

THE EFFECT OF THE RETAIL SALES TAX LAW ON THE SCHOOLS
OF RUSSELL COUNTY KANSAS WITH IMPLICATIONS AS TO
HOW IT WILL AFFECT THE STATE AS A WHOLE

A THESIS

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M. L. KIRBY

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Approved for the Major Department

A. E. Schimmel

Approved for the Graduate Council

A. E. Schimmel

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CHAPTER I

INTRODUCTION

THE PROBLEM

This study is an attempt to evaluate the recent state aid law and the retail sales tax law as they affect the schools of Russell County, Kansas, and to make conclusions if possible as to how they will affect the state as a whole. It is based on a financial study of the schools involved over a period of four years, two years previous and two years after the law became effective. The data cover a period of four years, 1935 to 1939 inclusive.

PURPOSE

In 1937 the Kansas Legislature passed what was known as the Retail Sales Tax Law, levying a two per cent tax on most of the sales transactions taking place within the state. Of the approximately \$10,000,000 estimated to be raised annually, \$2,500,000 was earmarked directly for the aid of the weaker schools of the state.¹ The residue that was left, after other appropriations were taken care of, was to revert back to the several counties, 50% on a basis of population and 50% on a basis of assessed valuation, where it was to be divided among the several taxing units. A large part of this residue found its way to the treasury of the local school districts which were a part of the local taxing units to which it was to be distributed. There has been

¹ Appendix A.

much discussion among school men as to the results of the above-mentioned legislation on the schools of the various communities in the state, but no actual attempt has been made to obtain facts to substantiate the opinions expressed in these discussions. Since the matter of school finance is one of the major problems confronting the average school administrator, such a study should contribute materially to the information necessary for the efficient discharge of his duties.

PROCEDURE

No specific data have been found that were compiled on this problem. Information was gathered from the financial records of the districts at the office of the county superintendent and the office of the county clerk at Russell, Kansas. Other information was obtained from the biennial reports (1935-38) of the State Superintendent of Public Instruction, Topeka, Kansas; from the bulletins of the League of Kansas Municipalities at the University of Kansas, Lawrence, Kansas; from the records of the United States Office of Education at Washington, D. C.; from the annual reports of the schools being considered and from the state department of education at Topeka, Kansas. The information from the financial records of the schools was compiled for the four years so that a comparison might be made, a part of which will be included in this report.

ORGANIZATION

Since the Kansas Retail Sales Tax Law was passed in the spring of 1937 and the sales tax began being collected June 1, 1937, the state aid law was to take effect with the beginning of the school year 1937-38.

It was decided that a financial picture of the schools for the four years, two years previous and two years after the enactment of the law, was necessary. Information on the assessed valuation of the general property; tax rates; total amount spent on schools; teachers' salaries; amount spent for teachers' supplies; new equipment; books and the number and kind of certificates held, were obtained for each of the four years and compiled into tables so that comparisons might be made. Also how much state aid was received and how much residue and how this aid and residue were distributed. A comparison of these tables will be found in Chapter II and a copy of a section of the Kansas Retail Sales Tax Law will be found in Appendix A; a copy of the State Aid Law will be found in Appendix B. Conclusions and recommendations will be found in Chapter III.

CHAPTER II

A COMPARISON OF THE VARIOUS AMOUNTS SPENT FOR THE ITEMS OF THE SCHOOL BUDGETS FOR THE YEARS 1935 TO 1939

This investigation is an attempt to learn from the actual facts the effect of the state aid law and the residue of the sales tax on the schools of a limited district and, if possible make conclusions that will include the state as a whole. Russell County has been chosen for this survey because it represents an average county both as to wealth and to school population. According to the State Superintendent's report for 1938, 63 counties have less assessed valuation and 58 have less school population than Russell County.

The system of school districts by which Kansas supports her schools on an ad valorem tax is one of the worst in the United States.¹ School districts were formed in a pioneer community mostly as a matter of convenience and the law has been changed in no important part since that time. These districts were fitted to accommodate a term of from three to four months when the teacher was paid a salary of from \$20 to \$30 a month and her chief qualifications were that she had a working knowledge of the three R's. There was no thought of valuation, each settler paid his proportionate share and the total cost of running the school was no more than \$150 to \$200 a year.

Today glaring inequalities characterize the educational opportunities

¹ W. A. Stacey, "How Other States Support Their Schools," Bulletin, Kansas State Teachers Association, Topeka, Kansas, 1933, p. 3 ff.

throughout the state. The education that can be provided at present in many localities is below the minimum necessary to preserve a democratic institution. In one county in the state,* one rural school has a valuation of \$5,353,683, and another district only a few miles away has an assessed valuation of only \$74,137, a difference of over 7200 per cent. Actual expenditures, however, do not vary as much because most of the poorer districts tax themselves much more heavily than do their richer neighbors. Many important factors in educational opportunity are closely related to the differences in average expenditures among the districts. Examples are: length of school term; proportion of young people of high school age in high school; average salaries paid teachers; value of school property; quality and amount of school equipment and instructional material; and the extent to which health and welfare services are provided for the children of the school.

The school districts are legally and properly wards of the state. The state virtually created the schools and through them carries out her constitutional pledge to the people of a uniform school system. The state then leaves its wards to meet its demands without proper assistance. State governments throughout the United States average about 25% of the total cost of public education in their contribution to the support of their schools.² Leading educators believe that the time has come for Kansas to assume the responsibility that rightfully belongs to it, for the well being of the people, part of the task of educating the children.

* Russell County.

² Frank W. Cyr, Arvid J. Burke, Paul R. Mort, Paying For Our Public Schools, International Textbook Co., Scranton, Pa., 1938, p. 8.

Children no longer spend their entire lives in the community in which they were raised and it well behooves the state or nation to see to it that they are properly equipped to go forth into the world to make a living and not become truly wards of the state.

The State Aid Law,³ marked a distinct epoch in the history of education in Kansas. For the first time the state had acknowledged her responsibility in assuming a part of the local burden of operating the schools. Previous to this time Kansas had remained at the foot of the list of states by furnishing only 1.5% of the total cost of education throughout the state, while some states (Delaware and North Carolina) were furnishing over 85% of the burden. State governments throughout the union were averaging about 25% of the total cost of public education as their contribution to the support of the schools.⁴

The writer conceived the idea that some effort should be made to see how far Kansas has gone in her contribution to the support of her schools; what benefits and inequalities resulted; whether the burden of the sales tax was not greater than the benefits derived; what would be the ultimate result of this assistance and would this method of assistance be suitable for a permanent set-up? No quarrel is intended with those advocates of the severance tax or any other just tax to replace the sales tax but a comparison is being made of the benefits of the state aid to the methods immediately preceding it.

In order that the effects of the state aid law may be studied from a purely financial standpoint, data for the four years on each item

³ Appendix B.

⁴ Frank W. Cyr, Arvid J. Burke, Paul R. Mort, op. cit.

of the budget is presented presented on the same page, making a financial picture for all of the schools for the four years. It is believed that the evidence shows conclusive proof of the benefit of the law and that the schools of Kansas are now in a healthier condition financially than at any time since the depression. Considerable legislation has been passed affecting the schools but this is the first assistance.

THE AMOUNT OF MONEY RECEIVED FROM STATE AID AND
SALES TAX RESIDUE

On careful scrutiny many interesting facts developed. Russell County schools (exclusive of the city of Russell) received from state aid during the year 1937-38, \$7,095.91 and from the sales tax residue during the same period \$6,928.70 making a total of aid received from the state for the year of \$14,024.61. Since the total cost of operating the schools for that year had been \$130,204.04 this would indicate that the sales tax law had furnished 11% of the total cost of operating the schools of Russell County. For the year 1938-39 Russell County schools received from state aid \$6,982.68 and from the residue of the sales tax \$8,578.99 making a total for that year of \$15,561.67. Since the total cost of operating the schools for this year had been \$143,249.02 it would indicate that the sales tax law had furnished 11% of the total cost of operating the schools for this year. In view of the fact that there are several small high schools receiving additional aid through the residue that came to the Barnes high school fund, it would seem that the state had furnished 14 or 15 per cent of the total cost of operating the schools. Since the total cost of operating the schools

of the state for the year 1937-38 was \$28,000,000⁵, and the state aid fund amounted to \$2,500,000 plus nearly an equal amount from the residue, these two amounts would indicate the state is easily furnishing 15% of the total amount, which is about the same per cent that was true for Russell County.

It is now necessary to point out some of the inequalities of the present method of distribution. It will be observed from Table I that only 42% of the schools shared in state aid while they all shared in the distribution of the residue. Some of the smaller schools received less from the state aid and the residue combined than some of the stronger received from the residue alone. This would indicate that the state aid law is not aiding the weaker schools, as it was intended. The table shows that the median for all schools receiving aid was \$189.00 while one school received \$980.24 and one received only \$11.02. During the year 1938-39 the median for schools receiving aid was \$154.00 while one school received \$1,226.60 and one received only \$8.11. For the residue that year the median was \$66.00 while one school received \$522.53 and another received only \$13.01.

This might look like a rather trifling amount to the casual observer until he refers to the table on the total cost of operating schools and finds that the average for that year was \$582.00. Larger schools should operate more economically but evidently they do not. Some system should be devised where each child should have an equal

⁵ W. T. Markham, Thirty First Biennial Report, State Superintendent of Public Instruction of Kansas, Topeka, Kansas, 1938, p. 298.

TABLE I

THE AMOUNT OF STATE AID RECEIVED BY THE VARIOUS SCHOOL DISTRICTS
FROM THE DISTRIBUTION OF THE SALES TAX, 1937 TO 1939

Dist. No.	State Aid 1937-8	Surplus Sales Tax 1938	State Aid 1938-9	Sales Tax Residue 1939
R. H. S. 1		\$ 438.70		\$ 512.43
R. H. S. 2		220.32		522.53
R. H. S. 3		117.23		180.94
1		412.09		485.14
2		299.19		352.20
3	\$ 980.24	405.52	\$1,226.60	477.15
4		80.10		94.29
6		46.95		55.26
7	47.60	48.82	76.19	57.41
8	350.90	149.47	553.98	206.05
9		59.80		70.33
10		30.99		36.42
11	804.20	685.66	544.68	807.17
12		92.01		108.27
13		306.29		360.53
14		122.43		144.07
15	154.38	39.74	160.02	46.74
16	189.86	59.67		46.65
17	180.34	36.20	218.92	42.60
18		30.18	69.04	35.52
19		68.71		80.83
20		.00		.00
21		36.99		53.91
22		47.55		55.97
23		59.30		69.79
24	231.58	35.64	209.86	41.89
25		96.50		113.57
26	374.06	34.11	285.27	40.10
27	144.50	18.36		21.62
28	189.12	37.02	138.53	43.81
29	160.42	38.03	101.90	44.77
30	160.28	39.87	172.43	46.92
31		46.29		54.46
32	74.38	39.70		46.74
33		42.58		50.06
34		56.65	46.77	66.65
36		43.77		51.50
37	150.68	43.18	263.81	50.77
38		39.56		46.56
39		30.81		35.88

TABLE I (Continued)

Dist. No.	State Aid 1937-8	Surplus Sales Tax 1938	State Aid 1938-9	Sales Tax Residue 1939
40	\$ 193.06	\$ 31.71	\$ 167.76	\$ 37.32
41	390.72	23.25	309.73	27.36
42		112.07		131.87
43		40.49	122.72	47.63
44		11.02		13.01
45		24.91		29.33
46		32.43		38.22
48		260.25		306.35
50	100.58	81.67	186.81	177.17
51		71.16		83.79
53	170.96	44.04	185.87	51.65
54		365.02		429.69
55	184.02	29.86	166.99	35.16
56		24.32		26.61
57	253.83	51.34	257.25	60.46
58		234.79		276.38
59		148.86		175.20
60		44.83	131.37	52.75
61	29.84	49.16		57.66
63		260.93		307.14
65	292.62	31.85	120.06	37.50
66	183.78	29.60	213.07	34.90
68		44.36		52.21
69		58.63	8.11	69.07
70		59.82		70.42
71		14.71		17.31
72	285.94	27.98	379.57	32.92
73		24.19		28.43
74		59.74		70.33
75	295.60	42.20	236.35	49.70
76	346.44	42.97	329.46	50.59
77	175.96	35.06	109.58	41.26
TOTAL	7,095.91	6,928.70	6,982.68	8,578.99
Data for all schools				
Median	21.00	42.00	21.00	66.00
75% ile	157.00	71.00	154.00	130.00
25% ile	11.00	34.00	10.00	40.00
Q	73.00	18.50	72.00	45.00
Data for schools receiving aid only				
Median	189.00		181.00	
75% ile	292.00		271.00	
25% ile	160.00		118.50	
Q	66.00		76.75	

Read table thus: Reading line six horizontally, School District No. 3 received \$980.24 from state aid in 1937-38; \$405.32 from sales tax residue the same year; \$1,226.60 from state aid in 1938-39 and \$477.15 from sales tax residue the same year.

educational opportunity without placing an undue burden on the tax-payers. To do this it looks as if there will have to be more state aid or less school districts or a combination of both. Our forefathers believed in equal educational opportunity and devised a school system to attain this level. But the industrial growth of America has brought with it great inequalities. But in an industrial society which has the use of modern inventions and where more people live in the large cities, some of the democratic methods which were used in the pioneer days are no longer successful. Our system of supporting schools must be revised to bring about equality again under modern conditions.

In general, the least satisfactory schools are found in rural areas. Although rural schools have improved steadily, there is a wide gap between country and city levels of educational service. Low school expenditures in rural areas have unfortunate results for the children. Since the teachers are poorly paid, they are frequently untrained and inexperienced. They usually follow textbooks and make little use of supplementary materials to give vitality and interest to their teaching. Health, welfare and guidance are usually lacking.

From the above observations it would indicate that Kansas has made a firm step in the right direction, that of state aid for the weaker schools. True, Kansas does not rank anywhere near the top of the list of states for school support, but we question the advisability of too sudden a change for it is not conducive to good financing to have unlimited resources.

TEACHERS' SALARIES

We have shown that the schools are receiving considerable aid from the state and would now like to ask the question, what are the schools going to do about it; are we getting better schools and better instruction or are the districts simply using this as a means of reducing the ad valorem tax? Perhaps more than any other item of expense, the amount spent for instructional services in a school system is an index by which we may judge the quality of education offered in the school. From Table II we find that the average for teachers' salaries for the year 1935-36 was \$450 or about \$50 a month. There was a slight drop the year following and then a sharp increase marking the beginning of state aid. Comparing the average salary in 1935-36 with the average salary in 1938-39 there is an increase of 27% or an average of about \$65 per month. As shown in columns 1 and 4 of Table II, only six schools paid less for instructional service in 1938-39 than they did in 1935-36 before they received state aid. In 1938-39 only seven schools were paying less than \$80.00 per month, while in 1935-36 there were thirty-nine schools paying less than that amount per month. In 1935-36 the high salary for rural teachers was \$80.00 per month while the low was \$40.00 per month. In 1938-39 the high salary was \$110.00 and the low was \$50.00 per month. This tends to bear out the tabulated data that the salaries have gone up 26% over the period of four years.

TEACHER PREPARATION

In order to be consistent it was thought best to make a comparison of the teacher preparation for the four years to see if there was any

TABLE II

THE AMOUNT EXPENDED ANNUALLY FOR TEACHERS' SALARIES
BY EACH DISTRICT, 1935 TO 1939

School District	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 5,490.00	\$ 5,855.00	\$ 6,075.00	\$ 6,276.50
R. H. S. 2	3,600.00	3,788.00	3,090.00	4,365.00
R. H. S. 3	4,383.00	4,720.00	4,603.00	4,731.39
1	7,000.00	7,110.00	7,232.00	7,985.00
2	1,800.00	1,800.00	2,026.00	2,800.00
3	7,650.00	7,532.00	8,276.00	8,556.70
4	400.00	407.00	440.00	568.00
5	33,643.00	42,982.00	48,680.00	49,720.00*
6	729.37	733.50	736.25	1,080.00
7	440.00	444.00	440.00	520.00
8	1,736.75	1,976.00	1,680.00	2,585.00
9	540.00	540.00	690.00	720.00
10	402.00	444.00	300.00	.00
11	8,498.00	9,312.00	9,320.00	10,876.00
12	800.00	808.00	760.00	640.00
13	2,200.00	1,800.00	2,400.00	3,330.00
14	800.00	880.00	900.00	1,400.00
15	523.00	408.01	485.25	600.00
16	440.00	320.00	400.00	560.00
17	400.00	365.75	410.00	520.00
18	480.00	400.00	400.00	480.00
19	440.00	440.00	480.00	560.00
20	442.00	440.00	279.00	.00
21	480.00	480.00	480.00	480.00
22	520.00	485.75	496.00	520.00
23	88.00	320.00	360.00	640.00
24	402.00	320.00	530.70	600.00
25	320.00	400.00	444.00	1,040.00
26	520.00	520.00	560.00	640.00
27	404.00	324.00	363.00	480.00
28	443.05	564.25	475.80	640.00
29	404.00	440.00	440.00	560.00
30	401.00	400.75	440.00	560.00
31	400.00	442.50	440.00	520.00
32	400.00	400.00	400.00	480.00
33	562.00	380.00	380.00	420.00
34	363.00	381.00	482.00	640.00
36	522.00	522.50	523.00	480.00
37	443.00	402.75	446.75	520.00
38	520.00	404.00	396.49	560.00

* Omitted for comparison

TABLE II (Continued)

School District	1935-36	1936-37	1937-38	1938-39
39	\$ 534.00	\$ 485.75	\$ 483.00	\$ 480.00
40	362.00	322.75	400.00	480.00
41	440.00	520.00	560.00	720.00
42	524.50	600.00	521.00	680.00
43	405.00	405.25	403.00	440.00
44	400.00	400.00	400.00	400.00
45	445.00	440.00	560.00	480.00
46	401.00	362.00	364.42	440.00
48	1,855.00	1,864.50	2,638.25	3,195.00
50	2,592.00	2,354.50	2,388.00	2,405.00
51	520.00	520.00	527.00	525.00
52	360.00	280.00	.00	400.00
53	440.00	407.35	400.25	421.00
54	600.00	584.50	585.00	1,440.00
55	403.00	322.00	362.00	520.00
56	402.00	444.00	400.00	.00
57	402.00	401.75	527.75	640.00
58	640.00	640.00	640.00	1,380.00
59	1,808.00	1,813.50	1,913.35	2,350.00
60	400.00	366.50	401.00	480.00
61	560.00	440.00	480.00	480.00
63	1,120.00	1,680.00	2,320.00	2,160.00
65	460.00	460.00	480.00	600.00
66	320.00	360.00	400.00	600.00
68	470.40	481.00	521.00	600.00
69	520.00	461.16	480.00	560.00
70	443.00	403.25	485.25	640.00
72	364.00	443.00	480.00	680.00
73	440.00	295.00	313.00	400.00
74	560.00	480.00	525.00	520.00
75	280.00	365.75	327.75	520.00
76	409.00	440.00	442.00	640.00
77	400.00	402.25	440.75	520.00
TOTAL	\$76,491.07	\$77,955.42	\$61,043.46	\$96,390.00
Data for rural schools only				
Median	430.00	426.00	447.00	524.00
75% ile	504.00	480.00	500.00	618.00
25% ile	408.00	401.00	414.00	493.00
Q	48.00	39.50	43.00	62.00
Data for rural and graded school combined				
Median	500.00	498.00	550.00	560.00
75% ile	785.00	784.00	822.00	853.00
25% ile	414.00	414.00	420.00	439.00
Q	185.00	185.00	201.00	207.00

Read table thus: R. H. S. No. 1 expended \$5,490.00 for teachers' salaries in 1935-36, \$5,853.00 in 1936-37, \$6,075.00 in 1937-38, and \$6,276.50 in 1938-39.

valid reason why we should be getting better teaching for the increase in salaries. A chart was prepared (Table III) showing the type of certificate held by the various teachers for the different years. These were grouped and the percentages of each type shown. The numbers in the vertical columns show the number of each type of certificate held while the percentages in the columns show what per cent this was of the total number. The Life Degree represents four years of college training with a Bachelor of Science degree in education and was considered the highest type of preparation. In this list were also those graduates of an approved college who had taught the necessary three years to have their certificate extended for life. Next came the three-year state or life certificates granted on the completion of two years of extensive study at a teachers' college. Teaching is a technical job for which definite preparation is needed. It should follow that the type of teacher obtained depended somewhat upon the type of preparation. Listed below these were the first grade county, second grade county, and normal training which required no specific college training. Two new types of certificates appeared the last two years, two-year elementary and one-year elementary, given to the holders of first and second grade county certificates with a small amount of college training. These were placed at the bottom of the list because they were not effective for the full period of the survey. By careful comparison it will be noted that the holders of certificates requiring college training increased over 10% while the holders of the certificates not requiring specific college preparation decreased in greater amounts.

TABLE III

THE NUMBER AND PER CENT OF RUSSELL COUNTY TEACHERS WHO
HOLD EACH TYPE OF CERTIFICATE EACH YEAR, 1935 TO 1939

Certificate	1935-	1936-	1937-	1938-	Percentage of each held			
	1936	1937	1938	1939	1935-36	1936-37	1937-38	1938-39
Life Degree	42	47	50	55	31%	35%	37%	41%
Life Certificate	16	17	17	24	12	12	12	17
Normal Training	6	2	4	4	5	2	5	3
First Grade County	40	34	31	17	30	26	23	13
Second Grade County	28	31	23	11	21	23	17	8
Two-Year Elementary			3	12			2	9
One-Year Elementary			5	10			4	8
TOTAL	132	131	133	133	98	98	98	99

Read table thus: 42 Russell County teachers held life degrees in 1935-36; 47 held life degrees in 1936-37; 50 held life degrees in 1937-38; while 55 held life certificates in 1938-39. Thirty-one per cent of the certificates were life degrees in 1935-36; 35% in 1936-37; 37% in 1937-38; and 41% in 1938-39.

This consistent reduction of the number of the lower grade certificates and the corresponding increase in the number of the higher grade certificates tends to show that more and more the teachers of the rural areas of Kansas are going into teaching as a profession and not taking the shortest and quickest legal channels to the teaching license. It should be remembered, however, that the whole problem of educational qualifications of teachers in any particular group is inextricably interwoven with the salaries available to that group. It is an open question as to whether the salaries of the rural teachers in Kansas provide the economic base for adequate preparation. It is thought that the above-mentioned increase in salaries has justified this preparation.

TEACHERS' SUPPLIES

Another criterion by which the efficiency of a school may be judged is the amount spent on teachers' supplies. Assuming that the funds are wisely spent, it is obvious that larger amounts will purchase proportionately a more effective school program for the pupils. Although rural schools have improved steadily, there is still a wide gap between country and city levels of educational service. Low school expenditures in rural areas have unfortunate results for the children. Since the teachers are poorly paid, they are frequently untrained and inexperienced; they usually follow textbooks and make little use of the supplementary materials that give vitality and interest to their teaching. Not many years ago if a teacher needed any supplementary material, she could purchase it out of her salary. Today we find more and more of the districts furnishing everything that is necessary and conducive to

good teaching. By observing Table IV it will be noted that no specific amount has been spent for instructional supplies. Amounts varying from \$3,000.00 to nothing were spent; with the medians varying upward from \$12.00 in 1935-36 to \$25.00 in 1938-39. In the table where the spaces are blank, there was no definite amount stated on the financial record for that year. It is possible that the school did not spend anything for instructional supplies, on the other hand it is possible that such materials show up under one of the other headings of the budget. It will be observed that, while the total amount remained about constant, the medians for all the schools went up 100% tending to show that more nearly an equal amount was being spent for this purpose. Observation will show that only 7% of the schools did not spend anything for this item over the entire period.

NEW EQUIPMENT

Another aspect of the same picture is shown in Table V under the heading of new equipment. It will be observed that the total amount spent for this item practically doubled over the period of four years. It is difficult to state just what comes under this heading, but one is led to believe that anything of a permanent nature inside the school could be listed. Just as in business, a school is often judged from an objective point of view as to just how much they have spent in the past year to buy materials that they have either replaced or done without before. Too often new buildings and new equipment are substituted for good instruction. It is distinctly to be noted that a definite buying wave hit the schools during the year 1937-38, the year the schools received their first money from the state aid and continued

TABLE IV

THE AMOUNT ANNUALLY EXPENDED FOR TEACHERS' SUPPLIES BY
EACH DISTRICT, 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 78.06	\$ 403.41	\$ 252.06	\$ 188.65
R. H. S. 2	200.00	189.72	170.41	235.40
R. H. S. 3	291.91	403.48	201.95	235.27
1	965.64	628.23	516.57	750.00
2	37.00	40.00		62.13
3	771.38	428.96	514.38	480.72
4		5.00	5.00	10.00
5	465.92	685.91	837.00	1,182.80*
6	10.00	19.78	145.75	15.00
7	3.50	7.50	3.00	9.22
8			27.72	53.72
9	30.74	67.84	75.00	50.00
10		2.60		
11	2,500.03	3,032.22	2,046.02	2,053.44
12	45.69	26.45	10.00	10.00
13	105.94	221.89	300.00	112.31
14	7.40	5.50	13.25	20.25
15	5.16		12.84	5.00
17	4.85		68.99	8.15
18	41.25	5.30	49.80	6.66
19	15.00	90.00	11.05	33.20
20	10.00	4.49		10.00
21	3.48	1.50	5.00	5.00
22	33.06	23.62	51.18	76.81
23		6.00	3.25	102.30
24		35.00		17.20
25	320.00	6.50	7.25	40.76
26				43.84
27	5.00	5.25	6.45	10.00
28	17.31	31.29	98.13	50.00
29		9.79	98.85	19.12
31	7.52	6.00	15.00	8.60
32	15.00	14.45	13.49	19.34
33		8.10	8.45	5.00
34	7.69	12.65		7.40
36	10.92		15.71	46.63
37	10.00	5.70	60.72	74.89
38	16.94	24.09	20.25	25.04
39	5.02	76.03		10.00
40	17.07			33.00

* Omitted for comparison

TABLE IV (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
41	\$ 21.65	\$ 35.00	\$ 61.00	\$ 5.90
42	9.19	20.68	36.13	5.00
43			14.45	18.80
44	5.00	11.36	7.40	8.00
45	15.90	26.71	29.35	8.35
46	12.68			6.84
48	78.32	197.83	129.30	142.75
50	98.93	162.49	110.19	68.75
51	5.00	5.00	5.00	5.00
52	15.00	7.00	6.72	17.50
53	2.50	10.00	26.50	75.25
54			15.00	20.07
55			9.05	5.00
56	5.00			5.90
57	15.00	26.75	24.04	29.99
58	10.00	16.00	5.00	15.94
59	19.70	97.18	81.50	167.76
60	5.00	10.00	5.00	7.67
61	25.00	19.05	50.00	70.69
63	141.13	455.00		241.55
65	25.00	35.00	24.65	27.40
66	10.00	14.00	30.00	26.77
68	11.60	70.99	1.70	5.80
69	15.41	20.00	20.88	20.88
70				3.53
72	5.35			151.39
74	42.58	75.00	57.56	57.56
75		5.00	55.45	52.13
76		69.28	8.85	10.42
77	24.62	28.46	17.02	32.85
TOTAL	\$6,212.20	\$7,316.08	\$5,669.16	\$6,217.56
Median	12.00	15.33	15.00	24.00
75% ile	25.00	52.00	60.00	67.50
25% ile	4.40	5.50	5.00	4.50
Q	10.30	23.25	27.50	31.50

Read table thus: In 1935-36 Rural High School No. 1 spent \$78.06 for teachers' supplies; in 1936-37, \$403.41; in 1937-38, \$252.06; and in 1938-39, \$183.65.

TABLE V

THE AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR NEW
EQUIPMENT FROM 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 220.00	\$ 263.29	\$ 314.15	\$ 639.66
R. H. S. 2	593.30	112.27	220.14	622.70
R. H. S. 3	53.00	135.00	452.37	5.16
1	559.15	696.04		
2	100.00	160.00		299.66
3	610.20	477.80	859.20	587.48
4		3.90		141.00
5	1,576.59	1,509.86	2,000.00	2,305.60*
6		100.01	160.00	
7	5.48	21.90		195.18
8			126.24	3.67
9	11.00	50.00	50.00	
10	45.00			
11	785.67	326.04	419.04	30.00
12		95.23	30.00	199.66
13	206.58	200.65	400.00	
14	30.00	119.92	99.21	182.42
15		111.20	69.50	
17	4.50		16.85	49.60
18		5.00	71.85	117.76
19	23.95			
21		30.00	70.00	
22	51.96	16.93	16.93	23.40
23		5.00	14.75	128.99
24	76.04		61.00	
26		35.50	44.95	48.20
28	10.02			
30	11.60	18.16		62.37
31		50.00	80.00	7.90
32	14.20		68.25	
33	20.00	20.85		
34	14.45	20.27	92.90	35.00
36		9.47		13.00
37		3.50	2.80	
38				128.55
39	31.55		18.20	
42	20.05	80.90	184.55	412.51
43		9.33		34.00
44	9.70	5.44		
45		50.10	7.00	

* Omitted for comparison

TABLE V (Continued)

22

Dist. No.	1935-36	1936-37	1937-38	1938-39
46			\$ 85.00	
48				\$ 67.20
50		\$ 98.09	14.15	44.04
51	\$ 25.60	24.25	97.88	134.50
52		19.00		
53	15.29		59.45	56.00
54	5.00	210.62	218.42	97.58
55				50.03
56	9.00	19.71		
57	60.00	1.98	85.88	33.13
58	76.01	8.18	104.66	481.78
59	19.85	183.14	204.67	452.53
60		5.00	36.89	48.69
61	20.00			60.00
63	53.60		477.46	289.22
65	10.00	10.55	128.85	
66		75.39	50.00	
68				77.08
69			140.40	132.16
70	34.53			
74				322.64
75			10.00	24.48
76		11.30	27.70	
77	19.62		85.00	
TOTAL	3,771.20	3,900.95	5,690.87	6,309.63
Data for schools purchasing new equipment only				
Median	25.00	27.50	78.00	81.00
75% ile	75.00	135.00	175.00	187.00
25% ile	13.00	12.50	42.00	37.00
Q	31.00	56.25	66.00	75.00

Read table thus: R.H.S. No. 1 purchased \$220.00 worth of new equipment in 1935-36; \$263.25 worth in 1936-37; \$314.15 worth in 1937-38; and \$639.66 worth in 1938-39.

on through the following year. In this year the median jumped from \$27.50 to \$78.00 per school, evidently meaning that the pressure was off and they could go ahead and buy some of the things that they had been needing for the past several years. It is to be observed distinctly that nearly all of the schools took part in purchasing of new equipment, while the two years before several schools did not purchase anything. The medians increased from \$25.00 in 1935-36 to \$81.00 per school in 1938-39, an increase of 224%.

Some other factors not shown in the tables; new land and buildings for which \$174.00 was the total spent in 1935-36 while this had climbed to \$5,381.00 in 1938-39, an increase of over 3000 per cent; other factors mentioned in the budget did not come in for a very great change in expense. They were repairs, pupil transportation, and playground equipment. All of which are necessary expenses but hardly important enough that the quality of the school depended on them greatly. They remained about constant.

OPERATION, MAINTAINANCE AND FIXED CHARGES

Another criterion by which the efficiency of the school may be judged is the amount spent on operation, maintainance and fixed charges. A table has been prepared so that the amounts spent on these items for the various years might be compared. From the data shown in Table VI it appears that these charges are more or less constant and that most of the schools have to spend a similar amount for these services year after year. A comparison will show that they varied on the average of about 10% over the period of years mentioned in this study. This should not

TABLE VI

THE AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR FUEL, LIGHT
AND WATER FROM 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 642.46	\$ 661.00	\$ 628.77	\$ 319.05
R. H. S. 2	434.72	554.41	659.31	434.88
R. H. S. 3	769.65	1,121.71	895.84	946.23
1	623.46	1,035.03	1,019.76	1,157.52
2	250.00	250.00	740.15	284.96
3	624.64	847.63	731.90	643.06
4	91.55	82.20		42.40
5	1,765.69	2,283.33	2,290.00	3,606.05*
6	100.40	96.75		109.79
7	34.25	27.37	14.50	25.55
8	195.65	644.26	253.36	210.34
9	91.40	80.76	100.00	138.78
10	40.00	53.59		
11	984.52	1,209.08	1,144.08	1,120.98
12	86.08	47.65	92.79	72.88
13	248.00	261.06	300.00	209.25
14	70.10	59.30	92.60	98.83
15	40.70	30.60	29.90	30.52
16	31.35	64.75	70.00	61.10
17	32.18	29.61	32.24	30.80
18	65.00	49.05	54.70	45.50
19	60.00	46.55	79.35	65.84
20	23.95	19.70		
21	36.42	62.36	63.00	71.50
22	32.55	4.75	48.75	55.73
23		43.51	66.07	54.64
24	50.34	84.99	92.42	77.52
25	22.80	39.15	35.80	57.41
26	58.41	37.10	90.51	46.73
27	27.50	32.33	39.74	35.64
28	50.70	63.94	92.63	78.96
29	55.10	59.08	64.15	49.10
30	35.82	64.50	40.00	192.00
31	37.46	33.02	24.43	26.89
32	38.55	65.55	51.00	39.20
33	22.80	35.10	37.00	29.20
34	23.80	69.93	45.45	55.78
36	74.95	57.84	56.25	40.55
37	36.56	40.18	36.00	31.22
38	23.20	27.30	28.75	26.00

*Omitted for comparison

TABLE VI (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
39	\$ 56.47	\$ 71.21	\$ 182.63	\$ 80.00
40	361.54	43.90	43.00	50.28
41	50.51	57.78	42.82	58.69
42	69.97	78.38	32.45	62.38
43	61.70	75.00	75.04	64.89
44	28.40	31.70	41.18	34.52
45	84.40	100.05	107.08	109.85
46	33.45	51.20	36.50	30.20
48	240.03	326.84	361.84	390.10
50	705.73	681.02	842.42	697.59
51	33.65	40.05	78.13	55.26
52	33.00	52.50	38.17	51.39
53	32.30	33.70	41.15	30.75
54	61.75	68.37	66.95	96.93
55	43.64	30.00	47.09	46.97
56	49.40	22.15	35.08	32.86
57	55.00	53.08	62.80	60.80
58	30.30	38.63	42.83	43.62
59	270.01	317.33	341.39	298.50
60	45.00	37.75	59.85	39.70
61	70.00	70.37	70.00	66.73
63	217.54	190.15	421.24	144.22
65	37.90	40.05	42.21	25.76
66	78.25	72.70	42.77	46.00
68	40.30	49.72	39.95	71.05
69	43.95	69.97	42.05	47.73
70	54.57	49.85	63.30	65.83
72	47.75	31.36	70.30	61.58
74	56.30	75.00	43.16	65.10
75		45.05	40.41	32.47
76	147.01	77.25	77.47	73.93
77	57.77	30.90	68.85	46.07
TOTAL	\$8,627.77	\$11,131.13	\$11,451.19	\$10,121.14
Data:				
Median	54.00	57.00	62.00	59.00
75% ile	92.50	91.00	97.00	95.00
25% ile	35.00	39.00	36.00	41.00
Q	28.75	26.00	26.50	25.00

Read table thus: R. H. S. No. 1 spent \$642.46 for fuel, light, and water in 1935-36; \$661.00 in 1936-37; \$688.77 in 1937-38; and \$319.05 in 1938-39.

be taken as too great a variance as climatic conditions have a great deal to do with the amount spent for these services. These charges were never cut drastically and therefore there should be no valid reason for them to advance in any great proportion. It is only normal to assume that other items on the budget should advance more rapidly.

JANITORS AND JANITOR SUPPLIES

Closely connected with the operation of the school plant we find the heading of the budget, janitor and janitor supplies. This term includes those activities which are essential in keeping the physical plant in proper condition for the pupils and teachers to do their work. It necessarily includes all types of cleaning, heating and ventilating. In the rural schools the teacher usually does her own sweeping and cleaning for a nominal fee, or she may hire one of the older pupils to do part of this work for her. Regardless of who does the work it is an important function of the school room. The janitorial service is important because of: (1) the dependence of health on sanitation, (2) the influence of physical surroundings on the comfort of the children, (3) the effect of cleanliness and orderliness on the formation of children's habits, and (4) the necessity for caring for valuable school property. Too often a teacher's work has been under-estimated and the rating of her school lowered because of unsanitary conditions. Too often children's health is endangered by improper ventilation. School houses are usually cleaned thoroughly just before the opening of the fall term of school and this is usually paid for by the school board and has no effect on the teacher's contract. Supplies must be

purchased as the old-fashioned broom and the feather-duster are no longer standard equipment for janitorial service. It will be noted that there has been a decided increase in the amount spent for these services as presented in Table VII. These were probably cut severely when retrenchment was in order and finances were low. Comparing the total amounts spent for these services in 1935-36 with the year 1938-39 we find an increase of about 33%. This has been a gradual increase over the entire four years of this survey, showing that school boards are realizing more and more the importance of this function to the children's health and comfort. The fact that 29 schools did without this service in 1935-36 while only 13 schools did without this service in 1938-39 will help to substantiate this claim. This is at least a gratifying trend on the part of the community to support their schools to take care of the health and comfort of their children.

LIBRARY BOOKS AND REFERENCE MATERIAL

Another important factor in the efficiency of the school, perhaps the next most important other than the type of instruction they receive, is the amount of money spent on books. Recent trends have complicated this matter however, and may show it in an altogether different light than is actually the case. With the aid of the Works Progress Administration practically every county has what is known as a county library. Some books were placed there by the Works Progress Administration and others were obtained by an assessment of each member school the amount of \$5.00 per year per teacher, the amount necessary to comply with the

TABLE VII

THE AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR
JANITORS AND JANITOR SUPPLIES, 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 500.00	\$ 688.26	\$ 729.70	\$ 975.59
R. H. S. 2	401.60	405.10	396.23	429.70
R. H. S. 3	535.50	535.50	535.50	561.50
1	973.60	1,267.76	1,265.72	1,435.00
2	30.00	30.00	15.50	35.68
3	967.64	916.90	865.58	995.59
4		15.40	174.41	65.45
5				
6	29.25	53.66	114.47	33.00
7	4.99	8.05	5.50	5.85
8	237.50		339.40	378.82
9	8.00	81.55	45.00	12.00
10	10.00	3.45	10.00	10.00
11	990.00	1,213.13	1,264.00	1,224.28
12	10.00	26.75	11.50	11.13
13	228.85	45.58	78.00	160.85
14	58.75	54.23	44.65	176.66
15	50.40	6.00	40.85	13.90
16				
17	16.68	14.60	29.48	14.55
18			8.00	
19	25.00	11.20	10.00	10.00
20	10.00	24.88	10.00	10.00
21	13.40	20.35	20.00	21.00
22	10.00	53.25	10.00	55.40
23		12.48		26.25
24		10.00		26.25
25	2.99		3.40	145.15
26		10.00	10.00	20.00
27	10.00	10.00	10.00	10.00
28		2.00	30.00	
29		24.75		20.00
30	21.70	13.80	40.00	10.00
31	10.00	20.00	12.26	18.39
32				
33		10.00	10.00	10.00
34		29.50	90.40	78.75
35				
36		20.00	10.00	10.00
37		2.20	13.00	13.50

TABLE VII (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
38	\$ 10.00	\$ 10.00	\$ 10.00	\$ 21.10
39	29.45	28.01		15.00
40			11.50	10.00
41	19.50	36.95	30.25	10.00
42	8.93		1.00	
43	10.00	10.00	10.00	10.00
44	36.10	125.89	20.00	20.00
45	10.00	96.89	23.75	25.16
46			10.00	10.00
47				
48	259.65	302.75	269.42	359.90
49				
50	858.78	868.85	820.96	835.17
51	20.00	11.75	23.15	21.85
52	14.62	28.00		
53	41.87	26.14	46.42	56.88
54	10.00	10.00	86.45	806.43
55	10.00	2.55	13.85	10.00
56	10.00		10.00	10.00
57	20.00	33.30	19.13	11.79
58	10.75	8.38	36.73	28.35
59	57.87	96.50	118.50	146.05
60	10.00		10.00	16.60
61	10.00	10.00	10.00	
62		10.00		
63		67.98		17.00
65	11.40	10.00		10.00
66		10.00	10.00	10.00
68	10.00	34.75	11.35	10.00
69		10.00		
70		10.00	10.00	21.10
71	10.00	10.00	10.00	13.00
72	21.50	80.75	10.00	30.00
73	20.00	10.00	10.00	
74	13.23	10.00	3.83	10.00
75		20.50	20.13	44.97
76			19.80	35.47
77	10.00	10.00	10.00	10.00
TOTAL	\$6,704.66	\$7,615.01	\$7,945.72	\$9,660.13
Data for schools having services only				
Median	17.00	21.00	17.00	21.00
75% ile	46.00	50.00	50.00	75.00
25% ile	12.00	12.00	12.00	13.00
Q	17.00	19.00	19.00	31.00

Read table thus: R.H.S. No. 1 spent \$500.00 for janitors and janitor supplies in 1935-36; \$885.26 in 1936-37; \$729.70 in 1937-38; and \$975.59 in 1938-39.

state library law. These books are assembled in a central office, usually the county superintendent's office and are in charge of a person assigned by the Works Progress Administration. The teacher can check out from the thousands of volumes, the books that she will need in the near future and take them to her school. These are kept for a period of three weeks and are exchanged or are renewed as would be the case at any ordinary library. This gives the teacher a decided advantage over the old method and with transportation and mail service and expert advice on the part of the librarian, the teacher is fortunate to get several times as many books as she would have if she had to purchase them outright at the beginning of each year. Then too she gets books as she needs them and has pertinent reference material throughout the year. Seventy-eight per cent of the schools of Russell County belong to the county library association. This enables the schools to get books more cheaply and more abundantly than they would be able to do otherwise. However we find the total amount spent for books in 1935-36 was \$930.00 and \$2,031 in 1938-39, an increase of about 7% per school for the period of four years. The reason for this low increase is probably due to the county library. It is thought that most schools get much more for their money than if they purchased their books themselves.

TABLE VIII

THE AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR LIBRARY AND
REFERENCE BOOKS FROM 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 25.00	\$ 156.00	\$ 75.00	\$ 101.59
R. H. S. 2	32.00	131.16	20.00	97.52
R. H. S. 3	30.00	50.00	150.00	90.00
1	45.00	155.00	190.00	45.00
2				15.00
3	168.20	235.00	40.00	65.00
4	5.00	5.00	5.00	5.00*
5	225.00	417.51	950.00	1,000.00
6	5.00	5.00	5.00	5.00
7	5.00	5.00	5.00	5.00*
8	20.00	10.00	20.00	25.00*
9	5.00	5.00	5.00	5.00*
10	.00	.00	.00	.00
11	40.00	279.00	40.00	57.50*
12	10.00	10.00	10.00	10.00*
13	15.00	15.00	15.00	15.00*
14	10.00	10.00	10.00	10.00*
15	5.00	5.00	5.00	5.00*
16	5.00	5.00	5.00	5.00*
17	5.00	5.00	5.00	5.00*
18	5.00	5.00	5.00	5.00*
19	5.00	5.00	5.00	5.00
20	5.00	5.00	.00	.00*
21	5.00	5.00	5.00	5.00
22	5.00	5.00	5.00	5.00*
23	5.00	5.00	5.00	5.00
24	5.00	5.00	5.00	5.00*
25	5.00	10.00	10.00	5.00*
26	5.00	5.00	10.00	5.00*
27	5.00	5.00	5.00	5.00*
28	5.00	5.00	5.00	5.00*
29	5.00	5.00	5.00	5.00*
30	5.00	5.00	5.00	5.00*
31	5.00	5.00	5.00	5.00*
32	5.00	5.00	5.00	5.00*
33	5.00	5.00	5.00	5.00*
34	5.00	5.00	5.00	5.00
36	5.00	5.00	5.00	5.00*
37	5.00	5.00	5.00	5.00*
38	5.00	5.00	5.00	5.00*

*Signifies member of the county library association

TABLE VIII (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
39	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
40	5.00	5.00	5.00	5.00*
41	5.00	5.00	5.00	5.00*
42	5.00	5.00	5.00	5.00*
43	5.00	5.00	5.00	5.00*
44	5.00	5.00	5.00	5.00*
45	5.00	5.00	5.00	5.00*
46	5.00	5.00	5.00	5.00*
48	20.00	20.00	20.00	100.00
50	15.00	125.00	15.00	105.00
51	5.00	5.00	5.00	5.00*
52	.00	5.00	.00	.00*
53	5.00	5.00	5.00	5.00*
54	5.00	5.00	5.00	5.00*
55	.00	.00	5.00	5.00*
56	5.00	5.00	5.00	5.00*
57	.00	5.00	5.00	5.00*
58	10.00	10.00	10.00	10.00*
59	15.00	15.00	44.08	15.00
60	5.00	5.00	5.00	5.00*
61	.00	.00	5.00	5.00
63	15.00	15.00	15.00	15.00*
65	5.00	5.00	5.00	5.00*
66	5.00	5.00	5.00	5.00*
68	5.00	5.00	5.00	5.00*
69	5.00	5.00	5.00	5.00*
70	5.00	5.00	5.00	5.00*
72	.00	.00	.00	.00
74	5.00	5.00	5.00	5.00*
75	5.00	5.00	5.00	5.00*
76	5.00	5.00	5.00	5.00
77	5.00	5.00	5.00	5.00*
TOTAL	\$ 940.20	\$1,913.67	\$1,889.08	\$2,031.11
Median	7.73	8.18	8.26	8.23
75% ile	9.30	9.84	9.89	9.65
25% ile	6.28	6.44	6.47	6.42
Q	1.51	1.70	1.71	1.61

Read table thus: Reading horizontally on the first line, R.H.S. No. 1 spent \$25 for books in 1935-36; \$156.00 in 1936-37; \$75.00 for books in 1937-38; and \$101.59 for books in 1938-39.

*Signifies member of the county library association

MISCELLANEOUS EXPENSES

The last specific item on the budget and usually the last to be filled in, is the one for miscellaneous expenses. This item comprises the safety factor of any rigid budget and is used to make up any deficit of the other items or it might be used to purchase some item in an emergency. The miscellaneous item is usually filled in after the rest of the budget is completed by simply adding 5% or 10% of the rest of the budget. It can be spent for any necessary school expenses and is the only item of the budget that can be transferred from one department to another. It is usually kept rather low as there are other places in the budget for specific expenses, but gives the district an emergency fund to adjust other items of the budget. Practically all schools use this item and sometimes buy small items out of it that they did not remember to place on the budget. However, it detracts from the budget to have too large a proportion of the budget in this fund the same as it would if a business concern operated too largely on a miscellaneous fund. It is not surprising that it has not risen in the same proportions as some of the other funds of the budget because business acumen tells them to keep it low. There are schools represented in Table IX that spent as much as \$1,500.00 with the average about \$28.00 for the year 1935-36 while \$550.00 was the highest and \$20.00 the average for the year 1938-39. It will be observed as we have gone through the budget in detail that there has been a general increase during the years 1935 to 1939 and never has there been a decrease in a single item of the budget.

TABLE IX

THE AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR
MISCELLANEOUS ITEMS FROM 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 619.89	\$ 156.02	\$ 462.71	\$ 226.90
R. H. S. 2	229.68	471.97	184.60	374.26
R. H. S. 3	32.02	150.95	78.74	29.65
1	272.97	111.00	430.85	550.20
2	100.00	101.60		6.25
3	90.30	332.79	182.15	116.93
4	85.47			
5	30.69	109.65	75.70	2,750.51*
6	39.98	40.66	16.29	46.77
7	74.55	47.40	59.30	64.01
8	121.50	34.12	71.54	282.73
9	9.75	38.35	50.00	62.56
10	3.27	10.50	154.40	228.64
11	10.00	10.00	10.00	17.64
12	10.00		115.88	10.00
13	53.97	68.45	207.30	413.95
14	1.75	13.75		25.00
15		13.14		3.55
16	87.06	70.00	60.00	10.00
17	5.00	7.63	2.50	13.30
18	70.00	17.15	33.03	33.25
19	38.42	30.55	30.78	1.62
20	16.00	16.50	219.50	151.56
21	8.00	17.01	7.50	7.50
22	60.13	20.45	26.53	.15
23	44.65	36.50	47.00	30.54
24	10.00	.50		80.32
25	20.88	22.07	39.90	231.40
26	22.35	59.50	20.51	10.20
27	20.75	22.70	38.66	2.00
28	10.00	6.00	5.91	30.00
29	57.70		12.16	2.45
30	10.00	10.00	30.00	
31	23.75	22.50		
32	32.41	31.00	18.00	10.00
33	35.83	15.01	9.50	21.75
34	44.48		9.32	41.10
36	48.00	78.85	32.00	10.00
37	10.60	10.70	1.00	520.24
38	35.70	14.05	12.50	

*Omitted for comparison

TABLE IX (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
39	\$ 10.00	\$ 1.00	\$	\$ 16.32
40			105.00	
41	17.04	7.84	23.45	6.75
42	49.35	55.77	204.86	144.15
43	19.67	34.65	3.69	8.97
44		4.62		.03
45	21.85	4.00	99.77	1.50
46	11.38	15.00	44.94	13.13
48	27.05	13.35	145.62	207.22
50	79.30	127.50	37.90	133.70
51	25.69	104.55		26.99
52	1.00	6.71	75.24	32.50
53		9.75	10.00	10.00
54	3.50	61.73	10.00	12.13
55	10.00			3.32
56	3.75	22.25	27.50	24.00
57	31.25		58.36	23.18
58	7.21	26.50		25.10
59	1,577.64	14.30	163.69	53.35
60	170.00	27.35	5.61	4.30
61	15.00	2.00	15.00	2.00
62	131.00		96.50	96.50
63	35.20	10.00	103.44	92.92
65	25.00	61.58	10.00	10.00
66	8.50	70.00		122.29
68			1.40	
69	47.64	49.00	56.66	56.60
70	21.39	64.06	71.94	14.46
71	15.00	.75	30.00	
72	20.32	14.75		11.32
73	28.25		205.20	298.40
74	32.00	67.62	65.00	5.00
75	77.00	4.75		
76		20.81	14.55	5.40
77	3.66	14.75	29.18	8.40
TOTAL	\$4,982.45	\$5,017.72	\$4,393.91	\$5,026.35
Median	26.00	23.00	27.50	20.00
75% ile	57.00	53.00	76.00	62.50
25% ile	17.00	8.00	8.00	5.00
Q	20.00	22.50	35.00	28.75

Read table thus: Rural High School No. 1 spent \$619.89 for miscellaneous items in 1935-36; \$156.02 for miscellaneous items in 1936-37; \$462.71 for miscellaneous items in 1937-38; and \$226.90 for miscellaneous items in 1938-39.

TOTAL ANNUAL EXPENSES

The picture of school finance can best be portrayed by finding the total amount spent for all school purposes, and in the case of rural schools find out how much is spent per teacher per annum, since there is no case of over-crowded conditions in the rural schools. Table X was prepared so that a comparison of this sort might be made. It is evident that there was a gradual increase in the total amount spent for all school purposes during the years 1935-36, 1936-37, and 1937-38; then there was a sharp increase in the year 1938-39. It is to be remembered that this was just one year after the state aid law was in operation and immediately after the first payment of the sales tax residue in which all of the schools benefited. For comparison purposes two sets of data were computed, one for the rural schools and one for all schools. It is to be noted that the average is considerably higher for the total expenses for all schools than for the rural schools. The average total expenses for one-teacher schools increased from \$582.00 in 1935-36 to \$685.00 in 1938-39, an increase of approximately 18%. This is almost exactly the amount to which the state aid benefited them. The average for all schools increased from an average of \$755.00 in 1935-36 to an average of \$950.00 in 1938-39, an increase of approximately 26%. This may be expected, however, for when the standards of the lower schools go up, the larger schools will likewise increase their standards to secure the best teachers and to keep ahead educationally. The increase in total expenses over the period of four years amounts to approximately 30%.

TABLE X

THE TOTAL AMOUNT ANNUALLY EXPENDED BY THE DISTRICTS FOR ALL
SCHOOL EXPENSES FROM 1935 TO 1939

Dist. No.	1935-36	1936-37	1937-38	1938-39
R. H. S. 1	\$ 7,688.85	\$ 8,952.00	\$ 9,205.12	\$10,681.54
R. H. S. 2	5,750.76	5,853.00	5,949.95	6,806.95
R. H. S. 3	6,232.58	7,970.00	6,937.50	6,576.41
1	11,944.75	13,600.60	13,974.47	13,450.27
2	2,367.74	2,521.60	2,886.18	3,356.43
3	10,976.03	11,051.81	11,666.11	13,115.85
4	625.02	594.30	643.41	973.42
5	37,802.20	45,194.71	56,591.51	236,759.65*
6	945.90	1,082.75	1,348.70	1,084.56
7	703.90	605.49	628.93	859.07
8	2,346.44	2,655.25	2,782.40	3,806.40
9	784.89	977.90	899.60	1,200.56
10	563.50	550.18	312.46	436.64
11	15,600.16	17,031.53	15,625.45	16,794.53
12	994.32	1,061.56	1,150.12	1,206.63
13	3,356.86	2,870.35	4,163.46	3,676.61
14	989.85	1,323.32	1,294.75	1,733.57
15	639.01	619.95	666.89	584.12
16	580.18	541.87	533.19	622.45
17	605.26	417.59	560.51	566.06
18	669.17	664.85	614.38	769.79
19	742.37	618.30	620.18	760.21
20	560.85	505.37	289.15	430.56
21	618.27	689.50	805.50	661.55
22	780.96	638.96	733.63	806.48
23	408.45	512.09	631.97	648.51
24	586.26	620.04	684.12	696.37
25	516.53	482.73	597.25	1,756.89
26	600.76	690.93	745.66	858.45
27	467.25	428.28	465.85	162.60
28	623.77	970.45	795.67	931.12
29	516.80	548.92	701.98	675.10
30	517.97	530.23	600.00	969.37
31	565.77	641.52	630.79	627.00
32	593.31	538.00	600.49	614.89
33	499.60	577.08	514.90	462.20
34	485.82	546.21	687.77	797.75
36	706.91	745.75	619.00	706.02
37	505.72	515.90	614.99	651.04
38	651.84	642.42	536.79	660.26
39	714.63	566.71	574.22	766.11
40	740.61	662.00	694.33	671.32
41	548.70	657.55	744.27	672.79
42	834.00	958.50	992.47	6,914.78

*Omitted for sake of comparison

TABLE X (Continued)

Dist. No.	1935-36	1936-37	1937-38	1938-39
43	\$ 543.88	\$ 565.48	\$ 553.08	\$ 760.80
44	483.62	674.34	642.32	366.26
45	575.23	722.75	632.05	609.87
46	459.51	429.20	530.86	532.02
48	2,896.20	4,917.28	4,432.38	5,114.36
50	5,126.81	5,087.08	4,641.02	6,366.87
51	745.94	855.83	782.54	943.62
52	510.63	458.79	231.94	235.00
53	531.96	574.97	604.86	762.82
54	704.25	983.13	1,238.37	4,510.01
55	466.64	383.55	492.74	580.10
56	501.78	601.00	514.81	124.90
57	633.50	622.82	901.86	850.19
58	804.41	753.99	632.72	4,073.50
59	4,127.27	3,400.62	3,299.96	3,537.20
60	655.00	481.35	557.40	651.42
61	795.00	740.97	800.00	683.42
62	131.00	128.90	134.60	211.40
63	1,876.03	2,738.19	3,431.82	3,593.63
65	579.30	856.18	731.65	635.87
66	440.99	596.49	606.42	696.58
68	551.75	746.91	894.34	800.35
69	716.00	657.53	822.90	842.12
70	564.09	527.16	839.44	694.17
71	295.00	280.75	570.00	53.44
72	478.42	673.86	560.30	820.29
73	555.79	377.04	323.20	406.40
74	756.64	777.62	743.77	1,183.64
75	357.00	471.48	522.57	625.25
76	556.01	735.01	728.99	876.16
77	550.67	579.84	658.69	718.17
TOTAL	\$117,211.49	\$127,703.56	\$130,204.04	\$153,819.68
Data for rural schools only				
Median	582.00	611.00	641.00	685.00
75% ile	713.00	710.00	793.00	831.00
25% ile	525.00	525.00	566.00	587.00
Q	94.00	93.00	113.00	122.00
Data for all schools per teacher				
Median	755.00	775.00	807.00	950.00
75% ile	1,203.00	1,216.00	1,225.00	1,280.00
25% ile	566.00	580.00	618.00	678.00
Q	318.00	318.00	303.00	291.00

Read table thus: Rural High School District No. 1 spent \$7,688.85 for all school expenses in 1935-36; \$8,952.00 in 1936-37; \$9,205.12 in 1937-38; and \$10,681.54 in 1938-39.

ASSESSED VALUATIONS

This completes the study of the budget from the spending point of view and we will next take it up from its resources and the rate of tax levy. It might be well to add that Kansas has progressed a long way from the frontier day, and has come out of the depression with a balanced budget and the future of the schools looking brighter than they have for many a day. A word of caution might be added. The present state aid law was made permanent in the last session of the legislature; we should not rest until Kansas takes her place in a more equitable amount of state support as compared to the other states of the union.

No comparison would be complete until a method of comparing the ways of paying the increased cost of the school were ascertained to see what is happening to the over-burdened taxpayer. To get a strictly financial view of this point the writer compiled tables showing the assessed valuation of each of the districts over the period of four years, together with a table of the tax rate of each of the districts for the same period. One of the best arguments for state aid and equalization is the fact that through industrialization and mineral discoveries, one school has a valuation of many times that of another and is, therefore, better able to support a school of greater educational advantage. In 1935 three districts of the county had an assessed valuation of over a million dollars while six districts had a valuation of less than \$100,000. A tax rate of three mills would raise \$9,342.00 in one district while a tax rate of three mills would raise but \$204.00 in another. No one would expect to operate a school on \$204.00 a year. Why should one school be

TABLE XI

TOTAL ASSESSED VALUATIONS FROM 1935 TO 1939

Dist. No.	1935-36 thousand	1936-37 thousand	1937-38 thousand	1938-39 thousand
R. H. S. 1	\$2,198	\$2,179	\$2,172	\$2,155
R. H. S. 2	910	904	866	893
R. H. S. 3	670	679	674	692
1	911	909	926	912
2	718	746	785	772
3	692	696	707	709
4	253	232	231	365
5	3,114	3,724	4,582	5,394*
6	392	389	392	383
7	141	141	200	190
8	518	508	522	528
9	258	400	643	761
10	121	120	121	120
11	642	636	642	673
12	317	317	311	309
13	1,595	1,983	2,172	1,893
14	252	304	541	832
15	173	177	173	171
16	163	161	161	161
17	120	116	118	118
18	209	207	204	201
19	237	232	269	256
20	138	133	136	132
21	258	263	262	253
22	252	250	249	256
23	168	175	306	732
24	126	131	139	139
25	292	286	298	299
26	138	138	133	129
27	84	81	80	104
28	164	161	161	172
29	156	149	151	154
30	158	161	171	167
31	281	281	279	275
32	181	177	173	172
33	173	173	174	168
34	165	190	231	207
36	218	217	218	224
37	99	101	99	112
38	267	271	257	256
39	220	223	217	221
40	125	126	124	126
41	91	91	94	95
42	242	282	288	677
43	159	166	165	165

*Omitted for comparison

TABLE XI (Continued)

Dist. No.	1935-36 thousand	1936-37 thousand	1937-38 thousand	1938-39 thousand
44	\$ 181	\$ 175	\$ 180	\$ 179
45	222	219	220	225
46	165	159	157	159
48	472	478	465	475
50	309	308	306	311
51	262	238	247	243
52	135	137	133	132
53	146	143	153	163
54	439	622	816	847
55	105	106	130	132
56	108	110	110	102
57	136	138	140	139
58	138	151	1,902	5,353
59	682	601	561	557
60	135	138	139	135
61	215	219	215	208
62	98	98	99	98
63	754	1,449	3,804	5,195
65	124	124	127	140
66	112	117	113	114
68	344	584	661	581
69	221	222	226	222
70	332	317	270	270
71	68	71	70	74
72	101	100	99	98
73	232	224	231	218
74	261	258	261	254
75	68	75	126	146
76	105	114	109	115
77	123	128	124	129
TOTAL	\$22,477	\$24,110	\$29,475	\$35,352
Median	202	202	216	207
75% ile	303	314	330	308
25% ile	134	138	137.5	140
Q	85.5	89.5	96	84

Read table thus: Line one horizontally shows that R. H. S. No. 1 had an assessed valuation of \$2,198,000 for 1935; \$2,170,000 for 1936; \$2,172,000 for 1937; and \$2,155,000 for 1938.

penalized because industrialism has piled up all of its resources in one district? There is but one answer, there must be some form of equalization or some form of state aid. During the period of this survey three schools raised their valuations from \$100,000 to better than a million dollars, an increase of over 800%, due to the fact that oil was discovered in the district. The total valuation of the county increased from \$22,000,000 to \$35,000,000; if the increase of the three districts were subtracted, the total assessed valuation would have been less in 1938 than it was in 1935. One rural school now has a valuation of \$5,353,000 while another district only a few miles away now has a valuation of \$74,000, a difference of over 7,200 per cent.

In 1933 the Kansas legislature, recognizing that the real property was assessed too high, passed a resolution No. 5 authorizing the reduction of all real property values by approximately 25%. This was to take effect that year. This was necessary because property was not producing enough to pay the taxes and property was being turned over to the government. Table XI, on pages 40 and 41, shows that there has not been a very large increase in valuations since that time. Starting with an average of \$202,000 in 1935 there was a gradual increase up to an average of \$207,000 in 1938. This includes the before-mentioned districts that had an approximate increase of 800%. The increase on the average would bring in \$21.00 on a three mill levy. This proves that the increased cost of operating the schools is not coming from increased assessments.

TAX RATES

Since the assessed valuations did not go up to produce the extra money, there is only one other possibility, if it did not come from state aid, and that is the tax rate. Table XII shows that the average tax rate in 1935 was 3.25 mills while the average in 1938 was exactly the same, 3.25 mills. In 1935 nine schools had no tax rate, showing that they had enough money on hand to operate the school for the next year. In 1938 four schools either had enough money to operate school with or had no school. In 1935 seven schools either had reached or exceeded the tax limit set by law, while in 1938 only four schools had reached or exceeded this limit. One rural school was raising \$15,000 to operate school on a levy of 5.85 mills while another school raised \$464.00 on a 5.10 mill levy. The latter school received \$390.00 from state aid and \$23.00 from the residue, while the first school received \$175.00 from the residue. These schools had almost the same levy but the latter had only one twenty-fifth the revenue. From the state aid total, the former received one-half as much.

It is because of these glaring inequalities that we are confirmed in our belief that Kansas must have some sort of an equalization law. Why should a child living on one side of a country lane have access to only a meager education while his neighbor across the road has every advantage?

SUMMARY

It has been shown that the schools of Russell County are spending more money for school, the most of it going for instructional purposes, and that neither the assessed valuation nor the tax rates have gone up.

TABLE XII

TAX RATE FOR THE FOUR YEARS 1935 TO 1939

Dist. No.	1935	1936	1937	1938
R. H. S. 1	6.00	1.42	2.65	4.00
R. H. S. 2	6.35	4.85	6.72	5.46
R. H. S. 3	.00	1.47	2.99	2.65
1	9.25	9.40	5.84	10.92
2	2.20	4.65	5.00	3.30
3	.00	6.75	7.52	5.48
4	2.00	2.40	4.55	1.55
6	1.45	3.20	1.57	3.34
7	4.75	4.50	3.19	3.35
8	5.90	4.40	4.40	6.70
9	2.85	1.70	1.22	1.27
10	5.00	2.70	3.35	3.50
11	18.55	14.00	14.00	17.50
12	3.20	3.25	3.88	4.45
13	1.08	1.70	1.85	1.11
14	4.40	4.80	2.97	2.30
15	3.00	3.30	3.00	3.20
16	3.15	4.80	3.22	1.50
17	3.80	3.90	4.00	3.40
18	3.80	3.00	1.94	3.15
19	3.70	2.10	3.35	1.80
20	4.40	1.50	.00	4.20
21	2.11	3.20	2.29	2.90
22	2.45	2.00	2.50	4.20
23	.00	3.50	2.54	1.45
24	4.80	5.00	3.36	3.65
25	1.40	2.00	4.25	4.50
26	4.70	4.30	3.35	5.70
27	4.80	5.40	3.00	4.70
28	3.55	6.00	3.00	3.50
29	3.60	2.81	3.29	3.10
30	3.65	3.41	3.05	3.50
31	2.25	1.70	2.17	1.15
32	2.70	2.60	3.00	4.00
33	2.00	3.40	3.21	.90
34	1.35	3.71	3.21	3.60
35	.00	.00	.00	.00
36	3.00	3.50	2.63	2.00
37	3.60	3.70	5.70	2.90
38	2.30	1.85	2.02	4.35
39	2.90	4.80	1.84	1.50
40	2.00	5.00	3.34	3.20
41	4.00	7.50	3.22	5.10
42	3.00	4.20	5.10	2.95
43	3.40	2.10	3.22	3.60

TABLE XII (Continued)

Dist. No.	1935	1936	1937	1938
44	5.70	4.80	.80	1.05
45	3.60	3.20	1.48	2.70
46	1.50	2.50	2.70	3.83
47	.00	.00	.00	.00
48	.00	9.15	7.34	7.57
49	.00	.00	.00	.00
50	9.25	14.40	6.45	12.06
51	2.05	4.60	3.78	4.20
52	2.70	4.00	.00	2.50
53	3.10	4.41	3.44	3.40
54	1.50	2.20	5.87	2.95
55	3.00	2.70	3.00	3.00
56	5.50	4.00	2.90	3.05
57	2.30	5.75	4.80	4.55
58	4.45	4.80	1.62	3.08
59	5.25	4.30	3.43	5.85
60	9.90	5.60	4.23	4.60
61	3.35	2.90	3.00	1.82
62	.00	.00	.00	1.00
63	3.25	2.40	.90	.64
64	.00	.00	.00	.00
65	5.60	5.70	3.28	2.60
66	5.70	4.75	3.42	4.00
67	.00	.00	.00	.00
68	1.25	1.40	.88	1.38
69	1.75	3.70	3.40	3.50
70	1.00	2.30	2.90	1.13
71	3.80	3.30	2.75	.85
72	6.00	6.00	3.70	6.00
73	1.55	1.60	1.37	2.07
74	.35	4.00	3.00	3.45
75	5.30	7.50	4.88	3.90
76	6.00	7.50	5.15	7.10
77	3.80	5.00	3.70	3.30
Median	3.25	3.65	3.14	3.25
75% ile	4.35	4.88	3.98	4.06
25% ile	1.62	2.28	2.03	2.00
Q	1.35	1.30	.98	1.03

Read table thus: Line one horizontally, R. H. S. No. 1 did not have a tax levy for the year 1935; their levy was 1.42 mills for 1936; 2.65 mills for 1937; and 4 mills for 1938.

There is only one answer and that is that the aid received from the state in the form of state aid and from the sales tax has made up the difference. The difference is directly proportional to the amount of aid received from the state.

CHAPTER III

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSIONS

This study is an attempt to evaluate the effect of the state aid law and the retail sales tax law on the schools of Russell County and to make implications as to how these laws would affect the schools of the entire state. The financial status of the schools in question were studied over a period of four years, two years previous and two years after the enactment of the law. It is clearly indicated in the study that the schools have increased the items of the school budget that have the most influence on the nature of instruction; i.e., teachers' salaries, teachers' supplies, new equipment, and books. The study shows that this increase has been accomplished without any increase in the assessed valuation or an increase in the tax rate, thereby harassing the over-burdened taxpayer, but came out of the money received from the state aid fund and the residue of the sales tax. It has been shown that there is a wide difference in the districts of this area in their ability to support schools of equal educational advantage, and that to overcome this difference there are but three alternatives, inferior advantages, close the schools, or receive help from some central agency. The writer has not taken up the angle of consolidation, which would doubtless furnish material for a separate survey. There is every indication that the schools are now in a healthier condition financially than at any time since the depression, and that the communities seem

willing to spend more money for the support of the schools, provided that it can be done on a sound financial basis. A careful consideration of all of the available statistics seems to indicate that this new legislation has placed the districts somewhat on a par with each other and in no case has it handicapped the schools by limiting the amount they shall pay, providing, they wish to secure better educational facilities.

We believe it may be properly said of the general property tax levying subdivisions that their governing bodies have not padded their budgets to absorb the sales tax residue, but they have been generally most faithful in complying with the state statutory requirement that the sales tax residue distributed to their operating funds be used in lieu of an equal amount of general property tax moneys.¹

RECOMMENDATIONS

After this study was begun, the Kansas Legislature made the state aid law permanent; however, this does not mean that the schools may not at some later time be assigned a larger and more equitable distribution from the income of the sales tax law or from some other central source. The school men of Kansas should work diligently to see that the schools of Kansas receive aid from a central source more nearly approaching the general average of the states.

The allotment of the residue does not seem to be on a fair and just basis as far as some of the weaker schools are concerned. The writer would suggest that a careful study of this aspect be made in view of suggesting a more equitable distribution.

¹ League of Kansas Municipalities, "Analysis of the Use of the Residue of the Sales Tax," Kansas Governmental Journal, February, 1939.

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APPENDIX A

APPENDIX A

KANSAS LAWS 1937 SESSION. Chapter 374, Section 21. There shall be transferred out of the said, "Retail Sales Tax Fund," first, a sum not to exceed \$2,400,000 per annum, beginning July 1, 1937, for Social Welfare purposes and a sum not to exceed \$200,000 per annum beginning July 1, 1939, for additional social welfare purposes for use with the crippled children's commission in lieu of funds raised by ad valorem taxes, under such regulations as the state board of social welfare may prescribe. And, second, the sum of \$50,000 on the first day of July, 1937, and the sum of \$60,000 on the first day of July, 1938, and a like amount on the first day of July each year thereafter, to the general fund of the state for appropriation to the unemployment service account. And, third, the sum of \$2,500,000 to the state aid fund; and 80% of the balance, if any, to the county treasurers of the several counties of the state annually on May second of each year, as hereinafter provided. Beginning on the first day of July, 1937, and on the first day of each month thereafter, the state treasurer shall credit the state welfare fund with the sum of \$200,000 or so much as there is available, and if the balance of said fund is insufficient to cover said payment, the deficit of such payment shall be added to the subsequent monthly payments when money is available until paid. On the first day of October of each year, beginning October, 1937, and quarterly thereafter, the state treasurer shall credit to the social welfare fund the sum of \$50,000 or so much thereof as is available, and if the balance in said fund is insufficient to cover said payment, the deficit in such payments shall be added to the subsequent quarterly payments when money is available until

paid. On the 20th day of September of each year beginning September, 1937, and on the 20th day of April of each year beginning April, 1938, the state treasurer shall credit to the state school aid fund the sum of \$1,250,000 or so much thereof as is available, the deficit in such payments shall be added to the subsequent biannual payments when money is available until paid. On the 20th day of June each year beginning June, 1938, the state treasurer shall apportion and pay the several county treasurers of the state 80% of the balance in said retail sales tax fund as of the close of business May 2, next preceding as follows: 50% of such residue to the counties on the basis of population and 50% of the residue on the basis of assessed valuation. On receipt of these funds from the state treasurer, the county treasurer shall divide such sum between the county and among the general property tax levying political subdivisions of such county, in the proportion that their respective tangible property tax levies are to the total tangible property tax levies within the county, exclusive of that for state purposes. The county treasurer shall credit such property tax levy fund of each such political subdivision within the county with its proportionate share of the yearly receipts of such funds from the state treasurer and the county treasurer in remitting funds to the treasurers of the respective political subdivisions shall show the total amount derived from the retail sales tax fund and from other sources.

SECTION 22. The total aggregate tax limits on the general property tax levying political subdivisions of the state as authorized by law, are hereby reduced in the percentage that 75% of the retail sales tax revenue made available to the funds of such political subdivision is to the total aggregate of money that would be raised by the maximum legal levy during

the previous fiscal year. Provided, that, these retail sales tax funds shall be credited only to the tax funds obtained from property tax levies: Provided further that no retail sales tax shall be credited to any special assessment fund or to any bond or bond interest funds.

APPENDIX B

APPENDIX B

KANSAS SCHOOL LAWS 1937. Chapter XVII, Article 2--State Aid Fund

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

407. Apportionment. That the state school aid fund shall be distributed as follows: To each one-teacher elementary school district the difference between the amount of a three-mill tax levied upon the assessed valuation of the tangible property of the district, if less than \$675, and \$675 if the district had an average daily attendance of twelve or more pupils during the year next preceding; Provided, That if the average daily attendance was fewer than twelve pupils, the amount so paid shall be the fractional part of the difference between the amount of a three-mill school tax levied upon the assessed valuation of the tangible property of the district, if less than \$675, and \$675 that the average daily attendance was of 12; Provided, however, That no elementary school shall receive state aid provided for in this act, if its daily average attendance during the school year next preceding was fewer than a total of four pupils except that in any case where the state board of education shall, upon investigation, find that a school district having an average daily attendance of fewer than four pupils during the school year next preceding, cannot by reason of geographical isolation or transportation difficulties provide for the attendance of the children of such district in another school, then in such event the state board of educa-

tion is hereby directed to certify such finding to the state superintendent of public instruction, who shall at the time and in the manner specified in section 3 of this act, provide for the distribution to such school district of such sum of money from the state school aid fund as shall represent the fractional part of the difference between the amount of a three-mill school tax levied upon the assessed valuation of the tangible property of the district, if less than \$675, and \$675, that the average daily attendance was of 12.

408. Two or more teacher schools, apportionment. To each elementary school employing two or more teachers if the average daily attendance during the school year next preceding was twenty-five pupils or less, the sum of \$675, less the amount obtained by multiplying the assessed tangible property valuation of the district by three-mills; If the average daily attendance during the school year next preceding was in excess of twenty-five pupils, the amount obtained by multiplying the average daily attendance during the school year next preceding, by \$27 and then deducting therefrom the amount obtained by multiplying the assessed tangible property valuation of the district by three mills: Provided, That whenever the term "elementary school" is used in this act, it shall mean any public-school district in the state offering instruction in the grades one to eight, inclusive: Provided further, That no state aid shall be granted to any school district of the state under the provisions of this act after June 30, 1939.

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