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LEGISLATIVE COUNCIL

REPORT TO THE

COLORADO GENERAL ASSEMBLY

PUBLIC SCHOOLS

FINANCE

DISTRICT ORGANIZATION

PART II

RESEARCH PUBLICATION NO. 17

1955

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The Legislative Council, which is composed of five Senators, six Representatives, and the presiding officers of the two houses, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution. During the sessions, the emphasis is on supplying legislators on individual request with personal memoranda providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in form of facts, figures, arguments, and alternatives, without these involving definite recommendations for action. Fixing upon definite policies, however, is facilitated by the facts provided and the form in which they are presented.

LEGISLATIVE COUNCIL

REPORT TO THE

COLORADO GENERAL ASSEMBLY

PUBLIC SCHOOLS

Finance

District Organization

PART II

**Research Publication No. 17
1955**

F O R E W O R D

This report constitutes PART II of the progress report (Research Publication No. 17) of the Legislative Council Committee on Education. Reproduced herein are the major research studies completed by the Subcommittee on School Finance and the Subcommittee on School District Organization. For ease of reference, this report has been compiled in topical form.

In addition, several research projects completed by the subcommittees were too voluminous to be reproduced in this report. Copies of these studies (see page 79) are available for reference in the office of the Legislative Council, Room 341, State Capitol.

PART I of Research Publication No. 17 contains the findings, conclusions, and recommendations of the subcommittees, as well as a description of the procedure followed in the conduct of the studies. Copies are available from the Legislative Council on request, until the limited supply is exhausted.

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SECTION A

PUBLIC SCHOOL FINANCE

TOPIC I

THE COLORADO PUBLIC SCHOOL FINANCE PROGRAM

Nature of Study:

This study contains a detailed explanation of the sources of monies distributed by the state in support of public schools ¹, an analysis of why the cost of public schools has risen so rapidly in the last decade, and an explanation of the working principles of the existing Colorado Public School Finance Act (123-6-1 thru 24, C.R.S. 1953)

Purpose of Study:

This study was prepared to provide the members of the Subcommittee on Public School Finance with information regarding enrollments, costs, and "state support"¹ of public schools in Colorado.

1. Does not include vocational education, special education, higher education, etc.

THE COLORADO PUBLIC SCHOOL FINANCE PROGRAM

Monies distributed by the state in support of public education in Colorado are derived from three major sources. These are (1) federal mineral leases, (2) income from the public school fund, and (3) legislative appropriation. Monies from these sources constitute the State Public School Fund, which is apportioned to school districts.

Federal Mineral Leases. Under the Federal Oil Leasing Act of February 25, 1920, an amount equal to 37 1/2 per cent of the receipts from bonuses, royalties, and rentals from mineral lands in the public domain is returned to the state within whose boundaries the leased lands or deposits are located. This law specifies that these funds may be used for the construction and maintenance of public roads or for the support of public education, as the state legislature may decide.

In Colorado, the statutes (C. R. S. 1953-100-8-1 through 100-8-3) require that one-third shall go into the State Public School Fund, with the remainder going to the counties in which such lands are located. However, no single county may receive in excess of \$500,000 in 1955, \$300,000 in 1956, and \$200,000 in subsequent years. Amounts in excess of these allowances also are placed in the State Public School Fund. Monies derived from new oil fields developed subsequent to the passage of the aforementioned Act are returned to the county in an amount not to exceed \$500,000 annually during the first, second, and third calendar years.

Public School Fund (Permanent). The annual interest from the investment of this fund, plus income from the leasing of state school lands, also goes into the State Public School Fund. Monies in the Public School Fund (Permanent) have accrued from the sale of state school lands. Following is a balance in this permanent fund as of July 1, 1955:

| | |
|------------------|-----------------|
| Cash | \$ 164,514.85 |
| Bonds | 18,897,211.77 |
| Farm Loans | 1,546,681.60 |
| Foreclosed Lands | 282,655.46 |
| | \$20,891,063.68 |

In addition to this balance, there are approximately 2,800,000 acres of appraised school lands.

State Public School Fund. The following table shows the amount of net income to the State Public School Fund by fiscal years, according to the aforementioned three sources (also see Figure I, page 2):

| Fiscal Year | Federal Mineral Leases | Public School Income Fund** | Legislative Appropriation | Total |
|---------------|------------------------|-----------------------------|---------------------------|-----------------|
| 1951-52 | \$ | \$1,244,666.52 | \$10,000,000 | \$11,244,666.52 |
| 1952-53 | \$ | \$2,300,806.30 | \$12,500,000 | \$14,800,806.30 |
| 1953-54 | \$ 958,538.58 | \$2,398,137.28 | \$11,750,000 | \$15,081,675.86 |
| 1954-55 | \$1,046,447.08 | \$2,833,871.63 | \$11,500,000 | \$15,380,318.71 |
| 1955-56(Est)* | \$1,800,000.00 | \$2,700,000.00 | \$14,000,000 | \$18,500,000.00 |

* State Department of Education

** Including remainder balances

Note: Prepared in June, 1955.

FLOW OF INCOME INTO STATE PUBLIC SCHOOL FUND 1955-56 SCHOOL YEAR

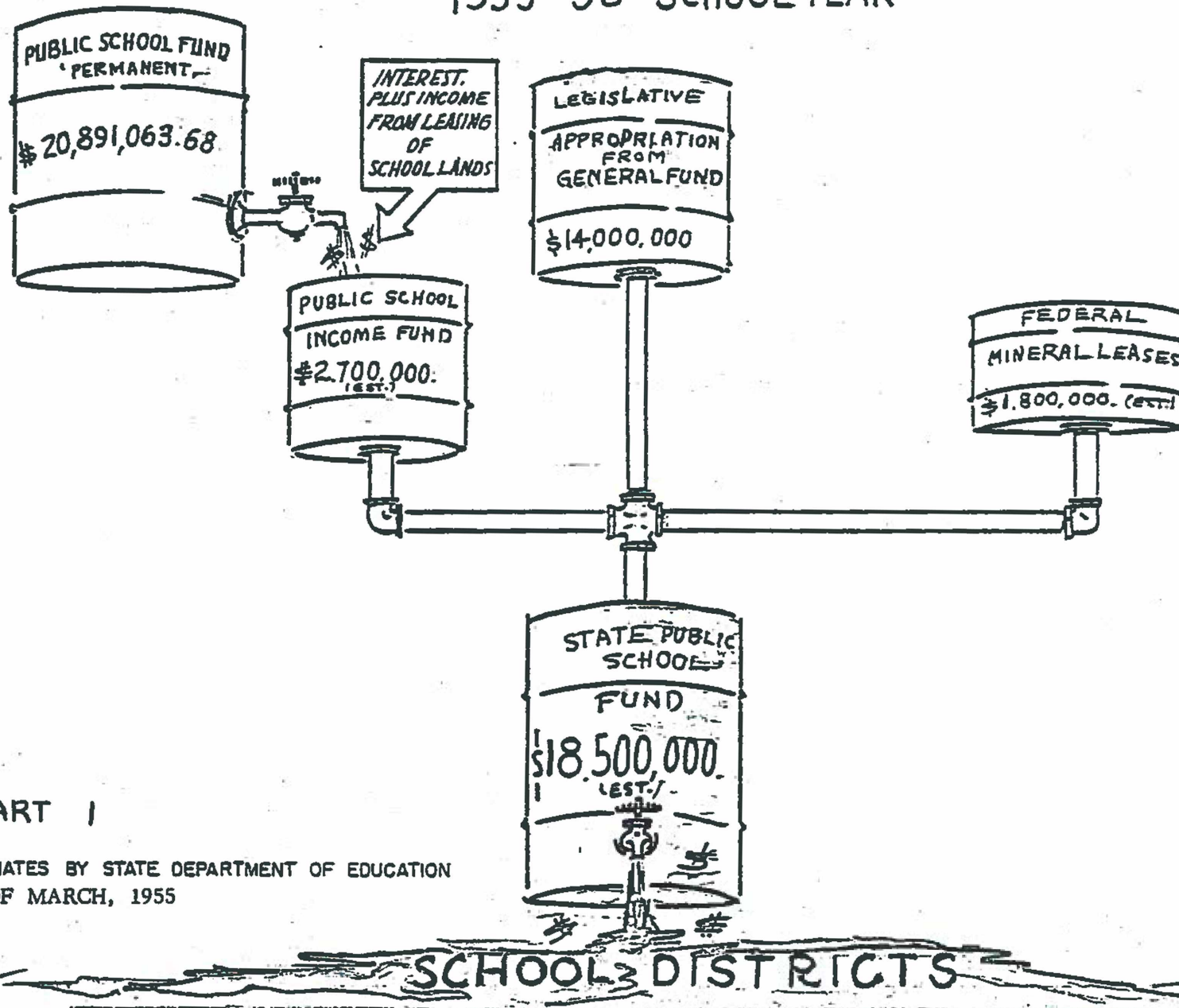


CHART 1

ESTIMATES BY STATE DEPARTMENT OF EDUCATION
AS OF MARCH, 1955

Why Has Cost of Public Education Risen?

The following table indicates that the cost of public education in Colorado has been rising steadily during the last decade.

Total Cost of Public School Program Through Junior College
(For Selected Years)

| School Year | Current Operations | Debt Service | Capital Outlay | Total |
|---------------|--------------------|--------------|----------------|---------------|
| 1944-45 | \$21,946,195 | \$3,288,445 | \$ 620,696 | \$ 25,855,336 |
| 1949-50 | \$43,961,680 | \$5,439,977 | \$13,797,339 | \$ 63,198,996 |
| 1954-55(Est.) | \$77,397,290 | \$8,000,000 | \$25,000,000 | \$110,397,290 |

Source: State Department of Education.

These rapidly increasing costs can be attributed primarily to four factors. These are:

1. Increasing school enrollments
2. Costs of new school buildings, replacements, and repairs
3. Expanded educational programs
4. Increased costs of materials, supplies, and salaries.

Increasing Enrollments. The greatest single contributing factor to increased school expenditures is that of increasing enrollments. There were approximately 17,000 more children enrolled in Colorado public schools during 1954-55 than there were during the preceeding school year, and 80,030 more than there were in 1944-45. Major contributing factors to rapidly increasing enrollment are:

1. Increased live births
2. Migration into Colorado
3. Improved holding power of public schools.

The following statistics show the increase in live births and public school enrollments in the state since 1944:

| Year | Residence Allocated | Live Births | Total Public School Enrollment (**) | |
|------|---------------------|----------------------------------------|-------------------------------------|---------------------------------|
| | Number | (*) Cumulative per cent Increase | Number | Cumulative per cent Increase |
| 1944 | 23,805 | | 191,730 | |
| 1946 | 29,176 | 22.6% | 199,441 | 4.0% |
| 1948 | 32,826 | 37.9% | 208,928 | 9.0% |
| 1950 | 33,853 | 42.2% | 224,245 | 17.0% |
| 1952 | 37,137 | 56.0% | 231,533 | 20.8% |
| 1954 | 38,906 | 63.4% | 271,760 | 41.7% |

Source: * State Department of Public Health

** State Department of Education

School Building Costs. In Colorado, school plant construction is financed for the most part through the issuance of local district bonds. These bonds are then retired over a period of years by revenues derived from an annual bond and interest levy placed upon the total assessed valuation of the property within the school district.

The annual expenditures for capital outlay have increased from \$620,696 in 1944 to approximately \$25,000,000 in 1954. The following table, showing the bonded indebtedness of Colorado school districts, points up this rapid increase in expenditures for capital outlay:

Bonded Indebtedness of Colorado School Districts
(For Selected Years)
(As of January 1)

| Year | Bonded Indebtedness | Net Increase or Decrease |
|------|------------------------|-----------------------------|
| 1929 | \$ 30,163,705 | \$ |
| 1940 | 21,527,090 | - 8,636,615 |
| 1945 | 13,659,806 | - 7,867,284 |
| 1950 | 44,957,250 | + 31,297,444 |
| 1951 | 50,704,250 | + 5,747,000 |
| 1952 | 56,455,650 | + 5,751,400 |
| 1953 | 98,230,850 | + 41,775,200 |
| 1954 | 106,243,550 | + 8,012,700 |

Source: Colorado State Planning Commission.

The Colorado Public School Finance Act

All states now distribute some state funds for the support of public education. Approximately twenty per cent (20%) of the current operating costs of public schools in Colorado in 1954-55 were borne by monies received from state distributions. Following is an explanation of the working principles of the law under which these monies were distributed (C.R.S. 1953, Ch. 123-6-1 through 123-6-24).

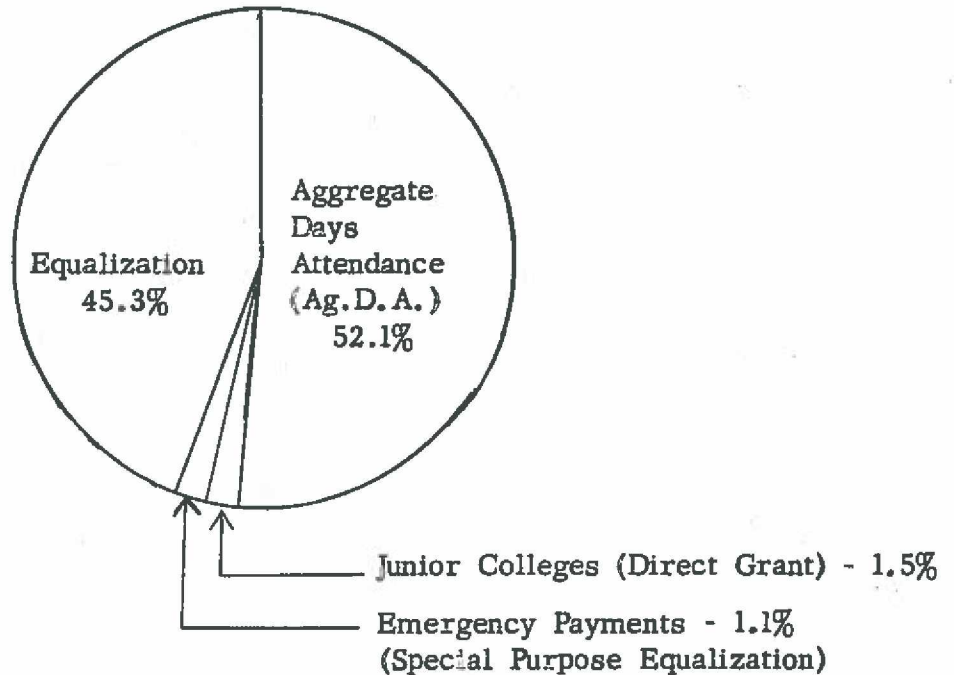
Methods of Distribution. In Colorado, state aid for public school education is distributed in two manners, which are

1. Direct grant payments
2. Equalization payments.

The majority of such state funds (53.6%) is distributed on the direct grant program. The following chart shows the percentage of various state distributions, according to type, for the 1954-55 school year.

STATE DISTRIBUTIONS FOR PUBLIC EDUCATION
(1954-55 School Year)

\$15,380,318.71 = 100%



Requirements for Participation

In order for a school district to participate in distributions from the State Public School Fund, it must:

1. Elect to accept and be subject to the terms and provisions of the Act.
2. Maintain a school term of at least 170 days.
3. Pay each teacher at least three-fourth of the classroom unit value which he represents.
4. Use at least three-fourth of any funds received from the State Public School Fund on the basis of Ag.D.A. direct grants for teachers' salaries.
5. Make a minimum district Special Fund levy as follows:
 - A. County or Union High School district.....1 1/2 mills
 - B. Elementary district within a County or
Union High School district.....5 1/2 mills
 - C. All other districts.....7 mills

In addition to these requirements, each county must levy a 4.50 mill levy on all taxable property in the county. Revenue from this levy constitutes the primary source of income of the County Public School Fund. To participate in the distribution of this Fund, a district must meet the requirements of points 1, 2, 3, and 4 above.

Direct Grant Payments.

Under the present statute, school districts receive direct grants from both the county and the state level.

County Grants. Starting in January, 1956, monies in the County Public School Fund will be distributed monthly to each participating school district in the same proportion as the aggregate daily attendance of the district is to the total aggregate daily attendance of all eligible districts in the county. Aggregate daily attendance during the 1954-55 school year will be used in determining the distributions for the following year.

The State Board of Education determines what proportion of this fund each eligible district shall receive and certifies it to each county treasurer on or before January 1 of each year.

State Grants. The statutes specify that fifty-five per cent (55%) of the legislative appropriation is distributed to eligible school districts on the basis of aggregate daily attendance. The method of calculation is identical with that of the County Public School Fund distribution, except that each eligible district's aggregate daily attendance is related to the total eligible aggregate daily attendance in the state to determine its proportionate share.

This distribution is made in two payments, the first being made on or before August 1 of each year, and the second being made not later than November 1 of each year.

Any remaining balance in the State Public School Fund after payment of monies under the equalization program is distributed within fifteen (15) days after May 31 of each year on the same aggregate daily attendance basis.

Junior College Grants. Each Junior College district is entitled to receive from the State Public School Fund a direct grant of \$900.00 for each seven students carrying an average of forty-five (45) quarter hours during the preceding regular academic year.

Emergency Payments. The statutes provide that the State Board of Education shall withhold from normal distribution one and one-half per cent (1 1/2%) of the legislative appropriation as a contingency reserve. The State Board of Education has the authority to disburse monies from this reserve to districts found to be in need thereof, after consideration of any or all of the following:

1. Financial emergencies caused by act of God.
2. Sudden increases in enrollment.
3. Temporary enrollments.
4. Efforts of the district to provide sufficient funds for its own use.
5. Standards of education maintained by the district.

Equalization Payments.

The principle of equalization is that no school district should fall below an established level of educational opportunity, and thus no child need be handicapped because he happens to live in a school district with a low assessed valuation. This minimum level of educational opportunity is defined in terms of dollar expenditures per classroom unit. Each school district is guaranteed at least \$2,700 for each approved classroom unit, represented by a person holding other than a graduate teaching certificate,

and at least \$3,000.00 for each approved classroom unit represented by a person holding a graduate teaching certificate.

Note: Graduate Certificate. A teaching certificate, issued by the State Department of Education, which is based on a Bachelor's Degree with 30 quarter hours of education subjects, of which at least six quarter hours must be practice teaching.

Other than a Graduate Certificate. Any other valid Colorado teaching certificate having lesser requirements.

Classroom Unit. Since a "classroom unit" is based upon an established number of aggregate days of attendance, the number of classroom units to which a school district is entitled depends upon the total aggregate days of attendance in the district. In order to qualify for the first two classroom units, a district needs the following number of aggregate days of attendance:

| | | |
|---------------------------------|---|-----------------|
| First C. R. U. (Classroom unit) | - | 2,160 Ag. D. A. |
| Second C. R. U. | - | 2,880 Ag. D. A. |
| All other C. R. U. s | - | 3,600 Ag. D. A. |

Districts are credited with classroom units to the nearest tenth of a unit.

Note: 2,160 Ag. D. A. is equivalent to 12 pupils attending school for 180 days;
2,880 Ag. D. A. is equivalent to 16 pupils attending school for 180 days;
3,600 Ag. D. A. is equivalent to 20 pupils attending school for 180 days.

Isolated Schools. In the event a school district is maintaining a school which is necessarily isolated, the State Board of Education may allow such classroom units as that school would be entitled to if it were a separate and distinct school district.

Sparsity Factor. Some districts are credited with more classroom units than their actual aggregate days of attendance provide, because of the sparsity factor, which is determined by dividing the total aggregate days of attendance of a district by the number of square miles in the district. The actual aggregate days of attendance are then multiplied by the sparsity factor to obtain the adjusted aggregate days of attendance, which figure is then used to determine the number of allowable classroom units.

When the Ag. D. A. per square mile is:

The sparsity factor is:

| | | |
|--------------|------|-------------------------------------|
| 216 or more | 1 | (This means <u>no</u> extra credit) |
| 144 to 215 | 1.25 | |
| 36 to 143 | 1.50 | |
| 18 to 35 | 1.75 | |
| Less than 18 | 2.00 | |

Note: The sparsity factor for a Union or County High School district may never exceed 1.20.

Example: A district with an area of 289 square miles and a total Ag.D.A. of 32,657 for the school year 1954-55 would be eligible for 14.2 classroom units in 1955-56. This is computed as follows:

$$32,657 \div 289 = 113 \text{ Ag.D.A. per square mile, or a sparsity factor of 1.50;}$$

$$32,657 \times 1.50 = 48,985.5 \text{ adjusted Ag.D.A. (This is the base for determining the number of classroom units.)}$$

$$\begin{array}{r} 48,985.5 \\ - 2,160.0 \\ \hline \end{array} = \text{Value of first C.R.U.} \quad - \quad 1 \text{ teacher (C.R.U.)}$$

$$\begin{array}{r} 46,825.5 \\ - 2,880.0 \\ \hline \end{array} = \text{Value of second C.R.U.} \quad = \quad 1 \text{ teacher (C.R.U.)}$$

$$43,945.5 \div 3,600 = \text{Value of all other C.R.U.s} = \frac{12.2 \text{ teachers (C.R.U.)}}{14.2 \text{ teachers (C.R.U.)}}$$

Thus, the district would be entitled to 14.2 classroom units. Credit for classroom units, however, does not always mean that a district will receive its full classroom unit entitlement. A district will not be reimbursed for classroom units in excess of the number of qualified teachers actually employed.

Were it not for the sparsity factor, this district would be entitled to only 9.7 classroom units.

Computing the Equalization. Suppose that the above district employed fifteen teachers, ten of whom held graduate certificates and the other five held non-degree certificates. The district would be guaranteed \$41,340 from local, county, and state tax sources for that year, in addition to the state Ag.D.A. payments. This amount is found as follows:

$$\$3,000 \times 10 = \$30,000$$

$$\begin{array}{r} 2,700 \times 4.2 = \$11,340 \\ \hline \$41,340 \end{array}$$

Before the district may receive "equalization monies" from the state, it must first attempt to raise this amount of money from county and local tax sources. Each district is thus required to make a minimum special fund levy. If the amount of revenue from this minimum levy plus Ag.D.A. grants from the County Public School Fund does not equal the amount guaranteed, the state makes up the difference.

Example:

| | | | |
|-----------------|---|---|-------------------------------------------------------------|
| \$41,340 | - | - | classroom unit values |
| - \$19,600 | - | - | amount of revenue raised by district qualifying levy |
| \$21,740 | | | |
| - \$14,025 | - | - | district's share of County Public School Fund distribution. |
| <u>\$ 7,715</u> | | | |

State Equalization to district.

Use of Property Assessments to Measure Need and Ability.

The sole measure of "local financial ability" is local property assessments. Thus, it is apparent that, if state equalization funds are to be distributed with fairness to all, the level of property assessments must be equitable throughout the state. If the level of local property assessments and the resultant calculated local tax share are lower in some parts of the state than in others, there will result an inequitable distribution of state school funds.

It has been argued by many that this situation may exist in some areas of Colorado. In order to compensate for this situation, the State Board of Education has been authorized to compute "the percentage which the actual assessed valuation of all taxable property in each county, as determined by the Tax Commission, is of the appraised valuation of all taxable property in each county, as determined by the State Board of Equalization."

From such percentages, the State Board of Education shall determine a factor for each county. This factor will then be applied to the assessed valuation of all taxable property in each county, in order to arrive at an adjusted valuation of all taxable property in such county, and the same factor will be applied to the assessed valuation of all taxable property in each district in such county, in order to arrive at an adjusted valuation of all taxable property in each such district.

These adjusted county and district valuations will then be used in calculating the amounts to be produced by the minimum county and district levies for each school district.

Note: The Colorado Tax Commission, upon completion of its assessment studies in connection with Senate Bill 321 (1955), has reported assessed and appraised valuations which indicate that the relationship between the two is identical in all counties.

T O P I C 2

SUMMARY OF PUBLIC SCHOOL INCOME

Nature of Study:

This study presents, in summary form, the amount of annual income of public school districts, since 1930-31, by "level of government" and by major source within each level.

Purpose of Study:

The purpose of this study was to provide a picture of the long-term trend in state support for public schools in Colorado, and to show the relative importance of various sources of income.

SUMMARY OF PUBLIC SCHOOL INCOME¹
by Levels of Government
1930-31 through 1953-54 School Years

| School Year | Federal | State | County | Local | Grand Total |
|----------------|-------------|--------------|-------------|--------------|----------------|
| 1953-54 | \$1,893,216 | \$15,570,319 | \$7,001,711 | \$50,287,183 | \$74,752,429 |
| 1952-53* | 1,902,879 | 14,735,644 | 5,470,221 | 46,756,658 | 68,865,402 |
| 1951-52* | 1,195,682 | 11,234,667 | 5,798,225 | 39,874,375 | 58,102,949 |
| 1950-51* | 561,398 | 10,207,545 | 5,632,035 | 34,065,785 | 50,466,763 |
| 1949-50 | 226,220 | 9,942,938 | 5,638,006 | 33,161,447 | 48,968,611 |
| 1948-49 (est.) | 206,000 | 9,007,449 | 5,420,398 | 29,695,450 | 44,329,297 |
| 1947-48 | 143,345 | 9,034,291 | 4,992,458 | 25,869,747 | 40,039,841 |
| 1946-47 | 141,549 | 5,485,662 | 5,115,865 | 20,905,355 | 31,648,431 |
| 1945-46 | 135,771 | 3,288,686 | 4,631,370 | 17,951,488 | 26,007,255 |
| 1944-45 | 150,041 | 2,919,417 | 4,295,782 | 16,815,836 | 24,181,076 |
| 1943-44 | 122,885 | 2,915,872 | 4,032,444 | 10,332,174 | 23,403,375 |
| 1942-43 | 136,923 | 2,313,350 | 4,227,377 | 16,543,819 | 23,221,469 |
| 1941-42 | 154,861 | 1,856,983 | 4,340,854 | 15,612,418 | 21,974,116 |
| 1940-41 | 144,040 | 1,638,797 | 4,175,370 | 14,166,495 | 20,124,702 |
| 1939-40 | 156,961 | 1,764,785 | 4,306,617 | 13,504,439 | 19,732,802 |
| 1938-39 | 136,074 | 1,477,585 | 4,715,847 | 12,942,844 | 19,272,350 |
| 1937-38 (est.) | 110,000 | 1,401,914 | 4,700,000 | 12,653,000 | 18,864,914 |
| 1936-37 (est.) | 90,000 | 750,106 | 4,875,000 | 12,377,000 | 18,092,106 |
| 1935-36 | 75,269 | 683,528 | 5,070,555 | 12,121,645 | 17,950,997 |
| 1934-35 | 61,388 | 694,318 | 4,960,395 | 11,682,553 | 17,398,654 |
| 1933-34 | 84,197 | 653,127 | 4,596,089 | 11,382,737 | 16,716,150 |
| 1932-33 | 92,845 | 660,087 | 4,599,027 | 12,253,747 | 17,605,706 |
| 1931-32 | | 559,028 | 5,309,452 | 17,620,221 | 23,735,581 |
| 1930-31 | | 805,908 | 5,413,021 | 18,960,633 | 25,179,562 |

¹ Excludes income for debt service and capital outlay purposes.

* Incomplete

Source: State Department of Education

LOCAL SUPPORT FOR PUBLIC EDUCATION BY SOURCE^{1/}
1930-31 through 1953-54 School Years

| School Year | District Special Levy | Teacher Retirement Levy | Library Levy | Tuition from other Districts | Tuition from Individuals | Transp. from other Districts | Building Rentals | Misc. Income | Income Not Deposited with County Treasurer | Total |
|-----------------------|-----------------------|-------------------------|--------------|------------------------------|--------------------------|------------------------------|------------------|-------------------------|--------------------------------------------|--------------|
| 1953-54 | \$41,596,422 | \$2,353,413 | \$21,911 | \$884,652 | \$340,680 | \$74,939 | \$268,878 | \$3,772,244 | \$ 974,044 | \$50,287,183 |
| 1952-53 ^{2/} | 37,887,279 | 1,963,826 | 24,798 | 856,136 | 395,275 | 84,423 | 147,671 | 4,649,769 ^{4/} | 747,481 | 46,756,658 |
| 1951-52 ^{2/} | 32,662,178 | 1,834,045 | 19,562 | 744,774 | 529,635 | 36,834 | 150,791 | 2,634,464 | 1,262,092 | 39,874,375 |
| 1950-51 ^{2/} | 27,928,814 | 1,686,473 | 11,154 | 642,500 | 655,523 | 57,952 | 133,437 | 2,279,760 | 670,172 | 34,065,785 |
| 1949-50 | 27,505,835 | 1,428,898 | 8,988 | 684,475 | 812,287 | 43,056 | 126,851 | 1,629,678 | 921,379 | 33,161,447 |
| 1948-49 | 25,010,515 | 1,364,255 | 5,904 | 598,819 | 242,946 | 32,594 | 117,556 | 1,387,515 | 935,346 | 29,695,450 |
| 1947-48 | 21,624,639 | 1,066,653 | 6,901 | 541,893 | 487,020 | | | 1,492,522 | 650,119 | 25,869,747 |
| 1946-47 | 18,028,528 | 994,660 | 4,640 | 373,427 | 372,343 | | | 834,549 | 297,208 | 20,905,355 |
| 1945-46 | 15,831,268 | 743,628 | 2,141 | 282,471 | 123,058 | | | 687,736 | 281,186 | 17,951,488 |
| 1944-45 | 14,927,551 | 397,541 | 2,228 | 249,877 | 112,939 | | | 845,390 | 280,310 | 16,815,836 |
| 1943-44 | 14,500,826 | 365,909 | 5,348 | 205,694 | 58,035 | | | 794,762 | 391,600 | 16,322,174 |
| 1942-43 | 14,560,716 | 348,492 | 1,998 | 199,390 | 54,310 | | | 1,032,374 | 346,539 | 16,543,819 |
| 1941-42 | 13,979,296 | 316,500 | 1,553 | 194,769 | 52,364 | | | 805,256 | 262,680 | 15,612,418 |
| 1940-41 | 13,002,321 | 289,032 | 1,407 | 202,687 | 46,070 | | | 395,572 | 229,406 | 14,166,495 |
| 1939-40 | 12,404,206 | 273,492 | 1,896 | 208,570 | 35,342 | | | 326,932 | 254,001 | 13,504,439 |
| 1938-39 | 11,885,504 | 250,109 | 1,743 | 208,524 | 31,392 | | | 344,074 | 221,548 | 12,942,844 |
| 1937-38 ^{3/} | 11,700,000 | 230,000 | | 175,000 | 28,000 | | | 320,000 | 200,000 | 12,653,000 |
| 1936-37 ^{3/} | 11,500,000 | 215,000 | | 150,000 | 22,000 | | | 310,000 | 180,000 | 12,377,000 |
| 1935-36 | 11,314,000 | 191,024 | | 134,844 | 18,711 | | | 300,066 | 162,960 | 12,121,645 |
| 1934-35 | 11,034,874 | 175,069 | | 146,299 | 17,319 | | | 272,943 | 182,348 | 11,682,553 |
| 1933-34 | 10,758,754 | | | 183,853 | 18,058 | | | 422,072 | | 11,382,737 |
| 1932-33 | 11,462,316 | | | 198,369 | 17,500 | | | 575,562 | | 12,253,747 |
| 1931-32 | 15,050,067 | | | 227,334 | | | | 2,342,820 | | 17,620,221 |
| 1930-31 | 15,561,102 | | | 517,913 | | | | 2,881,618 | | 18,960,633 |

¹Excludes income used for debt service and capital outlay.

²Incomplete.

³Estimate.

⁴Includes specific ownership and local school lunch income.

COUNTY SUPPORT FOR PUBLIC SCHOOL EDUCATION
1930-31 through 1953-54 School Years

| School Year | Minimum Education Levy | County Gen. Fund and Gen. School Fund Levies | Fines ¹ | County Public School Fund Levy | Total County Support |
|----------------|---------------------------|-------------------------------------------------------|--------------------|--------------------------------------|----------------------------|
| 1953-54 | | | | \$7,001,711 | \$7,001,711 |
| 1952-53* | | | | 5,470,221 | 5,470,221 |
| 1951-52* | \$1,097,610 | \$4,668,928 | \$29,687 | | 5,798,225 |
| 1950-51* | 964,717 | 4,611,332 | 55,986 | | 5,632,035 |
| 1949-50 | 1,029,881 | 4,557,650 | 50,475 | | 5,638,006 |
| 1948-49 | 1,000,000(est.) | 4,381,895 | 38,503 | | 5,420,398 |
| 1947-48 | 1,068,616 | 3,911,186 | 12,656 | | 4,992,458 |
| 1946-47 | 1,237,593 | 3,866,062 | 12,210 | | 5,115,865 |
| 1945-46 | 994,376 | 3,622,598 | 14,396 | | 4,631,370 |
| 1944-45 | 703,416 | 3,575,941 | 16,425 | | 4,295,782 |
| 1943-44 | 191,085 | 3,826,164 | 15,195 | | 4,032,444 |
| 1942-43 | | 4,217,929 | 9,448 | | 4,227,377 |
| 1941-42 | | 4,334,849 | 15,005 | | 4,349,854 |
| 1940-41 | | 4,150,453 | 24,917 | | 4,175,370 |
| 1939-40 | | 4,285,099 | 21,518 | | 4,306,617 |
| 1938-39 | | 4,671,002 | 44,845 | | 4,715,847 |
| 1937-38 (est.) | | 4,700,000 | | | 4,700,000 |
| 1936-37 (est.) | | 4,875,000 | | | 4,875,000 |
| 1935-36 | | 5,070,555 | | | 5,070,555 |
| 1934-35 | | 4,960,395 | | | 4,960,395 |
| 1933-34 | | 4,596,089 | | | 4,596,089 |
| 1932-33 | | 4,599,027 | | | 4,599,027 |
| 1931-32 | | 5,309,452 | | | 5,309,452 |
| 1930-31 | | 5,413,021 | | | 5,413,021 |

¹ Includes Federal fines

* Incomplete

SCHOOL YEARS 1930-31 -- 1955-56

| School Year | Public School Income Fund | State Income Tax | Legislative ¹ Appropriation | Mineral Leases | Total ² Support |
|-----------------------------|---------------------------|------------------|----------------------------------------|----------------|----------------------------|
| 1955-56 (est.) ³ | \$2,865,568 | | \$14,400,000 | \$2,483,796 | \$19,749,364 |
| 1954-55 | 2,833,872 | | 11,690,000 | 1,046,447 | 15,570,319 |
| 1953-54 | 2,505,140 | | 11,915,000 | 958,539 | 15,378,679 |
| 1952-53 | 2,235,644 | | 12,500,000 | | 14,735,644 |
| 1951-52 | 1,234,667 | | 10,000,000 | | 11,234,667 |
| 1950-51 | 1,082,272 | | 9,125,273 | | 10,207,545 |
| 1949-50 | 842,938 | | 9,100,000 | | 9,942,938 |
| 1948-49 | 857,449 | | 8,150,000 | | 9,007,449 |
| 1947-48 | 884,291 | | 8,150,000 | | 9,034,291 |
| 1946-47 | 887,076 | \$2,244,320 | 2,354,266 | | 5,485,662 |
| 1945-46 | 815,345 | 3,023,908 | | | 3,839,253 |
| 1944-45 | 903,122 | 2,248,401 | | | 3,051,523 |
| 1943-44 | 797,517 | 2,118,355 | | | 2,915,872 |
| 1942-43 | 810,789 | 1,502,561 | | | 2,313,350 |
| 1941-42 | 835,140 | 1,069,230 | | | 1,904,370 |
| 1940-41 | 711,468 | 1,111,798 | | | 1,823,266 |
| 1939-40 | 760,515 | 1,087,575 | | | 1,848,090 |
| 1938-39 | 689,153 | 878,352 | | | 1,567,505 |
| 1937-38(est.) | 777,460 | None | | | 777,460 |
| 1936-37 | 751,918 | | | | 751,918 |
| 1935-36 | 691,287 | | | | 691,287 |
| 1934-35 | 661,148 | | | | 661,148 |
| 1933-34 | 674,555 | | | | 674,555 |
| 1932-33 | 660,087 | | | | 660,087 |
| 1931-32 | 559,028 | | | | 559,028 |
| 1930-31 | 805,908 | | | | 805,908 |

¹ Includes Special Education Distribution

² Excludes special general fund appropriations for Vocational Education, district re-organization, etc.

³ Estimates as of November, 1955.

FEDERAL SUPPORT FOR PUBLIC SCHOOL EDUCATION BY SOURCE¹
1932-33 through 1953-54

| School Year | Vocational Education ² | Federal Forest and Grazing Lands Income | Public Laws #874, #835 | Flood Control Leases | Total |
|----------------|--------------------------------------|-----------------------------------------------|---------------------------|----------------------------|-------------|
| 1953-54 | \$199,554 | \$79,244 | \$1,614,418 | | \$1,893,216 |
| 1952-53* | 201,903 | 97,605 | 1,563,184 | \$40,187 | 1,902,879 |
| 1951-52* | 255,996 | | 939,686 | | 1,195,682 |
| 1950-51* | 275,752 | | 285,646 | | 561,398 |
| 1949-50 | 226,220 | | 5,882 | | 232,102 |
| 1948-49 (est.) | 206,000 | | 9,925 | | 215,925 |
| 1947-48 | 123,742 | 19,603 | | | 143,345 |
| 1946-47 | 127,458 | 14,091 | | | 141,549 |
| 1945-46 | 135,771 | | | | 135,771 |
| 1944-45 | 150,041 | | | | 150,041 |
| 1943-44 | 122,885 | | | | 122,885 |
| 1942-43 | 136,923 | | | | 136,923 |
| 1941-42 | 154,861 | | | | 154,861 |
| 1940-41 | 144,040 | | | | 144,040 |
| 1939-40 | 156,961 | | | | 156,961 |
| 1938-39 | 136,074 | | | | 136,074 |
| 1937-38 (est.) | 110,000 | | | | 110,000 |
| 1936-37 (est.) | 90,000 | | | | 90,000 |
| 1935-36 | 75,269 | | | | 75,269 |
| 1934-35 | 61,388 | | | | 61,388 |
| 1933-34 | 84,197 | | | | 84,197 |
| 1932-33 | 92,485 | | | | 92,485 |
| 1931-32 | | | | | |
| 1930-31 | | | | | |

¹ Excludes School Lunch Receipts and Federal Fines; also excludes appropriations for Capital Outlay

² Includes both State and Federal Distribution

* Incomplete

TOPIC 3

LOCAL ABILITY AND EFFORT TO SUPPORT PUBLIC EDUCATION

Nature of Study:

This study shows the range in both ability and effort of school districts to support public education, as measured by assessed valuation per child in A.D.A. (average daily attendance). Also presented is a summary of the expenditures and sources of revenue of eighty selected Colorado School districts.

Purpose of Study:

The subcommittee believed that a "state aid" program should be based on: (1) local ability to support public education, (2) local effort to provide public education, and (3) need for assistance.

This study was an attempt to evaluate the effectiveness of the existing Public School Finance Act with respect to these three criteria.

LOCAL ABILITY AND EFFORT TO SUPPORT PUBLIC EDUCATION

For the most part, revenues for the support of public schools are derived from local district levies placed upon the taxable real and personal property within each district. During the 1953-54 school year approximately seventy-five per cent of the current operating expenditures of the state's school districts was obtained from this tax source. In addition, the great majority of expenditures for Debt Service and Capital Outlay also came from general property taxes.

Under the present equalization program (Public School Finance Act) assessed valuations are used to measure relative local ability even though local property assessments are believed by many to lack uniformity. The following analysis was made from eighty school districts conducting school in 1953-54, selected according to the amount of assessed valuation per average daily attendance in each district. These districts were selected as follows:

Twenty districts having the lowest assessed valuation per A.D.A.
(Average Daily Attendance)

Twenty districts having the highest assessed valuation per A.D.A., and

Forty districts which ranked closest to the state median assessed valuation per A.D.A.

Limitations

1. Assessed valuation per A.D.A. does not necessarily indicate a real ability to provide a classroom unit. It should be kept in mind that there is a minimum level of expenditure needed to maintain a classroom unit. Regardless of how few children there may be in a given classroom unit, a teacher must be employed. Thus, a school district having an unusually high assessed valuation per A.D.A., yet having only three or four children in a teaching unit, may still require state assistance to maintain a minimum level of classroom expenditures.

2. Taxable wealth of school districts not operating schools is excluded. There were 327 school districts in Colorado which did not operate any school within the district during the 1953-54 school year. Since many of these districts paid tuition fees, the extent to which the taxable wealth in such districts supported other districts should be considered in this report. However, these data were not available for this study.

3. The quality of the educational program cannot be measured by per-pupil expenditures alone. Differences in per-pupil expenditures can arise from a number of factors such as the size of the teaching unit, local living costs, efficiency of management, type of services, etc. A school district such as District #25, Larimer County, (Table II) which spends \$1,826 per child, yet has less than three pupils in A.D.A., may not offer nearly so broad a curriculum as one which spends considerably less per child yet has eighteen or twenty children per classroom and sufficient teaching units to offer a variety of subjects.

4. The study was weighted with small school districts. Because of the great number of small, third class school districts, the method of selection of school districts resulted in the use of an undesirably high number of districts having a small A.D.A. Even so, some of the results check closely with previously known data which indicate that these districts are fairly representative samples.

SUMMARY

Assessed Valuation per A.D.A. Figure I provides a frequency distribution of school districts according to assessed valuation per A.D.A. Because of the extreme range between the district of least and greatest wealth, the upper extreme had to be omitted from the Figure.

The median assessed valuation per A.D.A. was \$16,331 during the 1953-54 school year. The district of least ability had an assessed valuation of only \$1,370 per A.D.A., whereas, in the district of greatest ability it was \$226,059 per A.D.A. The greater frequencies in these data occur toward the side of smaller values, thus resulting in a positively skewed curve.

Twenty-five per cent of the school districts had less than \$9,193 of assessed valuation per A.D.A., and seventy-five per cent had less than \$30,112 assessed valuation per A.D.A.

Current Expenses in Relation to Assessed Valuation. As would be expected, Tables I, II, and III reveal that the greater the assessed valuation per A.D.A., the greater is the current expenditure per A.D.A. The average current expenditure in the twenty districts of least ability was only \$192.95 per A.D.A. compared to \$523.14 per A.D.A. in the richer districts. In other words, children in the richer districts were having more than $2\frac{1}{2}$ times as much being spent for their education as were those in the poorer districts.

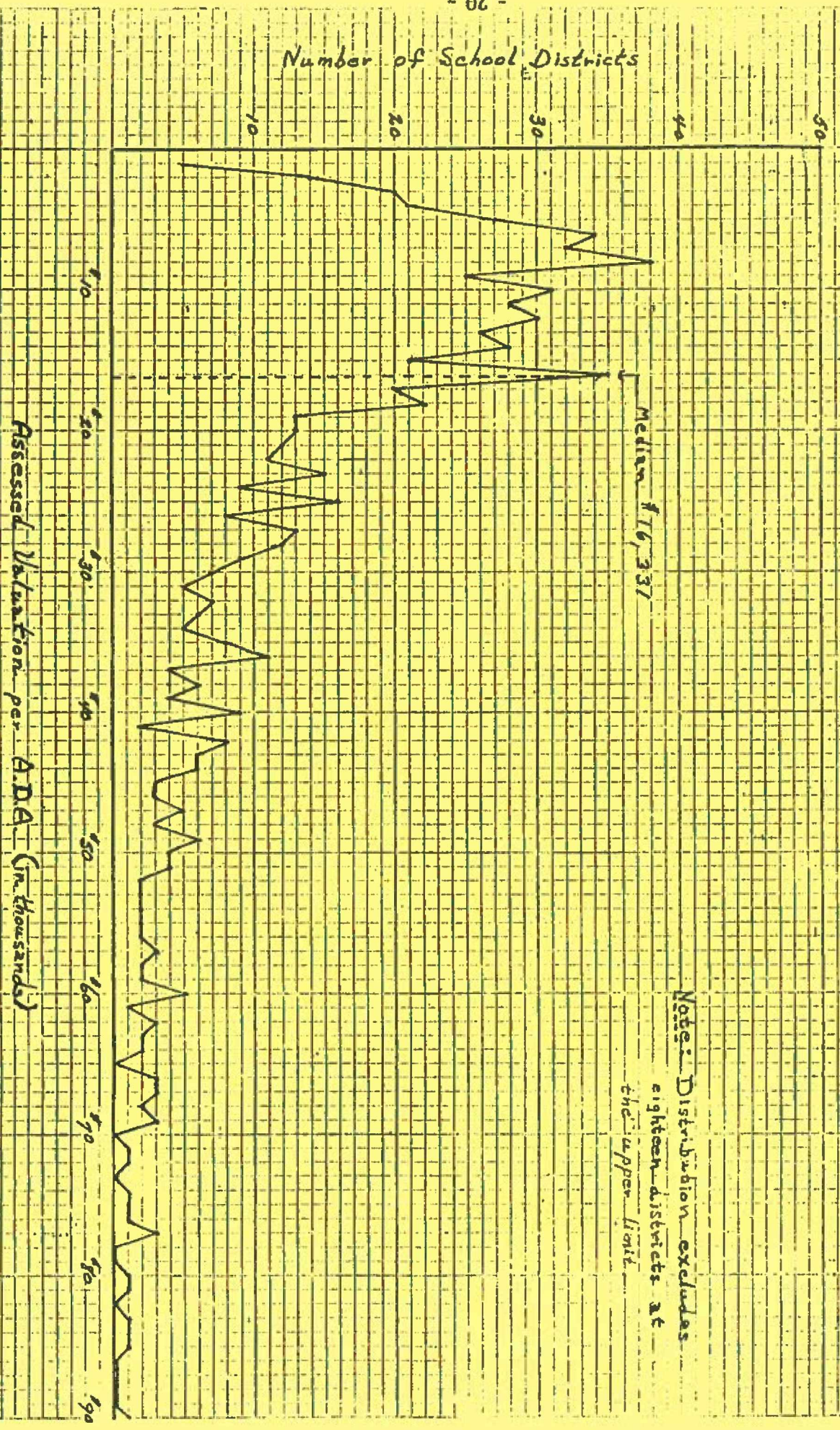
It is interesting to note that in the twenty districts of least ability, only two or three districts had what might be termed as high Special levies, (more than 20 mills.)

Assessed Valuation in Relation to State Support. The data on the eighty districts bears out the fact that the Public School Finance Act is equalizing educational opportunities. The twenty "poorer" districts received an average of nearly sixty-six per cent of their current operating costs from the state, whereas the "richer" districts received less than six per cent from state sources.

The forty districts grouped around the median received an average of 22.04 per cent state support for current operating expenses. A study of relative per cent of state support within each group reveals that some districts with greater ability received more state aid than did others of comparable or slightly less ability. This can partly be accounted for because of the Ag. D.A. (direct grant) payments to all eligible school districts under the present program.

Figure I

Distribution of Colorado School Districts by Assessed Valuation per Average Daily Attendance, 1953-54 school year.



Note: Distribution excludes eighteen districts at the upper limit.

Assessed Valuation per A.D.A. (in thousands)

Number of School Districts

Median \$16,337

Table I
 Analysis of Twenty Colorado School Districts having the Lowest Assessed Valuation per Average
 Daily Attendance 1953-54 School Year

| Dist No. | County | Asses. Val. | | Dist. Spec. Exp. Per A.D.A. Levy (mills) | Current Exp. Per A.D.A. | State Equalization Payments | SOURCES OF REVENUE | | | | | |
|----------|------------|-------------|-----------|------------------------------------------|-------------------------|-----------------------------|--------------------|---------|----------|---------|----------|---------|
| | | ADA. Per | A.D.A. | | | | AMOUNT | Percent | AMOUNT | Percent | AMOUNT | Percent |
| 7 | Costilla | 82.5 | \$ 1370 - | 1.50* | \$ 150.35 | \$ 98.85 | \$ 132.72 | 80.0 | \$ 23.00 | 13.8 | \$ 10.28 | 6.2 |
| 13 | Conejos | 183.0 | 1,378 | 11.20 | 184.46 | 125.48 | 157.62 | 86.5 | 23.75 | 12.9 | 1.09 | .6 |
| 6 | Costilla | 134.6 | 1,526 | 5.50* | 162.16 | 89.01 | 124.44 | 76.7 | 20.71 | 12.8 | 17.01 | 10.5 |
| 42 | Las Animas | 110.4 | 1,777 | 22.85 | 261.10 | 98.33 | 138.48 | 53.0 | 37.78 | 14.5 | 84.84 | 32.5 |
| 53 | Las Animas | 54.9 | 1,818 | 13.16* | 188.88 | 94.43 | 133.44 | 70.7 | 36.28 | 19.2 | 19.16 | 10.1 |
| 18 | Las Animas | 96.2 | 2,003 | 18.75* | 240.17 | 87.57 | 126.21 | 52.6 | 33.65 | 14.0 | 80.31 | 33.4 |
| 4 | Costilla | 57.0 | 2,143 | 5.50* | 192.78 | 103.59 | 147.13 | 76.3 | 24.10 | 12.5 | 21.65 | 11.2 |
| 5 | Las Animas | 75.9 | 2,163 | 15.20 | 204.31 | 88.98 | 124.74 | 61.1 | 34.19 | 16.7 | 45.38 | 22.2 |
| 22 | Costilla | 67.7 | 2,236 | 12.00 | 167.19 | 103.56 | 132.75 | 79.4 | 24.09 | 14.4 | 10.35 | 6.2 |
| 10 | Conejos | 581.1 | 2,289 | 8.00 | 165.12 | 88.46 | 124.03 | 75.1 | 15.74 | 9.5 | 25.35 | 15.4 |
| 1 | Costilla | 324.0 | 2,327 | 8.00* | 189.43 | 77.48 | 107.53 | 56.8 | 18.03 | 9.5 | 63.87 | 33.7 |
| 11 | Huerfano | 54.2 | 2,512 | 6.00 | 292.80 | 144.25 | 153.31 | 52.4 | 51.81 | 17.7 | 87.68 | 29.9 |
| 49 | Huerfano | 14.3 | 2,665 | 5.50* | 26.19 | 121.01 | 155.11 | 59.4 | 54.88 | 21.0 | 51.20 | 19.6 |
| 76 | Weld | 443.9 | 2,751 | 25.99 | 219.37 | 51.97 | 91.14 | 41.6 | 61.29 | 27.9 | 66.94 | 30.5 |
| 5 | Huerfano | 21.2 | 2,774 | 6.00* | 279.43 | 134.72 | 178.67 | 63.9 | 61.10 | 21.9 | 39.66 | 14.2 |
| 2 | Costilla | 56.0 | 2,808 | 7.00* | 185.94 | 112.90 | 149.57 | 80.5 | 26.24 | 14.1 | 10.11 | 5.4 |
| 3 | Conejos | 52.0 | 2,812 | 8.50 | 176.41 | 112.00 | 151.65 | 86.0 | 21.19 | 12.0 | 3.57 | 2.0 |
| 129 | Las Animas | 33.3 | 2,871 | 12.39* | 274.54 | 140.45 | 192.91 | 70.2 | 53.96 | 19.7 | 27.67 | 10.1 |
| 30 | Conejos | 303.4 | 2,919 | 18.30 | 198.50 | 99.59 | 137.82 | 74.4 | 18.85 | 9.5 | 39.83 | 20.1 |
| 15 | Weld | 334.2 | 3,056 | 12.97 | 170.41 | 59.99 | 71.18 | 41.7 | 47.16 | 27.7 | 52.07 | 30.6 |
| | | | 3073.6 | | | | | | | | | |

* Also has County or Union High School District Levy

Average Current Expenditure per A.D.A. \$192.95

Average Per Cent Total State Support 65.68%

Table II
Analysis of Twenty Colorado School Districts having the Highest Assessed Valuation Per Average

Daily Attendance 1953-54 School Year

| Dist No. | County | Asses. Val. A.D.A. Per | Dist Spec. Levy (Mills) | Current Exp. Per A.D.A. | STATE E & Valuation Payments | SOURCES OF REVENUE | | | | | | |
|----------|------------|------------------------|-------------------------|-------------------------|------------------------------|--------------------|--------|-----------------|----------|----------|--------|------|
| | | | | | | TOTAL STATE AID | COUNTY | LOCAL and OTHER | PERCENT | | | |
| | | | | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT | | |
| 4 | Rio Blanco | 5225 | \$85,560 | 6.27 | \$491.06 | - | - | - | \$491.06 | 100.0 | | |
| Co. HS. | Cheyenne | 1721 | 90,232 | ** 4.61 | 462.27 | - | 37.99 | 8.2 | - | 424.29 | 91.8 | |
| 2 | Summit | 3.7 | 94,343 | * 11.60 | 923.44 | - | 74.29 | 8.0 | - | 849.15 | 92.0 | |
| Co. HS. | Douglas | 1153 | 95,654 | ** 4.88 | 384.65 | - | 54.60 | 14.2 | - | 330.05 | 85.8 | |
| 14 | Eagle | 5.8 | 96,315 | * 7.23 | 857.71 | - | 21.38 | 2.5 | - | 836.33 | 97.5 | |
| 37 | Bent | 4.6 | 98,159 | * 5.10 | 816.80 | - | 35.66 | 4.4 | - | 781.14 | 95.6 | |
| 35 | Routt | 3.9 | 98,189 | 6.00 | 888.33 | - | 26.94 | 3.0 | - | 861.39 | 97.0 | |
| Co. HS. | Eagle | 62.8 | 104,839 | ** 6.01 | 675.06 | 1.69 | 37.64 | 5.6 | 14.61 | 2.2 | 637.42 | 94.4 |
| U. HS. | Washington | 27.0 | 108,383 | ** 6.45 | 693.78 | - | 33.16 | 4.8 | - | 660.62 | 95.2 | |
| 11 | Moffat | 7.4 | 108,768 | * 5.50 | 870.01 | - | 50.72 | 5.8 | - | 819.29 | 94.2 | |
| 21 | Bent | 12.6 | 110,190 | * 5.55 | 598.35 | - | 49.75 | 8.3 | - | 548.60 | 91.7 | |
| Co. HS. | Summit | 36.1 | 112,878 | 4.70 | 765.17 | - | 41.49 | 5.4 | - | 723.68 | 94.6 | |
| U. HS. | Eagle | 28.9 | 117,933 | ** 6.82 | 544.36 | 1.22 | 40.48 | 7.4 | 10.46 | 1.9 | 503.88 | 92.6 |
| 8 | Lincoln | 9.9 | 148,102 | 7.84 | 947.00 | - | 46.14 | 4.9 | - | 900.86 | 95.1 | |
| 20 | Garfield | 3.3 | 151,757 | * 5.50 | 907.76 | - | 91.01 | 10.0 | - | 816.75 | 90.0 | |
| 24 | La Plata | 5.5 | 155,275 | 7.00 | 697.27 | - | 53.76 | 7.7 | - | 643.51 | 92.3 | |
| 25 | Larimer | 2.8 | 159,231 | 6.00 | 1,825.77 | - | 21.95 | 1.2 | - | 1,803.82 | 98.8 | |
| 2 | Jackson | 6.5 | 171,963 | 4.40 | 569.48 | - | 21.04 | 3.7 | - | 548.44 | 96.3 | |
| 12 | Routt | 4.8 | 188,870 | 7.00 | 356.19 | - | 61.01 | 17.1 | - | 295.18 | 82.9 | |
| 80 | Las Animas | 4.8 | 226,059 | * 4.25 | 748.02 | - | 39.71 | 5.3 | - | 708.31 | 94.7 | |
| | | 104/13 | | | | | | | | | | |

* Also has County or Union High School District Levy.

** Also has Elementary District Levy.

Average Current Expenditure Per A.D.A. \$523.14
Average Per Cent Total State Support 55.8%

Analysis of Forty Colorado School Districts Which Rank Closest to Median in Relation to Assessed Valuation per
Average Daily Attendance
1953-54 School Year

Table III

| Dist. No. | County | Assess. Val. | | Dist. Spec. Levy (mills) | Current Exp. State | | SOURCES OF REVENUE | | | | | | |
|-----------|-------------|-------------------|--------|--------------------------|--------------------|--------------|---------------------------|--------|-----------------|------------------|-----------------|--------|------|
| | | A.R.A. Per A.D.A. | A.D.A. | | Per A.D.A. | Equalization | Total State Aid Total Amt | County | Local and Other | County | Local and Other | | |
| | | | | | | | | Amount | Pct. | Amount | Pct. | Amount | Pct. |
| 2 | Otero | 34.1 | 15,222 | 20.00 | 340.72 | 26.52 | 64.59 | 13.55 | 19.0 | 4.0 | 262.58 | 77.0 | |
| C-1 | Alamosa | 69.6 | 15,294 | 24.49 | 385.74 | 54.71 | 94.69 | 30.76 | 24.5 | 8.0 | 260.29 | 67.5 | |
| 89 | Weld | 205.6 | 15,344 | 14.33 | 346.60 | 43.89 | 82.92 | 51.76 | 23.9 | 14.9 | 211.92 | 61.2 | |
| 1 | Jackson | 175.8 | 15,375 | 9.90* | 240.27 | — | 39.04 | — | 16.2 | — | 201.23 | 83.8 | |
| 1 | Denver | 56,154.8 | 15,541 | 20.98 | 315.18 | — | 35.79 | — | 11.4 | (incl. in local) | 279.39 | 88.6 | |
| C-1 | Custer | 205.6 | 15,569 | 10.20 | 356.37 | 32.76 | 73.16 | 62.66 | 20.5 | 17.6 | 220.55 | 61.9 | |
| 20 | Grand | 237 | 15,600 | 7.10* | 262.28 | 58.53 | 98.12 | 86.63 | 37.5 | 32.6 | 78.53 | 29.9 | |
| R-2 | Ouray | 110.3 | 15,830 | 6.65* | 329.85 | 19.09 | 51.32 | 32.15 | 15.6 | 9.7 | 246.38 | 74.7 | |
| 38 | Logan | 17.8 | 15,862 | 10.83* | 195.59 | 4.68 | 29.14 | 61.17 | 14.9 | 31.3 | 105.28 | 53.8 | |
| 11 | Morgan | 21.9 | 15,918 | 18.50 | 357.76 | 10.45 | 50.61 | 45.35 | 14.1 | 12.7 | 262.00 | 73.2 | |
| 39 | Phillips | 397.6 | 15,952 | 7.45* | 211.15 | — | 33.39 | — | 15.8 | — | 177.76 | 84.2 | |
| 1 | San Juan | 215.2 | 16,056 | 20.00 | 354.73 | — | 43.17 | — | 12.2 | — | 311.56 | 87.8 | |
| 38 | Kit Carson | 10.7 | 16,155 | 19.41 | 312.61 | 10.62 | 56.21 | 109.93 | 18.0 | 35.2 | 146.47 | 46.8 | |
| 7 | Bent | 27.9 | 16,199 | 6.88* | 254.52 | 44.13 | 81.51 | 45.99 | 32.0 | 18.1 | 127.02 | 49.9 | |
| 46 | Sedgwick | 169.7 | 16,206 | 13.29* | 285.18 | 2.97 | 35.86 | 43.79 | 12.6 | 15.4 | 205.53 | 72.0 | |
| 14 | Grand | 193.7 | 16,224 | 10.32 | 336.64 | 46.21 | 87.26 | 67.61 | 25.9 | 20.1 | 181.77 | 54.0 | |
| 3 | El Paso | 103.7 | 16,292 | 23.19 | 407.43 | 30.02 | 74.19 | 57.47 | 18.2 | 14.1 | 275.77 | 67.7 | |
| 14 | Park | 19.9 | 16,304 | 8.62 | 405.21 | — | 25.47 | — | 6.3 | — | 379.74 | 93.7 | |
| 34 | Yuma | 12.9 | 16,329 | 12.27* | 476.17 | 27.12 | 72.76 | 76.87 | 15.2 | 16.1 | 326.54 | 68.7 | |
| 4 | Fremont | 40.0 | 16,331 | 20.00 | 209.72 | 6.60 | 42.03 | 4.07 | 20.0 | 1.9 | 163.62 | 78.1 | |
| 1 | Weld | 43.6 | 16,334 | 6.55 | 156.58 | — | 24.34 | — | 15.5 | — | 132.24 | 84.5 | |
| 47 | Washington | 10.8 | 16,387 | 7.44 | 367.92 | — | 36.32 | — | 9.9 | — | 331.60 | 90.1 | |
| 2 | Baca | 47.2 | 16,405 | 18.00 | 429.12 | 29.79 | 69.78 | 87.36 | 16.2 | 20.3 | 222.68 | 63.5 | |
| 27 | Weld | 48.4 | 16,422 | 10.55 | 212.82 | 9.72 | 41.54 | 11.46 | 19.5 | 5.4 | 159.82 | 75.1 | |
| 38 | Douglas | 171.5 | 16,433 | 12.44* | 264.27 | — | 32.88 | — | 12.4 | — | 231.39 | 82.6 | |
| 6 | Clear Creek | 18.8 | 16,440 | 16.30 | 446.60 | 55.72 | 93.37 | 81.85 | 20.9 | 18.3 | 271.38 | 60.8 | |
| 23 | Garfield | 28.9 | 16,448 | 6.98* | 217.57 | 36.88 | 66.30 | 53.22 | 30.5 | 24.5 | 98.05 | 45.0 | |
| 62 | Las Animas | 10.1 | 16,495 | 6.15* | 288.36 | 77.51 | 115.24 | 29.78 | 40.0 | 10.3 | 143.34 | 49.7 | |
| 86 | Weld | 49.9 | 16,504 | 11.92 | 223.43 | 28.23 | 70.78 | 33.29 | 31.7 | 14.9 | 119.36 | 53.4 | |
| 6 | Morgan | 59.1 | 16,603 | 13.00 | 189.79 | .42 | 30.61 | 1.80 | 16.1 | .9 | 157.38 | 83.0 | |
| 19 | La Plata | 5.5 | 16,616 | 13.45 | 547.04 | 146.81 | 197.30 | 232.32 | 36.1 | 42.4 | 117.42 | 21.5 | |
| 62 | Logan | 208.9 | 16,668 | 10.86* | 264.30 | 3.22 | 37.84 | 42.12 | 15.1 | 15.9 | 182.34 | 69.0 | |
| 4 | Yuma | 74.4 | 16,707 | 15.26* | 283.39 | 17.44 | 46.46 | 49.44 | 16.4 | 17.4 | 187.49 | 66.2 | |
| CO. 45 | Montezuma | 445.8 | 16,735 | 5.27* | 262.14 | 90.35 | 130.89 | 21.58 | 50.0 | 8.2 | 109.67 | 41.8 | |
| 11 | Sedgwick | 13.8 | 16,738 | 7.60* | 280.40 | 5.66 | 46.42 | 83.43 | 16.5 | 29.8 | 150.55 | 53.7 | |
| 4 | Las Animas | 26.0 | 16,805 | 8.30* | 288.57 | 72.15 | 109.60 | 27.72 | 38.0 | 9.6 | 151.25 | 52.4 | |
| 16 | Conejos | 25.1 | 16,809 | 11.70 | 253.28 | 83.63 | 119.11 | 15.83 | 47.0 | 6.2 | 118.34 | 46.8 | |
| 1 | Garfield | 501.7 | 16,813 | 6.00* | 191.20 | 10.41 | 45.70 | 15.03 | 23.9 | 7.9 | 130.47 | 68.2 | |
| 3 | Yuma | 17.6 | 16,846 | 11.33* | 470.11 | 49.92 | 92.18 | 141.51 | 19.6 | 30.1 | 236.42 | 50.3 | |
| 3 | Las Animas | 18.4 | 16,951 | 16.13* | 461.39 | 128.95 | 176.75 | 49.54 | 37.0 | 10.7 | 241.10 | 52.3 | |

* Also has County or Union H.S. District Levy
** Also has Elementary District Levy

Average Current Expenditure Per A.D.A. = \$ 324.63
Average Percent Total State Support. 22.04%

TOPIC 4

EFFECTIVE BUYING INCOME RELATED TO ASSESSED
VALUATION AS A MEASURE OF ABILITY

Nature of Study:

This study compares the rank of Colorado Counties on the basis of assessed valuation per pupil in A.D.A., with their rank on the basis of effective buying income per capita.

Purpose of Study:

The purpose of this comparison is to review, in terms of per capita buying income, the accuracy of assessed valuation as a measurement of a county's ability to finance public schools.

COMPARISON OF THE RANK OF COUNTIES ON THE BASIS OF
 ASSESSED VALUATION PER PUPIL IN AVERAGE DAILY ATTENDANCE
 With Their Rank on the Basis of Effective Buying Income per Capita

The purpose of this comparison is to check the accuracy of assessed value as a measurement of a county's ability to finance a school program.

| | Assessed Valuation (1954) per Pupil in A. D. A. (1953-54) | | Rank of B. I./Cap. (1954) | Rank of B. I./Fam. (1954) | Rank of County by A. V./A. D. A. as related to B. I./Cap. | |
|-------------|-----------------------------------------------------------------|------|---------------------------------|---------------------------------|-----------------------------------------------------------------|---------|
| | A. V./A. D. A. | Rank | | | Higher | Lower |
| Adams | \$ 8,545 | 19 | 48 | 60 | | x |
| Alamosa | 7,277 | 10 | 39 | 57 | | x |
| Arapahoe | 8,436 | 16 | 52 | 50 | | x |
| Archuleta | 8,526 | 18 | 2 | 4 | x | |
| Baca | 13,535 | 43 | 46 | 39 | | x close |
| Bent | 9,168 | 23 | 12 | 20 | x | |
| Boulder | 11,248 | 34 | 54 | 53 | | x |
| Chaffee | 10,207 | 29 | 24 | 19 | x | |
| Cheyenne | 25,294 | 59 | 38 | 27 | x | |
| Clear Creek | 11,421 | 36 | 35 | 21 | x | close |
| Conejos | 4,085 | 2 | 3 | 10 | | x close |
| Costilla | 4,301 | 1 | 1 | 3 | | tie |
| Crowley | 7,294 | 11 | 6 | 13 | x | close |
| Custer | 13,486 | 42 | 13 | 2 | x | |
| Delta | 6,198 | 4 | 10 | 6 | | x close |
| Denver | 16,513 | 50 | 63 | 62 | | x |
| Dolores | 10,144 | 28 | 25 | 35 | x | close |
| Douglas | 18,348 | 54 | 18 | 8 | x | |
| Eagle | 13,928 | 44 | 27 | 42 | x | |
| Elbert | 16,149 | 49 | 7 | 15 | x | |
| El Paso | 8,745 | 20 | 57 | 43 | | x |
| Fremont | 7,975 | 15 | 8 | 7 | x | close |
| Gardfield | 10,639 | 32 | 37 | 32 | | x close |
| Gilpin | 18,111 | 53 | 40 | 61 | x | |
| Grand | 12,805 | 37 | 49 | 49 | | x |
| Gunnison | 13,965 | 45 | 47 | 51 | | x close |
| Hinsdale | 42,511 | 62 | 11 | 1 | x | |
| Huerfano | 7,385 | 12 | 4 | 5 | x | close |
| Jackson | 18,110 | 52 | 61 | 40 | | x close |
| Jefferson | 6,530 | 7 | 51 | 46 | | x |
| Kiowa | 25,546 | 60 | 58 | 56 | x | close |
| Kit Carson | 12,972 | 40 | 32 | 36 | x | close |
| Lake | 20,024 | 55 | 60 | 58 | | x close |
| La Plata | 8,755 | 21 | 16 | 17 | x | close |
| Larimer | 11,135 | 33 | 45 | 37 | | x close |
| Las Animas | 6,394 | 6 | 9 | 11 | | x close |
| Lincoln | 14,395 | 46 | 36 | 30 | x | |
| Logan | 15,308 | 48 | 42 | 47 | x | close |
| Mesa | 6,903 | 9 | 28 | 26 | | x |
| Mineral | 17,504 | 51 | 56 | 59 | | x close |
| Moffat | 12,863 | 38 | 55 | 55 | | x |
| Montezuma | 4,384 | 3 | 17 | 16 | | x |
| Montrose | 6,226 | 5 | 15 | 12 | | x |
| Morgan | 10,238 | 30 | 30 | 34 | | tie |
| Otero | 6,654 | 8 | 20 | 23 | | x |
| Ouray | 9,389 | 24 | 50 | 31 | | x |
| Park | 29,486 | 61 | 59 | 52 | x | close |

| | A. V./A. D. A. | Rank | Rank B. I./Cap. Rank B. I./Fam. | | Higher | Lower | |
|------------|----------------|------|---------------------------------|--------|----------|----------|---------|
| | | | (1954) | (1954) | | | |
| Phillips | 14,981 | 47 | 23 | 25 | x | | |
| Pitkin | 21,178 | 57 | 53 | 45 | x | | close |
| Prowers | 9,122 | 22 | 22 | 24 | | | tie |
| Pueblo | 7,497 | 14 | 33 | 41 | | x | |
| Rio Blanco | 64,257 | 63 | 62 | 63 | x | | close |
| Rio Grande | 7,390 | 13 | 5 | 9 | x | | close |
| Routt | 12,968 | 39 | 29 | 29 | x | | |
| Saguache | 8,534 | 17 | 14 | 22 | x | | close |
| San Juan | 11,356 | 35 | 43 | 54 | | x | close |
| San Miguel | 9,837 | 26 | 34 | 44 | | x | close |
| Sedgwick | 13,241 | 41 | 44 | 48 | | x | close |
| Summit | 23,243 | 58 | 31 | 18 | x | | |
| Teller | 10,117 | 27 | 21 | 28 | x | | close |
| Washington | 20,067 | 56 | 19 | 14 | x | | |
| Weld | 9,550 | 25 | 26 | 33 | | | x close |
| Yuma | 10,586 | 31 | 41 | 38 | x | | |
| | | | | | <u>x</u> | <u>x</u> | |
| | | | | | 30 | 30 | |

3 tied

¹Source: State Department of Education.

²Source: Sales Management, May 10, 1955.

Counties are ranked from lowest (1) to highest (63) in all three arrays.

B. I./Cap. = Effective buying income per capita.

B. I./Fam. = Effective buying income per family.

Effective Buying Income is defined by Sales Management as the "disposable income (personal income less all tax payments to federal, state, and local governments) available for spending." (Also excludes income paid to overseas personnel.)

Family is defined by Sales Management as "all persons occupying a house, an apartment, or other group of rooms regarded as a dwelling unit." Synonymous with census definition of "private household" or "dwelling unit."

Reasonably close correlation was found as follows:

Identical Rank: 3 counties (Costilla, Morgan, Prowers).

Difference of 1 to 3 (inclusive) positions in rank:

6 counties have A. V. per A. D. A. rank 1 to 3 positions lower than their rank according to B. I. per capita (Baca, Conejos, Gunnison, Las Animas, Sedgwick, Weld);

6 counties have A. V. per A. D. A. rank 1 to 3 positions higher than their rank according to B. I. per capita (Clear Creek, Dolores, Kiowa, Park, Rio Blanco, Saguache).

Difference of 4 to 6 (inclusive) positions in rank:

4 counties have A. V. per A. D. A. rank 4 to 6 positions lower than their rank according to B. I. per capita (Delta, Garfield, Lake, Mineral).

6 counties have A. V. per A. D. A. rank 4 to 6 positions higher than their rank according to B. I. per capita (Chaffee, Crowley, La Plata, Logan, Pitkin, Teller).

Difference of 7 to 9 (inclusive) positions in rank:

4 counties have A. V. per A. D. A. rank 7 to 9 positions lower than their rank according to B. I. per capita (Jackson, Larimer, San Juan, San Miguel).

4 counties have A. V. per A. D. A. rank 7 to 9 positions higher than their rank according to B. I. per capita (Fremont, Huerfano, Kit Carson, Rio Grande).

Widest differences occurred in the following counties:

| County | A. V./A. D. A. rank | B. I./cap. rank | County | A. V./A. D. A. rank | B. I./cap. rank |
|-----------|------------------------|--------------------|------------|------------------------|--------------------|
| Adams | 19 | 48 | Custer | 42 | 13 |
| Arapahoe | 16 | 52 | Douglas | 54 | 18 |
| El Paso | 20 | 57 | Elbert | 49 | 7 |
| Jefferson | 7 | 51 | Hinsdale | 62 | 11 |
| | | | Summit | 58 | 31 |
| | | | Washington | 56 | 19 |

Two other large counties had the following difference:

| | | |
|--------|----|----|
| Mesa | 9 | 28 |
| Pueblo | 14 | 33 |

*EFFECTIVE PER CAPITA AND PER FAMILY BUYING INCOME IN COLORADO

(BY COUNTIES)

| County | Population estimates 1/1/55 | | | Retail Sales est. for 1954 (add 000) | Est. net buying income - 1954 | | |
|-------------|-----------------------------|--------------------|--------------------------------|--------------------------------------|-------------------------------|-------------------|-------------------|
| | Total (add 000) | Family (add 000)** | Urbanized Population (add 000) | | net dollars (add 000) | per capita income | per family income |
| Adams | 52.7 | 13.9 | 31.2 | \$32,141 | \$75,006 | \$1,423 | \$5,396 |
| Alamosa | 10.6 | 2.8 | 5.4 | 14,010 | 14,537 | 1,371 | 5,192 |
| Arapahoe | 67.5 | 20.3 | 53.8 | 65,357 | 99,723 | 1,477 | 4,912 |
| Archuleta | 2.7 | .7 | - - | 2,058 | 2,030 | 752 | 2,900 |
| Baca | 8.5 | 2.6 | - - | 6,806 | 12,025 | 1,415 | 4,625 |
| Bent | 8.8 | 2.2 | 3.3 | 5,368 | 8,824 | 1,003 | 4,011 |
| Boulder | 53.1 | 16.1 | 35.7 | 58,779 | 80,076 | 1,508 | 5,005 |
| Chaffee | 6.9 | 2.2 | 4.5 | 8,537 | 8,617 | 1,249 | 3,917 |
| Cheyenne | 3.4 | 1.1 | - - | 2,927 | 4,656 | 1,369 | 4,233 |
| Clear Creek | 3.6 | 1.2 | - - | 4,041 | 4,824 | 1,340 | 4,020 |
| Conejos | 10.4 | 2.4 | - - | 4,273 | 8,366 | 804 | 3,486 |
| Costilla | 5.9 | 1.2 | - - | 1,594 | 3,303 | 560 | 2,753 |
| Crowley | 5.4 | 1.4 | - - | 3,928 | 3,126 | 949 | 3,661 |
| Custer | 1.5 | .6 | - - | 798 | 1,505 | 1,003 | 2,508 |
| Delta | 18.0 | 5.6 | 4.3 | 3,039 | 17,634 | 980 | 3,151 |
| Denver | 483.5 | 158.6 | 483.5 | 699,934 | 906,088 | 1,874 | 5,713 |
| Dolores | 2.1 | .6 | - - | 1,282 | 2,656 | 1,265 | 4,427 |
| Douglas | 3.5 | 1.2 | - - | 2,623 | 3,992 | 1,141 | 3,327 |
| Eagle | 4.4 | 1.2 | - - | 3,025 | 5,574 | 1,267 | 4,645 |
| Elbert | 4.3 | 1.1 | - - | 2,441 | 4,126 | 960 | 3,751 |
| El Paso | 93.6 | 30.7 | 69.6 | 103,673 | 144,592 | 1,545 | 4,710 |
| Fremont | 18.5 | 5.6 | 9.3 | 15,211 | 18,073 | 977 | 3,227 |
| Garfield | 12.2 | 3.8 | - - | 12,777 | 16,617 | 1,362 | 4,373 |
| Gilpin | .8 | .2 | - - | 561 | 1,102 | 1,378 | 5,510 |
| Grand | 3.7 | 1.1 | - - | 5,790 | 5,259 | 1,448 | 4,872 |
| Gunnison | 5.9 | 1.7 | 3.0 | 6,099 | 8,356 | 1,416 | 4,915 |
| Hinsdale | .2 | .1 | - - | 136 | 200 | 1,000 | 2,000 |
| Huerfano | 10.1 | 3.0 | 5.5 | 6,714 | 9,356 | 926 | 3,119 |
| Jackson | 1.9 | .7 | - - | 1,862 | 3,243 | 1,707 | 4,633 |
| Jefferson | 73.3 | 22.4 | 41.4 | 53,370 | 106,913 | 1,459 | 4,773 |
| Kiowa | 3.0 | .9 | - - | 2,307 | 4,657 | 1,552 | 5,174 |
| Kit Carson | 9.3 | 2.7 | - - | 19,581 | 12,131 | 1,304 | 4,493 |
| Lake | 5.9 | 1.8 | 4.0 | 7,464 | 9,463 | 1,604 | 5,257 |
| La Plata | 15.4 | 4.3 | 8.4 | 17,714 | 16,655 | 1,081 | 3,837 |
| Larimer | 47.4 | 14.8 | 23.9 | 51,180 | 66,986 | 1,413 | 4,526 |

* EFFECTIVE PER CAPITA AND PER FAMILY BUYING INCOME IN COLORADO (CONT)

(BY COUNTIES)

| County | Population estimates-1/1/55 | | | Retail sales | Est. net buying income-1954 | | |
|------------|-----------------------------|------------------|--------------------------------|-------------------------|-----------------------------|-------------------|-------------------|
| | Total (add 000) | Family (add 000) | Urbanized population (add 000) | est. for 1954 (add 000) | net dollars (add 000) | per capita income | per family income |
| Las Animas | 25.6 | 7.1 | 11.8 | \$17,619 | \$25,056 | \$ 979 | \$3,529 |
| Lincoln | 6.1 | 1.9 | - - | 7,962 | 8,198 | 1,344 | 4,315 |
| Logan | 18.4 | 5.3 | 9.7 | 25,289 | 25,459 | 1,384 | 4,804 |
| Mesa | 43.3 | 13.2 | 17.8 | 46,933 | 55,092 | 1,272 | 4,174 |
| Mineral | .7 | .2 | - - | 451 | 1,065 | 1,521 | 5,325 |
| Moffat | 6.1 | 1.8 | 3.2 | 9,036 | 9,254 | 1,517 | 5,141 |
| Montezuma | 10.2 | 3.0 | 2.7 | 10,447 | 11,511 | 1,129 | 3,837 |
| Montrose | 15.6 | 4.6 | 5.1 | 15,068 | 16,545 | 1,061 | 3,597 |
| Morgan | 19.1 | 5.1 | 5.8 | 25,739 | 23,863 | 1,294 | 4,419 |
| Otero | 26.5 | 7.8 | 12.6 | 22,904 | 31,892 | 1,203 | 4,089 |
| Ouray | 1.8 | .6 | - - | 1,198 | 2,617 | 1,454 | 4,362 |
| Park | 1.6 | .5 | - - | 1,615 | 2,496 | 1,560 | 4,992 |
| Phillips | 5.0 | 1.5 | - - | 7,379 | 6,166 | 1,233 | 4,111 |
| Pitkin | 1.6 | .5 | - - | 1,617 | 2,367 | 1,479 | 4,734 |
| Prowers | 16.8 | 5.0 | 8.9 | 17,777 | 20,478 | 1,219 | 4,096 |
| Pueblo | 102.2 | 29.0 | 84.3 | 102,410 | 134,622 | 1,317 | 4,642 |
| Rio Blanco | 6.0 | 1.7 | - - | 5,489 | 10,541 | 1,757 | 6,201 |
| Rio Grande | 13.2 | 3.6 | 3.5 | 11,215 | 12,377 | 938 | 3,438 |
| Routt | 8.7 | 2.6 | - - | 6,537 | 11,063 | 1,272 | 4,255 |
| Saguache | 5.5 | 1.4 | - - | 3,871 | 5,685 | 1,034 | 4,061 |
| San Juan | 1.5 | .4 | - - | 684 | 2,022 | 1,384 | 5,055 |
| San Miguel | 2.5 | .7 | - - | 1,668 | 3,303 | 1,321 | 4,719 |
| Sedgwick | 5.2 | 1.5 | - - | 6,247 | 7,294 | 1,403 | 4,863 |
| Summit | 1.2 | .4 | - - | 739 | 1,555 | 1,296 | 3,888 |
| Teller | 2.1 | .6 | - - | 2,411 | 2,550 | 1,214 | 4,250 |
| Washington | 7.9 | 2.5 | - - | 7,964 | 9,305 | 1,178 | 3,722 |
| Weld | 70.5 | 20.2 | 21.7 | 71,801 | 89,157 | 1,265 | 4,414 |
| Yuma | 10.8 | 3.3 | - - | 11,364 | 14,938 | 1,383 | 4,527 |
| STATE--- | 1,493.7 | 457.0 | 973.9 | \$1,670,843 | \$2,238,871 | \$1,545 | \$4,899 |
| U S A U. | | | | | 1,545 | 5,274 | |

*Effective Buying Income - Disposable income (personal income less all tax payments to federal, state and local governments) available for spending.

**Family - All persons occupying a house, an apartment, or other group of rooms regarded as a dwelling unit. Synonymous with census definitions of "private household" or "dwelling unit".

SOURCE: Sales Management; "Survey of Buying Power," May 10, 1955, p.270 - 274

TOPIC 5

CURRENT EXPENDITURES PER CLASSROOM*

Nature of Study:

This report summarizes data concerning the range in current expenditures per classroom in the school districts of eighteen selected Colorado counties.

Purpose of Study:

An oft repeated criticism of the Public School Finance Act by individuals testifying before the Subcommittee was that the classroom unit values contained therein were not "realistic" in terms of actual costs. This study was designed to provide a picture of actual classroom unit costs throughout the state.

* The district-by-district summaries were omitted from this report, but are available for reference in the files of the Legislative Council.

CURRENT EXPENDITURES PER CLASSROOM
1953-54 School Year

The data for this study was taken from the audited annual reports of the County Superintendents of Schools to the State Commissioner of Education. The year 1953-54 was used since those reports contained the latest available statistics.

The data for the different school districts in this report are comparable insofar as they are based on standardized accounting procedures and reports, as developed by the State Department of Education. The following definitions are given in explanation of the computations.

Classroom - A classroom taught by a teacher holding a valid Colorado teaching certificate. Computations made on part-time teachers were based upon the number of classes which they taught, to the nearest one-sixth. In this report classroom and teacher are synonymous.

Current Expenditure of enrolled Pupil - Any expenditure, except for capital outlay, debt service, community services, and tuition and transportation payments to other districts. Capital outlay was excluded from this study since expenditures for this purpose tend to vary greatly from year to year in each district. Debt service was not included since it is an expenditure determined by commitments of the past, rather than a truly current expenditure controllable by operations within a given fiscal year.

Tuition and transportation payments to other districts were excluded since these are not costs for enrolled pupils. Such expenditures would be included in the statistics of the district of attendance.

Representatives - The following counties were included in this study:

| | | |
|----------|-----------|------------|
| Adams | Delta | Larimer |
| Arapahoe | Denver | Las Animas |
| Baca | El Paso | Logan |
| Boulder | Garfield | Mesa |
| Cheyenne | Jefferson | Pueblo |
| Conejos | Lake | Weld |

The teachers employed in the classrooms in these counties represent seventy per cent (70%) of the total number of teachers employed in Colorado during the 1953-54 school year. The study, therefore should provide a representative picture of average current expenditures per classroom in Colorado for the 1953-54 school year.

SUMMARY

The range of current expenditures per classroom was from a low of \$2,150 (district #38, Las Animas) to a high of \$8,978 (district #J55, Adams). In other words, the district having the highest classroom expenditure was spending more than four times as much for each classroom in operation than the district having the lowest classroom expenditure.

Note: Low expenditure does not necessarily indicate high efficiency, nor does high expenditure indicate low efficiency. Efficiency can be high or low at any expenditure level.

Neither is it practical to measure the quality of the educational program by classroom expenditures alone since such differences can arise from a number of causes.

The following table shows the average current expenditure per classroom for each county included in this study. It is evident that the average current expenditure per classroom is highest in the large city school systems and the lowest in the districts in the lower San Luis Valley area.

Table A

AVERAGE CURRENT EXPENDITURE PER CLASSROOM
by County, 1953-54

| County | Number of Classrooms | Average Current Expenditure per Classroom |
|------------|----------------------|-------------------------------------------|
| Conejos | 125 | \$ 3,665 |
| Baca | 96 | 4,347 |
| Las Animas | 274 | 4,691 |
| Arapahoe | 640 | 4,754 |
| Weld | 719 | 4,754 |
| Larimer | 369 | 4,853 |
| Jefferson | 594 | 4,912 |
| Adams | 376 | 4,952 |
| Garfield | 129 | 4,998 |
| Lake | 60 | 5,149 |
| Logan | 208 | 5,198 |
| Delta | 161 | 5,223 |
| Boulder | 400 | 5,307 |
| Mesa | 359 | 5,433 |
| Cheyenne | 48 | 5,700 |
| Pueblo | 772 | 5,742 |
| El Paso | 606 | 5,938 |
| Denver | <u>2,430</u> | 7,656 |
| | <u>8,366</u> | |

Average current expenditure per classroom for above counties \$ 5,863
" excluding Denver 5,130

The following table ranks the counties according to the median current expenditure per classroom. In all but three counties (Cheyenne, Delta, and Denver), the median current expenditure per classroom is below the average current expenditure per classroom.

This can be explained by the fact that the typical county consists of one or two large school districts and a number of small school districts. Because the large school districts spend considerably more per classroom, and have more classrooms than the small districts, the "average" is raised. This is not a factor in computing the median, or the point at which half of the cases are above and half are below.

Table B
 MEDIAN CURRENT EXPENDITURE PER CLASSROOM
 by County, 1953-55

| County | Median Current Expend. per Classroom |
|------------|-----------------------------------------|
| Conejos | \$ 3,438 |
| Larimer | 3,719 |
| Baca | 3,830 |
| Boulder | 3,862 |
| Garfield | 3,953 |
| Las Animas | 3,986 |
| Weld | 4,036 |
| Adams | 4,309 |
| Arapahoe | 4,472 |
| El Paso | 4,825 |
| Mesa | 4,851 |
| Jefferson | 4,912 |
| Lake | 4,953 |
| Logan | 5,123 |
| Delta | 5,223 |
| Pueblo | 5,655 |
| Cheyenne | 6,473 |
| Denver | 7,656 |

TOPIC 6

PROJECTED CURRENT OPERATING EXPENDITURES

Nature of Study:

At the request of the Subcommittee on School Finance the State Department of Education prepared a projection of estimated Current Operating, Debt Service, and Capital Outlay expenditures for the public schools of Colorado for the school years 1955-56 through 1959-60.

Purpose of Study:

This projection was requested in order to provide a five year picture of the trend in expenditures for public schools.



State of Colorado
DEPARTMENT OF EDUCATION
OFFICE OF COMMISSIONER OF EDUCATION
DENVER 2

August 5, 1955

Mr. John J. Coffelt
Research Analyst
School Finance Sub-Committee
Legislative Council
Room 224
State Capitol
Denver 2, Colorado

Dear Mr. Coffelt:

In your letter of July 20, 1955, you requested a projection of estimated Current Operating, Debt Service, and Capital Outlay expenditures for the public schools of Colorado for the school years 1955-56 through 1959-60, together with a brief description of the basis for the estimates and method for deriving them.

| | <u>Current Operating Expense</u> | <u>Debt Service</u> | <u>Capital Outlay</u> | <u>Total Projected Expenditures</u> |
|---------|------------------------------------------|-------------------------|---------------------------|---------------------------------------------|
| 1955-56 | \$ 81,500,000 | \$12,000,000 | \$25,000,000 | \$118,500,000 |
| 1956-57 | 89,100,000 | 12,900,000 | 25,000,000 | 127,000,000 |
| 1957-58 | 97,800,000 | 13,800,000 | 25,000,000 | 136,600,000 |
| 1958-59 | 107,400,000 | 15,400,000 | 25,000,000 | 147,800,000 |
| 1959-60 | 117,600,000 | 17,000,000 | 25,000,000 | 159,600,000 |

As you know, to make an extrapolation of one year based upon a ten-year history, is all that can be reasonably expected in regard to accuracy. However, a ten-year history of these items, as well as the A.D.A., the enrollment, and the bonded debt, was reviewed.

Mr. John Goffelt
August 5, 1955

Year to year relationships were determined, as well as the cross-relationship of bonded debt to debt service. From this history of relationships, arbitrary decisions were made for a basis of projection and reviewed as to the logic of the results.

In deriving the current operating expenses, the A.D.A.—as known for 1954-55—was projected for five years by applying the rate of increase for each year, as reflected in "Colorado Public School Enrollment Trends."

The estimated current expense per A.D.A. had already been certified to the U. S. Office of Education, as required under P.L. 874, for the school years 1954-55 and 1955-56. The amount for 1955-56 was projected for the remaining four years upon the basis of a four per cent annual increase.

The computed annual rates per A.D.A. were applied to the computed A.D.A. to derive the Current Operating Expense for the years involved in the estimates.

The amounts projected for Capital Outlay appear to be an arbitrary repetition of the known information for 1953-54. This is not wholly so, for it was found that for 1945-46 the capital outlay was reported to be about \$1,500,000, with each year showing increases to 1953-54, in which year \$24,745,900 was reported.

The three years 1952-53 to 1954-55 indicate a leveling off of enrollment increases, with perhaps a possibility of increases at a decreasing rate. A constant rate of increase until 1960 is reflected in the study on enrollment trends previously referred to.

Inquiry was made of a large school district in Colorado as to recent capital outlay programing, as well as plans for the next three years. By a percentage relationship, \$28,000,000 per year could be reconciled. However, the annual increases reflected in the study on enrollment trends caused this to be conservatively tempered to \$25,000,000 each year. The annual increases of enrollment indicate that 20,000 pupils a year is not unreasonable. The per pupil building cost, as established for Colorado,* is \$1100 for construction only. Thus the construction costs for meeting the needs of the increasing pupils is indicated to be \$22,000,000 annually, to which backlog construction and equipment may reasonably be added.

* Under P.L. 815

Mr. John Coffelt
August 5, 1955

In deriving Debt Service expenditures, consideration was taken of the bonded debt reported for 1953-54. To this base was added annual capital outlay and deductions made of five per cent (arbitrarily assumed amortization) and for the years 1954-55 through 1957-58, one quarter of the capital outlay cash on hand as of June 1954 was deducted. This permitted a bonded debt projection to 1960. The historical relationship of bonded debt to debt service indicated that nine per cent each year for the extended period was conservative in view of the fact that over nine years it has been as high as 24.5 and as low as 6.9, with five years being near 10. Nine per cent was applied to the estimated bonded debt to derive the amount shown as estimated debt service.

We are very pleased to furnish you with this information, and will be glad to be of further service when needed.

Sincerely yours,


Charles E. Hathaway
Director, Finance & Research

CEH/ecc

S E C T I O N B

SCHOOL DISTRICT ORGANIZATION

TOPIC I

ANALYSIS OF OPERATING SCHOOL DISTRICTS
IN COLORADO

Nature of Study:

This study analyzes public school enrollments by type and class of school district. Also shown are frequency distributions of the enrollments in all elementary and secondary schools in Colorado. Actual enrollments of school districts are related to standards for administrative units.

Purpose of Study:

This study was completed to provide the Subcommittee on School District Organization with data on the number and size of enrollments of school districts in Colorado.

ANALYSIS OF COLORADO SCHOOL DISTRICTS BY TYPE OF DISTRICT

AND NUMBER OF PUPILS ENROLLED - 1953-54 and 1954-55 SCHOOL YEARS

The data used in this study were taken from the audited reports of the County Superintendents of Schools to the State Department of Education.

RELATIONSHIP BETWEEN ENROLLMENT AND EFFECTIVE SCHOOL DISTRICTS

The number of pupils enrolled in an administrative unit (School District) and in an attendance area (area served by a school) is generally believed to be closely related to the quality of the educational program as well as the efficiency with which a school district operates. A school district should have sufficient pupil population to justify, at a reasonable per capita cost, and provide all those services and facilities which insure the maintenance of a "sound school program."

There are wide differences of opinion among school authorities as to just how large a school district and an attendance area should be before a reasonable attainment of "good practices" can be expected. The following standards represent the thinking of the Reorganization Committee of the COLORADO ASSOCIATION OF COUNTY SUPERINTENDENTS.¹

Administrative Units (School Districts)

1. Administrative units in the state should be organized to have a pupil population of at least 1200 students.
2. The entire area of the state (exclusive of state and federally owned lands) should be contained in a series of administrative units, each supporting a school program extending from kindergarten through at least grade twelve.
3. Small districts with grades from kindergarten through twelve should be under one board.

Attendance Centers (Schools)

1. Attendance centers should be organized in the administrative units to provide at the elementary school level one teacher for each grade with a pupil-teacher ratio of approximately 25 to 1. At the high school level, attendance areas should be organized with a minimum of ten teachers, each with a reasonable pupil-teacher ratio of approximately 25 to 1.

¹ Committee Report on the Office of County Superintendent. July 13, 1955, p.4-5. (Committee members: Roy Frantz, Leo W. Butler, Colbert Cushing, Edwin P. Hoyt, Frank Irwin, Miss Francis Kettle, Paul Lodwick, Mrs. W.D. Richardson, Miss Martha Savage, Jess K. Snodgrass, Mrs. Rena Mary Taylor, Burtis E. Taylor.)

a. Elementary Centers

- (1) The elementary school should offer at least six years of instruction, if at all feasible. If a kindergarten is involved, the enrollment should be 175. However, a more desirable minimum would be 300 or more pupils.
- (2) The elementary school should have a minimum of six teachers, with seven teachers where the kindergarten program is included. It is preferable to have a school which would have twelve teachers.

b. Secondary Centers

- (1) The secondary school should offer a minimum of four years of instruction
- (2) The secondary school should have a minimum of ten teachers and an absolute minimum of seven teachers.
- (3) The secondary school should have an approximate minimum of 210 pupils for a 4-year high school and 300 for a 6-year high school.

SUMMARY

The above standards appear to be somewhat lower than those recommended by most educational authorities. However, the great majority of Colorado school districts fall far short of meeting even these standards. For example, in March, 1955, there were 998 school districts in the state. Of this number, only twenty-seven (27) school districts had a school enrollment which exceeded 1200 pupils.

Table 1. Elementary Enrollments: Table I reveals that in 1953-54, 327 of the state's 1,088 elementary school districts--more than 30%--had no children attending public school within the district. By 1954-55, this number had been reduced to 237, or less than 25% of the total number of school districts.

The median district enrollment for all school districts providing an elementary education was only 15.5 pupils in 1953-54; by 1954-55 it had increased to 20.5 pupils. There were only eighty-four (84) school districts in 1954-55 that had more than 300 pupils enrolled in the elementary grades.

Approximately sixty-seven percent (67%) of the districts in existence in 1954-55 that offered elementary school had fewer than fifty (50) pupils enrolled in grades kindergarten through eight, and there were eighty-five and 6/10 (85.6) percent that had fewer than 176 pupils in these grades.

Thus, most of the school districts in Colorado in 1954-55 did not have sufficient elementary enrollment to permit the attainment of the County Superintendents' standard of 175 pupils for an elementary school.

Secondary Enrollments: Table I shows that there were only 225 school districts offering high school programs in 1953-54. This is less than twenty (20) percent of the total school districts in the state. In 1954-55, there was one more district offering a high school program, bringing the total to 226. However, because of a reduction in the total number of school districts in the state, this percentage as related to the total number of school districts had increased to 22.6%.

The median district enrollment in grades nine through twelve in 1953-54 was only 71.4 pupils. One year later, in 1954-55, it had increased to 77 pupils. More than eighty (80) percent of the districts operating secondary programs in 1954-55 had less than the minimum of 210 pupils as recommended in the County Superintendents' standards.

Table 2.

Table 2 presents a two-year, state-wide summary of the number of school districts in Colorado, the number of pupils enrolled in the different types and classes of school districts, and the percentage of pupils enrolled therein.

According to this table, the total number of school districts in Colorado in 1954-55 was 133 less than the number in existence during the preceding school year, or a reduction of 11.7 percent. All but three of the dissolved school districts were third-class school districts. Of these 130 third-class school districts which were dissolved, 90 presumably had not operated any school within the district during the preceding school year. Although there was nearly a 12% reduction in the total number of school districts in Colorado between the 1953-54 and 1954-55 school years, there was an enrollment increase by approximately 20,000 pupils. (This figure must be estimated since the reporting dates for the two school years varied.) Most of this increase in enrollment was in the "unified" school districts.

In 1954-55, the unified school districts constituted only 18.4% of the total number of school districts in the state: yet, therein were enrolled 83.5% of all the children of school age. Thus, the seriousness of the problem of many small school districts appears to be less of a problem when viewed from the standpoint of where the children are enrolled.

Note: In comparing enrollment figures in Tables I and 2, note that Table I uses the "median," whereas Table 2 presents "average" enrollments.

In 1954-55, 73.5 percent of the school districts in existence were third-class school districts: yet these school districts enrolled only 6.9 percent of the total public school population in the state. Only thirteen (13) of Colorado's sixty-three (63) counties have no second or third class school districts.

CONCLUSIONS

1. Between the 1953-54 and 1954-55 school years, considerable progress was made in Colorado in the reduction of the total number of school districts.
2. By far the majority of school districts now in existence do not provide a unified program (grades 1 through 12) within the district. However, in 1954-55, 83.5 percent of the pupils enrolled in Colorado public schools were attending a school in a unified district.
3. In March, 1955, there were 237 school districts that offered no educational program within the district.
4. Public school enrollments increased by approximately 20,000 between 1953-54 and 1954-55.

5. The problem of small school enrollments centers around only 6.9 percent of the total public school enrollments.

6. Between 1953-54 and 1954-55, the number of non-operating school districts decreased by 27.5 percent.

Note: County-by-county summaries of this data were omitted from this report but are available for reference in the files of the Legislative Council.

| Year | Number of Districts | Enrollment | Percentage of Total Enrollment | Number of Districts | Enrollment | Percentage of Total Enrollment |
|---------|---------------------|------------|--------------------------------|---------------------|------------|--------------------------------|
| 1953-54 | 10 | 100,000 | 6.9% | 10 | 100,000 | 6.9% |
| 1954-55 | 7 | 70,000 | 4.8% | 7 | 70,000 | 4.8% |
| 1955-56 | 5 | 50,000 | 3.5% | 5 | 50,000 | 3.5% |
| 1956-57 | 4 | 40,000 | 2.8% | 4 | 40,000 | 2.8% |
| 1957-58 | 3 | 30,000 | 2.1% | 3 | 30,000 | 2.1% |
| 1958-59 | 2 | 20,000 | 1.4% | 2 | 20,000 | 1.4% |
| 1959-60 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1960-61 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1961-62 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1962-63 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1963-64 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1964-65 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1965-66 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1966-67 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1967-68 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1968-69 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1969-70 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1970-71 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1971-72 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1972-73 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1973-74 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1974-75 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1975-76 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1976-77 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1977-78 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1978-79 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1979-80 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1980-81 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1981-82 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1982-83 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1983-84 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1984-85 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1985-86 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1986-87 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1987-88 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1988-89 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1989-90 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1990-91 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1991-92 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1992-93 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1993-94 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1994-95 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1995-96 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1996-97 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1997-98 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1998-99 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 1999-00 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2000-01 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2001-02 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2002-03 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2003-04 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2004-05 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2005-06 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2006-07 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2007-08 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2008-09 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2009-10 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2010-11 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2011-12 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2012-13 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2013-14 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2014-15 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2015-16 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2016-17 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2017-18 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2018-19 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2019-20 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2020-21 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2021-22 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2022-23 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2023-24 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |
| 2024-25 | 1 | 10,000 | 0.7% | 1 | 10,000 | 0.7% |

Source: The number of non-operating school districts is based on a survey of school districts in 1953-54 and 1954-55. The number of non-operating school districts in 1953-54 was 10 and in 1954-55 was 7. The number of non-operating school districts in 1955-56 was 5, in 1956-57 was 4, in 1957-58 was 3, in 1958-59 was 2, in 1959-60 was 1, in 1960-61 was 1, in 1961-62 was 1, in 1962-63 was 1, in 1963-64 was 1, in 1964-65 was 1, in 1965-66 was 1, in 1966-67 was 1, in 1967-68 was 1, in 1968-69 was 1, in 1969-70 was 1, in 1970-71 was 1, in 1971-72 was 1, in 1972-73 was 1, in 1973-74 was 1, in 1974-75 was 1, in 1975-76 was 1, in 1976-77 was 1, in 1977-78 was 1, in 1978-79 was 1, in 1979-80 was 1, in 1980-81 was 1, in 1981-82 was 1, in 1982-83 was 1, in 1983-84 was 1, in 1984-85 was 1, in 1985-86 was 1, in 1986-87 was 1, in 1987-88 was 1, in 1988-89 was 1, in 1989-90 was 1, in 1990-91 was 1, in 1991-92 was 1, in 1992-93 was 1, in 1993-94 was 1, in 1994-95 was 1, in 1995-96 was 1, in 1996-97 was 1, in 1997-98 was 1, in 1998-99 was 1, in 1999-00 was 1, in 2000-01 was 1, in 2001-02 was 1, in 2002-03 was 1, in 2003-04 was 1, in 2004-05 was 1, in 2005-06 was 1, in 2006-07 was 1, in 2007-08 was 1, in 2008-09 was 1, in 2009-10 was 1, in 2010-11 was 1, in 2011-12 was 1, in 2012-13 was 1, in 2013-14 was 1, in 2014-15 was 1, in 2015-16 was 1, in 2016-17 was 1, in 2017-18 was 1, in 2018-19 was 1, in 2019-20 was 1, in 2020-21 was 1, in 2021-22 was 1, in 2022-23 was 1, in 2023-24 was 1, in 2024-25 was 1.

TABLE 1

DISTRIBUTION OF ALL COLORADO SCHOOL DISTRICTS BY NUMBER OF PUPILS ENROLLED
IN ELEMENTARY AND SECONDARY GRADES - 1953-54 and 1954-55 SCHOOL YEARS

| Size of Enrollment | 1953-54 School Year | | | | 1954-55 School Year | | | |
|--------------------|-----------------------|---------------------------------|-----------------------|---------------------------------|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | Elementary (1-8) | | Secondary (9-12) | | Elementary (1-8) | | Secondary (9-12) | |
| | Number Such Districts | Cumulative % of Total Districts | Number Such Districts | Cumulative % of Total Districts | Number Such Districts | Cumulative % of Total Districts | Number Such Districts | Cumulative % of Total Districts |
| 0 | 327 | 30.1% | 0 | -- | 237 | 24.8% | 0 | -- |
| 1- 5 | 46 | 34.3 | 5 | 2.2 | 50 | 30.0 | 7 | 3.1 |
| 6- 10 | 89 | 42.5 | 3 | 3.6 | 87 | 39.1 | 6 | 5.8 |
| 11- 15 | 91 | 50.8 | 8 | 7.1 | 61 | 45.5 | 7 | 8.8 |
| 16- 20 | 46 | 55.1 | 5 | 9.3 | 48 | 50.5 | 7 | 11.9 |
| 21- 25 | 49 | 59.6 | 9 | 13.3 | 40 | 54.7 | 3 | 13.3 |
| 26- 30 | 30 | 62.3 | 16 | 20.4 | 26 | 57.4 | 12 | 18.6 |
| 31- 35 | 27 | 64.8 | 6 | 23.1 | 23 | 59.8 | 8 | 22.1 |
| 36- 40 | 16 | 66.3 | 7 | 26.2 | 20 | 61.9 | 5 | 24.3 |
| 41- 45 | 23 | 68.4 | 7 | 29.3 | 25 | 64.5 | 8 | 27.9 |
| 46- 50 | 20 | 70.2 | 7 | 32.4 | 25 | 67.2 | 5 | 30.1 |
| 51- 55 | 20 | 72.2 | 9 | 36.4 | 20 | 69.2 | 8 | 33.6 |
| 56- 60 | 17 | 73.8 | 10 | 40.9 | 16 | 70.9 | 7 | 36.7 |
| 61- 70 | 20 | 75.6 | 20 | 49.8 | 24 | 73.4 | 18 | 44.7 |
| 71- 80 | 27 | 78.1 | 13 | 55.6 | 19 | 75.4 | 20 | 53.3 |
| 81- 90 | 16 | 79.6 | 6 | 58.2 | 18 | 77.3 | 7 | 56.6 |
| 91-100 | 20 | 81.4 | 9 | 62.2 | 16 | 79.0 | 5 | 58.8 |
| 101-125 | 22 | 83.5 | 15 | 68.9 | 26 | 81.7 | 18 | 66.8 |
| 126-150 | 32 | 86.4 | 9 | 72.9 | 23 | 84.1 | 10 | 71.2 |
| 151-175 | 18 | 88.1 | 6 | 75.6 | 14 | 85.6 | 8 | 74.8 |
| 176-200 | 13 | 89.2 | 9 | 79.6 | 15 | 87.1 | 12 | 80.1 |
| 201-250 | 23 | 91.4 | 5 | 81.8 | 22 | 89.4 | 4 | 81.6 |
| 251-300 | 18 | 93.0 | 7 | 84.9 | 17 | 91.2 | 7 | 85.0 |
| 301-400 | 20 | 94.9 | 5 | 87.1 | 18 | 93.1 | 6 | 87.2 |
| 401-500 | 11 | 95.9 | 10 | 91.6 | 16 | 94.8 | 3 | 88.9 |
| 501 & over | 45 | 100.0 | 19 | 100.0 | 50 | 100.0 | 25 | 100.0 |

| | | |
|-------------------------------------------------------------------------------|----------------|----------------|
| | <u>1953-54</u> | <u>1954-55</u> |
| Median District Enrollment, Grades 1-8 (All districts): | 15.5 pupils | 20.5 pupils |
| Median District Enrollment, Grades 1-8 (Non-operating districts excluded): | 36.8 " | 41.9 " |
| Median District Enrollment, Grades 9-12: | 71.4 " | 77.0 " |

Note: The median is a point so chosen in a series of figures that half of the figures in the series are above it and the other half are below it.

TABLE 2

NUMBER OF SCHOOL DISTRICTS, NUMBER OF PUPILS ENROLLED, AND PERCENTAGE OF ENROLLED PUPILS
BY CLASS AND TYPE OF SCHOOL DISTRICT - 1953-54 and 1954-55 SCHOOL YEARS

| Type of District | 1953-54 School Year | | | | | 1954-55 School Year | | | | |
|------------------|--------------------------|-------------|------------------|-------------|---------------------------------|--------------------------|-------------|------------------|-------------|---------------------------------|
| | Number of Such Districts | | Total Enrollment | | Average Enrollment per District | Number of Such Districts | | Total Enrollment | | Average Enrollment per District |
| | Number | % of Total | Number | % of Total | | Number | % of Total | Number | % of Total | |
| Unified (a) | 182 | 16.1 | 203,378 | 81.6 | 1,117.5 ^(b) | 184 | 18.4 | 229,914 | 83.5 | 1,249.5 ^(b) |
| Elementary | | | | | | | | | | |
| 1st class | 11 | 1.0 | 8,042 | 3.6 | 731.1 | 11 | 1.1 | 8,740 | 3.2 | 794.5 |
| 2nd class | 33 | 2.9 | 10,108 | 4.1 | 306.3 | 27 | 2.7 | 8,166 | 3.0 | 302.4 |
| 3rd class | 864 ^(c) | 76.4 | 18,519 | 7.3 | 21.4 | 734 ^(c) | 73.6 | 19,120 | 6.9 | 26.0 |
| | 908 | 80.3 | 36,669 | 15.0 | 40.4 | 772 | 77.4 | 36,026 | 13.1 | 46.7 |
| County H.S. | 21 | 1.8 | 6,207 | 2.4 | 282.1 | 21 | 2.1 | 6,287 | 2.3 | 299.4 |
| Union H.S. | 20 | 1.8 | 2,576 | 1.0 | 135.6 | 21 | 2.1 | 2,947 | 1.1 | 140.3 |
| TOTAL | 1131 | 100.0 | 248,830 | 100.0 | -- | 998 | 100.0 | 275,174 | 100.0 | -- |

(a) Unified offers grades 1 - 12 within district.

(b) Includes Denver. ~~Excluding Denver~~, the average was 780.2 in 1953-54, and 880.0 in 1954-55.

(c) Includes non-operating districts(327 in 1953-54; 237 in 1954-55).

TABLE 2-a

NUMBER OF PUPILS ENROLLED IN COLORADO PUBLIC SCHOOLS
 ACCORDING TO TYPE AND CLASS OF DISTRICT - MARCH, 1955

| | Unified Districts | | Elementary Districts | | | County High School Dist. | | Union High School Dist. | | No School | |
|-------------|-------------------|----------|----------------------|-----------|-----------|--------------------------|-------|-------------------------|-------|-----------|--------|
| | Number | Total | 1st Class | 2nd Class | 3rd Class | Num | Total | Num | Total | | |
| | | | Num | Total | Num | | | | | | Total |
| | Such | Enrollm. | ber | Enroll. | ber | Enroll. | ber | Enroll. | ber | Enroll. | Number |
| Adams | 6 | 9,317 | 0 | -- | 1 | 545 | 8 | 302 | 0 | -- | 4 |
| Alamosa | 3 | 1,802 | 0 | -- | 0 | -- | 4 | 263 | 0 | -- | 5 |
| Arapahoe | 6 | 14,551 | 0 | -- | 3 | 1,410 | 4 | 84 | 1 | 281 | 2 |
| Archuleta | 1 | 570 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Baca | 7 | 1,323 | 0 | -- | 0 | -- | 14 | 179 | 0 | -- | 9 |
| Bent | 0 | -- | 1 | 895 | 0 | -- | 11 | 440 | 0 | -- | 4 |
| Boulder | 6 | 8,069 | 0 | -- | 0 | -- | 19 | 1,099 | 0 | -- | 6 |
| Chaffee | 2 | 1,324 | 0 | -- | 0 | -- | 5 | 63 | 0 | -- | 7 |
| Cheyenne | 0 | -- | 0 | -- | 1 | 146 | 5 | 295 | 0 | -- | 0 |
| Clear Creek | 2 | 480 | 0 | -- | 0 | -- | 4 | 67 | 0 | -- | 1 |
| Conejos | 7 | 2,177 | 0 | -- | 0 | -- | 8 | 422 | 0 | -- | 2 |
| Costilla | 1 | 380 | 0 | -- | 1 | 262 | 9 | 644 | 1 | 187 | 0 |
| Crowley | 4 | 967 | 0 | -- | 0 | -- | 2 | 78 | 0 | -- | 3 |
| Custer | 1 | 250 | 0 | -- | 0 | -- | 1 | 38 | 0 | -- | 0 |
| Delta | 1 | 3,527 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Denver | 1 | 68,882 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Dolores | 0 | -- | 0 | -- | 0 | -- | 6 | 364 | 0 | -- | 2 |
| Douglas | 1 | 99 | 0 | -- | 0 | -- | 13 | 551 | 0 | -- | 3 |
| Eagle | 3 | 451 | 0 | -- | 0 | -- | 9 | 403 | 1 | 42 | 1 |
| Elbert | 5 | 780 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 3 |
| El Paso | 16 | 15,056 | 0 | -- | 2 | 42 | 2 | 29 | 0 | -- | 2 |
| Fremont | 4 | 2,839 | 0 | -- | 0 | -- | 11 | 324 | 0 | -- | 10 |
| Garfield | 1 | 154 | 0 | -- | 2 | 1,135 | 11 | 550 | 4 | 431 | 8 |
| Gilpin | 0 | -- | 0 | -- | 0 | -- | 4 | 107 | 0 | -- | 2 |
| Grand | 0 | -- | 0 | -- | 0 | -- | 9 | 658 | 2 | 205 | 3 |
| Gunnison | 1 | 88 | 0 | -- | 1 | 499 | 8 | 112 | 0 | -- | 12 |
| Hinsdale | 1 | 30 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 1 |
| Huerfano | 1 | 197 | 1 | 749 | 0 | -- | 13 | 233 | 0 | -- | 10 |
| Jackson | 0 | -- | 0 | -- | 0 | -- | 5 | 355 | 0 | -- | 1 |
| Jefferson | 1 | 17,164 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Kiowa | 5 | 565 | 0 | -- | 0 | -- | 2 | 35 | 0 | -- | 3 |
| Kit Carson | 6 | 1,483 | 0 | -- | 0 | -- | 7 | 83 | 0 | -- | 2 |
| Lake | 2 | 1,680 | 0 | -- | 0 | -- | 1 | 7 | 0 | -- | 3 |
| La Plata | 3 | 2,991 | 0 | -- | 0 | -- | 8 | 351 | 0 | -- | 4 |
| Larimer | 8 | 7,881 | 0 | -- | 0 | -- | 22 | 467 | 0 | -- | 4 |
| Las Animas | 1 | 2,388 | 2 | 471 | 3 | 258 | 33 | 1,436 | 1 | 200 | 6 |
| Lincoln | 4 | 469 | 2 | 569 | 0 | -- | 6 | 76 | 2 | 353 | 7 |
| Logan | 0 | -- | 1 | 1,893 | 2 | 433 | 19 | 904 | 0 | -- | 7 |
| Mesa | 3 | 8,988 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Mineral | 1 | 106 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Moffat | 0 | -- | 1 | 817 | 0 | -- | 14 | 223 | 0 | -- | 12 |
| Montezuma | 2 | 701 | 1 | 932 | 0 | -- | 9 | 373 | 0 | -- | 3 |
| Montrose | 0 | -- | 1 | 1,005 | 3 | 1,054 | 12 | 600 | 0 | -- | 3 |
| Morgan | 6 | 4,456 | 0 | -- | 0 | -- | 6 | 271 | 0 | -- | 5 |
| Otero | 6 | 5,798 | 0 | -- | 0 | -- | 7 | 357 | 0 | -- | 2 |
| Ouray | 2 | 477 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Park | 2 | 102 | 0 | -- | 0 | -- | 4 | 48 | 0 | -- | 8 |
| Phillips | 0 | -- | 0 | -- | 0 | -- | 10 | 827 | 1 | 135 | 2 |
| Pitkin | 2 | 341 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Prowers | 0 | -- | 1 | 1,309 | 3 | 811 | 17 | 420 | 3 | 599 | 11 |
| Pueblo | 2 | 20,804 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |

TABLE 2-a (Cont'd)

| | Unified Districts | | Elementary Districts | | | | | | County High School Dist. | | Union High School Dist. | | No School |
|--------------|-------------------|-----------------|----------------------|--------------|-----------|--------------|-----------|---------------|--------------------------|--------------|-------------------------|--------------|------------|
| | Number | | 1st Class | | 2nd Class | | 3rd Class | | Num | Total | Num | Total | Number |
| | Districts | Total Enrollmt. | Num | Total Enroll | Num | Total Enroll | Num | Total Enroll | | | | | |
| Rio Blanco | 1 | 536 | 0 | -- | 1 | 398 | 2 | 16 | 0 | -- | 1 | 187 | 7 |
| Rio Grande | 3 | 2,616 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| Routt | 1 | 611 | 0 | -- | 2 | 389 | 16 | 339 | 3 | 273 | 0 | -- | 10 |
| Saguache | 3 | 1,356 | 0 | -- | 0 | -- | 1 | 11 | 0 | -- | 0 | -- | 1 |
| San Juan | 1 | 209 | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 | -- | 0 |
| San Miguel | 3 | 517 | 0 | -- | 0 | -- | 5 | 97 | 0 | -- | 0 | -- | 2 |
| Sedgwick | 1 | 258 | 0 | -- | 0 | -- | 10 | 713 | 0 | -- | 1 | 182 | 1 |
| Summit | 0 | -- | 0 | -- | 0 | -- | 5 | 167 | 0 | -- | 1 | 35 | 2 |
| Teller | 3 | 622 | 0 | -- | 0 | -- | 1 | 5 | 0 | -- | 0 | -- | 4 |
| Washington | 1 | 115 | 0 | -- | 0 | -- | 31 | 1,169 | 1 | 31 | 1 | 340 | 8 |
| Weld | 30 | 13,367 | 0 | -- | 0 | -- | 38 | 1,672 | 0 | -- | 0 | -- | 14 |
| Yuma | 0 | -- | 0 | -- | 2 | 784 | 26 | 833 | 1 | 210 | 1 | 410 | 5 |
| TOTAL | 184 | 229,914 | 11 | 8,740 | 27 | 8,166 | 47 | 19,120 | 21 | 2,947 | 21 | 6,287 | 237 |

* "Unified" offers grades 1 through 12 within the district.

TOPIC 2

NON-OPERATING SCHOOL DISTRICTS

Nature of Study:

This study presents a summary of the types of school districts in Colorado (1954-55), and the number of school districts not directly supporting twelve grades of public school. Also shown is the assessed valuation of non-operating school districts.

Purpose of Study:

One commonly proposed principle of school district organization is that all of the taxable wealth in the state should be contained in a series of school districts, each which provides an educational program from grades one through twelve. This study was prepared to show the number of school districts and amount of assessed valuation not currently supporting twelve grades of public education within the district where taxes are levied.

STUDY OF ASSESSED VALUATION AND TAX LEVIES IN
OPERATING AND NON - OPERATING ELEMENTARY DISTRICTS

One commonly proposed principle of school district organization is that all of the taxable property within a state should be contained in a series of school districts, each of which offers a unified educational program (a program extending from grade One through Twelve, under the control of one school board).

In Colorado, this principle is far from being a reality. The following data, taken from the attached Tables 1 and 2, show that a total of \$223,421,940, or almost one-twelfth of the total assessed valuation in the state in 1954, did not contribute to the "direct support" of a twelve-grade public school system.¹

| | Number Such Dists. | 1954 Assessed Val. |
|-----------------------------------------------------------------------------|--------------------|--------------------|
| Not directly supporting <u>any</u> public Schools | 124 | \$ 45,197,239 |
| Supporting elementary school, but not supporting any high school | 213 | 145,598,178 |
| Supporting a high school, but not directly supporting any elementary school | 113 | 32,626,523 |
| | 450 | \$223,421,940 |

The citizens or parents of children residing in these 450 school districts have no legal voice in either the development or the administration of the education which is provided for their children by school districts other than their own.

In addition to the above 450 districts, there are 322 elementary school districts, containing a total assessed valuation of \$339,089,317, which are also within separate high school districts. In these areas having both types of school districts, there are separate and distinct school boards for both the elementary school district and the high school district. Each school board has the power and authority to levy a property tax for school purposes.

It is also interesting to note that a study, completed by the State Department of Education, indicates that the percentage of eighth grade graduates continuing into the ninth grade is smaller in counties having separate elementary and secondary school districts than in counties having districts with unified programs under a single school board.²

¹"Direct support" refers to an educational program within the school district in which taxes are levied.

²Colorado Public School Enrollment Trends. Denver, Colorado: State Department of Education, 1954. pp.10-13.

According to a study of the district special tax levies, conducted in 1954, the median special levy of first class districts for the 1954-55 school year was 15.92 mills.³ Table 1 reveals that for the same year the average district special levy for operating elementary districts not directly supporting a high school was 13.63 mills, and for non-operating elementary districts not directly supporting a high school it was only 10.51 mills.

Following is a summary of the types of school districts in Colorado as of March, 1955:

| <u>Type of District</u> | <u>Number of Such Districts</u> | <u>Percentage of Total Districts</u> | <u>Assessed Valuation (1954)</u> |
|---------------------------------------|---------------------------------|--------------------------------------|----------------------------------|
| Unified (grades 1-12 under one board) | 184 | 18.4 | \$2,134,634,951 |
| County High School | 21 | 2.1 | (277,595,984) |
| Union High School | 21 | 2.1 | (96,537,782) |
| Elementary: | | | |
| Operating | | | |
| Not in a high school district | 213 | 21.3 | 145,598,178 |
| Within a high school district | 322 | 32.4 | 320,759,357 |
| Non-Operating: | | | |
| Not in a high school district | 124 | 12.4 | 45,197,239 |
| Within a high school district | 113 | 11.3 | 32,626,253 |
| | 998 | 100.0 | \$2,698,816,248 |

³What Are the Facts About Colorado Public Schools? Denver, Colorado: State Department of Education, March, 1955. P.19.

TABLE 1
SUMMARY OF OPERATING ELEMENTARY SCHOOL DISTRICTS
NOT DIRECTLY SUPPORTING ANY HIGH SCHOOL, 1954-55 SCHOOL YEAR (by County)

| | Number of Such Districts | Number of Elementary Pupils (March, 1955) | Assessed Valuation (1954) | Average District Special Levy (1954) (in mills) |
|--------------|-----------------------------|-------------------------------------------------|------------------------------|-------------------------------------------------------|
| Adams | 9 | 847 | \$14,135,740 | 12.32 |
| Alamosa | 4 | 263 | 2,895,782 | 11.27 |
| Arapahoe | 4 | 84 | 2,224,451 | 9.90 |
| Archuleta | 0 | 0 | --- | --- |
| Baca | 14 | 179 | 5,473,506 | 12.25 |
| Bent | 0 | 0 | --- | --- |
| Boulder | 19 | 1,099 | 22,636,984 | 13.38 |
| Chaffee | 5 | 63 | 2,576,090 | 9.48 |
| Cheyenne | 0 | 0 | --- | --- |
| Clear Creek | 4 | 07 | 1,291,370 | 15.45 |
| Conejos | 8 | 472 | 2,976,586 | 14.86 |
| Costilla | 0 | 0 | --- | --- |
| Crowley | 2 | 78 | 850,030 | 20.54 |
| Custer | 1 | 38 | 267,130 | 12.16 |
| Delta | 0 | 0 | --- | --- |
| Denver | 0 | 0 | --- | --- |
| Dolores | 0 | 0 | --- | --- |
| Douglas | 0 | 0 | --- | --- |
| Eagle | 0 | 0 | --- | --- |
| Elbert | 0 | 0 | --- | --- |
| El Paso | 4 | 71 | 2,303,110 | 15.93 |
| Fremont | 11 | 324 | 3,420,955 | 18.59 |
| Garfield | 0 | 0 | --- | --- |
| Gilpin | 0 | 0 | --- | --- |
| Grand | 0 | 0 | --- | --- |
| Gunnison | 0 | 0 | --- | --- |
| Hinsdale | 0 | 0 | --- | --- |
| Huerfano | 0 | 0 | --- | --- |
| Jackson | 0 | 0 | --- | --- |
| Jefferson | 0 | 0 | --- | --- |
| Kiowa | 2 | 35 | 4,294,406 | 15.51 |
| Kit Carson | 7 | 83 | 2,942,429 | 10.23 |
| Lake | 1 | 7 | 217,485 | 13.31 |
| La Plata | 8 | 351 | 4,719,690 | 14.76 |
| Larimer | 22 | 467 | 12,661,440 | 11.71 |
| Las Animas | 0 | 0 | --- | --- |
| Lincoln | 7 | 427 | 8,425,279 | 15.48 |
| Logan | 0 | 0 | --- | --- |
| Mesa | 0 | 0 | --- | --- |
| Mineral | 0 | 0 | --- | --- |
| Moffat | 0 | 0 | --- | --- |
| Montezuma | 0 | 0 | --- | --- |
| Montrose | 0 | 0 | --- | --- |
| Morgan | 6 | 271 | 6,643,430 | 17.67 |
| Otero | 7 | 357 | 4,760,838 | 16.10 |
| Ouray | 0 | 0 | --- | --- |
| Park | 4 | 48 | 1,802,605 | 13.10 |
| Phillips | 0 | 0 | --- | --- |
| Pitkin | 0 | 0 | --- | --- |
| Prowers | 9 | 473 | 6,708,048 | 13.31 |
| Pueblo | 0 | 0 | --- | --- |
| Rio Blanco | 0 | 0 | --- | --- |
| Rio Grande | 0 | 0 | --- | --- |
| Routt | 9 | 95 | 3,062,940 | 19.03 |
| Saguache | 1 | 11 | 480,720 | 18.53 |
| San Juan | 0 | 0 | --- | --- |
| San Miguel | 5 | 97 | 2,689,210 | 14.06 |
| Sedgwick | 0 | 0 | --- | --- |
| Summit | 0 | 0 | --- | --- |
| Teller | 1 | 5 | 124,770 | 18.50 |
| Washington | 1 | 52 | 224,651 | 13.57 |
| Weld | 38 | 1,672 | 27,918,500 | 13.60 |
| Yuma | 0 | 0 | --- | --- |
| Total | 213 | 8,036 | \$145,598,178 | |

Average Special Levy of Elementary Districts not within
a County or Union High School District..... 13.63 mills

TABLE 2
SUMMARY OF NON-OPERATING ELEMENTARY SCHOOL DISTRICTS
1954-55 SCHOOL YEAR (by Counties)

| | Number Also Directly Supporting a High School Dist. | | Number Not Directly Supporting a High School Dist. | | | Total | |
|-------------|-----------------------------------------------------|---------------------------|----------------------------------------------------|---------------------------|---------------------------------------|-------------------------------|-----------------------------------------------------|
| | Number of such Districts | Assessed Valuation (1954) | Number of such Dists. | Assessed Valuation (1954) | Aver. Dist. Spec. Levy in mills(1954) | Total Non-op. Elem. Districts | Total Ass'd. Val. in Non-op. Elem. Districts (1954) |
| Adams | 0 | --- | 4 | 3,611,610 | 9.02 | 4 | 33,611,610 |
| Alamosa | 0 | --- | 5 | 2,259,391 | 10.88 | 5 | 2,259,391 |
| Arapahoe | 0 | --- | 2 | 466,542 | 6.60 | 2 | 466,542 |
| Archuleta | 0 | --- | 0 | --- | --- | --- | --- |
| Baca | 0 | --- | 9 | 1,291,096 | 7.39 | 9 | 1,291,096 |
| Bent | 4 | 747,285 | 0 | --- | --- | 4 | 747,285 |
| Boulder | 0 | --- | 6 | 2,279,349 | 13.80 | 6 | 2,279,349 |
| Chaffee | 0 | --- | 7 | 3,243,580 | 7.70 | 7 | 3,243,580 |
| Cheyenne | 0 | --- | 0 | --- | --- | 0 | --- |
| Clear Creek | 0 | --- | 1 | 444,350 | 13.60 | 1 | 444,350 |
| Conejos | 0 | --- | 2 | 143,920 | 12.25 | 2 | 143,920 |
| Costilla | 0 | --- | 0 | --- | --- | 0 | --- |
| Crowley | 0 | --- | 3 | 923,115 | 14.97 | 3 | 923,115 |
| Custer | 0 | --- | 0 | --- | --- | 0 | --- |
| Delta | 0 | --- | 0 | --- | --- | 0 | --- |
| Denver | 0 | --- | 0 | --- | --- | 0 | --- |
| Dolores | 2 | 336,995 | 0 | --- | --- | 2 | 336,995 |
| Douglas | 3 | 389,125 | 0 | --- | --- | 3 | 389,125 |
| Eagle | 1 | 1,142,408 | 0 | --- | --- | 1 | 1,142,408 |
| Elbert | 0 | --- | 3 | 964,570 | 8.59 | 3 | 964,570 |
| El Paso | 0 | --- | 2 | 505,790 | 16.13 | 2 | 505,790 |
| Fremont | 0 | --- | 10 | 5,806,260 | 11.27 | 10 | 5,806,260 |
| Garfield | 8 | 1,924,395 | 0 | --- | --- | 8 | 1,924,395 |
| Gilpin | 2 | 268,790 | 0 | --- | --- | 2 | 268,790 |
| Grand | 3 | 1,025,360 | 0 | --- | --- | 3 | 1,025,360 |
| Gunnison | 11 | 5,421,485 | 1 | 28,965 | 0 | 12 | 5,450,450 |
| Hinsdale | 0 | --- | 1 | 133,715 | 3.60 | 1 | 133,715 |
| Huerfano | 10 | 1,326,851 | 0 | --- | --- | 10 | 1,326,851 |
| Jackson | 1 | 376,317 | 0 | --- | --- | 1 | 376,317 |
| Jefferson | 0 | --- | 0 | --- | --- | 0 | --- |
| Kiowa | 0 | --- | 3 | 2,236,680 | 5.67 | 3 | 2,236,680 |
| Kit Carson | 0 | --- | 2 | 405,921 | 11.86 | 2 | 405,921 |
| Lake | 0 | --- | 3 | 1,033,815 | 4.20 | 3 | 1,033,815 |
| La Plata | 0 | --- | 4 | 1,914,590 | 6.52 | 4 | 1,914,590 |
| Larimer | 0 | --- | 4 | 1,233,920 | 8.25 | 4 | 1,233,920 |
| Las Animas | 6 | 801,922 | 0 | --- | --- | 6 | 801,922 |
| Lincoln | 2 | 740,495 | 5 | 1,170,970 | 17.37 | 7 | 1,911,465 |
| Logan | 7 | 7,191,200 | 0 | --- | --- | 7 | 7,191,200 |
| Ness | 0 | --- | 0 | --- | --- | 0 | --- |
| Mineral | 0 | --- | 0 | --- | --- | 0 | --- |
| Noffet | 12 | 2,319,475 | 0 | --- | --- | 12 | 2,319,475 |
| Montezuma | 3 | 226,335 | 0 | --- | --- | 3 | 226,335 |
| Montrose | 3 | 663,525 | 0 | --- | --- | 3 | 663,525 |
| Morgan | 0 | --- | 5 | 1,130,960 | 15.78 | 5 | 1,130,960 |
| Otero | 0 | --- | 2 | 858,789 | 8.90 | 2 | 858,789 |
| Ouray | 0 | --- | 0 | --- | --- | 0 | --- |
| Park | 0 | --- | 8 | 3,080,315 | 8.19 | 8 | 3,080,315 |
| Phillips | 2 | 346,796 | 0 | --- | --- | 2 | 346,796 |
| Pitkin | 0 | --- | 0 | --- | --- | 0 | --- |
| Prowers | 5 | 875,958 | 6 | 2,100,001 | 11.86 | 11 | 2,975,959 |
| Pueblo | 0 | --- | 0 | --- | --- | 0 | --- |
| Rio Blanco | 7 | 1,953,410 | 0 | --- | --- | 7 | 1,953,410 |
| Rio Grande | 0 | --- | 0 | --- | --- | 0 | --- |
| Routt | 5 | 809,520 | 5 | 1,404,335 | 10.50 | 10 | 2,213,855 |
| Saguache | 0 | --- | 1 | 222,390 | 12.99 | 1 | 222,390 |
| San Juan | 0 | --- | 0 | --- | --- | 0 | --- |
| San Miguel | 0 | --- | 2 | 251,790 | 8.50 | 2 | 251,790 |
| Sedgwick | 1 | 292,610 | 0 | --- | --- | 1 | 292,610 |
| Summit | 2 | 501,955 | 0 | --- | --- | 2 | 501,955 |
| Teller | 0 | --- | 4 | 682,750 | 5.50 | 4 | 682,750 |
| Washington | 8 | 1,394,151 | 0 | --- | --- | 8 | 1,394,151 |
| Weld | 0 | --- | 14 | 5,367,760 | 13.64 | 14 | 5,367,760 |
| Yuma | 5 | 1,550,160 | 0 | --- | --- | 5 | 1,550,160 |
| Total | 113 | 32,626,523 | 124 | 45,197,239 | --- | 237 | 77,823,762 |

Average Special Levy of Districts Not Directly Supporting
Any Public School.. 10.51 mills

TOPIC 3

NON-TAXABLE LAND IN COLORADO

Nature of Study:

This study presents a summary of estimated land area in Colorado not subject to property taxes.

Purpose of Study:

The study was undertaken to provide the subcommittee with a county-by-county picture of the per cent of non-taxable land in Colorado.

ESTIMATED LAND AREA IN COLORADO

NOT SUBJECT TO GENERAL PROPERTY TAXES

In Colorado, monies from general property taxes constitute the major source of income for the support of public schools.

Data for the attached table were taken from the 1955 Colorado Yearbook, which is the most recent source of information on land classification by types of ownership. Because of the many problems which are encountered in a study of this type, it is not possible to compile a completely accurate table on non-taxable lands. Among the problems encountered are:

1. Lack of uniform accounting dates;
2. Constant shifting of titles from one owner to another;
3. Incompleteness of land surveys;
4. Dual ownership of large areas where the surface and sub-surface titles are separately held;
5. Wide variety of publicly and privately owned land.

At best, the data herein contained can be considered only as an estimate of the amount of non-taxable land in Colorado. All figures are from official sources as of the dates specified in each column heading.

The estimated percentage of non-taxable land varies from as little as six-hundredths of one percent (.06%) in Costilla County to as much as ninety-five and six-tenth percent (95.6%) in Hinsdale County. Approximately forty percent (40%), or 27,579,808 acres of the land area in Colorado is not subject to general property taxes. The great bulk (86.7%) of this non-taxable land is United States Government land. Among the different classifications of federal lands are national parks and monuments, national forests, military reservations, naval reserves, Indian lands, and grazing and other lands under the Bureau of Land Management.

The six counties with the highest percentages of non-taxable land are:

| County | Percentage of Non-Taxable Land |
|-------------|-----------------------------------|
| Hinsdale | 95.6% |
| Mineral | 93.8% |
| San Juan | 88.9% |
| Clear Creek | 85.1% |
| Pitkin | 81.7% |
| Chaffee | 81.2% |

The six counties with the lowest percentage of non-taxable land are:

| County | Percentage of Non-Taxable Land |
|----------|-----------------------------------|
| Costilla | .06% |
| Cheyenne | 3.3% |
| Yuma | 3.8% |
| Phillips | 4.5% |
| Weld | 4.9% |
| Elbert | 5.3% |

It is interesting to note that more than sixty-five percent (65%) of the land area on the Western slope is not subject to general property taxes.

ESTIMATED LAND AREA IN COLORADO NOT SUBJECT TO GENERAL PROPERTY TAXES
(by County)

Non-Taxable Land - in acres

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 |
|---------------|--------------------------------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|
| | Railroad Rights-of-way (1944) and Private-owned Lands (1940) | State Owned Land (1952) | Local Gov't Land (1940) | Federal Lantis* (1953 & 1954 data) | Total Non Taxable Lands (est) in acres | Total Land Area (excl. water) in acres | Per Cent Total Non-Tax- able Land |
| Adams | 8,381 | 31,283 | 1,048 | 22,171 | 62,803 | 1,080,644 | 5.8 |
| Alamosa | 923 | 57,328 | 2,043 | 73,795 | 134,089 | 477,089 | 28.1 |
| Arapahoe | 3,698 | 14,998 | 41,277 | 61,010 | 120,983 | 524,168 | 23.1 |
| Archuleta (w) | 790 | 4,298 | 174 | 554,532 | 559,974 | 866,262 | 64.6 |
| Baca | 3,762 | 43,470 | 86 | 206,802 | 254,140 | 1,621,980 | 15.7 |
| Bent | 8,934 | 143,421 | 147 | 10,225 | 162,727 | 960,093 | 16.4 |
| Boulder | 6,542 | 3,135 | 12,140 | 166,641 | 188,458 | 493,365 | 38.2 |
| Chaffee | 2,383 | 21,514 | 2,965 | 503,715 | 530,577 | 647,265 | 81.2 |
| Cheyenne | 3,350 | 55,930 | 304 | 349 | 59,933 | 1,838,815 | 3.3 |
| Clear Creek | | 2,586 | 7,266 | 197,138 | 206,990 | 243,105 | 85.1 |
| Conejos | 2,667 | 60,031 | 140 | 454,110 | 516,948 | 797,543 | 64.8 |
| Costilla | 464 | 84 | | | 544 | 796,414 | 0.06 |
| Crowley | 5,140 | 63,326 | 897 | 4,848 | 74,211 | 573,983 | 12.9 |
| Custer | 237 | 12,157 | 452 | 186,722 | 199,568 | 480,271 | 41.6 |
| Delta (w) | 1,929 | | 106 | 394,402 | 396,437 | 693,989 | 57.1 |
| Denver | 1,647 | 90 | | 1,016 | 2,753 | 44,993 | 6.1 |
| Dolores (w) | | 5,299 | 7,050 | 390,772 | 403,121 | 639,535 | 63.0 |
| Douglas (w) | 2,973 | 8,377 | 5,803 | 139,118 | 156,271 | 535,017 | 29.2 |
| Eagle | 3,110 | 10,358 | 56 | 792,450 | 805,974 | 1,019,991 | 79.0 |
| Elbert | 2,078 | 83,931 | 560 | 120 | 86,689 | 1,629,602 | 5.3 |
| El Paso | 11,433 | 193,042 | 14,839 | 172,459 | 391,773 | 1,344,944 | 29.1 |
| Fremont | 3,352 | 65,888 | 6,785 | 432,454 | 508,479 | 1,016,019 | 50.0 |
| Garfield (w) | 1,766 | 1 | 5,063 | 1,287,907 | 1,294,737 | 1,969,631 | 65.7 |
| Gilpin | 307 | 1,510 | 280 | 46,678 | 48,775 | 101,397 | 48.1 |
| Grand (w) | 2,479 | 52,166 | 418 | 779,228 | 824,291 | 1,152,975 | 72.4 |
| Gunnison (w) | 2,654 | 13,478 | 630 | 1,602,541 | 1,619,303 | 2,030,915 | 79.7 |
| Hinsdale (w) | 147 | 7,033 | 60 | 660,664 | 667,904 | 698,714 | 95.6 |
| Huerfano | 2,236 | 45,495 | 320 | 209,912 | 257,963 | 1,000,037 | 25.8 |
| Jackson(w) | 888 | 127,010 | | 529,165 | 657,063 | 1,034,095 | 63.5 |
| Jefferson | 7,120 | 8,452 | 17,568 | 105,903 | 139,043 | 521,636 | 26.7 |
| Kiowa | 1,250 | 72,624 | 1,245 | 3,901 | 79,020 | 1,464,806 | 5.4 |
| Kit Carson | 1,274 | 59,403 | 1,341 | 323 | 62,341 | 1,392,270 | 4.5 |
| Lake (w) | 1,475 | 2,579 | 420 | 171,347 | 175,821 | 240,992 | 73.0 |
| La Plata (w) | 2,103 | 9,230 | 5,127 | 600,101 | 616,561 | 1,003,492 | 58.0 |
| Larimer | 21,323 | 53,494 | 2,604 | 796,416 | 873,837 | 1,808,904 | 48.3 |
| Las Animas | 5,944 | 160,692 | 3,482 | 172,528 | 342,661 | 3,256,466 | 10.5 |
| Lincoln | 2,311 | 136,581 | 2,696 | 4,750 | 146,338 | 1,740,968 | 8.4 |
| Logan | 5,409 | 142,595 | 1,818 | 1,744 | 151,566 | 1,156,658 | 13.1 |
| Mesa (w) | 2,734 | 1 | 1,600 | 1,424,039 | 1,428,374 | 1,980,845 | 72.1 |
| Mineral | 1,732 | 85 | | 525,283 | 527,104 | 561,843 | 93.8 |
| Moffat (w) | 133 | 210,844 | 7,561 | 1,546,959 | 1,765,497 | 2,861,460 | 61.7 |
| Montezuma (w) | 793 | 14,742 | 14,784 | 938,900 | 969,219 | 1,325,314 | 73.1 |

| | Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 |
|----------------|----------------|------------------|----------------|-------------------|-------------------|-------------------|-------------|
| Montrose (w) | 1,385 | 3,816 | 1,260 | 875,042 | 881,503 | 1,321,779 | 66.7 |
| Morgan | 4,524 | 58,721 | 502 | 519 | 64,266 | 812,104 | 7.9 |
| Otero | 4,299 | 120,908 | 2,050 | 169,200 | 296,457 | 800,759 | 37.0 |
| Ouray (w) | 319 | 2,193 | 257 | 160,107 | 162,876 | 341,169 | 47.7 |
| Park | 830 | 82,000 | 11,244 | 727,604 | 821,678 | 1,390,964 | 59.1 |
| Phillips | 730 | 19,220 | 760 | | 20,710 | 456,238 | 4.5 |
| Pitkin (w) | 393 | 1,052 | 30 | 497,706 | 499,181 | 611,068 | 81.7 |
| Prowers | 3,150 | 44,904 | 985 | 904 | 49,943 | 1,046,557 | 4.7 |
| Pueblo | 7,124 | 233,435 | 3,045 | 76,670 | 320,274 | 1,458,890 | 21.9 |
| Rio Blanco (w) | | | | 1,578,888 | 1,578,888 | 2,044,651 | 77.2 |
| Rio Grande | 941 | 16,105 | 824 | 319,079 | 336,949 | 560,470 | 60.1 |
| Routt (w) | 1,596 | 70,233 | 9,000 | 656,331 | 737,160 | 1,500,598 | 49.1 |
| Saguache | 2,303 | 99,260 | 80 | 1,298,356 | 1,399,999 | 1,985,995 | 70.5 |
| San Juan (w) | 383 | 6,107 | 172 | 249,135 | 255,797 | 287,584 | 88.9 |
| San Miguel (w) | | 17,119 | | 468,052 | 485,171 | 800,410 | 60.6 |
| Sedgwick | 7,896 | 26,006 | 273 | 109 | 34,284 | 397,934 | 8.6 |
| Summit (w) | 55 | 961 | | 288,448 | 289,464 | 367,197 | 78.8 |
| Teller | 5,227 | 9,263 | 5,598 | 157,014 | 177,102 | 384,648 | 46.0 |
| Washington | 2,617 | 112,882 | 27,995 | 1,355 | 144,849 | 1,662,943 | 8.7 |
| Weld | 40,203 | 184,662 | 49,301 | 210,379 | 484,545 | 3,258,278 | 14.9 |
| Yuma | 993 | 55,043 | 260 | 1,595 | 57,891 | 1,507,909 | 3.8 |
| Total | 222,864 | 3,162,438 | 284,861 | 23,909,645 | 27,579,808 | 68,714,732 | 40.1 |

*Includes National Parks and Monuments; National Forests; Federal Grazing lands; Military Reservations; Naval Reserves; Indian Lands.

(w)Western slope counties.

Source: 1955 Colorado Yearbook. Denver: State Planning Commission, p. 686.

TOPIC 4

CHECK-LIST OF MINIMUM STANDARDS

Nature of Study:

The material in this topic presents in checklist form, minimum standards for school districts, school plants, and school curricula as prepared for the subcommittee by educational consultants.¹

Purpose of Study:

As one phase of its study, the Subcommittee on School District Organization visited various types and classes of school districts throughout the state. These guide materials were developed to assist the subcommittee in its visits to the various school districts.

¹ Prepared under the supervision of Dr. O.L. Troxel, Professor of Education, Colorado State College of Education, Greeley.

1. MINIMUM STANDARDS FOR ADMINISTRATIVE AREA (SCHOOL DISTRICT)

School districts must be large enough to provide for economical operation and small enough to be functional. There is a great deal of agreement on minimum size, but it is difficult to find much agreement on maximum size. Adequate finances, a sufficient number of pupils, equalization of educational opportunities, and tax equalization are desirable features in school district reorganization.

a. Factors determining whether area should be reorganized.

| | YES | NO |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| (1) There are several adjoining districts that maintain 1-4 teacher schools. | _____ | _____ |
| a. Number of schools with more than one grade per teacher | _____ | _____ |
| b. Number of schools with at least one teacher per grade | _____ | _____ |
| (2) There are school districts that maintain high schools with the enrollment under 250 in the upper four grades | _____ | _____ |
| a. Number above 250 | _____ | _____ |
| b. Number below 250 | _____ | _____ |
| (3) There are no natural barriers, such as mountains that would make it impossible to bring students together in a central school | _____ | _____ |
| (4) Interests of people in adjoining districts are much the same | _____ | _____ |
| (5) Attendance areas could be set up that would make school available to all children without an excessive amount of time on the school bus | _____ | _____ |
| (6) Reorganized area could provide students with better educational opportunities and facilities than they have at present | _____ | _____ |
| (7) Number of tuition pupils | | |
| a. Elementary _____ per pupil tuition \$ _____ | | |
| b. High School _____ per pupil tuition \$ _____ | | |
| (8) Number of districts not operating any school _____ | | |
| (9) The district maintains under one board a twelve-grade program (1-12 or K-12) | _____ | _____ |

- (10) All teacher hold graduate certificates _____
- a. If not, the number and proportion of teacher with non--graduate certificates is: No. _____ % _____
- b. The number and proportion of teachers holding emergency certificates is: No. _____ % _____

- (11) All administrative personnel hold at least a Master's degree in the proper field. (This means a superintendent or assistant superintendent should have a Master's degree in Educational Administration, H.S. principals in Secondary Education, and elementary principals in Elementary Education.) _____

b. Factors determining adequacy of financial structure

- (1) There is (would be) at least \$6,000 assessed valuation per pupil to be educated, a minimum of \$100,000 A.V. per teacher needed, and minimum A.V. for the entire district of \$3,000,000 _____

- (2) At present, there is a spread of more than 3 mills in the tax rates among the various districts within the county. _____

(Practical political considerations make it very difficult to combine districts with very large differences in local mill levies.)

- (3) Total school taxes in the reorganized area are (would be) less than 25 mills _____

- (4) Annual current expenditures per pupil (in A.D.A.) are \$ _____

- (5) Reorganized district is (would be) able to offer salaries that would attract and hold good teachers and administrators _____

- (6) Reorganized district is (would be) able to provide the facilities and services to insure good educational opportunities for its students _____

- (7) Present districts are not able to meet requirements set up in items above _____

c. Factors determining future growth of area

- (1) In past ten years, population has increased:
5% ___ 10% ___ 20% ___ 30% ___ 50% ___ 100% ___

- (2) Population is expected to increase in next ten years:
5% ___ 10% ___ 20% ___ 30% ___ 50% ___ 100% ___

- (3) Soil and climate are suitable for diversified agriculture _____

- (4) There is sufficient water available for irrigation _____

- (5) The soil is suitable for grazing only _____

- (6) The land is fully developed for the type of use best suited to it _____
- (7) There has been industrial development Number _____
- (8) New industries can be expected to move into area during next ten years _____
- (9) Area has a good road system _____
- (10) A good road system is being developed _____
- (11) Area is sparsely populated _____
- (12) Area is isolated by mountains _____

2. MINIMUM FOR ATTENDANCE AREAS

There are many ways to organize a school--K8-4, K6-6, or K6-3-3. In general, though, it is felt that an effective elementary school, whether it includes six or eight grades, should have at least one teacher per grade with an enrollment of 25-30 students per grade or at least 150 pupils in grades 1 to 6, inclusive. A 3-year junior high school to be effective should enroll at least two hundred students, and employ a minimum of eight teachers. A 4-year high school to be effective should enroll 250 students and employ a minimum of 10-12 teachers.

It is recognized that there always will be many individual cases of districts or areas where a sparse population makes it impossible to attain desirable standards of school size, and at the same time have pupils ride buses for no more than the maximum number of minutes suggested. There will therefore always be some necessary small school in operation.

a. Factors determining elementary school attendance areas

- (1) Attendance area for the elementary school provides (can be developed that will provide) one teacher per grade _____
- (2) Attendance areas for the elementary school provide (can be developed that will provide) 25 to 30 students per grade _____
- (3) There is (will be) more than one attendance area for the elementary school _____
- (4) Children of elementary school age are (can be) transported to school in 45 minutes or less _____
- (5) Facilities and services are (can be) provided to insure reasonably adequate educational opportunity _____

b. Factors determining junior high and/or high school attendance areas:

- (1) If a three-year junior high school is (is to be) used, the enrollment will be at least 200 students, and at least eight teachers are (will be) employed _____

- (2) If a high school with grades nine through twelve is (is to be) used, it will enroll at least 250 students, and at least ten to twelve teachers are (will be) employed _____
- (3) If a high school includes only grades ten through twelve, there are (will be) at least 200 students enrolled, and at least ten teachers are (will be) employed _____
- (4) Students of high school age are (can be) transported to school in one hour or less. _____
- (5) Facilities and services are (can be) provided that will insure reasonably adequate educational opportunities _____

3. RELATED SERVICES

There are many services offerby by the school which are not educational in themselves, but they do greatly increase the educational opportunities of the student.

a. Factors determining adequacy of transportation service.

- (1) The district has transportation service. _____
- (2) Transportation at district expense is (would be) available for all children living more than (one mile) from school. _____
- (3) The school bus chassis is (could be) kept in excellent mechanical condition. _____
- (4) The school bus bodies are (would be) safe and provide healthful conditions under any climate condition. _____
- (5) Drivers meet (would meet) all legal and state department requirements. (Standards: A regular chauffeur's license, a school bus driver's license, physical examination, first aid certificate.) _____
- (6) Insurance is (would be) carried on each bus. _____

b. Factors determining adequacy of school lunch program.

- (1) The district has school lunch program. _____
- (2) Kitchens and dining rooms are (could be) clean and sanitary. _____
- (3) Dining rooms are (would be) large enough to fee one-third of the school enrollment at one time. _____
- (4) Provisions are (would be) made to feed those unable to pay. _____

| | YES | NO |
|---------------------------------------------------------------------------------------------------------------------------|-------|-------|
| (5) The cooks and/or dietician have (would have) sufficient training in meal planning and preparation. | _____ | _____ |
| (6) Meals are (would be) balanced and tastefully prepared. | _____ | _____ |
| c. Factors determining adequacy of health program | | |
| (1) The district has a health program. | _____ | _____ |
| (2) A registered nurse is (would be) employed by the school district. | _____ | _____ |
| (3) Physical examinations by an M.D. are (could be) provided at least twice during child's stay in the elementary school. | _____ | _____ |
| (4) The school has (could have) a complete health record of all children. | _____ | _____ |
| (5) Adequate health services are provided through other agencies. | _____ | _____ |
| d. Factors determining adequacy of guidance or counseling program. | | |
| (1) The district has a guidance program. | _____ | _____ |
| (2) A trained person is (would be) employed and time allotted to do guidance work. | _____ | _____ |
| (3) Information relating to different occupations and vocations is (would be) available for use by students. | _____ | _____ |
| (4) A cumulative record is (would be) kept of the student's progress in school. | _____ | _____ |
| (5) Interest and aptitude tests are (would be) given the students. | _____ | _____ |
| (6) School has (would have) follow-up services on its graduates. | _____ | _____ |

II

SCHOOL PLANT

The reorganization of school districts in any state where applied should produce a better, more expanded educational program, geared to provide an improved education for the youth of the affected school districts.

The following check list is hereby provided as a guide to evaluating the present educational program of the school district.

a. Building Facilities

| | YES | NO |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| (1) The present building facilities are adequate for the present enrollment and educational program. | _____ | _____ |
| (2) The school district expects a increase in enrollment in the next five years. | _____ | _____ |
| (3) The school district expects a decrease in enrollment in the next five years. | _____ | _____ |
| (4) The present building facilities can take care of any expected increase in enrollment in the future. | _____ | _____ |
| (5) The present building facilities are over | | |
| (a) 40 years old | _____ | _____ |
| (b) 25 years old | _____ | _____ |
| (c) 15 years old | _____ | _____ |
| (6) The present building facilities are adequate for an attendance unit in a larger administrative unit. | _____ | _____ |
| (7) The present building facilities are adequate for | | |
| (a) an elementary attendance unit, K-6 | _____ | _____ |
| (b) an elementary attendance unit, K-8 | _____ | _____ |
| (c) a junior high school attendance unit, 7-9 | _____ | _____ |
| (d) a senior high school attendance unit, 9-12 | _____ | _____ |
| (e) a senior high school attendance unit, 10-12 | _____ | _____ |
| (8) The present building facilities are suitable to rehabilitate for use as one of the above attendance units. | _____ | _____ |
| (9) The present building facilities are located on a minimum of 5 or 10 acres, plus one acre for each 100 pupils enrolled. (Minimum elementary 5 acres. Minimum secondary 10 acres). | _____ | _____ |
| (10) The school buildings are located on a site | | |
| (a) easy of access to pupils. | _____ | _____ |
| (b) not directly on a major highway or main travelled street. | _____ | _____ |
| (c) in healthful surrounding, not hampered by noise, dirt or other distractions of industry. | _____ | _____ |

| | YES | NO |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| (11) The present building has adequate <u>storage</u> facilities for | | |
| (a) custodial supplies and equipment. | _____ | _____ |
| (b) instructional supplies. | _____ | _____ |
| (12) The heating equipment of the building is adequate to maintain healthful conditions. | _____ | _____ |
| (13) The heating equipment is controlled from | | |
| (a) one central location-(considered least desirable) | _____ | _____ |
| (b) thermostats located at strategic points to control a block of rooms-(satisfactory) | _____ | _____ |
| (14) Ventilation is provided by | | |
| (a) a central fan ventilating system (desirable) | _____ | _____ |
| (b) unit type fan ventilators in each room(very desirable) | _____ | _____ |
| (c) window ventilators. | _____ | _____ |
| (d) exhaust fan ventilators in toilets, chemical and food laboratories. (considered essential) | _____ | _____ |
| (15) The present building is of a Type A construction for fire safety. Type A: A building constructed entirely of fire resistive materials, including its roof, windows, doors, floors, and finish. | _____ | _____ |
| (16) The present building is of Type B construction for fire safety. Type B: A building of fire-resistive construction in its walls, floors, stairways, and ceilings, but with wood finish, wood or composition floor surface, and wood roof construction over fire resistive ceiling. | _____ | _____ |
| (17) The present building is of Type C construction for fire safety. Type C: A building with masonry walls, fire-resistive corridors, and stairways, but with ordinary construction otherwise:i.e., combustible floors, partitions, roof, and finish. (least satisfactory type) | _____ | _____ |
| (18) The present building of a Type D construction for fire safety. Type D: A building with masonry walls, but otherwise ordinary or joist construction and wood finish. <u>Not desirable.</u> | _____ | _____ |
| (19) The present building is of a Type E construction for fire safety. Type E: A frame building constructed with wood above foundation, with or without slate or other semi-fireproof material on roof. <u>Very undesirable</u> | _____ | _____ |
| (20) Lighting facilities meet minimum standards for classroom use. | _____ | _____ |

Lighting Intensities Recommended by the Illuminating Engineering Society.

Footcandles
Maintained in
service

| | |
|--------------------------------------------------------------------------------------------|----|
| Classrooms, including libraries, shops, lecture rooms, and laboratories..... | 30 |
| Sightsaving classrooms, drafting rooms, and sewing rooms... | 50 |
| Gymnasiums and swimming pools..... | 20 |
| Auditoriums, cafeterias, and similar rooms not used for study. | 10 |
| Reception rooms, locker rooms, washrooms, stairways, and corridors containing lockers..... | 10 |
| Corridors and storerooms..... | 5 |

YES NO

(21) The present building has adequate toilet facilities for the present enrollment. _____ _____

| | |
|--------------------------------------|-------------------------------------|
| Elementary schools one fixture to | Secondary schools one fixture to |
|--------------------------------------|-------------------------------------|

| | | | |
|--|--------------------|-----------|--|
| | Girls 30 pupils | 45 pupils | |
| | Boys 60 pupils | 90 pupils | |

(22) The present building has adequate lavatory or wash basin facilities for the present enrollment. (Minimum of one fixture for each fifty pupils is desirable.) _____ _____

(23) The present building provides separate restroom facilities for the instructional staff. _____ _____

(24) The present building has been found structurally sound by qualified inspectors. _____ _____

b. The Elementary Program K-6 and K-8

(1) The present school program makes provisions for

| | | |
|-----------------------------------------------------------------------------------|--|-------|
| a. a self-contained kindergarten unit | | _____ |
| b. a self-contained classroom unit for each grade level 1-6 (Minimum requirement) | | _____ |
| c. a self-contained classroom unit for each grade level 1-8 (Minimum requirement) | | _____ |

(2) The present school program makes provisions for

| | | |
|------------------------------------------------------------------------------------|--|-------|
| a. a teaching-principal to administer the education program. (Minimum requirement) | | _____ |
| b. a non-teaching principal to administer the educational program. (Desirable) | | _____ |

(3) The present school program makes provisions for a full or part time nurse. _____ _____

- (4) The present school facilities have an equipped health room.
Minimum: Sick bed, means for checking height and weight, eye and ear examination equipment, and medical equipment necessary to take care of minor ailments not requiring a doctor's service _____
- (5) The present school program makes provisions for one or more physical education instructors. _____
- (6) The present school program makes provision for
 - a. a part-time music instructor. (Minimum) _____
 - b. a full time music instructor. (Desirable) _____
- (7) The present school program makes provisions for
 - a. a part-time art instructor. (Minimum) _____
 - b. a full time art instructor. (Desirable) _____
- (8) The present school program makes provision for
 - a. a part-time curriculum advisor other than the principal.
(Not necessary but a desirable minimum) _____
 - b. a full time curriculum advisor. (Desirable) _____
- (9) The present facilities include
 - a. a multi-purpose room
(a multi-purpose room is an extra room not used as a "home room" for a class, but may be available for one or more of the following purposes: physical education, auditorium activities, games, and the like. Sometimes these rooms are also used for lunch room, crafts, noon hour recreation, and the like). (Not a requirement but very desirable, at least as one possible alternate among those listed in this item.) _____
 - b. An auditorium with adequate seating capacity.
(When used primarily for school as against community uses, a capacity of one-third the school enrollment is considered adequate.) _____
 - c. A gymnasium (in addition to auditorium or multi-purpose room). _____
 - d. An auditorium-gymnasium combination. (A fairly satisfactory alternate to separate gym and auditoriums). _____
- (10) The present school facilities make provisions for
 - a. a school lunch program. (Very desirable) _____
 - b. a lunch room where students may bring their lunch.
(Minimum- not too desirable) _____

| | YES | NO |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|
| (11) The present school facilities make provisions for | | |
| a. individual classroom libraries. (Desirable) | _____ | _____ |
| b. a central library. (Minimum) | _____ | _____ |
| c. a central library in addition to individual classroom libraries. (Desirable) | _____ | _____ |
| (12) The present school facilities make provisions for an adequate audio-visual program. | | |
| a. Individual classrooms are equipped to darken for visual aids. (Desirable in elementary school) | _____ | _____ |
| b. The present school facilities make provisions for a central audio-visual room as an alternate to darkening each classroom. (Minimum) | _____ | _____ |
| c. A central location is provided for storage of audio- visual equipment. | _____ | _____ |
| (Minimum equipment necessary for an audio-visual program: 16mm sound motion picture projector with screen, slide, and filmstrip projector, 3-speed record player (portable), tape recorder. Note: Maps, globes charts, etc. are considered a necessary part of every classroom.) | | |
| (13) The present school facilities make provisions for adequate office space for the administrative staff. | | |
| a. Office space is provided for the principal. | _____ | _____ |
| b. A reception room is provided for the principal's office. | _____ | _____ |
| c. Office space is provided for the curriculum advisor. | _____ | _____ |
| d. Office space is provided for the guidance counselor. | _____ | _____ |

ELEMENTARY AND SECONDARY SCHOOL CURRICULUM

The following questions are for use in checking the existing offerings of the school curriculum to determine what it should attempt to provide in the way of learning experiences for the pupils:

Guiding principle: The curriculum is a body of prescribed educational experiences under school supervision, designed to provide an individual with the best possible training and experience to fit him for the society of which he is a part and to qualify him for a trade or profession. The curriculum should be adapted to the needs, capacities, and interests of all youths, regardless of economic level, future occupation, or intention of attending college.

Recognition must be given to the fact that it sometimes will be impossible in a school to offer all of the courses that some pupils would like to take. Even in a large high school there are often pupils who want certain courses for which the enrollment is too small to justify the offering. The smaller the school, the more limited the program must be if it is to operate economically.

Part I. The following are some of the things a school curriculum can offer. Circle the number or letter of the items you think are important to the pupils and check in the right hand column those that are offered in the school system under consideration.

1. Language arts - The verbal skills used in communicating and expressing ideas:

- a. Reading in the elementary school _____
- b. Writing in the elementary school _____
- c. Language (oral and written) in the elementary school _____
- d. Spelling in the elementary school _____
- e. English in the high school _____
 1 year ____, 2 years ____, 3 years ____, 4 years ____
- f. Speech in the high school _____
- g. Journalism in the high school _____
- h. Literature in the high school _____
- i. Foreign languages in the high school: _____
 (1) Spanish (Number of years offered _____)
 (2) Latin (" " " " _____)
 (3) French (" " " " _____)
 (4) German (" " " " _____)
- j. Others _____

2. Social studies - Subject matter in social sciences:

- a. Geography in the elementary school _____
- b. History in the elementary school _____
- c. History in the high school: _____
 (1) American history _____
 (2) World history _____
- d. Government in the high school _____
- e. General education in the high school _____
- f. Civics in the high school _____
- g. Others _____

3. Mathematics - The use of numbers and techniques for enlarging and applying knowledge that can be of advantage in the social and intellectual enlightenment of the individual:

- a. Number experiences in the elementary school
- b. Arithmetic in the elementary school
- c. Algebra in the high school
- d. General mathematics in the high school
- e. Plane geometry in the high school
- f. Solid geometry in the high school
- g. Trigonometry in the high school
- h. Business mathematics in the high school
- i. Others

4. Science - General facts and principles that are fundamental to the study of specialized fields of science:

- a. Science in the elementary school
- b. Health in the elementary school
- c. General science in the high school
- d. Biology in the high school
- e. Chemistry in the high school
- f. Physics in the high school
- g. Others

5. Business Education - Training in subjects that prepare either directly or indirectly for participation in business activities:

- a. Bookkeeping in the high school
- b. General business education in the high school
- c. Shorthand in the high school
- d. Typewriting in the high school
- e. Office practice in the high school
- f. Business machines experience in high school
- g. Others

6. Vocational Education - A program of education to prepare for entrance into a particular or chosen vocation, more especially in trade or industry:

- a. Industrial art in high school
- b. Arts and crafts in high school
- c. Home economics in the high school
- d. Painting and drawing in the high school
- e. Agriculture in the high school
- f. Printing in the high school
- g. Machine shop in the high school
- h. Others

7. Other courses and activities designed to instruct or provide exercise of interests and abilities and afford practice in self-expression and leadership training:

- a. Physical education in the elementary school
- b. Major and minor sports in the high school
- c. Physical education in the high school
- d. Music in the elementary school
- e. Music in the high school
- f. Student council in the elementary school
- g. Student council in the high school
- h. Recreation clubs in the elementary school
- i. Recreation clubs in the high school
- j. Pep club in the high school
- k. Letter club in the high school
- l. Teenager club in the high school
- m. Others

| |
|-------|
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |
| _____ |

Part II. The following determine the effectiveness of this curriculum. Check in the right hand column whether the organization is such as to be satisfactory for each item:

- | | <u>YES</u> | <u>NO</u> |
|---------------------------------------------------------------------------------------------------------|------------|-----------|
| 1. Does the existing curriculum allow for meeting the individual differences of the pupils? | _____ | _____ |
| 2. Does the existing curriculum allow for discovery of individual differences? | _____ | _____ |
| 3. Does the existing curriculum meet adequately all the needs of all the pupils? | _____ | _____ |
| (a) Does the curriculum provide only a subject matter approach? | _____ | _____ |
| (b) Does it provide adequately for the slow learner? | _____ | _____ |
| (c) Does it challenge the gifted or exceptional child? | _____ | _____ |
| (d) Does it provide for the handicapped child? | _____ | _____ |
| 4. Does the teaching program provide for the development and the opportunity of practicing citizenship? | _____ | _____ |
| 5. Does the teaching program provide for wide use of the tools of communication? | _____ | _____ |
| 6. Does the teaching program develop economic competence? | _____ | _____ |
| 7. Does the teaching program make provisions for protecting life and health? | _____ | _____ |
| 8. Does the teaching program develop practice and training to improve family living? | _____ | _____ |

- | | <u>YES</u> | <u>NO</u> |
|--------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| 9. Does the teaching program encourage the building of good human relationships? | _____ | _____ |
| 10. Does the teaching program train for the wholesome enjoyment of leisure? | _____ | _____ |
| (a) Through training in diversified arts and crafts? | _____ | _____ |
| 11. Does the teaching program tend to satisfy moral, spiritual, and ethical values? | _____ | _____ |
| 12. Does the teaching program provide for meeting vocational responsibilities and needs? | _____ | _____ |
| (a) Is there provision for work experience under school supervision? | _____ | _____ |
| 13. Does the teaching program provide for creativity? | _____ | _____ |
| 14. Does the existing curriculum provide for learning experiences through the use of adequate library services and facilities? | _____ | _____ |
| 15. Does the teaching program provide for learning experiences by means of adequate use of visual aid materials? | _____ | _____ |

TOPIC 5

SUMMARY OF FIELD TRIP

The following report summarizes the major points of testimony presented in the seven public hearings held by the Subcommittee on School District Organization. Also listed are the general observations of the subcommittee based upon their visit to forty-two school districts in Colorado.

SUMMARY OF FIELD TRIP
by
Subcommittee on School District Organization

September 25 through October 8, 1955

In order that the Subcommittee on school district organization might have first hand information about local problems relating to school district organization, consolidation, and reorganization, two field trips were scheduled which took member of the Subcommittee into many of the State's school districts. Specific purposes of the field trip were as follows:

1. To study first-hand, major problems created by duplication, inconsistencies, overlapping, contradictions, and omissions in existing statutes relative to changing school district boundaries.
2. To view existing school programs, school facilities, and problems in transporting pupils.
3. To study the results of reorganization and consolidation in Colorado, and to visit school districts in counties where little reorganization or consolidation had taken place.
4. To evaluate public opinion about school district organization.

Members of the Subcommittee participating in these field trips were:

Representatives Charles Conklin, C. Gale Sellens, and Raymond Simpson. Other persons participating in the field trips were Shelby Harper, Director of the Legislative Council, John Coffelt, Research Analyst, Dr. Burtis Taylor, State Department of Education, Dr. C.O. Fitzwater, U. S. Office of Education and John Swenson, White House Conference on Education.

Letters were sent to the members of the General Assembly residing in those areas which the Subcommittee planned to visit, inviting their participation in the field trips and also in the public hearings to be held in those counties.

The following members of the General Assembly participated in their respective areas: Senators Mowbray and Strain; Representatives Burchfield, Kimble, McLaughlin, Stalker, Stewart, Taylor, West, and Williams.

A total of eleven counties and forty-two school districts were visited by the subcommittee. Following are listed the counties which were toured and the number of school districts in each county which the Subcommittee visited.

| <u>County</u> | <u>Number of School Districts Visited</u> |
|---------------|-------------------------------------------|
| Mesa | 1 |
| Delta | 1 |
| Garfield | 1 |
| Eagle | 12 |
| Lake | 1 |
| Kit Carson | 5 |
| Kiowa | 4 |
| Prowers | 5 |
| Baca | 7 |
| Crowley | 4 |
| Pueblo | 1 |
| | <u>42</u> |

A total of seven public hearings was held throughout the State. Wide publicity was given these open hearings through press releases to local daily and weekly newspapers and radio stations. In addition, state-level organizations interested in school district reorganization, such as the Colorado Education Association and the Colorado Public Expenditures Council, were notified of these public hearings. Approximately one hundred personal letters were mailed to individuals inviting their attendance and participation in the hearings. In the seven public hearings there were 316 participants in addition to the members of the Subcommittee, of which approximately 30 per cent were professional educators. Following is listed the place of each hearing and

the number attending the hearing, other than the members of the Subcommittee.

| <u>Place</u> | <u>Number of Participants</u> |
|----------------|-----------------------------------|
| Grand Junction | 27 |
| Delta | 83 |
| Eagle | 97 |
| Burlington | 19 |
| Lamar | 36 |
| La Junta | 34 |
| Pueblo | 20 |
| Total | <u>316</u> |

SUMMARY OF TESTIMONY AT PUBLIC HEARINGS

Bond Leveling

1. The majority of those expressing an opinion on bond leveling indicated that such a practice would be desirable when two or more districts merged.
 - a. Some people indicated that there should be a time limit imposed on such practices to prevent a leveling of bonded indebtedness incurred prior to a specific time.
 - b. Opinion was expressed that bond leveling should not include unwise indebtedness incurred as a result of attempts to prevent reorganization, where such indebtedness resulted in buildings that could not later be used as attendance centers.
 - c. It was suggested that bond leveling might be left optional with the county reorganization committee making the decision.
 - d. Some persons indicated that they believed bond leveling might discourage reorganization.

School Board Representation

1. The majority of the participants in the public hearings apparently believed that the principle of school board representation by Director Districts was sound.
 - a. The point was made that this procedure was valuable as a political expedient "to sell reorganization."
2. There appeared to be a rather wide agreement that the number of directors should not be fixed by statute, but rather should be left to the discretion of local people.

- a. It was suggested, however, that the statutes should indicate a maximum (such as 7) in order that the number of directors might not become so large as to present an unwieldy board.
3. Some persons indicated that "directors" should not only be selected but also elected by the people within the director districts; others believe that the vote should be by all of the qualified electors in the school district.

State Responsibility

1. It was apparently the general consensus of the participants that any reorganization legislation should be of "voluntary" type.

Voting Procedures on Reorganization

1. The view was widely expressed that local school districts should not be dissolved without there first being a majority approval of the qualified electors in that district.
2. There appeared to be wide agreement that some type of safeguards were needed to prevent minority groups from wrecking a school district without due process.
 - a. Wide mention was made of House Bill 159 as an example of poor legislation which permitted this practice.

Major Objections to Reorganization

1. Following are enumerated the reasons most frequently given by the people as barriers to reorganization under House Bill 900.
 - a. Objection to coercion by the state.
 - b. Fear of centralized administration.
 - c. Fear of loss of "community center."
 - d. Fear of inadequate representation on school board, especially by patrons of small rural districts.
 - e. Fear of transporting children long distances over bad roads, in bad weather.
 - f. Fear of losing local school center.

GENERAL OBSERVATIONS BY SUBCOMMITTEE

The following are general observations of the Subcommittee based upon their visit to forty-two different school districts in Colorado.

Reorganized Districts

1. Where reorganization appeared to be successful, the county Reorganization Committee had evidently done a thorough job not only of planning the various school districts, but also of obtaining favorable public relations and opinion toward the idea.

2. There appeared to be some advantage (in large reorganized districts) to use as "area superintendents", the same administrators that had served in the areas prior to reorganization.
3. The immediate development of tangible evidence of improvements in the educational program appeared to minimize the turmoil after reorganization, in some school districts.
4. In most instances attendance centers in reorganized districts were closed by the school board only after a majority of the patrons served by those centers had approved the closing.
 - a. Frequently, the school board gave these abandoned school buildings to local groups to be used as community centers.
5. In some instances reorganization appeared to be merely the consolidation of elementary districts to those districts operating a high school, with little or no improvement other than the broadening of the tax base.
6. For the most part, in those areas where reorganization has been accomplished, it appeared to be accepted, and it is doubtful that the patrons in reorganized districts would care to return to the type of school district organization which existed prior to reorganization.

State Department of Education Responsibility

1. The attitude of the State Department of Education and the leadership which it provides, greatly affects the outcomes of reorganization.
2. The State Department of Education should develop a reorganization manual outlining principles and sound reorganization procedures, to accompany any reorganization law.

Local Administration

1. The successful operation of a large school district requires a well-trained and highly qualified administrator.
2. The attitude of local school administrators toward reorganization greatly influences the attitude of the community.
3. In general, school administrators appeared to have little interest in exploring beyond present district patterns in search of better educational programs.
4. The success or failure of reorganization rests to a considerable extent upon the quality of local educational leadership.

County School Administration

1. In some counties visited there appeared to be a lack of defined responsibility for the office of county superintendent of schools.
2. There is some question as to the need for the existence of the office of county superintendent of schools in those counties having only a few school districts.

Attendance Centers

1. There is a misunderstanding between "administrative unit" and "attendance center" on the part of many lay citizens.
2. There will always be a need for some one and two-room schools because of geographic isolation.

Transportation

1. In some school districts as much as 20 per cent of the current operating budget was being allocated for transportation costs.
2. There was only one instance noted in which children rode a school bus for a longer period of time than is commonly prescribed as a maximum. It was noted that these children were being transported at the parents' request from a non-operating district, through one district operating twelve grades of school, in order that the children might attend a large school system.
 - a. In talking with the teachers of these children, the committee was advised that there was no evidence that the long bus ride affected the "interest span" of the children.
3. There was evidence of isolated areas near the Colorado border whose educational needs could best be served by transporting the children to schools in another state.
4. Although transportation of children was cited frequently as a barrier to further consolidation or reorganization, the committee observed numerous instances in which this problem appeared to be "mental" rather than a real one.
5. It was noted that frequently the reorganization of school districts led to rapid improvements in the roads being used for the transportation of school children.

The Educational Program

1. The greatest weakness in the present educational program in the school districts visited appeared to be in the small high school, and especially in those districts having 75 or less pupils in the four upper grades.
2. In the smaller high schools, the curriculum appeared to be designed to fit the qualification of the teachers rather than the needs of the enrolled pupils.
3. The training and qualifications of teachers in reorganized school districts appeared to be higher than was present in those areas before reorganization.
 - a. There was some evidence that teacher turnover was reduced after reorganization.

4. There were some evidences of more and better instructional supplies in the reorganized districts than were present before reorganization.
5. There was more uniformity in the selection of text books and teaching methods used in those counties having large reorganized districts than there was in unreorganized counties.
 - a. There is a need for further study at the state level of the practice of requiring students to rent or purchase their text books.
6. School administrators, board members, teachers, and patrons of the districts seem to feel that present educational programs were above average, even though they appeared to the committee to be sub-standard.
7. It appeared to the committee that in some areas, local pride in the athletic program may have been a major block to reorganization.
8. In one of the rural elementary schools visited, the committee observed one teacher attempting to teach eight grade levels. This required the scheduling of as many as sixty-four separate subjects in one day, or less than six minutes per subject per grade.

School Buildings and Facilities

1. The committee visited a few new school buildings which it appeared would perpetuate the existence of school districts that probably need not exist.
2. Although many old school buildings were being used in the large reorganized school districts visited, for the most part they appeared to be well maintained. However, this sometimes appeared to be quite costly.
3. Numerous classrooms were visited which had sub-standard lighting.
 - a. In some instances the lighting could be greatly improved by the teacher, were she aware of the need for it.
4. For the most part, school buses being used appeared to be in good repair.
 - a. At least two school districts visited made use of short wave radio in school buses.

ADDITIONAL DATA

In addition to the studies contained herein, the members of the Subcommittee on School Finance had available to them the following data which are too exhaustive to be included in this report:

Comparative General Information on Colorado School Districts:

A district-by-district analysis containing such information as enrollments, assessed valuations, costs per A.D.A., District Special levies, etc. (March, 1955)

Comparative District Financial Data: A district-by-district analysis containing such information as local current, grade levels taught, pupil-teacher ratios, etc. (September, 1955)

Public School Finance Programs of the United States: A comprehensive report of the U.S. Office of Education containing information concerning State and local procedures for financing public schools, in the United States. (1953-54 school years)

Statement of State Board of Education on Finance Policy: A report containing the recommendations of the State Board of Education relative to improving the state aid program. (September, 1955)

Study of Employed Teachers in Relation to Classroom Unit Allowances: A study of the relationship between actual teachers employed and the number of teachers allowed under the School Finance Act. (1954-55 school year)

Summary of The Effect of the Subcommittee Recommendations: A district-by-district analysis of the effect of incorporating certain recommended changes in the Public School Finance Act. (1955-56 school year)

Testimony: The written testimony of the following organizations with respect to the state's responsibility for financing public education: Colorado Association of School Boards, Colorado Congress of Parents and Teachers, Colorado Education, Colorado Federation of Teachers, and the Colorado Public Expenditures Council.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

2. The second part outlines the procedures for handling discrepancies. It states that any variance between the recorded amounts and the actual cash flow should be investigated immediately to identify the source of the error and prevent future occurrences.

3. The third part details the process for reconciling accounts. It requires that all bank statements be reviewed monthly and compared against the company's internal records to ensure that all transactions are properly recorded and balanced.

4. The final part of the document provides a summary of the key points and reiterates the commitment to financial integrity. It concludes by stating that these procedures are essential for the long-term success and stability of the organization.

