

Loudoun County School Finances

By Supt. O. L. Emerick

Most of our people probably have a very vague idea of our school finances. They all know they pay school taxes.

Our public schools have four sources of income; State, County, School District, and various local sources, such as tuition. The State derives its school revenue as follows: A tax of 14 cents on the assessed valuation of all taxable property, land, cattle, bonds, etc; \$1.00 of the State poll tax, the interest on the Literary Fund, and special and general appropriations which are made by the General Assembly. All of these funds except the special appropriations are distributed throughout the State on the basis of school population. The special funds are for special work in Home Economics and Agriculture, high school aid, rural supervision aid, and elementary school aid. Last year from these special funds this county received from the State all of the salary of the teacher of Agriculture at Lincoln, one-half of the salary of the Home Economics teachers for time devoted to that subject, \$600.00 for each four-year standard high school and \$300 for other, one-half the salaries of rural supervisors, and \$40 for each elementary teacher. All State funds are placed in the hands of the county treasurer to the credit of the district school boards and are used exclusively for the pay of teachers. The apportionment of the funds to the several districts is made by the superintendent and a record is kept by him to check up with the county treasurer.

Our county school funds are derived this year from a tax of 20 cents on each \$100.00 of assessed valuation of real or tangi-

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ble property. A small portion of this fund is expended on the order of the county school board and the balance is apportioned by the county school board to the several school districts upon such basis as it may determine as provided by law. The present basis of distribution to the district is: One-third of total on basis of total attendance days of children, one-third on basis of average daily attendance, and one-third on the basis of the number of teachers employed. This plan is thought by the county board to be more nearly in conformity with the needs of the districts than the former basis of school population. The district tax returns for schools are placed to the credit of the district paying them. The rates this year range from 42 cents in Leesburg (country) District to ~~sixty~~ 60 cents in Mt. Gilead.

Our other sources of income are chiefly high school tuition and contributions. The following high schools ~~now~~ charge tuition, Waterford, Hillsboro, Round Hill, Lucketts, Aldie, Unison-Bloomfield, Lincoln, and Leesburg (only to pupils from outside the Town of Leesburg School District). The law authorizes the district board to charge a tuition fee for high school pupils and places the maximum limit at the actual cost of education in the school attended. No tuition can be charged any parent or guardian for attendance in an elementary school. The county owns bonds that yield a total income of \$258.00 to the schools each year. Our total income last school year from these various sources such as tuition, etc was \$5800.00.

The disbursements of our school ~~xxx~~ funds are made by the district clerks on warrants of the school boards drawn upon the county treasurer. The funds themselves are not handled by

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the school officials.

Our biggest item of school expenditure is for teachers. Salaries of high school principals now average about \$1600.00 per year and of high school assistants \$900.00, while elementary teachers receive an average of about \$675.00 and colored teachers about \$300.00. The average for all teachers this year will be about \$740.00.

The general law fixes the pay of the clerk of the district board at \$3.00 per teacher~~x~~ employed and of the other members at \$10.00 per year. However, when the Assembly of 1916 met one of our representatives must have thought our trustees underpaid because a special act was passed adding \$20.00 to the pay of each school trustee in Loudoun County. Hence now the average yearly pay of clerks of school boards in Loudoun County is \$93.00 and the other members receive \$30.00. A mere pittance for the service required.

One of the most serious problems of school finance is that of building construction. The State aid only through loans from the Litarary Fund which are made for a maximum term of fifteen years at 4% interest. This fund is now exhausted and waiting applications already on file will absorb it for from one to two years. The other means of financing buildings are through direct tax, contributions, temporary loans and bond issue. The direct tax is usually too heavy in one year, contributions while easy to get for high schools are difficult to secure for elementary schools, temporary loans are sometimes unsatisfactory on account of the terms of the present law, and bond issues can not be carried unless the entire district benefits through its

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proceeds.

The total amount which we are spending for schools this year will be about \$160,000, exclusive of any temporary loans which might be repaid. This total includes about \$12,000.00 for an addition to a school building at Ashburn, about \$4000.00 of which was either contributed in cash or work by local people. The income for schools this year will probably exceed the expenditures so that most of the districts will be in better financial shape at settlement time than they were last year.

The following table throws considerable light on our finances:

How Loudoun County Gets Its School Dollar

in 1921-22

District School Tax	49 cents
State Appropriations	30 cents
County School Tax	18 cents
Tuition, Contributions, etc.	03 cents

How Loudoun County Spends Its School Dollar

in 1921-22

Salaries of Teachers	75 cents
New Buildings, Land, & Furniture	7 cents
Fuel	4 cents
Janitors	2 cents
General Administration	2 cents
Upkeep of Building & Grounds	3 cents
Transportation of Pupils	1 cent
Sundry Supplies & Equipment	1 cent

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Repayment of Bonds & Interest	2 cents
Treasurer's Commissions	2 cents
All Other Expenses	1 cent

The school boards found themselves in much financial difficulty during the period of rising costs. A clause of the constitution which has since been amended made it impossible for the supervisors to raise enough funds in some instances to yield the amount of the school budget and even when this could be done, it frequently occurred that the cost of school operation increased so much after the budget was made in March that it became a question of exceeding the appropriations or of closing certain schools for which teachers could not be found at the estimated cost or of leaving schools without fuel because the price had advanced. Our boards mostly chose debts or deficits in their accounts. We school officials now think we have reached a period of decreasing costs in school operation. The one thing about which we must exercise great care is the ~~xxxx~~ salary of teachers. While teachers are controlled in their choice or selection of positions by such matters as boarding facilities and social opportunities, they have no unions, their only organization is the one which brings them together for discussions that fit them better to serve the people's children. There are no strikes, no collective hold-ups for higher pay by teachers. Hence, that grand old relationship between supply and demand, which when free and untrammelled, is the best price fixer known deserves close scrutiny when

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we fix our teachers' salaries. The business side of the proposition is simply this. We should first set up certain standards of efficiency for our schools and then ascertain what salaries are necessary to maintain that standard. This presents a difficult problem. It is not possible to drive hard bargains with individual teachers with the result, possibly, that teachers of about the same qualifications in the same school get different salaries. Such a condition causes ^{the} lower salaried teacher to become dissatisfied and the teacher is not likely then to earn even the lower salary which she receives. For the same qualifications salaries should be uniform to secure the best results.

