

A Prepared Statement Covering Items of General Control in
School Budget of Loudoun County for 1924-25.

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In discussing costs some standard of comparison must be established. Among the one hundred counties of Virginia Loudoun stands:- 5th in assessed value of all property, 6th in assessed value of real estate, 8th in total spent for schools last year, 8th in efficiency of school system as rated by the State school officials. Would it be unfair than to compare Loudoun County with the counties ranking 8th in the expenditures for the items of cost relating to the general administration of the school system or to expect Loudoun to be 8th from the highest? Let us take up the various items in order as they appear on the school budget.

1. Pay of School Trustees. This is fixed by law and if we could get the same amount of service for \$700 as that received for this expenditure in all other endeavors our governmental costs would be materially reduced.

2. Salary of Superintendent. This costs from local school funds \$1140 as it appears in the budget making the total salary \$3,000.00. Taking the basic salaries as furnished me by the Richmond office and adding the local supplement as taken from the reports of superintendent, which reports are expected to check with accounts of treasurers, we find that the total for Loudoun County stands 23rd from the highest.

3. Travelling Expenses of Superintendent. Because certain office expenses are grouped with this in reports no accurate comparison is possible. Our cost is \$350.00 which amount is paid to the superintendent personally as re-imbusement. It costs for trips outside of county about \$50.00 as a minimum and \$500 for travel inside county. Anyone

doubting these statements has my offer to pay him that for the service. This subtracts \$200 from salary leaving it net \$2800.00.

4. Salary Clerk of Board. While this is listed as Clerk of Board she is also an office assistant to the superintendent. Loudoun County stands 30th from highest for this cost. Before consolidating the clerk of boards under the old district system this combined cost was \$850 as compared with \$720x now. In answer to the charge that this is a family affair I wish to say that my sister began work in 1918 or 1919 as an office clerk at \$5.00 per month, and received gradual increases to \$30 per month until September 1, 1922 when she was made clerk of the board. She was hired in the beginning, perhaps, because no one else would have worked for so small a sum. While at times she has a few idle moments this is fully made up for by her having to work nights frequently.

5. Postage. This costs us \$150.00 and can be reduced only by doing less work. While no accurate comparison with costs in other counties is possible on account of grouping of items in reportsx there is indication that it is higher in a number of counties.

6. Other Office Expenses. This does not appear in annual report of counties on account of a different grouping. The approximate details for next year will be as follows:

Other Office Expenses Itemized
1924-25 School Budget

P. O. Box Rent	\$ 2.40
Printing Text Book List	4.50
Advertising School Statement	7.50
Small Sundry Office Supplies	5.00
Large Envelopes	5.60
Record Books	7.75
Chairman School Trustees Elec. Board	8.00
Printing Rules and Regulations	12.50
Blank White Paper and Undersheets	15.00
Telegrams	15.00
Mimeograph Supplies	18.00
Auditing Accounts(B. W. Franklin)	30.00

Telephone (including long Dist.)	35.00
Printed Stationery	40.00
Printing Pupils' Report Cards	<u>43.75</u>
Total	\$250.00

7. Grouping the costs for Pay of Trustees (included because combined in annual reports of superintendents with certain office costs), travelling expenses of superintendent, salary clerk of board and office assistant, postage, office rent, and all other general office costs, we find that while Loudoun would normally rank 8th for these costs it ranks 19th from the highest, our total being \$2350 compared with Wise the highest at \$7473.

The costs for general control or general administration have increased considerably more than general index costs during my administration. In return for this we have the following among other things which did not obtain formerly;-

1. A superintendent who could have but purposely does not have any other business or occupation to claim his time. This is in contrast to my predecessors and to many men holding the position today in Virginia.
2. Prompt replies to correspondence without requiring a postage stamp for reply.
3. Prompt payment of salaries of teachers and most bills. Salaries were formerly paid from 8th to 15th or next month.
4. Minutes of meetings. These were not kept regularly by a majority of the clerk of district boards.
5. Accurate keeping of accounts so that at all times it is known how much is spent for any purpose. These accounts were not kept by a majority of district clerks and were never kept classified which is important in using a budget system.
6. Accurate record of all loans and dates due. These were kept by memory in former years.

7. Record of insurance policies. Old district boards in several cases carried insurance on buildings sold for several years or abandoned and not owned. This came from keeping no record.
8. Record of Property Owned Showing Place of Record in Clerk's Office. This among other things insures property titles to school lots and prevents loss as in case of Bluemont where \$800.00 was lost or possible loss as in case ~~ng~~ of Lincoln where deed was handed about for several years before discovered by me un-recorded.
9. Systematic investigation of all applications by teachers and proper filing of credentials.
10. Systematic filing of correspondence so that it can be found again.
11. Systematic records in reference to teachers.
12. Records of all high school graduates.
13. Complete information in reference to the school system that will answer most any question that may arise.
14. A budget system previously unknown. As a result the people are getting advance information about school costs and school plans. This is not only in contrast to the situation years ago but also in contrast to the practice relating to the expenditures of every dollar of the tax-payers' money in Loudoun County except those spent for schools. I could go on but isn't this enough?

Gentlemen: I have made this statement because I have been a very much talked about man in recent days. In the conversation of many I have been an arch-criminal guilty of graft, I have caused to be set up in the school budget certain items such as \$250.00 for other office expenses and have personally ~~expended~~ pocketed part of the money.

Of course, we have expended this money to the people performing the service representing the cost and the books and warrants are

open to anybody's inspection. They belong to the public not to me. I handle the cash only in case of my salary and the travelling expense.

I wish it clearly understood that I do not wish to stand in the way of school progress or economy of costs in Loudoun County. If I am a stumbling block to either I am willing to step aside but only after people's opinions are formed upon the basis of investigated facts, not upon wild rumors or guesses. Why, gentlemen, a man by the name of Smith bought some goods from Brown, at least so said gossip 1 to gossip 2, and says gossip 2 to gossip 3, Smith got his goods from Brown, says gossip 3 to gossip 4 Smith took his goods from Brown, says gossip 4 to gossip 5 Smith stole his goods from Brown and, henceforth, ~~Smith stole~~
~~his goods from~~

never a one of a hundred cossips could say other than he stole the goods.

Again, the net salary of \$2800 received by me is not high in comparison with those in other counties or with those of other officials in this county or with those received by persons in banks or business where education, experience, and training are required. I should consider myself lacking in self-respect and in proper regard for my family if I should offer to accept ~~in~~ a less salary.

Certainly, no one would expect me personally to pay for such items as are listed under the costs of general control that, excluding pay of trustees, amount to \$1650, and excluding the salary of the clerk of board amount to \$930.00. These are the tools with which the clerk of the board and myself work. If after full discussion it is the opinion ~~next~~ here of the board of supervisors and of the county school board that certain of these items should be removed or cut I am willing to co-operate if that is the wish. We have a problem to which we should apply reason, moderation, and analytical sanity.