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A HISTORY OF FINANCE IN THE STAR VALLEY PUBLIC SCHOOLS

FROM 1925 TO 1955

by

Harold R. Papworth

A thesis submitted in partial fulfillment
of the requirements for the degree

of

MASTER OF SCIENCE

In

Education

UTAH STATE AGRICULTURAL COLLEGE
Logan, Utah

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Harold R. Papworth

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PART I - - INTRODUCTION

With the rapid changes in American education and the educational financing that is necessary for these changes, school finance is perhaps one of the most dynamic forces in education today.

Nothing compares with the importance of developing human beings at all age levels. To assure this development requires finances, thus an education program must be interpreted in terms of monies provided by the citizenry and methods of expenditure.

Characteristics of a really good school are quite generally known. Despite this, schools are not good universally. One of the basic reasons that we do not have all good schools in the United States is the lack of sufficient funds to provide adequate administration, instruction, plant operation, plant maintenance, transportation, capital outlay and other basic requirements.

Increased enrollments of school children and prospects of even larger enrollments in a few years, have caused a crisis throughout our country. There is hardly a city or town today that is not faced with the problem of financing new schools or running their present ones on a sound economic basis.

Mort and Reusser (12, p. 21)¹ in commenting on school finance make these comments:

A good system of public school finance is a hallmark of advanced culture. This is to think of culture as something

1. This method of authentication is used throughout the study, indicating the number of the books as listed in the bibliography, and the page number. For periodicals, the bibliographical number only is given.

greater and more significant than the narrow circle of the merely ornamental and magical processes which decadent societies sometimes consider their real "culture", thereby putting a lasting curse upon the word.

Problem of the study

The problem of this study was to give a year by year comparison or record of receipts and disbursements in District Number 19 from 1925 to 1955 which was hoped would serve as a guide and a historical financial record in the Star Valley Public Schools. It was also hoped that some of the weaknesses and improvements of distributing funds from county and state sources over past years would be revealed.

Some of the basic questions involved in the problem were:

1. What is the background of school finance, and what are the guiding principles?
2. What have been the revenue sources, and what trends have effected these sources in the Star Valley Schools from 1925 to 1955?
3. What effect have these trends had upon operational finance?

According to Burke (2, pp. 22-23), the major problems of public school finance are (1) to understand and interpret the financial facts, problems and principles of public education; (2) to strengthen the structure for local government and operation of schools; (3) to improve local financial management of public schools regardless of source of support; (4) to rehabilitate the property tax base for local support and to supplement it wherever possible by locally administered non-property taxes; (5) to secure a more rational division of operational responsibility and control among central and local units of government; (6) to supplement local and state resources by centrally collected revenues sufficient to provide reasonably adequate educational services for all children; (7) to provide a sound system of federal, state, and local taxation

for the support of public schools as well as other governmental services; and (8) to attain methods of apportioning central support for public schools which will be in harmony with the principles and policies underlying American government and public education.

Closely related to the problem as stated by Burke, are the problems of finance in School District Number 19. The present study has attempted to collect, assemble, and present facts and information about financial problems in District Number 19 that would give a detailed year by year report or history.

Importance of study

No longer is the importance of free education in America an issue. The following statement by Larsen (26, p. 1), President of Time Incorporated, and chairman of the National Citizens Commission for the public schools expressed what he believed to be the feeling of the average citizen toward education:

The education of our young people takes on increasing importance precisely because the present world emergency is in large part a struggle of ideas and ideals--a moral and spiritual struggle that will be won finally by educational progress, not atomic bombs. Our survival as a free people requires citizens whose understanding of our ideas and ideals is clear.

The concept that it is impossible to have a satisfactory program of education without a sound plan of financing the public school is accepted by many people in the nation today. Yet, it is interesting to note the comparison of monies spent by the average citizen.

The American Association of School Administrators (27, p. 231) give some comparisons for luxuries and non-essentials:

Comparisons are frequently seen in educational literature between amounts spent for education and those spent for luxuries and non-essentials such as tobacco, cosmetics, and alcoholic beverages. From such data many readers infer that consumer spending for non-essentials--several times the amount of education--should be reduced and the money thus saved turned

over to education. The accompanying table shows expenditures in round numbers for personal consumption of a series of items in 1947, set along side the 1946-47 total expenditures for public elementary and secondary education.

Personal expenditures for selected items, 1947 in comparison with expenditures for education:

Tobacco - - - - -	\$3,880,000,000
Alcoholic beverages - - - - -	9,640,000,000
Jewelry and watches - - - - -	1,365,000,000
Toilet articles and preparations (not including beauty and barber shop services) - -	1,113,000,000
Recreation (various types of commercialized recreation) - - - - -	4,768,000,000
Education - - - - -	3,419,993,597

From the above table it appears that the expenditures of the American people for education as compared with non-essentials is far too low. This presents a challenge to educators and school finance people.

Limiting the problem

In this study, the writer has attempted to furnish historical and financial information pertaining to Consolidated School District Number 19, which comprises the following schools, all located in Star Valley with headquarters at Afton, Wyoming: Afton, Auburn, Bedford, Etna, Fairview, Freedom, Grover, Osmond, Smoot, and Thayne.

No specific attempt was made to show future financial need for capital outlay or current operating expense.

Definition of terms

Local taxes will refer to tax levies on property generally determined by local authority.

State funds will mean funds distributed to school districts that are not directly received from property taxes, such as Permanent State Tax Fund, Oil Royalty, General Aid, Equalization, State and Federal Aid.

Method of procedure

A basis for this study was established through reviewing carefully

selected literature including surveys, periodicals, records, textbooks, and reports with specific reference to school finance.

Information from the reports of state, county, and district treasurers, auditors, school boards, and budget committees proved most helpful.

In reply to the request for data, letters were received from various departments in the field of education including the Wyoming State Examiner, Wyoming Taxpayers Association, and Wyoming Citizens Committee on Education that were of value in consolidating this history.

Cooperative and individual studies were reviewed to serve as a guide for presentation of material. However, the basic information including graphs and charts was taken from reports and records kept by the writer over the period from 1925 to 1955.

In the course of the development of this study, personal contacts were made with officials of the State Department of Education, legislative members serving on the Educational Interim Committee of which the present writer is a member, and the executives of the Wyoming Taxpayers Association.

The community and the schools

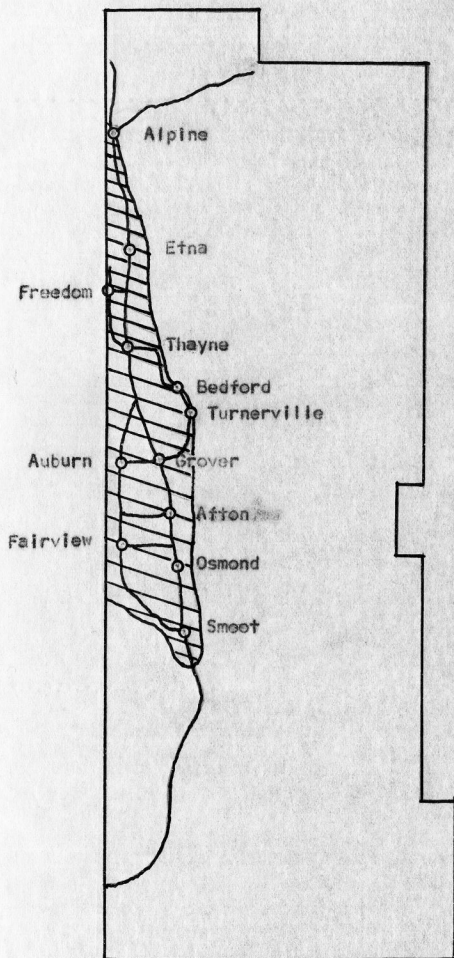
School District Number 19, often referred to as the Star Valley District, is located in the northern extension of Lincoln County. The district is bounded on the north by Teton County; on the south by Districts 1 and 5, Lincoln County; on the east by Sublette County; and on the west by the Idaho state line. Much of the district is in the Bridger National Forest. Star Valley is a long narrow strip of fertile agricultural land about 50 miles in length and averaging approximately four miles in width. The Valley is traversed by U. S. Highway 89 which makes direct connections with Idaho Falls, Idaho, on the north and with Montpelier and Pocatello, Idaho, and Kemmerer, Wyoming, on the south. There is no railroad in the Valley. The nearest railroad station is about 50 miles away. The Idaho Mountains form the west border and the Salt Range, the east border. The average altitude is approximately 6,000 feet.

There are about 5,500 people residing in the Valley on farms and in the 11 towns, the largest of which is Afton. The Valley has an interesting history. Buffalo skulls and Indian arrow heads still turned up by the farmers' plows tell of the very first inhabitants. The Lander cut-off, a short cut on the Oregon Trail, entered the Valley at the south and passed through its entire length. The Astorians on their way through the Valley in 1812, met with disaster, horse theft, and massacre. The California gold rushers in '49 traveled here and settlers headed for homesteads on the western coast. The first settlement in the Valley was made in 1879, and in 1886, a large group of settlers came to make their homes. In that same year, the first school was established--a one-room log cabin on what is now the main street of Afton. It had a dirt floor and a dirt roof and was taught by William Burton of Evanston. The following year, between 40 and 50 pupils attended. In 1888, a school was established

at Grover, and in 1890, the Freedom School was founded.

The people of the Valley depend for their income chiefly on agriculture, the large dairy herds which supply the swiss cheese factory at Thayne and the powdered milk factory in Afton. In spite of brief seasons, hay is a profitable crop. Some grain, a few seed potatoes, poultry, and beef cattle are also produced. The Valley has other interesting occupations: an airplane factory has developed a special high altitude plane; a vanadium mine, a sulphur mine; four saw mills; some lumbering; and raising of silver foxes and mink have been important means of income. Hunters and fishermen are interested in the Valley for more than its beauty; moose, elk, deer, bear, beaver, cougar, and trout are present in abundance.²

2. Star Valley, Feature School of Month, Wyoming Education News, December, 1949, pp. 4-6.



Map of School District Number 19
and Star Valley in Lincoln County
Wyoming.

Figure 1

PART II -- REVIEW OF RELATED LITERATURE

BACKGROUND OF SCHOOL FINANCE

An understanding of the development of school finance from early colonial times to the present is essential to the conducting an investigation in this study. The general development of finance procedures and practices in different periods of time will be emphasized, with an effort made to present basic characteristics of these plans and their relation to local practices in the Star Valley Public Schools.

School organization in colonial times

In the early school organization of our country, each colony conducted its program in accordance with its own ideas of education and within its own financial structure. Our vast structure of present day system had its beginning in the early colonial settings, which represented a great degree of decentralized control. In many cases the development of schools depended on a very few people, which made progress slow and rather haphazard.

Mort and Reusser (12, p. 3) have this to say regarding early schools:

Even after the Revolutionary War, the fact that the schools in many sections were largely under church and private auspices and that education was considered a personal matter were factors that delayed action on the part of the new states to assume control of the system.

Among the early methods of supporting schools in New England were rate bills or a per capita tax on parents who sent their children to school. To such sources of income were later added the proceeds of land endowments, state appropriations, fines and penalties, organized lotteries, license taxes on business, licenses on liquor and amusements, and taxes on banks.

In the year 1802, according to Mort and Reusser (12, p. 3), the first federal land grants were made to Ohio, and this marked the beginning of another means of supporting education which promised for a time to raise sufficient revenue to maintain all the needs of the schools.

When it became apparent that new sources of revenue were necessary, leaders of this early period recognized the necessity of state-wide taxation.

Guiding principles in school finance

Certain policies and principles underlie public school outlays and their control. According to Burke (2, p. 77), there are six groups of principles involved in public school spending centering around:

(1) governmental responsibility, (2) decentralization, (3) initiative and adaptability, (4) equalization, (5) fiscal independence of school government, and (6) state supervision. These clusters of principles must be understood in order to comprehend public school spending and the sound ways to improve it.

Public school finance policy in the United States generally presumes governmental responsibility for education, decentralization, initiative and adaptability, equalization, fiscal independence for school government, and state oversight. Since emphasis upon any one of these concepts easily can impinge upon others, policy requires a delicate balancing of principles. Governmental responsibility and decentralization require reappraisal as economic, social and international conditions change. Decentralization which does not promote the national and state interests in education as well as the local is a policy dubious of value.

Initiative and adaptability in educational matters and equalization efforts must be considered together. Improvement and adaptation require operational freedom, access to resources, heterogeneity, and encouragement for those who are willing to pioneer and take risks. The true function of the equalization principle is the leveling up of opportunity without leveling down opportunities.

Fiscal independence should be accompanied by fiscal responsibility and maximum coordination and cooperation with local government.

Mort and Reusser (12, pp. 65-69) give what they call "common-sense principles underlying legal structure in day-to-day operation of schools."

They explain that schools are far less controlled by law and rules than most people realize. There is a large leeway in interpreting the meaning of written statutes. Their series of principles or common-sense criteria are as follows:

- A. **Regard for Persons.** Criteria bearing on the treatment of human beings concerned with the enterprise.
 - 1. **Operational Democracy.** In the day-to-day operation of a school system more account should be taken of human personality than the law requires.
 - 2. **Political Democracy.** The final say over any phase of operation should be placed by law as close to those affected as is feasible, all things considered even though it may involve some sacrifice of other considerations.
 - 3. **Justice.** Individuals and communities should be protected against the system; they should be protected from undue uniformity on the one hand and, on the other, from the danger of arbitrary use of discretion that is the other horn of the dilemma.
 - 4. **Equality of Educational Opportunity.** All children and young people should be assured that level of education which is accepted as normative within the community, the state or the nation by offsetting forces outside their personal control (family, community, state) that interfere with this objective.
- B. **Prudential Considerations—Prudence of Caution.** Criteria that take into account those everyday canons for living which arise from the experience of all in personal, family, and business life.
 - 5. **Economy.** Educational enterprises must be assessed in terms of money and time, in terms of returns for money and effort.
 - 6. **Checks and Balances.** There should be checks and balances provided both for the handling of money and for the handling of authority.
 - 7. **Liberty and License.** In assigning power there should be reasonable assurance that the individual or group to which it is assigned is equipped to exercise it.
 - 8. **Authority and Responsibility.** In assigning discretionary powers to individuals, care should be taken to make the authority commensurate with the responsibility.
- C. **Prudential Considerations—Prudence in Public Understanding.**
 - 9. **Simplicity.** New enterprise should be as simple as possible; care should be taken to emphasize their simplicity.

10. Loyalties. In understanding a new enterprise, care should be taken to take due account of old loyalties it may challenge or appear to challenge.
 11. Inertia. In starting a new enterprise, care should be taken to avoid surprise. Unexpected change and unexpected delay in bringing about change, once it has been accepted are irritating.
- D. Characteristics of the Administrative Mechanism.
12. Adaptability. Administrative mechanism should be kept open-ended. Characteristics of organization (structure) and operational procedures may readily work to reduce the school system's capacity to adjust to new needs or new insights.
 13. Flexibility. Administrative structure should permit variation to meet individual differences among school systems, among schools in a district, and among teachers in a school.
 14. Stability. Administrative arrangements should tend to safeguard the advantages of the old without sacrificing the ease of improvement.

Trends in public school spending

Sensing long time trends and working in harmony with them is a generally accepted principle of progress. A brief survey of what is now taking place in other states and districts should be helpful in preparing a history of school financing in District Number 19 of the Star Valley Public Schools.

In 1944 expenditures for education in the United States were 56 times as much as they were in 1870 (7, pp. 29-32) and from 1944 to 1950 expenditures increased from \$3,522,007,441 to approximately \$5,000,000,000. In 1870, \$9.23 was spent annually for the education of each pupil. This increased to \$20.21 in 1900, to \$108.49 in 1930, and to \$202.81 in 1948 (12, p. 6).

In a report by Norton (14, p. 2) the conditions of the school from 1940 to 1947 is summarized as follows:

1. In the United States as a whole and in more than three fourths of the states, school boards had less purchasing power per pupil in 1947 than they had in 1940.

2. While per pupil expenditures on the average increased 66 percent from 1940 to 1947, indexes of economic change show that they should have gone up 86 percent to hold their own in the economic market.

3. The low expenditure school systems of 1940 are still operating at poverty levels of support although they made relatively large percentage increases per pupil. A large percentage increase of very little is still very little. Meanwhile the high expenditure districts were not able in 1947 to purchase the first-rate education that made them educational leaders in 1940.

4. Enormous inequalities in expenditure per pupil continue to exist both within individual states and among the states. Millions of children in 1947 were in school systems with such meager funds that their schooling was both brief and inferior.

Mort and Reusser (12, pp. 7-10) have compiled a series of three tables that show the major trends that revealed a decrease in the proportion of local receipts and an increase in the state receipts. This was brought about by a combination of factors, among which were the financial emergencies during the period of economic depression in the early 1930's and the rapid rise of educational costs following the second World War.

Financial inequalities

During the decade following the first World War, educational leaders, as well as interested citizens, began to realize that the schools of the nation were lagging behind in comparison with the social, economic, and industrial scene. High school enrollments increased and school costs mounted to new heights. Great inequalities of educational opportunity appeared in almost every part of the nation. Typically, the educational opportunities of the child were determined by the location of his home and the community in which he lived. A study made by Reusser (16, pp. 10-11) in 1930 shows that the wealthiest district in Wyoming was over 150 times as able as the poorest district to support its schools.

Table I

THE EFFECTS OF DEPRESSION AND INFLATION UPON PUBLIC
SCHOOL EXPENDITURES IN SELECTED STATES

Lowest Expenditure States-1930					High Expenditure States-1930				
Expenditure Per Pupil					Expenditure Per Pupil				
State	1930	1934	1940	1948	State	1930	1934	1940	1948
Georgia	\$ 32	\$ 28	\$ 42	\$ 81	New York	\$138	\$124	\$157	\$251
Arkansas	34	23	31	85	Nevada	136	118	131	219
Mississippi	36	24	31	67	California	133	110	142	223
Alabama	37	30	36	99	Wyoming	129	89	109	203
South Carolina	40	27	40	110	New Jersey	125	103	136	261
North Carolina	43	24	41	110	Michigan	115	68	92	200
Tennessee	43	35	44	106	Colorado	111	78	92	191
Virginia	44	38	48	119	Montana	110	79	109	255
Kentucky	46	33	47	118	Massachusetts	110	77	96	211
Louisiana	48	36	57	161	Arizona	109	77	96	211
Florida	51	41	58	166	Oregon	103	69	97	217
Texas	55	47	66	197	Connecticut	103	82	109	221

From Statistics of State School Systems, Burke (2, p. 47) has compiled the following table which illustrates the inequalities in schools.

According to Mort (11, pp. 56-59) figures for the nation showed that in 1930-31 the median expenditures in the three lowest expenditure states were from \$3,356. to \$2,026. per classroom unit. Median expenditures in New York State were approximately \$4,000. per classroom unit.

Figure 2 in Chapter I in Mort and Reusser (12, p. 16) shows the wide discrepancies in expenditures per pupil among the districts in the various states as presented in the diagrams of three wealthy, three average, and three poor states. In two of the highest expenditure states there were

some pupils for whom the expenditures were less than the median for the average expenditure states, whereas in all three of the lowest states, 90 per cent or more of the pupils were in schools on which less was expended per pupil than on the poorest schools in the three highest states.

State and federal participation in school finances

State. Although the view that education is a function of the state goes back many years in the United States, many states delayed such a long time in taking financial action as to suggest that they did not accept their function seriously. During the nineteenth century certain state funds were made available for education in the states; responsibility for providing funds, however, rested heavily upon the local districts.

As the interest in education increased, the states resorted to many methods which involved finance. Among the more important practices according to Wahlquist et al (26, pp. 375-379) which have developed in the twentieth century and have been, or are being employed at present are the following:

- (1) encouraging local districts to make educational provisions,
- (2) establishing state minimum requirements,
- (3) aid for weak or financially distressed districts,
- (4) state-collected, locally shared taxes,
- (5) stimulation grants,
- (6) equalization support,
- (7) fixed grants in aid,
- (8) complete state support

The chief source of school revenue is the local property tax; however, increased costs have more than used this source. Consequently, more demands are placed upon the state for support. Cornell (4, pp. 107-110) observes that although the total amounts for education have increased from all sources, the proportion from local taxation has reduced as the proportion of revenues from the state sources has increased. About 43 per cent of revenues for schools came from state sources in 1949-50, and estimates for the present are near the 50 per cent mark.

According to Mort and Reusser (12 pp. 547-548) the proportion of state support for schools has increased during the past two decades. Such increased support came largely from the so-called new sources of revenue, as the income tax, sales tax, severance tax, inheritance tax, and a number of others. However the older state property tax continued to yield school revenue in some states in the year 1935. The most common form of this tax is a certain levy on property at a specified rate, the proceeds of which were devoted to the schools of the state.

The state sales tax has increased in significance in recent years and the state severance tax, state inheritance tax, and numerous other state taxes are utilized by some states as sources of school support. A combination of these sources of school revenues sometimes supplies a substantial income. The fact that more sources of income are being tapped for the support of the schools indicates the need for both more support and a more stable tax base for public education.

While there is a pronounced trend toward increased state support, individual states vary considerably in the proportion of school revenue derived from state sources. A comparison of the portion of school revenue secured from federal, state, local sources are shown in Table 2 as adapted from Morphet and Lindman (9, p. 71).

Table 2

PER CENTS OF SCHOOL FUNDS DISTRIBUTED FROM
FEDERAL, STATE, AND LOCAL SOURCES FOR 1939-40 AND 1949-50

State	Federal		State		Local	
	1939-40	1949-50	1939-40	1949-50	1939-40	1949-50
Alabama	4.0	1.5	54.2	75.8	41.8	22.7
Arizona	4.7	1.5	20.8	36.0	74.5	62.5
Arkansas	3.2	5.1	44.2	62.7	52.6	31.2
California	3.6	1.5	46.3	53.3	50.1	45.2
Colorado	0.7	1.3	9.1	21.9	90.2	76.8
Connecticut	0.5	1.4	9.1	22.8	90.4	75.8
Delaware	7.0	2.3	85.9	89.2	7.1	8.5
Florida	1.0	1.2	51.2	53.4	47.8	45.4
Georgia	1.6	5.4	56.8	67.7	41.6	26.9
Idaho	1.1	2.1	15.9	25.7	83.0	72.2
Illinois	0.9	1.1	10.0	18.9	89.1	80.0
Indiana	0.7	1.4	33.9	39.4	65.4	59.2
Iowa	0.9	1.6	1.4	17.6	97.7	80.8
Kansas	1.1	1.4	12.4	18.5	86.5	80.1
Kentucky	2.1	4.5	40.4	33.5	57.5	57.0
Louisiana	1.6	5.9	52.7	67.4	45.7	26.7
Maine	1.2	2.3	15.8	27.6	83.0	70.1
Maryland	1.1	1.3	21.6	40.0	77.0	58.7
Massachusetts	0.6	1.1	10.3	18.2	89.1	80.7
Michigan	2.1	1.2	42.1	57.6	55.8	41.2
Minnesota	1.1	1.9	36.0	46.6	62.9	51.5
Mississippi	2.9	6.3	37.4	51.7	59.7	52.0
Missouri	1.1	0.7	32.8	38.8	66.8	60.5

Table 2 (continued)

PER CENTS OF SCHOOL FUNDS DISTRIBUTED FROM
FEDERAL, STATE, AND LOCAL SOURCES FOR 1939-40 AND 1949-50

State	Federal		State		Local	
	1939-40	1949-50	1939-40	1949-50	1939-40	1949-50
Montana	1.3	4.2	13.9	28.9	84.8	66.9
Nebraska	1.3	2.1	6.6	5.9	92.1	92.0
Nevada	3.9	6.4	22.0	36.9	74.1	56.7
New Hampshire	6.1	2.4	5.2	6.5	88.7	56.7
New Jersey	2.7	0.9	6.0	19.1	91.3	80.0
New Mexico	1.1	1.9	78.6	84.7	20.1	13.4
New York	0.4	1.0	33.1	46.7	66.5	52.3
North Carolina	2.8	3.1	65.7	78.1	31.5	18.8
North Dakota	1.2	1.4	19.9	26.9	78.9	71.7
Ohio	4.9	1.2	35.5	36.4	59.6	62.4
Oklahoma	1.7	2.7	39.2	42.9	59.1	54.4
Oregon	0.8	1.3	1.9	28.6	97.3	70.1
Pennsylvania	0.7	1.0	21.0	37.6	78.3	61.4
Rhode Island	1.0	1.9	10.5	18.7	88.5	79.4
South Carolina	2.0	4.4	48.6	64.0	49.4	31.6
South Dakota	1.7	1.9	16.0	13.0	82.3	85.1
Tennessee	1.8	3.5	34.0	63.3	64.2	33.2
Texas	1.0	2.2	42.2	49.9	56.8	47.9
Utah	7.1	1.9	39.1	53.1	53.8	45.0
Vermont	7.6	1.6	15.6	31.7	76.8	66.7
Virginia	4.5	2.6	32.4	40.7	63.1	56.7
Washington	1.0	2.9	62.5	68.5	36.3	28.6
West Virginia	1.1	4.1	51.2	62.4	47.7	33.5
Wisconsin	3.5	1.5	21.5	22.6	75.0	75.9
Wyoming	8.5	1.8	18.8	44.6	72.7	53.6

Federal participation in school finance

In the United States it has generally been assumed that the federal government does not have financial responsibility for education. Perhaps the reason for this view is because of the fear or belief that with federal aid would come the development of undesirable federal control. Some authorities in education believe that this would tend to take away the control of the schools from the people.

Although this view has considerable following, there still is great concern as to whether schools can be properly financed without involving the federal government. The arguments for equalization of education applies to the whole nation as well as to the state. The general idea is to tax the wealth where the wealth is--to educate the child where ever he is.

Wahlquist, et al. (26, pp. 385-388) states that the federal government has played a large role in the financing of public education and that the role it has played has increased over the years until it covers the following:

1. The federal government played a large role in educational finance throughout the nineteenth century in the form of land grant policies.
2. The federal government contributed significantly to the development of the vocational education field during the twentieth century. This work was done largely through the Smith-Lever and the Smith-Hughes Acts.
3. The economic depression of the thirties stimulated the expansion of federal aids to education by providing work and training in such organizations as the Civilian Conservation Corps, child care centers, and development of school lunch programs.
4. The decade following World War II witnessed further expansion of federal aid to education by providing for the education of veterans.
5. General federal aid to public education has not been accepted. For thirty years (1920-50), while federal aid to education took various forms and increased greatly, no general

federal aid program for elementary and secondary schools was enacted.

Equalization doctrine

Completely state supported equalization programs first appeared about a century ago. They attempted to provide a minimum amount of support for each one-teacher district, school, or teacher. Over half the states according to Burke (2, pp. 327-328) have had the policy, but the trend has been toward equalization programs combining local and state support.

Almost every state at some time has had an equalization program combining central and local support. These early equalization programs according to Burke (2, p. 364) originated in Massachusetts in 1874 and spread to a few other states before 1900. The policy has gained increasing acceptance in the past 50 years. In 1949 it was the dominant policy in nearly half the states and all except five states have such a policy.

Adequate equalization programs combining state and local support must be attained. Burke (2, p. 365) in his summary of central and local support says that there is a lag in applying available techniques, and the techniques themselves can be improved a great deal. Frequently, the equalization formula is such as to apportion proportionately more support to the wealthier school districts. In effect such programs do not differ very much from tax sharing or per capita grants. Extensions of the equalization policy to federal support has encouraged intense opposition. Yet it is essential to attain adequacy in many states.

The foundation program

The foundation program concept for supporting education evolved in the work of Strayer and Haig in 1923. Because early attempts to meet the problem were inadequate and often had undesirable effects, these

effects were also valuable in helping clarify the fiscal relationships of states and localities.

The foundation program provides a basis for dividing the expenditures by local districts into those for which the state has a responsibility and those which are solely local responsibility. Mort, et al. (12, p. 382) in quoting from the National Education Association Committee on Tax Education and School Finance says:

The concept of the "foundation" is that of establishing an equitable fiscal partnership between the state as a whole and the individual school systems charged with the responsibility and privilege of operating the public schools. Its purpose is to assure the financing of an acceptable educational offering in all school systems regardless of their tax paying abilities.

Unfortunately, many equalization plans or foundation programs have been offered on a piece-meal basis. The logical steps in setting up a foundation program necessitates methods for determining what is to be financed, how much it will cost, and how it will be financed.

In one of his early studies, Mort (10, p. 104) set up criteria for determining the educational undertaking, the cost of which should be provided for by the minimum educational program.

These criteria are:

1. An educational undertaking found in all communities in the state when the equalization program takes effect should be included in the minimum program.
2. When, because of conditions over which the local undertakings are necessary in order to make it possible to carry on any activity chosen under the first principle above, these undertakings should be included in the minimum program.
3. When additional offerings are required in order to supply educational returns commonly expected from the minimum program but which, because of conditions over which the local community has little or no control, may not be expected to materialize, these additional undertakings should be included in the minimum program.
4. If there is reason to believe that the inclusion of any element in the minimum program will have other than a salutary effect upon the educational offering in any commu-

ity or will bring about harm that is out of all proportion to the good involved in including it in the burden to be equalized, it should be omitted from the minimum program.

In 1948 the National Education Association (13, pp 54-68) listed certain items which should be included in foundation programs. Although all of these elements are not in all programs, at least 26 different items were found to be prevalent of which the following were most frequently noted: (1) length of school term, (2) grades included in program, (3) teachers' salaries, (4) teacher-pupil ratio, (5) pupil transportation, (6) school buildings and grounds, and (7) average daily attendance.

School finance studies in Wyoming

The principle of public education as a state function has been recognized by the people of Wyoming since territorial days. The territorial assembly in 1868 made provision for the establishment and maintenance of a system of public schools. Section 1, Article VIII of the constitution of Wyoming clearly shows the thinking of the state (23, p. 185):

The legislature shall provide for the establishment of a complete and uniform system of public instruction.

Reusser (18, pp. 1-52) analyzed the fiscal conditions of the schools in this state in 1929 and proposed plans for equalization of educational opportunity. This report clearly presents the origin and merits of the principle of equality of educational opportunity.

At that time the inequalities in school finance among the districts and counties was extreme. In terms of assessed valuation per teacher unit the difference between the wealthiest and poorest county was five to one. The difference in wealth between the poorest and wealthiest districts was sixty-five to one.

Schwiering (22, pp. 1-52) in 1934 prepared different aspects of

the school finance program in Wyoming. Again in 1935 Schwiering (21, pp. 1-42) published other reports and records that continued his study of the problems of school finance in Wyoming.

Willey (27, p. 240) outlined the use of a foundation program in Wyoming. He suggested that it should be adjusted to include capital outlay, or some other state-aid plan should be adopted to assist local districts in this phase of school expenditures. He also suggested the need for adequate teachers' salaries as part of the foundation program and an adjustment in some counties and districts in transportation costs.

PART III - - PRESENTATION AND ANALYSIS OF DATA
OPERATIONAL FINANCES IN STAR VALLEY PUBLIC SCHOOLS

Budgeting school funds

According to the present writer's opinion a sound plan of budget preparation and execution is the best aid to economy and efficiency of handling finances that any school can have.

Annual preparation of a budget in District Number 19 has consisted of estimating anticipated expenditures and revenues and bringing the two into balance. The degree of accuracy with which these estimates have been made has meant much financially to Star Valley Public Schools.

It is important that budget officers do an accurate job of estimating revenues. The writer has found that when revenues other than property were underestimated large balances resulted which invited budget over-expenditure. For every dollar of revenue underestimated, one dollar more in property taxation had to be levied.

To stimulate better budgeting practices in school districts, the Wyoming Taxpayers Association has given recognition to districts for accuracy in estimating revenues as shown by the percentage of error based on a four year average. The Star Valley Public Schools received favorable recognition as one having a percentage of error of 10 per cent or less, with 5.8 per cent error for the four year average. Only one district in the state excelled this record. The commendation was announced at the annual meeting of the association held in Casper November 15, 1955.

Sources and management of school revenues
in the Star Valley Public Schools

The main public school monies in Star Valley are received from: (1) Government Royalty Fund, (2) State Land Income Fund, (3) State Tax School Fund. Other sources of revenues are in the form of (1) Equalization Aid, (2) General Aid to Public Schools, (3) State and Federal Vocational Educational Aid, (4) Federal Tuition, Public Law 874, (5) General County Tax, (6) Special District Tax, and (7) Foundation Fund. Some funds are received from Forest Reserve on the basis of acreage of said reserve within the boundaries of the county, and the Taylor Grazing Act which provides that all amounts collected by the United States Government from grazing permits be paid to the county in which the land is located. The amounts received from the last two sources mentioned is small and will not be an important part of this study. The above mentioned funds will be briefly reviewed.

Government Royalty Fund. The Government Royalty Fund has been one of the main sources of revenue in the Star Valley Public Schools since 1920. The School Laws of Wyoming 1948 (23, section 367-371, p. 110) give information on this fund as follows:

For the purposes of this Act moneys paid the State of Wyoming by the secretary of treasury of the United States under the provision of the certain Act of Congress of February 25, 1929 (Public Number 146) entitled "An Act to promote the mining of coal, phesphate, oil shale, gas and sodium on the public domain" shall be known as and carried upon the books of State officers as the "Government Royalty Fund."

This Government Royalty Fund is distributed in the Star Valley Public Schools on a per teacher and bus driver basis. In recent years, according to Stolt (25, p. 3) this fund has amounted to more than \$2,000,000.00 per year. In the years of 1952-53 this fund amounted to \$2,269,454.00. The per teacher apportionment amounted to \$489.76 for an elementary

teacher and \$734.64 for a high school teacher. The formula is as follows: (15, ch. 13, p. 11)

Fifty (50) per centum of such government royalty fund shall be distributed by the state treasurer to the several county treasurers of the State upon the basis of the number of teachers employed and bus routes maintained for the transportation of school children during the preceding school year for a term of at least six months, the district shall be entitled to one share in the distribution of the fund. For each high school teacher employed by the district during the preceding school year for a term of at least six months, the district shall be entitled to one and one-half shares in the distribution of the fund.

A district which transports children to and from school daily on the days school is in session for a period of not less than six months during the school year shall be entitled to the number of shares as shown in the following table in addition to shares for elementary and high school teachers provided for above. The term "share" is used to mean the amount to which a district is entitled as payment for one elementary teacher. The term "surfaced highways" as used in this act shall be interpreted to mean paved, oiled or graveled highways and roads.

Schedule for determining the shares to which a district is entitled for bus routes operated: (15, ch. 13, p. 12)

Number of Pupils	Length of Route Round Trip	Number of Elementary Teacher Shares
3-8	6-16	1/2
3-8	17-32	3/4
3-8	33-48	1
3-8	49-64	1 1/4
9-16	65	1 1/2
9-16	6-16	3/4
9-16	17-32	1
9-16	33-48	1 1/4
9-16	49-64	1 1/2
9-16	65	1 3/4
17-24	6-16	1
17-24	17-32	1 1/4
17-24	33-48	1 1/2
17-24	49-64	1 3/4
17-24	65	2
25 & over	6-16	1 1/4
25 & over	17-32	1 1/2
25 & over	33-48	1 3/4
25 & over	49-64	2
25 & over	65	2 1/4

When bus routes traverse roads that are not surfaced highways, the above formula shall be adjusted for the purpose of increasing the number of shares to which the district is entitled by virtue of operation of its bus routes. Therefore, that increase shall be computed as follows: Take the total miles of other than surfaced highways that all buses in the district travel and divide same by two (since it is assumed that the cost of operation over such roads is 50% greater than on surfaced highways). Then divide that answer by the total miles of all bus routes in the district and this answer shall be the percentage of increase in the shares for bus routes, as determined by the table on preceding page, to which the district shall be entitled.

Table 3

AMOUNTS OF GOVERNMENT ROYALTY FUND RECEIVED FROM 1925 TO 1955
IN STAR VALLEY PUBLIC SCHOOLS

Year	Amount	Per Cent of Total School Revenue
1925-26	\$36,101.04	30.5
1926-27	32,477.26	26.4
1927-28	23,823.35	20.7
1928-29	14,492.75	15.0
1929-30	13,017.98	13.5
1930-31	15,241.39	16.0
1931-32	9,905.81	11.3
1932-33	6,532.73	8.2
1933-34	5,788.89	6.8
1934-35	5,431.91	7.0
1935-36	6,971.63	8.0
1936-37	6,433.06	7.2
1937-38	6,446.15	6.6
1938-39	8,061.07	9.5
1939-40	7,509.79	8.1
1940-41	7,810.00	8.5
1941-42	9,519.73	9.5
1942-43	12,280.49	12.0
1943-44	10,683.18	10.2
1944-45	20,500.27	17.6
1945-46	18,728.31	12.5
1946-47	16,478.03	10.7
1947-48	24,133.06	14.4
1948-49	43,543.48	20.7
1949-50	52,327.76	17.0
1950-51	71,969.23	19.2
1951-52	53,702.09	12.7
1952-53	56,734.14	12.8
1953-54	57,870.60	13.0
1954-55	57,105.88	13.5

Table 3 shows that the Government Royalty Fund has been one of the important sources of revenue in the Star Valley Public Schools during the past 30 years. However, it has fluctuated considerably, thus presenting a problem in budget planning and spending.

A large decrease in this fund was a factor in causing a 20 year period of indebtedness in the Star Valley Public Schools following an extensive building program in 1926. The district building program exceeded the money received from the bond issue by several thousand dollars, and interest bearing warrants were issued on the basis that they could be paid for the following year. In 1925-26, and in years immediately following, the fund decreased hitting its all time low figure of \$5,431.91 in 1934-35. A long period of indebtedness followed with interest payments amounting to \$471,078.95 taking much of the current operating fund for a period of 20 years. The increase of the Government Royalty Fund was gradual from 1934-35 to 1941-42 when it amounted to \$9,519.73. It increased and decreased from 1942-43 to 1949-50 at which time it reached an all time high of \$71,969.23. From this figure it decreased to \$53,702.09 the following year and then remained fairly constant until 1954-55. Following this year it is to be paid into the state foundation program.

State land income fund. The State Land Income Fund has been declared a perpetual fund for school purposes of which the annual income only can be appropriated, to wit: (18, p. 185)

Such per centum as has been or may hereafter be granted by congress on the sale of lands in this state: all moneys arising from the sale or lease of sections number sixteen and thirty six in each township in the State, and the lands selected or that may be selected in lieu thereof; the proceeds of all lands that have been or may hereafter be granted to this State, where by the terms and conditions of the grant, lands and other property and effects that may come to the State by escheat or forfeiture, or from unclaimed dividends or distributive shares

of the estates of deceased persons; all moneys, stocks, bonds, lands and other property now belonging to the common school fund. Provided, that the rents for the ordinary use of said lands shall be applied to the support of public schools, and when authorized by general law, not to exceed thirty-three and one-third ($33 \frac{1}{3}$) per centum of oil, gas, coal, or other mineral royalties arising from the lease of any said school lands may be so applied.

This fund has been one of the main sources of revenue for Star Valley Public Schools as is shown in Table 5. The State of Wyoming has a favorable record in the management and investments of this fund.

The State Land Income Fund has been distributed on the basis of census children between the ages of six and 21. The census, which is required by law to be taken each April gives current population count for the following year's entitlement. While the basis of distribution has apparent disadvantages some improvement has been made by recent regulations of the State Department of Education.

When Wyoming became eligible for the Federal Land grants approximately 3,500,000 acres were provided for school purposes. Much of this land was sold and the proceeds placed in the Common Land Fund.

The formula for the foundation fund provides for the State Land Income Fund to continue to be paid directly to school districts, although most of the other state and federal funds go into the general foundation fund. It is the writer's opinion that this fund has been the best source of state revenue received by the Star Valley Public Schools. If census records were accurate it has placed the money where the children are, which has some advantages over distribution of other funds received locally. However, it has had no equalization qualities and a rich district received just as much per child as a poor one. This fund has been increasing steadily for several years, and there has been effort made to get some of the fund itself distributed to needed school districts rather than just the income and interest.

Table 4

AMOUNTS OF LAND INCOME FUND RECEIVED FROM 1925 TO 1955
IN STAR VALLEY PUBLIC SCHOOLS

Year	Amount	Per Cent of Total Revenue
1925-26	\$220,648.87	17.5
1926-27	211,862.56	17.7
1927-28	213,821.64	20.7
1928-29	224,267.31	25.7
1929-30	226,272.50	27.0
1930-31	226,875.33	28.0
1931-32	224,216.87	27.0
1932-33	222,862.30	28.9
1933-34	220,919.92	24.6
1934-35	220,673.90	26.7
1935-36	220,833.96	24.2
1936-37	220,280.09	22.9
1937-38	211,815.74	22.5
1938-39	220,144.16	23.9
1939-40	119,727.98	21.4
1940-41	211,071.95	23.0
1941-42	215,286.31	25.4
1942-43	213,997.46	23.4
1943-44	215,540.71	24.4
1944-45	215,914.37	22.5
1945-46	219,586.35	19.7
1946-47	216,690.49	17.4
1947-48	215,774.74	15.4
1948-49	228,075.73	13.4
1949-50	311,101.89	10.1
1950-51	219,565.90	7.9
1951-52	311,376.14	7.4
1952-53	368,404.81	8.6
1953-54	317,205.77	8.4
1954-55	413,342.31	10.2

Table 4 indicates the importance of the Land Income Fund as a constant source of revenue. Unlike the Federal Oil Royalty, it has remained rather steady over the years. It began to decrease in the percentage of total revenue in the later years shown in the table. This was due to general increase in other revenues and particularly the establishing of the six mill levy.

State tax school fund. The State Tax School Fund (Enrolled Act, Number 90, H. R. 1949) (15, ch. 13, p. 13) for the support of public elementary and secondary schools in the state has been set by the legislature at six mills. This tax is in addition to any and all other state taxes authorized. On the 1953 state valuation, this tax yielded approximately \$4,257,059. per year. The State Tax School Fund is distributed on the first day of March and the first day of September of each year under the following formula: 50 per cent of the fund is distributed on the basis of average daily attendance and 50 per cent on the basis of the Government Royalty Fund formula. The new Government Royalty Fund distribution applies to the State Tax School Fund. Table 5 shows the extent to which Star Valley participated in this fund.

The State Tax School Fund was 25.9 per cent of the total amount received in the Star Valley Public Schools in 1954-55 with a total amount of \$109,503.46. The fact that it was based on average daily attendance and the Government Royalty Fund formula, which is a teacher and bus driver basis, made entitlement large for School District Number 19.

This fund increased from \$49,328.31 in 1949 to the figure shown above in a period of six years.. The purpose of this tax was to equalize educational opportunities by taxing the wealth of the state and distributing it in the poorer communities, which are entitled to the same minimum schools as the wealthier districts.

Table 5

AMOUNTS OF STATE TAX SCHOOL FUND RECEIVED FROM 1949 TO 1955

Year	Amount	Per Cent of Total Revenue
1949-50	\$419,328.31	16.0
1950-51	93,548.83	25.0
1951-52	100,860.36	23.9
1952-53	107,725.04	24.3
1953-54	108,183.89	24.4
1954-55	109,503.46	25.9

It is the writers opinion that the passing of the State Tax School Fund act represented a very worthy accomplishment. It taxed the wealth where the wealth was and distributed it in areas where valuation was low and income insufficient to maintain a good educational program. Star Valley being one of the lowest districts in assessed valuation gained much from this tax, which served as the first real relief in financially distressed school districts.

This fund made it possible to broaden the scope of the program in Schools of District Number 19. Substantial salary increases were made to teachers and other school personal and a portion of the cost of the new Star Valley High School building was paid from this fund.

The State Tax Fund or the six mill levy as it was commonly called was retained by the State of Wyoming for the foundation fund, which became effective in 1955.

Equalization fund. In 1929 Reusser (18, pp. 1-52) presented an analysis of the conditions of wealth, taxation, and state aid in the counties and school districts of Wyoming and the application of financing plans for greater equalization of educational opportunity and equalization of school support. He pointed out the inequalities in Wyoming's schools and made comparisons between counties and school districts. In 1935 the Star Valley Public Schools received its first equalization payment, which came as a new source of revenue (table 6). The money to support this program was derived from the Wyoming sales tax and schools participating had to meet all requirements as set forth by the law for schools in Wyoming. The "minimum program" for a given district included the total value of the teaching units, plus expenditures for tuition, transportation maintenance, pupil maintenance or isolation and capital outlay for transportation, which was to be amortized over a five year period.

This source of revenue proved to be uncertain as insufficient appropriations were made and reductions were made from the amount a district actually qualified for. These percentage payments weakened the condition of already poor school districts.

When the State Tax School Fund came into existence many school districts could not qualify further for equalization funds. In spite of the weaknesses of the equalization fund it served a real purpose in aiding schools of Wyoming. The Star Valley Public Schools participated in this fund from 1935 to 1950, which was the time the State Tax School Fund came into existence. This fund varied from \$4,276.74 received in 1942-43 to \$52,377.00 in 1945-46.

The following is the formula and report for distribution of the Equalization Fund and qualifying entitlements in District Number 19 for the year 1941:

(Group "A" - Assets

1. Valuation <u>2,145,415</u>	\$ <u>10,727.07</u>
multiplied by <u>5</u> mills	
2. Received from Oil Royalty	\$ <u>7,810.00</u>
3. Received from Land Income	\$ <u>21,071.95</u>
4. Received from General County Tax	\$ <u>21,832.82</u>
5. Received from Fines and Forfeitures	\$ _____
6. Received from Forest Reserve	\$ _____
7. Received from Taylor (Grazing)	\$ _____
8. Received from Poll Tax	\$ <u>178.00</u>
9. Received from State Vocational Fund	\$ <u>360.29</u>
10. Received from Tuition	\$ <u>3,385.13</u>
11. Total Group "A"	\$ <u>65,365.26</u>

Group "L" - Liabilities

12. <u>1</u> Rural Teaching Units at \$900.00	\$ <u>900.00</u>
13. <u>35.9</u> Elementary Teaching Units at \$1000.00	\$ <u>35,900.00</u>
14. <u>183</u> High School Teaching Units at \$1300.00	\$ <u>23,790.00</u>
15. Expended for Transportation (Maintenance)	\$ <u>17,550.12</u>
16. Expended for Isolation	\$ _____
17. Expended for Tuition	\$ _____
18. 1-5 Purchase Price New Buses 1940-41	\$ <u>52.39</u>
19. Total Group "L"	\$ <u>78,192.51</u>
Less Total Group "A"	\$ <u>65,365.26</u>
20. Qualifying Amount	\$ <u>12,827.25</u>
21. Payment	\$ _____
22. Amount distributed per teacher general County Fund 1940-41	\$ <u>221.65</u>
23. General County Levy for Schools 1940-41	\$ <u>3</u>
24. Special District Levy 1940-41	\$ <u>10.5</u>
25. Special District Levy 1941-42	\$ <u>10.5</u>
26. No. of Elementary Teachers Employed 1940-41	\$ <u>36</u>
27. No. of High School Teachers Employed 1940-41	\$ <u>16</u>
28. No. Rural School Teachers Employed 1940-41	\$ <u>1</u>
29. Does District Maintain a 6-Year High School?	\$ <u>No</u>
30. Does District Pay Tuition to a 4-Year High School?	\$ <u>No</u>
31. Total Amount Expended by District 1940-41	\$ <u>89,655.12</u>
32. Recd. from Equalization Fund 1940-41	\$ <u>9,387.77</u>
33. Total No. Bus Drivers Employed 1940-41	\$ _____
34. No. Bus Drivers that Qualified for 1½ times amt. Apportioned per Teacher 1940-41	\$ <u>13</u>
35. No. of Children for whom Isolation was paid 1940-41	\$ _____
36. Is District a Member of a High School District?	\$ <u>No</u>

Table 6

AMOUNTS OF EQUALIZATION FUNDS RECEIVED FROM 1935 TO 1950 IN
STAR VALLEY PUBLIC SCHOOLS

1935-36	\$ 4,796.04	5.5
1936-37	11,660.47	13.1
1937-38	14,890.10	15.3
1938-39	15,895.33	6.9
1939-40	19,165.74	9.9
1940-41	19,387.77	10.2
1941-42	18,997.39	9.0
1942-43	4,276.74	4.1
1943-44	16,064.80	5.7
1944-45	16,136.52	5.2
1945-46	32,377.00	21.6
1946-47	24,684.23	16.1
1947-48	14,889.07	8.9
1948-49	14,077.52	6.7
1949-50	19,215.06	6.2

The principle of equality was manifested by the people and the legislative body of the State of Wyoming when they passed the first equalization law. The formula seemed to have some of the factors of a good equalization program. It was planned to enable school districts to maintain a minimum program.

Amounts of general aid fund received from 1941 to 1955. The Report of the Wyoming Citizens Committee (15, ch. 13, p. 14) gives the following information and basis of distribution on the General Aid to Public School Fund: The Thirty-Second Legislature appropriated \$400,000 for the 1953-55 biennium as a General Aid to Public School Fund. This fund is distributed as follows: 50 per cent on September 1, 1953 and 50 per cent on September 1, 1954. Fifty per cent of this fund is to be allocated to districts under the formula now provided for the distribution of the State Land Income Fund (school census basis) and 50 per cent under the new formula provided for the distribution of the Government Royalty Fund (per teacher and bus driver basis). Qualifying mill levies for participation in this fund are as follows:

Common school district (district maintaining elementary and high school	11 mills or more
Special high school district	3½ mills or more
Separate elementary school.	7½ mills or more
Rural school paying tuition to a high school district	11 mills or more
Rural school not paying tuition to a high school district	7½ mills or more

The new Government Royalty Fund formula applies to the distribution of this fund.

In the year 1951-52, this fund amounted to only 1.7 per cent of the income from various sources on the State level.

Table 7 shows Star Valley's participation in this fund.

Table 7

AMOUNTS OF GENERAL AID TO PUBLIC SCHOOL FUND RECEIVED BY
STAR VALLEY PUBLIC SCHOOLS FROM 1947 TO 1955

Year	Amount	Per Cent of Total Revenue
1947-48	\$21,,306.30	12.7
1948-49	20,,528.31	9.8
1949-50	23,,407.24	7.6
1950-51	6,,773.23	1.8
1951-52	7,,516.86	1.7
1952-53	7,,202.83	1.6
1953-54	6,,087.04	1.3
1954-55	5,,499.50	1.3

This source of state support has decreased in the percent of total revenue from 12.7 in 1947-48 to 1.3 in 1953-54 or from \$21,306.30 to \$5,499.50 in the seven year period that it was received. The distribution was based partly on the school census, which gave the same amount per student regardless of need. This fund also became a part of the state foundation fund in 1955, which eliminated direct distribution to Wyoming schools.

County and local school taxes. School districts of Wyoming have other sources of revenue that are available to them through taxation on the local level. These are general county school tax, special school district levies, poll taxes, motor vehicle fees, and fines and forfeitures.

County school tax. The county school tax (23, pp. 114-386) shown in Table 8 is a general tax levied upon all property within the county in amounts sufficient to raise three hundred (\$300.00) dollars for each teacher and driver of a school transportation route, provided that this levy may not exceed three (3) mills on the dollar. The distribution of \$300.00 per teacher is allotted to each district for the number of teachers employed - rural, elementary, and high school - and the number of bona fide transportation routes maintained by the district according to the following schedules: six pupils transported six miles same as one teacher, fifteen pupils transported five miles same as one teacher, twenty-five pupils transported two miles same as one teacher, twelve pupils transported twelve miles same as one and one-half teachers.

Lincoln county in which Star Valley is located has not shared its wealth with its schools, but has contributed only \$300.00 per teacher driver, according to the law as outlined above. It is the writer's opinion that this law passed by the state legislature prohibits, to some extent, districts from solving their problem of finance on a local level.

Table 6

DISTRIBUTION OF GENERAL COUNTY TAX TO
STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Amount	Per Cent of Total Revenue
1925-26	\$33,387.86	28.0
1926-27	28,302.00	23.0
1927-28	27,104.00	23.6
1928-29	25,938.00	27.1
1929-30	29,347.50	30.2
1930-31	26,128.00	27.2
1931-32	23,772.66	27.2
1932-33	21,471.55	27.1
1933-34	20,616.93	24.2
1934-35	19,932.10	25.7
1935-36	21,147.00	24.5
1936-37	20,495.74	23.1
1937-38	24,218.84	24.9
1938-39	21,934.99	26.0
1939-40	22,897.30	24.9
1940-41	21,832.82	23.9
1941-42	23,062.32	23.1
1942-43	25,175.84	24.6
1943-44	24,542.74	23.4
1944-45	22,656.40	19.5
1945-46	24,026.08	16.0
1946-47	32,982.05	21.5
1947-48	23,368.42	13.9
1948-49	16,896.68	8.0
1949-50	30,987.05	10.0
1950-51	21,939.34	5.8
1951-52	33,638.00	7.9
1952-53	42,333.38	9.5
1953-54	44,910.60	10.1
1954-55	34,008.84	8.0

It is the writer's opinion that a higher tax limit for school purposes on county wealth would have served as an equalization measure and the principle of justice realized by the communities and individuals involved.

Special school district tax. The amount of revenue that may be derived from tax on property located in the boundaries of Consolidated School District Number 19 depends on the assessed valuation of the property. The levy is set by law and at present is as follows: a school district maintaining both grade and high school, 14 mills; a special high school district, five mills; a separate elementary school, nine mills; a rural school not paying high school tuition, nine mills; and a rural school paying high school tuition, 14 mills. In first class districts such as Consolidated School District Number 19, the Board of Education has the right to vote the levy needed to raise necessary funds for operation; however, the county commissioners actually set the levy after examining the amount of money needed and the assessed valuation of the district.

Assessed valuation of property in Star Valley has been low and as a result the amount of revenue received on the local level has been far short of the amount needed to operate a comparative program with other districts from the standpoint of money expended. According to law all property in Wyoming is assessed at its true and full value. In the first territorial legislature, it was provided that: (23, p. 30)

All taxable property is to be assessed at its true value in money at private sale, having regard for its quality, locality, natural advantages and general improvements of the vicinity and all other elements of its value. (Sec. 17, Ch. VII of an act approved December 10, 1889) The state constitution provides that "All property be assessed uniformly for taxation, and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property real and personal." (Sec. 11, Article XV). Notwithstanding these provisions of law it has become the custom to assess property for taxation at a fractional part of its actual value. The percentage of actual value varies greatly causing great inequalities among the district and among the counties.

Recently attempts have been made to equalize assessments, which has helped some, however, it is the opinion of the present writer that many inequalities are still extant. They have naturally affected the state

tax school fund. Table 9 gives the amount of revenue in District Number 19 from this tax.

Table 9

DISTRIBUTION OF SPECIAL DISTRICT TAX IN
STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Amount	Per Cent of Total Revenue
1925-26	\$18,200.00	15.2
1926-27	23,600.00	19.2
1927-28	23,952.79	20.8
1928-29	24,600.00	25.7
1929-30	23,400.00	24.1
1930-31	21,500.00	22.4
1931-32	14,006.47	16.0
1932-33	16,056.36	20.3
1933-34	15,787.07	18.5
1934-35	15,238.62	19.7
1935-36	18,317.13	21.2
1936-37	18,658.38	21.1
1937-38	19,505.39	20.1
1938-39	22,305.84	26.2
1939-40	27,520.84	29.9
1940-41	24,637.48	26.9
1941-42	29,587.75	29.7
1942-43	30,067.74	29.4
1943-44	30,723.14	29.3
1944-45	28,413.51	24.5
1945-46	26,484.14	17.6
1946-47	27,800.84	18.1
1947-48	48,131.52	28.7
1948-49	55,938.54	26.7
1949-50	68,128.26	22.1
1950-51	72,267.31	19.3
1951-52	76,981.94	18.2
1952-53	70,187.10	15.8
1953-54	80,384.75	18.1
1954-55	79,172.82	18.7

It has been necessary to make the maximum levy during the years represented in this study. The foundation program requires a nine mill levy qualifying tax and offers a five mill leeway tax.

Motor vehicle fees. According to Section 404 (23, p. 121) the county treasurer is authorized to credit all county registration fees collected under this act to a motor vehicle fund and subsequent to the time the regular state, county, school and municipal levies are made, distribute the same in relative proportions required in the levies in the same manner as property taxes are distributed. The amounts received from motor vehicle fees have not been reported separately so no figures can be presented by years. The foundation program requires that county treasurers separate this payment from the regular special district tax so that districts can list it in the foundation formula. The amount received from this source in 1944 was \$7,661.67.

Fines and forfeitures. Section 499-504 (23, pp. 151-152) states that all fines, penalties and forfeitures provided by the school laws may be recovered by action in the name of the people of the state of Wyoming for the use of the proper school district or county and when they accrue, belong to the respective school districts or county in which the same may have accrued; and the treasurer of each district and county commissioner of each county are hereby authorized to receive and apply the proceeds of such forfeitures in the interest of the permanent fund as now or may hereafter be applied. Comparative year by year figures of funds received from this source are not available except for the year 1954-55, which amounted to \$841.35.

Poll taxes. The school poll tax is an annual levy of two (\$2.00) dollars for every person between the ages of 21 and 50 years for county school purposes. The proceeds of the poll tax are paid to the county treasurer as provided by law, for the exclusive use of the school fund in the district in which the poll tax is collected. This source of revenue has been an unimportant one and it has not been collected from many people except actual property owners.

Taylor grazing act. The Taylor Grazing Act (23, p. 113) provides that all amounts collected by the United States Government from grazing permits and leased or sold public lands are segregated by the state treasurer and paid to the county in which the grazing district, leased or sold to public land is located. All moneys received from the lease and sale of public lands within the county are placed to the credit of the general school fund of the county, to be proportionately allocated by the county treasurer to the various school districts, exclusive of high school districts, in which such public lands are located and from which such funds are derived.

Forest reserve fund. This fund is derived from money (23, p. 113-114) received from each forest reserve in the state and is paid to the state to be expended for the benefit of the public schools and public roads of the county or counties in which the forest service is situated. The state treasurer ascertains the amount which has accrued to said fund from each United States forest reserve in the state and apportions the same to the county or counties in which said reserve is located in proportion to the acreage of said reserve within the boundaries of said county or counties. The Forest Reserve Fund contributed .7 of 1 per cent of the 1954-55 school budget.

The forest reserve fund has not been carried as a separate source of revenue on the books of schools in Lincoln County, but have been included in the general county tax payment. New requirements under the foundation law makes it necessary to identify this source of revenue separate from county tax.

Table 10

TOTAL RECEIPTS FROM ALL SOURCES FOR
STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Total Amount Received
1925-26	\$119,035.34
1926-27	122,819.62
1927-28	114,768.30
1928-29	95,423.44
1929-30	96,993.98
1930-31	95,775.39
1931-32	87,516.21
1932-33	79,038.01
1933-34	84,901.74
1934-35	77,310.83
1935-36	86,072.99
1936-37	88,374.05
1937-38	96,876.71
1938-39	84,096.87
1939-40	91,845.09
1940-41	91,254.53
1941-42	99,548.01
1942-43	102,207.83
1943-44	104,604.88
1944-45	115,883.14
1945-46	149,635.59
1946-47	152,975.43
1947-48	167,164.08
1948-49	209,432.38
1949-50	307,703.27
1950-51	373,602.29
1951-52	420,879.17
1952-53	441,633.85
1953-54	441,807.19
1954-55	421,700.40

The trend in table 10 indicates an increase in receipts from 1934-35 to 1954-55. The increase in receipts was 457 per cent from the low year of \$77,310.83 in 1934-35 to \$421,700.40 in the year 1954-55.

Receipts from various sources

The writer has attempted to point out the various sources of revenue provided by the State of Wyoming, the local district and the county to Star Valley. For illustrative purposes, the amounts received by the Star Valley Public Schools from each of the various sources for a one year period, 1954-1955, are given in Table II.

Table II

INCOME FROM VARIOUS SOURCES FOR
STAR VALLEY PUBLIC SCHOOLS 1954-1955

Source	Income for Year 1954-55	Per Cent of Income
County School Tax	\$ 32,487.64	7.70
Special District Tax	79,172.82	18.77
Poll Tax	1,918.00	.45
Fines and Forfeitures	841.35	.19
Government Royalty Fund	57,105.88	13.54
State Tax School Fund	109,503.46	25.96
Land Income Fund	43,342.31	10.27
Equalization Fund	0	0
General Aid Contingent	5,499.50	1.30
Taylor Grazing	309.11	.09
Forest Reserve Fund	290.74	.06

The total amount of funds for the 1954-55 school year was \$421,700.40, which included a balance on hand of \$42,228.67. Tuition, federal funds, vocational education, and miscellaneous sources made up the percentage not listed.

Some of the items ordinarily included in general county tax have been eliminated in the above figure for comparison purposes.

PART IV - EXPENDITURES IN CLASSIFICATIONS BY YEARS

Recommended percentages and comparisons

The accounting system of the Star Valley Public Schools has included the eight character groupings as follows: administration, instruction, plant operation, plant maintenance, auxiliary agencies, fixed charges, capital outlay, and debt service.

Recommended percentages to be spent in the classification of school expenditure as shown by the U. S. Office of Education Bulletin for the 1946-47 school year are shown in Figure 1. (26 p. 1)

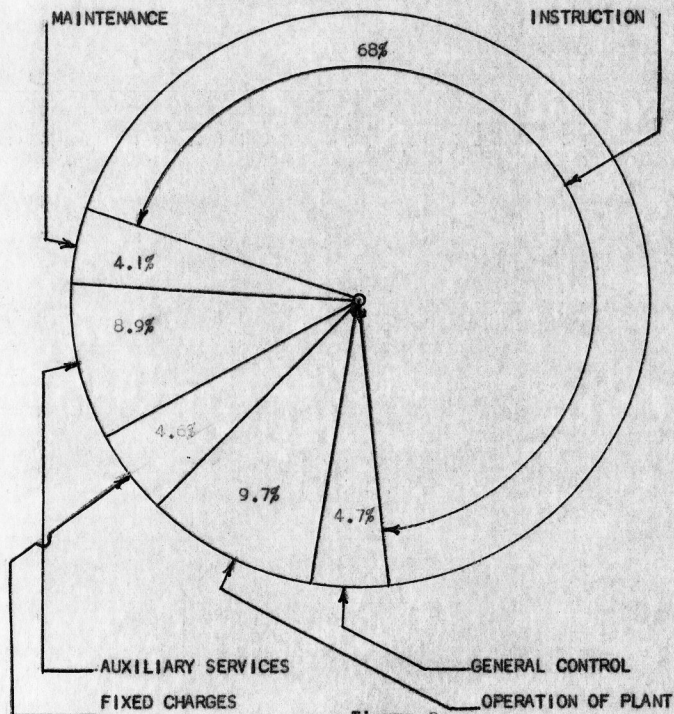


Figure 2

Administration

The items generally included under administration as shown in Table 12 were school board expense, superintendent's salary, business manager's or clerk's salaries, and other expense of the administrative body.

Table 12

AMOUNT EXPENDED FOR ADMINISTRATION IN
STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Amount	Per Cent of Budget
1925-26	\$ 4,005.54	3.3
1926-27	3,989.80	2.2
1927-28	5,695.89	3.8
1928-29	4,420.09	5.2
1929-30	2,879.26	4.7
1930-31	3,065.18	3.3
1931-32	3,183.20	3.9
1932-33	2,576.74	3.7
1933-34	2,616.05	3.8
1934-35	1,683.25	2.6
1935-36	3,276.15	4.3
1936-37	3,371.05	4.1
1937-38	2,760.05	3.0
1938-39	2,743.40	3.3
1939-40	2,850.70	3.2
1940-41	2,877.20	3.2
1941-42	2,646.00	2.7
1942-43	2,950.20	3.1
1943-44	5,524.49	5.7
1944-45	6,595.34	5.4
1945-46	6,545.14	5.2
1946-47	7,014.65	4.7
1947-48	7,762.70	4.8
1948-49	8,701.62	4.2
1949-50	10,114.25	3.9
1950-51	11,683.59	4.3
1951-52	12,414.48	3.3
1952-53	11,463.50	3.3
1953-54	12,095.51	3.1
1954-54	14,527.02	3.7

The administration costs have varied considerably in both the amount expended and the per cent of total cost as shown in Table 12. This was

due to two factors; one that in some years expense was carried beyond the fiscal year in which it was contracted, and the other that bookkeeping systems adopted by Wyoming for schools did not always include the business manager's or clerk's salaries in this classification. This decreased the percentage used for administrative purposes in some years and increased it in others.

The recommended percentage according to Figure 1 was 4.7 per cent of the total budget. The lowest amount expended was 2.7 per cent in 1941-42, and the highest amount was 5.7 per cent in 1943-44. As total expenditures increased over the \$300,000.00 mark, the percentage decreased as the administrative staff remained the same.

Instruction

The instruction classification as shown in Table 13 included the following: principal's salaries, high school teacher's salaries, elementary teacher's salaries, rural teacher's salaries, textbooks, library supplies, and other instructional supplies and expense. The total expenditures in the Star Valley Public schools in the 1925-26 school term exclusive of capital outlay was \$ 118,697.44, and \$ 69,842.20 of this amount was expended for instruction and represented 58 per cent of the total; in 1935--36, or the next ten year period, \$74,986.24 was expended, and \$43,412.05 of this amount was for instruction, or 57 per cent of the total; in 1945-46 the total expenditure was \$123,886.40 and \$75,788.63 represented instructional cost or 61 per cent; in the year 1954-55 the total expended was \$389,699.56 and instruction costs amounted to \$225,929.34, or 57 per cent. The amount recommended to be spent in this classification as shown in Figure 1 was 68 per cent so the amount expended in Star Valley Public Schools was low. The percentage did not reach the recommended amount of 68 per cent as shown in Figure 1 in any of the years included in the study.

Table 13

AMOUNT EXPENDED FOR INSTRUCTION IN
STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Amount	Per Cent of Total	Number Teachers Employed
1925-26	\$ 69,842.20	58	52
1926-27	66,644.95	46	54
1927-28	96,111.12	64	56
1928-29	63,872.33	60	56
1929-30	54,872.91	59	52
1930-31	54,991.90	64	51
1931-32	52,644.01	66	51
1932-33	44,085.37	64	51
1933-34	44,396.08	63	47
1934-35	36,993.10	58	47
1935-36	43,412.05	57	50
1936-37	48,683.98	60	50
1937-38	56,319.90	62	51
1938-39	52,328.25	63	50
1939-40	55,250.77	62	52
1940-41	55,445.95	61	51
1941-42	56,928.37	59	52
1942-43	59,546.57	64	52
1943-44	56,127.70	60	50
1944-45	69,581.25	57	52
1945-46	75,768.63	61	50
1946-47	90,919.16	61	53
1947-48	94,754.31	59	54
1948-49	134,046.79	65	54
1949-50	147,373.68	57	54
1950-51	163,699.15	60	57
1951-52	181,285.14	49	61
1952-53	202,917.34	59	59
1953-54	224,587.00	58	60
1954-55	225,929.34	57	62

Instruction costs have taken a fairly constant percentage of the budget in most of the years represented in this study, however in 1926-27 only 46 per cent of the total budget was paid for instruction and in the 1931-32 school year 66 per cent was expended in this classification.

Instruction costs in the Star Valley Public Schools have been low in comparison with other first class school districts in the state. One measure of costs of teachers' salaries and instruction is the cost for instruction per pupil based on average daily attendance.

Table 14 (30, p. 1) lists four year averages and comparisons for 19 first class school districts in Wyoming.

Table 14

AVERAGE EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR
INSTRUCTION 1951-1954 - FIRST CLASS SCHOOL DISTRICTS

1,000 ADA or More		Less than 1,000 ADA	
Powell	\$204	Pavillion	\$248
Cody	202	Kemmerer	242
Casper	197	Pinedale	235
Rawlins	193	Evanston	180
Cheyenne	183	Wheatland	165
Riverton	181	Douglas	162
Newcastle	179	Lovell	151
Rock Springs	175		
Laramie	169		
Terrington	168		
Sheridan	163		
Afton	150		

Expenditures in first class school districts for instruction costs vary in districts with \$1,000 pupils or more in average daily attendance from \$150.00 per pupil in Afton to \$204.00 in Powell.

Plant operation

Operation of the school plant embraces buildings, grounds, and the following services and supplies: janitor's salaries, fuel, light, water, janitor's supplies, and other expense of this nature.

Table 15

AMOUNT EXPENDED FOR OPERATION IN THE STAR VALLEY
PUBLIC SCHOOLS FROM 1925-55

Year	Amount	Per Cent of Total Expenditure
1925-26	\$ 5,593.26	4.7
1926-27	4,932.98	3.4
1927-28	13,531.10	13.0
1928-29	15,042.51	11.9
1929-30	10,475.46	11.3
1930-31	8,191.68	9.6
1931-32	7,368.80	9.2
1932-33	6,228.98	9.1
1933-34	5,435.68	7.8
1934-35	5,347.01	8.4
1935-36	5,990.15	7.9
1936-37	6,130.55	7.6
1937-38	6,584.72	7.5
1938-39	5,972.10	7.3
1939-40	6,384.22	7.2
1940-41	6,286.00	7.0
1941-42	7,398.22	7.7
1942-43	7,574.16	8.1
1943-44	9,290.27	9.6
1944-45	10,565.57	8.7
1945-46	11,869.50	9.5
1946-47	14,129.10	9.6
1947-48	16,607.12	10.4
1948-49	18,107.90	8.8
1949-50	17,507.51	6.8
1950-51	20,248.85	7.4
1951-52	23,531.71	6.4
1952-53	27,020.28	6.4
1953-54	30,786.09	8.0
1954-55	33,413.51	8.5

Operation of school plant includes janitor's salaries, fuel, light, water, janitor's supplies and other expense of operation. During the years 1927-28, 1928-29 and 1929-30 considerable coal was freighted to the various schools in Star Valley from Montpelier, Idaho, which made an increase for fuel costs. For a few years following 1929-30 wood was burned, which reduced the amount of this item

Maintenance

Maintenance of plant refers to services that are intended to keep the plant in a good state of preservation. It includes materials, wages to workmen, and replacements.

Table 16

AMOUNT EXPENDED FOR MAINTENANCE OF PLANT IN THE
STAR VALLEY PUBLIC SCHOOLS FROM 1925-55

Year	Amount	Per Cent of Total Expenditure
1925-26	\$ 2,745.08	2.3
1926-27	2,552.60	1.7
1927-28	4,204.03	4.0
1928-29	4,579.78	4.2
1929-30	987.78	1.0
1930-31	1,073.03	1.2
1931-32	568.01	.7
1932-33	484.10	.7
1933-34	1,051.18	1.5
1934-35	1,148.57	1.8
1935-36	881.71	1.1
1936-37	1,356.01	1.6
1937-38	2,313.19	2.5
1938-39	934.84	1.1
1939-40	1,268.72	1.4
1940-41	1,378.45	1.5
1941-42	1,941.02	2.0
1942-43	1,251.10	1.3
1943-44	2,135.53	2.2
1944-45	2,473.06	2.0
1945-46	1,458.34	1.1
1946-47	3,709.49	2.5
1947-48	7,399.67	4.6
1948-49	6,410.64	3.1
1949-50	20,927.73	8.2
1950-51	14,634.09	5.4
1951-52	10,811.05	2.9
1952-53	13,469.06	5.5
1953-54	11,047.13	2.8
1954-55	12,014.06	3.0

It may be noted by comparing table 15 with table 16 that operating costs are consistently larger than maintenance cost.

Auxiliary services

The amount required for auxiliary services in the Star Valley Public Schools has been high as shown by table 17 and above the recommended amount of 8.9 as shown in figure one. The item representing practically all of the total figure in this classification is transportation.

Table 17

AMOUNT EXPENDED IN AUXILIARY SERVICES IN THE
STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount	Per Cent of Total Expenditure
1925-26	\$13,253.44	11.1
1926-27	15,782.45	10.9
1927-28	17,619.06	17.1
1928-29	17,420.66	15.9
1929-30	15,527.43	16.8
1930-31	12,385.45	14.6
1931-32	12,138.88	15.2
1932-33	9,883.32	14.5
1933-34	12,099.47	17.3
1934-35	12,754.08	20.0
1935-36	13,838.05	18.4
1936-37	15,242.80	18.9
1937-38	15,532.11	17.3
1938-39	15,652.35	19.1
1939-40	16,801.74	19.1
1940-41	17,824.26	19.8
1941-42	18,081.56	18.8
1942-43	17,876.31	19.2
1943-44	18,488.20	19.2
1944-45	22,379.51	18.5
1945-46	24,480.16	19.7
1946-47	26,855.51	18.2
1947-48	27,506.95	17.2
1948-49	29,559.62	14.4
1949-50	36,143.61	14.1
1950-51	39,109.38	14.4
1951-52	41,128.64	11.2
1952-53	43,627.28	12.7
1953-54	45,017.92	11.7
1954-55	49,416.15	12.6

Fixed charges

Items included in table 18 are insurance, surety bonds, rent, bank service charge, district's share of teacher retirement, social security, and workmen's compensation. Miscellaneous expense was combined with other charges in this classification until the state adopted system provided a more complete system and eliminated the miscellaneous column. The figures and percentages shown appear to be very low for this classification.

Table 18

AMOUNT EXPENDED IN FIXED CHARGES IN THE
STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount	Per Cent of Total Expenditure
1925-26	\$10,158.71	8.5
1926-27	* * *	* "
1927-28	1,101.17	1.0
1928-29	729.24	.6
1929-30	1,351.37	1.4
1930-31	405.02	4.7
1931-32	949.38	1.1
1932-33	1,532.99	2.2
1933-34	1,427.42	2.0
1934-35	1,603.93	2.5
1935-36	1,769.41	2.3
1936-37	1,134.83	1.4
1937-38	1,327.11	1.4
1938-39	531.43	.6
1939-40	687.73	.7
1940-41	554.37	.6
1941-42	786.49	.8
1942-43	909.91	.9
1943-44	1,320.94	1.3
1944-45	2,597.92	2.1
1945-46	1,853.87	1.4
1946-47	2,492.77	1.6
1947-48	3,406.84	2.1
1948-49	4,462.09	2.1
1949-50	5,038.79	1.9
1950-51	5,290.80	1.9
1951-52	13,245.37	3.6
1952-53	10,257.31	3.0
1953-54	15,860.11	4.1
1954-55	16,039.14	4.1

* Not Available

Table 19

AMOUNT EXPENDED FOR CAPITAL OUTLAY IN THE
STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount	Per Cent of Total Expenditure
1925-26	\$209,531.38	65.0
1926-27	5,504.53	3.8
1927-28	1,690.43	1.6
1928-29	652.73	.5
1929-30	1,182.94	1.2
1930-31	158.62	1.8
1931-32	124.95	.15
1932-33	71.61	.10
1933-34	115.81	.16
1934-35	1,107.62	.17
1935-36	2,990.56	3.9
1936-37	2,069.69	2.5
1937-38	2,932.47	3.2
1938-39	2,214.74	2.7
1939-40	3,170.30	3.6
1940-41	3,980.13	4.4
1941-42	6,845.35	7.1
1942-43	1,617.09	1.7
1943-44	1,028.87	1.0
1944-45	6,107.80	5.0
1945-46	1,443.15	1.1
1946-47	1,372.02	.9
1947-48	1,487.08	.9
1948-49	2,453.21	1.1
1949-50	16,021.65	6.2
1950-51	16,035.81	5.9
1951-52	84,671.10	23.0
1952-53	24,886.65	7.2
1953-54	42,985.65	11.2
1954-55	38,360.34	9.8

Two building programs were completed during the period of this study and expenditures for them are represented in the \$209,531.38 shown in 1925-26; \$84,671.10 in 1951-52; \$24,886.65 in 1952-53 and \$42,985.65 in 1953-54. Figures in other years generally represent purchase of equipment.

Table 20

AMOUNT EXPENDED FOR DEBT SERVICE IN THE
STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount
1925-26	\$3,575.00
1926-27	1,217.07
1927-28	2,966.32
1928-29	2,216.36
1929-30	4,936.32
1930-31	4,552.15
1931-32	2,729.80
1932-33	3,125.87
1933-34	2,468.96
1934-35	2,623.26
1935-36	2,828.16
1936-37	2,333.63
1937-38	1,812.99
1938-39	1,483.53
1939-40	1,536.43
1940-41	1,308.76
1941-42	1,189.98
1942-43	1,011.82
1943-44	213.61
1944-45	356.24
1945-46	447.61
1946-47	297.44
1947-48	553.71
1948-49	841.94
1949-50	451.99
1950-51	None
1951-52	None
1952-53	None
1953-54	None
1954-55	None

The total debt service from 1925 to 1950 amounted to \$47,078.95. Most of this amount was for interest paid for indebtedness incurred in the building program of 1925.

Table 21
 AMOUNT EXPENDED IN ALL CLASSIFICATIONS IN THE
 STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount
1925-26	\$318,704.61*
1926-27	144,249.30
1927-28	102,919.12
1928-29	108,963.50
1929-30	92,213.09
1930-31	84,823.03
1931-32	79,707.03
1932-33	67,988.58
1933-34	69,610.62
1934-35	63,267.82
1935-36	74,986.24
1936-37	80,322.63
1937-38	89,582.54
1938-39	81,860.84
1939-40	87,950.61
1940-41	89,655.12
1941-42	95,816.99
1942-43	92,737.16
1943-44	96,129.61
1944-45	120,656.69
1945-46	123,886.40
1946-47	146,790.14
1947-48	159,478.36
1948-49	204,583.81
1949-50	254,579.21
1950-51	270,701.27
1951-52	366,997.49*
1952-53	341,719.00
1953-54	382,379.41
1954-55	389,699.56

* In the years 1925-26, the current operating expense was \$118,697.44 and \$200,007.17 was bond money spent for new buildings. In 1951-52, \$79,522.03 was spent from current funds for new building construction leaving an operating expenditure of \$298,475.46.

School enrollment

The enrollment of pupils in grades one through twelve and including special and normal training from 1925-26 to 1954-55 is shown in table 22.

Table 22

ENROLLMENT BY GRADES IN THE STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	1	2	3	4	5	6	7	8	9	10	11	12	Sp.	Nor.	Total
1925-26	132	139	131	113	115	132	132	101	71	68	52	35	19	6	1246
1926-27	146	105	143	117	99	122	117	118	89	76	42	35	10	0	1219
1927-48	159	106	123	130	115	106	110	116	107	71	42	36	13	9	1243
1928-29	126	141	117	119	120	111	102	104	106	79	55	37	12	9	1243
1929-30	128	125	130	111	107	128	105	97	81	89	60	51	7	9	1228
1930-31	119	131	128	131	118	110	122	100	94	86	71	46	17	7	1280
1931-32	142	114	128	126	128	116	113	121	103	89	81	61	12	0	1334
1932-33	130	124	104	110	145	123	118	115	131	86	89	68	12	0	1353
1933-34	141	113	121	103	129	126	119	130	114	110	85	74	10	0	1375
1934-35	126	130	117	109	118	127	130	124	121	103	95	64	11	0	1375
1935-36	140	116	130	118	115	107	117	123	122	108	84	81	13	0	1374
1936-37	130	131	128	120	111	112	111	117	143	100	88	74	11	5*	1381
1937-38	142	127	127	133	122	121	113	123	122	117	81	72	0	2*	1402
1938-39	166	126	121	125	130	124	113	113	126	107	101	81	0	9*	1442
1939-40	122	151	128	123	122	133	127	114	130	119	104	96	0	0	1469
1940-41	149	120	149	124	130	114	130	125	127	113	103	91	0	0	1475
1941-42	148	137	104	141	126	118	118	124	123	104	100	82	0	0	1425
1942-43	122	131	128	95	137	117	108	110	113	107	97	82	0	0	1347
1943-44	131	117	118	118	93	124	110	107	109	104	96	82	0	0	1309
1944-45	141	113	129	112	118	90	128	105	110	100	96	72	0	0	1314
1945-46	109	146	115	124	119	110	92	129	110	103	88	80	0	0	1325
1946-47	157	125	144	121	140	115	118	97	132	92	97	86	0	0	1424
1947-48	139	140	105	138	120	139	116	119	94	115	88	86	0	1*	1400
1948-49	145	136	134	112	129	123	131	113	120	88	106	80	0	0	1417
1949-50	168	140	131	123	112	133	114	127	118	112	83	97	0	0	1458
1950-51	170	159	147	130	119	113	135	111	130	111	100	75	0	0	1500
1951-52	135	144	145	131	120	112	98	126	15	118	103	84	0	0	1431
1952-53	134	138	152	147	138	113	117	100	129	105	110	94	0	0	1477
1953-54	169	125	134	144	146	135	119	107	110	122	99	100	0	0	1510
1954-55	169	174	135	141	154	151	129	117	105	99	114	89	0	0	1577

From this table it may be observed there were 1246 pupils in these grades in 1935-36 and 1577 in 1954-55 or an increase of about 26 per cent in total enrollment. The total increase in enrollment for this period was 331. From the data in table 22, it may be observed that enrollment was quite stationary during certain periods. Sp. indicates students in retarded classes and Nor. represents Normal Training Classes.

Table 23

SCHOOL CENSUS IN DISTRICT NUMBER 19 - 1925-1955

Year	Total Children Between 6-21	Number Children Between 7-16
1925-26	1646	1124
1926-27	1597	1413
1927-28	1591	1186
1928-29	1658	1110
1929-30	1715	1108
1930-31	1757	1227
1931-32	1800	1234
1932-33	1818	1237
1933-34	1819	1242
1934-35	1877	1266
1935-36	1872	1329
1936-37	1853	1253
1937-38	1784	1215
1938-39	1768	1220
1939-40	1751	1161
1940-41	1806	1241
1941-42	1751	1181
1942-43	1673	1157
1943-44	1651	1110
1944-45	1622	1116
1945-46	1624	1157
1946-47	1696	1154
1947-48	1717	1268
1948-49	1723	1203
1949-50	1691	1181
1950-51	1664	1180
1951-52	1682	1198
1952-53	1736	1233
1953-54	1747	1231
1954-55	1773	1229

The state law requires that a census be taken during the month of April each year and a house to house canvas has been made in most of the years represented in table 23 to secure census count.

The census has shown some decrease in war years as some people left Star Valley for employment. The above table shows that the census has been fairly constant.

In table 24 on transportation it is significant to note that transportation costs are decreasing on a percentage basis in relation to the total expenditure per year. The year with the highest percentage figure was 1934-35 when the total amount expended for the year was decreased, because teachers donated their services for one month, although expenses in other classifications were paid in full.

According to Figure 1 page 41, transportation in the Star Valley Public Schools has cost more than was recommended.

One of the important items of school costs is transportation, and it is the opinion of the writer that programs to take care of this service have been limited and inadequate in the State of Wyoming. However, the new foundation program passed by the Wyoming State Legislature in 1955 has a liberal transportation program, which allows three-fourths of total transportation costs and one-sixth of transportation capital outlay per year until complete cost of equipment is paid for.

The enrollment in School District Number 19 in 1954-55 totaled 1577. Of this number 941 students or 60 per cent were transported to school daily.

Transportation will continue to be a major school cost and will be likely to increase, because of exchanging students between schools so as to operate on a graded program.

Table 24

AMOUNT EXPENDED FOR TRANSPORTATION IN THE
STAR VALLEY PUBLIC SCHOOLS 1925-55

Year	Amount	Per Cent of Total Expenditure	Number Drivers
1925-26	\$12,747.04	10.7*	29
1926-27	**	**	**
1927-28	16,949.72	16.4	38
1928-29	16,983.59	15.5	37
1929-30	14,973.90	16.2	35
1930-31	11,641.02	13.7	35
1931-32	11,608.63	14.5	35
1932-33	9,721.66	14.2	37
1933-34	12,017.56	17.2	39
1934-35	12,748.38	20.1	41
1935-36	13,587.43	18.1	41
1936-37	15,166.13	18.8	40
1937-38	15,383.82	17.1	39
1938-39	15,469.72	18.8	38
1939-40	16,698.55	18.9	40
1940-41	17,550.12	19.5	39
1941-42	17,928.95	18.7	39
1942-43	17,729.15	19.1	34
1943-44	18,463.20	19.2	29
1944-45	21,771.45	18.0	30
1945-46	24,083.90	19.2	31
1946-47	26,855.51	18.2	29
1947-48	27,253.34	17.0	30
1948-49	29,500.90	14.4	30
1949-50	36,086.47	14.1	26
1950-51	39,017.06	14.4	28
1951-52	41,072.66	14.2*	30
1952-53	43,597.74	12.7	28
1953-54	44,166.62	11.5	27
1954-55	48,427.97	12.4	29

*Cost of new buildings was deducted from total expenditures in 1925-26 and 1951-52 so as to show normal operation.

** Not Available

School indebtedness has existed in the form of long term and short term bonds in the Star Valley Public Schools since 1915; however, Table 25 shows only issues after 1925.

Table 25

Date of Issue and Amount	Bond Numbers	Maturity Dates	Amount Maturing
January 24, 1925	1- 5	January 1, 1930	\$ 5,000.00
\$130,000.00	6- 10	January 1, 1931	5,000.00
	11- 15	January 1, 1932	5,000.00
	16- 20	January 1, 1933	5,000.00
	21- 25	January 1, 1934	5,000.00
	26- 30	January 1, 1935	5,000.00
	31- 35	January 1, 1936	5,000.00
	36- 40	January 1, 1937	5,000.00
	41- 45	January 1, 1938	5,000.00
	46- 50	January 1, 1939	5,000.00
	51- 55	January 1, 1940	5,000.00
	56- 60	January 1, 1941	5,000.00
	61- 65	January 1, 1942	5,000.00
	66- 70	January 1, 1943	5,000.00
	71- 75	January 1, 1944	5,000.00
	76- 80	January 1, 1945	5,000.00
	81- 90	January 1, 1946	10,000.00
	91-100	January 1, 1947	10,000.00
	101-110	January 1, 1948	10,000.00
	111-120	January 1, 1949	10,000.00
	121-130	January 1, 1950	10,000.00

Table 25 (continued)

Date of Issue and Amount	Bond Numbers	Maturity Dates	Amount Maturing
December 1, 1950	1- 24	June 1, 1952	\$21,000.00
\$267,000.00	25- 49	June 1, 1953	25,000.00
	50- 74	June 1, 1954	25,000.00
	75-100	June 1, 1955	26,000.00
	101-126	June 1, 1956	26,000.00
	127-153	June 1, 1957	27,000.00
	154-180	June 1, 1958	27,000.00
	181-208	June 1, 1959	28,000.00
	209-237	June 1, 1960	29,000.00
	238-267	June 1, 1961	30,000.00
July 1, 1955	1- 19	July 1, 1956	19,000.00
\$328,000.00	20- 38	July 1, 1957	19,000.00
	39- 58	July 1, 1958	20,000.00
	59- 78	July 1, 1959	20,000.00
	79- 98	July 1, 1960	20,000.00
	99-118	July 1, 1961	20,000.00
	119-169	July 1, 1962	51,000.00
	170-221	July 1, 1963	52,000.00
	222-274	July 1, 1964	53,000.00
	275-328	July 1, 1965	54,000.00

Interest rate on the 1924 issue was 5.5 per cent; the issue was re-funded July 1, 1934 and sold to the State of Wyoming for 3.5 per cent for the first five years and 4.0 per cent thereafter. The amount of the re-funding issue was \$112,000.00. The 1950 issue drew 2.0 per cent interest and the 1955 issue was 2.2 per cent.

Assessed valuation

Generally speaking the property tax received from levies on valuation has perhaps been the "life of the school"; however, in districts like Star Valley assessed valuations have been low and this source of revenue very limited. According to the writer's opinion one of the reasons why the school district tax was low in the years from 1925 to 1955 was because the assessment valuation did not bear necessary relationship to true market value.

Table 26

ASSESSSED VALUATION - STAR VALLEY PUBLIC SCHOOLS 1925-1955

Year	Amount
1925	\$2,500,000.00*
1926	2,616,697.00
1927	2,544,926.50*
1928	2,473,156.00
1929	2,456,524.50*
1930	2,439,893.00
1931	2,341,898.00
1932	2,012,000.00
1933	1,655,447.00
1934	1,586,751.00
1935	1,693,177.00
1936	1,761,551.00
1937	1,886,546.50*
1938	2,011,542.00
1939	1,944,185.00
1940	2,145,415.00
1941	2,214,707.00
1942	2,232,409.00
1943	2,249,334.00
1944	2,307,309.00
1945	2,313,977.00
1946	2,264,630.00
1947	2,416,331.00
1948	2,610,615.00
1949	4,450,817.00
1950	4,337,074.00
1951	4,731,368.00
1952	4,903,158.00
1953	4,955,224.00
1954	4,950,234.00
1955	5,459,731.00

*Estimates of valuation. Exact assessed evaluation not available.

According to the writer, the increase from the low figure in 1934 of \$1,586,751.00 to \$5,459,731.00 represents to some extent an effort to equalize valuations. The problem of low assessed valuation has partly been eliminated by the foundation program, which has an equalization provision for poorer districts and all receive the \$5,500.00 minimum program regardless of low valuations. However, bonding capacity for capital outlay needs is so limited that it presents a problem, and necessitates the spending of too much current operating funds for buildings.

PART VI - - CONCLUSIONS

The problem of this study was to write a history of school finance in the Star Valley Public Schools from 1925 to 1955. From the data collected and compiled the following conclusions relative to this study appear to be justified:

1. The policy followed in financing Star Valley schools has followed the general pattern of school finance adopted in other class one districts in Wyoming.
2. An analysis of the distribution of state school monies to school districts in the state show great inequalities, with Star Valley in the lowest bracket.
3. Most of the legislation up until the Foundation Program was piecemeal and in no sense provided adequately for poorer districts. Although the new Foundation Program helped considerably, it did not include capital outlay equalization; therefore, districts without bonding capacity were and are still definitely handicapped.
4. Studies in Wyoming show that the state has wealth enough to provide equal educational opportunities for every child. The writer believes that the Foundation Program with adaptations and improvements is the immediate solution for this inequality, because this program can be increased or decreased without cumbersome legislation.
5. Because 60 per cent of the school enrollment in Star Valley has been transported to school, transportation has been one of the major problems of operational finance and was operated on a sound basis.

6. Transportation of students throughout the 30 year period has helped keep a very high per cent of average daily attendance. It has also made possible centralization with graded schools in place of ungraded.

7. It is evident that school housing facilities will need to be increased and improved as 10 of the 13 school buildings being used at present were built in 1925-26.

8. The total enrollment of pupils in all grades was 1,246 in 1925-26 and 1,577 in 1954-55, an increase of about 26 per cent. It may be concluded that this data shows a fairly stationary pupil enrollment for the 30 year period.

9. Teachers salaries have been and are inadequate and out of proportion to the high degree of qualification and certification maintained by the instructional staffs for the years included in this study.

PART VII - - SUMMARY

1. A basis for this study was established through a review of literature on school finance. Information was also secured from the reports of state, county, and district treasurers, auditors, school boards, and budget committees. Cooperative and individual studies on school finance were reviewed to serve as a guide. However, the basic information including material for tables and figures was taken from reports kept by the writer over the period from 1925 to 1955.

2. Attempts by the State of Wyoming to equalize educational opportunities in the past 20 years in Star Valley with other districts in the state show these three periods.

1. In 1935-36 the Equalization Fund went into effect and Star Valley received benefits, the highest year being in 1945-46 when 21.6 per cent of all the budget came from this source. The lowest percentage was 4.1 per cent in 1942-43.

2. The State Tax School Fund was established in 1949-50. In 1954-55 Star Valley benefited from this fund in receiving as high as 25.9 per cent of its budget. In 1949-50 the amounts dropped to 16.0 per cent of the entire budget.

3. The Foundation Program was adopted in 1955. This guaranteed \$5,500.00 per teaching unit.

3. Transportation has represented a large percentage of the total school expenditure in Star Valley. The percentage amount expended

has varied from 10.7 per cent in 1925-26 to 18.1 per cent in 1935-36, and 19.2 per cent in 1945-46 to 12.4 per cent in 1954-55.

4. The amount of taxes raised for Star Valley schools from assessed valuation has been inadequate for both current operational expenses and bonding purposes. The lowest assessed valuation was \$1,586,751.00 in 1934; the highest was \$5,459,731.00 in 1955.

5. The expenditures in the Star Valley Public Schools for administration have been fairly constant on a percentage basis of the overall budget each year. In 1925-26 the per cent of budget spent for administration was 3.3, in 1935-36 the amount was 4.3 per cent, and in 1954-55 the per cent was 3.7.

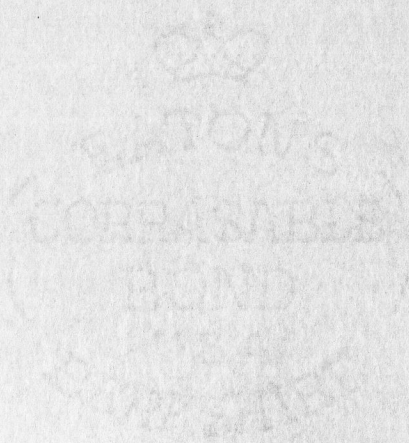
6. The amount spent in the Star Valley schools for instruction during the 30 year period has been far below the average of the state. In 1933-34, with 47 teachers employed, the amount paid for instruction was \$44,396.08, in 1943-44 there were 50 teachers employed and the amount paid was \$58,127.70, and in 1954-55, with 62 teachers employed, the amount paid was \$225,929.34. The large increase in 1954-55 was due to the district's share of the newly enacted State Tax School Fund.

7. Cost of plant maintenance in Star Valley Public Schools has varied from \$484.10 in 1932-33 to \$13,469.06 in 1952-53.

8. The Government Royalty Fund has fluctuated considerably during the past 30 years in Star Valley, varying from \$5,431.91 in 1934-35 to \$2,477.26 in 1926-27. In 1940-41 the amount decreased to \$7,810.00 and advanced to \$71,969.23 in 1949-50. This has made budget planning a difficult job.

APPENDIX

Table 27



AMOUNT EXPENDED IN VARIOUS CLASSIFICATIONS IN ADMINISTRATION
IN STAR VALLEY PUBLIC SCHOOLS FROM 1925-1955

Year	School Board Expense	Salary of Superintendent	Office and Clerk's Salary	Federal Withholding Tax	Teacher Retirement	Other Admin's. Sup. & Exp.
1925-26	\$ 582.20	\$3423.34	....	....	....	....
1926-27	902.70	3037.10	....	....	....	....
1927-28	791.79	4904.10	....	....	....	....
1928-29	554.18	3865.91	....	....	....	....
1929-30	432.46	2446.80	....	....	....	....
1930-31	511.19	2553.99	....	....	....	....
1931-32	538.20	2645.00	....	....	....	....
1932-33	427.66	2149.08	....	....	....	....
1933-34	497.80	2118.25	....	....	....	....
1934-35	472.12	1633.25	....	....	....	....
1935-36	545.05	2731.10	....	....	....	....
1936-37	807.80	2563.25	....	....	....	....
1937-38	360.05	2400.00	....	....	....	....
1938-39	543.00	2200.40	....	....	....	....
1939-40	450.70	2400.00	....	....	....	....
1940-41	387.20	2480.00	....	....	....	....
1941-42	361.00	2305.00	....	....	....	....
1942-43	335.00	2617.20	....	....	....	....
1943-44	407.50	2784.74	\$1696.64	\$ 479.66	\$ 39.39	\$ 118.55
1944-45	405.50	3403.80	1921.11	560.13	45.84	258.96
1945-46	480.00	3272.90	1828.75	692.10	44.50	226.89
1946-47	486.00	3353.60	2091.82	552.40	43.62	487.21
1947-48	499.00	3622.26	2500.95	633.40	104.70	372.39
1948-49	452.90	4047.56	2698.70	646.70	126.43	729.23
1949-50	701.00	4225.86	2870.15	861.20	111.21	1344.83
1950-51	430.50	4342.56	3240.90	1091.00	121.42	2457.11
1951-52	720.00	4572.38	3261.95	1335.30	278.58	2246.07
1952-53	1049.35	4639.46	3404.90	1379.90	277.51	712.36
1953-54	1079.61	5751.71	4408.50	....	....	795.69
1954-55	1637.72	6260.00	4799.02	....	....	1830.28

.... Indicates that Federal Withholding Tax and Teacher Retirement were not paid and that Office and Clerk's Salary and Other Administration Supplies and Expense were placed in another classification.

Table 28
 AMOUNT EXPENDED IN VARIOUS CLASSIFICATIONS OF INSTRUCTION
 IN STAR VALLEY PUBLIC SCHOOLS FROM 1925-1955

Year	Supervisor & Principal	High School Teachers	Elementary Teachers	Rural Teachers	Federal Withholding Tax	Teacher Retirement
1925-26	\$16,364.92	\$18,213.32	\$27,616.24	\$ 2,987.41	....	....
1926-27	17,816.62	11,258.73	7,999.98	....	....	....
1927-28	12,802.01	14,871.91	12,716.99	10,732.96	....	....
1928-29	16,922.75	16,648.50	16,197.94	13,316.96	....	....
1929-30	13,767.26	12,165.59	14,395.17	12,577.76	....	....
1930-31	13,495.99	11,635.81	14,263.90	12,612.42	....	....
1931-32	13,673.08	9,913.84	14,337.92	12,109.89	....	....
1932-33	11,578.20	9,769.09	11,191.78	9,663.58	....	....
1933-34	11,143.51	10,281.86	11,724.93	8,644.23	....	....
1934-35	8,694.17	9,099.45	9,416.03	6,625.65	....	....
1935-36	10,035.51	11,200.10	13,160.23	5,633.70	....	....
1936-37	11,936.25	13,844.62	14,457.71	6,999.23	....	....
1937-38	13,158.43	17,241.22	14,183.36	9,242.48	....	....
1938-39	12,567.27	16,304.69	12,509.44	9,873.81	....	....
1939-40	12,745.97	17,357.39	12,995.71	10,158.51	....	....
1940-41	12,384.25	18,756.32	10,616.32	11,599.91	....	....
1941-42	12,650.20	19,058.74	12,842.12	9,610.73	....	....
1942-43	13,893.15	19,470.54	13,846.25	9,858.67	....	....
1943-44	14,318.90	16,087.33	12,325.87	9,972.26	\$2,817.42	\$ 429.09
1944-45	15,640.86	18,810.17	16,639.41	11,130.64	3,561.50	527.05
1945-46	17,391.67	23,474.28	13,226.33	14,289.64	3,737.50	701.49
1946-47	20,472.61	24,709.91	17,525.34	17,634.80	2,941.60	832.97
1947-48	17,803.25	28,757.96	18,948.67	18,576.67	2,807.30	1,726.11
1948-49	27,973.95	40,398.85	32,387.74	20,893.22	3,482.70	2,503.89
1949-50	23,495.56	43,060.33	38,996.82	21,593.10	5,171.14	2,572.97
1950-51	29,514.38	44,092.52	37,815.11	27,841.45	7,743.29	2,914.04
1951-52	31,756.35	46,878.88	41,225.23	30,109.19	11,678.50	8,354.08
1952-53	32,923.83	57,923.33	46,353.91	33,603.11	15,071.50	6,977.11
1953-54	39,550.93	65,500.47	59,237.27	43,918.68	....	....
1954-55	38,903.62	67,445.86	70,087.73	40,360.44	....	....

.... Indicates nothing was paid for tax and retirement in these years or that tax and teacher retirement was placed in another classification.

Table 29
 AMOUNT EXPENDED FOR INSTRUCTIONAL EXPENSE OTHER THAN SALARIES IN
 THE STAR VALLEY PUBLIC SCHOOLS FROM 1925-55

Year	Textbooks	Library	Teaching Supplies	Other Expense
1925-26	\$2144.25	\$ 172.06	\$2344.00	....
1926-27	....	....	....	....
1927-28	924.22	608.39	3454.64	....
1928-29	873.45	473.04	1436.69	....
1929-30	876.24	91.23	999.66	....
1930-31	1910.04	98.14	975.60	....
1931-32	1572.51	55.04	931.73	....
1932-33	1203.61	....	659.11	....
1933-34	1772.67	17.64	811.04	....
1934-35	2059.19	88.06	1012.55	....
1935-36	2089.54	7.05	1195.92	....
1936-37	546.99	....	899.18	....
1937-38	1444.86	5.75	1043.80	....
1938-39	496.07	53.69	1323.28	....
1939-40	566.55	40.28	1336.06	....
1940-41	703.21	20.65	1265.30	....
1941-42	955.15	18.25	1793.11	....
1942-43	1165.87	6.75	1305.34	....
1943-44	884.72	154.23	1040.54	97.35
1944-45	1287.54	104.01	1203.98	367.19
1945-46	1220.12	24.23	1475.85	236.29
1946-47	1454.97	857.52	4240.95	198.49
1947-48	1557.03	450.26	3024.06	1072.98
1948-49	3079.49	69.60	2255.00	1042.35
1949-50	2642.49	336.60	2321.96	2002.71
1950-51	6294.17	1154.20	2695.28	3634.31
1951-52	3368.70	448.59	3673.04	3792.33
1952-53	1167.67	467.12	3027.87	4786.82
1953-54	3039.78	136.55	7489.54	3268.30
1954-55	2022.79	230.68	4000.13	3023.48

.... Indicates nothing was paid for other expense in the year from 1925-26 to 1942-43.

Table 30

AMOUNT EXPENDED FOR OPERATION OF PLANT IN THE
STAR VALLEY PUBLIC SCHOOLS FROM 1925-55

Year	Salary of Janitor	Federal With- holding Tax	Teacher Retirement	Fuel, Light and Water	Janitor Supplies	Other Expense
1925-26	\$ 2970.90	....	....	\$ 2622.36	....	....
1926-27	3389.75	....	....	4932.96	....	....
1927-28	3747.75	....	....	9783.35	....	....
1928-29	4289.20	....	....	8723.11	....	....
1929-30	3707.16	....	....	6768.30	....	....
1930-31	3550.87	....	....	4640.81	....	....
1931-32	3072.03	....	....	4296.77	....	....
1932-33	3004.87	....	....	3224.11	....	....
1933-34	2459.87	....	....	2975.81	....	....
1934-35	2193.22	....	....	3153.79	....	....
1935-36	2262.15	....	....	3728.00	....	....
1936-37	2425.24	....	....	3705.31	....	....
1937-38	3079.75	....	....	3504.97	....	....
1938-39	2902.40	....	....	3069.70	....	....
1939-40	3115.94	....	....	3268.28	....	....
1940-41	3048.64	....	....	3237.36	....	....
1941-42	3181.39	....	....	4216.83	....	....
1942-43	3562.25	....	....	4011.91	....	....
1943-44	3734.39	83.95	19.14	5401.28	51.51	....
1944-45	4877.75	107.33	29.62	5358.20	192.67	....
1945-46	5196.80	115.20	31.84	6302.34	123.97	....
1946-47	6153.74	98.20	32.00	7093.89	597.91	99.35
1947-48	7312.55	133.50	75.66	8356.11	677.19	53.33
1948-49	7411.20	302.00	93.75	9537.53	733.32	52.11
1949-50	2463.74	295.20	107.32	8441.17	939.38	30.10
1950-51	8205.78	338.50	128.59	10347.99	982.46	260.70
1951-52	10273.00	407.70	339.30	11224.37	1099.93	245.53
1952-53	10608.02	608.60	264.80	13692.43	1666.01	147.41
1953-54	14504.26	....	....	14634.48	....	180.32
1954-55	15791.75	....	....	15933.18	....	....

....Indicates nothing was paid for tax and retirement or that it was placed in another classification.

Table 3i

AMOUNT EXPENDED FOR MAINTENANCE IN VARIOUS CLASSIFICATIONS
IN THE STAR VALLEY PUBLIC SCHOOLS FROM 1925-1955

Year	Wages Paid to Workmen	Withholding Tax	Materials & Supplies	Replacements
1925-26	....	....	\$2745.00	....
1926-27	....	....	....	....
1927-28	....	....	4204.03	....
1928-29	....	....	4579.78	....
1929-30	....	....	987.40	....
1930-31	....	....	1073.03	....
1931-32	....	....	569.01	....
1932-33	....	....	484.10	....
1933-34	....	....	1051.18	....
1934-35	....	....	1148.57	....
1935-36	....	....	881.71	....
1936-37	....	....	1356.01	....
1937-38	....	....	2313.19	....
1938-39	....	....	934.84	....
1939-40	....	....	1268.72	....
1940-41	....	....	1378.45	....
1941-42	....	....	1941.02	....
1942-43	....	....	1251.10	....
1943-44	....	....	1386.68	....
1944-45	446.47	....	1433.41	302.38
1945-46	573.43	....	881.25	655.22
1946-47	399.66	....	2269.72	175.43
1947-48	416.48	2.00	2499.98	625.29
1948-49	899.88	....	2686.03	3999.61
1949-50	1228.12	....	5080.36	2496.49
1950-51	2880.82	....	6651.31	12966.55
1951-52	5131.97	105.10	2219.71	2746.71
1952-53	645.40	44.80	7221.68	7501.14
1953-54	709.66	44.20	2997.07	5493.52
1954-55	907.74	....	5362.38	7142.32
	2083.53	....		4568.15

.... Indicates nothing paid or placed in another classification.

Table 32

AMOUNT EXPENDED FOR AUXILIARY SERVICES BY CLASSIFICATION
IN THE STAR VALLEY PUBLIC SCHOOL FROM 1925-1955

Year	Health Service	School Lunch	Transportation
1925-26	....	....	\$12,747.04
1926-27	....	....	....
1927-28	\$ 16.00	....	16,949.72
1928-29	391.87	....	16,983.59
1929-30	70.94	....	14,973.90
1930-31	....	....	11,641.02
1931-32	14.89	....	11,608.63
1932-33	....	....	9,721.66
1933-34	....	....	12,017.56
1934-35	....	....	12,748.38
1935-36	....	....	13,587.43
1936-37	....	....	15,166.13
1937-38	....	....	15,383.82
1938-39	....	....	15,469.72
1939-40	....	....	16,698.55
1940-41	12.21	....	17,950.12
1941-42	65.61	....	17,928.95
1942-43	....	....	17,729.15
1943-44	....	....	18,463.20
1944-45	....	....	21,771.45
1945-46	....	\$608.06	24,083.90
1946-47	....	396.26	26,855.51
1947-48	....	....	27,253.34
1948-49	11.75	253.61	29,500.90
1949-50	57.14	46.97	36,086.47
1950-51	85.32	7.00	39,017.16
1951-52	55.98	....	41,072.66
1952-53	29.54	....	43,597.74
1953-54	67.82	....	44,166.62
1954-55	988.18	....	48,427.97

.... Indicates nothing paid or that expense was placed in another classification.

AMOUNT EXPENDED FOR FIXED CHARGES BY CLASSIFICATIONS IN
THE STAR VALLEY PUBLIC SCHOOLS FROM 1925-1955

Year	Insurance & Bonds	District's Share Teacher Retirement & Social Security	Workmen's Compensation
1925-26
1926-27
1927-28
1928-29
1929-30
1930-31	\$ 914.31
1931-32	1351.37
1932-33	405.02
1933-34	944.82
1934-35	1532.99
1935-36	1368.07
1936-37	1186.81
1937-38	14.96
1938-39	233.30
1939-40	948.84
1940-41	434.37
1941-42	573.36
1942-43	454.37
1943-44	570.15
1944-45	673.25
1945-46	764.42
1946-47	1929.13	\$ 486.81	\$ 69.71
1947-48	1000.00	602.51	66.28
1948-49	777.83	76.04
1949-50	1419.44	891.01	72.43
1950-51	1620.03	1906.47	80.93
1951-52	1911.23	2724.07	117.99
1952-53	1942.64	2971.50	156.06
1953-54	4514.16	3164.05	174.11
1954-55	2869.30	8656.96	74.25
1955-56	3388.38	7202.02	185.99
1956-57	3390.20
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2025-26

.....Indicates nothing paid or that expense was placed in another classification.

AMOUNT EXPENDED FOR CAPITAL OUTLAY BY CLASSIFICATION IN
THE STAR VALLEY PUBLIC SCHOOL FROM 1925-1955

Year	New Buildings & Grounds	New Equipment	Transportation Equipment
1925-26	\$200,007.17	\$ 9,524.21	\$506.40
1926-27	26,084.93	....	....
1927-28	865.75	824.68	....
1928-29	128.24	524.49	45.20
1929-30	981.42	201.52	125.09
1930-31	51.85	106.77	267.95
1931-32	40.10	84.85	134.76
1932-33	....	71.61	161.66
1933-34	5.00	110.81	81.91
1934-35	714.16	393.46	5.70
1935-36	2,236.82	753.74	250.62
1936-37	166.65	1,903.04	76.76
1937-38	1,027.01	1,905.46	148.29
1938-39	1,219.14	995.60	182.83
1939-40	2,467.66	702.64	103.19
1940-41	2,052.02	1,928.11	261.93
1941-42	5,142.60	1,702.75	87.00
1942-43	1,046.77	570.32	147.16
1943-44	800.67	175.84	52.36
1944-45	449.17	5,632.49	26.14
1945-46	1,024.86	397.39	60.90
1946-47	474.66	804.61	92.75
1947-48	274.79	1,212.29	553.71
1948-49	998.00	1,495.21	....
1949-50	10,220.18	5,801.47	....
1950-51	5,864.95	10,170.86	....
1951-52	78,522.03	5,751.18	....
1952-53	4,323.23	20,563.42	397.89
1953-54	41,468.01	....	....
1954-55	34,139.04	....	....

....Indicates nothing paid or that expense was placed in another classification.

COMPARATIVE REPORT
PER CENT OF DISBURSEMENTS IN CLASSIFICATIONS

District	Adminis- tration	Instruc- tion	Textbooks Library Other	Opera- tion Plant	Main of Plant	Auxiliary Services	Fixed Charges	Capital Outlay	Debt Service	Other
Torrington	3.2	56.5	3.9	8.2	7.4	6.6	2.3	11.5	.4	
Lovell	4.5	49.0	10.5	7.8	2.8	12.7	3.8	4.6	0	
Rawlins	4.3	66.6	4.2	10.5	2.5	3.0	3.0	3.4	.009	
Afton	2.5	55.3	5.2	7.4	5.4	14.4	2.9	6.9	0	
Evanston	4.3	58.8	4.1	8.7	5.2	8.0	3.0	7.2	0	
Riverton	4.9	50.2	4.4	6.5	5.1	5.6	2.4	20.9	0	
Worland	5.1	45.1	6.7	12.2	7.2	3.5	2.2	15.4	0	2.6
Green River	5.7	54.8	7.7	13.2	2.1	2.3	2.3	11.9	0	
New Castle	3.5	40.3	3.5	5.7	2.0	16.0	1.8	25.0	0	2.4
Powell	5.0	50.5	11.0	6.5	2.0	12.5	2.0	10.0	0	
Thermopolis	5.0	61.4	5.4	9.1	3.5	3.9	2.1	9.6	0	
Cody	4.0	58.8	7.0	7.4	1.0	11.0	3.0	6.8	0	
No name	4.0	(57.0)*	*)	8.0	12.0	9.0	2.5	7.5	0	

The above report was compiled by the writer in May 1951. The comparison was for the 1950-51 school year.

Responses were received from all the schools included in the survey. * Instruction and textbooks combined.

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