

**LOUDOUN
COUNTY
SCHOOL
BUDGET**

**Fiscal Year
Beginning
July 1, 1938**

SCHOOL BUDGET
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Synopsis of School Budget	1937-38	1938-39
Disbursements		
Compensation of board members	500	500
Salary clerk of board	960	960
Salary Superintendent	1310	1310
Postage, telephone and telegraph	✓ 300	300
Travel superintendent	✓ 400	400
Office supplies	✓ 300	200
Office equipment	- -	75
Instruction, white	107,345	114,150
Instruction, colored	12,434 <i>119,779</i>	14,414 <i>128,564</i>
Maps, globes, charts, general supplies	200	350
Laboratory supplies	350	350
Text books to indigents	150	150
Text books, handling and distribution	- -	500
Vocational supplies	830 <i>1530</i>	450 <i>1800</i>
Pay county owned bus drivers	<u>2385</u>	<u>3465</u>
Contract school busses	11,924	11,924
Repairs, tires, tubes and parts	945	1,350
Gasoline, grease and oil	945	1,350
Tuition to other divisions	700	700
Libraries	<u>1,000</u> <i>17,899</i>	<u>1,000</u> <i>17,789</i>
Compensation of janitors	4,315	4,330

SYNOPSIS OF SCHOOL BUDGET

DISBURSEMENTS

	1937-38	1938-39	
Sal. and Board Me mbers			
Light and Power	1200	1200	
Telephone in schools	- -	200	
Water service	305	305	
Janitors' Supplies	800	700	
Fuel	6,000	6,000	
Other expenses of operation	50	50	12,785
X Repair of buildings	X 5,800	X 5,000	
X Repairs of equipment	X 300	X 300	
Insurance - Fire	1,900	1,900	
Insurance - Liability	230	335	
Rent	100	70	2305
C School busses	1,427	4,950	
C Furniture and fixtures	800	1,300	
C Buildings	15,000	- -	
C Unclassified permanent improvements	666	7,600	13,850
Redemption of bonds	5,300	5,640	
Redemption of literary bonds	1,240	900	
Interest on bonds	2,075	1,880	
Interest on literary bonds	307	706	
Total disbursements	\$190,793.00	\$197,264.00	
	8,922	9,126	

assessed, the total taxes and redeemed land is put at \$100,000.

SYNOPSIS OF SCHOOL BUDGET
Receipts

	1937-38	1938-39
Balance from previous year	2425	5382
General state appropriation	58,280	64,300
Supervision from state	1440	2040
Agriculture from state	1670	4210
Home economics from state	809	1200
Industrial arts from state	500	500
County appropriation	63,699	73,250
Tax on shares of bank stock	115,000	115,000
Sale of property	2277	1800
Rent	1029	700
Donations	150	150
Gas tax refund	1460	550
Loan Literary fund	135	180
Total receipts	<u>11,000</u> 16,051	<u>3000</u> 8,380
Less expenditures	<u>190,793</u>	<u>197,264</u>
Balance end of year	\$5,382	\$1,748

SYNOPSIS OF DISTRICT SCHOOL BUDGETS

1937-38

	Lovetts- ville	Morcer	Mount Gilcad	Town of Leesburg
Balance from previous year	2865	2112	2125	5792
Receipts from taxes	2570	1660	1595	3570
Receipts from sinking fund	- -	- -	- -	200
Total Receipts and Balances	<u>\$5435</u>	<u>\$3772</u>	<u>\$3720</u>	<u>\$9562</u>
Disbursements for Bonds and Interest	<u>2905</u>	<u>2095</u>	<u>2596</u>	<u>4067</u>
Balance End of Year	\$2530	\$1677	\$1124	\$5495
Tax Rates - - - - -	15 cts.	5 cts.	5 cts.	25 cts.

1938-39

Balance from previous year	2530	1677	1124	5495
Receipts from taxes	2510	1625	1480	3480
Receipts from sinking fund	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>1200</u>
Total Receipts and Balances	<u>\$5040</u>	<u>\$3302</u>	<u>\$2604</u>	<u>\$10175</u>
Sinking Fund Investment	- -	- -	- -	3000
Disbursements for bonds and interest	<u>2832</u>	<u>2193</u>	<u>1914</u>	<u>3965</u>
Total Disbursements	\$2832	\$2193	\$1914	\$6965
Balance End of Year	\$2208	\$1109	\$ 690	\$3210
Tax Rates - - - - -	15 cts.	5 cts.	5 cts.	25 cts.

DETAILS ON SCHOOL BUDGET
Disbursements

<u>Administration</u>	1937-38	1938-39								
Compensation Board Members - - - - -	500	500								
<p style="margin-left: 20px;">Compensation fixed by law is \$5.00 per meeting attended and mileage at 5 cents. It is estimated that each member will attend 12 meetings at an average cost of \$6.00. \$6.00 x 7 x 12 = \$504.</p>										
Salary Clerk of Board - - - - -	960	960								
<p style="margin-left: 20px;">This is fixed at the discretion of the school board and is now \$30.00 per month.</p>										
Salary Superintendent - - - - -	1310	1310								
<p style="margin-left: 20px;">The total salary is:</p> <table border="0" style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">County Schools</td> <td style="text-align: right;">\$1310</td> </tr> <tr> <td>County Funds</td> <td style="text-align: right;">945</td> </tr> <tr> <td>State Funds</td> <td style="text-align: right;">945</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black;">\$3200</td> </tr> </table>			County Schools	\$1310	County Funds	945	State Funds	945	Total	\$3200
County Schools	\$1310									
County Funds	945									
State Funds	945									
Total	\$3200									
Postage, Telephone, and Telegraph - - - - -	300	300								
<p style="margin-left: 20px;">Postage is estimated at \$180. Telephone is estimated at \$120.</p>										
Travel Superintendent - - - - -	400	400								
<p style="margin-left: 20px;">This allowance is fixed at the discretion of the school board.</p>										
Other Administrative Expenses - - - - -	--	--								
Office Supplies - - - - -	300	200								
<p style="margin-left: 20px;">Includes stationery, paper, blank checks, record books, mimeograph supplies, binding records, repair of machines, etc.</p>										
Office Equipment - - - - -	--	75								
<table border="0" style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;">1937-38</td> <td style="padding-left: 20px;">Nothing</td> </tr> <tr> <td>1938-39 - Filing Cabinets</td> <td style="text-align: right;">\$75.00</td> </tr> </table>			1937-38	Nothing	1938-39 - Filing Cabinets	\$75.00				
1937-38	Nothing									
1938-39 - Filing Cabinets	\$75.00									

DETAILS OF SCHOOL BUDGET
Disbursements

<u>Instruction</u>	1937-38	1938-39
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Instruction - White - - - - -	\$107,345	\$114,150
1937-38 - Salaries per month for twelve months range as follows:		

- High school principals - 121.50 to 193.50
- Elementary principals - 71.25 to 93.75
- High school assistant - 100.00
- High school teachers - 70.87 to 84.37
- Elementary teachers - 60.75 to 84.37

Supervisor, including travel, \$180.00 per month. The State pays two-thirds of this sum.

Teacher of agriculture at Lincoln and Lovettsville receives \$2100.00 with allowance for travel at 6 cents per mile, estimated at \$400.00. The State will pay \$1740.00.

Teacher of general shop receives \$1260.00 including travel. The state pays \$500.00.

113 white teachers average \$931.00.

1938-39 -

Deduct - 2 high school principals	2916.	
2 elementary teachers	1700.	
1 high school assistant	960.	
Total	\$5576.	

Add. - 1 high school 3/5 time Lov.	560.	
2 elementary principals	1920.	
2 Agriculture teachers	4000.	
5% restoration of salaries	5900.	
Total	\$12380.	

Net increase of salaries	\$6,804	
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Salaries of colored teachers - - - - -	12,434	14,414
1937-38 - 27 teachers average \$460 per year		
1938-39 - Add \$5.00 per mo. 8 mos.	\$1080	
Add Colored supervisor	900	
2/3 contributed by State		

DETAILS OF SCHOOL BUDGET
Disbursements

<u>Instruction</u>	1937-38	1938-39
Maps, Globes, Charts and General Supplies - - Supplies are instructional such as report cards and record books for keeping grades chalk and erasers included in 1938-39	200	350
Laboratory Supplies - - - - - Estimated at rate of 50 cents per high school pupil	350	350
Text Books to Indigents - - - - -	150	150
Text books - Handling and Distribution - - - -	-	500
Vocational Supplies - - - - -	830	450
1937-38 - Home Economics - \$1.00 per pupil	\$100	
Industrial Arts - \$2.00 per pupil	150	
Commercial - Upkeep of 20 machines at 5.00-	100	
8 new machines (Donated)	480	
1938-39		
Add upkeep of 20 typewriters at \$5.00	\$100	
Omit new machines	480	

Auxiliary Agencies

Pay of County Owned Bus Drivers - - - - -	2385	3465
1937-38		
6 men at \$40	\$2160	
1 woman at \$25	225	
Total	\$2385	
1938-39		
Add 3 busses \$40x9x3		
Waterford, Lucketts, Round Hill		

the total taxes and red land at \$150,000.

DETAILS OF SCHOOL BUDGET
Disbursements

Auxiliary Agencies	1937-38	1938-39
Contract School Busses - - - - -	11924	11924
1937-38		
Aldie Carter	1350	
Ashburn Seaton	972	
" Coleman	1260	
Hillsboro Fleming	900	
Lincoln Hall	900	
Lincoln Lowe	990	
Lincoln Copper	1170	
Lovettsville Lindsay	1170	
Lucketts Loy	810	
Middleburg Alexander	900	
27 white pupils Special	486	
23 colored " "	296	
Leesburg, Col. Brown	720	
Total	\$11924	
1938-39 - Same as 1937-38		
Repairs, Tires, Tubes and Parts - - - - -	945	1350
1937-38 - Upkeep of 7 busses at \$15 per Mo.		
1938-39 - Add 3 busses at \$135.00 - \$405		
Gasoline, Grease and Oil - - - - -	945	1350
1937-38 - 7 busses at \$15.00 per month		
1938-39 - Add 3 busses at \$135.00 - \$405		
Tuition to Other Divisions - - - - -	700	700
Paid \$700 in 1936-37 to Fairfax County		
Libraries - - - - -	1000	1000
1937-38 - 28 school libraries at \$30	840	
4 county libraries at \$30	120	
1 special county library	40	
Total	\$1000	
1938-39 - Same as 1937-38		

DETAILS OF SCHOOL BUDGET
Disbursements

1937-38 1938-39

Housing - Operation

Compensation of Janitors - - - - - 4315 4330
1937-38

School	No. T	Janitor	Salary
Aldie	9	Walter Kirk	40.
Ashburn	8	Henry Bodine	40.
Bluemont	3	James Scott	15.
Hamilton	4	Robert Owen	16.
Hillsboro	4	Albert Payne	20.
Leesburg	14 $\frac{1}{2}$	John McWilliams	65.
Lincoln H. S.	8	Ed. Dade	45.
Lincoln G. S.	3	Willie Campbell	12.50
Lovettsville	11	C. C. Brown	40.
Lucketts	5	Arthur Frye	25.
Middleburg	5	Arthur Douglass	30.
Purcellville	6	J. T. Reed	30
Round Hill	7	Flave Clark	30
Unison-B.	3	Rebecca Iden	15
Waterford	5	W. P. Brown	27.50

Total \$451.00

\$451.00 x 9 equals \$4059.00

16 rooms in one and two rooms @\$16 256.00

Total \$4315.00

1938-39

Add - Leesburg \$5.00 x 9 45.00

Deduct one-room 2 x \$16. 32.00

Total Addition \$13.00

Light and Power - - - - - 1200 1200

Lights in 17 buildings
Water pumped in 8 schools
Large fan motor in Leesburg school

Telephone in Schools - - - - - - - 200

In 6 high schools
Rent and tolls to office only

Water Service - - - - - 305 305

Leesburg white and colored	145.00
Purcellville	50.00
Round Hill	60.00
Middleburg	50.00
Total	<u>\$305.00</u>

assessed, the total taxes and redeemed land is put at \$154,000.

DETAILS OF SCHOOL BUDGET
Disbursements

	1937-38	1938-39
<u>Housing - Operation</u>		
Janitor's Supplies - - - - -	800	700
1937-38 - Includes brooms, axes, toilet paper, floor oil, wax, cleaning materials, deodorants, chalk, erasers, etc.		
1938-39 - Transfer chalk and erasers to general instructional supplies - deduct - \$100.00		
Fuel - - - - -	6000	6000
Wood 9 schools at \$32.00	288.00	
Kindling wood	180.00	
Coal - 1,000 tons at \$5.50 average	5500.00	
Total	\$5968.00	
Other Expenses Operation - - - - -	50	50
Unclassified Items		
<u>Housing - Maintenance</u>		
Repair of Buildings - - - - -	5800	5000
	1937-38	1938-39
Plumbing & heating	3000	1800
Mechanic - Salary 9 months	780	- -
Mechanic - Salary 11 months	- -	1100
Other Labor	240	500
Materials for Mechanic	800	800
Upkeep of truck	300	300
Tinning and Roofing	500	500
Total	5620	5000
Repairs - Equipment - - - - -	300	300
This work is mainly on desks and stoves and includes parts and salary of mechanic for one month.		
Insurance - Fire - - - - -	1900	1900
1937-38 - Paid \$1903.13. Policies are for 3 years and approximately same amount matures each year.		
Total fire insurance carried is:		
Buildings	366,350	
Equipment	20,700	
7 school busses	4,000	
Textbooks	3,400	
Total	\$394,450	
1938-39 - Same as for 1937-38		

assessed, the total taxes and redeemed land is put at \$154,000.

DETAILS OF SCHOOL BUDGET
Disbursements

	1937-38	1938-39
<u>Housing- Maintenance</u>		
Insurance - Liability - - - - -	230	335
1937-38 - 7 busses	229.47	
193 8-39- Add 3 busses @ \$35.00	105.00	
Rent - - - - -	100	70
1937-38 - Hamilton colored	50.00	
Watson	16.00	
Lovettsville Temp.	30.00	
Total	<u>\$96.00</u>	
1938-39 - Omit Lovettsville		
<u>Capital Outlay</u>		
School bus ses - - - - -	1427	4950
1937-38 - Lovettsville - Ford 193 inch wheel base 20 ft. steel body	\$1427.	
1938-39 -		
2 busses at \$1450 (Milltown to Water- ford to Leesburg and Furnace Mt. to Lucketts to Leesburg	2900.	
1 used bus (Round Hill, north & south)	600	
1 new bus to replace Woodburn bus now used	1450	
Total	<u>\$4950.</u>	
Furniture and Fixtures - - - - -	800	1300
1937-38 - Items are stoves and desks for pupils mainly. \$80 was contributed		
1938-39 - Desks and stoves	800	
Agriculture equipment two schools	400	
Home Ec. equipment Aldie	100	
Total	<u>\$1300</u>	
Buildings - - - - -	15,000	- -
1937-38 - Lovettsville Addition		
1938-39 - None		
Unclassified Permanent Improvements - - - - -	666	7600
1937-38 - 2 fire escapes		
1938-39 - Mastic tile on base ^{ment} floors 2 rooms at Leesburg 2000 sq. ft. @ 35¢	700.	
Moving brick partition at Lees.	100.	
New furnace at Unison-B.	2800	
" " " Hillsboro	3200	
Fire escapes Hillsboro and Leesburg, col.	<u>800</u>	
	\$7600	

assessed, the total taxes and redeemed land is put at \$184,000.

DETAILS OF SCHOOL BUDGET
Disbursements

<u>Debt Service</u>			1937-38	1938-39
Redemption of Bonds - - - - -				
	1937-38	1938-39	5300	5640
Aldie 5 3/4's	1000	1000		
Leesburg 6's	300	300		
Refunding 3's	4000	3840		
Refunding 5 1/2's	- -	500		
Total	<u>5300</u>	<u>5640</u>		
Redemption of Literary Bonds - - - - -			1240	900
	1937-38	1938-39		
Lincoln Cottage	358	-c-		
Furnace Mountain	532	- -		
Purcellville	350	350		
Lovettsville	- -	550		
Total	<u>\$1240</u>	<u>\$900</u>		
Interest on Bonds - - - - -			2075	1880
	1937-38	1938-39		
Aldie 5 3/4's	402.50	345.00		
Refunding 5 1/2's	302.50	302.50		
Leesburg 6's	513.36	495.36		
Refunding 3's	856.20	738.60		
Totals	<u>\$ 2074.56</u>	<u>\$1881.46</u>		
Interest on Literary Bonds - - - - -			307.00	706.00
	1937-38	1938-39		
Lincoln Cottage	10.74	- - -		
Furnace Mt.	15.96	- - -		
Purcellville	280.00	266.00		
Lovettsville	- - -	440.00		
Totals	<u>\$306.70</u>	<u>\$706.00</u>		
Total Disbursements - - - - -			<u>\$190,793</u>	<u>\$197,264</u>

assessed, the total taxes and redeemed land is put at \$154,000.

DETAILS OF SCHOOL BUDGET
Receipts

	1937-38	1938-39
Balance from Previous Year - - - - -	2425	5382
General State Appropriation - - - - -	58,280	64,300
1937-38 - 131 teachers at \$454	59,474	
Less 1% of salaries for Previous year for pen- sions	<u>1,187</u> \$58,287	
1938-39 - 131 teachers at \$500	65,500	
Less 1% of salaries for previous year	<u>1,200</u> \$64,300	
Supervision from State - - - - -	1,440	2,040
1937-38 - 2/3 of \$2160	1,440	
1938-39 - 2/3 of 2160	1,440	
- 2/3 of colored \$900	600	
Agriculture from State - - - - -	1,670	4,210
1937-38 - 1 teacher at \$2100 salary and \$400 travel.		
State pays	1470 on salary	
" "	200 " travel	
Total	<u>\$1670</u>	
1938-39 - Add from State	1940 on salary(2 teach.)	
" " "	400 " travel	
" " "	200 " equipment	
	<u>\$2540</u>	
Home Economics from State - - - - -	809	1,200
1937-38 - State pays 659.26 on salary of		
1034.40		
State pays 150.00 on travel of		
150.00		
State pays \$809.26 total.		
1938-39 - Add 1 teacher for State Aid of \$400.		
Industrial Arts from State - - - - -	500	500
1937-38 - Allowance on salary 1 teacher		
1938-39 - " " " 1 "		
County Appropriation - - - - -	115,000	115,000

assessed, the total taxes and redeemed land is put at \$154,000.

Summary of County Budget - Suggested.

<u>Expenditures</u>	
County Budget	Budget as published exclusive of relief costs and Protection of Live Stock --\$36,074.
School Appropriation	120,000.
Relief to match Federal and State funds	10,518.
All other relief expenditures including operation of almshouse, salary and expenses, of welfare board, etc.	10,208.
<hr/>	
Total	\$176,600.

<u>Receipts</u>	
Taxes	1938 \$159,000.
Taxes	-1937 10,000.
Taxes	-1936 4,500.
Land redemptions	590.
A. B. C. profit from State	14,000.
Capitations from State	2,500.
Almshouse Income	2,500.
Trial Justice Court	2,500.
All Other Income	<u>1,200.</u>
Total	\$176,600.

Total expenditures for relief - - - - \$46,044.

Live Stock Protection Costs and Dog Taxes are not included anywhere. The Assessed Valuations are assumed to be \$15, 400,000. a reduction of \$136,149.

Since the history of the county has indicated that collections of taxes, current and delinquent, has averaged as much as the amount assessed, the total taxes and redeemed land is put at \$154,000.

Public Assistance Act of 1938.

State Board of Public Welfare will make rules not in conflict with act.

State Board will establish minimum standards for employees.

Appointment of Local Board is mandatory. Three members are to be appointed by judge of circuit court. One member may be a member of the county board of supervisors.

Local Board members will receive not over \$100. per year and expenses to be paid out of the county funds.

Local Board will appoint a superintendent and other employees and fix their compensation.

Eligibility for relief to be decided by Local Board but appeal may go to State Board. Maximum compensation for old age assistance is fixed at \$20. per month but total income must not exceed \$20 including assistance.

All funds allocated to counties and cities on basis of population.

If county fails to provide old age assistance, aid to dependent children and aid to blind the State Board may administer act and deduct local funds required from funds otherwise due the county from the state.

"Any county or city shall be entitled to receive any part of the funds allocated to it, which it may request after such county or city has provided local funds in an amount at least equal to sixty per centum of the amount so requested." section 88 of law applies to general relief and not old age assistance, etc.

No State or Federal funds may be used at almshouse.

Relief Budget Suggested By State Commission
of Welfare.

	Old Age Asst.	Aid for Dependent Children	Aid for Blind	General Relief VPA	Admin- istration	Grand Total
Total Funds to be Appropriateds	18947.89 28	1720	1280	8258.43	5130	35336.32 ✓
Rembursement from State Funds to be Treated as Revenue by Locality	5921.06	716.67	400	5161.52	1482.23	13681.48
Reimbursement from Federal Funds to be Treated as Revenue by Locality	9473.78	533.33	640	-	-649.02	11336.13
Net Amount for Locality to Appro- priate	3552.73	430	240	3096.91	2998.75	10318.39

DETAILS OF SCHOOL BUDGET
Receipts

	1937-38	1938-39
Tax on Shares of Bank Stock - - - - -		
Assessments 1938	2277	1800
Farmers and Merchants Bank	34,545	
Round Hill Bank	77,200	
Middleburg Bank	57,900	
Loudoun Bank	139,527.50	
Peoples Bank	177,866.39	
Purcellville Bank	184,550.00	
Total Assessments	<u>671,588.89</u>	
Tax	\$1,790.90	
Town of Purcellville arrears in 1937-38 only	486.72	
	<u>\$2277.62</u>	
Sale of Property - - - - -		
1937-38 - Actual	\$1029.00	1029
1938-39 - Furnace Mountain	400	700
- Milltown	300	
	<u>\$700</u>	
Rent - - - - -		
Lovettsville Cottage	108	150
Other Items	42	150
Total	<u>\$150.</u>	
Donations - - - - -		
	1937-38	1938-39
School Libraries	500	500
Maps, etc.	50	50
Commercial equipment	560	-
Toilet system at Unison-B.	350	-
Total	<u>\$1460</u>	<u>\$550</u>
Gas Tax Refund - - - - -		
1937-38 - \$15 per month for 9 mo.	\$135	135
1938-39 - \$20 " " " " "	\$180	180
Loans - Literary Fund - - - - -		
1937-38 - Lovettsville Addition	11,000	3000
1938-39 - Furnace at Hillsboro & Unison-B.		
Total Receipts - - - - -	<u>196,175</u>	<u>190,012</u>
Less Expenditures - - - - -	<u>190,793</u>	<u>197,264</u>
Balance End of Year - - - - -	\$5,382	\$1,748.

Lovettsville District School Budget
Receipts

	1937-38	1938-39
Balance from previous year - - - - -		
District Tax - - - - -	\$ 2865	\$ 2530
1937-38 - 15 cents on \$1,722,622 - - - - -	2320	2320
Less 10% delinquents	\$2584	
Net current tax - - - - -	<u>258</u>	
	<u>\$2326</u>	
1938-39 - Same as 1937-38		
Delinquent taxes collected - - - - -		
1937-38 - \$225 collected to January 1, 1938	250	
1938-39 - Three-fourths of \$258 - \$193		190
Total receipts and balances - - - - -	<u>5435</u>	<u>5040</u>
Less disbursements - - - - -	<u>2905</u>	<u>2832</u>
Balance end of year - - - - -	<u>\$2530</u>	<u>\$ 2208</u>
Disbursements		
Bonds - - - - -		
Interest - - - - -	\$ 2000	\$ 2000
1937-38- Lovettsville	Prin. 905	Int. 832
5½ 1,000		687.50
Town of L. 4 - -		200.00
Refunding 3 1,000		17.50
Totals	<u>\$2,000</u>	<u>\$905.00</u>
1938-39- Lovettsville	Prin. 632.50	
5½ 1,000		200.00
Town of L. 4 1,000		<u>\$832.50</u>
Totals	<u>\$2,000</u>	
Total disbursements - - - - -	<u>\$ 2905</u>	<u>\$ 2832</u>

Mercer District School Budget

Receipts

	1937-38	1938-39
Balance from previous year - - - - -		
District Tax - - - - -	\$2112	\$1677
1937-38 - 5 cents on \$3,333,875	1500	1500
Less delinquents 10%	\$1666	
Net tax	<u>166</u>	
	1500	
1938-39 - Same as 1937-38		
Delinquent taxes - - - - -		
1937-38 - \$146 collected to January 1, 1938	160	
1938-39 - Three-fourths of \$166 - \$125		125
Total receipts and balances - - - - -	<u>3772</u>	<u>3302</u>
Less disbursements - - - - -	2095	2193
Balance end of year - - - - -	<u>\$1677</u>	<u>\$1109</u>
Disbursements		
Bonds - - - - -	2000	2160
Interest - - - - -	95	33
1937-38 - Refunding 3's	Bond 2000	Int. 94.80
1938-39 - " 3's	2160	32.40
Total disbursements - - - - -	<u>\$2095</u>	<u>\$2193</u>

Mt. Gilead District School Budget

Receipts

	1937-38	1938-39
Balance from previous year - - - - -	2125	1124
District tax - - - - -		1370
1937-38 - 5 cents on \$3,045,326	1522	
Less 10% delinquents	152	
Net current tax	<u>\$1370</u>	
1938-39 - Same as 1937-38		1370
Delinquent taxes collected - - - - -		
1937-38 - \$195 collected to January 1, 1938	225	
1938-39 - Three-fourths of \$152 - \$114		110
Total receipts and balances - - - - -	<u>3720</u>	
Less disbursements - - - - -	<u>2596</u>	<u>2604</u>
Balance end of year - - - - -	\$1124	<u>1914</u>

Disbursements

Bonds - - - - -		2094	1500
Interest - - - - -		502	414
	Prin.	Int.	
1937-38 - Lincoln Cott.	94	2.82	
Lincoln	5½ 1000	385.00	
Refunding	3 1000	114.00	
Totals	<u>\$2094</u>	<u>\$501.82</u>	
1938-39 - Lincoln	5½ 500	330.00	
Refunding	3 1000	84.00	
Totals	<u>\$1500</u>	<u>\$414.00</u>	
Total disbursements - - - - -		<u>2596</u>	<u>1914</u>

Town of Leesburg District School Budget

Receipts

	1937-38	1938-39
Balance from previous year - - - - -	\$ 5792	\$ 5495
District tax - - - - -	3220	3220
1937-38 - 25 cents on \$1,434,444	\$3586	
Less 10% delinquents	358	
Net current tax	<u>\$3228</u>	
1938-39 - Same as 1937-38		
Delinquent taxes - - - - -	350	260
1937-38 - \$324 collected to January 1, 1938		
1938-39 - Three-fourths of \$358 - \$268		
Principal sinking fund - - - - -	-	1000
Interest on sinking fund - - - - -	200	200
1937-38 - 4% on \$5,000 - \$200		
1938-39 - 4% on \$5,000 - \$200		
Total receipts and balances - - - - -	\$ 9562	<u>10175</u>
Less disbursements - - - - -	<u>4067</u>	<u>6965</u>
Balance end of year - - - - -	\$5495	\$3210

Disbursements

Bonds - - - - -	1700	1700
Interest - - - - -	2367	2265
1937-38 - 6% on \$39,444 - \$2366.64		
1938-39 - 6% on \$37,744 - 2264.64		
Sinking fund investment - - - - -	-	<u>3000</u>
Total disbursements - - - - -	\$ 4067	\$ 6965

STATEMENT OF DEBTS

Balance Due June 30, 1938 Balance Due June 30, 1939

County School

Aldie 5 3/4%	- - - - -	6,000	5,000
Lovettsville Literary 4%	- - - - -	11,000	10,450
Purcollville Literary 4%	- - - - -	6,650	6,300
Refunding 5 1/2%	- - - - -	5,500	5,000
Refunding 3%	- - - - -	26,540	22,700
Leesburg 6%	- - - - -	8,256	7,956
Hillsboro & Unison-B furnaces- Lit. 4%	- - - - -	- - -	3,000
Total - - - - -	- - - - -	<u>\$63,946</u>	<u>\$60,406</u>

Lovettsville District

Refunding 5 1/2%	- - - - -	11,500	10,500
Leesburg Sinking Fund 4%	- - - - -	5,000	4,000
Total - - - - -	- - - - -	<u>\$16,500</u>	<u>\$14,500</u>

Mercer District

Refunding 3%	- - - - -	\$2,160	- - -
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Mt. Gilead District

Refunding 5 1/2%	- - - - -	6,000	5,500
Refunding 3%	- - - - -	3,300	2,300
Totals - - - - -	- - - - -	<u>\$9,300</u>	<u>\$7,800</u>

Town of Leesburg District

Leesburg 6%	- - - - -	37,744	36,044
Less Sinking Fund - - - - -	- - - - -	4,000	3,000
Total - - - - -	- - - - -	<u>\$33,744</u>	<u>\$30,044</u>
Total District Debts - - - - -	- - - - -	\$61,704	\$52,344
Total County and District Debts - - - - -	- - - - -	\$125,650	\$112,750

SALARY SCHEDULE FOR WHITE PRINCIPALS OF FOUR YEAR HIGH SCHOOLS

EFFECTIVE - 1936-37

TWELVE MONTHLY PAYMENTS - YEAR STARTS SEPTEMBER FIRST

LOUDOUN COUNTY, VIRGINIA

BASIC SALARIES

First year	\$108.00
Second year	111.37 $\frac{1}{2}$
Third year	111.37 $\frac{1}{2}$
Fourth year	114.75
Fifth year	114.75
Sixth year	118.12 $\frac{1}{2}$
Seventh year	118.12 $\frac{1}{2}$
Eighth year	121.50

Basic salary is for the minimum four year high schools with not over two high school and three elementary assistants.

To determine salaries for larger schools add \$12.00 for each additional high school assistant and \$6.00 for each additional elementary assistant.

Experience refers to such as principal of a public high school anywhere. For other teaching experience of two years or more allow credit for one year as principal.

SALARY SCHEDULE FOR WHITE TEACHERS
EFFECTIVE - 1936-37
TWELVE MONTHLY PAYMENTS - YEAR STARTS SEPTEMBER FIRST
LOUDOUN COUNTY, VIRGINIA

Grade of Certificate	Previous Experience in Years			
	None	1 and 2	3, 4, 5, and 6	7 and over
Elementary	50.62 $\frac{1}{2}$	54.00	57.37 $\frac{1}{2}$	60.75
Normal Prof. Special	60.75	64.12 $\frac{1}{2}$	67.50	70.87 $\frac{1}{2}$
Collegiate	70.87 $\frac{1}{2}$	74.25	77.62 $\frac{1}{2}$	81.00
Collegiate Professional	74.25	77.62 $\frac{1}{2}$	81.00	84.37 $\frac{1}{2}$

Notes -

1. The salary of each principal of an elementary school will be determined by adding to the above schedule \$6.75 per month for the first assistant and \$3.75 per month for each additional assistant.
2. The salaries of other principals are not fixed by this schedule.
3. The holder of Collegiate certificate doing elementary grade work will receive the salary for the Normal Professional and the holder of the Collegiate Professional whose preparation is for high school work and who teachers in the elementary grades will receive \$3.37 $\frac{1}{2}$ per month more than for the Normal Professional.

SALARY SCHEDULE FOR COLORED TEACHERS
LOUDOUN COUNTY, VIRGINIA
EFFECTIVE - 1936-37

<u>Certificate</u>	<u>Experience</u>	<u>Salary</u>
Provisional Elementary	- - -	\$50.00
Elementary	None to two years	50.00
Elementary	Three or more years	55.00
Normal Professional	None to two years	55.00
Normal Professional	Three or more years	60.00

For principals add \$5.00 for each assistant.

SALARIES OF WHITE TEACHERS, LOUDOUN COUNTY, VIRGINIA
 TWELVE MONTHS' BASIS - SESSION 1937-38

School	Teacher	Salary
Aldie	Mr. Philip diZerega	\$148.50
"	Mrs. Catherine P. Bodmer	77.62
"	Mrs. Isabel P. Goode	81.00
"	Miss Hazel Neale	70.87
"	Mrs. Mary R. Michie	77.62
"	Miss Earlyn Weeks	74.25
"	Miss Helen Crouch	67.50
"	Mrs. Caroline P. Saffer	70.87
"	Miss Elizabeth Heaton	70.87
Arcola	Mrs. Mattie Carter	67.50
Ashburn	Mr. Alton D. Neale	133.50
"	Mrs. Tillie D. Monroe	70.87
"	Mrs. Lillian T. Bridges	70.87
"	Mrs. Alice C. Cady	60.75
"	Miss E. Maude Smith	60.75
"	Miss Charlotte Weadon	60.75
"	Miss Margaret A. White	74.25
"	Mrs. Alice U. Turner	70.87
Bluemont	Miss Eliza D. Lunceford	71.25
"	Miss Anna Stoneburner	64.12
"	Mrs. Ida M. Miley	60.75
Carter	Mrs. Mary E. Hemsley	60.75
Cool Spring	Mrs. Rubye J. Harding	70.87
Emerick	Mrs. Myrtle B. Jennings	77.62
"	Mrs. Bessie B. Hutton	70.87
Furnace Mountain	Miss Lula Neill	67.50
Hamilton	Mr. Robert A. Myers	85.12
"	Miss Margaret Hansbarger	67.50
"	Miss Ruth Nunnally	64.12
"	Miss Anne C. Snidow	60.75

School	Teacher	Salary
Hillsboro	Mr. A. L. Hutton, Jr.	\$ 81.75
"	Miss Mary Lowe	64.12
"	Mrs. Mabel L. Chamblin	67.50
"	Mrs. Elva K. Seay	60.75
Leesburg	Mr. Chas. S. Monroe	193.50
"	Mr. Caleb Gibson	100.00
"	Miss Alice Kerr	84.37
"	Miss Grace Jenkins	81.00
"	Miss Elizabeth Potterfield	81.00
"	Miss Doris Nolan	77.62
"	Miss Sue Leith	70.87
"	Mrs. Susan diZerega	70.87
"	Miss Alice Phillips	74.25
"	Mrs. Urcell Bradfield	60.75
"	Miss Elizabeth Gunn	84.37
"	Mrs. Irva B. Cloud	60.75
"	Mrs. Virginia Chamblin	70.87
"	Miss Alberta Dillon	64.12
Lincoln H. S.	Mr. Artley O. Hutton	163.50
"	Miss Emily Clay Rowe	74.25
"	Miss Elizabeth Cockerill	81.00
"	Miss Katharine Bridges	84.37
"	Mrs. Mary V. Kephart	81.00
"	Miss Jane Joslyn	75.00
"	Miss Geraldine Potts	86.19
"	Mr. J. F. Potts	175.00
"	Mr. John Terminella	105.00
Lincoln G. S.	Mrs. Margaret G. Cockerill	81.37
"	Mrs. Elizabeth Boring	70.87
"	Mrs. Mary R. Thomas	70.87
Lovettsville	Mr. L. A. Womeldorph	151.50
"	Miss Laura Potterfield	84.37
"	Miss Flossie A. Ratcliffe	74.25
"	Mrs. Elizabeth R. Fryc	31.05
"	Miss Mary E. Mason	77.62
"	Miss Eliza George	70.87
"	Miss Elizabeth Wire	70.87
"	Miss Susanna Moore	60.75
"	Mrs. Dorothy Compher	60.75
"	Miss Dorothy Rollins	67.50

School	Teacher	Salary
Lucketts	Mr. Geo. F. Hankla	
"	Miss Frances Titus	\$121.50
"	Mrs. Thelma F. Everhart	81.00
"	Mrs. Alice W. Coughlin	81.00
"	Mrs. Margaret F. Costello	60.75
Middleburg		60.75
"	Mr. Lake VanSickler	
"	Miss Mary J. Trainham	88.87
"	Mrs. Josephine O. Ashton	60.75
"	Mrs. Marion C. Luck	81.00
"	Miss Anna Larrick	70.87
		67.50
Milltown	Miss Sue Wire	
		67.50
Mountain Gap	Miss Emma Clemens	
		70.87
Mountville	Miss Maxine Miley	
		67.50
McGraw's Ridge	Mrs. Bertha W. Royston	
		67.50
Philomont	Mrs. Frances S. Mayse	
"	Mrs. Ida R. Boccock	77.62
		60.75
Pleasant Valley	Mrs. Laura C. Hunt	
"	Miss Blanche Hutchison	74.25
		60.75
Purcellville	Mr. John Diedrich	
"	Mrs. Ruth D. Schulke	93.75
"	Miss Lucile Best	84.37
"	Miss Helon Martz	74.25
"	Miss Kate A. Miller	64.12
"	Miss Grace Shoemaker	70.87
		70.87
Round Hill	Mr. E. C. Morris	
"	Miss Carrie Lanford	127.50
"	Miss Mary E. Frazer	81.00
"	Miss Elizabeth Bailey	81.00
"	Miss Grace Clevenger	84.37
"	Miss Kate White	70.87
"	Ms. Minnie B. Trussell	70.87
"		60.75

School	Teacher	Salary
Sterling	Mrs. Mildred Rawlings	\$ 74.25
"	Miss Jeannette Smith	64.12
Sunny Ridge	Miss Jessie Wright	84.37
Taylorstown	Miss June Mankin	60.75
Unison-Bloomfield	Mrs. Mary D. Monroe	81.37
"	Mrs. Edith M. Beavers	70.87
"	Mrs. Virginia M. Parks	60.75
Waterford	Mr. J. Lupton Simpson	121.50
"	Miss Louise Cloud	77.62
"	Miss Jane Crawley	84.37
"	Miss Mildred Orrison	70.87
"	Mrs. Marian P. Simpson	70.87

SALARIES OF COLORED TEACHERS, LOUDOUN COUNTY, VIRGINIA
EIGHT MONTHS' BASIS - SESSION 1937-38

School	Teacher	Salary
Ashburn	Mrs. Lola Jackson	\$60.00
Bull Run	Miss Cornelia Smith	55.00
Conklin	Miss Mary D. Johnson	60.00
Hamilton	Mrs. Theodora Ross	55.00
Hillsboro	Mrs. Hannah B. Daniel	60.00
Hughesville	Miss Helen Lee	55.00
Leesburg	Mr. Archie Lucas	80.00
"	Miss Edythe O. Harris	65.00
"	Mr. J. C. Walker	55.00
"	Miss Annie Harris	50.00
"	Miss Mary Waters	50.00
Lincoln	Mr. Curtis Ewing	55.00
Lovettsville	Mrs. Elizabeth C. Jones	55.00
Marble Quarry	Mr. Chas. H. Willis	55.00
Middleburg	Miss Vernice Green	60.00
"	Miss Rosa Carter	60.00
Mountain Gap	Mr. B. W. Murray	50.00
Powell's Grove	Mr. C. L. Murray	50.00
Purcellville	Mr. William Randall	60.00
"	Mrs. Rosalie McWashington	65.00
Rock Hill	Mr. George Evans, Jr.	55.00
Round Hill	Mr. Isaac J. Daniel	60.00
Saint Louis	Mrs. Henrietta C. Gray	60.00
Waterford	Mrs. Elizabeth N. Greene	60.00
Watson	Miss Clarene Coles	60.00
Willisville	Mrs. Anna Gaskins	60.00
"	Miss Mildred T. Boyde	60.00

SALARIES OF COLORED TEACHERS, LOUDOUN COUNTY, VIRGINIA
EIGHT MONTHS' BASIS - SESSION 1937-38

School	Teacher	Salary
Ashburn	Mrs. Lola Jackson	\$60.00
Bull Run	Miss Cornelia Smith	55.00
Conklin	Miss Mary D. Johnson	60.00
Hamilton	Mrs. Theodora Ross	55.00
Hillsboro	Mrs. Hannah B. Daniel	60.00
Hughesville	Miss Helen Lee	55.00
Leesburg	Mr. Archie Lucas	80.00
"	Miss Edythe O. Harris	65.00
"	Mr. J. C. Walker	55.00
"	Miss Annie Harris	50.00
"	Miss Mary Waters	50.00
Lincoln	Mr. Curtis Ewing	55.00
Lovettsville	Mrs. Elizabeth C. Jones	55.00
Marble Quarry	Mr. Chas. H. Willis	55.00
Middleburg	Miss Vernice Green	60.00
"	Miss Rosa Carter	60.00
Mountain Gap	Mr. B. W. Murray	50.00
Powell's Grove	Mr. C. L. Murray	50.00
Purcellville	Mr. William Randall	60.00
"	Mrs. Rosalie McWashington	65.00
Rock Hill	Mr. George Evans, Jr.	55.00
Round Hill	Mr. Isaac J. Daniel	60.00
Saint Louis	Mrs. Henrietta C. Gray	60.00
Waterford	Mrs. Elizabeth N. Greene	60.00
Watson	Miss Clarenc Coles	60.00
Willisville	Mrs. Anna Gaskins	60.00
"	Miss Mildred T. Boyde	60.00

1937 ASSESSMENTS

Districts	Real Estate	Tangible Personal Property	Public Service Corporations	Totals
Broad Run	1,493,627	512,525	29,131	2,035,283
Jefferson	1,852,646	455,151	39,193	2,346,990
Leesburg	1,240,868	323,620	53,121	1,617,609
Town of Leesburg School	1,088,376	306,970	39,098	1,434,444
Lovettsville	1,380,595	328,880	13,147	1,722,622
Mercer	2,469,806	811,860	52,209	3,333,875
Mt. Gilead	<u>2,330,764</u>	<u>650,360</u>	<u>64,202</u>	<u>3,045,326</u>
Total	11,856,682	3,389,366	290,101	15,536,149

SHARES OF BANKSTOCK 1938

Farmers and Merchants Bank	34,545
Middleburg Bank	57,900
Round Hill Bank	77,200
Loudoun Bank	139,527.50
Peoples Bank	177,866.39
Purcellville Bank	<u>184,550.</u>
	671,588.89

This budget provides for the following changes or additions:

COMMENTS ON BUDGET

1. Employ a colored supervisor at \$900 of which the state and Jeanes Fund pay \$600.

2. Purchase and operate 2 new additional busses at Waterford Hill. Purchase a new bus to replace the ten-year old bus at Woodburn. Add for transportation costs - \$5413.

3. The state law now requires text books to be sent out to schools and kept on sale in the larger schools for 10 days and allows a retail price 5% in excess of the f.o.b. publisher's wholesale price. There is added for storage, distribution and handling \$500.

4. Telephones are to be put in 6 high schools and the monthly rent and toll charges only to the office paid. Estimated cost \$200.

5. Teacher adjustments are made on the basis of closing the Milltown and Furnace Mountain schools and the high school departments at Waterford and Lucketts. Two new teachers of agriculture are to be employed to work at three or four of the schools not now having agriculture. At Lovettsville a two-fifths part-time teacher is to be put on full time. It is hoped that by teacher adjustments additional courses in home economics and industrial arts may be put in some schools. One high school teacher and a part time teacher of agriculture are to be added at Leesburg.

6. Salaries of white teachers are restored 5%. This leaves 5% cut from 1930-31. The full restoration would require \$6,000 additional. Salaries of colored teachers are increased \$5 per month. This brings them to the 1930-31 level.

7. The sum of \$500 is included for equipment for new departments of agriculture and home economics.

8. For conditioning basement floors at Leesburg there is included \$700.

Comments on Budget

9. Provision is made for a new heating plant at the Unison-Bloomfield school to replace a very bad one now in use there and to install a new heating plant at Hillsboro where stoves are now in use. These two heating plants are estimated to cost \$6,000. and is proposed to borrow one-half of the cost of both (\$3,000.) from the State Literary Fund.
10. This year 2 fire escapes were built. The budget carries the sum of \$800. for additional fire escapes which are needed at several schools.
11. Additional income from State appropriations for next year ~~is~~ approximately sufficient to make the proposed 5 % restoration of salaries of teachers. We expect increases in the special vocational State funds but these merely aid in taking care of additional local costs.
12. With this program carried into effect we shall then have:
 - 6 high schools of which 5 have elementary grades
 - 9 additional elementary schools of three or more teachers
 - 4 two-room schools
 - 8 one-room~~s~~ schools and
 - 20 colored schools
13. Without expense to the county Miss Charlotte Noland is providing the equipment and teaching for household arts and industrial arts in the Unison-Bloomfield school and very effective work is being done.