

IMPROVED COUNTY GOVERNMENT

GUARDING EXPENDITURES

The fourth major function to be protected in county government is the matter of expenditures. The counties of the state are spending, in addition to the receipts from bond issues, thirty-five million dollars a year. Are they getting a dollar's worth of services or goods for every dollar expended? It is safe to say they are not. What is the margin of loss? Is it ten percent? If so, the counties are losing each year an amount which is twice as great as the State Equalizing Fund. Suppose it is twenty percent. If so, it is an amount sufficient to build 200 miles of concrete highway every year. Are the counties losing ten to twenty percent on their purchases, on their contracts, on their expenditures for labor? Taken the state over, it is almost certain that they are. A few counties are safeguarding expenditures very carefully, but in the majority of the counties the system of buying, the system of auditing, the whole administrative machinery, is so loose that waste is inevitable.

Sources of Waste

In only a very few counties is there centralized purchasing. Each office and each department purchases its own supplies. This necessitates retail rather than wholesale buying, and consequently buying at a higher price. Since county bills must be audited by the commissioners before being paid discounts cannot often be taken advantage of. Due to lax methods of accounting the same bill is sometimes paid twice, or an account is overpaid. This is most apt to happen when open accounts are kept with merchants or supply houses. Another source of loss is the failure to check up on deliveries of coal, hay, grain, lumber, etc. A man delivers a load of wood to the jail, or hay to the county home, or lumber to repair an outlying bridge. Later he presents his claim to the commissioners and they assume that it is correct. In one county a load of bridge material was paid for twice; in another county the commissioners paid for wood which was being cut on the county farm. While the loss on these items may be relatively small, it counts up in the course of a year.

More spectacular are the losses in letting contracts. In one county a heating plant in a jail cost several hundred dollars yet had to be replaced within a year. In another county a schoolhouse roof began to sag within a few months after the building was completed. In a third county the commissioners entered into a contract to build a bridge, and later paid \$75,000 to get it cancelled. Finally there is probably not a county in the state that has not lost money in road contracts. Some have lost a great deal; no county knows how much.

Another common loss is unnecessarily high interest rates. Why are some counties paying six percent on their bond issues while others are paying only 4 1/4 or 4 1/2 percent? The difference is due in part, perhaps, to the fact that some counties have preserved their credit better than others, but it is just as likely to be due to poor bargaining.

Inefficient Employees

The greatest waste in county expenditures is that which is least visible—paying for incompetent service. Administrative positions requiring experts are dispensed as political rewards. It is a general practice for the tax assessors and list-takers, highway supervisors, deputy sheriffs, superintendents of county institutions, and other officials to be chosen from the ranks of the "party regulars." Training and ability are made secondary considerations. When it comes to the clerical positions there are usually two employees for each position—one who holds the title and a stenographer who does the work. One official was frank enough to admit that he considered he had done his duty if he entertained the public so that his deputy could work without interruption.

It is common knowledge that public employees doing road work or manual labor do as little as possible. A county job is considered a sinecure, and to put something over on the county is considered quite within the bounds of honesty. If one is sent on a county mission, with expenses paid, he is less

economical than with his own money. A man will lose a day's work and drive fifteen miles to a county seat to collect a witness fee or get a release from a dog tax. The general attitude seems to be to get all one can from the county and give as little. There is very little pride of citizenship.

Remedies

In the interests of economy in county government, especially in safeguarding the expenditures, three agencies are almost indispensable, (1) a budget as an instrument of financial control, (2) an auditor, and (3) a purchasing agent. In most counties a separate officer to act as purchasing agent would not be necessary. The most general practice is to combine county purchasing with the duties of an auditor. An auditor is necessary, for if there is no systematic bookkeeping and current auditing, waste and error are almost inevitable. A competent auditor, devoting his full time to county work, supplies a unity and continuity to administration which is essential to efficient performance.

Along with these improvements in machinery, it would be helpful if there could be developed a higher sense of civic honor and a greater pride of citizenship. It is difficult to keep the expenses down when so many people are willing to impose on the county just because they can.—Paul W. Wager.

INTEREST IN TAXATION

Predictions that this would be a tax reduction year have been borne out by reports from all sections of Indiana, according to Harry Miesse, secretary of the Indiana Taxpayers' Association. "Our forecast relative to what would happen," said Mr. Miesse, "was not based simply on the theory that the wish was father to the thought. We wished for tax reduction where reductions could be made, of course, but we prophesied cuts throughout the state because we knew the temper of the people and we realized that they were aroused to a point where they were determined to take an interest in their own affairs. Whenever they do that, expenses come down."

"A majority of the counties in Indiana show reductions in rates this year. Most of the reductions were made where we have organizations of the state association or where we were working through local committees. In several counties where we could not interest the people in organization work there have been notable increases in tax rates. Eighty appeals were taken to the state board of tax commissioners by tax payers who wished to have budgets reviewed. Certainly there is no crime in having enough interest in public affairs to ask for an authoritative body as the state board to review the proposed levies. Thirty-six counties were represented in these appeals, and in twenty-seven of them the county rate was the bone of contention. It was discovered in the case of one county that enough money remained in the county fund to take care of the estimated expense for next year and the entire county fund was eliminated for the simple reason that it was not needed. This would not have happened had not the taxpayers of that county taken an appeal.

"The work in behalf of tax reduction could not have been successful this year had it not been for the hearty and enthusiastic cooperation of the newspapers of Indiana. Through both news and editorial columns there has been a demand that expenses be pared, the people have had their local issues called to their attention and the combination has meant the saving of thousands of dollars in taxpayer money."—Indiana Taxpayers Association.

RANKS NINTH IN CROPS

North Carolina ranked ninth in 1925 in the value of all crops during the year. The United States Department of Agriculture places the value of our crops for last year at nearly three hundred and nineteen million dollars. For the five-year period from 1919-1923 our rank in crop wealth production was fifth. It was eleventh in 1924, and as stated above, ninth in 1925.

This is a very high rank on an aggregate basis, but aggregates make a

THE SMALL TOWN

"There is more to being a popular and thriving town than having the largest population or the biggest manufacturing plants or the most money. And the sooner a lot of small towns all over the country realize this, the sooner they will begin to create charm and distinction for themselves," says the Marion Progress. The same paper, quoting the Emporia Gazette, says:

"We can be nice, decent, agricultural towns, with each town having some small industry, some specialty in schools or local development like oil or coal and the products of the soil. But big plants—no! We are doomed by our geography to be small towns. Then why not be beautiful towns? Why not get the best out of our towns, and our lives? Why not apple blossoms in Arkansas City, roses in Eldorado, cannas in Fredonia, rebuds in Emporia? Surely if Japan can grow famous over the world for beauty of its cherry blossoms, we can make something out of the beauty that lies in our hands."

mighty poor basis for comparisons. Two things must be kept in mind. First, North Carolina is outnumbered in farms only by Texas. Ranking second in farms, we ought to rank high in crops. Second, North Carolina specializes on crops, mainly cotton and tobacco; and meat and milk animals and animal products play a minor role in our system of farming. Consequently North Carolina ranks much higher as a crop state than she does as an agricultural state. And on the only fair basis of comparison, the per farm basis, North Carolina ranks very low in the production of agricultural wealth—usually in the lower forties.

COUNTY LIBRARY NEWS

Two new county libraries are reported from California by the American Library Association's Committee on Library Extension. This brings California's number up to 45. Marin County has established an independent library. The supervisors of Plumas County (one of the small counties, with only 1,783 population) have contracted for library service with the neighboring Sierra County Library. The appropriation to the Chattanooga Public Library for service to Hamilton County (Tenn.) has been increased from \$3,400 to \$15,000.

County library publicity is being successfully carried on in Iowa by the book truck furnished for that purpose by the Iowa Library Association. It is being shown at county fairs and is traveling up and down country roads, under the auspices of the library commission and of individual public libraries. The first tax-supported book truck in Pennsylvania, the Cardinal, belonging to the Harrisburg Public Library, is also being used for state-wide publicity. The extension division of the state library has taken it to the summer school of State College and to the meeting of the state federation of women's clubs.—Rural America.

A CAROLINA FOLK SCHOOL

The last few months, since our first bulletin in March, have been important ones in the life of the John C. Campbell Folk School. The faded yellow homestead on our farm, sadly in need of paint and repairs, has become a trim gray farmhouse with green trimmings and rose-covered trellises. Dilapidated outbuildings have been torn down and transformed into a garage and tool-house. The uncertain and muddy well has been cleaned and deepened. We have mended fences and put in a garden.

If you could see our neighbors busily at work about the place, you would understand how we have become so soon well acquainted. Happy were we, when roads dried out in spring, to follow the menfolk back to their homes and come to know the whole family. Too many families we have been unable as yet to visit, back in cove or hollow reached only by a rough wagon-way. They, however, have often found their way to the little church nearby, where we try to help with the Sunday School, or have gathered with us in our small rooms, on the porch or even in the yard, to hear what some passing guest could tell us; to discuss the organiza-

tion of a Savings and Loan Association and, once organized, to talk over the aims and purposes of this, our first co-operative association; to make plans for a community fair this fall; to form a Women's Community Club through which the women hope to understand community problems and help toward their solution. Every Saturday afternoon this summer a very varied group, old and young, have come together to watch or take part in strenuous gymnastics which Mr. Bidstrup, our farmer-gymnast from Denmark, himself a former folk-school pupil and teacher, has brought to us. A level bottom down by the branch has had to serve as gymnasium except when heavy rains have driven us to the limited shelter of garage or porch.

A Demonstration

One who has faced, day after day, the serious economic problem ever present in every mountain community, will not need to ask why much of our time and thought has gone to the farm. It is of little use to hold up the ideal of a rural civilization unless one can base it upon adequate agricultural resources, and we who seek to enrich and develop rural life cannot ignore this most fundamental aspect of the life of our section. We conceive our farm to be a great avenue of possible help to our neighborhood as well as a practical help to ourselves when our boarding school has become a reality. It is easy to tell the mountain farmer to cut down his corn acreage, fertilize, rotate, and buy pure-bred stock, but do you realize what it means to see the effects of such a policy with your own eyes? The average farmer of this section will not be able to visit the nearest State Experiment Station near Asheville, seven or eight hours away by train, but he will visit the school. Therefore, we seek to make our farm as far as possible a demonstration station. We can afford to experiment better than our neighbors—even to fail where we should fail, but finally, our greatest demonstration will be to make our farm pay, and toward that we aim.

Already we have limed, fertilized, ploughed, and planted soy-beans to turn under. Every acre is carefully planned for a system of crop rotation. We have stretched our old log barn with slabs to accommodate our team and a registered Jersey. We have built a model chicken-house and installed pure-bred white Leghorns. Soon we shall have some pure-bred pigs to complete our livestock family, for the best way to build up the worn-out lands about us is, Mr. Bidstrup believes, through a type of agriculture based upon livestock. This mountain country can never raise grain to compete on the market with the products of the great grain areas. Poor roads and distant markets make trucking hazardous. Ours is a dairy country up here in the far western toe of North Carolina. With pure-bred dairy cattle, pigs and chickens, we can piece out an agricultural triangle which has a broad and firm base—that is, if we look at farming as a full-time profession and not just a "crop."

Mr. Bidstrup's questions from day to day reveal the wide difference between farming as the average Danish farmer does it, a skilled business with the help of trained specialists, and farming as it is carried on in most parts of America—mountain America, at all events.

"How long has this piece of land been in grass? Where can I send samples of soil to be analyzed? Where can I send samples of milk every month to get the butter-fat percent? Can Mr. Deschamps (our forester-secretary) make a map showing where we have laid drains and also the different fields so that we can keep an accurate record and account?"

Trained in a country which has learned to use every inch of land, he cleans his fence corners of bushes and weeds, probably for the first time in their history. He is eager to straighten the creek, for our farm, he says, is too small already. Steadily, intelligently, farsightedly he works ahead, using head and hands untiringly, and always full of interest and deep understanding of our problems and aims.

Using the Woodlands

Part of our property, about twenty-five acres of the "eighty more or less," is in woodland. From the first we saw the value of this green setting for future buildings and for a firewood supply, but it took Mr. Deschamps to see it with the trained eye of the forester and lover of trees. Between times, for

he has surveyed the place, laid out roads, directed building, kept a regular account of spring flow for future water-supply, together with many other activities, he has cleared one piece of land for an arboretum. Here we will slowly gather the trees, shrubs, and wild flowers native to North Carolina. Already he has listed on our grounds twenty-five of the one hundred and twenty-seven possible species of trees. Think what a school in itself this little woodland will be in years to come, all centering up as it does in the loghouse museum! The museum, however, is a subject that deserves a sheet all to itself.

Our rougher timbered hillside he is cutting with the practical forester's unsentimental axe. It is to be a demonstration of how forest can be treated on a commercial basis. There is no reason, he says, why good timber should not be grown here even though the white man found, when he came here in 1830, little to compare with the magnificent growth on the slopes of the Unakas to westward. This was Cherokee Indian country, burnt-over and cultivated in those days much as it is now. Too often the white man still follows Indian practices. The smoke of his forest fires clouds the spring air as he shortsightedly kills young growth, injures old, and destroys the humus in his soil, making ready for pasture or crop. Mr. Deschamps kicks up the earth with the toe of his shoe to show how poor and thin the cover.

A Community House

We had hoped to have a short course or informal series of lectures out-of-doors, late this spring, but smallpox broke out in the neighborhood and did not disappear until well into summer, a season largely given over to revivals. Now we are deep in construction. On Wednesday, August 11th, in a corner of woodland overlooking the Hiwassee River valley and distant mountains, 2,000 to 5,000 feet high, the Community House was staked off by an expert carpenter from the county seat, with the help of many interested neighbors all eager to lend a hand. It was a happy moment even though we realized that, without further gifts, we should be able to build only the community room, 35 by 60 feet, a wing of the main building. When this is ready, by Christmas, we hope, we can gather around the big fireplace for social evenings, hold regular community sings, lectures and gymnastic classes.

Important as is our community room, our experiment proper calls for a boarding school for young adults. The entire community building would be admirably adapted for temporary use as a small dormitory and schoolhouse. If we secure enough funds to finish it, we can begin our school next fall. In addition, an adequate water-supply for drinking and for fire protection must be provided. We can pipe down the springs, a mile above us at the head of the branch, or pump up the small ones on our own land into a reservoir, either one an expensive proceeding. Financial mountains they are to us—house and water-supply—but mountains that must be crossed before we can come to our first Highland folk school.

The community is helping in a remarkably fine way. Eight hundred and fourteen days of free labor have already been paid, 72 of them with team. Reckoning such labor at the local rate of \$2.00 per day without team and \$4.00 with team, the local citizens have contributed \$950 exclusive of \$150 in cash, \$18 in locust poles, and numerous unestimated gifts in building logs, lumber, poles, telephone posts and firewood. Many, hastening to fulfill their pledges before the harvest sets in, are now hauling rock and laying foundations. They cannot, however, begin to meet the necessary expenses. We hope to open the John C. Campbell Folk School in 1927.—John C. Campbell Folk School Bulletin.

OUR COUNTIES NEED IT TOO

I think, at this time, one of the vital issues of our politics is the budget system. For thirty years in American politics, we have been going through a great bloodless revolution, changing our attitude toward government in many important areas, turning out corruptionists in cities and states, breaking machines, local, state and national, and now we are in the position of an army that has just won a decisive victory. We must straighten out our lines. We must mop up. We must entrench. And the only way to correlate all government of life is to install the budget system. It will be the victory of the people in their fight for self-government which began in the nineties, a sure and lasting victory.—William Allen White in the National Municipal Review.