

LETTERS TO THE EDITOR

A little disagreement between friends

The Vienna Times has aired a letter from Billy Fairless and a response from Supt. Josh Stafford in recent weeks.

These two fellows are a lot of years apart but they both happen to be dear to me. When I was principal at Vienna, I taught Billy in chemistry and physics. He was an excellent student and a splendid citizen.

I met Josh Stafford a few years back when I attended a 1950's class reunion and was a guest of the Times for most of one day. Josh Stafford was my guide for some activities that the newspaper and the school had planned for me and he was gracious and thoughtful to me in every way.

Without comment on the little matter of disagreement, I hope I can amuse both of my friends with a little tale of budgets and tax issues I faced in my first years as principal.

I was totally ignorant of tax matters and budgets. But one of my first challenges was to present a budget for public inspection.

Ignorance has never been much of an impediment to me, so I wisely decided to simply up the items in the current budget by a small amount to keep up with inflation.

It was an excellent plan except for one item. That item was described as "other expenses." However, I had not noticed it was listed as eighty thousand dollars, quite a piece of change in those days.

My competent little secretary had dutifully added round number increases of about five percent. So other expenses was automatically



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increased by that amount as well.

A night was set for a budget hearing and the budget was required by law to be available at the school office for public inspection.

A wonderful fellow named Ross McCormack operated a nice locally home-owned motel. He came in to inspect the budget.

He looked at the projected budget and seemed quite satisfied. But, he reacted in amazement when he saw one budget category almost as large as all the other items put together, simply labeled as "other expenses."

When I handed the old budget to my secretary and told her to add the five percent increase, I had not even noticed the "other expenses" and certainly not the huge amount budgeted.

When Ross asked me what in the world the "other expenses" included?, I looked at the figure in blank astonishment and had not a clue for an answer.

I then confessed to Mr. McCormack the scheme that I had used to make the new budget and assured him I would get back to him soon, very soon.

Before he took ten steps out of the office, I was on the phone to the state superintendent. He was amused at my dilemma and explained it to me in simple terms. Illinois law required that every expense be listed under one of a long series of categories, heat/electricity, teacher salaries, custodial expenses, etc. And, to give just a little leeway, they had put in other expenses for unusual items.

When the federal government passed the GI Bill, they used the high schools to teach farming, welding and a wide range of other occupations. The schools administered the programs and submitted one bill, subject to a thorough audit, for all the expenses.

Lacking any category for listing those expenses, the school simply used the other expense category. The budget of course contained all sources of anticipated income and was logically titled "other income."

I decided to make a little

joke with Mr. McCormack, so I called him in and showed him that we had sources other than taxes which furnished us income. These sources had provided us with almost the exact amount of our "other expenses."

With tongue firmly in cheek, I asked Mr. McCormack if this was a satisfactory answer to his question. He looked at me with an expression that said, 'oh me, he must be from another planet.'

I burst out laughing and told him the full story.

I then told him that I intended to keep a strict and detailed record of all expenses which would be available to the public at all times.

We became fast friends.

I had almost no training in school administration, so I signed up for a night class in school law right away, with a course in school finance.

As I moved to larger schools, I found I had a business manager, a cafeteria manager, a dean and no telling what else that I had lacked at Vienna.

As I look back on those wonderful years for me, I realize that the students may have suffered neglect because I had only one person to assist me.

After my first two years at VHS, I persuaded the board to hire Mr. Chester as the first guidance counselor.

I like to recall that I often drove a school bus when a substitute was needed. And, I sometimes substituted when a teacher was ill.

But most of the time I just sat in my office and tried my best to look smart. That was not an easy thing to do.

So my two dear friends, your disagreement is not a life and death issue. You have both set examples for civil disagreement.

I do not like to gum up what I am saying with a lot of grammar, punctuation, concern for spelling and other trivial pursuits. I looked carefully but I could not find a punctuation error, a mistake in grammar, or a misspelled word in either of your articles.

This indicates to me that you might be just a wee tad uptight.

With deep affection for both of you, I predict that your little disagreement will soon fade away.

Respectfully,
Horace "Toby"
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