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A State Equalization Fund For Secondary Education

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A STATE EQUALIZATION FUND FOR
SECONDARY EDUCATION

being

A thesis presented to the Graduate Faculty
of the Fort Hays Kansas State College in
partial fulfillment of the requirements for
the Degree of Master of Science

by

Herbert Reinking, B. S. in Education
Fort Hays Kansas State College

Approved

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Date

July 23, 1940

J. W. Albertson
Chmn. Graduate Council



A C K N O W L E D G M E N T S

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To his wife and family, who made this study possible by their many sacrifices, this manuscript is dedicated.

slight

Herbert Spink

9-13-40

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CHAPTER I

INTRODUCTION

Education a State Responsibility

The principle that education is the responsibility of the state has long been established in theory, if not in fact, in the state of Kansas. The following quotation is taken from the *Cyclopedia of Law and Procedure*:¹

The power of the state to establish and maintain a system of common schools, and to raise money for that purpose by taxation, and to govern, control and regulate such schools when established, is one of the powers not delegated to the United States by the constitution, nor prohibited by it to the states, and is reserved to the states, respectively, or to the people. Providing for public education and establishing and regulating public schools are matters which rest primarily with the legislative department, subject only to constitutional restrictions.

The founders of the State intended that the state be more than a passive policeman as the following sections of the constitution of Kansas will indicate:

Article VI, Section 2: The legislature shall encourage promotion of intellectual, moral, scientific and agricultural improvement, by establishing a uniform system of common schools, and schools of a higher grade embracing normal, preparatory, collegiate, and university departments.

Article VI, Section 3: The proceeds of all lands that have been or may be granted by the United States to the state for the support of schools, and the five hundred thousand acres of land granted to the new states,

1. Cyclopedia of Law and Procedure, Volume 35, p. 817.

under an act of Congress distributing the proceeds of public lands among the several states of the Union, approved September 4, A. D. 1841, and all estates of persons dying without heir or will, and such per cent as may be granted by Congress, on the sale of lands in this state, and shall be a perpetual school fund, which shall not be diminished, but the interest of which, together with all the rents of lands, and such means as the legislature may provide, by tax or otherwise, shall be inviolably appropriated to the support of common schools.

Article VI, Section 6: All money which shall be paid by persons as an equivalent for exemption from military duty, the clear proceeds of estrays, ownership of which shall vest in the taker up, and shall be exclusively applied in the several counties in which the money is paid in fines is collected, to the support of common schools in the state and the amount so levied and assessed shall be collected in the same manner as other state taxes.

The state has recognized its supervisory control over the high schools in the state in the following ways: teacher certification, length of school term, curriculum content, budget formation, setting of standards for accrediting high schools, and limitations on tax, but it has not assumed the responsibility of providing revenue for the support of the educational program required.

The present system of taxation is no longer adequate. The general property tax was satisfactory as a source of revenue when practically all wealth consisted of houses and land, and the demands upon it for funds were limited. But with the inclusion of many functions by local governmental units formerly considered private, the local tax burden upon general property has become greater than this narrow base can support. The following quotation is in support of the above statement:

The alarming delinquency of property taxation in many localities in recent years was not entirely a depression phenomenon but also a symptom of underlying structural

weakness which must be corrected if the inadequacy of property taxation is to be overcome. No single tax revenue is available as virtually the exclusive tax source of local governments. Unless expenditures can be cut or limited to amounts which can reasonably be obtained from property taxation, local functions must be transferred to the state or federal governments or they must share their revenues with the local units. Even under optimum conditions the yield of property taxation is¹ limited, yet this limitation has been commonly overlooked.

The following quotation furthers the support of the contention that general property is no longer an adequate source of revenue for the support of secondary education in the state of Kansas:

Few, if any, of the taxes used by state governments are adaptable to local or county units of fiscal government. Local revenue units are forced to depend almost wholly upon general property taxes. Therefore, if the general property tax becomes inadequate, the production of school funds locally will no longer be satisfactory.²

A number of states have set up systems whereby the state is enabled to establish a state equalization fund for the purpose of aiding in the fiscal support of a minimum high school education program.

The State School Code Commission³ recommended a plan designed to equalize educational opportunities in Kansas, in 1928. The state legislature considered a similar plan in 1935, and again in 1937 when the present plan now in effect for the equalization of education in the elementary field was adopted. But, up to the present time, it has failed to enact any legislation designed to aid in the financial support and the equalization of educational opportunities in the high schools of Kansas.

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1. Buehler, Alfred G., Public Finance, McGraw-Hill Book Company, Inc. 1940, ch. XIX, p. 444-445.
 2. Covert, Timon., Keesecker, Ward W., Legislative Plans for Financing Public Education. United States Printing Office, Washington, 1938, pamphlet no. 79, p. 4.
 3. State School Code Commission Report, 1928. p. 17.

The Problem

The problem of this study is: (1) to develop the present financial status of high schools in Kansas, (2) to present reasons for creating a state equalization fund for high schools in Kansas, (3) to briefly study plans for the equalization of public education now in operation in certain selected states, and (4) to propose a plan whereby the burden of support and the educational advantages of a minimum high school program will be equalized.

It is not the purpose of this study to propose a plan for the equalization of secondary education in Kansas that would be certain of adoption by the Legislature of Kansas, but merely to propose a plan embodying certain characteristics set up as essential to the successful operation of a state high school equalization plan designed to relieve general property of a portion of the burden of high school support; to equalize the burden of support of a minimum high school program; and to equalize the minimum high school educational opportunities in Kansas; and to make possible the attendance of any school within the state by any student with the necessary entrance qualifications.

Sources of Data

The following units of study will be used in assembling data for this study:

1. High schools in the cities of the first class.
2. High schools in the cities of the second class.
3. Rural high schools.
4. Community high schools.

Much of the data presented in this study has been taken from the Thirty-First Biennial Report of the State Superintendent of Public Instruction.

Data concerning the taxable valuation of the high school districts, the mill levy required for school support, and the average daily attendance will be taken from this source.

Information concerning school finance is obtained from the study of contributions by Paul R. Mort, Teachers College, Columbia University; Ellwood P. Cubberly, of Leland-Stanford University; Fletcher Harper Swift, of the University of California, and others.

State equalization plans and laws of certain representative states are studied for the purpose of learning what has been done with the problem in those states.

Previous Studies of the Problem

The State School Code Commission of 1928 made a thorough study of the needs of public education, the problem of equalization of public school support and the educational opportunities in Kansas. This study was made under the direction of Dr. Paul R. Mort, who is considered an authority in the field of school finance and equalization. Reference to the report of this commission will be made frequently in this study.

Timon Covert, a specialist in school finance, connected with the United States Department of Education, presents a study of various state plans of financing elementary and secondary education. He also includes criteria for evaluating state equalization plans.

Alvin Hasenbank in a Master's Thesis presented at the Kansas State College at Emporia Kansas, presented data on the growth and development and attempted to show trends of Kansas Schools.

Dr. W. E. Sheffer of Manhattan, Kansas, in studies made for the Kansas legislative Council and other organizations interested in the advancement of education in Kansas, touches upon the problems of transportation, tuition, and the extension of the county equalization principle embodied in the Barnes Law.

Procedure

The procedure followed will be both historical and statistical. Laws applying to certain phases of the problem, and summaries of equalization plans in operation in certain selected states will be included to show the present status of secondary education in Kansas, and to demonstrate by the review of high school equalization plans in operation in other states, that the problems of high school equalization are being met satisfactorily in other states and can be solved in Kansas.

An attempt will be made to show the need and practicability of a state equalization plan for secondary education in Kansas by means of the following logical steps: (1) to show the status of secondary education in Kansas today, (2) to present valid reasons for adopting a state equalization plan for secondary education in Kansas, (3) to give a brief review of equalization plans used in certain selected representative states for the purpose of demonstrating that this problem can be met successfully, (4) to propose a plan for the equalization of the burden of support and educational opportunities of secondary

education in Kansas.

Criteria

The proposed equalization plan will conform, as far as possible, with the following list of characteristics considered essential by many in a satisfactory plan for financing secondary education.¹

1. A definition of a foundation (or minimum) education program to be maintained throughout the State.
2. Provision for State participation in the cost of financing the foundation program.
3. Provision for revenue for an adequate and dependable supply of State funds for maintenance of State school program.
4. Provisions which assure an equitable distribution throughout the State of the cost of the foundation education program.
5. Provisions for the establishment of suitable school units that are effective and economical.
6. Provisions which will enable local school districts to compute with certainty each year the amount of funds available from the State and thereby determine definitely the amount of revenue which must be derived from local taxes.
7. Requirements that schools be operated on efficient methods of budgeting, purchasing, and accounting.
8. The establishment of, or provision for, State regulation of an equitable state-wide salary schedule for teachers and school officials.
9. Placing upon local school districts responsibility to exert toward the support of a foundation education program.
10. Provisions which safeguard local school districts in their fundamental right to tax themselves in order to improve or enlarge the State educational program, and to administer the school program in a manner which will stimulate local initiative, interest, educational facilities.

1. Covert, Timon, Keesecker, Legislative Plans for Financing Public Education. Washington, C. C. Pamphlet no. 79, pp. 9-10.

Reliability and Validity

It is believed that reliability in this study is established by the fact that the data used is obtained from statistical reports, including the Thirty-First Biennial Report of the State Superintendent of Public Instruction of Kansas; the 1940-41 Budget of the Governor of Kansas; the 1938 Report of the State Tax Commission of Kansas; and similar sources. Recognized authorities in their field are the sources of quotations used in support of statements made. The validity of the conclusion in this study, it is felt, is established by the use of objective data and agreement with previous findings of similar studies.

CHAPTER II

THE HIGH SCHOOL SITUATION

The high school statutes of Kansas have been enacted from time to time over a period of years as the occasion seemed to demand. The result has been an overlapping of high school districts,¹ unequal distribution of financial support, and varied types of high school organizations, in addition to the high schools maintained by first and second class city school districts.

In 1886, the legislature of Kansas enacted a law which created the township school.² The county high school was organized in 1897,³ and the Barnes plan of high school support was legislated in 1905.⁴ In 1921 legislative enactment replaced the township high school with the rural high school⁵ and the county high school was superceded by the community high school district in 1923.⁶

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1. State School Code Commission Report of 1929, p.40.
 2. Section 72-311, General Statutes of Kansas.
 3. Section 72-2801, General Statutes of Kansas.
 4. Sections 72-3001 to 72-3002, General Statutes, 1935.
 5. Section 72-3701, General Statutes of 1935.
 6. Sections 72-2601 to 72-2623 and 72-2801 to 72-2816, General Statutes of Kansas.

Legislative Provisions for Extending School Privileges

The sentiment for an equal educational opportunity for every boy and girl in Kansas first found expression in an act for the regulation and support of the common schools, adopted in 1876.¹

Section 100. Tuition Fee. Whenever there be not public money belonging to any district to support a public school the length of time determined at the annual meeting, or at a special meeting duly called, the district board, to meet said deficiency, may assess a tuition fee upon each scholar attending such school, the assessment to be proportioned to the number of days each pupil has been in actual attendance during the term: Provided that no tuition fee shall be levied upon the scholars in any of the public schools of this state, in accordance with the provisions of this act, unless the entire amount of 1 per cent, for teachers' wages, as required by law, be first assessed, upon taxable property of said school district. (Laws 1876, chapter. 122, Article 5, section 6.)

The legislatures of Kansas have made various attempts to provide free high school instruction for students living outside of accredited high school districts. A general tuition law enacted in 1927² intended that high school tuition should be free to all pupils in Kansas with the necessary entrance requirements. The provisions of the law are as follows:

976. Free Tuition.³ Tuition shall be free in all high schools in the state of Kansas to pupils having the necessary educational qualifications to enter the same.

There are in effect three general plans for extending high school

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1. Section 100, School Laws 1893. paragraph 5570, General Statutes, 1889.
 2. Section 976, School Laws 1939.
 3. Section 72-3804, General Statutes of Kansas, 1935.

privileges to the boys and girls of Kansas.

Provisions of the laws enacted to carry out these plans are listed below.

The Barnes Plan.¹

§81. Levy for General High-school Fund. (72-3001)
 In every county in the state of Kansas in which one or more school districts or cities of less than sixteen thousand inhabitants shall have maintained high schools with courses of instruction admitting those who complete the same to the freshman, sophomore or junior class of the college of liberal arts and sciences of the university of Kansas, the county commissioners shall levy a tax each year of not less than one-fourth of a mill nor more than four and one-half mills on the dollar of the assessed valuation of the taxable property within such counties for the purpose of creating a general high-school fund: Provided, That in counties of less than 4,000 inhabitants and in which there is only one high school operating under the provisions of this act, the county commissioners of such county may levy three-fourths mill for the purpose of aiding such high schools in the construction, maintenance and upkeep of such high-school buildings.

483. Funds Collected. (72-3003) Said tax shall be levied and collected in the same manner as other county taxes, and when collected, the county treasurer shall pay the same to the treasurers of the school districts maintaining high-schools and high-school extension courses, if any, according to the provisions of this act, as required by law, but no part of said general high-school fund shall ever be used for other than high-school and high-school extension purposes. (L. 1905, ch.397, sec.3.)

484. Application of Laws to Counties of 75,000 to 110,000. (72-3011a) That every county in the state having a population not less than 75,000 and not more than 110,000 which has heretofore complied with the provisions of Laws of 1905, chapter 397 and amendments thereto, shall certify

1. Sections 481,483 to 495, Kansas School Laws 1939. Sections 72-3001, 72-3003 to section 72-3017 General Statutes of Kansas 1935.

the tax for the maintenance of the high schools of said county (excluding high schools in cities of first class) and shall also distribute said tax in the manner herein-after provided. (L. 1931, ch.259, sec.1: may 28.)

485. Levies Therein. (72-3011b) It shall be the duty of the county superintendent of public instruction, on or before the 25th day of July in each year, to certify to the board of county commissioners the number of teachers necessary for the several high schools complying with the provisions of this act in the county during the year ending on the 30th day of June preceding counting, for the purpose of this act, each superintendent and each principal as one teacher, and the county commissioners shall levy a tax not in excess of the limit prescribed by law, which levy shall be sufficient to produce \$1,500 multiplied by the number of teachers in the high schools complying with the provisions of this act.

486. Apportionment of such Levies. (72-3011c) The funds produced by the tax provided in the preceding section shall (after each distribution of the tax by the county treasurer) be distributed to each high school entitled to participate in said funds in proportion to the number of teachers teaching in the high schools entitled to receive money per the preceding section, which number shall not be in excess of the number certified to the county commissioners by the county superintendent. The apportioned amount shall be certified to the county treasurer by the county superintendent of public instruction; and said county treasurer shall pay such proportion of such fund to the respective treasurers of boards of education and such districts and rural high-school districts as are entitled to participate in said fund. (L. 1931, ch. 259, sec. 3; May 28.)

487. Estimate for Making Levy. (72-3005) It shall be the duty of the county superintendent of public instruction on or before the twenty-fifth day of July in each year to certify to the board of county commissioners the number of teachers employed in the several high schools and high-school extension courses, if any, complying with the provisions of this act, each superintendent and each principal as one teacher, and the county commissioners shall levy a tax, not in excess of the limit prescribed for this purpose by law, which levy shall be sufficient to produce an amount which, added to any residue in the fund and the full amount of any allocation of sales tax for the ensuing year, will equal \$1,200 multiplied by the number of teachers employed during the preceding year in

the high school and high-school extension courses, if any, complying with the provisions of this act, which number shall have been determined and certified by the county superintendent as herein provided; and in case the county commissioners shall fail to make such levy, then the county superintendent of public instruction shall make a suitable levy and shall certify the same to the county clerk, who shall enter upon the tax rolls the levy so made by the county superintendent; Provided, That nothing in this act shall be construed as repealing the provisions of section 72-3301 of the General Statutes of 1935 or as preventing tax levies under said section. (L.1938)

488. High-school Levies under Barnes Law. (79-1961) It shall be the duty of the county superintendent of public instruction on or before the twenty-fifth day of July in each year to certify to the board of county commissioners the number of teachers employed in the several high schools complying with the provisions of chapter 397, Laws of 1905, and amendments thereto, in the county during the year ending on the thirtieth day of June preceding, counting, for the purpose of this act, each superintendent and each principal as one teacher, and the county commissioners shall levy a tax, not in excess of the limit prescribed for this purpose by law, which levy shall be sufficient to produce an amount which, added to any residue in the fund and the full 100 per cent allocation of sales tax for the ensuing year, will equal \$1,200 multiplied by the number of teachers employed during the preceding year in the high schools complying with the provisions of chapter 397, Laws of 1905, and amendments thereto, which number shall have been determined and certified by the county superintendent as herein provided; and in case the county commissioners shall fail to make a suitable levy, then the county superintendent of public instruction shall make a suitable levy and shall certify the same to the county clerk, who shall enter upon the tax rolls the levy so made by the county superintendent. (L. 1938)

489. Distribution of Funds. (72-3006) That each high school entitled to participate in the funds produced by the tax provided for in the preceding section, shall receive \$1,200, and the balance of said funds shall be apportioned among such high schools in proportion to the total number of days of actual attendance of all pupils in the high school of said city and districts during the school year immediately preceding said payment, which attendance of said pupils shall be certified to the county treasurer

by the county superintendent of public instruction; and said county treasurer shall pay such proportion of such funds to the respective treasurers of boards of education and school districts and rural high-school districts as are entitled to participate in said fund. (L. 1920, ch. 54, sec. 1; L. 1925, ch. 235, sec. 2; R. S. Supp. 1930.)

490. Levy and Apportionment in Joint Districts.
(72-3007) Whenever any high school to which this act shall apply shall be maintained in any joint school district or in any rural high-school district, lying partly in two or more counties in each of which the provisions of chapter 397 of the Laws of 1905 and amendments thereto shall be in force, the county superintendent having jurisdiction over such joint school districts, or the county superintendent of the county in which such rural high school is located, shall apportion the number of teachers employed in said high school to the several counties in which any part of said joint school district or said rural high-school district shall lie, in the proportion which the number of days of attendance in said high school of the pupils residing in each county shall bear to the total number of days of attendance in said high school during the school year preceding the levy of the tax provided for in section 72-3005 of the General Statutes Supplement of 1937 and amendments thereto, and said county superintendent shall report said apportionment to the county superintendents of the several counties in which any part of said joint school district or said rural high-school district shall lie, and said county superintendents shall certify the same to the county commissioners of their respective counties. Whenever any high school, meeting the requirements of chapter 397 of the Session Laws of 1905 and its amendments, shall be maintained in any joint school district or in any joint rural high-school district, any part of which district shall lie in any county in which the provisions of chapter 397 and amendments thereto shall be in force, with the high school situated in such county and under the supervision of the county superintendent thereof (such county hereinafter to be known and designated as county A) and part in a county in which said law is not in force (hereinafter to be known and designated as county B), it shall be the duty of the county superintendent of county A to notify the county superintendent of county B on or before the

25th of July of each year of the levy made in county A under the provisions of chapter 397 of Laws of 1905 and its amendments for the support of high schools in said county. The county superintendent of county B shall forthwith notify the county commissioners of said county of the amount of such levy and it shall be the duty of said county commissioners to extend such levy over that portion of that joint school district or joint rural high-school district lying within the limits of county B. The proceeds of such levy shall be paid in like manner with other taxes to the county treasurer of county B and by him remitted at least twice each year on February 1 and August 1 to the county treasurer of county A and by him placed to the credit of the joint district lying in these two counties. The county superintendent of county A in administering the provisions of chapter 397 of the Session Laws of 1905 and amendments thereto shall include in his calculations for determining the levy all high-school teachers employed in the high school of the joint district or joint rural high-school district referred to in this section and shall likewise include in the distribution of the high-school fund the average daily attendance of all pupils resident within such joint school district or joint rural high-school district. (L. 1939, ch. 255, sec. 1.)

491. Additional Support. (72-3008) The board of education of any city, any school district, and any rural high-school district board may levy a tax, within the limits prescribed by law, to supplement the funds produced by the county tax provided for in this act. (L. 1917, ch.281, sec.5; R. S. Suppl. 1930.)

492. Report of Principal. (72-3004) It shall be the duty of the principal of each high school, at the expiration of the school year, to make a report, under oath, to the county superintendent, showing the total enrollment and the daily attendance of each pupil, and the average daily attendance in high school for that year, and to furnish such other reports as the county superintendent may require, and his last month's salary shall not be due until such reports shall have been duly made. (L. 1905, ch. 397, sec.5; R. S. Suppl. 1930.)

493. Courses of Study. (72-3015) At least two

course of instruction shall be provided, each requiring four years work, namely: a college preparatory course, which shall fully prepare those who complete it to enter the freshman class of college of liberal arts and sciences of the university of Kansas, and a general course designed for those who do not intend to continue school work beyond the high school.

494. Some Cities and Counties Exempt. (72-3016)
That cities having more than 15,000 inhabitants, and counties having heretofore established county high schools and, where territory of a rural high-school district lies in two or more counties, and the county in which such school is located does not operate under the provisions of chapter 197 of the Laws of 1905 and acts amendatory thereof or supplementary thereto, that part of the said district lying in adjoining counties which operate under the provisions of this act, shall be exempt from the operation of said act.

Community High Schools.¹

496. County High Schools Disorganized: Community High Schools Created. (72-2501) That upon the taking effect of this act, all county high schools in the state of Kansas, regardless of acts under which created, shall be disorganized and in their stead shall be created community high schools whose territory shall include all the territory in said counties not included in the territory of other accredited high schools. Such schools so organized and established shall be known and styled "community high schools."

497. Property and Indebtedness Transferred. (72-2502)
That all property and moneys belonging to the county high schools shall become the property of the community high schools respectively succeeding said county high schools and all indebtedness of said county high schools shall become the indebtedness respectively of the community high schools succeeding them. That the powers and duties of the community high school in every instance shall be the powers and duties of the county

1. Sections 496, 497, 975, Kansas School Laws 1939. Sections 72-2501, 72-2502, 72-2505, General Statutes of Kansas, 1935.

high school which it succeeds, except as hereinafter provided.

507. Levy by Trustees. (72-2606) That the board of trustees of any county high school in the state of Kansas shall at its first meeting and annually thereafter before the first day of August of each succeeding year, make an estimate of the amount of funds needed for building purposes, for the payment of teachers wages, for contingent purposes, and all other educational purposes connected with said high school, and having made such estimate shall make an annual levy sufficient to raise the amount desired for such purposes. But in no case shall the tax for such purposes exceed in one year the amount of the levy allowed by law on the taxable property of the county. (L. 1909, ch. 111, sec. 1; R. S. Supp. 1930.)

508. Tuition Paid to County High-school Board. (72-4003) That the board of every high school, either accredited or approved, other than the county high school fund, shall pay to the county high-school board, upon duly itemized and verified vouchers of the clerk of such board, the sum of two dollars per week, or fraction thereof, for every pupil living in such high school district and attending the county high school. Said payments to be made in January and June of each year; Provided, That a permit for such attendance shall have been granted by the county superintendent. (L. 1923, ch. 194, sec. 2.)

509. Tuition Paid from General School Fund. (72-4003.) That county high school boards and the school boards of other school districts are authorized to pay the tuitions herein provided for from the general school fund of such districts; or such county high-school boards and school boards of such other school districts are authorized and empowered to make any levy of taxes necessary for the payment of the high-school tuitions provided for by this act. (L. 1923, ch. 194, sec. 4.)

511. Taxes Levied and Collected. (72-2607) Said rate of tax shall be certified to the county clerk of the county in which said county high school is situated, by the president and said board of trustees, and the said county clerk is hereby authorized and required to place

the same on the tax rolls of the county: and said tax shall be collected in the same manner as other county taxes, and when collected the county treasurer shall pay the same to the treasurer of the county high school in the same manner that school funds are paid to the district treasurers as required by law. (L.1909, ch.211, sec. 2.)

512. Duties of Treasurer and Secretary. (72-2608) The said treasurer of the high school shall receive from the county treasurer, and from other parties all moneys that belong to the funds of said school, and shall pay out the same only by direction of the board of trustees, upon orders duly signed by the president and countersigned by the secretary, stating the purpose of which they were drawn. Both the secretary and treasurer shall keep and accurate account of all moneys received and expended for said school, and at the close of each year, or oftener if required by the board of trustees, they shall make a full statement of the financial affairs of the school. (L. 1886, ch.147, sec. 8.)

515. Courses of Instruction. (72-2611) There shall be provided three courses of instruction, each requiring four years study for completion, namely, general course, a normal course, and a collegiate course. The general course shall be designed for those who cannot continue school life after leaving high school. The normal course shall be designed for those who intend to become teachers, and shall fully prepare and who wish to enter the first year of professional work at the state teachers colleges. The collegiate course shall fully prepare those who wish to enter the freshman class of the college of liberal arts and sciences of the state university, or of the state agricultural college, or of any other institution of higher learning in this state. Whenever practicable, students in these courses shall recite in the same classes. Students in the last year of the normal course may be employed for a portion of their time in teaching the pupils of the first year in any course, and model schools shall be encouraged. (L.1905, ch.389, sec.1; R.S. Supp.1930.)

516. Nonresident Pupils. (72-2613) If at any time the school can accommodate more pupils than apply for admission from that county in which the school is situated the vacancies may be filled by applicants from other counties, upon the payment of such tuition as the board of trustees may prescribe, but at no time shall pupils con-

tinue in such school to the exclusion of pupils residing in the county in which such school is situated. (L. 1886, ch. 147, sec. 13.)

TUITION

ARTICLE I-- Tuition Counties¹

969. Admission of Nonresidents to Accredited High Schools. That in every county in this state in which provision is not otherwise made for free high-school tuition for every qualified pupil residing in said county, any pupil residing in any school district which does not maintain a high school with a four-year course accredited by the state board of education shall be admitted to any accredited high school in said county, on presentation of a common school diploma signed by the county superintendent of public instruction certifying that said pupil has completed the course of study prescribed by the state board of education for elementary, rural or graded school; and the tuition of such pupils shall be paid as hereinafter provided: Provided, That any pupil residing in any school district, which does not maintain a high school with a four-year course accredited by the state board of education, shall, if he desires, be admitted to the high school nearest his residence in the county of his residence, or adjoining county, whether such high school maintain a four-year course or less and his tuition shall be paid in the same manner and from the same fund as provided when attending an accredited high school maintaining a four-year course.

970. Tax Levy for High-school Tuition. That the county superintendent of public instruction shall on or before the 25th day of July in each year, certify to the board of county commissioners the number of qualified pupils as provided in section 72-3801 of the General Statutes of 1935 and amendments thereto, and the amount necessary to pay the high-school tuition of said pupils for the ensuing year at the rate of three dollars per week or fraction thereof; and the county commissioners shall levy on all the taxable property in said county, excluding from said levy the property of any district

1. Sections, 969, and 970, Kansas School Laws, 1939, Sections 72-3901 and 72-3801, General Statutes of Kansas, 1935.

or city in which is maintained a four-year accredited high-school, or an accredited four-year rural high school, a tax which, added to any residue in the fund and the full 100 percent allocation of sales tax for the ensuing year, will be sufficient to pay said high-school tuition as certified by the county superintendent, and in case the county commissioners shall fail to make such levy, then the county superintendent of public instruction shall make a suitable levy and shall certify the same to the county clerk, who shall enter upon the tax rolls the levy so made by the county superintendent; the county treasurer shall collect said tax in the same manner in which other taxes are collected and shall pay the same to treasurers of school districts and treasurers of boards of education as hereinafter provided.

971. Certificate of Attendance; Payment of Tuition. The district clerk of any school district and the clerk of the board of education of any city of the first or second class located in any county in which this act applies, as provided in section 1, shall, on or before the last of January and June of each year, certify to the county superintendent of public instruction the names and the number of nonresident pupils enrolled in the high school of said district or city during the period ending on each of the above-mentioned dates, and the number of weeks or fraction thereof during which each of the above mentioned pupils has attended said high school, and the county superintendent shall certify the same to the school district treasurers and to the treasurers of boards of education an amount sufficient to pay the high-school tuition of said pupils at the rate of three dollars(\$3) per week or fraction thereof, for each week's attendance or fraction thereof; and if the tuition fund herein provided for shall not be sufficient to pay the full amount of said tuition, then said fund shall be distributed pro rata among the districts and cities entitled to such fund, and any deficiency shall be provided for in making the levy for the succeeding year.

972. County Superintendent Shall Make Levy. That the county superintendent of public instruction shall, on or before the 25th day of July in each year, certify

1. Op., Cit., sections 971 and 972.

to the board of county board of commissioners shall levy on all the taxable property in said county, excluding from said levy the property of any district or city in which is maintained a four-year accredited high school or rural high school, a tax which, added to any residue in the fund and the full 100 per cent allocation of sales tax for the ensuing year, will be sufficient to pay said high school tuition as certified by the county superintendent; the county treasurer shall collect said tax in the same manner in which other taxes are collected and shall pay the same to treasurers of school districts and treasurers of boards of education as provided in section 72-3803 of the General Statutes of 1935 and amendments thereto.

973. Tuition Free; Paid in Adjoining County. That tuition shall be free in all high schools to pupils residing in the county where high schools are located; Provided, That such pupils shall present to the high-school authorities an entrance certificate signed by the county superintendent of public instruction certifying that such pupil has completed the course of study prescribed by the state board of education for the pupil below the high school, or who shall pass such entrance examination as the high school authorities may require; And Provided further, That whenever a community is remote from or is not convenient of access to a high school already in operation, and there is not a sufficient number of pupils of high-school advancement in such community to organize and maintain another high school, the board of county commissioners shall upon recommendation of the county superintendent of public instruction, pay the tuition not exceeding two dollars per week or fraction thereof for such pupil of high-school advancement in the most convenient high school to such community, but within the county or in the county adjacent thereto; Provided further, That the county commissioners shall pay such tuition from the general fund of the county such pupil resides.

974. Tuition for Pupil from Adjoining County. That tuition shall be free in all high schools established pursuant to Laws 1905, chapter 397, as amended by later enactments, to pupils residing in the county where such high-school law is in force: Provided further, That such pupil shall present to the high-school authorities an entrance certificate, signed by the county superintendent of public instruction, certifying that such pupil has completed the course of study prescribed by

1. Op. Cit., sections 973 and 974.

the state board of education for the pupil below the high-school, or who shall pass such entrance examination as the high-school authorities may require: Provided further, That when pupils reside in an adjacent county that does not operate under the provisions of such high-school law established pursuant to Laws 1905, chapter 397, as amended by later enactments, the board of county commissioners of such adjacent county in which the pupils reside, shall upon recommendation of the county superintendent of public instruction having jurisdiction over the high school where said pupils attend, pay the tuition of \$2 per week or fraction thereof, for such pupils to the district in which the high school is located: Provided further, That the said county commissioners shall pay such tuition from the general fund of the county where such pupil or pupils reside.

ARTICLE 2-- Community High Schools¹

975. Tuition. That instruction in said community high schools shall be free to all pupils living within the boundaries of said community high-school districts. If any pupil, living within the boundary of said community high-school district, shall, with the approval of the county superintendent, attend any other high school, either approved or accredited outside the boundaries of said community high school, the board of trustees of said community high school shall pay or cause to be paid into the treasury of the said high school which such pupil attends a tuition fee of two dollars per week for the time such pupil is in actual attendance at said high school; and if any pupil living within the territory of some other high school, shall, with the approval of the county superintendent, attend a community high school herein created the school board of such high school shall pay or cause to be paid into the treasury of said community high school the sum of two dollars per week for the time such pupil is in actual attendance at said community high school. That when there is maintained within the boundaries of any community high school, succeeding a county high school, in addition to said community high school, one or more other high schools, having a one- or two-year high school or high schools are approved by the state board of education, the board of trustees of said community high school shall pay or cause to be paid into the treasury of said approved high school or high schools an amount equal to two dollars per week per pupil living within the boundaries of said community

1. Op. Cit., section 975.

community high-school district for the time said pupil is in actual attendance at said approved high school: Provided, In no instance shall the trustees of such community high school be required to refund or pay into the treasury of any approved high school more than 50 per cent of the money that such approved high-school district shall have paid as tax for the support of such community high school: Provided further, That the tuition above provided for shall be paid on the itemized and verified vouchers of the clerks of such boards, said payment to be made in January and June of each year: Provided further, That the provisions of this section relating to tuition shall apply also to pupils attending high schools in adjoining counties.

ARTICLE 3-- Equalization of Tuition¹

976. Free Tuition. Tuition shall be free in all high schools in the state of Kansas to pupils having the necessary educational qualifications to enter the same.

977. Rate of Tuition. Whenever under existing laws the county, high-school district or school district is liable for the payment of the tuition of said pupils, the rate to be paid shall be that prevailing at the high school where said pupils attend.

978. Admission to High School in Adjacent County; Application; Appeal. Any pupil or pupils desiring to attend a high school located in any county adjacent to the county of the residence of such pupil or pupils because it is nearest his residence, or more easily accessible than an accredited high school in his county, or for other valid reasons, shall first make application for permission so to do. If such pupil or pupils reside in a common-school district maintaining an accredited high school, and in which there is a city of the first or second class, said application shall be made to the county superintendent. If such application be approved, consent to such attendance shall be indorsed in writing on said application with the reason or reasons therefor stated therein. Such application and consent shall then be presented by the pupil or pupils to the governing body of the high-school district which said pupil or pupils desire to attend, for its approval or rejection. If approved, the approval shall be endorsed upon the original application and consent, and such application, consent and approval shall be filed with the clerk of

1. Op. Cit., sections 976 to 978.

the high school district wherein such pupil or pupils reside, or if said pupil or pupils do not reside in a high-school district, then with the county clerk: Provided, That if such approval is not given by the county superintendent, then the parent or parents of pupils desiring to attend high school in an adjoining county may appeal from the decision of the county superintendent to the state superintendent, whose decision shall be final as to whether the reasons given are sufficient.

979. Tuition; Amount; Fund Payable from. The high-school district wherein said pupil or pupils reside shall allow and pay to the high-school district where such pupil or pupils attend high school, tuition in the amount per week the same as said last-mentioned high school is by law permitted to collect from pupils attending such high school from other high-school districts in said county or adjoining county.

980. Admission to High School in Adjacent County in Another State; Application. Any pupil or pupils desiring to attend a high school located in another state, but in a county adjacent to the county of residence of such pupil or pupils, because it is nearest his residence or more easily accessible than an accredited high school in his own county, or for other valid reasons, shall first make written application to do so. Such written application shall be made to the county superintendent of the county in which the pupil or pupils reside, and may be approved by the county superintendent. When permission is granted by the county superintendent, such permission shall be indorsed on the written application by the county superintendent with reasons therefor, and such application and permission shall be filed with the clerk of the high-school district in which the pupil or pupils reside, or if said pupil or pupils do not reside in a high-school district, then with the county clerk of the county.¹

A study of the foregoing provisions will reveal three plans for financing tuition for pupils living outside of high-school districts which they are attending. These plans include the Barnes Law, the tuition county, and the community high school. Further study of the above provisions will also disclose a variation of tuition rates for

1. Op. Cit., sections 979 and 980.

non-resident high school students. Schools operating under the Barnes Law, and under the community high school law collect two dollars a week, while high schools in counties operating under the tuition law collect three dollars a week from non-resident students. Provisions have been made for paying tuition fees for students attending accredited high schools in adjacent counties, but no provision has been made for paying the tuition for those students who might wish to attend high school in another part of the state.

Problems Arising Under the Present High School Tuition Laws

The tuition laws reviewed above give rise to a number of problems, such as tuition payments between counties, competition for high school students, pupil attendance in counties not adjacent to home counties, refusal of county superintendents to give permission for high school attendance out of the county, and problems arising out of variations in tuition rates.

Tuition payment problems between counties find expression in the form of refusal to pay tuition;¹ failure of county commissioners to levy taxes for tuition purposes; and difficulties in collecting payments in full, promptly. The above mentioned difficulties have been the source of much controversy and have made the operation of the present tuition set-up unsatisfactory.

An undesirable feature of the present tuition set-up is the variation of tuition rates. In tuition counties the rate is three dollars a week,

1. Byers Rural High School vs. Stafford County Commissioners, 12 K. 287, 246 P. 682.

while Barnes schools and community high schools collect two dollars a week. Other conditions being equal, non-resident students will select the school with the lower tuition rate.

Another feature of the present tuition set-up is the source of tuition payments. The payment of tuition of Barnes Law High School students attending school elsewhere is made out of the general county fund; the same is true in tuition counties. The community high school must make these payments out of the school budget. Tuition payments may make operation difficult in the community high school.

Budget deficiencies, coupled with the desire for increased enrollments, have developed the practice of bidding for out-of-district students, which has found expression in the provision of free transportation for students outside of the local district and free textbooks in counties bordering other states.

The tuition system tends to equalize the tax for high school purposes by spreading the cost of high school support over more of the taxable property of the county; however, property within high school districts bears the cost of current operations in addition to being taxed to pay the principal and interest on bonded indebtedness.

The School Code Commission in its report to the legislature in 1929, concerning "Trends in High School Tuition Laws" summed up the situation in the following statement:¹

It would appear from a review of the tuition laws of Kansas, taking them historically from the first laws in 1876 down to 1927, that the following facts are outstanding:

High schools in the early days were considered as schools for people with special privileges, while the common schools were the schools for all the people.

1. School Code Commission report, 1929, Vol. I, p. 30.

That there has been a gradual change of sentiment on the part of the people of Kansas regarding the privileges of high school education until the Laws of 1927 give this definite expression to our present Kansas sentiment: 'Tuition shall be free in all high schools in the state of Kansas to pupils having the necessary qualifications to enter the same.'

The gradual extension of high school privileges to pupils in any section of a county regardless of the location of high schools has called for an extension of tax for high school purposes to cover the cost of tuition.

Provision for enlarged taxation, or rather taxation covering all land in a county, has not kept pace with the extension of high school privileges to qualified pupils. In other words, high school privileges have been enlarged, with subsequent heavier enrollment in high schools, without making sufficient provision for revenue to support the increased enrollment.

CHAPTER III

REASONS FOR A STATE EQUALIZATION FUND

Domestic and Social Changes

Before the advent of the radio, the automobile, the movie, the apartment, and the small family, the children of the family helped with the work around the home, farm, and shop. In this way they learned to do many useful things. Most of the evenings were spent at home. Entertainment was self-made and usually included the family circle. A large part of a child's life was spent under the direct influence of the family. The automobile, the movie, clubs of various kinds, and a job away from home for both the father and the mother have almost eliminated the home as an influence upon the life of a child.

The many interests which have all but destroyed the influence of family life have also done much to lessen the effect of the church in the development of the child's character.

With the development of industries and the growth of towns and cities within the state there has developed a need for the ability to get along with people.

The newspaper, movie, radio, and other agencies of communication are used to further the interests of individuals, groups, and nations. Appeals are made through the emotions and it is essential that the individual should know how to distinguish and evaluate intelligently

information which he or she receives from the various sources.

Scientific devices and inventions now in use save time and labor. Labor and time saved is reflected in lower prices to the consumer and results in higher standards of living. People freed from the task of providing the necessities of life have more time to devote to other interests; thus, there arises the problem of what to do with leisure time.

Expansion of the High School Educational Program

Changes in the influence of the home, the church, and the community place a greater responsibility upon the school. Schools are now charged with the mental, moral, and physical development of children ranging from pre-school age on through high school. The high school program has been expanded to include courses in home making, cooking, sewing, biology, chemistry, physics, agriculture, woodworking, shop, typing, shorthand, journalism, bookkeeping, debate, dramatics, physical education, band and orchestra, and various other curricular activities.

Increased High School Enrollments

The depression and labor policies that make early employment more difficult, and the desire on the part of parents to secure for their children the best educational advantages possible, have caused a great number of youth to enroll or to continue in high school for a longer period.

High school enrollments have increased rapidly during the past thirty years. W. T. Markham, in the Thirty-First Biennial Report of the State Superintendent of Public Instruction,¹ gives a concise review of high school enrollments in Kansas, that bears out the above statement. The review follows:

The growth in high-school enrollment in Kansas during the past forty years has been without parallel. In 1900 there were 11,508 pupils enrolled in the 132 public high schools of the State. In this same year 1,431 pupils were graduated from these high schools. In 1910 there were 29,492 attending the 470 high schools in the State. In this year 3,544 pupils were graduated from the high schools. By 1920 the enrollment in public high schools had increased to 64,327. Six hundred and sixty-three schools had been established to accommodate enrollments that increased approximately 116 per cent in ten years. In 1938 Kansas has enrolled in 675 approved and accredited public high schools 101,172 pupils. Of this number 20,757 were graduated. In 52 approved and accredited private high schools, 6,508 pupils were enrolled and 1,087 were graduated.

Inequalities in Ability to Support Secondary Education

The inequalities in the taxable valuation of property within the following units is another reason for adopting a more equitable plan for the support of secondary education:

1. Cities of first class.
2. Cities of second class.
3. Rural high schools.
4. Community high schools.

The range in the taxable valuation within the different groups is

1. Thirty-First Biennial Report, State Superintendent of Public Instruction, Topeka, Kansas. pp. 16-17.

TABLE I

THE RANGE OF TAXABLE VALUATION
OF PROPERTY WITHIN THE VARIOUS CLASSES
OF DISTRICTS UNDER CONSIDERATION¹.

Class of district	Highest valuation within the district	Lowest valuation within the class	Range in valuation
First class cities	Wichita \$138,642,024	Fort Scott \$7,790,507	\$130,851,517
Second class cities	Emporia 18,458,909	Weir 305,389	18,132,861
Community high schools	Dickinson county 19,812,672	Wallace county, Sharon Springs 2,595,980	17,316,692
Rural high schools	Shawnee Mission, John' 13,243,931	Hopewell, Pratt County. R.H.S.N.6 co. 250,321	12,093,610

Read table thus: The city of the first class with the highest taxable valuation is the city of Wichita with a taxable valuation of \$138,642,024. The lowest of the first class cities is Fort Scott with a taxable valuation of \$7,790,689. The range of valuation among the first class cities is \$130,851,517.00.

1. Thirty-First Biennial Report of the State Superintendent of Public Instruction of Kansas, 1938.

TABLE II
 THE RANGE OF MILL LEVY
 FOR THE SUPPORT OF HIGH SCHOOLS
 WITHIN THE VARIOUS CLASSES UNDER CONSIDERATION

For the School Year 1936-37¹

Class of District	Highest Mill Levy in Class	Lowest Mill Levy in Class	Range
First Class Cities	Fort Scott Burbon County 16.51	Hutchinson Reno County 2.50	14.01
Second Class Cities	Marysville Marshall County 89.30	Emporia Lyon County 7.60	81.70
Community High Schools	Cottonwood Falls Chase County 4.75	Scott City Scott County .40	4.35
Rural High Schools*	Allen County 7.00	Leavenworth Co. .35	6.65

* By Counties.

Read table thus: Among first class cities Fort Scott levies the highest tax. Hutchinson levies the lowest. The range among first class cities is 14.01 mills.

1. Thirty-First Biennial Report, State Superintendent of Public Instruction, Topeka, Kansas. 1937-38.

TABLE III

REVENUE AVAILABLE FOR HIGH SCHOOL SUPPORT,
VALUATION PER STUDENT IN AVERAGE DAILY ATTENDANCE, AND
REVENUE OBTAINED PER STUDENT IN AVERAGE DAILY ATTENDANCE IN KANSAS
HIGH SCHOOLS IN 1937¹

FIRST CLASS CITIES

City	Valuation	A. D. A.	Mill levy	Revenue for High School Support	Valuation per child	Revenue per child
Wichita	\$138,642,024	3,955.9	3.40	\$422,350.33	\$35,290	\$119.98
Kansas City	97,525,212	3,644.0	2.60	249,001.50	26,708	68.35
Topeka	85,151,254	1,879.0	2.60	228,460.01	44,732	107.75
Hutchison	33,951,571	1,192.0	2.50	85,366.88	28,453	71.23
Salina	26,689,786	875.7	2.01	53,675.55	30,502	61.34
Pittsburg	15,733,261	820.3	3.40	53,878.80	19,187	67.50
Atchison	13,796,065	1,013.8	5.30	69,510.00	13,500	70.55
Coffeyville	14,513,481	804.0	3.10	61,148.96	18,051	55.94
Parsons	12,500,123	425.6	3.30	37,901.55	29,412	89.48
Leavenworth	13,768,083	575.3	2.50	36,842.01	23,875	64.26
Fort Scott	7,790,507	660.6	6.70	52,358.36	11,803	77.61
Average	\$ 59,151,330	1,440.0	3.40		\$25,501	\$ 77.61

Read table thus: The city with the greatest amount of revenue available for the operation of its high schools was Wichita with \$422,350.33. With an average daily attendance of 3,955.9 Wichita provides \$119.98 per high school student in its high schools.

1. Thirty-First Biennial Report of the State Superintendent of Public Instruction of Kansas, 1937.

shown in Table I and the range of mill levy for the support of high schools within the various classes under consideration is shown in Table II.

The range in taxable valuation between the highest and lowest first class cities as shown in Table I is \$130, 851,517.00. The lowest of the first class cities is Fort Scott with a valuation of \$7,790,68.00. Wichita is highest in this group with a taxable valuation of \$138,642,024.00. Of the second class cities, Emporia is highest with a valuation of \$305,389.00. The table shows that in second class cities there is a range in the taxable valuation of \$18,132,861.00.

The burden of school support is shown by the mill levy on the taxable valuation necessary to raise the required revenue. Table II shows Fort Scott to be the highest of the first class cities with a levy of 16.51 mills and Hutchinson lowest with a 2.5 mill levy. Scott City is low in this group with a levy of only .4 of a mill and Cottonwood Falls of Chase county is high with a levy of 4.75 mills. This table also shows a wide range in the mill levy between the highest and lowest of each class in comparison with the highest and lowest of each of the other classes.

A summary of the information given in Table III is given in Table IV on the following page. It will readily be seen that the taxable valuation per student in average daily attendance in high schools of Kansas cities of the first class ranges from a high of \$44,732.00 in the city of Topeka, to a low of \$11,803.00 in Fort Scott. There is a range of \$32,929.00 in taxable valuation of property for each child in average daily attendance in the first class cities of Kansas.

TABLE IV
A SUMMARY OF THE
INFORMATION GIVEN IN TABLE III
CONCERNING FIRST CLASS CITIES

Type of data	High	Low	Average	Range
Valuation per student in average daily attendance	\$35,290	\$11,803	\$25,501	\$23,487
Revenue per student in average daily attendance	\$119.98	\$55.94	\$77.61	\$64.04
Mill levy	6.70	2.01	3.40	4.69

Wichita provides \$119.98 revenue for each high school student on an average daily attendance basis with a 4 mill levy, which, as Table III will show, is the average mill levy for first class cities. Fort Scott provides \$79.33 per student with a 6.7 mill levy.

A summary of the information given in Table V on the following page is presented on page 37, in Table VI. This summary shows a range of \$19,959.00 in the valuation per student in average daily attendance for cities of the second class. A comparison of the highest and the lowest valuations per student in average daily attendance in the summary will show that the lowest valuation is less than 25 per cent of the highest.

The mill levies made to support the high school program in cities of the second class show a range of 10.3 mills. The average levy for this group was 7.06 mills.

REVENUE AVAILABLE FOR HIGH SCHOOL SUPPORT
VALUATION PER STUDENT IN AVERAGE DAILY ATTENDANCE, AND REVENUE
OBTAINED PER STUDENT IN AVERAGE DAILY ATTENDANCE IN KANSAS HIGH SCHOOLS
IN 1937¹

SECOND CLASS CITIES

Cities	Valuation	A.D.A.	Mill levy	Revenue for High School support	Valuation per child	Revenue per child, A.D.A.
Arkansas City	\$16,633,601	750.7	3.50	\$78,001.56	\$22,177	\$77.62
Baxter Spr'gs	2,933,568	252.7	7.70	15,723.27	8,939	61.90
Beloit	3,739,812	293.1	7.50	28,018.03	9,563	71.82
Burlington	1,649,225	281.7	13.00	21,565.20	5,860	67.18
Chetopa	720,336	121.0	8.10	5,844.80	5,953	48.21
Council Grove	2,415,693	279.0	7.90	19,123.81	8,626	68.15
Emporia	18,438,909	711.8	2.70	49,836.51	25,819	70.00
Florence	2,547,700	187.2	5.50	13,932.34	13,700	75.35
Galena	1,289,395	258.2	8.70	11,255.99	4,945	43.02
Garnett	2,361,854	260.7	8.50	20,209.14	9,085	77.62
Harper	1,931,195	268.6	11.30	21,866.38	7,056	79.73
Hays	4,259,365	211.9	4.30	17,395.94	20,186	87.18
Chanute	8,284,369	482.4	6.80	56,681.67	16,980	117.68
Herrington	3,054,526	337.9	6.90	21,136.68	6,253	43.14
Dodge City	10,089,290	427.1	4.20	42,884.26	23,628	99.24
Average	5,029,019	350	7.06		\$12,116	\$73.05

Read table thus: The total valuation of all property in Arkansas City is \$16,633,601. The average daily attendance in all the high schools of Arkansas City is 750.7. Arkansas city levies 3.5 mills on the total valuation of property. This produces \$58,001.56 for high school support or \$77.62 for each high school student in average daily attendance.

1. Thirty-First Biennial Report of the State Superintendent of Public Instruction of Kansas, 1937.

TABLE VI
A SUMMARY OF THE
INFORMATION GIVEN IN TABLE
V CONCERNING SECOND CLASS CITIES

Type of data	High	Low	Average	Range
Valuation per student in average daily attendance	\$25,819	\$5,860	\$12,116	\$19,959
Revenue per student in average daily attendance	\$117.68	\$43.14	\$73.05	\$68.54
Mill levy	13.00	2.70	7.06	10.3

Revenue per student in average daily attendance in cities of the second class range from a high of \$117.68 to a low of \$43.04. The average amount of revenue provided by this group for each high school student in average daily attendance is \$73.05

Table VII on the following page is summarized in Table VIII, given on page 39.

Table IX shows a high valuation of \$47,697.00 per student in average daily attendance in rural high schools, and a low valuation of \$954.75. There is a range of \$6,742.25 for each high school student in average attendance in the rural high schools of the selected counties. The table also shows a range of 5.14 mills between a high levy of 6 mills and the lowest levy of .86 of a mill, with an average levy of 3.9 mills.

A summary of the information in Table IX is shown in Table X, page 41.

TABLE VII

REVENUE AVAILABLE FOR HIGH SCHOOL SUPPORT,
VALUATION PER STUDENT IN AVERAGE DAILY ATTENDANCE, AND REVENUE OBTAINED
PER STUDENT IN AVERAGE DAILY ATTENDANCE IN HIGH SCHOOLS IN KANSAS IN 1937¹

RURAL HIGH SCHOOLS

County	A.D.A.	Mill levy	Valuation	Revenue for high school support	Valuation per child A. D. A.*	Revenue per student in A. D. A.*
Chautauqua	67.00	6.00	\$ 639,669	\$ 5,515.24	\$ 954.75	\$ 82.30
Cloud	227.00	3.80	5,251,915	33,950.26	20,317.00	149.12
Decatur	134.00	5.87	1,482,836	14,032.88	11,635.00	104.72
Elk	35.00	5.80	943,956	5,568.83	2,725.00	159.10
Franklin	361.00	3.72	7,335,229	50,628.67	20,319.00	137.48
Gray	341.00	1.35	10,046,901	63,899.93	29,463.00	184.45
Harper	96.00	5.95	2,702,349	22,044.15	27,730.00	229.62
Jewell	308.00	5.03	8,995,059	54,634.64	29,204.00	175.46
Labette	30.00	6.00	1,120,837	6,725.00	37,361.00	224.10
Lyon	419.00	1.65	11,144,433	59,794.65	27,292.00	118.91
Neosha	57.10	1.97	1,217,978	7,905.99	21,329.00	106.20
Reno	890.00	3.59	42,352,857	169,696.79	47,697.00	141.66
Stanton	31.00	3.94	1,418,263	8,964.46	45,600.00	199.71
Wabaunsee	354.20	.86	8,862,278	49,356.24	24,964.00	102.24
Wyandotte	308.20	3.00	3,695,938	42,961.85	11,999.00	109.08
Average	237.2	3.90	\$7,414,033		\$23,867.31	\$100.62

Read table thus: The revenue available for school support in Chautauqua county amounted to \$5,515.24. From a valuation per child in average daily attendance of \$954.75 there was a revenue of \$82.30 per child.

1. Thirty-First Biennial Report of State Superintendent of Public Instruction of Kansas, 1937.

TABLE VIII
A SUMMARY OF INFORMATION GIVEN IN
TABLE VII CONCERNING RURAL HIGH SCHOOLS

Type of data	High	Low	Average	Range
Valuation per student in average daily attendance	\$47,697	\$954.75	\$23,867.31	\$6,742.25
Revenue per student in average daily attendance	\$224.62	\$82.30	\$100.62	\$147.32
Mill levy	6.00	.86	3.90	5.14

A summary of the information in Table IX, as shown in Table X on page 41, gives a maximum valuation per student in average daily attendance in community high schools in Kansas of \$71,208.00 and a low of \$19,817.00. The average valuation for each student in average daily attendance in community high schools is \$32,817.91. Revenue per student ranges from \$80.64 to \$253.31. The mill levy for the community high schools has a range of 3.6, with .4 mill as low, and 4 mills as high.

A comparison of the data in the foregoing tables will show inequalities in distribution of taxable wealth, in the amount of revenue available for each high school student in average daily attendance, and in the tax levy in mills necessary to support a given high school program. It would be reasonable to assume that educational programs provided vary greatly in quantity when the ability to provide revenue varies, as shown in Table X.

TABLE IX

REVENUE AVAILABLE FOR HIGH SCHOOL SUPPORT,
VALUATION PER STUDENT IN AVERAGE DAILY ATTENDANCE, AND
REVENUE OBTAINED PER STUDENT IN AVERAGE DAILY ATTENDANCE IN KANSAS
HIGH SCHOOLS IN 1937¹

COMMUNITY HIGH SCHOOLS

City	County	A.D.A.*	Mill levy	Valuation	Revenue for high school support	Valuation per high school student	Revenue per high school student
Effingham	Atchinson	208.9	2.07	\$14,953,622	\$48,609.47	\$71,208	\$231.47
Clay Center	Clay	204.4	2.77	15,181,838	46,908.99	30,125	86.10
Oberlin	Decatur	333.9	4.00	7,014,383	28,464.42	21,001	85.20
Tribune	Greeley	101.7	3.00	4,350,746	11,912.07	42,674	116.78
Altamont	Labette	367.4	4.00	14,052,010	93,964.91	38,288	253.31
Dighton	Lane	179.0	3.22	5,559,147	22,114.04	31,056	123.54
Hoxie	Sheridan	229.1	.40	5,247,524	21,336.81	22,815	92.76
Goodland	Sherman	245.6	4.00	6,221,818	32,456.65	25,292	131.94
Colby	Thomas	272.5	4.00	5,396,307	28,927.30	19,472	106.31
Wakeeney	Trego	259.7	3.60	8,749,725	46,498.67	33,728	171.15
Sharon Springs	Wallace	92.8	4.00	2,595,980	10,213.99	27,807	109.80
Leoti	Wichita	135.8	2.33	5,127,600	10,768.48	30,349	80.64
Average		244.23	3.12	\$7,620,883		\$32,817.91	\$134.08

Read table thus: The revenue available for support at Effingham amounted to \$48,609.47. From a valuation per child in average daily attendance of \$71,208 there was produced a revenue per child of \$231.47. *Average daily attendance.

1. Thirty-First Biennial Report of the State Superintendent of Public Instruction of Kansas, 1937.

TABLE X

A SUMMARY OF INFORMATION GIVEN IN
TABLE IX CONCERNING COMMUNITY HIGH SCHOOLS

Type of data	High	Low	Average	Range
Valuation per student in average daily attendance	\$71,208	\$19,472	\$32,817.91	\$51,736
Revenue per student in average daily attendance	\$253.31	\$80.64	\$134.08	\$172.67
Mill levy	4.00	.40	3.12	3.60

Teacher Salaries

The average annual salary of elementary and secondary teachers has shown a marked increase since 1900. The figures for high school teachers alone are not available. However, since high school teachers' salaries have been shown to be one-third higher than elementary teachers' salaries,¹ making a comparison of the increase of high school teachers' salaries during the above period on this basis should give the reader a fair conception of the status of high school teachers' salaries and their effect upon the increased cost of secondary education. Table XI, on the following page, will use figures for each five years, when available, beginning with the year 1900.

A comparison of the number of teachers employed will reveal a 59 per cent increase in the number of teachers from 1900 to 1937. Further study will reveal that since 1925, according to the figures shown

1. State School Code Commission Report, 1928. p.8.

TABLE XI¹COMPARISON OF AVERAGE ANNUAL TEACHERS' SALARIES OF KANSAS
FROM 1900 to 1938, IN 5 YEAR PERIODS

Year	No. of teachers*	Average salary
1900	11,513	\$ 223.62
1905	12,018	273.00
1910	13,467	445.65
1915	15,000	620.96
1920	16,989	820.96
1925	19,178	1,340.00
1930	19,578	1,180.96
1935**		
1937	19,336	1,242.00

* Number of teachers employed in all elementary and secondary schools of Kansas.

** Statistics for 1935 not available.

in this table, the number of teachers employed has shown a very slight increase. A comparison of salaries over the same period of time, 1925 to 1937, discloses a decrease of about 7 per cent.

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1. Thirty-First Biennial Report of the State Superintendent of Public Instruction, 1937, pp. 237-238.

CHAPTER IV

STATE PUBLIC SCHOOL SUPPORT PLANS

The principle that education is a responsibility of the state government has been recognized by constitutional provisions.¹ However, most states accepted that function only to the extent of supervision, and such financial support as provided from the income of a permanent school fund. The allotment from the income of the permanent school fund amounted to a very small percentage of the total sum necessary for the support of the public schools. That permanent school funds, including land leases, are relatively unimportant as a source of school revenue in most states is substantiated by the United States Department of Interior. In the year 1929-1930, twenty-three states derived less than one per cent of the cost of their school program from that source.² The income from the permanent school fund distributed among the schools of Kansas in 1937 equaled 1.7 per cent of the support of public schools for that year.³

Out of the studies made of state school systems and methods of school finance came the realization that the State could no longer leave to the local community and taxing unit the responsibility for

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1. Section 2, Article VI, State Constitution.
 2. Bureau of Education, Statistics of State School Systems. United States Department of Education, 1929-30. Bulletin No. 20, p. 52.
 3. Thirty-First Biennial Report, State Superintendent of Public Instruction. Topeka, Kansas, 1937. pp. 332, 338,

the education of its children, but that the State must take into consideration the relative ability as well as the willingness of local governmental units, to which it had delegated the responsibility of providing the essential educational program.¹

As long as educational programs were comparatively limited in nature and the wealth of the country fairly evenly distributed, local provisions were satisfactory. But, with the gradual change from an agrarian to an industrial civilization, local fiscal units of government found the costs of education burdensome and inequalities in educational opportunities and taxation became more apparent.²

State public school assistance appeared first in the eastern states. An attempt to equalize the burden was made in Massachusetts in 1874; similar action was taken in New Jersey in 1881. In Massachusetts the effort was confined to rural schools on the supposition that urban districts were wealthier than rural areas. The New Jersey law set up a reserve fund to be distributed at the discretion of the State Board of Education. State "equalization plans" differ in form and administration, but there is a general agreement as to the aims, namely, (1) to relieve the tax burden on property, (2) to secure a more equitable distribution of the cost of education, (3) and to equalize educational opportunities.³

A number of states have developed equalization plans that are operating satisfactorily and contain features considered by authorities

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1. Swift, F. H., Forty Years of Progress in State Policies of Financing Public Schools, School Board Journal, Vol. 82, p. 37, March, 1931.
 2. Mort, Paul R., State Support for Public Education, The American Council of Education on Education, Washington, D. C., p. 33.
 3. Ibid., p. 33.

to be essential to an effective school support plan. The state plans selected for review are representative and contain features applicable to this state.

Factors Considered Most Essential For Legislative Attention

In reviewing fiscal plans for the support of education now in operation in other states it might be well to set up criteria for judging relative merit of the plans taken up in this study. Authorities have agreed upon some of the factors essential for legislative attention in the development of a satisfactory plan for financing public education. These are listed below:¹

1. A definition of a foundation (or minimum) secondary education program to be maintained by the State.
 2. Provision for State participation in the cost of financing the foundation program.
 3. Provision for revenue for an adequate and dependable supply of State funds for maintenance of State school program.
 4. Provisions for the establishment of suitable school units that are effective and economical.
 5. Provisions which assure an equitable distribution throughout the State of the cost of the foundation secondary education program.
 6. Provisions which will enable local school districts to compute with certainty each year the amount of funds available from the State and thereby determine definitely the amount of revenue which must be derived from local taxes.
 7. Requirements that schools be operated on efficient methods of budgeting, purchasing, and accounting.
 8. The establishment of, or provision for, State regulation of an equitable State-wide minimum salary schedule for teachers and school officials.
 9. Placing upon local school districts responsibility to exert a reasonable effort toward the support of a foundation secondary education program.
 10. Provisions which safeguard local school districts in their fundamental right to tax themselves in order to improve or enlarge the State education program, and to administer the
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1. Covert, Timon, Keesecker, Legislative Plans for Financing Public Education, United States Department of the Interior, Office of Education, Washington, D. C., Pamphlet No. 79, pp. 9-10.

secondary school program in a manner which will stimulate local initiative, interest, experimentation, and cooperation in the improvement of general educational facilities.

The North Carolina Plan

The North Carolina plan provides for the administration and operation of a uniform system of public schools of the state for a term of eight months without levy of an ad valorem tax. The following provisions are taken from a supplement to The Public School Laws of North Carolina.

PUBLIC SCHOOL LAWS

Enacted by the General Assembly of North Carolina
Session, 1939.

Section 1. Purpose of the Act. The purpose of this act is to provide for the administration and operation of a uniform system of public schools of the State for the term of eight months without the levy of an ad valorem tax therefor, and it is the purpose of this General Assembly to change the policy heretofore followed by previous General Assemblies of reenacting biennially the School Machinery Act, and this Act shall remain in force until repealed or amended by subsequent Acts of General Assembly.

Appropriations. That the appropriation made under Title nine "(IX-1)--Support of Eight Month's Term of Public Schools," of "An act to Make Appropriations for the Maintenance of the State's Departments, Bureaus, Institutions, and Agencies, and for Other Purposes," and such funds as may be made available by Acts of Congress of the United States for public schools, and such other funds as may be made available from all other sources for the support of the eight months' term public schools, for the year ending June thirtieth, one thousand nine hundred forty, and annually thereafter, shall be apportioned for the operation of an eight months' school term as hereinafter provided.

Section 2. State School Commission. The State School Commission shall be constituted as follows: the Lieutenant-Governor as ex officio chairman, the State Superintendent of Public Instruction as vice chairman, the State Treasurer

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1. Public School Laws, State Superintendent of Public Instruction, Raleigh, North Carolina. 1939, p. 7.

and one member from each congressional district to be appointed by the Governor. The said appointive members shall serve for a period of two years from the time for their appointment and receive such compensation as now provided by law. All the powers and duties heretofore conferred by law upon the State School Commission, together with such other powers and duties as may be conferred by this Act, shall be vested in the State School Commission. The said school commission may appoint an executive secretary, who shall select other employees necessary for the proper administration of this Act to be approved by the State School Commission.

Section 5. School Organizations. The State School Commission, in making provision for the operation of the schools, shall classify each county as an administrative unit and shall, with the advice of the county board of education, make a careful study of the existing district organization in each county administrative unit, and may modify such district organization when deemed necessary for the economical administration and operation of the State school system, and shall determine whether there shall be operated in such district an elementary or a union school. Provision shall not be made for a high school with an average daily attendance of less than sixty pupils, nor an elementary school of less than twenty-five pupils in average daily attendance, unless a careful survey by the State Superintendent of Public Instruction and the State School Commission reveals that geographic or other conditions make it impracticable to provide for them otherwise. Funds shall not be made available for such schools until the said survey has been completed and such schools have been set up by the said school commission.

Section 6. Administrative Officers. The administrative officer in each of the units now designated shall be a county superintendent of schools for a county administrative unit and a city superintendent of schools for a city administrative unit.

Section 9. Objects of Expenditure. The appropriation of State funds, as provided under the provisions of this Act, shall be used for meeting the costs of the operation of the public schools as determined by the State School Commission, for the following items:

I. General Control:

- a. Salaries of superintendents.
- b. Travel of superintendents.
- c. Salaries of clerical assistants for superintendents.
- d. Office expenses of superintendents.
- e. Per diem county boards of education in the sum of one hundred dollars (\$100.00) for each county.
- f. Audit of school funds.

2. Instructional Service:

- a. Salaries for white teachers, both elementary and high school.
- b. Salaries for colored teachers, both elementary and high school.
- c. Salaries of white principals.
- d. Salaries of colored principals.
- e. Instructional supplies.

3. Operation of Plant:

- a. Wages of janitors.
- b. Fuel.
- c. Water, light and power.
- d. Janitors' supplies.
- e. Telephone expense.

4. Auxiliary Agencies:

- a. Transportation.
 - (1) Drivers and contracts.
 - (2) Gas, oil, and grease.
 - (3) Mechanics.
 - (4) Parts, tires, and tubes.
 - (5) Replacement busses.
 - (6) Compensation for injuries and/or death of school children as now provided by law.
- b. Libraries
- c. Health

In allotting funds for the items of expenditures hereinto-enumerated, provision shall be made for a school term of only one hundred sixty days.

Section 10. State Budget Estimate. The State Budget estimate shall be determined by the State School Commission for each county

and city administrative unit by ascertaining the sum of objects of expenditure according to and within the limits fixed by this act, and within the meaning of the rules and regulations promulgated by the State School Commission; and the certification of same shall be made to each county superintendent, city superintendent, and the State Superintendent, and the State Superintendent of Public Instruction on or before June first of each year.

Section 11. Salary Costs. That upon receipt of notice from the State School Commission of the total number of teachers, by races and for county and city administrative units separately, the State Superintendent of Public Instruction shall then determine, in accordance with the schedule of salaries established, the total salary cost in each and every administrative unit for teachers, principals, and superintendent to be included in the State budget for the next succeeding fiscal year for the consolidated school term as herein defined. This amount as determined from a check of the costs for the preceding year with adjustments resulting from changes in the allotment of teachers, shall be certified to the State School Commission, together with the number of elementary and high school teachers and principals employed in accordance with the provisions of this Act, separately by races, and for city and county administrative units.

Section 12. State Standard Salary Schedule. The State Board of Education and the State School Commission shall fix and determine a State standard salary schedule for teachers, principals, and superintendents, which shall be the maximum standard State salaries to be paid from State funds to the teachers and principals and superintendents; and all contracts with teachers and principals shall be made locally by the county board of education and/or the governing authorities of city administrative units, giving due consideration to the peculiar conditions surrounding each employment, the competency and experience of the teacher or principal, the amount and character of work to be done, and any and all other things which might enter into the contract of employment: Provided, however, that the compensation contracted to be paid out of State funds to a teacher, principal, or superintendent, shall be within the maximum salary limit to be fixed by the State Board of Education and the State School Commission, as above provided, and within the allotment of funds as made to the administrative unit for the item of instructional salaries.

Section 14. Local Supplements. The county board of education in any county administrative unit and the school governing board in any city administrative unit, with the approval of the tax levying authorities in said county or city administrative unit and the State School Commission, in order to operate schools of a higher standard than that provided by State support in said administrative unit having school population of one thousand (1,000) or more, but in no event to provide for a term of more than one hundred eighty (180) days, may supplement the funds from State or county allotments available to said administrative unit: Provided, That before making any levy for supplementing said allotments, an election shall be held in said administrative unit or district to determine whether there shall be levied a tax to provide said supplemental funds, and to determine the maximum rate which may be levied therefor.

Section 18. The Operating Budget. It shall be the duty of the county board of education in each county and the school governing authorities in each city administrative unit, upon receipt of the tentative allotment of State funds for operating the schools and the approval of all local funds budgets, including supplements to State funds for operating schools of a higher standard, funds for extending the term, funds for debt service, and funds for capital outlay, to prepare and operating budget on forms provided by the State and file the same with the State Superintendent of Public Instruction and the State School Commission on or before the first day of October. Each operating budget shall be checked by the State school authorities to ascertain if it is in accordance with the allotment of State funds and the approval of local funds; and when found to be in accordance with same, shall be the total school budget for said county or city administrative unit.

Section 19. Provision for the Disbursement of State Funds. The payment of the State fund to the county and city administrative units may be made in monthly installments, at such time and in such amounts as may be practical to meet the needs and necessities of the eight months' school term in the various county and city administrative units: Provided, That prior to the payment of any monthly installment, it shall be the duty of the county board of education or the board of trustees to file with the State Superintendent of Public Instruction and the State School Commission a certified statement of all salaries, together with all other obligations that may be due and payable, said statement to be filed on or before the fifteenth day of each month next preceding the maturity of the obligations.

When it shall appear to the State School Commission from said certified statement that any amounts are due and necessary to be paid, such amounts shall be certified to the State Superintendent, who shall draw a requisition on the State Auditor covering the same; and upon receipt of notice from the State Treasurer showing the amount placed to their credit, the duly constituted authorities may issue State warrants in the amount so certified: Provided, That no funds shall be released for payment of salaries of administrative officers of county or city units if any reports required to be filed with the State school authorities are more than thirty days over due.

Section 20. How School Funds Shall be Paid Out. The school funds shall be paid out as follows:

1. State School Funds. That school funds shall be released only on warrants drawn on the State Treasurer by the chairman and the secretary of the county board of education for county administrative units, and by the chairman and the secretary of the board of trustees for city administrative units, and countersigned by such officer as the county government laws may require.

Section 24. School Transportation. The control and management of all facilities for the transportation of public school children shall be vested in the State of North Carolina under the direction and supervision of the State School Commission, which shall have authority to promulgate rules and regulations governing the organization, maintenance, and operation of the school transportation facilities. The tax levying authorities in the various counties of the State are authorized and empowered to provide in the Capital Outlay budget adequate buildings and equipment for the storage and maintenance of all school busses.

The Delaware Plan¹

The legislature of Delaware adopted a plan which provides funds from state-wide sources sufficient to meet the approved annual needs of the public schools of that state. The approved foundation program in grades 10, 11, and 12 are supported by an amount obtained by

Op. Cit., pp. 18, 19, and 21.

1. Covert, T., Keesecker, Legislative Plans for Financing Public Education, Washington, D. C. United States Government Printing Office, 1936, Pamphlet No. 79. pp. 11-13.

multiplying eighty-one dollars by the enrollment in those grades.

A State board of education, composed of six members, appointed by the governor for three years. Overlapping terms are responsible for a uniform, equal, and effective system of schools. Administrative responsibility over the schools in the state as a unit is centralized in this board.

Each special district, of which there are fourteen, and each small district has a board of education composed of four members, who are appointed by the resident judge of the county where the district is located. Special districts are under the general supervision of the State board of education, but they exercise considerable initiative in determining educational policies. In the small districts the state board functions in practically all matters with the exception of the selection of teachers and their employment.

Administration duties are localized in district boards of education, but the financing of the school program is highly centralized in the state as a single unit. Local district school boards may levy a general property tax for school purposes if authorized by a favorable vote of the district.

Each board of education is required to prepare and submit annually an itemized and detailed budget of proposed expenditures to the State board of education. Certain items in the budget, such as teacher salaries must conform to the state schedule. The State board of education prepares a budget for the state as a whole, based on local school district budgets, which it recommends to the legislature. The State budget covers a period of two years.

Funds to finance the Delaware plan are secured from an income tax and filing fees, a corporation tax, and a franchise tax. In addition, the income of the State's permanent school fund and certain minor revenues such as penalties go to the current school fund. The general property tax was eliminated in 1929. The governor has been authorized to regulate the income-tax rate to conform to the needs of the state school fund.

Funds earmarked for schools go into the general fund and the amount needed for schools is appropriated by legislation and restricted on a percentage basis to the following uses:

<u>For:</u>	<u>Not more than:</u>
General control	5 per cent
Instruction	72 per cent
Operation	10 per cent
Maintenance	5 per cent
Auxiliary activities	3 per cent
Fixed charges	2 per cent
Capital outlay	3 per cent

Smith Hughes vocational education, \$200,000. The balance is distributed on the basis of enrollment of the previous year.¹

The Delaware plan places full responsibility for the support of its foundation education program with the State government. It preserves local autonomy, however, by charging the local board of education with administrative functions of its school and leaves to the district the right to raise additional funds by voting a tax levy on general property.

Two features, the decentralized school district and the budgetary procedure are common to both Delaware and Kansas. The Delaware plan fails to require local districts to contribute financially toward the

1. Op. Cit., p. 14.

support of the foundation education program. However, the plan works very well and has relieved property from any tax levy for the support of the foundation education program.

The Maryland Plan¹

The purpose of the equalization fund under the Maryland system is to supplement the proceeds of a local tax levy. Each of the twenty-three counties and the city of Baltimore which make up the State school system constitutes a unit for administration and finance and is under the direction of a single board of education. Each county system is administered by a single board of education.

The equalization feature was added to the State plan for school support in 1922. To determine the minimum program to be equalized, the state sets up a minimum salary schedule for a specified number of principals and teachers. The law designates that not less than 24 per cent of the school budget, excluding transportation, debt service, and capital outlay, shall be for purposes other than teachers' salaries.

The amount of the current expense budget, excluding transportation, of the minimum program is found by dividing the minimum salary budget by 76 and multiplying the result by 100. This amount, plus the cost of transporting elementary pupils and one-half that of transporting high school pupils, equals the total cost of the minimum education program.

Definite lump sums are set aside for specific purposes, such as

1. State Provisions for Equalizing the Cost of Public Education, United States Department of the Interior, Office of Education, Bulletin No. 4, pp. 27-28.

reduction of county school taxes, and equalization of the minimum education program above a 4.7 mill county school tax. Appropriations are made out of the general fund and are distributed on a school census and aggregate days of attendance basis. Revenues are derived from general property, corporation, and inheritance taxes, and earnings of various State departments.

The Maryland school plan operates on a county-school district basis and requires a 4.7 mill county levy for participation in the State equalization fund. Some counties operate their schools on a smaller levy; therefore, the plan has not achieved equalization. The administration of the Maryland in Kansas with its 105 counties and hundreds of local school districts would be more difficult. The levy on property appears to be high; therefore, the Maryland plan fails to realize the objective of lower taxes on property.

The Colorado Plan

The Colorado plan functions through three units of government. Listed in the order of relative amounts of funds produced for public school support, they are: local school district, county, and State. Funds for the State fund are derived from State school land rentals and from the income from a permanent school fund. The State school fund is distributed annually to the public schools. A county-wide levy of not to exceed 5 mills on general property is required for the payment of teachers' salaries within the county. Local districts must levy a school tax of not less than 5 mills in order to be eligible to participate in the State school fund, and they may levy up to 20 mills to pay

teachers' salaries and other school expenses. Local districts bear about three-fourths, the county one-fourth, and the State one-twenty-fifth of the education program.

The apportionment of State school funds is made to supplement the 5 mill county general property tax for the payment of teachers' salaries within the county. Salary needs within a county are determined by teacher-pupil ratios set up in the law. A salary guarantee of \$75 per month for not to exceed nine and one-half months is provided.

The Colorado plan does not equalize the burden of public school support to any appreciable extent. The State fund amounts to only three or four per cent of the cost of the education program, and in view of varying amounts of revenue from year to year as well as the demands which may be made for assistance, this plan has little to recommend.

The Ohio Plan: Revised Plan

The Ohio plan of public school support provides for state district administration. A tax rate limit amendment to the constitution lowered and fixed the maximum tax rate on general property. Many school districts were unable to raise means to maintain schools. As a result the State's plan for public schools has been revised since 1931.

Present sources of state school funds include: appropriations from the general fund, income from unsold school lands, proceeds of a cigarette tax, liquid fuel tax and classified intangibles, and legislative appropriations from the general fund for special education.

Revenue derived from a cigarette tax, liquid fuel tax, and a tax on classified intangibles is apportioned on the basis of average daily

attendance and equalization of school costs. The following indicates the essential features of the two bases:

1. Attendance grants:

Amount apportioned per pupil in average daily attendance for each day of attendance during the preceding year.

	<u>cents</u>
(a) Kindergarten	$8\frac{1}{2}$
(b) Grades, 1-8	17
(c) Secondary, 9-12	$25\frac{1}{2}$

2. Equalization grants:

The new law guarantees that no district will need to pay more than a 3 mill local school tax as its share of the costs of an approved school program. This program is defined in the law as one which costs the amount indicated below:

A. For schools with 180 or more pupils:

1. Attendance costs per pupil per day:

	<u>cents</u>
(a) Kindergarten	$12\frac{1}{2}$
(b) Elementary grades	25
(c) High school grades	$37\frac{1}{2}$

2. Transportation costs, approved budget of transportation expense.

3. Tuition costs, approved tuition budget.

B. For schools with fewer than 180 pupils:

Schedules of foundation operating costs in small schools which are approved as necessary by the directors of education and the State controlling board, with a minimum of \$1,150 and \$2,400 each for 1- and 2-teacher schools, respectively, plus approved transportation costs.

The State guarantees any district which does not have sufficient revenue from all sources, including attendance grants and the proceeds of local school tax of 3 mills on the assessed valuation of the general property in the district for the cost of the program, will receive the necessary additional money from the State.

Each county board of education is required to make an annual survey of the county school district and to promote plans for more efficient district organization. In case the board of education of a district involved fails to agree on proposed plan, the State director of education is authorized to make such disposition as he deems in harmony with the principles of economy, efficiency and convenience. The director of education is vested with full power to make the county surveys and to prescribe the alteration in case any county fails to do so.

The Oklahoma Plan¹

Two objectives are realized through the Oklahoma public school plan. These are (1) the relief of local property levies, and (2) the equalization of school costs.

The State, in its method of distributing funds recognizes all types of districts. It permits the district to prepare its budget, but limits the annual local levy for current school expenses to 15 mills, and for capital outlay to 5 mills on the general property in the district. School bonds may be voted but not to exceed 5 per cent of the assessed valuation of the general property.

1. Covert, Timon, Keesecker--Legislative Plans for Financing Public Education. Washington, Government Printing Office, 1938. (United States Bureau of Education Bulletin No. 79, pp. 18-22).

The county is an important unit in the production of school revenue and is authorized to levy taxes up to 2 mills on the assessed valuation of general property for school purposes. The proceeds of these taxes, in addition to revenue from certain fees, fines, etc., go into the county school fund and are distributed to each district of the respective counties on the school census basis.

The state legislature of 1935 authorized an annual appropriation of \$8,200,000 in addition to the net proceeds of a State tax on beverages to relieve local district tax payers and to more nearly equalize school costs throughout the State. The total amount is divided into two parts, designated in the law as "primary aid" and "secondary aid." The primary aid is distributed on the basis of the number of teachers employed and the secondary aid on the basis of the financial need of the district.

An amount not to exceed \$5,400,000 plus the proceeds of the beverage tax may be distributed as "primary aid." Distribution of the entire fund is made according to specifications in the law and regulations of the State board of education, whose duty it is to administer the funds.

The "primary aid" is distributed to each school district on a teacher-pupil basis, which is not the same for elementary schools as it is for high schools.

The purpose of the "primary aid" is to supplement district funds for the payment of the salaries of teachers which the State board of education is to apportion according to stated salary schedule based upon certification and experience.

"Secondary aid" is to supplement the amount appropriated for teachers' salaries where a 10-mill levy and other revenue, including the "primary aid", must be made by the district to the State board of education.

The minimum program which Oklahoma guarantees to districts may include \$12 per year transportation for resident pupils living more than 1 mile from school and \$15 for approved transportation of non-resident pupils. General maintenance costs of \$150 per teacher is also allowed.

Any or all aid may be withheld in case the average daily attendance falls below 18 or when the district fails to meet the standards established by the State board of education.

The Oklahoma plan for school support includes several features considered essential to the proper functioning of a satisfactory plan. Local districts retain the right to conduct their own schools and to tax themselves above the minimum necessary for a foundation program. The State provides definite amounts from State-wide sources for each approved school as basic support and defines the foundation educational program which it is willing to guarantee.

Kansas Elementary State Aid Fund¹

The legislature of Kansas in 1937 created a State aid fund for public elementary schools. Under this act the cost of the minimum program was set at \$675, and the minimum teaching unit was set at 12 pupils. The district is entitled to receive from the state aid fund

1. Sections 72-5009 to 72-5014. General Statutes Supplement, 1937.

the difference between \$675 and a three-mill levy on the assessed valuation of the district plus any other aid. If the average daily attendance is fewer than 12 pupils, the amount paid is to be the fractional part of the difference between the amount of a three-mill levy upon the assessed valuation, if less than \$675, and \$675, that the average daily attendance was of 12. No district is to receive state aid having fewer than four pupils in average daily attendance the preceding year. If the average daily attendance during the preceding school year was more than twenty-five pupils in a two or more teacher school, the amount of state aid will equal the difference between the sum obtained by multiplying twenty-seven dollars by the number of pupils in average daily attendance and a three-mill levy on the assessed valuation of tangible property within the district.

Distribution of funds is made by the state superintendent. The auditor draws warrants on the state treasurer payable to the county treasurers. The county treasurer apportions the amount received to the general fund of the several school districts entitled to aid, subject to withdrawal by the school district treasurer.

The above plan embodies the principle of equalization and preserves local autonomy. It has not secured the cooperation of districts satisfied with a low school standard, and the minimum program is perhaps too low.

Discussion

The North Carolina plan provides a minimum school term of eight months supported by funds appropriated by the legislature from the

general funds of the state. State funds are derived from indirect taxes. Local districts may supplement the state minimum program. The administration of the North Carolina plan is vested in a State School Commission.

The Delaware plan provides for a minimum of 180 days. The State participates in the minimum program to the extent of \$90 for each student in grades 10, 11, and 12. This \$90 per student is paid out of the general fund by the state treasurer. Administration of the provisions of the state plan is made through the state board of education and local boards. Local districts may supplement the minimum program. Revenue for the general fund is derived from the proceeds of a personal income tax, a corporation franchise tax, and the income from a permanent school fund.

The state of Maryland guarantees a minimum teachers' salary of \$75 for not to exceed nine and one-half months. The minimum educational program provided under the Maryland plan is determined by dividing the minimum salary by .76 plus one-half of the transportation costs. The state meets the cost of this program above the proceeds of a 4.7 local mill levy on general property. The state fund is distributed through the county and district officials on a school census and aggregate days of attendance basis. Local districts may supplement the minimum program.

The Colorado plan guarantees a minimum teacher salary of \$75 out of the revenue derived from a permanent school fund and the rents on school lands. State aid in Colorado amounts to about four per cent of the total cost of the school program.

The Ohio plan meets the minimum of $37\frac{1}{2}\%$ a day for each high school student with funds out of the general fund of the state. Revenue for this fund is derived from a tax on cigarettes, liquid fuel, and classified intangibles. Local school districts must levy a three-mill property tax to qualify for state aid, but may supplement the minimum program supported by the state.

Oklahoma bases its minimum educational program on a teacher-pupil and financial need basis. Financial support by the state up to \$45 per high school student is provided in the Oklahoma equalization plan and distribution is made by the State board of education on a school census basis. Local districts may supplement the minimum program up to a 15-mill property tax.

The proposed equalization plan for Kansas provides \$1200 per teaching unit as a minimum educational program for high schools. The difference between the amount produced by a two-mill county general property tax and the cost of the minimum program will be provided from the general revenue fund of the state and distributed by the state treasurer on an average daily attendance basis. The state superintendent of public instruction shall administer the provisions of this plan. Local districts may supplement the minimum high school program defined by the State. Provisions for raising revenue for the State Equalization Fund has been left to the discretion of the state legislature.

CHAPTER V

A STATE PLAN FOR THE EQUALIZATION OF
SECONDARY EDUCATION IN KANSAS

The chief source of state aid in Kansas is the income of the permanent school fund created by constitutional provision. The constitution also provides for the method of distributing the fund. State aid by legislative enactment is provided for normal training, vocational agriculture, and domestic science. These provisions are ineffective, however, as instruments of equalization of educational support, because the income from the permanent school fund distributed annually on a school-census basis is comparatively insignificant. The \$483,475.76 income of the permanent school fund equaled 1.7 per cent of the total amount paid out for school purposes in 1937.¹ Vocational aid is distributed only to those schools able to meet the financial requirements set up. It shall be the purpose of the author in this part of the study to propose a plan whereby secondary education in Kansas can be equalized on a state-wide basis. Where present laws interfere with the proposed plan their repeal will be recommended.

The following laws and constitutional provisions deal with state support of secondary education. They are taken from the 1939 Revised Edition of the School Laws of Kansas.

1. Thirty-first Biennial Report of the State Superintendent of Public Instruction of Kansas, 1937, p. 352.

Constitutional Provisions¹

Article VI

Section 3. The proceeds of all lands that have been or may be granted by the United States to the state for support of schools, and the five hundred thousand acres of land granted to the new states under an act of congress distributing the proceeds of public lands among the several states of the union, approved September 4, A. D. 1841, and all estates of persons dying without heir or will, and such percent as may be granted by congress on the sale of lands in this state shall be the common property of the state, and shall be a perpetual school fund, which shall not be diminished, but the interest of which, together with all the rents of the lands, and such other means as the legislature may provide by tax or otherwise, shall be inviolably appropriated to the support of common schools.

Section 4. The income of the state school funds shall be disbursed annually, by order of the state superintendent, to the several county treasurers, and thence to the treasurers of the several school districts, in equitable proportion to the number of children and youth resident therein, between the ages of five and twenty-one years: Provided that no school district in which a common school has not been maintained at least three months in each year shall be entitled to receive any portion of such funds.

Kansas School Laws

Chapter XXII Industrial and Vocational Education²

597. Acceptance of Provisions of Act of Congress.
(72-4301) The state of Kansas does hereby accept the provisions and benefits of an act passed by the senate and house of representatives of the United States of America in congress assembled entitled: "An act to

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1. Section 3, 4, Kansas State Constitution, Kansas School Laws, Revised 1939, pp. 9.
 2. Section, 597-607, Kansas School Laws of 1939, Sections, 72-4301 to 4306, and 72-4202 to 72-4205, General Statutes 1935.

provide for the promotion of vocational education: to provide for cooperation with the states in the promotion of such education in agriculture and the trades and industries: to provide for cooperation with the states in the preparation of teachers of vocational subjects: and to appropriate money and regulate its expenditure," approved February 24, 1917, and will observe and comply with the requirements of said act. (L. 1917, ch. 280 sec. 1.)

598. Administration by State Board of Education. (72-4302) The state board of education is hereby designated as the state board for the administration of the act mentioned in section 1 of this act, and is hereby charged with the duty and responsibility of cooperating with the federal board for vocational education in the administration of said act and is given all power necessary for such administration and cooperation. (L. 1917, ch. 280, sec. 3.)

599. Establishment and Maintenance of Vocational Schools. (72-4303) The state board of education is hereby authorized to cooperate with local communities in establishing and maintaining public vocational schools and classes as provided for in this act, to provide for the preparation of teachers of vocational subjects who shall have the qualifications specified by said board. (L. 1917, ch. 280, section 3.)

600. State and Federal Aid. (72-4304) The state board of education shall have authority to inspect, as a basis for approval of this act, any public schools or classes providing training in agriculture, industrial arts, household arts, or commercial subjects, and any schools or classes providing for the preparation of teachers and supervisors of such subjects: and such schools and classes as shall have been approved by the state board for the purpose of this act in respect to site, plant, equipment, qualifications of teachers, admission of pupils, course of study, and methods of instruction shall be entitled to an allotment of federal funds; and any school or class which shall receive the benefit of federal money allotted to the state of Kansas by the federal board for vocational education shall be entitled also to an equal amount which shall be provided by appropriation by the legislature of the state of Kansas. (L. 1917, ch. 280, section 4.)

601. Apportionment of Funds. (72-4305) The state board of education shall apportion any and all moneys which may be allotted to the state of Kansas by the federal board for vocational education, and any and all moneys which may be appropriated for the purpose of this act by the legislature of the state of Kansas, and said board shall make all necessary rules and regulations pertaining thereto. (L. 1917, ch. 280, section 5.)

602. State Treasurer Custodian. (72-4306) The state treasurer is hereby designated as the custodian for vocational education as provided in this act and is charged with the duty and responsibility of receiving and disbursing any moneys paid to the state from appropriations made by congress for the purposes of this act and any moneys which may be appropriated by the legislature of the state of Kansas for the purposes of this act. Said moneys shall be paid on warrants drawn by the state auditor on vouchers approved by the state superintendent of public instruction. (L. 1917, ch. 280, section 6; R. S. Supp. 1930.)

604. Boards May Provide Schoolrooms. (72-4202) Said board of education and district board, upon such levy being made, may provide for a separate school or a separate department in some existing school, and may employ such teachers as they think are competent to give instruction in industrial training, as required by their course of study; and it shall be the duty of such board to provide, from the funds received under the provisions of this act, the necessary books, appliances and room for such instruction, and it shall be the duty of such board to prescribe a course of study to meet the special needs of the district or city, which course of study must be approved by the state board of education. (L. 1903, chapter 20, section 2.)

606. Report to State Superintendent. (72-4204) On the 1st day of July in each year, the clerk of each school board or district maintaining a school or department for industrial training as aforesaid, and desiring state aid, shall make a report, duly certified, to the state superintendent of public instruction, in such form as may be required, setting forth the facts relating to the cost of maintaining such school or department for industrial training, the character of the work done, the number and names of the teachers employed in such work, and the length of time such school or department was maintained during the preceding year. Upon receipt of such report, the state superintendent, when satisfied therefrom, and from such school or department for industrial training has been established and maintained for a period of six months in the year immediately preceding, and has been taught by a special teacher or teachers having qualifications mentioned in the two preceding sections, shall make a certificate to the effect, showing also the amount of money expended by such school district in the twelve months immediately preceding the 1st day of July of each year in maintaining such school or department for industrial training and submit such certificate to the state auditor. (L. 1903, ch 20, section 4.)

607. State Aid. (72-4205) That each district in the state designated for industrial training and meeting the requirements of the state board of education shall receive state aid to be paid in two equal installments, on the first day of March and the first day of June each year from the state treasury, on vouchers verified by its superintendent or principal and approved by the state superintendent.

The following laws which set up a State Equalization Fund do not include aid for secondary education. They are included in the study, however, to show what has been accomplished in equalizing the cost of a minimum public school program below the secondary level on a state-wide basis in Kansas. They are also included because the author believes that they contain provisions which, since they have proved satisfactory in the provision of state aid for the elementary schools of the state, will also prove satisfactory in a plan for extending state aid to the high schools. The provision of these laws follow.

Chapter XXVII

Article 2. State Aid Fund

447. State Aid Fund. (72-4009) That there is hereby created in the state treasury a fund to be known as the state school aid fund to be made up of all moneys credited to it as authorized by law. No additional direct ad valorem tax shall be laid on real or personal property for the purpose of creating or maintaining such state school aid fund.

448. Amount and Apportionment. (72-4010) That the school aid fund shall be distributed as follows:

1. To each one-teacher elementary school district the difference between the amount of a three-mill school tax levied upon the assessed valuation of the tangible property of the district, if less than \$675, and \$675 if

the district had an average daily attendance of twelve or more pupils during the year next preceding: Provided that if the average daily attendance was fewer than twelve pupils the amount so paid shall be the fractional part of the difference between the amount of a three-mill school tax levied upon the assessed valuation as the tangible property of the district, if less than \$675, and \$675, that the average daily attendance was of 12: Provided however, that no elementary school shall receive any state aid provided for in this act if its daily average attendance during the school year next preceding was fewer than a total of four pupils except that in any case where the state board of education shall, upon investigation, find that a school district having an average daily attendance of fewer than a total of four pupils during the school year next preceding, cannot by reason of geographical isolation or transportation difficulties provide for the attendance of the children of such district in another school, then in such event the state board of education is hereby directed to certify such finding to the state superintendent of public instruction, who shall, at the time and in the manner specified in section 72-5011 of the General Statutes Supplement of 1937, provide for the distribution to such school district of such sum of money from the state school aid fund as shall represent the fractional part of the difference between the amount of a three-mill school tax levied upon the assessed valuation of the tangible property of the district, if less than \$675, and \$675, that the average daily attendance was of 12.

2. To each elementary school employing two or more teachers if the average daily attendance during the school year next preceding was twenty-five pupils or less, the sum of \$675, less that amount obtained by multiplying the assessed tangible property valuation of the district by three mills: if the average daily attendance during the school year next preceding was in excess of twenty-five pupils, the amount obtained by multiplying the average daily attendance during the school year next preceding, by \$27 and then deducting therefrom the amount obtained by multiplying the assessed tangible property valuation of the district by three mills: Provided, that whenever the term "elementary school" is used in this act, it shall mean any public-school district in the state offering instruction in grades one to eight, inclusive. (L. 1939, chapter 260, section 1.)

449. Distribution. (72-5011) That the state superintendent of public instruction shall distribute the annual allotments from the state school aid fund

as provided in section 1 of this act for the purpose of elementary schools to those districts of the state which have made the required three-mill levy as provided in section 5 of this act, and from which the proper reports have been received by the said state superintendent of public instruction. Such distribution shall be made twice each year, as follows: One half on the first day of October, and one half on the first day of April. Such amount shall be apportioned to the counties as will be required to pay the state aid provided for under section 2 of this act. County superintendents shall furnish to the state superintendent of public instruction whatever reports he may require for the enforcement of the provisions of this act not later than August 1st of each year. The state superintendent shall on or before September 15, in each year, certify to the state auditor the amount of the annual allotment due from the state school aid fund to each district for the current school year, and at such time shall also certify to the county treasurer and county superintendent of each county with school districts entitled to aid under this act in such current school year, the amount of aid allotted to the school districts in such county.

450. Warrants, Auditor to Draw. (72-5011) That the auditor of state shall draw his warrant on the treasurer of the state payable to the county treasurer of the several counties of the state having districts entitled to aid as herein provided, for the total allotments due to the school districts in such county upon duly itemized and verified vouchers of the state superintendent of public instruction.

451. County's Apportionment. (72-5013) Upon receipt of such county's apportionment the county treasurer of each county shall apportion the same to the general fund of the several school districts in said county as shown by said certificate of the state superintendent and thereupon such funds so apportioned to a school district shall be subject to withdrawal by the several school-district treasurers. No school district shall be entitled to aid from the state fund provided therein unless such district shall have maintained a school or eight months the preceding year, or was unable to maintain a school for eight months because of insufficient funds. No school district shall be entitled to aid hereunder if such school district has not made a local school tax levy of at least three mills for its general fund.

A study of the above state school aid fund plant will reveal several features approved by leading students of state plans for the equalization of the public school support. It will be seen that no additional tax on property is levied. A low district mill levy is a pre-requisite of participation in the state fund. Small schools are discouraged. Local autonomy is preserved, both in administration and in right of local districts to provide additional levies for the purpose of providing education facilities above the minimum required by the state. Distribution is made on teacher-unit basis. This plan has relieved the tax burden for the support of one-teacher rural schools. It has made possible the continuation of many schools that, but for aid, would have been forced to close. The proposed state aid plan for the support of secondary education in Kansas will follow, to some extent, the provisions of the state plan adopted for the support of the elementary schools in Kansas.

In working out a plan for providing equalization funds for secondary education it will be necessary to determine the daily pupil attendance per teacher in the different size high schools in the State. One standard upon which this may be calculated is the actual average in the high schools.

The State School Commission Report of 1928¹ contains the standard pupil-teacher unit for the state worked out in detail by Dr. Paul Mort, Teachers' College, Columbia University, New York City. The following table gives the standards worked out in a 1932 revision of this study:

1. Report of the State School Code Commission of Kansas, 1928, Supp. to volume II, p. 13.

TABLE XII¹

STANDARDS FOR HIGH SCHOOL TEACHING
UNITS BASED ON AVERAGE HIGH SCHOOLS IN KANSAS

High schools below 96 in average daily attendance: In high schools having an average daily attendance of 95 or less in grades nine to twelve, count three high-school teaching units for the first 24 such pupils, and one high-school teaching unit for each additional 18 such pupils in excess of 24.

High schools ranging in average daily attendance from 96 to 249: In high schools having an average daily attendance of 96 or more but less than 250 in grades nine to twelve, count seven high-school teaching unit for each additional 22 in excess of 96.

High schools ranging in average daily attendance from 250 to 524: In high schools having an average daily attendance of 250 or more but less than 525 in grades nine to twelve, count fourteen high-school teaching units for the first 250 such pupils, and one high-school teaching unit for each additional 25 such pupils in excess of 250.

High schools having an average daily attendance of 525 or more: In high schools having an average daily attendance of 525 or more in grades nine to twelve, count one high school teaching unit for each additional 21 pupils in excess of 525.

In a bulletin prepared for the Kansas Congress of Parents and Teachers, Dr. W. E. Sheffer of Manhattan, Kansas,² recommends a high school teaching unit of 20 pupils, figured on an average daily attendance basis.

In a bill providing for state and county equalization funds submitted by the legislative council to the senate for consideration in the 1935 session of the Kansas Legislature the following high school teaching units were included:³

High-school attendance units shall be calculated as follows:
(a) In districts where the average daily attendance is not more than 45 pupils count one attendance unit for each 15 pupils in average daily attendance and additional fractional attendance bears to 15. Provided: That high schools with fewer than

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1. Kansas School Code Commission, Preliminary Report on the Revision of the Financing Plan, Topeka, 1932.
 2. Sheffer, W. E., How Kansas Pays for the Support of Its Schools and A Proposal for Improving the Methods of Paying for Them, Manhattan, 1936, p.14.
 3. Senator Denious and Rust, Senate Bill No. 17, 1935 (Submitted by the Legislative Council) p.4.

30 pupils in average daily attendance shall secure the approval of the state superintendent of public instruction for participation in the state and county school equalization fund before attendance units in said districts shall be calculated: (b) In districts where the average daily attendance is more than 45 pupils but not in excess of 125 pupils, count three attendance units for the first 125 pupils in average daily attendance and one attendance unit for each 25 pupils in average daily attendance in excess of 125 and additional fractional attendance units in the proportion that such fractional attendance bears to 25; and in addition, count one extra attendance unit for each 150 pupils in average daily attendance.

It would appear, judging from the foregoing references, that there is a general agreement on the size of high school teaching units based on average daily attendance of pupils enrolled. One standard for determining the teaching unit would be the actual average daily attendance prevailing in the high schools of Kansas today. The following table based on data for 1937¹ gives us the actual average daily attendance per teacher according to types of high schools, and the grand average for all high schools within the state without reference to number of pupils in average daily attendance in individual schools.

TABLE XIII

AVERAGE DAILY ATTENDANCE PER TEACHER IN
THE HIGH SCHOOLS OF KANSAS ACCORDING TO CLASS; ALSO, THE
GRAND AVERAGE FOR ALL HIGH SCHOOLS IN KANSAS. 1937

Type of school	Average daily attendance per teacher
District high school	14.8 pupils
Rural high school	13.3 " "
Community high school	20.0 " "
Cities first class	27.8 " "
Cities second class	24.2 " "
Average attendance per teacher for all high schools in the state for 1937.....	20.2 " "

1. Thirty-First Biennial Report, State Superintendent of Public Instruction of Kansas, 1937, p. 32.

The author recommends, for the purpose of determining the number of high school teaching units, the use of the actual average daily attendance per teacher in the high schools in Kansas today.

The Equalization plan presented by the State School Code Commission¹ places the revenue provided for each high school teaching unit at \$1,200. In determining this ratio the above commission under the direction of Dr. Paul C. Mort selected 35 counties with 10 per cent of the state average tangible wealth back of each teaching unit. For these counties it was found that the median current expenditure was \$1,265 per teaching-unit. Next there were selected 100 districts (one-teacher districts excluded) within five percent of the state average tangible wealth back of each elementary teaching unit. For these districts the median current expenditure was found to be \$1356.00. Then 663 one-teacher districts of average wealth within the state were selected. It was found that the median current expenditure was \$845.00. This finding determined the fixing of the minimum educational offering for the state at \$900.00 per elementary teaching unit. Each high school teaching unit was counted as one and one-third elementary teaching-units; thus the minimum education offering for each high school teaching unit was set at \$1,200.00.

The table on the following page shows the annual average salary for the different types of high schools and the average for all high schools in the state for the school year ending 1937.

1. School Code Commission Report, Topeka, 1928, p. 12.

TABLE XIV¹

AVERAGE ANNUAL SALARY
FOR HIGH SCHOOL TEACHERS IN KANSAS, 1937

Type of school	Women	Men
District	\$ 885	\$1,081
Rural High	919	1,095
Community	1,075	1,283
Cities first class	1,630	1,822
Cities second class	1,156	1,468
Average		\$1,242

The average annual salary for high school teachers in Kansas as shown in the table above is \$1,242.00. This sum compares favorably with amounts set up in studies referred to earlier in this study.

The number of high school teachers in Kansas according to data taken from the state superintendent's biennial report of 1937 was 6,583.² This number will be used as a basis for the apportionment of the proposed State Equalization Fund for high schools in Kansas.

Using, then, the basis support of \$1200 per high school attendance unit as developed earlier in this study, the amount of revenue required to set up a State High School Equalization Fund may be determined. The product of 6,583 times \$1200 will be approximately the total amount of revenue required to meet the current annual expenditures of minimum secondary education in Kansas.

The proposed plan will provide for the raising of revenue to support the minimum secondary education program, which for the purpose of this study will be defined as that program supported by the current annual expenditure of an amount equal to the product of \$1200 multiplied

1. Thirty-First Biennial Report, Kansas State Superintendent of Public Instruction, Topeka, 1937. p.324.
2. Op. Cit., p. 324.

by the number of high school teaching units for the state equals \$6,583.

The proposed sources for raising the amount of revenue necessary for the support of the minimum secondary education program as defined above are: (1) A 2-mill levy by the county commissioners of the various counties on the assessed valuation of the general property within the county to provide revenue for a County Fund, (2) A change in the present income tax rates of 2 per cent to 4 per cent to rates ranging from 3 per cent on the first \$2,000 to 10 per cent over \$8,000. The increase in revenue resulting from the increased rates to be assigned to the State High School Equalization Fund, to be used in meeting the difference between the cost of the minimum secondary education program and the amount raised by a 2-mill levy on the assessed valuation of the general property within the various counties of the State.

The total assessed valuation of all general property taxable for school purposes in Kansas for the year of 1937 was \$2,714,234,-226.00 according to the Thirty-First Biennial Report of the State Superintendent of Public Instruction.¹ A 2-mill levy on this valuation will produce approximately \$5,478,468.00. This amount subtracted from the total current expenditures computed for the year 1937 at \$7,899,668.00 leaves approximately \$2,421,200.00 to be provided from the State High School Equalization Fund.

In order to clarify the proposals made in this section of the study there follows a summary in the form of an outline of a plan

1. Op. Cit., p. 324.

plan for the equalization of the support of high schools in Kansas.

STATE EQUALIZATION FUND

State High School Equalization Fund. The creation of a fund in the State Treasury to be known as the State High School Equalization Fund.

This fund shall be made up of all moneys credited to it as authorized by law.

The above name fund shall be in the custody of the State Treasurer of Kansas subject to the order of the State Superintendent of Public Instruction of Kansas.

County High School Fund. The creation of a County High School Fund in each county in the state.

This fund shall receive the revenue raised by a two mill levy made by the county commissioners of the several counties upon the valuation of the general property within the county.

The County High School Fund shall be in the custody of the County Treasurer and shall be disbursed by said official to the treasury of the various high schools within the county.

Minimum High School Program. The minimum high school program shall be defined as one supported by the annual current expenditure of \$1,200 per high school attendance unit as defined in this plan.

Apportionment. The State High School Equalization Fund shall be distributed as follows: To each high school district shall be given the difference between its share of the revenue

derived from a 2-mill levy upon the assessed valuation of the general property within the county distributed on the basis of average daily attendance for the preceding school year, and the amount secured by multiplying \$1,200 by the number of teaching units within the high school district.

Distribution. The sum to be distributed to each high school district from the State High School Equalization Fund and the County High School Fund shall be computed as follows: Multiply the sum of \$1,200 by the number of high school attendance units in the high school as shown by the school report of the previous school year. The amount thus computed shall be distributed semi-annually to the treasurers of the schools of the county by the County Treasurer.

High School Attendance Units. High school attendance units shall be computed as follows: In high schools where the average daily attendance does not exceed 125, count three attendance units for the first 45 or less pupils in average daily attendance and one unit for each 20 pupils in excess of 45, and additional fractional attendance units on the basis of 20. In high schools where the average daily attendance is in excess of 125 pupils, count seven attendance units for the first 125 pupils in average daily attendance and one attendance unit for each additional 25 or fraction thereof; and in addition, count one extra unit for each 150 pupils in average daily attendance.

High schools with fewer than 30 pupils in average daily attendance must secure the approval of the state superintendent of public instruction

for participation in the State High School Equalization Fund.

Provision of Funds. Revenue for the County Fund shall be derived from a 2-mill tax levy by the county commissioners of the various counties upon the assessed valuation of the general property within the county.

A State High School Equalization Fund shall be created. The revenue for this fund shall be provided for by the legislature.

Administration. The general administration of the provisions of this plan shall be the duty of the State Superintendent of Public Instruction. The County Superintendent of Public Instruction shall make any reports required by the State Superintendent of Public Instruction and assist in any other manner necessary to accomplish the purpose of this plan.

Local Initiative. High School districts may provide a secondary education program above the required minimum by making a tax levy upon the general property within the boundaries of said high school district.

Non-resident Students. High school students are to be allowed to attend any high school within the State. When, in the opinion of the State Superintendent of Public Instruction, a special ruling is necessary in specific instances, such disposition shall be made by that official.

Statutes. Present tuition laws, and any other statutes that interfere with the equalization of high school support and high school educational opportunities, shall be revised or repealed.

In this part a plan has been formulated for the equalization of secondary education in Kansas. There have been five logically consecutive steps as follows:

First. Determination of size and total number of attendance units for high schools in Kansas.

Second. Determination of basic support for each high school attendance unit.

Third. Computation of total amount necessary for high school support in Kansas.

Fourth. Computation of the amount to be provided by a 2 mill county general property tax levy by the county commissioners of the various counties.

Fifth. Computation of total amount to be provided from the State High School Equalization Fund.

CHAPTER VI

SUMMARY AND CONCLUSION

An attempt has been made in this study to review the financial status of secondary education in the state of Kansas. Provisions of the statutes applying to the payment of tuition of non-resident high school students were studied for two reasons. First, the provisions were studied for the purpose of calling attention to the existing weaknesses in the present program, and second, they were studied for the purpose of displaying the resulting problems that make the present set-up impractical for providing equal high school opportunities free to every boy and girl with the required entrance qualifications.

Reasons for a state equalization fund, such as domestic and social change, expansion of the high school educational program, increased high school enrollments, unequal distribution of taxable wealth and subsequent inequalities in the ability to support a secondary education program, have been presented.

The change from a rural to an urban population in many parts of the state has brought with it problems of protection, recreation, amusement, and education. New devices and inventions of science have made possible the satisfying of man's wants and desires in less time, leaving more time for other things. What to do with this additional time has become a problem for educational institutions to solve. Commercial amusements, along with other outside interests, are breaking down the

influence of the home upon the development of the youth of today. The church as well as the home has lost some of its influence in the life of the girls and boys of today. Society is looking to the schools to provide the necessary training. To do this job well requires more and better trained teachers, additional buildings, and equipment.

Tables were constructed to show the range in valuation per pupil in average daily attendance in the high schools in the various classes in Kansas. Available funds per student in average daily attendance in a number of Kansas high schools were also arranged in tables to show the variations in funds supporting the secondary education program per student. The range in mill levies which show better than other measures the amount of effort necessary to support a given educational program were also considered in this study in an effort to show the unequal distribution of the burden of support of secondary education when property is the primary source of revenue.

A brief review of plans in use in certain representative states for the equalization of the fiscal support and educational opportunities of secondary education in those states has been made. The purpose of this portion of the study was to demonstrate the fact that the problem of equalization has been met successfully in other states. The problem of equalization in the elementary field at a minimum level has been met satisfactorily in Kansas.

A study of the high school equalization plans in use in other states has shown many variations of approach to the problem. In two states, Delaware and North Carolina, the administration of the school system is almost entirely under the control of the state department of

education. In other states, the program of equalization is based on varying phases of state, county, and local district control. But in all states where programs for the equalization of educational opportunities within the state have been developed, they have equalized the burden of the support of the educational program to some degree. The provisions of a number of the plans studied have been summarized in the table below.

TABLE XV^a

PROVISIONS OF STATE EQUALIZATION PLANS

States	Minimum educational program	State participation in financing minimum program	Distribution of state equalization funds
North Carolina	160 days	Total cost of eight months of school	warrants by state treasurer every 30 days through county and city administrative units
Delaware	180 days	\$.90 per student in grades 10, 11 and 12	Paid on requisition by state treasurer
Maryland	Minimum teacher salary divided by .76, plus one-half of transportation costs	The amount above a local 4.7 mill levy on general property necessary to meet minimum requirements	County-district distribution out of general funds
Colorado	Minimum teacher salary of \$75.00	3 per cent of total cost of educational program	Deficiency above a 5-mill local general property tax for teacher salaries
Ohio	Minimum expenditure of $37\frac{1}{2}$ per day per high school student	Cost of educational program above minimum	State-district
Oklahoma	Teacher-salary basis	Up to \$45 per pupil	State Board of Education
Kansas	\$1200 per high school teacher-pupil unit	Difference between the amount raised by a 2-mill county levy and \$1200 per teaching unit	State Treasurer

TABLE XV^b
 PROVISIONS OF STATE EQUALIZATION PLANS
 (continued)

States	Basis of distribution	Administration of provisions of plans	Provisions for local initiative
North Carolina	State budget estimated by State School Commission	State superintendent, Commissioners of Education, county superintendent, principals of districts	May supplement minimum state supported program
Delaware	School budget	State board of education, local district boards	May supplement state funds
Maryland	School census and aggregate days of attendance basis	County district, county board of education and state superintendent	4.7-mill county tax plus effort to provide better than the minimum program
Colorado	Teacher salary above the proceeds of a 5-mill levy	State, county and district	Authorized to levy up to 20 mills to supplement funds from county for salaries and school purposes
Ohio	Average daily attendance and equalization of school costs	State and local, and director of education	May supplement minimum program
Oklahoma	School census basis	State board of education, State, County and local	Limited at 15 mills
Kansas	Average daily attendance	State, county and district	May supplement minimum program

TABLE XV^c

COMPARISON OF STATE EQUALIZATION PLANS

(continued)

States	Source of revenue for State Equalization Fund	Minimum effort required of local school districts in support of foundation program	Teacher salary schedule
North Carolina	General Fund	none	Set up by State School Commission
Delaware	Income, corporation franchise, county property tax. Income from permanent school fund	none	Conforms to State schedule
Maryland	General property, corporation, license, and inheritance taxes	4.7-mill levy (local tax)	State guarantees minimum salary of \$75, not to exceed 9½ months
Colorado	Permanent school fund, fines, sale of unclaimed property	5-mill levy on general property	
Ohio	Tax on cigarettes, liquid fuel, and classified intangibles. General Fund	3-mill levy on general property	General Fund
Oklahoma	Severance tax	10-mill levy for high school	Based on teacher qualification
Kansas	General Fund	2-mill county general property tax	none

From a study of possible plans for the equalization of secondary education in Kansas the conclusion was reached that with some revision the plan in use by the State for the equalization of educational opportunity in the elementary schools of Kansas would be applicable in the secondary field. The revision includes a change in the size of the teaching unit, a change in the basic support which a teaching unit may receive from state aid.

After the basic size of the teaching unit for the high school had been worked out, and the support which each unit is entitled to receive had been determined, the amount required to support the plan was computed. The amount required to support the proposed plan was computed to be \$7,899,241. Of this sum it was found that a county general property tax of 2 mills would produce a county fund of \$5,428,466. This would leave a total of \$2,470,875.00 to be provided by the state equalization fund.

Various forms of taxation were then considered as a means for providing the revenue necessary to support a state equalization plan. Since one of the purposes of the plan is to relieve general property of a portion of its tax burden, it was necessary to consider other possible sources of revenue. The present sales tax is productive and would no doubt produce the required amount, but it would require an increase in the tax rate, which is not desirable in view of the regressive nature of the tax. The trend is toward lower, rather than higher, sales tax rates; therefore, the sales tax was discarded as a possible means of raising the necessary revenue. The severance tax offers possibilities, but its administration involves difficulties out of proportion to promised returns.

After some consideration, an increase in the present personal income tax rates is recommended as a means of raising the revenue for the State Equalization Fund for high schools in Kansas. This selection is justified on the assumption that all taxes must eventually be paid out of income.

The proposed plan, if put into operation in the State of Kansas, would relieve general property of a portion of the burden of the support of secondary education; it would equalize, to some degree, the burden of the support of secondary education on a state wide basis, and it would equalize minimum secondary educational opportunities within the State.

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