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An evaluation of methods of financing public secondary education in the United States

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AN EVALUATION OF METHODS OF FINANCING
PUBLIC SECONDARY EDUCATION
IN THE UNITED STATES

JULIAN EDWARD BUTTERWORTH, M.A.

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE
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EDUCATION OF THE STATE UNIVERSITY OF IOWA
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CHAPTER I.
THE NATURE AND THE SCOPE OF THE INVESTIGATION.

THE GENERAL AIM - It will be quite generally conceded that the financing of public education in this country is not based upon principles as definitely formulated as would be desirable. This lack of clearly defined principles is shown in the chaotic condition of the school finance laws in the various states: different sources of support; varying amounts from these sources; different methods of distributing township, county, and state funds; different forms of these funds; different purposes to which they may be applied. Still more strikingly is this lack of principles shown in the different results produced in the various states by existing laws.

It is undoubtedly true that school finance laws should differ somewhat from state to state in order to meet the conditions peculiar to each. This does not, however, preclude the possibility of basing these laws upon broad fundamental principles, nor the necessity of doing so if the most consistent educational progress is to be secured. It would be entirely proper that the per cent of the cost of schools contributed by the state should be, as it was in New Hampshire in 1908-09, only 5.3%, while the average for the whole country in the same year was 19.0%, if that per cent were based upon the principle that the state should give to the local communities the amount that would enable
all to maintain standard schools of a reasonable minimum at a rate that would not be excessive for any community and would stimulate the proper educational initiative in all. It would be proper for Iowa to grant, as she does, special state aid for normal training courses in high schools before granting special aid for general high school purposes if conditions are such that the level of the teaching profession is more in need of being raised than is the status of the high school—that is, if the action were based upon the principle of a proper recognition and evaluation of the weak points in the state school system. It is essential, however, that all finance laws be based on fundamental principles.

It follows from the fact that general principles may be differently applied under different conditions, that there are two general problems in the evaluation of methods of financing education: (1) the discovery and statement of those general principles that must guide the enactment of finance laws so that the development of education may be as effective, as symmetrical, and as rapid as possible; (2) the evaluation of means by which the general principles may be applied. The first problem will be solved upon the statement of those general principles that embody the prevailing conceptions of the ideals of education. Their truth being generally recognized, little proof will be required. The second
problem can be solved only after the means employed, and their results, have been analyzed, compared, and evaluated. If these means show considerable uniformity, then they become principles and may be called the specific principles of school finance.

For the ultimate solution of either problem in financing the entire educational system of the state, two steps are necessary. (1) The problem of finance should be studied intensively from the point of view of each phase of the public school system: the elementary school, the high school, the university, the normal school, the institutions for defectives, special schools, and all other educational agencies that the state supports in whole or in part. Such an intensive study will serve several purposes. It will emphasize the importance of each phase of the public school system; it will define the ideal relations of the state to each phase after a consideration of its chief purposes. It will discover the specific principles of finance, if such exist, that will secure this ideal relation. (2) After an intensive study of the financing of each of these phases, the principles arising therefrom should be combined into principles for the support of a state system of education. Such a generalization is necessary to the maintenance of a real state system, and can be made only after an intensive study of each phase of the system.
The general aim of this investigation will be to study the problem of financing public secondary education in the United States: to formulate those general principles that express the ideals of education so far as they are concerned with high school finance laws; to analyze, compare, and evaluate the means employed for attaining these ideals in order to discover whether specific principles of high school finance exist, and, if they do exist, to state them. The writer is not without hope that the study will contribute a little to the ultimate solution of that great problem of properly financing a state system of education.

RESULTS TO BE SOUGHT IN FINANCING PUBLIC SECONDARY EDUCATION—The ideals of education, so far as they relate to finance laws of the secondary school, may be stated in three general principles and their implications. (1) The state should seek the equalization, up to a definite minimum, of the school advantages and burdens of all units of school organization in the state. In the growth of any country some sections naturally develop more rapidly than other sections: the land is more fertile; natural resources of mineral and timber exist in greater abundance; the location is more directly in line with advancing civilization. These are natural advantages, and the pioneers who develop the outlying districts not possessing such advantages should be repaid in part for their work by being granted equal advantages in education.
But, aside from the partial payment of this debt to pioneer citizens, the state should seek an equalization of the school burdens and advantages as a means of protection to itself. Proper education will, in the long run, raise the standard of living and the cultural status of the people. Knowledge tends to bring dissatisfaction with low ideals and standards; dissatisfaction leads to greater effort in raising those ideals and standards. As a result, pauperism and criminality tend to decrease, so that education reacts to the economic and moral welfare of the state. Then, too, the very life of a democracy depends upon the good judgment of its citizens. A nation cannot rise above the level set by those who control it through their ballots. Hence, any step which raises the minimum education of all citizens, will, by increasing the knowledge, insight, and moral stamina of the voter, raise the level of the state.

(2) Another result to be sought in financing public secondary education is the development of a strong state system of schools, since it is obvious that the state can control and direct education more adequately and uniformly than can the smaller units - the county, the township or the district. From the point of view of the high school, this calls for three important steps: (1) the setting of minimum standards in order to insure that all schools be efficient up to a certain point; (2) the protection of the elementary school from tendencies to overdevelop the high
school; (3) the regulation of the character of the high schools established so as to insure a strong state system of secondary education.

(3) Every person in the state is entitled to those educational advantages for which he can find legitimate use. That such advantages are now recognized in most states as including at least a standard high school is shown by the following facts: the rapid increase in the number of public high schools from 2,526 in 1889-90 to 6,005 in 1899-00 to 10,213 in 1909-10; the increase in the number of students from 202,963 to 519,251 to 915,061 for the same years respectively; and the per cent of the population in public secondary schools, increased from .36 per cent in 1899-90 to 1.02 per cent in 1909-10. The formation of union district, township, and county units into high school units in at least 36 states, the existence of special local high school tax laws in 23, the adoption of some form of special state aid for high schools by 27, and the provision for free high school tuition in whole or in part by 27 states is further evidence that a high school training is becoming essential.

THE POINT OF VIEW - For the proper evaluation of methods of secondary school support, the high school must be considered as one part of a state school system not as an entity in itself. This point of view is too frequently neglected. It implies: (1) that consideration be given to the schools above and below the high
that the equalization of burdens and advantages be judged after a consideration of both the elementary and the high school since both must be included in a final definition of the common schools.

Furthermore, a proper evaluation of these methods of support must take account of the more important contributing factors in the development of education. For example, what methods of support will best secure the arousal of public interest in education? What methods will best enable the state to pass laws governing standards, units of organization, and the establishment of schools?

THE SCOPE OF THE INVESTIGATION - An evaluation of methods must consider all forms of secondary school support essentially different that result from the combination of local, township, county, and state sources of revenue, or special forms of any of these sources. Five such methods are found. Since most of these arise from the use of state funds, it is necessary to know the purposes of these funds.

THE PURPOSES OF THE STATE SCHOOL FUNDS have differed from time to time and place to place, and still so differ. Swift, who has written the most comprehensive and authoritative history of school funds in this country,
points out that the first purpose of the permanent funds, historically, was to abolish the local school tax, and that, when total relief from school taxation was found to destroy local initiative in education, the purpose became that of inciting and relieving local taxation. In these purposes was undoubtedly implied, and gradually was more explicitly stated, the purpose of equalization—requiring the wealthier communities to contribute to the support of the poorer. At present the most important purposes, expressed and implied, are: (1) to lower the local school tax; (2) to secure and develop state control of education; (3) to raise standards; (4) to equalize school burdens and advantages. While all these purposes are legitimate, it would seem desirable to determine, for the sake of uniformity and efficiency, what would be the ideal purpose of these funds.

To conceive this purpose as the equalization of school burdens and privileges gives two special advantages. (1) It emphasizes one of the greatest needs in state educational systems today. (2) A proper application of this purpose enables the fulfillment, to a degree, of each of the other purposes.

That equalization is one of the greatest educational needs today is shown by the multitude of units that cannot maintain even a standard elementary school without levying an excessive tax, and by the number of children deprived, for this reason, of a proper education.
That states are recognizing the paramount importance of this problem is shown in their attempts to distribute the state funds so as to secure equalization.

But equalization as the ideal purpose is especially justified from the fact that it makes possible the use of the funds for each of the other purposes. When the burdens are equalized, the tax rate necessary for each unit to maintain minimum standard schools will be lowered to the minimum rate for the state, as will be shown in Chapter V. Equalization may also be made to develop state control of educational matters by requiring the fulfillment of certain conditions in regard to teachers, courses of study, reports, etc., in order to receive a share in these funds. It is hard to conceive of the use of the funds primarily to develop state control. To give money to a community if it will do certain things which the state requires is to make the distribution without a purpose which the communities will recognize as being for their good rather than for that of the state. Equalization gives this purpose and enables also the securing of state control. If these funds really equalize, standards must be raised to at least a minimum status, otherwise there will be no way of determining what each community needs.

To conceive the ideal purpose of state funds as the equalization of school burdens and advantages gives, then, the opportunity of solving one of the most important
problems of state education and at the same time makes possible the lowering of the local tax rate for schools, the setting of minimum standards, and the development of state control of education.

THE SPECIFIC PROBLEMS OF THE INVESTIGATION will be to analyze, compare, and evaluate the means employed in financing public secondary education for securing the following results:

1. The equalization of school burdens and advantages up to the completion of the high school. This will involve the solution of at least three minor problems: (1) the unit that should provide these funds; (2) the form of the funds; (3) the method of distributing them.

2. The development of a strong state system of education. This will involve (1) the setting of standards; (2) the protection of the elementary school; (3) the regulation of the establishment of high schools.

3. The offering of a free high school education to all who desire it.
CHAPTER II

SUPPORT OF SECONDARY EDUCATION ENTIRELY BY LOCAL FUNDS.

THE GENERAL METHODS OF HIGH SCHOOL SUPPORT—An analysis of the various means employed in supporting secondary education shows that there are five general methods in use: (1) dependence entirely on local funds; (2) dependence on local funds supplemented by participation in the general school funds of the state after they are distributed to the various localities; (3) dependence on local and general state funds supplemented by special state aid for general high school purposes; (4) dependence on any of the preceding sources supplemented by participation in county school funds; and (5) dependence on any or all of the preceding sources supplemented by special state aid for such specific high school purposes as free tuition, manual training, agricultural or normal training courses, libraries, and special high schools.

Throughout this study it must be remembered that these methods are not mutually exclusive. Laws relating to high school support are so lacking in uniformity that an analysis of the states into groups employing methods that are mutually exclusive would be impossible.

STATUS OF SUPPORT ENTIRELY BY LOCAL FUNDS—It is a rather difficult matter to determine whether a given state is employing the first or the second of the methods named above; that is, whether or not that state may permit its general school funds to be used for high school purposes.
after the funds have been distributed to the various communities. Sometimes the school law states specifically how the fund may be used. This is the case in California. Generally, however, the law merely provides that the state school fund shall be distributed for the use of the "common schools" or the "public schools" of the state. As in some states the "common schools" and the "public schools" include the high school in the actual distribution of the school funds, and in other states they do not, it is obviously difficult to settle the matter from the school laws. What seemed to be the only satisfactory method of settling the question was to submit it to the various state superintendents. This was done for all states except the few whose laws are specific on the point.

As the state school funds are, in the majority of the states, distributed to the smallest unit of school organization, usually the district, it frequently happens that, while high schools supported by the district may participate in these funds, high schools maintained by larger units, such as a union district or a county, may not so participate for the simple reason that the state moneys are not given to such larger units. In Montana, for example, district high schools may participate in the state moneys distributed to the district while the county high schools may not.

In the following states all the high schools, or those
named, depend for their support entirely on local funds: Arizona and Kentucky; the county high schools of Montana, Nevada, and Colorado; the township high schools of Illinois; and the county high schools of Oregon.

This method does not equalize the burden of high school support as is shown by the following tables. Table 1 shows the inequalities in the high school burden of all Montana counties maintaining accredited county high schools in 1909-10. The deviation of each tax rate from the average and the per cent which each rate is of this average is also shown.

Table 1.

Inequalities in the high school burden of accredited county high schools in Montana, 1909-19.

<table>
<thead>
<tr>
<th>County</th>
<th>High school tax</th>
<th>Deviation from average</th>
<th>Per cent of average tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beaverhead</td>
<td>2 mills</td>
<td>+.43</td>
<td>128%</td>
</tr>
<tr>
<td>Broadwater</td>
<td>2</td>
<td>+.43</td>
<td>128</td>
</tr>
<tr>
<td>Carbon</td>
<td>1</td>
<td>-.57</td>
<td>63</td>
</tr>
<tr>
<td>Custer</td>
<td>1.25</td>
<td>-.32</td>
<td>79</td>
</tr>
<tr>
<td>Dawson</td>
<td>2</td>
<td>+.43</td>
<td>128</td>
</tr>
<tr>
<td>Fergus</td>
<td>1.25</td>
<td>-.32</td>
<td>79</td>
</tr>
<tr>
<td>Flathead</td>
<td>3</td>
<td>+1.43</td>
<td>191</td>
</tr>
<tr>
<td>Gallatin</td>
<td>1</td>
<td>-.57</td>
<td>63</td>
</tr>
<tr>
<td>Granite</td>
<td>2</td>
<td>+.43</td>
<td>128</td>
</tr>
<tr>
<td>Jefferson</td>
<td>4.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Missoula</td>
<td>1.5</td>
<td>-.07</td>
<td>95</td>
</tr>
<tr>
<td>Park</td>
<td>2</td>
<td>+.43</td>
<td>128</td>
</tr>
<tr>
<td>Powell</td>
<td>2</td>
<td>+.43</td>
<td>128</td>
</tr>
<tr>
<td>Sweet Grass</td>
<td>1.5</td>
<td>-.07</td>
<td>95</td>
</tr>
<tr>
<td>Teton</td>
<td>1</td>
<td>-.57</td>
<td>63</td>
</tr>
<tr>
<td>Average</td>
<td>1.57</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

From this table it is seen that several counties are carrying a tax burden of from two to three times that carried by
several other counties. The burden of three counties is only 63% of the average, of two counties only 79%; while of six counties it is 128%, and of one county 191% of the average.

Even greater inequalities exist in the support of township high schools in Illinois that are accredited to the state university. The first fifteen schools in the list are selected as typical.

Table 2.

Inequalities in tax rate of township high schools of Illinois, 1909-1022

<table>
<thead>
<tr>
<th>School</th>
<th>Tax rate</th>
<th>Deviation</th>
<th>Per cent of average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Streator</td>
<td>15.0 mills</td>
<td>+ 3.8 mills</td>
<td>134%</td>
</tr>
<tr>
<td>Ottawa</td>
<td>10.5</td>
<td>- .7</td>
<td>94</td>
</tr>
<tr>
<td>Evanston</td>
<td>9.5</td>
<td>- 1.7</td>
<td>85</td>
</tr>
<tr>
<td>Lyons</td>
<td>14.8</td>
<td>+ 3.6</td>
<td>132</td>
</tr>
<tr>
<td>Deerfield</td>
<td>12.0</td>
<td>+ .8</td>
<td>107</td>
</tr>
<tr>
<td>Taylorville</td>
<td>3.8</td>
<td>- 7.4</td>
<td>34</td>
</tr>
<tr>
<td>Pontiac</td>
<td>7.0</td>
<td>- 4.2</td>
<td>62</td>
</tr>
<tr>
<td>Sterling</td>
<td>9.7</td>
<td>- 1.5</td>
<td>87</td>
</tr>
<tr>
<td>Morton</td>
<td>12.0</td>
<td>+ .8</td>
<td>107</td>
</tr>
<tr>
<td>Roseville</td>
<td>8.9</td>
<td>- 2.3</td>
<td>79</td>
</tr>
<tr>
<td>New Trier</td>
<td>14.2</td>
<td>+ 3.0</td>
<td>127</td>
</tr>
<tr>
<td>Thornton</td>
<td>11.0</td>
<td>- .2</td>
<td>98</td>
</tr>
<tr>
<td>LaSalle-Peru</td>
<td>5.7</td>
<td>- 4.5</td>
<td>59</td>
</tr>
<tr>
<td>Joliet</td>
<td>10.0</td>
<td>+ 1.2</td>
<td>89</td>
</tr>
<tr>
<td>Savanna</td>
<td>22.0</td>
<td>+10.8</td>
<td>197</td>
</tr>
</tbody>
</table>

Average for all accredited township high schools

11.2

In these cases the per cent of the average rate actually levied varies from 34 to 197, although there are several schools that approximate the average.

The causes of such inequalities are easily found. They
may be classed as: (1) conditions affecting the assessed valuation of the property upon which taxes are levied; and (2) conditions affecting the cost of maintaining schools. In the first class will be found the following circumstances: Wealth concentrated in the city is relatively great because of its proximity to a great commercial and social center; the wealth of the village is less because the commercial and social center is smaller; the wealth of the rural district is still less because the district is not close to such a center. Not only will the value of the property of a city, a village, and a rural district differ, but it will vary among units of the same class. Differences between rural districts may be accounted for by variations due to differences in fertility of the soil, presence or absence of timber and minerals, variable rainfall, and accessibility of the market. It is evident, then, that the school burden will vary with the assessed valuation of the property; the greater the valuation from which the cost of maintaining the schools is to be raised the smaller will be the tax rate to raise a given amount and the lighter will be the burden. One cause of existing inequalities is, therefore, the differences in the assessed valuation of units maintaining high schools. In the second class of conditions - those affecting the cost of maintaining schools - may be mentioned the number of pupils to be educated and the distribution of these pupils in the grades so that
the number of teachers required will vary from place to place. It is evident that, in two towns or cities having approximately the same assessed valuation, the burden for schools may be very different if the schools in one cost much more than in the other.

These are the chief causes for the inequalities in the school burden that were shown by the tables above to exist. To equalize these burdens some provision must be made so that the communities that are most able to maintain high schools may assist those that are less able. This is done by providing funds belonging to or raised by all communities to be distributed to those that are in need of assistance. These funds may be township, county or state.

To depend entirely on local funds for the support of the high school does not, of course, provide for such equalization funds for high schools. Each community must provide its high school education through its own efforts alone. While the states employing this method have equalization funds, these funds may not be used in the support of the high school. In this lies the chief defect of this method as a means of financing secondary education.

THE RESULT OF THIS LACK OF EQUALIZATION - The most obvious defect in this plan of supporting the high school is, of course, that it works an injustice to those poorer communities in which economic conditions are unfavorable. The citizen in the rural community is performing a service to his state
of fully as great importance as is the man in the city. Yet, in spite of the fact that this rural citizen, through desire or force of circumstances, lives under pioneer or semi-pioneer conditions, he is compelled either to forfeit educational and other advantages or to secure them at an unusual sacrifice. This the state should neither require nor permit. In educational matters, at least, it should adopt some plan for equalizing advantages and burdens.

Neither is a method of support that allows such inequalities conducive to the development of a strong state school system. This statement does not mean that all states employing this method have a poorer system than all other states. Other states may have a better system of secondary school support, but may also have a poorer system of elementary school support that tends to counteract such an advantage. Still more important are the educational ideals of the state. A people with high educational standards may develop a better system of schools under unfavorable laws than will another people under favorable laws. Thus, while some of the probable results of an inequitable system of school support may be pointed out, it must be remembered that other, and sometimes more important factors, enter in to change the results.

Under a system which makes no effort to equalize the burdens of secondary education, one of the first results to be expected is a limitation of high school privileges. Many localities cannot afford, unaided, to maintain a good high
school; some cannot afford to maintain a high school of any kind. That a system seeking equalization of high school privileges stimulates high school development may be seen from the results in almost any state that has adopted special state aid for high schools. In South Carolina, there were 56 high schools of sufficient grade to receive the aid when it was first granted in 1907-1908; in 1908-09 there were 96; in 1909-10 there were 132. In Florida, in 1903-04, 73 high schools were entitled to aid; in 1904-05, 86; in 1905-06, 106; in 1906-07, 107; in 1907-08, 116. In Virginia, in 1906-07, there were 218, in 1907-08, 225; in 1908-09, 345. These are typical southern states. Still more striking results might be seen in such northern states as Wisconsin and Minnesota. It may reasonably be concluded, therefore, that in spite of the fact that several of the states depending on local funds for the support of the high school have, actually and relatively, good systems of high schools, they would have still better systems had there been some plan of relieving the locality of part of the burden.

The status of free tuition is relatively low in the states using this method. None of them provide for free tuition any part of which is paid by the state. Kentucky requires a county high school or free high school tuition in each county. Oregon has permissive county aid for tuition. Colorado, Montana, and Nevada have a few county high schools; Illinois has a few township high schools; Arizona
Poor secondary schools must inevitably affect the schools above and below them. Fewer pupils will be prepared for college, and many that are will not be as fully prepared as they should be. The work of the elementary school will not be so well organized. There will be a tendency to introduce subjects for which the pupil is not prepared and more pupils will drop out without completing the elementary school since they do not have a good high school course to attract them higher.

Failure to provide any state assistance for high schools lessens the opportunity for setting definite state high school standards. When the state grants money for any purpose, it has undoubted right to insist on its reasonable demands being met. When it does not grant money, its right to do so is not so clear. Arizona, Nevada, Montana, Kentucky, and Oregon, have some state standards in spite of this premise. However, it cannot be claimed that state financial assistance has been the exclusive or in some states even an important factor in the development of state standards. While the development of these standards constitutes a large problem in itself, it may not be amiss to suggest a few of the factors, aside from state aid, that have been influential in the matter. In Nebraska there seems to have been an unusually
close relation between the state university and the state
department of education so that the two together have con­trolled standards. The recency of the high school laws in
Kentucky (1908), Arizona (1895), Montana (1907), Nevada
(1909), Oregon (1907 for union), (1901 for county), and
their form suggest that these laws have been modeled after
the advanced high school laws of other states but without
the special state aid features. But, however much other
factors may influence the development of standards, there
can be no doubt that state aid for high schools is very in­
fluential.

SUMMARY- Five general methods of supporting the high
school may be recognized. These methods are not, however,
mutually exclusive. In several states all of the high
schools, or certain kinds as township or county, are pre­
cluded from participation in the general state school funds,
so that the entire dependence for support is upon the local
unit. Such a method is shown, by tables of tax rates for
county high schools in Montana and township high schools in
Illinois, not to equalize the high school burden. This lack
of equalization is due chiefly to (1) varying conditions af­
flecting the assessed valuation of the property of a school
unit upon which taxes are levied; (2) varying conditions
affecting the cost of maintaining the schools in these units.
The results of depending entirely on local funds cannot al­
ways be predicted with certainty, but in general these will
be noticed: (1) an injustice to the pioneers in outlying districts of the state through the lack of equalization of school burdens and advantages; (2) fewer and poorer high schools in the state than would be the case if the state gave assistance; (3) lack of free high school privileges; (4) poorer elementary school work; (5) fewer students prepared for college; and (6) less opportunity for setting definite state standards.
CHAPTER III.

SUPPORT OF SECONDARY EDUCATION CHIEFLY BY LOCAL FUNDS
SUPPLEMENTED BY PARTICIPATION IN GENERAL
STATE SCHOOL FUNDS.

EXPLANATION OF THE METHOD- This method differs from the
one discussed in the preceding chapter in that such general
state school moneys as are apportioned to the various dis­
tricts may be used for high school as well as for elementary
school purposes if the school authorities so desire.

THE GENERAL STATE SCHOOL FUNDS- School revenues of the
state are derived from three main sources: (1) Permanent
funds whose income only is used for schools; (2) state taxes;
(3) state appropriations. The permanent funds have been
created and supplemented from a variety of sources, the most
important of which are: United States grants to the state of
land and money; state grants of land and money; fines; dog,
liquor and gambling licenses; escheats; gifts. The sources
of the permanent fund vary from state to state. The income
from these funds likewise vary, ranging from nothing in
Pennsylvania in 1908-09 to $2,137,691 in Texas in the same
year. State school taxes are levied in all except a few
states. The rate levied and the amount realized differs
from state to state. Some states also make frequent appro­
priations for current support of the schools.

Alabama furnishes an illustration of all these general
sources: (1) the annual income at 6% on all sums realized

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from lands given by the state or the United States, the annual income at 4% on the 1836 surplus revenue fund of the United States, the annual rents, incomes, and profits or interest arising from the proceeds of sales of all such lands as may hereafter be given by the United States, the state or individuals for the support of the public schools; (2) a state tax of three mills; (3) a state appropriation of from $500,000 to $600,000.

In appropriating these funds many different methods are employed: school census, enrollment, average attendance, the teacher, the school, need and effort, or combinations of any of these. The relative merits of these methods have been discussed by Professor Cubberley in his excellent work and need not be dwelt upon at this point.

This brief discussion of the general school funds will be sufficient to explain their general nature. The reader must be referred for a more detailed explanation or discussion to the school laws themselves or to the many able studies that center around the general state school funds.

STATUS OF THIS METHOD—Dependence on local funds supplemented by participation in the general state school funds exists in: Connecticut, Florida, Georgia, Idaho, Indiana, Iowa, Kansas, Michigan, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, Ohio, Oklahoma, South Dakota, Texas, Vermont, and Wyoming, and in the district
high schools of Illinois, Montana, Nevada, and Oregon, and in the district and the union district high schools of Colorado. It should not be forgotten that in many of these states the high school may also participate in county school funds, and that in a few of them there is special state aid for high school tuition, special high schools, or special high school courses.

ITS EQUALIZATION VALUE—In equalizing the school burden of any locality it is the total amount for schools in proportion to its need that counts, and not merely the fact that this amount may be used for a larger number of purposes. Hence, this method of allowing the local unit to use any part of its share of the state school funds for high school purposes does not necessarily produce a greater equalization of the burden than did the method discussed in the preceding chapter. If the state apportionment is used for high schools, this simply means that more must be raised by the community for elementary schools. The total amount that the community must furnish will remain constant so long as the standard of the schools, the cost of the schools, and the amount received from the state are all constant.

The equalizing value of this method depends, then, not upon the fact that it allows the use of state funds for high school purposes, but upon the amount that the state gives and its method of distributing this amount. Of two states
using the same method of distribution with an approximately equal number of communities to be aided but having funds of unequal size, the state having the larger fund may secure a greater equalization for the simple reason that it has more to give each community. Similarly, the method employed in distributing the fund has much to do with its equalizing value. If all communities that have a smaller tax rate than the state average are precluded from receiving the state funds, the more there will remain to assist communities whose rate is above the state average. The more nearly the method of distribution approaches the ideal of assisting according to the need as determined by fundamental and constant factors, the more nearly will the school burden be equalized.

That the method of depending on local funds supplemented by participation in general state school funds does not secure an equalization of the burden may be seen from the following tables.

The first table gives the tax rate, the deviation from the average, and the per cent which the tax rate is of the average for eleven of the fourteen districts in Montana maintaining accredited high schools.
Table 3.

Inequalities in the school burden for districts maintaining accredited high schools in Montana, 1909-10.

<table>
<thead>
<tr>
<th>School</th>
<th>Tax rate</th>
<th>Deviation from average rate</th>
<th>Per cent of average tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anaconda</td>
<td>6 mills</td>
<td>-1.41 mills</td>
<td>80.9%</td>
</tr>
<tr>
<td>Billings</td>
<td>10</td>
<td>+2.59</td>
<td>134.9</td>
</tr>
<tr>
<td>Columbus</td>
<td>10</td>
<td>+2.59</td>
<td>134.9</td>
</tr>
<tr>
<td>Chinook</td>
<td>11</td>
<td>+3.59</td>
<td>148.4</td>
</tr>
<tr>
<td>Ft. Benton</td>
<td>1.5</td>
<td>-5.91</td>
<td>20.2</td>
</tr>
<tr>
<td>Glasgow</td>
<td>10</td>
<td>+2.59</td>
<td>134.9</td>
</tr>
<tr>
<td>Great Falls</td>
<td>12</td>
<td>+4.59</td>
<td>161.9</td>
</tr>
<tr>
<td>Havre</td>
<td>2.5</td>
<td>-4.91</td>
<td>33.7</td>
</tr>
<tr>
<td>Hamilton</td>
<td>7.5</td>
<td>+0.09</td>
<td>101.1</td>
</tr>
<tr>
<td>Pony</td>
<td>5.</td>
<td>-2.41</td>
<td>67.5</td>
</tr>
<tr>
<td>Virginia City</td>
<td>6.</td>
<td>-1.41</td>
<td>80.9</td>
</tr>
<tr>
<td>Average</td>
<td>7.41</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A comparison of these data with those in Table 1 shows that there is an even greater lack of equalization under this method than under that of depending entirely on local funds. The difference is probably due to the fact that here the money is raised upon the property of only a district, while in the other it is raised upon the property of all the districts comprising the county. The tax rate for the county will necessarily be lower than for the district since there is much more property upon which to levy the tax, and therefore such great differences in rate cannot appear in the different counties. Furthermore, there is apt to be more nearly similar conditions among counties than among districts, since in the county there is a pooling of all the
districts comprising it. Whatever variation in pupils to be educated, cost of teachers, running expenses, and taxable property may exist tends to lose its significance when the county is used as the unit.

The second table includes the same data for the first 15 accredited high school districts of Missouri when placed in alphabetical order.

Table 4.

Inequalities in tax rate in 15 accredited high school districts of Missouri.

<table>
<thead>
<tr>
<th>School</th>
<th>Tax rate for all schools</th>
<th>Deviation from average rate</th>
<th>Per cent of average rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aurora</td>
<td>15.0 mills</td>
<td>+ 3.9 mills</td>
<td>135.1%</td>
</tr>
<tr>
<td>Belton</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Bethany</td>
<td>9.5</td>
<td>- 1.6</td>
<td>85.6</td>
</tr>
<tr>
<td>Bevier</td>
<td>15.0</td>
<td>+ 3.9</td>
<td>135.1</td>
</tr>
<tr>
<td>Bolivar</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Bonne Terre</td>
<td>13.5</td>
<td>+ 2.4</td>
<td>121.6</td>
</tr>
<tr>
<td>Boonville</td>
<td>7.0</td>
<td>- 4.1</td>
<td>63.1</td>
</tr>
<tr>
<td>Breckenridge</td>
<td>13.5</td>
<td>+ 2.4</td>
<td>121.6</td>
</tr>
<tr>
<td>Brookfield</td>
<td>13.0</td>
<td>+ 1.9</td>
<td>117.0</td>
</tr>
<tr>
<td>Brunswick</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Butler</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Gainesville</td>
<td>12.5</td>
<td>+ 1.4</td>
<td>112.6</td>
</tr>
<tr>
<td>California</td>
<td>8.0</td>
<td>- 3.1</td>
<td>72.1</td>
</tr>
<tr>
<td>Cameron</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Campbell</td>
<td>10.0</td>
<td>- 1.1</td>
<td>90.1</td>
</tr>
<tr>
<td>Average for all accredited high schools</td>
<td>11.1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The rates here are much more nearly uniform than in the preceding table. Six of the fifteen vary only 1.1 mills from the average rate.

The chief causes for this lack of equalization have been
already suggested. (1) There are the conditions that cause a variation in the value of the assessable property and in the cost of maintaining schools so that the burden for schools will vary greatly in different units. (See pp 15,16). (2) The state funds are too small in most states to make real equalization possible. (3) The methods employed in distributing these state funds do not equalize the burden. This has been clearly shown by Cubberley. 80

RESULTS OF THIS METHOD- It must be recognized, then, that there is nothing in the nature of this method that makes it superior as an equalizing measure to that of depending entirely on local funds. Individual cases may be superior on account of the size of the state funds or the method of distributing them. Because it is not strong as an equalizing measure the method is apt, therefore, to have a retarding effect upon the development of all phases of education within the state: the setting of standards, the high school itself, the elementary school, and the college. The probable effects upon these has been stated in the preceding chapter and need not be repeated here.

In one point - its effect upon the elementary school - this method may be even inferior to that of depending entirely on local funds. It is perhaps natural that in the development of the high school the importance of the elementary school should have been overlooked. This especially true on
the part of members of local school boards who usually are not experts in education. They see that a good high school is what admits their pupils to college and gives their town its educational ranking. They may not see that the elementary school is of equal importance. As a result, there has been a tendency in the past to develop the high school at the expense of the elementary school. The possible disadvantage of the high school's being allowed to use general state school moneys lies, therefore, in the tendency of school boards to use as much of this as possible for the high school and to give as little as necessary to the elementary school. It might, therefore, in some cases be an advantage to refuse to the high school the right to participate in this fund. However, so much rests upon the character of the local board that the effect of such slightly suggestive features may be sacrificed to other considerations. As a practical measure, the only way in which the elementary school can be protected is for the state to define its minimum requirements and then to refuse all assistance for secondary education until these requirements are complied with.

The question will naturally arise: If state assistance gives the state a right to set standards, why do so few of those employing this method of supporting the high school have definite standards? The answer is to be found in the historical development of this method of assistance. When the state school funds were first distributed, many states seem to have made no requirements for receiving the aid. Indeed
there are some states which do not yet set conditions. The states that did make requirements made such as did not constitute standards in any real sense. Such lack of standards was due, if one may judge from the few facts in regard to early school history in the states that are now available, to (1) the failure to recognize the need of state standards, and (2) the strong feeling for local control of education. Having once given this assistance without requiring standards, the states have generally found it impossible to set them at a later time. Even if the state and the communities have recognized their need, it has been difficult for either to realize that the assistance heretofore given without condition may now warrant the setting of state standards. Thus is accounted for the fact that few of the states permitting their high schools to participate in the general state school funds have set definite standards for either the elementary or the high school. Some other factor than mere participation is required. One such factor is the recognition by the state and its people of the importance of the high school and the necessity of standards even when special aid for the high school is not given. If special aid is given, the probability of setting standards becomes much greater.

When the high school is allowed to participate in the state school funds, the fact is thereby recognized that the
high school is a part of the state public school system. Such recognition is essential to the development of strong secondary schools in the state.

SUMMARY- In 19 states all the high schools and in five other states some of the high schools depend for their support chiefly upon local funds supplemented by a part of the district's share of the general state school funds. The most important of the other sources of school support found in some of these states are county funds and special state aid for high school tuition, special high schools or special high school courses. Data from Missouri and from the district high schools of Montana show that this method does not equalize the burden of high school support. The chief reasons for this lack of equalization are (1) conditions causing a variation in the value of the assessable property and in the cost of maintaining schools in the different communities; (2) the inadequacy of the state school funds as to size; (3) the methods employed in distributing the funds. As an equalizing measure this method is not superior to the method of depending for the support of the high school on local funds since whatever part of the district's share of the general state funds is taken for the high school must be made up by the district for the elementary school. Unless this is done the standards of the elementary
school must be lowered. However, the fact that the high schools may participate in the general state school funds shows that the high school is recognized as a part of the state public school system.
CHAPTER IV.

SUPPORT OF SECONDARY EDUCATION CHIEFLY BY LOCAL AND GENERAL STATE SCHOOL FUNDS SUPPLEMENTED BY SPECIAL STATE AID FOR GENERAL HIGH SCHOOL PURPOSES

A. Its Status and its Strength.

EXPLANATION OF TERMS—The term "special state aid for high schools" is ordinarily used to refer to any aid given by the state specifically for high school purposes. The term "special" indicates that this aid is differentiated from those general or regular state school funds raised by the state for general school purposes. The term "for high schools" is, of course, to distinguish this assistance from the special aid granted in a few states for elementary schools.

According to current usage, special state aid for high schools may mean any or all of five different kinds of aid: that granted for (1) general high school purposes; (2) high school libraries and laboratories; (3) the extension of free high school privileges to pupils not residing in a high school district; (4) such special high school courses as agriculture, normal training, and manual training; (5) such special high schools as manual training, agriculture, and normal training. Now, it is evident that each of these five forms of aid has a very different purpose, so that the
bare statement that a state has special state aid for high schools may be very misleading. Iowa has, in this vague sense of the term, special state aid for high schools yet grants assistance only to a limited number of schools and solely for the establishment of classes in normal training. New Hampshire has in this same sense special state aid for high schools yet gives aid only for high school tuition.

In view, then, of the various meanings that may be given to the term, it is desirable that some differentiation be made. The simplest method that will make the distinctions clear will be the best. This study will, therefore, differentiate the terms on the basis of the purpose for which the aid is given. "Special state aid for general high school purposes" or merely "special state aid for high schools" will refer to the first form of aid - that given for general high school purposes. "Special state aid for high school libraries and laboratories," "for normal training in high schools," "for free high school tuition," "for agricultural high schools;" etc., will refer each to the kind of aid used for the purpose expressed.

EXPLANATION OF THE METHOD - Under this method the support of the high school depends on local and general state funds supplemented by special state aid for general high school purposes. This method has two slightly different forms; one in which the high school has three sources of revenue, (1) local funds, (2) participation with the elemen-
tary school in the general state school funds, and (3) special state aid for general high school purposes; the other in which the high schools have but two sources, (1) local funds, and (2) special state aid for general high school purposes. That is, there are some of these states in which the high schools may not receive aid from the general school funds and other states in which they may do so even when they are receiving this special state aid for general high school purposes. It should be repeated that some of these states may also have other funds for high school purposes: county, special state aid for tuition, normal training, etc. It is essential, however, for clearness of discussion, that these other sources be discussed elsewhere. Hence, so far as this method of support is concerned, the statement remains true that the above named are the only sources of support.

STATUS AND IMPORTANCE OF THE METHOD- Up to the end of the legislative sessions of 1911, a large number of the states had adopted laws for special state aid for general high school purposes. The status of this method of support in regard to the states using it, and the amount of the special state aid for general purposes in each case is as follows:

Alabama - $3000 for each county high school except that of Dale County which receives $5000.
Arkansas $800 for each four-year, $600 for each three-year, $400 for each two-year high school.
California $15 for each high school pupil.
Louisiana $500 for each approved high school.
Maine Two-thirds amount spent for instruction but not over $500 to each school.
Maryland To each high school of the first grade $600 for the principal, $300 for each of the first three assistants in the high school, $400 for each of two special teachers giving at least two-fifths of their time to the high school, and $100 for each additional regular grade teacher, but not more than $2500 in all. To each high school of the second class $600 for the principal, $400 for one assistant in the high school, $400 for an instructor of special subjects, and $150 for an instructor in manual training or agriculture.
Massachusetts $500 for each town of less than 500 families supporting a high school with two teachers and whose average valuation per pupil is not above the average for the state.
Minnesota $1750 for each approved high school, $500 for each graded school doing two years' high school work.
New Jersey
$600 for each assistant supervisor and superintendent; $400 for each teacher in a four-year school; $300 for each teacher in a three-year school; $200 for each teacher in two-year and one-year schools; $80 for each temporary teacher employed for at least four months.

New York
$100 for each high school and a certain amount on attendance.

North Carolina
$250-$500 for each high school in towns of less than 1200 population distributed according to amount raised from local sources.

North Dakota
$800 for each four-year; $500 for each three-year; $300 for each two-year high school.

Pennsylvania
$800 for each four-year, $500 for each three-year, and $400 for each two-year high school.

Rhode Island
$25 for each pupil in average daily attendance for the first 25 pupils; $15 for each pupil in average daily attendance for the second 25 pupils.

South Carolina
Not more than $700 for each four-year, $600 for each three-year, $500 for each two-year high school, $100 additional may be given for a township high school or a high school embracing six or more common school districts and $25 additional for each district in a
high school district levying at least one mill for high school purposes.\textsuperscript{101}

**Tennessee**

For county high schools in proportion to the amount of money received from other sources and expended annually for the payment of teachers' salaries and incidentals, but not more than one-third of the amount received from other sources and expended for maintenance.\textsuperscript{102}

**Utah**

State high school tax of one-half mill distributed according to attendance.\textsuperscript{103}

**Virginia**

$250-$400 for each high school according to amount raised from local sources.\textsuperscript{104}

**Washington**

$100 for each grade above the grammar grades, and one and one-half times the apportionment per pupil from regular state school funds.\textsuperscript{105}

**West Virginia**

$800 for each four-year, $500 for each three-year; $300 for each two-year high school.\textsuperscript{106}

**Wisconsin**

One-half cost of instruction not to exceed $500 to a district high school; $900 to a town high school with two teachers; $1200 to a town high school with three teachers; $1500 to a town high school with more than three teachers.\textsuperscript{107}

There are thus twenty-one states which have adopted this method of support. The fact that so many states have adopted
it, and that efforts to adopt it have been made in a number of other states, demands that a careful analysis of its results be made. Granting that it is the best method now in use for supporting public secondary schools, the question remains: Is it the best that may be developed, and do the particular variations of the method in the different states give the best method for that state? Before answering this, it is well to show the superiority of this method to the methods previously discussed.

THE SUPERIOR POINTS OF THIS METHOD-. More than any of the methods already presented the plan of supporting secondary education by local and general school funds supplemented by special state aid for general high school purposes makes the state realize the desirability and necessity of extending high school privileges. When the locality is compelled to bear the whole burden of the high school, the entire state is led to feel that a high school education is more or less of a luxury, and, in general, will be provided only by those communities that can afford it. Much the same can be said of the method of the general state funds for high school purposes. In either case this high school training is furnished only by an unusual effort on the part of the locality in raising the funds, or by making a poorer elementary school through diverting funds from it to the high school. But, when the state adopts the policy of setting aside a certain
part of the state revenue for the development of high schools, then the people of the state realize that a high school education is desirable, and to the extent that the state carries this policy to that extent may the people realize that a high school education is necessary.

A second point of superiority in this method is that it tends to increase the effort of the state for school purposes. When special state aid for general high school purposes is adopted, it is generally in addition to, and not at the expense of, the general state school funds. That is, whatever amount is appropriated for high schools is taken from the general revenue of the state and not from those revenues that make the general state school funds. There are, however, a number of exceptions to this, for example, New Jersey, Tennessee, Maryland, and Washington.

A third point of superiority is that this method, better than any of the others, enables the state to set definite minimum standards for schools. That a few states have developed fairly definite standards without this method of support, or that a few states using it have not developed such standards does not disprove the general truth of the statement. In states where the feeling is strong for local control of education it might be disputed whether a state which did not provide, as a state, for its schools would have a legal right to require those schools to reach a
minimum standard. Even had it the legal right to do so, it might be an impolitic act for the state to make such a requirement.

As was explained at the close of Chapter III, the state requirements for receiving aid from the general school fund have been so low that little has been accomplished in the matter of setting standards, and it is doubtful if the states could now retrieve the fault by means of the regular state school funds as they are now apportioned. When, however, the state adopts a new form of financial assistance, such as special state aid for general high school purposes, especially if the assistance be large, definite standards can easily be set. A state giving such aid or contemplating doing so should recognize that the earlier the setting of such standards is begun the less difficulty will it encounter in public opinion, for public opinion is apt to reason to that which ought to be from that which is. It will, therefore, be easier to set standards the first year the aid is given than in five or ten years.

Not only will special state aid for general high school purposes aid in developing high school standards, but it will react to the standardizing of elementary education. In order for the high school to reach a required standard, it must be based upon a standard elementary school. Hence, the standardizing of the high school has naturally led, in most states, to the standardizing of the elementary school.
Finally, this method will do much to stimulate the development of secondary education in the state. Communities are encouraged and enabled by such aid to provide high schools for their children. If there have been certain undesirable results from this method of support - if there has been a tendency to neglect the elementary school or if the aid has not been distributed according to need and effort - then these defects should be remedied. The entire method of support should not be cast aside because of its defects, but it should be modified so that these defects will cease to exist.

SUMMARY—In view of the various meanings that may be given to the general term "special state aid for high schools," a differentiation of terms is needed. This study differentiates the terms on the basis of the purpose for which the aid is given, e.g. "special state aid for general high school purposes," "special state aid for high school tuition," etc. Twenty-one states give special state aid for general high school purposes. In some of these states the high school may also participate in general state school funds and in county and township funds. Some of them also give aid for specific high school purposes such as tuition, normal training courses, etc. This method has the following points of superiority over the two other methods thus far discussed: (1) it makes the state realize the necessity of a high school training; (2) it tends to
increase the effort of the state for school purposes; (3) it enables the state to set minimum standards; (4) it stimulates the development of general secondary education.
CHAPTER V.
SUPPORT OF SECONDARY EDUCATION CHIEFLY BY LOCAL AND GENERAL STATE SCHOOL FUNDS SUPPLEMENTED BY SPECIAL STATE AID FOR GENERAL HIGH SCHOOL PURPOSES
(Continued)

B. Equalization Defects and their Remedy.
Although the method under consideration is unquestionably superior to any other now used in financing secondary education, there are many respects in which it falls short of what may reasonably be demanded of a thoroughly effective plan. It is only by analyzing the defects in the best methods now employed and by finding in experience and common sense remedies for these defects that an ideal method may be secured.

The elimination of communities not in relative need is the first step in equalization, since the school burden of a state cannot be truly equalized if communities more able than the average community of the state receive assistance. Three methods are now employed in determining the high schools that are not in relative need.

The 500 family basis of Massachusetts is one of these. This law requires each town of 500 or more families to maintain a four-year high school or to furnish free tuition in a four-year high school and to do this without special aid from the state. Other towns may receive special assistance.
for their high schools.

Does this law exclude from this special aid those towns and only those not in relative need? By taking the first two counties of Massachusetts in alphabetical order as representative counties, and by comparing the amount each spends per $1000 for all public schools with the average for the entire state, the following tables are secured.

Table 5.

Showing that the Massachusetts policy of requiring all towns of 500 families to maintain high schools without special state aid was unjust in Barnstable Co. in 1909-10.

<table>
<thead>
<tr>
<th>Town</th>
<th>Amt. per $1000 for all public schools</th>
<th>Valuation</th>
<th>Cost of high school</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barnstable</td>
<td>$4.88</td>
<td>$5,792,750</td>
<td>$8,948.84</td>
</tr>
<tr>
<td>Bourne</td>
<td>3.42</td>
<td>4,103,375</td>
<td>7,532.50</td>
</tr>
<tr>
<td>Chatham</td>
<td>5.19</td>
<td>1,180,850</td>
<td>2,185.00</td>
</tr>
<tr>
<td>Dennis</td>
<td>5.03</td>
<td>1,224,005</td>
<td>1,664.50</td>
</tr>
<tr>
<td>Falmouth</td>
<td>2.86</td>
<td>5,109,216</td>
<td>5,149.13</td>
</tr>
<tr>
<td>Harwich</td>
<td>5.21</td>
<td>1,378,266</td>
<td>1,674.87</td>
</tr>
<tr>
<td>Provincetown</td>
<td>7.69</td>
<td>2,047,412</td>
<td>3,000.20</td>
</tr>
<tr>
<td>Average for state</td>
<td>4.23</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 6.

The same for Berkshire County.

<table>
<thead>
<tr>
<th>Town</th>
<th>Amt. per $1000 for all public schools</th>
<th>Valuation</th>
<th>Cost of high school</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>$7.37</td>
<td>$6,114,033</td>
<td>$8,696.68</td>
</tr>
<tr>
<td>Dalton</td>
<td>4.78</td>
<td>3,639,251</td>
<td>3,041.70</td>
</tr>
<tr>
<td>St. Barrington</td>
<td>4.92</td>
<td>5,844,680</td>
<td>7,932.00</td>
</tr>
<tr>
<td>Lee</td>
<td>6.88</td>
<td>2,087,980</td>
<td>4,900.00</td>
</tr>
<tr>
<td>Lenox</td>
<td>3.18</td>
<td>6,107,732</td>
<td>3,844.28</td>
</tr>
<tr>
<td>North Adams</td>
<td>5.57</td>
<td>12,807,762</td>
<td>17,796.00</td>
</tr>
<tr>
<td>Pittsfield</td>
<td>5.56</td>
<td>22,274,409</td>
<td>17,670.70</td>
</tr>
<tr>
<td>Williamstown</td>
<td>5.91</td>
<td>3,549,983</td>
<td>5,006.00</td>
</tr>
</tbody>
</table>
These schools are standard high schools in Massachusetts. The data on valuation and cost of the high school are not necessary for this purpose, but are given as means for further comparison. The average amount expended per $1000 for public schools throughout the state is $4.25. In Barnstable county, five of the seven towns with 500 families have a rate higher than this. Of the eight in Berkshire county seven have a rate higher than this average. Yet these towns are required to maintain standard high schools and to do so without special aid from the state. The results are not surprising. Because a town has 500 families it cannot be concluded that this town is more able to maintain a standard high school than is a town of 450 families or even one of 350 families. The 500-family town may have less wealth or greater expense than either of the others. It may have a larger number of pupils per 100 families, or more teachers may be required per 100 pupils. If any of these conditions exist, the 500-family town may be even less able to maintain a standard high school without assistance than is the 350-family town. This basis for eliminating those communities that should not receive assistance for high schools is, therefore, not based on fundamental and constant factors - factors that are fundamental in showing relative need and constant under all conditions.

The population basis is a second means of eliminating
high schools not in relative need, and is employed in three states. Arkansas excludes all towns with a population of 3,500 or more from receiving special high school aid; South Carolina, all towns of over 2500; and North Carolina, all towns of 1200 or over.

Unfortunately no data are available to show the actual results of this method. However, it is entirely reasonable to conclude that the population is no reliable index of the school needs of the town since there is no certainty that two towns of 5000 population each will have schools costing the same or that they will have the same amount of wealth upon which to levy taxes. It is very probable that the population method in these southern states is even less effective than is the 500-family method in Massachusetts for the reason that the latter state is much more uniformly settled than are Arkansas, North Carolina, and South Carolina.

The valuation-per-pupil basis, used in Massachusetts in connection with the 500-family basis, is the third method employed for eliminating towns not in relative need. By this law, all towns with a valuation per pupil above that of the average for the state ($7585 in 1909-1910) are precluded from the special aid for high schools. The tax rates of the 22 towns having a valuation per pupil in excess of the state average in 1909-10 were as follows:
Table 7.

Tax rates of the towns in Massachusetts having a valuation per pupil in excess of the state average, 1909-10.

<table>
<thead>
<tr>
<th>Town</th>
<th>Amt. per $1000 for all public schools</th>
<th>Town</th>
<th>Amt. per $1000 for all public schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boxford</td>
<td>$1.55</td>
<td>Mattapoisett</td>
<td>$3.44</td>
</tr>
<tr>
<td>Burlington</td>
<td>3.57</td>
<td>Nahant</td>
<td>1.42</td>
</tr>
<tr>
<td>Chilmark</td>
<td>3.60</td>
<td>Oak Bluffs</td>
<td>2.60</td>
</tr>
<tr>
<td>Dover</td>
<td>1.05</td>
<td>Sharon</td>
<td>3.77</td>
</tr>
<tr>
<td>Gosnold</td>
<td>0.13</td>
<td>Stockbridge</td>
<td>3.68</td>
</tr>
<tr>
<td>Hamilton</td>
<td>2.13</td>
<td>Tolland</td>
<td>3.43</td>
</tr>
<tr>
<td>Harvard</td>
<td>4.46</td>
<td>Topsfield</td>
<td>2.56</td>
</tr>
<tr>
<td>Hopedale</td>
<td>2.74</td>
<td>Wenham</td>
<td>2.16</td>
</tr>
<tr>
<td>Hull</td>
<td>2.15</td>
<td>Weston</td>
<td>2.96</td>
</tr>
<tr>
<td>Lincoln</td>
<td>2.36</td>
<td>Westwood</td>
<td>3.41</td>
</tr>
<tr>
<td>Marion</td>
<td>1.34</td>
<td>Yarmouth</td>
<td>3.28</td>
</tr>
</tbody>
</table>

Of these 22 towns only one, Harvard, has a rate above the state average of $4.23. It would seem, then, that elimination on this basis works with considerable justice in Massachusetts so far as it concerns not refusing aid to any town having a tax rate higher than the state average. However, this conclusion is based upon the assumption that all of these 22 towns are offering a complete standard education to its children. Eleven of the number do not maintain standard high schools. Whether they offer free tuition in other high schools cannot be learned.

Even granting that this is the case, there is another factor to be considered. Does any town whose tax rate is below the state average receive aid for its high school? If so, an injustice is done to those that are eliminated. The
following table gives the tax rates for the first twenty towns in alphabetical order which received state aid for high schools in 1909-1910.

Table 8.
Tax rates of towns receiving state aid for high schools.

<table>
<thead>
<tr>
<th>Town</th>
<th>Amt. per $1000 for all public schools</th>
<th>127</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashby</td>
<td>$7.35</td>
<td>128</td>
</tr>
<tr>
<td>Ashfield</td>
<td>5.55</td>
<td></td>
</tr>
<tr>
<td>Ashland</td>
<td>5.68</td>
<td></td>
</tr>
<tr>
<td>Avon</td>
<td>6.84</td>
<td></td>
</tr>
<tr>
<td>Bernardston</td>
<td>5.21</td>
<td></td>
</tr>
<tr>
<td>Bolton</td>
<td>4.63</td>
<td></td>
</tr>
<tr>
<td>Brewster</td>
<td>4.47</td>
<td></td>
</tr>
<tr>
<td>Charlemont</td>
<td>4.60</td>
<td></td>
</tr>
<tr>
<td>Charlotte</td>
<td>6.56</td>
<td></td>
</tr>
</tbody>
</table>

Only two of these have a rate below the state average. Of the remaining 24 towns receiving aid for high schools, only one has a tax rate below the state average.

From these facts, it appears that elimination on the basis of the valuation per pupil is fairly just when employed with the 500-family basis in Massachusetts. While the results of the method in that state cannot, from the data at hand, be seriously condemned, the average-valuation-per-pupil basis cannot be relied upon for any and all conditions. Even if two towns had exactly the same valuation per pupil, there is no certainty that the cost of maintaining
minimum standard schools would be the same proportionally. It is probable that one would have its pupils so distributed that the number of teachers required would be less than the number required for the other town. An illustration of the difference in conditions may be seen in the towns of Lincoln and Weston in Middlesex County, Massachusetts. The average valuation for Lincoln is $22,031; for Weston, $22,625. Lincoln has 138 pupils; Weston, 302. Lincoln has a tax rate of $2.66; Weston, $2.96. Yet Lincoln maintains no high school, while Weston has a high school with four teachers. This indicates that the two tables given above are more than fair to the average valuation basis; that, while practically all the towns given in Table 8 are below the state average of $4.23, when the towns eliminated are compared with each other considerable injustice is shown to exist. The average-valuation-per-pupil basis is, therefore, not based upon fundamental and constant factors.

The four states with plans for seeking a greater equalization of the burdens by refusing assistance to communities not in relative need are certainly moving in the right direction. They have recognized the necessity of such action, though the methods employed do not secure the best possible results. The data presented have shown that fundamental and constant factors are not employed when elimination of communities from state aid is based upon the number of families or
the number of people in the community or upon the valuation per pupil of the property. What factors may then be taken as fundamental and constant so that this elimination will at all times and under all conditions be just and fair?

If the tax rate that each community must levy in order to maintain a minimum standard school is computed, and if this tax rate is compared with the average tax rates all communities in the state must levy to secure this result, it can be seen at once whether any given community is in need of aid compared with all other communities. If it can support the required school without levying a rate above the state average, the community is not in relative need and in justice should not receive assistance from the state. Here is a factor that is fundamental. It shows absolutely the relative need of the communities. It is constant, for no matter how circumstances may vary the wealth, the number of pupils to be educated, their distribution, the number of teachers, or any other factor, relative need is clearly shown. The actual amount required to maintain the minimum standards divided by the assessed valuation of property gives the rate which must be levied.

ASSISTANCE ACCORDING TO RELATIVE NEED TO EACH COMMUNITY NOT SO PRECLUDED is the second step in equalization. Seven methods are now employed in granting special aid for general high school purposes. These provide for distribution on the basis of: (1) a certain sum to each high school
meeting the conditions of the state; (2) the amount furnished by the local community; (3) the classification of the high school; (4) the daily attendance; (5) the daily attendance and the school; (6) the number of teachers; (7) the cost of instruction or the entire cost of the high school.

A certain sum to each high school meeting the conditions set by the state is given by three states. Alabama grants $3000 to each county high school which has a suitable site of at least five acres of land, and a properly equipped building costing at least $5000. The Dale County high school is a special case and received $5000 per year. Louisiana gives $500 to each high school meeting certain requirements. Massachusetts, after eliminating certain towns as described above, allows $500 to each town maintaining a four-year high school for at least forty weeks in each year which employs at least two teachers.

As Massachusetts is the only one of the three states for which data are available, it may be used to show the inequalities that result from this method. The first ten towns in alphabetical order entitled to aid are selected as representative.
Table 9.

Showing that special state aid funds were not distributed according to need in ten Massachusetts towns in 1909-10.

<table>
<thead>
<tr>
<th>School</th>
<th>Valuation</th>
<th>Amt. per $1000</th>
<th>Cost of high school</th>
<th>Amt. of state aid</th>
<th>% paid by state</th>
<th>Rate nec. to pay rem. of high sch. cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashby</td>
<td>$531,775</td>
<td>$7.35</td>
<td>$1355.00</td>
<td>$500</td>
<td>$26.9</td>
<td>$1.61</td>
</tr>
<tr>
<td>Ashfield</td>
<td>617,288</td>
<td>5.55</td>
<td>2583.73</td>
<td>500</td>
<td>19.3</td>
<td>3.37</td>
</tr>
<tr>
<td>Ashland</td>
<td>1,192,830</td>
<td>6.68</td>
<td>2517.50</td>
<td>500</td>
<td>19.8</td>
<td>1.69</td>
</tr>
<tr>
<td>Avon</td>
<td>962,100</td>
<td>6.84</td>
<td>2085.00</td>
<td>500</td>
<td>23.9</td>
<td>1.65</td>
</tr>
<tr>
<td>Bernardston</td>
<td>440,639</td>
<td>5.21</td>
<td>1677.64</td>
<td>500</td>
<td>29.8</td>
<td>2.67</td>
</tr>
<tr>
<td>Bolton</td>
<td>497,860</td>
<td>4.63</td>
<td>1249.03</td>
<td>500</td>
<td>40.0</td>
<td>1.50</td>
</tr>
<tr>
<td>Brewster</td>
<td>615,997</td>
<td>4.47</td>
<td>1123.90</td>
<td>250</td>
<td>28.9</td>
<td>2.35</td>
</tr>
<tr>
<td>Charlemont</td>
<td>521,408</td>
<td>5.80</td>
<td>1725.00</td>
<td>500</td>
<td>28.9</td>
<td>2.35</td>
</tr>
<tr>
<td>Charlton</td>
<td>1,292,945</td>
<td>4.60</td>
<td>1947.16</td>
<td>500</td>
<td>25.6</td>
<td>1.12</td>
</tr>
<tr>
<td>Chester</td>
<td>713,861</td>
<td>6.56</td>
<td>2632.87</td>
<td>500</td>
<td>18.9</td>
<td>2.98</td>
</tr>
</tbody>
</table>

Average for state 4.23

The last column shows the rate necessary to pay the remainder of the high school cost in each town. Column 3 shows the rate that is levied for all public schools over all aid granted by the state. These rates vary from $4.47 to $7.35. Since no attempt is made to base the distribution upon fundamental and constant factors, it is not strange that such laws fail to equalize the high school burden.

The amount raised by the local community within certain limits is used in two states as the basis for the aid. Virginia duplicates an amount, between $250 and $400, raised by the district. North Carolina, after eliminating towns of 1200 population, duplicates an amount, between $250 and $500,
raised by the community. In aiding the community according to the amount, within limits, it furnishes for the high school, there is an element of justice. But that such a method is not based upon fundamental and constant factors is evident. Each of two towns raising $400 would receive $400 from the state. Unless the assessed valuation of property were the same in both towns, one town must levy a higher rate to raise the $400 than the other town. Unless the cost of maintaining minimum standard schools were the same in the two towns, the $400 from the state would not mean the same in the two cases. Such uniformity of conditions might occur, but only infrequently. As a rule, then, the aid by this method is not in accordance with the needs of the various communities.

Distribution on basis of classification - Distribution on the basis of the classification of the school, allowing for example, $800 for a four-year, $600 for a three-year and $400 for a two-year high school, is employed in six states: Arkansas, Minnesota, North Dakota, Pennsylvania, South Carolina, and West Virginia. The idea upon which this method is based is that a four-year high school is in greater need of assistance than is a three-year school; that a three-year high school is in greater need than a two-year school, etc., because the longer the course the more expensive will be the school. There is also included an element of effort, since a school
that is willing to exert itself to maintain a higher grade school will receive more assistance, but this element may be disregarded for the present and considered in its proper place. (p. 74)

Does the method of distribution according to classification present a satisfactory solution of the problem? The following table gives data in regard to the first five high schools in alphabetical order in each of the three grades of high schools in North Dakota. It has been impossible to secure the average school

Table 10.

Result of distribution on basis of classification in North Dakota, 1909-10.

<table>
<thead>
<tr>
<th>School</th>
<th>Amt. state aid</th>
<th>Total tax rate</th>
<th>Per cent of average rate</th>
<th>Rate without high sch. aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bismarck</td>
<td>$720</td>
<td>13.2 mills</td>
<td>59%</td>
<td>13.5 mills</td>
</tr>
<tr>
<td>Bottineau</td>
<td>720</td>
<td>22.0</td>
<td>99</td>
<td>23.4</td>
</tr>
<tr>
<td>Cando</td>
<td>720</td>
<td>19.0</td>
<td>86</td>
<td>19.8</td>
</tr>
<tr>
<td>Carrington</td>
<td>720</td>
<td>26.7</td>
<td>121</td>
<td>27.9</td>
</tr>
<tr>
<td>Casselton</td>
<td>720</td>
<td>17.6</td>
<td>80</td>
<td>16.6</td>
</tr>
<tr>
<td>Average for 1st class high schools</td>
<td></td>
<td>22.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bathgate</td>
<td>450</td>
<td>21.0</td>
<td>96</td>
<td>25.1</td>
</tr>
<tr>
<td>Church's Ferry</td>
<td>450</td>
<td>17.6</td>
<td>80</td>
<td>19.2</td>
</tr>
<tr>
<td>Crystal</td>
<td>450</td>
<td>28.0</td>
<td>128</td>
<td>32.9</td>
</tr>
<tr>
<td>Ellendale</td>
<td>450</td>
<td>16.9</td>
<td>77</td>
<td>18.2</td>
</tr>
<tr>
<td>Fessenden</td>
<td>450</td>
<td>29.9</td>
<td>137</td>
<td>31.9</td>
</tr>
<tr>
<td>Average for 2nd class high schools</td>
<td></td>
<td>21.9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aneta</td>
<td>270</td>
<td>12.0</td>
<td>64</td>
<td>12.8</td>
</tr>
<tr>
<td>Beach</td>
<td>270</td>
<td>19.5</td>
<td>104</td>
<td>20.1</td>
</tr>
<tr>
<td>Buffalo</td>
<td>270</td>
<td>12.0</td>
<td>64</td>
<td>12.7</td>
</tr>
<tr>
<td>Buxton</td>
<td>270</td>
<td>10.4</td>
<td>55</td>
<td>11.0</td>
</tr>
<tr>
<td>Cogswell</td>
<td>270</td>
<td>12.8</td>
<td>68</td>
<td>13.6</td>
</tr>
<tr>
<td>Average for 3d class high schools</td>
<td></td>
<td>18.8</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
tax rate for the state, hence each school has been compared with the average rate for its class. That the rates are not nearly equalized by all the aid (general and special) granted by the state may be seen from the data in the third and fourth columns. Schools of the same class do not receive what is necessary to equalize the burden. Bismarck and Carrington each receive $720 for high schools although the former has a tax rate which is only 59% of the average while the latter has a rate that is 121% of the average. That the aid to each does not nearly fit the conditions of valuation may be seen by reference to column 5 where is given the rate that each town must have levied had there been no special aid for high schools. Thus the $720 from the state reduced the rate for Bismarck .3 mills (13.5-13.2) and for Carrington 1.1 mills (27.8-26.7). As a matter of relative need, Carrington should have received much more than it did from either or both of general and special aid funds, while Bismarck should have received much less, and probably nothing at all.

By comparing the rates for Bismarck and Crystal, one may see how impossible it is to judge relative need by the grade of the school maintained. Bismarck with a rate of only 13.5 mills (reduced to 13.2 mills by the high school aid) receives $720, while Crystal with a rate of 32.9 mills (reduced to 28 mills by the aid) receives only $450. In justice, Crystal should have received much more and Bismarck
much less.

Very similar inequalities are found in the high schools of Chester County, Pennsylvania, as the following table shows.

Table 11.


<table>
<thead>
<tr>
<th>School</th>
<th>Total state aid</th>
<th>High school aid</th>
<th>Total tax rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>First grade:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coatesville</td>
<td>$8454.65</td>
<td>$400</td>
<td>7.0 mills</td>
</tr>
<tr>
<td>Downing</td>
<td>3901.15</td>
<td>400</td>
<td>5.0</td>
</tr>
<tr>
<td>Kennet Square</td>
<td>2322.72</td>
<td>400</td>
<td>7.5</td>
</tr>
<tr>
<td>West Chester</td>
<td>9182.87</td>
<td>400</td>
<td>6.0</td>
</tr>
<tr>
<td>Phoenixville</td>
<td>8100.00</td>
<td>400</td>
<td>8.5</td>
</tr>
<tr>
<td>Second grade:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oxford</td>
<td>$2585.43</td>
<td>300</td>
<td>6.0</td>
</tr>
<tr>
<td>Parkesburg</td>
<td>2655.40</td>
<td>300</td>
<td>4.5</td>
</tr>
<tr>
<td>Spring City</td>
<td>3928.35</td>
<td>300</td>
<td>7.1</td>
</tr>
<tr>
<td>West Grove</td>
<td>1294.14</td>
<td>300</td>
<td>5.0</td>
</tr>
<tr>
<td>E. Marlborough</td>
<td>2204.40</td>
<td>300</td>
<td>4.0</td>
</tr>
<tr>
<td>Third grade:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Atglen</td>
<td>$614.13</td>
<td>200</td>
<td>6.0</td>
</tr>
<tr>
<td>Avondale</td>
<td>1140.98</td>
<td>200</td>
<td>5.5</td>
</tr>
<tr>
<td>Honeybrook</td>
<td>1086.86</td>
<td>200</td>
<td>5.0</td>
</tr>
<tr>
<td>Malvern</td>
<td>1355.22</td>
<td>200</td>
<td>8.0</td>
</tr>
<tr>
<td>E. Brandywine</td>
<td>1365.95</td>
<td>200</td>
<td>6.0</td>
</tr>
</tbody>
</table>

For the four other states - Arkansas, South Carolina, Minnesota, and West Virginia - which distribute high school funds on the basis of classification, statistics are not available. It does not seem unfair to assume that in these states there are inequalities very similar to those that have been shown to exist in North Dakota and Pennsylvania. This is especially true when it is shown through reason that
the method employed for distributing the funds is not based upon factors that are fundamental and constant. Because two communities each maintain a four-year high school, it cannot be concluded that both have the same relative need. Differences in the number of pupils, in the number of teachers, in the distribution of pupils or in the assessed valuation of property may all enter in to produce conditions that are entirely unlike in the two communities. This was shown above in the comparison of Bismarck and Carrington in North Dakota. Nor can it be said that because one community maintains a four-year high school and another a three-year that the former is in greater need to the extent of, let us say, $300. Differences in school conditions may produce results that would make it unfair to give as much to the four-year as to the three-year high school.

Distribution according to the classification of the high school fails, therefore, to equalize the burden, since it is based upon factors that may produce entirely different results under different conditions.

Distribution on basis of attendance - The method of aiding high schools according to attendance is employed by Rhode Island and Utah.

In Rhode Island, each town maintaining an approved high school is allowed $25 for each of the first 25 pupils in daily attendance and $15 for each of the second 25 pupils in daily attendance. This tends to limit the amount which may
be given to the larger high schools, since aid is granted for the first 50 pupils only. It favors the small high school by allowing a higher rate for the first 25, and in comparison with the large high schools, favors those of medium size by allowing something for the second 25 pupils. The plan contains much to be commended. The crucial test comes in determining whether attendance is a fundamental and constant factor in determining relative need.

The latest data available are those for the school year 1906-7. At that time the amount given was only $20. per pupil for the first 25 pupils in average attendance and $10 per pupil for the second 25 pupils.
Table 12.

Showing the result of distribution according to attendance in Rhode Island high schools, 1906-07.

<table>
<thead>
<tr>
<th>School</th>
<th>Valuation</th>
<th>Entire tax rate per $100</th>
<th>Cost of high school inst.</th>
<th>No. pupils in average attend.</th>
<th>Amt. received from state</th>
<th>Tax rate nec. to pay rem. of H.S. inst.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrington</td>
<td>$2,872,655</td>
<td>26.75¢</td>
<td>$1,200.00</td>
<td>29</td>
<td>$540</td>
<td>2.5¢</td>
</tr>
<tr>
<td>Bristol</td>
<td>6,027,300</td>
<td>28.25</td>
<td>3,100.00</td>
<td>57</td>
<td>750</td>
<td>3.9</td>
</tr>
<tr>
<td>Burrillville</td>
<td>4,113,950</td>
<td>36.50</td>
<td>1,800.00</td>
<td>42</td>
<td>670</td>
<td>2.7</td>
</tr>
<tr>
<td>Central Falls</td>
<td>8,831,340</td>
<td>44.75</td>
<td>5,195.00</td>
<td>83</td>
<td>750</td>
<td>5.0</td>
</tr>
<tr>
<td>Cranston</td>
<td>15,016,925</td>
<td>37.00</td>
<td>7,851.20</td>
<td>152</td>
<td>750</td>
<td>4.7</td>
</tr>
<tr>
<td>Cumberland</td>
<td>8,678,696</td>
<td>30.75</td>
<td>2,696.75</td>
<td>47</td>
<td>720</td>
<td>2.3</td>
</tr>
<tr>
<td>E. Providence</td>
<td>10,090,915</td>
<td>59.75</td>
<td>6,508.96</td>
<td>174</td>
<td>750</td>
<td>5.7</td>
</tr>
<tr>
<td>Hopkinton</td>
<td>1,698,250</td>
<td>46.00</td>
<td>731.25</td>
<td>32</td>
<td>730</td>
<td>6.8</td>
</tr>
<tr>
<td>Hopkinton</td>
<td>1,155.00</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Newport</td>
<td>47,812,900</td>
<td>26.50</td>
<td>26,285.59</td>
<td>321</td>
<td>750</td>
<td>5.3</td>
</tr>
<tr>
<td>New Shoreham</td>
<td>882,900</td>
<td>18.00</td>
<td>1,134.00</td>
<td>39</td>
<td>640</td>
<td>5.6</td>
</tr>
<tr>
<td>N. Kingston</td>
<td>4,593,965</td>
<td>26.25</td>
<td>3,110.06</td>
<td>53</td>
<td>750</td>
<td>5.1</td>
</tr>
<tr>
<td>Pawtucket</td>
<td>40,521,080</td>
<td>40.00</td>
<td>15,289.40</td>
<td>230</td>
<td>750</td>
<td>3.6</td>
</tr>
<tr>
<td>Providence</td>
<td>225,355,920</td>
<td>33.25</td>
<td>22,897.66</td>
<td>361</td>
<td>750</td>
<td>5.4</td>
</tr>
<tr>
<td>&quot; &quot; &quot; Eng.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; &quot; Hope St.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot; &quot; &quot; Tech.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S. Kingston</td>
<td>5,239,715</td>
<td>26.50</td>
<td>3,050.00</td>
<td>75</td>
<td>750</td>
<td>4.4</td>
</tr>
<tr>
<td>Warren</td>
<td>4,628,600</td>
<td>29.50</td>
<td>1,100.00</td>
<td>39</td>
<td>640</td>
<td>0.9</td>
</tr>
<tr>
<td>Warwick</td>
<td>20,757,668</td>
<td>33.75</td>
<td>8,066.64</td>
<td>205</td>
<td>750</td>
<td>3.5</td>
</tr>
<tr>
<td>Westerly</td>
<td>7,530,300</td>
<td>57.75</td>
<td>6,415.00</td>
<td>184</td>
<td>750</td>
<td>7.5</td>
</tr>
<tr>
<td>Woonsocket</td>
<td>18,224,650</td>
<td>44.75</td>
<td>8,965.17</td>
<td>172</td>
<td>750</td>
<td>4.5</td>
</tr>
</tbody>
</table>

Average for state 33.75

That this method of distribution does not equalize the high school burden is seen by reference to the last column in the table where the tax necessary to pay the remainder of the cost of maintaining the high school is given. This is entirely without reference to the elementary school. The average rate necessary to pay the remainder of this cost in all
the towns is 4.4 cents per $100. Only four towns come within .5 of a cent of approaching this average. Ten would be required to levy more than the average rate. Several of these, as East Providence with a rate of 5.7 cents; Hopkinton 6.8; Newport, 5.3; New Shoreham, 5.6; North Kingston, 5.1; Providence, 5.4; and Westerly, 7.5, would have a rate greatly in excess of the average. Such is the result without reference to the elementary schools. Column 3 shows the rate that each town must levy over and above all state aid for public schools. It is thus evident that distribution of high school funds by average attendance, even when a higher rate is given for the first 25 pupils than for the second 25, does not give even an approximate equalization.

The high school aid law of Utah was passed in 1911 so that results cannot be obtained at this time. A state tax of one-half mill is levied for high school purposes. High schools fulfilling the conditions of the state board of education are aided according to "the number of students in attendance", who have attended for a period of at least 20 weeks. Theoretically, at least, it is a poorer law than that of Rhode Island since it recognizes no difference in the needs of high schools of different size. According to the Utah law, a high school with an attendance for at least 20 weeks of 500 pupils would receive ten times the amount given to a high school of 50 pupils. Now the small high
school will generally need more in proportion to the large high school since its administration will cost more per pupil and since the wealth of the community will be small in proportion to the wealth of the community maintaining the large high school.

That average attendance is not a fundamental and constant factor for granting state assistance, as results in Rhode Island clearly show, is fully attested by reason. Of two high schools, each with an attendance of 200, one may have this number so distributed that more teachers will be required. Or, even if the cost were the same, one high school might be supported by a community with twice the wealth of the other so that its tax rate would be only half as high. Since the result of distribution according to average attendance will differ under different conditions, this method cannot be accepted as giving the degree of certainty in equalizing burdens that may reasonably be demanded.

Distribution on basis of school and attendance - California, Washington, and New York modify the Utah plan by giving first a certain amount for each high school.

In California, the amount raised at $5 per high school pupil is first distributed among the high schools of the state. The amount raised at $10 per pupil is then distributed according to average daily attendance. The following table contains data upon which this method may be evaluated.
Table 13.
Results of distribution according to school and attendance in San Diego County, California, 1910-11.

<table>
<thead>
<tr>
<th>School</th>
<th>Entire sch. tax rate</th>
<th>High sch. tax rate</th>
<th>Amt. of state aid</th>
<th>Cost of high sch.</th>
<th>% of cost paid by state</th>
</tr>
</thead>
<tbody>
<tr>
<td>El Cajon</td>
<td>$.88</td>
<td>$1.02</td>
<td>$1,014.55</td>
<td>$5,599.43</td>
<td>18%</td>
</tr>
<tr>
<td>Escondido</td>
<td>1.15</td>
<td>1.50</td>
<td>1,513.00</td>
<td>10,306.73</td>
<td>15</td>
</tr>
<tr>
<td>Fallbrook</td>
<td>.35</td>
<td>.45</td>
<td>656.63</td>
<td>5,939.37</td>
<td>14</td>
</tr>
<tr>
<td>National</td>
<td>.69</td>
<td>1.25</td>
<td>1,075.42</td>
<td>11,152.87</td>
<td>10</td>
</tr>
<tr>
<td>San Diego</td>
<td>.20</td>
<td>.60</td>
<td>6,317.81</td>
<td>73,279.50</td>
<td>9</td>
</tr>
<tr>
<td>Average for state</td>
<td>.53</td>
<td>160</td>
<td>160</td>
<td></td>
<td>9</td>
</tr>
</tbody>
</table>

This table shows that the distribution of state aid for high schools on the basis of school and attendance did not nearly equalize the high school burden of the five accredited high schools of San Diego County, California. San Diego had a smaller high school burden than the average for the state, while the burden of El Cajon is twice, of Escondido four, of Fallbrook one and one-quarter, and of National about two and one-half times that of the state average. That the entire state aid, elementary and high school, comes far from equalizing the entire school burden of these schools may be seen by reference to the second column of the table above.

Tax rates for all school purposes levied by the high school districts of Los Angeles County, California, show even greater inequalities.
Average for state $.53

<table>
<thead>
<tr>
<th>City</th>
<th>.27</th>
<th>Long Beach</th>
<th>.35</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonita</td>
<td>.45</td>
<td>Los Angeles</td>
<td>.19</td>
</tr>
<tr>
<td>Burbank</td>
<td>.69</td>
<td>Los Nitos Valley</td>
<td>.49</td>
</tr>
<tr>
<td>Citrus</td>
<td>.46</td>
<td>Monrovia</td>
<td>1.09</td>
</tr>
<tr>
<td>Claremont</td>
<td>1.15</td>
<td>Monticello</td>
<td>.74</td>
</tr>
<tr>
<td>Compton</td>
<td>.41</td>
<td>Pasadena</td>
<td>.25</td>
</tr>
<tr>
<td>Covina</td>
<td>.36</td>
<td>Pomona</td>
<td>.75</td>
</tr>
<tr>
<td>El Monte</td>
<td>.32</td>
<td>Redondo</td>
<td>.36</td>
</tr>
<tr>
<td>Excelsior</td>
<td>.62</td>
<td>San Fernando</td>
<td>.36</td>
</tr>
<tr>
<td>Glendale</td>
<td>.61</td>
<td>Santa Monica</td>
<td>.36</td>
</tr>
<tr>
<td>Huntington</td>
<td>.83</td>
<td>South Pasadena</td>
<td>.45</td>
</tr>
<tr>
<td>Inglewood</td>
<td>.35</td>
<td>Whittier</td>
<td>.44</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Venice</td>
<td>.59</td>
</tr>
</tbody>
</table>

In New York, $100 is granted to each academic department. After the payment of this and of the allowance for libraries and tuition, the remainder of the academic and library fund is distributed on the basis of attendance.

In 1909-10, $67,100 were given for the first purpose and $191,600.81 for the last, so that about three times as much was given on the basis of attendance as on the basis of the school. It will be remembered that in California exactly twice as much is given on the basis of attendance as on the basis of the school.

While Washington uses the school-and-attendance basis of aiding its high schools, the method it employs really involves also distribution on the basis of classification of the the school, since $100 is granted for each grade of high school maintained if there is an average attendance of at least four students in each grade.

Exact data are not available in regard to the equalization results in either New York or Washington. However,
since the method employed by each is very similar to that used by California, it does not seem unfair to conclude that much the same lack of equalization exists as is found in California.

It is evident that granting a certain sum for the high school and a certain sum for attendance is not basing the distribution on fundamental and constant factors, since no consideration is given to those conditions that cause the cost of the high school or the assessed valuation of the property to vary from place to place.

Distribution on basis of number of teachers - New Jersey and Maryland make the teacher the basis of distributing state high school funds. In New Jersey, $600 is allowed for a supervising principal, $400 for each teacher in a four-year high school, $300 for each teacher in a three-year high school, $200 for each teacher in a high school of less than three years. In Maryland, high schools of the first group are allowed $600 for the principal, $300 for each of three assistants, and $400 for each of two special teachers, but not more than $3500 for any high school. High schools of the second group receive $600 for the principal, $400 for one assistant, and $400 for an instructor of special subjects.

Unfortunately no data are available in regard to the equalization results in either state. By analyzing their laws, it is seen that they contain two assumptions; (1) that
the salaries of teachers will vary according to the grade of the high school and in approximately the proportion indicated by the amount per teacher allowed in each grade of school; (2) that the cost of the high school will be indicated by the cost of the instruction. The first assumption may or may not be true. It is possible that in New Jersey the proportional cost of instruction in a four-year school and in a three-year school will be represented by $400 for the first and $300 for the second. But there is no certainty that this will be the case, and the probabilities are against it. The second assumption is more apt to be true since the cost of the instruction is the most important item of expense. Even if the truth of the first assumption be granted, data given in the next few pages in regard to Maine and Wisconsin, where state assistance is granted on the basis of the cost of instruction, show that the high school burden will not be equalized. This is due chiefly to the fact that, even if the cost of two high schools is approximately the same, the assessed valuation of the property in the two districts from which this cost is to be raised is very different. Thus it seems a legitimate conclusion that the distribution of aid on the basis of the number of teachers employed does not consider fundamental and constant factors.

Distribution on basis of the cost of the high school is employed by Maine, Wisconsin, and Tennessee. In Maine and
Wisconsin, a part of the cost of instruction only is paid. In Tennessee, incidentals, but not permanent improvements on grounds or buildings, are also included.

The Maine law provides for reimbursement to approved high schools of two-thirds the amount paid for instruction, but not to exceed $500 per school. The result of this law may be seen by comparing the first five high schools in alphabetical order in each of the three classes of high schools as presented in this table.

Table 14.
Result of special state aid to high schools in Maine, 1909-10.

<table>
<thead>
<tr>
<th>Town</th>
<th>Assessed valuation</th>
<th>Cost of high sch.inst.</th>
<th>Amt. high sch. aid</th>
<th>Rate nec. to raise rem. of cost</th>
<th>Total rate for schs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Albion</td>
<td>$385,000</td>
<td>$880</td>
<td>$500.00</td>
<td>.9 mills</td>
<td>4.8 mills</td>
</tr>
<tr>
<td>Alfred</td>
<td>341,000</td>
<td>1,071</td>
<td>500.00</td>
<td>1.7</td>
<td>6.1</td>
</tr>
<tr>
<td>Ashland</td>
<td>566,000</td>
<td>1,295</td>
<td>500.00</td>
<td>1.4</td>
<td>6.7</td>
</tr>
<tr>
<td>Auburn</td>
<td>7,857,000</td>
<td>10,450</td>
<td>500.00</td>
<td>1.3</td>
<td>3.4</td>
</tr>
<tr>
<td>Augusta</td>
<td>7,912,000</td>
<td>8,725</td>
<td>500.00</td>
<td>1.4</td>
<td>3.9</td>
</tr>
<tr>
<td>Class B:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Abbott</td>
<td>$185,000</td>
<td>$700</td>
<td>$466.66</td>
<td>1.3 mills</td>
<td>7.8 mills</td>
</tr>
<tr>
<td>Andover</td>
<td>344,000</td>
<td>720</td>
<td>480.00</td>
<td>.7</td>
<td>3.9</td>
</tr>
<tr>
<td>Boothbay</td>
<td>643,000</td>
<td>1,260</td>
<td>500.00</td>
<td>1.2</td>
<td>4.7</td>
</tr>
<tr>
<td>Brooks</td>
<td>294,000</td>
<td>540</td>
<td>360.00</td>
<td>.6</td>
<td>2.3</td>
</tr>
<tr>
<td>Brooklin</td>
<td>221,000</td>
<td>576</td>
<td>384.00</td>
<td>.9</td>
<td>4.3</td>
</tr>
<tr>
<td>Class C:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Addison</td>
<td>$204,000</td>
<td>$457</td>
<td>$305.00</td>
<td>.8 mills</td>
<td>5.7 mills</td>
</tr>
<tr>
<td>Baring</td>
<td>96,000</td>
<td>450</td>
<td>300.00</td>
<td>1.6</td>
<td>4.2</td>
</tr>
<tr>
<td>Bradford</td>
<td>286,000</td>
<td>500</td>
<td>333.33</td>
<td>.6</td>
<td>4.1</td>
</tr>
<tr>
<td>Brownfield</td>
<td>324,000</td>
<td>528</td>
<td>352.00</td>
<td>.5</td>
<td>4.3</td>
</tr>
<tr>
<td>Caratunk</td>
<td>109,000</td>
<td>450</td>
<td>300.00</td>
<td>1.4</td>
<td>2.5</td>
</tr>
</tbody>
</table>
The average tax rate for all schools of the state cannot be secured. However, it is not necessary in this case. In the next to the last column is seen the rate that each town must levy in order to pay the remainder of the cost of high school instruction. In the last column is given the entire rate for all public schools. That the burden is not equalized is very clear. For example, Ashland of Class A levies almost twice the rate of Auburn; Abbott of Class B levies more than three times the rate of Brooks; Addison of Class C levies more than twice the rate of Caratunk. These rates take no account of the moneys received or spent for tuition, since it is desired to see the result of the aid given for general high school purposes alone.

Wisconsin grants one-half the cost of instruction, but sets different maxima for town and district high schools. The amount to district high schools may not exceed $500. The amount to town high schools may not exceed $900 if the high school has a principal and one assistant, $1200 if it has a principal and two assistants, and $1500 if it has a principal and three or more assistants. The maxima in both cases are for the purpose, as in Maine, of giving a larger share to the small than to the large high schools.
### Table 15.

Result of state aid to high schools in Waupaca Co., Wisconsin, 1909-10.

<table>
<thead>
<tr>
<th>School</th>
<th>Assessed valuation</th>
<th>Entire tax rate for schs. inst.</th>
<th>Rec'd from state</th>
<th>% rec'd from state</th>
<th>Rate nec. to pay rem. of H.S. cost per $1000.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clintonville</td>
<td>$1,011,059</td>
<td>$5.56</td>
<td>$3,012.50</td>
<td>12.5%</td>
<td>$2.66</td>
</tr>
<tr>
<td>Iola</td>
<td>416,298</td>
<td>8.59</td>
<td>1,935.00</td>
<td>20.0</td>
<td>3.71</td>
</tr>
<tr>
<td>Manawa</td>
<td>440,225</td>
<td>7.47</td>
<td>2,660.00</td>
<td>45.4</td>
<td>3.28</td>
</tr>
<tr>
<td>Marion</td>
<td>373,411</td>
<td>6.60</td>
<td>1,350.00</td>
<td>50.0</td>
<td>1.81</td>
</tr>
<tr>
<td>New London</td>
<td>1,437,577</td>
<td>7.25</td>
<td>3,890.00</td>
<td>9.9</td>
<td>2.44</td>
</tr>
<tr>
<td>Waupaca</td>
<td>1,870,662</td>
<td>5.72</td>
<td>2,747.50</td>
<td>14.1</td>
<td>4.11</td>
</tr>
<tr>
<td>Weyanwega</td>
<td>573,985</td>
<td>9.60</td>
<td>387.99</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The data in this table make it clear that the high school burden was not equalized in Waupaca County in 1909-10. The entire tax rates which must be levied over and above all state aid for elementary and high schools varies from $5.56 per $1,000 in Clintonville to $9.60 in Weyanwega.

Tennessee sets aside 8% of its education fund for the aid of approved county high schools. The fund is to be distributed in proportion to the amount of money received by the several schools from other sources and expended annually for the payment of teachers' salaries and incidentals, not including permanent improvements of grounds or buildings. However, no county may receive more than one-fiftieth part of the total fund for any one year nor may any school receive more than one-third the amount received and expended by that school for the above purposes.
Distribution on the basis of the cost of the high school is apt to be more just than any of the other methods since it tends to make one condition - the cost of maintaining a minimum standard high school - more nearly constant. The other important condition, the assessed valuation of the unit supporting the high school, is not considered, so that of two units maintaining standard high schools costing approximately the same one might find it necessary to levy a much higher rate than the other. The method fails, therefore, to furnish fundamental and constant factors for determining need.

A proposed method of distribution - From the data, it is evident that, while the method of supporting the high school by local and general state funds supplemented by special state aid for general high school purposes is superior to any of the other general methods in use, it yet fails to accomplish fully its purpose of equalizing the educational burden. This is true whether the equalization of the high school burden alone is considered or whether that of both the elementary and the high school is considered in connection with all equalization funds employed. The analysis of the various plans for distributing special state aid for general high school purposes shows that the cause of this failure lies in not using fundamental and constant factors as the basis of distribution. Whether the state gives a certain
amount to any standard high school, or a certain amount to all high schools of a class, or a certain sum for each pupil in attendance, or a certain sum for each high school and for each pupil in attendance, or for each teacher, or a certain per cent of the cost of instruction - in all these cases the relative value of the factors vary with conditions. Some of these plans are, of course, superior to others. But there is only one plan that is fundamental, whose factors are always constant for determining the need of a community - the comparison of its tax rate with the average tax rate for the entire state. The plan is simple: first, set the minimum standard for the state; second, estimate the average tax rate that is necessary to support such a school; third, eliminate all communities that are able to maintain a standard school at a rate equal to or below the average tax for the state; fourth, aid each community whose rate is equal to the state average and which is still unable to maintain a standard school to the extent that will enable it to reach this standard.

It must be remembered that all school units should not be enabled to maintain standard four-year high schools. As will be pointed out in Chapter VI, the development of high schools should tend toward the making of an efficient state system. Free high school privileges may be secured through a standard four-year high school in communities able to
maintain it, through a standard three-year, two-year or one-year courses in communities that cannot support a complete high school, through the establishment of high schools by combinations of smaller school units, and through furnishing free tuition for pupils not in a unit maintaining a standard four-year high school.

By keeping these principles in mind, an effective method for equalizing the common school burden for all communities of the state becomes possible.

ASSISTANCE ACCORDING TO THE EFFORT MADE SHOULD BE THE THIRD STEP IN STATE ASSISTANCE. In the preceding discussion, the term "need" has been used in the sense of the amount required by a community to maintain minimum standard schools over and above that which it raises from a tax rate equal to the average rate of the whole state levied for common school purposes. But, as educational progress demands that these minimum standards be raised wherever possible, it is desirable that some stimulus be used to secure this result. As many communities of unusual wealth or school spirit do actually maintain schools in advance of these standards, some reward should be given them for their enterprise.

This principle in state assistance the writer has designated as "effort". He recognizes the disadvantage of employing in a restricted sense a term which is so frequently
used in ordinary speech. He believes, however, that the aptness of the term in this connection justifies its use.\(^{183}\) Effort, as here used, means the energy which a community expends over and above that required by the state for maintaining schools of minimum standard.

In a less restricted sense effort may be said to be a factor in several methods now employed for aiding high schools, although the laws do not use the term.

**Methods of distributing according to effort** - One form is seen in the energy expended for reaching the minimum standards required for receiving aid. For example, the high schools of Minnesota must meet the requirements of the state high school board before aid is granted. The following tax rates show the energy that was expended by several communities in 1907-08.\(^{184}\)

<table>
<thead>
<tr>
<th>Community</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ada</td>
<td>15.00</td>
</tr>
<tr>
<td>Adrian</td>
<td>18.60</td>
</tr>
<tr>
<td>Aitkin</td>
<td>26.00</td>
</tr>
<tr>
<td>Akely</td>
<td>21.50</td>
</tr>
<tr>
<td>Albert Lea</td>
<td>11.40</td>
</tr>
<tr>
<td>Alden</td>
<td>23.25</td>
</tr>
<tr>
<td>Alexandria</td>
<td>16.90</td>
</tr>
<tr>
<td>Amboy</td>
<td>19.00</td>
</tr>
<tr>
<td>Minneapolis</td>
<td>6.48</td>
</tr>
<tr>
<td>St. Paul</td>
<td>6.40</td>
</tr>
</tbody>
</table>

These figures show a great difference in the amount of energy expended in order to receive state aid. For example, St. Paul and Minneapolis, which have high schools much above the minimum requirements, levy a rate about one-third that which the average of all communities receiving high school aid levy. It is evident, then, that the degree of effort involved is not the same, and, so long as equal aid is given to communities
making unequal effort, the method of determining effort is not based on fundamental and constant factors.

A somewhat similar form of effort is seen in those laws that aid accredited high schools on the basis of average attendance. Reference to Table 12 will show that the effort that different communities in Rhode Island make after receiving state aid is very different. This is shown by the tax rates in columns 3 and 7. Similar results in California are shown in Table 13.

A third form of effort is seen in the aid granted on the basis of the grade of the high school maintained. Table 10 shows that even in communities maintaining the same grade of high school, very different degrees of effort are made as measured by tax rates. For example, Bismarck levies only a 13.2-mill tax while Carrington levies one of 26.7 mills. Furthermore, there can be no certainty, when $800 is granted to a four-year high school and $500 to a three-year, that the $300 difference represents a like difference in effort. As a matter of fact, Crystal, having a three-year high school, has a rate of 28 mills while the rate of Cando, having a four-year high school, is only 19 mills. There is, therefore, no evaluation of effort through fundamental and constant factors in aiding according to the classification of the school maintained. A consideration of Table 11 will lead to the same conclusion.

A fourth method of aiding according to effort is found
in those states refunding a certain per cent, up to a maximum, of the amount expended for high school instruction. Below this maximum, schools are aided according to the energy expended for the high school. This energy is indicated by its cost. The result may be seen in Table 14 which gives data for Maine. For example, Caratunk and Baring are each below the maximum of $500 set by the state, each has practically the same cost of high school instruction, each receives two-thirds of this cost, yet the former has a rate for the high school almost twice that of the latter. The former is required, therefore, to make more than double the effort to receive the same aid. The same result may be seen in Wisconsin (Table 15).

A fifth method of aiding according to effort is that making the giving of assistance dependent upon the community's levying a certain tax rate or making the amount of the aid dependent upon the amount furnished by the community. South Carolina requires each district receiving aid for a high school to levy a special tax of at least two mills, and permits the giving of $25 additional to each common school district in a high school district levying a special high school tax of at least one mill. North Carolina grants from $250 to $500 to a high school which raises an equal amount. Virginia grants from $250 to $400 on the same basis. In each of these laws there is the idea of aiding the school up to a maximum according to the effort the
district makes. It is readily seen that the laws of North Carolina and Virginia do not distribute aid according to real effort since it might be a much greater effort for one district to raise $300 than for another district to do the same. However, this objection cannot be urged against the South Carolina law where the tax rate itself is taken to indicate the minimum effort that must be made to receive aid. This insures that, to the extent of two mills in the one case and one mill in the other, all communities are making the same effort.

A proposed method for distributing according to effort is based upon fundamental and constant factors. It would judge the effort on the basis of the tax levied by the community under two conditions: (1) that the money be expended for raising the standards above the minimum standards required by the state; (2) that the tax levied be over and above that of the state average. Each community would then be aided according to the size of the tax levied for effort as explained in the next section of this chapter.

Two kinds of effort should be recognized: (1) energy expended in raising the school standards above those of the state when such expenditure will not bring its tax rate for schools above the state average; (2) energy expended in raising the standards above those of the state when such expenditure will bring its tax rate above the state average.
The first form of effort is a much lower form than the second, since in the first case the community is still carrying a burden smaller than the average for the state. As a matter of justice, aid should not be given for the first kind of effort until this effort makes the rate levied higher than the average for the state. Aid should then be given, not on the basis of the entire rate levied for effort, but on the rate levied above the state average. This will place all communities on a par.

THE NEED AND EFFORT METHOD AND ITS ADMINISTRATION - The method defined - To recapitulate briefly: Two principles, need and effort, should be employed in distributing state school funds. Need is the amount which a community lacks in order to maintain a minimum standard school at a tax rate not above the average for the state. Effort is the energy which a community expends in raising its school standard above what is required by the state. Two kinds of effort should be recognized: (1) energy expended in raising the school standards above those of the state when such expenditure will not bring its tax rate for schools above the state average; (2) energy expended in raising the school standards above those of the state when such expenditure will bring its tax rate above the state average. The methods now employed for distributing high school funds fail even approximately to equalize the burden either of the high school
alone, or of both the elementary and the high school when used in connection with such methods of distributing general school funds as now exist. This is due to the failure to use fundamental and constant factors. The tax rate necessary to maintain a minimum standard school is a factor that is fundamental and constant since it shows the real ability of any community to support schools under any conditions.

To distribute according to need, two steps must be taken: (1) eliminate from receiving aid all communities that can maintain minimum standard schools at a rate not above the state average; (2) aid all other communities so that each may maintain a minimum standard school at the average rate for the state. To distribute according to effort: (1) discover how much of a rate above the state average the community is levying to raise its schools above the minimum standards; (2) from these rates of all communities compute what amount can be given for each mill or fraction of a mill levied for this purpose; (3) give each community its proportion as found by multiplying its rate for effort by the amount allowed for each mill or fraction of a mill.

Since it is more essential that all schools be brought to the state standard than that a few should excel this standard, it follows that aid should be given for need before any if given for effort. What proportion shall go for need and what for effort must depend upon the school conditions of the state. If the status of all the schools is low compared with
other states, this status should be raised by assisting ac-
cording to need before a comparatively few communities are
encouraged to develop schools beyond the state standards
through aid according to effort.

The plan may be made clearer by a hypothetical case.

Table 16.

How to estimate need and effort.

<table>
<thead>
<tr>
<th>School</th>
<th>Tax rate</th>
<th>Deviation from average need</th>
<th>Effort</th>
<th>Tax rate after effort</th>
<th>Above average</th>
<th>Amt. rec'd on effort</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>5 mills</td>
<td>-1 mill</td>
<td>0</td>
<td>$500 6.2 mills</td>
<td>2 mills</td>
<td>$71.42</td>
</tr>
<tr>
<td>B</td>
<td>3</td>
<td>-3</td>
<td>0</td>
<td>800 5.1 mills</td>
<td>.0</td>
<td>0</td>
</tr>
<tr>
<td>C</td>
<td>8</td>
<td>+2</td>
<td>$2000</td>
<td>400 6.4 mills</td>
<td>.4</td>
<td>142.84</td>
</tr>
<tr>
<td>D</td>
<td>5</td>
<td>-1</td>
<td>0</td>
<td>500 6.3 mills</td>
<td>.3</td>
<td>107.13</td>
</tr>
<tr>
<td>E</td>
<td>9</td>
<td>+3</td>
<td>2500</td>
<td>425 6.5 mills</td>
<td>.5</td>
<td>178.55</td>
</tr>
<tr>
<td>Average</td>
<td>6</td>
<td>Total 4500</td>
<td></td>
<td></td>
<td>1.4</td>
<td>499.94</td>
</tr>
</tbody>
</table>

The schools in a state are represented by the five letters
A to E. The tax rates are 5, 3, 8, 5, and 9 mills. The av-
erage burden for schools is represented by 6 mills, the aver-
age of the tax rates levied. Schools A, B, and D have rates
below the average and are, therefore, not entitled to aid on
the basis of relative need. If the fund to be distributed is
$5000, there will be $500 left after each school is aided ac-
cording to need. Suppose that each school makes the effort
represented by the amount in column 5 and that its tax rate
after this effort is as represented in column 6. The rate
above the average of 6 mills is indicated in column 7. The
effort of all schools expressed in mills is the sum of the
rates above the average, or 1.4 mills. If the $500 remaining after distribution according to need is used to aid according to effort, there could be paid the sum of $35.71 for each .1 mill levied for effort. The amount to which each school would be entitled for effort would be $35.71 multiplied by its rate levied for effort. This sum is indicated in the last column.

The administration of the need-and-effort plan involves little that is new or unusually difficult. The average tax rate necessary to maintain minimum standard schools may be estimated with considerable accuracy by those in close touch with the school conditions of the state. To determine accurately, it would be necessary for the county superintendent to report to the state superintendent the tax rates levied for school purposes by the various school units in his county. This would be the average rate now levied. From data furnished by the county superintendent the average rate necessary to maintain minimum standard schools could also be determined. It is possible that this rate would be too low to permit complete equalization with the state funds on hand. If this were true, the state officials would either lower their minimum standards enough for the purpose, or they could raise the rate that each community must levy. How much of a raise would be required could either be estimated or determined accurately by computing the tax rate on the entire state that
would pay the deficiency.

Minimum standards must be set by legal enactment and by proper state officials. The number of years in the course, the number of months in each year, the minimum number of teachers, the minimum qualifications of teachers, the maximum number of pupils per teacher, the per cent of pupils in average attendance - these and such other questions as seem essential to a proper development of education in the state should be included. The state officials must determine the cost of such a minimum standard school. The three most important items of expense are: instruction, maintenance of library and laboratories, and such running expenses as fuel, light, janitor's services, and repairs. What should be the minimum number of teachers in any school? This must be determined after considering: (1) the distribution of the pupils among the grades, since the greater the number of grades the larger the number of classes and the more teachers necessary to teach them; (2) the maximum number of classes each grade of teacher may have; (3) the maximum number of pupils there may be in any class. What should be the minimum salary for each grade of teacher? This must be determined from the status of the teaching profession in each state; how much must they have to maintain a comfortable standard of living; how much can they reasonably demand; how much must be paid in order to encourage professional develop-
ment? The number of teachers multiplied by the minimum salary gives, of course, the minimum cost of instruction. The minimum amount that should go each year to the support of the library and laboratories must be set somewhat arbitrarily by the state. The minimum cost of fuel, lights, and janitor services may be determined by the average amount expended for these as shown in the reports of the various school units. The sum of all these items gives the cost of maintaining a minimum standard school in that community. From the valuation of property and this cost the rate necessary to support this school may be determined.

To make these calculations the necessary items must be reported by each community. In some status many of these items are already reported; in others very few are. The items may be reduced to seven in number: (1) property valuation; (2) number of pupils in average attendance in each grade; (3) number of pupils that would attend higher grades than those offered by the community; (4) cost of fuel, lights, janitor services, etc.; (5) value of laboratory apparatus; (6) number of volumes in school library; (7) number of qualified teachers actually employed. All of these would be of great educational value aside from their use for this particular purpose.

The administration of this plan could be very much simplified by requiring the county superintendent to collect this data, estimate the needs of each district, and distribute
the funds to them. In practically all the states the county superintendent now has these duties to perform in administering the distribution of the general school funds.

In evaluating the various methods now employed for granting state assistance to high schools through comparing them with the method of assistance according to need and effort, the means outlined above for determining the need of a community should in strictness have been followed. However, under present conditions this has been impossible.

(1) Comparatively few states have minimum standards for teachers' salaries or qualifications. Where they do exist there is little uniformity. Therefore, whatever standards one might set must be arbitrary, and such standards are apt to be so out of harmony with actual conditions that our very purpose might be defeated. (2) Very few states give the distribution of the pupils necessary to compute the number of teachers required. Even where the data are available, the basis of such computation must be arbitrarily selected. (3) No data exists for computing the average amount required for running expenses. However, it is obvious that these difficulties would entirely disappear were the proper data, with power to evaluate them, in the hands of state officials.

In the face of these difficulties it has been necessary (but only in order to show existing inequalities) to adopt, as one measure of need, not the amount required to maintain
a minimum standard school in the community, but the amount required to maintain the school at its present standard. This difficulty can in a measure be overcome by selecting only those reaching a known minimum standard. The source of error arises in the fact that many of the schools so selected will do more than reach this minimum standard, so that the rates levied by these communities will, of course, be higher than would be necessary to meet only the minimum requirements. This error is not, however, as great as might be expected. While there are exceptions, it is generally true that the smaller the school the larger, proportionally, must be the tax rate to maintain it. This is because the community has less property in proportion to its school needs from which to raise school funds. Thus, while the city may have standards that are very far beyond the minimum, its tax rate for school purposes is very apt to be below that of the town maintaining a small high school that can hardly get on the accredited list. At least the city can maintain a minimum standard school at a much lower rate than can the town. Hence, the general tendency in using these means in evaluating the methods now employed is not to show a greater injustice in the methods than actually exists, but to show a greater justice than actually exists.

Difficulties in administering this plan - What may be a serious difficulty in the underestimation of the taxable
property so that the tax rate of the community will appear larger than it really is. It is a difficulty that may exist in taxation for any purpose. In order to avoid paying its proper share of county or state taxes for any purpose, a community may lower its assessed valuation. This tendency may, in large part, be overcome by an efficient state board of equalization working through county boards of equalization. These boards should make it their duty to check the valuations reported by each locality. The tendency to report dishonestly in order to avoid bearing a just share of the school burden of the state may be greatly reduced by refusing for a time any state assistance to communities that are apprehended. Most localities will not consider the advantages to be gained as compensation for the chances of detection and punishment. Especially will this be true when we remember that all men are not dishonest even in regard to taxes, and many that would be so in reporting their individual holdings will not be so in reporting those of the community of which they are members. The question of personal gain is much less in the latter situation.

There is no doubt that it would not be feasible to adopt this method in most states under existing conditions, since those communities whose aid from the state would be decreased or eliminated on the basis of need and effort would protest too strongly. The state must first be educated on the matter. There are, however, several reasons why we may be optimistic
in regard to the final acceptance of the need-and-effort basis of distribution. (1) The growth of the idea of state responsibility in education has been remarkable in the last century. We may reasonably expect this growth to continue. (2) Since the creation of equalization funds, there has been a growing tendency to distribute them so as to produce greater equalization. (3) Some states have already made attempts to seek the logical conclusion in the distribution of funds by apportioning them according to need and effort. The work of Massachusetts, North Carolina, and South Carolina has already been mentioned. The recent law of New Hampshire shows this tendency. No less than 20 states have made greater or less progress in this direction.

There is, then, every reason to believe in the final acceptance of the idea of distributing funds on the basis of need and effort as shown by fundamental and constant factors. But we should not be passive in the matter. First, we must formulate the most ideal system that can be put into practice. Then we must educate the people to an acceptance of this system. Ideals must precede actions. Reason may in the end conquer the most deep-seated emotions. Lead the people to see the justice and necessity of this ideal system for the common good, and soon the people will have made it a part of their scheme of government. What the most advanced states have done in this matter affords us an example
of what may be done in any state by persistent and consist-
ent effort.

SUMMARY- In granting state assistance according to rel-
ative need there are two steps: (1) eliminate from receiv-
ing this aid those communities that are able to maintain
minimum standard schools without bearing a burden above the
state average; (2) give to each community not so precluded
that amount which will enable it to maintain minimum stan-
dard schools at a burden equal to that of the state average.
In the first step three methods are now employed; in the
second step, seven methods. It was made clear by represen-
tative statistics that none of these methods were entirely
successful in securing equalization. This is because these
methods are not based upon fundamental and constant factors.
An analysis of the problem shows that there are two factors
that are fundamental and constant: (1) the cost of main-
taining minimum standard schools; (2) the assessed valuation
of the property upon which this cost is levied. From these
two factors may be obtained the tax rate that must be levied
in order to maintain minimum standard schools, and tax rates
estimated in this way are comparable under all conditions.
Each town may then be aided to the extent that will enable
it to maintain minimum standard schools at a tax rate not
above the state average.

To insure educational progress, aid should also be grant-
ed to communities that make an effort to maintain schools
above the state standards. Communities may be compared as to their efforts by the tax rates levied to raise their schools above the minimum standards. On this basis aid for effort may be equitably made.

There are two problems that may make the administration of this plan difficult or unjust: (1) the possibility of a community's receiving more than it ought by reporting an inflated tax rate; (2) the unwillingness of communities that will be precluded from aid to agree to this method of distribution. The first is a problem incident to all equitable taxation, and can be entirely settled only when our methods of raising taxes are perfected. The evil may, however, be minimized by (1) a more strict supervision by state and county boards of equalization, where such exist; (2) a heavy penalty when corruption is discovered. The second difficulty can be overcome only through educating the people of the state to a recognition of the justice of the method of distribution.

Since it is more essential that all schools be brought to the state standards than that a few should excel this standard, it follows that aid should be given for need before any is given for effort. What proportion shall go for need and what for effort must depend upon the school conditions of the state. If the status of all the schools is low compared with other states, this status should be raised by as-
sisting according to need before a comparatively few communities are encouraged to develop schools beyond the state standards through aid according to effort.
CHAPTER VI.

SUPPORT OF SECONDARY EDUCATION CHIEFLY BY LOCAL AND GENERAL STATE SCHOOL FUNDS SUPPLEMENTED BY SPECIAL STATE AID FOR GENERAL HIGH SCHOOL PURPOSES (Continued)

C. Other Defects and Their Remedy.

PROTECTION OF THE ELEMENTARY SCHOOL - The weakness of the method in securing this result. - It was pointed out in Chapter IV (pp 39, 40) that the granting of special state aid for general high school purposes gave an opportunity for the state to set minimum standards for both the elementary and the high school in communities receiving such assistance. Most states using this method of support have made some requirements. Where this has not been done the fault must not be laid to the method of support, since the granting of this aid has undoubtedly given the state the right to set standards, but to the negligence of the state in taking advantage of its opportunities. There is, however, a result in regard to the elementary school which this method of supporting the high school does not and, under present conditions, cannot secure-the protection of the elementary school in communities not receiving this special state aid for high schools. How may this be done?

The policies needed to remedy this defect - One policy
should be for the state to require that a community may not undertake high school work until it maintains a minimum standard elementary school. Little of an effective nature has been done along this line. Virginia requires:

"The establishment of such schools of higher grade or the introduction of such higher branches shall not be allowed to interfere with regular and efficient instruction in the elementary school." 191

This law is, however, too general to accomplish much. It warns the local school board that there may be a tendency to develop a high school or to introduce high school branches at the expense of the elementary school, but it does not define clearly what is the "regular and efficient instruction in the elementary branches." Each board is, therefore, left to decide the matter for itself. Were the state board of education granted definite power, it could define in specific terms the kind of an elementary school that must be maintained, and could insist on local boards living up to these requirements. But no such power is given. 192 A more definite requirement is found in Oregon where the law says:

"None of the funds of any district shall be used for the purpose of maintaining a high school, unless said district shall also maintain at least eight months' instruction each year in the lower grades of the school system of this state." 193

In addition to the law requiring a community to maintain a standard elementary school before undertaking high school work, there should be one refusing assistance to high schools until all communities are afforded the
opportunities of a standard elementary education. Failure to follow this principle develops unusually good schools in some localities at the expense of other localities that are in greater need.

There is no reason why the adoption of this principle should tend to lower the level of the state school system by preventing the development of high schools. (1) Even without state assistance many communities can afford to establish good high schools and will do so. This is shown by the many excellent high schools in those states that grant no state aid for this purpose. (2) It is not probable that any state would find it necessary to refuse all assistance to high schools. If the funds the states now have were distributed according to need and effort, it is probable that most states could keep their elementary schools at a minimum standard and still give assistance to high schools. This may be shown in the case of Rhode Island. The table given in the appendix shows that it would cost the state somewhat less to aid elementary and high schools according to need than according to the method now employed. This might not be the case, however, in all states, especially in those in which communities show greater variability in ability to maintain schools. If necessary, the standards for elementary schools could be lowered somewhat or the tax which each community must levy
might be raised in order to provide for the high school. It is also true that some states could raise more revenue for schools and would undoubtedly do so when the need for it is thus forcibly brought home to them. A number of states levy no state school tax. These could, of course, afford to levy one, and some of the other states could afford to increase the one already levied.

Thus the adoption of the principle of providing a standard elementary school before granting assistance for the high school would tend to raise the standard of elementary education, would not prevent the development of the high school, and would equalize educational advantages in the state up to at least the end of the elementary course. It will, therefore, mean the ultimate development of a more efficient and symmetrical public school system.

It may be that until recent times the opposite policy could have been defended. It may be that the development of the high school, even at the expense of the quality of the work below, has enabled us to determine the purpose of the high school and to define its limits; that this having been done we can now return and remedy those defects that were known to exist and still be ahead of where we would have been by a slower and more logical growth. However, this may be, conditions now are different. The purpose and the scope of the high school are clearly enough defined for
us to turn our attention elsewhere. Standards for both elementary and high schools must be set by the state and maintained in all communities if the schools are to be of greatest service to the community and to the state.

To protect the elementary school, it may be repeated, two policies must be adopted: (1) that no community be allowed to do high school work until a minimum standard elementary school is maintained; (2) that a minimum standard elementary education be provided for all communities before aid is given for high schools.

The influence that the method employed in financing the high school may have been in securing the passage of a law that will make such policies effective has not been fully recognized. This has, in large measure, been due to the fact that the states failed to take advantage of the opportunity offered when the general state school funds were organized or that they have neglected such attempts at setting standards as would have been justified from time to time. A change to the method of distributing state assistance according to need and effort would affect this problem in two ways. (1) It would enable the state to retrieve its error and to make any requirements that seemed just and reasonable. (2) More especially, it would make the two policies mentioned above as desirable for the protection of the elementary school merely a logical result of the effort to equalize.
Real equalization would not be secured if a community could receive aid for high school work before maintaining a minimum standard elementary school or if aid were granted for high schools before a minimum standard elementary education was made possible for every community in the state.

The form of the fund - There is another matter in regard to the method of financing education that may be made to react to the protection of the elementary school - the form of the state equalization funds. If the law of a state should provide a revenue for the high school that is out of proportion to that given the elementary school, this defect could be remedied if provision were made for the use of a part of the high school fund for elementary school purposes. Conversely, if the size of the elementary school fund were out of proportion to the need of the elementary school as compared with the need of the high school, it would be desirable if a part could be used for the latter purpose. In other words, an interaction between the funds for elementary and for high school purposes would assist materially in the development of a symmetrical system of state education.

The forms of existing school funds are generally unfavorable to such interaction. The special appropriation for high schools, which is the most common form of high school aid, does not permit interaction. The money is appropriated for high schools and is used for them without regard to the
status of the elementary school. If any of this money should not be used for high schools, it may not be directed to the elementary schools without special legislative action. While it might be possible to provide, under this form, separate elementary and high school funds that would approximately meet the relative needs of each school, present conditions make this improbable. (1) Probably no state has yet determined what is necessary for the elementary and for the high school in order to produce a symmetrical status of the two schools. Any change in either school in securing a symmetrical status at present would necessarily involve a change in the amount of assistance each needs. (2) Any future change in this symmetrical status in order to meet new conditions of the state more satisfactorily, e.g., a commercial course for the high school or a kindergarten for the elementary school, would likewise call for a change in the amount of assistance given for each. (3) Such changes must, because they depend upon a legislature uninitiated and often uninterested in the niceties of the problem, be slow, cumbersome, and uncertain.

The same objections may be urged against two other forms of high school aid. In one, the special aid for high schools is payable from the state treasury. There can, of course, be no interaction here because the amount provided by law is given for high schools and may be used for no other purpose. In the other form, a special state high school tax is levied.
There is no interaction here since the tax is levied only for high schools.

Participation of the high school in the general state school fund does allow interaction since the local board may use its quota for either the elementary or the high school. However, under present conditions this interaction cannot be controlled since the matter is left to the local board which ordinarily is unable to make a division that will produce a symmetrical development in harmony with state standards.

The most suggestive form for a state school fund is that provided for in the general Education Law of Tennessee passed in 1909. This law sets aside 25% of the gross receipts of the state for public schools. Of this amount, 61% is to be used for elementary schools to be distributed according to school population; 10% for equalizing the elementary school burden and for the salaries of county superintendents; 8% for high schools; the remaining 21% for public libraries, state normal schools, and the state university.

The most significant feature of this law is the conscious attempt to give each phase of public education in the state its proper share of the state revenues. The law would be materially improved if more interaction were allowed. While it is true that the high school share not expended may be used for the elementary school, this does not permit without legislative action a change in the standards so that
the high school, compared with the elementary school, would be entitled to more than it now receives. This defect could be remedied by allowing the board to deviate somewhat from the per cent set by the law. The board could then modify, as seemed desirable, the comparative standards of the two schools without waiting for special permission from the legislature.

It is also to be regretted that the state did not see fit to give the board the same definite power to set and maintain standards for the elementary school as was given for the high school. Such action would have enabled the board to adopt such policies as would assist in protecting the elementary school and would insure a more symmetrical development of the common school system. However, the new Education Law of 1909 is very suggestive of the ideal form of a state school fund.

A RELIABLE SOURCE OF REVENUE IS NOT PROVIDED BY THIS METHOD - When a state provides special aid for general high school purposes, usually it either determines the sum it will allow each high school, then appropriates what it believes is a sufficient amount for the purpose, or it first makes the appropriation that it feels able to make, then computes how much can be allowed each school. The few exceptions to these procedures will be pointed out later.

The effect of such a course is usually that: for the
first year or two the amount appropriated is sufficient to pay each school the sum provided by law. Soon, however, the number of high schools in the state increases to such an extent that the high school appropriation is not sufficient to assist all high schools to the extent provided by law. Some states, as North Dakota, provide for such a contingency by stipulating that the appropriation shall be distributed pro rata; other states, as Minnesota, leave this to be implied. After some years the amount to each school decreases to such an extent that the legislature is led to increase the appropriation. The whole cycle may then begin again.

Some striking illustrations of this condition exist. The following table shows the effect in Florida. The statistics are for the period between 1903-04, when the aid was first given, and 1907-08, the latest year for which figures are available.

Table 17.

<table>
<thead>
<tr>
<th>Year</th>
<th>Amt. approp. by state</th>
<th>Amt. allowed each school by law</th>
<th>Amt. actually received</th>
<th>% of amt. allowed actually received</th>
</tr>
</thead>
<tbody>
<tr>
<td>1903-04</td>
<td>$50,000</td>
<td>$600 $360</td>
<td>$600 $360</td>
<td>100%</td>
</tr>
<tr>
<td>1904-05</td>
<td>50,000</td>
<td>600 360</td>
<td>600 360</td>
<td>100</td>
</tr>
<tr>
<td>1905-06</td>
<td>50,000</td>
<td>600 360</td>
<td>522 313</td>
<td>87</td>
</tr>
<tr>
<td>1906-07</td>
<td>50,000</td>
<td>600 360</td>
<td>537.90 322.74</td>
<td>89.65</td>
</tr>
<tr>
<td>1907-08</td>
<td>65,000</td>
<td>600 360</td>
<td>600 360</td>
<td>100</td>
</tr>
</tbody>
</table>

It will be seen that the appropriation of $50,000 for graded rural and high schools was sufficient to pay the entire amount for the first
two years. In 1905-06, only 87.3% of the full amount was paid; in 1906-07, only 89.65%. For the following year the legislature increased the appropriation to $65,000 which insured the full amount to each school.

A study of North Dakota statistics reveals the same condition. The original $4000 appropriation was raised to $10,000 in 1903, to $25,000 in 1905 and to $45,000 in 1907.

Table 18.
Amount actually received by North Dakota high schools

<table>
<thead>
<tr>
<th>Year</th>
<th>Amt. approp.</th>
<th>Allowed each school</th>
<th>Actually rec’d by each school</th>
<th>% actually received</th>
</tr>
</thead>
<tbody>
<tr>
<td>1899</td>
<td>$4,000</td>
<td>$175, $140, $100</td>
<td>$175, $140, $100</td>
<td>$100, $100, $100</td>
</tr>
<tr>
<td>1900</td>
<td>4,000</td>
<td>175, 140, 100</td>
<td>175, 140, 100</td>
<td>100, 100, 100</td>
</tr>
<tr>
<td>1901</td>
<td>4,000</td>
<td>175, 140, 100</td>
<td>175, 140, 100</td>
<td>100, 100, 100</td>
</tr>
<tr>
<td>1902</td>
<td>4,000</td>
<td>175, 140, 100</td>
<td>160, 125, 85</td>
<td>91+ 89+ 85</td>
</tr>
<tr>
<td>1903</td>
<td>10,000</td>
<td>400, 300, 200</td>
<td>350, 270, 180</td>
<td>87+ 90 90</td>
</tr>
<tr>
<td>1904</td>
<td>10,000</td>
<td>400, 300, 200</td>
<td>325, 250, 165</td>
<td>81+ 83+ 82</td>
</tr>
<tr>
<td>1905</td>
<td>25,000</td>
<td>800, 600</td>
<td>750, 550</td>
<td>93+ 91+ 20</td>
</tr>
<tr>
<td>1906</td>
<td>25,000</td>
<td>800, 600</td>
<td>750, 500</td>
<td>93+ 85+ 20</td>
</tr>
<tr>
<td>1907</td>
<td>45,000</td>
<td>800, 500, 300</td>
<td>800, 500, 300</td>
<td>100, 100, 100</td>
</tr>
<tr>
<td>1908</td>
<td>45,000</td>
<td>800, 500, 300</td>
<td>720, 450, 270</td>
<td>90 90 90</td>
</tr>
<tr>
<td>1909</td>
<td>45,000</td>
<td>800, 500, 300</td>
<td>720, 450, 270</td>
<td>90 90 90</td>
</tr>
</tbody>
</table>

It will be seen from the table that only in the years 1899-1901 and in 1907 was the entire amount paid each school.

The per cent actually received of the amount to which a high school is entitled by law often becomes very low as statistics from Pennsylvania show.
Table 19.

Showing amounts actually received by township high schools in Pennsylvania

<table>
<thead>
<tr>
<th>Year</th>
<th>Amt.approp.</th>
<th>Allowed each school by law</th>
<th>Actually paid each school</th>
<th>% actually received</th>
</tr>
</thead>
<tbody>
<tr>
<td>1901-02</td>
<td>25,000</td>
<td>800 600 400</td>
<td>800 600 400 211 212 213</td>
<td>75%</td>
</tr>
<tr>
<td>1902-03</td>
<td>25,000</td>
<td>800 600 400</td>
<td>328 246 164</td>
<td>41</td>
</tr>
<tr>
<td>1903-04</td>
<td>50,000</td>
<td>800 600 400</td>
<td>216 216 216</td>
<td>60</td>
</tr>
<tr>
<td>1904-05</td>
<td>50,000</td>
<td>800 600 400</td>
<td>424 318 212</td>
<td>53</td>
</tr>
<tr>
<td>1905-06</td>
<td>100,000</td>
<td>800 600 400</td>
<td>760 570 360</td>
<td>95</td>
</tr>
<tr>
<td>1906-07</td>
<td>100,000</td>
<td>800 600 400</td>
<td>450 300</td>
<td>75</td>
</tr>
<tr>
<td>1907-08</td>
<td>137,500</td>
<td></td>
<td></td>
<td>90</td>
</tr>
</tbody>
</table>

From 1901-02 to 1907-08 the percent received in each year was 75, 41, 60, 53, 95, 75, 90.

Even though the legislature does increase the amount of the state appropriation, it sometimes fails to provide enough to pay the amount allowed by law. This fact may be seen in the Pennsylvania statistics above. Though the appropriation was increased from $25,000 to $50,000 for the year 1903-04, the state superintendent was enabled to pay only 60% of the amount to which the schools were entitled. When the appropriation was increased to $100,000 for 1905-06, only 95% was paid; and again, when it was increased to $137,500 for 1907-08, only 90% was paid.
Besides the states for which statistics have been given, others whose statutes are such that the amount allowed each school by law cannot be guaranteed each year are: Louisiana, Minnesota, North Carolina, Tennessee, Arkansas, South Carolina, Virginia, West Virginia, Rhode Island, and Wisconsin. Each of these states, with the exception of Tennessee, sets aside a definite amount for high schools. Tennessee sets aside 8% of the general Education Fund. In some of these states the amount allowed by law is actually paid, but so long as there is a definite sum provided each year for high school aid and so long as the number of high schools is constantly increasing, there is always the chance that the demands upon the fund will be too great to give each school what it is allowed by law.

Such indefiniteness is undesirable. The high schools entitled to aid cannot tell how much they will receive in any given year. They are, therefore, left in doubt, until the appropriation is made, as to what improvements they can afford to make or what retrenchments they must make. This indefiniteness may discourage the development of high schools. A community that can barely afford to maintain a high school with the aid received from the state will hesitate to establish the school if experience has shown that the amount of the aid is to be materially decreased for several succeeding years.
Several methods are employed for securing a more definite source of revenue from the state. In Minnesota, deficiency aid is granted. This is merely an increase in the appropriation sufficient to pay the deficiency between what the law allowed each school and what was actually paid each year. As the legislature holds only biennial sessions and as the custom has been to make up the full deficiency for the preceding two years before making the regular apportionment, it has frequently happened that there was not enough to make the full regular apportionment. Since 1900 the deficiency for each high school has been:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1900</td>
<td>$100</td>
</tr>
<tr>
<td>1901</td>
<td>$232</td>
</tr>
<tr>
<td>1902</td>
<td>$233</td>
</tr>
<tr>
<td>1903</td>
<td>$234</td>
</tr>
<tr>
<td>1904</td>
<td>$175</td>
</tr>
<tr>
<td>1905</td>
<td>$300</td>
</tr>
<tr>
<td>1906</td>
<td>$235</td>
</tr>
<tr>
<td>1907</td>
<td>$236</td>
</tr>
<tr>
<td>1908</td>
<td>$236</td>
</tr>
</tbody>
</table>

This deficiency was always made up at the next session of the legislature. Thus it happened that, in spite of its good intentions, the state was, from 1900 to 1908, always behind in what it legally owed the high schools.

The California law, levying the rate that will raise $15 for each high school pupil, gives a more definite source, although the method of distributing this (one-third on the basis of the school and two-thirds on the basis of average attendance) interferes somewhat with this definiteness. Those states which provide for the payment of the
high school aid from the general school fund or from the state treasury have a still more definite source of aid for high schools since the entire amount legally allowed will generally be given each high school.

However, in determining what would be a desirable form of the common school fund, the question of definiteness must be considered with that of securing an interaction between elementary and high school funds. If one form is best suited to securing both results, that form would, of course, be desirable. If one result must be secured at the expense of the other, then the two results must be evaluated. The form that was suggested as most suitable for securing interaction - one general fund for elementary and high schools under the control of state officials so that that amount could be given to each which would best promote the development of a symmetrical system of education in the state - gives definiteness under one condition. This condition is that the amount for schools could be increased or decreased to meet the school needs in any particular year. While this is certainly desirable, it must be admitted that under present conditions a community cannot be assured of a definite amount from the state even if distribution were on the basis of need and effort for the reasons that (1) the size of the state fund must vary more or less from year to year, (2) the total amount to be distributed on the basis
of either need or of effort will change somewhat from year to year. Of the two results—definiteness and interaction—the latter is certainly more desirable. Proper interaction of elementary and high school funds means symmetrical development in the common school system, while definiteness in amount to either or both schools means that the community knows exactly how much it will have from the state to expend upon its schools. The Tennessee Education Fund is a step toward the goal which will give both results. At present the Fund is made up of 25% of all revenues of the state. When the policy is adopted, under certain restrictions of course, of giving the state board power to change, within limits, the per cent for this purpose to meet the necessary changes in the needs of the school system, provision will have been made for both the interaction and the definiteness that are essential to the symmetrical and rapid development of education in the state.

THIS METHOD DOES NOT NOW SUFFICIENTLY REGULATE THE ESTABLISHMENT OF HIGH SCHOOLS—Present typical conditions. Not every community should be encouraged or even permitted to establish a high school. If this were done the country would soon be filled with a large number of small, inefficient high schools with only here and there a really efficient one. That too little regard has been given to this problem in the past is indicated by the remarks of various
state superintendents and high school inspectors. In the valuable report of Mr. W. H. Hand, high school inspector for South Carolina, this statement is found:

"At this stage in the development of our high school system, we are in great need of standard schools, by which is meant four-year schools with sufficient teaching force to offer several parallel courses of study to pupils of widely different tastes and needs. The state needs at least 50 good standard high schools, and they can be easily had by abandoning the multiplication of the little one-teacher schools, and by consolidating many of those already established. Our present plan is wasting money, working an injustice to the pupils by giving them inferior schools, and clogging the progress of high school development."

He then illustrates this weakness by reference to one county of the state in which the energy is so distributed that little progress can be made. Continuing, he says:

"Of the 338 high school pupils in these eight schools, not one can find a fourth-year class in the county, and in this particular the county is no better off than it was five years ago."

Mr. Louis Bevier, state inspector of high schools for New Jersey, in his 1909 report emphasizes the same point:

"A point has now been reached in the high school development of the state when the question ought to be carefully considered as regards every new application whether or not a new high school center is demanded in the interest of the pupils. Local pride often suggests the establishment of an independent high school when the instruction of the pupils will be better done in a well-organized neighboring school of convenient access. Moreover, the generous provisions of the law providing a state allowance of $400 per teacher in four-year schools and making also large disbursements on the basis of attendance so far have reduced the cost of the maintenance of local high schools to the community immediately concerned that a distinct temptation is placed before such communities to start a new high school where one is not needed and where the real interests of the pupils are injured rather than aided by its establishment."
The chief factors in regulating the establishment of high schools.- To insure the development of the most efficient high school system by regulating the establishment of high schools the careful evaluation of a number of factors is required. Three of the most important of these factors may be mentioned.

(1) The number of pupils who are ready to do high school work should be considered. If there are only a few, it would undoubtedly be less expensive to provide free high school privileges elsewhere. Several states have indicated the number of pupils that they consider necessary to do effective high school work. Not all of these provisions are for exactly the purpose here under discussion. In order to receive state aid in South Carolina a high school must have at least 25 pupils, though in rural communities only 15 is required. In Louisiana no high school will be approved if it has less than 20 pupils. This ruling does not prevent each parish from maintaining at least one high school. Arkansas requires 25 pupils for state aided high schools though in rural communities 15 is sufficient. Indiana requires that there be 25 common school graduates in the township before a graded high school may be established. California declares the high school district lapsed when the average daily attendance during the whole of any school year after the first year is 10 or less. While only the case of Indiana shows the number of pupils required to establish a
high school, the other cases throw light upon the number that
different states consider necessary to carry on effective
high school work.

(2) A second factor is the ability and willingness of
the locality to support a high school. The circumstances
would be unusual that would justify the establishment of a
high school in a community where the average tax rate is nec-
essary to support a standard elementary school thus throwing
the entire burden of the high school upon the state. If,
however, the community is willing to tax itself beyond this
limit for the support of a high school and if the other fac-
tors make its establishment desirable, then this may be done.
Some states have endeavored to define the ability that is
necessary to establish a high school by allowing only units
with a certain population to do so. Thus, Arizona requires
that the district contain at least 1000 inhabitants. Colorado permits districts of the first and second classes, hav-
ing a school population of 1000 and 350 respectively, to es-
tablish high schools. Illinois allows districts of 2000
population to do so. These provisions are attempts to de-
fine the ability that is necessary to attempt the develop-
ment of a public secondary school by assuming that a district
with a certain minimum population will have wealth enough to
support a high school and will have pupils enough to justify
its establishment. It is evident that there may or may not
be a correlation between these facts. One district with a population of 1000 may have less wealth and more children proportionately than another with a population of 750.

(3) A third factor to be considered in deciding whether a high school should be established is the ease with which a standard high school may be reached. A community that is within a few miles of a standard high school and which by reason of good roads or other means of transportation is easily accessible, should rarely establish a high school unless the other factors outweigh this advantage.

How to evaluate these factors - It is clear that no one of these factors should be considered alone; others even may enter, but these are the most important. How to properly evaluate the factors in deciding what grade of high school a community may maintain or whether it should attempt any high school work is a difficult problem. It cannot be left to the local school board as they are apt to interpret conditions according to local desires. Neither can it be settled in the office of the state superintendent, for the actual conditions must be thoroughly understood. It may be left to the county superintendent or to the county board of education where such a body exists. Even better it may be left to the state high school inspectors unless they are so overburdened with regular work that they will not have time to become acquainted with the situation. The rules and regulations of the high school board of Minnesota provide:
"The application of schools accepted for supervision shall be referred to the high school inspector, whose duty it shall be to visit such schools during the ensuing school year and to submit a special report to the high school board at the next annual meeting."

Most states have failed to adopt such precautions for the proper establishment of high schools as are entirely justifies when aid is given.

SUMMARY - In order to protect the elementary school in those communities where the absence of special state aid for high schools does not give the state the right to set standards, two policies should be adopted: (1) no community should be allowed to attempt high school work until a minimum standard elementary school is provided; (2) aid should not be given for high schools until all communities are provided with standard elementary school privileges. The adoption of these policies may be hastened by a change in the method of distributing state school funds so that the state can begin the exercise of a control which public opinion will not now give it. A form of the state school fund such that an interaction between the amounts set aside for high schools and for elementary schools will be possible will also tend to protect the elementary school. The most suggestive form is found in Tennessee, but this should be modified so that the state board may change, within limits, the per cent of the entire fund that should go to either phase of public school work.
Such a form of the school funds may also provide a more definite source of revenue than is possible in those states setting aside a certain amount each year.

The state should exercise more control over the establishment of high schools so that a stronger system may be developed. This may be done by determining, through some responsible officials, those communities that should attempt high school work.
CHAPTER VII

COUNTY FUNDS AS A SUPPLEMENTARY SOURCE OF
REVENUE FOR SECONDARY EDUCATION

EXPLANATION OF THE METHOD - According to this method the county funds, when distributed to the various districts, may be used for the development of secondary as well as elementary education. In practically all states where this method exists the county funds merely supplement some source of state high school assistance: general state funds, special state aid for general high school purposes, or special state aid for special high school purposes.

Two forms of county assistance to secondary education are found: (1) participation in the general county funds after these are distributed to the various districts; (2) special high school aid in which special provision is made for the high school. This special aid may be sub-divided into (a) county aid for county high schools; (b) county aid for high schools within the county and maintained by the different units; (c) county aid for free high school tuition of all pupils in the county.

COUNTY SCHOOL FUNDS in their composition are not at all uniform among the various states. In general they are derived from any or all of these sources: (1) county school taxes; (2) polls, fires, licenses, etc.; (3) rent of lands.
The size of the tax varies. It may be either permissive or compulsory.

STATUS OF THIS METHOD - Participation in the general county school funds exists in at least the following states:

- Florida
- Illinois
- Louisiana
- Minnesota
- Mississippi
- Missouri
- Montana
- Nevada
- North Dakota
- Oklahoma
- Oregon
- South Carolina
- Texas
- Virginia
- Washington

There are undoubtedly other states with county funds which may be used for high school purposes after these funds are distributed to the various districts.

County high schools are authorized by law in Alabama, California, Colorado, Florida, Kansas, Kentucky, Iowa, Louisiana, Maryland, Montana, Nebraska, Nevada, North Carolina, Oklahoma, South Carolina, Oregon, Tennessee, Utah, and Virginia.

Special aid for the high schools maintained by the various districts within the county is found in Idaho and Wyoming.

Special aid for free high school tuition for all pupils in the county is authorized by Oregon and Kansas, and by California for pupils not in a high school district, and by Kentucky in those counties not maintaining county high schools. In Oregon and Kansas the fund is distributed to all approved high schools and these are then required to admit all qualified pupils in the county.
THE TOWNSHIP as a unit for aiding in the maintenance of high schools exists in several states. It may be effective in several ways: (1) in allowing the high schools to participate in township funds, as in Indiana, Missouri, and Ohio; (2) more often in the township's being a unit for the establishment of high schools. The latter method is found in many states, particularly in Indiana and Michigan. In this class belongs also several of the New England states in which the town, in reality a township, is the unit of organization.

AN EVALUATION OF THE METHOD — As a unit for the development of equalization funds, the county stands between the district and the township on the one hand and the state on the other. Since the county is larger than either the district or the township, it is only a matter of reason that equalization funds developed by the county will, in the long run, equalize the burden more than will funds developed by either of the other units. By reason of differences in productivity of the soil, nearness to the market or number of children to be educated, one township will be more able to maintain schools of a given standard than will another township. County funds are, therefore, valuable for equalizing the burden of these townships just as the township funds are
valuable, to a lesser extent, for equalizing the burden of
the districts.

On the other hand, the state is a still more effective
unit for the development of equalization funds since it in-
cludes all counties and can, therefore, remedy the inequal-
ities that are apt to exist among different counties. Since
the state is the best unit for the development of equaliza-
tion funds, it would seem desirable that ultimately the
township and county equalization funds should be discontin-
ued and the funds now held by these units or the rates now
levied by them should be turned over to the state. This
would mean that the same effort would be made for education
and that the same amount of money would be available for
equalization purposes but that it could be used for equaliz-
ing the burden of the whole state rather than that of mere-
ly the county or the township. At least two states have
discontinued county taxes in favor of the state, notably
Ohio and Indiana.

The method of distributing county funds is generally
the same as that employed in distributing the general state
school funds. In only a few states is provision made where-
by the county superintendent may modify the method employed
by the state. Where such provision is made, the method to
be used by the county more nearly approximates distribution
according to need and effort than does that used by the
state. Thus, Washington provides that the state superintendent shall apportion the state funds to the county on the basis of the total days attendance while the county superintendent is to appportion the county funds and the county's share in the state funds on the basis of average attendance and the number of teachers employed. As none of the methods employed are based upon fundamental and constant factors, it cannot be expected that the burden will be entirely equalized.

The special county aid for high schools and high school tuition is more generally suited to equalizing the high school burden. California requires the board of supervisors in any county not having a county high school to levy a tax sufficient to pay the net cost of educating all high school pupils not in a high school district. The net cost of such a pupil is the difference between the cost per pupil of maintaining the high school and the amount per pupil given by the state. This seems to be a fair method of providing free tuition in so far as it gives to the high school attended the amount and only the amount which the pupil costs the high school district. It does not, however, consider the educational needs of the different communities.

In Idaho the county superintendent first distributes two-thirds of the money on the school census basis. Five percent of the remaining one-third is then given to rural high
schools and to districts carrying high school work organized under the consolidated plan in proportion to the number of teachers regularly employed in these high schools. The amount for this purpose may not exceed $300 per teacher. It is clear that fundamental and constant factors are not considered here since no attention is given either to the cost of the high school or to the ability of the district to pay this cost.

Kansas provides that certain counties may create a high school fund from the proceeds of a one-half mill tax. This fund is to be apportioned according to the estimated cost of maintaining the high schools the following year.

Oregon passed a law in 1909 permitting the county high school board to levy the amount needed to pay the tuition of all high school pupils for the next twelve months. The money is then distributed to the high schools granting free tuition on the basis of average daily attendance.

"The total amount of money paid to any district during the school year shall not be less than $40 per pupil for the first 20 of such average daily attendance, and $30 for the second 20, nor more than $12.50 per pupil for all the remaining pupils. But the total paid any district shall not exceed the amount paid by the district to the teachers employed therein."

In this law there are no fundamental and constant factors indicating need or effort.

Wyoming distributes $150 to each school in the county including the high school district and the remainder on the
basis of school census. The same objection exists here as has just been urged against the Oregon law.

From this analysis it is seen that the same lack of fundamental and constant factors as was shown to exist in the distribution of the state equalization funds is found in most of the counties.

SUMMARY - The county may assist in the support of the high school in two ways: (1) by allowing the high school to participate in the general county school funds; (2) by giving special county aid for high schools through (a) maintenance of county high schools, (b) assistance to all high schools in the county, (c) free high school privileges for all pupils in the county. Participation in the general county school funds is found to exist in at least 15 states; county high school laws are found in 19 states; special aid for high schools within the county is found in 2 states; and special aid for free high school tuition is found in 4 states. In several states the township is also a unit for supporting the high school.

Township and county funds are superior to district funds as equalizing measures since either includes many districts, and the wealthier districts are required to assist the poorer. They are, however, inferior to state funds. The tendency should, therefore, be to develop state rather than county or township equalization funds.
In general, the same lack of fundamental and constant factors in showing need and effort as has been pointed out in state assistance is found in county assistance to secondary education.
CHAPTER VIII
FREE HIGH SCHOOL PRIVILEGES AS A SPECIAL PROBLEM IN SECONDARY SCHOOL SUPPORT

MEANS NOW EMPLOYED - It was pointed out in Chapter 1, p 6, that in providing for every person the education for which he could find legitimate use, a standard high school is now generally recognized as essential. But, as very many localities cannot afford to maintain a standard high school and as some cannot afford to maintain a secondary school of any kind, some provision must be made whereby all who wish may secure a minimum standard high school training. This involves, under present conditions, the adoption of four policies: (1) communities that are able should maintain a standard four-year high school; (2) communities that can provide some high school training, but not a four-year course, should maintain standard courses of three years, two years, or one year; (3) small units of school organization should be encouraged to combine for the purpose of establishing high schools; (4) when a standard four-year course cannot be maintained by any of these means, free tuition and transportation should be provided for those pupils who desire to attend the high school in another district.

(1) Standard high schools - Most cities and larger towns are able to maintain standard four-year high schools and most of them do so. It is the policy of some states
to require certain communities to maintain them. Such compulsory laws do much to stimulate the development of high schools in communities that are lax in educational matters.

(2) Standard high school courses - While the smaller towns and rural districts can seldom maintain four-year high schools, many of them are able to do some high school work. Recognizing this a number of states have provided for a classification of their high schools so that such communities will be stimulated by the thought of doing standard work which will compare in quality with that done in four-year high schools. It is unnecessary here to do more than name representative classifications. Florida provides for two grades: a senior high school of four years; and a junior high school of two years. Ohio provides for three grades: a first grade with four years of 32 weeks each, requiring 16 courses for graduation; a second grade with three years of 32 weeks each, requiring 12 courses for graduation; and a third grade with two years of 28 weeks each, requiring 8 courses for graduation. Vermont provides for four classes: a first class with a four-year course; a second class with a three-year course; a third class with a two-year course; and a fourth class with a one-year course.

It should be understood that the purpose of classification is not to lower the high school standards but to raise them by making it possible for a standardization of such
work as is done. If carefully graded, the one-year school will prepare its pupils for entrance to the tenth grade of any high school in the state; the two-year school will provide for entrance to the eleventh grade, and the three-year for entrance to the twelfth grade.

(3) **Uniting of small units for high school purposes** - Free high school privileges are extended in many states through the establishment of high schools by union districts, townships, combined districts and townships, union townships, combined parts of townships, counties, combined sections of counties, and combined towns or cities and districts. 36 states have laws providing for one or more such high school districts. The cooperation of such contiguous units makes possible the establishment of better schools and often at a lower rate of taxation than where each unit works alone.

(4) **Free tuition and transportation** - The pupils of communities that do not maintain a four-year high school should have the privilege of securing a complete secondary education. This may be done by providing free tuition and transportation to high schools in other districts.

The remainder of this chapter will deal with free high school privileges as they are secured through free tuition and transportation.

THE PRINCIPLES UNDERLYING FREE HIGH SCHOOL TUITION AND TRANSPORTATION are those underlying the whole question of
high school support. The three that are most vital to the proper solution of this problem are: (1) the children of the state are entitled to a free high school education of a minimum standard since such training is generally recognized as being included in that education for which they can find legitimate use; (2) this free high school education should be secured without lessening the efficiency of the elementary school; (3) in granting free high school privileges, the school burden of the localities should, so far as possible, be equalized.

THE TWO PROBLEMS OF FREE HIGH SCHOOL PRIVILEGES - The granting of free high school privileges to pupils not in districts maintaining standard high schools involves two problems: one of getting the pupil to the school he is to attend; the other of paying his tuition after he is there. The first is the question of free transportation; the second of free tuition. To simplify the discussion, the two problems will be discussed separately, and, as that of free tuition has made by far the greater progress, it will be considered first.

Free tuition - Different states use different methods in providing free tuition. The present situation in all the states may be summarized, and the methods in use may be analyzed in accordance with the following classification.
I. Tuition paid in whole or in part by the pupil.
   a. Pupil must pay all.
   b. High school privileges extended by the establishment of union district, township, union township or county high schools.
   c. The district (or other local unit) may pay the tuition.
   d. The pupil pays part because the law limits the amount of the tuition fee or the conditions under which it may be paid.

II. None of the tuition paid by the pupil.
   a. The district (or other local unit) pays all.
   b. The state pays all through free tuition in state aided high schools.
   c. The state and the district cooperate in paying all.

Naturally these different methods vary in the degree of success in accomplishing their purpose. The primary object of this chapter will be, therefore, to analyze these methods and evaluate their results.

Payment entirely by the pupil - 21 states have no free high school tuition law. In these states pupils who live in a district not maintaining a high school must pay their own tuition fees. The result is a limitation of educational privileges. While it is true that in some of these states a large number of eighth grade graduates do attend a high
school at their own expense, we may be certain that the percent of pupils doing so is smaller than would be the case were the tuition free.

That free high school tuition laws do encourage students to continue their schooling beyond the grammar grades may be shown by statistics from a single state. The Connecticut law was passed in 1897. During the school year 1896-97, 419 non-resident pupils attended high schools; during the year 1897-98, the first year of the free tuition law, the number was 593, an increase of 41.5%. However, only 136 fulfilled the conditions of the law. These conditions were: (1) that the pupils should receive the written consent of the school visitors or town school committee, and (2) that the high school attended should be approved by the state board of education. A further effect of the law is shown by the fact that the percentage of non-resident pupils who fulfilled these requirements increased from 23% in 1897-98 to 82.5% in 1907-08, and that the number of towns sending these pupils increased from 32 in 1897-98 to 82 in 1908-09. These results were obtained in spite of the fact that the law was not mandatory.

It is unfortunate that so many states have thus far neglected to provide free high school tuition. The situation is, however, not at all a cause for pessimism when one considers how recent most of the free tuition laws are. For
example, the Connecticut law was enacted in 1897; the Michigan, Ohio, and South Dakota laws in 1909; and the Iowa and Arkansas laws in 1911.

Establishment of union high schools - Of the 21 states having no high school tuition law, several secure an extension of high school privileges through the establishment of union district, township, union township or county high schools. In some states these union high schools are of real significance, in other states they are a negligible factor. It is impossible, on account of the inadequacy of most of the state reports, to determine just how important these union schools are as a factor in extending high school privileges. However, one may get some idea of the matter from the following figures. In Colorado, in 1908, of the 99 high schools 9 were union district and 13 were county schools. In Illinois, in 1908, there were 479 high schools of which 32 were township or union township having about 14 per cent of the high school pupils of the state. The Illinois law provides also for union district high schools. In Maryland, all high schools are county high schools. In 1907-08, there were 40. In Montana, in 1909-10, 15 of the 29 high schools were county schools with 1497 of the 3424 pupils. In Tennessee, in 1907-08, there were 23 counties with 56 county high schools enrolling 3167 pupils. In the following states there are legal provisions authorizing the
establishment of different kinds of union high schools: Alabama, county; Arizona, union district; Florida, county; Idaho, union district; Louisiana, parish; Missouri, union district; Nevada, county; Utah, county and union district; Virginia, union district and county; Wyoming, union district; Oklahoma, county.

The states that have actually established these union high schools are, of course, from the standpoint of free high school privileges, in advance of those states that have made no provision whatever. These schools, however, do not by any means solve the problem of free high school privileges in the states where they exist. The percentage of pupils who receive these privileges is in most cases far too small. There is still needed some law providing free tuition for those pupils who cannot attend even a union high school.

Permissive tuition laws - A third method provides that the district or other local unit may pay the tuition of its eighth grade graduates. This method may or may not be in advance of the method just discussed. If the number of union schools in a state making no provision for tuition is small, and if a large number of the districts in a state with permissive tuition law adopt the plan, then this permissive-legislation method would be the better.

The states with this law have, however, a distinct
advantage over those that make no provision even for union schools. It is almost certain that some districts will adopt the plan, small though the number of such districts may be. The presence of the law on the statute books will be a constant suggestion of what is desirable. How effective the suggestion will be will depend upon the people themselves. If they are apathetic toward education and miserably in the support of their schools, then the permissive law will probably have little effect. If the people are keenly alive on educational matters and liberal in the support of their schools, then the permissive law may be almost as effective as a required law.

Connecticut has been mentioned as a state with such a permissive tuition law. Mention was also made of the fact, (p 124) that over 80% of the non-residents now have their tuition paid in whole or in part. The undoubted success of the permissive law in this state may be due in part at least to the fact that of the amount which the town pays for tuition the state makes a rebate to the town of two-thirds but not to exceed $30 for any one pupil.

In Kansas, The Barnes law, passed in 1909, provides that counties in which there are no county high schools may vote a county tax for the support of all high schools in the county that maintain a standard course of study. Where this is done tuition is of course free.
adopted the plan. Kansas also provides for county high schools, and in 1907-08, 22 of the 105 counties maintained such schools. In 1909, Oregon passed a county high school tuition law. This law provides that the people of the county may vote a tax for the maintenance of high schools. All eighth grade graduates of the county may attend such high schools free of charge. During the first year of the law two counties adopted it. Oregon also provides for union district and county high schools. In 1907, North Carolina enacted a high school law one section of which provided that the county board of education might make an agreement with the trustees of a public high school in the county for the free instruction of high school pupils. One-half the tuition, not to exceed $500, is to be paid by the county and one-half by the state. If less than $100 is needed to pay the tuition, the state does not assist. The high school must be approved by the state superintendent. In New York, city and union district high schools receive $20 for non-resident pupils if they admit these pupils free of charge. A special provision is made for cities whose customary charge for non-resident pupils is greater than this sum. This provision is that:

"The commissioner of education may permit the sum so apportioned (to the city by the state) to be applied upon such customary charge for such non-resident pupils, provided the balance of such customary charge shall be assumed by the school district, and the payment thereof shall have been provided for at a school district meeting held in such district."
New Jersey provides that the state shall pay 
"$25 for each pupil who shall have attended a high school or 
a high school department in a district other than that in 
which he resides, and for whom a tuition fee shall be paid 
by the board of education."

Partially free tuition - A fourth method has three 
forms: (1) one providing that the tuition must in all cases 
be paid up to a certain rate or amount by some school unit, 
but this rate or amount is so low that a part of the burden 
is sometimes thrown upon the pupil: (2) another providing 
that the district must pay except when it is unable to main­
tain school a certain number of months; (3) a third pro­
viding that a pupil may attend any high school in the county 
that receives state aid, but as some counties do not have 
such high schools tuition is not free.

In South Dakota, the district is required to pay the 
tuition up to two dollars per month, and any amount in excess 
of this must be paid by the pupil. Michigan limits the 
amount that the district must pay to $20 per pupil unless 
the district votes to increase this. Maine provides that 
the town shall pay the tuition up to $30 per pupil. Two­
thirds of this, not exceeding $500, is refunded by the state.

In Delaware, the state pays 20 cents for each day's atten­
dance of each pupil that a graded school admits from another 
district. Vermont requires a town to maintain a first 
class high school or to furnish tuition up to $24 per year. 
Upon vote of the town a higher rate may be paid. The state
then refunds as follows: to towns having expended for school purposes, not including new buildings, during the preceding school year, 50% or more of their grand lists, in addition to all other school moneys, one-half the amount expended for tuition at $24 per year; to towns having expended 60% or more, three-fourths of the amount; to towns having expended 70% or more, the entire amount. This is an attempt to pay according to the need of the town. A similar attempt is made by New Hampshire. The law requires towns not maintaining high schools to provide tuition up to $40 per pupil each year. The state then refunds as follows: if the town has a rate of taxation for school purposes of less than $3.50 per $1000, or if its average rate for all purposes for five years preceding is less than $16.50, it receives nothing; towns not so excluded receive state assistance according to the tax rate levied. If the rate is between $16.50 and $17.49, one-tenth of the tuition is paid. For each increase in tax rate of one dollar, the state increases by one-tenth the per cent of the tuition paid. When the rate levied by the town is $25.49 or more, the entire tuition is paid. These are the states in which the tuition rate upon which assistance is based is so low that in some cases the pupil is required to bear part of the burden. The following states require the payment of the tuition except when the district is unable to maintain its school a certain number
of months. Nebraska provides that 75 cents per week shall be paid to the high school attended. This is to be paid by the district unless that district is unable to maintain a school for nine months. In such a case the fee is to be paid by the pupil. Arkansas provides that pupils in counties having no high schools may attend one in another county at the rate of $1.50 per month. The district is to pay this unless it is unable to maintain a common school for six months. When this is the case the pupil must pay the fee. In Ohio, districts maintaining a second or a third grade high school are not required to pay the tuition if the district is levying the maximum rate and all funds are needed for the support of its schools. Other districts or local units must pay the tuition. 

A third method is found in South Carolina. Here the law provides that a pupil may attend any state aided high school in the county. As there are several counties without such high schools, tuition is not free in all cases.

Laws such as these are better than those that have been considered thus far in that the high school privileges are generally more certain than in the permissive tuition law, and more extensive in actual influence than where they are dependent upon the establishment of union high schools. The weakness of this kind of law is that it provides only partially free tuition. In some of the states the burden
upon the pupil is very light. Thus, in Delaware, free tuition is assured to all except those who attend the schools of Wilmington. This city may charge what it deems proper. Superintendent Stone of Vermont says:

"Several of our academies and a few of our high schools charge more than $24 per year. As a usual thing the town pays the amount."\textsuperscript{369}

The secretary to the department of education of New Hampshire reports:

"As regards the $40 tuition paid by towns for resident pupils attending secondary schools in other towns, the cases are rare of an increase over the prescribed amount of $40. There are two or three cases in the state where the tuition is $45 and $50. In almost every instance the towns pay the extra instead of the pupils."\textsuperscript{370}

However light the burden upon the pupil may be, this burden may be sufficient to prevent worthy boys and girls from completing their high school education.

With this discussion of the methods that require the pupil to pay his tuition in whole or in part, we turn to the second class of methods which provides tuition without cost to the pupil.

\textbf{Tuition paid entirely by the local unit} is the first of these methods. In Kentucky, this unit is the county; in Iowa, it is the school corporation; in Indiana, the school corporation, usually the township.

The three principles of a free high school tuition law
must here be recalled. With the first - that the pupil should be given tuition without cost to himself - there need be no further concern, since the remaining methods provide for the payment of all the tuition. The weakness of the methods not based upon this principle has been discussed. The second and third principles must now be emphasized. It will be remembered that the second stated that the money of the district should not be used for high school tuition until a standard elementary school was assured; the third stated that this tuition should be furnished by the method that will insure the most equitable distribution of the burden.

If the district or other local unit is compelled to pay all the tuition will the efficiency of the elementary school be maintained to a minimum standard, and will the burden be most equitably distributed? When this unit is the county, as in Kentucky, the chances that a law compelling the payment of tuition will cause an unjust burden is greatly minimized since the ability of the whole county is pooled to meet the situation. When this unit is smaller than the county the chances of there being an unjust burden upon it becomes great. There can be but little doubt that in some of the states there are districts that cannot support a standard elementary school, much less do this and pay the tuition of its eighth grade graduates.
Nebraska affords an illustration. State Superintendent Bishop reported in 1910 that there were 387 districts in 35 counties that were unable to maintain a school for five months when levying the maximum tax. And, as a five-months' school would hardly be called a standard school, there are undoubtedly a great many more districts that should not be required to pay high school tuition.

The Indiana and Wisconsin laws are unfortunate in another respect. Indiana requires that a high school may not charge more than $2.00 per month for non-resident pupils. In Wisconsin the charge is practically the same — 50 cents per week. In most cases this charge does not nearly cover the actual cost of the non-resident's instruction, so that an unjust burden is laid upon the school permitting their attendance. The state high school inspector of Wisconsin reported in 1910 that there was much dissatisfaction with the tuition law in that state. His figures for 1909-10 show the injustice of the small tuition fee:

"The total cost of instruction alone was $958,545.20; or an average per pupil of $34.59; the total amount received and due for tuition was reported as $132,006.73 or less than 14 per cent of the whole. That is, these outside pupils paid only about half of their proper share of the cost of instruction. Even if the special aid of $125,000 received by these schools be added to the tuition, the entire amount will be less than their proportionate amount. The above figures take into account only the bare cost of instruction, the salaries of the teachers; the large expenditures for buildings, equipment and general incidentals are borne entirely by the districts and the non-residents receive the benefit without contributing anything whatever to the cost."
It is evident that a law allowing only a limited charge to be made for high school tuition may in many cases work a real injustice to communities that admit non-residents. Especially will this be true if the high school is required by law, as in Wisconsin, to admit them.\textsuperscript{379}

Such a defect may, however, be remedied either by setting no maximum rate or by making the rate so high that it will in all cases cover the actual cost to the high school attended. But such a change cannot remedy the inherent defect in this method—requiring the district to pay high school tuition when it is unable to maintain more than a standard elementary school.

A remedy for this defect is found in state aid for high school tuition such as is employed in Minnesota and Pennsylvania. Each of these represents a general form of state aid: Minnesota, that of the state requiring high schools receiving state aid to admit non-residents free of charge; Pennsylvania, that of the district and the state cooperating in the payment of tuition.

Free tuition in state aided high schools is found in Minnesota,\textsuperscript{380} North Dakota,\textsuperscript{381} South Carolina,\textsuperscript{382} Arkansas,\textsuperscript{383} and Washington.\textsuperscript{384} South Carolina and Arkansas limit the pupils who may attend to those of the county in which the high school is located, and the latter provides that for pupils in counties where there is no high school, the fee shall
be $1.50 to be paid by the district, or, if the district is unable to maintain its common schools for six months, the fee shall be paid by the pupil. The other states make no such limitation; the pupil may come from any part of the state.

One serious objection to this method is that the district is not first required to bear its share of the burden. Undoubtedly there are many districts that are unable to maintain a standard elementary school and pay the high school tuition. But there are also some that are perfectly able to do so. In proof of this notice the following table of state graded schools, which are standard elementary schools, in Minnesota and their rate of taxation compared with the average tax rate for all state graded schools. Only the first ten are given here, but they are typical.

Table 20

Comparison of tax rates in state schools of Minnesota, 1907-08.

<table>
<thead>
<tr>
<th>School</th>
<th>Tax rate</th>
<th>Variation from average rate</th>
<th>Per cent of average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams</td>
<td>10.40</td>
<td>-6.17</td>
<td>62.7%</td>
</tr>
<tr>
<td>Albany</td>
<td>8.90</td>
<td>-7.57</td>
<td>53.7</td>
</tr>
<tr>
<td>Ashby</td>
<td>23.08</td>
<td>+6.51</td>
<td>139.3</td>
</tr>
<tr>
<td>Audubon</td>
<td>10.00</td>
<td>-6.57</td>
<td>60.3</td>
</tr>
<tr>
<td>Aurora</td>
<td>4.50</td>
<td>-12.07</td>
<td>27.1</td>
</tr>
<tr>
<td>Avoca</td>
<td>22.70</td>
<td>+6.15</td>
<td>135.9</td>
</tr>
<tr>
<td>Badger</td>
<td>43.60</td>
<td>+27.03</td>
<td>263.1</td>
</tr>
<tr>
<td>Balaton</td>
<td>20.00</td>
<td>+3.48</td>
<td>120.7</td>
</tr>
<tr>
<td>Battle Lake</td>
<td>16.00</td>
<td>-1.57</td>
<td>96.5</td>
</tr>
<tr>
<td>Beardsley</td>
<td>15.00</td>
<td>-1.57</td>
<td>90.5</td>
</tr>
<tr>
<td>Average for state</td>
<td>16.57</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
In order to reach the minimum standard required by the state, six of the ten schools need not levy a tax equal to the average for all schools. Yet the pupils from these schools are allowed free tuition in state aided high schools as well as are the pupils from these schools that levy more than the average tax rate. Thus, by not requiring the district to pay what it can before receiving tuition aid from the state, an unequal distribution of the burden results.

A second objection is found in the unequal distribution of the state aided high schools throughout the state. Some counties may have several such schools so that the non-resident attendance is distributed among them. Other counties may have only a single state aided high school, and under such conditions this one high school must care for all the non-resident pupils. Obviously the non-resident burden will be heavier for some schools than for others.

The distribution of the non-residents in the high schools of two North Dakota counties in the years 1906-08 was as follows:

<table>
<thead>
<tr>
<th>Barnes County</th>
<th>Pembina County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valley City</td>
<td>Bathgate</td>
</tr>
<tr>
<td></td>
<td>24</td>
</tr>
<tr>
<td>Wimbledon</td>
<td>Cavalier</td>
</tr>
<tr>
<td></td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Crystal</td>
</tr>
<tr>
<td></td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Drayton</td>
</tr>
<tr>
<td></td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>Pembina</td>
</tr>
<tr>
<td></td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>St. Thomas</td>
</tr>
<tr>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

The distribution of state aided high schools throughout the state was:
10 counties had 0 high schools
13 counties had 1 high school
8 counties had 2 high schools
7 counties had 3 high schools
2 counties had 4 high schools
3 counties had 6 high schools

The distribution of state aided high schools in Minnesota in 1906-07 was:

5 counties had 0 high schools
27 counties had 1 high school
21 counties had 2 high schools
14 counties had 3 high schools
8 counties had 4 high schools
4 counties had 5 high schools
3 counties had 6 high schools
3 counties had 7 high schools

Thus, the unequal distribution of the state aided high schools in the state by causing an unequal distribution of the non-resident attendance among these high schools, may be a source of great inequity.

A third objection to this method is that the plan is apt to destroy the good effects of the special state aid to the high school. It is presumed that, when special aid is granted to a school, that school is worthy in itself of receiving this aid. If, then, the school is compelled to care for any number of non-residents that may apply, it is conceivable that the special aid is merely aid for free tuition. While Wisconsin is not employing the method under discussion, that state may be used to illustrate the probable effect of a law requiring each state aided high school to receive non-residents without charge. Wisconsin is cited
because it is the only state for which data are available. The injustice shown here will be even less than might be expected from states employing this method, since Wisconsin high schools may charge a tuition fee of $2.00 while the others may not. Notice, for instance, the result in the first ten high schools given in the list of free high schools having four-year courses.

Table 21

The unequal distribution of non-resident pupils in Wisconsin in 1908-09, and the results of this distribution.

<table>
<thead>
<tr>
<th>School</th>
<th>Total No.</th>
<th>No. non-resident</th>
<th>State aid rec'd</th>
<th>Cost of State aid per non-resident</th>
<th>Cost of instruction per pupil over amt. rec'd per non-resident</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abbotsford</td>
<td>36</td>
<td>9</td>
<td>$162.00</td>
<td>$371.39</td>
<td>$59.27</td>
</tr>
<tr>
<td>Albany</td>
<td>62</td>
<td>29</td>
<td>337.00</td>
<td>371.39</td>
<td>24.43</td>
</tr>
<tr>
<td>Algona</td>
<td>100</td>
<td>27</td>
<td>467.00</td>
<td>371.39</td>
<td>31.79</td>
</tr>
<tr>
<td>Alma</td>
<td>55</td>
<td>6</td>
<td>106.00</td>
<td>371.39</td>
<td>79.56</td>
</tr>
<tr>
<td>Alma Center</td>
<td>25</td>
<td>4</td>
<td>72.00</td>
<td>371.39</td>
<td>110.85</td>
</tr>
<tr>
<td>Almond</td>
<td>57</td>
<td>21</td>
<td>373.00</td>
<td>371.39</td>
<td>35.44</td>
</tr>
<tr>
<td>Amery</td>
<td>41</td>
<td>22</td>
<td>375.00</td>
<td>371.39</td>
<td>33.93</td>
</tr>
<tr>
<td>Amherst</td>
<td>57</td>
<td>25</td>
<td>315.50</td>
<td>371.39</td>
<td>27.47</td>
</tr>
<tr>
<td>Antigo</td>
<td>324</td>
<td>73</td>
<td>1136.50</td>
<td>371.39</td>
<td>20.65</td>
</tr>
<tr>
<td>Appleton</td>
<td>352</td>
<td>35</td>
<td>600.50</td>
<td>371.39</td>
<td>27.77</td>
</tr>
</tbody>
</table>

Each of these ten schools charge the maximum tuition rate of $2.00 per month. Yet, when the entire amount received by the school from the state is turned to the tuition account, it still costs five of these ten schools more for the instruction of each non-resident pupil than is received.
The state high school inspector of Wisconsin estimates that state aid of $500 per school, which is from $100 to $150 more than is now given, would when added to the regular tuition fee of $2.00, provide free tuition for about 33 pupils. In 1908-09, 78 of the 268 four-year high schools had 33 or more non-resident pupils so that in 78 high schools state aid was entirely, and in a large number of others partly, diverted from its purpose.

There are, then, serious objections to the method of requiring state aided high schools to receive non-resident pupils without charge: (1) it does not first require the district in which the pupil lives to bear such share of the burden as it is able; (2) it causes injustice to the state aided high schools through unequal distribution of the non-resident pupils and the high schools that may be attended; and (3) it is apt to destroy the good effects of special state aid to high schools.

Cooperation of state and district - The final method to be considered is that in which the district and the state cooperate in paying the tuition. Theoretically, such a plan remedies the weakness of the other methods; whether it does so in practice depends upon the specific provisions of the law. Whatever its particular form, it is, speaking generally, superior to any of the other methods. In the first place, it entirely relieves the pupil of the payment of
tuition. In the second place, it does not demand the payment of tuition at the expense of the elementary school. At least such is its intent. The question remaining is, then: "Does the law provide for the most equitable distribution of the burden?"

One form of this cooperation of district and state is found in California\(^{399}\) and Pennsylvania\(^{400}\) where the amount given by the state to any high school must be deducted from the cost of maintaining this high school before the tuition rate may be estimated. In neither case may this rate exceed the average cost per pupil of maintaining the high school. This method has some advantage over both the other methods of furnishing entirely free tuition in that the district is given the advantage of sharing in such funds as the state appropriates to high schools, and the high school attended is not compelled to receive non-residents at a financial loss. In Pennsylvania the district is responsible for the tuition; in California there is a county fund for this purpose.

A second form of this cooperation is that in which the state allows a certain amount or per cent per pupil and the district pays the remainder. In 1898, Rhode Island provided that when a town should furnish free tuition for its students in high schools of other towns the state would refund $20 per pupil for the first 25 pupils in average daily attendance and $10 per pupil for the second 25 in average daily attendance.\(^{401}\)
This permissive law proved a great stimulus to the extension of free high school privileges, for in 1907 the state superintendent reported that of the 20 towns not maintaining high schools only 6 had failed to make the necessary arrangements. This placed a free high school education within reach of 97% of the school population. In 1909, the aid was increased to $25 for each of the first 25 pupils in average daily attendance and $15 each for the second 25 pupils, and the providing of free tuition by the towns was made compulsory.

In this connection may be mentioned again those states giving state aid which make the payment of tuition permissive: Connecticut, which provides that the state shall pay two-thirds the amount not to exceed $30 per pupil per year; New Jersey, which grants $25 per pupil when the board of education pays a tuition fee for him; North Carolina, which requires that the state pay one-half the amount, but not to exceed $500 to any one county, when the county board of education provides free tuition; and New York, which grants $20 for each non-resident pupil admitted by a high school.

A weakness in all these laws is that no distinction is made in the ability of different districts to pay the tuition. One district may be able to pay the entire amount; another may not be able to pay any of it. The first ten in the list of towns in Maine that received state aid for tuition in 1909-1910 show this inequality.
### Table 22.

Results of tuition law in Maine, 1909-10.

<table>
<thead>
<tr>
<th>Town</th>
<th>Paid for high sch. tuition</th>
<th>Rate necessary to raise this</th>
<th>Common sch. tax</th>
<th>Entire sch. tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alma</td>
<td>$87.20</td>
<td>.55 mills</td>
<td>3.5 mills</td>
<td>4.05 mills</td>
</tr>
<tr>
<td>Argyle</td>
<td>27.00</td>
<td>.43</td>
<td>8.9</td>
<td>9.33</td>
</tr>
<tr>
<td>Atkinson</td>
<td>103.50</td>
<td>.62</td>
<td>6.0</td>
<td>6.62</td>
</tr>
<tr>
<td>Avon</td>
<td>16.75</td>
<td>.09</td>
<td>2.3</td>
<td>2.39</td>
</tr>
<tr>
<td>Benton</td>
<td>174.65</td>
<td>.19</td>
<td>2.6</td>
<td>2.79</td>
</tr>
<tr>
<td>Bethel</td>
<td>1107.50</td>
<td>1.10</td>
<td>2.0</td>
<td>3.10</td>
</tr>
<tr>
<td>Blanchard</td>
<td>16.00</td>
<td>.16</td>
<td>5.2</td>
<td>5.36</td>
</tr>
<tr>
<td>Boothbay</td>
<td>18.16</td>
<td>.03</td>
<td>3.5</td>
<td>3.53</td>
</tr>
<tr>
<td>Bowdoin</td>
<td>115.78</td>
<td>.34</td>
<td>2.9</td>
<td>3.24</td>
</tr>
<tr>
<td>Bradley</td>
<td>70.00</td>
<td>.36</td>
<td>3.3</td>
<td>3.66</td>
</tr>
</tbody>
</table>

Average for state: 2.40

In column 3 are given the rates for a comparison of the tuition burden alone. In column 5, the rates for a comparison of the entire school burden.

Still more striking inequalities are seen in Rhode Island. The following table presents data for each of the 13 towns that received state aid for tuition in 1906-07.
Table 23.
Results of tuition law in Rhode Island, 1906-07.

<table>
<thead>
<tr>
<th>Town</th>
<th>Rate per $100</th>
<th>Deviation from state average</th>
<th>State aid for tuition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coventry</td>
<td>.1900 cents</td>
<td>-.1475 cents</td>
<td>$240</td>
</tr>
<tr>
<td>E. Greenwich</td>
<td>.3100</td>
<td>-.0275</td>
<td>510</td>
</tr>
<tr>
<td>Jamestown</td>
<td>.1150</td>
<td>-.2225</td>
<td>160</td>
</tr>
<tr>
<td>Johnston</td>
<td>.5325</td>
<td>+.1950</td>
<td>600</td>
</tr>
<tr>
<td>Lincoln</td>
<td>.4100</td>
<td>+.0725</td>
<td>650</td>
</tr>
<tr>
<td>Middletown</td>
<td>.1250</td>
<td>-.2125</td>
<td>510</td>
</tr>
<tr>
<td>Narragansett</td>
<td>.0750</td>
<td>-.2625</td>
<td>180</td>
</tr>
<tr>
<td>N. Providence</td>
<td>.4350</td>
<td>+.0975</td>
<td>180</td>
</tr>
<tr>
<td>N. Smithfield</td>
<td>.2950</td>
<td>-.0425</td>
<td>420</td>
</tr>
<tr>
<td>Portsmouth</td>
<td>.1175</td>
<td>-.2200</td>
<td>440</td>
</tr>
<tr>
<td>Richmond</td>
<td>.2225</td>
<td>-.1150</td>
<td>20</td>
</tr>
<tr>
<td>Scituate</td>
<td>.2550</td>
<td>-.0825</td>
<td>120</td>
</tr>
<tr>
<td>Smithfield</td>
<td>.3100</td>
<td>-.0275</td>
<td>380</td>
</tr>
<tr>
<td>Average for state</td>
<td>.3375</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This shows that, with three exceptions, all the towns had a tax rate below the state average, yet were granted aid for tuition. It is clear that, compared with all towns in the state, they were not in need of such assistance.

The Massachusetts tuition law aims to remedy this defect by distributing the state aid on the basis of need. All towns of 500 or more families are excluded from participation. These must provide a standard high school education for their pupils. Furthermore, a town is excluded from receiving this aid if its valuation per pupil is above the valuation per pupil of the entire state. A town not excluded on either of these grounds receives a rebate of one-half of the tuition paid if its valuation is $1,000,000 or over and all the
tuition if its valuation is under that amount.  

The result of excluding towns on the basis of the number of families or the valuation per pupil has already been shown. (p. 44-50) Aside from the general statement that neither method is a fair way of excluding towns that do not need assistance, no repetition of that result is necessary.

Does the provision that all towns entitled to aid shall have one-half their tuition refunded if their valuation is $1,000,000 or over and all their tuition if it is under that amount give aid to each according to relative need? The answer may be found in the following table. In 1909, the law that set $750,000 as the valuation below which a town could receive all the tuition cost, was in existence.

Table 24

Result of state aid for tuition in Massachusetts, 1909-10

<table>
<thead>
<tr>
<th>Town</th>
<th>Valuation</th>
<th>Amt. per $1000</th>
<th>% paid by pub.schs.</th>
<th>Amt. paid by state</th>
<th>Having rate above state aver. getting only 50% of tuition</th>
<th>Having rate below state aver.</th>
<th>Average for state</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achusent</td>
<td>$710,940</td>
<td>$6.25</td>
<td>100%</td>
<td>$1,218.75</td>
<td></td>
<td></td>
<td>4.23</td>
</tr>
<tr>
<td>Alford</td>
<td>184,391</td>
<td>3.25</td>
<td>100%</td>
<td>108.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auburn</td>
<td>1,231,800</td>
<td>5.13</td>
<td>50%</td>
<td>419.50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Becket</td>
<td>518,483</td>
<td>4.80</td>
<td>100%</td>
<td>684.95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bedford</td>
<td>1,307,261</td>
<td>3.44</td>
<td>50%</td>
<td>720.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bellingham</td>
<td>839,895</td>
<td>7.80</td>
<td>50%</td>
<td>379.87</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Berkley</td>
<td>392,306</td>
<td>3.84</td>
<td>100%</td>
<td>799.40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Berlin</td>
<td>554,040</td>
<td>4.07</td>
<td>100%</td>
<td>1185.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Blandford</td>
<td>534,301</td>
<td>2.36</td>
<td>100%</td>
<td>591.13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boxborough</td>
<td>266,975</td>
<td>3.52</td>
<td>100%</td>
<td>552.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
That aid is now given according to need is seen from the fact that Auburn and Bellingham have rates in excess of the state average yet receive only one-half the tuition cost, while Alford, Berkley, Berlin, Blandford, and Boxborough have rates below the state average yet receive the entire amount. In fact, it could not be expected that either an arbitrary limit such as $750,000 or the average valuation per pupil, which is not a fundamental and constant factor, would provide a fair basis for distribution according to need.

An analysis of the methods of aiding according to need as employed in Massachusetts shows that this state has not yet based its methods upon fundamental and constant factors. It has, however, made a great step in advance of most other states in recognizing the necessity of aiding according to these principles. It would not be a great step for it to modify its method until results in practice closely approximate results in intention. It stands, even now, as an example for states that are honestly seeking a solution of their tuition problem.

SUMMARY - Seven methods are now employed in granting free tuition: (1) payment entirely by the pupil; (2) establishment of union high schools; (3) permissive tuition law; (4) partially free tuition; (5) tuition paid entirely by the local unit; (6) free tuition in state aided high schools; and (7) cooperation of the state and the local unit. The first four methods are weak in that some pupils are required
to pay their tuition in whole or in part. The fifth is weak in that the local unit may be required to provide high school tuition at the expense of the elementary school. The sixth lays often an unjust burden upon high schools receiving aid from the state, does not first require each district to furnish its just share of the cost, and often destroys the good effects of special state aid for general high school purposes. The seventh method, when based upon fundamental and constant factors, is the goal which should be sought since it would aid each community according to its educational needs and efforts.

FREE TRANSPORTATION is the other problem in the granting of free high school privileges. Although it is as essential that the pupil be brought to the school as it is that his tuition be paid after he is there, the importance of the problem has not been fully recognized.

Its legal status - Only three states give state assistance for the transportation of high school students. Connecticut pays one-half the cost not to exceed $20 per pupil. Vermont sets aside $20,000 for aiding in the payment of tuition and board. Towns which have furnished tuition and have raised by taxation and expended 50% or more of their grand lists for school purposes, excluding interest on the United States deposit fund, the state school tax and money for new school houses, receive aid as follows: to towns having
raised and expended 50% or more, one share per dollar; to towns having raised and expended 60% or more, one and one-half shares; and to towns having raised and expended 70% or more, two shares. New Jersey pays 75% of the amount expended for transportation.

In no case does the law require the district to furnish free transportation. Some states, for example, Michigan, Maine, and California, have a special provision relating to the transportation of high school pupils. In all cases, so far as can be determined, the laws are merely permissive. In other states, there is no special law for high school pupils. If free transportation is provided for them, it is done by authority of a general law relating to all public schools. Such seems to be the case in Minnesota and Missouri.

The principles underlying free transportation are the same as those underlying free tuition so that an analysis of them from this point of view would be unnecessary and unprofitable.

Reasons for its neglect - At least two reasons may be given why free transportation of high school pupils has been so much neglected. (1) It may seem that transportation is more of an individual matter than is tuition. The pupil can often walk the necessary distance, and the rural pupil generally has a horse at his disposal. Hence a natural conclusion
would be that the pupil ought to furnish his own means of transportation. (2) Free tuition seems to be more vital to the solution of the problem than free transportation. If only one form of assistance can be offered, the pupil will be much more apt to go if tuition is provided than if transportation is provided.

Whatever the cause of its neglect, we may be optimistic that, as the necessity for absolutely free high school privileges becomes more generally recognized, provision for free transportation will be made.
CHAPTER IX.

SPECIAL STATE AID FOR HIGH SCHOOL LIBRARIES AND LABORATORIES, SPECIAL HIGH SCHOOL COURSES, AND SPECIAL HIGH SCHOOLS

THE PURPOSE OF EACH FORM OF AID - Methods of financing different phases of high school work should be determined largely by what each phase is intended to accomplish. It has already been made clear that special state aid for general high school purposes is intended to encourage and assist the development of free high schools in the different communities. It has also been pointed out that the purpose of state aid for high school tuition and transportation is to provide free high school privileges for pupils in those communities that are not able to maintain standard secondary schools. State aid for high school libraries and laboratories is for much the same purpose as these forms of aid. The library and the laboratory are means of promoting the efficiency of instruction in all subjects, hence aid for these serves to increase the efficiency of general high school work.

The purpose of special high school courses and special high schools is somewhat different from the above. They aim not primarily to increase the efficiency or the extent of...
free high school privileges - though they may do this - but to encourage some particular activity that seems especially desirable. Thus, normal training courses in secondary schools aim to furnish better prepared teachers for the rural districts. Agricultural and manual training courses serve to promote efficiency in agriculture and the industries. Special secondary schools for normal training, agriculture, and manual training aim to accomplish on a more elaborate scale the results secured by the special courses in regular high schools.

Thus, aid for general high school purposes, for tuition and transportation, and for high school libraries and laboratories may be said to seek the extension and development of a liberal secondary education, while aid for special high schools and special high school courses may be said to seek the extension and development of a technical secondary education.

THE ATTITUDE OF THE STATE TOWARD: Libraries and laboratories - Two states grant aid for high school libraries and laboratories. Connecticut grants $10 to each town maintaining a high school which raises an equal sum for the same purpose in order to purchase books of reference, maps, globes, and philosophical and chemical apparatus. $5 is granted each year for maintaining the library and laboratory if the town raises an equal amount. If the actual attendance is over
100, $5 additional may be given for every other 100 pupils or fractional part of 100. New York grants "to each union free school district maintaining an academic department an allowance equal to the amount raised from local sources, but not to exceed $268 annually and $2 additional for each teacher employed in said district for the legal term for approved books, standard pictures and apparatus".

A similar amount is granted cities for each academic department maintained.

Desirable as it certainly is to encourage high school libraries and laboratories, it may be seriously questioned whether New York and Connecticut have developed the best plan for that purpose. It is significant that, though these two laws are the first of a general nature granting special state aid to public secondary schools, no other state is now granting such aid for libraries and laboratories. The New York law was enacted in 1793; that of Connecticut in 1869.

Better results may be secured through general aid to high schools. The state can easily require that all high schools receiving aid must have a library and laboratories of a certain value, and must expend on them a definite sum each year for maintenance. A few states are already following this method. For example, Louisiana requires laboratory apparatus to the value of at least $300; $150 for physics, $75 for chemistry, and $75 for biology. Maine, New Hampshire, Minnesota, and Maryland are examples of other states that make more or less definite requirements for the
libraries and laboratories of approved high schools. This method has at least two advantages: (1) It recognizes the library and the laboratory as an integral part of the high school and permits a development of them that may be symmetrical with that of the whole high school. There is less tendency to over emphasize their value than might be the case when special aid is granted for them. (2) It simplifies the administration of the support fund. It reduces by one the number of funds that must be kept account of and avoids the administrative difficulties that would arise in distributing such funds equitable.

Special high schools and special high school courses- With special courses and special high schools it is different. These cannot, under present conditions, be required as a part of a regular high school system. Interest in them has developed but lately as is indicated by the recency of most of the laws. Practically all laws for aiding special high school courses and special high schools have been enacted within fifteen years. Because interest in these phases of high school work is so recent, they have not yet become a part of the popular conception of a high school education. The greater expense involved is also a condition against present acceptance. Special equipment is required for manual training and scientific agriculture. Teachers specially prepared in these subjects also tend to raise the
cost of these phases above that of ordinary high school work. Because, then, the recency of the interest in special high schools and special high school courses and their greater cost has prevented them from becoming a part of the popular conception of a high school training, it would be impossible at present to demand these in all communities as a part of the state high school system.

However, it is entirely probable that they may be so required in the future. In some states, especially in the larger towns and cities, manual training courses have found a permanent place. As the advantages of these special schools and courses become more generally recognized, support of them will become more liberal. When such an attitude exists throughout the state, then that state may make any or all of these phases a required part of high school work. Maryland has taken this step. In 1898, the state granted $1500 per year to county manual training schools or manual training departments in county high schools. In 1908, $1000 was granted to high schools maintaining commercial courses. In 1910 a high school law was enacted granting special aid for general high school purposes which provided that county high schools, to receive this aid, must, if they belong to the first group, maintain manual training and domestic science courses and a commercial or an agricultural course; if to the second group, a manual training or an agricultural or
a commercial course. The aid is distributed on the teacher basis, and that granted for these courses is: in high schools of the first group, $400 for each of two teachers; in high schools of the second group, $400 for one teacher. But, until the time comes that all states can follow this plan, these phases must be encouraged in another way.

THE DUTY OF THE STATE IN REGARD TO: Normal training -
As the purpose of normal training courses in high schools is to prepare teachers for the rural schools, the benefits may be said to go largely to the state since the state is in most commonwealths more directly responsible for the preparation of teachers than any other unit of government. Through these courses, the state aims to attract more young men and women into the teaching profession and to give them a better preparation for their work. There are, however, direct benefits to the locality that maintains these courses. (1) The study of elementary psychology and education may awaken the entire community to an interest in its schools. (2) The presence of these courses brings prestige to the high school and the community. (3) These courses give an opportunity for the individual pupil to raise his economic and social standing. However, it must be admitted that where the state is considered as chiefly responsible for the character of the teaching force, the state reaps more from normal training courses in high schools than does the community. Hence the
state must logically grant some concessions if it would secure these advantages.

Agriculture and manual training may be said to benefit the community more than the state. These courses aim largely to increase the economic efficiency of the pupil. As most of these pupils will settle in the immediate neighborhood, the advantage a community with such courses has over one without them is evident. The state, however, profits greatly from the development of its industrial and agricultural status. Moreover, it is generally necessary for the state to take the initiative. It should call to the attention of the various communities the need for and the value of this training. It should also assist those localities that cannot afford these courses even when recognizing their value. In spite, therefore, of the fact that the advantages of agricultural and manual training courses are greater for the community than for the state, it is necessary that the state take an active part in their development.

METHODS OF GRANTING THIS AID - The kind of aid which a state grants to high schools is of great significance. Aid will naturally go to that phase of high school work of which the state stands in greatest need. Agricultural states will tend to emphasize agriculture; industrial states, manual training; while those that are in pressing need of better prepared teachers will provide normal training. But when it comes to deciding whether the aid shall go for these purposes
or for the development of general high school privileges or general high school conditions, the latter two are apt to be neglected. It is somewhat natural that the practical studies should be provided even at the neglect of the more general, and perhaps cultural, studies. This tendency should be recognized. If the status of the high school is low in any state, that state should seek first to develop its high school system to a reasonable degree of efficiency before it provides for the supplementary phases of a secondary education.

Methods of distribution - Three general methods are now employed in aiding special high school courses: (1) the granting of a certain definite sum; (2) the granting of a certain per cent of the cost within a maximum; (3) the granting of a lump sum pro rata to approved schools.

At least eight states grant a certain sum for normal training courses: Arkansas may give as much as $1000 to each school; Iowa, $500; Kansas, $500; Minnesota, $750; Nebraska, $350; New York, $700 plus an additional sum according to attendance; and Virginia, $1500.

A definite sum for manual training or agricultural courses, or for both together, is given in at least three states. Kansas gives $250 to such normal training high schools as also teach these subjects; Minnesota gives $1000; North Dakota, $2500.

A certain per cent of the cost for special courses is granted in at least five states. Minnesota gives not more
than 30 schools maintaining agricultural and industrial departments a sum not exceeding two-thirds of the cost of maintenance nor amounting to more than $2,500 per year plus $150 per year for each rural school district associated with this school. Maine allows two-thirds of the cost of instruction, not exceeding $500, for agriculture, domestic science, and mechanic arts in secondary schools. Massachusetts allows two-thirds of the cost of instruction for the same purpose, provided that the entire amount paid by the state shall not exceed $10,000. Nevada pays the cost of instruction from $600-$900 of normal training in high schools. Wisconsin allows one-half the cost of instruction for manual training, agriculture, and domestic science in high schools, provided that $250 for each department maintained in the high school alone and $350 for each department in a high school and three upper grades shall be the maximum and that no school shall receive aid for more than three departments.

In at least two states it seems to be the policy to appropriate a lump sum, then to distribute this pro rata among the schools authorized to receive it. In Louisiana, in 1911, $25,000 was distributed among 17 schools for agriculture so that each received $1,470. In Virginia, $30,000 is appropriated for 1912 for agriculture, domestic arts and sciences, and manual training in high schools. This is to be apportioned by the state board of education.
Much the same methods of aid are found for special schools. For example, Alabama gives $4,500 ($7,500 if the governor gives his approval) for each of nine agricultural schools located in the various congressional districts; Wisconsin grants two-thirds of the cost of maintenance, not exceeding $4,000, for county schools of agriculture and domestic science, and two-thirds of the cost of maintenance, not exceeding $3,500 for county training schools for teachers; Arkansas appropriated, in 1909, $160,000 for the establishment of four district agricultural schools allowing $40,000 to each.

None of these methods for aiding these phases of secondary education can be said to be based upon fundamental and constant factors that indicate need and effort. The giving of a certain amount or the pro rating or a lump sum to each community considers neither the cost of these courses nor the wealth of the community from which this cost is raised. The giving of a certain per cent of the cost within a maximum does not consider the wealth of the community. It is essential that this be done if justice is to be a factor in state assistance of this work. The injustice, however, is not so great when the school is maintained by a large unit such as the county or the congressional district.

A method based upon fundamental and constant factors may be employed here as well as in any other form of state aid.
for public education. First, the state must set its standards for this purpose. It should determine the minimum grade of high school where the work may be carried on, the size and value of the professional library and equipment, the number of pupils who must register for the work, the requirements for teachers, etc. Second, the state must determine the approximate amount that it has to expend for this purpose. Third, it must determine the approximate amount of money that will provide the special equipment and teachers that will be needed for a single school. Fourth, it should then require each community seeking this aid to levy a certain tax rate for the purpose. This will insure that all communities make the same effort for this work. Finally, the state should give from the state funds the remainder of the amount needed.

The ideal situation would arise when popular opinion would enable the state to require any or all of the special courses as a part of the minimum standards for regular high schools. Then the sum set aside for this work could be turned over to the general fund and aid could be granted for the general purposes that would include these supplementary phases.

SUMMARY - Special state aid for high school libraries and laboratories is primarily for the purpose of extending general secondary education, while special state aid for
special courses is primarily for the purpose of developing technical secondary education. This being true the state should decide, from a study of conditions, whether secondary education in its general or its technical aspects should be encouraged; or, if both, what encouragement should be given to each.

Two states are now granting special assistance for high school libraries and laboratories. A better plan for assisting this phase of high school work would be for the state to make the maintenance of libraries and laboratories of minimum standard a condition for receiving special state aid for general high school courses. This would reduce the administrative difficulties of aiding libraries and laboratories and would enable a more symmetrical development of general high school work.

Under present conditions the state must take the initiative in developing special courses in high schools and special secondary schools. There are three general methods for assisting them: (1) granting a certain definite sum; (2) granting a certain per cent of the cost within a maximum; (3) granting a lump sum to be prorated among the approved schools. None of these methods are based upon fundamental and constant factors that show need and effort. Methods of assisting this kind of high school work can be based upon such factors as easily as can methods of assisting general
high school work. It would probably be desirable to hasten the time when such special courses or schools can be included in the regular school system of minimum standard. This tendency is shown in the new high school law of Maryland.
CHAPTER X.

GENERAL SUMMARY

1. The financing of American education is not based upon principles as definitely formulated as would be desirable. This is shown in the chaotic condition of laws dealing with the various phases of school support and in the results produced by these laws.

2. While different conditions demand different laws, it is nevertheless true that consistent progress in education cannot take place unless these laws are based upon fundamental principles.

3. The proper financing of a state system of public schools can be achieved only after a careful study of the financing of each phase of the system. Through an intensive study of the financing of the elementary school, the high school, the university, etc., the principles in the support of each phase will be developed. These may then be combined into a plan for the proper financing of the whole state system of education.

4. An evaluation of school finance laws must take into account the effect of those laws upon the most important problems in education.

The purpose of school finance laws is to develop education. A proper scheme of high school finance should, therefore, aid in strengthening the control of the state over education, in developing minimum standards, in directing the establishing of high schools, etc.

5. In evaluating methods of secondary school support, the
high school must be considered as a part of the state system, not as an entity in itself.

6. In order to insure a strong state system of schools, larger units of school organization should develop funds whereby each district will be enabled to provide a minimum standard education.

This enables the wealthier communities to assist the poorer communities. Justice to the pioneers in the poorer districts and the protection of the state demands that this minimum standard education be provided.

7. These funds may be of greatest service if their purpose is considered to be that of equalizing the school burdens and advantages.

Equalization is one of the greatest needs in American education, and the use of funds for equalization involves also their use for other legitimate purposes such as the setting of standards, the development of state control, the lowering of the local tax rate for schools.

8. The state is the best unit for the development of equalization funds.

It enables the pooling of all units within the state, whereas the county or the township as such a unit for development of funds enables the pooling of only those smaller units within the county or the township.

9. Distribution of these funds should be made according to the educational need and the educational effort of a community.

The educational need of a community is measured by the ability of that community to maintain minimum standard
schools. The extent of the need is determined by the ability of that community to maintain such schools with the average ability of all communities in the state to do this. While distribution according to need is to insure that each community is furnished a minimum standard education, distribution according to effort is to encourage a community to provide better than a minimum standard education. The educational effort of a community also is determined by a comparison with the effort made by all communities in the state.

10. Both need and effort should be measured by fundamental and constant factors.

This is essential if the distribution is to be such as will favor the development of a strong state system of schools. If the factors by which they are measured vary from community to community and from time to time, the factors are neither fundamental nor constant.

11. These fundamental and constant factors are the assessed valuation and the cost of maintaining minimum standard schools.

Of the methods of distributing special aid for general high school purposes - on the basis of meeting certain conditions set by the state, the amount raised by the community, the classification of the high school, the attendance, the school and the attendance, the number of teachers, or the cost of the high school - none are based upon fundamental and constant factors. If the tax rate necessary for a community to maintain minimum standard schools is compared with the average rate of all communities in the state for the same purpose, the relative need of that community is known. In order to determine the tax rate, the cost of maintaining minimum standard schools and the assessed valuation of the property from which this cost is to be raised must be known. No matter how conditions may change, these factors will remain fundamental and constant.

12. Probably the best form of the equalization funds would be a general education fund administered by a responsible
A very similar law has been recently enacted in Tennessee. If the Tennessee law were modified so as to give the board power to change, within limits, the per cent of the entire fund that could be used for the different phases of the school system such an interaction between parts of the fund would be secured as would make possible a more symmetrical development of the schools. It would also furnish a more reliable source of revenue than is possible under the present form of funds for high school aid.

13. Free high school tuition and transportation should be provided for all who desire it.

Children are entitled to that education for which they can find legitimate use. A standard secondary school education is becoming generally recognized as included in such an education.

14. These free high school privileges should be provided by the cooperation of the local unit and the state through methods based upon fundamental and constant factors that show educational need.

Need should be measured as explained in 9-11 above. Of the methods now employed few furnish free high school privileges according to need.

15. Special phases of high school education should be aided only after the general high school has been brought to a reasonable status.

The special phases may then be aided as the peculiar conditions of each state demand.

16. A desirable goal would probably be to make these special phases a part of the regular high school work.
17. Until this goal can be reached, distribution of aid for these special phases should be based more upon need and effort.

The methods now employed are not based upon these principles.
NOTES AND REFERENCES

4. Ibid., p. 1123.
6. Ibid., pp. 165-168.
11. Sch. Laws of Montana, 1909, "It shall be the duty of the Legislative Assembly of Montana to establish and maintain a general, uniform, and thorough system of public, free common schools." - Constitutional Article XI, sec. 1. From this it cannot be determined whether or not the high school is included; whether or not a "thorough" system means a "complete" system.

"The interest on all invested school funds of the state, and all rents accruing from the leasing of any school lands, shall be apportioned to the several school districts of the state in proportion to the number of children and youths between the ages of six and twenty-one years residing therein" - Ibid, sec. 5.

"The public free schools of the state shall be open to all children and youths between the ages of six and twenty-one years" - Ibid, sec. 7. But this can hardly be interpreted as meaning that the common schools shall provide instruction up to the age of twenty-one. Were this true, the pupil who had not been retarded could demand instruction beyond even the high school. It simply means that youths under twenty-one may be admitted to such common schools as exist.

The matter was settled by an appeal to the state superintendent. "The funds of the districts are not restricted. Money (state) may be used for either the high school or grades. --- The free county high schools are run by special taxes

This will indicate the method followed in regard to each state in determining whether or not the high school may participate in the general school funds.

12. It should be explained that the term "local" does not mean the smallest unit of school organization, but the unit by which the high school is established and maintained. Thus local funds may be county funds for county high school purposes just as much as are district funds for district high schools.


14. "No part of the state school fund can be used for the maintenance of the county high schools or any kind of a high school." - Supt. Ellsworth Regenstein in personal letter Aug. 5, 1911.

15. See note 11.

16. "County high schools are supported exclusively by the county." - Supt. J. E. Bray in personal letter Aug. 12, 1911.

17. Annotated Sch. Laws of Colorado, 1907, sec. 125-(1).


19. "There are the union and the county high schools, both of which are precluded from participation in the school funds mentioned (state school funds), being supported by special tax." - Supt. E. R. Alderman in personal letter Aug. 15, 1911.


21. Probably includes a building tax since the tax limit for regular support is three mills. It is, therefore, not counted.

22. Uni. of Illinois Bulletin, Vol. VIII, No. 1, (1910) pp. 8, 9. by Horace A. Hollister, high school visitor of the University. Townships which had an unusual rate due to a recent building are excluded, as small not accredited to the University. Whether or not the school was accredited was determined by reference to the list of accredited schools given in the Uni. of Illinois Register, 1909-10, pp. 36-42.
This data in regard to the development of high schools in South Carolina is taken from the high school inspector's report in the 41st Ann. Rept. of Supt. of Edu. of South Carolina, 1909, p. 100.


Ibid., p. 123.


Ibid., p. 366.

Rept. of Supt. of Pub. Inst. of Virginia, 1907-09, p. 18.


Oregon Sch. Laws, 1909, Ch. IV.


Rept. of Supt. of Pub. Inst. of Arizona, 1906-08, p. 4.

Arizona Sch. Laws, 1907, sec. 2225.

For entrance to county high school only. Nevada Sch. Law, 1909, Ch. VIII, sec. 9.


"The course of study for the first eight grades shall be the course of study prescribed by the state superintendent of public instruction or a course of study approved by him,
and the course of study for the high school grades shall be
the Nebraska High School Manual issued jointly by the Univer-
sity of Nebraska and the state superintendent of public in-
struction or a course of study approved by the state super-
intendent of public instruction." - Sch. Laws of Nebraska,
1909, sec. 11617 (1).

43 Kentucky Sch. Laws, 1908, sec. 98.
44 Arizona Statutes, 1895, p. 43.
45 Sch. Laws of Montana, 1909, Art. X.
46 Nevada Sch. Law, 1909, ch. VIII.
48 From information furnished by Supt. L. R. Alderman in
personal letter Feb. 21, 1912.
49 Rept. of United States Com. of Edu., 1910, Vol.II,
Table 10, p.878.
51 Ellwood P. Cubberley: School Funds and Their Appor-

tionment. (New York, 1905).
52 It has been impossible to determine the status of Dela-

ware on this point.
53 "The money (income from state school fund) thus dis-

dtributed can be used by the towns for high school purposes."-
C. D. Hine, secretary of the board of education, in personal
letter Nov. 6, 1911.
54 "This class of schools (high schools) is supported by
the funds arising from the county or special tax districts."- Supt. W. M. Halloway in personal letter Aug. 7, 1911. The
county fund includes the county's share of the interest on
the state school fund. See Digest of the Sch. Laws of
Florida, 1911, sec. 9.
55 "The local money and the state money is put together
and is used for all phases of public education."- J. S.
Stewart, professor of secondary education, University of
Georgia, in personal letter Feb. 19,1912.
56 Sch. Laws of Idaho, 1911, sec. 67.
"The high schools are maintained by using a part of the same funds as are used in maintaining elementary schools." - Supt. C. A. Greathouse in personal letter Aug. 5, 1911.

See Sch. Laws of Iowa, 1907, sec. 2776.

"Aside from high schools that are maintained by county tax, the only funds available for high schools are local district taxes, special state aid (for normal training) and the income from the permanent school fund, which is distributed to school districts for general school purposes." - Supt. E. T. Fairchild in personal letter July 24, 1911.

"Such money (interest on primary school fund) is used only for the payment of teachers' wages. This applies to high school teachers as well as to grade teachers." - Supt. L. I. Wright in personal letter Feb. 17, 1912.

Sch. Laws of Mississippi, 1906, sec. 4561.

"The funds (state or county) are placed in the district treasury and warrants for both high school and elementary school teachers are drawn upon the same school funds." - Supt. W. B. Evans in personal letter Oct. 23, 1911.

"The state school fund can be used for high school purposes if the authorities of these districts so desire." - Dep. Supt. R. I. Elliott in personal letter Feb. 21, 1912.

"State school funds are used for the entire school system of a town whether it be high school or elementary." - Harriet L. Huntres, secretary in the department of public instruction, in letter Oct. 27, 1911.

"The regular state school funds may be used for high school purposes if the authorities in these districts so desire." - Supt. J. E. Clark in personal letter Aug. 8, 1911.

"Any part of the regular state school funds when apportioned to the different districts may be used for high school purposes." - Supt. F. W. Miller in answer to inquiry.

In answer to inquiry Asst. Supt. G. A. Landrum answered, "yes".

"The law permits any part of the regular state school funds when apportioned to the different districts to be used for high school purposes, if the authorities of the district so desire." - Supt. O. G. Lawrence in personal letter Aug. 7, 1911.
69 "The high schools of the state in practically all of the districts where they are established constitute a part of the public school system of that district, and as such participate in the state and county apportionment of available school funds." - Supt. F. M. Bralley in personal letter Aug. 14, 1911.

70 "Whatever money (of the regular state school funds) is granted by the state may be used for elementary schools or for high schools." - Supt. M. S. Stone in personal letter Aug. 15, 1911.

71 Sch. Laws of Wyoming, 1911, secs. 135, 1299.

72 "The district boards can appropriate the distributive fund received from the county for the purpose of conducting high schools, should they so desire. It is not compulsory, however." - Supt. F. G. Blair in personal letter Feb. 19, 1912.

73 See note 11.

74 "High schools are part of the state system and participate fully when students are under eighteen years of age." - Supt. J. E. Bray in personal letter Aug. 12, 1911. For exception in the case of county high schools, see note 16.

75 Oregon Sch. Laws, 1911, sec. 262.

76 Annotated Sch. Laws of Colorado, 1907, secs. 129 (3), 129 (5).

77 This idea is fully explained and defended in chapter V.

78 11th Bien. Rept. of Supt. of Pub. Inst. of Montana, 1910, p. 28. The rates for Butte, Forsyth, and Helena were not obtainable. Aside from these the above list includes all districts maintaining high schools.

79 The list of accredited high schools may be found in Bulletin of the Univ. of Missouri, 1909-10, pp. 84-86. The tax rates for the different districts may be found in the 61st Missouri Rept. of Pub. Schs., 1910, pp. 100-117.

80 See note 51.

81 For illustration see chapter VI, pp. 104-105.

82 For the development of this idea see chapter VI.
Alabama, Arkansas, and Idaho are illustrations.

The following requirement is fairly typical: "One or more public schools shall be maintained in each school district within the state at least three months in each year; any school district failing to have such school shall not be entitled to receive any portion of the school fund for that year." - Annotated Sch. Laws of Colorado, 1907, p.12, sec. 2.

G

Ibid., pp. 137,138.


Sch. Law of California; 1909, sec. 1760.

Laws of Louisiana relating to Pub. Schs., 1908, sec. 298a(10).


Revised Laws of Massachusetts relating to Pub. Inst., 1911, ch. 42, secs. 2, 3; ch. 200, secs. 1, 2.


New Jersey Sch. Law., 1908, sec. 182 I (b - e).


Pennsylvania Sch.Laws, 1911, sec. 1713.

Laws of Rhode Island relating to Edu., 1910, ch. 446

High Sch. Act, 1910, sec. 7. These are the provisions in the law. The state high school board modified this method for the year 1910 as follows: to a one-teacher high school,
one-half the salary of the teacher but not more than $300; to a high school with the full time of one teacher and the part time of another, one-half the salary of the full-time teacher but not more than $300, and the same for the second teacher, pro rata according to the teaching time in the high school and the salary paid; to a two-teacher high school, the full salary of the lower salaried teacher, up to $55 per month; to a high school of three or more teachers the full salary of the lowest salaried teacher up to $55 per month. To the latter may be given $100 additional for maintaining a 12-unit high school, and a second $100 for maintaining a 14-unit high school. See Ibid, pp. 9, 10.

103 Sch. Law of Utah, 1911, ch. 29, secs. 1, 6.
104 Virginia Sch. Laws, 1907, sec. 82.
106 Revised Sch. Law of West Virginia, 1911, sec. 30 (d).
107 Laws of Wisconsin relating to Com. Schs., 1909, secs. 491 b, 496.
108 New Jersey Sch. Law, 1908, sec. 102.
111 Part of the aid only. See Sch. Laws of Washington, 1909, sec. 249.
113 From information furnished by Deputy Commissioner William Orr in personal letter Feb. 26, 1912.
115 Ibid., p. ii.
116 Ibid., p. iv.
117 Ibid., p. cxvi.
118 Ibid., p. iii.
119 Ibid., p. v.
120 Sup. to Sch. Law of Arkansas, 1911, p. 31, sec. 13.
121 High Sch. Act of South Carolina, 1910, sec. 1.
123 74th Ann. Rept. of Bd. of Edu. of Massachusetts, 1909-10, p. 112.
125 74th Ann. Rept. of Bd. of Edu. of Massachusetts, 1909-10, p. 112.
126 Ibid., pp. cxiii - cxvi.
128 Ibid., pp. cxiii - cxvi.
130 Ibid., p. liii.
131 Ibid., p. lv.
133 Ibid., pp. 137, 136.
134 Compilation of Pub. Sch. Laws of Louisiana, 1908, sec. 298a (10).
135 Revised Laws of Massachusetts relating to Pub. Inst. 1907, ch. 200, sec. 1; ch. 42, sec. 2.
137 Ibid., from statistics given on pp. ii - xci.
138 Ibid., pp. cxiii - cxvi.
Not computed as Brewster was accredited for only one-half year. See Ibid., p. 105.

Virginia Sch. Laws, 1911, sec. 87 (3) (4)


Ibid., p. 260. This is the amount actually paid. The amount allowed by law is $800, $500, and $300. See Gen. Sch. Laws of North Dakota, 1909, sec. 1034.


Ibid., pp. 94 - 98.


For an outline of the high school special aid laws in these states see pp. 35-38.

Laws of Rhode Island relating to Edu., 1910, ch. 446, sec. 3.

Public Laws pertaining to Edu. in Rhode Island, 1908, ch. 544, sec. 3.

Rhode Island Sch. Rept., 1907, p. 120.

Rhode Island Sch. Rept., 1906, p. 141.

Rhode Island Sch. Rept., 1907, p. 121.

Computed from average attendance.

Rhode Island Sch. Rept., 1906, p. 141. Plus or minus sign indicates whether the tax levied is above or below the state average.

Sch. Law of Utah, 1911, ch. 29.

Sch. Law of California, 1909, sec. 1760.

Data furnished by Deputy County Supt. O. M. Browne, San Diego.

In the case of El Cajon and Fallbrook, which are union districts, the rate here given is the average rate levied
by all districts composing the union.

160 These average rates are for the year 1909-10 but are in all probability very close to those levied for the year 1910-11. See California Sch. Rept., 1908-10, pp. 54, 55.

161 Data furnished by Co. Supt. Mark Keppel, Los Angeles.

162 See note 160.


167 New Jersey Sch. Law, 1908, sec. 182 (I).


169 Laws of Maine relating to Pub. Schs., 1911, p. 57, sec. 2

170 Laws of Wisconsin relating to Com. Schs., 1909, secs. 491b, 496.


172 From Table No. XVII in Maine Sch. Rept., 1910, p. 161.

173 Computed from the amount raised by the town and the percentage of valuation assessed for common schools as given in Table No. IX in Ibid., pp. 68 - 69.

174 From Table No. IX in Ibid., pp. 136 - 141.

175 Adding amount necessary to raise remainder of cost of instruction in high school as found in preceding column to rates for common schools given in Table No. IV in Ibid., pp. 68 - 69. This does not include high school incidental expenses.

176 The requirements for each of these classes are: Class A.- at least one approved course of four years of thirty-six weeks each; an approved laboratory equipment; at least two teachers; at least $850 exclusive of tuition received spent for instruction.

Class B.- An approved course of at least two years of thirty-six weeks each; approved equipment; at least $500 exclusive of tuition spent for instruction.
Class C.- At least one approved course of four years of
thirty weeks each; at least $450 exclusive of tuition re­
ceived spent for instruction. See Laws of Maine relating

177 Laws of Wisconsin relating to Com. Schs., 1909, sec. 496.
178 Ibid., sec. 491b.
179 Data furnished by L. F. Shoemaker, county clerk.
180 14th Bien. Rept. of Dept. of Pub. Inst. of Wisconsin,
1908-10, pp. 286-297.
182 These administrative phases of the plan are discussed
in detail in the latter part of this chapter, pp. 80-82.
183 Cubberley has also employed the term but in a less
definite sense. See School Funds and their Apportionment,
ch. XIII.
184 From 15th Bien. Rept. of Supt. of Pub. Inst. of Minne­
sota, 1907-08, pp. 189-193.
185 High Sch. Act, 1910, sec. 7.
187 Virginia Sch. Laws, 1907, sec. 82.
188 For an illustration of this compare the school rates of
St. Paul and Minneapolis with the rates of small communities
in Minnesota as given in this chapter, p. 73.
189 Any number of discussions along this line may be found.
See, for example; E. E. Brown, The Making of Our Middle
Schools, (Longmans, Green & Co., 1907), especially ch. XIII;
Andrew S. Draper, Educational Organization and Administra­
tion in Butler's Education in the United States, (J. B. Lyon
Co., Albury, 1900) Vol I, pp. 17-22; Dutton and Sneddon,
The Administration of Public Education in the United States,
(Macmillan, 1909), especially chs. IV and V. For an interest­
ing discussion of the educational awakening of Indiana see
James Albert Woodburn: Higher Education in Indiana in Bureau
of Education; Contribution to American Educational History,
No. 10, 1891. See especially pp. 39-73.
190 Swift indicates at least thirteen changes in methods of
apportionment in Massachusetts from 1835 to 1905. In general
each change shows an attempt to secure greater equalization. See *A History of Public Permanent Common School Funds in the United States, 1795-1905*, pp. 183-185.


192 The state board of education is given this power over districts receiving special state aid for high schools. See *Ibid.*, sec. 87.

Table showing results of the proposed method of distribution.

<table>
<thead>
<tr>
<th>Town</th>
<th>Amt. now received from state</th>
<th>Total cost of schools</th>
<th>Valuation</th>
<th>Rate necessary to pay cost without state aid</th>
<th>Amt. that would be rec'd acc'd to need</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrington</td>
<td>$2,629.71</td>
<td>$11,112.30</td>
<td>$2,872,655</td>
<td>3.86 mills</td>
<td>6,088.64</td>
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<tr>
<td>Bristol</td>
<td>4,440.97</td>
<td>22,235.04</td>
<td>4,113,950</td>
<td>5.45</td>
<td>6,088.64</td>
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<tr>
<td>Central Falls</td>
<td>7,070.90</td>
<td>47,514.53</td>
<td>8,631,340</td>
<td>5.38</td>
<td>12,452.19</td>
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<tr>
<td>Charlestown</td>
<td>818.90</td>
<td>2,565.77</td>
<td>872,800</td>
<td>2.94</td>
<td></td>
</tr>
<tr>
<td>Coventry</td>
<td>2,722.22</td>
<td>11,492.32</td>
<td>4,007,200</td>
<td>2.87</td>
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<tr>
<td>Cranston</td>
<td>5,316.56</td>
<td>61,462.03</td>
<td>15,016,825</td>
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<td>1,802.03</td>
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<td>Cumberland</td>
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<td>29,190.23</td>
<td>8,678,636</td>
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<td>E. Greenwich</td>
<td>2,574.60</td>
<td>9,242.47</td>
<td>2,330,695</td>
<td>3.97</td>
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<tr>
<td>Providence</td>
<td>5,743.03</td>
<td>55,036.22</td>
<td>10,090,915</td>
<td>5.45</td>
<td>14,934.55</td>
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<tr>
<td>Exeter</td>
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<td>2,558.99</td>
<td>511,800</td>
<td>4.99</td>
<td>552.14</td>
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<tr>
<td>Foster</td>
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<td>547,960</td>
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<td>Glocester</td>
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<td>4,266.48</td>
<td>1,072,025</td>
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<td>10.72</td>
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<tr>
<td>Hopkinton</td>
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<td>1,698,500</td>
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<td>4,398.47</td>
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<td>Jamestown</td>
<td>775.68</td>
<td>3,750.53</td>
<td>2,608,955</td>
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<tr>
<td>Johnston</td>
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<td>18,715.69</td>
<td>2,575,450</td>
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<td>Lincoln</td>
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<td>4,873,178</td>
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<td>3,745,991</td>
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<td>New Shoreham</td>
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<td>N. Kingstown</td>
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<td>15,882.57</td>
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Totals and average 159,153.08 3.97 110,748.52
Amount received for day and evening schools, supervision, and apparatus. Rhode Island Sch. Repts., 1907, p. 108, Table IV, column 3.

Cost of libraries and apparatus, day and evening schools, and supervision. Ibid., p. 109, Table V, column 3 - 6.

Rhode Island Sch. Repts., 1906, p. 141.


Any portion of the high school fund of any year provided by this Act that cannot be apportioned to the public schools of the state without exceeding the ratio of the income of such schools as provided in this section of this Act shall revert to the school fund provided in Section 2 of this Act and be apportioned as therein provided." - Pub. Sch. Laws of Tennessee, 1911, ch. 264, sec. 5.

We are not concerned here with the advisability of adopting the same policy in regard to the other parts of the state school system.


From statistics given in Rept. of Supt. of Pub. Inst. of Florida for 1904, pp. 132-135; 1906, pp. 112-122 and 123-133; 1908, pp. 325, 330-339 and 355-356. For the amount allowed by law see the school laws for the various years.

In each case this includes the amount allowed for high schools and rural grade schools.

Amount granted senior high schools.

Amount granted junior high schools.


First class high schools.

Second class high schools.

Third class high schools.

No aid given to third class schools in 1905 and 1906.
Law was passed in 1895 but no funds were provided until 1901. See Pennsylvania Sch. Laws and Decisions, 1895, p. 414, sec. 4; and Rept. of Supt. of Pub. Inst. of Pennsylvania, 1901, p. 6.

First grade high schools. See Pennsylvania Sch. Laws and Decisions, 1901, sec. cii. For amount actually received by each school, see Rept. of Supt. of Pub. Inst. of Pennsylvania, 1902, p. vi.


Third grade high schools. See Ibid.

Pennsylvania Sch. Laws and Decisions, 1903, sec. cii.


Laws of Minnesota relating to Pub. Sch. Syst., 1911, sec. 117.


An Act to create a State High School Bd., etc., 1911, sec. 15.

High School Act, 1910, sec. 10.

Virginia Sch. Laws, 1911, sec. 87(4).
Revised Sch. Law of West Virginia, 1911, sec. 30(d).
Laws of Rhode Island relating to Edu., 1910, ch. 74, sec. 5.
Laws of Wisconsin relating to Com. Schs., 1909, secs. 491b, 496.
15th Bien. Rept. of Supt. of Pub. Inst. of Minnesota, 1907-08, p. 36.
"The amount actually received was in some years (since 1898) the special state aid in full. In others there was a small deficiency, but this was always made up at the first session of the legislature". - Asst. Supt. P. C. Tenning in personal letter Feb. 19, 1912.
42nd Ann. Rept. of the State Supt. of Edu. of South Carolina, 1910, pp. 147, 148.
Ibid., p. 148.
New Jersey Sch. Rept., 1909, p. 11.
High Sch. Act of South Carolina, 1910, sec. 7.
Pub. Sch. Law of Louisiana, 1911, sec. 298(12)
An Act to create a State High School Bd., etc., 1911, sec. 12.
Sch. Law of Indiana, 1907, sec. 123.
Sch. Law of California, 1909, sec. 1725.
Arizona Sch. Laws, 1907, sec. 2218.
Annotated Sch. Law of Colorado, 1907, secs. 128, 69.
School Law of Illinois, 1910, sec. 89.

15th Biennial Report of Supt. of Pub. Inst. of Minnesota, 1907-08, p. 203. The conditions taken into consideration by the inspector in making his recommendation may be seen by examining almost any of his reports. See, for example, Ibid, pp. 163-165.

"This class of schools (high schools) is supported by the funds arising from the county or special tax districts". - Supt. W. M. Holloway in personal letter Aug. 7, 1911.

"The district can appropriate the distributive fund received from the county for the purpose of conducting high schools should they so desire". - Supt. F. G. Blair in personal letter Feb. 19, 1912.

Laws of Louisiana relating to Pub. Schs., 1908, sec. 311.

"General state and county school funds may be used in whole or in part for the support of high schools". - Asst. Supt. P. C. Tomming in personal letter Feb. 19, 1912.

Sch. Laws of Mississippi, 1906, secs. 4572, 4561.

See note 61.

In reply to inquiry, Supt. J. E. Harmon answered that county fund could be used for high school purposes.

"County tax may be used for high schools". - Supt. J. E. Bray in personal letter Aug. 12, 1911.

"All school district taxes or funds derived from the apportionment of state and county tuition funds may be used for the support of all schools in the district including the high schools". - Supt. E. J. Taylor, in personal letter Aug. 7, 1911.

In reply to inquiry whether county funds could be used for high schools, Asst. Supt. G. A. Tandrum replied "yes".

"There is a county tax for general school purposes that may be used for maintaining the local high school". - Supt. L. R. Alderman in personal letter Aug. 15, 1911.

"High school teachers may be paid out of the county school funds or district school funds". - Supt. J. D. Eggleston in personal letter Aug. 7, 1911.

"The county fund is distributed to the districts, and may be used for any of the expenses of the districts except building and repairs". - Supt. H. B. Dewey in personal letter Feb. 20, 1912.


Sch. Law of California, 1909, sec. 1738.

Annotated Sch. Laws of Colorado, 1907, sec. 120.

Digest of Sch. Laws of Florida, 1911, sec. 35(5).


Sch. Laws of Iowa, 1907, sec. 2726.

7th Compilation of Pub. Sch. Laws of Louisiana, 1911, sec. 43.

Pub. Sch. Laws of Maryland, 1910, sec. 120.

Sch. Laws of Montana, 1911, art. X.

Nebraska Sch. Laws, 1911, subdivision 5, sec. 20.

Sch. Law of Nevada, 1909, Ch. viii.


Laws and Opinions for the regulation and support of Com. Schs. of Oklahoma, 1910, art. x.

High Sch. Act of South Carolina, 1910, sec. 1.

Oregon Sch. Laws, 1911, sec. 264.


Sch. Law of Utah, 1911, ch. 31.

Virginia Sch. Laws, 1910, sec. 84.

Sch. Laws of Idaho, 1911, sec. 67.

Sch. Laws of Wyoming, 1911, sec. 1299.
Oregon Sch. Laws, 1911, ch. iv.

Laws relating to the Com. Schs. of Kansas, 1909, secs. 178 - 190.

Sch. Law of California, 1909, sec. 1756.


Sch. Law of Indiana, 1911, sec. 318, and note 57.

Revised Sch. Laws of Missouri, 1911, sec. 10812, and note 62.

"The township funds may be used for high school purposes". Supt. F. W. Miller in personal letter Aug. 3, 1911.


See again pp. 14-16.

Orth, S.P. - The Centralization of Administration in Ohio, p. 34.

Rawles, W.A. - Centralizing Tendencies in the Administration of Indiana, pp. 64-66.

Sch. Laws of Washington, 1909, sec. 245.

Ibid., sec. 285.

See again chapter iii, pp. 24, 25.

Sch. Law of California, 1909, sec. 1758.

Sch. Laws of Idaho, 1911, sec. 67.


Ibid., sec. 260.

See the discussion of the plan in Rhode Island, Ch. v, pp.60,61.

Sch. Laws of Wyoming, 1911, sec. 1299.

Digest of the Sch. Laws of Florida, 1911, sec. 73.
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<tr>
<td>312</td>
<td>Rept. of Connecticut Bd. of Educ., 1897-98, p. 150.</td>
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<td>Rept. of Connecticut Bd. of Educ., 1897-98, p. 103.</td>
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<td>Rept. of Connecticut Bd. of Educ., 1897-8, p. 150.</td>
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<td>Connecticut Laws relating to Schs., 1897, ch. V.</td>
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<td>322</td>
<td>Sup. to Ohio Sch. Laws, 1909, pp. 20-22.</td>
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<td>323</td>
<td>Sch. Laws of South Dakota, 1909, sec. 147.</td>
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<td>324</td>
<td>Circular No.5 (1911) of Dept. of Pub. Inst. of Iowa, pp. 4, 5.</td>
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<td>325</td>
<td>An Act to Create a State High Sch. Bd., etc., 1911, secs. 7 and 13.</td>
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<td>326</td>
<td>Rept. of Supt. of Pub. Inst. of Colorado, 1907-08, p. 207.</td>
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<td>Calculated from statistics given in the Illinois Sch. Rept., 1906-08, pp. 431-443.</td>
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<td>328</td>
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<td>329</td>
<td>Pub. Sch. Laws of Maryland, 1910, sec. 120.</td>
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<td>330</td>
<td>42nd Ann. Rept. of State Bd. of Educ. of Maryland, 1908, p. 79.</td>
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<td>334</td>
<td>Arizona Sch. Laws, 1907, sec. 2218.</td>
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337 Pub. Sch. Laws of Louisiana, 1911, sec. 43.
338 Revised Sch. Laws of Missouri, 1911, sec. 10852.
340 Sch. Law of Utah, 1911, ch. 31, secs. 1, 6.
341 Virginia Sch. Laws, 1911, secs. 64, 82(2).
342 Sch. Laws of Wyoming, 1911, sec. 2051.
343 Oklahoma Laws and Opinions for Regulation and Support of Com. Schs., 1910, Art.X.
344 Laws relating to Schs., 1910, Connecticut Sch. Document No.352, secs. 72, 73.
348 Oregon Sch. Laws, 1909, ch. iv of Title ii.
349 Ibid., sec. 257.
353 Ibid., p. 12, sec. 9.
355 New Jersey Sch. Law, 1908, sec. 182(g).
356 Sch. Laws of South Dakota, 1909, sec. 47.
358 Laws of Maine relating to Pub. Schs., 1911, secs. 63, 64.
359 Sch. Laws of Delaware, 1909, p. 49.
Ibid., sec. 1023.


Sch. Laws of Nebraska, 1909, sec. 11618.

An Act to create a State High Sch. Bd., etc., 1911, sec. 10.

Sup. to Ohio Sch. Laws, 1909, p. 21.

High Sch. Act., 1910, sec. 10.


Personal letter, Oct. 18, 1911.

Personal letter, Oct. 27, 1911.


Circular No. 5, 1911, of Dept. of Pub. Inst. of Iowa, p. 4, sec. 1.


Sch. Law of Indiana, 1907, sec. 180.

11th Bien. Rept. of State Supt. of Pub. Inst. of Nebraska, 1910, pp. 8, 9. All these districts are entitled to state aid. See Sch. Laws of Nebraska, 1909, sec. 11549.

Sch. Law of Indiana, 1907, sec. 180.


Laws of Wisconsin relating to Com. Schs., 1909, p. 154(1). Non-residents must be admitted if facilities for seating and instruction exist.


High Sch. Act of South Carolina, 1910, sec. 10.

Act to create a State High Sch. Bd., etc., 1911, sec. 7.
Sch. Laws of Washington, 1909, sec. 249. Under the law a school may receive the state aid of $100. for each grade above the grammar school without granting free tuition, but forfeits the premium from regular state funds if it refuses to do so. Compare with sec. 252.

An Act to create a State High Sch. Bd., etc., 1911, sec. 10.

These states are classified as providing tuition since pupils may receive tuition free under the conditions named. There is a sense in which free tuition is not furnished all pupils in the state - that is, that if there is no state-aided high school within a reasonable distance, the pupil cannot attend. This is, however, not a matter of tuition but of transportation.

Ibid., p. 238.
From Table A Ibid, pp. 386-388.
Ibid., p. 166.
Ibid., p. 175.
Calculated from data given in Ibid, p. 176.
Ibid., p. 166.
14th Bien. Rept. of Dept. of Pub. Inst. of Wisconsin, 1908-10, p. 44.
Sch. Law of California, 1909, sec. 1758.
Laws of Rhode Island pertaining to Educ., 1900, ch. 544, sec. 3.
Rhode Island Sch. Rept., 1907, p. 19.
Ibid., p. 18.

404 Laws of Rhode Island relating to Educ., 1910, ch. 446.

405 Conn. Sch. Document No. 352 relating to Pub. Schs., 1910, secs. 72, 73.

406 New Jersey Sch. Law, 1908, sec. 182(g).


409 Maine Sch. Rept., 1910, p. 150.

Calculated from data given in Ibid., pp. 68-88. For method of calculation see note 173.

410 Ibid., pp. 68-88.

411 Ibid., p. 89.

Data furnished by the state department of educ. of Rhode Island.

413 Data furnished by the state department of educ. of Rhode Island.

414 Rhode Island Sch. Repts., 1906, p. 141.


416 Revised Laws of Massachusetts relating to Pub. Inst., 1907, ch. 42, sec. 3.


418 Ibid. pp. cxiii-cxvi.


422 New Jersey Sch. Law, 1908, sec. 182(1).


Revised Sch. Laws of Missouri, 1911, sec. 10776(1).

In reply to the question of whether or not high school pupils were included in this law, Supt. W. F. Evans replied, under date of Aug. 8, 1911: "The transportation law may apply to high school students, but so far as I am informed it has not been used in that way".


Ibid., sec. 493(3).

Information from the New York Department of Education.

Information from the Connecticut Department of Education. The first school library law was passed in 1856; in 1869 it was made to include high school libraries.

7th Comp. of Pub. Sch. Laws of Louisiana, 1911, sec. 298(II).


Rules and Regulations for the Adm. of the Pub. Sch. Syst. of Maryland, 1910, p. 37, secs. 9, 10.


Ibid., sec. 122.

Pub. Sch. Laws of Maryland, 1910, secs. 121, 123.

Sup. to Sch. Law of Arkansas, 1911, Act 328, secs. 3-6, 14, 15.

Circular No. 5, 1911, of Dept. of Pub. Inst. of Iowa, pp. 2-4.

Laws relating to Com. Schs. of Kansas, 1909, Ch. xx.

Laws of Minnesota relating to Pub. Sch. Syst., 1911, sec. 120.
Sch. Laws of Nebraska, 1909, secs. 11639-11645.


Virginia Sch. Laws, 1911, sec. 88.


Gen. Sch. Laws of North Dakota, 1911, ch. 40. These schools may not participate in regular state aid funds. No funds available for 1912.


Laws of Wisconsin relating to Com. Schs., 1911. sec. 496 b.


Virginia Sch. Laws, 1911, sec. 89.


Ibid., p. 198.

Digest of Laws relating to Free Schs. in Arkansas, 1910, Act 100.
REFERENCES

The school laws.
Reports of the state superintendents or the state boards of education.
Personal letters.
Cubberley, E. P. - School Funds and Their Apportionment. (New York, 1905)
Harris, W. T. - The Political Economy of School Finances. Educational Review 29: 486
Massachusetts - Sixty fourth Annual Report of Board of Education: 16-21; 267-298
Snyder, Edwin R. - The Legal Status of Rural High Schools in the United States. (Teachers' College, Columbia)