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The Status of Theory and Practice of Fiscal Control in Wisconsin School Districts

Anthony Thomas Sola
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THE STATUS OF THEORY AND PRACTICE OF FISCAL
CONTROL IN WISCONSIN SCHOOL DISTRICTS

by

Anthony Thomas Sola

A Dissertation Submitted to the Faculty of the Graduate School of Loyola University in Partial Fulfillment of the Requirements for the Degree of Doctor of Education

January

1963
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CHAPTER I

INTRODUCTION

For a number of years there has existed a difference of opinion as to whether boards of education should be fiscally dependent or fiscally independent. School officials, generally, have argued for and supported fiscal independence of school boards. Political scientists have favored fiscal dependence of school boards.¹

In substantiating their positions the political scientists claim that education is only one phase of local government and that it should be treated in the same manner as fire, health, and police department. They, therefore, argue that school officials should compete with these various municipal departments for tax funds. The amount of tax funds that would be allocated to the various municipal departments including the board of education should be determined by the city council and chief executive of the city.

School officials in their arguments for fiscal independence of school boards state that education is primarily a function of the state and that school boards in order to be responsible to the state and its citizens must have fiscal independence. School officials claim that when boards of education are fiscally dependent financial support for education is subjected to the

vagaries of local politicians. 2

As a clarification of its position on fiscal control, the American Association of School Administrators has adopted the following resolution:

This Association believes that boards of education as representatives of all the people and agents of the state should be held responsible for the maintenance of good schools. This responsibility implies a freedom from other governmental agencies and a fiscal independence controlled only by the people. This position is based on the belief that educational matters should be decided by the boards to which the state and the people have delegated this special function. The Association is of the opinion that the presence of any noneducational authority standing between the local board of education and the people makes it extremely difficult if not impossible for the board of education to fulfill its responsibilities. 3

Regardless of the arguments that may be used to support or oppose fiscal dependence or independence of school boards there is valid legal evidence to indicate that the state may determine through its legislature the form of fiscal control that it considers most expedient for the operation of schools. Therefore, the legal status of the fiscal control of educational expenditures does not present a legal problem. 4

The central issue that is presented is basically which of the two systems of fiscal control best serve the interests of education and society. In the expression of their viewpoints on this problem Paul R. Mort and Walter C. Reusser, after reviewing the salient points of research and studies into the

2Ibid., p. 573.


factors of fiscal control, and their discourse with this statement: "With this background the studies of fiscal independence versus fiscal dependence might readily be valued as a search to discover which of two poor ways of controlling school policy is the better."  

Review of Literature

One of the earliest pioneer studies on the problems of fiscal independence of school districts was conducted by George W. Frasier. For purposes of comparison Frasier used an efficiency index which he developed. He obtained a correlation of -.27 between fiscal dependence and school efficiency. In supporting fiscal independence Frasier uses the following viewpoints:

1. Fiscal independence is right in principle.
2. Fiscal independence is not a violation of the principle of taxation.
3. Fiscal independence works better in practice.
4. Fiscal independence makes for a continuity of educational policy.
5. Fiscal independence provides adequate financial safeguards for the community.
6. Fiscal independence tends to keep politics out of the schools.

The next significant investigation into the merits of fiscal dependence

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versus fiscal independence of school districts was conducted by J. R. McGaughy. While there seems to be some doubt about the conclusiveness of his statistical evidence, he, nevertheless, favored fiscal independence in terms of efficiency and fiscal support of education. He found that the amount of money in school budgets per pupil and the degrees of educational opportunity available to each student was higher in fiscally independent school districts when compared to fiscally dependent districts.

In a non-statistical study of fiscal independence and fiscal dependence of school boards which considered the advantages to both the schools and the municipal government Nelson B. Henry and Jerome G. Kerwin stressed advantages of unified financial control. It was found that political interference existed under both fiscal dependence and independence. It was also found that political interference was absent under both systems of fiscal control. The central inference of this study, as well as the study of Robert L. Moran, is that there has been a satisfactory adjustment of school administration in many fiscally dependent districts. Based on the assumption that simplicity required a single authority on the local level these studies favored fiscal dependence of school districts.

A study of Rose N. Cohen of the conditions of fiscal control in New York


City indicated a record of strife between the board of education and city officials. It was suggested in this study that the board of education be given a tax base to provide relief of local taxes in addition to the status of fiscal independence.

In another study of fiscal control, Henry B. Woodward found the mean per pupil expenditure to be higher in fiscally dependent districts. He also found that when expenditures in 1929-1930 were compared with expenditures in 1943-1944, the rate of expenditures for instruction and operation was increased more rapidly in fiscally dependent districts.

A doctoral dissertation completed at the University of Wisconsin by Russell M. Owen examined the causes of harmony and discord between boards of education and city governments in fiscally dependent city school systems in Wisconsin. Among other conclusions, this study stressed the significance of overall city tax rates and personality, and education of school and city officials as factors leading to harmony or discord between school board members and members of city councils. It was found that a higher degree of harmony existed in cities which had a high per capita income and discord existed between officials of those cities which had a low per capita income. Cities with a relatively high bonded school debt in relationship to the municipal bonded debt also had a greater degree of disharmony than those cities which had a relatively low bonded school debt.

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debts in contrast to the municipal bonded debt. 12

The National Education Association and the American Association of School Administrators in conjunction with the Educational Policies Commission have listed the following concepts in reference to fiscal independence of local school boards: 13

1) Local school administration should be kept separate from other functions of government.

2) The policy of separate school administration has been established legally.

3) Efficiency in administration has resulted from the separation of school and general municipal administration.

4) Court decisions have favored separate school administration.

5) The most critical problem in the separate administration of schools is the financing of them.

6) Fiscal control is invariably connected with selection of personnel.

7) Education is a unique function of government in our democracy.

8) The fiscally independent board of education may levy a tax or determine its budget within certain limits.

9) Fiscally independent boards of education have not been extravaga-

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(10) The fiscally dependent board must waste time and energy presenting its budget to another authority.

(11) The general fiscal authority, in determining the school budget, assumes responsibility for school policies.

(12) The board of education should have full responsibility for all necessary services of the school system.

R. W. Holmstedt, in his chapter entitled "Fiscal Control" in a publication by the National Conference of Professors of Educational Administration, lists arguments summarized by Arvid J. Burke and the National Education Association for and against fiscal independence of school boards.

Arguments summarized for fiscal independence are:

1. Schools should be kept independent of political control.
2. Education is a state function. An intermediary authority standing between the state and the local school board makes it impossible for the board to be in fact responsible to the state and to the people.
3. Fiscal control leads to de facto control of educational policies.
4. Municipal control often leads to coercion in professional and technical matters and in the management of expenditures.
5. Fiscal independence leads to greater stability and continuity in educational planning.
6. Fiscal dependence leads to competition for the local tax dollar, thereby intensifying controversies between municipal and school authorities.

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(7) Fiscal dependence complicates school administration.

(8) Fiscal independence is the only sure way to protect school funds from diversion to non-school purposes.

(9) There is no evidence that fiscal dependence results in greater economy and efficiency.

Arguments summarized for fiscal dependence are:

(1) There is need for a unified and coordinated local financial structure. Intergovernmental relations are more complex; there is much duplication of effort and overlapping of functions when schools are independent of city government.

(2) Determination of expenditures for all purposes should permit the weighing of the relative merits of each service. This requires a single legislative authority.

(3) Coordination of services in which the schools and municipality are mutually interested are facilitated.

(4) State responsibility and control should be limited to state mandated services and state financial support. Those elements left to local control and responsibility are in reality legitimate aspects of municipal government in the same way as police protection, public health, and similar services of general social significance.

R. W. Holmstedt expressed his viewpoint on this problem of fiscal control with these comments: "The research on fiscal independence versus dependence does not afford conclusive evidence to support either set of arguments. Good

\[15\text{Ibid., p. 303.}\]
and poor school systems exist under both arrangements." 16

Background of Fiscal Control of School Districts in Wisconsin

One group of historians claimed that our system of public education and the fiscal control of educational expenditures has had its foundation in the Massachusetts Laws of 1642 and 1647. Another group of historians has evaluated this early New England school legislation as restrictive in nature, and conceived as a means of promoting the Puritan sect. 17 The authority of civil government to control schools was accepted by both groups of historians.

The town civil government, through its town meeting, has served as the basis of our present system of fiscal control of educational budgets. An added precedent was established when the colonial legislatures, due to the expansion of population into the outlying regions of the towns, gave the towns the legal power to divide themselves into school districts. Through this authority to divide the civil townships into units for local school management there developed local school district control. 18 This precedent of separation of school district control from local civil government was adopted by the people as they moved into Ohio, Michigan, and Wisconsin.

In 1841 the legislative assembly of the territory of Wisconsin enacted a number of school laws. In these laws of 1841 there were created school

16 Ibid.


18 Butts and Cremin, p. 103.
districts which Conrad E. Patzer described as follows: "The district as the local school unit virtually became supreme. It was to all intents and purposes a little, independent, school republic. It could do as much or as little as it pleased in building up a school, depending entirely on the wishes of the voters."\(^{19}\)

Additional legislation enacted by the Wisconsin legislature in 1848 and 1849 contained provisions for school district creation, school district meetings, and voting of funds for school operation. This legislation preceded any form of special legislation for city school districts and has been embodied in the present form of school district known as The Common School District Plan.

In Wisconsin the city school plan in which the board of education must submit its budget to the city council for approval had its origin in the original incorporation law of 1889.

This new Wisconsin law gave to city councils of all new cities authority to reduce the annual school budget as submitted by the board of education. In order to establish uniformity, the Wisconsin legislature, in 1927, enacted legislation that placed all cities in the State of Wisconsin, with the exception of Milwaukee, under the city school plan with its provision of fiscal dependence of school boards. Chapter forty, section 40.813, subsection two of the Laws of the State of Wisconsin legally defines fiscal dependence of school boards as follows: "The school board shall annually, before October make an estimate of the expenses of the public schools for the ensuing year, and of the amount which must be raised by city, taxation, and shall certify the same to the city

clerk who shall lay the same before the common council at its next meeting. The common council shall consider such estimate, and by resolution determine and levy the amount to be raised by city taxation for school purposes for the ensuing year which amount shall be included in the annual city budget and be called the 'City School Tax.'

Statement and Definition of Problem

We have indicated under the review of literature that the general problems of fiscal dependence and fiscal independence of school boards have many ramifications.

Under our present system of operation public education expenditures at the local level are generally determined by a lay board of education and a superintendent of schools who is usually assisted by a professional staff. Members of the board of education are often elected in non-partisan elections. In some of the larger cities the board members are appointed. When the board of education has the authority to present its budget directly to the district electors for approval or when the board of education has the power to formulate its own budget (usually adopted after some public hearings) and then, by its own authority or through the authority of the municipal government, have levied the appropriate rate of taxation to raise the necessary revenue for budget expenditures, it can then be generally assumed that the board of education has fiscal independence.

Charles E. Reeves states: "The fact that a school board can determine its

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expenditures, budget, and its actual expenditures without the amounts being subject to modification or approval by any authority of another local government unit makes the board fiscally independent.°21

On the other hand, if the board of education, after adopting a budget, and the appropriate tax levy, must submit this budget for approval to some other authority such as the city council, and if the city council has the authority to reduce the budget as a total or reduce itemized expenditures of the budget it can then be generally assumed that the school board operates under a condition of fiscal dependence.°22

Charles E. Reeves puts it simply by saying that a fiscally dependent school system is one in which the board of education cannot make estimates and decisions in financial matters without the approval of and control by municipal authorities.°23

We have found that the literature of political scientists and professional educators contains many theoretical viewpoints favoring and opposing fiscal independence of school boards.

But in reviewing the literature most germane to the central problems of this research it was found that a Research Bulletin of the National Education Association contained the most comprehensive and appropriate listing of statements to support both fiscal dependence and fiscal independence. It is assumed

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23 Reeves, p. 45.
that this list of statements constitutes a reasonable summary of the knowledge
now in existence on the problems of fiscal dependence and independence. There­
fore, the questionnaire that was developed for the purpose of obtaining infor­
mation for this dissertation was based on this list of statements. 24

However, these theoretical viewpoints as found in the literature may or
may not correlate with the concepts of people who are actively engaged in the
fiscal control processes of education.

These people actively engaged in the fiscal processes of education, be­
cause of the circumstances of their positions or because of their relationship
to the educational processes, may also find it expedient to make statements to
the public about these problems that may differ from their actual personal con­
victions.

The preferences that some people may have may also be due to a lack of
information on the subject or they may lack information that is contrary to
their personal convictions. Some people may be unable to accept or recognize
the merits of information that contradicts their personal opinions.

It is hypothesized for the purposes of this research that there exists
specific information and viewpoints on the problems of fiscal dependence and
independence of school boards which may be obtained from selected persons who
are actively engaged in the fiscal processes of education. The specific infor­
mation and viewpoints that will constitute the major problems of this disserta­
tion are answers to the following questions:

(1) As public statements what arguments are given that support fiscal

24N.E.A. Research Bulletin, Fiscal Authority of City School Boards, XXVIII,
No. 2 (Washington, April, 1950), p. 76.
independence?

(2) As public statements what arguments are given that support fiscal dependence?

(3) Do the answers given by the people contacted correlate with the statements found in the literature of political scientists and professional educators?

(4) What statements are given to support fiscal independence that express the individual's personal convictions?

(5) What statements are given to support fiscal dependence that express the individual's personal convictions?

(6) To what extent is there any difference between the arguments given as public statements and those viewpoints that express personal feelings and convictions?

(7) What reasons are given to explain the difference that may exist between the individual's public statements and the individual's private convictions?

(8) Do those who publicly favor fiscal independence have less reason to have personal convictions that are different from their public statements than those who publicly favor fiscal dependence?

(9) To what extent do the persons contacted have knowledge of the statements that favor or oppose fiscal independence as found in the literature of professional educators and political scientists?

(10) When statements are presented that contradict his personal convictions does the person contacted reject these statements as insignificant or does he admit that they have some validity?
(11) What situations have the persons contacted actually experienced that support or oppose fiscal dependence?

(12) Is there any evidence that city school districts are interested in converting to fiscal independence by forming unified school districts?

Procedure

In order to find the answers to these questions the writer contacted the following through personal interviews: eighteen members of boards of education, eighteen city council members, eight mayors, and nine superintendents of schools. The average length of time of each interview was about an hour and a half. Because of the sensitive nature of this investigation it was difficult to obtain the participation of all the people who were personally contacted. All of these people were informed that individual names and the geographical areas they represent would not be revealed, which made many of the persons contacted more willing to cooperate. However, those people who did cooperate, because of their geographical location, represent a good sampling of the entire area of the State of Wisconsin. The dots on the map shown in Figure 1 represent these locations.

The answers to the questions that form the central problems of this investigation were obtained by using a questionnaire (see appendix) which was developed and tested for its effectiveness by actual use in personal interviews. Section A of the questionnaire identifies the interviewee, indicates the area of his residence, the position he holds, the status of his formal education, and his age.

In Section B of the questionnaire the interviewee was requested to indicate
FIGURE 1

APPROXIMATE AREAS FROM WHICH

INTERVIEWEES CAME
his preference for fiscal dependence or independence and to state the reasons for his preference.

In Section C the interviewee was asked to express his preferences, on the basis of his personal convictions and not for publication, for fiscal dependence or fiscal independence of school boards.

In Section D the participant was asked if there were conditions or circumstances which prevented him from publicly expressing his personal convictions on the problems of fiscal control of school boards. If his answer was affirmative he was asked to describe the nature of the circumstances or conditions which prevented him from publicly expressing his personal convictions.

Sections E through X of the questionnaire are statements that support or oppose fiscal independence of school boards. Actually, statements E through L support fiscal dependence. Statements from M through X oppose fiscal dependence and support fiscal independence. These statements which support and oppose fiscal dependence and independence is the list of statements that was taken from the Research Bulletin of the National Education Association.25

For each one of the statements from E through X the respondent was asked if he had any previous knowledge about the statement and he was also asked to evaluate the degree of validity of the statement. In addition, the participant was asked to express the applicability of the connotations of this statement as it applied to his city and school district.

In Section Y of the questionnaire the participant was asked if any consideration had been given to change his school district from a status of fiscal

25Ibid.
dependence to fiscal independence. He was also asked to indicate reasons why
he would or would not prefer a change in status of the fiscal control in his
school district.

Information that was obtained in Sections B and C of the questionnaire will
form the basic information that will be reported in Chapter III under the title,
"Reasons given for Preference of Fiscal Control." This chapter will also in-
clude information obtained through Section D of the questionnaire, expressing
conditions or circumstances which would prevent the interviewee from publicly
expressing his personal convictions on the problems of fiscal control of school
boards.

The responses of the interviewee to the questions number one and two listed
under each of the statements from E through I are covered in Chapter IV, entit-
led, "Knowledge of Theoretical Concepts of Fiscal Control."

The extent of the knowledge that the interviewee has about fiscal control
was covered in question one, while the ability of the interviewee to accept
knowledge was indicated by his responses to question two.

Chapter V covers the information that was obtained under questions three,
four, and five listed under most of the statements from E through I. The an-
swers to questions three, four, and five indicate conditions which were actu-
ally experienced by the interviewees which influenced them to have preferences
for fiscal dependence or independence of school boards.

Information obtained in Section Y of the questionnaire is covered in Chap-
ter VI and the answers to questions one, two, and three contain information
why fiscally dependent districts may wish to remain fiscally dependent or may
wish to change to fiscally independent systems. This chapter also contains in-
formation supplied to the writer by the State Department of Public Instruction.
CHAPTER II

ORGANIZATION AND FISCAL CONDITIONS OF

SCHOOL DISTRICTS IN WISCONSIN

Although school attendance has not been universal public education has
been supported on all levels by general taxation. Justification of general
taxation for educational purposes has been based on the thesis that all will
suffer if the individual is not properly educated. The pain, inconvenience,
and discomfort that all will endure if the individual is not sufficiently edu-
cated can assume many forms. But with our modern technological society, with
its emphasis on full employment, individuals who are deficient in educational
attainments are most frequently exposed to the hazards of unemployment and
underemployment. In its aspiration to foster greater educational advantages
the Wisconsin Education Association has presented statistics to substantiate
its convictions for full educational enlightenment of all individuals.

Statistical analysis shows that meager education is the most
dominant characteristic of the unemployed and low income families.
Data indicate that of the 32.2 million of low income persons
eight million were 65 and over; 6.4 million were non-white; 8
million were in family units headed by women and 21 million were
in units headed by persons who have not gone beyond the eighth
grade in school.2

1 Ellwood P. Cubberley, Public Education in the United States (Boston,

2 Wisconsin Education Association, Research Bulletin, Bulletin No. 60-7
(Madison, 1960-61), p. 3.
Since education exists for the benefit of both the individual and society and since school district organization is one of the frameworks in which the educational program is carried on, then, improper school district organization can impede educational opportunities and proper school district organization can foster greater educational advantages which will benefit both the individual and society.

In attempting to meet its educational obligations, and realizing that the determination of the optimum level of taxation for educational support is an arduous undertaking, the Wisconsin State legislature has effectively employed an equalization formula that has rewarded local effort and equalized educational opportunities throughout the state.\(^3\) As a further indication of its reliance in local initiative, the Wisconsin legislature, in 1959, enacted Chapter 40 Section 40.095 of the Wisconsin laws to permit local option of either fiscal dependence or independence of school districts.\(^4\)

Four types of school districts have been made possible under Wisconsin statutes with the enactment of this law authorizing the formation of Unified School Districts. The City of Milwaukee, due to its population classification, does not appear in this dissertation because it is controlled by Chapter 38 of the school laws of Wisconsin.

The Common School District plan may or may not include high school instruction. The district is governed by a school board and the budget and tax levy are approved at the annual school meeting by the electors of the school district. Therefore, the school board and school district are independent from

\(^3\)Watson, Laws of Wisconsin, pp. 678-681.

\(^4\)Ibid., p. 649.
any municipal government. The school board members may be elected by ballot at an election held during the day of the evening on which the Annual Meeting is held. But if the school district includes a city, board members may be elected at the regular spring election. A third method of electing school board members in a Common School District is by direct vote of the electors at the Annual Meeting. If the district does not operate a high school, bonded indebtedness is limited to five percent of the equalized valuation of the district, and if the district does operate a high school, the bonded indebtedness is limited to ten percent of the equalized valuation of the district. The number of school board members may be three, five, seven, or nine.

A Union High School District offers instruction only at the high school level. It has its separate board of education and is superimposed over existing elementary districts. The budget and tax levy for this type of district is approved by the electors at an Annual School Meeting. The board of education is independent from any officials of municipal government. Bonded indebtedness is limited to five percent of the equalized valuation of the high school district and it is separate from the bonded indebtedness of the elementary districts.

The legal interpretation of the new school district in Wisconsin must be understood as adding or subtracting geographical areas to an existing school district. It is not legally possible under state statutes to subtract areas from one or more school districts to form an entirely new district. This interpretation of the school statutes does not prevent the formation of union high school districts which are superimposed upon existing elementary districts.

A Unified School District may be formed from an existing common school or union high school district. "Any common or union high school district having 1,000 electors or over, operating grades from 1 to 12 or grades 9 to 12 and holding an annual meeting may be changed into a unified school district."\(^6\)

A Unified School District is under the management, control, and supervision of a school board consisting of five, seven, or nine members. These board members are selected from the district at large and are elected at the regular spring election or annual town meeting. The board of education of such a school district, after conducting a public hearing on the school budget, has the authority to levy taxes to meet its budget expenditures. No approval of the budget from municipal officials is necessary. The board may not issue bonds or incur long-term indebtedness without the approval of the electors of the school district through a referendum. The debt limitation of such a district is limited to five percent of its equalized valuation if it operates only grades from nine through twelve. If the district operates grades from one through twelve its bonded indebtedness may not exceed ten percent.

A City School District may operate only elementary grades or both elementary and high school grades. The district is governed by a board of education and:

\[\ldots\] limitations pertaining to the size of the board of education as set forth in s. 40.26 shall not prevent the addition of members to such board when members are not elected at large. If city board members are elected by wards then each municipality in the attached area shall elect the same number of board members as are elected from each city wards. If city board members are appointed by the mayor or council from the entire area a number of school

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board members obtained by dividing the latest census population of the attached area by the city population per city school board member, with a major fraction counting as an additional board member; in no such case shall the attached territory have less than one school board member.\(^7\)

The limitation of bonded indebtedness of the City School District is eight percent of the equalized valuation of the city for all bonding purposes, municipal and school. The governing body of the municipality may, by the adoption of a resolution stating the amount and purpose of a bond issue, and by having such resolution properly publicized and also approved by three-fourths of the members of the governing body of the municipality, legally authorize such a bond issue for school purposes without a referendum unless such a referendum is requested by a petition "... signed by electors numbering at least ten percent of the votes cast for governor in the city at the last general election."\(^8\)

The board of education prepares a budget and submits it to the common council which "... shall consider such estimate ... and levy the amount to be raised by city taxation for school purposes ... ."\(^9\)

Since 1949 only one city, Oak Creek, has changed from a Common School District with fiscal independence to a City School Plan with fiscal dependence.\(^10\)

But from 1949 to January 1960 eighteen cities with a City School Plan have changed to Common School Districts with fiscal independence. These cities are:

\(^7\)Ibid., p. 236.

\(^8\)Watson, Laws of Wisconsin, p. 236.

\(^9\)Ibid., p. 690.

\(^10\)State of Wisconsin, Department of Public Instruction, Mimeographed material prepared by Ralph Jolliffe (Madison, 1960).
<table>
<thead>
<tr>
<th>Augusta</th>
<th>Hayward</th>
<th>Plymouth</th>
</tr>
</thead>
<tbody>
<tr>
<td>Berlin</td>
<td>Marion</td>
<td>Ripon</td>
</tr>
<tr>
<td>Chilton</td>
<td>Menomonie</td>
<td>Sparta</td>
</tr>
<tr>
<td>Columbus</td>
<td>Oconto Falls</td>
<td>Tomah</td>
</tr>
<tr>
<td>Crandon</td>
<td>Omro</td>
<td>Wautoma</td>
</tr>
<tr>
<td>Elkhorn</td>
<td>Park Falls</td>
<td>Weyauwega</td>
</tr>
</tbody>
</table>

For the school year of 1959-1960 thirty cities in the State of Wisconsin with a population of ten thousand or over operated with a fiscally dependent board of education. These cities are:

<table>
<thead>
<tr>
<th>Appleton</th>
<th>La Crosse</th>
<th>South Milwaukee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ashland</td>
<td>Madison</td>
<td>Stevens Point</td>
</tr>
<tr>
<td>Beloit</td>
<td>Manitowoc</td>
<td>Superior</td>
</tr>
<tr>
<td>Chippewa Falls</td>
<td>Marinette</td>
<td>Two Rivers</td>
</tr>
<tr>
<td>Cudahy</td>
<td>Marshfield</td>
<td>Watertown</td>
</tr>
<tr>
<td>Eau Claire</td>
<td>Menasha</td>
<td>Waukesha</td>
</tr>
<tr>
<td>Fond du Lac</td>
<td>Neenah</td>
<td>Wausau</td>
</tr>
<tr>
<td>Green Bay</td>
<td>Oshkosh</td>
<td>Wauwatosa</td>
</tr>
<tr>
<td>Janesville</td>
<td>Racine</td>
<td>West Allis</td>
</tr>
<tr>
<td>Kenosha</td>
<td>Sheboygan</td>
<td>Wisconsin Rapids</td>
</tr>
</tbody>
</table>

The above list includes all of the cities in Wisconsin with a population of ten thousand or over with the exception of Greenfield and Milwaukee. Greenfield is the only city which operates as a Common School District with a fiscally independent school board. The Board of Education of the City of Milwaukee is fiscally independent.

There were one hundred and forty-five cities in Wisconsin with a population of less than ten thousand during the school year of 1959-1960. Thirty of these cities operated their school districts under conditions of fiscal dependence. These cities are:

<table>
<thead>
<tr>
<th>Algoma</th>
<th>Medford</th>
<th>Portage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antigo</td>
<td>Merrill</td>
<td>Prairie du Chien</td>
</tr>
<tr>
<td>Baraboo</td>
<td>Mineral Point</td>
<td>Reedsburg</td>
</tr>
<tr>
<td>Beaver Dam</td>
<td>Mosinee</td>
<td>Rice Lake</td>
</tr>
<tr>
<td>Bloomer</td>
<td>New London</td>
<td>Stanley</td>
</tr>
<tr>
<td>Cedarburg</td>
<td>Oak Creek</td>
<td>Sturgeon Bay</td>
</tr>
<tr>
<td>De Pere (East</td>
<td>Oconto</td>
<td>Tomahawk</td>
</tr>
<tr>
<td>Durank</td>
<td>Onalaska</td>
<td>Washburn</td>
</tr>
</tbody>
</table>
The remaining one hundred and fifteen cities operate with fiscally independent school boards. These cities are:

Under district superintendent -

Augusta Hurley Phillips
Barren Kiel Platteville
Berlin Ladysmith Platteville
Black River Falls Lake Mills Plymough
Brillion Lodi Prescott
Broedhead Marion Richland Center
Chilton Mauston Ripon
Clintonville Mayville River Falls
Columbus Mellen Shawano
Cran dent Menomonie Sheboygan Falls
Edgerton Monroe Shullsburg
Elkhorn Neillsville Sparta
Elroy-Kendall Neillsville Spooner
Evansville Neillsville Stoughton
Fort Atkinson New Holstein Sun Prairie
Galesville-Ettrick New Richmond Tomah
Glenwood City Oconomowoc Viroqua
Hayward Osonto Falls Waupun
Horicon Owen Wautoma
Hudson Park Falls West Bend

Under County Superintendent -

Adams Greenwood
Alma Hillsboro
Altoona Independence
Amery Lancaster
Arcadia Loyola
Bayfield Markesan
Blair Mondovi
Boscobel Montello
Buffalo City- Fountain City- Cochrane New Lisbon
Chetek Omro
Cornell Osseo
Cuba City Pittsville
Cumberland Princeton
Darlington St. Croix Falls
De Pere (West) Schofield-Rothschild
Dodgeville Thorp
(Fountain City- part of Buffalo City- Cochrane District)
Westby
Wautoma
Whitehall
Fennimore
Fox Lake
Gillett

Union high school districts -

Brooksfield
Burlington
Colby
Delevan-Darien
Eagle River
Franklin
Glendale (Nicolet)
Hartford
Juneau

Kewaunee
Lake Geneva - Genoa City
Manawa
Mequon- Thiensville
New Berlin
Rhinelander
Seymour
Weyauwega
Wisconsin Dells

Elementary districts -

St. Francis
Delafied

The effort and ability of Wisconsin cities to support education, in addition to school district organization, are pertinent factors which can determine the quality of the educational program. Effort is usually measured by the full value tax rate and ability is generally determined by the per capita full valuation.

In addition to the tax rate for school purposes cities have tax rates for local governmental purposes that may vary from city to city. Table I presents information on the median full value tax rate for all purposes and the median full value tax rate for school purposes of all the Wisconsin cities from 1952 through 1960. This Table also presents the median per capita full value taxable property for the years 1952 through 1960.11

### TABLE I

**MEDIAN PER CAPITA WEALTH AND TAX RATES**

<table>
<thead>
<tr>
<th>Year</th>
<th>All purpose median tax rate in mills</th>
<th>Median tax rate for school purposes in mills</th>
<th>Median per Capita taxable property</th>
</tr>
</thead>
<tbody>
<tr>
<td>1953</td>
<td>22.83</td>
<td>10.00</td>
<td>3,350.</td>
</tr>
<tr>
<td>1957</td>
<td>24.74</td>
<td>11.95</td>
<td>4,000.</td>
</tr>
<tr>
<td>1959</td>
<td>25.32</td>
<td>12.56</td>
<td>4,380.</td>
</tr>
<tr>
<td>1960</td>
<td>25.87</td>
<td>12.67</td>
<td>4,189.</td>
</tr>
</tbody>
</table>

Table II presents the full value tax rates in mills for all purposes and school purposes plus the per capita full value taxable property for each individual city in the State of Wisconsin. This Table classifies these cities on the basis of the number of educational workers.12

---

12Ibid., pp. 2-4.
TABLE II
FULL VALUE TAX RATES AND PER CAPITA WEALTH FOR 1960

<table>
<thead>
<tr>
<th>City</th>
<th>All Purposes</th>
<th>School Purposes</th>
<th>Per Capita Full Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities with over 500 Educational Workers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Madison</td>
<td>25.89</td>
<td>11.53</td>
<td>$5645</td>
</tr>
<tr>
<td>Milwaukee</td>
<td>31.90</td>
<td>11.52</td>
<td>5135</td>
</tr>
<tr>
<td>Racine</td>
<td>24.93</td>
<td>13.43</td>
<td>5191</td>
</tr>
<tr>
<td>West Allis</td>
<td>28.39</td>
<td>10.47</td>
<td>6920</td>
</tr>
<tr>
<td>Cities with 100-499 Educational Workers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Antigo</td>
<td>31.04</td>
<td>12.54</td>
<td>2967</td>
</tr>
<tr>
<td>Appleton</td>
<td>20.15</td>
<td>12.28</td>
<td>5392</td>
</tr>
<tr>
<td>Ashland</td>
<td>31.58</td>
<td>13.54</td>
<td>2902</td>
</tr>
<tr>
<td>Beloit</td>
<td>21.02</td>
<td>14.02</td>
<td>5256</td>
</tr>
<tr>
<td>Chippewa Falls</td>
<td>23.59</td>
<td>10.30</td>
<td>3501</td>
</tr>
<tr>
<td>Cudahy</td>
<td>26.52</td>
<td>10.53</td>
<td>6768</td>
</tr>
<tr>
<td>Eau Claire</td>
<td>23.21</td>
<td>13.95</td>
<td>4694</td>
</tr>
<tr>
<td>Fond du Lac</td>
<td>28.03</td>
<td>13.08</td>
<td>6051</td>
</tr>
<tr>
<td>Green Bay</td>
<td>22.45</td>
<td>10.31</td>
<td>5559</td>
</tr>
<tr>
<td>Janesville</td>
<td>21.06</td>
<td>13.66</td>
<td>5281</td>
</tr>
<tr>
<td>Kenosha</td>
<td>26.46</td>
<td>14.96</td>
<td>5121</td>
</tr>
<tr>
<td>LaCrosse</td>
<td>23.00</td>
<td>11.34</td>
<td>5013</td>
</tr>
<tr>
<td>Manitowoc</td>
<td>22.74</td>
<td>12.71</td>
<td>5457</td>
</tr>
<tr>
<td>Neenah</td>
<td>20.23</td>
<td>12.52</td>
<td>5981</td>
</tr>
<tr>
<td>Oak Creek</td>
<td>22.59</td>
<td>15.57</td>
<td>6638</td>
</tr>
<tr>
<td>Oconomowoc</td>
<td>27.05</td>
<td>15.30</td>
<td>5306</td>
</tr>
<tr>
<td>Oshkosh</td>
<td>22.05</td>
<td>15.37</td>
<td>4376</td>
</tr>
<tr>
<td>Shawano</td>
<td>23.31</td>
<td>12.13</td>
<td>4292</td>
</tr>
<tr>
<td>Sheboygan</td>
<td>28.83</td>
<td>17.85</td>
<td>6144</td>
</tr>
<tr>
<td>Shorewood</td>
<td>27.90</td>
<td>14.52</td>
<td>5940</td>
</tr>
<tr>
<td>South Milwaukee</td>
<td>28.20</td>
<td>11.38</td>
<td>5306</td>
</tr>
<tr>
<td>Superior</td>
<td>29.40</td>
<td>13.17</td>
<td>3185</td>
</tr>
<tr>
<td>Watertown</td>
<td>29.27</td>
<td>15.62</td>
<td>4055</td>
</tr>
<tr>
<td>Waukesha</td>
<td>24.73</td>
<td>12.15</td>
<td>5745</td>
</tr>
<tr>
<td>Wausau</td>
<td>25.41</td>
<td>13.56</td>
<td>4994</td>
</tr>
<tr>
<td>Wauwatosa</td>
<td>23.51</td>
<td>12.04</td>
<td>7103</td>
</tr>
<tr>
<td>West Bend</td>
<td>20.74</td>
<td>12.45</td>
<td>6646</td>
</tr>
<tr>
<td>Whitefish Bay</td>
<td>25.51</td>
<td>15.10</td>
<td>6848</td>
</tr>
<tr>
<td>Wisconsin Rapids</td>
<td>21.96</td>
<td>8.87</td>
<td>6098</td>
</tr>
</tbody>
</table>
TABLE II - Continued
FULL VALUE TAX RATES AND PER CAPITA WEALTH FOR 1960

<table>
<thead>
<tr>
<th>City</th>
<th>All Purposes</th>
<th>School Purposes</th>
<th>Per Capita Full Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cities with 75-99 Educational Workers</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beaver Dam</td>
<td>27.09</td>
<td>14.18</td>
<td>$4068</td>
</tr>
<tr>
<td>Bl. River Falls</td>
<td>29.79</td>
<td>12.80</td>
<td>3378</td>
</tr>
<tr>
<td>Edgerton</td>
<td>20.97</td>
<td>10.22</td>
<td>5590</td>
</tr>
<tr>
<td>Fort Atkinson</td>
<td>24.00</td>
<td>14.00</td>
<td>5371</td>
</tr>
<tr>
<td>Marinette</td>
<td>24.16</td>
<td>11.62</td>
<td>3578</td>
</tr>
<tr>
<td>Marshfield</td>
<td>26.08</td>
<td>10.30</td>
<td>3894</td>
</tr>
<tr>
<td>Menasha</td>
<td>19.06</td>
<td>8.26</td>
<td>5602</td>
</tr>
<tr>
<td>Menomonie</td>
<td>28.13</td>
<td>13.94</td>
<td>3040</td>
</tr>
<tr>
<td>Merrill</td>
<td>29.35</td>
<td>13.02</td>
<td>3651</td>
</tr>
<tr>
<td>Monroe</td>
<td>26.50</td>
<td>12.57</td>
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**Cities with 30-49 Educational Workers**

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<td>Grandon</td>
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TABLE II - Continued
FULL VALUE TAX RATES AND PER CAPITA WEALTH FOR 1960

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<th>School Purposes</th>
<th>Per Capita Full Value</th>
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Cities with 20-29 Educational Workers

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<td>Kiel</td>
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<td>11.43</td>
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The lowest all purpose full value tax rate for all the cities of Wisconsin in 1960 was 14.06 mills, and the highest tax rate was 37.38 mills. The median
tax rate was 25.87 mills. For all cities of the State of Wisconsin the lowest full value tax for school purposes only was 8.26 mills in 1960. The highest tax rate for school purposes only was 19.47 mills. The median tax rate for school purposes was 12.67 mills.

In the cities that were covered by this investigation the median full value tax rate for all purposes in 1960 was 23.97 mills, and the median tax rate for school purposes was 12.585 mills.

It is well known that in the past decade this nation has faced increased costs of education. The volume of school bonds issued has increased from $582,000,000 in 1951 to $2,238,000,000 in 1959.\(^1\) From the school year 1959-50 to 1959-60 the total enrollment in the public elementary and secondary schools increased from 25,112,000 to 36,400,000.\(^2\) It is estimated that in the school year 1969-70 total enrollment will reach 44,428,000.\(^3\) The total number of professional employees for the school year 1958-59 was 1,395,900 persons. The projected number of professional workers that will be required for the school year 1969-70 is estimated at 1,819,000 workers.

In determination of the educational budget the largest item of current operation is the cost of instructional service. Salaries paid to professional

\(^1\)Benson, *Economics of Public Education*, p. 297.


\(^3\)Committee for Economic Development, *Paying for Better Public Schools*, Appendix Table B-1, pp. 86-87, cited in Benson, 12.
personnel constitute the major portion of instructional costs.

In Wisconsin, as is true of other states, the salaries of professional employees have increased. This rate of increase of instructional salaries is often justified in terms of additional training, additional years of experience, and an increase in the cost of living. Another factor that has been justified in salary considerations for teachers is "... to compare teachers' pay with that in positions normally held by college graduates."16

A Research Bulletin of the Wisconsin Education Association released in August, 1962 presents the following conclusions in their analysis of the economic status of the Wisconsin teacher:17

1. The average salary of Wisconsin teachers in 1961-62 increased 5.1 percent over those of 1960-61. This is a decrease from the 6.3 percent increase experienced in 1960-61.

2. In 1961 (latest data available) the average salary of Wisconsin teachers increased to $5313. In the same year Wisconsin production workers' average salary increased to $5131, U.S. teacher salaries increased to $5538 and salaries of all employees in manufacturing increased to $5503.

3. The purchasing power of the 1961 average salary of Wisconsin teachers (in 1935-39 dollars) was $2486, an increase of $113 over the purchasing power of 1960 average salaries.

4. 1961-62 salaries of secondary school teachers in Wisconsin cities averaged $6193. At the same time our one-room rural teachers averaged $3495.

5. The 1961-62 average salary of all elementary teachers was $5159 compared to the national average of $5327.

6. The 1961-62 average salary of all secondary teachers was $5954 compared to the national average of $5800.

16 Benson, pp. 401-402.

7. The 1961-62 average salary of all Wisconsin classroom teachers, elementary and secondary, was $5470 compared to $5527 nationally. Although we are near the national average we continue to lag behind most of our neighboring states.

8. The 1961-62 average salary of the complete instructional staff (includes teachers, principals, supervisors and specialists) was $5603 compared to $5716 nationally. We lag behind most of our neighboring states.

9. Since 1939 the average earnings of Wisconsin teachers (in 1961) increased 303 percent, while the average salary of Wisconsin production workers has increased 278 percent and average earnings of U.S. teachers increased 290 percent.

10. Purchasing power of a Wisconsin teacher's average salary (before taxes) has increased 87 percent from 1939 through 1961.

11. When both cost of living increases and increased federal taxes since 1939 are applied to a teacher's salary the actual increase is much smaller. A married teacher with one child receiving the national average salary in 1939 of $1120 actually had a purchasing power of $1128.57 in 1935-39 dollars. In 1961 a married teacher with one child receiving the national average salary of $5538 actually had a purchasing power of $2293.67. In other words this teacher would have a real increase in salary, over a period of twenty-two years, of only $665.10. This increase would further reduce if the increase in state taxes were included.

12. In 1960 the median family income for public-school teachers in the United States was $6964, only 83 percent of the median income of $8390 reported for all families headed by professional, technical, and kindred workers.

13. In 1960 median classroom teacher income was 9.5 percent greater than the median income in all occupations. Other occupations classified as professional, technical, and kindred workers have 1960 median incomes ranging from 32.2 to 127.1 percent higher than the median income in all occupations.

14. In 1961 male graduates from Wisconsin State Colleges who entered teaching had a range in average beginning salaries of $4596 to $4741. At the same time, nationally, graduate engineers were receiving $6340, accountants - $5544, general business trainees - $5220.

15. Not only do Wisconsin teachers receive less at the beginning level, the difference increases as experience is gained. After five years of experience college graduates entering the engineering, accounting, sales or general business fields had increased their beginning salaries by 33.7 to 51.6 percent. Teachers (under a large city schedule) had increased their beginning salary by 26.9 percent. After ten years of experience the increased range from 66.5 to 86.7 percent compared to 53.8 percent for teachers.
16. From 1950 through 1961 the starting salaries for college graduates other than teaching (engineering, accounting, sales and general business) have increased from 91.5 percent to 108.5 percent. Starting salaries for teachers in large Wisconsin cities have increased 82.9 percent.

17. In 1960 Wisconsin ranked 22nd in the nation in personal income per capita; 18th in net effective buying income per household; 21st in net effective buying income per capita; 13th in personal income per pupil enrolled in public schools; and 23rd in personal income per child of school age.

18. In 1960 Wisconsin ranked 37th in public school revenue from the state as percent of personal income; 34th in public school revenue from state and local sources as percent of personal income. Wisconsin ranked 33rd in the percent of increase in estimated current expenditure per pupil from 1951-52 to 1961-62; and 46th in the percent of increase in estimated average salaries for the instructional staff from 1951-52 to 1961-62.

The Wisconsin Legislature during the past legislative session for the first time in more than a decade did not see fit to raise either the flat or equalized state aid to Wisconsin school districts.

Perhaps the only justification the legislature had for not increasing state support of education was its intense preoccupation with tax revision. However, a joint committee of the Wisconsin Legislature is now working with the State Department of Public Instruction and other interested groups in formulating a bill which will be introduced to the forthcoming state legislature. This new bill, if passed by the legislature, will substantially increase both the flat and equalized state aid to Wisconsin school districts.
CHAPTER III
REASONS GIVEN FOR PREFERENCES OF FISCAL CONTROL

Those who are engaged in the actual processes of fiscal control of educational expenditures have preferences for either fiscal dependence or fiscal independence of school boards. These people may feel so secure in their convictions that they would not hesitate to express their preferences in a public statement. In order to determine the validity of this assumption each participant in this investigation was asked to respond to the following statement:

As a statement to the public would you advocate

(1) Fiscal independence of school boards ________
(2) Fiscal dependence of school boards ________

Table III indicates the number of mayors, councilmen, superintendents, and board of education members who favor fiscal dependence and the number who favor fiscal independence.

Table III reveals that not one mayor favored fiscal independence, and only one superintendent favored fiscal dependence of school boards. The majority of board of education members favored fiscal independence, and a majority of the members of city councils favored fiscal dependence of school boards. A further analysis of this table may justify the following salient assumptions:

(1) A mayor or chief executive of a city which has a fiscally dependent school board prefers that the school board remain fiscally dependent.

(2) Nearly all superintendents of schools who operate with a fiscally dependent school board prefer a fiscally independent school board.
(3) Most of the members of city councils who have worked with fiscally dependent school boards advocate that school boards remain fiscally dependent.

(4) A preponderance of the board of education members who have served on a board of education which is fiscally dependent favor a fiscally independent board of education.

**TABLE III**

PUBLIC PREFERENCES FOR FISCAL CONTROL

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<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of education members</th>
<th>Total</th>
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<td>3</td>
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<td>1</td>
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<tr>
<td>Total</td>
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<td>18</td>
<td>18</td>
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</table>

The convictions of a person for or against fiscal independence of school boards is usually based on some value judgment or motive, and in order to determine the nature of this rationale toward fiscal control of school boards each participant in this investigation was asked the following two questions which are listed as items two and three under section B of the interview instrument.

(2) As a statement to the public what arguments would you advance to support fiscal independence?
(3) As a statement to the public what arguments would you advance to support fiscal dependence?

The answers that were given to these questions are quoted verbatim in order to retain their full original expressiveness. These responses are listed below and are classified in conformity with the position held by the respondent. Answers to previously mentioned question 2 (henceforth known as B-2) are from mayors:

(1) No additional comments  (5) No comments
(2) No comments  (6) No comments
(3) No comments  (7) No comments - none
(4) No comments  (8) No comments

Answers to B-2 from superintendents of schools:

(1) Control rested in their elected representatives whom they have elected for school purposes including financing.

(2) Some city councils fail to take care of school financial needs. Some city councils are not informed on school problems and fail to become informed. An annual meeting should help inform many people about school needs.

(3) The unique nature of education and its various details places the board of education in the best position to work for the best interests of education.

(4) Keep politics out of school affairs.

(5) Laws of Wisconsin are better adapted to fiscal independence.

(6) No comments.

(7) Control of the budget. Get away from ward politics. Board members and administration are in a better position to know the needs of the pupils, staff, equipment, supplies than the council.

(8) Education is one of the most important functions of the state and local boards of education who, with rare exceptions, are made up of individual citizens, whose general competence, as a rule, exceeds that of the city council. Therefore it seems idiotic that the Board of Education after approving a school budget must seek the consent of a group in question to pass judgment.
(9) Ability to make decisions in terms of educational needs with direct responsibility to public Education is biggest and most important community function and should therefore be independent of community entanglements.

Answers to B-2 from city council members:

(1) No comments.
(2) No comments.
(3) Too often aldermen are not aware of school problems and attempt to cut the budget.
(4) No comment.
(5) No comment.
(6) No comment.
(7) No comment.
(8) No comment.

(9) Unilateral action to accomplish needed projects in the shortest time.
(10) No comments.
(11) Ordinary municipal officials are not close enough to the educational needs to make proper decisions.
(12) Since the city council has to raise the money then I think the city should have control.
(13) None.
(14) That the children in the elementary and high schools would be better served and educated in this space age by those who know their needs to the smallest detail in which they have been trained and educated namely the education of the child.
(15) No comment.
(16) No comment.
(17) No comment.

Answers to B-2 from board of education members:

(1) [Refused to answer]
(2) I feel it is not necessary to rely on city council to approve school budget.
(3) Responsibility and authority for care, control, and management of schools should carry financial aspect.
None

Municipal bodies have many problems to consider in our present day world and as the control for the proper operations of a school system is about the most important need to assure the continued freedom in the world that we desire, it is best handled by a board that has an interest in seeing that proper education is provided for the children of our country. This can best be done by the persons that one selected by the citizens to handle just the problems of running a school system, to see that education gets its fair share of the available tax moneys.

Control of budget is in the hands of all people by their vote at an annual meeting - not just in the hands of a few councilmen. The people that prepare the budget are better qualified to decide if a dollar is being properly spent than a part time councilman that does not have time to learn the many school problems and needs.

The school board is a separate entity, elected by the public, to determine matters of school policy. It, therefore, should be in the best position to determine what is essential for the carrying out of that policy - in the way of staff, salaries, equipment, buildings and curriculum.

Place controls with persons more familiar with problems. It would make school boards more responsible in a practical fiscal sense.

School boards should not be dependent upon city councils because:

1. School needs cannot always be accomplished
2. School educational planning cannot be efficiently done
3. School boards are not more consonant with educational problems than are aldermen of city councils.

Favor fiscal independence only if circumstances would tend to prevent good education under fiscal dependence.

No comment.

Council members are not acquainted with educational standards and needs. Council members are more concerned with the amount of the budget.

Our district is about to annex for school purposes much territory outside the city limits. Meetings on all school financial matters must involve city councilmen and town chairman voting according to equalized valuation. This will be time consuming for them and board members. It will also be difficult for these men to understand problems of districts in which schools is their only interest. Fiscal independence would make long range planning easier for the board.

I think it is a better system.
(15) Elected school board members should have the confidence of the electorate. These members should have the responsibility of determining how the collected tax monies should be spent as well as the manner in which they are collected.

(16) Sometimes painful, often restrictive, but in the long-run, generally speaking, fiscal dependence is a valuable system of checks and balance - unless, in certain situations, the education system is too much hampered - in which case the public should demand fiscal independence for education.

(17) Better controlled school board.

(18) City council may attempt to limit budget when funds are needed for urgent educational needs. Members of board of education have more education when contrasted to city council members.

Answers to the question, "As statements to the public what arguments would you advance to support fiscal dependence?" (henceforth known as B-3) will be quoted directly.

Answers to B-3 from mayors:

(1) I speak from the experience we have with fiscal dependence in our city. It operates successfully because a high degree of cooperation prevails between the two elective bodies. Under this system, there are checks and balances which work out advantageously to both. Economy and expediency are the desirable results. Creating another agency to handle taxing and accounting operations would be undesirable duplication. The municipalities in our district have fiscal control as well as the responsibility in approving or disapproving school budgets.

(2) Since the members of the city council are close to the taxpayers and since they set the levy, they should have the right to designate the amount they are able to contribute.

(3) Fiscal dependence is needed for a check and balance of city budget. Board of education represents one group and city council represents a group of another viewpoint. Diversification of viewpoints are therefore represented resulting in solutions that are acceptable to a larger group of people.

(4) Believe the city council should still have the final word on budgets.

(5) I believe money in excess of school budgets, namely construction of schools, be returned to city general fund.
(6) The governing body responsible for the levy in support of schools should also share the control of the levy.

(7) My principal argument for fiscal dependence originates in a deep feeling that school boards, for the most part, are completely dedicated to a fulfillment of requested needs of school officials without a necessary awareness of the ability of the general public to support such needs in the manners in which they are all too frequently requested. Fiscal dependence brings together in a working relationship the two factors mentioned to the general benefit.

(8) In the City of \( \sum \) the 16 aldermen can with the help of the 9 members on the Board of Education 'control the purse strings.' The School Budget adopted by the board must be approved by the city council and town chairman (where you have rural attachment).

Answers to B-3 from superintendents of schools:

(1) No comments.

(2) Some school systems can establish a better tax structure through the city council.

(3) No answers.

(4) Keep control of tax money for all purposes under one group.

(5) From a total narrow point of view better control of all phases of spending if one authority makes the final decision on amount to be spent by each department.

(6) Often eliminate bond issue referenda. Some districts too big for annual meeting. Removes most political pressures from school boards.

(7) It may be easier to persuade members of a council than a rabid minority who oppose the budget or a large capital expenditure.

(8) None.

(9) None-no comments.

Answers to B-3 from city council members:

(1) Fiscal dependence makes the school board responsible to a governing body that has a responsibility to the entire community, and is to a greater degree more representative of a greater number of people. Consequently, there is a better check and balance of expenditures and control of the tax rate.
(2) Control of appropriations through checks and balances; elimination of possible needless spending.

(3) No comments.

(4) With fiscal dependence there are more people to watch the tax dollar. The council is very conservative insofar as where the tax dollar is spent.

(5) Since the tax obligation of a community is to pay for all the municipal service provided a final authority must decide how these services are to be proportioned within the limited means available.

(6) I believe your city government, in my case, should hold the purse strings so to speak due to the proportion of budgets. All monies have to be raised through taxation, and there has to be a happy medium reached for all departments in government.

(7) No comment.

(8) Believe it would be in the best interest of the taxpayer for school boards to submit their budget for examination and discussion by the city council. Results might produce some savings, either in new buildings or services.

(9) Responsibility of the school board to a review of their overall findings by a representative body of duly elected representatives from all segments of the community.

(10) How many governments does a city need?

(11) None.

(12) Since the city council has to raise the money then I think the city council should have control.

(13) Board needs outside assistance and a balance is needed to round out a community schools, public works, etc.

(14) To help and be an aid in keeping the tax rate down.

(15) I feel as long as the city takes care of taxes and other things in the city they should have the final say.

(16) I believe the taxing power should be in the hands of the elected officials who are directly responsible to the general public. Under the unified system or its counter parts there is nothing to stop school boards and administrators going beyond the community's ability to pay.
(17) As long as the governing body of a city or town levies and collects the taxes I feel they should be the body to have the final judgment.

Answers to E-3 from members of boards of education:
(1) __Refused to answer__

(2) To maintain rein on spending, fiscal dependency acts as a check on school spending.

(3) No comments.

(4) Since the city council is the legislative, it in fact, levies the tax, it should also determine the school budget.

(5) None.

(6) None.

(7) The city council, holding the 'purse strings' feels that it has a better over-all view of community needs, where the school board's view is more limited. Therefore it must weigh those needs and determine priorities in dispensing funds.

(8) School boards are too concerned with only the problem of education - are not concerned with the over-all fiscal problems of the community.

(9) Although I am not in favor of fiscal dependence I presume that the argument of the city council would be that the school budget should be included in the over-all tax rate and that the city council should control the over-all city tax rate.

(10) Fiscal dependence is more democratic.

(11) Cooperation with city government. Bond issues do not need referendum.

(12) None.

(13) None.

(14) No comment.

(15) A school board and city council working together to budget the cities tax monies can more effectively take care of all the communities needs.

(16) Sometimes painful, often restrictive, but in the long run, generally speaking, fiscal dependence is a valuable system of check and
balance - unless, in certain situations, the education system is too much hampered - in which case the public should demand fiscal independence for education.

(17) No comment.

(18) No comment.

In addition to their preferences for fiscal dependence or fiscal independence those who are engaged in the processes of fiscal control of educational expenditures may often work under a state of affairs in which it may not be expedient for them to publicly express their personal convictions on the problem of fiscal control. As a method of obtaining information to determine the existence or absence of conditions that would make it unwise for people engaged in fiscal controls to express their personal convictions on these problems each person contacted in this investigation was asked to answer the following question, which is section G of the interview instrument.

As an expression of your personal convictions, not for publication, would you prefer:

(1) Fiscal independence of school boards _______

(2) Fiscal dependence of school boards _______

None of the previously quoted statements supporting or opposing fiscal independence will be quoted. On the following pages only additional reasons for personal preferences of fiscal control will be given.

Table IV classifies the responses to these questions from mayors, council members, superintendents, and members of boards of education.
TABLE IV
PERSONAL PREFERENCES FOR FISCAL CONTROL

<table>
<thead>
<tr>
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<th>Superintendents</th>
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<td>9</td>
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</tbody>
</table>

Only one council member who claimed that he prefers fiscal dependence as a statement for the public, indicated that he had personal convictions favoring fiscal independence. His reason for the personal preference of fiscal independence was given as "I do not believe any school system should answer to people serving in public office due to that position which tends to lean at times to politics."

A retired city council member who preferred fiscal independence on the basis of both a statement to the public and as a personal conviction defended his viewpoints with this statement: "I believe the schools, especially with present consolidation, will be better represented and better equipped under fiscal independence."

A councilman who preferred fiscal independence in public expressions as well as a personal conviction justified his personal convictions on the basis
of "better school system offering a better educational program."

A board member who remained undecided on which she preferred as the best form of fiscal control justified her viewpoints with the following statements:

After much thought, I am unable to decide which is better - fiscal dependence or independence. In my opinion, it all depends on what type of people you have on your city council and on your school board. A council which is not sympathetic to school financing and advancing education, would be a terrific handicap to a school board. On the other hand, a school board which was irresponsible as far as careful handling of the city's tax dollar is concerned, could make a mess of the city's finances.

I feel you cannot draw any conclusions from this questionnaire except that ninety-nine per cent of the answer lies- as I stated above- in the quality and character of your members of both the council and school board. If you have conscientious people, aware of the needs of education but also aware of the value of the tax dollar for the whole community- then you have no problems- no matter which type you have fiscal dependence or independence. There are "ifs" and "buts"- pro and con- for both methods of operation. I personally do not feel qualified to be more definite than that.

Another board member who preferred fiscal dependence felt, personally, that "as long as the city council levies the tax and collects the tax, they should have the right to pass on all budgets."

Two board members who personally prefer fiscal independence, nevertheless, offer the following considerations for personally supporting fiscal dependence. "Perhaps the taxpayers feel more secure with what looks to them like a check from the mayor and city council on school board spending." "It is a rather comfortable feeling to have some other group take on the burden of borrowing (bonding) for buildings, collecting our tax dollars, and so forth. Also, under some other district plans, annual meetings, and votes by the electorate on building programs are required. These I think I would dislike."

Other board of education members presented the following statements to
substantiate their personal preference for fiscal independence.

"If the school board is not dependent upon the city officials for approval of the budget there would be less finagling. I think there would be a more accurate appraisal of needs. Certainly less wear and tear on the administration. He has to provide for a cushioning - which is probably greater with dependence."

"I honestly feel that I am in a better position to know what constitutes a good educational program for our community than 'my brother' on the council. I have been elected precisely for this purpose."

"Often the councils are not interested in education and the needs of education."

"Personally we have experienced serious consequences because the city council cut our budget and I know definitely that the alderman did not know our problems."

"It would permit a fairer share of borrowing percentage to provide school plant and good teachers which are sorely needed in this day of rapid expansion in the rural areas as well as the large increase in children needing education. I feel that citizens are closer to the problem when they do not have to consider such an important item as the school budget with all of the other requirements of a municipal government."

"Small pressure groups find it easy to force the vote of council members against school expenditures in favor of other public expenditures which would benefit them. Fiscal independence offers a larger debt limit, and a better school program can be carried out which always benefits the local community."

"I support fiscal independence because it can do a better job."
"I resent the time, energy and even flattery spent on aldermen to convince them to support budgets and building programs, which I already feel certain are for the best interests of our districts."

"The ward system of electing our council puts many men with little education in the position to veto board needs, a small number of local councilmen have had higher education - some not even high school graduates."

One superintendent of schools whose district was changed from a status of fiscal independence to fiscal dependence, states that his choice of fiscal dependence as a statement to the public "depends on the community and its needs." This same superintendent prefers fiscal independence on the basis of his personal convictions and justifies his preference with this statement. "I feel that many more schools are better off under fiscal independence."

Another superintendent of schools, who, with his board of education has had very harmonious relationships with the city council and mayor, preferred fiscal dependence of school boards on the basis of both his personal convictions and as a statement to the public. This superintendent supported his preference with these statements. "Fiscal dependence often eliminates bond issue referenda. Some districts are too big for an annual meeting. Fiscal dependence removes most political pressure from school boards."

In this same district two school board members also preferred fiscal dependence on the basis of their personal convictions. Saying, "Under fiscal dependence we have had fine cooperation with local government." "A school board member is not paid, therefore, he is under no pressure of a political nature."

The mayors who supported fiscal dependence on the basis of their personal convictions substantiated their beliefs with the following comments.
"It is always well to have someone or a certain body act as a check."

"I do not believe the school board should have the broad power to expend more than fifty percent of our tax dollar."

"I believe that the sixteen aldermen in our city will look at the school budget on an 'over-all basis' with the rest of the city department budgets."

Those superintendents who were personally convinced that fiscal independence was a better method of fiscal control validated their views with these assertions.

"The quality of school board members is better than the quality of council members. There is less politics under conditions of fiscal independence."

"Board of education should have all responsibility regarding education."

"Fiscal independence would result in considerable saving of time and money in educational operation. The needs would be carried directly to the people and not have to be channeled through a city council. It is, of course, understandable that a board of education would have to comply with statutes pertaining to bonded indebtedness, etc."

"I believe there is less politics in fiscal independence. More people have the advantage of being heard; having something to say. Bookkeeping could be on 'fiscal year' rather than both 'calendar year.'" [as it is now with fiscal dependence]}

The personal preference of fiscal dependence by council members, which they would not publicly announce are justified by them with the following comments.

"To further support fiscal independence, I think it is evident by the number of communities presently under this system that it is workable and possibly
is the best method of control."

"A school board that is independent is more inclined to spend more money for the schools without anticipating the other needs of the community."

"With the methods used by school officials to gain control of P.T.A. groups it would be dangerous to not have council control."

"Better control of the over-all spending program can be achieved by a balance between the school board and the legislative body without hindering development of the educational system. This is ideal, of course, but it is achievable."

This same councilman also expressed his personal convictions in favoring fiscal independence with this statement: "More direct responsibility on the school board by means of fiscal independence would certainly expedite development of the educational system, in most cases. The type of person frequently elected to serve on the legislative body is often ill-equipped and short-sighted in educational matters."

Another councilman, although he preferred fiscal dependence, stated that "The fact that politics or pressure groups would have a lesser effect."

would be a reason to support fiscal independence. This same councilman advanced the following statement in support of fiscal dependence. "To maintain an educational program within the means of the taxpayers limits and still provide police, fire, streets, rubbish pick up, etc."

Table V records the responses that were obtained from Section D of the interview instrument, which asks the question:

Are there conditions or circumstances which would prevent you from publicly expressing your personal convictions on the problem of fiscal control of school
boards?

All of the mayors who were contacted in this investigation declared that there were no reasons which would prevent them from publicly expressing their personal opinions about fiscal control.

TABLE V

POSITIVE OR NEGATIVE CONDITIONS FOR PUBLIC EXPRESSION OF PERSONAL CONVICTIONS ON FISCAL CONTROL

<table>
<thead>
<tr>
<th></th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of Education members</th>
<th>Total</th>
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Four of the nine superintendents contacted stated that conditions existed which prevented them from publicly expressing their personal convictions on the problems of fiscal control. They made the following remarks about these conditions:

"We have a long tradition of fiscal dependence."

"It is not expedient for a school official to express his convictions for fiscal independence in a community where fiscal dependence is traditional."

"Personal reaction of aldermen and resistance to budget and school construction. There is no reason to express yourself publicly until the time is right. Misunderstanding of the reasons for fiscal independence." [by the public]

One superintendent of schools who stated that there were no reasons why he should not publicly express his personal convictions, nevertheless, modified his
viewpoint with the following statement. "Not wise however. I did - and politicians arranged to make continued tenure unfeasible."

The two councilmen who stated that conditions existed which prevented them from publicly expressing their personal convictions on the problems of fiscal control described the conditions as follows:

"My employee is a member of the board of education here in the city. I do not know his intentions on the matter."

"Some public criticism" /If personal convictions are publicly expressed/

The two board members who claimed that circumstances existed that prevented them from publicly expressing their personal convictions described the nature of these circumstances in this way:

"Business reasons - I work in a retail store."

"I do not feel qualified to judge the merits of either - as I say- it all depends upon the character of the council and school board members."

One councilman who stated that no reasons existed to prevent him from publicly expressing his convictions stated that "I would go broke or go to jail, but I would not let pressures prevent me from speaking what I believe to be right. Give me liberty or give me etc. etc."
CHAPTER IV

KNOWLEDGE OF THEORETICAL CONCEPTS OF FISCAL CONTROL

The extent of knowledge on fiscal problems of those who are engaged in the actual processes of fiscal control of education may be due to many factors. Some knowledge may be attributed to actual experiences and some knowledge may be based upon theoretical assumptions. The people contacted in this investigation were presented with the statements from E through X in the questionnaire which is the list of statements that was taken from the National Education Association Research Bulletin. In the questionnaire statements from E through L fiscal dependence and statements from M through X favor fiscal independence.

The determination of the extent of knowledge of fiscal control that each respondent possessed was obtained from question one which is identical under each statement used in the questionnaire from E through X. Question one reads as follows:

Have you any previous knowledge about this statement?

In Tables VI through XXIV are listed each of the statements from E through X and under each of these statements are tabulated the yes and no responses to question one for mayors, councilmen, superintendents, and school board members.

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TABLE VI

STATEMENT E

Determination of expenditure for all purposes, in proper relationship to one another, requires a single legislative authority.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
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TABLE VII

STATEMENT F

School superintendents and boards often are unaware of and unconcerned about the needs and fiscal problems of the general government.

<table>
<thead>
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<th>Any previous knowledge?</th>
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TABLE VIII

STATEMENT G

Intergovernmental relations are made more complex by independent agencies which in some matters operate in the same areas such as, records, reports, and taxation.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
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<th>Councilmen</th>
<th>Superintendents</th>
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TABLE IX

STATEMENT H

Divided control and responsibility lead to overlapping functions and duplication of effort

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<thead>
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TABLE X

STATEMENT I

The tax collecting agency should make the levy and fix the budget. If school boards fix the tax rate and make their own budgets, they should be required to collect their own taxes.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
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TABLE XI

STATEMENT J

Fiscal independence brings no positive assurance of freedom from politics.

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TABLE XII

STATEMENT K

With overlapping units of government the tendency is to increase the total load of bonded debt and the limits on the tax rates above those that would exist if a single unit of government were wholly responsible for them.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
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TABLE XIII

STATEMENT L

The recent trend has been toward abolition of special boards and taxing units such as library, sanitation, park, fire protection, police, and highway.

<table>
<thead>
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<th>Superintendents</th>
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<td>15</td>
<td>5</td>
<td>15</td>
<td>40</td>
</tr>
</tbody>
</table>
## TABLE XIV

**STATEMENT M**

Any intermediary authority standing between the school board and the state makes it difficult if not impossible for the board to be in fact responsible to the people and the state.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>4</td>
<td>7</td>
<td>7</td>
<td>19</td>
</tr>
<tr>
<td>no</td>
<td>6</td>
<td>14</td>
<td>2</td>
<td>11</td>
<td>33</td>
</tr>
</tbody>
</table>

## TABLE XV

**STATEMENT N**

Fiscal control often leads to defacto control of educational policies, such as, whether or not kindergarten may be established, home economics may be taught, or classes provide for handicapped children.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>7</td>
<td>18</td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>12</td>
<td>3</td>
<td>11</td>
<td>33</td>
</tr>
</tbody>
</table>
**TABLE XVI**

**STATEMENT 0**

Fiscal dependence may result in coercion with respect to technical and professional matters. The controlling board may let it be known that either the school board will adopt certain policies or its budget will be cut.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of edu.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>11</td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>16</td>
<td>4</td>
<td>13</td>
<td>40</td>
</tr>
</tbody>
</table>

**TABLE XVII**

**STATEMENT P**

Fiscal independence is the only way to avoid the diversion of school funds to non-school purposes.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of edu.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>3</td>
<td>6</td>
<td>6</td>
<td>16</td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>14</td>
<td>3</td>
<td>11</td>
<td>35</td>
</tr>
</tbody>
</table>
TABLE XVIII

STATEMENT Q

Fiscally dependent boards are sometimes told where purchases are to be made, the firms to which contracts are to be awarded, and the persons who are to be employed.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>5</td>
<td>5</td>
<td>4</td>
<td>14</td>
<td>38</td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>13</td>
<td>4</td>
<td>14</td>
<td>38</td>
</tr>
</tbody>
</table>

TABLE XVIV

STATEMENT R

Fiscal dependence results in greater competition for the tax dollar and in strained relations between the municipal and school governing boards.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>7</td>
<td>5</td>
<td>9</td>
<td>22</td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>10</td>
<td>4</td>
<td>9</td>
<td>30</td>
</tr>
</tbody>
</table>
STATEMENT 5

All school boards cannot be dependent since many of them are not co-terminous with any unit of local government. If the state regards this as sound policy for such districts, why is it not equally sound for all districts?

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>3</td>
<td>6</td>
<td>4</td>
<td>16</td>
</tr>
<tr>
<td>no</td>
<td>6</td>
<td>15</td>
<td>3</td>
<td>11</td>
<td>35</td>
</tr>
</tbody>
</table>

TABLE XXI

STATEMENT T

Fiscal independence leads to greater stability and continuity in educational planning---school authorities know what they can count on.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>2</td>
<td>4</td>
<td>5</td>
<td>9</td>
<td>20</td>
</tr>
<tr>
<td>no</td>
<td>5</td>
<td>13</td>
<td>4</td>
<td>9</td>
<td>31</td>
</tr>
</tbody>
</table>
TABLE XXII

STATEMENT U

School financial accounting is so different from other municipal accounting that there are few advantages in combining them.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>1</td>
<td>4</td>
<td>6</td>
<td>7</td>
<td>18</td>
</tr>
<tr>
<td>no</td>
<td>6</td>
<td>13</td>
<td>2</td>
<td>11</td>
<td>32</td>
</tr>
</tbody>
</table>

TABLE XXIII

STATEMENT V

Fiscally dependent boards must waste much time and energy presenting and justifying their budgets to the controlling agencies.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>2</td>
<td>5</td>
<td>8</td>
<td>13</td>
<td>28</td>
</tr>
<tr>
<td>no</td>
<td>6</td>
<td>12</td>
<td>1</td>
<td>5</td>
<td>24</td>
</tr>
</tbody>
</table>
TABLE XXIV

STATEMENT X

Although neither independence nor dependence can guarantee economy, the evidence so far available indicates, that, by an large, greater economy has been practiced by fiscally independent boards.

<table>
<thead>
<tr>
<th>Any previous knowledge?</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of educ.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes</td>
<td>2</td>
<td>5</td>
<td>4</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>no</td>
<td>7</td>
<td>15</td>
<td>4</td>
<td>14</td>
<td>40</td>
</tr>
</tbody>
</table>

Table XXV, page 66, is a summary of the responses from mayors which appeared on tables VI through XXIV. In response to the question, "Have you any previous knowledge about this statement?" twenty "yes" and forty "no" responses were obtained about statements from E through L. Statements from E through L support fiscal dependence. In answer to this same question for statements from M through X, which support fiscal independence, ten "yes" and seventy-one "no" replies were obtained. The total "yes" (30) and the total "no" (111) replies for statements from E through X reveal that mayors contacted in this investigation do not have a thorough knowledge of the problems of fiscal control of school districts. Mayors also have less knowledge of the statements that support fiscal independence than of the statements that support dependence. Even though they have only limited knowledge of fiscal independence, all of the mayors contacted prefer fiscal dependence.

Table XXVI, page 66, is a summary of the responses from council members which appeared on tables VI through XXIV. For the statements from E through L,
which support fiscal dependence, the council members answered "yes" fifty-eight times and "no" seventy-two times to the question, "Do you have any previous knowledge about this statement?" In answer to this same question for statements from M through X, which support fiscal independence, the council members responded "yes" forty-two times and "no" 147 times. The total "yes" answers for statements from E through X is 100 and the total "no" for these statements is 219.

**TABLE XXV**

**SUMMARY OF RESPONSES FROM MAYORS IN TABLES VI THROUGH XXIV**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes answers</th>
<th>Statement</th>
<th>No answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>E - L</td>
<td>20</td>
<td>E - L</td>
<td>40</td>
</tr>
<tr>
<td>M - X</td>
<td>10</td>
<td>M - X</td>
<td>71</td>
</tr>
<tr>
<td>E - X</td>
<td>30</td>
<td>E - X</td>
<td>111</td>
</tr>
</tbody>
</table>

**TABLE XXVI**

**SUMMARY OF RESPONSES FROM COUNCILMEN IN TABLES VI THROUGH XXIV**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes answers</th>
<th>Statement</th>
<th>No answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>E - L</td>
<td>58</td>
<td>E - L</td>
<td>72</td>
</tr>
<tr>
<td>M - X</td>
<td>42</td>
<td>M - X</td>
<td>147</td>
</tr>
<tr>
<td>E - X</td>
<td>100</td>
<td>E - X</td>
<td>219</td>
</tr>
</tbody>
</table>
The ratio of "yes" answers to "no" answers is greater for the council members than it is for the mayors. The councilmen, even though they have less knowledge of fiscal independence than they do of fiscal dependence, favor fiscal dependence with a ratio of eighteen to two over fiscal independence.

Table XXVII, which appears below, is a summary of the "yes" and "no" responses of the superintendents of schools, which appear in tables VI through XXIV. For the statements that support fiscal dependence the superintendents responded "yes" fifty times and "no" twenty-two times. To the question, "Do you have any previous knowledge about this statement?" for statements from M through X, which support fiscal independence, the superintendents gave sixty-four "yes" and thirty-four "no" answers.

The total "yes" (114) and the total "no" (56) answers from the superintendents contacted in this investigation indicates that they have more knowledge about fiscal control than either councilmen or mayors. The superintendents favored fiscal independence with a ratio of eight to one.

**TABLE XXVII**

**SUMMARY OF RESPONSES FROM SUPERINTENDENTS IN TABLES VI THROUGH XXIV**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes answers</th>
<th>Statement</th>
<th>No answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>E - L</td>
<td>50</td>
<td>E - L</td>
<td>22</td>
</tr>
<tr>
<td>M - X</td>
<td>64</td>
<td>M - X</td>
<td>34</td>
</tr>
<tr>
<td>E - X</td>
<td>114</td>
<td>E - X</td>
<td>56</td>
</tr>
</tbody>
</table>

Table XXVIII is a summary of the "yes" and "no" responses in tables VI through XXIV to the question, "Do you have any previous knowledge about this
statement?" of the members of boards of education. For the statements from $E$ through $L$, which support fiscal dependence, the members of boards of education responded "yes" sixty-three times and "no" eighty-one times. In answer to this same question for statements from $M$ through $X$, which support fiscal independence, the members of boards of education responded with a "yes" answer seventy-seven times and with a "no" answer 119 times.

TABLE XXVIII

SUMMARY OF RESPONSES FROM BOARD MEMBERS IN TABLES VI THROUGH XXIV

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes answers</th>
<th>Statement</th>
<th>No answers</th>
</tr>
</thead>
<tbody>
<tr>
<td>$E - L$</td>
<td>63</td>
<td>$E - L$</td>
<td>81</td>
</tr>
<tr>
<td>$M - X$</td>
<td>77</td>
<td>$M - X$</td>
<td>119</td>
</tr>
<tr>
<td>$E - X$</td>
<td>140</td>
<td>$E - X$</td>
<td>200</td>
</tr>
</tbody>
</table>

The total of "yes" responses of 140 and the total of "no" responses of 200 reveals that members of boards of education have more knowledge of fiscal control of education than mayors or councilmen, but members of boards of education have less knowledge of fiscal problems than do superintendents of schools.

In addition to the extent of knowledge of the statements of fiscal control of education, varying degrees of validity may be attributed to these statements that oppose or support fiscal independence. In order to determine the propensity of the individuals contacted in this investigation to accept or reject the merits of information that may contradict their opinions, each respondent was requested to indicate his opinion of the validity of each of the statements from $E$ through $X$ by choosing one of four evaluations of each statement. These
four evaluations appear under each statement and are as follows:

(a) The statement is sound and has a valid basis.
(b) The statement may have some merit in some situations.
(c) The statement has little, if any, merit.
(d) The statement is erroneous and has no validity.

Tables twenty-nine through forty-seven which follow, record the validity attributed to each statement, E through X, by mayors, councilmen, superintendents of schools, and board members contacted in this investigation.

TABLE XXIX

VALIDITY ATTRIBUTED TO STATEMENT E

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>5</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>40</td>
</tr>
<tr>
<td>Some Merit</td>
<td>3</td>
<td>8</td>
<td>7</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>Erroneous</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evaluation</td>
<td>Mayors</td>
<td>Councilmen</td>
<td>Superintendents</td>
<td>Board Members</td>
<td>Total</td>
</tr>
<tr>
<td>----------------</td>
<td>--------</td>
<td>------------</td>
<td>-----------------</td>
<td>---------------</td>
<td>-------</td>
</tr>
<tr>
<td>Sound &amp; Valid</td>
<td>2</td>
<td>5</td>
<td>1</td>
<td></td>
<td>33</td>
</tr>
<tr>
<td>Some Merit</td>
<td>5</td>
<td>8</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>Little Merit</td>
<td>4</td>
<td>1</td>
<td>8</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>Erroneous</td>
<td>1</td>
<td>1</td>
<td>4</td>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

For purposes of this investigation it is assumed that when a person considered a statement sound and valid or considered that the statement may have some merit that he basically accepted the statement. Therefore in the tables following, the totals for sound and valid and some merit are combined.

It is also assumed that when a person attributed little merit to a statement or considered it erroneous he rejected the statement. Therefore, in the tables following, the totals for little merit and erroneous are combined.
### Table XXXI

**Validity attributed to Statement G**

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>4</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>36</td>
</tr>
<tr>
<td>Some Merit</td>
<td>4</td>
<td>8</td>
<td>5</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Erroneous</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Table XXXII

**Validity attributed to Statement H**

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>2</td>
<td>6</td>
<td>1</td>
<td>3</td>
<td>32</td>
</tr>
<tr>
<td>Some Merit</td>
<td>4</td>
<td>5</td>
<td>3</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>16</td>
</tr>
<tr>
<td>Erroneous</td>
<td>1</td>
<td></td>
<td></td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>
### TABLE XXXIII
VALIDITY ATTRIBUTED TO STATEMENT I

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>3</td>
<td>2</td>
<td></td>
<td>3</td>
<td>18</td>
</tr>
<tr>
<td>Some Merit</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>3</td>
<td>6</td>
<td>5</td>
<td>5</td>
<td>30</td>
</tr>
<tr>
<td>Erroneous</td>
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<td>5</td>
<td>10</td>
</tr>
</tbody>
</table>

### TABLE XXXIV
VALIDITY ATTRIBUTED TO STATEMENT J

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>5</td>
<td>8</td>
<td>4</td>
<td>6</td>
<td>14</td>
</tr>
<tr>
<td>Some Merit</td>
<td>1</td>
<td>6</td>
<td>4</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Erroneous</td>
<td>1</td>
<td></td>
<td></td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>
### TABLE XXXV
VALIDITY ATTRIBUTED TO STATEMENT K

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>5</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>36</td>
</tr>
<tr>
<td>Some Merit</td>
<td>2</td>
<td>7</td>
<td>4</td>
<td></td>
<td>10</td>
</tr>
<tr>
<td>Little Merit</td>
<td>3</td>
<td>3</td>
<td></td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>Erroneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### TABLE XXXVI
VALIDITY ATTRIBUTED TO STATEMENT L

<table>
<thead>
<tr>
<th>Evaluation</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sound &amp; Valid</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>27</td>
</tr>
<tr>
<td>Some Merit</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Little Merit</td>
<td>1</td>
<td>5</td>
<td>2</td>
<td>5</td>
<td>17</td>
</tr>
<tr>
<td>Erroneous</td>
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VALIDITY ATTRIBUTED TO STATEMENT M

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<th>Total</th>
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<td>2</td>
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VALIDITY ATTRIBUTED TO STATEMENT N

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VALIDITY ATTRIBUTED TO STATEMENT 0

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### TABLE XL
VALIDITY ATTRIBUTED TO STATEMENT 1

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<th>Total</th>
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</thead>
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VALIDITY ATTRIBUTED TO STATEMENT Q

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### TABLE XLII
VALIDITY ATTRIBUTED TO STATEMENT R

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### TABLE XLIII

**VALIDITY ATTRIBUTED TO STATEMENT S**

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<th>Superintendents</th>
<th>Board Members</th>
<th>Total</th>
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</thead>
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### TABLE XLIV

**VALIDITY ATTRIBUTED TO STATEMENT T**

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<th>Total</th>
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</thead>
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### TABLE XLV

VALIDITY ATTRIBUTED TO STATEMENT U

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### TABLE XLVI

VALIDITY ATTRIBUTED TO STATEMENT V

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TABLE XLVII

VALIDITY ATTRIBUTED TO STATEMENT X

<table>
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<th>Board Members</th>
<th>Total</th>
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<td>1</td>
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</table>

Table XLVIII which follows is a summary of the responses of mayors, councilmen, superintendents of schools, and board of education members which appear on tables XXIX through XLVII. In table XLVIII the selection by the respondent of sound and valid and some merit are combined under the heading, accepted. The selection by the respondent of little merit and erroneous are combined under the heading, rejected.

Mayors accepted statements from E through L fifty-three times, and rejected these same statements nine times. Statements from E through L favor fiscal dependence, and all the mayors contacted in this investigation favored fiscal dependence over fiscal independence. For the statements from M through X, which favor fiscal independence, these same mayors accepted the statements as valid only thirty times and rejected these same statements fifty-one times.

Councilmen contacted in this investigation accepted statements E through L.
### Table XLVIII

**SUMMARY OF VALIDITY BASED ON STATEMENTS FROM E THROUGH X**

<table>
<thead>
<tr>
<th>Statement</th>
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<th>Board of Educ.</th>
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<tbody>
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<td>Rejected</td>
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<td>12</td>
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<td>7</td>
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<td><strong>9</strong></td>
<td><strong>81</strong></td>
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### TABLE XLVIII (continued)

**SUMMARY OF VALIDITY BASED ON STATEMENTS FROM E THROUGH X**

<table>
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<tr>
<th>Statement</th>
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<th>Superintendents</th>
<th>Board of Educ.</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Accepted</td>
<td>Rejected</td>
</tr>
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<td>7</td>
<td>8</td>
<td>6</td>
</tr>
<tr>
<td>X</td>
<td>2</td>
<td>5</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>51</strong></td>
<td><strong>83</strong></td>
<td><strong>74</strong></td>
</tr>
<tr>
<td><strong>M - X</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>83</strong></td>
<td><strong>60</strong></td>
<td><strong>164</strong></td>
<td><strong>109</strong></td>
</tr>
</tbody>
</table>

which favor fiscal dependence, eighty-one times and rejected these same statements thirty-five times. For the statements from M through X, which favor fiscal independence, the councilmen accepted the statements eighty-three times and rejected these same statements seventy-four times.

The superintendents of schools contacted in this investigation accepted statements from E through L, which support fiscal dependence, forty-nine times and rejected these same statements twenty-one times. The superintendents accepted statements from M through X, which support fiscal independence, seventy-two times, and rejected these same statements twenty-six times.

The board of education members who were contacted in this investigation, accepted statements from E through L, which support fiscal dependence, eighty-
three times and rejected statements from E through L forty-eight times. For
statements from M through X, which favor fiscal independence, board of education
members accepted them 113 times and rejected them fifty-seven times.

It is not the intention of the author of this research to convey to the
reader the impression that the above statistics may be interpreted with
precision. Such a precise interpretation would be contrary to the semi-
subjective nature of this investigation.

Nevertheless, it is the opinion of the author that the above statistics
reveal a general trend of the people contacted in this investigation to accept
or reject statements of fiscal control of school districts.

These trends are as follows:

(1) Mayors tend to reject statements favoring fiscal independence.

(2) Mayors tend to accept statements favoring fiscal dependence.

(3) Councilmen tend to accept statements that favor fiscal dependence.

(4) Superintendents of schools tend to accept both statements that favor
fiscal dependence and statements that favor fiscal independence.

(5) Members of boards of education tend to accept both statements that
favor fiscal independence and statements that favor fiscal dependence.
CHAPTER V

EXPERIENCES WHICH MAY INFLUENCE PREFERENCES FOR FISCAL CONTROL

Questions three, four, and five which are listed under most of the statements from E through X in the questionnaire were designed to elicit information about conditions which were actually experienced by the respondents in their respective communities on the problems of fiscal control.

Question three under each statement asks the respondent if, in his opinion, the conditions designated in the statement have existed in his community. Each interviewee was requested to answer question three with a yes or no reply. Tables XLIX through LXVII, which appear below, present the compilation of the yes or no responses to question three under each statement indicating presence or absence of conditions in their communities by mayors, councilmen, superintendents, and members of boards of education which are designated in the respective statements. Some interviewees refused to answer or stated, "I wouldn't know." These are placed under no answer in the tables.
TABLE XLIX

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT E

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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</thead>
<tbody>
<tr>
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<td>6</td>
<td>13</td>
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<td>2</td>
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<tr>
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<td>2</td>
<td>5</td>
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TABLE L

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT F

<table>
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<th>Superintendents</th>
<th>Board Members</th>
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</thead>
<tbody>
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<td>6</td>
<td></td>
<td></td>
</tr>
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<td>17</td>
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<td></td>
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<td></td>
</tr>
</tbody>
</table>
TABLE LI

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN

STATEMENT G

Question 3. Is there any evidence in your community that if the city council did not control bond issues, reports, and the tax rate of the school system that relations between the board of education and the city council would be made more difficult?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
</tr>
</thead>
<tbody>
<tr>
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<td>4</td>
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</table>

TABLE LII

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN

STATEMENT H

Question 3. Do the experiences in your community lead you to believe that if the city council did not control the school budget and tax rate that you would have duplication of effort and overlapping functions of various services?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
</tr>
</thead>
<tbody>
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<td>6</td>
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<td>2</td>
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</table>
TABLE LIII

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT I

Question 3. Would you consider it advisable to have the board of education collect its own taxes if the city council did not control the school budget and tax levy?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<tbody>
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<td>6</td>
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<td>3</td>
</tr>
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<td>11</td>
<td>8</td>
<td>13</td>
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</tr>
</tbody>
</table>

TABLE LIV

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT J

Question 3. Based on any experiences in your community would you consider it more probable to have political interference of your school when the city council controls the budget and tax levy?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<td>No answer</td>
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<td>3</td>
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</tbody>
</table>
TABLE LV

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT K

Question 3. Is there any evidence in your community that the control of the city council has prevented the board of education from increasing your bonded debt and tax rate for unjustified school expenditures?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<tr>
<td>Yes</td>
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<td>3</td>
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</tbody>
</table>

TABLE LVI

PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT L

Question 3. Does the experience of your community indicate that school boards should be under the control of the city government in the same way as your fire protection, sanitation, police, and other special boards and taxing units?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<tbody>
<tr>
<td>Yes</td>
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</tbody>
</table>
**TABLE LVII**

**PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT M**

**Question 3.** In your school have you had situations in which the city council made it difficult for your board of education to be responsible to the people and to the state in providing the needed educational program?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board</th>
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</thead>
<tbody>
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</table>

**TABLE LVIII**

**PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT N**

**Question 3.** Does the experience in your community indicate that because the city council controls the budget it has been able to control the educational program?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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</tr>
</tbody>
</table>
TABLE LIX
PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT Q

Question 3. Is there evidence that your city council has let it be known that either the school board adopt certain policies or its budget will be cut?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<td>1</td>
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</tr>
</tbody>
</table>

TABLE LIX
PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT P

Question 3. Has there been any diversion of school funds to non-school purposes due to control of the school budget by the city council?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<td>No answer</td>
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<td></td>
</tr>
</tbody>
</table>
**TABLE LXI**

**PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT Q**

Question 3. Has the city council, in some form, told the board of education where purchases are to be made, the firms to which contracts are to be awarded, and the persons who are to be employed?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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</thead>
<tbody>
<tr>
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<tr>
<td>No answer</td>
<td>3</td>
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<td></td>
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</tbody>
</table>

**TABLE LXII**

**PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT R**

Question 3. Is there evidence that you have had strained relationships between your board of education and the city council and that there has been competition for the tax dollar?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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</thead>
<tbody>
<tr>
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</table>
### Table LXIII

**Presence or Absence of Conditions Named in Statement S**

**Question 3.** Do reasons exist in your community which would make it a poor policy for the city council not to approve the school budget?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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</thead>
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<tr>
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<td>2</td>
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</tr>
</tbody>
</table>

### Table LXIV

**Presence or Absence of Conditions Named in Statement T**

**Question 3.** Is there any reason why it is advisable for your school budget not to be approved by your city council in order to have stability and continuity in your educational planning?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<td></td>
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</tbody>
</table>
**Table LXV**

**Presence or Absence of Conditions Named in Statement U**

**Question 3.** From the financial accounting conditions in your school system would it appear that there are few advantages in combining school accounting with municipal accounting?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<tr>
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<td>No answer</td>
<td>2</td>
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<td>3</td>
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</tbody>
</table>

**Table LXVI**

**Presence or Absence of Conditions Named in Statement V**

**Question 3.** Does the school board in your community waste much time and energy in presenting their budgets to the city council?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<tr>
<td>No answer</td>
<td>2</td>
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</tbody>
</table>
### TABLE LXVII

**PRESENCE OR ABSENCE OF CONDITIONS NAMED IN STATEMENT X**

Question 3. In your community, would you say that control of the school budget by the city council has really resulted in economy of operation?

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board Members</th>
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<td>4</td>
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<tr>
<td>No answer</td>
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<td>4</td>
<td>1</td>
<td>3</td>
</tr>
</tbody>
</table>

In the interpretation of the statistics presented in tables XLIX through LXVII, which appear above, a *yes* election by the respondent for statements E through L support fiscal dependence, except for statement J where a *yes* answer supports fiscal independence. A *no* selection for statements from E through L supports fiscal independence except for statement J where a *no* answer would support fiscal dependence.

For the statements from M through X a *no* answer supports fiscal dependence except for statements S and X where a *no* answer supports fiscal independence. A *yes* selection for statements M through X supports fiscal independence with the exception of statements S and X where a *yes* answer would favor fiscal independence.

For statements E through L, which favor fiscal dependence, the mayors chose thirty-two answers in favor of fiscal dependence, and twenty-eight answers in favor of fiscal independence. For statements M through X, which support fiscal...
independence, the mayors selected only seven answers which supported fiscal independence, but seventy-three which supported fiscal dependence. These statistics reveal that mayors tend to discount experiences in their communities which favor fiscal independence.

The councilmen gave favorable answers for fiscal dependence sixty-three times for statements from $E$ through $L$, and sixty-four answers to favor independence for statements from $E$ through $L$. For statements $M$ through $X$ councilmen elected thirty-nine answers in favor of fiscal independence and 137 in favor of fiscal dependence. These statistics indicate that councilmen emphasize experiences in their communities which support fiscal dependence.

For statements from $E$ through $L$, which support fiscal dependence, the superintendents of schools elected ten answers to favor fiscal dependence, and sixty-two answers to favor fiscal independence. For statements from $M$ through $X$, which support fiscal independence, they selected forty answers which favored fiscal independence and fifty-six which favored fiscal dependence. These statistics indicate that superintendents do not tend to minimize experiences in their communities which support fiscal independence to the extent that mayors and councilmen minimize these experiences.

Board of education members favored fiscal dependence twenty-one times for statements $E$ through $L$, and they gave 115 answers in favor of fiscal independence for these same statements. Board members gave sixty-six answers favoring fiscal independence in statements from $M$ through $X$, and 110 answers favoring fiscal dependence for these same statements. These statistics reveal that members of boards of education tend to emphasize experiences which favor fiscal independence, but they also fully accept experiences which favor fiscal
dependence.

Question four of the interview instrument under each statement requested the interviewee to indicate the actual conditions, if any, in his community that supported the statement. Question four under statement E reads as follows:

(4) What actual experiences have you had in your community in which the city council controlled the school budget in order to have the tax dollar used fairly for all purposes?

The answers to this question (henceforth known as E-4) are quoted verbatim in order to retain their full original expressiveness.

Answers to E-4 from superintendents:

(1) Attitude (14 years) always 'anti' - public school realistic needs.

(2) Only experience based on tradition.

(3) None to my knowledge.

(4) None.

(5) None.

(6) Have had small cut backs on a couple of occasions.

(7) Last school year 1960-61 the city council was determined to keep the tax rate at a specific city levy. They had asked the School Board to reduce its budget to make this possible. This had nothing to do with having the tax dollar used fairly for all purposes. It is my belief that if the Board had fiscal independence there would not have been a reduction in the school budget, due to the fact that 's' school costs are among the lowest in the state.

(8) None.

(9) None.

Answers to E-4 from board of education members:

(1) At one time the school board was uncommunicative in regard to details of it's budget. For this reason, I believe, the council should control the budget of the school board. As long as the council is responsible to
levy and collect taxes, they should have the authority of final approval of a budget.

(2) School board has had surplus funds.
Surplus fund credited to future budget.
Council asked to let board of education transfer funds.
Budget has not been padded.

(3) 21 years of service on local School Board.

(4) I think of only two instances which might be considered in answer to this question. The council did cut the budget for the recreation program which is under the jurisdiction of the Bd. (It saved only pennies, actually.) Also, last year the council did not approve our request to renovate and enlarge our Junior High School and to include plans under a bonding plan for our new Junior High.

(5) None.

(6) Has worked in opposite manner. The educational system has been neglected at expense of other civic projects.

(7) We have found that the city council had little or no conception of our school needs. Our budgets were cut annually and it appeared that the council had no appreciation of the school needs.

(8) None.

(9) None - our council has had control of the budget only the past 8 months.

(10) In my experience in this community the city council has seemed to have tried regularly to use the tax dollar fairly for all purposes -- of course, to err is human. . . .

(11) Several 'cuts' in Sch. budgets.

(12) This would vary according to personnel on council. Our local mayor has been helpful -- especially on off-election years.

Answers from mayors to question E-4:

(1) It has been in operation here for 60 years.

(2) None.

(3) The council had occasion to cut the School Board Budget for 1961. They felt it was excessive and by the same token were of the opinion that our tax payments were only able to stand a certain tax rate.
During the past two years, the city council in our community, by close examination of the school budget has found duplication in requested appropriations, excessive and apparently inequitable salary increases for certain personnel, inflation of requests for certain activities beyond the amount which could be expended, and, far too expensive plans for school enlargement as to building cost in relationship to the number of students served.

We have not had to control the board of education but a school board could be lavish and a checkmate would be needed.

We have had no reason at this time to curb the activity or budget of the school board, but with broad power it could be different.

I was chairman of the City Council Comptroller Committee and School Committee from 1952-1960. During this time, the school budget was cut (without loss of services) three times in order to keep the tax rate in line.

Answers to E-4 by councilmen:

1. I have been a member of the __, Wis. city council for seven years.

2. I served as alderman for five years and I have seen the council on several occasions attempt to cut the school budget.

3. Required the school board to include in their budget such items as cost of street improvements on streets abutting school property so that a fair share of such improvements was paid by tuition students and not laid directly on city tax-payers.

4. This past budget setting I was one of 3 members on the city finance committee -- I personally feel as though the school board did a fine effort in their budget -- tax wise.

5. Aldermanic experiences.

6. To my knowledge this condition has not existed in our community.

7. As a member (alderman) of the common councils finance committee it was necessary to reduce the school budget by $37,000.00 in order to present a respectful general budget to the taxpaying public.

8. In some cases school board may go off the deep end.

9. At times we have cut overall request of School Board.
For the past seven years I have been on the city council. We must approve the school budget. This gives us ample opportunity to see that the tax dollar is fairly used by all agencies.

This past year the school board asked for an appropriation of $50,000.00 for SURPLUS ONLY. As chairman of the comptroller committee I felt that that amount was too great for their budget. However nothing was deleted for actual school purposes.

None since I was elected to the council.

In the instance of inability of the City to borrow beyond the statutory limit for school or other purposes. The building program is based on the Councils ability to secure the necessary funds while not impairing all other functions.

The budget for 1962 in required an approx. 17% increase in taxes, of which approx. 9% was earmarked for school district #1 (primarily for a high school addition.) After study, several items such as street equipment etc. were deferred or eliminated. The tax increase was reduced to 13% and the school budget increase was approved in its entirety.

Ratification of Budget for 1962 City of.

This year we took $50,000.00 from the school budget because it was being used for surplus, but nothing was taken away from the actual school budget.

In the past year the school board presented its' budget to the city council and did it in such a manner that the council did not have much of an opportunity to study it and the school board practically refused to discuss in any detail... after much boshing the council saw fit to reduce it by $23,000.00, with no apparent effect on our system.

Question four under statement F of the interview instrument reads as follows:

In what actual manner of situation has it been demonstrated that your school board and superintendent did not know about or were not interested in the fiscal problems of the general government of your community?

The answers to this question (henceforth known as F-4) are direct quotations from mayors, superintendents, councilmen, and members of boards of
education contacted in this investigation.

Answers to F-4 from superintendents:

(1) This condition does not exist
(2) This condition does not exist
(3) This condition does not exist
(4) Very limited if any
(5) This condition does not exist
(6) This condition does not exist
(7) This condition does not exist
(8) This condition does not exist
(9) This condition does not exist

Answers to F-4 from members of boards of education:

(1) Our superintendents have been fully aware of both school and local problems.

(2) Most board members are taxpayers and many are in the upper 10% in the payment of taxes and are certainly aware of fiscal and financial problems.

Sixteen of the members of boards of education said this condition does not exist.

Answers to F-4 from mayors:

(1) I am unable to answer as to the extent of the superintendent or school board's knowledge or interest of other city expenses, but last year we felt that we were only able to go as far as we did.

(2) Our school officials embarked upon a building program which called for, among other items, the construction of a new junior high school. They engaged the services of an architect firm specializing in school construction, without any previous consultation with the city council. The plans so submitted were highly elaborate and would do justice to a junior college. After much painful negotiation, more than half a million dollars was pared from the cost of the structure, and it still does not have as much actual utility value as some constructed of more simple design around this state at less cost.
(3) The school board is most interested in school functions—in my thinking they come first.

Five of the mayors said this condition does not exist.

Answers from Councilmen to F-4:

(1) This condition does not exist. I am however aware of a nearby area operating a consolidated school district of eight schools which adopted a 1960-61 budget of $750,000 which meant a $12 per $1,000 increase in the tax rate on a 50% valuation. At the budget meeting, attended by some 350 persons, it was voted to arbitrarily slash $250,000 from the budget. The school board is now in a difficult position -- but it asked for it.

(2) To the best of my knowledge the present members are quite aware of the present fiscal problems of our city.

(3) By their interest in the budget hearings and their helpfulness in answering questions pertaining to their budget.

(4) The setting up of the 1962 general budget for our city operation. (The aims of the 1961 Teachers Convention bears out the future unconcern of general budgets.)

(5) The only time a school board member or a school superintendent has appeared before a council meeting, has been when asked, or when the school budget has its public hearing.

(6) They are guided by the common council in our city. Often times the Superintendent of Schools is not from the community and therefore the problems of the general government of the community are unfamiliar to him.

(7) Our board is extremely interested, but none the less are biased in varying degrees, and do not know of all the other needs of the various departments, or fully appreciate the deplorable conditions in some departments.

(8) I find that no school board members are present when budget hearings are held. I qualify this by saying their interest is perhaps just slightly above the interest of the general public, which is almost nil.

(9) The only time we see the school board of superintendent at our meetings is when we discussed the school budget or other school problems.

(10) Generally our superintendents have been very aware of the fiscal problems of the community. However it is very easy to become over enthusiastic for a project to the point that one loses his perspective
in relationship to an actual need.

Eight of the councilmen said this condition does not exist in their communities.

Question four under statement G of the interview instrument reads as follows:

(4) What has actually occurred in your school district that has made relations more complex between the general government and your school system due to problems of records, reports, and taxation?

The answers to this question (henceforth known as 0-4) are direct quotations from mayors, councilmen, superintendents, and board of education members.

Answers to G-4 from mayors:

1. Nothing

2. Employees of the city and of the school system are, for purposes of retirement, etc. considered to be one group of employees of the city in general. Yet we have duplication in payroll reports, retirement records, etc. The same situation exists in the insuring of the properties which are held in the name of the city, yet controlled by the schools. There are many small such areas, which constitute a nuisance.

3. Nothing has occurred here.

4. Would be hard to present evidence.

5. We have had no friction.

Answers from councilmen to G-4:

1. This question has the 'if' qualification. I cannot pinpoint this definitively but as a general statement I believe this does and would occur. Again, revert to the wisdom of checks and balances.

2. No opinion

3. Actually the city school system (school district #1) has not shown these problems to my knowledge. Our problem is unique in that the west half of (school district #2) is a common school district and
the city government has no control over this school district -- relations are very complex.

(4) Only in area of funds for buildings and teachers salaries

(5) There has been a tendency to increase school bond issues beyond the city indebtedness limit.

(6) A lack of continuity of the part of the school board in their building program. One area will get a new grade school with tiled walls and a gymnasium. Another area will have cement block walls and no gymnasium. Taxpayers object to their elected representatives. They rarely object to school board members.

(7) When the board would request the city council to enter into a contract for purchasing of property, etc. due to far awa y relationship -- we were unaware of the future plans for said purchase.

(8) Do not believe relations have become more complex. However, I do believe a better understanding would be reached if the problems of the board and the city council were better understood. Communications is the key to this problem in my opinion.

(9) The constant desire of school boards to gain all they request and when they cannot it becomes an issue to the public. The addition to our School was an example of this.

(10) In this community it is working in harmony.

(11) The change over from a common school district to a city system which placed fiscal authority under the council was responsible for a drastic change in relations. These have been on a high plane, with excellent co-operation on both sides.

Answers to G-4 from superintendents:

(1) Council refusal to realistically appraise needs of public educ.

(2) No incidents to my knowledge.

(3) We have a very fine relationship here.

(4) School system has budget problems because of fiscal year for school and budget do not coincide.

(5) In the matter of records and reports very little difficulty is encountered. The matter of taxation and the school budget is explained on page 2.
(6) Difference of opinion regarding expenditure of money.

(7) Taxation and a salary issue is not the business of the city council; council members needed to be told salary is not their problem.

Two superintendents answered none to question G-4.

Answers to G-4 from board of education members:

(1) We now have some duplications on payrolls, social security, etc.

(2) We are not independent.

(3) I don't know.

(4) Much time sometimes wasted by educators and board of education in explaining educational situations to city council, particularly as they relate to fiscal matters.

(5) The newly created city system has curtailed the borrowing limit and is causing difficulty [sic.] in completing necessary buildings.

(6) The cutting of our budget each year has been our only conflict with our city council.

(7) This may not be a proper answer since my reference is to budget only. The fact that our fiscal year runs from July 31st to July 1st causes problems in interpreting it to the council whose fiscal year runs Jan. 1st to Dec. 31st.

(8) Sometime in the past the school board budget had insufficient detail with vast surpluses, which compelled the city council to lose confidence in the budget presented.

(9) 1/3 of our taxpayers are being conscripted into sending their children to a parochial school (Catholic). They complain to their Ward supervisor (also Catholic) that the cost of sending their children to a private parochial school is too high and supporting a public school system is too high. Naturally they have voted against (& might well do it again) current public school budgets.

(10) None of which I am aware.

Five board of education members said, "nothing" in answer to G-4, and three gave no answer at all.

Question four under statement H of the interview instrument reads as follows:
(4) Have you had any actual experiences that demonstrate an actual overlapping of functions and duplication of efforts to provide various services? What are these experiences?

The answers to these questions (henceforth known as H-4) are direct quotations from the persons interviewed.

Answers to H-4 from board of education members:

(1) It would seem to me that any overlapping would be temporary and could be worked out.

(2) Much time sometimes wasted by educators & board of education in explaining educational situations to city council, particularly as they relate to fiscal matters.

Sixteen board members gave no answer to H-4.

Answers to H-4 from superintendents:

(1) Insurance coverage.

(2) Recreation areas have often been duplicated and programs duplicated.

(3) The city summer recreation program is under a special committee of the council. All school campuses are used for the summer recreational program. Without a good recreational director one might encounter some difficulties.

Six superintendents gave no answer to H-4.

Answers from mayors to H-4:

(1) In recreation.

(2) None except recreation now uses gym. City council pays no rent.

(3) Yes, these experiences are the result of present practices now in affect even with council control. We have purchasing departments in both arms of government, with no attempt on the part of the schools to consolidate their buying power with that of the city to affect economies. The schools operate a business office, the functions of which could be absorbed easily into that of the city with its punched card data processing equipment.

Five mayors gave no answer.
Answers from Councilmen to H-4:

(1) No, it is the considered opinion that each would have to levy and collect its own taxes.

(2) Accounting & audit control. Decentralized purchase of material which remains at this time.

(3) I feel as though with proper supervising a high school physical education along with a grade program can be run off in the same facilities rather than building two to serve each phase.

(4) No, this is not a black and white question -- if areas of responsibility are properly delegated, there is no need for duplication of effort.

(5) Area of record keeping and accounting.

(6) This factor comes up often in a municipality as between departments viz: department of streets and water & light department. Perhaps even between the powers of mayor and city attorney, etc.

(7) This centers once again, around the existence of a common and a city school district in the same community. Our community suffers duplication to the extent of 2 high schools, 2 superintendents, and 2 complete systems.

Eleven councilmen answered "no" or gave no answer to question H-4.

Question four under statement I of the interview instrument reads as follows:

(1) What experiences have you had in your community that would suggest the advisability of having the board of education collect its own taxes if the city council does not control the school budget and tax levy?

The answers to this question (henceforth known as I-4) are direct quotations from mayors, councilmen, board members, and superintendents.

Answers from superintendents to I-4:

(1) None -- this would mean a duplication of tax collection activities.

(2) None excepting that city officials would not collect the tax.
People would not want to pay in two places. This division would be bad.

Seven superintendents gave no answer to I-4.

Answers to I-4 from mayors:

(1) When people pay their taxes at the treasurer's office in the city hall, they complain to the treasurer (who is not a legislative official and knows nothing about the operations of the schools) about the high school taxes. Citizens should pay to someone in the Board of Education or Superintendent's office.

(2) Stated earlier as to elaborate building programs beyond the ability of the public to afford in taxes. Were the schools to collect their own tax levy, there would be an awakening of the public to the specific amounts being paid for school operations and enlargement. Perhaps this would eliminate the voter apathy which generally surrounds the election of school board members.

Six mayors gave no answer to I-4.

Answers to I-4 by councilmen:

(1) Twelve years experience as an alderman tells me never to let the school boards get to this point.

(2) I haven't seen any indication in our community to force this situation.

(3) Two tax collection agencies in the same city would be a wasteful duplication of effort as in section N. The first sentence of the initial statement I is correct. The city should fix the budget and make the levy. The school board is best qualified to submit its own budget but is in no position to act as a collection agency.

(4) We have discussed this possibility.

(5) Member of the city council for 7 years and member of the County Board for 4 years. The school board then would go into politics which should not be in a school system.

(6) No special case like this would likely arise, at least none has in my term, however as a matter of responsibility placement and in the public interest I think they should.

Twelve councilmen gave no answer to question I-4.

Answers to I-4 from Board of education members:
(1) We are fiscally dependent in our school system -- have no knowledge of other.

(2) This same argument might be advanced for all taxes, state, county, and federal.

Sixteen councilmen gave no answer or said, "nothing" in answer to question I-4.

Question four under statement J of the interview instrument reads as follows:

(4) In what way have you actually experienced political interference in your school system?

The answers to this question (henceforth known as J-4) are given by mayors, councilmen, superintendents, and board members who were interviewed. Answers to J-4 by members of board of education:

(1) Presently a minority in the council is trying desperately to control building changes and expenditures which legally is not their duty in the first place.

(2) There is always trouble on building new buildings because aldermen are more interested in their own area than in the whole picture.

(3) We always have budget cuts on election years for city administrative offices.

(4) Some councils have tried /sic/ to run the hiring of teachers and to slacken the building program that is just about keeping up with the demands at the present time through careful planning.

(5) Using the word, political, in its broad sense (not in reference to political parties) we are having a problem right now because of 48S (chap. 563) because the city council is making a real issue of the annexation laws. Because of the failure of 24S to pass, it is unwilling to annex any area for school purposes only.

(6) It depends upon what you would mean political. There are always special groups, such as neighborhoods, P.T.A., Driver Education, Gas companies, Electric companies, hunting groups, which would like some part of their program in the system.

(7) I have experienced none that has been effective in harming education.
(8) None, but the mayor said the school budget could be cut any time.

(9) Some union activities and by inference some political activity is seen in budgetary matters on federal programs. Councilmen because of pay are a different caliber than board members who receive no pay.

(10) I do not know.

Eight board members said nothing to this question.

Answers to J-4 by mayors:

(1) None -- non-partisan city govt. not subject to political interference on the local level.

(2) We have never had any such interference.

(3) None except in new buildings and repairs to buildings.

Five mayors gave no answer to question J-4.

Answers by councilmen to J-4:

(1) To my knowledge there has been no such experience (that is along party lines)

(2) I haven't witnessed any, but I am of the opinion -- it could easily happen.

(3) I feel that 'interference' is an inaccurate description of what occasionally be better described as a controversy between the legislative body and the school board. I believe that political interference manifests itself only as a minority reaction to a specific action of the school board.

(4) Yes, city council members attempted to cut funds from purposed school buildings. These council members supported parochial [sic.] schools.

(5) Political pressure groups have attempted to interfere from time to time, and on occasion have had elected men to represent their view. This I personally have resisted but I believe it to be good democratic procedure, to air both sides.

(6) Reduction in school budget -- because of preference for private schools.

(7) A small minority group in the present administration have [sic.] criticized the board for spending too much on recent buildings. When
the board attempted to explain why this group would not listen to reason.

(8) A school's unused funds have been called in by the mayor and the city council and placed in a city budget to help keep the tax rate down.

Ten councilmen did not answer this question.

Answers to question J-4 by superintendents:

(1) Some political pressure from tax leagues

(2) There has been practically no political interference with the school system. However, it seems to me that the potential for political influence would be greater where the council controls the budget and tax levy.

(3) Budget cuts with council making decision contrary to board of education recommendations.

(4) Ward politics - budget cuts - school construction limitation. Especially from wards having a large parochial school population.

Five superintendents gave no answer to question J-4.

Question four under statement K of the interview instrument reads as follows:

(4) In what specific instances has your city council limited your bonded indebtedness and tax rates for unjustified school expenditures?

The answers to this question (henceforth known as K-4) are direct quotations from interviewees.

Answers to question K-4 by mayors:

(1) Since it is not the prerogative of the council to tell the school board how to spend their money, they took all city expenditures into consideration, also considered how high they could place the tax levy -- thus giving the school board a certain amount -- but did not designate where to cut.

(2) By the reduction of approximately half a million dollars in the most recent building program of the schools, and by substantial reductions in the school budgets of the past two years with no apparent lack in
educational efficiency.

(3) The overall picture would be less control. Our school board and council work very closely together. We agree.

Five mayors gave no answer to question K-4.

Answers to K-4 by superintendents:

(1) None. This is a loaded question.

(2) At no time has the board asked for unjustified school expenditures.

(3) Refusal to approve bond issues. We have had no "unjustified" items in the budget.

Six superintendents gave no answer to question K-4.

Answers to K-4 by councilmen:

(1) None to my knowledge. A city operating a city school system may bond to 8% of equalized valuation as opposed to 5% for a city without such a system. I believe a unified or consolidated system may bond for 5% by itself so debt would be greater in all probability under a non-city school system i.e., 5% city 5% school as opposed to 8% total.

(2) The city council instructed the school board of spend within specific limitations for construction of a feeder school (grade) and many pitsch. /?

(3) This question is hard to answer because of the word 'unjustified' and because the amount "trimmed" from (as in our '62) a budget may or may not increase the debt or tax rate.

Fifteen councilmen gave no answer to question K-4.

Answers to K-4 from members of boards of education:

(1) In 12 years on the school board, I have not seen unjustified school expenditures. The council felt the renovation of the Junior High was unjustified and therefore didn't approve the request. My answer should probably be none.

(2) We are limited too often in size of buildings -- unjustified at the moment but necessary for the future.

(3) At present the council finds the debt limit is not enough to build necessary buildings fast enough.
(4) We have not had any unjustified expenditures, good school boards will prevent this from happening.

(5) Routine matters and encouragement to avoid expenditures.

Thirteen board of education members gave no answer to this question.

Question four under statement L of the interview instrument reads as follows:

(4) In what way does the experience you have had with your school board indicate that you should place the board of education under the control of the city council in the same way that you have other special boards and taxing units under control of the city council?

The answers to this question (henceforth known as L-4) are direct quotations from interviewees.

Answers to question L-4 by board of education members:

(1) With a city council, I feel the best way is to have school system fiscally dependent.

(2) Different philosophy on educational matters -- different caliber of people.

(3) Because nature of work of school board should be independent.

(4) Greater stability has existed when council passes on all budgets.

(5) School board should not be as subservient as, for example, a park board -- school board should be, and in our case, generally is, equal partner of city council but without the semblance of power inherent in mechanics of fiscal control.

Thirteen board members gave no answer to question L-4.

Answers to L-4 by mayors:

(1) Fire and police do not come under control of council -- control only tax levy for them. School board control satisfactory as is.

(2) Our school board has used funds appropriated in their budget for specific purposes for purposes not mentioned in their budget by an all
inclusive transfer of funds at the end of a fiscal year. We believe that the public is entitled to see that funds are expended only in the manner in which they were appropriated, and if this is not feasible, public hearings should be held prior to illegal expenditure of funds, to inform all as to the need for diversion of such funds.

(3) We have an exceptionally fine relationship between our council and school board.

(4) The board has to much authority over use of school facilities.

Four mayors had no answer for question L-4.

Answers to L-4 by councilmen:

(1) We have assisted the schools with drives, parking lots, and similar improvements, and have used surplus funds when available to assist in holding the tax rate to a more normal curve.

(2) In a period of continuing increased costs it is continually evident that a central legislative body must act with the welfare of the entire community in mind; must strive to coordinate the activities of all special boards. The caliber of individuals who make up the legislative body is all important.

(3) Council control has not been detrimental to our school operation, this is apparent in the fact that necessary school expansion has been achieved and our education program is comparable to other communities in like economic conditions.

(4) School board members tend to be elected from a certain segment of the higher economic groups. This is necessary in terms of the work they do and educational requirements they must have, however, it does not give the 'blue collar' worker the voice he feels he should have and can get from his elected council representative.

(5) Checks and balances are good in all these. In my opinion they work well. Looking at the over all picture this seems best. Time after time we have had people want to 'break away' from control but looking at the situation from a long range view it seems to have proved best policy.

Thirteen councilmen gave no answer to this question.

Answers from Superintendents to question L-4:

(1) Our forefathers had great foresight in placing the schools under a separate governing board, knowing full-well that a city council would undoubtedly give more time and energy to streets, sewers, fire and police
(2) We have had no such experience. Fiscal control, however, is a positive control.

(3) It is not legally possible in Wisconsin. The school board has power which cannot be usurped by the members of the council.

(4) If the city had control over expenditures and related policies the Board of Education would be a mere puppet. The council would then be the Board of Education in everything but name.

Five superintendents said they had had no such experience.

Question four under statement M of the interview instrument reads as follows:

(4) In what actual manner has the city council prevented the board of education from being responsible to the people and to the state?

The answers to this question (henceforth known as M-4) are direct quotations from interviewees.

Answers to question M-4 by superintendents:

(1) No such experience in our district except junior high bond issue.

(2) While [has had, as a rule, good working relationships with the city council the fact that the board has to relate its needs through the council has greatly impeded moving forward primarily with a good building program.

(3) Budgetary curtailment for good program
    Refusal to work toward required number of classrooms for pupil housing

Six superintendents gave no answer to this question.

Answers to M-4 by mayors:

(1) We have not prevented the board from doing what it should but we have only provided a check of balance -- we have not interfered in policy.

Seven mayors gave no answer to this question.

Answers from councilmen to question M-4:
(1) Under our city school system the school board is only responsible to the common council (fiscally) who in turn has to answer to the public.

(2) By reducing the school budgets

Sixteen councilmen gave no answer to this question.

Answers to question N-4 from members of boards of education:

(1) We have been a city system such a short time that problems have not existed.

(2) Budget cuts
   Refused to appropriate money for needed buildings
   Suggested we hire lower salaried and less experienced teachers

(3) This is a qualified "yes" because until the last two years we have had a fine relationship with the council. In their failure to approve our request to bond to enlarge and renovate our Junior High, they were hindering our efforts to carry out our responsibilities. Also, last year there was an attempt made (not successful) to prove that our salary schedule for teachers was out of line.

(4) In budget matters only

(5) Carrying out a sound program of building maintenance
   Carrying out a sound program of new buildings

(6) The Board is always somewhat behind because funds are cut from the budget. This year a new course will not be offered; and maintenance on some buildings is being postponed because of budget cut.

Twelve board members declined to answer question N-4.

Question four under statement N of the interview instrument reads as follows:

(4) In what way has the city council controlled the educational program? The answers to this question (henceforth known as N-4) are from mayors, councilmen, superintendents, and board of education members who were interviewed.

Answers to N-4 by superintendents:

(1) Refusal to provide funds
(2) Cut budget so that special teachers could not be hired  
District budget for needed repair and maintenance at times

(3) No way -- except Junior High addition

(4) Only insofar as the Board has been periodically cut. This has meant  
a postponement of special services or the purchasing of needed equipment.

Four superintendents answered none or gave no answer to this question.

Answers from councilmen to N-4:

(1) Yes -- but only by the nature of its authority. The school board es-  
establishes the educational program -- the council rules on resultant  
expenditures. I am not aware of the program in this community having been  
hindered.

(2) By responding to only reasonable requests for tax dollars.

(3) In this community the council has allotted money for a planetarium,  
swimming pool, for P.C. ball fields, etc.

(4) Limited teachers' salaries.

(5) City council has not tried to control educational programs.

Thirteen councilmen stated, "it has not" or gave no reply.

Answers to N-4 from members of boards of education:

(1) None, except restrict or delay temporarily because of the budget.

(2) Only by cutting budget -- in this way, some non-essential programs  
(i.e., - driver's training) have had to be dropped.

(3) Only to a degree and this has varied depending on personnel of board.  
They have denied building requests and cut necessary budgets.

(4) By limitation of yearly budget so that some programs would have to be  
dropped.

Fourteen board members stated they had no such experience or gave no answer.

Answers to N-4 from mayors:

(1) In no way, directly or indirectly.

(2) There has been no interference from the council.
(3) We have not tampered with educational programs because budgets of board of education have been reasonable.

Five mayors said, "none" to this question or gave no answer.

Question four under statement 0 of the interview instrument reads:

(4) In what actual manner has your city council insisted that the board adopt certain policies or have its budget cut?

The answers to this question (henceforth known as 0-4) are direct quotations from the persons interviewed.

Answers to 0-4 from members of boards of education:

(1) It has been necessary for our Board of Education to point out to the City Council that by State statute they can cut the budget but not decide where the cuts will be made or decide any policies the power of making which is given to the Board by law.

(2) As I indicated earlier, last year there was an attempt on the part of one councilman to prove that our salary increases were out of line. Fortunately the rest of the council did not concur in his thinking. Also, in disallowing our requests for the Junior High remodeling, the two who defeated it indicated that music, art, physical education were not essentials in an education program.

(3) Teachers salaries

Fifteen board members had no answer for question 0-4.

Answers to 0-4 from mayors:

None of the mayors gave answers to this question.

Answers to 0-4 from superintendents of schools:

(1) None. The Board of Education would not tolerate that type of action. It would go to the public first.

(2) Go slow on salary or budget would be cut.

(3) Eliminate 1 year kindergartens to avoid building
   Drop health educator from payroll
   No expense money for members of professional staff for attendance at important professional meetings
   No salary increase, or inadequate salary increases
Six superintendents gave no answer to question 0-4.

Answers from councilmen to question 0-4:

(1) Again, this small minority group has been critical of salary administration.

(2) Not requested that the Board follow any policy.

Sixteen councilmen gave no answer to question 0-4.

Question four under statement P of the interview instrument reads as follows:

(1) If the answer to P-3 was yes, how has the city council diverted school funds to non-school purposes?

The answers to this question (henceforth known as P-4) are from mayors, councilmen, superintendents, and board of education members who were interviewed.

Answers to P-4 from superintendents:

(1) For years library aids were turned into general city fund, etc.

(2) Can't be done in Wisconsin.

Seven superintendents gave no answer to this question.

Answers from Board of education members:

(1) We do not have 'school funds' until appropriated.

(2) I understand Wisconsin Law does not permit diversion of school funds.

(3) Long before my time surpluses from school funds were used for other purposes. I don't know the facts of this exactly.

(4) We have had to delay the building of schools, school lighting, black toping [sic] hiring an assistant to the superintendent as a business manager.

(5) At the end of the year, the balance of our school budget is returned to the city treasurer. Last year this was used as a receipt in computing this year's school budget. However, the balance is not always used that way, nor is the City Council required to use it that way.
Thirteen board of education members gave no answer to question P-4.

Answers to P-4 from mayors:
All of the mayors gave no answer to this question.

Answers to P-4 from Councilmen:

(1) Amount proposed was diverted to other needs

Seventeen councilmen gave no answer to this question.

Question four under statement Q of the interview instrument reads as follows:

(4) What are the conditions in which the city council has controlled purchases, contracts, or persons to be employed?

The answers to this question (henceforth known as Q-4) are quoted directly from interviewees.

Answers to Q-4 from superintendents:

(1) None. They could not get by with this.

(2) They were told to go to Hell by the city superintendent of schools -- backed in part by the Board of Education.

Seven superintendents gave no answer to this question.

Answers from councilmen to question Q-4:

(1) None -- school board has its own purchasing agent and employs its own personnel and lets its own contracts.

(2) The city council suggests to buy locally whenever it is possible to do so.

(3) When bids were let for new school building council O.K. was necessary. Persons 65 yrs. of age had to be given approval by council.

(4) The school board must put contracts or purchases over a certain amount out for bids.

(5) No control but have suggested to purchase locally whenever it is possible.
Thirteen councilmen gave no answer to question Q-4.

Answers to Q-4 from Board members:

(1) None. City council may ask board of education to lower expense for a year due to heavy city expense.

(2) We buy most things in the city that we can.

Sixteen members of boards of education gave no answer to this question.

Answers to Q-4 from mayors:

(1) Only to this extent -- we expect the Board of Education to 'buy in ' and to employ people (except for teachers) if at all possible.

(2) For reasons of economy, city departments and the school board cooperate in purchasing, although each has its own purchasing department.

Six mayors gave no answer to question Q-4.

Question four under statement R of the interview instrument reads:

(4) If there is evidence that you have had strained relationships between your board of education and the city council and that there has been competition for the tax dollar, in what manner?

The answers to this question are direct quotations from persons interviewed and will henceforth be called R-4.

Answers to R-4 from councilmen:

(1) Our relations have not, to my knowledge, been overly strained, but the board has been successful in the program they have advocated and other city needs have been left undone.

(2) We require school board to notify us in changes of budgetary items.

(3) Because of salary administration

(4) Salary
New buildings
(5) Tempers flared and tongues unlocked when the last year budget was cut. However, I believe there would be stronger competition for the tax dollar if the board had fiscal independence.

(6) No -- the bonded indebtedness for schools is almost triple that for all other city purposes, and schools take 50% of the tax dollar for the city budget. An expense of this type must be watched closely but given the money which is necessary.

One councilman answered "yes" but gave no reason. Eleven councilmen gave no answer to this question.

Answers to R-4 from mayors:

(1) The city council is faced with providing adequate services and facilities to the general public in all areas, including schools. The school board has proceeded in the past to embark, on several occasions, upon costly salary increase programs, while the council was endeavoring to find sufficient funds to carry out a sewer program ordered by the state.

(2) No. To avoid such a possibility we have created a 10-year capital improvement program which the school board helped to establish.

Six mayors gave an unqualified "no" answer to question R-4.

Answers to R-4 from Board of Education members:

(1) As stated above our budget has been cut each year.

(2) Several years ago our present mayor ran for the purpose of getting the school board in line. I believe some people.

(3) Budget meetings and election years.

(4) Stated before -- cutting the budget allotment.

(5) Strained relationships existed at one time, but the present council has confidence in the budgeting economics of the school board and the school board has confidence in the City Council that budget requests will be granted, except that they may be delayed for fiscal information.

(6) Presently there is a need for city improvements and the debt limit is used up for school buildings.

(7) The Council, unwilling to raise taxes, cut our budget. The school budget is, of course, much the largest single one to be considered. Relations are mostly good; but the Board and Superintendent have been
asked to justify to the council some items such as class size, teacher load -- which are not their concern.

Eleven members of boards of education gave no answer to question R-4.

Answers to R-4 by superintendents:

(1) Council likes to keep tax rate down
    1961 rate - all purposes - 23.5
    Usually maintenance gets cut
    Has a tendency to hold down salaries

(2) Junior High

(3) Records will show a free for all fight most years when budget was requested.

(4) During the past few years the mayor and a few members of the council have indicated to the public that the schools were allocated the largest share of the property dollar, forgetting to point out that the city, for other than school purposes received a larger percentage of State aid based on its total budget than did the schools.

Five superintendents have given no answer to question R-4.

Question four under statement S of the interview instrument reads as follows:

(4) What are the reasons why it would be poor policy in your district not to have the city council approve the school budget?

The answers to this question (henceforth known as S-4) are direct quotations from interviewees.

Answers to S-4 from councilmen:

(1) Because the city controls only District #1 and has no control over District #2 by merely questioning the school budget the council appears autocratic to District #1 citizens.

(2) That the school budget should be under the guidance of those who know the schools [sic.] needs the best -- namely the school board.

(3) We have a minority membership on board that feels as though anything brought before council by board should be approved -- and threats of resignations brought to bear.
(4) As long as I have been on the council we have never denied money for education.

(5) The city council now in office has never denied the education monies the school board has asked for.

(6) The school board could go overboard.

(7) This condition could change with a change in the board membership.

(8) The board may disregard other needs of the community.

(9) Lack of control is the primary factor. Actually when a school board can draw up to 75% of its' State aid the fiscal period of local government is unimportant.

(10) It is poor policy for any taxing unit of government not to have a fiscal control on the agencies it must support.

(11) There would be no reason to consider it poor policy since the council should expect good reasoning from a school board.

Seven councilmen gave no answer to question S-4.

Answers to S-4 from Mayors:

(1) Because there is no control or balance

(2) The reasons have already been stated several times and stem from a general indifference by the school board as to tax-paying ability of the general public.

(3) In addition to aforesaid reasons, is the fact that three municipalities are attached to our city school district and they, too, have a voice in adopting the school budget.

Five mayors gave no answer to question S-4.

Answers to S-4 from board of education members:

(1) The school board should be checked by the city council. Keep everyone in line.

(2) If the city council did not approve the school budget there would be all hell to pay for the city council members -- and after a long fight and public information program the city council would find it necessary to reconsider the budget and approve it.

(3) Increasing pressures from private school interests in various forms.
(4) Our budget is approved by city council plus town chairman of rural areas.

(5) The school board is of sufficient prestige and has in general confidence of the committee.

(6) Past history shows the budget has always been close to actual needs. Past records show we have always had reasonable pupil cost and very good building costs.

Twelve board of education members gave no answer to question S-4.

Answers to S-4 from superintendents:

(1) Public clamor of citizens for council to approve budget.

(2) Do not understand - too often garbage collection and education assume equal importance.

Seven superintendents had no answer to S-4.

Question four under statement T of the interview instrument reads:

(4) What reasons exist in your community for the school budget not to be controlled by the city council in order to promote stability and continuity in your educational planning.

The answers to this question (henceforth known as T-4) are direct quotes from superintendents, councilmen, mayors, and board of education members.

Answers to T-4 from board of education members:

(1) A school board has to have vision and an orderly plan to provide adequate facilities to meet the needs of its burdening school population. A delay of even one year can cause serious problems in classroom shortages, for example.

(2) School building program and general maintenance has and is being curtailed by need for other city projects and desire to hold tax rate at certain level.

(3) Boards can do better in planning
Keep better relations with the public and council

(4) They are not interested or aware of our problems.
Education is not merely financing.
Their decisions often upset our plans.
They are not qualified.

(5) A new, enlarged district will have many problems to be met. The whole district will want and expect all services now given in the city. The budget will be acted on by the City Council and Town Chairman with votes according to equalized valuation. I believe one Board, interested in the whole picture, could do better on budget than this one with many diverse interests.

(6) I believe the long range building and repair programs—land purchasing would be more economical and timely.

(7) We must be free to work fast and make changes because our community is growing rapidly. Many times a council cannot get close enough to the problem to realize the immediate need.

Eleven members of boards of education gave no answer to question T-4.

Answers to T-4 by mayors:

All eight mayors gave no answer to this question.

Answers to T-4 by superintendents:

(1) Politics

(2) Board of education could plan with greater stability

(3) Mostly some frustration

(4) Continuity in school planning
Long term planning— not subject to council approval
Board approval of additional staff not subject to approval by council
Other city improvements would not affect the school budget

(5) The Board of Education is made up of successful businessmen and women. I believe our citizens would feel that their recommendations in school matters need not be approved by the city council who has little time to study school needs. Our neighboring school system operates as a common school district and has fiscal independence. It has excellent stability and does not have to wrestle with the council.

Four superintendents marked the section of the interview instrument which said, "We have no such reason."

Answers from councilmen to question T-4:
(1) The school boards answer to the taxpaying voter--The school board members are better qualified.

(2) One councilman checked the section, "We have no such reasons" and then he answered, "As a rule members of a city council know nothing and have no actual experience in school needs--nor to judge a school budget.

Sixteen councilmen gave no answer to this question.

Question four under statement U of the interview instrument reads:

(4) What problems, if any, exist in combining school accounting and municipal accounting? a. No problems exist. b. The following advantages exist when municipal and school accounting are combined.

Answers to this question (henceforth known as U-4) are quotations from the interviewees.

Answers from superintendents to question U-4:

1. Bookkeeping process would be complex.

2. The entire reporting setup would make it nearly impossible.

3. Municipal officials do not understand school law, school finance and accounting. Reports must be made out under the direction of an experienced school administrator.

4. I can see no advantage whatsoever in combining school and municipal accounting.

5. It isn't advisable to place the accounting in an office that has no responsibility for authorizing expenditures. It leads to 'nosiness' and gossip (unfounded).

Four superintendents gave no answer to this question.

Answers to U-4 from mayors:

1. No problems exist. Both have the advantage of working together. A clear picture of city's and the school's financial position is always in focus.
(2) No problems exist. If such combination would result in labor saving. Many factors could change this -- such as I.B.M. system.

Six mayors stated that no problems exist in answer to question U-4.

Answers from councilmen to U-4:

(1) No problems exist. I believe both systems should be kept apart of each other.

(2) Trained personnel, facilities and costs would probably be increased rather than reduced, by combining.

(3) A centralized accounting system would best serve both the city and schools. Duplication of expensive equipment and personnel would be avoided.

Fifteen councilmen checked an unqualified "no problems exist."

Answers from members of boards of education:

(1) No advantages

(2) Problems -- Schools operate on a fiscal year from July 1 - June 30; cities operate on a calendar year. Making out a budget in September for the following year which, for the school, doesn't start until July 1 of that following year, is just one example of complications.

(3) Different physical location of records.

(4) Perhaps there might be a slight savings in the number of clerical personnel, but I'm not even sure of that.

(5) No problems exist -- each one independent of the other. They are not combined in our fiscal dependent conditions. Totals of budgets are combined to determine tax rates.

(6) It would be more convenient to operate the school budget on a fiscal period of July 1 to June 30, but no tremendous operations have arisen because of the budget being operated January 1 to December 31.

(7) Two board of education members stated, "I do not know."

Ten members of boards of education gave no answer to U-4.

Question four under statement \textit{V} of the interview instrument reads as follows:
(4) In what manner could you justify the amount of time and effort and understanding of the city council in approving the school budget as adequate?

   _____ a. The city council does not give adequate time to the school budget.
   _____ b. The time spent by the city council can be justified because__________.

The answers to this question are quoted verbatim from superintendents, mayors, councilmen, and board of education members, and will be called V-4.

Answers to V-4 from board of education members:

   (1) a. and also b. presently because if we did not spend time with the council our budget would be cut without reason. We now meet with the finance committee of the council and explain the budget to them first.

   (2) b. -- it is a check of the board. The time the school board devotes to budget is not wasted but results in wise use of money.

   (3) b. -- more people in the community are aware as to what is in the budget.

   (4) b. -- the school budget has become the major part of the tax dollar.

   (5) b. -- the time spent by the city council can be justified because of a better understanding of school needs.

   (6) b. -- cooperation

   (7) b. -- education is a must in our daily living.

Four members of boards of education chose a. for their answer to question V-4, without explanation. One board member stated, "I don't understand the question. As long as the budget has to be approved by the council, and as long as they are suspicious of our judgment, we will have to continue to spend as much time with them as they wish, justifying our program." Six board members gave no answer to the question.
Answers to V-4 from mayors:

(1) b. -- their efforts in the control of the budget bear a direct benefit to the taxpayer. Our council does not consider any time spent in the scrutiny of any budget, including that of the schools, to determine the validity of the requests to be time wasted. They believe this is one of the prime reasons they were elected to office.

(2) b. -- has knowledge of school as well as other city problems.

(3) b. -- they have a right to know how the tax dollar is being spent. so they might better explain to the voters.

(4) b. -- it provides city officials with necessary information and gives all concerned a better understanding of the community educational needs.

(5) b. -- we have greater cooperation and unity. We have better long range plans.

(6) b. -- One mayor chose b. without any explanation.

Two mayors made no choice of either a. or b. under question V-4.

Answers to V-4 from councilmen:

(1) a. -- I believe the council could afford to give more time to the school budget if only to inform themselves more adequately.

(2) a.

(3) a.

(4) b. -- We here in have and have had in the recent past, a very high level of administration on our school board and there is little friction between board and council. Budget matters iron out quickly where problems exist.

(5) b. -- In some instances the budget has been reduced somewhat. Any questions regarding the budget are answered promptly by the board and reasons given for same. The board has been most cooperative with the council.

(6) b. -- The finance committee does a thorough job of scrutiny inasmuch as schools are the largest budgetary item.

(7) b. -- complete expenditure is under control of the council.

(8) b. -- all the aspects of the tax dollar must be recognized within the ability of the community to carry out a given program.
(9) b. -- A more thorough examination of expenditures is considered.

(10) b. -- The school board presents a breakdown of the school budget to the proper committee, and to the city council.

(11) b. -- The school board makes a breakdown of the budget and then it presents it to the city council for approval.

(12) b. -- is usually lengthy and complicated.

(13) b. -- they know that the school has been prepared by people who, know the school's needs after making a study of the needs each year.

(14) b. -- budget hearings are public hearings where interested parties, if any, can receive answers to questions on any budget items. Whether subject to review by anybody, preparation and explanation of a budget should be expected and required. It is never a waste of time and effort.

(15) b. -- approval of expenditures, buildings, etc. justifies the time and effort.

(16) The problem in the past years was that the school board did not spend enough time in justifying the budget.

Two councilmen gave no answer to question V-4.

Answers from superintendents to question V-4:

(1) a. and also b. They rely principally on the administration for the explanation. However, the council must spend time on the whole budget if they are to understand it.

(2) a. with a not effort to understand it.

(3) a.

(4) b. they control -- have to justify time on this basis.

(5) b. This is a means of getting the budget explanation to the public.

(6) b. usually large amounts of money are under consideration and they are responsible to the electors.

(7) b. We are obligated to present the budget to the community under either system.

(8) b. budget hearings are provided for by statute.
(9) After a competent Board of Education has approved the school budget why waste time with the council -- go directly to the people. This is what a unified school district would make possible.

The comments of the people contacted in this investigation reveal that in some cities there are differences of opinion between the board of education and the city council. These comments also reveal the existence of a high degree of cooperation between the board of education and the city council in some cities. Based on these comments the author cannot justify the selection of non-personal factors that tend to hinder or promote cooperation between boards of education and city councils.

Based on these comments and the personal observation of the author it is his conclusion that personality factors are more important than methods of fiscal control in promoting or preventing cooperation between boards of education and city councils.

What is anticipated as the result of an action may promote or prevent the action. What is anticipated from a fiscally independent board of education may be favorable or unfavorable. Question five, which is found under thirteen of the statements from E through X asks the respondent to predict what would happen if the board of education were to become fiscally independent.

Question five under statement E reads as follows:

(5) What do you think would happen if the city council did not control the school budget?

Answers to this question (henceforth known as E-5) are quoted directly from mayors, councilmen, superintendents, and board of education members.

Answers to E-5 from mayors:
(1) Nothing with our present school board.

(2) In our city, it is my opinion that the school officials would be carried away in their efforts to make our schools an example of magnificence, and would most certainly persuade our school board that such a program was a dire necessity. Our tax rate is already a burden on the average home owner and industry, I shudder to think how far it might increase under such a program.

(3) Tax rate would increase.

(4) This certainly would depend upon the type of school board members preparing the budgets and their ambitions.

(5) ??

(6) It would create an additional taxing unit which could be cumbersome.

(7) It would create a terrific hardship on our taxpayers.

(8) I sincerely believe that the budgets would increase. Education needs have to be kept in line with the needs of a community and its ability to pay for these needs. If the State Department of Instruction demands must be honored, let them finance them also.

Answers to E-5 from councilmen:

(1) Better schools

(2) I believe that, frequently, there would be serious conflicts of interest with one group tending more and more to stress their needs while the other fought for public support to put preference on their particular needs.

(3) Since our situation is somewhat unique in that all our resources are taxed to the limit to provide classroom space and a good educational program, nothing different would happen. If there were unlimited borrowing by the board, I feel certain our buildings would be more expensive per pupil housed.

(4) School boards may spend more than is necessary on some items (such as athletics.)

(5) This question is too broad. One cannot answer it as a fact, because no one knows whom [sic] will be on the school board.

(6) It is hard to tell because your school board changes and you don't know who will be serving on the school board.
(7) Appropriations would be realistic

(8) Under the present Superintendent of Schools I would feel safe in accepting his budget 99% of the time. I would not want to give some other superintendents such an endorsement. Undoubtedly many school budgets would increase exorbitantly.

(9) In my opinion the greatest percent of the tax dollar (proportionately) would go for unnecessary expenditures in the school system.

(10) As I stated above, I believe there would be no limitations as to how far the school board with their administrators, might go beyond the community's ability to pay.

(11) I think there might be a tendency to set the appropriation too high. This seems normal in all departmental requests and demands on the over-all budget.

(12) I feel if you get the proper people to fill the office of school board member, it could work out -- but in some cases you find free spending boards with the sky the limit.

(13) Many unnecessary items would be put into the budget with absolute disregard to the need and the pocket books of the taxpayers.

(14) If the electorate used good judgment in the selection of their board nothing will happen. If they have not it could be an expensive situation or one that had no orderly progression.

(15) From experience it would develop into a separate dynasty without concern for the fixed income group.

(16) It is possible that school board might use a disproportionate amount of the tax dollar.

(17) Nothing.

One councilman gave no answer to question E-5.

Answers to E-5 from superintendents:

(1) Better education in community

(2) School board would do a better job

(3) Nothing drastic. The schools would continue to operate as efficiently as they did in the past, keeping its costs in line with general economic conditions as it is now doing and has done.
(4) No change -- the budget here has not been cut.

(5) A competent school board would do a good job in the using of tax money for school purposes.

(6) Expenditures would be about the same as now.

(7) The board of education would spend more money for things needed. The board figures 8.3 mills for schools is low. Council does not agree. Salaries may be higher. Two superintendents said, "no change."

Answers to E-5 from board of education members:

(1) I believe we would function much better -- our planning would be better.

(2) Educational system would be improved. It would not be necessary to go the route of the citizens committee which is time consuming to obtain final funds.

(3) The school board would certainly have the integrity and interest as taxpayers to ask (or tax) only for what was needed.

(4) Probably not a great deal differently than otherwise.

(5) This depends entirely upon the attitude of the school board. If they are sufficiently mindful of the economics and try to get the most out of a dollar there will be no problem, but by the same token, if they merely spend to try and provide what they feel is the best in education, with little concern for getting the most out of a dollar the budget could run away. I think it is dangerous for a school board to prepare a budget if they do not have to levy the tax or collect it themselves.

(6) I don't think anything would happen but a check is good.

(7) I think the far range programs as well as the annual budget needs would be more adequately handled.

(8) Schools could be built sooner with less delay.

(9) More people would be satisfied that the control was in their hands and they had a larger voice in how money should be spent.

(10) I think that the school board would proceed as it always has, to make plans for the operation of a good educational system in our community. I do not think a duly elected board of laymen (and taxpayers)
would go on a 'spending spree,' (as was indicated in an editorial in our newspaper recently!)

(11) It all depends on how conscientious a body of people you have on the school board.

(12) Assuming an honest, intelligent board of education the budget would be little if any higher; but these people could spend the hours on school matters which must now be spent at city council meetings and in convincing individual aldermen.

Six board members gave no answers to question E-5.

Question five under statement G reads as follows:

(5) What do you think would happen if the city council did not control the school budget, taxation, and bond issues to make relations between the city government and school board more difficult?

Answers to this question (henceforth known as G-5) are quoted directly from interviewees.

Answers to G-5 from mayors:

(1) Our people would not accept such an arrangement.

(2) There would be a race for the revenue from bond issues which could quickly go beyond the statutory limitation, thus hurting both units.

(3) Would not even hazard a guess.

(4) Relationship would become more complex.

(5) Hard to tell but we want a uniform tax rate and if board raised taxes it would be hard to control amount of overall levy for tax.

(6) If the city council did not control these matters, the school board would set its own tax levy for operations as well as capital improvements, yet the city would be forced to collect such taxes. The general public places responsibility for control of the tax rate upon the agency responsible for the collection of such taxes. I can only foresee a constant and continuing source of disagreement between the legislative bodies involved to the detriment of the general public.

(7) Unless there was someone to act as a "check & balance" -- there could be the possibility of extending their requests.
One mayor gave no answer to question G-5.

Answers to G-5 from councilmen:

(1) Because the school board members are elective, I'm sure a certain amount of public pressure thru vocal objections would tend to control wanton spending. However, many items considered small expenditures would creep in and the community would find a high school tax would be necessary. City government would be in conflict all the time because both agencies would be vying for an all to scarce tax dollar.

(2) The tax dollar would be higher.

(3) The city may lack funds for other necessary functions.

(4) The using of the aforementioned borrowing reserve to its statutory limit for school purposes only

(5) Duplications of effort, confusion and a general lack of cooperation.

(6) Under a School Superintendent such as we now enjoy there would probably be no more than the same minor conflicts which now exist. In less desirable situations where a superintendent or board might wish to construct "plush facilities" hire only teachers with "masters degrees" or extend their jurisdiction to territory outside the corporate limits, such as our School District 6 thereby increasing the levy for education and hindering annexation, a problem would arise.

(7) There might develop a tendency to shift blame in case of a higher tax rate -- a feeling of 'these school board members dump this budget on us and there is nothing we can do about it.'

(8) The board would have complete control over monies spent -- taxation for school purposes could well be out of line -- depending on your school board personnel.

(9) It would become a situation more uncontrollable than a country board and certainly there is no need for the creation of another separate expensive government such as an independent school board.

(10) Buildings might be more elaborate

Eight councilmen had nothing to say about question G-5.

Answers to G-5 from superintendents:

(1) Might result in calling school board extravagant

(2) Better education
(3) I believe nothing drastic would happen. I have a feeling that relations with the council would be about the same. At least they would be unable to say that they had very little control over the school budget.

(4) Perhaps it would create a feeling of ill-will on the part of the council if they had to levy for school purposes without having a say in the method or extent of spending.

(5) Possible jealousy

(6) It then would be strictly board function
In our city board members are elected at large and councilmen by wards.

(7) Very little

Two superintendents said, "no change."

Answers to 0-5 from members of boards of education:

(1) I don't believe that the council in controlling the school budget has made relations more difficult.

(2) I believe our board would be in a better position to manage our schools.

(3) Probably public criticism at Council meetings when personal publicity might be desirable [sic.] for election purposes.

(4) Would be more difficult in the sense that city council would resent what it would regard as usurpation of its powers by school board.

(5) I am certain that there would be instances where the school board may be unjustly accused of making excessive demands even if those demands were the same or less than made jointly with the city council.

(6) At present there would be no problems but one could arise with a change in the city council or school boards.

(7) In this community I think our council feels that it is a part of its duty to be a watch dog over the school board. It is conceivable to me that there might be accusations of waste and irresponsibility against us if this 'duty' were taken away from them.

(8) There is likely to be little change in relationship inasmuch as this situation does exist in common and unified districts and they appear to cooperate well.
(9) I believe that once the city council accepted the idea of separation, everything could be worked out. With a school district comprising many areas outside the corporate limits of the city, we shall have more complications in trying to coordinate records and reports with the city than in having them separate.

Nine board of education members gave no answer to question G-5.

Question five under statement H reads as follows:

(5) If the city council did not control expenditures of the school board do you think that you would have duplication of effort to provide various services? I. Answer is yes, in what way and in what areas do you think this would be done?

Answers to his question (henceforth known as H-5) are quoted verbatim.

Answers to H-5 from mayors:

1. Yes. Recreation.

2. Yes. Taxing and keeping of records.

3. Yes. Could be, but area of duplication would be hard to determine at this time.

4. Yes. To the same extent as stated in H-4, with many additions.

5. Yes. City nurse employed by city -- 3/4 of work done in schools, including parochial. School board wants their own nurse who would not service parochial school.

Three mayors gave no answer to question H-5.

Answers to H-5 by councilmen:

1. Yes. Accounting and purchasing.

2. Yes. Let's say I am not too sure about this one -- a 'yes' or 'no' is really not the proper answer. I believe it is good to have the control to make sure they do not.

3. Yes. The above answer again depends on the personnel [sic] serving on the board with the right personnel [sic] my answer could be no.

4. Yes. Collection of taxes - if it can be called a service.
Fourteen councilmen answered question H-5 "no."

Answers to H-5 by superintendents:

(1) Yes. Recreation.

Eight superintendents answered H-5 "no."

Answers to H-5 by board of education members:

(1) Yes. Recreational services more than anywhere.

(2) Yes, some. I suppose that we would have to send out our own tax statements (as would the council also) and would have to have additional personnel for this purpose, and for collecting and disbursing. (They might not be willing to rent us their snow removal equipment, either!)

(3) Yes. Experience here has been that board of education used the city engineering department for school purposes instead of its own engineers.

Fifteen members of boards of education answered H-5 "no."

Question five under statement J reads as follows:

(5) Do you believe that you would have political interference in your school system even though the city council did not control the budget and tax levy? If yes, in what way do you think this political interference would be used?

Answers to this question (henceforth known as J-5) are quotations from interviewees.

Answers from mayors:

(1) Yes. May have political impact if not outright interference.

(2) Yes. This is merely an assumption.

(3) The above is difficult to answer yes or no. There is always a possibility of political interference in either system.

Five mayors answered question J-5 "no."
Answers from councilmen to J-5:

(1) Yes. Board members could be influenced.

(2) Yes. Used in election board - Public vs. Parochial issues.

(3) Yes. I believe the likelihood of political interference would be greater since politicians and political aspirants frequently take issue with that over which they have no authority nor any responsibility for.

(4) Yes. At the annual budget meeting under our former common school district setup it was in evidence on occasion.

(5) Yes. The letting of bids, the purchasing of equipment, etc., in my opinion, would be influenced by politics.

(6) Yes. It could be possible in the selection and voting for candidates.

Twelve councilmen answered question J-5 "no."

Answers from Superintendents to J-5:

(1) Yes. Pressure to get board members with pre-conceived notions on school tax.

(2) Yes. But to a lesser degree.

(3) Yes. It hasn't happened but I could see where political groups could exert pressure to bring about changes of their own.

(4) Yes. Board elections - 'pressure group' activity.

Five superintendents answered question J-5 "no."

Answers from board of education members to J-5:

(1) Yes. Through election of board members.

(2) Yes. It would be used by a minority group by continually issuing propaganda leaflets stating half truths, etc., such as they did when we were fiscally independent.

(3) Yes. Such is the nature of man!

(4) There are always groups which try to influence a board or governing body. I wouldn't expect actual interference.
(5) Yes. Political interference is always possible in human social relationships.

(6) Yes. Attacking candidacy of incumbents, etc.

(7) Yes. It depends upon what you would mean by political. There are always special groups, such as neighborhoods, P.T.A., Driver Education, gas companies, electric companies, hunting groups, which would like some part of their program in the system.

(8) No. We would have no political interference either way.

Ten board of education members answered J-5 "no."

Question five under statement K reads as follows:

(5) What do you think would happen to your bonded debt and tax rates if the city council did not control the school budget?

a. No change would take place.

b. We would have an increase in our bonded debt because___

c. We would expect a decrease in our bonded debt because___

Answers to this question (henceforth known as K-5) are quoted directly from statements of interviewees.

Answers from mayors:

(1) b. The school board would evidently divert more for school purposes.

(2) b. The school board would proceed as they did in the case of the most recent building program to build a show place regardless of cost, and in addition would advance capital improvements without regard to our present capital improvement program which now embraces both schools and general city needs.

(3) a. Not with our present board of education. We have a long range plan.

(4) b. Judging from school board requests in the past.

(5) We could have a heavy debt service charge in one year that could cause a high tax burden for the entire community.

Three mayors gave no answer to K-5.
Answers from councilmen:

(1) b. The philosophy of the masonry of school boards is to provide first beautiful buildings and facilities and second a curriculum provided by such faculty as is available.

(2) b. Because at the present time we have homes abutting our school property that our board wants to purchase -- but we don't believe we need immediately and has been proven -- council said No.

(3) b. There might be the temptation to spend more than we have available. Many people would like to 'mortgage the present for the future' as opposed to 'pay as you go.'

(4) a. No change would take place. I would like to add that only the city council can order a bond, not the school board.

(5) b. The school board would tend to increase the debt in spite of their program being not acceptable.

(6) b. The school board would push need and replacement and additional buildings at a faster rate than the council would.

(7) a. Because we are at our limit now, but the rate of tax could be higher if the city by not cooperating closely made capital improvements from the current revenues which have been delayed.

(8) b. The common council would not have control of expenditures of the school board.

(9) a.? b.? Under the present superintendent, I would say almost no change would take place however without the knowledge of review by the council, any change would almost necessarily be upward, and certainly would not be decreased.

(10) I don't feel a positive statement can be made regarding this question.

Eight councilmen checked a. No change would take place.

Answers from superintendents:

(1) b. We need a junior high addition.

(2) b. Without council control the Board of Education some years ago would have pushed a long range building program for local schools. This would have increased the bonded debt but the total cost to the city would have been less.

(3) b. Presently on platoon system secondary level.
(4) a. No change would take place immediately. Possibly in the future with the integrated district.

Five superintendents checked a. No change would take place, for question K-5.

Answers to K-5 from board of education members:

(1) b. This refers to the specific instance mentioned above. We would have bonded to do the renovations now which will have to be done before long and will probably cost more later.

(2) b. School bonded debt per the law would not be affected by city bonded debt. City school system 5% for all purposes. School with fiscal independence 5% and city could still have their 5%.

(3) b. Program of new buildings and building maintenance would be accelerated.

(4) b. The present 8% total debt limit will not allow enough to continue to build the necessary schools and city needs for a growing community like . This change to a larger bonded debt is inevitable.

(5) Who can tell?

(6) b. Expenditures would probably increase slightly for education because boards of education usually somewhat more willing to spend money for schools than city council.

(7) b. We have long range plans we would want to be prepared to meet on a sound financial basis.

(8) a. We are about to annex for school purposes a large area. This will increase the tax rate and eventually the bonded indebtedness. I do not believe, however, it applies to this question.

Ten board of education members checked a. No change would take place for K-5.

Question five under statement M reads as follows:

(5) In what manner would the board of education change your educational program in order for it to be responsible to the people and to the state if the city council did not control the school budget?

a. No change would take place.
b. In order to comply with state regulations the board of education would change the educational program or buildings in the following way: 

Answers to this question (henceforth known as M-5) are from mayors, councilmen, superintendents, and board of education members who were interviewed on this investigation.

Answers to M-5 from mayors:

All of the mayors checked a. No change would take place.

Answers from councilmen:

(1) I certainly do not know what they would do 'if.'

(2) They recommend the Unified System.

(3) No basic change would be made except board may spend more funds—some items furnished by P.T.A. groups might be purchased by school board.

(4) They have suggested a Unified School System.

Fourteen councilmen stated no change would take place.

Answers to M-5 from superintendents:

(1) b. Move forward more rapidly with the school building program, presenting the needs directly to the people. At the annual meeting the budget would be discussed directly with the public. Now the board must first approve the budget, present it to the city council, then hold a public hearing. This is a waste of time.

(2) b. Create a Unified District with fiscal independence.

(3) In building program we go to the people.

Six superintendents checked a. No change would take place for question M-5.

Answers from members of boards of education:

(1) b. I believe the school board would proceed more judiciously in the long range building program. Too often when land is needed for future need the city council waits until the school board is
just about ready to build. By that time the price of the land has increased tremendously.

(2) b. We would immediately construct one new elementary school and make plans for a new junior high school.

(3) We would have proceeded with our plans to enlarge and renovate our Junior High, including the cost in the bond issue for our new Jr. High. (This would have meant enlarging our guidance facilities, our music areas, overhauling our physical education facilities, providing more classrooms.)

(4) b. Immediately construct needed elementary school to house also special classes -- deaf, mentally retarded, etc.
   New addition to Junior High
   New rural elementary school
   Building maintenance program would be accelerated

(5) b. Change to a Common School District for grades K through 12.

(6) b. Reduce class size
   Add more guidance counsellors
   More special teachers - foreign languages, team teaching, closed circuit television teaching, etc.
   Classes for retarded children

(7) There are always items suggested on the report from the State Department of Public Instruction which are done as soon as funds permit.

Eleven members of boards of education checked a. No change would take place.

Question five under statement N reads as follows:

(5) In what way would the educational program be changed if the city council did not control the school budget?

   a. No change

   b. Education program would be changed in this way

Answers to this question (henceforth known as N-5) are quotations from persons interviewed.

Answers to N-5 from mayors:

(1) Don't know
Seven mayors said, "no change" to question N-5.

Answers to N-5 from councilmen:

(1) Some frills might be added, but it is doubtful that these changes would have any tremendous effect on the quality of education.

(2) b. Improved -- buildings maintained -- better classroom facilities.

(3) a. There would be no change except to increase faculty salaries beyond reason.

(4) a. Obviously this question is too "iffy" for a council member and should be directed to a board member if the answer is important to you.

Fourteen councilmen answered a. No change. to question N-5.

Answers to N-5 from superintendents:

(1) b. Probably a few activities not included in the present program would be included. However, this problem is not serious in our city.

(2) b. Better buildings and a broader and enriched curriculum.

(3) Junior High addition.

Six superintendents checked a. No change.

Answers to N-5 from board of education members:

(1) Improvements generally would be only very slight.

(2) b. General improvement but not as much as building and building maintenance programs.

(3) b. Reduce class size, and add more guidance, more special teachers, and more classes for retarded children.

(4) b. Improvements and changes would probably move more rapidly. The total plan would probably not be greatly different.

Fourteen members of boards of education stated there would be no change.

Question five under statement Q reads as follows:

(5) Do you think that the city council may insist on certain educational policies through its authority to control the school budget?
a. No

b. City council may insist on the following educational policies

Answers to this question (henceforth known as 0-5) are quoted from interviewees.

Answers to 0-5 from mayors:

(1) Our council has not interfered with school policies.

Seven mayors answered "no" to question 0-5.

Answers to question 0-5 from councilmen:

(1) b. If the board should begin a pursuit of the so-called soft credit, or overemphasis on intramural or extra-curricular activities I think I would insist on changes.

(2) b. 1. Whether or not to require all students to eat at the school by approving or disapproving cafeteria facilities i.e. Federal Lunch Program.
   2. Caliber of teachers could be controlled by permitting or disapproving longevity raises, higher pay for masters degrees, etc.

(3) a. State and Federal government agencies--yes. I do not believe city governing bodies feel that they possess the authority to insist on any educational policies of their making under normal conditions.

(4) b.

Fourteen councilmen answered 0-5 "no."

Answers to 0-5 from superintendents:

(1) a. The city council might attempt to dictate educational policies, but it would have a battle royal if it attempted to do so.

(2) b. Make the program conform to the money we provide.

Seven superintendents checked question 0-5 a. No.

Answers from board of education members to 0-5:

(1) General experience has been one of limitation rather than fostering.

(2) a. No. (It is possible if school board composed entirely of jelly-fish or nit-wits, and if this is the case, anything could happen what setup were in use).
Sixteen board of education members checked a. No, in answer to question Q-5.

Question five under statement Q reads as follows:

(5) If answer is no, is there any danger that school funds may be diverted to non-school purposes by the city council? How?

All mayors, councilmen, superintendents, and board of education members answered this question, "no."

Question five under statement Q reads as follows:

(5) If the answer to Q-3 was no, is there any possibility that the city council may attempt to control purchases, contracts, or persons to be employed? How?

Answers to this question (henceforth known as Q-5) are direct quotations from persons interviewed.

Answers to Q-5 from mayors:

(1) Only to the extent of requesting the school board to cooperate with the general city government in the establishment of a central purchasing agency to make full use of the combined buying power.

(2) No, except for items mentioned in Q-4 (i.e., ) buy in and employ people from except for teachers if at all possible.

Six mayors answered this question, "no."

Answers to question Q-5 from councilmen:

(1) Only in those areas where joint purchases may lead to a saving.

(2) No - unless flagrant abuses occur.

(3) The city may press for central purchase of common items, such as fuel oil, office supplies, gasoline, etc. May require civil service for office help. May bar contracts to firms which have not performed as set forth in previous contracts.
When you refer to controlling purchases the answer must be yes, since by the nature of its power to control the school budget, the city council controls purchases, but not in the sense of directing where or from who purchases are to be made.

(5) No - if the school board gets out of hand.

Thirteen councilmen gave a "no" answer to Q-5.

Answers to question Q-5 from superintendents:

(1) No - it is possible but I have no knowledge of it being done here.

(2) No - not to my knowledge.

(3) Very slight.

Six superintendents gave an unequivocal "no" answer to Q-5.

Answers to question Q-5 from members of boards of education:

(1) We are often quizzed at budget meetings as to 'need' but we can still refuse their recommendations to specific use of money.

(2) No. It can vary with change in councils.

(3) Certainly anything is possible, but here again it depends on the quality of the membership of the board of education. If the people elect decent board members there is no danger at all of school affairs being 'bossed' by the city council.

Fifteen board of education members answered this question, "no."

Question five under statement R reads as follows:

(5) If the city council did not approve the school budget would the relationship with the board of education improve, and would there be less competition for the tax dollar? a. No change  b. Improvement

Answers to this question (henceforth known as R-5) are direct quotations from persons interviewed.

Answers to R-5 from mayors:
(1) a. However by not approving the school budget by the city council its difficult to presume that the relationship would improve.

Six mayors answered a. No change. One mayor gave no answer to this question.

Answers from councilmen to question R-5:

(1) At the present time this is not a problem.

(2) I believe we will see a closer working relationship between the two bodies this year come budget time. The school board will be aware of last years cut and present a absolutely realistic budget, knowing full well that only justification of the items included in the budget will prevent another controversy. This is the check and balance that I referred to earlier.

(3) Competition for the tax dollar is true of all boards and committees. I am assuming that the city council is aware of the primary importance of education. Disapproval of a school budget must never be an arbitrary legislative decision.

(4) Relationship between common council and school board would definitely not improve.

(5) The school board would still compete for the tax dollar and relations would not improve.

Thirteen councilmen answered question R-5 with a. No change.

Answers by superintendents:

(1) Personality clashes would go out -- better press release (papers love a quarrel) -- staff morale would improve.

(2) Under fiscal independence the Board would answer directly to the people; therefore be responsible directly to that group.

(3) No change immediately. Board freedom to adjust salaries -- maintenance and capital outlay expenditures would increase.

Six superintendents stated they would expect no change.

Answers to R-5 from board of education members:

(1) If the city council did not approve the school budget there would be all hell to pay for the city council members -- and after a long fight and public information program the city council would find it necessary to reconsider the budget and approve it.
(2) Better relations -- council members would be subjected to fewer pressures.

(3) An explanation as to how and where they would suggest that we deprive the children their education.

(4) It is hard to answer questions 3, 4, and 5. I don't feel that we are competing, necessarily, for the tax dollar in the sense that if the school board gets more the city council gets less, or vice versa. They don't want to spend more of it, but simply to watch over us so that we won't spend more, and in that way they feel they can keep taxes down.

(5) This, again, is difficult to answer in view of the new large school district of which the city is only a part.

(6) I do not know. Ours is an Integrated School District -- city plus large rural area, represented on the school integration board by town chairmen.

(7) No improvement -- there would be nothing to improve.

(8) I honestly do not know.

(9) It would stop the bickering that we now have on the council.

Nine board of education members stated they would expect no change.

Question five under statement T reads as follows:

(5) To what extent is it possible that stability and continuity in educational planning will exist if the city council does not control the school budget?

a. Probable that no change would be made.

b. If the city council did not control the budget the following changes would be made

Answers to this question (henceforth known as T-5) are quoted verbatim from interviewees.

Answers from mayors to T-5:

(1) Difficult to presume answer
(2) a. Financial accounting would be transferred to the school. Capital improvements would require referendums in four municipalities. Under fiscal dependence referendums are not mandatory.

Six mayors chose a. Probable that no change would be made. Without comment.

Answers to T-5 from councilmen:

(1) a. The general fund may build up.

(2) a. But probably would be a much higher turnover in school board members due to a greater degree of interest in this election and also a reluctance to serve on the part of better qualified citizens, since they would be subject to more criticism than they now receive -- that is to the brunt born by the city officials!!

(3) More long range changes.

(4) The school boards would demand and collect their full mill rates of the tax dollar as they have been attempting to do for years.

(5) a. There is a possibility that a large surplus for the school boards [sic] general fund would build up.

Thirteen councilmen checked a. Probable that no change would be made.

Answers to T-5 from superintendents:

(1) Over a period of time especially in the reorganized district the school system would be at an advantage under the independent system.

(2) If the Board of Education in preparing its budget would not have the necessity of going to the council, probably the budget would then express more accurately the exact needs to operate the school effectively.

(3) Adequate and soundly conceived long range planning program could be developed.

(4) Greater stability -- in all educational functions -- better plans.

Five superintendents checked a. Probable that no change would be made. In answer to question T-5.

Answers to T-5 from board of education members:

(1) None.
(2) Independence better.

(3) I think there could be more certainty of fulfillment of plans made on a long range basis rather than any change of plans.

(4) Purchase of property for school buildings could be made at a time when prices are low. New schools would be provided when they are needed. Repairs might be made earlier -- each delay means more expensive building - repair costs.

(5) We could provide better buildings and increase our facilities and within a proper tax rate.

(6) We could hire more experienced teachers and have money for buildings.

(7) Would allow the charting of a long range program not possible now due to veto power of council. Composition of council changes and thus a joint program is not too practical.

(8) To be specific, we would now be making the necessary changes in our Junior High to provide for increased enrollment and enlarged areas referred to above. We were prevented from keeping on our time schedule.

Ten board of education members checked a. Probable that no change would be made.

Question five under statement V reads as follows:

(5) If you are a council member or a member of the board of education do you feel that you would be personally just as happy if the city council was not required to approve the school budget?

Answers to this question (henceforth known as V-5) are from councilmen and members of boards of education who were interviewed, and some mayors and superintendents who gave replies to the question.

Answers from Councilmen to question V-5:

(1) No. Guidance of the public funds.

(2) No. I feel it is definitely a part of the responsibility of the city council to approve the school budget.
(3) No. I feel this control is necessary to keep the tax rate in its proper perspective.

(4) No. Gives the council an opportunity to know the school budget.

(5) No. I feel it should be justifiable to anyone.

(6) No. Again 'checks and balances' are good factor here. In a way it's like an auditor checking the books. Let's [sic] keep the school and all budgets in line with available funds.

(7) No. I feel that having been elected to perform these duties in all conscience [sic] I should willingly comply to this requirement.

(8) No. As a representative of people I should be fully informed of all expenditures inc. education.

(9) No. The taxpayer likes to know what the cost is for running schools. And members of city council should have the answers.

(10) No. Public expenditures require review by public representatives. No review means less effort in preparation and a lessening of controls. More often there is less understanding of the needs and problems of the board where there is no review.

(11) No. From experience- I was elected to serve all the people and not just the desires of school officials who usually control boards.

(12) No. Whenever a taxpayer asks what this or that project costs for school, you most likely have the answer for them.

(13) Yes. The school budget prepared by school board members who know the school systems [sic] requirements should be a satisfied reason to any taxpayer.

(14) Yes. I believe the council does it only as a matter of procedure -- there isn't an ample amount of time put on it.

(15) Yes. I know they are qualified and would do a good job.

(16) When you have a watchdog more care is taken in doing the right things.

Answers to V-S from board of education members:

(1) Yes. It is only double work for the board to meet with the council after they have adopted a budget. The council only goes through the motions of studying it and must approve it because time does not allow them to properly understand all of the budget.
(2) Yes. As a member of the board of education I know I am as capable or more capable than council members in deciding school fiscal policy and it would be more simple -- but still I O.K. Council control.

(3) Yes. More time can be spent for the problem if more groups control certain parts of the budgets.

(4) Yes. Experience- 5 years.

(5) Yes. 1. Long range programs could be developed- unable to do so unless there is an assurance of year to year approval.
       2. Give greater responsibility (board member to electors) leading to more sound decisions.

(6) Yes. Again -- the schools are our responsibility; we cannot hope to explain nor hope to have the council understand, what we spend our entire time on. This we are expected to do, somehow, in our preliminary meetings before they approve (or disapprove) our budget.

(7) Yes. Board members are elected as representatives of the people for educational matters including financing.

(8) Yes. I'm a Board member who sees the many complications of adding territory beyond the city limits to our district. This added to the many hours now spent in meetings with the Councilmen makes Unified District look appealing.

(9) Yes. I believe the Council should have the same confidence in the elected school board members as we have in the City Council.

(10) Yes. Too much time is unnecessarily spent explaining our budget. Councils do not understand the educational problems.


(12) No. I feel there should be check-reins on the spending of any body or group, if it is public money being spent. (I am a school board member.)

Six board of education members answered V-5 with a "no."

Although they were not requested to answer, five mayors replied to question V-5 with the following answers:

(1) Yes. But not as a taxpayer. As a mayor, yes.
(2) No. Still feel the council should have the final word.

(3) No. Feel we should have knowledge of school problems.

(4) No. A truly conscientious member of the city council will not shirk a duty to the people who have elected him. One of the most important duties an alderman has is to exercise all the power he has to practice economy in municipal spending without sacrificing quality in the services rendered the public.

(5) No.

Although they were not requested to answer, five superintendents replied to question 5-5 with the following answers:

(1) No. I think it would be well for both agencies to check the budget as it concerns all in the city.

(2) Yes.

(3) Yes. Too often council members are negative thinkers -- no vision -- Do not want to understand.

(4) Yes.

(5) Yes. If I were a council member I would be happy to get the school budget 'off my back.'

There is evidence that personality factors often lead to dissension and counter attacks between individuals and groups of individuals. In addition, there is a fear in some cities by the city council and some mayors that if the city council did not control the school budget taxes would be increased. There is also the charge by board of education members that the control of the city council has impeded various phases of the educational program. Board members and superintendents would improve both the physical facilities and instructional program if they were operating with a fiscally independent school board. However, some board members and superintendents feel that fiscal operations with a fiscally dependent board of education is desirable because under such
a system they have been able to have bonds issued for school construction without a referendum.

Most councilmen favor their controlling of the school budget claiming that such control is a civic responsibility. Most board of education members prefer to have the city council not required to approve the school budget. However, eight out of eighteen of the board members disagree stating that a system of checks and balances is needed.

Although not requested to answer, four out of five mayors agree that councilmen should control the budget. Four out of five superintendents believe that councilmen should not approve the school budget.
CHAPTER VI
REASONS WHY FiscALLY DEPENDENT SCHOOL DISTRICTS CONVERT
OR DO NOT CONVERT TO FiscALLY INDEPENDENT
SCHOOL DISTRICTS

Section X of the interview instrument was designed to obtain information relating to the knowledge the respondent possesses with reference to; first, Unified School Districts which are fiscally independent; and second, the reasons, if any, the respondent may have for changing, or not changing, from a City School System which is fiscally dependent to a Unified School District.

In order to secure information about the knowledge the interviewees possessed on Unified School Districts and the interviewee's preferences for City School Systems or Unified School Districts section X of the questionnaire was constructed with a basic question and three sub-questions numbered one, two, and three.

The basic question of section X requested the respondent to answer with a yes or no reply. This basic question was worded as follows:

"Is there any indication that your city school district is giving consideration to changing from a city school district to a unified school district?"

One mayor indicated that his city school district was considering the possibility of converting to a unified school district. Seven mayors answered the above question with a "no" response. Three councilmen refused to answer
this question, whereas nine councilmen responded with a "no" reply. Six councilmen responded with a "yes" answer. Three superintendents of schools answered "yes" and six superintendents replied with a "no" answer. The members of boards of education responded with seven "yes" and nine "no" replies. Two members of boards of education did not answer the question. Table LXVIII below is a summary of these yes and no responses.

**TABLE LXVIII**

**AFFIRMATIVE OR NEGATIVE REACTIONS TO A CHANGE FROM A CITY SCHOOL DISTRICT TO A UNIFIED SCHOOL DISTRICT**

<table>
<thead>
<tr>
<th>Reply</th>
<th>Mayors</th>
<th>Councilmen</th>
<th>Superintendents</th>
<th>Board of Education Members</th>
</tr>
</thead>
<tbody>
<tr>
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<td>6</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>No</td>
<td>7</td>
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<td>6</td>
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<tr>
<td>No Answer</td>
<td>3</td>
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If the respondent answered the basic question of section Y in the affirmative he was requested, in question one, under the basic question, to give reasons for the possible change from a City School System to a Unified School District. The admission by any of the respondents that a change from a City School System to a Unified School District was considered cannot be interpreted as a preference for a change by the respondent. An admission of consideration of such a change indicates that the respondent has knowledge of such a
proposal. Question one was worded as follows:

If yes, what are your reasons for the change?

The one mayor who stated that his City School System had given consideration to a change, nevertheless, resisted such a change. He stated, "I am completely opposed to such a change."

The following reasons were given by councilmen for changing from a City School System to a Unified School District:

"The new law which compels all rural elementary school districts to attach to our City School System."

"Interest by council in change."

"State statute [sic] on consolidation for elementary school districts."

"Our city changed to the unified school district by a vote of the city council. This change took over on July 1, 1961. Reason for this being to give our children more especially in the rural areas for the tax dollar."

"With the new consolidation for [elementary districts to attach to] high school districts it might become completely impossible for the city to continue its school system. This would be a monumental catastrophe in my opinion, but could conceivably happen."

The superintendents of schools expressed the following reasons for changing to a Unified School District:

"This has been discussed and after consolidation has had a shake-down it is quite possible that the [Board of Education will take a good look at the unified school district."

"Broader tax base -- fiscal independence."

"The above covers my experience in [from 1946 to July, 1960."

The above covers my experience in [from 1946 to July, 1960."

"Broader tax base -- fiscal independence."

"The above covers my experience in [from 1946 to July, 1960."
During 1958-60 we had a city manager and conditions improved very much. Under the old commission form of government (3 men elected for 6 year terms and paid an annual salary) things were well nigh impossible. Since my departure unified district has been rejected by voters. Now trying to reorganize on joint District Basis."

"Fiscal independence control by Board of Education."

"Expect there be more reasons now that we are an area school district."

"Board of Education - yes to consideration for change to Unified District Council - no."

The members of boards of education enunciated the following motives for changing to a Unified School District:

"To remove the wear and tear on our administration -- to build when schools are needed and of adequate capacity."

"We wish to be fiscally independent because--(1) Council does not understand our problems (2) Council cuts our budget without good reason (3) We can better plan our educational needs."

"We do not want to change."

"The present 8% debt limit will not be enough to develop both the city and the schools. A larger debt limit can be had by changing and a few years will prove necessary."

"This has been answered. A district comprising territory beyond the limits of the city can be better served by a fiscally independent School Board."

"The school reorganization makes new areas outside of the municipality--who feel they should have more voice in school affairs."
"As of this week, a group is petitioning through authorized channels, to be heard on this very subject. The council and our School Board have not taken a stand. This petition has come about as the result of a proposed redistricting (by the County School Committee) to comply with the law that all area be in a high school district." "Some members of the attached rural areas feel that in a city type school system they will be ill-represented in school affairs."

These comments on the advisability of changing to Unified School Districts reveal that consideration has been given to this question. The legal requirement that all areas of the State must be in a high school district by July 1, 1962, known as Bill 485 throughout the State, has forced many of the elementary districts adjacent to cities to consolidate with the city school systems. This form of consolidation has been responsible for changes from City School Districts to Unified School Districts.

It is the purpose of question two under section I to determine if the interviewee knows that a Unified School District is fiscally independent. Question two under section I requested the respondent to answer the following with a yes or no reply:

If answer is no, no consideration for changing from City School District to a Unified School District are you aware of how the school budget would be

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controlled in a Unified School District? Table LXIX below is a compilation of
the yes and no responses to the above question from mayors, councilmen,
superintendents of schools, and board of education members.

TABLE LXIX

KNOWLEDGE OF FISCAL CONTROL IN UNIFIED SCHOOL DISTRICTS

<table>
<thead>
<tr>
<th>Reply</th>
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<th>Councilmen</th>
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<td>5</td>
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</tr>
</tbody>
</table>

Two mayors, four councilmen, and two board of education members stated
they had no knowledge of how the school budget would be controlled in a Unified
School District. All of the superintendents of schools, six mayors, nine
councilmen, and seven board of education members claimed they knew how the
school budget would be controlled in a Unified School District. Five council-
men and eight board of education members refused to answer the question. How-
ever, the question was worded to permit the respondent to ignore the question if
he had answered the basic question of section I in an affirmative manner.
Nevertheless, the twenty-three no and no answer replies reveal that not all
mayors, councilmen, and members of boards of education possess knowledge of how
school budgets are controlled in Unified School Districts.

Reasons may exist which may influence city school districts to retain their
status quo. Question three of section Y requests the respondent to state his reasons for not changing from a City School District to a Unified School District. Question three is expressed as follows:

What are your reasons, if any, for not changing from a City School District to a Unified School District?

Below are the verbatim responses to this question from mayors, councilmen, superintendents, and board of education members.

Responses from mayors:

"I sincerely believe that the budgets would increase. Education needs have to be kept in line with the needs of a community and its ability to pay for these needs. If the State Department of Instructions [sic] demands must be honored, let them finance them also!"

"A unified district would have fiscal independence."

"I speak from the experience we have with fiscal dependence in our city. It operates successfully because a high degree of cooperation prevails between the two selective bodies. Under this system, there are checks and balances which work advantageously to both. Economy and expediency are the desirable results. Creating another agency to handle taxing and accounting operations would be undesirable duplication. The municipalities in our district have fiscal control as well as responsibility in approving or disapproving school budgets."

"The problem would be one of great economic expense."

"The lack of control by the city council in governing the expenditures of the school district, yet being required to collect its tax levy. Also, the lack of control by the city council of overlapping bonded indebtedness, and the
corresponding reduction in the bond limits of the city that would most certainly result from such lack of control."

"Our system has worked well, therefore, we should not change it."

Responses from councilmen:

"No reason not to change."

"None."

"Our city school district did change to a unified school district as of July 1, 1961. I believe that every effort should be made that good candidates for the school board, who are civic minded should be on the ballot. It may be well also if a member of the city council would be a member of the school board was sic to keep a connecting link between school board and city council alive for information and good friendly relations."

"Public demand for present system."

"No need for such a change."

"I do believe we must keep all of our budgets public and keep everyone aware of our financial problems and let the public have their proper say."

"I think the city council should have the say over the school boards. By this statement I do not believe in a unified school district. I think the way we have it now is the best way of controlling the school board. In sic we have gotten along very well with the school board."

(1) Lack of control over your own facilities
(2) Turning over to less capable hands an investment of millions of dollars in facilities
(3) A reduction in bonding capacities from 8% to 5% for the city, although present allocation of bonds would indicate loss of schools might be a relief!
(4) The city in a unified, as proposed, would assume a larger share of the overall expense than it now must bear.
(5) As indicated in section R a disastrous situation for education
could be brought about when the electors, who may not understand a budget or its problems can hamstring a whole school district.

The superintendents of schools gave the following responses for not changing from a city district to a Unified School District:

"The School Board and the city council, along with the Taxpayers League have in a measure agreed on a ten-year school building program. This would bring about the replacement of approximately four old school buildings without a referendum. Under the Unified School District a referendum would be required."

"None."

"This decision must be made by the council. We would not urge it at this time."

"Our tax structure lends itself to a City School System."

"We have enjoyed good relations with the city council. They have been solicitous of the needs of the schools and cooperative."

"We have no reason to want a change."

"At best one problem -- bond issues must always be voted on by the people."

"None. I would welcome the change."

Members of boards of education responded as follows for not changing to a Unified School District:

Like many democratic processes of checks and balances the city-type system is sometimes a halting procedure, sometimes cumbersome, sometimes painful and difficult but in the long-run, it is a good system and one in which, with safety, an excellent educational system can be achieved when the electors continue to elect good members of both city council and boards of education. If the electors do not function properly then no system will achieve the desired results: good government and good public school education.

"A unified school district would allow to many municipalities to join..."
and this would create many more problems when taxing and other services are considered."

"None."

"Politically impossible at this time."

"I am not completely familiar with the unified school district yet. One disadvantage, I think, is that a board cannot bond for school buildings, without a majority vote of the electorate. Not having had this experience I am somewhat frightened by the prospect."

"My only reason against the unified plan is the putting up to referendum levy bond issues. You could get a split in your community warring over referendum issues."

"Council consent is needed; and I very much doubt whether this could be obtained at present."

"I understand the city council must be the one to promote unified districts."

"Need does not presently exist because of excellent relationship between council and board."

"The problem of getting enough money -- city would pay more than its fair share of taxes for such a district. Tax rate in our city would increase."

The councilmen and mayors do not want to change to a Unified School District because they fear an increase in the tax rates, and because, in their opinion, the present system has proven satisfactory. One councilman whose city district was changed to a Unified District suggested that a member of the board should be a councilman "to keep a connecting link between school board and city council alive for information and good friendly relations."
There is indication that both mayors and councilmen question the ability of members of boards of education and the electors to properly manage school problems.

Some superintendents and members of boards of education do not want to change to a Unified School District because they want to avoid referendums on school construction bonds. Other superintendents and board members claim that the present system of fiscal dependence has proven satisfactory and, therefore there is no reason to change.

**Current Status of School Districts in Wisconsin**

It has been the opinion of many educational leaders that too many school districts are too small to offer the quality of education that is needed in our modern complex society.

Wisconsin has engaged in a program of school district consolidation that is not as yet completed.

Table LXX, which appears on page 168, presents information on what Wisconsin has done in school district reorganization.

In 1932 Wisconsin had 7,771 school districts which included 6,257 elementary school districts with one room schools. By July 1, 1962 the number of school districts has been reduced to a total of 851. Of this number 454 are elementary school districts which operate with their own board of education. It is anticipated by Wisconsin school authorities that Wisconsin will have about

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2Material furnished by State Department of Public Instruction. Madison, Wisconsin.
**TABLE LXX**

**NUMBER AND KINDS OF SCHOOL DISTRICTS**

<table>
<thead>
<tr>
<th>Kind of School</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1932</td>
</tr>
<tr>
<td>Total</td>
<td>7771</td>
</tr>
<tr>
<td>Elementary 1 teacher</td>
<td>6257</td>
</tr>
<tr>
<td>Elementary multiple teacher</td>
<td>706</td>
</tr>
<tr>
<td>High school K-12</td>
<td>428</td>
</tr>
<tr>
<td>Union H.S.</td>
<td>-</td>
</tr>
<tr>
<td>Non-operating</td>
<td>380</td>
</tr>
</tbody>
</table>

| Change since 1932            | -1498    | -4867    | -6658      | -6920            |
| % of change since 1932       | -19.3    | -62.6    | -85.5      | -89.0            |

400 school districts in the future.\(^3\)

The author of this dissertation recently recorded on magnetic tape a keynote address of Angus Rothwell, State Department of Public Instruction, given

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3Comments of this type are often heard at various professional meetings.
at a teachers convention. Superintendent Rothwell, in his address, emphasized the need for additional school reorganization in Wisconsin to overcome the inequality of educational opportunities due to small elementary and small high schools that are still operating.

Table LXXI which appears on page 170 substantiates the statements of Superintendent Rothwell. Out of a total of 397 school districts which operate high schools, 124 districts operate high schools with less than 201 students, and twenty-five of these districts operate high schools with less than 101 students. The number of students enrolled in these high schools with an enrollment of less than 201 students is 16,654. This number of students represents 7.78% of the total 213,895 students enrolled in Wisconsin public high schools.

Since the enactment of Chapter 446 of the Laws of 1959 which was the legal authorization for the formation of Unified School Districts the following cities have changed from City School Districts to Unified School Districts.

At this time, Wisconsin has fifty school districts that operate with fiscally dependent boards of education. Based on the record of the past few years and on the comment made by some of the people contacted in this research it is reasonable to assume that more fiscally dependent school districts will change to fiscal independence in the years ahead.

Material furnished by State Department of Public Instruction. Madison, Wisconsin.
<table>
<thead>
<tr>
<th>Enrollment Range</th>
<th>Districts Number</th>
<th>% of total</th>
<th>Students Enrolled Number</th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-100</td>
<td>25</td>
<td>6.3</td>
<td>1,864</td>
<td>.87</td>
</tr>
<tr>
<td>101-200</td>
<td>99</td>
<td>24.9</td>
<td>14,790</td>
<td>6.91</td>
</tr>
<tr>
<td>201-300</td>
<td>88</td>
<td>22.2</td>
<td>21,926</td>
<td>10.25</td>
</tr>
<tr>
<td>301-400</td>
<td>53</td>
<td>13.4</td>
<td>18,563</td>
<td>8.68</td>
</tr>
<tr>
<td>401-500</td>
<td>33</td>
<td>8.3</td>
<td>14,550</td>
<td>6.81</td>
</tr>
<tr>
<td>501 and over</td>
<td>99</td>
<td>24.9</td>
<td>142,202</td>
<td>66.48</td>
</tr>
<tr>
<td></td>
<td>397</td>
<td>100.0</td>
<td>213,593</td>
<td>100.00</td>
</tr>
</tbody>
</table>

Antigo          | Durand          | Racine       |
Belgium Village | Mineral Point   | Tomahawk     |
Beaver Dam      | New London      | Waupaca      |
                |                 | Whitewater   |
CHAPTER VII
SUMMARY AND CONCLUSIONS

Authorities in the field of political science have the concept that expenditures for education should be controlled by the local civic government. They claim that education is one phase of local government and it should be treated in the same manner as fire, health, and police departments. School officials insist that education is primarily a function of the state and that school boards in order to be responsible to the state and its citizens must have fiscal independence. There is ample legal evidence that a state legislature may determine the form of fiscal control that it considers most expedient for the operation of schools.

It was hypothesized, for the purpose of this research, that there exists specific information and viewpoints on the problems of fiscal dependence and independence of school boards which may be obtained from persons who are actively engaged in the fiscal processes of education.

The central issue that is presented is basically which of two systems best serve the interests of education and society. However, the review of literature of fiscal control does not present conclusive evidence that either fiscal dependence or fiscal independence of school boards is a better form of school policy. There is evidence that good and poor schools operate under both systems of fiscal control.

It was assumed that a Research Bulletin of the National Education
Association which contained a comprehensive list of statements supporting both fiscal dependence and fiscal independence constituted a reasonable summary of the knowledge now in existence on the problem of fiscal control of school boards. This list of statements formed the basis of the questionnaire which was designed for this investigation and this list of statements forms section E through X of this interview instrument.

This questionnaire was answered by eighteen members of boards of education, eighteen city council members, eight mayors, and nine superintendents of schools. Because of the sensitive nature of this investigation not all of the people who were personally contacted actually participated. All of the people contacted were informed that individual names and actual cities would not be revealed. The people who did participate represent a good sampling of the geographical area of Wisconsin.

Background of Problem in State of Wisconsin

School districts in the State of Wisconsin may be fiscally dependent or fiscally independent. All City School Districts are fiscally dependent. Common School Districts, Union High School Districts, and Unified School Districts are fiscally independent. Since 1949 only one city changed from fiscal independence to fiscal dependence, on the other hand, between 1949 and January 1960 eighteen cities changed from a City School District to a Common School District. For the school year of 1959-1960 Wisconsin had sixty cities which operated with fiscally dependent school boards, and 145 cities which operated with fiscally independent school boards.

In 1960 the median tax rate of Wisconsin cities for all purposes was 25.87
mills. The median tax rate for school purposes was 12.67 mills. These tax rates are based on the full value of the taxable property as equalized by the State Department of Taxation. The lowest full value tax rate for school purposes in Wisconsin Cities was 8.26 mills in 1960.

In the future, Wisconsin, along with the rest of the nation, will face increased costs of education due to increased enrollments and increased costs of instruction. Wisconsin will also face the financial problem of upgrading institutional salaries in the future. Wisconsin ranked 46th in the percent of increase in estimated average salaries for the instructional staff from 1951-1952 to 1961-1962.

Preferences for Fiscal Control

Mayors and members of city councils publicly state that they prefer fiscal dependence of school boards. Superintendents of schools and members of boards of education prefer fiscal independence and would publicly express their viewpoints on this problem. In those cities which have harmonious relationships between the city council and the board of education both superintendents and board members are satisfied with fiscal dependence. Four out of nine superintendents claimed that conditions existed in their communities which prevented them from publicly expressing their opinions on fiscal control of school districts. Two councilmen and two board of education members also indicated that conditions existed in their communities which prevented them from publicly expressing their personal convictions on the problems of fiscal control.
Knowledge of Theoretical Concepts of Fiscal Control

In response to the question, "Do you have any previous knowledge about this statement?" which appeared below each statement of fiscal control in the questionnaire the mayors total response of thirty yes answers and the 111 no answers indicated that mayors do not have a thorough knowledge of the problems of fiscal control of school districts. Even though mayors have only limited knowledge of fiscal independence, all of the mayors contacted in this investigation prefer fiscal dependence.

The ratio of yes answers (100) to no answers (119) was greater for the council members than it was for mayors. The councilmen have less knowledge of fiscal independence than they do of fiscal dependence. However, councilmen favor fiscal dependence with a ratio of eighteen to two over fiscal independence.

The total yes (114) and the total no (fifty-six) answers from the superintendents indicated that they have more knowledge about fiscal control than either councilmen or mayors. The superintendents had favored fiscal independence with a ratio of eight to one.

The total of 140 yes responses and the total of 200 no responses reveals that members of boards of education have more knowledge of fiscal control of education than mayors or councilmen, but members of boards of education have less knowledge of fiscal problems than do superintendents of schools.

In addition to the extent of knowledge of fiscal control statements the respondents in this investigation were requested to indicate the degree of validity they attributed to each of these statements.
Mayors accepted statements from E through L fifty-three times, and rejected these same statements nine times. Statements from E through L favor fiscal dependence, and all the mayors contacted in this investigation favored fiscal dependence over fiscal independence. For the statements from M through X, which favor fiscal independence, these same mayors accepted the statements as valid only thirty times and rejected these same statements fifty-one times.

Councilmen contacted in this investigation accepted statements E through L, which favor fiscal dependence, eighty-one times, and rejected these same statements thirty-five times. For the statements from M through X, which favor fiscal independence, the councilmen accepted the statements eighty-three times and rejected these same statements seventy-four times.

The superintendents of schools who were contacted in this investigation accepted statements from E through L, which support fiscal dependence, forty-nine times and rejected these same statements twenty-one times. The superintendents accepted statements from M through X, which support fiscal independence, seventy-two times, and rejected these same statements twenty-six times.

The board of education members who were contacted in this investigation, accepted statements from E through L, which support fiscal dependence, eighty-three times and rejected statements from E through L forty-eight times. For statements from M through X, which favor fiscal independence, board of education members accepted them 113 times and rejected them fifty-seven times.

It is not the intention of the author of this research to convey to the reader the impression that the above statistics may be interpreted with precision. Such a precise interpretation would be contrary to the semisubjective nature of this investigation. Nevertheless, it is the opinion of the
author that the above statistics reveal a general trend of the people contacted, to accept or reject statements of fiscal control of school systems.

These trends are as follows:

(1) Mayors tend to reject statements favoring fiscal independence.
(2) Mayors tend to accept statements favoring fiscal dependence.
(3) Councilmen tend to accept statements that favor fiscal dependence.
(4) Superintendents of schools tend to accept both statements that favor fiscal dependence and statements that favor fiscal independence.
(5) Members of boards of education tend to accept both statements that favor fiscal independence and statements that favor fiscal dependence.

Experiences Which May Influence Preferences for Fiscal Control

Under each statement of fiscal control from E through X the respondent was requested to indicate if the condition designated in the statement existed in his community. A response of yes or no about the existence or non-existence of these conditions is actually a designation in favor of fiscal dependence or fiscal independence by the respondent.

For statements E through L, which favor fiscal dependence, the mayors chose thirty-two answers in favor of fiscal dependence, and twenty-eight answers in favor of fiscal independence. For statements M through X, which support fiscal independence, the mayors selected only seven answers which supported fiscal independence, but seventy-three which supported fiscal dependence. These statistics reveal that mayors tend to discount experiences
in their communities which favor fiscal independence.

The councilmen gave favorable answers for fiscal dependence sixty-three times for statements from $E$ through $L$, and sixty-four answers to favor independence for statements from $E$ through $L$. For statements $M$ through $X$, councilmen elected thirty-nine answers in favor of fiscal independence and one hundred thirty-seven in favor of fiscal dependence. These statistics indicate that councilmen emphasize experiences in their communities which support fiscal dependence.

For statements from $E$ through $L$, which support fiscal dependence, the superintendents of schools elected ten answers to favor fiscal dependence, and sixty-two answers to favor fiscal independence. For statements from $M$ through $X$, which support fiscal independence, they selected forty answers to favor fiscal independence and fifty-six to favor fiscal dependence. These statistics indicate that superintendents do not tend to minimize experiences in their communities which support fiscal independence to the extent that mayors and councilmen minimize these experiences.

Board of education members favored fiscal dependence twenty-one times for statements $E$ through $L$, and they gave one hundred fifteen answers in favor of fiscal independence for these same statements. Board members gave sixty-six answers favoring fiscal independence in statements from $M$ through $X$, and one hundred answers favoring fiscal dependence for these same statements. These statistics reveal that members of boards of education tend to emphasize experiences which favor fiscal independence, but they also fully accept experiences which favor fiscal dependence.

The respondents were asked to comment on the actual conditions in their communities that supported or opposed the statements from $E$ through $X$. The
comments of the people contacted in this investigation reveal that in some cities there are differences of opinion between the board of education and the city council. These comments also reveal the existence of a high degree of cooperation between the board of education and the city council in some cities. Based on these comments the author cannot justify the selection of non-personal factors that tend to hinder or promote cooperation between boards of education and city councils.

Each respondent was requested to predict what would happen in his community under thirteen of the statements from E through X if the board of education were to become fiscally independent. There is evidence that personality factors often lead to dissension and counter attacks between individuals and groups of individuals. In addition, there is a fear in some cities by the city council and some mayors that if the city council did not control the school budget taxes would be increased. There is also the charge by board of education members that the control of the city council has impeded various phases of the educational program. Board members and superintendents would improve both the physical facilities and the instructional program if they were operating with a fiscally independent school board. However, some board members and superintendents feel that fiscal operations with a fiscally dependent board of education is desirable because under such a system they have been able to have bonds issued for school construction without referendum.

Most councilmen favor their controlling of the school budget, claiming that such control is a civic responsibility. Most board of education members prefer to have the city council not required to approve the school budget. However, eight out of eighteen of the board members disagree, stating that a
system of checks and balances is needed.

Although not requested to answer, four out of five mayors agree that councilmen should control the budget. Four out of five superintendents believe that councilmen should not approve the school budget.

Knowledge and Preference with Regard to Unified School Districts

In this investigation the respondents were asked, in section Y of the interview instrument, if there was any indication that their city school district was giving any consideration to changing to a Unified School District. One mayor indicated that his city school district was considering the possibility of converting to a Unified School District. Seven mayors answered the above question with a "no" response. Three councilmen refused to answer this question, whereas nine councilmen responded with a "no" reply. Six councilmen responded with a "yes" answer. Three superintendents of schools answered "yes" and six superintendents replied with a "no" answer. The members of boards of education responded with seven "yes" and nine "no" replies. Two members of boards of education did not answer the question.

One of the major reasons why City School Districts have changed to Unified School Districts is the legal requirement that all areas of the State must be in a high school district by July 1, 1962. This has resulted in the consolidation of many elementary school districts with city school systems which in some areas have influenced the City School District to change to a Unified School District or Common School District.

The respondents were also asked, in section Z, if they were aware of how the school budget would be controlled in a Unified School District. Two
mayors, four councilmen, and two board of education members stated that had no knowledge of how the school budget would be controlled in a Unified School District. All of the superintendents of schools, six mayors, nine councilmen, and seven board of education members claimed they knew how the school budget would be controlled in a Unified School District. Five councilmen and eight board of education members refused to answer the question. However, the question was worded to permit the respondent to ignore the question if he had answered the basic question of section Y in an affirmative manner. Nevertheless, the twenty-three no and no answer replies reveal that not all mayors, councilmen, and members of boards of education possess knowledge of how school budgets are controlled in Unified School Districts.

Reasons may exist which may influence city school districts to retain their status quo. The respondents were requested, in section Y, of the interview instrument to state their reasons for not changing from a City School District to a Unified School District. The councilmen and mayors do not want to change to a Unified School District because they fear an increase in the tax rates, and because, in their opinion, the present system has proven satisfactory. One councilman whose city district was changed to a Unified District suggested that a member of the board should be a councilman "to keep a connecting link between school board and city council alive for information and good friendly relations."

There is indication that both mayors and councilmen question the ability of members of boards of education and the electors to properly manage school problems.

Some superintendents and members of boards of education do not want to
change to a Unified School District because they want to avoid referendums on school construction bonds. Other superintendents and board members claim that the present system of fiscal dependence has proven satisfactory, and, therefore, there is no reason to change.

Current Status of School Districts

Wisconsin, in order to offer the quality of education that is needed in our modern complex society, has engaged in a program of school district consolidation that is not, as yet, completed. In 1932 Wisconsin had 7,771 school districts which included 6,257 elementary school districts with one-room schools. By July 1, 1962 the number of school districts had been reduced to a total of 851. Of this number, 454 are elementary school districts which operate with their own board of education. It is anticipated by Wisconsin school authorities that Wisconsin will have about 400 school districts in the future.

Out of a total of 397 school districts which operate high schools, 124 districts operate high schools with less than 201 students, and twenty-five of these districts operate high schools with less than 101 students. The number of students enrolled in these high schools with an enrollment of less than 201 students is 16,654. This number of students represents 7.78% of the total 213,895 students enrolled in Wisconsin public high schools.

Conclusions

The evidence of this investigation suggests that personality is more important than method in solving the problems that may arise in fiscal problems of school districts.
In the viewpoints of many persons interviewed, there exists a rather narrow and provincial concept of education. There is a tendency to place more value on economic factors than upon the proper educational development of the individual.

This investigation also reveals that the extent of formal education does not necessarily promote the degree and depth of understanding that is essential to foster the mutual respect among human beings that is needed for the proper and effective solution of civic and educational issues.

However, no evidence exists that only fiscally dependent school districts are handicapped by personality factors. Fiscally independent school districts may also be encumbered with the personality conflicts of their board members.

It is the suggestion of the author that fruitful research may result from investigations that could be designed to reveal personality traits which are essential for the equitable solution of educational and governmental problems.
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Frasier, George W. The Control of City School Finances. Milwaukee, 1922.


II. ARTICLES


III. PAMPHLETS


IV. UNPUBLISHED


APPENDIX I

QUESTIONNAIRE ON FISCAL CONTROL
OF SCHOOL DISTRICTS

A.

Name ___________________________________ City __________________________ Age ________

Position ________________________________________________

Education ________________________________________________

B.

1. As a statement to the public which would you advocate:
   Fiscal independence of school boards ________________________
   Fiscal dependence of school boards ________________________

2. As statements to the public what arguments would you advance to support fiscal independence?

3. What arguments would you advance to support fiscal dependence?

C.

1. As an expression of your personal convictions, not for publication, would you prefer:
   Fiscal independence of school boards ________________________
   Fiscal dependence of school boards ________________________

2. On what basis of your personal convictions, not for publication, what statements would you advance to support fiscal independence?
3. What statements would you advance to support fiscal dependence?

D. Are there conditions or circumstances which would prevent you from publicly expressing your personal convictions on the problem of fiscal control of school boards? yes no
If answer is yes, describe these conditions.

Statements from E through X may be used to support or oppose fiscal independence of school boards. You are asked several questions about each statement. Please answer these to the best of your knowledge.

E. Determination of expenditure for all purposes, in proper relationship to one another, requires a single legislative authority.

1. Have you any previous knowledge about this statement? yes no

2. Which of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Based on experiences in your community would you say that it is necessary to have the city council control the school budget in order to have the tax dollar used fairly for all purposes?
   yes no

4. What actual experiences have you had in your community in which the city council controlled the school budget in order to have the tax dollar used fairly for all purposes?

5. What do you think would happen if the city council did not control the school budget?
School superintendents and boards often are unaware of an unconcerned about the needs and fiscal problems of the general government.

1. Have you any previous knowledge about this statement?  
   yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  

3. Based on experience in your community would you say that school superintendents and boards of education are unaware of and unconcerned about the needs and fiscal problems of the general government?  
   yes  no

4. In what actual manner of situation has it been demonstrated that your school board and superintendent did not know about or were not interested in the fiscal problems of the general government of your community?  
   a. This condition does not exist  
   b. Demonstrated in this way

Intergovernmental relations are made more complex by independent agencies which in some matters operate in the same areas such as, records, reports, and taxation.

1. Have you any previous knowledge about this statement?  
   yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  
   d. The statement is erroneous and has no validity.

3. Is there any evidence in your community that if the city council did not control bond issues, reports, and the tax rate of the school system that relations between the board of education and the city council would be made more difficult?  
   yes  no

4. What has actually occurred in your school district that has made relations more complex between the general government and your school system due to problems of records, reports, and taxation?
5. What do you think would happen if the city council did not control the school budget, taxation, and bond issues to make relations between the city government and school board more difficult?

H.

Divided control and responsibility lead to overlapping functions and duplication of effort.

1. Have you any previous knowledge about this statement?
   yes no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Do the experiences in your community lead you to believe that if the city council did not control the school budget and tax rate that you would have duplication of effort and overlapping functions of various services?
   yes no

4. Have you had any actual experiences that demonstrate an actual overlapping of functions and duplication of efforts to provide various services?
   yes no
   What are these experiences?

5. If the city council did not control expenditures of the school board do you think that you would have duplication of effort to provide various services?
   yes no
   If answer is yes, in what way and in what areas do you think this would be done?

I.

The tax collecting agency should make the levy and fix the budget. If school boards fix the tax rate and make their own budgets, they should be required to collect their own taxes.
1. Have you any previous knowledge about this statement?
   yes  no
2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   _____ a. The statement is sound and has a valid basis.
   _____ b. The statement may have some merit in some situations.
   _____ c. The statement has little, if any, merit.
   _____ d. The statement is erroneous and has no validity.
3. Would you consider it advisable to have the board of education collect its own taxes if the city council did not control the school budget and tax levy?
   yes  no
4. What experiences have you had in your community that would suggest the advisability of having the board of education collect its own taxes if the city council does not control the school budget and tax levy?

J.

Fiscal independence brings no positive assurance of freedom from politics.

1. Have you any previous knowledge about this statement?
   yes  no
2. Which of these four opinions would you consider most accurate in evaluating this statement?
   _____ a. The statement is sound and has a valid basis.
   _____ b. The statement may have some merit in some situations.
   _____ c. The statement has little, if any, merit.
   _____ d. The statement is erroneous and has no validity.
3. Based on any experiences in your community would you consider it more probable to have political interference of your school when the city council controls the budget and tax levy?
   yes  no
4. In what way have you actually experienced political interference in your school system?

5. Do you believe that you would have political interference in your school system even though the city council did not control the budget and tax levy?
   yes  no
   If answer is yes, in what way do you think this political interference would be used?
K.

With overlapping units of government the tendency is to increase the total load of bonded debt and the limits on the tax rates above those that would exist if a single unit of government were wholly responsible for them.

1. Have you any previous knowledge about this statement?
   yes no

2. Which of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Is there any actual evidence in your community that the control of the city council has prevented the board of education from increasing your bonded debt and tax rate for unjustified school expenditures?
   yes no

4. In what specific instances has your city council limited your bonded debt and tax rates for unjustified school expenditures?

5. What do you think would happen to your bonded debt and tax rates if the city council did not control the school budget?
   a. No change would take place.
   b. We would have an increase in our bonded debt because
   c. We would expect a decrease in our bonded debt because

L.

The recent trend has been toward abolition of special boards and taxing units such as library, sanitation, park, fire protection, police, and highway.

1. Have you any previous knowledge about this statement?
   yes no

2. Which of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
The statement is erroneous and has no validity.

3. Does the experience of your community indicate that school boards should be under the control of the city government in the same way as your fire protection, sanitation, police, and other special boards and taxing units?
   yes _____ no _____

4. In what way does the experience you have had with your school board indicate that you should place the board of education under the control of the city council in the same way that you have other special boards and taxing units under control of the city council?
   a. We have had no such experience.
   b. We have had the following experience_______

M.

Any intermediary authority standing between the school board and the state makes it difficult if not impossible for the board to be in fact responsible to the people and the state.

1. Have you any previous knowledge about this statement?
   yes _____ no _____

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. In your school have you had situations in which the city council made it difficult for your board of education to be responsible to the people and to the state in providing the needed educational program?
   yes _____ no _____

4. In what actual manner has the city council prevented the board of education from being responsible to the people and to the state?
   a. No such experience in our district.
   b. The city council has prevented the board of education from providing good education in the following manner_______

5. In what manner would the board of education change your educational program in order for it to be responsible to the people and the state if the city council did not control the school budget?
   a. No change would take place.
   b. In order to comply with state regulations the board of education would change the educational program or buildings in the following way_______
Fiscal control often leads to defacto control of educational policies, such as, whether or not kindergarten may be established, home economics may be taught, or classes provided for handicapped children.

1. Have you any previous knowledge about this statement?
   yes [ ] no [ ]

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Does the experience in your community indicate that because the city council controls the budget it has been able to control the educational program?
   yes [ ] no [ ]

4. In what way has the city council controlled the educational program?

5. In what way would the educational program be changed if the city council did not control the school budget?
   a. No change.
   b. Education program would be changed in this way

Fiscal dependence may result in coercion with respect to technical and professional matters. The controlling board may let it be known that either the school board will adopt certain policies or its budget will be cut.

1. Have you any previous knowledge about this statement?
   yes [ ] no [ ]

2. Which one of these opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Is there evidence that your city council has let it be known that either the school board adopt certain policies or its budget will be cut?
   yes [ ] no [ ]
4. In what actual manner has your city council insisted that the board adopt certain policies or have its budget cut?

5. Do you think that the city council may insist on certain educational policies through its authority to control the school budget?
   a. No
   b. City council may insist on the following educational policies

P.

Fiscal independence is the only way to avoid the diversion of school funds to non-school purposes.

1. Have you any previous knowledge about this statement?
   yes no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   a. The statement is sound and has a valid basis.
   b. The statement may have some merit in some situations.
   c. The statement has little, if any, merit.
   d. The statement is erroneous and has no validity.

3. Has there been any diversion of school funds to non-school purposes due to control of the school budget by the city council?
   yes no

4. If answer is yes, how has the city council diverted school funds to non-school purposes?

5. If answer is no, is there any danger that school funds may be diverted to non-school purposes by the city council?
   a. No
   b. How?
Fiscally dependent boards are sometimes told where purchases are to be made, the firms to which contracts are to be awarded, and the persons who are to be employed.

1. Have you any previous knowledge about this statement?  
   yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  
   d. The statement is erroneous and has no validity.

3. Has the city council, in some form, told the board of education where purchases are to be made, the firms to which contracts are to be awarded, and the persons who are to be employed?  
   yes  no

4. What are the conditions in which the city council has controlled purchases, contracts, or persons to be employed?

5. If the answer was no to 3 above, is there any possibility that the city council may attempt to control purchases, contracts, or persons to be employed?  
   a. No  
   b. How?

Fiscal dependence results in greater competition for the tax dollar and in strained relations between the municipal and school governing boards.

1. Have you any previous knowledge about this statement?  
   yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  
   d. The statement is erroneous and has no validity.

3. Is there evidence that you have had strained relationships between your board of education and the city council and that there has been competition for the tax dollar?  
   yes  no
4. If yes, in what manner?

5. If the city council did not approve the school budget would the relationship with the board of education improve, and would there be less competition for the tax dollar?
   - a. We would expect no change.
   - b. If the city council did not approve the budget we would expect improvement in the following way:

6. All school boards cannot be dependent since many of them are not co-terminous with any unit of local government. If the state regards this as sound policy for such districts, why is it not equally sound for all districts?

1. Have you any previous knowledge about this statement?
   - yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   - a. The statement is sound and has a valid basis.
   - b. The statement may have some merit in some situations.
   - c. The statement has little, if any, merit.
   - d. The statement is erroneous and has no validity.

3. Do reasons exist in your community which would make it a poor policy for the city council not to approve the school budget?
   - yes  no

4. What are the reasons why it would be poor policy in your district not to have the city council approve the school budget?

T.

Fiscal independence leads to greater stability and continuity in educational planning --- school authorities know what they can count on.

1. Have you any previous knowledge about this statement?
   - yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?
   - a. The statement is sound and has a valid basis.
   - b. The statement may have some merit in some situations.
3. Is there any reason why it is advisable for your school budget not to be approved by your city council in order to have stability and continuity in your educational planning?
   yes [ ] no [ ]

4. What reasons exist in your community for the school budget not to be controlled by the city council in order to promote stability and continuity in your educational planning.
   a. We have no such reasons.
   b. The following are reasons why the city council should not control the school budget to have stability

   5. To what extent is it probable that stability and continuity in educational planning will exist if the city council does not control the school budget?
      a. Probable that no change would be made.
      b. If the city council did not control the budget the following changes would be made

   U.

   School financial accounting is so different from other municipal accounting that there are few advantages in combining them.

   1. Have you any previous knowledge about this statement?
      yes [ ] no [ ]

   2. Which one of these four opinions would you consider most accurate in evaluating this statement?
      a. The statement is sound and has a valid basis.
      b. The statement may have some merit in some situations.
      c. The statement has little, if any, merit.
      d. The statement is erroneous and has no validity.

   3. From the financial accounting conditions in your school system would it appear that there are few advantages in combining school accounting with municipal accounting?
      yes [ ] no [ ]

   4. What problems, if any, exist in combining school accounting and municipal accounting?
      a. No problems exist.
      b. The following advantages exist when municipal and school accounting are combined
V. Fiscally dependent boards must waste much time and energy presenting and justifying their budgets to the controlling agencies.

1. Have you any previous knowledge about this statement?  
   yes  no

2. Which one of those four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  
   d. The statement is erroneous and has no validity.

3. Does the school board in your community waste much time and energy in presenting their budgets to the city council?  
   yes  no

4. In what manner could you justify the amount of time and effort and understanding of the city council in approving the school budget as adequate?  
   a. The city council does not give adequate time to the school budget.  
   b. The time spent by the city council can be justified because

X. Although neither independence nor dependence can guarantee economy the evidence so far available indicates, that, by and large, greater economy has been practiced by fiscally independent boards.

1. Have you any previous knowledge about this statement? yes  no

2. Which one of these four opinions would you consider most accurate in evaluating this statement?  
   a. The statement is sound and has a valid basis.  
   b. The statement may have some merit in some situations.  
   c. The statement has little, if any, merit.  
   d. The statement is erroneous and has no validity.

3. In your community, would you say, that control of the school budget by the city council has really resulted in economy of operation?  
   yes  no
Is there any indication that your city school district is giving consideration to changing from a city school district to a unified school district?

yes  no

1. If yes, what are your reasons for the change?

2. If answer is no, are you aware of how the school budget would be controlled in a unified school district?

   yes  no

3. What are your reasons, if any, for not changing from a city school district to a unified school district?
APPROVAL SHEET

The dissertation submitted by Anthony Thomas Sola has been read and approved by five members of the Department of Education.

The final copies have been examined by the director of the dissertation and the signature which appears below verifies the fact that any necessary changes have been incorporated, and that the dissertation is now given final approval with reference to content, form, and mechanical accuracy.

The dissertation is therefore accepted in partial fulfillment of the requirements for the Degree of Doctor of Education.

January 15, 1963
Date

Signature of Adviser