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COMPARISON
OF
RURAL AND URBAN SCHOOL DISTRICTS
IN
LUZERNE COUNTY

INSTITUTE OF MUNICIPAL GOVERNMENT
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COMPARISON
OF
RURAL AND URBAN SCHOOL DISTRICTS

IN
LUSHER COUNTY

A. FRANCIS BROWN

1960

INSTITUTE OF MUNICIPAL GOVERNMENT
WILKES COLLEGE
WILKES-BARRE, PENNSYLVANIA

WILKES COLLEGE
WILKES-BARRE
PENNSYLVANIA

May 12, 1960

COMPARISON
OF
RURAL AND URBAN SCHOOL DISTRICTS

Address: Harold S. Clark
4800 Gleason Road, Northwest
Washington 25, District
of Columbia

IN
LUZERNE COUNTY

Dear Harold:

At the risk of inundating you with too much reading material,
I am forwarding to you a report on the subject of rural and urban
school districts in Luzerne County. I hope you will find it
interesting.

A. FRANCIS RIOFSKI

This report is published by the Institute of Municipal Government,
which is supported by the College. It is a "Comparative Study
of Rural and Urban School Districts in Luzerne County."

This is just another of our continuing services.

Best wishes to you.

Sincerely yours,

1960

INSTITUTE OF MUNICIPAL GOVERNMENT

WILKES COLLEGE

WILKES-BARRE, PENNSYLVANIA

WILKES COLLEGE
WILKES-BARRE
PENNSYLVANIA

May 13, 1960

Admiral Harold R. Stark
4900 Glenbrook Road, Northwest
Washington 16, District of Columbia

Dear Harold:

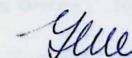
At the risk of inundating you with too much reading material, I am forwarding to you a study made by one of our undergraduates working with Dr. Mailey of our Political Science Department.

The report is published by the Institute of Municipal Government, which is supported by the College. It is a "Comparison of Rural and Urban School Districts in Luzerne County."

This is just another of our community services.

Best wishes to you.

Sincerely yours,



President

ESF:mkb

Enc:

FOREWORD

Educational costs have mounted rapidly since the beginning of the century. The huge cost of public education should occasion no surprise. Therefore, educational expenditures must be subjected to close scrutiny just as other municipal services are presently undergoing examination. The general public has a right to expect the greatest possible mileage out of the school dollar. Every penny lost is a direct loss of educational opportunity for the school child, be he a rural child or an urban child.

Popular opinion has it that education is a simpler matter in urban than in rural districts. Virtually every educational survey comments unfavorably on prevailing standards of rural teaching and considers raising them to the urban level. The educational advantages in the city are reputed to be many. Perhaps, consolidation of neighborhood schools in cities and towns was a factor in the newer educational developments in cities and towns. Rural school districts were slow in recognizing this fundamental factor. Now that rural school districts have made many necessary improvements in school administration, it may be time to re-evaluate standards and compare educational facilities to ascertain whether or not the weight of educational advantage has not shifted to the rural child.

Hugo V. Mailey, Director
Institute of Municipal Government
Wilkes College
Wilkes-Barre, Pennsylvania

ACKNOWLEDGEMENTS

I humbly wish to acknowledge the important parts played by Mr. Robert Dew, of the Office of the Luzerne County Superintendent of Schools, Dr. Hugo V. Mailey, Director of the Institute of Municipal Government at Wilkes College, and Mr. Alfred S. Groh, Assistant Professor of English at Wilkes College, in the preparation of this paper. Their kind help, gracious patience, and wise counsel were indispensable. Without their help the completion of this paper would have proved an almost-insurmountable task; with their cooperation its preparation became a genuine pleasure. To each of them I extend my heartfelt appreciation.

Francis Riofski

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1. PURPOSE

This study was designed to compare educational expenses and pupil-teacher ratios in school systems of two representative classes of school districts in Luzerne County: urban and rural. The purpose in doing so is to determine whether there is any correlation which would indicate that either the rural taxpayer or the urban taxpayer is receiving greater educational value from his tax dollar.

2. INTRODUCTION

Our educational system finds itself in increasingly disheartening financial straits. It is caught in a vise between rising costs in all aspects of operation and demands for improved and expanded services. The public educational system thus finds itself in a position where local revenue must be increased, economies must be practiced, or else the control and finance of education must be given up to federal or state governmental agencies.

The cost of education has risen tremendously since the turn of the century. Between 1910 and 1955, public school expenditures for the nation rose from \$426 million to \$9.8 billion - a 2,205 percent increase. Factors accounting for this increased expenditure include such items as increased enrollments, longer terms, and improved attendance; great expansion in the scope of the educational program and accompanying rises in standards; changes in prices and the value

of the dollar; and rising living standards, income, and improved economic status for women. The critical nature of this problem can perhaps best be realized from a consideration of percentages: instructional costs alone increased 55% in the period from 1950 - 1955, while capital outlays expenditures increased 137% in these same five years.

As a result it behooves each educational district to seek some means to alleviate this situation. Giving up educational control to the state or to the federal government does not provide a satisfactory answer. The money still must come from the taxpayers, regardless of who is taking it from them. Besides, the American public has always been vociferous in their demands to keep the finance and control of education in local hands.

Nonetheless, they are equally vociferous in their protests against proposed increases in property taxes, through which school districts obtain most of their revenue. With the state and federal governments continually exploiting new tax sources and increasing present ones, the people are pushed to the limit, and any radical increases in the local taxation are ruled out.

Thus, as their expenses have skyrocketed, the school districts have been gradually done out of their share of the tax revenues. In 1922, for example, total government expenditures accounted for 15% of the national income, while public school expenditures took 2.5%. By 1955 total government expenditures took up more than double that percentage, 31.9%, while the public school share of the income rose to only 3.2%, not even one-and-a-half times its previous

percentage.

All indications are that the expenses seem destined to continue in their upward spiral. The control and finance of public schools probably will remain in local hands, so that local revenue sources must continue to bear their share of these increasing costs. Since any great increase in revenue from local sources is rather out of the question, it appears that the individual school districts would do well to take account of their operations and try to find possible sources for improvement in educational efficiency and means for instituting some realistic economies. It is in line with this object that this paper has been written.

3. CRITERIA

Of course there are almost innumerable areas wherein sources of waste and inefficiency may be sought. A few of the broadest areas would include general control, personnel expenditures, outlays for materials, plant costs, transportation expenditures, and capital outlay expenditures. This paper, however, will be confined mainly to a consideration of pupil-teacher ratio, instructional costs per pupil, and total current expenditures per pupil.

Certainly a comparison of figures does not provide anywhere near the whole story on a subject. In themselves, such figures have little value save for pointing out differences in costs among the individual districts under consideration. Analysis of the quantity and the quality of services rendered by an educational system is a task best entrusted to authorities with specialized professional training in such matters. Thus no attempt is made to determine or to record differences in either the quantity or the quality of the educational services rendered by the school districts included in this study.

The first criterion used in this study is the pupil-teacher ratio..

The pupil-teacher ratio can be an indication of relative waste or efficiency in operation. The number of pupils in a class is the chief determinant of the per-pupil cost of instruction in the class. Small class size, low pupil-teacher ratio, or small work loads for the teachers in order to attain certain results do not necessarily mean waste if the objectives are being achieved and

if equal or better results cannot be obtained by more economical use of personnel, facilities, and materials.

Research has tended to support the hypothesis that larger classes are about as effective as smaller ones in mass instruction of textbook content. It has not yet provided the answer for other educational objectives. Consensus of opinion and average practice would indicate that a class size of twenty-five to thirty-five is optimum for most educational purposes. It cannot be said conclusively with any reasonable certainty that reducing expenditures by increasing class size beyond this upper limit is true economy. It is equally doubtful, however, that extremely small class size or small pupil-teacher ratios is justified educationally.

Similarly unwholesome conditions which cause waste and inefficient use of personnel are the extremely small units of school government too limited in facilities and financial ability to afford an adequate educational program. There are many such districts in almost every locality. This number has been reduced by the reorganization of many of the smaller rural districts into larger, more efficient union and joint operations. Much, however, still remains to be done in the urban areas. This condition is accounted for not only by originally poor organization, but also by failure to adjust the staff to decreasing enrollments. Failure to make the proper adjustments not only means present waste, but future waste as well through curtailed salary schedules and the consequent deterioration in the quality of personnel. The necessary adjustments can be made by the local

management in the large units, but in small units adequate adjustments to decreasing attendance can best be accomplished by district reorganization and the accompanying financial changes in the state reimbursements.

The second criterion used is instructional costs per pupil.

In the usual school system, 60% to 70% of the total school budget goes for instructional items. Since it is the largest single item of school expense, unquestionably more opportunities for waste exist here than in any other phase of school work.

Under the instructional items are included expenditures which are closely related to the main educational function, teaching. The main items in this classification are teachers' salaries, expenditures for textbooks and related instructional supplies, books for the school library, expenditures for tuition of pupils sent to other school systems, and expenditures for sundry items such as commencement programs, diplomas, exhibits, and other special exercises.

Expenditures for materials in schools represent a relatively small percentage of the total outlays as compared with expenditures for personnel. Personnel policies, especially policies affecting the employment and the use of personnel, are the essence of economy in educational expenditures.

Economy in itself is a generally misunderstood concept. Low initial expenditure is considered economy by some; others regard low unit costs as the true sign of economical management. Parsimony, low initial costs, and low unit costs certainly are not in themselves conducive to real economy.

Failure to achieve adequate educational services, regardless of how low the costs are, is failure to achieve economy. There may be more waste in low unit costs than in high ones.

True economy in education is the wise or prudent spending of money. It means utilizing the most efficient combination of personnel services and material goods to obtain the optimum results desired. Low unit costs of themselves do not assure true economy, but coupled with satisfactory service, they are highly indicative of educational efficiency.

The third criterion used in this study is the total current expenditure per pupil.

Total current expenses include almost all expenditures made by the school district. The main exceptions are debt service and expenditures of capital outlay for such purposes as land purchases, grounds, improvements, new buildings and alterations to old buildings.

The total current expense figure contains six main items:

- (1) general control, including secretarial expenses, treasurer, tax collector, and auditor fees, cost of legal services, and administrative costs;
- (2) instructional expenditures;
- (3) expenditures for auxiliary agencies and coordinate activities, including transportation of pupils, social centers, nurse and dental services;
- (4) expenses for operation of the school plant;
- (5) expenses for maintenance of the school plant; and
- (6) fixed charges, such as rent, insurance, taxes on property, and retirement payments.

A comparison of total current expense per pupil and the instructional costs

per pupil enables one to get an idea of the expenditures involved for non-instructional items, that is, for expenses not directly related to actual teaching. A knowledge of this expenditure can often present a crude idea of the services rendered by a school district over and above actual instruction, but this is not always an accurate picture. Expenses of general control, for example, may be excessively high in a particular district, or cost of transportation for pupils in a large, sparsely populated district may be considerable, or maintenance of an outdated school plant may result in much waste - all factors which are not apparent in such a figure.

Nevertheless a comparison of the total current expenditures per pupil in the various districts does give one an interesting, and for the most part valid, basis for an attempt to get a more comprehensive picture of the districts under consideration.

The financial figures used in this study for the basis of the comparison are comparable in that they were taken from the standardized, uniform Annual School Report for each individual district for the current school year ending July of 1959. Although budgetary forms are not always acceptable as sources of statistics of this type, in this case they were adjudged to be the most pertinent and indicative figures available for the purposes of this study. These reports are prepared in conjunction with and are subject to the approval of the County Superintendent of Schools, and they are generally closely adhered to, since state reimbursement figures are based upon such approved estimates. The decision to use the

budgetary figures was made only after careful consultation with competent authorities.

In order that the comparisons which are based on a valid basis, some limitations had to be made as to the size of the districts used. So that this limitation might be equitable and justifiable, and not merely arbitrary, consideration is limited to school districts the size of which places them in one of three classes: third class, which have a population of more than 5,000 but less than 10,000 persons; and fourth class districts, which have a population of less than 5,000 persons. These classifications are based upon the last decennial census, taken in 1930.

Financial figures for school district operations can be highly involved, and even if those by someone not specifically trained in their interpretation can lead to grossly unreasonably distorted results. This being the case, it was decided to limit this paper to a consideration of only those districts administered through the Office of the Lincoln County Superintendent of Schools. Standardized financial records are available for these districts.

The trustees of the employees excluded from consideration a number of small districts that might present particular interest for some persons. The desire for maximum accuracy and objectivity in the analysis, however, dictated such exclusions. Thus the Wake-Rose City School District, which is of the second class, was of necessity eliminated, as were such independently administered school districts as those of Kingston Borough,

4. SELECTION OF SCHOOL DISTRICTS

In order that the comparison might be placed on a valid basis, some limitation had to be made as to the size of the districts used. So that this limitation might be realistic and justifiable, and not merely arbitrary, consideration is limited to school districts the size of which place them in two definite classes: third class, which have a population of more than 5,000 but less than 30,000 persons; and fourth class districts, which have a population of less than 5,000 persons. These classifications are based upon the last decennial census, taken in 1950.

Financial figures for school district operations can be highly involved, and use of them by anyone not specifically trained in their interpretation can lead to some unintentionally distorted results. This being the case, it was decided to limit this paper to a consideration of only those districts administered through the Office of the Luzerne County Superintendent of Schools. Standardized financial records are available for such districts.

The limitations thus employed excluded from consideration a number of school districts that might possess particular interest for some persons. The desire for maximum accuracy and objectivity in the analysis, however, dictated such exclusions. Thus the Wilkes-Barre City School District, which is of the second class, was of necessity eliminated. In addition such independently administered school districts as those of Kingston Borough,

Pittston City, and Nanticoke City had to be passed over because they were not under the administration of the County Superintendent of Schools.

Nevertheless, the limitations thus imposed did serve to restrict the choice to school districts which can be more realistically compared, since the remaining districts are all of the third and fourth classes and all have basic similarities of administration and operation. This is not to say, however, that the educational programs of all of them are or are not comparable, for such a statement is beyond the competence of this paper.

Difficulties were encountered in choosing rural school districts in the county which have independent facilities for twelve grade levels, which constitutes a complete educational system. Only two such complete systems which could be considered rural in nature are to be found in Luzerne County, these two being the Black Creek Township and the Foster Township districts.

The remaining thirty rural districts in Luzerne County have individual facilities for only six or eight grade levels. The other grades in such systems are sent to other districts with more extensive facilities as tuition pupils, or, as is more often the case, they are part of joint school boards or union operations.

The Black Creek Township and the Foster Township districts were both included in this comparison, since the complete educational system is most representative of the urban school districts in the county. Bear Creek Township,

having facilities for six grade levels within the school district and sending the other six grade levels to the Wilkes-Barre City system, was included as being representative of those rural districts dependent upon other districts to augment their own facilities.

Twenty-seven of the thirty-two rural school districts administered by the Luzerne County Superintendent of Schools are part of joint school systems. Thus the remaining rural districts chosen were joint operations, this form being overwhelmingly representative of the rural school districts in the county. The three joint operations employed in this study are the Central Luzerne County Joint School, the Nescopeck Area Joint School, and the Northwest Area Joint School.

Such difficulties were not encountered in the choice of the urban school districts used in this study. The urban school districts administered by the Office of the County Superintendent of Schools almost exclusively operate complete and independent educational systems. The few isolated exceptions are the Plains-Laflin Joint Board and the Jenkins Township-Yatesville Joint School. The West Hazleton Borough system also operates as part of a joint system at the secondary level. These systems which are included in this study as being representative of the urban school districts in the county are Hanover Township, which is the largest system included in this study, Ashley Borough, Forty Fort Borough, Swoyerville Borough, and Wilkes-Barre Township.

West Hazleton Borough School District was included because it is an urban district which is part of a joint operation. Inclusion was also made of the Wyoming Borough school district as being representative of a fourth class urban district. Thus all of the rural school districts in the comparison are of the fourth class, whereas the urban districts, with the exception of Wyoming, are of the third class.

As can be seen, an attempt was made to include in this study at least one example of each type system encountered in those districts administered by the Office of the County Superintendent of Schools. Whether the sample thus obtained was a truly representative one is, of course, open to question. Nevertheless, the fact remains that the districts included were chosen as objectively and as impartially as was possible.

	System	Per-Capita Cost
1.	Neenah Area Joint	21.26
2.	Northwest Joint	21.26
3.	Shoreville	24.27
4.	Westerly Twp.	21.46
5.	West Hazleton Joint	21.46
6.	Forty Falls	21.47
7.	Wyoming	25.26
8.	Central Lafayette County Joint	21.91

5. PUPIL-TEACHER RATIO

Table I presents the ratios of pupils to teachers encountered in each of the school systems included in this study. This ratio is an approximate indicator of the numerical economy with which the teaching personnel of a district is being utilized. A high ratio of pupils to teachers is indicative of economical use of personnel; the higher a district appears on this table, the more efficiently does it use its personnel. State reimbursements are not based upon the actual pupil-teacher ratio existing in a system, rather upon standard teaching units, each consisting of 35 elementary pupils or 26 secondary pupils.

TABLE I

Pupil-Teacher Ratios for the School Year Ended July 1, 1959.

	School System	Pupil-Teacher Ratio
1.	Nexcopeck Area Joint	31.80
2.	Northwest Joint	25.33
3.	Swoyerville	24.39
4.	Foster Twp.	23.60
5.	West Hazleton Joint	23.68
6.	Forty Fort	22.47
7.	Wyoming	22.00
8.	Central Luzerne County Joint	21.91

9.	Wilkes-Barre Twp.	21.88
10.	Black Creek Twp.	21.13
11.	Hanover Twp.	21.10
12.	Ashley	20.50

A look at Table I will reveal the fact that six of the eight school systems with the lowest pupil-teacher ratios are urban. This would seem to indicate that the rural taxpayers are getting more efficient service from their teaching forces than are their urban brethren. With certain qualifications this conclusion appears warranted. However, the fact must be kept in mind in interpreting this table that this study is made on a purely-quantitative basis, and that no account is taken of qualitative performance.

A study of the table will show that the range encountered in the pupil-teacher ratios among the districts is considerable. The highest ratio of pupils to teachers, and thus the most economical, is that of the rural Nescopeck Area Joint School, which has 31.80 pupils for every teacher. The lowest ratio encountered is that of the urban Ashley Borough School District, which has only 20.50 pupils for every teacher.

The pupil-teacher ratio for the Bear Creek Township School District is not included in this table because it would not be consistent with the other figures presented in this study. In the other criteria, the instructional costs per pupil and the total current expenses per pupil, the figure for each is based both upon

pupils attending the elementary school maintained by the district and upon the tuition pupils sent to the Coughlin High School of the Wilkes-Barre City district. The only usable pupil-teacher ratio for the Bear Creek District, however, would be based upon only those pupils of the district attending the district's elementary facilities. For this reason Bear Creek Township was eliminated from this table.

This problem was not sufficiently serious in the case of the West Hazleton School District to force elimination of that system. This district, being part of a joint plan with another district not included in this study, likewise shares facilities in several of the grade levels as does Bear Creek Township. In this case, however, the pupils of the West Hazleton School District comprise a sufficiently large percentage of the enrollment of the joint school to make feasible and valid the use of the pupil-teacher ratio for the entire school without distorting our comparison.

The fact that two of the rural joint operations in this study have the highest pupil-teacher ratios, coupled with the fact that both these ratios are greater than twenty-five pupils per teacher, indicates that a large percentage of the rural taxpayers are making numerically efficient use of their teaching forces. The significance of this efficiency and saving is best realized by consideration among the rural school districts in this county is the joint school board. The advantage thus accruing to the rural taxpayers is partially offset by the rather low ratios existing in the rural Central Luzerne County Joint School and in the Black Creek

Township District. In spite of this fact, however, the overall picture places the rural taxpayer in a highly-advantageous light on the basis of the first criterion, the pupil-teacher ratio.

TABLE II

Instructional Costs per Pupil

Year School Year Ended July 1, 1955

	School System	Instructional Cost
1.	Northwest Iowa	\$251.55
2.	Nebraska Area Joint	\$215.25
3.	Black Hawk Township	\$217.45
4.	West Waterloo Joint	\$217.55
5.	Central Lincoln County Joint	\$225.55
6.	Switzerland	\$257.55
7.	Wynning	\$211.55
8.	Forty First	\$235.55
9.	Franklin County	\$255.55
10.	Williamstown	\$242.55

6. INSTRUCTIONAL COSTS PER PUPIL

In Table II are presented the instructional costs per pupil for each of the school systems included in this study. This figure shows what is being spent on each pupil for the primary educational function, instruction. The districts are arranged in order, with the district instructing its pupils at the lowest unit cost at the top, and the cost of instructing a pupil increasing as the list is descended.

TABLE II

Instructional Costs per Pupil

For School Year Ended July 1, 1959

	<u>School System</u>	<u>Instructional Cost</u>
1.	Northwest Joint	\$ 201.96
2.	Nescopeck Area Joint	\$ 213.20
3.	Black Creek Township	\$ 217.32
4.	West Hazleton Joint	\$ 217.55
5.	Central Luzerne County Joint	\$ 223.08
6.	Swoyerville	\$ 227.63
7.	Wyoming	\$ 231.00
8.	Forty Fort	\$ 235.59
9.	Foster Township	\$ 239.53
10.	Wilkes-Barre Twp.	\$ 242.99

11.	Ashley	\$ 260.95
12.	Hanover Twp.	\$ 284.84
13.	Bear Creek Township	\$ 317.59

With respect to the cost of instructing a pupil, it appears that the rural taxpayer gets slightly more educational value from each tax dollar that he expends than does the urban taxpayer. Although the differential in instructional costs existing between the urban and the rural pupils is not alarmingly great, nevertheless it is significant and further indicative of the overall picture. Of the five lowest figures for unit instructional costs encountered in this study, four of these five represent moneys expended by rural taxpayers.

The figure contained in Table II, the instructional cost per pupil, is a fairly good indicator of educational value being received by the taxpayers for their educational tax dollars. It reveals just how much of their tax money is going toward the actual instruction of a pupil, apart from costs of building maintenance, tax collection, and such related expenses. As such it is a relatively pure criterion and a particularly meaningful one for comparative purposes.

The range encountered in instructional costs is considerable - over \$ 115. Consideration of the fact that the highest figure in this table is one-and-a-half times the lowest instructional cost encountered would indicate that certain taxpayers are indeed getting more value from their tax dollars than are others.

Besides the savings realized by the rural taxpayer in general, the economies of joint board operation show up in this criterion. Three of the five lowest instructional expenditures are made by rural joint operations, while the fourth lowest is that of an urban joint operation, the West Hazleton Borough School District.

However, it is a fact that the highest educational expenditure encountered in this study is also made by the rural taxpayer. This highest expenditure is incurred by the taxpayers of the Bear Creek Township School District. This district maintains facilities for six grade levels within the district, the remainder of the pupils in the district being sent to the Wilkes-Barre City system as tuition pupils. This factor holds the key to the relative monetary disadvantage at which the taxpayers of this district are placed: the instructional cost for each tuition pupil is the exceedingly high amount of \$556.42. Fortunately, this costly arrangement is far overbalanced by the joint operations in the rural districts and by the independent facilities prevalent in the urban districts.

Interesting is the fact that size alone is not the only, nor apparently the chief, determinant of instructional costs or savings, as the case may be. The Hanover Township School District, which has the largest enrollment and the largest budget of the districts administered by the County Superintendent of Schools, also has one of the highest unit instructional costs. On the other extreme, the Northwest Joint School, the largest rural school so administered, has the

lowest instructional unit cost of the systems encountered in this study.

Thus it appears that organizational efficiency is a prime factor in producing the instructional economies which are realized by the rural systems. The fact that most of the rural school districts participate in joint board operations lends support to the indication that the rural taxpayer may indeed get greater instructional value from his tax dollar than does the urban taxpayer.

7. TOTAL CURRENT EXPENDITURES PER PUPIL

Table III presents the total current expenditures per pupil encountered in the school systems included in this study. This figure shows the total operational costs for the current year in terms of what amount is spent upon each pupil enrolled. The districts are arranged in descending order from lowest expenditure per pupil to highest. Thus the higher a district appears in the table, the more economically is it educating its pupils. The average current expenditure per pupil in Pennsylvania in 1958 was \$370.

TABLE III

Total Current Costs per Pupil
For School Year Ending July 1, 1959

<u>School System</u>	<u>Total Current Costs per pupil</u>
1. Nescopeck Area Joint	\$ 270.04
2. Black Creek Township	\$ 296.12
3. Central Luzerne Joint	\$ 306.65
4. West Hazleton Joint	\$ 311.12
5. Northwest Joint	\$ 316.50
6. Swoyerville	\$ 323.70
7. Wyoming	\$ 331.60
8. Forty Fort	\$ 362.68

9.	Foster Twp.	\$ 368.60
10.	Wilkes-Barre Twp.	\$ 389.32
11.	Ashley	\$ 394.42
12.	Hanover Township	\$ 425.37
13.	Bear Creek Township	\$ 435.07

A look at Table III will show that, although in some instances the positions occupied on the list have changed from those of Table II, the overall picture nonetheless remains the same. With regard to this criterion the conclusion once again seems warranted that the rural systems get more value from the money spent by them. Once again the rural systems claim the distinction of occupying both extremes of expense, the highest and the lowest expenditure per pupil. As in the last criterion, however, the overall financial picture seemingly places the rural taxpayer in a more advantageous position than that occupied by his urban counterpart: four of the five systems incurring the lowest expenditures per pupil are rural.

In addition to the economies realized by the rural taxpayers, the significance of organizational efficiency as it affects cost is once more evident in this criterion. The joint board operations occupy four of the five positions representing the lowest current costs per pupil. At the bottom of the list Bear Creek Township School District, the district representative of the tuition pupil arrangement in this study, manifests the expensiveness of depending upon another district to supplement a lack of facilities.

8. STATE REIMBURSEMENT TO SCHOOL DISTRICTS

Table IV presents a list of the Basic Account Reimbursement Fractions for the school systems included in this study. This fraction is used by the state in determining the amount of money with which a school district is reimbursed from state funds. The reimbursement determined by the Basic Account Reimbursement Fraction is based upon teaching units (35 elementary pupils or 26 secondary pupils), as well as reimbursement for school nurse, driver education, and tuition pupils. The higher the Basic Account Reimbursement Fraction, the greater will be the unit reimbursement received by the school district, and therefore the greater is the portion of the district's expenses which will be borne by the state.

TABLE IV

Basic Account Reimbursement Fractions

For School Year Ended July 1, 1959

	<u>School System</u>	<u>B.A.R.F.</u>
1.	Black Creek Township	0.8874
2.	Northwest Joint	0.8797
3.	Nescoeck Area Joint	0.8736
4.	Foster Township	0.8512
5.	West Hazleton Joint	0.8081
6.	Wyoming	0.8033
7.	Swoyerville	0.7898

8.	Wilkes-Barre Twp.	0.7533
9.	Central Luzerne Joint	0.7483
10.	Bear Creek Twp.	0.6923
11.	Ashley	0.6889
12.	Forty Fort	0.6240
13.	Hanover Township	0.5467

A study of the reimbursement fractions indicates that the rural school districts in general are reimbursed more highly than are the urban districts. The four districts with the highest reimbursement fractions in this study are rural school districts. Thus the average rural school district included in this study is reimbursed by the state for a greater portion of its expenses than is the urban district.

This criterion is not included as being indicative of the performance of a particular school district, for indeed it is not. A school district has no control over the reimbursement fraction for that district; it is compiled by the State Tax Equilization Board on the basis of property evaluation established by the board. The figure is merely included as an existing factor which further qualified the previously listed criteria. It illustrates the fact that additional savings in addition to those derived through efficient operation will accrue to some taxpayers more than to others. The greatest savings in this respect will be realized by the rural taxpayers, since the rural districts have the higher reimbursement fractions.

The reimbursement fractions are calculated for each individual school district, and the payment of state appropriations is made to that district, so that no one fraction is applicable to a joint board operation. Rather, the fractions and the actual reimbursements are made to the individual school districts participating in a joint operation. This study includes joint board operations as a functioning whole rather than including the individual districts comprising it. In order to make such figures adaptable to the purposes of this comparison, the reimbursement fractions quoted in Table IV for joint board systems have been combined and, therefore, the figure quoted represents the numerical average of the reimbursement fractions assigned to the individual districts participating in it. Although this average figure is not valid for use in computing the actual reimbursement amounts, it is, nevertheless, sufficiently valid and indicative to provide a useful and meaningful basis for this comparison.

9. CONCLUSIONS

In each of the criteria utilized for analysis, the results of this study indicate that the rural taxpayer in Luzerne County receives more value from each tax dollar spent on education than does the urban taxpayer. Not only does the typical rural school system in this County make numerically more efficient use of the teaching force by way of higher pupil-teacher ratios, but it is also able to educate a pupil with the expenditure of less money either for instructional costs alone or for total current costs of operation. In addition to the realization of these economies, the rural school district is also reimbursed for a greater part of its expenses than is the urban school district.

Although the differences existing are not overwhelmingly great nor absolutely consistent, the overall picture presented by the criteria is nevertheless highly indicative and definitely in favor of the rural school district. These factors combine to place the rural taxpayer in a financially more advantageous position than his urban brother enjoys.

The rural financial advantage gains added significance from the fact that an overwhelming majority of the rural school districts are participants in jointly operated consolidated school systems. This form of organization is generally conceded in professional circles to be not only economical from a financial standpoint, but also highly efficient from an educational point of view.

The urban school districts have not as yet taken advantage of this mode

of organization to any significant extent. They have chosen rather to operate independently, in spite of the fact that the financial figures encountered in this study would indicate that this choice is not the best one to make.

Although this study was not competent to analyze these systems on the basis of quality of education, the wide disparities encountered in the expenditures necessary for the education of a pupil in the various systems indicates that competent investigation in this area would be highly desirable. With educational costs increasing at an alarming rate, while the available sources of revenue become ever more-limited, such competent investigative study becomes absolutely imperative if the United States is to provide for its youth the adequate education which is essential to the welfare of our nation and indeed to our very existence in a highly competitive world.

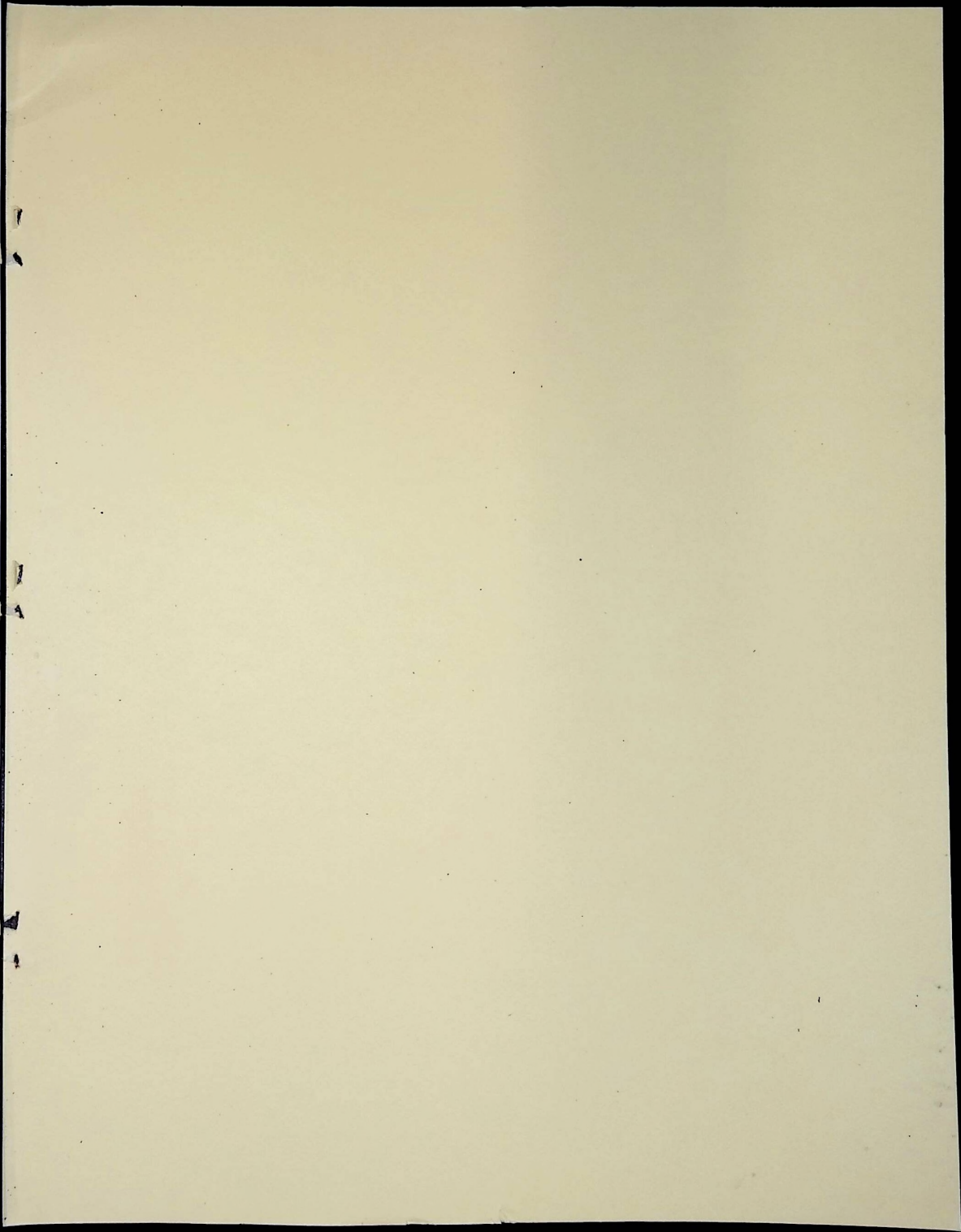
This study shows conclusively that exhaustive research is needed in this area if we are to utilize the available educational resources to best advantage. The fulfillment of such research, however, remains for hands more competent than these.

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