THE ECONOMIC, EDUCATIONAL, AND SOCIAL EFFECTS OF THE SHIFT IN THE CHARACTER OF THE TAX SUPPORT OF THE FLORIDA PUBLIC SCHOOLS

by

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CHAPTER I

INTRODUCTION

Significance of the Problem

To many people the implications of taxation for the support of public schools are far too complicated to be widely discussed by anyone who is neither a finance expert not a dependent school administrator. This shibboleth has acted somewhat as a brake on improving the methods of financing Florida's public schools when the need and the circumstances demanded an increase in funds. The old story of cause and effect was indelibly written into school history in Florida and the effects which may be identified as economic, educational, and social are even now being experienced.

In the twenty year period between 1928 and 1948 there has emerged a pattern of Florida school finance that involves all three levels of financial support, the local community, the state, and the federal government. This twenty year effort to establish an equitable financial partnership is significant in that it started as a result of the economic depression and grew out of stress within low-income areas of Florida, and pointed to the urgent necessity of a shared financial responsibility between the local communities and the state. Out of the same series of stress and tension came the changes in methods of securing financial support which involved shifting of some educational authority, changes in the educational facilities, educational responsibilities, and re-vamping of curriculums. Every

step along the way the character of the shifting in the tax support has been the cause of certain economic, educational, and social effects on the progress of Florida's schools. The rapidly changing character of society in this twenty year period has made strong demands on the Florida system of public schools.

In many sections of Florida people still look upon schools as purely local institutions. In spite of the fact that courts have held that there is no inherent authority in the local school district, and that public education has generally been regarded as a function of the state, these groups have continued to hold to their original point of view and impede every effort directed toward a shared financial responsibility between the local community and the state.

The State's legal responsibility for education may be found in the Tenth Amendment to the Federal Constitution, which gives to the state all powers not delegated by the Constitution of the United States, and the State Constitution of Florida makes it mandatory upon the state legislature to provide for a system of free public schools. This is the basis for the principle of state responsibility for education; and points to equal importance of education in each locality and to the ultimate importance of education to all the people of Florida. When a final analysis is made it is the state that has the authority to decide upon matters of school finance, whether it shall be handled wholly from local funds, or whether the support shall be in a shared responsibility of the two.

In Florida, local districts have been given some powers of support and control but every one of these powers is delegated by the

state. As state sources of revenue have been diverted to school funds the state has gradually assumed a supervision of the county systems of accounting, expenditures, and budgeting; from setting forth teacher requirements for certification, the state, in 1947, set up certain educational qualifications required of all county superintendents after 1951. Prior to 1947 all county superintendents were subject only to qualifying for office in the same manner that any other elective candidate qualified. As a consequence many well-intentioned, but educationally unqualified men and women were elected by the voters of the state. This also acted as a brake on educational progress of the school system.

Counties in Florida varied greatly in their support of public schools prior to 1947. This could be traced to many obvious facts; density of population varies among counties, living standards vary greatly, sources of industrial and commercial incomes vary in sections, and age levels of pupils attending school vary greatly in resort areas and instate areas. The social attitudes peculiar to a cosmopolitan population has effects that are far reaching in the school systems between counties.

Statement of the Problem

This thesis is a study of the economic, educational, and social effects in the character of the shift of tax support of Florida public schools. The orderly development of the study requires adequate answers to the following sub-problems:

I. What is the character of the shift?

II. What is the economic effect of the shift?

III. What is the educational effect of the shift?

IV. What is the social effect of the shift?

Delimitation of the Problem

The first delimitating factor is that this study will cover only a twenty year period between 1928 and 1948.

The second delimiting factor is that for purposes of economic, educational, and social comparisons the ten most populous counties and the ten least populous counties will be used.

The third and last delimiting factor is that only those effects which have a direct economic, educational, and social effect on the character of the tax shift in Florida for the expressed purpose of school support will be considered.

Method

First, a careful survey was made to eliminate the possibility of duplicating previous work done in this field and to discover related studies. For this purpose the following works were used:

United States Library of Congress. A List of American Doctoral Dissertations. Washington, D. C.: Government Printing Office, 1913-1940.

Doctoral Dissertations Accepted by American Universities. Compiled for the National Research Council and the American Council of Learned Societies by the Association of Research Libraries. New York: The H. W. Wilson Company, 1934-1946.

United States Office of Education. Library. Bibliography of Research Studies in Education. Washington, D. C.: Government Printing Office, 1929-1940.

Good, Carter Victor. "Doctors' Theses Under Way in Education," Journal of Educational Research, January, 1947.

Gray, Ruth A. Doctors' Theses in Education: A list of 797 Theses Deposited with the Office of Education and Available for Loan. Office of Education Pamphlet, 1935, No. 60. Washington, D. C.: Government Printing Office, 1936.

Gray, Ruth A. "Recent Theses in Education." School Life, LVIII (February, 1950)

University of Florida. A List of Master's Theses in Education, 1920-1945, The University, 1946.

This research revealed several useful studies, but no study dealing with this particular problem.

Next, school superintendents, principals, teachers, social workers, and school patrons were interviewed in order to establish a realistic approach and to identify the specific effects of tax shifting on the schools from the economic and educational viewpoint.

For special sources of statistical data, two issues of the special census of Florida were used. The Sixth and Seventh Census of Florida were issued between the periods covered by the United States Census, and for this work the issues for 1935 and 1945 were used.

For the desired economic and educational information, the Biennial Reports of the State Superintendent of Public Instruction for the years beginning with 1928 and ending with 1948 were consulted.

Numerous other references were consulted, the names of which appear in the bibliography of this thesis.

Related Studies

In 1929 Charles Alonzo Smith[1] made a study somewhat similar to the present study in that it dealt with some existing inequalities in educational opportunity among Florida counties due to inequitable methods of tax support. It covered a period prior to 1929, at which time this study begins.

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1. Charles Alonzo Smith. Some Relationships Existing in School Expenditures Among Florida Counties, New York: Columbia University, Teachers College, 1929.

George P. Hoffman, pointed out in 1938[2] some significant facts in relation to school finance. While this study was undertaken to point out certain advantages of state aid to counties, it was more concerned with the method of arriving at an equitable system of taxation for the support of public schools. It covered a period from 1925 to 1938.

W. R. Burgess, in a research study for the Russell Sage Foundation, in 1920,[3] reported Trends in School Costs. This study points out the general principles underlying state responsibility for the financial support of public schools.

Randolph L. Carter reported in 1937[4] on School Centralization and Pupil Transportation with Special Reference to the State of Florida. In this study, significant data on the status of pupil transportation costs was found. As centralization became more wide spread, at the time of the Carter study, much help was received from this source.

2. George P. Hoffman, The Effect of State Aid on Florida Public Schools, Master's Thesis, New York: New York University, 1938.

3. W. R. Burgess, Trends in School Costs, New York: Russell Sage Foundation, 1920.

4. Randolph L. Carter, School Centralization and Pupil Transportation with Special Reference to the State of Florida, Master's Thesis, Nashville, Tennessee: George Peabody College for Teachers, 1937.

CHAPTER II

THE CHARACTER OF THE TAX SHIFT

There has been a decided shift in the character of tax support for Florida public schools during the past twenty years. The state has been called upon repeatedly to increase its proportion of the total school costs because the local communities have consistently withdrawn their support to such extent that the total amount of money available per child in average daily attendance decreased, even during years when the state was increasing its share per child. A comparison of contribution may be seen in Table I.

Local funds on a state-wide basis reached their highest level in 1928-29. At this time local sources of revenue were supplying $61.20 per pupil in average daily attendance. During that same year state sources supplied only $9.57 per pupil. The local funds began to decrease with the rapid change of economic conditions that followed the collapse of the Florida real estate market until the local communities were supplying in 1932-33, only $23.58 per pupil in average daily attendance. During these same years state support increased and remained fairly constant, except for the depression years of 1932-33 when the total available funds, local and state, were only $40.75 per pupil in average daily attendance.

After the financially sparse year 1932-33, the amount of local funds increased until 1936, when local communities were supplying practically one-half the funds required to operate the schools.

TABLE I

EFFECT OF DENSITY OF POPULATION ON THE DISTRIBUTION OF CURRENT EXPENSES IN TWENTY FLORIDA COUNTIES FOR THE SCHOOL YEAR 1934-35*

County	Density**	Rank	Local Funds Per Pupil in A.D.A.	State Funds Per Pupil in A.D.A.	Total Funds Per Pupil in A.D.A.
Pinellas	276.2	1	$50.30	$36.30	$86.60
Duval	223.5	2	41.15	27.35	68.50
Hillsborough	143.4	3	44.49	35.13	80.12
Escambia	86.2	4	19.66	34.26	53.92
Dade	79.8	5	62.27	38.75	101.02
Orange	65.4	6	49.45	35.75	85.20
Seminole	61.7	7	40.11	37.60	77.71
Gadsen	55.5	8	14.49	38.87	53.36
Volusia	46.2	9	51.82	38.33	90.15
Polk	43.0	10	36.37	35.26	71.63
Calhoun	7.0	58	13.60	39.78	53.38
Osceola	6.8	59	24.56	39.88	64.44
Flagler	6.6	60	21.34	46.33	67.67
Gulf	5.7	61	22.04	40.64	62.68
Charlotte	4.9	62	34.44	41.13	75.57
Okeechobee	4.8	63	20.18	39.20	59.38
Liberty	4.7	64	30.56	44.97	75.53
Glades	3.8	65	40.90	40.00	80.90
Hendry	3.2	66	35.71	39.93	75.64
Collier	2.4	67	86.71	44.56	131.27

*Data from the Biennial Report of the Superintendent of Public Instruction, 1934-35

**Density represents the number of people per square mile

The tendency to shift the burden of school support from local tax sources to state sources was accepted as necessary and desirable by vote of the people of Florida in the 1926 general election, at which time an amendment to the state constitution was adopted.[1] This amendment provides that the state legislature can appropriate funds for distribution among the several counties.

The 1926 amendment marked a legal turning point in tax shifting from local sources to a dual system of support wherein the state accepted responsibility for public education along with local communities. The importance of this amendment is indicated in the words of the Justices of the Florida Supreme court in returning a decision on the case of Kurz vs. Lee, as State Comptroller.

> And so by ratification of the proposed amendment the Legislature became for the first time vested with the legislative power to increase the county school fund... Any appropriation before that time had been in the guise of "loans"... But even such amendment imposes no mandatory duty on the Legislature to provide any direct appropriation at all to the school funds, but simply confers on the Legislature a power to do so that it did not possess prior to the amendment.[2]

Continuing, the Court states:

> Beginning with the case of State vs. L'Engle, (Southern Reporter, Volume 163, page 871), decided in 1898, the primary obligation of operating the county free public schools and raising revenue therefor has been regarded as a county and not a primary state purpose.[3]

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1. Compiled General Laws of Florida, 1927, p. 244.

2. Southern Reporter, Vol. 163, St. Paul, Minnesota: West Publishing Company, 1936, p. 859.

3. Ibid., p. 871.

Such a change in tax support necessitated a shift from a system of local support to a greater dependence upon state revenue, and to supply the necessary state funds some change in the state tax structure was called for. In this instance the public schools had been using proceeds from the general property tax, commonly called the ad valorem levy, and a system of dual financing pointed to the necessity for designating other tax sources.

The general property tax in Florida could never have lasted as a sole source of financial support for public schools. The problem of collecting such a tax was complicated by the practice of granting tax exemptions to large parts of the real and personal property of the state. In an attempt to bring about a better distribution of the burden of taxation, laws exempting certain properties have been enacted from time to time. Other than the usual exemptions from taxation of all property used for religious, educational, public, and charitable purposes,[4] millions of dollars worth of other property are relieved of taxes by a so-called homestead exemption. In passing it might be well to add that this homestead tax exemption applies to city taxes as well as to county and state taxes. It is probable that the extension of this homestead tax exemption made the shift from local support to state support of public schools inevitable and unavoidable.

This shift was probably accelerated by Florida's tax compromise laws. The most notorious of these tax compromise laws are the Futch Act[5] and the Murphy Act.[6] Briefly, the Futch Act permitted the payment

4. Compiled General Laws of Florida, 1927, p. 652.

5. Compiled General Laws, 1933, p. 799.

6. Ibid., 1937, p. 1092.

of past due and delinquent taxes in bonds of the various political divisions of the state, such as road and bridge districts, drainage and improvement districts, and special tax school districts, instead of in cash. The unfortunate part of this method of tax payment was that it did not provide an immediate source of cash to defray school maintenance.

The 1937 enactment of the Murphy Act provides that delinquent taxes on a parcel of real estate for two years made it subject to public auction. The owner, if he wished, could bid off his own delinquent taxes at any figure he chose. If no one offered to bid in the property at public sale provided by law, the state automatically became the purchaser, and since the state pays no taxes on its holdings, the acquired property is no longer on the county or state tax rolls subject to the general property tax.

Since 1934 there have been evidences of resistance in shifts of school support. While schools were supported through a system of local and county district taxation there was never an utterance about parity. When the schools began to dip into state funds a conflict arose because other state agencies felt the need to demand a priority over the schools. To combat these conflicting views, the Parity Act was passed in 1937. This law reads:

> This appropriation (that for the support of public schools) shall be on a parity and of equal dignity with all other appropriations made by the Legislature of the State of Florida of 1935 or prior years..... If, for insufficient funds or otherwise, this appropriation cannot be paid in full during any given year, it shall be diminished only in the same proportion that other appropriations made by the Legislature and not herintofore excepted are diminished during such a given year.[7]

7. Ibid., 1936 Supplement, p. 191.

In the months that followed the passage of the Parity Act, it was attacked in the courts by a member of the faculty of Florida State College for Women as the complainant.[8] It quickly went into the Florida Supreme Court on appeal from the decision of the Circuit Court sitting in Leon County. The Supreme Court reversed the lower court and declared the Parity Law was unconstitutional.

When the Parity Law was declared unconstitutional the growing strength of the educational forces in the state secured adoption of a resolution in the 1937 session of the legislature to submit to the people of the state an amendment to the constitution designed to place school support on a parity with other essential functions of the state government. The amendment secured an overwhelming majority in the 1938 general election. It reads:

> The Legislature shall provide for the raising of revenue to defray the expenses of the state, including state appropriations for the support of the uniform system of free public schools provided in accordance with Article XII of the Constitution and of the state institutions of higher learning for each fiscal year, and also a sufficient sum to pay the principal and interest of the existing indebtedness of the State.[9]

This amendment seems to make it mandatory upon the legislature to appropriate state funds to carry out the provisions of Article XII, Section 2, of the Florida state constitution which provides that: "The Legislature shall provide for a uniform system of free public schools and shall provide for the liberal maintenance of the same."[10]

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8. Southern Reporter, p. 859.

9. Ibid., 1938, p. 361.

10. Ibid., 1927, p. 243.

At any rate, by adopting the amendment the people of Florida finally established the principle of state responsibility in public education and as a voting majority appeared to approve the shift from local to state support of the public schools.

The principle of state support for a reasonable minimum educational program in all schools is now accepted without exception. Florida is one of forty-one states which by the end of 1947 had passed tax equalization laws that provided state financial support for a foundation school program on a basis that equalized the operating cost among taxing units. Under this program allocation is made (1) on average daily attendance, and (2) on the education level and experience of teachers employed.

The problem of tax shifting from local to state sources has caused many pertinent requests for the public to think of education as being more than just a matter of local and state financial concern. In his plea for federal financial support of public schools, the trend toward a new tax shift is noted by Mort:

> All signs point to the need of a thorough-going program of federal partipation in the financing of education. The states themselves can do much in correcting the situation. They are rising to the occasion from the Pacific, from the Gulf of Mexico, to Canada. National participation in financial support is essential. National support for public education has become a question of intense interest. This is attested by numerous resolutions sent to Congress by lay organizations in states rich and poor. Growing sentiment demands national adjustment of the financing of schools.[11]

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11. Paul R. Mort, A Plan for Federal Support of Public Education, New York: Bureau of Publications, Teachers' College, Columbia University, 1936, p. 1.

The wide-spread tendency toward consolidation of schools and the tendency toward centralization in our system of government has caused Hahne to feel that federal support of education must inevitably come. He says:

> Federal aid to schools is but one phase of the general movement toward greater centralization. Economic revolution has caused a shifting in government functions so that the smaller governmental units perform more and more of the functions of government--hence greater federal aid and control of education becomes but one portion of a wide-spread centralizing tendency.[12]

It is apparent that the federal government has realized its responsibility in the financing of public education. This is clearly indicated by Congressional passage of a series of appropriations for the support of public education which started with the Ordinance of 1785[13] and followed by other laws like the Morrill Act of 1862, the Smith-Lever Act of 1914, the Smith-Hughes Act of 1917, the George-Read Act of 1929, and more recently the George-Ellzey Act and the George-Dean Act.

It can be safely stated that some of the most representative nationwide groups indicate general public backing of federal aid to education. The National Education Association Journal for March of 1950[14] lists some forty-two such groups together with their statements of support for federal aid to education.

All evidence seems to point to a shared financial support of public schools by the local community, the state, and the federal government. Several bills have been presented to Congress and to date have

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12. Ernest H. Hahne, "Economic Aspects of Federal Aid to Schools," School and Society, XLI (March, 1935), 313-21.

13. Mort, op. cit., p. 2.

14. National Educational Association "Federal Aid to Education," Journal, XXXIX (March, 1950), 180-81.

been defeated. Only time can give the answer to the enigma of the next step from shared local and state support of public education.

CHAPTER III

THE ECONOMIC EFFECT OF THE TAX SHIFT

From man's early history down to the present, the reality of economic change has been increasingly evident. In the dynamic interplay of economic forces acting upon man there appears to be two variables for consideration: (1) adaptability of operation under changing conditions, and (2) certain specific factors of need.

The capacity to be flexible in a changing set of circumstances is a very common characteristic of most social and economic institutions. Business men are quick to recognize the need for being adaptable under the stresses and tensions created by fluctuating finances. History presents unlimited evidence that our greatest years of cultural progress were paralleled by favorable economic conditions. Economics point out that adaptability has a consistent tendency to respond to a like degree of financial support.

There have been many studies in the field of education which probed deeply into the economic relationship between adaptability and varying expenditure levels. In most instances these studies offered sharp contrasts by using comparison between the better supported schools and the lesser supported schools.

It is therefore deemed worthwhile to examine critically those factors in Florida's economic background that have had some marked effect on the character of the tax shifting in support of the public school system. From this study certain patterns of practice that are

related to adaptability under varying conditions of financial support should yield a better understanding of the economic necessity for shifting tax support for public schools from local sources to shared state and local sources.

Economic Background of Florida

Geographically, Florida has a total area of 58,660 square miles with 3,805 square miles classified as water area. Land area in the state is slightly in excess of 35,111,040 acres. Less than 5,940,229 acres, or one-fifth, is actually in farms, and yet paradoxically 33,909, 483 acres of land are assessed for purposes of taxation. There are more than sixteen thousand miles of highways, and approximately eight thousand three hundred miles of railways within the state borders.[1]

The total population, according to the Seventh Census,[2] was 1,695,301, of which 554,760 were negroes. Accordingly, Florida's population in 1945 was 75.3 per cent white and 24.7 per cent negro. The recorded density per square mile is 38.3 persons.[3]

In 1945 there were 294,861 children between the ages of seven and fifteen years of age attending Florida public schools; of this number 210,861 were white and 84,000 were negro. Also within compulsory school age were 3,473 white children and 4,054 negroes not in

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1. Nathan Mayo, Know Florida. Tallahassee, Florida: State Department of Agriculture, 1939, p. 4.

2. Nathan Mayo, Seventh Census of Florida. Tallahassee, Florida: State Department of Agriculture, 1945, p. 12.

3. Ibid.

public schools.[4] At the same time there was a total population of 184,621 in the sixteen to twenty age group.[5] It could be safely estimated that more than one third of these were attending public schools.

Industrially, Florida is classified as agricultural. Citrus crops account for a gross return of more than fifty-eight million dollars per year. Vegetable products are valued at three million dollars per year. Florida is an important stock raising state and in 1947 had a million three hundred thousand head of cattle with a value of twenty-four million dollars.[6]

In 1942 there were more than sixty thousand poultry farms producing chickens and eggs for a gross return of more than nine million dollars.[7]

Twenty-two million acres of land in Florida are classified as forests; forest industries yield products amounting to one hundred million dollars each year and employ nearly fifty thousand wage earners. The payroll of these workers adds at least one million dollars per year to circulation.[8]

The fishing industry is important because of Florida's extensive coast line and many fresh water rivers and lakes. The sale of seafood has grossed from seven to twenty-five million dollars per year.[9]

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4. Ibid., p. 66.
5. Ibid., p. 68.
6. Mayo, Know Florida, p. 15.
7. Ibid., p. 18.
8. Ibid., p. 31.
9. Ibid., p. 24.

While Florida is never classified as a manufacturing state, fourteen small areas of manufacturing reported gross sales of products in excess of one hundred million dollars in 1931. Minerals consisting of phosphate, Fuller's Earth, diatomite, kaolin, and limestone accounted for a gross of thirteen million dollars in 1936.[10]

Florida's state constitution forbids the teaching of white and negro children in the same school, and thus commits the tax payers to a system of financial support that is dual in character, in order to provide "impartial provision for both."[11]

In order to gain a basic understanding of the economic effect in the character of tax shifting for the support of public schools, it is necessary to include a description of those tax features that have a direct bearing on tax support for schools. For the most part, the power to tax is vested in three governmental divisions: the state, the sixty-seven counties, and about two hundred fifty municipalities. Within these three ranges are many sub-divisions with some sort of taxing authority. It is inevitable, therefore, that these various taxing units should overlap, and give Florida a complicated system of taxation in which duplication and inequality are rampant.

Sources of tax funds in Florida may be identified as originating in (1) the inheritance and estates tax, (2) a general property, or ad valorem tax, (3) license and certain types of excise tax, and (4)

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10. Ibid.

11. Constitution of Florida, Art. XII, sect. 12, p. 245. Quoted in Compiled General Laws of Florida, 1927.

general retail sales tax. The general property, or ad valorem levy is made up by elected tax assessors in Florida's sixty-seven counties, allowing local evaluation of property to rest within the area where the tax is to be collected.

With these sixty-seven elected tax assessors working independently in assessing property, little uniformity is obtained. As a natural consequence there is wide variation in total tax collections because of the fact that many counties fail to assess taxable property in an equitable manner according to a normal percentage of its true value.[12] In some areas it is apparent that counties keep the assessed property as low as possible because the money goes to the state.

The variety in kinds of industry and business in several sections of Florida further complicates the economic picture.

Commercial enterprises and industries are concentrated in about twelve counties. The greatest volume of citrus products come from the same areas that produce the bulk of the winter vegetables: Polk, Hillsborough, Pinellas, Orange, Highlands, Indian River, Lake, Volusia, Brevard, DeSoto, and St Lucie counties.

These wealthy and populous areas have what amounts to practically a monopoly of such important resources as early vegetable acreage, citrus, tourist trade, and phosphate mining. This leaves to the sparsely settled, poor counties those industries concerned with lumber and naval stores, general farming, cattle raising and commercial

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12. Elmer D. Fagan and C. Ward Macy, Public Finance, New York: Longmans, 1934, p. 283.

fishing. The economic effect of this variation can be seen in Table I, which shows a ten year comparative study of the amount of local tax funds available per pupil in average daily attendance as compared with the state funds available at the same time. The results of this comparison reveal such significant facts as (1) the economic necessity of supplementing local funds in sparsely settled areas, and (2) a variation in expenditure levels per pupil in average daily attendance for a period of ten years, with (3) attempts to stabilize financial support on the basis of need shown in the wide variation of educational offering.

Economic Effects on the Cost of Pupil Transportation

As a socio-economic effect the centralization and consolidation of schools has pointed to some significant facts. The distribution and location of schools has materially changed the picture of school transportation costs.

Counties in Florida transport pupils at public expense by interpreting under an inclusive duty given to them to perform: "All acts reasonable and necessary for the promotion of the educational interests of the county and in the general diffusion of knowledge among citizens."[13]

It is generally conceded that sparsely settled communities transport pupils longer distances at higher costs than do more densely settled areas.

In arriving at the transportation cost per pupil, per day, per

13. Acts 1889. Chapter 3872, sect. 20, par. 11.

mile, Carter[14] used the following formula in his study of transportation in Florida:

$$\frac{\text{Total cost of transportation}}{1} \times \frac{1}{\text{Average number transported daily}} \times \frac{1}{\text{Length of school term}} \times \frac{1}{\text{Length of route (1 round trip)}}$$

= Transportation cost per pupil, per day, per mile.

Table II indicates the effect of density of population on cost of pupil transportation in twenty representative Florida counties. The year selected for the survey, 1934-35, is representative of the middle ground economic effect of the depression during the late twenties, and the gradual recovery of the early thirties.

Carter enumerated current practices in the transportation of pupils in Florida as follows:

a. Approximately 60% of all pupils of school age walk to school.
b. Approximately 9% of all pupils are transported at private expense.
c. Approximately 27% of all pupils are transported at public expense.
d. The cost of transporting a pupil one mile in Florida is 1.6 cents.
e. The average amount spent per county for each pupil transported is $14.50.
f. Vehicles used are more than two years old.
g. Vehicles used are largely Ford and Chevrolet chassis with factory made bodies.
h. The distance pupils travel to school ranges from one-half mile to forty-five miles, with the average distance approximately five and five-tenths miles.[15]

To this may be added that in interviewing county superintendents the following data was consistently mentioned: Florida has

14. Randolph L. Carter, School Centralization and Pupil Transportation with Special Reference to the State of Florida, Master's Thesis, Nashville: George Peabody College for Teachers, 1937, p. 11.

15. Ibid., p. 8.

TABLE II

EFFECT OF DENSITY OF POPULATION ON COST OF PUPIL TRANSPORTATION IN TWENTY FLORIDA COUNTIES, SCHOOL YEAR 1934-35*

County	Population Density	Population Rank	Transportation Total Cost	Transportation Per Pupil**
Pinellas	276.2	1	$27,433	$ 2.13
Duval	223.5	2	81,310	2.69
Hillsborough	143.4	3	89,683	3.04
Escambia	86.2	4	36,752	3.19
Dade	79.8	5	99,175	3.24
Orange	65.4	6	74,854	7.31
Seminole	61.7	7	39,720	9.69
Gadsen	55.5	8	24,554	4.43
Volusia	46.2	9	46,659	5.12
Polk	43.0	10	105,050	6.23
Calhoun	7.0	58	10,681	6.22
Osceola	6.8	59	9,134	5.26
Flagler	6.6	60	6,631	12.87
Gulf	5.7	61	2,096	3.66
Charlotte	4.9	62	6,090	8.46
Okeechobee	4.8	63	3,938	6.92
Liberty	4.7	64	9,142	10.55
Glades	3.8	65	5,371	10.41
Hendry	3.2	66	4,086	5.56
Collier	2.4	67	8,963	17.44

*This data is taken from Biennial Report of the State Superintendent of Public Instruction for 1935-36 to agree with the 1935 Sixth Census of Florida.

**Cost per pupil in Average Daily Attendance.

recognized legal responsibility for school transportation for more than forty years, contract transportation is more common than transportation by school owned buses, and there is little difference in cost. Little attempt is made at cost accounting for transportation because of variation in administrative organization between counties.

Economic Effect of Tax Shifting on the Cost of Instruction

Since density of population is closely associated with many economic effects that shifting of tax support brings about, it will be advisable to consider specific economic effects on the instructional costs during representative periods.

For the first comparison the school year 1934-35 will be used because it represents the median between the depression years of financing and recovery financing. Table III. shows comparisons between twenty Florida counties based on density of population and its economic effect on instructional costs. This is typical while Florida was going through a gradual shift from local support to shared local and state support.

A contrasting picture of instructional cost may be seen in Table IV. after Florida adopted a minimum foundation program of financing in 1947. The increase in average annual salary is indicative of emphasis on the importance of education and recognition of professional advancement by regular salary increases. The economic effect on instructional personnel was strong encouragement to work for advanced degrees for the increase in remuneration. Each year the instructional costs will go higher because of this incentive. Because of the stabilizing effect of this program on instructional salaries, many teachers did not shift from rural school to urban schools as had

TABLE III

ECONOMIC EFFECT OF DENSITY OF POPULATION ON COST OF INSTRUCTION IN TWENTY FLORIDA COUNTIES FOR THE SCHOOL YEAR 1934-35*

County	Rank in Density	Number of Teachers Employed		Average Annual Salary	Total Cost of Instruction
		White	Negro		
Pinellas	1	437	68	$1,092	$551,526
Duval	2	777	328	956	1,058,454
Hillsborough	3	943	139	862	931,881
Escambia	4	318	86	764	308,449
Dade	5	837	156	1,146	1,252,681
Orange	6	312	70	857	327,437
Seminole	7	108	54	721	116,748
Gadsen	8	109	110	597	130,717
Volusia	9	277	104	884	336,897
Polk	10	469	107	1,020	587,348
Calhoun	58	74	12	409	35,153
Osceola	59	58	13	612	43,447
Flagler	60	15	7	557	12,254
Gulf	61	22	6	532	14,906
Charlotte	62	22	5	766	20,696
Okeechobee	63	27	3	682	20,469
Liberty	64	33	16	826	40,498
Glades	65	19	2	926	19,994
Hendry	66	28	3	871	27,011
Collier	67	24	2	741	19,271

*Data from 1936 Biennial Report of the State Superintendent of Public Instruction.

TABLE IV

ECONOMIC EFFECT ON COST OF INSTRUCTION IN TWENTY FLORIDA COUNTIES FOR THE SCHOOL YEAR, 1947-48*

County	Rank in Density	Number of Teachers Employed		Average Annual Salary	Total Cost of Instruction
		White	Negro		
Pinellas	1	507	104	$2,325	$1,441,994.98
Duval	2	1,169	369	2,079	3,261,100.58
Hillsborough	3	1,027	198	2,009	2,497,027.14
Escambia	4	460	131	1,775	1,060,823.77
Dade	5	1,495	307	2,592	4,711,882.25
Orange	6	434	125	2,178	1,234,112.55
Seminole	7	98	66	1,723	291,251.75
Gadsen	8	94	119	1,371	298,988.06
Volusia	9	332	101	2,037	895,741.58
Polk	10	614	158	2,092	1,627,981.27
Calhoun	58	73	10	1,431	121,064.88
Osceola	59	58	15	1,693	126,261.30
Flagler	60	15	12	1,500	43,378.45
Gulf	61	44	13	1,643	96,255.83
Charlotte	62	27	2	1,938	58,711.77
Okeechobee	63	25	6	1,553	50,854.10
Liberty	64	27	6	1,593	54,171.75
Glades	65	16	3	1,900	37,447.26
Hendry	66	39	7	1,887	88,625.94
Collier	67	33	6	1,612	65,536.58

*Data from the 1948 Biennial Report of the State Superintendent of Public Instruction.

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*Data from the 1948 Biennial Report of the State Superintendent of Public Instruction.

formerly been the trend. It is economically significant that the number of teachers employed increased because that helps to clarify one reason for the increase in instructional costs. The minimum foundation program provided many teachers for special fields that had not been previously employed by public schools, such as teachers for music, the exceptional child, guidance personnel, and others. As instructional costs have been steadily rising, so have the educational services offered by the schools increased.

Economic Effect on Operating Costs

Current operating expenses of the public schools in Florida, during the period covered by this study, have absorbed from ten to fifty-eight million dollars per year. As shown in the Seventh Census of Florida,[16] the population increased rapidly between 1925 and 1945. Such a rapid increase in population, together with a fifty-two per cent increase in school attendance, necessitated school building expansion as well as other facilities and services. Changing standards of living and increasing demand on the public schools also affected the adequacy of the expenditure levels.

The expansion of school facilities required the expenditure of large sums of money, reaching the peak in the school year of 1947-48 when capital outlay and debt service amounted to more than $58,804,110.[17] Financing such a volume of construction, together with the purchase of

16. Nathan Mayo, Seventh Census of Florida, 1945, p. 12. This reports an increase of 840,711 people, or a gain of 61.6 per cent between 1925 and 1945.

17. State Superintendent of Public Instruction, Biennial Report, for 1947-48, Tallahassee, Florida: Capital City Publishing Company, 1949, p. 277.

school grounds and school equipment, involved local school systems in bond issues and other forms of debt. The result of expenditures for debt service have been increasingly burdensome to the tax payers of the state in general.

Significant Economic Trends in Florida Education

There are many social, educational, and economic trends reflected in Table V. For this phase of the study, only trends showing economic significance will be considered.

Under the increase of 102,474 noted in the total enrollment between 1929 and 1948, there are serious economic implications; increased need for building facilities, school equipment, transportation, instructional staff, custodial staff, and instructional materials.

The marked increase of 22,706 elementary pupils and 78,739 high school pupils points to the need for employing better trained teachers at correspondingly higher salaries, providing better classroom facilities, and supplying challenging though more expensive instructional materials.

In the increase in average length of term from 154 to 180 days the economic effect is clear: namely, increased costs in instructional and administrative salaries, custodial services, daily operating incidentals, and maintenance.

The period from 1929 to 1945 shows an increase of 5,393 instructional positions filled, necessitating increased tax revenue to meet salary demands, instructional materials, and new classroom space for the new teachers.

The added academic training of instructional personnel is reflected in slowly increasing salary scales. This upgrading of professional preparation is indicated by:

TABLE V

SIGNIFICANT ECONOMIC TRENDS IN FLORIDA EDUCATION, 1929-1948*

Trend	1929-30	1934-35	1939-40	1942-43	1943-44	1944-45	1945-46	1946-47	1947-48
Total Enrollment	346,434	384,485	397,900	393,688	390,629	397,364	416,846	429,623	448,908
Kindergarten		993	912	780	953	1,012	1,107	1,134	2,236
Grades 1-6	256,707	267,488	249,354	244,917	247,089	251,491	264,598	271,313	281,936
Grades 7-12	89,727	116,004	147,634	147,991	142,587	144,861	151,159	157,176	164,736
Total Average Daily Attendance	267,042	303,612	325,991	311,884	312,648	322,748	334,100	351,596	368,587
Elementary	209,131	207,754	201.420	193,497	198,337	203,232	210,997	221,610	231,837
High School	57,911	95,858	124,571	118,387	116,311	119,516	123,103	129,986	136,750
Average Length of Term in Days	154	168	168	170	171	172	176	176	180
Instructional Positions Filled	10,547	11,749	13,629	13,468	13,305	13,586	14,234	14,895	15,940
Kindergarten		16	23	17	20	19	21	22	54
Elementary	7,585	7,762	8,225	7,938	7,866	7,903	8,271	8,652	9,036
High School	2,962	3,971	5,381	5,513	5,419	5,664	5,942	6,221	6,850
Training of Instructional Staff									
Less than 2 yrs. college		29.92			10.83	11.99	11.65		6.05
2 yrs. to 3.8 yrs. college		28.95			28.30	26.69	25.91		20.64
4 yrs. college		41.13			60.87	61.32	62.44		62.76
5 yrs. or Master's degree									10.41
6 yrs. or 1 yr. beyond Master's degree									.14
Number of Pupils Transported	42,326	66,191	97,800	101,466	99,430	103,236	112,780	121,798	131,772
Per cent of Enrolled Pupils Transported	122.21	17.21	24.58	25.77	25.45	26.05	27.13	28.43	29.50

*Data from the Biennial Report of the State Superintendent of Public Instruction for 1947-48, pp. 268-69.

23.87% decrease in number of teachers with less than 2 years of college.

8.31% decrease in those having 2 years but less than 3.8 years of college.

21.63% increase in the number having 4 years of college.

10.41% increase in the number having 5 years or a Master's degree.

.14% increase in the number having 6 years of college, or two years or more beyond their 4 year degree.

The 1947 minimum foundation program put added emphasis on professional advancement by setting salary scales on a basis of academic training plus increment for experience. The economic effect was such that the state was forced to seek other sources of revenue to meet the slowly rising instructional costs, and the solution to this was the general retail sales tax which went into effect in November of 1949.

CHAPTER IV

EDUCATIONAL EFFECTS OF THE TAX SHIFT

Introduction

Better use of educational funds means better education for boys and girls. The more wisely funds are used the further they go, and the more educational facilities, materials, and services they will buy. Conversely, the more carelessly or loosely such funds are used the poorer the pupil opportunity. During the depression years a lack of finances plus unwise spending deprived many Florida children of their expected educational opportunity. During the period between 1929 and 1938 the school systems were deeply mired in debt and each year they were going deeper into debt. To aggravate a situation already bad the state had never, under the unit instruction law, paid its appropriation in full. In 1937-38, the school systems of Florida owed $55,820,622.00. Budgets were largely instruments of unfulfilled promises. Schools were understaffed and underequipped; teachers were underpaid and dissatisfied. Under these conditions it is not surprising that levels of achievement in the state were not of the highest; nor is it surprising that under measurement used by educational authorities to estimate the worth and efficiency of state school systems, Florida failed to rate among the better systems.

All those interested in education agreed that education could not function satisfactorily without a stable system of financial support and the assurance that the appropriations for education would be

received by the schools and used only for educational purposes. For this reason the Legislature of 1937 was asked to enact a legal framework for acceptable fiscal administration. In providing a fiscal floor for education at the state level the local tax structure and the necessity for local support was not forgotten. Through certain tax reforms enacted by the 1941 and 1947 legislatures, counties have a leeway to do more for their own schools than ever before. Budget control was a most significant gain for Florida education between 1938 and 1948.

Today educational opportunity in Florida is not being hampered by haphazard spending. Under the Minimum Foundation Program law of 1947, the joint contribution of state and county is allocated to four specific purposes: (1) teachers' salaries, (2) transportation, (3) capital outlay, and (4) other current expenses. Accounting is strict and budgetary supervision is constant. The Foundation Program is the state's guarantee that every child shall have at least a minimum opportunity for an education.

It is well to examine some of the more significant effects that have been instrumental in fashioning demands and creating the educational pressures that preceded the adoption of the Foundation Program.

Growth in High School Enrollment

Much has been said, favorable and unfavorable, about the increasing cost of Florida school operation. These figures would be far from distressing to the taxpayer if he could visualize along with the increasing costs the increasing demands brought about by increasing enrollments. This is especially significant in the tremendous increase in

high school enrollment--that phase of public education which is most expensive. The table below gives the enrollment in grades 9-12 by five year periods from 1909-10 (the first year that figures are available for high school enrollment) to 1934-1935 was as follows:

1909-10	1914-15	1919-20	1924-25	1929-30	1934-35
3,046	5,149	12,195	25,708	48,592	60,824

It is interesting to note that the high school enrollment in these grades nearly doubled for every five year period between 1910 and 1930. The increase between 1930 and 1935 showed only a 25 percent increase. The total gains between 1910 and 1935 is 57,781 or 1898.8 per cent. This tremendous increase accounts to some extent for the increased cost of school operation and the resultant pressure for a more stable system of school financing in Florida.

The increase in enrollment in secondary schools presents other interesting facts. The high school enrollment became more cosmopolitan than was the case during the depression years, as shown by the fact that pupils no longer came only from homes of wealth, but came in increasing numbers from the middle and lower economic strata of society. Table V shows that more children began staying in school on higher grade levels than ever before. School statistics furnish unmistakable evidence of this increase holding power of the Florida public schools. The ratio of first grade pupils to high school seniors in 1934-35 was 6 to 1 as compared to a ratio of 3.5 to 1 in 1946-47.[2] While many factors

1. Florida, The State Superintendent of Public Instruction, Biennial Report for 1934-35, Tallahassee, Florida: Capital City Publishing Company, 1936, p. 63.

2. Ibid., 1946-47, p. 23.

have no doubt contributed to this trend, the chief one apparently has been the ever greater appeal which the school is making by more adequately satisfying the needs of growing youth. This holding power is not alone to be credited to curriculum modifications, but also to the expansion of transportation, school lunch, more adequately equipped school plants, and better trained teachers, all of which have been a part of the reason for steadily increasing school costs and the need for tapping new sources of tax revenue.

The Length of the School Term

Formerly the length of the school day was locally determined, as was the length of the school year, the variation depending upon local conditions. It was not so much to allow time to meet the educational needs of the students as it was to plan non-interference with other considerations of economic and social life. In Florida the three months vacation period is not so much a need for a vacation from school work, but the need by many students for time to work in the fields and on truck farms.

For many years in Florida the length of the school term has varied among the 67 counties according to the whims of local school boards, local economy, and financial efforts of the counties and state on behalf of the school system. The length of the term has gradually increased from 142 days in 1924-25 to 180 full days of instruction in 1947-48. In 1947 the standard 180 day term was set by the State Legislature as a requirement for state financial aid under the Foundation Program. Not content with merely establishing a lengthened uniform school term for pupils, the Legislature also extended the number of days

for teacher employment to 215 days per year, thus providing for better planning and evaluation of the years work.

With increased financial assistance, plans were rapidly worked out for summer programs to extend certain phases of educational opportunity for school children and adults. The nature of these courses varies widely among counties, but the overall plan has placed emphasis on recreation and summer library services. Educational ability resulting from the past twelve years of effort can best be summarized by Colin English, State Superintendent of Public Instruction:

> The scope of the educational program has been extended to provide more services for more people. The quality of instruction has improved. Better facilities and learning aids are in use. Educational funds are being more wisely spent. All of this has been accomplished through the cooperative efforts of all of our people--a living demonstration of democratic procedures.[3]

The Training and Certification of Teachers

In the Biennial Report for 1936, W. S. Cawthon says:

> It is interesting to note that in the lower brackets of education both for teachers and principals there has been a consistent and significant decrease in the per cents, while in the upper brackets just the opposite is true. This indicates that there is an increasing demand for better educated teachers and principals in Florida high schools, as well as increasing supply.[4]

Mr. Cawthon further commented on some interesting facts gleaned from reports of county superintendents to the effect that (1) there were no principals with less than four years of high school in 1934-35; (2) in 1929-30, 4.3 per cent of the high school principals had less than two years of college, while in 1935-36 this per cent had dropped to .7; (3) in 1929-30, 91.6 per cent of the principals had two

3. Ibid., p. 15.

4. Ibid., p. 45.

years or more of college, while in 1935-36 there was more than 97.0 per cent in this group; (4) the increase in the per cent of high school principals claiming four years of college in this same period was from 82.3 to 90.4; (5) the per cent having five years of college or more went from 24.2 to 46.0. This tendency of principals to take work beyond the bachelor's degree is the most marked trend shown by the data.

A like inspection of the data contained in Table VI for high school teachers is interesting in the marked improvement shown; (1) the number having less than high school graduation is negligible for both survey periods; (2) in 1935-36, 99.97 per cent of the high school teachers were high school graduates or had been admitted to college on some other basis; (3) those with two years of college or more had increased from 92.1 to 97.1 per cent; (4) those with four years of college or more had increased from 72.8 to 82.0 per cent; (5) the per cent of teachers reporting five years of college or more actually more than doubled in the same period--rising from 9.4 to 20.0.

No attempt is made to prove the cause for the decided improvement indicated by this comparison. However, it is no doubt due to a number of causes, among which are: keen competition for jobs during and immediately after the depression years, rising standards for state accreditation of schools, the introduction in wealthier counties of salary schedules based on both education and experience, and anticipation that the whole state would eventually turn to a similar system.

That Florida teachers today are better prepared to meet the challenge that faces them is evidenced in further increased professional preparation. In 1945 only 62 per cent of all the teachers were college

5. Ibid., p. 66-67.

TABLE VI

TRAINING OF FLORIDA TEACHERS - WHITE AND NEGRO,* 1929-1938

Training	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38
High School									
Less than 4 years		1,147	981	933	807	662	571	516	409
4 years (graduate)		3,712	3,669	3,352	3,114	2,895	2,769	2,620	2,161
College									
Two years		2,503	2,739	2,960	3,176	3,442	3,563	3,903	4,612
4 or more years		3,749	4,130	4,191	4,141	4,889	5,506	6,038	6,195
Total		11,111	11,519	11,436	11,238	11,888	12,409	13,077	13,377

TABLE VII

CERTIFICATION OF FLORIDA TEACHERS - WHITE AND NEGRO, 1929-38

Certification	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38 &
Examination	6,057	5,785	5,402	4,847	4,314	4,034	3,929	3,655	3,144
High School Training	116	95	93	79	48	37	13	33	16
College Training	4,145	4,738	5,312	5,729	6,199	7,177	7,891	8,889	9,749
Special Permit	375	433	706	781	677	618	528	484	364
No Certificate	310	30					24	8	
Total	11,003	11,081	11,513	11,436	11,238	11,866	12,385	13,069	13,273

*Data from Biennial Report of the State Superintendent of Public Instruction, 1937-38, Tallahassee, Florida: Capital City Publishing Company, 1931, p. 443.

graduates. In 1948, the latest figure available, 81 per cent of the white teachers or 10,410 and 67 per cent or 2,762 of the negro teachers held college degrees. This is an overall average of 78 per cent for the state.[6]

Since the 1947 passage of the Foundation Program law, there have been two main factors that influenced the increased preparation of Florida teachers; (1) the monetary gain provided under the Foundation Program wherein the better trained teacher is eligible for higher salaries, and (2) interest in better serving the school child.

It would be difficult to prove that the higher paid teacher is more skilled than the lower paid one, but Table V shows that during the years that there were marked increases in teacher salaries, attendance improved, and more pupils were enrolled in high schools. It is further shown that as salaries increased, other expenditures also increased and the ultimate result was the demand for better buildings and equipment.

General Educational Variation Between Counties Due to Financial Support

A sampling of classrooms every five years during the twenty years of this study would reveal the same three characteristics which automatically link education to expenditure level: (1) classroom environment - both physical and social, (2) the use of resources at hand to meet the various needs of the pupils, (3) variation in the selection and availability of instructional materials, and also (4) the variation in the actual organization of material.

A detailed analysis would show a wide variation in the counties during certain financial periods. These variations would be reflected in

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6. English, op. cit., p. 29.

class organization, in the degree of cooperation between community and school, in the variation of the articulation of the school program between elementary and high school levels, in the socialization of classroom methods, the quality and quantity of individual records, the use of retardation as a method of adjustment, the active supervision of instruction, wide range and variety of courses offered, as well as provision for adequate administration and supervision, meeting individual needs, adequate health and physical education programs, guidance on all levels by trained personnel, and extra-curricular activities for every pupil.

From 1929 to 1946 no provision was made in Florida for the education of handicapped children except in resident schools supported by the state. The year 1947 marked the beginning of a provision for the education of such children within their own county. The handicaps recognized were defective sight, hearing, speech, spastic paralysis, or anti-social behavior. Under the Foundation Program a specially trained teacher can be employed in a county and paid from state funds, to teach a group of ten or more handicapped children in any county. This is advantageous because it keeps these handicapped children close to familiar environment, which in many cases is the key to phenominal success.

Education in Florida, broadly speaking, has advanced from the short school term, underpaid teacher, abbreviated curriculum, and poorly trained personnel of pre-depression days. The faith of the people has been restored and has become a driving force in the progress of Florida education. The crisis of depression years and the confusion of war years has been taken in stride. Instead of depression years type of hysterical criticism and doubt as to the worth of the Florida education

system, the war years brought a new spirit of cooperation. The people seemed to realize that the war years shortages of trained personnel for school work, the lack of available and seriously needed materials, and an accelerated program of studies and promotions, the shifting ideas of the value of certain courses, and the addition of many extra services for national defense--all were transient, and that a return to normal was inevitable. All of these things acted as fuel in the refining process toward greater educational improvement for all of Florida's schools. In 1947 the faith of the people was shown in the passage of the Foundation Program for school finance and improved educational facilities.

The twenty years of refining under the intense fires of two major crises has been the means of bringing the people of Florida closer together with a real concern for their children's educational future.

CHAPTER V

THE SOCIAL EFFECTS OF THE TAX SHIFT

Introduction

In a democracy public education is generally recognized as an organized agency of society operating within and for society. When public education undertakes to provide an educational program for members of a community, at public expense, it should be adaptable to both the present and to the anticipated needs of the community it serves, and upon whom it is dependent for its continuation, growth, influence, and effectiveness.

It is significant that society in general requires continual adjustment of educational programs to meet specific needs. Should social needs ever become static; an educational program once established, would require no further adjustment. However, social needs are in a constant state of flux, and an educational program, in order to meet changing social needs, must be dynamic and responsive. Since no program of public education can be dynamic and responsive to social needs without adequate financial support, a shifting of responsibility in tax support has been the result of certain social tensions and problems.

The breaking of the Florida real estate boom in 1929 started an economic depression that marked a sudden and serious loss of financial support of public schools. In the frantic effort to compensate for this loss, the schools and educators suffered bitter public attacks against the adequacy of the existing curriculum and against the waste

of money in extra-curricular activities. With this blast of public criticism, faith in the adequacy of Florida education hit a new low. As a result of reduced financial support, most faculties were reduced, the individual teaching load increased, salaries were reduced, curriculums were curtailed, many extra-curricular activities eliminated, school terms were shortened, school building programs ceased, and in many instances schools were forced to close.

At the beginning of the economic depression of the early thirties, there was a general attitude of indifference. School personnel who were close to the problem during the years 1928 to 1938 are unanimous in the opinion that indifference to financial plight of schools was due to actual ignorance of methods used in assuring adequate support. There appeared a blind faith that schools would operate regardless of the economic and social status of the state. As the depression period lengthened there was a decided change from an attitude of indifference to one of uncertainty and unrest. By the start of 1932 this had changed to outright fear for the future of Florida education. Fear was followed by a statewide hysteria that was evidenced by attacks on the usefulness of the existing school programs, and accompanied by urgent calls on the federal government for financial aid to education. The period of hysteria lasted through 1933. By that time there were several types of aid to education in the guise of the Civilian Conservation Corp camps, National Youth Administration programs, repair and building programs under the auspices of the Federal Emergency Relief Administration, Public Works Administration, Works Progress Administration, establishment of nursery schools, public forums in the larger communities, and the public planning commission on a statewide basis.

The change in living standards and the shifting of financial support from local sources to state and local sources had many social effects that were evidenced by tensions and problems. It is not deemed necessary to go into detail concerning the extent to which the living standard was lowered in Florida because the conditions were so general throughout the country that Federal relief measures were inaugerated to lessen the actual physical suffering and to maintain the morale of the people. With financial resources curtailed many social effects developed.

Birthrate Increase

It is generally conceded by economists and sociologists that birthrate increases as financial resources dwindle. Evidence of this is shown in Table VIII. which gives the population increase in twenty Florida counties between 1925 and 1945. The inference is not that birthrate in each area was alone responsible for the noted increase, but that birthrate increase plus shifting population accounted for such increases. In many counties there is little justification for a large shifting of population.

Children born between 1925 and 1930 would have made some impact on the current expenses per pupil in average daily attendance. A birthrate increase during this period would have increased school enrollment at a time when school finances were at a low ebb. This social and economic effect can be seen in Table IX. The years 1932 to 1934 are vivid reminders of the depression results of increased enrollment and decreased school finances.

Opposition Toward the Consolidation of Schools

The movement toward consolidation has not been accomplished and

TABLE VIII

POPULATION INCREASE OR SHIFT IN TWENTY FLORIDA COUNTIES, 1925-1945*

County	Rank in Density	1925	1930	1935	1940	1945
Pinellas	1	51,714	62,149	64,638	91,852	130,268
Duval	2	123,481	155,503	175,204	210,143	273,843
Hillsborough	3	133,384	153,519	159,208	180,148	207,844
Escambia	4	43,457	53,594	56,674	74,667	105,262
Dade	5	111,352	142,955	180,998	267,739	315,138
Orange	6	38,325	49,737	58,184	70,074	86,782
Seminole	7	14,738	18,735	22,192	22,304	24,560
Gadsen	8	24,935	29,890	26,974	31,450	30,992
Volusia	9	40,165	62,757	50,550	53,710	58,492
Polk	10	63,925	72,291	82,184	86,665	112,429
Calhoun	58	11,365	7,298	8,352	8,218	8,225
Osceola	59	10,755	10,699	9,759	10,199	10,562
Flagler	60	2,203	2,466	3,179	3,008	2,652
Gulf	61	3,071	3,182	3,099	6,951	7,010
Charlotte	62	3,390	4,013	3,801	3,663	4,220
Okeechobee	63	4,163	4,129	3,484	3,000	2,919
Liberty	64	4,849	4,067	3,883	3,752	3,193
Glades	65	3,467	2,762	2,673	2,745	2,281
Hendry	66	1,111	3,492	3,711	5,237	5,066
Collier	67	1,256	2,883	4,790	5,102	4,957

*Nathan Mayo, Seventh Census of Florida, 1945, Tallahassee, Florida: State Department of Agriculture, 1946, p. 11.

TABLE IX

CURRENT OPERATING EXPENSE PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1929-1938*

County	Rank in Density	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38
Pinellas	1	$72.14	$68.94	$51.87	$44.32	$49.08	$52.15	$58.02	$59.69	$58.83
Duval	2	60.20	63.87	52.23	41.46	38.50	44.67	52.26	58.67	62.71
Hillsborough	3	52.39	54.41	53.00	35.53	35.06	40.31	59.85	58.70	55.47
Escambia	4	40.91	43.89	43.29	25.09	33.95	35.23	41.53	46.91	47.25
Dade	5	55.29	59.92	58.51	50.74	45.51	56.14	63.77	69.28	76.89
Orange	6	64.61	63.36	54.23	43.68	38.73	42.10	61.94	62.11	60.78
Seminole	7	51.05	54.47	54.11	41.18	37.52	42.49	57.05	62.39	62.75
Gadsen	8	28.13	27.13	29.36	23.34	25.55	31.03	40.41	47.16	49.24
Volusia	9	69.40	72.30	70.37	45.65	47.03	52.93	67.54	69.34	69.75
Polk	10	51.76	46.45	39.91	26.35	40.56	45.78	51.40	56.54	62.64
Calhoun	58	35.10	21.30	34.10	22.61	32.73	30.42	46.80	45.95	47.14
Osceola	59	73.03	54.48	52.93	39.92	45.44	39.76	51.96	58.88	64.70
Flagler	60	68.51	65.23	59.01	36.67	58.05	49.16	56.18	84.05	86.24
Gulf	61	53.20	30.12	45.91	54.41	43.92	43.86	52.80	56.41	49.78
Charlotte	62	86.46	64.45	65.94	46.60	44.16	47.45	60.83	64.61	70.69
Okeechobee	63	58.92	45.84	26.50	36.99	35.79	41.66	53.19	64.61	63.85
Liberty	64	41.89	31.78	40.16	31.06	48.17	67.76	63.83	69.63	76.96
Glades	65	51.09	44.32	60.00	50.51	52.23	55.91	71.41	85.28	80.24
Hendry	66	92.19	75.61	90.84	56.56	96.90	59.43	62.74	70.88	68.53
Collier	67	106.67	107.83	102.38	80.98	83.24	90.83	84.15	82.81	86.05

*Data from the Biennial Report of the State Superintendent of Public Instruction, 1937-38, Tallahassee, Florida: Capital City Publishing Company, 1939, pp. 270-71.

is not being carried on without serious opposition and mistrust both by the people of the communities and in some cases by educational leaders. Much of the opposition has been born of sincere conviction, some has arisen from local jealousies and blind prejudices, and some from sentimentality.

Chief, perhaps, among the reasons consolidation is opposed sincerely is the fear of the dangers of centralized authority. It is the belief of hundreds of people that the local community should be left with the maximum of local responsibility in all public activities. Those opposed to concentration of power feel that every step in that direction is toward bureaucratic control generally. Then, too, the old sentiment for the "little red school house" has been a powerful factor in the opposition. Coupled with sentiment, but not so noble in nature, is man's universal love of domination and the exercise of authority. The board member of the one-room school house has guided the destinies of the school district for generations. To relinquish that authority to some other man, who will probably be a man from town, is distasteful to him even though he knows that it will be for the educational betterment of the community. His last stronghold is the district school, and he views with disfavor any attempt to wrest it from him.

Some apprehensions are due to fear of the excessive costs of consolidation and transportation and to the belief that once a child is taken away from his community his interests will be gradually attracted away from this community.

Opposition to consolidation is not a new issue in Florida. A report made by the County Superintendent of Jefferson County, Florida, for 1898-1900 is indicative of early opposition which still persists to

some extent. In referring to consolidation he wrote:

> This is the keynote to any substantial improvement in county schools, but how is it to be accomplished in the face of determined opposition brought to bear by patrons and teachers on county school boards and superintendents is a difficult problem. The demand is always for more schools with the inevitable result of dividing the school funds, by very long division, and multiplying low grade schools with short terms. Fewer and better schools should be the aim of every school officer.[1]

Social Trends in Florida Education

The following statements are based upon comments made during planned interviews with more than one hundred school superintendents, principals, teachers, social workers and lay people. The concensus will be used except where minority opinions seem significant.

1. It would be unfortunate if the centralization and consolidation movement of the past ten years should take away from the individual communities their sense of local financial responsibility. When a community no longer is required to contribute a substantial share to the support of schools, it quickly loses the desire and incentive to exercise control and to improve the schools.

2. Parents who were interviewed seemed to feel that one good result of the economic depression was that the school looked more closely for community resources and devised means of utilizing the resources at hand, and encouraged pupils not to migrate to other localities.

3. Administrators felt that shifting tax support had shown these

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1. Gerald R. Calhoun, County Superintendent's Report for Jefferson County, Florida, 1898-1900, p. 29. (This is a document in office of State Superintendent of Public Instruction, Tallahassee, Florida.)

results: (1) better qualified teachers, who remained within a system and grew with it, (2) cooperative planning with school officials, teachers, pupils, and parents working on local problems, (3) increased use of school buildings for community activities, (4) more respect for instructional personnel, based on visible improvement in local school systems, and (5) much closer articulation of school, community, and home life of pupils.

4. An often mentioned social effect was the favorable aspects of the adoption of the State Minimum Foundation program. Under this program teachers are employed for a ten months school term; they teach a standard nine months, and the additional month is divided to provide time before the opening of school for pre-planning and workshops, and time after school year closes for the completion of records and evaluation. All physical education and library personnel are scheduled for summer recreation programs, story hours, or reading clubs.

5. With no exception every person interviewed commented favorably on the financial and educational provision made for the education of handicapped children in as normal a situation as possible. This provision includes the hard of hearing, partially sighted, mentally retarded, and those who are victims of spastic paralysis. Specially trained teachers, paid by the state, may be employed in any county having a minimum of ten such pupils. Prior to 1947 this type of education was available only in resident schools supported by the state.

6. Community approach in curriculum improvement has come about in part as a result of depression years' public criticism and in part from felt social needs. In the final analysis the school is engaged in the most comprehensive forms of social work which exist; this work is the

development and guidance of individuals in their present environment and circumstances. It is felt that the depression years proved that no productive pattern or model could be used for curriculums; they would of necessity vary with the local customs, culture, and environment.

7. It is generally agreed that both the economic depression and the national crisis that war brought about has improved the curriculum for Florida schools. After each emergency has been met, a worthwhile educational residue of some kind has resulted; this has improved the curriculum by placing emphasis on certain functional fields, better planning for the use of leisure time, safety education, home economics, and several other practical arts, while showing the need for continuation of cultural subjects in the general pattern of living.

8. With tax shifting, many parents and school administrators commented on the new emphasis and provision for activities in the fine and applied arts, music for all students who were interested, and the improved adaptation of the health and physical education program to include all students. Vocational subjects were pointed to as a result of the practical approach emphasis of depression and war years experience.

9. School administrators generally agreed that consolidation of school districts did not of itself solve the problem of a better educational program for every child involved. They believed that, as a result of depression and war tensions with attendant demands, that school consolidation should be based on the idea of community-school interdependence, and that limits should be set on consolidation - it should be confined to the area in which the pupils associated every day in their social and economic life.

10. Parents commented on the forward step made during depression years with the establishment of nursery schools by the federal government. Shown the need and advantages of such pre-school education, parents approved the provision made for a system of kindergartens that are publically supported in Florida.

Three major areas were surveyed for opinion as to the social effect resulting from the shifting of tax support for Florida public schools: (1) gains and losses noted in the instructional programs, (2) teaching efficiency, and (3) teacher morale.

Social Gains and Losses.--Seventy-three interviewees mentioned that there had been decided improvement in procedures, scope, content, and points of emphasis in mathematics, science, physical education, home economics, safety and first aid, and commercial work. Sixty-seven comments were concerned with teaching functional subjects and curtailing certain cultural subjects because they lacked practical value. Twenty-one comments were concerned with: (1) better coordination of school activities with life experience, (2) sounder system of discipline needed after war years, (3) more flexible school programs, (4) courses more practical, and (5) marked increase in civic interest and active participation by pupils.

Most agreed that the losses to instructional programs, as listed below, were a direct result of short-range planning during years when financial support was unstable and conditions were unsettled.

1. Too much emphasis during war years on mathematics, science, and physical skills.

2. Underemphasis on the cultural subjects during the depression and war years.

3. Much unwise experimentation in the acceleration of school work and graduation .

4. War emphasis on certain hatreds and prejudices that the schools had attempted to overcome.

5. Propaganda inconsistencies with the school's teaching of sportsmanship.

Teaching Efficiency.--The survey of gains and losses in teaching efficiency revealed some interesting facts, some of which are: (1) losses in trained personnel to the armed services and to war industry, (2) recruitment of any available personnel who could meet minimum requirements, (3) lowered standards of pupil achievement in the accelerated war time programs, (4) inadequate planning on all educational levels of administration, supervision, and instruction.

Teacher Morale.--The contagious enthusiasm of a happy, well adjusted teacher was almost a myth in the greater portion of Florida for fifteen financially unstable years. First, the depression years of public criticism of educational personnel, inadequate salaries, increased individual teaching load, and anxiety over inability to meet personal financial obligations, attend summer school for professional improvement, and insecurity of tenure due to increased competition. Second, the war years of overcrowded schools, inadequate salaries and rising living costs, personal housing problems, feeling that teachers were not appreciated, combating the undue materialism of students who acquired a false set of values because of abnormal opportunities for employment at high earnings. Finally, the well-trained teacher working with emergency teachers who were poorly prepared and lacked understanding as to what was

actually needed in the schools. Certainly all of these conditions contributed materially to losses in teacher morale.

Gains in teacher morale became apparent in 1947 with the adoption of the minimum Foundation Program which gave teachers security through: (1) state provision of money for basic salary schedules, (2) financial increment for additional training, (3) provision for pre-planning and evaluation of work, (4) ten months of work with a salary distribution over twelve months, and (5) opportunity to participate in workshops close home.

From the data above it is safe to assume that crisis has more favorable than unfavorable effects on education. While crisis has affected the character of the shifting responsibility for tax support of Florida schools, there have been many significant social trends that paralleled that shift. There has been an almost imperceptible shift from individual development to group development, from rugged individualism in financial responsibility to societal action, from exploitation of unplanned local spending to state supervised spending, and from small group local control of county school systems to a shared local and state supervision of policy and procedures.

The social effect upon shifting responsibility for tax support has been a slow evolution, not a revolution.

CHAPTER VI

SUMMARY

The present state constitution of Florida adopted in 1885, makes it the expressed duty of the legislature of the state to provide for the establishment and liberal maintenance of a state wide system of free public schools for all the youth of the state. Until recent years this requirement was interpreted to demand only that the legislature arrange for school operation and maintenance through powers delegated to county authorities.

Through the adoption of an amendment to the constitution in 1926, the legislature was given the power to make direct appropriations for school support. The authority, however, was not mandatory, merely permissive. When sources of revenue ear-marked for school support failed to provide sufficient funds to meet anticipated needs, the people of Florida voted the adoption of another remedial amendment in 1938. This was the parity amendment, making it mandatory upon the legislature to provide for the operation and maintenance of the public schools with funds sufficient to meet the allocated amounts. This amendment requires that any deficiency from ear-marked sources be met by supplements from the general revenue fund of the state treasury, this placing the public schools on a par or parity with all other state functions.

Local support of schools followed an erratic course beginning with the school year 1928-29. At that time local funds decreased

rapidly until a new low was reached in 1932-33, and the increase in state support was accompanied by a marked dependence of local communities upon state sources for the large portion of funds needed for maintenance of schools during the depression years. During the several years that followed, local support increased until the burden was shared somewhat equally by the local community and the state.

The principal of tax support on the local level was the general property tax, and the shift to state support has resulted in tapping other sources of public funds, for school use, such as the gasoline tax, sales tax, the automobile license tax, the retail sales tax, race track tax, liquor tax, and others.

All constitutional changes have been advantageous. Ear-marked funds, when insufficient, for school needs, now may be supplemented from the general fund of the state. The parity amendment stabilized school support in the face of competition for funds against other state functions.

Economic Effects of the Tax Shift

The economic effects are noted in the two variables which are basic to financing: (1) adaptability of operation under changing conditions, and (2) certain specific factors of need.

Significant trends noted are: (1) school programs make educational progress in direct proportion to financial support received, (2) Florida's greatest financial and natural resources are concentrated in about twelve counties, (3) density of population has a marked effect on the amount of local funds available for school support, (4) cost of pupil transportation is higher in sparsely settled areas than in densely

settled areas, and (5) operating costs have been rising due to increased enrollment at all levels, the demand for new buildings, the rising standard of living, and the new curriculum demands.

Educational Effects of the Tax Shift

Growth in school enrollment parallels increasing school costs. Between 1910 and 1930 high school enrollment in Florida just about doubled every five years, and showed a 25 per cent increase between 1930 and 1935. The total enrollment gain between 1910 and 1935 was 1898.8 per cent. This meant that more pupils were staying in school, and is statistically supported by the ratio of first grade pupils to high school seniors in 1934-35 which was 6 to 1 compared to 3.5 in 1946-47. This holding power could be credited to the combined factors of curriculum modification, expansion of transportation, school lunch, more adequately equipped school plants, and better trained teachers.

The length of the school term was, for many years, determined by the agricultural pressures on the students. The length of the school term varied from 142 days to a state wide standard term of 180 days. Teachers have, since 1947, been employed for 215 days per school year to provide an opportunity for better planning and evaluation. In many counties summer programs are being carried on in recreation and library service with school personnel being employed on a twelve months basis.

In every instructional classification there has been marked improvement in the education and certification of personnel. There has been a significant trend in principals taking work beyond a bachelor's degree. In 1945 only 62 per cent of the Florida teachers were college

graduates. In 1948, 81 per cent of the white teachers and 67 per cent of the negro teachers held college degrees. Many factors were responsible: the economic depression and keen competition for jobs, monetary gain under the Foundation Program wherein better trained teachers were eligible for higher salaries, and the interest of the teachers in better serving the school child.

Educational variation between counties due to the shifting character of tax support are most evident in: (1) the classroom environment, both physical and social, (2) the resources available with which to meet the various needs of the children, and (3) the variation in selection and organization of instructional materials.

Between economic cycles some variation in the following are noted: (1) classroom organization, (2) degree of cooperation between community and school, (3) articulation of the school program between elementary and high school levels, (4) socialization of classroom methods, quality and quantity of individual records, (5) use of retardation as a method of adjustment, (6) supervision of instruction, (7) wide range and variety in courses offered, as well as provision for adequate administration and supervision, meeting individual needs, adequate health and physical education programs, guidance on all levels by trained personnel, and extra-curricular activities for every pupil.

Between 1929 and 1946 no provision was made for the education of the exceptional child. The 1947 Foundation Program provided for special teachers, paid by the State, to work in each county having ten or more such children to be taught. This provision made education closer to their home possible for these children, as only extreme cases had formerly been sent to state institutions.

Social Effects of the Tax Shift

Because education is an organized agency of society, and social needs are seldom static, there is a need for constant adjustment to meet these demands of society. To be dynamic and responsive to society's needs, public education must have adequate financial support that is stable in character. Without financial stability certain social tensions arise that create real problems.

In Florida the depression years of school financing were characterized by bitter attacks on the adequacy of the educational offering, reduced faculties, increased individual teaching load, reduction of teacher's salaries, curriculums were abbreviated, school terms were shortened, school building programs ceased, and in many instances schools were forced to close. The attitude change ran the gamut of indifference to hysteria over the deplorable condition of school financing. Federal aid in the form of building maintenance, repairs, the establishment of nursery schools, Civilian Conservation Corp camps, National Youth Administration groups, and several other projects helped to ease some of the financial strain felt by the schools.

Some of the social effects that were mentioned consistently in interviews with school officials and public spirited citizens were: (1) the increased birthrate during the depression years, (2) the tendency of centralization to remove desire to control and improve schools, (3) the drop in financial support between 1925 and 1935, (4) the shift toward more stable financing attracted better trained teachers, (5) the consolidation promoted better educational programs only when it was confined

to the area in which pupils live socially and economically, (6) the pre-planning and evaluation of work was made possible through the financing of a ten months school year for instructional personnel, (7) the nursery schools have been financed due to social pressures and demands, (8) the provision for educating physically handicapped children closer to their own homes, (9) the tendency toward tailored curriculums to meet the needs of local communities, (10) the two crisis which placed emphasis on fundamentals, (11) the closer articulation between the school, community, and home life of the pupil, (12) the social pressure which led to increased availability of courses in fine and applied art for all pupils, music for all pupils, and physical education programs to meet the needs of all students, and (13) the increased use of the school building for certain community activities. Many school officials mentioned the evidence of growing respect for instructional personnel, and credited the closer cooperation between the school and the community to this factor.

Gains and losses have been noted in the instructional program, teaching efficiency, and teacher morale. In each social effect it is clear that a crisis in the guise of an economic depression and a war have had marked value in the field of education in Florida. However, the social effect has been a gradual evolution, not a revolution.

In a study of this type one need not expect to find absolute and final answers to all the questions raised. No apology is made for this, because most financial problems are precisely of this character. In the shifting of financial responsibility each problem must be looked into as it arises, realizing that the solution which proves right this time may not be the right answer next time, and that constant adjustment

to meet the existing situation with the resources at hand is a necessity.

No formal drawing of conclusions seems indicated, for the patterns of practice as presented are themselves conclusions of a descriptive nature.

There is no choice between a best solution and no solution -- there are simply more or less effective ways of dealing with the problem of shifting tax support which continue to develop. Yet existing and proposed arrangements are both subject in some measure to the provisional test of analytical reasoning, and to the ultimate test of experience. These considerations may serve as a caution to the reader against either uncritical acceptance of the findings or wholesale condemnation of them. It would therefore seem wiser to "prove all things," and "hold fast to that which is good."

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