

THE COMPARATIVE COST OF GOVERNMENT AND  
EDUCATION IN ARIZONA

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Adviser

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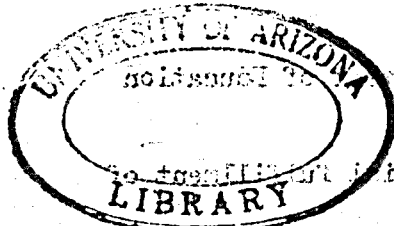
EDUCATION IN ARIZONA

by

Frederick A. Kohn

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## CHAPTER I

### INTRODUCTION

In recent years much has been said and written by those searching for causes of the increased rate of taxation. To secure a fair answer to the causes of the increased rate of taxation is a task requiring more effort than the casual investigator is willing to put forth to secure the necessary data required to produce an answer that is fair and just to all phases and purposes for which taxes are levied and expended. Charges of unjustifiable or extravagant expenditures have been made against various departments of government. These charges are usually supported by incomplete data. A true picture of the entire situation of tax levies and expenditures is not given. Only those portions of the situation are shown as will support such statements as are advanced.

One of the departments of the government that has been subject to severe attacks of unjustifiable or extravagant expenditure of tax money is the Department of Education. This is true because of the very nature of the support of education. Educational funds are almost entirely derived from property taxation. There are no hidden sources to draw from. The records of property taxation are easily accessible, and with little effort one can set up the necessary taxation and expenditure figures to support a charge of unjustifiable or extravagant expenditure of tax money.

It is thought by many that education has borne more than its just share of the tax reduction made necessary by demands for economy, which arose as a result of the recent depression. If it be true that education has borne more than its just share of the tax reductions of recent years it is possible that this is true because a complete picture of sources and expenditures of tax money has never been presented. There is no single source to which one can repair to obtain the necessary authentic information which will give a complete and comprehensive picture of governmental expenditures. To secure a complete picture it is necessary to investigate the records of every governmental spending agency in the state. Except for a study conducted by Larson<sup>1</sup> on this subject, there have been no authentic, comprehensive data available. It is believed that the assembling and compilation of comprehensive data on this subject might be of value to schoolmen and others interested in taxation and governmental expenditures in this state.

#### The Problem

The purpose of this study is to establish a basis of reliable, comprehensive information on the costs of the various departmental agencies of the state. In fulfilling this purpose it is planned to determine the comparative cost of government and of education in the State of Arizona for the specific period of time as herein set up. It is a part of this task to present in a comprehensive manner the relation to

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1. Larson, Emil.L., School Finance and Related Problems in Arizona, 1932

each other of the amounts expended by the several spending agencies operated for governmental and educational purposes.

#### Method of Treatment

Definition of terms: The term, education, as used in this study includes all those functions which involve the expenditure, for learning, of tax money by the state, counties, or school districts.

The term, government, as used in this study includes all the functions, except education, for which tax money is expended by the state, counties, or municipalities.

Limits of this study: No attempt is made to go beyond the bounded limits of the State of Arizona in the treatment of this problem. Federal income and excise taxes have been disregarded. Federal aid for education, welfare, relief, or any of the many other caused for which such aid has been received and used are likewise left out of consideration. This study is confined entirely to the monies raised and expended within the state. Electrical, irrigation, or drainage districts are not included, since they are the concern of a specific section of community and not of the state or of the general public.

Collection of data: The general plan for the collection of data was to secure from every public spending agency of the state, an official copy of the expenditures or the official budget for the time set up. This material was in the form of the annual report of the expenditures or the official budget issued by the legally qualified body of the governmental unit.

Letters were sent to the City Clerk of each of the thirty-two



incorporated municipalities, and to the Clerk of the Board of Supervisors of each county. The letters sent to the City Clerks of the incorporated municipalities were requests for a copy of the official budget. The reason for the requests for the budgets rather than a report of the expenditures of the cities and towns is explained in this study. The letters sent to the Clerks of the Boards of Supervisors were for the reports of expenditures.

The response to this first letter was most gratifying. Seventeen of the thirty-two City Clerks sent the material as requested. Eight of the fourteen Clerks of the Boards of Supervisors sent their reports.

The second letter of request was sent to those who had failed to respond to the first one after a reasonable time had passed without returns from them. This letter proved to be very successful in obtaining replies. Eight of the remaining fifteen city clerks and three of the remaining Clerks of the Boards of Supervisors forwarded the desired material.

After a sufficient lapse of time had indicated that in all probability no more replies would be received, the third letter was mailed to those who had not responded. This letter was quite detailed. It very carefully stated the purpose for which the informations were to be used and the necessity of securing this material at the very earliest possible date. In the course of a few weeks time replies were received from four of the city clerks and from two of the Clerks of the boards of Supervisors. One county and three municipalities still remained to be induced to reply.

In a determined attempt to save the expense of personal application

for the material the fourth letter was mailed to those who had not answered. Not a single reply to this letter was received. It appeared to be useless to send more letters. How to obtain this material was a very distressing problem at this time. The county seat of the county that had not reported was two hundred seventy-five miles away. One of the towns from which no reply had been received was five hundred fifty miles away. To travel these distances in order to obtain the material could not be considered at all practical, since the cost of traveling these distances would have resulted in very expensive data.

A chance visit to one of the nearer towns gave opportunity to make a personal request to the city clerk of that place. He very cheerfully gave the necessary data and was profuse in his apologies for not having attended to the matter sooner.

A journey by automobile was necessary to obtain the data from the other town which is located some sixty-five miles away. In this instance the clerk, after diligently searching among his files for some time, was unable to find a copy of the budget. However he assured the writer that he had a copy somewhere. He then advised that the local newspaper might have a copy, since the legal advertising was done there. The newspaper office was visited and from its files a copy of the desired information was obtained.

The success of the visit to the above mentioned newspaper office gave rise to the thought that it might be a good plan to try the local newspaper of the far distant town. A letter requesting a copy of the issue which contained the legal advertising of the budget was accordingly sent. In due time such a copy was received and from it the necessary

data were secured.

A friend who lived at the county seat of the county from which no answer had been received was prevailed upon to obtain the desired material. He most obligingly went to the Clerk's office and made a copy, since no prepared copy was available, and thus finished the problem of county and municipal collection of data.

In passing, it might be said that in every letter sent was inclosed a self-addressed stamped envelope.

The necessary data from all the counties and incorporated municipalities having been obtained, in contrast it was a relatively simple matter to obtain the Annual Report from the State Auditor, The State Tax Commission's Annual Report, and the Biennial Report of the State Superintendent of Public Instruction. With all the necessary material at hand the work of assembling and compiling could begin. Approximately one year was required to complete the task of collecting the data.

Compilation of data: For the purpose of tabulating the data and arranging it in a comprehensible manner, a master sheet was prepared for the material received from the counties. This sheet contained twenty-seven headings, one for each department or fund of the county government. Each report was carefully checked and each separate item placed under its proper heading. After the task of posting was completed, the adding machine was used for the purpose of rapid accurate tabulation.

For the purpose of tabulating and arranging the material of the incorporated municipalities, a master sheet containing thirty-seven headings was necessary. As was done with the county reports, each municipal

report was carefully checked and each item placed under the proper heading. After each item had been posted the adding machine was again resorted to for accurate and rapid tabulation.

The amounts budgeted by the municipalities were used instead of the expenditures, because it would be difficult in many cases of the small towns to obtain exact figures of expenditures. Collections and disbursements are recorded in a general way but an official annual report is not made. A check made on those budgets that showed the preceding years' amount budgeted and the amount expended, revealed that some municipalities had spent more than the amount that had been set up in the budget, and some had spent less than the amount that had been set up. The totals of the amounts spent by cities that were over the budget figure very nearly balanced the totals of the balances left by those cities which did not use all that had been set up in the budgets. Therefore in general the amounts set up in the budgets very nearly total the amounts that are expended and for the purpose of this study give a fairly accurate and true measure of expenditures made by the municipalities of the state.

In the matter of fees, licenses, and other monies obtained and spent by the various agencies of government, no segregation is made. These sums are used in the same manner as those actually levied as a direct tax. The exact amounts of all items may in some cases be different from those to be found in other reports covering the same period of time. The figures used in this compilation are from the official budgets adopted by bodies legally authorized to adopt them.

The table of expenditures for government by counties, as set up in this study, contains twenty-five separate items or divisions. On the master sheet, one county had a separate division for the Library Department and also a division for the Accounting Department. These two divisions of governmental expense for this county were incorporated in the Miscellaneous division. In that manner the amounts are accounted for.

It is believed that this method of treatment gives a more comprehensive exposition of where the tax money actually goes and how it is expended.

Under the plan of accounting in present use, it is not possible to get reports from all counties covering the same period of time. The counties of Apache, Greenlee, Graham, Maricopa, Mohave, Navajo, and Yavapai report on the calendar year basis. Cochise, Coconino, Gila, Pima, Pinal, Santa Cruz, and Yuma counties use the fiscal year as the basis of time for their reports. In this study the calendar year 1936, and the fiscal year ending June 30, 1936 are used.

Separate tabulations for the expenditures for government, and for education by the various political divisions of the state constitutes the major portion of this study.

## CHAPTER II

### THE COST OF ALL GOVERNMENTAL ACTIVITIES FOR THE PEOPLE OF THE STATE OF ARIZONA

The purpose of this chapter is to present the total cost of governmental activities as it relates to the people of the State of Arizona. The expenditures made by the state government for all purposes, except education, are given in Table I.

The funds for state expenditures come from practically all of the various forms of taxation. These funds may be used to meet the expenses of the operation of the various governmental activities. There is no specific designation regarding which department of government is to use the funds from any specified kind of tax, except the tax money derived from the sale of gasoline. The statute which provides for the taxing of motor fuels sales specifically sets this fund aside for the construction and maintenance of the State Highway system. It is paid on every gallon of gasoline that is purchased, except that used for governmental purposes. This tax constitutes a very substantial portion of the total taxes collected, and falls upon every purchaser of gasoline.

The State Auditing Department classifies the receipts from the Motor Fuels tax as "Non-tax Money" in identifying it from the general property tax. This plan of identification often creates a wrong impression in regard to the proportional amounts expended for various activities. Only receipts derived from the general property tax can be used in the support of some of the departments of the government. There is no hidden source

from which they may draw support. All sums expended by these departments come from the well known general property tax. The records of the expenditure and collection of the general property tax are usually accessible to those who wish to examine them. For this reason incorrect inferences are often drawn. Only one type of tax is considered, when as if all receipts from all tax sources had been considered, a different result would have been obtained.

Table I, gives the expenditures from all funds by each department of the government of the State of Arizona. It is a complete picture of the cost of the services rendered to the people by the government of the state.

For the convenience of those who wish to locate any specific department the various funds or departments have been alphabetically arranged.

TABLE I

EXPENDITURES FOR GOVERNMENT BY THE STATE FOR THE  
FISCAL YEAR ENDING JUNE 30, 1936<sup>1</sup>

Department Name	Amount
Animal Husbandry .....	\$ 7,230.09
Arizona Copper Tariff Board .....	760.09
Arizona Fruit and Vegetable Standard- ization Act .....	4,999.50
Arizona Game and Fish Commission .....	71,738.85
Arizona Deaf and Blind School .....	80,722.90
Attorney General .....	56,121.11
Auditor .....	34,249.76
Banking Department, State .....	16,097.88
Board of Barbers .....	8,350.72
Board of Chiropractic Examiners .....	1,012.50
Board of Cosmeticians .....	9,922.72
Board of Dental Examiners .....	682.36
Board of Directors of State Institutions .....	39,498.41
Board of Embalming Examiners .....	1,410.89
Board of Examiners in Photography .....	308.40
Board of Health, Child Hygiene .....	19,561.93
Board of Health, Vital Statistics .....	15,697.65
Board of Medical Examiners .....	3,863.91
Board of Naturopathic Examiners .....	2,048.91
Board of Nurse Examiners .....	2,741.91
Board of Optometry .....	127.25
Board of Pardons and Paroles .....	3,750.00
Board of Pharmacy .....	6,956.16
Board of Public Welfare .....	817,895.82
Board of Registration .....	2,181.31
Bureau of Criminal Identification .....	6,350.00
Capitol Building and Grounds .....	37,454.80
Colorado River Commission .....	871.27
Commission of Agriculture and Horticulture .....	93,588.12
Corporation Commission Public Utility Survey .....	15,044.35
Dairy Commission .....	9,200.00

1. Annual Report of the State Auditor for the Fiscal Year Ending  
June 30, 1936. Statement No. 13, pp. 71-76.



TABLE I (Cont.)

Department Name	Amount
Fair Commission .....	\$ 34,319.85
Firemen's Relief and Pensions .....	25,000.00
Governor .....	38,346.50
Governor's Relief Fund .....	117,033.82
Industrial Commission .....	24,206.72
Industrial School for Boys .....	53,893.95
Inspector of Weights and Measures .....	4,047.55
Insurance Premiums .....	20,000.00
Interest Fund-Funded Debt .....	169,604.18
Laboratory .....	8,668.98
Land Commission .....	56,475.10
Law and Legislative Reference Library .....	14,050.00
Legislature .....	3,643.44
Live Stock Sanitary Board .....	90,993.71
Loan Commission .....	635.77
Mine Inspector .....	16,225.00
Money Lender's License Fund .....	650.00
National Guard .....	55,310.64
Old Age Pensions .....	423,820.19
Pioneers' Historical Society .....	1,381.30
Pioneers' Home .....	85,655.47
Predatory Animals .....	9,981.55
Prescott Historical Society .....	510.00
Prison .....	197,990.91
Redemption Territorial and State Funded Debt .....	769,000.00
Randolph School for Girls .....	12,500.00
Registrar of Contractors .....	12,227.09
Relief Compensation .....	1,546.44
Rodent Control .....	10,488.96
Secretary of State .....	21,567.29
Sheep Sanitary Commission .....	6,040.00
State Dam and Supervision .....	2,693.57
State Examiner .....	14,397.18
State Highway Department .....	5,061,707.31
State Historian .....	2,899.42
State Hospital For the Disabled Miners .....	2,331.66
State Hospital for the Insane .....	231,775.97

TABLE I (Cont.)

Department Name	Amount
State Loan Board .....	\$ 16,728.14
Superior Court .....	32,846.11
Supreme Court .....	32,604.32
Tax Commission .....	176,352.79
Tax Refunds (Sales Tax) .....	18,347.35
Tax Suspense Fudn(Income) .....	3,672.64
Tax (Counties Portion Sales Tax) .....	14,396.00
Treasurer .....	21,750.00
Unclaimed Bank Accounts .....	36.16
Veterans' Relief .....	4,081.85
Veterans' Service Officer .....	4,898.81
Water Commission .....	24,417.35
<b>Total Net Expenditures .....</b>	<b>\$9,923,372.24</b>

The Distribution of the Net Total Expended According to Purpose:

The question often arises as to the amount expended for some specific purpose or service, when the cost of government is under consideration. It might be asked, just how much does protection cost, or how much does the conservation of health cost the government of the state. An answer to questions of this nature is sometimes difficult because a compilation of the cost for any specific purpose might not be available for use.

Table II is presented in order to give information on the amounts spent for the various purposes relating to the people of the state. The nine general headings set up in this table include all the separate items presented in Table II. The totals of all items pertaining to a

certain purpose is given. The percentage which each total for each purpose, bears to the grand total of all tax money expended is shown.

For the purpose of comparison the general property tax money expended for each purpose is shown. The percentage which each amount expended for each purpose, bears to the total amount of general property tax spent is also presented.

In Table II the distribution of the net total expended according to purpose reveals the percentage of the various and general funds that is spent for each purpose. In this connection it may be noted that the highways absorb 38.86 percent of the total, or, stated in another way, the highways absorb approximately two-fifths of all money expended by the state. Very nearly two dollars of every five that is spent by the state goes for highway construction, maintenance and replacement of equipment. The greatest amount of money used for any specific purpose is expended on highways.

Next to the greatest amount expended for any specific purpose is that spent for education. For this purpose 27.34 per cent of the total amount spent is used. Approximately one dollar in every four dollars spent by the state is used for educational purposes.

The combined expense of highways and education amounts to 66.20 per cent of the total amount expended by the state. Stated differently, highways and education require two of every three dollars spent.

Social welfare and correction constitute the third largest user of state funds. For these purposes 16.04 per cent of the total expended is used. One dollar in every six dollars is used for this purpose.

TABLE II

DISTRIBUTION OF THE NET TOTAL EXPENDED ACCORDING TO PURPOSE--  
 ALL FUNDS INCLUDING ENCUMBERED BALANCES, AND SHOWING THE  
 NON-TAX MONEY DEDUCTED WITH PERCENTAGES OF EACH GROUP  
 FOR THE FISCAL YEAR ENDING JUNE 30, 1936

Fund Name	Combined Var- ious and Gen- eral Fund Expenditures	Less Non- tax Money	Tax Money Expended
General			
Government .....	\$ 496,316.02		\$ 496,316.02
Per cent of total .....	3.81		
Per cent of tax money .....			5.07
Conservation of health & sanitation .....	90,245.89	37,117.33	53,138.56
Per cent of total .....	.69		
Per cent of tax money .....			11.54
Social wel- fare and correction .....	2,089,997.14	22,893.95	2,067,103.19
Per cent of total .....	16.04		
Per cent of tax money .....			21.11
Education .....	3,561,445.80	471,130.41	3,090,315.39
Per cent of total .....	27.34		
Per cent of tax money .....			31.55
Protection of persons and property .....	463,635.17	30,951.86	432,683.31
Per cent of total .....	3.56		
Per cent of tax money .....			4.42

TABLE II (Cont.)

Fund Name	Combined Var- ious and Gen- eral Fund Expenditures	Less Non- tax money	Tax Money Expended
State High- ways .....	\$5,061,707.31	\$2,542,102.00	\$2,519,605.31
Per cent of total .....	38.86		
Per cent of tax money .....			25.72
Public Works & conservation ....	190,515.99	77,013.62	113,502.37
Per cent of total .....	1.46		
Per cent of tax money .....			1.16
Debt service ....	985,740.44		985,740.44
Per cent of total .....	7.57		
Per cent of tax money .....			10.06
Miscellaneous ...	86,715.60	50,299.61	36,415.99
Per cent of total .....	.67		
Per cent of tax money .....			.37
Totals .....	13,026,319.36	3,231,508.78	9,794,810.58
Per cent of total .....	100.00		
Per cent of tax money .....			100.00

The remainder of the total amount expended by the state is used as follows: Debt Service 7.57 per cent; General Government 3.81 per cent; Protection of Personal Property 3.56 per cent; Works and Conservation 1.46 per cent; Conservation of Health and Sanitation .69 per cent; Miscellaneous .67 per cent.

Column three of Table II gives the amount of tax money expended for each purpose, as well as the per cent of the whole each represents. This money comes from the general state and county levies and represents the total amount of taxes less the special sales, liquor, luxury, and other taxes.

In this connection it will be noted that Education absorbs the greatest amount for any specific purpose. Of the total amount of tax money expended by the state, Education uses 31.55 per cent or almost one dollar in every three dollars that is spent. The State Highways expended 25.72 per cent of the tax money. While there is expended for highways 38.86 per cent of the total taxes expended by the state, yet for this purpose is expended only 25.72 per cent of the general property tax money. The gasoline tax and other taxes used for highway purposes account for at least one third of the highway expense. Education is supported almost wholly by regular taxation and for this reason appears to absorb more money than the highways absorb. This may be better understood if one notes the amounts that are spent for each purpose.

Social Welfare and Correction used 21.11 per cent of the tax money expended. Most of the support for this purpose comes from regular taxation and for this reason appears to require a greater amount than is

really the case.

The amounts expended for the other purposes may be readily noted by consulting the table.

The Cost of all Governmental Activities of the Counties of the State of Arizona: The purpose of this section is to present the cost of all governmental activities and services provided for the people by the counties of the state.

The counties of the State of Arizona provide fourteen separate and distinct governmental units. Each unit has its machinery of government set up and paid for by the respective units. A situs of government must be established for it is necessary to have an official location where the business of government is to be conducted, where records may be safely stored and transfers of real property recorded. A jail must be provided in which to incarcerate legal offenders.

The officials of government including the sheriff, treasurer, recorder, judge, supervisors and others must be provided with offices and fixtures and equipment to facilitate the execution of their duties. Highways must be constructed to meet the demands of the constituency. Health services must be provided for the protection of the general public. Indigents must receive attention. A system of constable and justices of the peace are necessary for the protection of people and property. Election expenses must be met. Repairs and replacement of equipment, highway maintenance and many other items of expense are constantly appearing and must be paid.

To meet the financial demands made upon a county very large sums

of money are necessary. These funds are provided by a system of general property taxation. All real and personal property is subject to this tax. The valuations of property are made by the county assessor. The board of supervisors compute the tax levy and the county treasurer collects the tax and in turn pays out of this tax the expenses of the county.

It may be stated in passing that the present plan of valuation of property by the average assessor is far from satisfactory. Much of the real property is poorly evaluated and very little of the personal property ever comes to this officials notices. For this reason there is dissatisfaction among the tax payers. If taxes were equalized and every man paid according to his ability there is little doubt that the tax levy would be considerably lowered. The writer has seen the assessor drive down the street in an automobile and set the valuations on the various properties on both sides of the streets and between times estimate the value of the personal property owned by the owner or tenant living in each house. This is, indeed, a very haphazard way in which to obtain the data necessary to support the decision of one who is empowered to set the amount each tax payer must pay. This condition could be remedied very decidedly.

Table III presents in comprehensive form the amount of money that was expended by each county of the state during the fiscal year ending June 30, 1936. The amount spent by each department of the county government of every county may be readily located. The percentage that the total of each department bears to the total expenditures is shown also.



TABLE III  
EXPENDITURES FOR GOVERNMENT BY COUNTIES<sup>2</sup>

County	Board of Supervisors	Court House Expense	County Hospital	Health Department
Apache #.....	\$ 6,607.70	\$ 2,305.33	\$	\$ 3,185.40
Cochise *.....	16,060.00		3,300.00	
Coconino *....	8,600.00	8,074.00	7,550.00	14,100.00
Gila *.....	9,227.24	5,149.64	31,850.84	9,617.54
Graham #.....	6,637.12	5,415.51		13,923.32
Greenlee #....	6,884.48	4,190.99		13,181.72
Maricopa #....	16,383.22	44,411.48	24,291.62	151,658.91
Mohave #.....	11,226.90	4,940.89	26,353.36	24,875.14
Navajo #.....	7,133.45	3,903.39		5,268.08
Pima *.....	20,550.00	16,751.25	24,643.00	84,990.00
Pinal *.....	8,750.00	4,200.00	17,010.00	16,348.00
Santa Cruz *..	6,832.12	5,300.00	10,467.71	
Yavapai #.....	9,866.68	16,135.77	26,257.69	1,232.50
Yuma *.....	10,512.00	11,320.61		60,506.36
Totals .....	\$145,069.91	\$132,098.86	\$171,724.22	\$398,386.33
Percentage of total ....	2.24	2.04	2.67	6.16

# For the calendar year 1936

\* For the fiscal year ending June 30, 1936

2. Reports of the Clerks of the Boards of Supervisors of the Various Counties for the Fiscal Year Ending June 30, 1936 and the Calendar Year of 1936

TABLE III (Cont.)

Sheriff's Office	Co. Att'y's Office	Assessor's Office	County Recorder	County Treasurer
\$ 11,802.90	\$ 4,642.33	\$ 3,100.00	\$ 2,258.55	\$ 3,583.77
43,229.15	10,500.00	12,500.00	10,035.00	14,850.00
27,280.00	4,000.00	8,020.00	4,400.00	5,000.00
33,042.83	6,499.65	11,619.96	4,809.61	8,980.39
15,206.83	3,311.80	2,870.71	3,643.26	4,321.45
11,997.64	2,943.21	4,333.03	2,438.10	2,432.42
85,675.54	29,463.12	67,184.13	56,575.65	46,139.19
24,557.99	4,875.82	4,995.85	5,666.37	7,198.21
14,885.43	3,240.87	4,049.73	3,948.87	6,382.46
50,642.00	10,280.00	23,570.00	18,230.00	14,280.00
34,810.00	6,750.00	6,500.00	5,880.00	10,200.00
19,788.06	2,811.99	2,683.90	3,404.68	4,721.39
44,297.12	7,224.42	11,124.42	8,788.05	7,821.00
36,534.26	6,277.42	7,997.50	7,275.57	11,606.82
\$453,749.88	\$162,820.63	\$170,550.22	\$117,353.71	\$147,717.10
7.02	1.60	2.64	1.81	2.28

TABLE III (Cont.)

Election Expense	Clerk Sup'r. Court	Superior Court
\$ 47.50	\$ 2,001.72	\$ 11,753.41
	7,480.00	19,550.00
500.00		15,150.00
2,319.06	4,768.41	13,183.41
3,610.82		8,022.28
1,743.43		5,064.17
43,031.50	30,338.82	119,005.45
5,011.74		10,111.82
4,793.80		10,983.42
1,350.00	12,570.00	24,750.00
	4,900.00	7,900.00
1,836.64		10,224.82
10,322.60	7,556.31	18,566.08
6,615.13	7,125.13	11,088.18
<hr/> \$31,182.22	<hr/> \$76,740.39	<hr/> \$285,323.42
<hr/> 1.25	<hr/> 1.18	<hr/> 4.41

TABLE III (Cont.)

Justice of Peace	Constables	Miscel. Expense	Old Age Pensions
\$ 1,281.01	\$ 85.33	\$ 11,066.65	\$ 11,066.65
9,942.00		31,800.00	27,000.00
3,998.00		5,625.00	7,500.00
8,054.20	6,339.22	42,098.39	
2,524.08	1,620.00	5,058.32	
1,865.00		6,208.55	
50,807.99		154,380.86	76,501.25
5,723.57		10,511.50	7,437.37
3,671.90		9,326.69	
15,337.00		31,000.00	21,000.00
6,820.00	3,270.00	10,800.00	11,000.00
2,953.68		8,327.19	
8,655.00		78,157.53	19,885.97
9,329.11	3,660.00	23,998.00	
<u>\$130,964.54</u>	<u>\$14,974.55</u>	<u>\$428,150.48</u>	<u>\$170,324.29</u>
2.02	.25	6.62	2.63

TABLE III (Cont.)

Engineer's Office	Roads Bridges	Sal. Supplies Equipment	Total Road Expense
\$	\$	\$	\$ 10,864.45
4,620.00	142,500.00		
6,500.00	53,000.00		
4,506.35	62,685.64	9,211.60	
			31,474.40
			16,807.52
11,735.55		63,743.13	337,134.77
974.86		48,508.48	
			42,519.47
3,600.00			162,124.14
9,000.00	89,000.00	10,000.00	
			18,211.78
			78,939.93
4,929.83	50,149.20	14,223.46	
\$45,866.59	\$397,334.84	\$145,686.67	\$698,076.46
.72	6.14	2.25	10.79

TABLE III (Cont.)

State Fund Bonds	Road and Bridge Bonds
\$ 26.50	\$ 22,562.50
000.00	144,500.00
14,500.00	13,000.00
000.00	9,487.50
000.00	000.00
000.00	1,190,900.00
000.00	000.00
000.00	000.00
000.00	191,900.00
1,783.64	94,996.07
2,292.73	43,770.00
000.00	96,332.00
000.00	36,054.38
<b>\$18,576.37</b>	<b>\$1,843,502.73</b>
<b>.28</b>	<b>28.48</b>

TABLE III (Cont.)

Relief and Welfare	Court House Main. & Bonds	Volunteer Firemen	Totals
\$	\$ 2,650.00	\$	\$ 98,025.10
49,303.91	10,500.00	9,091.00	566,761.06
	3,600.00		210,397.00
28,473.91			311,925.77
			107,639.98
			80,089.96
60,290.00	44,424.13		2,248,077.60
		8,447.29	211,417.22
			120,107.56
29,803.18	31,485.00		788,125.57
			412,927.70
			143,626.69
14,292.09			465,454.86
			319,404.05
<b>\$182,163.09</b>	<b>\$92,659.13</b>	<b>\$17,538.29</b>	<b>\$6,468,735.67</b>
2.82	1.45	.25	1.00

How the Tax Money of the Counties in Arizona is Expended: Table III presents the amount of tax money that is expended by each department of the counties of the State of Arizona. The amount expended by each county in all of its departments also is shown. Maricopa county requires the largest amount of money to meet its obligations of government. It may be noted that this county expended \$2,648,077.60. This is more than two fifths, or forty per cent of the total amount spent by all the counties. The reason for this is obvious since its population is so much greater than the population of any other county. Pima county follows Maricopa in the size of expenditures for government. To meet the requirements of government for the same fiscal year \$788,125.57 was needed. The amounts expended by the other counties may be noted in the last column of the table on the preceding page.

The costs of the various departments of all the counties vary from .25 per cent of the total expenditures, by the volunteer firemen, to 28.48 per cent needed to meet the interest and redemption of road and bridge bonds. Other road expense claimed 10.79 per cent of the total, while bridges required 6.14 per cent of the total. All the items of expense that were connected with highways amounted to 46.23 per cent of the total expenditures of all the counties. Protection of persons and property required 7.02 per cent while the health department needed 6.16 per cent of the tax funds to maintain itself. The remainder of the department expenditures may be noted and the percentages given below each reveal where and how the funds are expended.



TABLE IV

DISTRIBUTION OF THE TOTAL EXPENDITURES BY THE COUNTIES  
ACCORDING TO PURPOSE FOR THE FISCAL YEAR  
ENDING JUNE 30, 1936

Fund Name	Amount Expended	Percentage of Total
Debt service .....	\$1,954,738.23	30.23
Highways .....	1,286,966.56	19.89
General Government .....	1,257,690.14	19.43
Health service .....	570,110.55	8.80
Miscellaneous .....	554,249.28	8.55
Protection of Persons and Property .....	486,262.72	7.52
Relief and Welfare .....	352,487.29	5.45

The Distribution of the Total Expenditures by the Counties According to Purpose: Table III presents the total expenditures of the counties according to the purpose for which it was expended. For the compilation of this table the expenditures of all the various departments were grouped under seven headings or purposes for which they were expended. These various amounts were then added and the percentage which each bears to the total expenditures of all counties was computed. The percentages were carried two places only.

The table reveals that a very large percentage of the funds of the counties was needed to satisfy the debt service. This form of expense required 30.23 per cent of the tax money expended for the period of time

which this study covers. The next item of expense in size was the item of the costs of the highways. To meet this expense 19.89 per cent of the total expenditures of the counties were used. When a large portion of the above mentioned, 30.23 per cent which is used for debt service is considered with the amount expended for current highway expense and we combine the two, we find that 46.23 per cent of the total expenditures of the counties went for highway purposes.

The general government expenses of the counties absorb 19.43 per cent of the total expenditures. The health services require 8.80 per cent to meet that provision for the people of the counties. Miscellaneous expense, which covers a large and varied list of services rendered for the people, required 8.55 per cent of the tax money in order to perform these various functions. Protection of persons and property needed 7.52 per cent of the county funds in order to perform that function. Relief and welfare absorbed 5.45 per cent of the total expenditures.

It may be said that the great amount of money required for the operation of the county governments of the state is provided by the people of the respective counties. The demands of the populace are such that in order to provide them, great expense is incurred. However, it is the peoples' problem to decide what they want in the way of government by the counties, and it is also their problem to meet the expense of the services these governments provide for them.

The Cost of all Governmental Activities of the Incorporated Cities and Towns of the State of Arizona: The incorporated cities and towns of the State of Arizona are given the power of taxation for local support by the charter granted by the state. In this grant of power they

are authorized to institute and support a form of local government. This form of government may be the Commission type, the Mayor and Council type, or the Manager type. The people of the cities and towns are empowered to choose the type of government they desire. In this choice they are naturally concerned in the institution of that type which seems to them to be best and most economical. They are generally interested in the cost of the government, because they are aware of the fact that they are going to have to pay for it. In other words, when they have to open their purses for governmental support they are prone to want to know the purpose for which the money is used.

The costs of city government are not often considered by those who do not live in an incorporated municipality. Often the conveniences afforded by city governments are extended to those who live in close proximity to the incorporated limits. Police and fire protection are enjoyed by them without the burden of having to pay for it. Health protection and sanitation are often extended to them. They are aware of these services, but often resist annexation to the city because of the additional tax they would have to pay for these services.

During the fiscal year ending June 30th, 1937, the thirty-two incorporated municipalities in the State of Arizona expended for local governmental purposes the sum of \$4,396,056.03. Table V presents the costs of governmental services for the people who live in the incorporated municipalities of the state. The power of taxation granted by the charter conveys the legal right to the city governments to levy and collect taxes for the support of their government. The general property

tax constitutes the source of the major portion of the money expended for governmental purposes.

Table V does not show the amount or proportion of the total tax that is derived from the general property tax. The data that were received from fully one half of the incorporated municipalities did not make a distinction between the general property tax and the non-property tax. For this reason the amounts or proportions of each could not be presented in this compilation.

For the purpose of this study of the costs of the governments of the incorporated municipalities of the state, the amounts shown are the total amounts expended from all sources of income. These sources include general property tax, licenses, fees, occupations tax.

Table V also presents the amount expended by each department of every incorporated city or town in the state. It shows the amount expended by all departments of each city or town, and the grand total of all expenditures by all departments of all municipal governments in the state.

How the Tax Money of the Incorporated Cities and Towns in Arizona is Expended: The totals of the various departments as shown in Table V are not a true picture of the expenditures of all departments. However, they are as near true as the data used for the compilation would permit.

The budget designation of various items of expense as used by the cities and towns is not uniform. One city will post its budget requirements under as many as thirty different headings, while another will use

TABLE V

THE EXPENDITURES FOR ALL GOVERNMENTAL ACTIVITIES BY  
THE INCORPORATED CITIES AND TOWNS OF THE  
STATE OF ARIZONA FOR THE FISCAL  
YEAR ENDING JUNE 30, 1937<sup>b</sup>

City	General Government	City Clerk & Treasurer	Police Department
Benson .....	\$ 175.00	\$ 180.00	\$ 1,560.00
Bisbee .....	13,190.00	3,080.00	11,006.00
Buckeye .....	1,200.00		1,800.00
Casa Grande ....	3,750.00		2,200.00
Chandler .....	4,750.00		3,380.00
Clifton .....	450.00	1,225.00	2,280.00
Douglas .....	5,613.96		23,650.00
Flagstaff .....	9,063.76		8,663.92
Florence .....	450.00	1,000.00	3,110.00
Gilbert .....	200.00	850.00	750.00
Glendale .....	2,930.00	3,100.00	7,235.00
Globe .....	4,260.00		9,465.00
Holbrook .....	2,500.00	1,875.00	4,225.00
Jerome .....	2,740.00		8,311.00
Mesa .....	6,770.00	2,975.00	12,217.00
Miami .....	5,961.00		9,972.00
Nogales .....	2,916.84	3,582.65	14,043.96
Phoenix .....	75,411.00	11,840.00	179,354.00
Pima .....			840.00
Prescott .....	13,180.00	2,950.00	17,470.00
Safford .....	2,160.00	1,750.00	4,990.00
Somerton .....	2,905.00	900.00	2,100.00
Tempe .....	4,030.00	1,968.75	2,977.50
Thatcher .....	342.75	162.25	447.00
Tolleson .....	25.00	30.00	25.00
Tombstone .....	1,650.00	335.00	990.00
Tucson .....	41,635.00		88,830.00
Wickenburg .....	1,439.00		2,580.00
Willcox .....	820.00	450.00	1,050.00
Williams .....	2,560.00		
Winslow .....	5,399.12	1,995.00	8,560.00
Yuma .....	11,899.00		16,520.00
Total .....	\$251,262.63	\$39,908.65	\$456,153.09
Percentage of total .....	5.47	.90	10.38

b. Official Budgets of all Incorporated Municipalities for the Fiscal  
Year Ending June 30, 1937.

TABLE V (Cont.)

Health and Sanitation	Sewage and Garbage	Streets	Parks and Recreation
\$ 165.00	\$ 600.00	\$ 400.00	\$
1,550.00	8,763.50	11,856.50	
300.00	5,275.00	1,400.00	3,180.00
	2,900.00	2,800.00	1,450.00
1,700.00		11,350.00	1,230.00
7,201.04	17,276.94		
542.32	1,197.85	20,642.56	839.13
	7,550.00	1,770.00	550.00
25.00		100.00	
	4,982.00	12,235.00	1,450.00
	6,480.00	18,934.00	
	2,140.00	1,000.00	
5,928.00	1,490.00	7,290.00	
650.00	3,350.00	13,050.00	3,550.00
3,472.00	3,545.00	14,270.00	
1,132.95	3,400.00	20,257.34	
24,190.00	69,646.00	135,294.53	92,247.00
90.00	200.00	200.00	
3,090.00	9,180.00	25,485.00	
1,605.00		2,500.00	
60.00			
81.00	975.00	3,675.00	
		666.75	
	300.00	225.00	100.00
380.00		400.00	
7,800.00	39,736.00	38,851.00	22,450.00
10.00		500.00	
976.00	700.00	1,000.00	181.00
	1,865.00	8,436.00	
600.00	450.00	1,650.00	
3,600.00		23,695.00	
<b>\$57,967.27</b>	<b>\$174,131.39</b>	<b>\$409,143.62</b>	<b>\$127,227.13</b>
1.32	3.95	9.30	2.89

TABLE V (Cont.)

Auditor and Engineer	Attorney	Fire Department	Lights and Power
\$ 720.00	\$ 1,400.00	\$ 1,251.00	\$ 740.00
		17,663.00	4,325.00
		2,450.00	1,400.00
		1,450.00	700.00
	50.00	4,000.00	2,675.00
		22,664.60	4,300.00
		4,830.52	
	400.00	1,306.00	300.00
	50.00	250.00	100.00
		2,580.00	
		8,110.00	
	385.00	905.00	1,000.00
		5,421.00	
800.00	1,200.00	9,130.00	2,550.00
		7,850.00	
	2,168.94	6,580.00	5,100.00
39,115.00	19,212.00	180,800.00	70,095.00
		840.00	
3,160.00	2,250.00	8,888.00	
	200.00	2,298.00	1,250.00
	300.00		2,100.00
65.00	270.00	600.00	1,200.00
		165.00	72.00
15.00	50.00		
625.00		500.00	10,080.00
20,190.00		85,690.00	29,500.00
2,160.00	600.00	37.50	13,700.00
	216.00	385.00	1,230.00
		2,600.00	
4,175.00	1,245.00	6,395.00	
650.00	1,900.00	13,180.00	
\$70,755.00	\$31,896.00	\$396,819.67	\$147,827.00
1.60	.75	8.98	3.36

TABLE V (Cont.)

Water and Irrigation	Redemption of Bonds	Interest on Bonds	Miscellaneous
\$ 4,205.00	\$ 2,000.00	\$ 2,610.00	\$ 325.00
4,280.00	20,000.00	2,200.00	3,885.00
1,255.00			800.00
			3,550.00
	40,000.00	5,350.00	9,430.00
	4,276.65		18,377.31
	14,807.00	32,300.00	
			306.28
1,800.00	500.00	2,520.00	
19,995.00	1,500.00	1,190.00	4,777.00
29,704.00	44,550.00		7,775.00
4,700.00	3,000.00	7,800.00	
	5,000.00	1,200.00	3,400.00
	12,941.00	29,042.00	18,574.90
	28,000.00	26,600.00	6,975.00
7,271.36		17,664.50	2,468.20
102,100.00	197,201.00	391,541.00	467,574.00
22,202.43	32,932.70	46,262.80	13,635.00
			393.42
900.00	2,200.00	3,000.00	
10,431.00	12,000.00	8,850.00	3,040.00
89.00			
100.00			
	1,500.00	1,110.00	
11,864.00	80,550.00	117,600.00	81,650.00
1,500.00	4,000.00	1,730.00	3,468.84
			377.92
	1,000.00	300.00	6,550.00
	4,935.00	5,647.50	
	5,370.00	5,105.00	118,953.00
<b>\$329,173.04</b>	<b>\$518,263.35</b>	<b>\$709,603.39</b>	<b>\$676,285.87</b>
7.48	11.68	16.14	15.37



TABLE V (Cont.)

City	Total City Budgets
Benson .....	\$ 14,231.00
Bisbee .....	103,919.00
Buckeye .....	6,455.00
Casa Grande .....	21,805.00
Chandler .....	16,730.00
Clifton .....	78,820.00
Douglas .....	104,286.41
Flagstaff .....	78,228.13
Florence .....	8,927.00
Gilbert .....	7,095.00
Glendale .....	62,474.00
Globe .....	129,278.00
Holbrook .....	29,525.00
Jerome .....	38,769.00
Mesa .....	116,800.00
Miami .....	106,645.00
Nogales .....	86,580.83
Phoenix .....	2,059,334.00
Pima .....	1,930.00
Prescott .....	201,660.93
Safford .....	17,146.42
Somerton .....	14,465.00
Tempe .....	50,210.00
Thatcher .....	2,138.75
Tolleson .....	870.00
Tombstone .....	16,085.00
Tucson .....	769,122.00
Wickenburg .....	31,725.34
Willcox .....	7,385.92
Williams .....	29,146.00
Winslow .....	45,906.00
Yuma .....	100,872.00
Total .....	<u>\$4,396,958.03</u>

a budget containing half as many headings. There are very few cities or towns in the state that use the same number of departmental headings. An item that is classified and placed under a certain heading or department by one city may be placed in an entirely different department by another city. For this reason some of the amounts shown may not reflect the sum used for a specific purpose, but rather the amount of several items that might be otherwise placed under a true presentation of the purpose for which they are used.

The budget of the City of Phoenix is made up of a great many more departmental headings than the budgets of other cities and towns. To avoid making Table V longer than necessary several items were incorporated under the heading designated as "Miscellaneous". Phoenix has separate departments for the Humane Department, Airport, Custodian, Stores, Liquor Enforcement, Garage, and Street Railway. These activities of the city government amount to the sum of \$258,369.00. This sum has been included in the Miscellaneous expense of the city as shown in this table.

Table V reveals that the Interest on Bonds absorbs a greater percentage of the expenditures of incorporated municipalities than any other single item of expense. To meet the requirements of the interest on the bonds 16.14 per cent of the total expenditures are necessary. Almost one dollar in every six that is expended for governmental purposes by the incorporated municipalities of the state is required to meet the interest on the obligations held by them. It would seem that this is a heavy tax to pay for the privilege of enjoying civic improvements. However, it is but a reflection of the trend of recent years which seems

to be long term financing of improvements in order that they may be enjoyed in the present time.

Miscellaneous Expenditures absorb the second greatest amount of the tax money expended by the municipalities. This item claims 15.37 per cent of the total expenditures of government .

The third largest item of municipal expense is the sum required to meet the obligation of Bond Redemption. More than one dollar in every eight dollars spent by the municipalities goes toward paying the bonded indebtedness of the cities and towns of the state. 11.68 per cent of the total amount spent is used for the retirement of bonds held on improvements that have been made.

Police protection constitutes the fourth largest user of municipal funds. For the preservation of the peace and the protection of the property and people of the cities and towns 10.38 per cent of the total funds are expended. Approximately one dollar in every ten dollars that is spent is used for this purpose.

Streets and Alleys are fifth in size of the total amount of tax money expended by the municipalities. For the maintenance and construction of streets and alleys 9.30 per cent of the total expenditures are required.

Fire Protection claims the next largest amount. For fire protection 8.98 per cent of the total expenditures is needed. One dollar in every eleven expended goes for this purpose.

We find among the remaining expenditures for municipal government that Water and Irrigation absorbs 7.48 per cent, general government claims

5.47 per cent, Sewage and Garbage Disposal 3.95 percent, Lights and Power  
 3.36 per cent, Parks and Recreation 2.89 per cent, Health and Sanitation  
 1.32 per cent, City Clerks .90 per cent, and City Attorney .73 per cent.

The amount of land the city of St. Louis has owned since 1820 has been  
 the subject of much discussion. It is estimated that the city has  
 owned about 100,000 acres of land. The city has also owned a large  
 amount of water rights. The city has also owned a large amount of  
 stock. The city has also owned a large amount of real estate. The  
 city has also owned a large amount of personal property. The city  
 has also owned a large amount of intangible property. The city  
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The city of St. Louis has a large amount of property. The city  
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### CHAPTER III

#### THE COST OF ALL EDUCATIONAL ACTIVITIES FOR THE PEOPLE OF THE STATE OF ARIZONA

The purpose of this chapter is to present the total cost of education for the people of the State of Arizona. Education is a very important factor in the collection and expenditure of tax money by the government of the state. It is often the subject of attack by factions who desire to lower the rate of taxation. It is commonly thought that the reason for its vulnerability is its method of support. Its support is not an activity of the professional politician, whose desire is to be able to secure more remuneration for his services than is provided for by the salary he receives. He is receptive to attacks on the support of education because it places a substantial part of the tax money beyond his nefarious manipulations. The plan of the professional politician is to divert tax money from the funds that are inaccessible for his purposes to funds from which he might be able to manipulate portions to his own use.

The supporters of educational activities constitute the majority of the people. They are those who have children of elementary and secondary school age, and those who may not have children of school age, but who know and appreciate the value of education. The percentage of this class, however, who will take part in an active campaign for this support is small. They will not enter a spirited fight for education unless driven to do so by a crisis. When this condition arises, their

force is not effectively used because they are not organized well enough to focus their point of attack upon vulnerable points in the oppositions defense.

In the minds of those who support education and want to see it render the most effective service to the children and people of the state there is no question about any reasonable amount that is spent in this manner. They are cognizant of the fact that money expended for this purpose is a safe and sound investment. They realize that the future of the government which they helped to build, rests upon an efficient and enlightened society. The task of living becomes more complex with each succeeding generation. It is axiomatic that each generation must be increasingly prepared to meet the demands of their own generation. To be able to do this their education must be superior to that which has gone before. In order to provide the plant and compensate the personnel necessary to provide this heritage of the proper kind of education, large sums of money are being expended. This may well be true, for after all is there any purpose for which we may spend money for a better purpose than that of raising the standard of living and efficiency of those who are to carry on the task after we are gone.

The educational system of the State of Arizona occupies an enviable position among the educational systems of the states of the union. This is as it should be, since the state is the youngest in the union it has had the benefit of the experiences of the other states. If it had not builded an effective system of education the people of the state would have most certainly been at fault and guilty of gross negligence.

Arizona has developed a system of education in agreement with the thought of the leading educators of the time. The state has had the benefit of the experiences of her older sister states. She has used these and with the vitality and vigor of her youth has fashioned a system of education that is earnestly striving to prepare her children to meet the demands of the future. This system of education is based upon three educational levels which are: the elementary level, the secondary level and the Higher Education level.

In the elementary division of this educational system splendid training in the fundamentals is given. Children who complete the work of this level are equipped with the knowledge that is necessary to further train themselves if they desire. If they are ambitious, it is possible for them to make a success in non-technical vocations.

In the Secondary division in addition to the regular college preparatory courses offered, a student may receive vocational guidance in the choice of a vocation. He has the opportunity to explore the fields of human endeavor, and he may even receive enough instruction in some fields as, sheet metal, wood working, typing, bookkeeping, stenography and office practice, to successfully fill positions in the industrial and commercial fields.

The Higher Education level is provided for by the University of Arizona, the Arizona State Teachers College at Tempe, the Arizona State Teachers College at Flagstaff, The Phoenix Junior College and the Gila Junior College of Graham County.

The University and the two Junior Colleges provide for a general

education. In the last two years of the University specific training is given in selected fields. This work leads to the A. B. and B. S. degrees. An additional year provides for the degree of Master of Arts in chosen fields, while for those who wish to further pursue a selected course may do the necessary work for the Ph. D. degree.

The Colleges at Tempe and Flagstaff provide training for the teachers of the state. Degrees in the field of education may be earned at these Colleges.

Table VI presents the cost of specific educational institutions for the people of the state. This table gives the amounts of tax money that was expended by these institutions for the fiscal year ending June 30, 1956. Tuition, fees, profits or any other money received by these institutions is not included in this table. Its purpose is to show the actual amount of tax money that is expended by these institutions for education.

The Cost of Specific Educational Institutions: Table VI shows the amount that is spent by the state for the support of specific educational institutions. This support is provided by the State Legislature and comes from the taxation of property throughout the state.

The total expenditures of the state for these institutions is \$1,435,635.22. Of this amount almost one half is absorbed by the University of Arizona in providing for its wide educational activities and services which are not confined to the students in attendance, but in a substantial manner to all the people of the state.

The Teachers Colleges at Flagstaff and Tempe expended for their



TABLE VI

THE COST OF SPECIFIC EDUCATIONAL INSTITUTIONS AND  
SERVICES FOR THE PEOPLE OF THE STATE OF  
ARIZONA FOR THE FISCAL YEAR  
ENDING JUNE 30, 1936<sup>1</sup>

Institution	Net Expenditures
University of Arizona .....	\$ 700,000.00
Arizona State Teachers College--Tempe .....	221,999.00
Arizona State Teachers College--Flagstaff .....	162,433.20
Office of State Super- intendent .....	139,200.00
County Scholarships .....	2,017.50
Phoenix Junior College .....	78,518.65
Gila Junior College .....	30,332.56
Vocational Rehabilitation .....	10,000.00
Vocational Education .....	91,340.31
	<u>\$1,435,635.22</u>

support the sum of \$384,432.00 which is 26.8 per cent of the total amount expended for specific educational institutions.

The purposes for which the remainder of the amount expended for specific educational institutions may be readily noted in the table.

The sums expended for Vocational Rehabilitation and Vocational

1. Thirteenth Biennial Report of the State Superintendent of Public Instruction For the Fiscal Year Ending June 30, 1936. Tables 120, 120-A, 129, 135, 156, 157.

Education represent the effort of the State to prepare some of those who do not choose to persue the educational courses offered by the public schools, and for some adults who have not had opportunity to prepare for a special field or vocation.

The Cost of County Secondary Educational Activities for the People of the State of Arizona: The State of Arizona has a system of secondary education that is provided by statute.<sup>2</sup> It is provided that any school district having an average daily attendance of two hundred or more, or having an assessed valuation of one million five hundred thousand dollars, or more, may, by a majority vate of the qualified electors thereof, establish and maintain a high school; or two or more adjoining districts having one of the above requisites jointly, may unite and form a union high school district at the expense of such high school district, or union high school district.

To support a high school the property of the district is subject to taxation in the amount necessary to supplement the state per capita apportionment, which provides a substantial portion of the funds necessary to maintain educational service of this kind. From this plan of support it is obvious that the quality of the service offered and the efficiency of the plant depends very much upon the demands of the patrons and their willingness to bear the burden of supplementary support.

Educational opportunity is offered to all citizens of the state who are under twenty-one years of age. This service is free of all

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2. Paragraph 1089, Chapter 221, Article 9, R. S. Arizona 1928.

charges except the cost of books and materials used in instruction. Students who have not completed the requirement of graduation from the elementary school, may enter the high school as special students and enjoy all the privileges of secondary education.

The high schools of the state attempt to provide a quality of training that will enable those interested in the industrial and commercial fields to fill satisfactorily positions whose requirements are not too technical. The value of this training cannot be over-estimated, since it can be secured at home thereby eliminating the expense of living at a distant institution. To maintain a standard of instruction necessary to meet the demands of the time is of vital concern. To provide the physical plant is an expensive proposition. Added to the cost of the plant is the cost of the equipment necessary to provide facilities of instruction.

Table VII presents the costs of the various services and instruction offered in the high schools of the state. These costs are divided into seven groups. Each group is pertinent to specific activities.

Classified under General Control is the cost of the Board of Education, Business Control, Superintendent's Salary, Office Employees' Salaries, Office Supplies, Compulsory Education Salaries and Expense and Other Expenses of Educational Control.

Under the classification of Instruction is placed the cost of Supervisors' Salaries, Principals' Salaries, Clerks' Salaries, Office Supplies, Teachers' Salaries, Supplies Used in Instruction, Supplementary Text Books and Other Instructional Expense.

Under the classification of Operation of School-Plant are placed

Wages of Janitors, Engineers, etc. Fuel, Water, Light, Power, etc.  
 General Care of Grounds and Buildings, Janitors' Supplies and Other Expense of Operation.

The Maintenance of School Plant classification includes Repair of Buildings, Upkeep of Grounds, Repair and Replacement of Furniture, Wages of Maintenance Employes and Other Maintenance Expense.

Classified under Auxiliary Agencies are Libraries—Salaries, Libraries—Other Expense, Health Service—Doctor and Dentist, Health Service—School Nurses, Transportation of Pupils, and Other Auxiliary Expense.

The classification of Fixed Charges includes Rent, Insurance Interest on Registered Warrants, and Other Fixed Charges.

Under the classification of Capital Outlay are placed Grounds and Improvements of Sites, New Buildings, New Furniture and Equipment, New Library Books, Alteration of Old Buildings, Installation of New Lighting Systems and Other Capital Outlay.

From the above exposition of the classification of the various items of expense connected with the providing of educational services, it may be noted that every item of expense is diligently accounted for. The purpose of every warrant drawn on the County Treasury must be classified under its proper group and thus accounted for. All vouchers presented for the issue of warrants must be signed by at least two members of the Board of Education of the school concerned.

The Relative Costs of Secondary Education: The largest item of expense in the secondary educational field is the item of Instruction. The salaries of teachers and principals constitute the major portion of

TABLE VII

EXPENDITURES BY THE COUNTIES FOR SECONDARY EDUCATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 1936

County	Gen. Control	Instruction	Operation
Apache .....	\$ 651.82	\$ 22,495.97	\$ 3,241.78
Cochise .....	4,188.52	152,178.77	18,218.42
Coconino .....	5,636.31	29,424.95	6,957.78
Gila .....	4,003.49	64,561.58	14,642.77
Graham .....	1,821.64	35,073.44	4,712.68
Greenlee .....	85.00	33,312.95	4,009.51
Maricopa .....	18,245.26	543,794.40	74,997.33
Mohave .....	3,819.37	16,798.83	3,763.14
Navajo .....	3,839.79	46,621.04	8,672.93
Pima .....	4,304.19	120,976.81	14,627.33
Pinal .....	4,960.70	68,733.87	7,963.45
Santa Cruz .....	2,122.14	25,578.31	3,956.13
Yavapai .....	5,554.26	104,605.71	19,696.35
Yuma .....	2,465.69	49,532.66	10,784.11
<b>Total .....</b>	<b>\$61,698.18</b>	<b>\$1,313,689.29</b>	<b>\$196,243.70</b>
Percentage of total .....	3.4	72.4	10.8

3. Thirteenth Annual Report of the State Superintendant of Public Instruction for the Fiscal Year Ending June 30, 1936. Tables 117 and 118.

TABLE VII (Cont.)

County	Maintenance	Auxiliary	Fixed Charges
Apache .....	\$ 1,392.37	\$ 3,852.58	\$ 1,505.12
Cochise .....	12,864.38	16,839.85	7,490.55
Coconino .....	1,082.26	5,881.45	1,297.44
Gila .....	3,952.81	2,988.08	5,351.05
Graham .....	3,001.63	3,258.97	952.00
Greenlee .....	2,071.63	3,910.10	2,112.00
Maricopa .....	20,169.03	24,371.96	14,374.82
Mohave .....	2,517.48	7,783.38	336.76
Navajo .....	3,156.36	8,553.64	3,213.56
Pima .....	3,436.44	4,484.93	2,205.97
Pinal .....	4,166.31	5,840.09	4,293.21
Santa Cruz ....	1,526.68	5,667.35	1,909.55
Yavapai .....	6,561.81	8,518.86	5,031.33
Yuma .....	4,932.00	17,200.73	1,778.92
Total .....	\$70,831.19	\$119,151.97	\$51,850.28
Percentage of total ...	3.9	6.6	2.9

TABLE VII (Cont.)

County	Total Current Expenditures	Capital Outlay	Total Expenditures
Apache .....	\$ 33,139.64	\$ 766.20	\$ 33,905.84
Cochise .....	211,780.49	9,772.51	221,553.00
Coconino .....	50,280.19	2,564.79	52,844.93
Gila .....	95,499.78	4,986.35	100,486.13
Graham .....	48,820.36	2,597.87	51,418.23
Greenlee .....	45,501.19	2,044.71	47,545.09
Maricopa .....	695,952.08	28,981.22	724,934.02
Mohave .....	35,018.96	5,780.87	40,799.83
Navajo .....	74,057.32	6,917.78	80,975.10
Pima .....	150,035.66	2,268.79	152,302.45
Pinal .....	95,957.63	13,847.22	109,804.85
Santa Cruz .....	40,760.16	2,148.30	42,908.46
Yavapai .....	149,968.32	10,707.81	160,676.13
Yuma .....	86,694.11	6,671.56	93,365.67
Total .....	\$1,813,464.61	\$100,055.98	\$1,913,520.59

this expense. While the proportion of this item of expense is large when compared with any other item, it is not to be considered as exorbitant. The inadequate salaries obtained by teachers is commonly known. It might be expected that this item of expense will increase, since the time required in the preparation of teachers is increasing. As the length of time required for preparation increases, so does the expense increase. Those who consider preparing for the teaching profession might well consider the possibilities in other fields which require no more preparation.

Table VII shows that 72.4 per cent of the current expenditures go for instruction. As stated above this is the largest single item of expense connected with education. Almost three dollars in every four dollars spent is used for this purpose. Next in magnitude is the expense of the operation of the school plan. For this purpose 10.7 per cent of the current expenditures is required. This is approximately one dollar in every eleven spent. Auxiliary Agencies follows with 6.6 per cent of the current expenditures used for this purpose. For the maintenance of the school plant 3.9 per cent is used. General control absorbs 3.4 per cent and the balance of 2.9 per cent is devoted to fixed charges.

The Cost of County Elementary Educational Activities For the People of the State of Arizona: Insofar as support is concerned the elementary schools have the same sources of revenue as the secondary schools have. The per capita apportionments are the same, and the district provides supplementary amount necessary to maintain the school

The elementary schools are provided for all the children of the



state. The compulsory attendance law<sup>4</sup> provides that all children of the state between the ages of eight and sixteen must attend the public school for the full time that the school is in session. However attendance is excused in cases of physical incapacity, private tutelage, labor permits and attendance of private schools. Also if a student completes the elementary school before the age of sixteen is reached he is excused from attendance.

The elementary schools' purpose is to give satisfactory instruction in the fundamentals. Many children do not continue their education beyond the compulsory education limits. When they reach the age of sixteen their economic status is such that they must seek employment. To give them command of the fundamental processes to the greatest possible degree represents the major effort of the elementary school. The child who is equipped with a knowledge of the fundamental processes can meet in a limited way, the demands of the society in which he lives.

The provision of the necessary plant and instruction to meet the requirements of the law, as well as to provide for the other services necessary and demanded of the public schools by the people of the state, requires large sums of money. The expenditure of this money is carefully supervised. Every item of expense is accounted for.

Table VIII presents the expenditures for elementary education in the State of Arizona. These expenditures are tabulated under seven headings or groups. The amount of the total expenditures and the percentage of the current expenditures that each represents are shown.

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4. Paragraph 1029, Chapter 21, Art. 5, R. S. Arizona 1928.

TABLE VIII (Cont.)

EXPENDITURES BY COUNTIES FOR ELEMENTARY EDUCATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 1936<sup>5</sup>

County	General Control	Instruction	Operation
Apache .....	\$ 619.61	\$ 69,809.27	\$ 9,327.78
Cochise .....	14,227.18	300,052.62	39,027.66
Coconino .....	7,281.40	106,828.37	13,242.00
Gila .....	12,812.04	205,983.27	29,508.50
Graham .....	5,126.32	105,715.36	13,183.26
Greenlee .....	10,784.42	58,235.61	15,267.72
Maricopa .....	46,523.41	1,166,760.93	154,487.21
Mohave .....	1,124.10	60,460.60	5,990.04
Navajo .....	6,773.87	128,885.56	16,253.08
Pima .....	18,555.19	519,880.88	49,049.22
Pinal .....	10,470.68	162,168.44	22,866.92
Santa Cruz .....	6,035.73	84,323.11	9,834.49
Yavapai .....	12,138.19	205,768.83	33,381.64
Yuma .....	4,962.00	123,493.44	18,889.61
Total .....	\$157,440.14	\$3,298,366.29	\$430,309.13
Percentage of Current Expend- itures .....	3.5	73.5	9.6

5. Thirteenth Biennial Report of the State Superintendent of Public Instruction for the Fiscal Year Ending June 30, 1936. Tables 110 and 111.

TABLE VIII (Cont.)

County	Maintenance	Auxiliary	Fixed Charges
Apache .....	\$ 1,302.78	\$ 10,665.45	\$ 4,702.92
Cochise .....	24,145.09	47,086.25	12,615.63
Coconino .....	3,570.62	9,480.81	3,276.62
Gila .....	6,272.52	18,877.87	11,645.11
Graham .....	9,088.27	12,047.49	3,734.20
Greenlee .....	2,316.52	12,174.13	5,581.51
Maricopa .....	69,058.29	88,188.22	37,433.36
Mohave .....	4,107.64	3,331.22	872.55
Navajo .....	8,396.99	8,230.02	4,652.29
Pima .....	22,441.40	17,280.43	12,599.54
Pinal .....	9,632.20	17,972.98	5,443.44
Santa Cruz ....	3,568.40	7,602.06	2,596.16
Yavapai .....	16,263.54	19,013.10	6,209.12
Yuma .....	17,933.57	13,943.78	3,931.91
Total .....	\$198,097.83	\$285,893.81	\$115,294.36
Percentage of Current Expend- itures .....	4.4	6.4	2.6

TABLE VIII (Cont.)

County	Total Current Expenditure	Capital Outlay	Total Expenditure
Apache .....	\$ 96,427.81	\$ 440.75	\$ 96,868.56
Cochise .....	437,154.43	10,614.04	447,768.47
Coconino .....	143,679.82	8,865.66	152,545.48
Gila .....	285,105.31	7,730.22	292,835.53
Graham .....	148,894.90	6,617.84	155,512.74
Greenlee .....	104,359.91	3,928.06	108,287.97
Maricopa .....	1,562,451.42	62,268.99	1,624,720.41
Mohave .....	75,886.15	9,540.19	85,426.34
Navajo .....	173,191.81	8,487.37	181,679.18
Pima .....	639,806.66	10,042.56	649,849.22
Pinal .....	228,554.66	10,020.14	238,574.80
Santa Cruz ....	113,959.95	3,719.82	117,679.77
Yavapai .....	292,774.42	7,354.71	300,129.13
Yuma .....	183,154.31	11,059.95	194,214.26
Total .....	\$4,485,401.56	\$160,690.30	\$4,646,091.86

The Relative Costs of Elementary Education: The plan of accounting for the costs of elementary education is the same as the plan used in accounting for the costs of secondary education, which has been given on page 45 of this study.

Table VIII reveals that 73.5 per cent of the total current expenditures are used for instruction in the elementary schools of the state. It may be stated that this percentage is 1.1 more than is used by secondary education for the same purpose. This is true because more of the supplies used in instruction are supplied by the elementary schools than are supplied by the secondary schools.

Operating expense of the elementary schools requires 9.6 per cent of the total current expenditures. Auxiliary classifications require 6.4 per cent of the total, while for maintaining the school plant 4.4 per cent is absorbed. The item of general control accounts for 3.5 per cent of the total, and fixed charges absorbs the remainder, or 2.6 per cent of the total of \$4,485,401.56 which was used by current expenditures for all the elementary schools of the State of Arizona in the fiscal year ending June 30, 1936.

For capital outlay \$160,690.30 was expended making the grand total of expenditures \$4,646,091.86 for the same period of time.

Expenditures by the Counties on Bond Interest and Redemption for Secondary Education: The practice of spreading the costs of new buildings and plants for educational purposes over a long period of years is the plan followed by the school districts of Arizona in providing accommodations for the purpose of education.

It is not the purpose of this study to commend or condemn the plan of long term financing. However it might be apropos here to mention the effect that sending such large sums of money for interest out of the state each year is not conducive to the prosperity of the common-wealth. This money goes to the eastern financial centers and constitutes a drain on the amount of available money in circulation. Not only does the interest on the bonds leave the state, but the principal sum also does likewise. In many cases before the last yearly payment is made on the bond, a sum equal in amount has been paid in interest. In this plan of financing the cost is double the principal sum.

Table IX shows the amount spent for interest and for redemption of bonds for secondary school purposes. It will be noted that the sum paid for interest charges is almost as large as that paid for redemption, as \$218,196.91 is expended for the former and \$223,122.87 for the later purpose. The amounts spent for these purposes in each county form the body of this table.

Expenditures by the Counties on Bond Interest and Redemption for Elementary Education: Table X is presented for the purpose of showing the expenditures by counties on bond interest and redemption for elementary education. The amount expended by each county for bond interest, and the amount expended for bond redemption is shown.

It might be noted that Maricopa county spends twice as much for interest as it spends for redemption of elementary school bonds. Yuma county pays nearly three times as much for interest as it pays for redemption.

TABLE IX

THE EXPENDITURES BY THE COUNTIES OF THE STATE OF ARIZONA  
ON BOND INTEREST AND REDEMPTION FOR SECONDARY  
EDUCATIONAL PURPOSES FOR THE FISCAL  
YEAR ENDING JUNE 30, 1936 <sup>b</sup>

County	Interest	Redemption
Apache .....	\$ 6,545.00	\$ 12,000.00
Cochise .....	5,720.00	14,000.00
Coconino .....	11,685.75	38,688.52
Gila .....		
Graham .....		
Greenlee .....	900.00	3,000.00
Maricopa .....	126,948.02	41,775.00
Mohave .....	53.38	579.22
Navajo .....	6,692.50	
Pima .....	31,362.50	77,093.75
Pinal .....	18,368.67	33,950.00
Santa Cruz .....	559.84	2,036.38
Yavapai .....		
Yuma .....	9,361.25	
Total .....	\$218,196.91	\$223,122.87

b. Thirteenth Biennial Report of the State Superintendent of Public Instruction for the Fiscal Year Ending June 30, 1936. Tables 144 and 145.

TABLE X

THE EXPENDITURES BY THE COUNTIES OF THE STATE OF ARIZONA  
ON BOND INTEREST AND REDEMPTION FOR ELEMENTARY  
EDUCATIONAL PURPOSES FOR THE FISCAL YEAR  
ENDING JUNE 30, 1936 <sup>7</sup>

County	Interest	Redemption
Apache .....	\$ 3,490.00	\$ 9,000.00
Cochise .....	22,601.37	53,367.43
Coconino .....	2,080.00	2,000.00
Gila .....	24,931.75	27,082.89
Graham .....	11,239.25	24,100.00
Greenlee .....	4,800.00	1,000.00
Maricopa .....	193,952.56	86,890.04
Mohave .....	4,008.41	6,024.55
Navajo .....	4,831.17	7,140.19
Pima .....	54,058.44	70,093.75
Pinal .....	13,543.00	25,870.00
Santa Cruz .....	1,103.67	23,936.87
Yavapai .....	25,726.74	41,943.40
Yuma .....	33,890.39	12,460.00
Total .....	\$400,316.75	\$390,909.12

7. Thirteenth Biennial Report of the State Superintendent of Public Instruction for the fiscal Year ending June 30, 1936. Tables 139-140.



The total amount expended by all counties for interest on the outstanding bonds is \$400,313.75. The amount expended by all counties for bond redemption is \$390,909.12. As in the case of the secondary schools the amount expended for interest on bonds and the amount expended for the redemption of bonds very nearly balance each other in the total expended for these purposes by all the counties of the state.

Expenditures of the County School Superintendents' Offices:

The position of the County School Superintendents of the various counties of the state is hardly more than a clerical position. He has considerable power in the supervision of the rural schools and his influence is often felt in problems of these schools, however in the larger system of the state he is without power except in the matter of the approval of expenditures. He does have the right to refuse to issue warrants for purposes which are not clearly defined and right.

Table XI presents the amounts spent by the various County Superintendents of the state. These expenditures cover such items as, salaries of the superintendents, assistants, clerks and nurses absorb approximately \$63,000.00. Of the amount remaining travel expenses require approximately \$8,000.00, supplies \$5,500.00, equipment \$1,000.00 and offices expense \$2,000.00.

TABLE XI

EXPENDITURES OF THE VARIOUS COUNTY SCHOOL SUPERINTENDENTS'  
OFFICES FOR THE FISCAL YEAR ENDING JUNE 30, 1936.<sup>8</sup>

County	Amounts
Apache .....	2,639.39
Cochise .....	8,400.00
Coconino .....	4,800.00
Gila .....	7,200.00
Graham .....	3,272.15
Greenlee .....	2,321.09
Maricopa .....	11,995.95
Mohave .....	4,182.76
Navajo .....	3,620.64
Pima .....	8,447.50
Pinal .....	5,500.00
Santa Cruz .....	4,187.70
Yavapai .....	8,575.05
Yuma .....	5,101.70
Total .....	\$80,243.43

8. Annual Reports of the Clerks of the Boards of Supervisors for the Fiscal Year Ending June 30, 1937 and for the Calendar Year of 1936.

## CHAPTER IV

### THE COMPARISON OF THE COSTS OF GOVERNMENT AND THE COSTS OF EDUCATION IN THE STATE OF ARIZONA

The Purpose of this Chapter: is to make a very definite comparison of the figures representing the costs of government in its various units and the figures representing the cost of education in its various phases as these services are provided for the people of the State of Arizona. The figures used are those amounts arrived at in the compilation of the data secured and used. They may not be a complete picture of either the governmental costs or of the educational costs to the people of the state, but they are the results of a determined effort to secure and present the facts as they actually exist.

It might be interesting to note the immense amounts of public funds that are expended for items that are not often considered as being very costly, yet when the amount needed to meet these costs for all the people of the entire state are considered they become items of great importance from a tax payer's point of view. To illustrate this point let us consider the cost of the police departments of the incorporated municipalities of the state. The sum used by one city or town for this purpose may not be a very great sum, but when the thirty-two municipalities of the state are considered it is found that over \$450,000.00 are needed each year to provide this one service for the people.

Water and irrigation needed by the municipalities do not ordinarily seem to be very formidable users of public funds, yet Table V reveals

that more than \$325,000.00 are needed to pay for this service for one year. Municipal bonds are often the target of the disgruntled taxpayer, however, very few people would ever surmise that more than \$700,000.00 are needed to meet the interest charge for one year on these bonds, and more than \$500,000.00 go to the bond holders to meet the redemption of municipal bonds in one year.

In the matter of county expenditures it costs the people of the various counties of the state the sum of \$145,069.91 to meet the expense of the fourteen boards of supervisors for one year. It requires \$453,749.88 to pay the costs of the offices of the fourteen sheriffs in the various counties for the period of one year. Other items of expense, which are seldom brought to the attention of the people, when considered for but one unit of government, become enormous sums when these items are considered for all like units of the state.

Educational Costs and Reported Income: On the theory that expenditures should be based upon the ability to pay we might examine for a moment the percentages of estimated incomes used by Arizona and neighboring states for educational purposes during the year 1934.<sup>1</sup> The year 1934 is taken as a chance selection with no purpose in mind other than to show the relation of educational expense and estimated income. Any other year might have been used for this purpose.

The State of Nevada used for educational purpose a larger per cent of the estimated income during the year 1934 than any other western state.

1. Financing Public Education. Research Bulletin N. E. A. Vol. XV I pp 38-48. January 1937

There was expended for the purpose of education in that state , 6.11 per cent of the estimated income. Idaho required 5.73 per cent of her estimated income to meet her educational expense. New Mexico used 4.81 per cent of her estimated income for the purpose of education. Arizona followed her sister state with 4.51 per cent of her estimated income going for the provision of educational opportunity for her population. Oregon expended 4.46 per cent of her estimated income for education, while California follows with the smallest percentage among the western states. The percentage of her estimated income expended for educational purposes amounted to 4.13 per cent for the year 1934.

The average for the nation as a whole for this same period of time was 3.88 per cent of the estimated income. The higher percentage needed by the western states is accounted for by the fact of the expansion necessary to meet the demands of a rapidly increasing population.

With these facts in mind it would appear that the amount used for educational purposes in the State of Arizona is not disproportionate to the amounts expended for the same purpose by the nation as a whole. The amount is in harmony with the trends of the time and does not offer a sound basis for claims of unjust expenditures in this state for the purpose of education.

Proportions of Total Governmental Expenditures Used by the Various Political Units for Government: It may be noted that the state needed \$9,923,372.24 to meet the expense of government. This amount was needed in order to pay for the services that were demanded by the people and to maintain the present form of government. This sum

represents 47.68 per cent of the total amount expended for government by governmental units of the State of Arizona.

The various county governments expended for the general purpose of government the sum of \$6,468,736.67 to provide the services of government for the people of the counties. The sum used by the counties for the purpose of general government represents 31.13 per cent of the total used by the people of the state for the purposes of government.

The municipalities needed \$4,396,058.03 to pay for the services provided for the people of the cities and towns. This sum is 21.15 per cent of the total expenditures for government by the various political units of the state.

Proportions of the Total Educational Expenditures Used by the Various Educational Units for Education: The amount used by the state in meeting its educational obligations was \$1,435,635.22. This amount is 15.42 per cent of the total educational expenditures. Secondary education absorbed \$1,913,520.59, which is 20.55 per cent of the total. Elementary education required \$4,646,091.86 or 49.91 per cent of all educational expenditures. Secondary education needed for bond interest the sum of \$218,196.91 or 2.33 per cent. Bond redemption costs for secondary education were \$223,122.87 which was 2.35 per cent of the total. Bond interest costs for elementary education were \$400,316.75 or 4.30 per cent of the total educational expense. Bond redemption expense for elementary education was \$390,909.12 which constitutes 4.19 per cent of the total. The County School Superintendents' Offices expenses were \$80,243.43 or .84 per cent of the total expenditures for educational purpose in the State of Arizona for the fiscal year ending June 30, 1936.

Recapitulation of Expenditures by the Various Agencies and for

Various Purposes:

Expenditures For Government

The expenditures by the various political divisions of the State are as follows:

		<u>Per cent</u> <u>of Gov.</u> <u>Expend.</u>	<u>Per cent</u> <u>of Total</u> <u>Expend.</u>
State Government .....	\$ 9,923,372.24	47.68	32.97
County Government .....	6,468,736.67	31.13	21.50
Municipal Government .....	<u>4,396,058.03</u>	21.15	14.60
Total Expend. for Gov. ...	\$20,788,166.94		

Expenditures for Education

The expenditures for education by the various educational units and for other educational purposes are as follows:

		<u>Per cent</u> <u>of Ed.</u> <u>Expend.</u>	<u>Per cent</u> <u>of Total</u> <u>Expend.</u>
Expenditures by the state .....	\$1,435,635.22	15.42	4.75
Expenditures by the counties for secondary education .....	1,913,520.59	20.55	6.35
Expenditures by the counties for elementary education .....	4,646,091.86	49.91	15.43
Secondary educational bond interest costs .....	218,196.91	2.33	.72
Secondary educational bond redemption costs .....	223,122.87	2.35	.74
Elementary educational bond interest costs .....	400,316.75	4.30	1.33
Elementary educational bond redemption costs .....	390,909.12	4.19	1.23
County school superin- tendents' expenditures .....	<u>80,243.43</u>	.84	.26
Total educational expend. ....	\$9,308,036.75		

Proportions of Expenditures for Governmental and Educational

Purposes: The amounts spent for education and government constitute a total of \$30,096,203.59. For all governmental purposes the sum of \$20,788,166.94 was expended. This sum represents 69.08 per cent of the total expenditures in the state. For all public educational activities for which tax money is expended \$9,308,036.75 was used. This sum represents 30.92 per cent of the total expenditures in the state.

The proportion of the percentages expended for governmental purposes and for educational purposes is the answer to the problem set up in this study. Government absorbed 69.08 per cent of the total tax money expended in the State of Arizona, while education absorbed 30.92 per cent of this total.

For the state government to meet its obligations of government \$9,923,372.24 was expended. This sum is 32.97 per cent of the total. For the county governments to meet their expenses of government \$6,468,736.67 was expended. This sum is 21.50 per cent of the total. For the municipalities to meet their expenses of government \$4,396,058.03 was expended. This is 14.60 per cent of the total.

The portion of the tax money expended by the state for educational purposes was \$1,435,635.22. This sum is 4.75 per cent of the total. To meet the current costs of secondary education \$1,913,520.59 was expended. This sum is 6.35 per cent of the total. The cost of elementary education was \$4,646,091.86. This sum represents 15.43 per cent of the total.

For the payment of interest charges on bonds for secondary education, the sum of \$218,196.91 was expended. This sum is .72 per cent of the total. To meet the cost of bond redemption for secondary education



\$223,122.87 was necessary. This sum is .74 per cent of the total.

To satisfy the interest charges on bonds held by the elementary division of the educational system \$400,316.75 was used. This is 1.33 per cent of the total. Bond redemption of elementary obligations required \$390,909.12. This sum represents 1.23 per cent of the total. Expenses of the County Superintendents' Offices were \$80,243.43. This sum is .26 per cent of the total expenditures.

### Summary and Conclusions

The purpose of this study was to determine the comparative costs of government and education in the State of Arizona.

To arrive at a true solution of this problem, the agencies of the state that expend money that is derived from taxes were prevailed upon to submit reports of expenditures for the time set up in the study. These reports were secured and the amounts were tabulated. From these tabulations the answer to the problem was determined.

It was found that the state expended for governmental purposes the sum of \$20,788,166.94. This sum represents 69.08 per cent of the total expenditures. For the purpose of educational activities the sum of \$9,308,036.75 was expended. This sum represents 30.92 per cent of the total expenditures.

The sums expended by various departments of government and by various divisions of the educational system were transmuted into percentages to show the relation that these sums bear to the total sum.

In conclusion it may be stated that in answer to arguments setting forth that educational expenditures are more than an equitable

provision would permit, the findings of this study do not support such contentions. Educational expenditures in the State of Arizona are not disproportionate to the estimated income or ability to pay. The percentage used for educational purposes in relation to the estimated income is less than the average for the neighboring states.

The percentage of tax money expended for educational purposes is not as high as it is often said to be. Estimates of as high as sixty per cent have been made. This study reveals that less than one-third of the tax money actually goes for educational purposes. In fact 30.92 per cent was used for this purpose.

It is recommended that these data be kept up to date in order that a source of authentic information might be available to educators and to the friends of education. It is also recommended that the public be apprised of the fact that such information is available for its use.

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