THE FINANCIAL RELATION OF THE DEPARTMENT OF EDUCATION TO THE CITY GOVERNMENT.

The rapid, almost bewildering changes that have taken place in the distribution of governmental powers during recent years, have introduced an element of instability into the system of local finance which finds expression in the numerous, unceasing agitations for reform. Our faith in the "mechanics" of governmental structure is so strong that for every difficulty we are ready to propose some modification in administrative organization, and when such change does not meet expectations we cast about for a further device to meet the situation. The history of school administration in our larger cities furnishes one of the most striking instances of this tendency, which gives it an interest beyond the immediate problems involved.

In order to seek the causes of the present discontent with the working of our educational organization, we must not only apply the accepted standards of administrative efficiency but also examine whether the various parts of the system have been developed in harmony with one another. One of the fundamental principles of governmental organization is the necessary harmony between administrative and financial powers. Unless such harmony is carefully maintained, the smooth working of any system—no matter how carefully devised—is made impossible.

Applying these elementary tests to the educational system of Philadelphia, we find that this first requisite of efficiency has been disregarded. The desire to remove the educational system from the uncertainties of party politics led to the adoption of the system of appointment of the Board of Education by the Judges of the Court of Common Pleas. It is hardly within my province to comment upon this plan

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except to say that its possible influence upon the appointing body has been the greatest danger involved.

From the standpoint of educational organization, however, the really serious defect has been the failure to carry out this administrative change to its logical financial consequences. The identification in fact, if not in law, of the city and school district led us to place the financial control over our educational system in Councils. We failed to see, however, that this division of authority would result in the dissipation of responsibility and would fail to bring about close co-operation between the two independent bodies entrusted with the care of the school system. In any movement for reorganization we will do well to keep the lessons of this experience in mind. If we attempt to determine the financial powers of the educational authorities before deciding the question of administrative organization, we are likely to create as many evils as we attempt to remedy.

An examination of the constitutional aspects of the question makes it clear that we cannot proceed toward the reorganization of our educational system with a free hand. The interpretation given to the constitutional provision regarding local and special legislation¹ is such as to introduce an element of uncertainty into every effort for reform. The hard and fast rules which our State Supreme Court has applied, the arbitrary distinctions which it has drawn and the seeming disregard of some of the most elementary needs of our administrative system which has characterized some of its decisions, have tied the hands of the legislature to a degree which was certainly not contemplated by the constitutional convention and which, if continued, bids fair to make our constitution a hindrance rather than an aid to further progress. Unless the Supreme Court modifies its position, the machinery of our state government will "be so bolted and riveted down by the fundamental law as to be unable to perform its necessary functions."

¹Art. III, Sec. 7.

The proposal of Dr. Young brings us to the parting of the ways as regards the financial system to be applied to the educational department. It would be manifestly unwise to give to a single head of department or even to a board shorn of some of its important powers, authority to levy independent taxes for school purposes. If we should decide to make the educational administration an integral part of the city government, the logic of the situation requires that the taxing power, as well as the control of the purse strings, should remain in Councils. Otherwise, we destroy the unity and simplicity of our municipal organization and introduce an element fraught with serious dangers. The most that can be done under such circumstances is to give to the educational department the right to a certain minimum of the total tax levy, and empower it to make the distribution of the appropriation according to its own judgment.

From the point of view of the development of our municipal life as a whole, this would undoubtedly be the most desirable plan. In those cities in which the educational system is entirely distinct from the city government, we find local civic life weakened by the withdrawal from city affairs of the large class interested in public education. One of the great civic problems of the present time is to concentrate the interest of the population upon city affairs, and for this purpose it is necessary to place every city function in the hands of a distinctively municipal authority.

If, however, we find ourselves compelled to maintain our present system of organization for some time to come, it is evident that a redistribution of financial powers must be made. The same principle of harmony between administrative and financial organization, which, under Dr. Young's plan, favors the concentration of all financial powers in Councils, dictates the granting of independent powers of taxation to the Board of Education under our present system. Unless we take this step it will be impossible to give

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full effect to that principle of administrative responsibility without which no plan can be successfully worked.

The appointment of the members of the Board of Education by the judges of the Court of Common Pleas tends to foster a feeling of independence in the educational authorities which finds its reflex in the attitude of Councils towards the educational system. Given the desire of the latter body to maintain some supervision over the departments to which it makes appropriations, we cannot expect its close co-operation with a board over which it exercises no immediate control, and which it regards as an excrescence on the city government. The fact that the educational authorities are given independent control over the personnel and property of the school system tends to foster this feeling of distrust. With administrative powers in one body and financial powers in another, responsibility is certain to be dissipated. To explain shortcomings, the Board of Education can always point to the lack of thoroughgoing support in Councils, while Councils take refuge behind the unwillingness of the taxpayer to increase the tax-rate.

On this question of financial relation between Councils and the educational authorities, the experience of our larger cities speaks with no uncertain voice. A broad line of distinction may be drawn between those municipalities in which the educational department is dependent for its appropriations upon the local representative assembly or other municipal organ, and those in which the school authorities have independent powers of taxation. The Greater New York, Philadelphia and Chicago come within the first class; Boston, St. Louis, Cincinnati, Cleveland and Minneapolis within the second. The final test of the desirability of either system is the readiness with which the educational authorities are able to develop a school system which meets the requirements of the best educational standards. It may be stated as a general principle that in those municipalities in which the school authorities have enjoyed independent powers of taxation,

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the adjustment of the educational system to the growing needs of the community has been more rapid than in the cities in which the schools have been dependent upon the annual appropriations of Councils.

The system of local taxation which prevails in the United States is, in the main, direct taxation of real property. Every increase of expenditure is reflected in the tax-rate and is immediately felt by the large class of property owners. The opposition which a rising rate is certain to arouse has served to intimidate Councils. A low tax-rate is a constant popular demand, and every candidate for Councils must give assurance that the rate will not be increased. A councilman who wishes to remain in public life cannot with impunity advocate a high tax-rate, no matter how pressing the need for public improvements. In making up the city's budget, however, there are a large number of expenditures which are fixed either by state law or by the necessity of maintaining the various city departments. The result is that a certain minimum of taxation cannot be avoided. The educational department, if it is keeping pace with the legitimate demands of communal growth, must largely increase its expenditure with each year. The appropriations to this service mean a constant menace to the tax-rate, and it is but natural that sweeping reductions should be made in the estimates of the educational authorities. An examination of the finances of Philadelphia furnishes the clearest possible proof that so long as the population resists every increase of taxation, the city council will not be likely to give to the school authorities the financial support which the development of the educational system requires.

For this reason alone it would seem advisable to give to the educational department separate and independent powers of taxation. The desirability of such a change is further increased by the fact that the population of Philadelphia has always shown a relatively strong interest in educational matters. It seems quite certain that if the people were

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convinced that the receipts from a specific tax were to be used for educational purposes and no other, they would be prepared to contribute a much larger sum for public education than councils are willing to give at the present time. It is true that these arguments apply with equal force whether the board is appointed by the judges or whether the control of the system is placed in a single head of department appointed by the mayor with a board enjoying limited powers of control. In the latter case, however, the reasons in favor of independent powers of taxation are outweighed by the desirability of maintaining the unity of the municipal system.

In every case in which the school authorities enjoy independent powers of taxation, the opinions of such authorities are strongly in favor of the retention of the system. On the other hand, wherever the appropriations are in the hands of the local representative assembly we find considerable agitation in favor of independent powers. The Legislature of Massachusetts has recently given to the School Board of Boston the power to levy school taxes to the limit of \$2.90 per thousand dollars of real and personal property valuation. As the limit of city expenditure is \$9.00 per thousand the school board is thus given control over nearly one-third of the total income from taxation. In 1898 councils appropriated a little over one-fourth of the total tax-levy for school purposes. In the accompanying table the taxing powers of the educational department, together with a summary of the opinions of those closely connected with the service is given (see page 48).

The school boards of our larger cities have been, on the whole, the most satisfactory feature of our local government. They have attracted a higher standard of capacity and have been free from the more flagrant forms of corruption. There is, therefore, no great danger involved in giving to these bodies increased powers. The desirability of independent powers of taxation is reinforced by the fact

Boston	School Committee—21 members elected by qualified voters of city for three years. Receive no compensation. Committee elects Superintendent of Schools and Board of Supervisors which consists of six members, who serve two years and receive compensation.	Until 1898, appropriation by Councils. Since February, 1898, by independent taxation, levied by school committee.	1890—2.3% 1895—4% 1897—3%.		School Attendance, \$37.63. Population, \$4.98.	Favors independent taxation as indicated by recent adoption of that system.
Cincinnati		Independent taxation by Board of Education.		Attendance, \$27.37. Population, \$2.56.		Favors independent taxation by educational authorities.
Cleveland	School Council—7 members and School Director—elected for two years. Salary of members of School Council, \$260 per annum. Salary of Director \$5000 per annum.	Independent taxation levied by Tax Commission and based on Estimate of Board of Estimate.	1895—2.8% 1897—6% 1898—4.5%.		School Attendance, \$29.77. Population, \$3.33.	Favors independent taxation by educational authorities.
Minneapolis	Central Board—7 members.	Independent taxation by Board of Education.		Attendance, \$21.50. Population, \$3.07.		Favors independent taxation by educational authorities.

¹ Under the present organization of the Educational Department in the Greater New York, a General City Board with four subordinate Borough Boards are provided. The former contains nineteen members. Chairman of each Borough Board is ex officio member of the School Board.

that the paring down of educational estimates by Councils has reached a point which seriously impairs the growth of the system. Thus in the period from 1892 to 1899 the following reductions were made in the estimates of the Department of Education for permanent improvements¹ in the elementary schools:

Year.	Amount Asked For Permanent Improvement Elementary Schools.	Amount Appropriated.
1892	\$ 879,500	\$555,681.24
1893	986,500	613,387.39
1894	960,000	889,299.49
1895	1,505,000	708,870.48
1896	1,584,500	165,258.03
1897	2,285,500	447,848.60
1898	2,286,500	591,387.24
1899	2,091,500	1,035,097.46

An examination of the statistics in Table No. II will show that the discrepancy between the estimates of the Board of Education and the amount actually appropriated, is far greater in Philadelphia than in any other city in the United States. In New York, where appropriations are made by the Board of Estimate and Apportionment, the difference between the amount asked for by the board and the amount actually granted is less than \$30,000. With the exception of Brooklyn, Philadelphia expends less per capita for school purposes than any other large city in the United States, as is also shown by the figures in Table No. II.

If independent powers of taxation be given to the Board of Education it will be necessary to limit the rate by statute. In granting such powers it will be well to make a distinction between the expenditures for "maintenance" and those for "new construction." To give to the Department of Education powers commensurate with its responsibilities, the maximum rate must be placed sufficiently high to meet the needs of a growing educational department. This would mean a power to levy about five (5) mills on the dollar, or fifty (50)

¹ Such improvements include new sites, buildings and additions to old buildings.

TABLE II.
*Relation of Estimates of Board of Education to Appropriations by Municipal Council in Cities in which
 the Educational Authorities Do Not Enjoy Independent Powers of Taxation.¹*

City.	1887-1888.		1890-1891.		1895-1896.		1897-1898.	
	Amount asked for by Board of Education.	Amount appropriated by Councils.	Amount asked for by Board of Education.	Amount appropriated by Councils.	Amount asked for by Board of Education.	Amount appropriated by Councils.	Amount asked for by Board of Education.	Amount appropriated by Councils.
New York	\$4,234,365.00	\$4,173,167.00	\$4,561,444.00	\$4,224,417.00	\$5,793,579.00	\$5,679,302.00	\$6,986,773.00	\$6,962,145.00
Philadelphia	2,342,415.85	2,226,453.96	2,446,711.15	2,340,191.44	3,408,422.35	3,170,051.01	3,707,704.35	3,425,770.30
Brooklyn	2,036,119.00	1,762,379.00	2,073,979.00	1,900,329.00	2,865,744.00	2,564,263.00	3,296,329.00	2,582,000.00
Boston	1,714,660.00	1,779,660.00	1,149,200.00	1,919,200.00	2,218,000.00	2,130,000.00	2,500,000.00	2,425,000.00
Cleveland		580,495.00		806,871.00	961,088.00	936,088.00	1,156,602.00	1,086,602.00

¹ The figures given only include maintenance and repairs. Estimates and appropriations for permanent improvements have been excluded owing to the irregularity and uncertainty of the amounts appropriated for this purpose from year to year.

cents per \$100 valuation for maintenance and repairs, and two (2) mills on the dollar, or twenty (20) cents per \$100 valuation for new sites and buildings. On the basis of the real property valuation of 1899¹ this would mean a maximum of \$4,322,580.17 for maintenance and repairs, and \$1,729,032.07 for new construction. This maximum is not excessive, even when compared with the actual appropriations of the last few years.

In order to have the experience of our larger cities before us it will be necessary to take up each for separate examination.

*New York City.*²

Prior to the consolidation of New York, Brooklyn and surrounding districts into the Greater New York, the appropriations for educational purposes in both of these cities were made by separate Boards of Estimate and Apportionment. In the consolidated city the system has been continued, although the appropriations are now made by a single consolidated board, composed of the Mayor, Comptroller, Corporation Counsel, President of the Department of Taxes and Assessments and President of the Municipal Assembly. Of these, the Corporation Counsel and the President of the Department of Taxes and Assessments are appointed by the Mayor, who is, therefore, able to control the majority of the board. The amounts agreed upon by this body can be reduced, but cannot be increased by the municipal Assembly. Any such reduction is subject to the veto of the Mayor and can only be passed over his veto by a five-sixths (5-6) vote of both branches of the Assembly. As a result of this system, the appropriations are practically in the hands of the Board of Estimate and Apportionment. The figures in the accompanying table show that neither the Board of Estimate and Apportionment nor the Municipal Assembly has

¹ \$864,516.035.

² It is to be noted that the appropriations prior to the consolidation of 1898 were made by an independent city Board of Estimate and Apportionment.

TABLE III.
Relation of Expenditure for Public School Purposes to Total City Expenditure and to Real Property Valuation.

City (1897-98).	Population.	Real Property Valuation.	Tax Rate per Hundred Dollars Valuation.	Total Appropriation for City Purposes.	Expenditure for Public Education.	Relation of Expenditure for Public Schools to Total Appropriations for City Purposes.	Relation of School Appropriations to Real Property Valuation. ¹
			\$2.01	\$46,402,793	\$6,962,146	Per cent. 15	\$0.37 per \$100 valuation.
New York (Borough of Manhattan and Bronx of the present Greater N. Y.)	2,155,830	\$1,856,467,923					
Philadelphia	1,305,000	842,330,700	1.85	29,731,431	3,993,157	13.43	0.46
Brooklyn	1,197,100	570,107,742	2.83	15,172,117	2,582,000	17.02	0.45
St. Louis	651,821	262,913,090	1.40	9,051,575	1,424,779	15.74	0.54
Boston	528,912	830,194,900	1.36	11,971,135	2,700,589	22.56	0.32
Cincinnati	405,000	157,713,240	2.64	7,492,800	981,084	13.09	0.62
Minneapolis	210,000	88,193,635	2.30	2,608,894	645,000	24.72	0.73

¹ From this column no conclusion is to be drawn as to the relative expenditure per \$100 valuation in different cities, owing to the fact that in some cities, such as New York and Boston, both real and personal property is included, while in others, such as Philadelphia, real property valuation is the basis of taxation. The figures are only intended to show the tax rate necessary to meet present expenditures on the basis of present valuation.

seriously cut down the amounts asked for by the educational department.

YEAR.	Population.	Amount Actually Appropriated.	Expenditure per Capita of Population	Average School Attendance.	Expenditure per Capita School Attendance.
1888	1,500,000 ¹	\$4,173,167.00	\$2.78	134,248	\$31.08
1889	1,500,000 ¹	4,079,008.86	2.71	132,424	30.80
1890	1,515,301 ²	4,224,417.00	2.78	136,126	31.03
1891	1,515,301 ³	4,224,417.00	2.78	137,849	30.64
1892	1,801,739 ⁴	4,448,355.64	2.46	141,508	31.43
1893	1,850,000 ¹	4,480,448.23	2.42	146,070	30.67
1894	1,914,148 ¹	4,634,134.27	2.42	154,314	30.03
1895	1,991,402 ¹	4,962,423.14	2.49	163,339	30.38
1896	1,906,438 ¹	5,679,302.59	2.97	175,288	32.34
1897	1,957,284 ¹	5,931,239.89	3.08	186,653	31.77
1898	2,155,830	6,962,145.92	3.22	219,012	31.78

Brooklyn.

In the present borough of Brooklyn the same system obtains as in New York. The Board of Estimate and Apportionment and the Municipal Council have reduced the estimates of the Educational Department far more freely than in the borough of New York.

YEAR.	Population.	Average School Attendance.	Amount asked for by Educational Department.	Amount Actually Appropriated.	Expenditure Per Capita of Population.	Expenditure per Capita of Average School Attendance.
1888	782,221	69,617	\$2,036,119	\$1,762,379	\$2.25	\$25.315
1889	852,467	73,862	2,006,660	1,536,085	1.80	20.796
1890	853,945	75,274	2,073,979	1,900,329	2.22	25.245
1891	880,780	77,893	1,737,420	1,637,437	1.85	21.021
1892	978,374	81,985	2,220,143	1,805,343	1.84	22.020
1893	1,003,781	87,478	2,397,492	1,996,500	1.98	22.822
1894	1,080,000	94,361	3,359,074	2,331,924	2.15	24.818
1895	1,105,000	103,858	2,995,208	2,194,048	1.89	21.125
1896	1,140,000	106,449	2,865,744	2,564,263	2.24	24.126
1897	1,180,000	116,980	3,637,095	2,735,000	2.31	23.389
1898	1,197,100	120,654	3,296,829	2,582,000	2.15	21.400

¹ Estimated.

² Federal census 1890. Population estimated by mayor, 1,800,000, municipal census 1,710,715.

³ Federal census 1890, no estimate given.

⁴ State census 1892.

The superintendent of schools of the Greater New York is strongly in favor of giving to the Educational Department independent powers of taxation.

Boston.

Until within recent years the school department of Boston was dependent upon the city council for appropriations. In 1895 the school committee, a body analogous to the Board of Education of Philadelphia, was authorized by law to expend a given amount each year for new buildings, and the city treasurer was directed to issue bonds for this purpose. In 1898 a further step was taken, by giving to the school committee power to levy taxes for school purposes on the assessed valuation of real and personal property to an amount not exceeding \$2.90 per \$1,000 valuation.¹ The extent of the fiscal power thus enjoyed is readily seen when compared with the total taxing power of the city. The rate of taxation to meet current expenses of government is limited to \$9.00 per \$1,000 valuation. The school committee is thus given nearly one-third of the entire tax levy.

YEAR.	Population.	Average School Attendance.	Amount Asked for by Educational Department.	Amount Actually Appropriated.	Expenditure per Capita of Population.	Expenditure per Capita School Attendance.
1888 .	424,274	55,291	\$1,830,358	\$1,764,180	\$4.15	\$31.90
1889 .	436,208	56,565	1,901,440	1,871,440	4.29	33.08
1890 .	448,477	57,133	1,965,500	1,919,200	4.27	33.59
1891 .	457,772	57,324	2,005,200	1,500,000 ²	3.27	26.16
1892 .	467,260	58,133	2,048,407	2,000,000	4.28	34.40
1893 .	476,945	59,076	2,090,320	1,994,000	4.18	35.27
1894 .	486,830	61,792	2,192,000	2,030,000	4.16	32.86
1895 .	501,083	62,996	2,218,000	2,130,000	4.25	33.81
1896 .	516,305	64,899	2,370,000	2,173,400	4.20	35.00
1897 .	528,912	67,691	2,500,000	2,315,000	4.37	34.19
1898 .	541,504	71,766		2,700,589 ³	4.98	37.63

¹ Acts of 1898—Chapter 400.

² Nine months.

³ First year of independent powers of taxation by school committee.

St. Louis.

The Board of Education of the City of St. Louis enjoys independent power of taxation to the extent of four (4) mills on all property subject to state or city tax. The weight of opinion of all those interested in educational work is strongly in favor of the continuance of the existing system. The Board derives additional revenue from the following sources:

First—The city's share of the state school fund, based upon the number of children of school age in the city.

Second—Railroad taxes.

Third—Merchants' and manufacturers' taxes, amounting to four (4) mills on each dollar of stock on hand.

Fourth—Rents on leased property belonging to the permanent fund of the board.

The expenditures for the last ten years are shown by the accompanying table:

YEAR.	Population.	Total Expenditure.	School Attendance.	Expenditure per Capita Population.	Expenditure per Capita School Attendance.
1887-88 . . .	449,160	\$981,506.55	57,074	\$2.18	\$17.19
1888-89 . . .	472,692	1,162,822.39	57,147	2.47	20.34
1889-90 . . .	496,224	1,053,193.55	58,316	2.12	18.06
1890-91 . . .	517,776	1,230,654.48	59,693	2.37	20.61
1891-92 . . .	542,922	1,382,691.80	62,435	2.54	22.14
1892-93 . . .	574,569	1,497,578.73	65,169	2.60	22.97
1893-94 . . .	596,157	1,440,596.39	68,839	2.41	20.92
1894-95 . . .	603,837	1,643,998.81	70,428	2.72	23.34
1895-96 . . .	611,268	1,583,629.02	73,529	2.59	21.53
1896-97 . . .	638,571	1,792,655.38	74,923	2.65	23.92
1897-98 . . .	651,821	1,424,779.07	75,922	2.18	18.76

*Cincinnati.*¹

The State of Ohio is divided into school districts, each of which is authorized to levy on the grand tax duplicate of

¹ Cincinnati is a separate school district, embracing, besides the city proper, many outlying villages, the total population being about 350,000, based on the census of 1890.

the county for common school purposes. In addition, the revised statutes of Ohio (Section 3951) provide that for the purpose of affording the advantages of free education to all the youth of the state, there shall be levied annually a tax based upon the list of taxable property of the state, which shall be collected in the same manner as other taxes. The proceeds constitute the State Common School Fund and is distributed among the various counties according to population.¹ The school district tax of Cincinnati has been 4.1 mills per dollar of valuation since 1897. The Legislature has, furthermore, granted to the Board of Education authority to issue bonds for building purposes.

YEAR	Population.	Average School Attendance.	Average Daily Attendance.	Amount Actually Appropriated.	Expenditure per Capita, Average School Attendance.	Expenditure per Capita, Average Daily attendance.	Expenditure per Capita of Population.
1888	280,000	29,158	28,130	\$802,195.56	\$27.54	\$28.51	\$2.85
1889	285,431	30,366	28,949	828,023.17	26.93	28.60	2.90
1890	296,908 ²	30,207	28,754	852,126.86	21.58	29.63	2.87
1891	306,000	30,459	29,099	866,420.32	25.16	29.77	2.83
1892	316,000	30,285	29,015	867,011.71	28.62	29.88	2.74
1893	325,000	30,742	29,634	879,284.01	28.60	29.67	2.70
1894	335,000	31,735	30,639	882,064.55	27.79	28.78	2.63
1895	350,000	32,640	31,560	870,019.24	26.65	27.56	2.48
1896	360,000	35,174	34,019	967,339.25	27.50	28.43	2.68
1897	372,000	36,387	35,237	966,023.04	26.53	27.41	2.59
1898	383,000	37,024	35,840	981,084.50 ³	26.49	27.37	2.56

Cleveland.

The tax levy for educational purposes in Cleveland is dependent upon a tax commission, three members of which are appointed by the Common Pleas Court, the other members are the mayor and the city auditor. The Board of Education sends to the tax commission an estimate of the rate

¹ The rate within recent years has been one mill per dollar of valuation.

² Census 1890, other figures estimated.

³ Estimated.

required to meet its needs, which is then passed upon by that body. As a rule the reductions are very slight. Thus in 1899 the commission reduced the board's estimate by one-fifth of a mill per dollar of valuation, amounting to but \$30,000. The total proceeds of this tax are at the disposal of the Board of Education, as the tax commission does not specify the purposes or the items of appropriation. From the opinions of those best competent to judge, a change in this system would be extremely desirable, as the tax commission is not directly responsible either to the people nor to any organ of government.

Year.	Population.	Average School Attendance.	Tax Rate, ² (Mills.) Per Dol. Valuation	Amount Raised by Taxation.	Received from State.	Total Expenditure.	Expenditure per Capita School Attendance.	Expenditure per Capita Population.
1888	240,000	26,355	6.2	\$591,720.03	\$94,653.00	\$686,373.03	\$26.04	\$2.86
1889	250,000	27,462	6.2	594,884.03	95,807.25	690,691.88	25.51	2.76
1890	261,353 ¹	28,175	8.1	806,871.55	104,385.15	911,256.70	32.34	3.48
1891	261,353 ¹	28,462	6.7	789,481.92	122,128.90	911,610.82	32.03	3.48
1892	261,353 ¹	29,633	7.2	770,795.00	126,916.48	897,911.48	30.29	3.43
1893	300,000	31,324	7.2	849,446.03	124,449.00	973,895.03	31.08	3.24
1894	330,000	33,406	7.2	906,697.79	129,885.00	1,036,582.79	31.02	3.14
1895	350,000	36,540	7.2	936,088.42	131,830.50	1,067,918.92	28.95	3.05
1896	345,000	38,613	7.4	999,357.18	137,179.50	1,136,536.68	29.43	3.29
1897	370,000	41,388	8.	1,086,602.80	145,791.50	1,232,394.30	29.77	3.33

If, in this experience, we are to find any real guidance we must bear in mind that the most that any change in administrative or financial organization can accomplish is to favor the development of our educational system in harmony with the needs of the community, and to accompany every change in its policy with that ready enforcement of responsibility which is the first test of administrative efficiency. In our school system in Philadelphia we have been trying to work a nondescript combination of rural and urban organization, in which the traditions of an early period have clashed with

¹ Census of 1890; others estimated.

² Including one-fifth of a mill levied for manual and domestic training school purposes.

the requirements of modern educational standards. We must now squarely take our stand on one of two positions, either make the school administration independent financially as well as in its administrative organization, or incorporate it as an integral part of the city government. No halfway measure will meet the difficulty. Failure to move in either direction commits us to irresponsible rule and hopeless administrative entanglements. The choice should not be difficult.

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