PUBLIC INSTRUCTION, OFFICE OF SUPT. OF:  Schools—
Transfer tuition fees; computation of "annual per capita cost"; grade school and high school occupying same school plant.

February 17, 1936.

Hon. Grover Van Duyn,
Assistant Superintendent of
Public Instruction,
Indianapolis, Indiana.

Dear Sir:

I have at hand your inquiry of January 15, 1936, seeking an opinion relative to questions presented in a letter received by your department from J. B. Leas, superintendent of schools at Petersburg, Indiana, which said letter is attached to your inquiry. The questions propounded have to do with the matter of computation of tuition fees accruing by reason of transfers of school children from one school corporation to another and have reference particularly to transfers effective during the school year of 1934-35.

The first question submitted arises under the language of Section 28-3704, Burns Annotated Indiana Statutes, Revision of 1933, which bases the transfer tuition fee upon the "annual per capita cost of education in the corporation to which said child is transferred." The section in question provides in part as follows:

"* * * Provided, That the per capita cost in high schools shall be calculated upon the basis of expenditures for high school purposes, and the per capita cost in grade schools shall be calculated upon the basis of expenditures for the schools below the high schools. The annual per capita cost of education in the corporation to which such child is transferred shall be calculated upon the basis of the expenditures therein for the following items: Salaries of superintendent, supervisors, instructors and janitors, the cost of fuel, light, printing and laboratory supplies, to all of which expenditures shall be added an amount equal to eight per cent on the fair valuation of the school plant, including the school grounds, the schoolhouse or schoolhouses, and any and all other physical property belonging to
and constituting a part of such school plant: Provided, That the amount so added shall not exceed fifteen dollars per pupil. * * *" (My italics.)

The specific question raised is whether or not the phrase "per pupil" has reference to each pupil enrolled.

An opinion rendered by my predecessor to yourself under date of August 18th, 1931, adopted the view that the basis for calculating the "annual per capita cost of education," as provided in Section 28-3704, supra, should be the average enrollment for the entire school year, rather than the total enrollment; or, in other words, that proper allowance should be made for enrollments for only portions of the school year, rather than to calculate the per capita cost by dividing the total cost by the total of all pupils enrolled at any time during such school year. I fully concur in this view, and believe it to apply with equal force to the expression "per pupil" as used in the provision of the statute last above quoted. In other words, it is my opinion that the amount to be added to the actual expenditures of the school corporation, to compensate for the use of the school plant, should not exceed fifteen dollars per pupil as figured on the basis of the average pupil enrollment for the school year.

It should be stated, however, in connection with the foregoing answer to the first question submitted, that such answer applies only to the school year 1934-35 and years prior thereto. By virtue of the provisions of Section 1, Chapter 279, Acts of 1935, hereafter "fixed charges, capital outlay, debt service, and cost of transportation" can not be included in computation of annual per capita costs.

The second question has to do with the allocation of the additional charge to be computed on the fair valuation of the school plant, as provided in Section 28-3704, supra, between grade schools and high schools occupying the same school plant: whether such charge should be allocated between the grade school and high schools in proportion to the floor space occupied by each.

It will be noted that Section 28-3704, supra, provided for the calculation of per capita costs in high schools and grade schools separately, on the basis of the "expenditures" for each, but makes no provision for division of the additional charge prescribed on account of the school plant itself. It
will be noted further that a distinction is made between actual "expenditures" and the additional charge referred to, which is not so denominated, and which, consequently, at least in the strict rhetorical sense, is not included in the "expenditures" which the statute says must be totalled separately for the high school and the grade school.

In my opinion it was the intention of the legislature, in a case where the grades and the high school made use of the same school plant, that the additional charge referred to should be computed upon the basis of the enrollment of all those using the plant; or in other words, that it should be computed on the basis of the total enrollment of both grades and high school, rather than separately for each. This view is substantiated by the fact that, while the legislature undoubtedly knew that in numerous instances grades and high schools were making use of the same school plants, it made no provision for a division of the charge which it prescribed as compensation for such use.

It is my opinion, in answer to the second question propounded, that the portion of the per capita cost which is based upon the fair valuation of the school plant should be arrived at by considering the total average enrollment of both high school and grades as a unit, and should then be added to that portion of the annual per capita cost which is required to be figured separately for each division on the basis of the actual "expenditures" of such division. Of course, the question will not arise where the computation of the additional charge on the percentage basis will exceed fifteen dollars per pupil, even though divided between the high school and grades on the basis of floor space occupied. Neither can the question arise in the future, in view of the provisions of the 1935 Act which I have cited.