

PUPIL COST TO BE ESTIMATED

EXPENSE OF EDUCATION IN BEND TO BE SHOWN AT END OF YEAR—APPROXIMATIONS GIVEN BY SUPERINTENDENT.

(By S. W. Moore, City Superintendent of schools.)

The cost of education is perhaps not an all absorbing question in the mind of the average patron of the public schools. This applies particularly to those who are possessed of residence property only and have a family of four or five to educate. In such a case the advantages, to the junior members of the family, are paramount to any reasonable costs that may accrue under ordinary circumstances, and apply particularly in this district since the mill properties pay about forty per cent of the taxes levied. There are those, however, whose beneficent interest in the

financial affairs of the schools is limited to the effect public improvements have on property values and consequently are concerned only with maintaining the proper balance as judged from that standpoint.

In order to arrive at the proper estimate of school costs the pupil cost basis must be used. At the present time the Board of Directors of school district number one are revising their bookkeeping methods in order to arrive at cost of operation on the pupil basis plan. It will not be possible to compile this data until the end of the present year, consequently only approximations from standard costs are given here. On account of the nature of the work and consequent cost levels, it is the usual practice to segregate high and grade school work in estimating pupils costs. With this in mind and in the absence of later data all initial figures are taken from pre-war schedules and corrections made in order to bring them down to date. The pupil cost per year for Oregon high schools, as shown by State compilations, ranges from \$41.20 to \$244.72. Allowing for error, of which the first figure is undoubtedly a type, and averaging for the whole Northwest, the cost per pupil per year in this

section ranges around \$90.00. By similar process the cost per grade pupil is found to be around \$65.00 per year.

In attempting to correct the above figures to accord with local conditions, local advances in salaries and cost of material we find that teachers salaries have advanced about 7 per cent, janitors salaries about 50 per cent and cost of material about 40 per cent. The salary item in any school budget should amount to 60 per cent of the total. Applying the 7 per cent to the 60 per cent and the remainder of the 40 per cent we find, in round numbers, a flat increase of about 22 per cent in cost of operation. Using the above data, corrections for 1919-1920 would indicate a pupil cost for the high school of \$110.00 and \$80.00 for the grades. Applying these figures to the actual number of pupils belonging as shown by the last report, we have 300 at \$110.00 or \$33,000 for the high school, and 825 at \$80.00 or \$66,240 for the grades, making a total of \$99,240. This amount added to the \$12,000 deficit fund covered in the budget last spring, (in order to cover failure of budgets in past years to meet current expenses), produces a figure only slightly higher than the

amount voted in the 1919-1920 budget.

It will be interesting to compare these figures with the actual cost per pupil which will be shown through the new plan of bookkeeping recently adopted by the Board of Education.

Want to buy hay, use Bulletin classified ads.

CONDITIONS IN EUROPE BETTER

(Continued from Page 1.)

later city being the place of his birth, and was in England, France, Belgium, and Italy in the course of his trip to Rome.

"I did not see nearly the suffering and poverty in Europe that I had expected," Father Sheehan said in commenting on economic conditions. "France seemed to be experiencing the worst results from the war, but on the whole, the European countries appear to be recovering rapidly. I do not say this with absolute authority, as naturally the view I had of conditions was at best a superficial one, but that is the way it ap-

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- Silk Underwear
- Silk Waists
- Silk Hose
- Fancy Towels
- Bath Robes
- Gloves
- Fancy Collars
- Hand Bags
- Toilet Sets
- Manicure Sets
- Handkerchiefs
- Sweaters
- Slippers
- Brooches
- Lavalliers
- Neck Laces
- Stationery
- Fancy Aprons
- Boudoir Caps
- Dresser Scarfs
- Plush Stoles
- Marabouts
- Dress Silks
- Perfumes
- Petticoats
- Table Cloths
- Blankets

FOR MEN

- Neckwear
- Silk Hose
- Fancy Suspenders
- Fancy Supporters
- Handkerchiefs
- Brush Sets
- Traveling Sets
- Purses
- Gold Chains
- Cuff Links
- Scarf Pins
- Shaving Sets
- Gloves
- Slippers
- Card Sets
- Bath Robes
- Ash Trays

FOR GIRLS

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are an actual kitchen necessity if you would insure a perfect cup coffee without the unpleasant bitter taste caused by boiling. SEVERAL SIZES AND STYLES AT.....\$5.50 to \$7.25

And then there is father, what shall we get him? May we suggest if he is the owner of a car that you could please him with a Diamond Tire or an all wool auto robe. There are many tools and sundries in the auto line that certainly would solve his gift problem.

For brother or father that does not possess a car, we might suggest an Eveready Daylo, priced from \$1.35 to \$3.75. Gillette Razors Auto Strop Razors, your choice \$5.00—If he prefers, we have the old style blade razors from \$2.00 to \$4.00.



Here Are A Few Appropriate Gifts

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- CARPENTERS' TOOLS
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- KIDDIE CARS
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Bend Hardware Co.

peared to me. I saw little evidence of bolshevism."

Unrest Noted.

Father Sheehan commented on the general state of unrest in labor circles, declaring that in England in particular, strike followed strike in rapid succession. He was in the British isles at the time of the great walkout of railroad employes.

He criticized bitterly the policy pursued by the British government in its relations with Ireland. "At the time I was in Dublin, 500 innocent boys were held in prison with no trial and no charges preferred against them," he said. "The British press has greatly exaggerated conditions in Ireland, where the people are actually more contented and happy than in England."



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