

DIST. 108 BOARD EXPLAINS BUDGET

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such as interest and principal on bonds, special assessments, etc.; about \$15,500 for variable items such as fuel, light, maintenance of buildings, etc.; about \$102,000 for payroll. The amount of fixed payments which the board will have to make in the fiscal year of April 1, 1932, to March 31, 1933, is beyond its control. The amount of the variable expenditures cannot be definitely foreseen. They depend upon weather conditions, behavior of machinery, etc. Such expenses are likely to be higher in the present fiscal year than in the last one, because in the last fiscal year they were unusually light due to mild weather and absence of any heavy expenses for upkeep. In payroll, reductions are being made through graduated cuts, readjustments, and eliminations which will aggregate more than ten per cent of the total payroll, this in the face of the fact that enrollment during the year ending last April 1, increased by 61, and indications are that this rate of increase will continue. In addition to this definite reduction, the board expects to hold all its other costs to the lowest point consistent with the efficient operation of adequate school facilities.

As to the tax rate: the amount of the school tax is determined by a so-called certificate of levy filed by the school board each year before the second Tuesday of August. This certificate is a statement by the board of what it expects to need for the operation of the school system during the next fiscal year. The ratio of the amount asked for to the assessed valuation of the property in the district determines the rate of the school tax, except that the rate cannot exceed two per cent. The rate applicable to the 1931 taxes payable in 1932 is already determined, as the certificates of levy had to be made last fall. The certificate which will determine the rate applicable to the 1932 taxes payable in 1933 is not due until August. It could not intelligently be made at this time as the requirements for the fiscal year 1933-34 will depend in part upon what progress is made this summer in retirement of tax anticipation warrants, which depends in turn on the amount of the taxes actually paid in 1932 and the promptitude with which they are paid.

The problems which confront the board in this connection are illustrated by its experience in the fiscal year just ended. Its certificates of levy made in 1930 applicable to taxes payable in 1931, entitled it to two per cent of the then assessed valuation of approximately \$8,100,000.00, and its detailed budget of anticipated expenditures ran to about that amount. In spite of the fact that its actual expenditures were some \$6,800 less than the budget figures, the existing operating deficit, (represented by warrants), was increased because the actual receipts of the district from general taxes were some \$17,900.00 less than the board expected to receive, by reason of failures to pay taxes and the tying up of funds of the county treasurer in a closed

bank. Other smaller discrepancies between actual and expected income also contributed to the operating deficit. The amount which the board should receive from 1931 taxes payable in 1932, (2% of the present assessed valuation of approximately \$9,390,000, less collection costs), is larger than it could have received in 1931, but the amount by which this possible revenue will be reduced by tax forfeitures cannot be forecast. The fact that taxes are payable in two installments in 1932 will of course delay the retirement of the outstanding tax anticipation warrants in the amount of \$60,000 and thus increase the expenditure for interest.

These things are mentioned with no intention of manufacturing difficulties but with the purpose of showing taxpayers what the board has to consider in making a certificate of levy and a budget. The board has not the least disposition to make a point of collecting all the taxes that it can. It is hopeful that its budget will result in a lower rate of taxation and will certainly not consciously ignore an opportunity to accomplish that result.

Finally, the board wishes to express its appreciation of the support and co-operation that it has received from the taxpayers of District No. 108 in the past and to assure them of its desire to reciprocate in this difficult period.

FOR THE BOARD,

by Robert L. Grinnell, President.

MRS. SPEED REPORTS NATIONAL CONGRESS

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oke, Massachusetts being the attractive and efficient new president-general.

Hear Notable Speakers

Among the notable men who delivered addresses before the Daughters were the Vice-President of the United States, Secretary of Labor Doak, Secretary of the Treasury Mills, Senator Fess, Representative Free, Major-General Ely, W. S. A. retired and Rear-Admiral Kittelle, U. S. N. retired.

A creed of Americanism composed by Mrs. George Maynard Minor of Connecticut, honorary president-general of the D. A. R. seems especially worthy of quoting:

Creed of Americanism

"We believe in a patriotism which loves ones country as the dearest and best in the world and does not refuse to defend it.

"We believe in a loyalty to its government which leaves no room for socialism or communism.


"We believe in a love of peace which leaves no room for the pacifism that would buy peace at any price, even at the sacrifice of truth, honor and righteousness.

"We believe in a living faith in God that leaves no room for atheism.

"Such ideals have a vital, spiritual appeal. Linked with memorials to America's past, they seek the perpetuation of the noblest and best for America's present and future."

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Senior choir rehearsal, 8 p.m.
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