PUBLIC SCHOOL FINANCE ANNOTATED BIBLIOGRAPHY, WITH PARTICULAR EMPHASIS ON NEW MEXICO.

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THIS ANNOTATED BIBLIOGRAPHY WAS DEVELOPED FROM MATERIALS FOUND AT THE FOLLOWING SOURCES--EASTERN NEW MEXICO UNIVERSITY LIBRARY, PRIVATE LIBRARIES, NEW MEXICO STATE DEPARTMENT OF EDUCATION, AND ORGANIZATIONS INTERESTED IN NEW MEXICO SCHOOL FINANCE. THE 83 ENTRIES, WHICH RANGE IN DATE FROM 1922 TO 1967, INCLUDE BOOKS, PAMPHLETS, PERIODICAL ARTICLES, AND RESEARCH REPORTS. THEY COVER BOTH THE GENERAL AREA OF PUBLIC SCHOOL FINANCE AND THE SPECIALIZED AREA OF NEW MEXICO PUBLIC SCHOOL FINANCE. THE AUTHORS NOTE THAT THIS IS NOT A COMPLETE BIBLIOGRAPHY IN THE AREA, BUT EXPRESS THE HOPE THAT OTHERS WILL GO ON FROM THIS POINT. (SF)
DESIGNING EDUCATION for the FUTURE

New Mexico

ANNOTATED BIBLIOGRAPHY ON PUBLIC SCHOOL FINANCE
WITH
PARTICULAR EMPHASIS ON NEW MEXICO

Fred Martin Beard

WORK PROJECT NO. 9
Finance of Education
ANNOTATED BIBLIOGRAPHY

PUBLIC SCHOOL FINANCE

(With Particular Emphasis on New Mexico)

Presented to the Eight State Project
Advisory Committee on Financing
Education of the Future for
the State of New Mexico

by
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FORWARD

The purpose of this working paper is to stimulate thought and to provoke ideas concerning the subject under study. In no means does this indicate that all available research on this subject has been covered, nor is this paper to be considered an end in itself. The authors of this series of papers have been given considerable freedom to write in the fields of their expertise and/or their firsthand experience. The views, therefore, contained herein represent the opinions and interpretations of the specific author and are to be used in this light by the committee for Designing Education for the Future, and are not to be considered as opinions taken by anyone working on the project other than the author.

It is the sincere hope of the director that the various study and advisory committee members use these papers as a springboard to formulate the necessary program required by this project; therefore, feel free to add to, delete, or change in any manner your working copy of this paper; for, in the true sense, only than can it become a working paper and thereby fulfill the task for which it was prepared.

Thomas B. Bailey Jr.
New Mexico Project Director
INTRODUCTION

The problem was to search the library at Eastern New Mexico University and other available sources for material related to school finance with particular emphasis on New Mexico. From materials that were located an annotated bibliography was compiled.

It became apparent early in this endeavor that it would be impossible, in the short time allotted, to compile a complete annotated bibliography of materials related to the topic.

As far as can be determined there is no single place where all this information is available. Writings dealing with New Mexico school finance are scattered throughout the state. Some are located in the various college and university libraries, others in a number of state offices, private libraries, and organizations interested in education in New Mexico. Not only is there no single source where these materials are located, there seems to be no complete bibliography to serve as a guide to materials that have been written on the subject.
Method and Approach

The materials for this bibliography were located in part in Eastern New Mexico University's library, others were obtained from university faculty members, and private libraries. Still others were obtained from New Mexico State Department of Education offices and organizations interested in New Mexico school finance.

Due to the limited time available only one day was spent in Santa Fe browsing in the State Department of Education and other offices or organizations having concern for education in New Mexico. If more time had been devoted to searching in these offices it is likely that additional material worthy of inclusion would have been discovered.

Another problem encountered is that only a very few copies of some of the writings are in existence, for example some State Department of Education offices have only one copy and discouraged its removal from the office.

Additional probable sources for these materials would be other state college and university libraries.
Eastern New Mexico University's library is the only institution of higher learning that was utilized in compiling this bibliography.

**Recommendations**

It is recommended that this effort to develop an annotated bibliography be only a beginning and that there be a continuous push in this direction until a comprehensive annotated bibliography related to New Mexico school finance is completed.

A further recommendation would be to charge someone from the University of New Mexico and New Mexico State University with the responsibility of searching their libraries for additional writings pertinent to school finance. The only way research related to New Mexico school finance can be meaningful or truly worthwhile is for the researcher to have an adequate knowledge of previous research and studies related to the subject. With the materials related to New Mexico school finance so inaccessible it would be most difficult for a person interested in New Mexico school finance to familiarize himself with the writings regarding this subject.
PUBLIC SCHOOL FINANCE
ANNOTATED BIBLIOGRAPHY

The book has five major aims: One, call attention to war developments and other trends which will create a serious crisis in educational finance. Two, outlines some problems to be faced in financing public education. Three, summarize materials which will help communities understand the problems and possible solutions. Four, introduce data from public finance, economics, and history which should help school officials. Five, stimulates research.

Burkhead, Jesse. PUBLIC SCHOOL FINANCE, ECONOMICS AND POLITICS. New York: Syracuse University Press, 394 P.
This book is divided into three sections. The first four chapters deal with matters of general concern to public education, economics and administration, and the utilization of resources within education. The next five chapters are directed to the economics and politics of state and local finance; the following five chapters review issues related to general federal aid to education, and examine experiences with some existing federal aid programs.

A survey of the adequacy of state and local taxes for the support of public elementary and secondary education, as much the subject matter touches on the whole of the fiscal operation.

The study is to weigh the forces, direct and indirect which led to the so-called "educational revival" of 1820-1850. This is the period when a tax supported educational system free to all children was established in the United States.

The forty-eight statements on national policy issued by the Research and Policy Committee of C. E. D. This committee recommends four kinds of actions to overcome the main financial obstacles to the improvement of public education.

The first half of the volume deals with the Jeffersonian Tradition in American education. The second half of the volume is the author's interpretation of the basic elements of American education.


This deals with the controversy over aid to elementary and secondary education, legislative history, provisions of the 1965 act, college aid, scholarships, vocational education, special problems, Catholic schools, and campus unrest.


Answer the following questions: What are the problems of paying for schools? Why invest money in public schools? Can we afford equal educational opportunity? How can the present system be revised? How can initiative be preserved? What is wrong with our present school finance system? Are experts needed to study the present program?


Shows the ability of the states to support education, and presents information on suggested model plans of taxation in relation to that ability, and the number of youth the states produce. The appendix contains twenty-two tables covering a wide range of topics pertinent to education finance.


Discusses the merits of the different methods of controlling school moneys. It is the purpose of the book to present the different methods used in American cities and to examine and evaluate each in the light of educational efficiency.


This is the first volume of the Institute's report on the financing of the public school, projecting their requirements to 1970.


Organized into two main parts. Part one is devoted to a statement of significant legal principles. Part two consists of portions of court decisions which have been selected to illustrate the various principles. Following each case is a series of questions or comments designed to focus attention on the case itself.
An eleven page leaflet comparing the ability and effort of the various states to support the public schools. It also points out some of the reasons why the states vary so widely in their relative ability to support the public schools.

Concerned primarily with the financing of the public schools and with the business administration policies and procedures essential to the conservation and wise utilization of funds, facilities, and people. Processes of decision making as well as specific information concerning school finance and business administration are also presented.

The volume is limited primarily to the current (1933) discussion of federal aid to education.

Opens with a description of the American economy. It incorporates research done by Paul Mort and others. The book explores problems, issues and guidelines for state school support. It ends with the federal role in financing education.

The chief purpose of this publication is to furnish school officials, particularly superintendents and members of their administrative staff, with current information on the spending patterns and trends in expenditures of public school systems.

Gives a picture of the all-prevading importance of the financial aspects of education in America. The thesis is that in the United States true educational advances depends upon teachers and administrators who not only are competent as to what they teach, how they teach, and where they teach, but also know something of how much it costs, who pays the bills, and what sort of an educational program we can afford.

This volume is concerned with ways of saving small as well as large sums of money. Through out all of this book runs the threads of economy.

Is pointed toward persons who are attempting to understand the school money. Terms as: 1. financial terms, 2. liquidating the economic cost, 3. Depreciation, 4. Extension, and many others.

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The first three sections of this book present the major components of the legal-fiscal community structure and their roles in school finance. In a sense they represent the theoretical background for legal structure and fiscal operation. The other two sections discuss the actual legal-fiscal operation against this theoretical background.

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This book is divided into three parts. Part one emphasizes the current fiscal problems that harass schools and threatens indirectly to bring about unwanted structural changes. Book two reflects the changes on the operational side. Book three spells out in detail the problems of state and federal fiscal policy.

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The material in this volume is intended to be a fundamental pattern for the future. The plan of federal aid as proposed would embrace all publicly supported elementary and secondary schools.

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An eight page leaflet consisting of mostly graphs and tables explaining the many fiscal problems related to the financial support for education.

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The figures in this report portrays the status of school finance and the trends that will have some impact on school finance in the foreseeable future.

This book is divided into four parts. Part one is concerned primarily with an identification of the fiscal problems of today's schools. Part two is concerned with modernization of the fiscal structure of schools. Part three examines the political processes of working with state and local legislative bodies, and with the electorate. Part four outlines the structure of intergovernmental fiscal cooperation.


Directed at the teaching profession to help them assess the progress made in the past years, and prepare for the task ahead. The pamphlet concerns itself with such items as: Dimensions of education, cost of education, public-school revenue, and outlook for school finance.


A thirty-six page pamphlet with its main content information on local non-property taxes such as: 1. Fiscal importance of non-property taxes 2. Criteria for evaluating non-property taxes 3. Authorization and use of local non-property taxes.


A sixty-two page pamphlet presenting the conclusions of the National Commissions of Representative Citizens. The four basic questions are: 1. How important is education? 2. Is education adequately financed in the United States? 3. What will be the cost of the education we need? 4. Can we afford the education we need?


A summary of state support of public schools in the various states for the year 1954.


This publication is more in the nature of a study guide. It suggests topics and questions for investigation by classes and study groups. It calls attention to articles, bulletins, reports, and books that can be of use. It does less to answer questions than some of this type of publication.

N. E. A.'s evaluation of the materials presented by Roger A. Freeman in the book, OUR SCHOOLS ARE COSTING TOO MUCH, AND FUTURE COSTS NEED ONLY KEEP PACE WITH ENROLLMENT INCREASES.


A twenty-three page pamphlet summarizing responses of superintendents of city-school systems concerning their local situations. Questionnaires were mailed to superintendents in more than 3,000 cities of 2500 and over in population. Their replies are summarized and presented in tables.


On March 24-25, 1952, the N.E.A. Committee on Tax Education and School Finance assembled fourteen persons to discuss the outlook for public school finance. Half of the group were experts in public finance, and half were experts in school finance. The purpose of this bulletin is to raise several major questions and to set down what seemed to be the trend in thinking of those who attended this meeting.


Based upon the proceedings of the Third National School Finance Conference April 21-22, 1960, in St. Louis, Missouri. The conference focused attention on the long range impact of current problems.


The purpose of this pamphlet is to outline present purposes and methods of public school finance.


This report is to explain the idea behind ability indexes; to discuss the historical development of the application of this device in state aid plans, and to point out some of the problems encountered in the use of ability indexes.


The pamphlet provides information on nine state taxes, rates, and collections.

The proceedings of the Tenth National Conference on School Finance. This conference dealt primarily with the changes in school finance needed to support the improvement and innovations now demanded for American education. These proceedings include a new section, Awards for School Finance Research.


This report is presented in three parts: Part one; the basic policies and principles. Part two; the important operating guides to state school finance development which have been found to be most consistent with the general concepts. Part three; trends and possibilities for the future.


A twelve page pamphlet describing the federal government's part in the growth of American education beginning with the thirteen colonies up to 1946.


Based upon the proceedings of the Sixth National School Finance Conference. The papers presented dealt with three broad subjects. 1. long-range planning. 2. past and future of federal support. 3. past and future of state support. 4. problems of local support. 5. innovations and research. 6. inter-governmental relations.


Papers presented at the Fifth National School Conference were under the following broad headings: 1. The dividends of education 2. School programs sensitive to change 3. Urban under-investment 4. The leading edge of school support 5. Marshaling our resources 6. Communicating with the public.


Addressed to research workers in school finance, particularly those who work in the analysis and development of state laws governing local school taxes and borrowing power. It is a revision of a report issued first in 1948 and revised in 1956.

A study of property taxes, the part played by property tax, and improving the general property tax are discussed in the report.


A population projection report for the states of the Union. The report consists of ten tables of population projections, each a different age group. Example: Table two-population under five years. Table seven-population 5-17 inclusive, and table ten-population age 65 and over.


To determine the wisdom of extending the principle of federal aid for education. More specifically, it aims to present statistical data needed in the study of these questions: 1. What is the relative ability of the states of the union to support education? 2. What are some of the accompaniments of such differences as exists in the ability of the states to support education? 3. Are these differences in economic ability to support education temporary or permanent? 4. What factors will have to be scientifically measured in arriving at an exact statement of the comparative ability of the states to support education.


An attempt to shed some light on the following questions: 1. Is our national economy as a whole unable to finance the education of all the nation's children? 2. Are there particular states or sections which are unable to pay for a suitable educational program? 3. How far is the denial of educational opportunity in certain areas associated with lack of willingness, rather than with financial inability to pay for schools? 4. Can educational under-privilege be removed in the United States if all states and sections of the nation put their financial houses in order by adapting modern tax systems and by allocating a suitable proportion of resulting revenue to the financing of education.


Designed as a source book for the public and for state and national legislative committees or teacher associations.


A manual for conducting school tax campaigns. The book outlines certain principles that should be followed and effective procedures and materials that should be used. It describes a number of procedures and materials from which school officials may choose that can be adapted to the local school situation.


Provides a background of the federal governments role in financing higher education by outlining the history of federal programs. Some of the
federal programs discussed are: National Defense Student Loans, National Defense Fellowship, National Science Foundation Fellowships awarded in 1960-61, College Building Projects, Federal Aid to Higher Education.


Thayer, V. T. FORMATIVE IDEAS IN AMERICAN EDUCATION. New York: Dodd, Mead and Co. Inc., 1965. The volume is divided into three parts. Part I is concerned with the development of education during the seventeenth and eighteenth centuries. Part II deals with the nineteenth century and the economic, social, and political development of the United States. Part III concerns itself with the major trends in education since the turn of the century.
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Department of Finance and Administration. A SUMMARY OF STATE ACCOUNTING. Santa Fe, Department of Finance and Administration, 1965. 17 p.

An effort to explain New Mexico accounting system, the authority, responsibility, policies, and procedures of the Department of Finance and Administration are clarified in this summary.

Division of Surveys and Field Services, George Peabody College for Teachers. PUBLIC EDUCATION IN NEW MEXICO: Nashville, Tennessee: George Peabody College, 1948.

A survey of public education in New Mexico conducted in 1947-48 under the direction of John E. Barewton. This volume is a comprehensive study of public education. It is divided into two parts. Part I includes the organization and administration of public education at the state and local level, instructional personnel, curriculum, buildings and facilities, transportation and finance. The report calls attention to strengths and weakness of New Mexico's public educational system and offers recommendations. Part II deals with higher education in New Mexico.


A critical analysis and recommendation concerning problems related to financing quality education, pre-first education, year round school, school district consolidation, taxation, analysis of the current school aid formula and other pertinent topics.

Gardner, Bob., Jay Gurley. A REVIEW OF NEW MEXICO TAX AND REVENUE STRUCTURE AS IT RelATES TO EDUCATION. (Portales: Eastern New Mexico University, 1967) (Mimeographed.)

Reported in two parts. Part I is a historical review of the tax structure of the state of New Mexico from 1933 to 1967. Part II is a study of and identification of all the sources of money for the state of New Mexico 1956-66.

Goldberg, Edward M. NEW MEXICO STATE FINANCE HANDBOOK. Santa Fe, Taxpayer's Association of New Mexico, 1960.

Developments in New Mexico have been contrasted with national trends and with the developments in the Rocky Mountain States of Arizona, Colorado, Idaho, Montana, Nevada, Utah, and Wyoming. Part I deals with revenues, Part II expenditure, Part III economic factors.


Describes the funding of New Mexico education. Major items covered are income sources, budgeting, reporting, purchasing, school lands, accounting, and unresolved problems in New Mexico public school finance.


Green, James W. and Jessie Rodgers. TOWARD A BETTER UNDERSTANDING OF SCHOOL FINANCES IN NEW MEXICO. Santa Fe: New Mexico Education Association, 1964.

Hatley, Richard V., "A Review of the Practices for the Acquisition and Distribution of Funds for Public School Finance in New Mexico from 1934 to 1967." (Portales: Eastern New Mexico University, 1967) p. 60 (mimeographed.)

A comprehensive review of the acquisition and distribution of school monies beginning with the de-ear-marking of school funds 1934 and continuing to the present 1967.

Langston, La Moine, "A proposed system of public school financial accounting for New Mexico" (unpublished dissertation, University of New Mexico, Albuquerque, 1960)

MANUAL OF PROCEDURE FOR UNIFORM FINANCIAL ACCOUNTING AND BUDGETING FOR NEW MEXICO SCHOOL DISTRICTS. Prepared under the direction of Harry Wugalter, Santa Fe Public School Finance Division Department of Finance and Administration Department of Finance and Administration, July, 1965.

Prepared in conformity with a New Mexico statute which requires the chief of the public school finance division to compile a manual prescribing detailed requirements for a uniform system of accounting and budgeting of funds for all school districts. This manual will be effective for the preparation of the 1965-66 school budgets and shall be the only authorized procedure in force as of July 1, 1965. This is a loose leaf manual to be maintained on a current basis.


A report to assess the strength and weaknesses and make recommendations designed to capitalize on the strengths and to correct the weaknesses. Includes such topics as basic support, supplementary support, taxes, budget making, equalization, finance laws, minimum guarantee, also a formula for small school correction in computing pupil cost units is included.
New Mexico Education Association, PUBLIC SCHOOL FINANCE OF NEW MEXICO (Santa Fe: New Mexico Education Association 1942) 31 p.
A summary of laws, practices, and procedures concerning financing the public schools in New Mexico. The purpose is to inform the public so they will make sound decisions concerning education. Some topics covered are: 1. budgeting procedures 2. budget content and items 3. Sources of revenue 4. Allocation of maintenance funds 5. Collection of funds 6. Expenditure of funds.

New Mexico Taxpayers Association, THIS IS HOW PUBLIC SCHOOLS ARE FINANCED IN NEW MEXICO. Santa Fe: New Mexico Taxpayers Association, 1955. 50 p.
First published in 1949. It has been used as reference or text in the state universities and by many study groups. It is a report on how New Mexico Schools were financed when monies were ear-marked.

Myers, Robert J. USING COST OF EDUCATION INDICES FOR COMPARISONS WITH NEW MEXICO SCHOOL FINANCE DATA. Albuquerque, Governor’s School Finance Commission, Albuquerque Public School, New Mexico 1964.
States the case for using the cost of education index and the education inflation index for comparisons with New Mexico school finance data.

Pannell, H. C. REPORT ON NEW MEXICO PUBLIC SCHOOL FINANCES AS INCLUDED IN THE ANALYSIS OF SCHOOL FINANCES BY DR. PAUL R. MORT. Portales, New Mexico: 1961. (A mimeographed report of Mr. Pannell’s observations.)
A mimeographed report of Mr. Pannell’s observations of the report ‘Toward a more Dynamic Fiscal Policy’ prepared by Paul R. Mort.

A text book for New Mexico School Finance before de-ear marking of monies for public school education.


A statistical study of the finances of New Mexico public schools during 1958-59 and 1959-60.

A conference report which was called to discuss finances with special reference to New Mexico. The pamphlet is a collection of the papers presented. There are seventeen papers, with the regulation that each were to be such length as to consume in delivery approximately twenty minutes.
COSTS AND METHODS OF FINANCING PUBLIC EDUCATION IN NEW MEXICO. Santa Fe: New Mexico Education Association, 1932. 87 p.

This study is to determine the cost of public education in New Mexico from 1911-1932, and to propose plans for raising and apportioning school funds that will not only meet these costs, but which will equalize satisfactorily educational opportunities and financial burdens throughout the state. The study is divided into three parts. Part one determines educational costs in New Mexico from approximately the beginning of statehood to the present time. Part two discovers the factors which are responsible for the present situation. Part three determines whether New Mexico can and should afford the type of schools which the times demand and devise a financial plan to meet these demands without excessive tax burdens.

Taxpayers Association of New Mexico, THIS IS HOW PUBLIC SCHOOLS ARE FINANCED IN NEW MEXICO (Santa Fe: Taxpayers Association of New Mexico, 1952) 81 p.

A report on public school finance from 1941-1952 by the New Mexico Taxpayers Association.

Taxpayers Association of New Mexico. NEW MEXICO TAX BULLETIN, HOW SCHOOLS ARE FINANCED IN NEW MEXICO, Santa Fe: The Taxpayers Association of New Mexico, 1967. 24 p.

This study attempts to answer only the questions of how our schools are presently financed.

Wiley, Tom. SCHOOL EDUCATION IN NEW MEXICO. Albuquerque, New Mexico: The University of New Mexico, 1965.

Identifying the forces which comprise the power structures of New Mexico in development of educational controls. Some of the questions dealt with in this book are: What elements have from time to time comprised the state-level power structure as it relates to education? To what extent have these elements been constant in state level government? What was the alignment of the power structure elements as various issues have emerged?


A study on the distribution of school funds in such a manner as to assure a foundation program of education. There are five plans presented in this report.


A report prepared because of needs growing out of a school tax study being made at that time by the New Mexico Education Association Finance Committee, T. G. Bird of Santa Fe, Chairman.


An attempt to follow the thinking and decisions of school administrators and school board members on the subject of school finance in New Mexico.