

## CHAPTER VII

### THE EDUCATIONAL EXPENDITURES

The question of what the people should spend for schools is one of public policy. Very early in our history it was decided that for our type of culture and our type of government free schools were of great importance.<sup>1</sup>

The cost of education at the present time is at an all time high, but after the results are added one can see that every penny spent is well justified. Money spent for schools is an investment in citizenship. The financial problem of education is not how cheaply the schools may be operated, but how wisely the school revenues are expended. Good schools can not be maintained cheaply, but the money can be spent wisely.

#### The Educational Needs of Plains

The educational investment of a community cannot be judged in terms of cost alone but rather by a comparison with its educational needs.

Few of the graduates of the high school attend college so it would seem that every possible educational

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<sup>1</sup> Jesse B. Sears, Public School Administration (New York: The Ronald Press Company, 1947), pp. 169-170.

advantage should be given to the pupils enrolled in the general courses. The Plains school district during the past school year spent \$465.35 per pupil in the grade school and spent \$427.44 per pupil in the high school.

According to comparisons with neighboring towns the above amounts were high. The writer feels that the money was well spent and many opportunities were afforded the pupils that other pupils in other districts were not able to secure.

The mill levy for the Plains district has been averaging around 10 mills during the past 13 years. The following table shows the picture at a glance:

TABLE I  
VALUATIONS AND MILL LEVIES FOR THE PLAINS  
DISTRICT FROM 1939 TO 1952

Year	Valuation	Mill Levy
1939	\$2,091,233	10.4
1940	2,069,057	7.0
1941	2,194,261	9.91
1942	2,210,642	10.42
1943	2,321,219	9.87
1944	2,294,705	8.00
1945	2,263,358	12.67
1946	2,321,258	11.32
1947	3,221,543	11.02
1948	4,952,300	11.82
1949	5,429,762	11.95
1950	5,689,665	10.27
1951	6,294,732	12.46
1952	5,984,231	11.94

Read table thus: In 1939 the valuation of the Plains district was \$2,091,233 and the mill levy was 10.4. Read the remainder of the table in a like manner.

According to the table the highest mill levy was in 1945 with a figure of 12.67. The lowest levy was in 1940 when the levy was 7.0. Because of heavy transportation costs the mill levy for the Plains district has been higher during the past years than the levies of the neighboring towns. Below are the levies for the schools in the Hi-Plains League which is a comparison for the current year.

TABLE II  
VALUATIONS AND LEVIES FOR EIGHT SOUTHWEST KANSAS  
SCHOOL DISTRICTS  
1951-52

School	Valuation	Levy	Enrollment
Elkhart Cons.	\$ 1,908,723	9.31	326
Johnson H. S.	7,297,072	2.77	101
Lakin H. S.	14,738,963	2.58	112
Moscow H. S.	5,212,119	5.12	26
PLAINS CONS.	6,294,732	12.46	232
Rolla Cons.	2,179,354	17.07	164
Satanta H. S.	9,025,093	6.55	116
Sublette H. S.	7,247,357	6.19	76

Read table thus: During the school year, 1951-52, the valuation of the Elkhart Cons. School was \$1,908,723 with a mill levy of 9.31 and an enrollment of 326. Read the remainder of the table in a like manner.

According to the table, Rolla was the only school who had a higher mill levy than Plains. The others were lower

for two principal reasons: first, the valuations of most of the other schools are higher; and second, the transportation costs of the Plains district are higher than the other schools.

In attacking another phase of the educational expenditures the writer found that the cost for a year for a grade school student at Plains was higher than eight other schools investigated by the writer. In contrast with this it was found that Plains was next to the bottom in the amount of money spent per high school student. The findings of the writer are listed below.

TABLE III

COMPARISON OF YEARS COST FOR GRADE AND HIGH SCHOOL PUPILS IN TEN SOUTHWEST KANSAS SCHOOL DISTRICTS 1952-53

Town	Av. Amount Spent on Grade Pupils	Av. Amount Spent on H. S. Pupils
PLAINS	\$465.35	\$427.44
Sublette	274.90	842.79
Montezuma	290.31	562.55
Fowler	318.06	670.95
Kismet	466.83	806.49
Satanta	221.33	640.56
Elkhart	152.31	328.33
Minneola	386.11	732.89
Copeland	293.98	957.11
Lakin	254.04	633.62

Read table thus: Plains spent an average of \$465.35 for each grade pupil and \$427.44 on each high school pupil during the 1952-53 school year. Read the remainder of the table in a like manner.

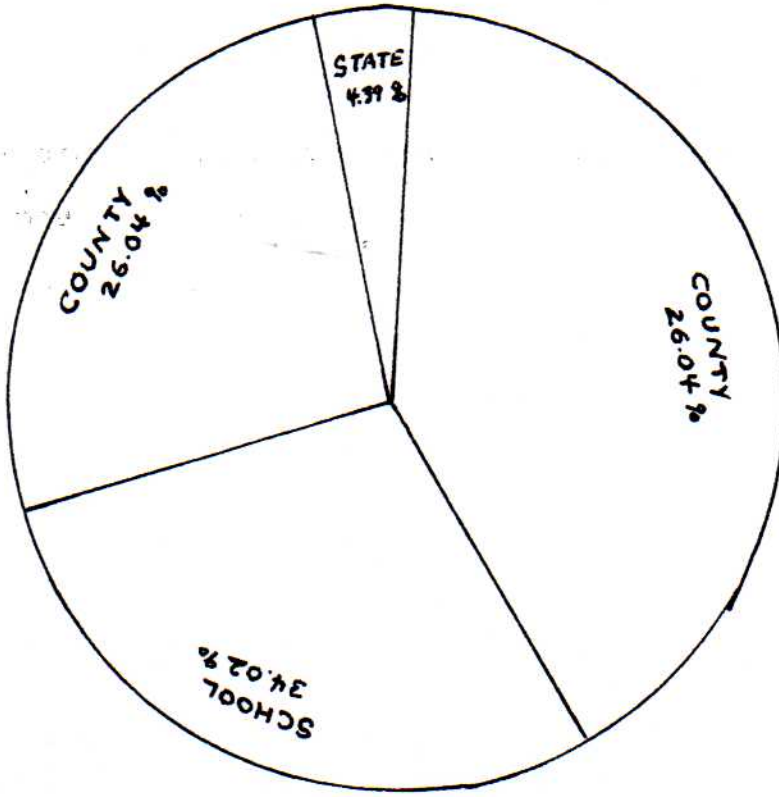
One of the reasons for the high cost for grade school pupils this year was the addition of a special education teacher which the other schools in the list did not employ. Many more opportunities for the slow-learning children were afforded by the special teacher and all agree that the money spent in that department was put to good use.

One of the arguments that most enemies of the school use in their attacks is one that centers around the high cost of schools in comparison with other units. On the following page of this treatise the author has prepared two circle graphs to show the comparison of percentages of the tax dollar that are directed to the different units. The graphs show conclusively that the school had only two per cent more of the tax dollar than did the city in 1951. In 1952 the condition was just turned around.

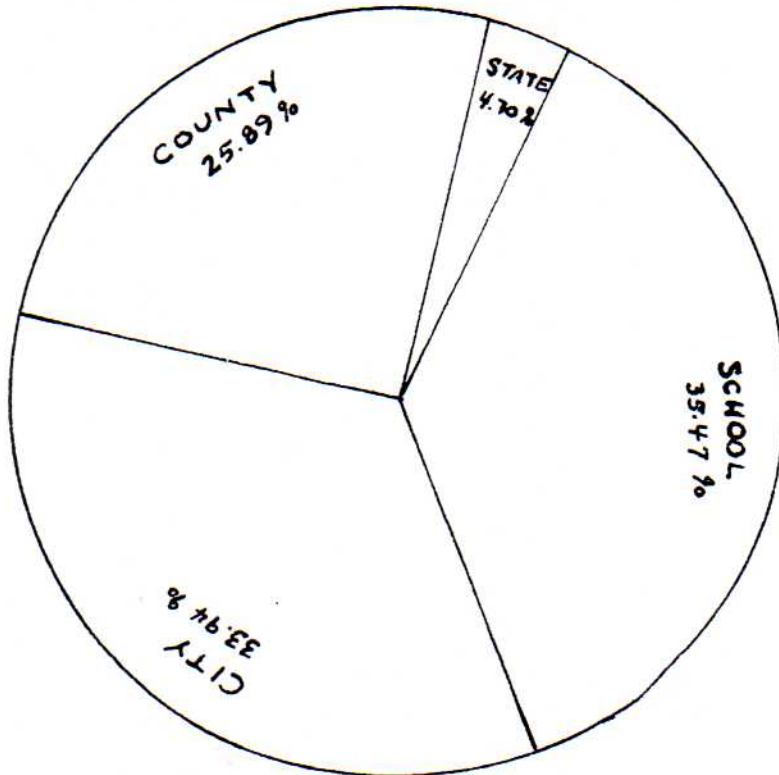
It is interesting to note that the percentage amounts for any one year remain fairly constant. In other neighboring towns the relative percentage amounts directed to the different units were fairly constant, also.

In one school in the southwest corner of the state it was found that the amount of the tax dollar directed to the school was over 50%. This is very unusual.

In studying other towns in the district the writer found that Plains was about average in regard to the percentage of the tax money spent for school purposes. The



1952



1951

FIGURE 1

A COMPARISON OF THE 1951 AND 1952 TAX DOLLARS  
IN PLAINS, MEADE COUNTY, KANSAS

