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A SUGGESTED REORGANIZATION
OF CERTAIN PRIMARY SCHOOL
DISTRICTS OF ANTRIM COUNTY
MICHIGAN WITH SPECIAL
REFERENCE TO SCHOOL FINANCE

Thesis for the Degree of M. A. Willet J. Mathers
1936

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BY

SCHOOL FINANCE

WILLET JOHN MATHERS

A THESIS SUBMITTED IN PARTIAL FULFILLMENT
OF THE
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OF
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1936.

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A SUGGESTED REORGANIZATION OF CERTAIN FRIMARY SCHOOL DISTRICTS OF ANTRIM COUNTY MICHIGAN WITH SPECIAL REFERENCE TO SCHOOL FINANCE

I. Introduction.

A. Delimitation.

In this study the primary school will be defined as schools having grades from 1-8. No reorganization will be considered which would necessitate any building projects. The term 'maintenance cost' will be considered as the total money spent by the school district for school purposes except debt service and capital outlay. The emphasis will be placed on school finance with other items held as constant as possible. Any improvements in instruction or teaching facilities which might result from the suggested reorganization will be incidental so far as this study is concerned.

B. Purpose.

It is the purpose of this study to suggest a reorganization of certain primary school districts for the purpose of utilizing the existing facilities to the best advantage and to compare the maintenance cost of the suggested reorganized system with the present maintenance cost. The problem of school reimbursement in the form of the present Thatcher-Saur Act⁽¹⁾ will be discussed; and comparisons

^{(1) 1935} Immediate Effect Acts Compiled by Orville E. Atwood, Secretary of the State of Michigan, p. 206-215.

made of the gross allowance⁽²⁾ before and after the suggested reorganization to determine the advisability of carrying out the suggested reorganization wholly or in part. This information should be useful in determining the practicality of forming larger school districts and might contribute some indication of the expected outcomes of a county unit school system.

- C. Antrim County.
 - 1. Reason for Selection.

Antrim county was selected because the writer has spent most of his life there and therefore has a natural interest in it. Also this county was selected as one of the five typical counties in the study made by the State Commission of Inquiry into County, Township, and School District Government, which was created by the Michigan legislature in 1931. The people of the county are interested in reorganization as evidence by the Helena Township Unit School and a present discussion on organizing Banks Township into a township unit. There is a need for sound financial information regarding reorganization and transportation of children.

2. Location and Geography.

Antrim county is located in the northwestern part of the lower peninsula on the eastern shore of Grand Traverse Bay. The land is rolling and quite rugged in some localities. Large elongated lakes on the western side present an obstacle to efficient, and economical combination of school districts.

^{(2).} A term employed in the Thatcher-Saur Act meaning the amount of money determined from the number of pupils and teachers per school under the provisions of this Act.



Map 1. The Location of Antrim County.

3. Population and Industry.

The population of the county reached its peak with the flourishing of the logging and lumbering industries following the Civil War.

Since 1900 the population has continually decreased with the waning of the lumber until 1930 when the increasing interest in agriculture and resorting stopped the tide, Table I below. In the last few years there has been a movement back from the industrial centers and the school population has increased. Due to poor soil and climatic conditions the eastern side of the county has had the most rapid decrease in population. The extension of fruit growing and increasing recreational activities may tend to increase the population in the western section.

POPULATION IN ANTRIM COUNTY AS INDICATED BY THE CENSUS OF 1910, 1920 AND 1930 (2)

Mary ships		Census	
Township	1910	1920	1930
Banks	1603	1404	1220
Central Lake	1482	1196	1023
Chestonia	512	517	368
Custer	591	333	304
Echo	721	675	34 0
Elk Rapids	1775	780	695
Forest Home	967	732	623
Helena	762	369	424
Jordan	496	45 8	34 8
Kearney	1371	75 0	662
Mancelona	256 0	2431	2275
Milton	737	744	591
Star	957	530	529
Torch Lake	329	257	254
Warner	829	367	323
Total	15692	11543	9979

^{(2).} Fifteenth Census of the United States, Vol. I, 1930.

II. The Primary Schools at Present.

A. Qualifications of Teachers

TABLE II.

DEGREE OR CERTIFICATE OF PRIMARY SCHOOL DISTRICT TEACHERS OF ANTRIM COUNTY
1935

Degree or Certificate	Number	Percent
Bachalor of Science Degree	1	1.6
Bachalor of Arts Degree	3	4.7
Life Certificate	23	35. 9
First Grade	13	20.3
County Normal	24	37.5
Total	64	100

The table shows that 57.8% have less than a life certificate and only 6.3% have degrees. It is evident that more adequately qualified teachers are needed in the county.

B. Salaries of Teachers.

SALARIES OF TEACHERS IN THE PRIMARY SCHOOL DISTRICTS OF ANTRIM COUNTY MICHIGAN. 1935

Township	District Number	Salary
Banks	1	\$280.00
**	2	1080.00
Ħ	3	450.00
*	4	340.00
*	5	405.00
11	6	585.00
11	7	555 . 9 7
**	8	630.00
Central Lake	2	337.5 0
n n	3	510.00
W H	4	585.00
11 11	5	450.00
n n	8	320.00
11 11	9	307.69
Chestonia	1	585.00
11	3	495.00
11	6	500.00
Cušter	1	558 .36
#	3	450.00
11	4	450,00
H	5	405.00
Ħ	6	450.00
Echo	1	340.62
H	2	405.20
10	3	480.00
Ħ	4	448.50
11	5	535.00
Forest Home	. 1	450.00
H H	2	772.35
# #	5	450.00
H H	6	540.00
Jordan	1	380.00
#	2	405.00
π	4	333.60
Kearney	1 2 4 5 6	450.00
#	2	405.00
11	4	400.00
₩	5	459.20
**		450.00
H	7	480.60

(Continued on Page 7.)

(Continued from Page 6.)

Township	District Number	Salary
Mancelona	2	\$405.00
#	3	450.00
#	4	495.00
Ħ	5	588.84
Ħ	6	450.00
Milton	1	1215.00
"	2	585.00
•	3	495.00
H .	4	495.00
Star	1	360.00
n	2	405.00
n	4	405.00
Torch Lake	2	380.00
Ħ	4	540.00
•	6	180.00
Warner	2	695.50
Total Salaries		\$27058.93
Average		\$466.53

The median salary is \$464.28.

C. Classification of School Buildings.

There are two two-room schools and fifty-five one-room schools in the county. A study of the quality of the schools was made by the State Commission of Inquiry into County, Township, and School District Government which was appointed by the legislature of the State of Michigan in 1931. (1)

The schools were divided into three groups namely, standard schools, schools which approached standard, and poor schools. The standard schools were those which had fulfilled the state requirements for standard schools and had been awarded their standard plates. "In classifying schools which were not standard, the following factors were taken into consideration: the general state of repair of the building, including the condition of the floors, walls, seating equipment, and cloak room; the lighting, heating, and ventilating system; the sanitary conditions; and the nature and condition of the grounds and play ground equipment.

In general, the schools in the second group had fulfilled more than 50 percent of the standard requirements. There appeared to be such a wide divergence in the third group or poor schools that it became advisable to classify them again as fair, poor, and very poor schools."(2)

There were 9 standard schools in the first group, 10 schools that were near standard in the second group and 25 schools that were poor in the third group. Of the schools in the third group there were 11 that rated as fair, 11 as poor, and 3 as very poor. Fifteen schools were not rated because they were closed at the time of the survey.

⁽¹⁾ Thrun, F.M., Rural School Organization in Michigan, p.2.

⁽²⁾ Ibid, p. 6-7.

This information indicates that there is a decided need for improvement in the housing conditions of the primary school districts of the county.

D. Pupil Enrollment.

NUMBER AND PERCENTAGE DISTRIBUTION OF PUPIL POPULATION ACCORDING TO THE NUMBER OF PUPILS ENROLLED

Pupils	pei	Room	Number of Schools	Percent of Schools
0	-	5	2	3.4
6	-	10	10	16.9
ıı	-	15	12	20.3
16	-	20	18	30.5
21	-	25	7	11.9
26	-	30	3	5.1
31	-	35	6	10.2
36	-	40	0	0.0
41	-	45	1	1.7

This table shows that 71.1 percent of the schools have less than 21 pupils and that 50.6 percent have 15 pupils or fewer. It would seem that many of them could be combined with a saving in money.

E. Total of Expenditures.

TABLE V.

NUMBER OF PUPILS, TOTAL OF EXPENDITURES, COST PER PUPIL. 1934-1935.

Township	District Number	Number of Pupils	Grand Total of	Cost per
	Number	rupils	Expendi tures	Pupil
Banks	1	5	\$420.45	\$84.09
11	2	34	1631.68	42.45
#	3	20	848.95	42.45
**	4	11	591.93	53.81
#	5	16	724.45	45.21
Ħ	6	21	1096.67	52.22
Ħ	7	32	905.19	28.29
Ħ	8	17	923.06	54.30
entral Lake	2	14	466.87	33.35
n n	3	18	1136.46	63.14
11 11	4	28	1403.42	50.12
H H	5	19	1007.41	
11 11	8	20		53.02
** **	9		744.19	37.21
hestonia	9 1	12	518.02	43.17
nestonia		17	941.30	55.37
	3	21	1170.64	55.74
	6	9	1071.45	119.05
uster	1	22	757.91	34.45
**	2	17	1434.17	84.36
**	3	8	784.47	98.06
Ħ	4	19	676.84	35.62
Ħ	5	13	727.98	56.00
Ħ	6	19	687.18	36.17
Echo	1	13	462.42	35.57
*	2	16	719.04	44.94
*	3 –	35	997.75	28.51
#	4	17	783.88	46.11
W	5	16	1000.75	62.54
orest Home	ì	17	711.06	41.83
W W	2	23	1372.61	59.67
17 18	4	23 8	509.05	63.6 3
n 'n	5	8	653 . 07	81.63
# #	6			
		31	1069.61	34.50
ordan	1	11	736.00	66.91
	2	14	778.50	55.61
	4	9	643.40	71.49
earney	1	18	698.37	38.79
π	2	25	740.57	29.62
#	4	9	642.31	71.37
11	5	28	744.19	26.57
**	6	11	662.61	60.24
Ħ	7	10	642.36	64.24

(Continued from Page 10.)

Township	District Number	Number of Pupils	Grand Total of Expenditures	Cost per Pupil
Mancelona	2	33	\$ 86 3. 18	\$26.15
*	3	25	985.87	39.43
Ħ	4	17	842.02	49.53
Ħ	5	31	930.02	30.00
Ħ	6	12	1320.45	110.04
Milton	1	29	1653.46	57.02
n	2	41	1515.42	36.96
Ħ	3	25	1872.21	74.88
Ħ	4	16	1023.44	63.97
Star	1	15	634.23	42.28
Ħ	2	15	708.12	47.21
Ħ	4	9	624.48	69.38
Torch Lake	2	6	670.82	101.80
# #	4	26	1133.27	43.59
n n	6	7	398.30	56.90
Warner	2	31	1941.10	62.69
Total		1069	\$ 5235 4. 63	\$3153.25
Average		18.4	\$902.66	\$48.98

The cost per pupil varies from \$119.05 to \$26.15 with a median of \$51.66 and an average of \$48.98. The total of expenditures varies from \$1941.10 to \$398.30 with a median of \$784.61 and an average of \$902.66. This reveals a wide range in expenditure and per pupil cost with its serious administrative problems and need for reorganization.

TABLE VI.

VALUATION PER CHILD BY THE NUMBER OF DISTRICTS AND THE PERCENTAGE OF DISTRICTS IN EACH CLASSIFICATION.

		t Valuation District	Number of Districts	Percentage of Districts
500	_	999	3	5.2
1000	_	1499	8	13.8
1500	_	1999	10	17.2
2000	_	2499	5	8.6
2500	_	2999	8	13.8
3 00 0	-	3499	8	13.8
3500	_	3999	7	12.1
4000	-	4499	3	5.2
4500	_	4999	0	•0
5000	-	5499	Θ	•0
5500	_	5999	2	3.4
6000	-	6499	0	•0
6500	_	6999	1	1.7
7000	_	7499	O	•0
7500	-	7999	1	1.7
8000	-	8499	0	•0
8500	-	899 9	1	1.7
	_		-	
	-		-	
12500	_	12999	1	1.7

The median assessed valuation supporting each child is \$2687.50. This table clearly reveals the wide range of assessed valuation per child and the consequent inequality in the ability of districts to support schools.

F. Tax Rates.

Due to the fifteen mill tax law there is but slight variation in rates. Districts No. 2 and No. 3 of Banks township have 4.5 mills each. All the remaining districts have 4 mills each.

G. Summary.

Antrim county is located in the northwestern part of the lower peninsula. The population has dwindled with the passing of the lumber industry and is very scattered on the eastern side while on the western side with a soil better suited to fruit growing and agriculture the population is increasing fairly rapidly.

The teacher qualifications are low as shown by the fact that 57.8 percent of the teachers do not have a life certificate. The average salary is \$466.53 and the median is \$464.28. The school buildings as rated by a previous study were as follows; nine standard, ten near standard, twenty-five poor, and fifteen closed. There are fewer than twenty-one pupils in 71.1 percent of the school buildings and fewer than fifteen pupils in 50.6 percent of the buildings. The cost per pupil varies from \$119.05 to \$26.15 with a median of \$51.66 and an average of \$48.98. The total expenditures vary from \$1941.10 to \$398.30 with a median of \$784.61 and an average of \$902.66. All districts have a tax rate of 4 mills with the exception of two which have 4.5 mills; but the assessed valuation per child varies from over \$12500 per child to less than \$1000. per child with a median of \$2687.50.

It would seem that there is need for combining school districts where possible in order to have better qualified teachers with higher salaries, teaching in the more satisfactory buildings, with larger classes and a more equalized assessed valuation supporting each child.

III. Suggested Plan of Reorganization.

A. Existing Plans.

There are four general plans of reorganization which could be put into effect in Antrim county. These are namely: Consolidation of districts, county unit organization, township unit organization and modifications of the present district system. The writer was influenced in chosing the latter by the following statements:

1. Consolidated School Districts.

"Consolidations have been formed under inducement of lowered costs and improved service. Too frequently, however, the construction of a new building, the adoption of transportation, the insistence upon extensive equipment, and the addition of a greatly enriched educational program have resulted in high costs. Due to this fact, the idea of consolidation is in disrepute in the State. - - - In addition, consolidation does not contemplate the most efficient utilization of existing echool equipment but is based upon the idea of bringing all children together into one school building." (3)

2. County Unit.

"The county unit should embrace all rural schools of the county as a taxing and administrative unit to be governed by a single board and administered by a county superintendent. - - - - - Among the difficulties encountered in considering the establishment of the county unit is the question of how an equitable adjustment between local districts can be made when the county unit takes over the school properties of these districts. A plan might be set up whereby the local district

^{(3).} Ibid, p. 25.

lines are maintained and instead of there being a uniform tax over the whole county unit, the necessary funds could be obtained by taxing the districts in proportion to the volume of the school property contributed by each district to the county unit. - - - In the same way, debts could be taken over by the county, and a differential tax imposed upon the various districts depending upon the amount of indebtedness, or the local districts might retain the responsibility of paying their own debts. (4)

3. Township Unit.

Many of the weaknesses of the present district system could be corrected if the adoption of the present township unit law were made compulsory, provided certain modifications were put into effect. - - - - - On the other hand, township units which have been superimposed upon the district system in sections of the lower peninsula have not brought about the improvements which might be expected. For example, Alaiedon township unit in Ingham county maintains its old district lines and operates nine one-room schools. This would seem to demonstrate that in order for the township unit to be effective in securing economies there should be a superimposed authority which would at least initiate such policies if not be in a position to compel their adoption. This authority should consist of a county board with an appointed superintendent as its executive officer. *(5)

⁽⁴⁾ Ibid., p. 25-26.

⁽⁵⁾ Ibid., p. 26-27.

4. Modifications of District System.

"Less drastic reforms in the nature of modifications of the present system would encounter less opposition and would furnish the bases for the gradual development into the county unit." (6)

B. Suggested Methods for Reorganization.

The following methods and factors are the bases upon which the following plan of reorganization is based.

- 1. Determine the maximum capacity for each of the various schools.
- 2. Obtain the expected enrollment in the various school districts.
- 3. Consider the ratings given the various schools by the survey previously mentioned.
- 4. Combine the districts into more efficient groups making use of the schools with high ratings where possible.
- 5. The schools which are used should be reorganized as near the optimum pupil enrollment as possible.
- 6. Schools which are closed should have fairly small enrollments or be accessible to other schools.
- 7. An endeavor should be made to use the existing facilities to the best economical advantage.
- 8. The organization should be flexible, in order to provide for reorganization as the change in pupil enrollment makes it necessary.
- C. Suggested Reorganization.

The schools selected for consideration in this plan were chosen because they were not being used to full pupil capacity and were therefore able to accommodate pupils from other schools. Size, quality, and

^{(6).} Ibid., p. 27.

convenience in transportation to other schools were considered.

The schools to be closed were selected on the bases of attendance, building facilities, transportation, and nearness to another school.

There are fifty-nine primary school districts in the county. Forty-six or 77.9% of them are in the reorganization plans. Thirty-three or 55.9% of the total number of primary school districts of the county are closed under the suggested reorganization.

The following table shows the schools which were grouped together into combinations of various sizes.

Name of School	Township	District Number
Antrim City	Bank s	1
Mapleville	#	8
*Maple Hill	#	5
Bentley Hill	**	3
*Atwood	#	2
Wright	Ħ	4
Mitchell	#	6
Pleasant Hill	#	7
*Ellsworth	11	9
East Port	Torch Lake	6
*Bay View	Central Lake	4
Torch Lake	Torch Lake	2
*Creswell	17 W	4
Snowflake	Forest Home	5
Greenwood	Central Lake	8
Lake View	17 19	3
Esseltine	H H	2
†*Central Lake	# # 	1
Dingman	Echo	4
*Cloverdale	Central Lake	9
Derency	Kearney	2
*Marsh	Echo	1
Montgomery	Kearney	6
Finkton	Echo	2
*Pleasant Valley	#	5
Brown	Jordan	1
*Settlement	11	22
Ostrom	Star	1
East Star	#	2
Simons		4
*Alba	Chestonia	55
Curve	#	6
*Wetzell	Mancelona	55
Lesher	**	4
*Bocook	H	6
Bush	Kearney	1
*Green River	Chestonia	3
Watrous	Kearney	4
*Cedar River	Chestonia	1
Eddy	Kearney	7
Jacobs	**	5
Spring Valley	Custer	2
Henstreet	Forest Home	4
† *Bellaire	11 11	3

(Continued on Page 19.)

^{(1).} See map of Antrim County, p. 21.

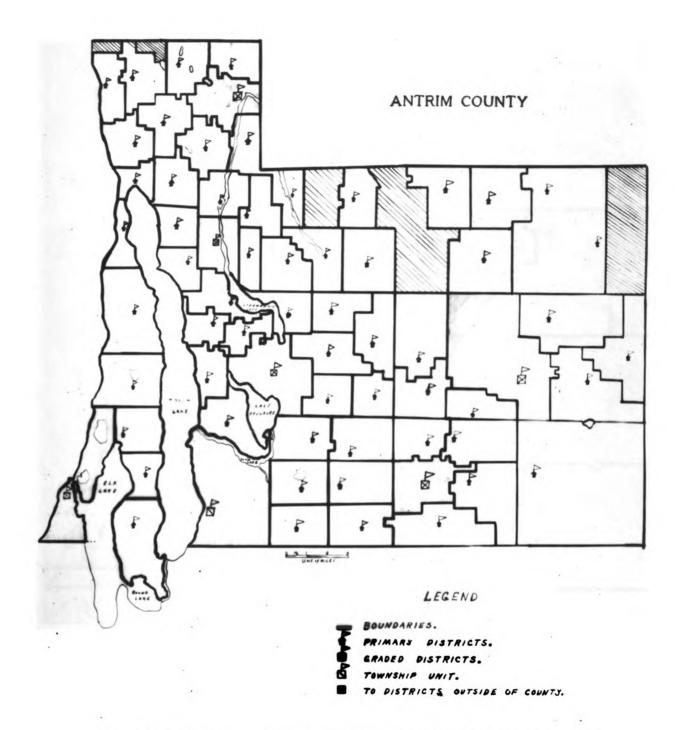
(Continued from Page 18.)

Name of School	Township	District Number
Finn	Custer	3
Way	**	6
South Milton	Milton	1
†*Alden	Helena	1
Turner	Forest Home	1
*Ball	11 11	2

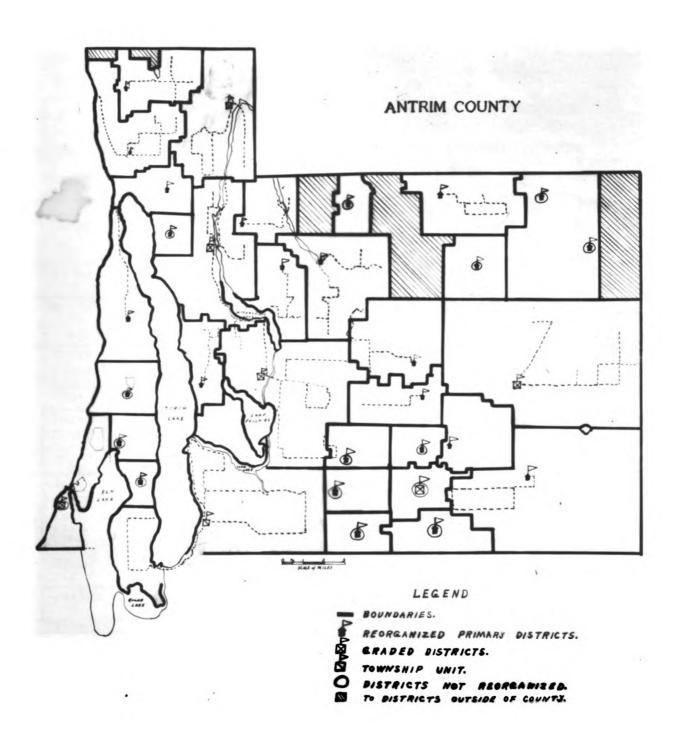
*Schools which are to remain open under the reorganized plan.

†Graded or Township Unit Schools.

Schools marked with an asterisk (*) are primary schools. Schools marked with both an asterisk and daggar (*†) are graded or township unit schools having both elementary and high school enrollments. Unmarked schools are being closed.



Map 2. The Present School Districts Showing The Location and Types of Schools.



Map 3. The School Districts After the Suggested Reorganization,
Location and Types of Schools, and Suggested Bus Routes.

IV. Maintenance Cost.

A. The Maintenance Cost $1934 - 1935^{(1)}$.

TABLE VIII.

THE TOTAL MAINTENANCE COST OF THE PRIMARY SCHOOL DISTRICTS BY SCHOOLS AND BY SUGGESTED GROUPS BEFORE REORGANIZATION(2) 1934-1935.

Mary all de	District	Maintenance Cost		
Township	Number	By Schools	By Suggested Groups	
Banks	1	\$420.45		
1 11	8	923.06		
n	5	724,45	\$ 20 67. 96	
Banks	3	848.95		
11	2	1631.68	2480.63	
Banks	4	591.93		
"	6	1096.67		
*	7	905.19	2593.79	
Torch Lake	6	398.30		
Central Lake	4	1403.42	1801.72	
Torch Lake	2	670.82		
77 19	4	1133.27	1804.09	
Forest Home	5	653.07		
Central Lake	8	744.19	•	
* *	3	1136.46		
# #	2	466.87	3000.59	
Echo	4	783.88		
Central Lake	9	518.02	1301.90	
Kearney	2	740.57		
Echo	1	462.42	1202.99	
Kearney	6	662.61		
Echo	2	719.04		
*	5	1000.75	2382.40	
Jordan	1	736.00		
#	2	778.50	1514.50	
Star	1	634.23		
"	2	708.12		
"	4	624.48	1966.83	
Chestonia	6	1071.45		
Mancelona	5	930.02	2001.47	
Mancelona	4	842.02		
"	6	1320.45	2162.47	

(Continued on Page 23.)

⁽¹⁾ Report of Commission of Schools Office 1934-1935.

⁽²⁾ Ibid.

(Continued from Page 22.)

Township	District	Maintenance Cost			
_	Number	By Schools	By Suggested Groups		
		<u></u>	<u> </u>		
Kearney	1	\$ 698 .37			
Chestonia	3	1170.64	\$1869.01		
Kearney	4	642.31			
Chestonia	1	941.30	1583.61		
Kearney	7	642.36			
Ħ	5	744.19			
Custer	2	1434.17			
Forest Home	4	509.05	3 329 .77		
Custer	3	784.47			
Ħ	6	687.18			
Milton	1	1653.46	3125.11		
Forest Home	1	711.06			
rr 11	2	1372.61	2083.67		
Total			\$38272.51		

B. Maintenance Cost to Districts Which Send Their Children to Another School District.

The maintenance cost would be composed of transportation and tuition. For the purpose of this study, transportation cost from the reports of the Department of Public Instruction of Michigan⁽¹⁾ for certain bus routes similar to the ones suggested in this study were used. This cost was \$0.3575 per mile for buses used under the contract form of agreement. The cost per mile for operating buses owned and operated by the district, was approximately 25% lower.

Tuition of the pupils was determined by using the maximum allowance under the Thatcher-Sour law, which is \$40. per pupil according to the provisions of the act.

⁽¹⁾ Stack, Dorr, A study of Pupil Transportation in Rural Agricultural Schools in Michigan for 1934, Table II.

TABLE IX.

TOTAL MAINTENANCE COST OF TRANSPORTATION AND TUITION TO DISTRICTS
COMBINING WITH OTHER SCHOOL DISTRICTS ACCORDING TO THE SUGGESTED
REORGANIZED PLAN.

Township	District Number	Transportation		Tuition		Total Maintenance
Township		Miles	Cost	Pupils	Cost	Cost
Banks	1	5.00	\$321.75	5	200.00	\$521.75
**	8	5.25	337.84	17	680.00	1017.84
**	3	5.25	337.84	20	800.00	1137.84
#	4	walk	000.00	11	440.00	440.00
#	6	5.50	354.03	21	840.00	1194.03
**	7	4.00	257.48	32	1280.00	1537.48
Torch Lake	6	walk	000.00	7	280.00	280.00
* *	2	4.50	281.67	6	240.00	521.67
Forest Home	5	5.00	321.75	8	320.00	641.75
Central Lake	8	walk	000.00	20	800.00	800,00
и и	3	5.25	337.84	18	720.00	1057.84
n n	2	3.75	241.39	14	560.00	801.39
Ech o	4	5.00	321.75	17	680.00	1001.75
Kearney	2	6.00	386.22	25	1000.00	1386.22
*	6	5.00	321.75	11	440.00	761.75
Ec ho	2	5.00	321.75	16	640.00	961.75
Jordan	ı	4.00	257.48	11	440.00	69 7.4 8
Star	1	5.00	321.75	15	600.00	921.75
*	2	8.00	514.96	15	600.00	1114.96
#	4	6.00	386.22	9	360.00	746.22
Chestonia	6	walk	000.00	9	360.00	360.00
Mancelona	4	7.25	466.88	17	680.00	1146.88
Kearney	1	7.50	482.78	18	720.00	1202.78
*	4	4.50	281.67	9	360.00	641.67
•	7	5.00	321.75	10	400.00	721.75
**	5	5.50	354.03	28	1120.00	1474.03
Custer	2	4.00	257.48	17	680.00	937.48
Forest Home	4	5.50	354.03	8	320.00	674.03
Custer	3	8.50	547.15	8	320.00	867.15
*	6	7.00	450.59	19	760.00	1210.59
Milton	1	9.00	579.33	29	1160.00	1739.33
Forest Home	1	4.00	257.48	17	680.00	937.48

C. Maintenance Cost to Districts Which Receive Children from Other Schools.

Inasmuch as the teacher's salary, upkeep, and fuel cost, would remain practically the same as before, the maintenance cost of the receiving primary schools was not changed. The teacher's time, fuel cost, and other items would be used to a fuller extent than previously. It will be recalled that under the plan as stated the existing facilities were to be used to the best economical advantage.

V. State Aid.

A. The Present Thatcher-Saur Gross Allowance.

The 'gross allowance' under the Thatcher-Saur Act is based on the number of pupils and teachers which a school has. It is the sum of money which the State guarantees to the school districts and includes a two and one-half mill tax on the general property within the district, the primary school interest fund receipts, tuition receipts, and Thatcher-Saur Aid. A school spending more than this amount must raise the balance by extra taxes on the district. Table X,p. 27⁽¹⁾ gives the data for determining the gross allowance and also the Thatcher-Saur Aid. It should be noted that the two and one-half mill tax primary receipts, and tuition receipts are subtracted from the gross allowance, to determine the Thatcher-Saur Aid. If the total of the two and one-half mill tax, primary receipts, and tuition receipts is more than the gross allowance, the school does not receive Thatcher-Saur Aid.

⁽¹⁾ Blank form for computing Thatcher-Saur Aid.

TABLE X.

SCHOOL AID DISTRIBUTION PROPOSED IN ACT 236, P.A. 1933 AS AMENDED BY ACT 192, P.A. 1935

The amount of aid paid by the state to each district through the provisions of the Thatcher-Saur Act is the amount of the gross allowance less an amount equal to the sum of a two and one-half mill tax on general property within a district, primary school interest fund receipts, and tuition receipts, if any. This Act makes an appropriation of \$36,040,000 less the amount of the primary school interest fund which is \$15,498,272 in 1935-36.

Elank Form for Computing Th	atcher-S	aur Sch	ool Aid A	lct	
 Equalized property valuation in 1934 School census (children 5-19 inc.) May 3 Average membership in 1933-34: 3a.Elementary school (Grades K-6 inc.) 3b.High school (Grades 7-12) Gross Allowance under Thatcher-Saur Act: 4a.Elementary aid (see table below) 4b.High school aid (see table below) 4c.Total (4a and 4b) Tax Levy on valuation in (1) at 2½ mills Primary aid at \$11.13 per census child in Actual tuition receipts in 1933-34 7a.Total (5, 6, and 7) Allowance under Thatcher-Saur Act(4c 1) 8a. Supplement Fund (11.90 per child in 8b. Equalization Fund (8 less 8a) 8c. Total state aid under Thatcher-Saur 	1, 1934. TeTe\$	achers.			
*This amount cannot exceed the amount in it than 800 on the census. NOTE: In addition to the amount in 8c, the costs not exceeding \$65 per pupil direct to	state w	ill pay	high sch	nool tuit	lion
			-		
Pupil Enrollment Based on Average Membership	1 or	Nu 2 or more	mber of 5 3 or more	Teachers 4 or more	5 or more
 No. of pupils used as a base Easic amt. allowed for pupils in (1) Additional amt. allowed per pupil Additional No. of pupils for which additional amounts may be allowed 	12 \$750 \$ 9 32	30		90	150 \$7200 \$ 48 on up
HICH SCHOOL - Consider as	grades 7	'-12 Inc	lusive		
1. Mo. of pupils used as a base 2. Easic amt. allowed for pupils in (1) 3. Additional amt. allowed per pupil 4. Additional No. of pupils for which	\$975 \$30 20	30 \$1600 \$ 40 35	45 \$2550 \$ 50 35	70 \$3800 \$ 58 35	95 \$6175 \$ 65 on up

additional amounts may be allowed

^{*}Districts having an average membership of less than 12 pupils are allowed \$65 per pupil.

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TABLE XI.

THE GROSS ALLOWANCE OF THE PRIMARY SCHOOL DISTRICTS BASED ON THE NUMBER OF TEACHERS AND PUPILS BEFORE THE SUGGESTED REORGANIZATION.

		1935.		
Township	District	Number	Number	Gross
	Number	Pupils	Teachers	Allowance
Banks	1	5	1	\$325.00
n Derive	8	17	i	795.00
**	5	16	i	786.00
11	3	20	i	822.00
n	2	20 34	2	1052.00
11	4	11	î	715.00
Ħ	6	21	i	831.00
**	7	32	i	930.00
Torch Lake	6	7	i	455.00
Central Lake	4	28	1	894.00
Torch Lake	2	6	1	390.00
W W	4	8	i	520.00
Forest Home	5	8	1	
			1	520.00
Central Lake	8	20		822.00
n n	3	18	1	804.00
-	2	14	1	768.00
Echo	4	17	1	795.00
Central Lake	9	12	1	750.00
Kearney	2	25	1	867.00
Echo	1	13	1	759.00
Kearney	6	11	1	715.00
Echo	2	16	1	786.00
#	5	16	1	786.00
Jordan	1	11	1	715.00
#	2	14	1	768.00
Star	1	15	1	777.00
#	2	15	1	777.00
11	4	9	1	594.00
Chestonia	6	9	1	594.00
Mancelona	5	31	1	921.00
#	4	17	1	795.00
11	6	12	1	750.00
Kearney	1	18	1	804.00
Chestonia	3	21	1	831.00
Kearney	4	9	1	594.00
Chestonia	1	17	1	795.00
Kearney	7	10	1	650.00
W	5	28	1	894.00
Custer	2	17	1	795.00
Forest Home	4	8	1	520.00
Custer	3	8	1	520.00
11	6	19	1	813.00
Milton	1	29	1	903.00
Forest Home	ī	17	1	795.00
# #	2	23	1	849.00

B. Thatcher-Saur Gross Allowance after Combining.

According to the Thatcher-Saur Act, the primary school districts not maintaining school are entitled to \$40. per pupil for tuition and not to exceed \$40. per pupil for transportation⁽¹⁾. The transportation allowance is determined by the following formula: "Thirty pupils transported six miles is \$612, add or deduct \$27.00 per mile for each mile variation from six miles, and also add or deduct \$13.00 per pupil for each pupil variation from thirty pupils; the total must not exceed \$40. per pupil however⁽²⁾.

The school districts which do maintain school will be given aid on the bases of teacher and pupil enrollment. The two and one-half mill tax and primary school interest fund receipts together with the tuition receipts may exceed the gross allowance of the Thatcher-Saur Act, in which case they would receive no State aid. The primary aid in 1934-1935 was \$11.13 per census child.

^{(1). 1935} Immediate Effect Acts, Compiled by Orville E. Atwood, Secretary of the State of Michigan, p. 211-212, sections 6 and 7.

^{(2).} Oral report of L. L. Close, Department of Public Instruction, Michigan, May 1936.

TABLE XII.

THE TOTAL THATCHER TRANSPORTATION AND TUITION ALLOWANCE BASED ON THE NUMBER OF PUPILS AND THE LENGTH OF THE ROUTES.

(REORGANIZED PLAN)

	Dist-	Number	Length	Transpor-		
רונו בסרתעטרטיוי	rict	of	of	tation	Tuition	Total
	No.	Pupils	Routes	Allowance	Allowance	
						
Bank s	1	5	5.00	\$200.00	\$200.00	\$400.00
77	8	17	5.25	422.75	680.00	1102.75
#	3	20	5.25	461.75	800.00	1261.75
11	4	11	walk	000.00	440.00	440.00
Ħ	6	21	5.50	481.50	840.00	1321.50
11	7	32	4.00	584.00	1280.00	2164.00
Torch Lake	6	7	walk	000.00	280.00	280.00
11 11	2	6	4.50	240.00	240.00	480.00
Forest Home	5	8	5.00	299.00	320.00	619.00
Central Lak	e 8	20	walk	000.00	800.00	800.00
11 W	3	18	5.25	435.75	720.00	1155.75
n n	2	14	3.75	343.25	560.00	903.25
Echo	4	17	5.00	416.00	680.00	1096.00
Kearney	2	25	6.00	547.00	1000.00	1547.00
Ħ	6	11	5.00	338.00	440.00	778.00
Echo	2	16	5.00	403.00	640.00	1043.00
Jordan	1	11	4.00	311.00	440.00	751.00
Star	1	15	5.00	390.00	600.00	990.00
Ħ	2	15	8.00	471.00	600.00	1071.00
*	4	9	6.00	339.00	360.00	699.00
Chestonia	6	9	walk	000.00	360.00	360.00
Mancelona	4	17	7.25	476.75	680.00	1156.75
Kearney	ı	18	7.50	496.50	720.00	1216.50
**	4	9	4.50	298.50	360.00	658.50
Ħ	7	10	5.00	325.00	400.00	725.00
Ħ	5	28	5.50	571.50	1120.00	1691.50
Custer	2	17	4.00	389.00	680.00	1069.00
Forest Home		8	5.50	313.50	320.00	633.50
Custer	3	8	8.50	320.00	320.00	640.00
#	6	19	7.00	496.00	760.00	1256.00
Milton	1	29	9.00	680.00	1160.00	1840.00
Forest Home	1	17	4.00	389.00	680,00	1069.00

TABLE XIII.

THE TOTAL TAX, TUITION, AND PRIMARY RECEIPTS OF THE REORGANIZED PRIMARY SCHOOLS WHICH MAINTAINED SCHOOL.

Township	District Number	Tax Levy At $2\frac{1}{2}$ Mills	Tuition Receipts	Primary Receipts	Total
Bank s	5	\$ 132.85	\$880.00	\$300.51	\$1313.36
Ħ	2	218.31	800.00	634.41	1692.72
Central Lake	4	170.03	280.00	456.31	906.34
Torch Lake	4	222.45	240.00	634.41	1096.86
Central Lake	9	43.23	680.00	278.25	921.48
Echo	1	81.10	1000.00	211.47	1292.57
Ħ	5	55.59	1080.00	389.55	1525.14
Jordan	2	111.98	440.00	322.77	874.75
Mancelona	5	96.55	360.00	500.85	957.40
н	6	176.40	680.00	289.38	1145.78
Chestonia	3	95.41	720.00	367.29	1182.70
Ħ	1	74.11	360.00	289.38	723.49
Forest Home	2	180.31	680.00	422.94	1283.25

TABLE XIV.

THE TOTAL THATCHER-SAUR GROSS ALLOWANCE FOR THE SUGGESTED REORGANIZED PRIMARY SCHOOL DISTRICTS WHICH MAINTAIN SCHOOL.

1935

		1935		
Township	District Number	Number of Pupils	Number of Teachers	Total Gross Allowance
Banks	5	3 8	1	\$984.00
Ħ	2	54	2	1752.00
Central Lake	4	35	1	957.00
Torch Lake	4	14	1	768.00
Central Lake	9	29	1	903.00
Echo	1	3 8	1	984.00
Ħ	5	43	1	1029.00
Jordan	2	25	1	867.00
Mancelona	5	40	1	1002.00
н	6	29	1	903,00
Chestonia	3	39	1	993.00
н	ı	26	1	876.00
Forest Home	2	40	1	1002.00

TABLE XV.

THE TOTAL BUDGET OF THE SUGGESTED REORGANIZED PRIMARY SCHOOL DISTRICTS WHICH MAINTAINED SCHOOL. 1935.

Township	District Number	Gross Allowance	Total Tax Tui- tion & Primary Receipts	State Aid	Total Budget
Banks	5	\$984.00	\$1313.36	\$000.00	\$1313 . 36
Ħ	2	1752.00	1692.72	59.28	1752.00
Central Lake	e 4	957.00	906.34	50.66	957.00
Torch Lake	4	768.00	1096.86	000.00	1096.86
Central Lake	9	903.00	921.48	000.00	921.48
Echo	1	984.00	1292.57	000.00	1292.57
n	5	1029.00	1525.14	000.00	1525.14
Jordan	2	867.00	874.75	000.00	874.75
Mancelona	5	1002.00	957.40	44.60	1002.00
11	6	903.00	1145.78	000.00	1145.78
Chestonia	3	993.00	1182.70	000.00	1182.70
#	1	876.00	723.49	152.51	876.00
Forest Home	2	1002.00	1283.25	000.00	1283,25

It should be noted that nine of the thirteen schools do not qualify for State Aid. This means that they have more money for school maintenance than the 'gross allowance' under the Thatcher-Saur Act.

VI. Comparisons of Maintenance Costs.

TABLE XVI.

COMPARISON OF MAINTENANCE COST BY INDIVIDUAL SCHOOL DISTRICTS BEFORE AND AFTER THE SUGGESTED REORGANIZATION.

		Total Maint		Amount Gain-	
Township	Dist.	Before Reor-		•	By Reor-
	No.	ganization	ganization	ganization	ganization
Banks	1	\$420.45	\$521.75	-	\$ 10 1.3 0
11	8	923.06	1017.84	-	94.78
**	5	724.45	724.45	-	-
n	3	848.95	1137.84	-	288.89
n	2	1631.68	1631.68	-	•
n	4	591.93	440.00	\$151.93	-
н .	6	1096.67	1194.03	-	97.36
11 ·	7	905.19	1537.48	-	632.29
Torch Lake	6	398.30	280.00	118.30	•
Central La	ke 4	1403.42	1403.42	-	-
Torch Lake	2	670.82	521.67	149.15	-
n 11	4	1133.27	1133.27	-	-
Forest Hom	e 5	653.07	641.75	11.32	
Central La	ke 8	744.19	800,00	-	55.81
п п	3	1136.46	1057.84	77.62	-
# #	2	466.87	801.39	-	334.52
Echo	4	783.88	1001.75	-	217.87
Central Le	ke 9	518.02	518.02	-	-
Kearney	2	740.57	1386.22	-	645.65
Echo	1	462.42	462.42	-	-

(Gontinued on Page 35.)

(Continued from Page 34.)

(Farmer) 4 a	71-4	Total Maint		Amount Gain-	Amount Lost
Township	Dist.	Before Reor- ganization	ganization	ed By Reor- ganization	By Reor- ganization
Kearney	6	\$ 662 .61	\$761.75	_	\$99.14
Echo	2	719.04	961.75	-	242.71
H	5	1000.75	1000.75	-	-
Jordan	1	736.00	697.48	39.52	-
"	2	778.5 0	778.50	-	-
Star	1	634.23	921.75	-	287.52
#	2	708.12	1114.96	-	406.84
•	4	624.48	746.22	-	121.74
Chestonia	6	1071.45	360.00	711.45	-
Mancelona	5	930.02	930.02	-	-
Ħ	4	842.02	1146.88	-	304.86
17	6	1320.45	1320.45	-	-
Kearney	1	698.37	1202.78	-	604.41
Chestonia	3	1170.64	1170.64	-	-
Kearney	4	642.31	641.67	.64	-
Chestonia	1	941.30	941.30	-	-
Kearney	7	642.36	721.75	-	79.39
n	5	744.19	1474.03	-	729.84
Custer	2	1434.17	937.48	496.69	
Forest Home	4	509.05	674.03	-	164.98
Custer	3	784.47	867.15	•	82.68

(Continued on Page 36.)

(Continued from Page 35.)

Township	Dist.	Total Maint Before Reor- ganization		Amount Gain- ed By Reor- ganization	Amount Lost By Reor- ganization
Custer	6	\$687.18	\$ 1210.59	-	\$ 52 3.41
Milton	ı	1653.46	1739.33	-	85.87
Forest Home	1	711.06	937.48	-	226.42
н и	2	1372.61	1372.61	-	
Total		\$38452.51	\$ 428 26.17		\$4373. 66

This table shows clearly that it requires more money in most schools to operate under the suggested reorganized plan. The apparent saving in some districts is due to the fact that no transportation is provided.

TABLE XVII.

COMPARISONS OF MAINTENANCE COST BY GROUPS BEFORE AND AFTER THE SUGGESTED REORGANIZATION.

		Total Maint	enance Cost	Amount Gain-	Amount Lost
Township	Dist.	Before Re-	After Re-	ed By Reor-	By Reor-
	No.	organized	organized	ganization	ganization
Banks	1				
n	8				
n	5	\$2067.96	\$2264.04		\$196.08
Banks	3	2420 67	2050 59		200 00
Danles	2 4	2480.63	2769.52		288,89
Banks	6				
#	7	2593.79	3171.51		577 .7 2
Torch Lake					
Central La		1801.72	1683.42	\$118.30	
Torch Lake	2				
97 11	4	1804.09	1654.94	149.15	
Forest Hom	e 5				
Central La					
# #	3				
H H	2	3000.59	3300,98		300.39
Echo Central La	4	1301 00	1519.77		207.87
	2	1301.90	1013.11		201601
Kearney Echo	ĩ	1202.99	1848.64		645.65
Kearney	6	2500,00	2010101		
Echo	2				
n	5	2382.40	2724.25		341.85
Jordan	1				
#	2	1514.50	1475.98	38.52	
Star	1				
**	2				
m .	4	1966.83	2782.93		816.10
hestonia	6		3.000.00	533 AS	
Mancelona	5	2001.47	1290.02	711.45	
Mancelona	4	0160 45	2467.33		304.86
W	6	2162.47	2407.33		004.00
Kearney Chestonia	1 3	1869.01	2373.42		504.41
Kearney	4	T003.0T	NUIVEEN		
Chestonia	ì	1583.61	1582.97	.64	
OHOSOULIA	<u> </u>			^	

(Continued on Page 38.)

(Continued from Page #37)

		Total Maint	enance Cost	Amount Gain-	Amount Lost
Township	Dist.	Before Re-	After Re-	ed By Reor-	By Reor-
	No.	organized	organized	ganization	ganization
Kearney	7				
**	5				
Custer	2				
Forest Home	4	\$3329.77	\$3807.29		\$477.52
Custer	3				
Ħ	6				
Milton	1	3125.11	3817.07		691.96
Forest Home	1				
# #	2	2083.67	2310.09		226.42

This table shows that most of the school groups would need more money to operate under the suggested reorganized plan.

TABLE XVIII.

THE DIFFERENCE BETWEEN THE PRESENT THATCHER-SAUR GROSS ALLOWANCE AND THE PRESENT MAINTENANCE COST.

			Present	Excess Cost	Excess T. S.
Township	Dist.	Present		Over T. S.	Allowance
TOWNSHIP	No.	Cost	Allowence	Allowance	Over Cost
	NO.	Cost	ATTOWERGE	Allowance	Over cost
		A400 45	Amor	* 05 .5	
Banks	1	\$420.45	\$325.00	\$95.45	•
* "	8	923.06	795.00	128.06	•
1	5	724.45	786.00	-	61.55
* "	3	848.95	822.00	26.95	-
1	2	1631.68	1052.00	5 79.6 8	
11	4	591.93	715.00	-	123.07
n -	6	1096.67	831.00	265.67	•
T T	7	905.19	930.00	-	24.81
Torch Lake	6	398.30	455.00	-	55 .7 0
*Central Lake		1403.42	894.00	609.42	-
Torch Lake	2	670.82	390.00	280.82	-
* " "	4	1133.27	520.00	613.27	-
Forest Home	5	653 . 07	520.00	133.07	•
Central Lake	8 8	744.19	822.00	-	77.81
" "	3	1136.46	804.00	332.46	•
n n	2	466.87	768.00	-	301.13
Echo	4	7 8 3.8 8	795.00	•	11.12
*Central Lake	9	518.02	750.00	-	231.98
Kearney	2	740.57	867.00	-	127.43
*Echo	1	642.42	759.00	-	116.58
Kearney	6	662.61	715.00	-	52.39
Echo	2	719.04	7 86.00	-	66.96
* "	5	1000.75	786.00	214.75	-
Jordan	1	736.00	715.00	21.00	-
* "	2	778.50	768.00	10.50	-
Star	1	634.23	777.00	-	142.77
n	2	708.12	777.00	-	68.88
m m	4	624.48	594.00	30.48	-
Chestonia	6	1071.45	594.00	477.45	-
*Mancelona	5	930.02	921.00	9.02	-
"	4	842.02	795.00	47.02	-
* "	6	1320.45	750.00	570.45	-
Kearney	ì	698.37	804.00	•	105.63
*Chestonia	3	1170.64	831.00	339.64	•
Kearney	4	642.31	594.00	48.31	-
*Chestonia	ī	941.30	795.00	146.30	-
Kearney	7	642.36	650.00	-	7.64
Meginey	5	744.19	894.00	•	149.81
Custer	2	1434.17	795.00	639.17	
745761	<u> </u>		A A	^	/

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Township	Dist.	Present Cost	Present Thatcher-Saur Allowance	Excess Cost Over T. S. Allowance	Excess T. S. Allowance Over Cost		
Forest Home	4	\$509.05	\$520.00	•	\$10.95		
Custer	3	784.47	520.00	\$264.47			
11	6	687.18	813.00	· •	125.82		
Milton	1	1653.46	903.00	750.46	-		
Forest Home	1	711.06	795.00	-	83.94		
* *	2	1372.61	849.00	523.61	-		
Total	4	38452.51	\$33441.00	\$5011.51			

^{*}Schools which are to remain open under the reorganized plan.

Twenty of the schools operate within the gross allowance while twenty-five spend more than the gross allowance. It will be noted that when the total cost and total allowance are compared that the schools are spending \$5,011.51 more than their gross allowance.

TABLE XIX.

THE DIFFERENCE BETWEEN THE MAINTENANCE COST AND THE THATCHER-SAUR GROSS ALLOWANCE AFTER COMBINING.

		_		Excess Cost	Excess T. S.		
Township	Dist.	Gros s	Maintenance	Over T. S.	Allowance		
	No.	Allowance	Cost	Allowance	Over Cost		
		_					
Bank s	1	\$400.00	\$521.75	\$ 121 .7 5	-		
#	8	1102.75	1017.84	-	84.91		
* 11	5	1313.36	724.45	•	588.91		
Ħ	3	1261.75	1137.84	-	123.91		
* "	2	1752.00	1631.68	-	120.32		
*	4	440.00	440.00	•	•		
#	6	1321.50	1194.03	•	127.47		
Ħ	7	2164.00	1537.48	•	626.52		
Torch Lake	6	280.00	280.00	-	-		
*Central Lak	e 4	957.00	1403.42	446.42	-		
Torch Lake	2	480.00	521.67	41.67	-		
* " "	4	1096.86	1133.27	36.41	-		
Forest Home	5	619.00	641.75	22.75	-		
Central Lak	e 8	800.00	800.00	-	•		
# #	3	1155.75	1057.84	-	97.91		
11 11	2	903.25	801.39	-	101.86		
Echo	4	1096.00	1001.75	-	94.25		
*Central Lak	e 9	921.48	518.02	-	403.46		
Kearney	2	1547.00	1386.22	-	160.78		
*Echo	1	1292.57	462.42	-	830.15		
Kearney	6	778.00	761.75	-	16.25		
Echo	2	1043.00	961.75	-	81.25		
* #	5	1525.14	1000.75	_	524.39		
Jordan	ì	751.00	697.48	-	63.52		
* #	2	874.75	778.50	_	96.25		
Star	ĩ	990.00	921.75	-	69.25		
Ħ	2	1071.00	1114.96	43.96	•		
**	4	699.00	746.22	47.22	-		
Chestonia	6	360.00	360.00	<u></u>	-		
*Mancelona	5	1002.00	930.02	-	71.98		
#	4	1156.75	1146.88	-	9.87		
* "	6	1145.78	1320.45	174.67	-		
Kearney	ì	1216.50	1202.78		13.72		
*Chestonia	3	1182.70	1170.64	-	12.06		
Kearney	4	658.50	641.67	-	16.83		
*Chestonia	ì	876.00	941.30	65.30	-		
Kearney	7	725.00	721.75	-	4.25		
w wearne?	5	1691.50	1474.03	-	217.47		
Custer	2	1069.00	937.48	-	131.52		
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Township	Dist.	Gross Allowance	Maintenance Cost	Excess Cost Over T. S. Allowance	Excess T. S. Allowance Over Cost		
Forest Home	4	\$633.50	\$674.03	\$40.53	-		
Custer	3	640.00	867.15	227.15	-		
Ħ	6	1256.00	1210.59	-	45.41		
Milton	1	1840.00	1739.33	-	100.67		
Forest Home	1	1069.00	937.48	-	131.52		
* 11 11	2	1283.25	1372.61	89.36	_		
Total		\$46441.64	42826.17		\$3614.47		

^{*}Schools which are to remain open under the reorganized plan.

It should be noted that as reorganized there were twenty-nine schools spending less than the gross allowance, twelve spending more than the gross allowance and four spend identical amounts.

VII. Summary and Problems for Further Study.

The purpose of this study has been to suggest a reorganization of certain primary school districts for the purpose of utilizing the existing facilities to the best advantage as determined by the comparison of maintenance cost and 'gross allowance' both before and after reorganization.

The passing of the lumber industry has left the county with a scattered population in the eastern portion. But in the western portion where the soil is more adapted to agriculture and fruit growing the population is on the increase. Business activities growing out of recreation and resorting aid in this increase. The study of the schools shows a wide variation in assessed valuations per child and consequently a wide range in school equipment, teacher qualifications, and salaries. It would seem that there is a need for more adequately qualified teachers with higher salaries using the more satisfactory school buildings with larger classes and a more equilized distribution of assessed valuations per pupil. The present methods of accomplishing these ends are: consolidation of school districts, county unit organization, township unit organization, and modifications of the present district system. Of these four methods it was deemed best to choose the latter for the following reasons: It would seem that the population is too scattered for effective consolidation of school districts; the people are not yet at the proper psychological point to accept the county unit organization as shown by the fact that

a majority of the voters of Banks Township voted against forming a township unit school in May 1936; and the township unit organization has not seemed to be effective in certain sections of the lower peninsula.

Using the information of a previous study on the rating and capacity of the school buildings, an endeavor was made to combine certain schools to make use of the more satisfactory buildings and to use them more nearly to their optimum capacity. The pupils of some school districts were transported while others were close enough to walk to school. The problem was to use the existing facilities to the best economical advantage. Such a plan should be flexible because of changes in pupil enrollment.

On determining the bus routes, cost of transportation, and tuition, it was found that the majority of the closed school districts would need more money to operate under the suggested reorganized plan than previously. When the Thatcher-Saur 'gross allowance' both before and after reorganization was considered, it was found that the schools were spending \$5011.51 more than the 'gross allowance' before the suggested reorganization and \$3614.47 less than the 'gross allowance' after the suggested reorganization. This is a difference of \$8625.98 in favor of reorganization. There were twenty schools spending less than the 'gross allowance' and twenty-five spending more than the 'gross allowance' before the suggested reorganization as compared to twenty-nine spending less, twelve more, and four spending the same after the suggested reorganization. An investigation of the twelve

schools which spend more than the 'gross allowance' after the suggested reorganization shows that before being reorganized they spent \$5,499.59 more than they do now. All of the schools show an increase in Thatcher-Saur aid when reorganized with the exception of Forest Home township District No. 4, Star township District No. 4 and No. 2, and Banks township District No. 1. Their losses are respectively, \$51.48, \$16.74, \$112.84, and \$26.30. However, Banks township District No. 1 could undoubtedly operate within the 'gross allowance' by using a car instead of a bus to transport their five children, since the present figures were computed by using bus rates.

The results of this study seem to indicate that there would be much to gain by utilizing the existing facilities as suggested in the present plan. The schools which would lose in dollars and cents would be Districts No. 2 and No. 4 in Star township and District No. 4 in Forest Home township. Whether or not these three schools would gain enough in other values to justify reorganization is not within the purpose of this thesis. In tables XVI and XVII the majority of the primary schools which maintain school have a decided balance to their credit which could be used for higher salaries and school improvement. This amount varies from \$81.00 to \$800.00. It must be remembered that districts receiving Thatcher-Saur aid must spend all of their 'gross allowance' if they are to receive aid on the bases of the total 'gross allowance'. If they spend less than the gross allowance' they will lose as the districts receipts are subtracted from their actual expenditures and not from the 'gross allowance', in determining their State

aid. The districts which, therefore, show an expenditure of less than the 'gross allowance' could raise the salaries of teachers and bus drivers without any cost to the local tax payers.

Other problems arising from this study are: a study of the improvement in instruction under the reorganized plan, a study of the
advantages of forming county units, a program of road construction
whereby pupils might be transported at reduced cost, a study of the
advantages of combining certain school districts permanently, and a
study of an effective elastic plan for administering the reorganization of the school districts from year to year.

VIII. Conclusions.

- 1. The teacher qualifications are low in the primary school districts of Antrim County.
- 2. The teacher salaries are low in the primary schools of Antrim County.
- 3. The assessed valuations per child are poorly distributed in the primary schools of Antrim County thus causing much variation in the ability of the districts to pay for education.
- 4. Transportation causes the total maintenance cost of operation to rise in most schools.
- 5. When the State aid for transportation and tuition are considered it becomes cheaper to transport the pupils.
- 6. The reason that more districts do not take advantage of the State aid for transportation and tuition is that it costs more and they must carry the extra expense two years while waiting for the reimbursement.

- 7. It does not pay to operate a school with a small enrollment and the aid for transporting a small enrollment is likely to be below the cost of transportation and tuition.
- 8. All the reorganized schools but three could operate within the two and one-half mill limit.

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SCHOOL AID ACT BECOMES LAW

The Thatcher-Saur School aid law, Act 192 of the Public Acts of 1935, amends the provisions of the Thatcher-Sias Act of 1933. The Thatcher-Sias Act provided for the distribution of \$15,000,000 of school aid from liquor taxes and excess sales tax allotments. The new act provides for the distribution of (1) increased allowances of aid for elementary schools, (2) the direct payment of high school tuition to the receiving districts, (3) increased transportation allowance, and (4) the requirement that district boards must levy at least two and one-half mills of tax on general property for school purposes other than for debt service, capital outlay, and school board salaries. The amending act provides that state aid must be used for the same expenditures for which the two and one-half mill tax is levied.

The following questions relative to the new act have been asked most frequently:

1. What amount is appropriated under the Thatcher-Saur Amending Act?

The Thatcher-Saur Act provides for the distribution of \$36,040,000 in 1935-36, \$37,400,000 in 1936-37, and \$38,000,000 annually thereafter from the general fund. Since these amounts are taken together with the primary school interest fund apportionment, the net appropriation will be the total amount for each year less the primary school interest fund. The amount of the primary school interest fund is estimated to approximate \$15,000,000 for each year of the next biennium.

2. Why is the primary school interest fund included in the total?

The primary school interest fund is included in the total to offset a possible decrease in the fund through the functioning of the 15-mill tax limitation amendment.

3. Will the distribution of the primary school interest fund be changed in any way?

The distribution of the primary school interest fund will be made on the basis of the number of children in each district between the ages of 5-19 inclusive. This is a constitutional provision and will be unaffected by the new act.

4. Will the entire amount of the distribution be prorated?

Act 257 of the Public Acts of 1935 authorizes the governor to prorate all appropriations for the ensuing biennium. This provision cannot apply to the primary school interest fund, which is governed by constitutional regulations. Accordingly, only the net appropriation will be subject to the prorate provision. Estimates of revenues in relation to appropriations indicate cuts may be from five to ten per cent.

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5. Has the state repealed the law making it mandatory that boards of education in districts not maintaining an approved high school pay high school tuition?

Act 226 of the Public Acts of 1935 repeals the mandatory provision that tuition up to \$60 must be paid by boards of education in other than approved high schools. This act also provides that boards may, upon vote of the people, provide tuition above \$65 and in those districts bordering other states, boards may pay the actual tuition to legal high schools, receiving reimbursement the following year.

6. How will the tuition be paid?

The tuition for 1935-36 will be paid at the rate of \$65 for each non-resident pupil in school in 1934-35, direct to the high school. Tuition will be paid in addition to the regular net amount of aid given on membership.

7. Is this high school tuition payment deductible from the amount of primary money that the rural district is eligible to receive?

The high school tuition money is taken from the state aid money distributed under the Thatcher-Saur Act.

8. Is tuition allowance given for non-residents below the ninth grade?

Districts voting to close one or more grades are required to send their children to other districts. Reimbursement for tuition up to \$40 per child is included in the gross allowance of the sending district after a two year period. In the meantime the district will receive whatever aid it would be eligible to receive if the school were kept open.

9. Are districts having less than 800 children on the census limited in the amount of aid they may receive?

Districts having less than 800 on the census are limited to specific amounts based on the number of teachers and number of pupils. These limitations conform to the amounts previously spent by these districts. The districts having their high school tuition paid by the state fall within this classification.

10. What limitations are placed on districts having less than five teachers in elementary school and less than five teachers in high school?

An elementary school having one teacher and less than 12 pupils in average membership is limited to a gross allowance of \$65 for each child. An elementary school with one or more teachers and having from 12 to 44 pupils in average membership is limited to \$750 for the first 12 pupils plus \$9 for each additional pupil. An elementary school having two or more teachers and from 30 to 80 pupils in average membership is limited to \$912 for the first 30 pupils, plus \$55 for each additional pupil. An elementary school having three or more teachers and from 60 to 120 pupils in average membership is limited to \$1962 for the first 60 pupils, plus \$40 for each additional pupil.

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An elementary school having four or more teachers and from 90 to 160 pupils in average membership is limited to \$3162 for the first 90 pupils plus \$55 for each additional pupil. To ascertain the net amount of state aid it is necessary to deduct from the amount of these gross allowances, a sum equal to a two and one-half mill tax on the equalized valuation of the property within the district, plus primary school interest receipts, plus tuition receipts, if any.

High schools having one teacher and from 15 to 35 pupils receive an allowance of \$975 for the first 15 pupils in average member-ship plus \$30 for each additional pupil. High Schools having two or more teachers and from 30 to 65 pupils in average membership will be given an allowance of \$1600 for the first 30 pupils plus \$40 for each additional pupil. High schools having three or more teachers and from 45 to 80 pupils in average membership will receive an allowance of \$2550 for the first 45 pupils plus \$50 for each additional pupil. High schools having four or more teachers and from 70 to 105 pupils in average membership will receive an allowance of \$3800 for the first 70 pupils plus \$58 for each additional pupil. These amounts are in addition to the net allowances for elementary schools inasmuch as the deductible items are subtracted but once for each district.

11. What is the gross allowance for elementary schools having at least 150 elementary children in average membership and five or more teachers?

The gross allowance is computed at \$48 for each child in average membership. The net appropriation of aid is secured by subtracting a sum equal to a two and one-half mill tax on the equalized property valuation of the district, plus primary school interest fund receipts, plus tuition receipts, if any, from the gross allowance.

12. What is the allowance for high schools having at least 95 pupils and five or more teachers?

The allowance for high school pupils is \$65 per child in average membership. This allowance is in addition to the net allowance for the elementary school inasmuch as the deductible items are subtracted but once for each district.

13. What grades are considered as elementary grades and what grades are classified as high school grades?

In districts teaching only the first eight grades all pupils are classified as elementary. In districts teaching classes above the eighth grade the pupils in the grades from the kindergarten to the sixth inclusive are classified as elementary and in all other grades taught, up to and including the twelfth grade, pupils are classified as high school pupils.

14. What allowance is provided for transportation?

Township school districts, rural agricultural school districts, and districts voting to close one or more grades are allowed an additional amount for transportation up to \$40 per pupil. It is necessary to levy the maximum tax rate allocated by the county

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allocation board to be eligible to receive this transportation allowance. The amount allowed is based on the amount legally spent for transportation two years previous. The state board of education is given authority to designate routes over which children are transported, the suitability of transportation vehicles, and the distances that children are required to walk.

15. <u>Is an allowance made for sub-districts of township school districts?</u>

The act provides that the superintendent of public instruction may grant an additional net allowance of \$500 for each sub-district school maintained in a township school district provided such a school is necessary and at least 60 per cent of the pupils attend the main or central school.

16. Upon what dates will the money be paid?

The act provides that the money shall be paid in three install-ments. These installments are to be made on the first days of the months of October, January, and March, one-third of the distribution to be sent out teach time.

17. From what officer does the school district receive its state aid?

The law now provides that the Thatcher-Saur aid, the primary school interest fund, and library money, shall go direct from the county treasurer to the school district treasurer. Formerly these funds went through the township treasurer's hands also.

18. How will the county treasurers know the names and addresses of school officers?

County commissioners are charged with the duty of providing their respective county treasurers with lists of names and post office addresses of all treasurers, presidents, secretaries, moderators, and directors of all schools in their county on or before the last day of August in each year.

19. For what purpose may a school district use the Thatcher-Saur school aid money?

The money may be used for any purpose for which school money may be spent except "for the purpose of acquiring, purchasing or leasing any site or sites, or addition to any site, for school-houses, libraries, museums, agricultural farms, athletic fields and/or playgrounds; purchasing, leasing, acquiring, erecting or building and equipping such buildings or any addition thereto, for school, library, or museum, or for use in connection with agricultural farms, athletic fields and playgrounds, paying salary or compensation to any member or officer of the board of education or school board of said school district; or paying any principal and/or interest on any indebtedness of said school district."

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Must the school district levy a local property tax to entitle it to receive state aid, provided the district is eligible to receive state aid after the deductions have been made from the gross allowances?

To be eligible to receive aid a school district must levy two and one-half mills of local property tax for purposes for which the Thatcher-Saur aid may be used.

21. Does the requirement of a two and one-half mill levy change the minimum millage of four mills allowed schools under Act 62 of the Public Acts of 1933 as amended?

The provisions of Act 62 of the Putlic Acts of 1933 as emended, allowing schools a minimum of four mills, is still in effect. The two and one-half mill requirement has nothing to do with determining the minimum allowance for schools under the millage allocation act.

22. Upon what year are computations made?

All computations except for the payment of high school tuition, are based on reports made two years previous to the actual distribution of state aid money. This procedure is necessary since the state aid is computed prior to September 1. On this date the annual reports for the immediately preceding fiscal year are unavailable.

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