Federal Land Grants.....	\$.....		
2. State Invested Funds.....	\$.....		
3. National Forest Funds.....	\$.....		
4. Swamp Land Funds.....	\$.....		
5. Salt Land Funds.....	\$.....		
6. Internal Improvement Land Funds.....	\$.....		
7. Others (specify below)			
a.	\$.....		
b.	\$.....		
c.	\$.....		

Items	Amounts		Proportion of total income
	Detailed	Total	
1	2	3	4
III. INCOME FROM INCIDENTAL SOURCES		\$.....%
1. Scholarships.....	\$.....		
2. Fines and Forfeitures.....	\$.....		
3. Insurance.....	\$.....		
4. Sale of Property.....	\$.....		
5. Gifts.....	\$.....		
6. Endowments (not including student loans).....	\$.....		
7. Extension Service.....	\$.....		
8. Student Fees (exclusive of non-educational fees).....	\$.....		
a. Tuition.....	\$.....		
(1) Resident \$.....			
(2) Non-resident \$.....			
b. Registration.....	\$.....		
c. Matriculation.....	\$.....		
d. Incidental or Contingent.....	\$.....		
(1) Resident \$.....			
(2) Non-resident \$.....			
e. Library.....	\$.....		
f. Physical Education or Gymnasium.....	\$.....		
g. Medical Infirmary.....	\$.....		
h. Student Activity (not including III, 9, c).....	\$.....		
i. Diploma or Graduation.....	\$.....		
j. Music.....	\$.....		
k. Laboratory.....	\$.....		
(1) General \$.....			
(2) Others (specify below).....	\$.....		
(a)..... \$.....			
(b)..... \$.....			
(c)..... \$.....			
l. Others Not Included About (specify below).....	\$.....		
(1)..... \$.....			
(2)..... \$.....			
(3)..... \$.....			
9. Non-educational Fees.....	\$.....		
a. Dormitories and Dining Halls.....	\$.....		
b. Printing Department.....	\$.....		
c. Athletics (not included under III, 8, h).....	\$.....		
d. Trust Funds (not included under III, 6).....	\$.....		
e. Others (specify below).....	\$.....		
(1)..... \$.....			
(2)..... \$.....			
(3)..... \$.....			
IV. INCOME FROM ANY OTHER SOURCES NOT MENTIONED ABOVE. (Specify below)		\$.....%
1.	\$.....		
2.	\$.....		
3.	\$.....		

PART TWO

SUPPLEMENTARY INFORMATION NECESSARY FOR THE INTERPRETATION OF ABOVE DATA

- I. TOTAL ENROLLMENT, 1927-28.....
- II. THE ASSESSED VALUATION OF PROPERTY IS WHAT PER CENT OF THE REAL VALUE?
.....per cent.

III. APPROPRIATIONS:

1. Time (annual, biennial, permanent, etc.).....

IV. MILL LEVY:

1. Time (continuing, quadrennial, etc.).....
2. How fixed?.....
2. What mill tax levy would be required on the assessed valuation of the state to provide the total income your school used in 1927-1928?

4. Please give your mill tax levy and assessed valuation for the following years:

a. Mill levy for: (e.g., 18 mills)		b. Assessed valuation of the state for the same years	
1928-29	..... mills	\$	.....
1927-28	..... mills	\$	.....
1926-27	..... mills	\$	.....
1925-26	..... mills	\$	.....
1924-25	..... mills	\$	.....

V. WHAT METHOD OF SUPPORT DO YOU PREFER? (MILL LEVY OR APPROPRIATION)

Please give reasons.

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VI. TO WHAT EXTENT, IF AT ALL, DOES YOUR LEGISLATURE PRESCRIBE THE DISTRIBUTION OF APPROPRIATIONS AMONG THE DIFFERENT ACTIVITIES AND DEPARTMENTS OF YOUR INSTITUTION?

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VII. WHO FIXES THE AMOUNT OF STUDENT FEES? (state law, trustees, president, etc.)

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