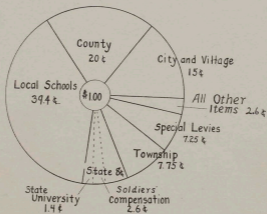


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BULLETIN OF THE UNIVERSITY
OF KANSAS

UNIVERSITY FACTS

The Distribution of the Tax Dollar

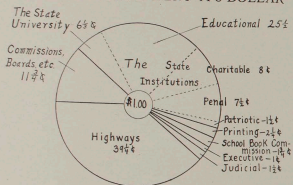


THE TAXPAYERS' DOLLAR

Less than 1½¢ of the average property tax dollar paid in Kansas in 1928 went for the support of the University of Kansas

THE UNIVERSITY OF KANSAS
LAWRENCE and KANSAS CITY

HOW THE STATE SPENT ITS DOLLAR



Of the total state revenues in 1928, 61-3 cents of each dollar went to the University of Kansas for operation, maintenance and expansion of plant.

Of the state's dollar 86.8 cents were raised by property taxation and 13.2 cents came from insurance, inheritance and other special taxes.

FOREWORD

AN INSTITUTION as large as the University of Kansas offers many problems of interest to the taxpayers of the state, and the parents of its students. Questions of faculty personnel, student life, and cost of instruction and operation come up constantly.

This booklet is intended to answer from the records the more important of the questions, and to present in condensed form a picture of the University of Kansas.

University Organization

(1)

Q. When was the University of Kansas founded?

A. July, 1859, marks the establishment of the University. It was in this month that the Wyandotte Constitution, which is the present constitution of the State of Kansas, provided for a state university. In 1861, Congress set aside 72 sections of land for the use and support of the state university. In 1863, Lawrence was selected as the location of the University of Kansas, winning this decision over Emporia by a margin of one vote in the House of Representatives.

(2)

Q. When was the University of Kansas opened for students?

A. The first meeting of the Board of Regents was March 21, 1865; the first faculty was elected July 19, 1866; the first session of the University opened September 12, 1866, in North College Building. This building was finally razed in 1920.

(3)

Q. In what way do the people of the state direct the affairs of the University?

A. Through a Board of nine Regents appointed by the Governor for overlapping terms of four years.

(4)

Q. Do the Regents draw any salary?

A. Only such expenses as are incurred in University business.

(5)

Q. Who is the chief executive officer of the University?

A. The Chancellor, who is directly responsible to the Board of Regents.

(6)

Q. How does the Chancellor direct the affairs of the University?

A. Through the deans and directors of the various colleges, schools, and important branches of work, faculty committees, the registrar, the bursar, and superintendent of buildings and grounds.

(7)

Q. Who looks after the financial side of University matters?

A. The bursar of the University, who is responsible to the Chancellor and the State Business Manager, who in turn is responsible to the Board of Regents.

(8)

Q. *Who keeps the student records of the University?*

A. The registrar, who is responsible to the Chancellor.

(9)

Q. *Who looks after the general building operations and maintenance of the University?*

A. New construction is under the immediate direction of the State Architect and the State Business Manager. Repairs, improvements and maintenance are under the control of the superintendent of buildings and grounds, who in turn is responsible directly to the Chancellor.

Student Enrollment

(10)

Q. *How many degrees has the University granted in its history?*

A. The University has granted 13,764 degrees.

(11)

Q. *What is the total enrollment of the University of Kansas?*

A. The grand total *unrepeated* names on the rolls of the University for the year 1927-28 was 6,887. This includes regular full-time students, students in the training school of the School of Education and extension students as follows:

Regular college students, actually in residence	5,537
Regular college students, in winter session	4,474
Regular college students in summer session	1,680
Students in the extension courses	1,666*
Students in Oread Training School	53

The difference between the total of the above figures, 7,873, and the number of unrepeated names given above, 6,887, represents students included in two or more divisions listed.

*New enrollments only; unfinished enrollments from previous year not included.

(12)

Q. *How does the enrollment of the University of Kansas compare with that of other institutions?*

A. Figures compiled by Prof. Raymond Walters of Swarthmore College in 1928 showed that in number of regular full-time students the University ranked twenty-second among the more than 600 colleges and universities of the country.

(13)

Q. *What are the various colleges and schools of the University and how many students were enrolled in each the past year?*

A. The College of Liberal Arts and Sciences	3,162
The School of Business	176
The School of Engineering and Architecture	607
The School of Fine Arts	506
The Graduate School	795
The School of Law	171
The School of Medicine (including Nurses)	382
The School of Pharmacy	89
The School of Education	307
The Division of Extension	1,666*
Oread Training School	53
Miscellaneous (Special summer session students)	205

These figures include summer session, but do not make allowances for repeated names.

*See note under 11 above.

(14)

Q. *How does the present enrollment of the University of Kansas compare with that of past decades?*

A. Comparison of Resident Student Enrollment in the University of Kansas by Decades from 1878 to 1928:

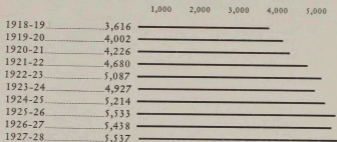
**RESIDENT STUDENT ENROLMENTS BY DECADES
IN THE UNIVERSITY OF KANSAS**

School Year	Number of Students					
	1000	2000	3000	4000	5000	6000
1877-78	■	361				
1887-88	■	483				
1897-98	■	1062				
1907-08	■	2063				
1917-18	■	2840				
1927-28	■	5537				

(15)

Q. What is the resident enrollment for the past decade?

A. Resident enrollment for the past decade:



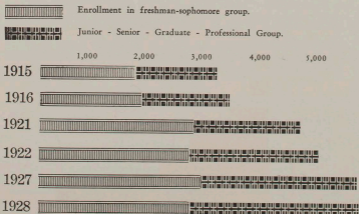
(16)

Q. In what department of University instruction is the greatest growth?

A. Since 1915 enrollment in the freshman-sophomore classes has increased 60.3 per cent; in the upper classes, graduate and professional schools, it has increased 110.1 per cent.

The chief significance of this marked growth in the higher levels is the higher cost involved. The average cost per student in the freshman-sophomore group for 1928 was \$177; the average above that level was \$355 per year. The cost for instruction alone in the freshman-sophomore group was \$95.40 per student.

GROWTH OF UNIVERSITY ENROLLMENT IN TWO DIVISIONS



Finance

(17)

Q. *How much money did the legislature appropriate for the University for the year ending June 30, 1929, and how was this to be expended?*

A. A. State General Fund	
All educational purposes.....	\$1,135,500
Repairs and Improvements.....	70,000
Buildings.....	375,000
Total.....	\$1,580,500
B. Cash Funds	
Student Fees and departmental receipts.....	\$723,718.91**
Interest.....	13,447.43
Total.....	\$737,166.34
GRAND TOTAL.....	\$2,317,666.34

**Includes approximately \$385,000 revolving funds spent largely for the replacement of materials used during the year; e. g., Bell Memorial Hospital, \$137,000; Cafeteria, \$50,000; Corbin Hall, \$40,000; Journalism Press, \$20,000; laboratory supplies, \$41,000.

SOURCE OF THE UNIVERSITY'S FINANCES



Legislative Appropriations 67.5 per cent.

Fees and Receipts 32.5 per cent.

(18)

Q. *How much of this money comes from state appropriation?*

A. \$1,580,500, of which \$1,330,000 was raised by general property tax and \$250,500 from other revenue sources of the state.

(19)

Q. *What percentage of the University's expenditures are for purely instructional purposes?*

A. Of the University's expenditures for 1927-28 (exclusive of buildings) 71.4 per cent was spent directly or indirectly for instruction.

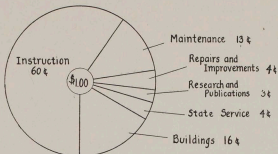
(20)

Q. *Where did the rest of the money go?*

A. Maintenance of the plant.....	15.5 per cent
Repairs and improvements.....	4.8 per cent
Research, publications, museums and the like.....	3.5 per cent
State Service Agencies.....	4.8 per cent
(Food and Drug Laboratory, Water Laboratory, Etc.)	

NOTE—If building expenditures for the year were included, the distribution would have been: Instruction, 60 per cent; maintenance, 13 per cent; repairs and improvements, 4 per cent; research, 3 per cent; state service, 4 per cent; new construction, 16 per cent.

HOW THE UNIVERSITY SPENDS ITS DOLLAR



(Refer again to Question No. 19.)

(21)

Q. *What branches of work, outside of resident college instruction, does the University support in whole or in part?*

A. Bell Memorial Hospital (Kansas City, Kansas) in training physicians for Kansas, provided hospital care for 2,721 persons, and dispensary service totalling 40,921 visits, in 1927-28. Bell Memorial Hospital also served for the School of Nurses, with a graduating class of 18 in 1928.

The Bureau of Business Research has issued nine bulletins on problems of the business men of Kansas.

Head of the Department of Entomology is ex officio State Entomologist for the southern half of the state.

The State Geological Survey is maintaining an organization, and issuing a few bulletins, pending further legislative instruction and appropriation.

The Bureau of School Service and Research is at the service of Boards of Education and Educational Administrators for the study of problems in education.

Bureau of Child Research.

The Extension Division:

- Bureau of Correspondence Study.
- Bureau of Extension Classes
- Bureau of General Information
- Bureau of Visual Instruction.
- Bureau of Lectures and Lecture Courses
- Merchants' Institutes
- Graduate Courses for Physicians
- Municipal Reference Bureau

Kansas High School Debating League
School for Firemen (Requested to be given first this year at
Newton)

Industrial Surveys of Kansas. (Work of the late Dean Walker.)
Food and Drug Laboratory
Water and Sewage Laboratory

(22)

Q. Are these outside activities useful?

A. Yes, most of them have been created by act of the Legislature because of the actual demand from the people of the state.

(23)

Q. How are University purchases made?

A. Each University purchase is requested on a requisition drawn by the department desiring the article. This must be approved by the Chancellor. The Business Office certifies that funds are available and the State Business Manager makes the purchase unless it is a minor or emergency purchase in which case the Bursar or the Department Head places the order directly, subject to later approval of the Business Manager.

(24)

Q. How may one know that the financial accounts of the University are correct?

A. They are carefully audited each year by the State Accountant. The records of the Business Office are open for inspection by the public at any time.

The Faculty

(25)

Q. How are the educational affairs of the University conducted?

A. At the head of each college is a dean, who is directly responsible to the Chancellor for the work of his college. At the head of each department within a college is a chairman, who is responsible to his dean for the work of the department.

(26)

Q. What are the different grades in professorial rank in the University, how many are employed in each grade, and what are the salaries paid in each grade?

A.	Rank	Total	Median Salary
	Deans and Directors	6	\$3,950
	Professors who also serve as deans	10	5,400
	Professors	90	3,900
	Associate Professors	38	2,700
	Assistant Professors	67	2,400
	Instructors	50	1,750

(27)

Q. What is the average salary of faculty members of the University?

A. The average salary of the full-time members of the instructional staff for the present fiscal year is \$2,992.

(28)

Q. How do salaries at the University of Kansas compare with those at other state universities?

A. Salaries for members of the instructional staffs at various state universities:

Institutions	Deans		Professors	
	Maximum	Average	Maximum	Average
Arkansas	\$6,500	\$4,750	\$4,250	\$3,750
California	12,000	7,040	9,000	5,000
Colorado	6,200	4,000	5,500	4,000
Purdue	9,000	5,500	6,000	4,000
Indiana	5,500	4,700	6,500	3,750
Iowa State	7,250	6,000	7,500	4,500
Iowa	12,000	7,250	10,000	5,000
Kans. Agric. Col.	5,900	5,100	6,000	3,500
Michigan	17,000	10,000	12,500	5,500
Nebraska	6,500	5,500	5,000	4,000
Ohio	10,000	7,700	8,000	4,974
Oklahoma	6,500	3,000	5,000	4,200
Oklahoma A. & M.	6,000	4,800	4,500	3,700
Texas	7,500	9,500	6,500	4,500
Illinois*	8,000	7,375	8,000	5,181
Minnesota*	8,000	6,655	6,000	4,534
Missouri*	8,500	5,825	5,750	4,190
Av. of above and Kans.	8,266	6,058	6,805	4,345
Kansas	6,700**	5,370	6,500	3,927

*1925-26 data the latest available

**12 months salary.

Institutions	Assoc. Prof.		Asst. Prof.		Instructor	
	Maximum	Average	Maximum	Average	Maximum	Average
Arkansas	\$3,800	\$3,150	\$3,100	\$2,600	\$2,500	\$2,100
California	5,200	3,600	5,200	3,000	3,900	2,400
Colorado	5,100	2,850	3,500	2,500	2,950	1,700
Purdue	4,000	3,200	3,900	2,700	3,000	2,050
Indiana	3,600	3,000	3,500	2,800	3,700	1,800
Iowa	6,000	3,750	6,000	3,250	5,000	2,150
Kansas Agric. Col.	3,600	2,800	3,500	2,300	2,600	1,800
Iowa A. & M.	4,500	3,250	5,500	2,700	2,750	2,000
Michigan	10,000	4,000	6,000	3,000	4,000	2,000
Nebraska	3,800	3,000	4,500	2,500	2,800	2,000
Ohio State	6,000	4,222	6,500	3,133	4,500	2,155

Okla. A. & M.	3,400	3,000	3,000	2,500	2,300	2,100
Oklahoma	3,400	3,000	2,800	2,200	2,000	1,800
Texas	3,600	3,200	2,800	2,500	2,200	1,900
Illinois*	6,000	3,970	4,000	3,138	2,600	2,025
Minnesota*	5,300	3,552	4,500	2,752	3,600	2,062
Missouri*	3,750	3,273	3,000	2,635	2,500	1,910
Av of above and Kans.	4,697	3,307	4,140	2,629	3,072	1,984
Kansas	3,500	2,701	3,500	2,443	2,400	1,751

*1925-26 data the latest available.

(29)

Q. *Are any faculty members on a part-time basis?*

A. Many eminent physicians and surgeons of Kansas City are lecturers for the School of Medicine there. On Feb. 1, 1929, the part-time roster at Kansas City was:

Without salary: 2 instructors, 5 clinical assistants, 2 lecturers.

\$100 a year: 5 professors, 6 associate professors, 20 assistant professors, 14 instructors, 14 clinical assistants.

\$300 a year: 8 professors, 4 associate professors, 4 assistant professors, 2 instructors, 2 assistants, 1 fellow.

Total: 89.

(30)

Q. *Is it true that the University has lost a number of leading professors during the past few years because of its inability to pay the salaries offered elsewhere?*

A. The following important faculty members left the University of Kansas last year, practically all of them going to competing state universities:

Dean of the School of Law, the highest salaried faculty member at Kansas went to Ohio State University at nearly 40 per cent increase.

Librarian went also to Ohio State University at a 50 per cent increase.

Head of department of architecture went to University of Texas at 33 1-3 per cent increase.

Professor of hydraulics went to University of Wisconsin where opportunity for advancement in his special work is more promising and at a 33 1-3 per cent increase.

Professor of law took a place at University of North Carolina at substantial increase in salary.

Professor of mechanical engineering took the headship of department at University of Pittsburgh at almost 40 per cent increase.

Associate professor of home economics moved to University of California to a better position and larger salary.

Two assistant professors of psychology received increases of 33 1-3 per cent in salary; one at Bryn Mawr and one at the University of Nebraska.

Other losses over the last six or eight years have been heavy. Among them were:

Professor of mathematics who went to Princeton at 83 1-3 per cent increase.

Professor of psychology who doubled his salary by going to Juvenile Research Bureau, New York.

A professor of anatomy went to Wistar Institute at a salary increase of 82 per cent.

A professor of psychology went to Clark University at an increase of 42.9 per cent.

A professor of railway engineering went to the University of Illinois at an increase of 37.5 per cent in salary and with added opportunities for research.

That the University still faces this problem is evidenced by the fact that the present acting dean of the School of Law goes to Washington University next year at a 20 per cent increase.

(31)

Q. *Could not the money have been found somewhere to hold outstanding men?*

A. There is only so much money for salaries. More money for these men would have meant a smaller number of teachers elsewhere and consequently larger classes and less attention to the individual student or else still lower salaries for members of the faculty already drawing lower salaries.

(32)

Q. *What is the University proposing to do about the matter?*

A. The University is asking, with the approval of the Board of Regents and the Budget Director, an increase in the salary budget, which will enable it to compete on fair terms with other state universities for good men, and especially to hold the good men it now has. It does *not* propose a general salary increase. Part of this increased budget, if secured, will be used to employ additional instructors for departments whose classes are now greatly overcrowded. Part of it will also be used as a reserve for exceptional men, and for the nominal salary advances to promising younger men who naturally expect their salaries to grow with their age, experience, and increased family responsibilities.

(33)

Q. *How does one attain a full professorship in a university?*

A. Full professorships are usually attained on the basis of educational preparedness, experience, teaching ability, research work, leadership in a chosen field, and publications. A man holding a full professorship generally must have a doctor of philosophy degree, the attainment of which entails seven or eight years of university attendance beyond high school. He must also have several years of teaching experience and be recognized as a leader or least a rising man in the profession.

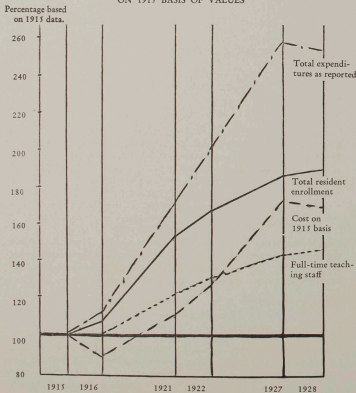
A full professorship is seldom attained before a man or woman is thirty-five years of age.

(34)

Q. *What effect has the increased enrollment in the University had on the faculty.*

A. The number of faculty members has not kept pace with the growth of student enrollment, consequently the classes are larger. Many of them are too large for the best kind of instruction. In 1915 the average number of students per instructor was 14; in 1928 it was 18. It is generally thought that the average number of students per instructor should be between 10 and 15, depending upon the type of instruction. The University's enrollment since 1915 has increased 90 per cent; the number on the faculty has increased 50 per cent.

COMPARISON OF INCREASED ENROLLMENT, TEACHING STAFF, TOTAL EXPENDITURES, AND THESE EXPENDITURES COMPUTED ON 1915 BASIS OF VALUES



Athletics

(35)

Q. *What is the purpose of athletics at the University of Kansas?*

- A. To provide for intercollegiate competition for selected sports; and more especially to provide intra-mural activities for all the students of the University.

(36)

Q. *To what extent is this purpose met?*

- A. University athletic teams compete with other institutions in eight sports. On the campus students who are required under University rules to have two years of physical training, engage in inter-group contests in at least three sports. This includes half the University students.

(37)

Q. *How is the athletic situation governed at the University?*

- A. By an athletic board consisting of faculty, student, and alumni members.

(38)

Q. *What University equipment is devoted to athletics?*

- A. One gymnasium for indoor sports of both men and women; stadium with football field and running tracks, seating for 38,000. Fields for intramural play, including 23 tennis courts, 14 handball courts, four football practice fields, two baseball fields, women's hockey field, volleyball courts.

(39)

Q. *How is the University's athletic program financed?*

- A. Largely from receipts at intercollegiate contests. Football and basketball receive more than their expenses, but baseball, wrestling, tennis, swimming, golf, and track, including the Kansas Invitation High School Track Meet and Kansas Relays return deficits.

(40)

Q. *Do intercollegiate sports return a net profit?*

- A. They do. The surplus is used in retiring bonds issued for finishing the stadium, and for providing costs of intramural sports and play utilities for the students. The athletic board recently purchased a ten-acre tract adjacent to the gymnasium for intra-mural sports.

(41)

Q. *Who paid for the stadium?*

- A. The first units were paid for from contributions of students, faculty, alumni, and friends of the University. Additions to the stadium were paid for by bond issues, secured by gate receipts.

(42)

Q. *Who pays salaries of coaches?*

- A. Salaries of most of the coaches come entirely from athletic funds. Salaries for those engaged in class instruction come from athletic funds and the University budget in proportion to their teaching and coaching time.

(43)

Q. *How are athletic funds handled?*

- A. The University's bursar is ex officio treasurer of the athletic board, and his books are audited both by the state auditor's office and by certified public accountants.

Student Life

(44)

Q. *How are students housed?*

- A. The state has provided one dormitory for 130 women students. Many other students have organized fraternities and sororities and built houses in which they live. Still others live in rooming houses and in private homes. Several hundred live with their own families.

(45)

Q. *Is it difficult for a student to become a member of a fraternity or sorority?*

- A. At the University of Kansas there are perhaps seventy Greek letter organizations maintaining houses, and perhaps fifty other departmental clubs organized as fraternities but not maintaining houses. The competition for members in these organizations is so keen that almost any student who desires fraternity membership may secure it. Whatever faults the system may have it certainly can not be accused of being exclusive.

(46)

Q. *What percentage of students in the University of Kansas fail to make good, and have to be sent home?*

- A. Approximately seven per cent of our student body withdraw annually with an unsatisfactory scholarship record. Some of these could have protected their records by proper withdrawals but did not do so. Somewhat less than five per cent are actually excluded from the University for a semester because of unsatisfactory scholarship. All of these are eligible to return the second semester following their withdrawal.

(47)

Q. *Has a student who is dropped for poor scholarship any appeal from the University ruling?*

- A. Yes, he may appeal to his dean or the re-instatement committee for re-admission to the University. About half of these requests are granted upon the presentation of evidence of extenuating circumstances or assurance that the following semester will be better. If they are not satisfied with the action of the dean or re-instatement committee they may appeal to the Chancellor, the Board of Regents, the Governor, and the courts of the State. By far the greater number of them, however, readily admit that they do not deserve re-instatement and plan to spend the intervening semester earning money or developing self-reliance and independence so that the succeeding semester may be more profitable when they do return to the University.

(48)

Q. *How is the general welfare of students safeguarded?*

- A. The Dean of Women has charge of the welfare of women students. The Men's Student Adviser has charge of the general welfare of the men students. The University maintains two full-time physicians and a staff of nurses at the Students' Hospital where students may go at any time for consultation and treatment. The University Y. M. C. A., Y. W. C. A., and student pastors are concerned with the religious life of the students.

(49)

Q. *From the standpoint of the average student, what is probably most needed at the University?*

- A. Many students would say that the first need from their point of view is for a student hospital where the excellent staff of doctors and nurses who now serve them would have proper equipment for the handling of sickness and operations.

Buildings

(50)

Q. *What new buildings are badly needed by the University and why?*

- A. (a) A medical science building at Lawrence to provide proper housing for anatomy, physiology and biochemistry, and to enable the medical school to double its freshman class. Anatomy is inadequately housed in the basement of Dyche museum in quarters badly needed by the museum. Physiology is well housed in the basement of West Administration Building, but the fumes from its laboratories rise

through the other three floors of that building to disturb hundreds of students and scores of teachers, particularly in the social sciences. Biochemistry is inadequately housed in quarters borrowed from and needed by the School of Pharmacy. Chiefly because of the crowding of anatomy in the basement of Dyche museum, the University annually refuses enrollment to residents of Kansas who wish to study medicine. The School of Medicine actually is graduating fewer doctors than die annually in the state of Kansas. The erection of a medical science building would remedy the situation materially.

(b) A service building and connecting corridor at the School of Medicine at Rosedale. This would round out the present buildings and make a complete hospital and educational unit and permit the concentration of instruction for the entire Medical School on the new campus. Relief would be provided for class rooms, laboratories, dining room, laundry, dormitory, and many other situations badly cramped under the present teaching and hospital load.

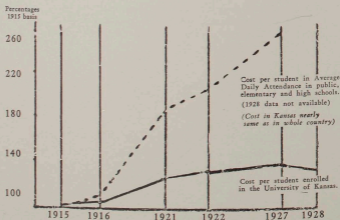
(c) There are other buildings needed for Fine Arts, Engineering, Chemistry, Journalism, and Education, but none of them is as pressing as the two mentioned above. The need for a student hospital may be equally urgent but there has always been the hope that some friend of the University would present such a building as a gift.

Additional Questions

(51)

Q. Is University expense mounting as rapidly as public school expense?

A. Since 1915 the per-student cost in the University has increased 40 per cent while it has increased 150 per cent in the public schools.



(52)

Q. *Who makes the University budget?*

- A. Everybody helps. There are about fifty departments in the University. After the legislature determines the amount of its appropriation a series of budget conferences is organized. Each department head holds a conference with his own staff as a preliminary to a budget conference in the Chancellor's office. He then goes to his official budget conference at which he meets all the deans whose schools his department serves. In a series of fifty such conferences a tentative budget is built and placed before the Chancellor. The Chancellor then studies the budget again, in conference, when necessary, with the deans and professors. When he finishes he sends it to the Board of Regents where it receives its final revision and approval. It is a thoroughly democratic and efficient method of budget building.

(53)

Q. *How does the University of Kansas stand among American universities with reference to distinguished graduates?*

- A. In the directory, "American Men of Science," about 1,000 names are marked with a star as being outstanding in some field of exact science. A study of the 601 names added to the starred list since 1910 as to schools from which they obtained their bachelor's degrees showed the University of Kansas ninth. Kansas supplied more than twice as many of these distinguished scientists as did any other school in the Missouri Valley, and only three schools west of Pittsburgh exceeded Kansas—California, Chicago, and Indiana.

What the State University Costs Taxpayers in Various Cities

The following table shows the amounts distributed to several objects out of each 100 cents of taxes paid in certain cities of Kansas, selected at random.

CENTS OF THE 1928 TAX DOLLAR* THAT WERE SPENT FOR EACH OF
SPECIFIED PURPOSES IN CERTAIN CITIES SELECTED AT RANDOM

<i>Name of City</i>	<i>Total</i>	<i>City</i>	<i>Schools</i>	<i>County</i>	<i>State</i>	<i>K. U.</i>
Kansas City	100	34.2	43.3	16.8	5.7	1.2
Wichita	100	28.4	45.5	20.4	6.0	1.3
Topeka	100	41.7	40.3	12.1	5.9	1.3
Parsons	100	32.0	45.4	17.9	4.7	1.0
Arkansas City	100	37.7	42.0	14.8	5.5	1.2
Manhattan	100	31.8	45.0	17.3	5.9	1.3
Dodge City	100	28.2	52.0	15.3	4.5	1.0
Concordia	100	30.5	43.9	19.0	6.6	1.4
Garden City	100	33.8	43.0	18.7	4.1	.8
Liberal	100	38.1	42.5	14.1	5.3	.9
Goodland	100	45.8	33.6	17.3	3.3	.7
Hiawatha	100	48.1	34.0	12.6	5.3	1.1
Bonner Springs	100	32.6	43.6	17.8	6.0	1.3
Kinsley	100	42.8	36.1	16.3	4.8	1.0
Russell	100	50.3	30.4	11.7	5.7	1.1
Kiowa	100	30.8	46.1	17.7	5.4	1.1
Mulvane	100	47.3	29.4	16.0	6.8	1.5
Highland	100	50.9	26.0	18.1	4.6	1.0
Enterprise	100	25.5	52.6	14.2	7.7	1.7
Solomon	100	52.9	27.9	12.3	6.7	1.4
Hugoton	100	45.9	34.1	11.1	4.9	1.0
Cimarron	100	30.7	45.0	19.3	5.0	1.0
Wellsville	100	62.5	23.4	9.2	4.9	1.0
Toronto	100	56.7	28.9	10.4	4.0	.7
Neosho Falls	100	37.3	40.4	15.9	6.2	1.3
Elgin	100	41.5	45.4	10.2	2.9	.6
Seward	100	46.9	26.6	19.6	6.9	1.4

*By the tax dollar is meant only the revenue from the general property tax. The amounts spent for the University however represents the entire disbursements from appropriations (average 1928-29). The state treasury however has other tax sources, such as shown for 1928:

Insurance tax	\$665,147.91
Corporation tax	333,695.73
Inheritance tax	715,655.69
Excise tax	239,773.66
Cigarette tax	689,400.00
	\$2,643,672.99

The state also gets a great deal of revenue from fees; but fees are paid for and on the occasion of a specific service, and do not appear to be one-sided transfers of money as do taxes. The state however secures some tax revenue from motor license and gasoline taxes. Most of the latter sort of revenue goes to the counties. The counties and other local units also have a few other tax resources.

It follows, therefore, that the number of cents of the tax dollar as given is excessive. Probably the figure given for K. U. is between 10 and 15 per cent higher than the figure we would have if we were to include these other tax sources in the tax dollar.