5-29-1940

A Study of the Intra-County Distribution of Certain Budgeted Current Expenditures in New Mexico Public Schools

George Rhyner Hunt

HUNT

BUDGETED CURRENT EX-PENDITURES

A STUDY OF THE INTRA-COUNTY DISTRIBUTION OF CERTAIN BUDGETED CURRENT EXPENDITURES IN NEW MEXICO PUBLIC SCHOOLS

By

George Rhyner Hunt

A Thesis

Submitted in Partial Fulfillment of the

Requirements for the Degree of

Master of Arts in Education

University of New Mexico

1940

This thesis, directed and approved by the candidate's committee, has been accepted by the Graduate Committee of the University of New Mexico in partial fulfillment of the requirements for the degree of

MASTER OF ARTS

Leo P. Hammond
DEAN

May 29, 1940
DATE

Thesis committee

Geo. I. Sánchez
CHAIRMAN

E. H. Tuley

S. P. Nanninga

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

FIGURE PAGE

CHAPTER I

INTRODUCTION

Equalization of educational opportunity is a modern interpretation of the old American ideal "that all men are created equal." Undoubtedly the early American statesmen who made this declaration realized as well as the present leaders that men can never be inherently equal, either individually or socially, as far as physical measurements are concerned . The thesis of this statement was that each individual had an inherent right to an equal opportunity to live his life to the fullest extent of his capacities. In modern civilization an education is as essential to the realization of this ideal as civil liberty was in early American times. Education is, in one sense, the liberation of a person's inherent capacities. Therefore, in a democrary the opportunity for a general education so far as his capacities permit is the right of every child. Equalization of this opportunity, then, has become a fundamental social goal in America.

True equalization will always remain an unattainable goal because of many factors which cannot be controlled by social regulation. However, this goal may ever be more and more closely approached by those means which are within the grasp of society. By far the greatest effort to date has been

to equalize within the individual states the financial burden of providing a uniform, defensible minimum educational program. From state to state there is, of course, great variation in what is considered a defensible minimum and in the efforts made to reach this minimum by the several states. This latter problem has aroused considerable interest in a national program for equalizing the educational offering among the states.

Inequality among the States. While the financial aspect of equalization is far from being the most important, it is the one, to date, which has received the most attention. George I. Sanchez, a student of equalization and of the education of minority groups, in a recent publication has said:[1]

> The underlying thought in equalization is social security--cultural stability and personal and community growth and development. It is necessary, therefore, that the services of those leaders--political scientists, sociologists, philosophers, and the like--most conversant with the fields of knowledge involved in these aspects of life be enlisted in the formulation of a sound basis for the equalization plan.

And in another place in the same publication he states, in discussing equalization and social welfare:[2]

> The chief consideration in equalization is educational opportunity. School finance enters into equalization only as the medium utilized to achieve that end.

---

[1]George I. Sanchez, The Equalization of Educational Opportunity--Some Issues and Problems, (Bulletin No. 347, Albuquerque, N. M., University of New Mexico, December 1,1939), p.6.

[2]Ibid., p. 13.

It is evident that equalization of educational opportunity is far more than the distribution of funds and the equalizing of tax burdens. But since finance is one of the first essentials in an educational program and is one of the most comprehensible aspects for the lay public, it is still, to a great extent, the chief standard used in measuring ability, effort, and offering.

In a recent study by Norton and Norton,[3] the relative ability of the states to support education, according to several financial criteria, reveals wide variation from region to region and from state to state within each region. For example, in the Pacific States in 1922 the tangible wealth per child, age 5-17, was $18,329, as compared to $4,567 per child in the East South Central States. Taking the wealth per child for the United States, $10,830, as an ability of 1.00, the Pacific States had an ability of 1.69 as compared to an ability of .42 for the East South Central States. Within the Pacific region there was little variation, the lowest ability being 1.34 and the highest 1.84.[4] Likewise, in the East South Central region there was not such great variation. But in several other regions the differences within each region were greater than the greatest difference between the regions. For instance, in the Mountain States, Nevada had an ability of 2.64 against

---

[3]John K. Norton, and Margaret Altucker Norton, Wealth, Children, and Education (New York: Teachers College, Columbia University, 1937), p. 19.

[4]Ibid., p. 18

New Mexico's ability of .64.

Since property value alone might be a questionable measure of ability, the authors worked out in the same study the ability of each state from a combination of wealth and annual current income per child.[5] On this basis the figures in general revealed the same relations between the regions and the states. The Pacific States were the highest, with an ability of 1.67, and the East South Central again were the lowest with .44. Nevada's ability was 2.10 and New Mexico's was 63.

In still another phase of the study the relative ability of the states was compared upon the basis of the revenue that could have been raised by a uniform tax system properly administered for the period between 1922 and 1932.[6] In this case the figures did not vary greatly from the previous ones. The same states and the same regions were at the extremes.

Using the ratio of current expenditures for education to the revenue available from a modern tax system as a measure, Norton and Norton compared the efforts of the states to support education.[7] In general, the states with the lowest ability were making the greatest effort. The same authors also studied the adequacy of support of education in the states, defining adequacy as the expenditures for current expenses

---

[5] Ibid., p. 23.

[6] Ibid., p. 33.

[7] Ibid., pp. 52-3.

per unit of educational need. Need was measured by average daily attendance weighted for higher cost of secondary education, the density of population, and level of the cost of living. Variations in adequacy were very similar to those in ability.[8] The significance of the entire study as regards equalization is summed up in the authors' words as follows:[9]

> It must be recognized that the economic productivity of the nation as a whole is large enough to permit every child to attend a good school. It must also be recognized that the economic productivity of some states is not large enough to permit every child to attend a good school. . . Accordingly, action in the direction of providing educational opportunity to all children must involve some pooling of the nation's economic resources.

Inequality within the states. In taxable wealth per child or in revenue per child which can be raised by a model tax plan the same inequalities as have been shown for the states might be expected among the counties or other administrative divisions within a state. The author of the present study, at the time of writing, was participating in a survey of a small school system in New Mexico. In the returns from questionnaires sent to comparable systems the assessed valuations for the districts for 1930 ranged from $1,000 to $1,324,055 and for 1939 from $107,000 to $2,250,00. For the same districts, the assessed wealth per census child ranged from $585 to $5,333, and per child in average daily attendance

---

[8] Ibid., pp. 68-9.

[9] Ibid., p. 72.

from $433 to $5,618. The districts represented were from widely separated areas and, while they do not represent a true sampling, the figures are significant.

The inequalities revealed in the preceding paragraph are in keeping with figures revealed by E. P. Cubberley[10] for fifty-eight counties in California, for a large number of districts in New York State, and for many towns in New England, and by J. E. Seyfried for New Mexico in 1932.[11] For more than a decade the local district, and even the county, has been considered too small as a tax unit for educational purposes. During this period there has been a decided trend in most states toward some means of equalization of the burden of support and the establishment of a minimum educational program.[12]

While New Mexico has made a great deal of progress in the direction of equalization through the 1935 and 1939 laws,[13] there are still existant considerable inequalities in the financial support of education among the counties. This fact is revealed in a study by George I. Sanchez of the distribution of the State Public School Equalization Fund for the school

---

[10] Elwood P. Cubberley, State School Administration (New York: Houghton Mifflin Company, 1927), pp. 416-76.

[11] J. E. Seyfried, Costs and Methods of Financing Public Education in New Mexico (Santa Fe, New Mexico: New Mexico Education Association, 1932), p. 80.

[12] A Review of Educational Legislation, 1931 and 1933 (Bulletin, 1933, No. 2, Washington: Office of Education, 1933), pp. 1-44.

[13] See Appendix, pp. 124-36.

year 1938-39,[14] and by a study of per capita costs for 1937-38 by Harry Hogrefe, given in an address before the Sixth Annual Conference on Government and Business in New Mexico at the University of New Mexico on December 8, 1939.[15] In the former, the budgeted expenditures per classroom unit (a weighted average daily attendance figure) for the various counties ranged from $831 to $2,974; and in the latter, the per capita average daily attendance figure for current expenditures for the different counties ranged from $33.41 to $110.30. High per capita costs, however, do not necessarily represent better educational offerings, for inefficient administration would also increase costs. Nevertheless, the wide differences found in Hogrefe's study are significant in the light of the Sanchez study.

New Mexico, however, has made great strides in the past decade toward reducing inter-county inequalities, and the educational forces of the state are continually working on the problem. The prospects for a good equalization plan in the near future are definitely encouraging.

Inequalities within the counties: There have been a number of studies conducted in various parts of the nation

---

[14] George I. Sanchez, "The State Public School Equalization Fund in Law and Practice," New Mexico Business Review, 8:11-20, January 5, 1939.

[15] Harry Hogrefe, "Unit Costs in Public Education," New Mexico Business Review, 8:78-84, January 9, 1940.

concerning the relative ability of local districts within a county or township to support an adequate educational program, some of which have been cited in the writings of E. P. Cubberley.[16] The findings of these studies were the bases of the struggle for state equalization plans. But since the county is the unit for distribution of state school funds in New Mexico,[17] interest in this state has centered on the relative status of the counties. To the author's knowledge, there has not been an investigation into the distribution of funds among the districts within the counties of New Mexico in relation to their respective educational needs. The author's interest in this problem has led to the present study.

I. THE PROBLEM

Statement of the problem. The purpose of this study is to investigate the distribution of the county maintenance budgets among the school systems of each county in relation to their respective educational needs as measured by the present formula used by the state at the present time for the same purpose. In this analysis it is proposed to consider only those items which represent more or less standard items of expense; items which should not be unduly affected by local conditions.

---

[16]Cubberley, op. cit., pp. 417, 473, 475.

[17]See Appendix, p. 124

Importance of the problem. The importance of this problem is more apparent when it is understood that the amount of money available in the different school systems is still dependent to some extent upon local initiative. All state funds are distributed to the counties. The funds spent in the several school systems of a county are dependent upon the budgets submitted by the respective boards of education to the Educational Budget Auditor and the State Tax Commission. There are, therefore, safeguards provided on the budgets running excessively high, but there is no direct criterion provided in the law for determining the relative amounts of the several budgets within a county. The requests of local budgeting authorities and the persistence with which these officials support their requests is the principal assurance that of the available funds each school system will receive its rightful share.

It is important, then, to discover whether or not state regulation is needed in the distribution of funds among the school systems within the counties.

Delimitations of the problem. For the purpose of this study, it seemed best to use budgeted amounts rather than actual expenditures for two reasons: First, because statements of actual expenditures, when they are available, are not very reliable bases for comparison, due principally to the lack of uniformity in superintendents' reports; and second, because figures on actual expenditures were not yet available for

1939-39 or 1939-40. This latter situation would reduce the value of the study in the solution of current problems.

Expenditures for transportation were eliminated from the study because comparison of these figures on the basis of classroom units would have little significance. Transportation needs are not dependent to any great extent on average daily attendance, the measure upon which the classroom unit is based. Likewise, the classroom unit is a poor measure of health needs in New Mexico schools. Therefore, costs for health service were also omitted. The need for health services would more probably increase with "average daily absence."

The emergency funds, except portions designated by the Educational Budget Auditor for teachers' salaries, were disregarded, since their distribution could not be very well determined and they would not materially affect the per cents computed without them. The amounts to be used for teachers' salaries out of emergency funds were added to the budgeted amounts for the respective systems.

The figures listed in the tables are subject to some error, especially those under the head of administration. In many cases such items as athletic supplies, manual training supplies, nurse's travel, and nurse's supplies are listed under administration where they are in one lump sum for the entire rural system. For the independent systems the same items are listed under their respective heads. In some cases where the librarian has secretarial duties her entire salary is

placed under administration, while in most cases it is evidently counted in teachers' salaries. The county totals in the tables for teachers' salaries and for administration will differ somewhat from the figures printed by the New Mexico Educational Association because the superintendents' salaries have been taken out of teachers' salaries and added to administration, and the supervisors' salaries and the amounts from the emergency funds, mentioned above, have been added to teachers' salaries.

The weaknesses of the classroom unit as defined by New Mexico law as a measure of educational need are here admitted. It is used in this study, however, because it is the accepted and legal unit upon which funds are distributed in New Mexico. It is the basis upon which the lay boards and school officials would be expected to base their estimates and demands.

Comparisons are limited to school systems, with the exception of a few generalizations about the counties on the basis of the graphs in the later chapters. No comparisons are attempted between the separate rural districts because the budgets in the Auditor's office are given in county sums, except for teachers' salaries. The rural schools of a county constitute a school system under the county school superintendent and the county board of education. County systems are comparable to the municipal independent, rural independent, and union high school systems, each of which has its own board of education and superintendent.

II. DEFINITIONS OF TERMS USED

Classroom unit. The classroom unit as defined in the State Equalization Law is an average daily attendance figure weighted for the size of the school and for the higher cost of secondary education. It is defined in the law as follows:[18]

> (a) In the Elementary School, including kindergarten and grades 1 to 8 inclusive, or any part thereof: Allow one classroom unit for any number of pupils from 8 to 22 inclusive. From 23 to 44 pupils inclusive, allow one classroom unit for each 22 pupils. From 45 to 125 pupils inclusive, allow 2 classroom units for the first 44 pupils, and 1 classroom unit for each additional 27 pupils. From 126 to 328 pupils inclusive, allow 5 classroom units for the first 125 pupils, and 1 classroom unit for each additional 29 pupils. For 329 pupils and above, allow 12 classroom units for the first 328 pupils, and one classroom unit for each additional 30 pupils.
>
> (b) To determine the number of classroom units for the High School, grades 9 to 12 inclusive or any part thereof, classroom units as computed below shall be multiplied by 4/3: From 20 to 60 pupils inclusive, allow one classroom unit for each 15 pupils. From 61 to 236 inclusive, allow 4 classroom units for the first 60 pupils, and one classroom unit for each additional 22 pupils.

Maintenance fund. In New Mexico the "Maintenance fund" is that part of the school budget set aside for current expenses. It is not limited to the items generally classed as maintenance in other states. It is legally defined in New Mexico law as follows:[19]

---

[18] See Appendix, p. 127.

[19] Laws of New Mexico, 1937, Thirteenth Regular Session of the Legislature, Chapter 29, Section 2, p. 90.

Elementary, Junior High School, and High School maintenance shall include all teacher salaries; group insurance; janitors wages and supplies; fuel, water, and lights, interest on certificates of indebtedness; library and school supplies; books for indigent children; census enumeration; transportation of pupils; county and municipal board administrative expense; and may include salary and expenses of a truant officer, rural school, supervisor, school nurse.

School system. For the purpose of this study a school system means all schools under one board of education and one superintendent.

Rural schools. A rural school, in New Mexico terminology, is used to designate a school under the supervision of the county board of education and the county school superintendent.

Independent schools. Independent school systems are those schools that are not under the supervision of the county board of education and county school superintendent and that have their own board of education and superintendent.

III. SOURCES OF THE DATA

The data for this investigation were taken from the official computation of the classroom units for the several counties on file in the New Mexico State Department of Education at Santa Fe and from the individual county budgets on file in the office of the New Mexico Educational Budget

Elementary, Junior High School, and High School maintenance shall include all teachers' salaries; group insurance; janitors' wages and supplies; fuel, water, and lights; janitors' on certificates of indebtedness; library and school supplies; books for individual children; census enumeration; transportation of pupils; county and municipal board administrative expenses; and any incidental salary and expenses of a truant officer, rural school, supervising school nurse.

School system. For the purpose of this manual a school system means all schools under one board of education and one superintendent.

Rural schools. A rural school, in the United terminology, is used to designate a school under the supervision of the county board of education and the county school superintendent.

Independent schools. Independent school systems are those schools that are not under the supervision of the county board of education and county school superintendent but have their own board of education and superintendent.

III. SOURCES OF DATA

The data for this investigation were taken from the official computation of the classroom units for the separate counties on file in the New Mexico State Department of Education at Santa Fe and from the individual county budgets on file in the offices of the New Mexico Educational Journal.

Auditor at Santa Fe. The New Mexico Public School Equalization Law was copied from the New Mexico Session Laws of the 1939 Legislature.

IV. METHODS OF PROCEDURE

After the selection of comparable items, as explained earlier in this chapter, data on the classroom units and maintenance budgets were compiled for thirty of the thirty-one counties in New Mexico. Sandoval county was omitted because it contains no independent school systems and hence, for that county, there was no basis for the comparisons to be made in this study. The per cent distribution of classroom units and of each financial item was computed by dividing the amount in each system by the county total. The total of the financial items was obtained and the per cent distribution of the totals was also computed. The total of each item for all independent systems in a county was found and the per cent that this total represented of the county total was computed in order to compare the rural schools with all the independent schools within each county.

Through the per cents computed, each financial item is compared with the classroom units by school systems. For this purpose tables and graphs are used. The per cent distribution of classroom units is repeated in each table to facilitate comparison. On the graphs, for the same purpose

the per cent of classroom units is represented by a line across every graph. Each school system and the total for the independent systems is represented on the graphs by different colored lines.

V. ORGANIZATION OF THE REMAINDER OF THE STUDY

A brief review of some of the more important studies in the field of equalization of educational opportunity is given in Chapter II. Presentation of the data and findings of this study begins with Chapter III, in which the distribution of the classroom units and of the current budget among the schools systems within counties is discussed. Chapter IV takes up instruction, the first major division of the current budget. The three principal costs of instruction, that is, teachers' salaries, instructional supplies, and library supplies, are each discussed separately. Chapter V takes up the budget for operation of the school plant, dividing it into the amounts for janitors' wages, janitors' supplies, and the cost of fuel, water, and lights. The administrative budget is discussed in Chapter VI. Chapter VII is a short summary of the findings of the study, together with the resultant conclusions and suggestions for further study in the field of equalization of educational opportunity in New Mexico.

The treatment in each chapter is principally a comparison of the distribution of budgeted funds with the distribution of classroom units among the school systems within

the several counties. Comparisons are made on a percentage basis and presented in both tables and graphs.

CHAPTER II

A BRIEF REVIEW OF RELATED STUDIES

The literature on the subject of equalization of educational opportunity is so extensive that only a few comments on several outstanding studies are presented in this chapter. The first part of the chapter is devoted to studies concerned primarily with equalization within individual states. Later on, the studies concerned with federal equalization among the states are discussed.

I. EQUALIZATION WITHIN THE STATES

The greatest contributions toward the financial phase of equalization programs have come within the past decade. However, the beginnings were made between 1920 and 1930. One of the most prominent leaders in this field is Paul R. Mort. His first study was published in 1924. In that study he attempted to arrive at a more valid index of educational need than the per-pupil-wealth commonly used.[1] In 1933 he completed an exhaustive study of state support of education throughout the nation for the National Survey of School Finance.[2] In this work he sets forth the present status of state support, the

---

[1]Paul R. Mort, The Measurement of Education Need (Contributions to Education No. 150. New York: Teachers' College, Columbia University, 1924), 84 pp.

[2]Paul R. Mort, State Support of Education (Washington, D. C.: American Council of Education, 1933), 496 pp.

evolution of the underlying principles of state support, and a defensible minimum program for the several states. He also studies means of arriving at the educational need of local districts and their ability to support a minimum program.

With Cyr and Burke, Mort[3] published another book in 1938 in which is discussed the causes of inequality among districts, counties, and states. They also present methods of raising and distributing funds for school purposes in both state and local programs, together with a discussion of the fundamental principles of equalization.

Robert Leo Burns[4] in 1927 completed a study at Columbia University on the measurement of transportation needs for schools in New Jersey. In this investigation there was an attempt to arrive at general formulas which might be used in other states. It is a statistical analysis as well as a presentation of the problems arising from the necessity of transporting pupils. The study takes into account the effect of the density of population, the average daily attendance, the areas to be served, and the number of school buildings in the area.

---

[3]Frank W. Cyr, Arvid J. Burke, and Paul R. Mort, Paying for Our Public Schools (Scranton, Pennsylvania: International Textbook Company, 1938), 197 pp.

[4]Robert Leo Burns, Measurement of the Need for Transporting Pupils (Contributions to Education, No. 289. New York: Teachers' College, Columbia University, 1927), 61 pp.

Eugene S. Lawler[5] in 1932, also at Columbia University published a work in which he used data from Oklahoma to derive general mathematical formulas to be used for computing state aid to be rendered in modern equalization programs. Formulas and tables arranged as calculators for general use are listed.

S. H. McGuire[6] completed a survey of the trends in equalization programs over the nation in 1934 at George Peabody College. In this publication he presents the prevailing philosophies underlying the equalization movement in the United States, gives the history of its development and reviews the plans being worked out in forty-two of the states. A check list for evaluating equalization programs is also furnished.

In 1933 the United States Office of Education[7] issued a bulletin on educational legislation in the states. It revealed the trends toward equalization and presented many of the plans of apportionment with the corresponding measures of need.

In the same year, the National Survey of School Finance[8] published some of its findings in a study of school finance as a social function. It revealed improvements in the management, collection, and expenditure of school monies; improvements in

---

[6]Samuel Harrison McGuire, Trends in Principles and Practices of Equalization of Educational Opportunity (Contributions to Education, No. 121. Nashville, Tennessee: George Peabody College for Teachers, 1934), 115 pp.

[7]A Review of Educational Legislation, 1931 & 1932 (Bulletin, 1933, No. 2, Washington, D. C.: Office of Education, 1933), 44 pp.

[8]National Survey of School Finance, "Research Problems in School Finance" (Washington, D. C., The American Council on Education, 1933), 164 pp.

budgeting, accounting, auditing, and reporting in matters of school finance; and an awakening of state and federal governments to the importance of their responsibility in the support of education. The report is concluded with a chapter on the stabilization of school support and the importance of long-time planning in matters of educational finance.

Peter Iverson[9] for a doctor's dissertation at the University of Cincinnati, in 1934, investigated school finance in North Dakota. He studies each locality and the ability of each locality to support the program from the standpoint of educational need. He compared the educational program in extent and cost of North Dakota with other states. He also made the same comparison between the counties in North Dakota, and between the districts in every county. He concludes with a proposed plan for an equalization program for North Dakota.

In the matters of equalization in New Mexico, J. E. Seyfried[10] made a thorough study of the educational system in the state, covering costs, expansion of educational endeavors, and the improvement of the professional personnel. The study reviewed some of the well known proposals for equalization

---

[9]Peter J. Iversion, "Equalization of Educational Support in North Dakota",(Doctor's dissertation at the University of Cincinnati, abstract in Graduate Theses in Education, Cincinnati, Ohio: Teachers' College, University of Cincinnati, 1936), pp. 84-115.

[10]J. E. Seyfried, Costs and Methods of Financing Public Education in New Mexico (Santa Fe, New Mexico: New Mexico Educational Association, 1932), 87 pp.

plans in other states, and illustrated their application to New Mexico.

George I. Sanchez,[11] in 1939, studies the distribution of the state equalization fund in New Mexico under the 1935 law, showing the results under proper and improper administration. The study also revealed the bad effects of the basic allowance feature[12] in the law.

II. FEDERAL EQUALIZATION AMONG THE STATES

Agitation for direct federal aid to education in the states has been going on for nearly two decades. The more intensive studies in this field, however, have been between 1930 and 1940. An important study by J. K. Norton and M. A. Norton[13] was published in 1937. It covered the economic ability of the states to support an adequate educational program, their relative efforts to support such a program, and their success in the endeavor. This study was discussed to some extent in Chapter I, page 3, of this thesis.

In 1938, Robert R. Hamilton[14] compiled a report, with

---

[11] George I. Sanchez, "The State Public School Equalization Fund in Law and Practice," New Mexico Business Review, 8:11-20, January 8, 1939.

[12] See Appendix, pp. 128-129

[13] Norton and Norton, op. cit. 100

[14] Robert R. Hamilton, Selected Problems in Providing Federal Aid for Education (Advisory Committee on Education, Study No. 7, Washington: Office of Education, 71 pp.

an introduction by Paul R. Mort, for the Advisory Committee on Education in which he made a thorough study of the constitutionality within the different states of a federal aid program. He reviewed the court decisions involving other federal funds and grants which would have a bearing on this problem. An attempt was made to discover at what point, if any, federal funds granted to the states become state or local funds. He also investigated the legal aspects of transportation. His conclusions were that the courts are generally sympathetic to equalization, that there are no obstacles to a properly administered federal program in the constitution of any state, and that transporting pupils at public expense is a legitimate function of education.

In 1939, Paul R. Mort and Eugene S. Lawler,[15] made a joint study for the Advisory Committee on Education of principles and methods for a general federal equalization plan. They proposed a program consisting of three major steps. The first step is the establishment of a minimum, defensible foundation program in each state, aid going to the localities unable to support this minimum. The second step provides for an equitable distribution of the burden of this minimum program.

---

[15] Paul R. Mort and Eugene S. Lawler, Principles and Methods of Distributing Federal Aid for Education (Advisory Committee on Education, Washington, D. C.: Office of Education, 1939), 99 pp.

The third, and most comprehensive step would do all that is provided in the second step and, in addition, would encourage more initiative in state and local programs by a plan in which these local units would use the federal government as a tax collecting agency thus lightening the burden on property taxation. Units and formulas for determining need and for apportioning funds are given. The defensible program is based upon $48.00 per weighted census pupil. The unit is weighted for density of population, the relative cost of living, and the higher cost of secondary education.

Mort and Lawler have taken as their measure of effort to support education the degree to which a state or locality uses its tax resources to provide education for its children.[16] The unit is the ratio of the current expenditure per weighted census child to the estimated revenue, per weighted child, from a model tax plan. New Mexico leads the nation in effort, rated on this basis, with a ratio of 1.60, while Deleware is at the bottom of the list with a ratio of .39.

---

[16] Mort and Lawler, op. cit., pp. 3-4 & 11-12.

CHAPTER III

CLASSROOM UNITS AND THE CURRENT BUDGET

Purpose of the chapter. This chapter presents the distribution of the classroom units of each county among the school systems of that county. The number of units and the relation of that number to the county total is given for each system. It also presents a similar distribution of the maintenance budget, less expenditures for transportation and health services, for each county. The elimination of transportation and health because of their incomparable nature is explained in an earlier chapter.

The ultimate aim of the sponsors of the New Mexico equalization law was to bring about a distribution of the funds upon the basis of educational need. One unit which would measure need in all functions is not to be expected. As mentioned before, a separate unit is needed for transportation and also for health service. The classroom unit, however, is a fairly valid unit for measuring the cost of the direct functions of education which depend largely on average daily attendance. In New Mexico such functions would be instruction, operation of the plant, and general control of administration. The object of this chapter, therefore, is to compare the distribution of funds for these purposes with the corresponding

distribution of classroom units among the school systems in each county.

The medium of comparison. Comparisons were made upon a percentage basis, since there was no set amount in dollars and cents per classroom unit which would have made a satisfactory standard. If the state funds were distributed among the counties in such a manner as would make each county's budget for the functions selected here proportional to its classroom units, then a definite sum per classroom unit could be determined for any given year and used throughout the study. Such a sum would be a good standard of comparison if it were uniform for all counties.

Due to the "basic allowance" feature[1] in the law, however, a county's maintenance budget is not proportional to its classroom units. This fact was brought out by Doctor Sanchez[2] in his study mentioned in the previous chapter. There it was shown that the budgeted amount per classroom unit ranged from $2,974 in Lea County down to $831 in Rio Arriba County. The figures just mentioned are for the total maintenance budget, including health and transportation. These last two

---

[1]See Appendix, pp. 128-129

[2]George I. Sanchez, "The State Public School Equalization Fund in Law and Practice," New Mexico Business Review, 8:18, January 5, 1939.

items might be justification for some variation. The study just mentioned was for 1938-39. But after eliminating transportation and health from the maintenance budgets for 1939-40, the variation is still large, the range being from $2,028 in McKinley County to $771 in Taos County. The median number of dollars per classroom unit, in the latter case, is $1,401 for Roosevelt County. Figures from which these latter amounts were obtained are given in the tables presented later in this chapter. It is evident, then, that the budgeted amount per classroom unit would be a confusing standard of comparison.

On the other hand, if the classroom unit is a fairly valid measure of educational need for the functions selected, then each system is entitled to a portion of the total county fund equal to that system's portion of the total classroom units in that county. That is to say, if funds were distributed equitably according to need, then each system's per cent of the total county budget for these selected functions would be equal to that system's per cent of the total classroom units for the county. Therefore, all comparisons, in this chapter and in later chapters, are based upon per cents obtained by dividing the amount for each system by the total for the county.

Distribution of classroom units. The classroom unit as used in New Mexico was defined in Chapter I. A complete

explanation of the method of computing classroom units in order to correct for the higher cost of smaller schools and also for the higher cost of secondary education is given in the copy of the law in the Appendix.

Table I, on the following page, gives the classroom units as computed by the State Department of Education at Santa Fe for the school year 1939-40. These units are based on the average daily attendance for the previous year. Units for the rural schools are computed for each district separately and then added to get the total for the rural school system. For the independent systems the units are computed upon the total average daily attendance of the system, since it is a single district, though it may have several separate schools. This practice is justified on the grounds that the independent district is relatively small and does not warrant housing the children in more than one building unless the attendance is large, while in the rural areas the establishment of many small schools has been necessary because of the distance children would otherwise be required to travel.

In Table I the first column of figures is the number of classroom units for each school system computed to the nearest second decimal. The figures in the parentheses in this same column are the sums of all the independent systems in each county. The second column gives the totals for each county. For each county, the sum of the amount in parenthesis and the

amount for the rural system equals the county total, and the sum of all amounts except the one in the parenthesis also equals the county total.

The third column in Table I is the per cent distribution of classroom units, obtained by dividing each figure in the first column by the total for the corresponding county.

There are nine counties in the state with only one independent school system. One county, Sandoval, has only the rural system. In six of the nine counties with only one municipal system, that system is larger than the rural system in so far as classroom units are concerned. In Santa Fe County, if the percentages are taken in round numbers, the two systems are equal. Of the three counties with only one municipal system and in which the rural system is the larger, two have over three-fourths of the classroom units in the rural schools. Out of the twenty counties which contain more than one independent system, the total for these systems in twelve cases is definitely greater than the rural system. In two counties, Lincoln and Socorro, the independent total and the rural figure are almost equal, the former exceeding the latter in each case by less than two per cent. There are two counties with five independent systems and five counties with four independent systems. These observations show that there is no typical county for New Mexico as far as the number and size of school systems is concerned.

TABLE I

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Amount	Total	Per Cent
Bernalillo County		480.23	
Albuquerque	281.68		58.66
All Independent	(281.68)		(58.66)
Rural System	198.55		41.34
Catron County		48.23	
Reserve	6.79		14.08
All Independent	(6.79)		(14.08)
Rural System	41.44		85.92
Chaves County		193.92	
Dexter	22.61		11.66
Hagerman	19.47		10.04
Lake Arthur	11.07		5.71
Roswell	110.81		57.14
All Independent	(163.96)		(84.55)
Rural System	29.96		15.45
Colfax County		206.34	
Cimarron	15.85		7.68
Dawson	25.36		12.29
Maxwell	13.69		6.64
Raton	59.26		28.72
Springer	19.59		9.49
All Independent	(133.75)		(64.82)
Rural System	72.59		35.18
Curry County		171.84	
Clovis	80.47		46.83
Melrose	19.79		11.52
Texico	12.34		7.18
All Independent	(112.60)		(65.53)
Rural System	59.24		34.47
De Baca County		38.41	
Fort Sumner	26.59		69.23
All Independent	(26.59)		(69.23)
Rural System	11.82		30.77

TABLE I (continued)

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Amount	Total	Per Cent
Dona Ana County		238.35	
Anthony Union High	11.26		4.72
Hatch	13.63		5.72
Hatch Union High	11.01		4.62
Las Cruces	45.96		19.28
Las Cruces Union High	30.96		12.99
All Independent	(112.82)		(47.33)
Rural System	125.53		52.67
Eddy County		158.07	
Artesia	41.55		26.28
Carlsbad	68.36		43.25
Hope	8.57		5.42
All Independent	(118.48)		(74.95)
Rural System	39.59		25.05
Grant County		188.91	
Hurley	32.59		17.25
Santa Rita	20.13		10.66
Silver City	35.23		18.65
Teacher's College High	22.35		11.83
All Independent	(110.30)		(58.39)
Rural System	78.61		41.61
Guadalupe County		94.08	
Santa Rosa	33.40		35.50
Vaughn	16.23		17.25
All Independent	(49.63)		(52.75)
Rural System	44.45		47.25
Harding County		53.48	
Mills	4.80		8.97
Roy	16.52		30.89
Mosquero	12.55		23.47
All Independent	(33.87)		(63.33)
Rural System	19.61		36.67

TABLE I (continued)

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Amount	Total	Per Cent
Hidalgo County		54.78	
Lordsburg	33.46		61.08
Virden	11.76		21.47
All Independent	(45.32)		(82.55)
Rural System	9.56		17.45
Lea County		189.55	
Hobbs	78.72		41.53
Lovington	27.96		14.75
Tatum	12.88		6.80
All Independent	(119.56)		(63.08)
Rural System	69.99		36.92
Lincoln County		95.85	
Capitan Union High	9.08		9.47
Carrizozo	16.72		17.45
Corona	12.28		12.81
Ruidoso	10.63		11.09
All Independent	(48.71)		(50.83)
Rural System	47.14		49.18
Luna County		65.21	
Deming	50.86		77.99
All Independent	(50.86)		(77.99)
Rural System	14.35		22.01
McKinley County		86.71	
Gallup	55.85		64.41
All Independent	(55.85)		(64.41)
Rural System	30.86		35.59
Mora County		102.59	
Wagon Mound	16.31		15.90
All Independent	(16.31)		(15.90)
Rural System	86.28		84.10

TABLE I (continued)

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Amount	Total	Per Cent
Otero County		104.15	
Alamogordo	44.62		42.84
Tularosa	24.84		23.56
All Independent	(69.16)		(66.40)
Rural System	34.99		33.60
Quay County		133.36	
Tucumcari	47.74		35.80
All Independent	(47.74)		(35.80)
Rural System	85.62		64.20
Rio Arriba County		235.73	
Espanola	20.41		8.66
El Rito Normal	8.96		3.80
All Independent	(29.37)		(12.46)
Rural System	206.36		87.54
Roosevelt County		153.21	
Elida	13.81		9.01
Portales	71.03		46.36
All Independent	(84.84)		(55.37)
Rural System	68.37		44.63
Sandoval County		93.60	
Rural System	93.60		100.00
San Juan County		94.96	
Aztec	20.67		21.77
Central Consolidated	12.14		12.78
Farmington	34.42		36.25
All Independent	(67.23)		(70.80)
Rural System	27.73		29.20
San Miguel County		253.04	
Las Vegas (City)	48.50		19.17
Las Vegas (Town)	23.70		9.36
Pecos	13.59		5.37
Normal Union High School	8.48		3.35
All Independent	(74.27)		(37.25)
Rural System	158.79		62.75

TABLE I (continued)

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Amount	Total	Per Cent
Santa Fe County		208.16	
Santa Fe	104.60		50.25
All Independent	(104.60)		(50.25)
Rural Systems	103.56		49.75
Sierra County		71.16	
Hot Springs	41.22		57.93
All Independent	(41.22)		(57.93)
Rural System	29.94		42.07
Socorro County		126.52	
La Joya	9.37		7.41
Magdalena	18.17		14.36
Socorro	34.95		27.62
All Independent	(62.49)		(49.39)
Rural System	64.03		50.61
Taos County		167.82	
Penasco	15.88		9.46
Taos	27.44		16.35
All Independent	(43.32)		(25.81)
Rural System	124.50		74.19
Torrance County		125.00	
Encino	12.21		9.77
Estancia	18.90		15.12
Mountainair	24.73		19.83
Willard	9.40		7.56
All Independent	(65.35)		(52.28)
Rural System	59.65		47.72
Union County		156.26	
Clayton	47.12		30.15
Des Moines	10.04		6.43
Folsom	5.82		3.72
Grenville	9.37		6.00
All Independent	(72.35)		(46.30)
Rural System	83.91		53.70
Valencia County		193.80	
Belen	54.00		27.86
Grants	15.14		7.81
Los Lunas	7.88		4.06
Solomon Luna U.H.S.	15.30		7.64
All Independent	(92.20)		(47.57)
Rural System	101.60		52.43

The comparable current budget. The budget to be compared between the systems within each county is the sum of those amounts set aside for instruction, operation of the school plant, and general administration. These functions represent the principal financial outlays for the school program. In a later chapter, instruction has been broken down into teachers' salaries, instructional supplies, and library. Likewise, operation has been divided into janitors' wages, Janitors' supplies, and the cost of fuel, water, and lights. In this chapter, however, the discussion is limited to the comparison of the totals for all of these functions.

If the classroom unit is a good measure of educational need as far as the budget here selected is concerned. then the totals mentioned above should vary among the school systems of a county in the same ratios as the corresponding classroom units. Any great difference in these two ration for any system would suggest that some of the children of that county were being denied their rightful share of the educational offering of the county. In Table II the comparison of these ratios is facilitated by the repetition of the last column of Table I. The first column in Table II is the selected budget for each system, the second column is the total of such budgets for the county, and the third column is the per cent of the county budget for each system. The figures in parentheses in each column, as explained previously, are totals for the independent systems of the county. The fourth column, repeated

from Table I, gives the per cent of classroom units for each system.

An examination of the last two columns in Table II shows, in general, a small difference between the two. It should also be noted that the difference in the figures for the rural system is always equal to the difference for the total independent but of opposite algebraic sign. For instance, in Bernalillo Couty the per cent of the budget, given in the third column, for the rural schools is 9.58 points below the per cent of classrom units, in the last column, while the per cent of the budget for the independent system is 9.58 points above the corresponding per cent of classroom units. The fact is obvious, of course, since the independent total plus the rural is the total for the county. Therefore, any gain or loss to the rural system means the opposite for the independent systems as a group. A gain or loss for the group, however, does not necessarily mean thata all systems in the group gained or lost proportionately. In fact, there are only four cases where this is true. In Union, Valencia, and Rio Arriba Counties all independent districts have a higher per cent of the budget than of the classrom units. In Hidalgo County the opposite holds true. In all other counties having more than one independent system, some have a higher and some a lower per cent of the budget than of classroom units. Out of the nine counties with only one independent

TABLE II

INTRA-COUNTY DISTRIBUTION OF THE TOTAL COMPARABLE CURRENT EXPENDITURES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Total Comparable Expenditures			Classroom Units*
	Amount	Total	Per Cent	Per Cent
Bernalillo County		$766,757.00		
Albuquerque	$523,270.00		68.24	58.66
All Independent	(523,270.00)		(68.24)	(58.66)
Rural System	243,487.00		31.76	41.34
Catron County		61,001.00		
Reserve	9,275.00		15.20	14.08
All Independent	(9,275.00)		(15.20)	(14.08)
Rural System	51,729.00		84.80	85.92
Chaves County		300,104.00		
Dexter	39,525.00		13.17	11.66
Hagerman	34,113.00		11.37	10.04
Lake Arthur	15,816.00		5.27	5.71
Roswell	164,121.00		54.69	57.14
All Independent	(253,575.00)		(84.50)	(84.55)
Rural System	46,529.00		15.50	15.45
Colfax County		363,907.00		
Cimarron	22,667.00		6.23	7.68
Dawson	44,356.00		12.19	12.29
Maxwell	21,120.00		5.80	6.64
Raton	97,960.00		26.92	28.72
Springer	36,706.00		10.09	9.49
All Independent	(222,809.00)		(61.23)	(64.82)
Rural System	141,098.00		38.77	35.18
Curry County		251,374.00		
Clovis	126,743.00		50.42	46.83
Melrose	27,891.00		11.10	11.52
Texico	15,208.00		6.05	7.18
All Independent	(169,842.00)		(67.57)	(65.53)
Rural System	81,532.00		32.43	34.47
De Baca County		62,443.00		
Fort Summer	42,465.00		68.01	69.23
All Independent	(42,465.00)		(68.01)	(69.23)
Rural System	19,978.00		31.99	30.77

* See Table I

TABLE II (continued)

INTRA-COUNTY DISTRIBUTION OF THE TOTAL COMPARABLE CURRENT EXPENDITURES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Total Comparable Expenditures Amount	Total	Per Cent	Classroom Units* Per Cent
Dona Ana County		$344,623.00		
Anthony Union High	$ 18,730.00		5.43	4.72
Hatch	19,250.00		5.58	5.72
Hatch Union High	17,179.00		4.98	4.62
Las Cruces	64,370.00		18.69	19.28
Las Cruces Union High	41,907.00		12.16	12.99
All Independent	(161,436.00)		(46.84	(47.33)
Rural System	183,187.00		53.16	52.67
Eddy County		229,294.00		
Artesia	58,951.00		25.71	26.28
Carlsbad	100,355.00		43.77	43.25
Hope	14,051.00		6.12	5.42
All Independent	(173,357.00)		(75.60)	(74.95)
Rural System	55,937.00		24.40	25.05
Grant County		334,853.00		
Hurley	58,950.00		17.61	17.25
Santa Rita	36,570.00		10.92	10.66
Silver City	63,489.00		18.96	18.65
Teachers' College Hi.	33,120.00		9.89	11.83
All Independent	(192,129.00)		(57.38)	(58.39)
Rural System	142,724.00		42.62	41.61
Guadalupe County		115,504.00		
Santa Rosa	42,787.00		37.05	35.50
Vaughn	25,472.00		22.05	17.25
All Independent	(68,259.00)		(59.10)	(52.75)
Rural System	47,245.00		40.90	47.25
Harding County		73,121.00		
Mills	6,721.00		9.19	8.97
Roy	24,315.00		33.26	30.89
Mosquero	14,640.00		20.02	23.47
All Independent	(45,676.00)		(62.47)	(63.33)
Rural System	27,445.00		37.53	36.67

*See Table I

TABLE II (continued)

INTRA-COUNTY DISTRIBUTION OF THE TOTAL COMPARABLE CURRENT EXPENDITURES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Total Comparable Expenditures Amount	Total	Per Cent	Classroom Units* Per Cent
Hidalgo County		$ 91,057.00		
Lordsburg	$ 52,855.00		58.04	61.08
Virden	19,048.00		20.92	21.47
All Independent	(71,903.00)		(78.96)	(82.55)
Rural System	19,154.00		21.04	17.45
Lea County		333,802.00		
Hobbs	113,050.00		33.86	41.53
Lovington	58,199.00		17.44	14.75
Tatum	25,970.00		7.78	6.80
All Independent	(197,219.00)		(59.08)	(63.08)
Rural System	136,583.00		40.92	36.92
Lincoln County		152,972.00		
Capitan Union High	16,136.00		10.55	9.47
Carrizozo	25,992.00		16.99	17.45
Corona	18,527.00		12.11	12.81
Hondo	14,546.00		9.51	11.09
All Independent	(75,201.00)		(49.16)	(50.82)
Rural System	77,771.00		50.84	49.18
Luna County		102,132.00		
Deming	76,462.00		74.86	77.99
All Independent	(76,462.00)		(74.86)	(77.99)
Rural System	25,670.00		25.14	22.01
McKinley County		175,856.00		
Gallup	102,321.00		58.18	64.41
All Independent	(102,321.00)		(58.18)	(64.41)
Rural System	73,535.00		41.82	35.59
Mora County		106,175.00		
Wagon Mound	22,445.00		21.14	15.90
All Independent	(22,445.00)		(21.14)	(15.90)
Rural System	83,730.00		78.86	84.10
Otero County		156,281.00		
Alamogordo	67,280.00		43.05	42.84
Tularosa	32,835.00		21.01	23.56
All Independent	(100,115.00)		(64.06)	(66.40)
Rural System	56,166.00		35.94	33.60

*See Table I

TABLE II (continued)

INTRA-COUNTY DISTRIBUTION OF THE TOTAL COMPARABLE CURRENT EXPENDITURES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Total Comparable Expenditures Amount	Total	Per Cent	Classroom Units* Per Cent
Quay County		$210,531.00		
Tucumcari	$ 72,165.00		34.28	35.80
All Independent	(72,165.00)		(34.28)	(35.80)
Rural System	56,166.00		35.92	64.20
Rio Arriba County		164,756.00		
Espanola	21,170.00		12.85	8,66
El Rito Normal	9,000.00		5.46	3.80
All Independent	(30,170.00)		(18.31)	(12.46)
Rural System	134,586.00		81.69	87.54
Roosevelt County		214,710.00		
Elida	21,880.00		10.19	9.01
Portales	99,075.00		46.14	46.36
All Independent	(120,955.00)		(56.33)	(55.37)
Rural System	93,755.00		43.67	44.63
Sandoval County	80,635.00	80,635.00	100.00	100.00
San Juan County		112,992.00		
Aztec	25,210.00		22.31	21.77
Central Consolidated	14,702.00		13.01	12.78
Farmington	39,785.00		35.21	36.25
All Independent	(79,697.00)		(70.53)	(70.80)
Rural System	33,295.00		29.47	29.20
San Miguel County		306,542.00		
Las Vegas (City)	79,064.00		25.79	19.17
Las Vegas (Town)	32,743.00		10.69	9.36
Pecos	11,960.00		3.90	5.37
Normal Univ. High Sch	10,000.00		3.26	3.35
All Independent	(133,767.00)		(43.64)	(37.25)
Rural System	172,775.00		56.36	62.75
Santa Fe County		266,665.00		
Santa Fe	152,665.00		57.25	50.25
All Independent	(152,665.00)		(57.25)	(50.25)
Rural System	114,000.00		42.75	49.75

*See Table I

TABLE II (continued)

INTRA-COUNTY DISTRIBUTION OF THE TOTAL COMPARABLE CURRENT EXPENDITURES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Total Comparable Expenditures			Classroom Units*
	Amount	Total	Per Cent	Per Cent
Sierra County		$ 81,157.00		
Hot Springs	$ 42,726.00		52.65	57.93
All Independent	(42,726.00)		(52.65)	(57.93)
Rural System	38,431.00		47.35	42.07
Socorro County		176,250.00		
La Joya	15,325.00		8.69	7.41
Magdalena	29,500.00		16.74	14.36
Socorro	47,300.00		26.84	27.62
All Independent	(92,125.00)		(52.27)	(49.39)
Rural System	84,125.00		47.73	50.61
Taos County		129,351.00		
Penasco	11,090.00		8.57	9.46
Taos	38,111.00		29.47	16.35
All Independent	(49,201.00)		(38.04)	(25.81)
Rural System	80,150.00		61.96	74.19
Torrance County		152,482.00		
Encino	11,326.00		7.43	9.77
Estancia	27,645.00		18.13	15.12
Mountainair	30,002.00		19.68	19.83
Willard	14,825.00		9.72	7.56
All Independent	(83,799.00)		(54.96)	(52.28)
Rural System	68,684.00		45.04	47.72
Union County		212,570.00		
Clayton	90,875.00		42.75	30.15
Des Moines	19,950.00		9.39	6.43
Folsom	9.225.00		4.34	3.72
Grenville	16,925.00		7.96	6.00
All Independent	(136,975.00)		(64.44)	(46.30)
Rural System	75,595.00		35.56	53.70
Valencia County		244,357.00		
Belen	71,925.00		29.44	27.86
Grants	23,950.00		9.80	7.81
Los Lunas	12,440.00		5.09	4.06
Solomon Luna U.H.S.	20,060.00		8.21	7.84
All Independent	(128,375.00)		(52.54)	(47.57)
Rural System	115,982.00		47.46	52.43

*See Table I

district, five have a larger per cent of the total budget for the county than their per cent of the classroom units. In the other four the rural system has the larger figure. These observations indicate that neither the rural systems nor the independent systems as such are consistently a favored group as far as budget allowances are concerned.

A comparison of the per cent of the budget with the per cent of the classroom units for all the rural systems in the state reveals a wide difference in comparatively few cases. If the difference is designated as minus when the budget figure is below the classroom-unit figure, then Union County with -18.14, has the lowest budget figure or the greatest difference. McKinley County has the highest, or +6.35. The inter-quartile range, however, is between -5.54 and +1.69, that is, fifty per cent of the differences are between these two figures. The median figure was approximately -.30. There are seventeen rural systems with a minus difference and fifteen with a plus difference. The figures for the total independent systems in each case would be, as mentioned above, numerically the same but of opposite sign. Again these findings might be interpreted to mean that as a group neither the independent or rural schools are particularly favored.

In individual cases, though, there are obvious inequalities which warrant some attention. In Union County where the rural budget is so far below the need as represented by

the classroom units. Clayton is 12.60 points above, and the other three municipal systems are considerably above. Although in this county Clayton and the rural schools make up more than 75% of the budget and more than 80% of the classroom units, the other three systems have much larger per cents of the budgets than their classroom units justify. In all municipal systems in this county, the per cent of the budget is more than one and one-third times the per cent of classroom units. In Des Moines it is more than one and one-half times as great. It is obvious that in this county, the rural schools would experience great difficulty in trying to maintain the same stan standards of educational offering as the municipal systems.

Another county with a great discrepancy is Taos. The rural system falls 12.23 points below its share of the budget in terms of per cent of classroom units. This is approximately one-sixth of its percentage of the classroom units. The municipality of Taos, on the other hand, has nearly twice the per cent of the budget as it has of the classroom units. Penasco, the only other independent system in that county, has a slightly lower figure for the budget than for the classroom units. The inequalities in these two counties are too large to be attributed to faults in the unit of measurement used.

The counties showing the next largest differences are, in descending order, Bernalillo, Santa Fe, and San Miguel. In the first two there is only one municipal system, and in

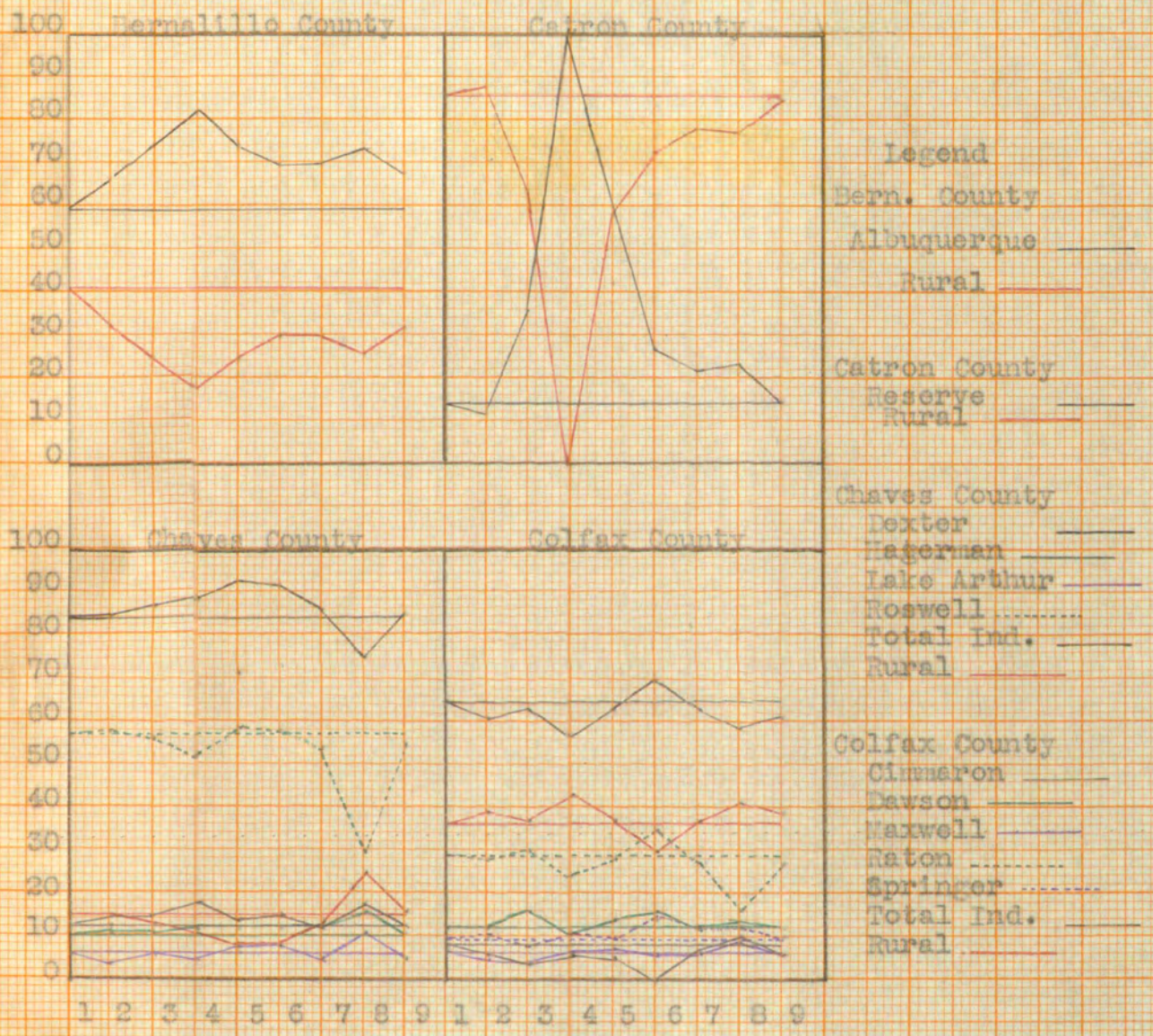
each case it is a city of considerable size. The differences are not so great when considered relatively. For example, a difference of 9.58 for Albuquerque represents only about one-sixth of its per cent of classroom units, and a difference of 7.00 for Santa Fe represents about one-tenth of its per cent of the classroom units. These differences might be justified on the basis of the rich offering expected of large city systems. In San Miguel County, the two Las Vegas systems are, in effect, equivalent to one large municipal system, especially with the addition of the Normal University High School. The only other independent system in the county is Pecos, which has only 5.3% of the classroom units. Its budget figure falls 1.47 points below this figure. For the City of Las Vegas, the budget figure is about one-third larger than the classroom-unit figure. For the Town of Las Vegas, the difference is small, the budget figure being about one-ninth larger. The town and city together have a combined budget of approximately $122,000 compared to a budget of nearly $153,000 for the City of Santa Fe. Hence, if the larger share in case of the Albuquerque and Santa Fe systems could be justified by the fact that they are relatively large, the same argument might well be advanced for the Las Vegas case in San Miguel County. The unit of need in New Mexico is weighted only indirectly for the higher cost of living by the weighting for higher cost of secondary education. Whether or not there is need

for more direct weighting for the higher cost of living and operation is beyond the scope of this study. It is reasonable to except, however, that the larger systems would of necessity consider the higher costs in making the budget. Their budget, therefore, might be expected to be relatively higher than for the rural system of a county.

There is another factor which would be expected to effect a difference between the rural and municipal systems, and that is the fact that the latter are usually a compact, closely knit community, whereas the rural system is a group of small, loosely organized communities. The very unity of the municipalities would tend to make them more progressive and more aggressive. They might be expected, therefore, to have a somewhat higher budget per classroom unit. Extreme differences, on the other hand, would indicate too great inequalities in educational opportunity for the children of the different systems within a county. These would justify some regulation.

The evidence presented thus far shows no need, with the exception of two or three counties, for any central regulation of the distribution of the funds considered here among the systems within the county. It would appear that local officials have tended to take into account local need in formulating the distribution of the budget.

Graphic comparisons. The graphs, beginning on the next page are designed to give at a glance a general comparison of

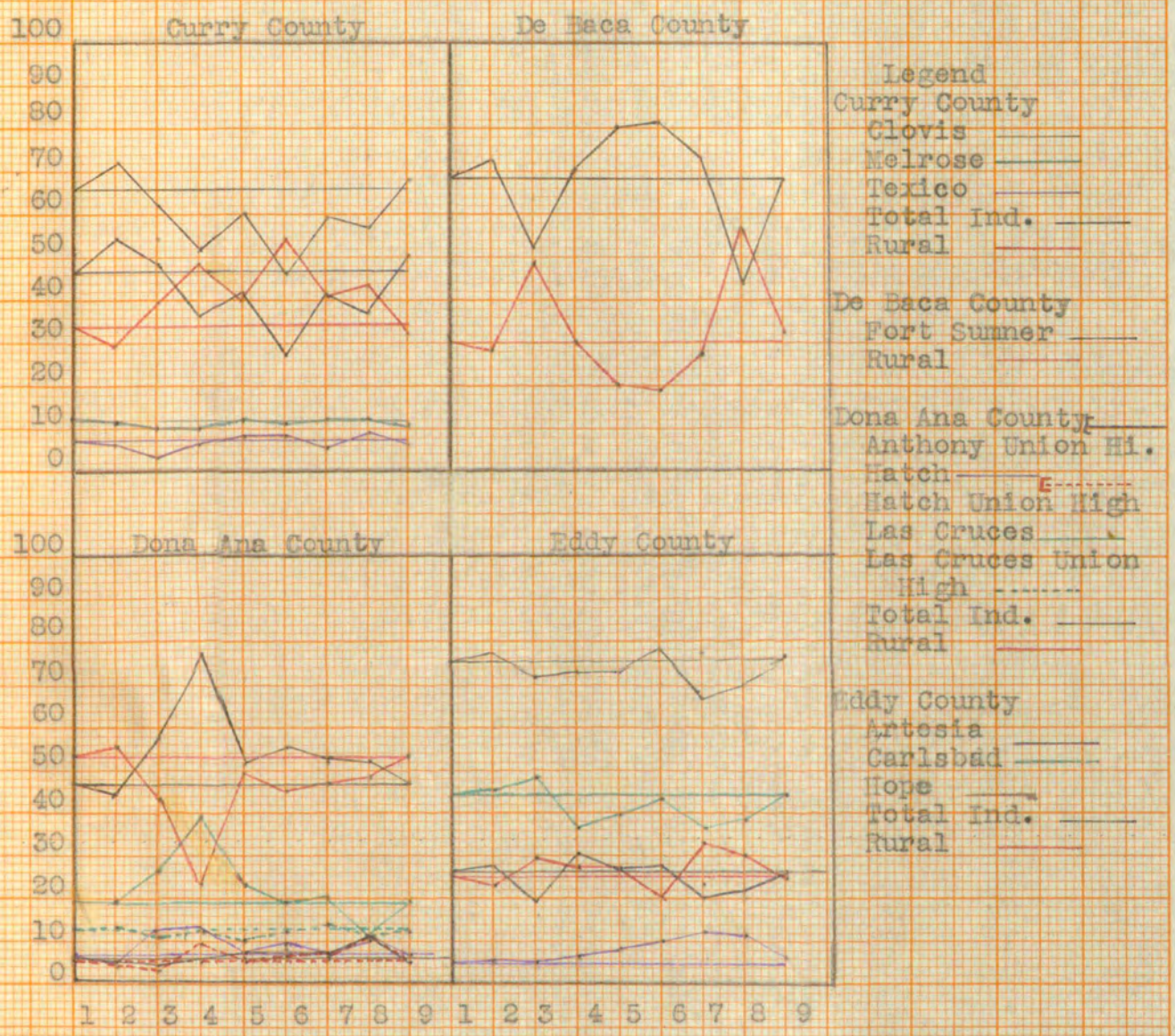


Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1. Classroom Units 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9. the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 1

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS

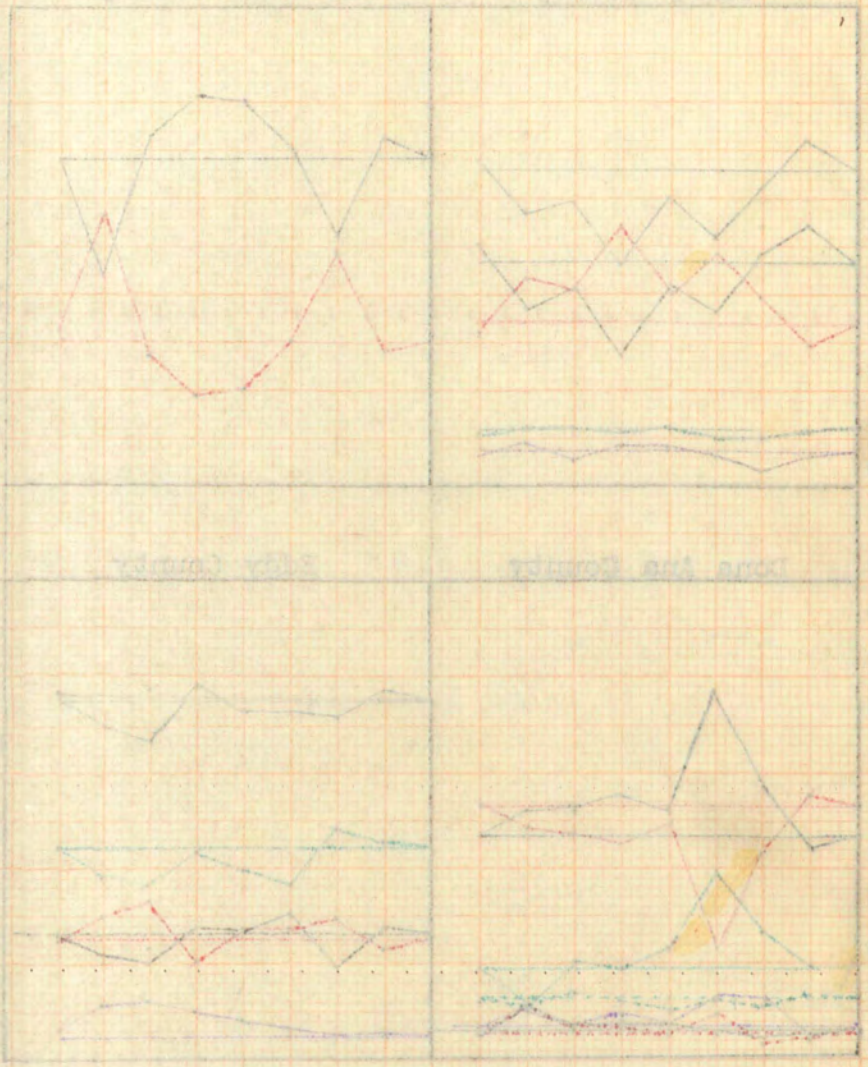


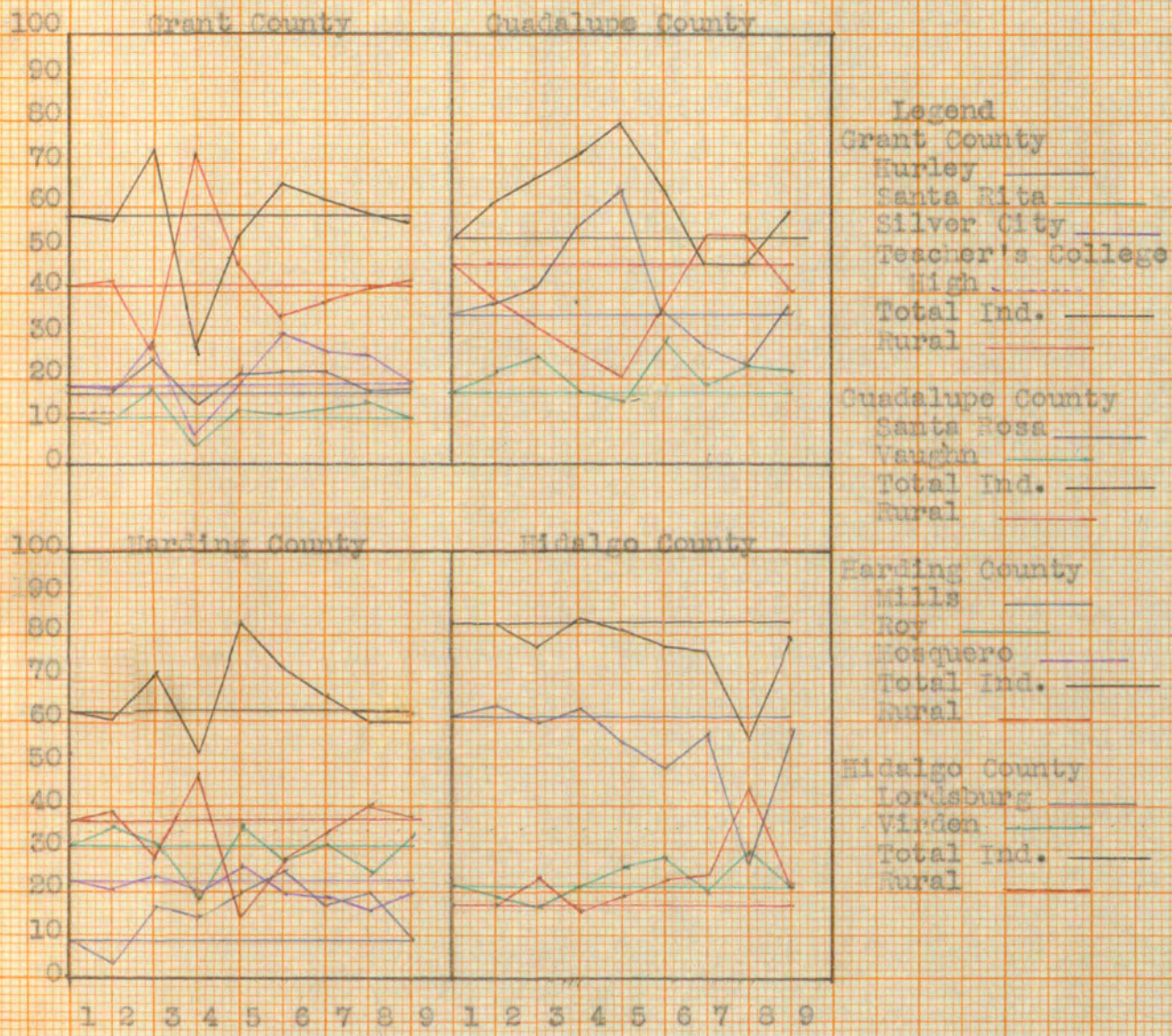
Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9. the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 2

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS



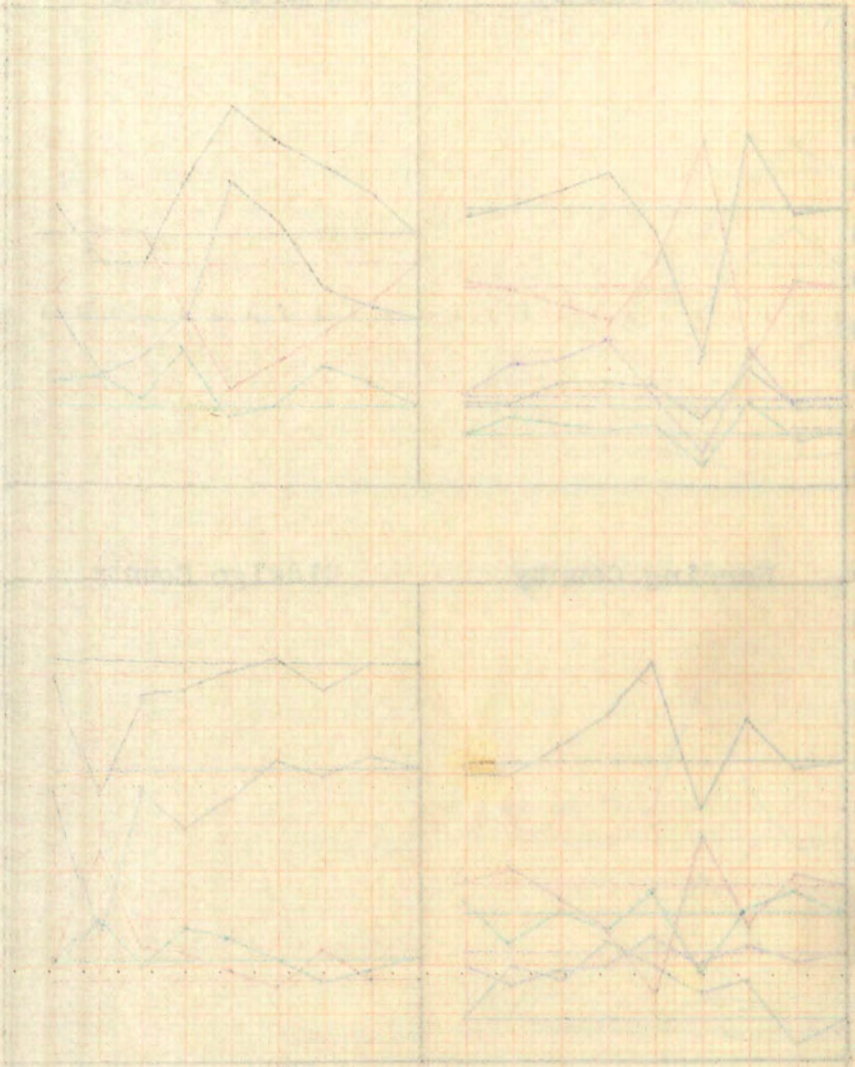


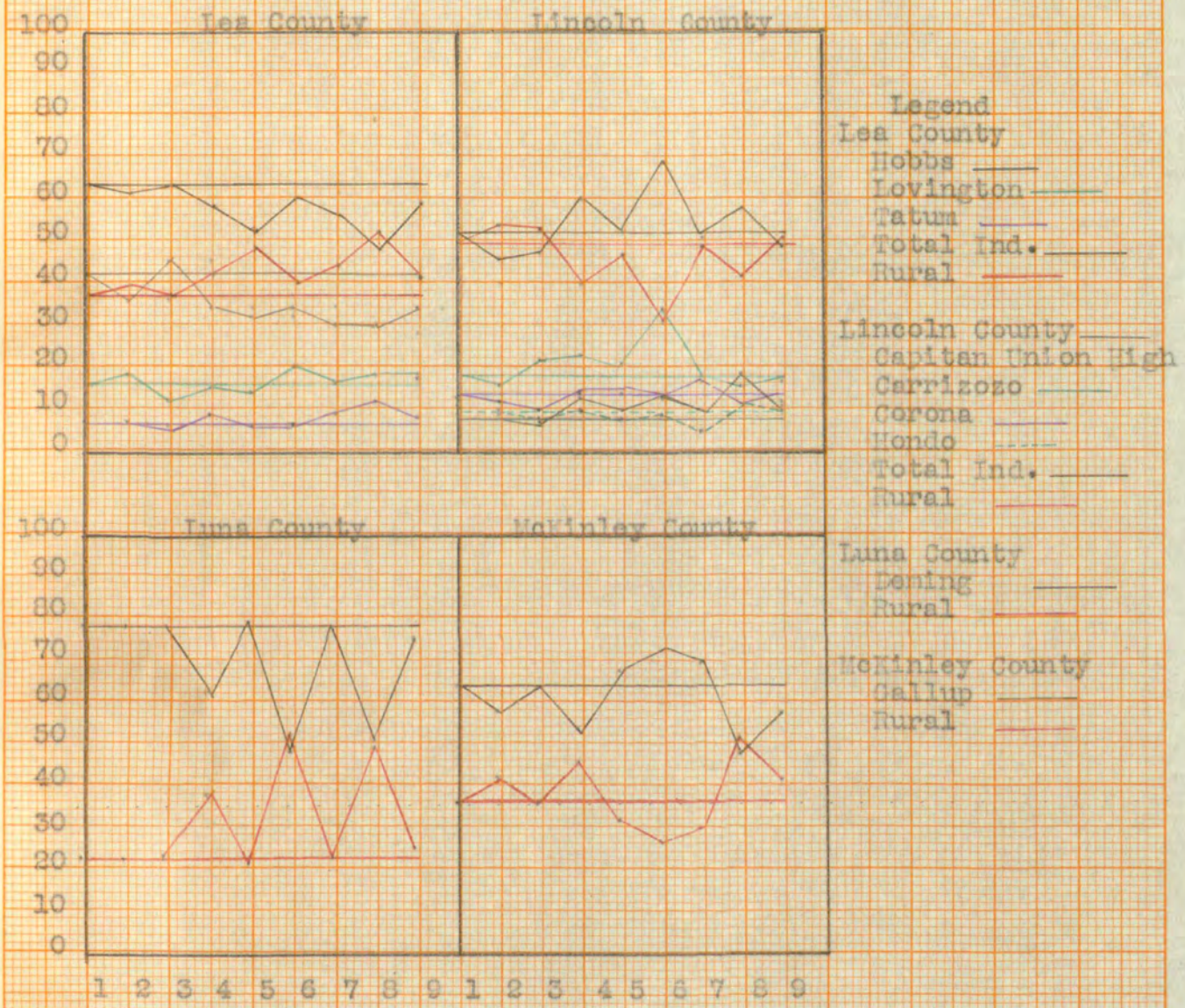
Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9. the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 3

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS



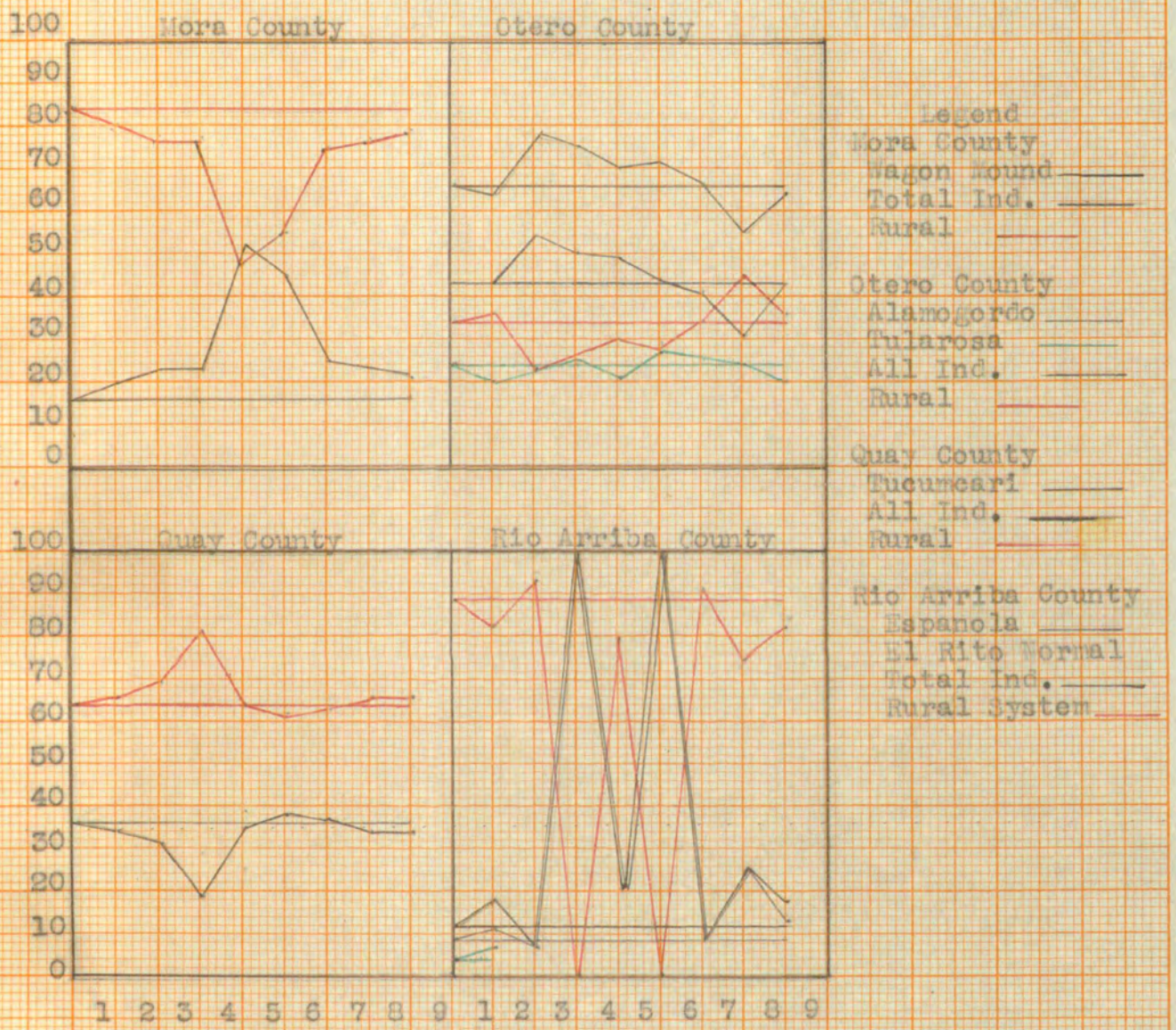


Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1, Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7, Fuel, Water, & Lights, 8. Administration, and 9, the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 4.

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS

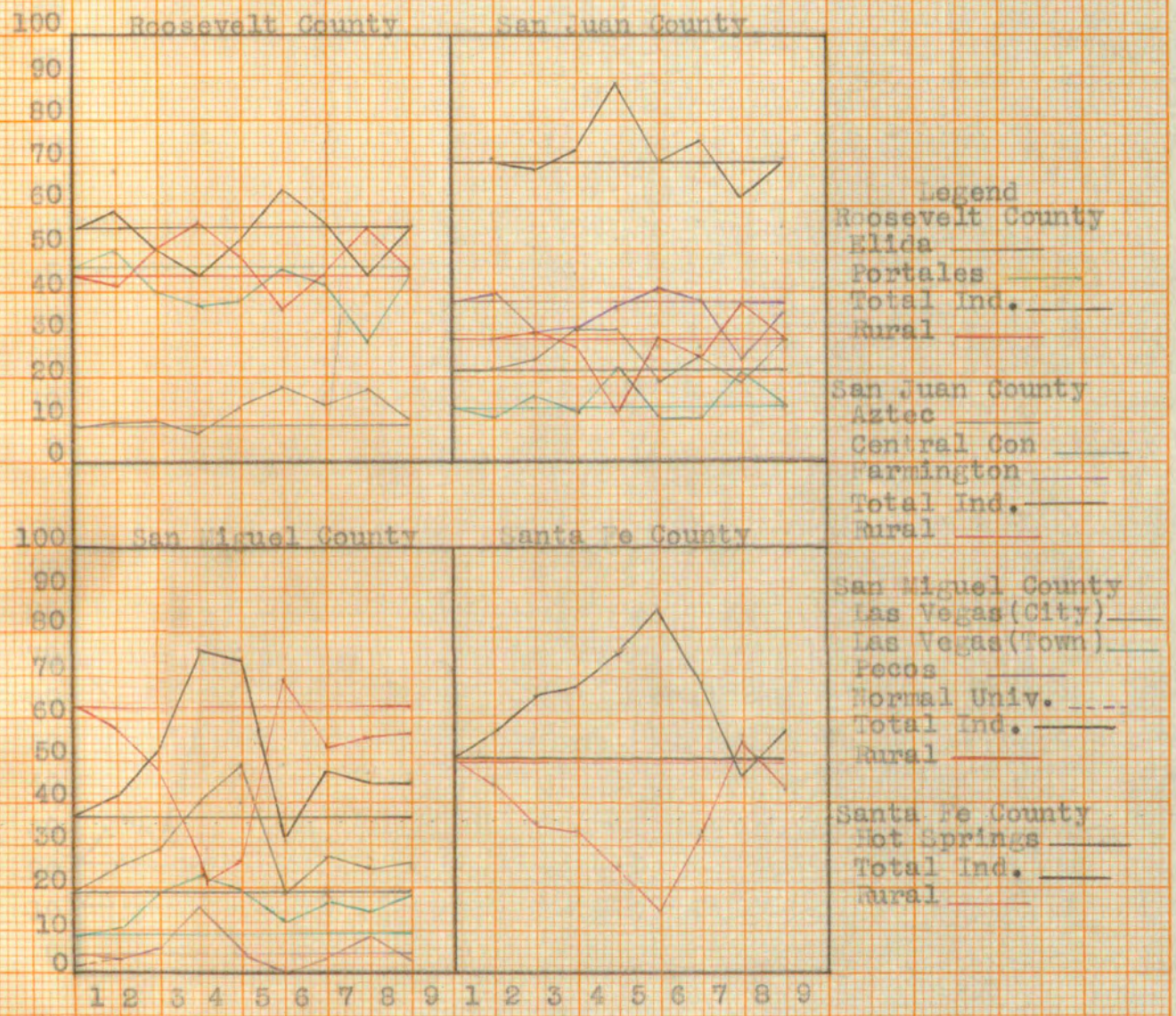


Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9, the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 5

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS

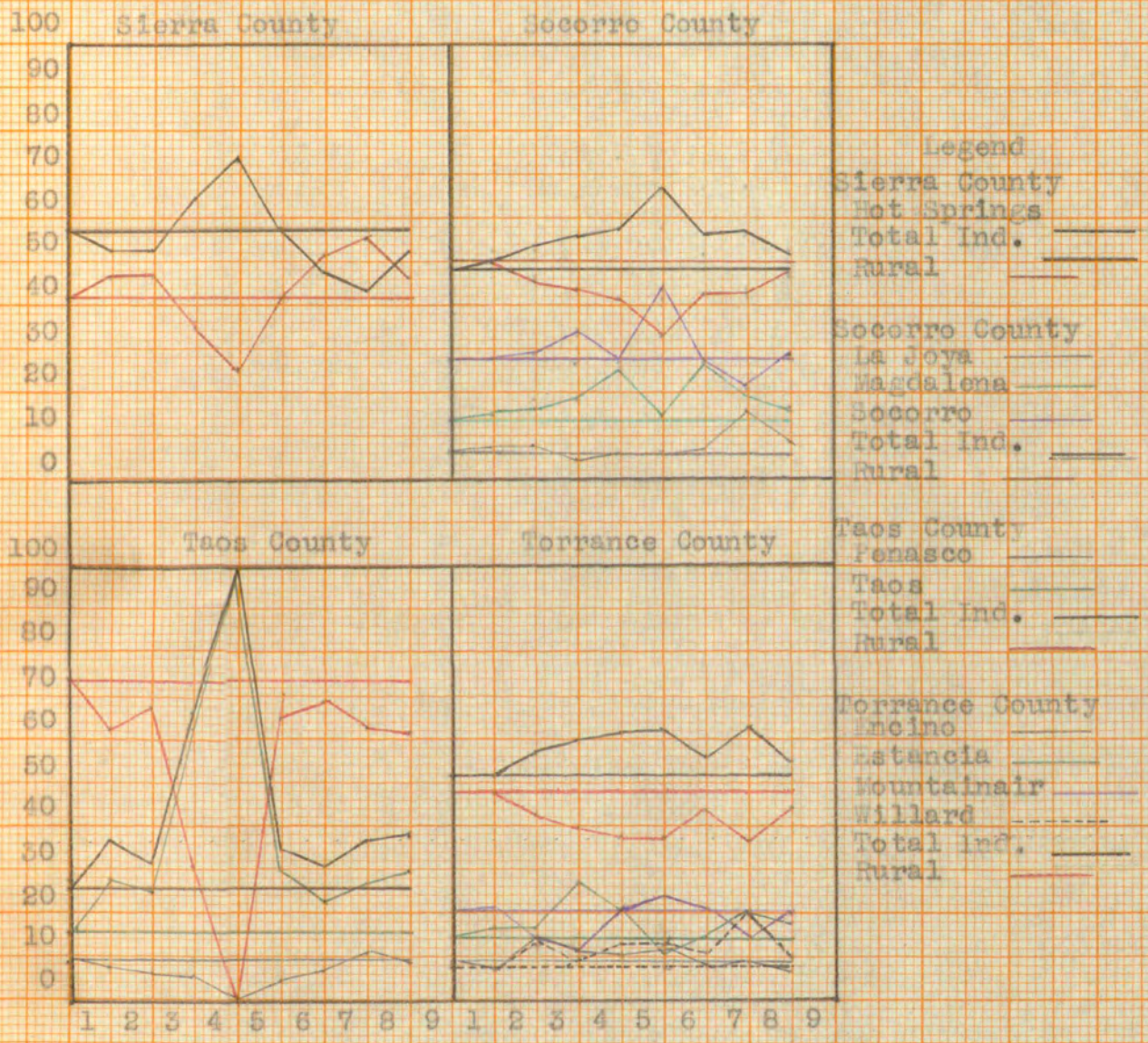


Vertical numbers indicate percentages. The horizontal numbers represent the following items. 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9, the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 6

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS

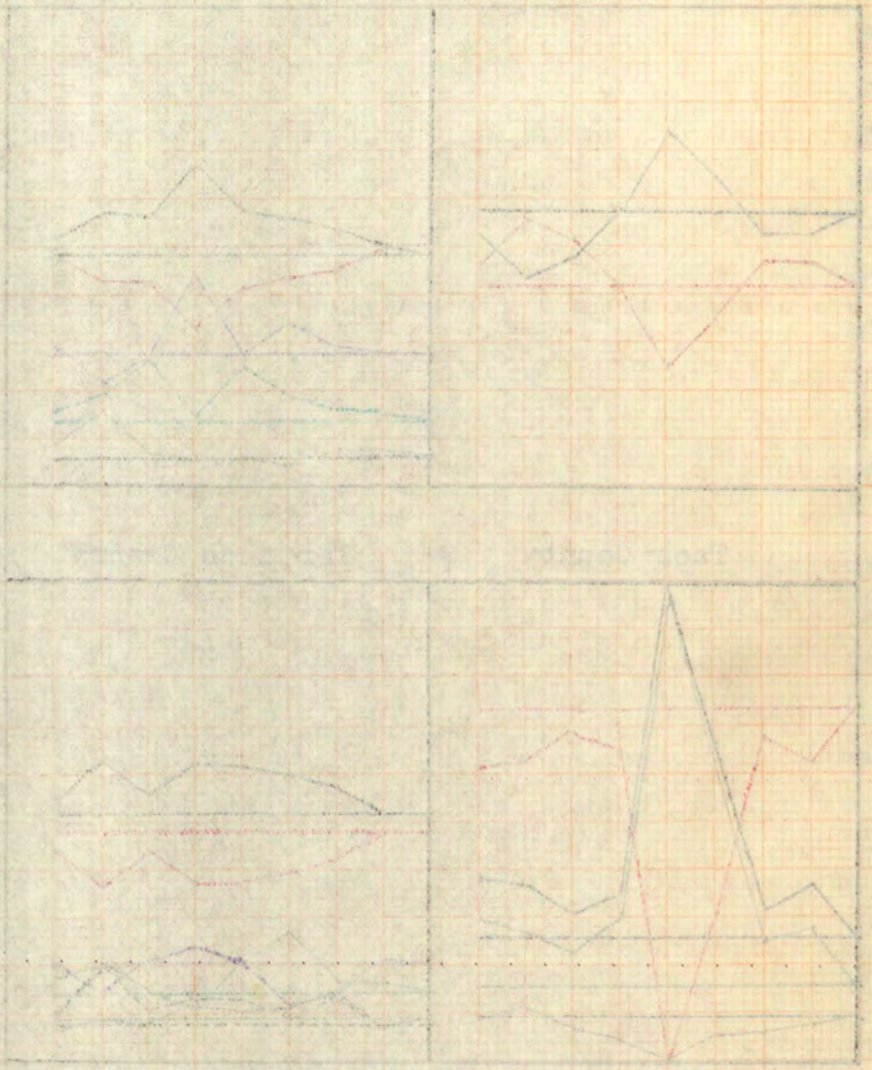


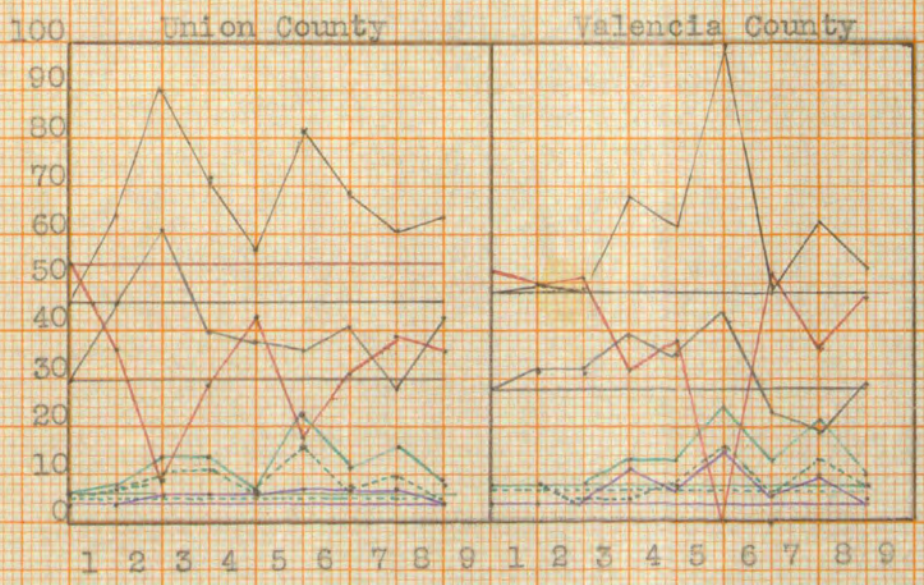
Vertical numbers indicate percentages. The horizontal numbers represent the following items. 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9, the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 7

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF FOUR NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS





Legend

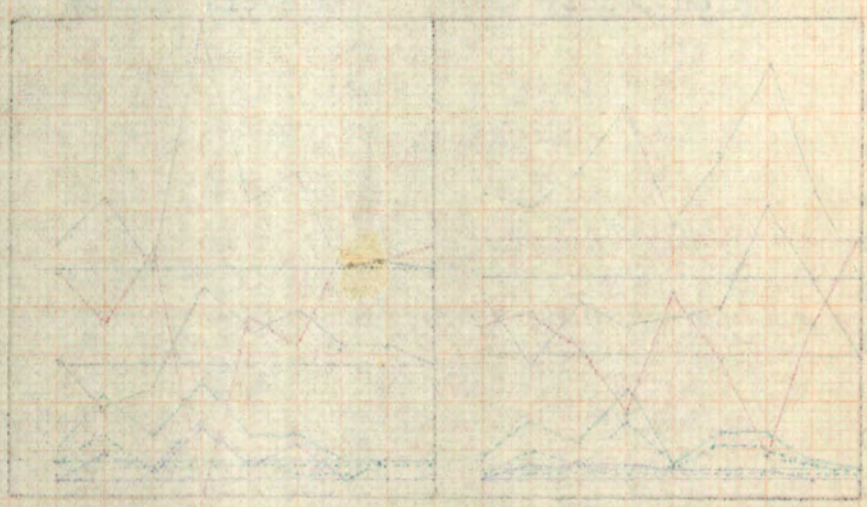
Union County	Valencia County
Clayton	Belen
Des Moines	Grants
Folsom	Los Lunas
Grenville	Solomon Luna U.H.S.
Total Ind.	Total Ind.
Rural	Rural

Vertical numbers indicate percentages. The horizontal numbers represent the following items: 1. Classroom Units, 2. Teachers' Salaries, 3. School Supplies, 4. Library Supplies, 5. Janitors' Wages, 6. Janitors' Supplies, 7. Fuel, Water, & Lights, 8. Administration, and 9. the total of 2-8.

For convenient comparison with each other item, the classroom units are emphasized by straight lines across the graphs.

FIGURE 8

INTRA-COUNTY DISTRIBUTION OF CLASSROOM UNITS AND BUDGETED EXPENDITURES OF TWO NEW MEXICO COUNTIES COMPARED ON A PERCENTAGE BASIS



the whole selected budget with the classroom units on a percentage basis. For this purpose the per cent of classroom units for each system is represented by a straight line across the graph. The budget, divided into separate items, is represented by the uneven line. The last point on the uneven line is on the ordinate representing the total budget. Therefore, each item in the budget and the total of these items is conveniently compared to the classroom units.

The first ordinate in each graph represents the classroom units. From the point on this ordinate representing the per cent of units for each system the straight line is drawn parallel to the bottom of the graph. The rest of the ordinates, from two through nine, represent teachers' salaries, school supplies, library supplies, janitors' wages, janitors' supplies, cost of fuel, water, and lights, administration, and the total of these items, respectively. Each school system is represented by a different colored solid line, except in a few cases where a color already used is repeated in a dotted line. In each graph the rural system is shown in red, and the total for independent systems in black, making it easy to compare these two throughout the graphs. Where there is only one independent district in a county, it is shown in black, since it is also the independent total.

As was mentioned earlier, the sum of the rural and independent total figures makes up the total for the county.

Therefore, the lines on the graphs representing these two sums are symetrical with respect to the 50% line. That is, the red line in each graph is a mirror image of the black, and vice versa. Reading from bottom to top, each of the smallest divisions represents 2%, and each secondary division represents 10%. Reading from left to right, the smallest divisions have no significance, and the secondary divisions have no comensurate meaning. Each vertical line simply stands for a separate item of the budget.

This chapter is concerned only with the budget as a whole. Detailed discussion of each item represented on the graphs is deferred to later chapters. Certain general observations at this point, however, are important. In interpreting the fluctuations in the lines, it must be kept in mind that when any point of the uneven line falls far below the straight line it does not necessarily mean that the school system represented is not spending sufficient money on that function. The figures represent per cents of the total county budget, not the amounts spent. In case one system spends proportionately more for an item, all other systems in the county will appear to be spending too small a proportion on the same item. This is especially true of administration. It registers rather high above the straight line for the rural schools in several counties, especially for the sparsely settled counties. This is to be expected, for the cost per

capita in average daily attendance for administration will run much higher in a sparsely settled rural system than in a compact municipal system. On the graph it makes the municipal figures for administration drop unduly below their classroom unit line. On the face of it, this might be interpreted that the independent systems are not adequately administered. But this is not very likely true. If all functions in all systems could be conducted at the same relative expense, then with the proper distribution of funds the budget line would be identical with the classroom-unit line. In many of the smaller municipal systems this condition is closely approximated. The three closest are Las Cruces Union High School in Dona Ana County, Melrose in Curry County, both in Figure 2, and Folsom in Union County, Figure 8. Penasco in Taos County, Figure 7, is also very close excdpt in administration. From casual observation it appears that the money is better distributed in the small independent systems than anywhere else. This is dealt with more fully in later chapters.

It is noticeable that in the majority of the graphs the uneven line representing the budget figures comes back to or very close to the straight line representing classroom unit figures. This is in accordance with the discussion of Table II, earlier in this chapter. It shows that budgeted funds for the functions selected for this study are distributed in most cases in proportion to the distribution of classroom

units. This might have several implications. It might be interpreted as important evidence that the classroom unit as used in the state is a valid measure of educational need. It is also important evidence that in most counties each system is getting its rightful share of the available funds for the county. It might mean that local school boards and officials are well agreed on educational costs, or it might show that budget reviews by officials at Santa Fe are a valuable check on inequitable budgets. It also suggests that the present type of control can be relied upon as an equitable basis for the distribution of funds among the school systems.

As a whole the findings presented in this chapter lead to the conclusion that, in general, the distribution of funds among the school systems within each of the counties is more equitable than the distribution of funds among the counties of the state. Therefore, less regulation is needed within the counties to protect the children's rights than is needed among the counties. The findings also strongly support the classroom unit as defined in the state law as a sound measure of educational need for those functions, the cost of which depends mainly on average daily attendance.

CHAPTER IV

CLASSROOM UNITS AND THE BUDGET FOR INSTRUCTIONS

The principal function of the school is instruction. All other functions are built around it and should contribute to it directly or indirectly. This fact does not imply that other functions are not vital parts of the program. However, it does suggest that in a program for equalizing educational opportunity instruction should be the first and principal concern. Inequalities in all other functions should be interpreted with regard to their effect upon instruction.

This chapter is devoted to comparisons between the distribution of county budgets for instruction and the corresponding distriction of classroom units. In accordance with the plan of the study as explained in the preceding chapter, comparisons were made upon a percentage basis. These are shown by means of both graphs and tables. The budget for instruction is divided into the three main items for expense: teachers' salaries, school supplies, and library supplies. Tables for each of these three items are presented in this chapter. The entire budgets were presented graphically in the preceding chapter. Graphs for the three items in this chapter are not repeated here, but frequent reference is made to the presentation of items as made in the preceding chapter.

Library supplies, in this state, usually designates such items as books, periodical subscriptions, and other literature of a semi-permanent nature. Such things as pencils, chalk, paper, and ink, even though used in the school library, usually are included under the heading of school supplies. This is especially true for small systems, and, therefore, should be kept in mind in the interpretations of the findings of this study.

I. TEACHERS' SALARIES

It is generally agreed among educators that the most potent factor in the school is the teacher. Therefore, the teachers' salaries represents an important phase of educational opportunity for the children of a community. Inequalities, then, in the distribution of funds for teachers' salaries would be indicative of unequal educational offerings.

Graphic representation. A review of the graphs in the former chapter, pages 45-52, will show that the point representing the per cent of teachers' salaries (Ordinate 2) is in the great majority of cases very close to the line representing the per cent of classroom units. In many cases, especially in the small systems, it coincides with the classroom unit line. In 20 of the 102 systems graphed the point for teachers' salaries in on that line. For 45 systems it is above the line, and for 37 it is below the line. In each

county the sum of all distances above the line must be off set by a like sum of the distances below the line, in order to account for 100% of the budget. The encouraging part of the findings is the fact that in only two counties, Taos and Union, does the point vary more than ten points from the line. In only four more counties is there a variation of more than five points.

The counties of Taos and Union, where the variation is so great, are the same two discussed in a previous chapter where it was shown that, in these counties, there is a great variation in the per cent of the total budget compared to the per cent of classroom units. The variation for the total budget is so great that it would be expected that all individual items in each of these counties would also show great enough to suggest serious inequalities.

The small variations noted cannot be interpreted as equivalent inequalities. There are other factors which will create small differences. For example, variations in the number of pupils per teacher in systems of the same size or variations in the number of teachers of long tenure in comparable systems if tenure is an important factor in salary increases, would create small differences in these comparisons.

Considering the rural schools only, represented by the solid red lines on the graphs (pages 45-52), it is shown that in all systems the point for teachers' salaries is above the straight line, in 5 systems it is on the line, and in 14 it

is below the line. Therefore, the rural schools did not suffer greatly in comparison with the municipal systems in budget allowance for this item. In the two counties mentioned on Page 50 Taos and Union, the rural schools show the greatest drop below the line. The differences in these two cases are great enough to warrant investigation into the causes. That, however, was beyond the scope of this study. In Bernalillo County, the rural schools drop nine points below the line. As the only other system in the county is the largest municipal system in the state, salaries in the municipal system would be expected to be somewhat higher than in the rural schools. Whether this is justified or not is a much debated question.

Tabular comparisons. Table III is a comparison between the distribution of the amounts budgeted for teachers' salaries and the distribution of classroom units, on the same plas as explained for Tabke II in the preceding chapter. An examination of the figures in the last two columns for each system reveals the same general conditions as presented in the foregoing discussion of the graphs. In general, the per cent of the budget for a system does not vary greatly from that system's per cent of classroom units.

The median difference for the rural schools of the thirty counties is -.275. This is not a per cent difference, but a difference between per cents. The entire range of these f differences is from -17.85 for Union County to +8.81 for McKinley.

TABLE III

INTRA-COUNTY DISTRIBUTION OF BUDGETED TEACHERS' SALARIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Teachers' Salaries Amount	Teachers' Salaries Total	Teachers' Salaries Per Cent	Classroom Units* Per Cent
Bernalillo County		$632,598.00		
Albuquerque	$424,200.00		67.06	58.66
All Independent	(424,200.00		(67.06)	(58.66)
Rural System	208,398.00		32.94	41.34
Catron County		48,379.00		
Reserve	5,910.00		12.22	14.08
All Independent	(5,910.00)		(12.22)	(14.08)
Rural System	42,469.00		87.78	85.92
Chaves County		229,031.00		
Dexter	28,275.00		12.35	11.66
Hagerman	24,303.00		10.61	10.04
Lake Arthur	10,097.00		4.41	5.71
Roswell	131,926.00		57.60	57.14
All Independent	(194,601.00)		(84.97)	(84.35)
Rural System	34,430.00		15.03	15.45
Colfax County		278,062.00		
Cimarron	17,000.00		6.16	7.68
Dawson	32,586.00		11.80	12.29
Maxwell	14,600.00		5.28	6.64
Raton	77,895.00		28.22	28.72
Springer	26,826.00		9.72	9.49
All Independent	(168,907.00)		(61.18)	(64.82)
Rural System	107,155.00		38.82	35.18
Curry County		190,749.00		
Clovis	103,255.00		54.13	46.83
Melrose	20,941.00		10.98	11.52
Texico	10,640.00		5.58	7.18
All Independent	(134,836.00)		(70.69)	(65.53)
Rural System	55,913.00		29.31	34.47
De Baca County		44,045.00		
Fort Sumner	31,920.00		72.47	69.23
All Independent	(31,920.00)		(72.47)	(69.23)
Rural System	12,125.00		27.53	30.77

* See Table I

TABLE III(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED TEACHERS' SALARIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Teachers' Salaries Amount	Teachers' Salaries Total	Teachers' Salaries Per Cent	Classroom Units* Per Cent
Dona Ana County		$274,141.00		
Anthony Union High	$ 13,025.00		4.75	4.72
Hatch	12,873.00		4.69	5.72
Hatch Union High	11,504.00		4.20	4.62
Las Cruces	51,851.00		18.91	19.28
Las Cruces Union High	34,532		12.60	12.99
All Independent	(123,785.00)		(45.15)	(47.33)
Rural System	150,356.00		54.85	52.67
Eddy County		169,991.00		
Artesia	45,380.00		26.69	26.28
Carlsbad	77,205.00		45.42	43.25
Hope	8,536.00		5.02	5.02
All Independent	(131,121.00		(77.13)	(74.95)
Rural System	38,870.00		22.87	25.05
Grant County		274,193.00		
Hurley	46,750.00		17.05	17.25
Santa Rita	28,045.00		10.23	10.66
Silver City	48,904.00		17.83	18.65
Teachers' College High	33,120.00		12.08	11.83
All Independent	(156,819.00		(57.19)	(58.39)
Rural System	117,374.00		42.81	41.61
Guadalupe County		83,694.00		
Santa Rosa	31,887.00		38.10	35.50
Vaughn	18,762.00		22.42	17.25
All Independent	(50,649.00)		(60.52)	(52.75)
Rural System	33,045.00		39.48	47.25
Harding County		49,350.00		
Mills	2,190.00		4.43	8.97
Roy	17,720.00		35.92	30.89
Mosquero	10,300.00		20.87	23.47
All Independent	(30,210.00)		(61.22)	(63.33)
Rural System	19,140.00		38.78	36.67

* See Table I

TABLE III(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED TEACHERS' SALARIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Teachers' Salaries Amount	Teachers' Salaries Total	Teachers' Salaries Per Cent	Classroom Units* Per Cent
Hidalgo County		$ 66,021.00		
Lordsburg	$ 42,100.00		63.76	61.08
Virden	12,766.00		19.34	21.47
All Independent	(54,866.00		(83.10)	(82.55)
Rural System	11,155.00		16.90	17.45
Lea County		251,877.00		
Hobbs	91,600.00		36.37	41.53
Lovington	44,750.00		17.76	14.75
Tatum	18,330.00		7.28	6.80
All Independent	(154,680.00)		(61.41)	(63.08)
Rural System	97,197.00		38.59	36.92
Lincoln County		107,388.00		
Capitan Union High	9,415.00		8.76	9.47
Carrizozo	17,596.00		16.38	17.45
Corona	12,528.00		11.67	12.81
Hondo	10,326.00		9.62	11.09
All Independent	(49,865.00)		(46.43)	(50.82)
Rural System	57,523.00		53.57	49.18
Luna County		78,277.00		
Deming	60,807.00		77.68	77.99
All Independent	(60,807.00)		(77.68)	(77.99)
Rural System	17,470.00		22.32	22.01
McKinley County		134,549.00		
Gallup	77,499.00		57.60	64.41
All Independent	(77,499.00)		(57.60)	(64.41)
Rural System	57,050.00		42.40	35.59
Mora County		82,643.00		
Wagon Mound	16,358.00		19.79	15.90
All Independent	(16,358.00)		(19.79)	(15.90)
Rural System	66,285.00		80.21	84.10
Otero County		120,066.00		
Alamogordo	52,900.00		44.06	42.84
Tularosa	24,285.00		20.23	23.56
All Independent	(77,185.00)		(64.29)	(66.40)
Rural System	42,881.00		35.71	33.60

*See Table I

TABLE III (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED TEACHERS' SALARIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Teachers' Salaries Amount	Teachers' Salaries Total	Teachers' Salaries Per Cent	Classroom Units* Per Cent
Quay County		$167,041.00		
Tucumcari	$ 57,460.00		34.40	35.80
All Independent	(57,460.00)		(34.40)	(35.80)
Rural System	109,581.00		65.60	64.20
Rio Arriba County		135,473.00		
Espanola	15,345.00		11.33	8.66
El Rito Normal	9,000.00		6.64	3.80
All Independent	(24,345.00)		(17.97)	(12.46)
Rural System	111,128.00		82.03	87.54
Roosevelt County		169,615.00		
Elida	15,380.00		9.07	9.01
Portales	83,500.00		49.23	46.36
All Independent	(98,880.00)		(58.30)	(55.37)
Rural System	70,735.00		41.70	44.63
Sandoval County	72,145.00	72,145.00	100.00	100.00
San Juan County		84,681.00		
Aztec	18,840.00		22.25	21.77
Central Consolidated	9,416.00		11.12	12.78
Farmington	31,810.00		37.56	36.25
All Independent	(60,066.00)		(70.93)	(70.80)
Rural System	24,615.00		29.07	29.20
San Miguel County		252,958.00		
Las Vegas (City)	62,864.00		24.85	19.17
Las Vegas (Town)	24,454.00		9.67	9.36
Pecos	8,850.00		3.50	5.37
Normal Univ. High School	10,000.00		3.95	3.35
All Independent	(106,168.00)		(41.97)	(37.25)
Rural System	146,790.00		58.03	62.75
Santa Fe County		210,272.00		
Santa Fe	116,892.00		55.59	50.25
All Independent	(116,892.00)		(55.59)	(50.25)
Rural System	93,380.00		44.41	49.75

*See Table I

TABLE III (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED TEACHERS' SALARIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Teachers' Salaries Amount	Teachers' Salaries Total	Teachers' Salaries Per Cent	Classroom Units* Per Cent
Sierra County		$ 62,462.00		
Hot Springs	$ 33,076.00		52.95	57.93
All Independent	(33,076.00)		(52.95)	(57.93)
Rural System	29,386.00		47.05	42.07
Socorro County		130,322.00		
La Joya	10,340.00		7.94	7.41
Magdalena	19,350.00		14.85	14.36
Socorro	36,000.00		27.62	27.62
All Independent	(65,690.00)		(50.41)	(49.39)
Rural System	64,632.00		49.59	50.61
Taos County		98,629.00		
Penasco	8,324.00		8.44	9.46
Taos	28,070.00		28.46	16.35
All Independent	(36,394.00)		(36.90)	(25.81)
Rural System	62,235.00		63.10	74.19
Torrance County		110,464.00		
Encino	7,410.00		6.71	9.77
Estancia	19,640.00		17.78	15.12
Mountainair	22,679.00		20.53	19.83
Willard	7,965.00		7.21	7.56
All Independent	(57,694.00)		(52.23)	(52.28)
Rural System	52,770.00		47.77	47.72
Union County		150,260.00		
Clayton	68,450.00		45.56	30.15
Des Moines	11,600.00		7.72	6.43
Folsom	5,295.00		3.52	3.72
Grenville	11,050.00		7.35	6.00
All Independent	(96,395.00)		(64.15)	(46.30)
Rural System	53,865.00		35.85	53.70
Valencia County		184,532.00		
Belen	56,640.00		30.69	27.86
Grants	13,985.00		7.58	7.81
Los Lunas	7,245.00		3.93	4.06
Solomon Luna U.H.S.	14,200.00		7.69	7.84
All Independent	(92,070.00)		(49.89)	(47.57)
Rural System	92,462.00		50.11	52.43

*See Table I

The inter-quartile range, however, is only slightly over six points, from -4.36 to +2.11. Again the figures for the total of the independent systems are numerically the same as these, but of opposite algebraic sign. This is a small spread, showing that the distribution of budgeted teachers' salaries runs fairly close to the distribution of classroom units. The rural schools are in general slightly lower than the independent schools

II. SCHOOL SUPPLIES

While the teacher is that most potent factor in the school, he must have the proper tools with which to work. A teacher is handicapped when he has to use supplies of poor quality or those that are insufficient in quantity. School supplies, ten, must not be overlooked in an investigation concerned with equalization of educational opportunity.

Graphic representations. Referring again to the graphs in the first chapter (pages 54-58), it will be noticed that the points on the third ordinate, representing school supplies, vary more from the straight line than do teachers' salaries on the second ordinate. In about 13 cases, out of the 30 for the rural schools, the variation is on the same side of the line as teachers' salaries. Only 8 of these were greater variations than the teachers' salaries. Of those in which the variation is on the opposite side only 5 showed greater variation

than the salaries. These observations show no general trend in the variations. For several reasons, the differences are more difficult of interpretation than in the case of salaries. In the rural system of many counties, supplies for the entire county are bought in one purchase and charged to administration. This is especially true of supplies for home economics, athletics, agriculture, and shop work. On the other hand it is understandable that the cost of supplies such as chalk, erasers, paper, and supplies for duplicators should not vary so closely with the classroom units as do teachers' salaries. The graphs again show that there is much less variation from the straight line in the small municipal systems than in larger municipal and rural systems. In most cases, the difference is less than four points.

The graphic representation of school supplies presented in this study indicates a need for investigating the adequacy of instructional supplies in New Mexico.

Tabular comparisons. Table IV giving the distribution of budgeted funds for school supplies, is similiar to Table III presented earlier in this chapter. The last column again is a repetition from Table I. It is given for convenience in making comparisons.

Again taking the difference between the per cent distributions of the funds and the per cent distribution of the classroom units for rural schools, the figure is marked minus

TABLE IV

INTRA-COUNTY DISTRIBUTION OF BUDGETED SCHOOL SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	School Supplies Amount	School Supplies Total	School Supplies Per Cent	Classroom Units* Per Cent
Bernalillo County		$14,140.00		
Albuquerque	$10,570.00		74.75	58.66
All Independent	10,570.00)		(74.75)	(58.66)
Rural System	3,570.00		25.25	41.34
Catron County		625.00		
Reserve	225.00		64.00	14.08
All Independent	(400.00)		(64.00)	(14.08)
Rural System	400.00		64.00	85.92
Chaves County		7,000.00		
Dexter	900.00		12.86	11.66
Hagerman	800.00		11.43	10.04
Lake Arthur	400.00		5.71	5.71
Roswell	4,000.00		57.14	57.14
All Independent	(6,100.00)		(87.14)	(84.55)
Rural System	900.00		12.86	15.45
Colfax County		6,710.00		
Cimarron	300.00		4.47	7.68
Dawson	1,100.00		16.39	12.29
Maxwell	260.00		3.87	6.64
Raton	2,000.00		27.81	28.72
Springer	550.00		8.20	9.49
All Independent	(4,210.00)		(62.74)	(64.82)
Rural System	2,500.00		37.26	35.18
Curry County		5,157.00		
Clovis	2,500.00		48.48	46.83
Melrose	500.00		9.70	11.52
Texico	157.00		3.04	7.18
All Independent	(3,157.00)		(61.22)	(65.53)
Rural System	2,000.00		38.78	34.47
De Baca County		825.00		
Fort Sumner	425.00		51.52	69.23
All Independent	(425.00)		(51.52)	(69.23)
Rural System	400.00		48.48	30.77

*See Table I

TABLE IV (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED SCHOOL SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	School Supplies Amount	School Supplies Total	School Supplies Per Cent	Classroom Units* Per Cent
Dona Ana County		$ 4,625.00		
Anthony Union High	$ 200.00		4.32	4.72
Hatch	575.00		12.43	5.72
Hatch Union High	150.00		3.24	4.62
Las Cruces	1,200.00		25.95	19.28
Las Cruces Union High	500.00		10.82	12.99
All Independent	(2,625.00)		(56.76)	(47.33)
Rural System	2,000.00		43.24	52.67
Eddy County		6,300.00		
Artesia	1,200.00		19.05	26.28
Carlsbad	3,000.00		47.62	43.25
Hope	300.00		4.76	5.42
All Independent	(4,500.00)		(71.43)	(74.95)
Rural System	1,800.00		28.57	25.05
Grant County		6,750.00		
Hurley	1,700.00		25.18	17.25
Santa Rita	1,250.00		18.52	10.66
Silver City	2,000.00		29.63	18.65
Teachers' College High				11.83
All Independent	(4,950.00)		(73.33)	(58.39)
Rural System	1,800.00		26.67	41.61
Guadalupe County		2,400.00		
Santa Rosa	1,000.00		41.67	35.50
Vaughn	600.00		25.00	17.25
All Independent	(1,600.00)		(66.67)	(52.75)
Rural System	800.00		33.33	47.25
Harding County		1,260.00		
Mills	210.00		16.67	8.97
Roy	400.00		31.74	30.89
Mosquero	300.00		23.81	23.97
All Independent	(910.00)		(72.22)	(63.33)
Rural System	350.00		27.78	36.67

*See Table I

TABLE IV (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED SCHOOL SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	School Supplies Amount	School Supplies Total	School Supplies Per Cent	Classroom Units Per Cent
Hidalgo County		$ 2,970.00		
Lordsburg	$ 1,800.00		60.60	61.08
Virden	495.00		16.67	21.47
All Independent	(2,295.00)		(77.27)	(82.55)
Rural System	675.00		22.73	17.45
Lea County		6,025.00		
Hobbs	2,700.00		44.81	41.53
Lovington	750.00		12.45	14.75
Tatum	375.00		6.22	6.80
All Independent	(3,825.00)		(63.49)	(63.08)
Rural System	2,200.00		36.51	36.92
Lincoln County		2,260.00		
Capitan Union High	150.00		6.64	9.47
Carrizozo	500.00		22.12	17.45
Corona	225.00		9.96	12.81
Hondo	185.00		8.19	11.09
All Independent	(1,060.00)		(46.90)	(50.82)
Rural System	1,200.00		53.10	49.18
Luna County		3,225.00		
Deming	2,500.00		77.52	77.99
All Independent	(2,500.00)		(77.52)	(77.99
Rural System	725.00		22.48	22.01
McKinley County		3,323.00		
Gallup	2,123.00		63.89	64.41
All Independent	(2,123.00)		(63.89)	(64.41)
Rural System	1,200.00		36.11	35.59
Mora County		1,300.00		
Wagon Mound	300.00		23.08	15.90
All Independent	(300.00)		(23.08)	(15.90)
Rural System	1,000.00		76.92	84.10
Otero County		2,800.00		
Alamogordo	1,500.00		53.58	42.54
Tularosa	650.00		23.21	23.56
All Independent	(2,150.00)		(76.79)	(66.40)
Rural System	650.00		23.21	33.60

*See Table I

TABLE IV (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED SCHOOL SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	School Supplies Amount	School Supplies Total	School Supplies Per Cent	Classroom Units* Per Cent
Quay County		$ 2,900.00		
Tucumcari	$ 900.00		31.03	35.80
All Independent	(900.00)		(31.03)	(35.80)
Rural System	2,000.00		68.97	64.20
Rio Arriba County		4,300.00		
Espanola	300.00		6.98	8.66
El Rito Normal				3.80
All Independent	(300.00)		(6.98)	(12.46)
Rural System	4,000.00		93.02	87.54
Sandoval County	2,200.00	2,200.00	100.00	100.00
Roosevelt County		3,775.00		
Elida	375.00		9.93	9.01
Portales	1,500.00		39.74	46.36
All Independent	(1,875.00)		(49.67)	(55.37)
Rural System	1,900.00		50.33	44.63
San Juan County		1,650.00		
Aztec	400.00		24.25	21.77
Central Consolidated	250.00		15.15	12.78
Farmington	500.00		30.30	36.25
All Independent	(1,150.00)		(69.70)	(70.80)
Rural System	500.00		30.30	29.20
San Miguel County		5,174.00		
Las Vegas (City)	1,500.00		28.99	19.17
Las Vegas (Town)	874.00		16.89	9.36
Pecos	300.00		5.80	5.37
Normal Univ. High School				3.35
All Independent	(2,674.00)		(51.68)	(37.25)
Rural System	2,500.00		48.32	62.75
Santa Fe County		4,250.00		
Santa Fe	2,750.00		64.71	50.25
All Independent	(2,750.00)		(64.71)	(50.25)
Rural System	1,500.00		35.29	49.75

*See Table I

TABLE IV (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED SCHOOL SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	School Supplies Amount	School Supplies Total	School Supplies Per Cent	Classroom Units* Per Cent
Sierra County		$1,500.00		
Hot Springs	$ 800.00		53.33	57.93
All Independent	(800.00)		(53.33)	(57.93)
Rural System	700.00		46.67	42.07
Socorro County		2,400.00		
La Joya	200.00		8.33	7.41
Magdalena	400.00		16.67	14.36
Socorro	700.00		29.17	27.62
All Independent	(1,300.00)		(54.17)	(49.39)
Rural System	1,100.00		45.83	50.61
Taos County		1,775.00		
Penasco	125.00		7.04	9.46
Taos	450.00		25.35	16.35
All Independent	(575.00)		(32.39)	(25.81)
Rural System	1,200.00		67.61	74.19
Torrance County		2,308.00		
Encino	300.00		13.00	9.77
Estancia	400.00		17.33	15.12
Mountainair	308.00		13.34	19.83
Willard	300.00		13.00	7.56
All Independent	(1,308.00)		(56.67)	(52.28)
Rural System	1,000.00		43.33	47.72
Union County		4,925.00		
Clayton	3,000.00		60.91	30.15
Des Moines	700.00		14.22	6.43
Folsom	275.00		5.58	3.72
Grenville	450.00		9.14	6.00
All Independent	(4,425.00)		(89.85)	(46.70)
Rural System	500.00		10.15	53.70
Valencia County		3,900.00		
Belen	1,200.00		30.77	27.84
Grants	300.00		7.69	7.81
Los Lunas	200.00		5.13	4.04
Solomon Luna U.H.S.	200.00		5.13	7.84
All Independent	(1,900.00)		(48.72)	(47.57)
Rural System	2,000.00		51.28	52.43

*See Table I

if the classroom-unit figure is larger and plus if it is smaller. In this case there is a wider range than in any previous comparison. The total range is from -43.55 to -17.71. Again Union County is the lowest. De Baca is the highest. It must be kept in mind, however, that these figures are merely differences in distribution and neither large figure indicates a commendable situation. Favoring either municipal or rural systems to the detriment of the other is equivalent to denying some children their educational rights. The inter-quartile range in this case is also greater than in the previous tables. It is from -11.68 to +4.12, with the median at -1.87. These wide differences suggest that there is need of improvement in the budgeting and the accounting of funds for school supplies.

III. LIBRARY SUPPLIES

In the modern school, as instruction is based more and more on the activity basis and the textbook becomes less and less the principal source of information, the school library becomes increasingly important. Money designated for library supplies in New Mexico is usually intended to be spent largely for materials which become more or less permanent additions, especially in the rural and smaller municipal systems. Funds budgeted for library supplies, therefore, may be considered to be a means of accumulating library materials from year to

year. For this reason, a large drop in the per cent of library supplies below the per cent of classroom units, would not necessarily represent a corresponding inequality in library facilities unless the condition persisted over a period of years. This should be kept in mind in interpreting the findings of this study.

There is also another factor which must be kept in mind in the study of figures on library supplies. Since the inauguration of the free textbook program in New Mexico, many supplementary reading materials have been furnished to the schools through this channel. These materials have made up a considerable portion of the annual additions to the libraries of the rural and smaller municipal schools, without being represented in the budgets. Furthermore, it is likely that schools facing financial difficulties would, because of these free materials, cut the budget for library supplies proportionately more than other items.

Graphic representations. An examination of the graphs in Chapter I (pages 45-52) shows that variation from the straight line representing classroom units increases generally toward the middle of the graphs. Teachers' salaries do not vary greatly, schools supplies vary more than salaries, and library supplies vary even more than school supplies. Library supplies are represented on the fourth ordinate. Greater variation in the latter case should be expected in view of

the factors explained in the preceding paragraph.

It is also significant that the point representing library supplies (Ordinate 4) in 20 out of the 30 rural systems in the state is below the line representing classroom units. In two counties, Catron and Rio Arriba, the point is on the zero line, that is, no funds were budgeted for library supplies. In these two counties the majority of the rural schools are small, many being one-room schools, which undoubtedly receive considerable supplementary materials through the Textbook Division. This fact, however, would not necessarily be justification for making no effort to secure materials which would not be available from that source. On the other hand, in several counties, especially Grant, the rural schools received large shares of the funds for library supplies.

In general the small municipal systems again show the least variation. In several such cases the point is on or very close to the line. The greater variation in the larger municipal systems would be due partly to the effect of the variation in the rural systems. The small municipal system would be expected to cut the amount for library supplies because of the free materials more than would the large municipal, but less than would the rural. Therefore, the small municipal system will show a more equitable share of the budget than either the large municipal or the rural systems.

Tabular comparisons. Table V, beginning on the following page is a presentation of the budgeted amounts for library supplies compared on a percentage basis with the corresponding classroom units. It is presented on the same plan used for the other two tables given in this chapter.

For the sake of uniformity, differences were taken between the per cents representing the funds and those representing the classroom units. When the figure for the classroom units is the larger one, the difference is mentioned as a negative figure. When this figure is the smaller of the two, the difference is positive. Taking these differences for all thirty counties, the median difference is -6.80. This is considerably lower than the median in the other two tables. For teachers' salaries it was -.275 and for school supplies -1.87. The large negative figure for library supplies suggests the rural schools are being treated inequitably in this respect. Some compensating factors in this case were presented in the previous discussion of the graphic presentation of this same data. However, the figure is too large to be disregarded.

The entire range for these differences is the largest yet encountered. The two counties, Catron and Rio Arriba, with no budget for library supplies are extremes, having differences of -85.96 and -87.54, respectively. Even eliminating these two counties from the comparison, the range is still from -42.86, in Taos County, to +30.19, in Grant County. For

TABLE V

INTRA-COUNTY DISTRIBUTION OF BUDGETED LIBRARY SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Library Supplies Amount	Library Supplies Total	Library Supplies Per Cent	Classroom Units* Per Cent
Bernalillo County		$5,500.00		
Albuquerque	$4,500.00		81.82	58.66
All Independent	(4,500.00)		(81.82)	(58.66)
Rural System	1,000.00		18.18	41.34
Catron County		200.00		
Reserve	200.00		100.00	14.08
All Independent	(200.00)		(100.00)	(14.08)
Rural System				85.92
Chaves County		5,625.00		
Dexter	1,000.00		17.78	11.66
Hagerman	700.00		12.45	10.04
Lake Arthur	300.00		5.33	5.71
Roswell	3,000.00		53.33	57.14
All Independent	(5,000.00)		(88.89)	(84.55)
Rural System	625.00		11.11	15.45
Colfax County		5,140.00		
Cimarron	300.00		5.84	7.68
Dawson	550.00		10.70	12.29
Maxwell	290.00		5.64	6.64
Raton	1,250.00		24.32	28.72
Springer	550.00		10.70	9.49
All Independent	(2,940.00)		(57.20)	(64.82)
Rural System	2,200.00		42.80	35.18
Curry County		4,157.00		
Clovis	1,500.00		36.09	46.83
Melrose	400.00		9.62	11.52
Texico	257.00		6.18	7.18
All Independent	(2,157.00)		(51.89)	(65.53)
Rural System	2,000.00		48.11	34.47
De Baca County		675.00		
Fort Sumner	475.00		70.37	69.23
All Independent	(475.00)		(70.37)	(69.23)
Rural System	200.00		29.63	30.77

*See Table I

TABLE V (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED LIBRARY SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Library Supplies Amount	Library Supplies Total	Per Cent	Classroom Units* Per Cent
Dona Ana County		$3,332.00		
Anthony Union High	$ 150.00		4.50	4.72
Hatch	432.00		12.97	5.72
Hatch Union High	300.00		9.00	4.62
Las Cruces	1,300.00		39.02	19.28
Las Cruces Union High	400.00		12.00	12.99
All Independent	(2,582.00)		(77.49)	(47.33)
Rural System	750.00		22.51	52.67
Eddy County		3,300.00		
Artesia	1,000.00		30.30	26.28
Carlsbad	1,200.00		36.37	43.25
Hope	200.00		6.06	5.42
All Independent	(2,400.00)		(72.73)	(74.95)
Rural System	900.00		27.27	25.05
Grant County		3,900.00		
Hurley	600.00		15.38	17.25
Santa Rita	200.00		5.13	10.66
Silver City	300.00		7.69	18.65
Teachers' College High				11.83
All Independent	(1,100.00)		(28.20)	(58.39)
Rural System	2,800.00		71.80	41.61
Guadalupe County		1,800.00		
Santa Rosa	1,000.00		55.55	35.50
Vaughn	300.00		16.67	17.25
All Independent	(1,300.00)		(72.22)	(52.75)
Rural System	500.00		27.78	47.25
Harding County		1,025.00		
Mills	150.00		14.63	8.97
Roy	200.00		19.51	30.89
Mosquero	190.00		18.54	23.47
All Independent	(540.00)		(52.68)	(63.33)
Rural System	485.00		47.32	36.67

*See Table I

TABLE V (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED LIBRARY SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Library Supplies Amount	Library Supplies Total	Library Supplies Per Cent	Classroom Units* Per Cent
Hidalgo County		$1,110.00		
Lordsburg	$ 700.00		63.06	61.08
Virden	235.00		21.17	21.47
All Independent	(935.00)		(84.23)	(82.55)
Rural System	175.00		15.77	17.45
Lea County		4,025.00		
Hobbs	1,350.00		33.54	41.53
Lovington	600.00		14.91	14.75
Tatum	375.00		9.31	6.80
All Independent	(2,325.00)		(57.76)	(63.08)
Rural System	1,700.00		42.24	36.92
Lincoln County		1.758.00		
Capitan Union High	223.00		12.68	9.47
Carrizozo	400.00		22.75	17.45
Corona	250.00		14.23	12.81
Hondo	175.00		9.95	11.09
All Independent	(1,048.00)		(59.61)	(50.82)
Rural System	710.00		40.39	49.18
Luna County		1,600.00		
Deming	1,000.00		62.50	77.99
All Independent	(1,000.00)		(62.50)	(77.99)
Rural System	600.00		37.50	22.01
McKinley County		1,420.00		
Gallup	770.00		54.22	64.41
All Independent	(770.00)		(54.22)	(64.41)
Rural System	650.00		45.78	35.59
Mora County		1,300.00		
Wagon Mound	300.00		23.08	15.90
All Independent	(300.00)		(23.08)	(15.90)
Rural System	1,000.00		76.92	84.10
Otero County		2,000.00		
Alamogordo	1,000.00		50.00	42.84
Tularosa	500.00		25.00	23.56
All Independent	(1,500.00)		(75.00)	(66.40)
Rural System	500.00		25.00	33.60

*See Table I

TABLE V (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED LIBRARY SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Library Supplies Amount	Library Supplies Total	Library Supplies Per Cent	Classroom Units* Per Cent
Quay County		$3,100.00		
Tucumcari	$ 600.00		19.35	35.80
All Independent	(600.00)		(19.35)	(35.80)
Rural System	2,500.00		80.65	64.20
Rio Arriba County		300.00		
Espanola	300.00		100.00	8.66
El Rito Normal U				3.80
All Independent	(300.00)		(100.00)	(12.46)
Rural System				87.54
Roosevelt County		4,350.00		
Elida	300.00		6.90	9.01
Portales	1,600.00		36.78	46.36
All Independent	(1,900.00)		(43.68)	(55.37)
Rural System	2,450.00		56.32	44.63
Sandoval County	1,500.00	1,500.00	100.00	100.00
San Juan County		1,300.00		
Aztec	400.00		30.77	21.77
Central Consolidated	150.00		11.54	12.78
Farmington	400.00		30.77	36.25
All Independent	(950.00)		(73.08)	(70.80)
Rural System	350.00		26.92	29.20
San Miguel County		1,760.00		
Las Vegas(City)	700.00		39.77	19.17
Las Vegas(Town)	365.00		20.74	9.36
Pecos	270.00		15.34	5.37
Normal Univ. High School				3.35
All Independent	(1,335.00)		(75.85)	(37.25)
Rural System	425.00		24.15	62.75
Santa Fe County		5,100.00		
Santa Fe	3,400.00		66.67	50.25
All Independent	(3,400.00)		(66.67)	(50.25)
Rural System	1,700.00		33.33	49.75

*See Table I

TABLE V (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED LIBRARY SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Library Supplies Amount	Library Supplies Total	Library Supplies Per Cent	Classroom Units* Per Cent
Sierra County		$1,150.00		
Hot Springs	$ 750.00		65.22	57.93
All Independent	(750.00)		(65.22)	(57.93)
Rural System	400.00		34.78	42.07
Socorro County		2,150.00		
La Joya	100.00		4.65	7.41
Magdalena	400.00		18.60	14.36
Socorro	700.00		32.56	27.62
All Independent	(1,200.00)		(55.81)	(49.39)
Rural System	950.00		44.19	50.61
Taos County		1,275.00		
Penasco	75.00		5.88	9.46
Taos	800.00		62.75	16.35
All Independent	(875.00)		(68.63)	(25.81)
Rural System	400.00		31.37	74.19
Torrance County		1,500.00		
Encino	175.00		11.67	9.77
Estancia	400.00		26.66	15.12
Mountainair	175.00		11.67	19.83
Willard	150.00		10.00	7.56
All Independent	(900.00)		(60.00)	(52.28)
Rural System	600.00		40.00	47.72
Union County		3,500.00		
Clayton	1,400.00		40.00	30.15
Des Moines	500.00		14.29	6.43
Folsom	200.00		5.71	3.72
Grenville	400.00		11.43	6.00
All Independent	(2,500.00)		(71.43)	(46.30)
Rural System	1,000.00		28.57	53.70
Valencia County		2,800.00		
Belen	1,100.00		39.28	27.86
Grants	350.00		12.50	7.81
Los Lunas	300.00		10.72	4.06
Solomon Luna U.H.S.	150.00		5.36	7.84
All Independent	(1,900.00)		(67.86)	(47.87)
Rural System	900.00		32.14	52.43

*See Table I

the rural schools in Taos County, the percent of the budget is less than half the per cent of the classroom units, while for the town of Taos, in the same county, the per cent of the budget is nearly four times the per cent of the classroom units. These differences, and those in systems budgeting nothing for library supplies, strongly suggest serious inequalities in library facilities. Most municipal schools had developed their libraries to some extent before the rural schools began providing libraries. Therefore, in those counties, like Grant, where the rural schools received a disproportionate excess of the funds, the inequalities between rural and municipal systems in actual library facilities probably would not be so great as in cases where they show an equal deficiency for the rural schools.

The inter-quartile range of the above differences for the rural schools is larger in this table than in any of the previous ones. It is from -21.72 to +6.47. This range is largely below the line for classroom units. The figures are a strong indication that the rural systems are handicapped in furnishing proper library services for their schools, in many of the counties. It is hard to interpret the figures for the independent systems in general, except that these appear to be better off than the rural. Among the independent systems, taken alone, the distribution is very irregular.

CHAPTER V

CLASSROOM UNITS AND THE BUDGET FOR OPERATION OF THE SCHOOL PLANT

While the principal factor determining the quality of instruction is a school is the teacher, yet the school plant is also very important. A plant poorly kept is a great handicap to the teaching staff. A plant inefficiently operated is a waste of educational resources. Therefore, a budget for operation of the school plant which is greatly out of the proper proportion to the measured educational need would be indicative of inequality in educational opportunity. The proper amount which should be spent per classroom unit in New Mexico on operation of the school plant would be difficult to derive and is beyond the scope of this study. But in general and as has been shown for other items, the total amount budgeted for operation of the school plant in any one county should be distributed among the several school systems of the county in approximately the same ratios as the classroom units for that county. The purpose of this chapter is to present and interpret a comparison of the distributions of the county budgets for operation of the school plants with the distribution of classroom units within each of the thirty

New Mexico counties containing more than one school system.

The three items making up the budget for operation are janitors' wages, janitors' supplies, and the cost of fuel, water, and lights. Each of these is treated separately in tables presented in this chapter and in the graphs in Chapter III (pages 45-52). The plan of presentation is the same as that followed in the two preceding chapters.

I. JANITORS' WAGES

For many years, little attention was paid to the status of the janitor in the American school. Today, he is becoming an important part of the school personnel. Increased emphasis on both physical and mental hygiene has demanded higher qualifications and, consequently, better pay for the school janitor. It is evident, therefore, that Janitors' Wages deserves an important place in the budget.

Graphic representation. On the graphs in Chapter I (pages 45-52) the per cents of the budget for janitors' wages are represented on Ordinate 5. In general, the point on this ordinate is nearer the straight line than the point on Ordinate 4, representing the figure for library supplies, and the point on Ordinate 6, representing the figure for janitors' supplies. It would be difficult to decide the relative importance of library supplies and janitors' wages, but it was shown in the previous chapter that the variations in the

distribution of library funds did not represent as serious differences in local conditions as the variations in the other items of the budget. As to variance in the case of janitors' supplies, it would not be so serious as the same condition in the case of janitors' wages. The janitor would be handicapped to some extent without sufficient supplies. Nevertheless, an adequate wage would be more important in securing the proper services. Therefore, it is an encouraging sign that the budget for janitors' wages is more evenly distributed.

There are, however, school systems in several counties with a large variation between the per cent of classroom units and the per cent of budgeted janitors' wages. In the rural system for Taos County, the point drops to the zero line, indicating no funds designated for janitors' wages. Of the funds for janitors' supplies, the same system received very close to its proportionate share. The explanation for this peculiar situation is probably in the practice in many small schools of adding a sum to the teachers' salaries for janitorial services, then allowing the teacher to do the janitorial work or to hire it done as he chooses. This practice is still prevalent in many of the small rural schools.

In Bernalillo, Catron, Guadalupe, Harding, Mora, Santa Fe, and San Miguel counties, the point representing janitors'

wages is noticeably low for the rural schools. This might be expected for sparsely settled counties in which most of the rural schools are small and in the light of the explanation concerning Taos, in the preceding paragraph. This is true for Catron, Guadalupe, Harding, Mora, and San Miguel. In the other two, especially Bernalillo, a number of the rural schools are relatively large. On the other hand, the municipal systems in Bernalillo and Santa Fe counties are the two largest in the State. Most of their janitors are on the full-time payroll for twelve months, while in the rural schools, even in the larger ones, the janitor is hired only for a nine-month period. For this reason the figure for janitors' wages in the Albuquerque and Santa Fe city systems would be proportionately larger in relation to the classroom units than the same figures for the rural systems. It is difficult, however, to estimate how much of the difference between the rural and municipal systems could be accounted for in this way. The status of janitorial services in the rural schools would be a valuable topic for an individual investigation.

Again, it was found that the least variation from the straight line representing the per cent of classroom units is in the small municipal systems. For both small and large independent systems, the point is above the line in the great majority of cases. The point representing the

figure for the total of the independent systems is above the line in 22 of the 30 counties. Even taking into consideration the special conditions affecting the rural systems, discussed in the preceding paragraphs, the graphs indicate that janitorial services are better provided for in the independent systems than in the rural.

Tabular comparisons. Beginning on page 88, Table VI is a presentation of the distribution of budgeted funds for janitors' wages. It is similar to the previous tables, giving the distribution in both amounts and per cents, and also giving the per cent distribution of classroom units from Table I.

Using the differences between the figures in the last two columns for the rural schools, following the same procedure used in the previous chapters, it was found that the median difference in this table is -7.88. This is lower than the median for library supplies in Table V in the preceding chapter and would at first seem to indicate that the rural schools are more handicapped in janitorial services than in library facilities. The spread of these differences, however, in Table VI is not so great as for Table V. Again there is one extreme case. The Taos rural schools system having nothing budgeted for janitors' wages, has a difference of -74.19. Omitting this extreme as in the case for Table V, the range is from -36.74 to +16.18. This is a

TABLE VI

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' WAGES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Wages Amount	Janitors' Wages Total	Janitors' Wages Per Cent	Classroom Units* Per Cent
Bernalillo County		$40,088.00		
Albuquerque	$30,000.00		74.84	58.66
All Independent	(30,000.00)		(74.84)	(58.66)
Rural System	10,088.00		25.16	41.34
Catron County		1,315.00		
Reserve	550.00		41.83	14.08
All Independent	(550.00)		(41.83)	(14.08)
Rural System	765.00		58.17	85.92
Chaves County		14,625.00		
Dexter	2,100.00		14.35	11.66
Hagerman	1,800.00		12.31	10.04
Lake Arthur	1,000.00		6.84	5.71
Roswell	8,560.00		58.53	57.14
All Independent	(13,460.00)		(92.03)	(84.35)
Rural System	1,165.00		7.97	15.45
Colfax County		23,686.00		
Cimarron	1,085.00		4.58	7.68
Dawson	3,275.00		13.83	12.29
Maxwell	1,560.00		6.58	6.64
Raton	6,540.00		27.61	28.72
Springer	2,430.00		10.26	9.49
All Independent	(14,890.00)		(62.86)	(64.82)
Rural System	8,796.00		37.14	35.18
Curry County		10,408.00		
Clovis	4,248.00		40.82	46.83
Melrose	1,200.00		11.53	11.52
Texico	840.00		8.07	7.18
All Independent	(6,288.00)		(60.42)	(65.53)
Rural System	4,120.00		39.58	34.47
De Baca County		3,325.00		
Fort Sumner	2,645.00		79.55	69.23
All Independent	(2,645.00)		(79.55)	(69.23)
Rural System	680.00		20.45	30.77

*See Table I

TABLE VI (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' WAGES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Wages Amount	Janitors' Wages Total	Janitors' Wages Per Cent	Classroom Units* Per Cent
Dona Ana County		$18,889.00		
Anthony Union High	$ 1,095.00		5.80	4.72
Hatch	1,255.00		6.64	5.72
Hatch Union High	1,020.00		5.40	4.62
Las Cruces	4,389.00		23.24	19.28
Las Cruces Union High	1,800.00		9.53	12.99
All Independent	(9,559.00)		(50.61)	(47.33)
Rural System	9,330.00		49.39	52.67
Eddy County		13,270.00		
Artesia	3,490.00		26.30	26.28
Carlsbad	5,200.00		39.19	43.25
Hope	1,000.00		7.54	5.42
All Independent	(9,690.00)		(73.02)	(74.95)
Rural System	3,580.00		26.98	25.05
Grant County		13,215.00		
Hurley	2,730.00		20.66	17.25
Santa Rita	1,800.00		13.62	10.66
Silver City	2,500.00		18.92	18.65
Teacher's College High				11.83
All Independent	(7,030.00)		(53.20)	(58.39)
Rural System	6,185.00		46.80	41.61
Guadalupe County		4,700.00		
Santa Rosa	3,000.00		63.83	35.50
Vaughn	700.00		14.89	17.25
All Independent	(3,700.00)		(78.72)	(52.75)
Rural System	1,000.00		21.28	47.25
Harding County		3,443.00		
Mills	693.00		20.13	8.97
Roy	1,250.00		36.30	30.99
Mosquero	900.00		26.14	23.47
All Independent	(2,843.00)		(82.57)	(63.33)
Rural System	600.00		17.43	36.67

*See Table I

TABLE VI (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' WAGES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Wages Amount	Janitors' Wages Total	Janitors' Wages Per Cent	Classroom Units * Per Cent
Hidalgo County		$ 4,005.00		
Lordsburg	$ 2,205.00		55.05	61.08
Virden	1,050.00		26.22	21.47
All Independent	(3,255.00)		(81.27)	(82.55)
Rural System	750.00		18.73	17.45
Lea County		19,005.00		
Hobbs	6,000.00		31.58	41.53
Lovington	2,600.00		13.68	14.75
Tatum	1,200.00		6.31	6.80
All Independent	(9,800.00)		(51.57)	(63.08)
Rural System	9,205.00		48.43	36.92
Lincoln County		9,415.00		
Capitan Union High	906.00		10.20	9.47
Carrizozo	1,980.00		21.03	17.45
Corona	1,350.00		14.34	12.81
Hondo	720.00		7.65	11.09
All Independent	(5,010.00)		(53.21)	(50.82)
Rural System	4,405.00		46.79	49.18
Luna County		5,265.00		
Deming	4,140.00		78.63	77.99
All Independent	(4,140.00)		(78.63)	(77.99)
Rural System	1,125.00		21.37	22.01
McKinley County		12,512.00		
Gallup	8,552.00		68.35	64.41
All Independent	(8,552.00)		(68.35)	(64.41)
Rural System	3,960.00		31.65	35.59
Mora County		1,820.00		
Wagon Mound	950.00		52.20	15.90
All Independent	(950.00)		(52.20)	(15.90)
Rural System	870.00		47.80	84.10
Otero County		8,200.00		
Alamogordo	4,000.00		48.78	42.54
Tularosa	1,725.00		21.04	23.56
All Independent	(5,725.00)		(69.82)	(66.40)
Rural System	2,475.00		30.18	33.60

*See Table I

TABLE VI (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' WAGES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Wages Amount	Janitors' Wages Total	Janitors' Wages Per Cent	Classroom Units* Per Cent
Quay County		$11,310.00		
Tucumcari	$ 4,020.00		35.54	35.80
All Independent	(4,020.00)		(35.54	(35.80)
Rural System	7,290.00		64.46	64.20
Rio Arriba County		4,357.00		
Espanola	900.00		20.75	8.66
El Rito Normal U				3.80
All Independent	(900.00)		(20.75)	(12.96)
Ruray System	3,437.00		79.25	87.54
Roosevelt County		9,370.00		
Elida	1,260.00		13.45	9.01
Portales	3,600.00		38.42	46.36
All Independent	(4,860.00)		(51.87)	(55.37)
Rural System	4,510.00		48.13	44.63
Sandoval County	1,640.00	1,640.00	100.00	100.00
San Juan County		4,015.00		
Aztec	1,240.00		30.88	21.77
Central Consolidated	900.00		22.42	12.78
Farmington	1,380.00		34.37	36.25
All Independent	(3,520.00)		(87.67)	(70.80)
Rural System	495.00		12.33	29.20
San Miguel County		9,650.00		
Las Vegas (City)	4,700.00		48.70	19.17
Las Vegas (Town0	1,900.00		19.67	9.36
Pecos	540.00		5.60	5.37
Normal Univ. High School				3.35
All Independent	(7,140.00)		(73.99)	(37.25)
Rural system	2,510.00		26.01	62.75
Santa Fe County		13,855.00		
Santa Fe	10,390.00		74.99	50.25
All Independent	(10,390.00)		(74.99)	(50.25)
Rural system	3,465.00		25.01	49.75

*See Table I

TABLE VI (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' WAGES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Wages Amount	Janitors' Wages Total	Janitors' Wages Per Cent	Classroom Units* Per Cent
Sierra County		$ 2,790.00		
Hot Springs	$ 2,070.00		74.19	57.93
All Independent	(2,070.00)		(74.19)	(57.93)
Rural System	720.00		25.81	42.07
Socorro County		9,428.00		
La Joya	600.00		6.36	7.41
Magdalena	2,400.00		25.46	14.36
Socorro	2,500.00		26.52	27.62
All Independent	(5,500.00)		(58.34)	(49.39)
Rural System	3,928.00		41.66	50.61
Taos County		2,400.00		
Penasco				9.46
Taos	2,400.00		100.00	16.35
All Independent	(2,400.00)		100.00	(25.81)
Rural System				74.19
Torrance County		8,751.00		
Encino	780.00		8.91	9.77
Estancia	1,800.00		20.57	15.12
Mountainair	1,785.00		20.40	19.83
Willard	1,100.00		12.57	7.56
All Independent	(5,465.00)		(62.45)	(52.28)
Rural System	3,286.00		37.55	47.72
Union County		13,440.00		
Clayton	5,100.00		37.95	30.13
Des Moines	850.00		6.32	6.43
Folsom	780.00		5.80	3.72
Grenville	950.00		7.07	6.00
All Independent	(7,680.00)		(57.14)	(46.30)
Rural System	5,760.00		42.86	53.70
Valencia County		13,884.00		
Belen	4,880.00		35.13	27.86
Grants	1,750.00		12.60	7.81
Los Lunas	945.00		6.81	4.06
Solomon Luna U.H.S.	1,080.00		7.78	7.84
All Independent	(8,655.00)		(62.34)	(47.57)
Rural System	5,229.00		37.66	52.43

*See Table I

TABLE VI (continued)

INTRA-COUNTY DISTRIBUTION OF BUSINESS MANAGERS' PAGES
AND THEIR DIRECT DISTRIBUTION OF CLASSROOM UNITS
FOR THE NEW MEXICO COUNTIES

School System	Business Items: Amount	Total	Per Cent	Classroom Units* Per Cent
Sierra County		$ 8,750.00		
Hot Springs	$ 5,070.00		74.19	57.93
All Independent	(5,070.00)		(74.19)	(57.93)
Rural System	720.00		25.81	42.07
Socorro County		9,425.00		
La Joya	600.00		6.36	7.41
Magdalena	2,400.00		25.46	14.58
Socorro	5,900.00		62.58	57.68
All Independent	(8,900.00)		(94.40)	(49.67)
Rural System	525.00		5.60	50.31
Taos County		2,400.00		
Questa				5.48
Taos	2,400.00		100.00	14.58
All Independent	(2,400.00)		(100.00)	(20.11)
Rural System				74.48
Torrance County		8,750.00		
Encino	750.00		8.57	9.77
Estancia	1,800.00		20.57	14.12
Mountainair	1,750.00		20.00	12.96
Willard	1,100.00		12.57	7.86
All Independent	(4,400.00)		(50.29)	(43.69)
Rural System	3,350.00		37.71	47.72
Union County		13,400.00		
Clayton	3,100.00		23.13	30.12
Des Moines	580.00		4.33	4.46
Folsom	750.00		5.60	3.78
Grenville	350.00		2.61	4.00
All Independent	(7,300.00)		(54.47)	(42.30)
Rural System	6,100.00		45.53	57.70
Valencia County		13,400.00		
Bolson	4,300.00		32.13	27.85
Dennis	1,750.00		13.06	9.81
Los Lunas	950.00		7.09	6.00
Tomson, Tome N.S.S.	1,650.00		12.31	7.84
All Independent	(8,650.00)		(64.59)	(47.57)
Rural System	4,750.00		35.41	52.43

*See Table I

range of 53.02 points as compared to a range of 73.05 for library supplies. The inter-quartile range of the differences in Table VII is from -18.05 to +.51, or a total of 18.56 points, as compared to 28.19 points for library supplies in Table V. The upper quartile point for janitors' wages, +.51, is lower than the same figure for library supplies, -6.47.

The foregoing observations show that funds for library supplies are more unevely distributed than the funds for janitors' wages, but that the rural schools are less favored in the latter case. The distribution of funds for janitors' wages is, however, much more inequitable than the distributions for schools supplies and teachers' salaries. There is a question as to whether the cost of janitorial services should increase in the same proportion as classroom units, beginning with the one-room school. The full-time janitor is usually not a necessity unless the school is large enough to warrant a central heating unit. At this point, the janitor becomes a skilled technician instead of a mere laborer. The great increase in time demanded and the better qualification necessary at this point calls for an increase in wages, but whether it would cause an increase in the cost per classroom unit is questionable.

Figures for the differences between the per cent of classroom units and the per cent of the budget for janitors'

wages representing the total of the independent systems in each county will obviously, be the opposite of those for the rural systems. That is, they will be numerically the same but of opposite algebraic sign. But a review of the figures in those counties with four or more independent systems shows a fairly even distribution among the several independent systems in most counties. The differences, even in the large systems, are relatively small. There are a few exceptions, however. In Valencia County, the per cent for janitors' wages in three of the four systems are disproportionately large. The same is true for two systems out of the three in San Juan County. In San Miguel County, with three municipal systems listed, only one shows a proportionate share. The Normal University High, as explained earlier, has no budget for janitorial services, and the two Las Vegas systems together are equivalent to a fairly large municipal system. The majority of the rural schools of this county are small and the one other independent system is very small. Janitorial services in Las Vegas appear to be relatively much higher than for the rest of the county. The same is true for Albuquerque and Santa Fe city systems. In all counties but Quay and Luna, with only one independent system each, the division of the budget for janitors' wages is disproportionately in favor of the independent system. In the two counties named, the division is very closely equitable.

The difference between the per cent of classroom units and the per cent of the budget being less than one centum in each case.

II. JANITORS' SUPPLIES

As the janitor becomes more important on the school personnel, janitorial supplies also become a more important item in the school budget. But in the small school this item is often not considered so important as in the larger systems. For instance, in the one-room rural school, a broom, a duster, and a small amount of disinfectant constitute the usual supplies. In many cases the janitor is expected to furnish these himself, this provision being made in the salary agreement. In some instances these items are bought by the county superintendent for the school needing them at the time of the need and are then charged to administration. These practices would cause great inequities to appear on the distribution of the budget within the counties. Whether the practices are justifiable or not is beyond the scope of this study.

Graphic representations. The per cent distribution of budgeted funds for janitors' supplies is represented on the graphs in Chapter III (pages 45-52) by Ordinate 6. In general the distribution is less equitable than for janitors' wages. The point on Ordinate 6 for the rural schools is

below the straight line in 18 cases. In San Juan County it is on the straight line, meaning the per cent of the budget is equal to the per cent of the classroom units for the rural system. This means, therefore, that the same is true for the total of the independent systems. The distribution among the separate independent systems is very close to the distribution of classroom units, the points varying but little from the classroom-unit line. The rural schools in Valencia and Rio Arriba counties show no budget at all for janitors' supplies, but receive a portion of the budget for janitors' wages. In these two counties it might be assumed that supplies are furnished but unaccounted for by one of the two ways mentioned at the beginning of this section. It is noticeable that Taos County, which had no budget for janitors' wages in the rural schools, received a considerable amount for janitors' supplies. It should be assumed that the janitors' work is left in the hands of the teachers, the amount for wages being added to their salaries.

The small municipal systems show a greater variation from the classroom-unit line in this item than any of the previous items, the point being above the line in the majority of cases. This would indicate that the small independent systems are receiving more for janitorial services than justified by their classroom units.

In the larger municipal systems, especially in the counties with one independent district, the point for

below the average line in wages. In spite of this, it is on the average line, making the wage per pupil budget is equal to the per capita of the elementary in the rural system. This means, therefore, that the average true for the total of the independent system. The situation among the separate independent systems is very close to the distribution of classroom units, the points varying but little from the classroom-unit line. The usual standard in Valencia and Rio Arriba counties does not include an item for janitors' supplies, but requires a portion of the budget for janitors' wages. In these two counties it is assumed that supplies are furnished, but unapportioned in one of the two ways mentioned in the beginning of this section. It is noticeable that these counties, which have no budget for janitors' wages in the rural schools, provide a considerable amount for janitors' supplies. It should be assumed that the janitors' work is left in the hands of the teachers, the amount for wages being added to their salaries.

The small municipal systems show a greater variation from the classroom-unit line in this item than in the previous items, the point being above the line in the majority of cases. This would indicate that the small municipal systems are providing more for janitors' supplies than justified by their classroom units.

In the larger municipal systems, especially in the counties with one independent district, the points are

janitors' supplies is considerably above the line in most cases. Quay and Luna counties are exceptions. In the latter case, the point representing janitors' supplies for the independent system falls farther below the classroom-unit line than any other point for that system. It shows a difference of thirty percentage divisions. The rural system for the same county, therefore, shows a like amount above the straight line. In Quay County, the point on Ordinate 6 is very slightly above the straight line, showing an equitable division between the rural and independent system.

In Santa Fe County, where the classroom units are equally divided between the Santa Fe City and Santa Fe County system, the city receives over 80 per cent of the money for janitors' supplies and nearly 80 per cent of the money for janitors' wages. Even considering the size of the city and the number of small schools in the county, there is a question as to whether such a large difference can be justified. In San Miguel County, where the point on Ordinate 5, for janitors' wages for the total of the independent systems is so far above the straight line, the corresponding point on Ordinate 6, representing janitors' supplies, is below the straight line. For the two large systems in Las Vegas, this could not be explained on the assumption that the janitors are furnishing their own supplies.

Tabular comparisons. Table VII, on the following pages,

janitors' supplies is considerably above the line in most cases. Jacy and Luna counties are exceptions. In the latter case, the point representing janitors' supplies for the independent system falls farther below the straight-line than any other point for that system. It shows a difference of thirty percentage deviations. The rural system for the same county, therefore, shows a like amount above the straight line. In Quay County, the point on ordinate 6 is very slightly above the straight line, showing an equal deviation between the rural and independent systems.

In Santa Fe County, where the classroom units are equally divided between the Santa Fe City and Santa Fe County system, the city receives over 80 per cent of the money for janitors' supplies and nearly 80 per cent of the money for janitors' wages. Even considering the size of the city and the number of small schools in the county, there is a question as to whether such a large difference can be justified. In San Miguel County, where the point on ordinate 5, for janitors' wages for the total of the independent systems is so far above the straight line, the corresponding point on ordinate 6, representing janitors' supplies, is below the straight line. For the two large systems in Las Vegas, this could not be explained on the assumption that the janitors are furnishing their own supplies.

Tabular comparison. Table VII, on the following page,

TABLE VII

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITOR'S SUPPLIES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Supplies Amount	Janitors' Supplies Total	Janitors' Supplies Per Cent	Classroom Units* Per Cent
Bernalillo County		$5,000.00		
Albuquerque	$3,500.00		70.00	58.66
All Independent	(3,500.00)		(70.00)	(58.66)
Rural System	1,500.00		30.00	41.34
Catron County		275.00		
Reserve	75.00		27.27	14.08
All Independent	(75.00)		(27.27)	(14.08)
Rural System	200.00		72.73	85.92
Chaves County		2,600.00		
Dexter	400.00		15.38	11.66
Hagerman	300.00		11.54	10.04
Lake Arthur	200.00		7.69	5.71
Roswell	1,500.00		57.70	57.14
All Independent	(2,400.00)		(92.31)	(84.55)
Rural System	200.00		7.69	15.45
Colfax County		2,875.00		
Cimarron				7.68
Dawson	450.00		15.65	12.29
Maxwell	175.00		6.09	6.64
Raton	1,000.00		34.78	28.72
Springer	400.00		13.91	9.49
All Independent	(2,025.00)		(70.43)	(64.82)
Rural System	850.00		29.57	35.18
Curry County		1,857.00		
Clovis	500.00		26.93	46.83
Melrose	200.00		10.77	11.52
Texico	157.00		8.45	7.18
All Independent	(857.00)		(46.15)	(65.53)
Rural System	1,000.00		53.85	34.47
De Baca County		525,00		
Fort Sumner	425.00		80.95	69.23
All Independent	(425.00)		(80.95)	(69.23)
Rural System	100.00		19.05	30.77

*See Table I

TABLE VII (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Supplies Amount	Janitors' Supplies Total	Janitors' Supplies Per Cent	Classroom Units# Per Cent
Dona Ana County		$3,245.00		
Anthony Union High	$ 250.00		7.70	4.72
Hatch	295.00		9.09	5.72
Hatch Union High	200.00		6.16	4.62
Las Cruces	630.00		19.42	19.28
Las Cruces Union High	400.00		12.33	12.99
All Independent	(1,775.00)		(54.70)	(47.33)
Rural System	1,470.00		45.30	52.67
Eddy County		3,000.00		
Carlsbad	1,300.00		43.33	43.25
Artesia	800.00		26.67	26.28
Hope	300.00		10.00	5.42
All Independent	(2,400.00)		(80.00)	(74.95)
Rural System	600.00		20.00	25.05
Grant County		2,275.00		
Hurley	500.00		21.88	17.25
Santa Rita	275.00		12.09	10.66
Silver City	700.00		30.77	18.65
Teachers' College High				11.83
All Independent	(1,475.00)		(64.84)	(58.39)
Rural System	800.00		35.10	41.61
Guadalupe County		1,400.00		
Santa Rosa	500.00		35.71	35.50
Vaughn	400.00		28.58	17.25
All Independent	(900.00)		(64.29)	(52.75)
Rural System	500.00		33.71	47.25
Harding County		500.00		
Mills	125.00		25.00	8.97
Roy	140.00		28.00	30.89
Mosquero	100.00		20.00	23.47
All Independent	(365.00)		(73.00)	(63.33)
Rural System	135.00		27.00	36.67

#See Table I

TABLE VII (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' SUPPLIES AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Supplies Amount	Janitors' Supplies Total	Janitors' Supplies Per Cent	Classroom Units* Per Cent
Hidalgo County		$ 810.00		
Lordsburg	$ 400.00		49.28	61.08
Virden	225.00		27.78	21.47
All Independent	(625.00)		(77.16)	(82.55)
Rural System	185.00		22.84	17.45
Lea County		4,066.00		
Hobbs	1,400.00		34.43	41.53
Lovington	800.00		19.67	14.75
Tatum	225.00		5.54	6.80
All Independent	(2,425.00)		(59.64)	(63.08)
Rural System	1,641.00		40.36	36.92
Lincoln County		1,160.00		
Capitan Union High	150.00		12.93	9.47
Carrizozo	400.00		34.49	17.45
Corona	150.00		12.93	12.81
Hondo	100.00		8.62	11.09
All Independent	(800.00)		(68.97)	(50.82)
Rural System	360.00		31.03	49.18
Luna County				
Deming				
All Independent				
Rural System				
McKinley County		1,687.00		
Gallup	1,237.00		73.33	64.41
All Independent	(1,237.00)		(73.33)	(64.41)
Rural System	450.00		26.67	35.59
Mora County		550.00		
Wagon Mound	250.00		45.45	15.90
All Independent	(250.00)		(45.45)	(15.90)
Rural System	300.00		54.55	84.10
Otero County		1,125.00		
Alamogordo	500.00		44.44	42.84
Tularosa	300.00		26.67	23.56
All Independent	(800.00)		(71.11)	(66.40)
Rural System	325.00		28.89	33.60

*See Table I

TABLE VII(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Supplies Amount	Janitors' Supplies Total	Janitors' Supplies Per Cent	Classroom Units* Per Cent
Quay County		$1,600.00		
Tucumcari	$ 600.00		37.50	35.80
All Independent	(600.00)		(37.50)	(35.80)
Rural System	1,000.00		62.50	64.20
Rio Arriba County		445.00		
Espanola	445.00		100.00	8.66
El Rito Normal U				3.80
All Independent	(445.00)		(100.00)	(12.46)
Rural System				87.54
Roosevelt County		1,400.00		
Elida	250.00		17.86	9.01
Portales	650.00		46.43	46.36
All Independent	(900.00)		(64.29)	(55.37)
Rural System	500.00		35.71	44.63
Sandoval County				100.00
San Juan County		870.00		
Aztec	170.00		19.54	21.77
Central Consolidated	100.00		11.49	12.78
Farmington	350.00		40.23	36.25
All Independent	(620.00)		(71.26)	(70.80)
Rural System	250.00		28.74	29.20
San Miguel County		2,600.00		
Las Vegas(City)	500.00		19.23	19.17
Las Vegas (Town)	300.00		11.54	9.36
Pecos				5.37
Normal Univ. High School				3.35
All Independent	(800.00)		(30.77)	(37.25)
Rural System	1,800.00		69.23	62.75
Santa Fe County		2,650.00		
Santa Fe	2,250.00		84.91	50.25
All Independent	(2,250.00)		(84.91)	(50.25)
Rural System	400.00		15.09	49.75

*See Table I

TABLE VII (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED JANITORS' SUPPLIES
AND PER CENT DISTRIBUTION OF CLASSROOM UNITS
FOR THIRTY NEW MEXICO COUNTIES

School System	Janitors' Supplies Amount	Janitors' Supplies Total	Janitors' Supplies Per Cent	Classroom Units* Per Cent
Sierra County		$ 720.00		
Hot Springs	$ 420.00		58.33	57.93
All Independent	(420.00)		(58.33)	(57.93)
Rural System	300.00		41.67	42.07
Socorro County		1,350.00		
La Joya	100.00		7.41	7.41
Magdalena	200.00		14.82	14.36
Socorro	600.00		44.44	27.62
All Independent	(900.00)		(66.67)	(49.39)
Rural System	450.00		33.33	50.61
Taos County		990.00		
Penasco	50.00		5.05	9.46
Taos	300.00		30.30	16.35
All Independent	(350.00)		(35.35)	(25.81)
Rural System	640.00		64.65	74.19
Torrance County		1,130.00		
Encino	125.00		11.06	9.77
Estancia	150.00		13.27	15.12
Mountainair	275.00		24.35	19.83
Willard	150.00		13.27	7.56
All Independent	(700.00)		(61.95)	(52.28)
Rural System	430.00		38.05	47.72
Union County		2,200.00		
Clayton	800.00		36.36	30.15
Des Moines	500.00		22.73	6.43
Folsom	150.00		6.82	3.72
Grenville	350.00		15.91	6.00
All Independent	(1,800.00)		(81.82)	(46.30)
Rural	400.00		18.18	53.70
Valencia County		1,250.00		
Belen	550.00		44.00	27.86
Grants	300.00		24.00	7.81
Los Lunas	200.00		16.00	4.06
Solomon Luna U.H.S.	200.00		16.00	7.84
All Independent	(1,250.00)		(100.00)	(47.57
Rural System				52.43

*See Table I

gives the distribution of budgeted funds for janitors' supplies. It is similar to the previous tables, giving the distribution in both amounts and per cents and also repeating the last column of Table I. Computing the differences as was done for Tables II-VI, the median difference was found to be -8.92. This is the lowest yet obtained. Even the upper quartile point is a -3.21, showing that over fifty per cent of the rural system received less than their proportionate share of the budget on the basis of their classroom units. The inter-quartile range, however, is not so large as it is in the case of janitors' wages. It is from -17.72 to -3.21, or a range of 14.51 points, as compared to 18.56 for janitors' wages. These figures are for the rural schools, the figures for the independent schools, as a whole, being of equal magnitude on the positive side. These figures, together with those for janitors' wages, indicate that janitorial services are being neglected in the rural budget.

There is one municipal system, Pecos, in San Miguel County, which has nothing budgeted for janitors' supplies. There are also, of course, the three high schools connected with higher institutions, mentioned in Chapter IV, which have no budget except for teachers' salaries. In Union County, where the total rural budget is so far below the figure justified by its classroom units, the budget for

janitors' supplies is likewise very low. But the largest municipal system, which receive so large a share of the total budget, does not show a corresponding proportion of the budget for janitors' supplies. The small independent systems, on the other hand, show per cents of the budget for janitors' supplies, several times larger than their per cents of the classroom units.

III. FUEL, WATER, AND LIGHTS

Fuel and water are always vital factors in the operation of schools. In the smaller schools in New Mexico, especially in rural areas, lights are not very important. The cost of lights, on the other hand, where they are necessary, is small compared to the cost of the other two items. Therefore, the cost of these three in one sum is a comparable item among all school systems.

Graphic representations. Referring again to the graphs in Chapter III (pages 45-52), it will be noticed that the points on Ordinate 7, representing per cents of the budget for fuel, water, and lights, are in general very much closer to the classroom-unit lines than the points on the three preceding ordinates. They are also generally closer than the points on Ordinate 8, representing administrative expense. The largest variation on Ordinate 7 is in Union County where the rural figure is twenty-three centum

janitors' supplies is likewise very low. But the largest municipal system, which reaches as large a share of the total budget, does not show a corresponding proportion of the budget for janitors' supplies. The small independent systems, on the other hand, show per cents of the budget for janitors' supplies, several times larger than their per cents of the classroom units.

III. FUEL, WATER, AND LIGHTS

Fuel and water are always vital factors in the operation of schools. In the smaller schools in New Mexico, especially in rural areas, lights are not very important. The cost of lights, on the other hand, where they are necessary, is small compared to the cost of the other two items. Therefore, the cost of these three in one unit is a comparable item among all school systems.

<u>Graphic representation</u>. Referring again to the graphs in Chapter III (pages 48-52), it will be noticed that the points on ordinate Y, representing per cents of the budget for fuel, water, and lights, are in general very much closer to the classroom-unit lines than the points on the three preceding ordinates. They are also generally closer than the points on ordinate B, representing administrative expense. The largest variation on ordinate Y is in Union County, where the rural figure is twenty-three cents

divisions below the classroom-unit line, and the point for the figure for all independent systems is the same distance above its classroom-unit line. With the exception of the county just named, the variations seldom go over ten divisions. This indicates that, on the whole, the budget for fuel water and lights is much more equitably distributed than are the other funds for operation of the school plant.

Tabular comparisons. Table VIII, beginning on the following page, gives the distribution of the budget for fuel, water, and lights, with comparisons on a percentage basis in the same manner as was done for the other items in Tables II-VII. Taking differnces between the per cent of the budget and the per cent of classroom units as was explained in the previous comparisons, the median difference was found to be -2.16 for the rural schools. The inter-quartile range is from -6.46 to -2.60, a spread of 9.06 points. This is much smaller range than for the other two items discussed in this chapter. For janitors' wages and for janitors' supplies the interquartile ranges were 18.56 and 14.41, respectively. The total range for the differences in this table is also much smaller than for the two previous items. It is from -22.71 to +9.54, a spread of 32.25 points. This is smaller than the spread for the two previous items after eliminating the extremes in those systems which had no budgets for those items. There are no school systems which show no budget for

TABLE VIII

INTRA-COUNTY DISTRIBUTION OF BUDGETED FUEL, WATER AND LIGHTS AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights Amount	Total	Per Cent	Classroom Units* Per Cent
Bernalillo County		$20,700.00		
Albuquerque	$14,500.00		70.05	58.66
All Independent	(14,500.00)		(70.05)	(58.66)
Rural System	6,200.00		29.95	41.34
Catron County		1,350.00		
Reserve	300.00		22.22	14.08
All Independent	(300.00)		(22.22)	(14.08)
Rural System	1,050.00		77.78	85.92
Chaves County		11,050.00		
Dexter	1,500.00		13.57	11.66
Hagerman	1,350.00		12.22	10.04
Lake Arthur	600.00		5.43	5.71
Roswell	6,000.00		54.30	57.14
All Independent	(9,450.00)		(85.52)	(84.55)
Rural System	1,600.00		14.48	15.45
Colfax County		13,700.00		
Cimarron	900.00		6.57	7.68
Dawson	1,700.00		12.41	12.29
Maxwell	800.00		5.84	6.64
Raton	3,700.00		27.00	28.72
Springer	1,600.00		11.68	9.49
All Independent	(8,700.00)		(63.50)	(64.82)
Rural System	5,000.00		36.50	35.18
Curry County		9,725.00		
Clovis	4,000.00		41.13	46.83
Melrose	1,200.00		12.34	11.52
Texico	525.00		5.40	7.18
All Independent	(5,725.00)		(58.87)	(65.53)
Rural System	4,000.00		41.13	34.47
De Baca County		3,010.00		
Fort Sumner	2,200.00		73.09	69.23
All Independent	(2,200.00)		(73.09)	(69.23)
Rural System	810.00		26.91	30.77

*See Table I

TABLE VIII(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED FUEL, WATER AND LIGHTS AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights			Classroom Units*
	Amount	Total	Per Cent	Per Cent
Dona Ana County		$10,210.00		
Anthony Union High	$ 700.00		6.86	4.72
Hatch	710.00		6.95	5.72
Hatch Union High	600.00		5.88	4.62
Las Cruces	2,000.00		19.59	19.28
Las Cruces Union High	1,400.00		13.71	12.99
All Independent	(5,410.00)		(52.99)	(47.33)
Rural System	4,800.00		47.01	52.67
Eddy County		7,580.00		
Artesia	1,500.00		19.79	26.28
Carlsbad	2,700.00		35.62	43.25
Hope	880.00		11.61	5.42
All Independent	(5,080.00)		(67.02)	(74.95)
Rural System	2,500.00		32.98	25.05
Grant County		11,950.00		
Hurley	2,600.00		21.76	17.25
Santa Rita	1,600.00		13.38	10.66
Silver City	3,250.00		27.20	18.65
Teachers' College High				11.83
All Independent	(7,450.00)		(62.34)	(58.39)
Rural System	4,500.00		37.66	41.61
Guadalupe County		7,150.00		
Santa Rosa	2,000.00		27.97	35.50
Vaughn	1,350.00		18.88	17.25
All Independent	(3,850.00)		(46.85)	(52.75)
Rural System	3,800.00		53.15	47.25
Harding County		3,505.00		
Mills	600.00		17.12	8.97
Roy	1,070.00		30.53	30.89
Mosquero	650.00		18.54	23.47
All Independent	(2,320.00)		(66.19)	(63.33)
Rural System	1,185.00		33.81	36.67

*See Table I

TABLE VIII (continued)

INTRA-COUNTY DISTRIBUTION OF BUSINESS FUEL, WATER, AND LIGHTS
AND PER CENT DISTRIBUTION OF BUSINESS FUEL
FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights Amount		Per Cent
Dona Ana County		$18,910.00	
Anthony Union High	$ 700.00		
Hatch	710.00		
Hatch Union High	600.00		
Las Cruces	2,000.00		
Las Cruces Union High	1,400.00		
All Independent	(5,410.00)		
Rural System	4,380.00		
Eddy County		7,080.00	
Artesia	1,800.00		
Carlsbad	2,700.00		
Hope	880.00		
All Independent	(5,380.00)		
Rural System	2,800.00		
Grant County		12,920.00	
Bayard	2,800.00		
Santa Rita	1,200.00		
Silver City	3,280.00		
Western College High			
All Independent	(7,280.00)		
Rural System	4,920.00		
Guadalupe County		7,150.00	
Santa Rosa	2,000.00		
Vaughn	1,350.00		
All Independent	(3,350.00)		
Rural System	3,800.00		
Harding County		3,500.00	
Mills	650.00		
Roy	1,070.00		
Mosquero	680.00		
All Independent	(2,320.00)		
Rural System	1,180.00		
See Table I			

TABLE VIII (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED FUEL, WATER AND LIGHTS AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights			Classroom Units*
	Amount	Total	Per Cent	Per Cent
Hidalgo County		$ 4,235.00		
Lordsburg	$ 2,400.00		56.67	61.08
Virden	835.00		19.72	21.47
All Independent	(3,235.00)		(76.39)	(82.55)
Rural System	1,000.00		23.61	17.45
Lea County		10,875.00		
Hobbs	3,300.00		30.34	41.53
Lovington	1,750.00		16.09	14.75
Tatum	1,000.00		9.20	6.80
All Independent	(6,050.00)		(55.63)	(63.08)
Rural System	4,825.00		44.37	36.92
Lincoln County		7,540.00		
Capitan Union High	740.00		9.81	9.47
Carrizozo	1,375.00		18.24	17.45
Corona	1,300.00		17.24	12.81
Hondo	400.00		5.31	11.09
All Independent	(3,815.00)		(50.60)	(50.82)
Rural System	3,725.00		49.40	49.18
Luna County		3,700.00		
Deming	2,900.00		78.38	77.99
All Independent	(2,900.00)		(78.38)	(77.99)
Rural System	800.00		21.62	22.01
McKinley County		6,600.00		
Gallup	4,600.00		69.70	64.41
All Independent	(4,600.00)		(69.70)	(64.41)
Rural System	2,000.00		30.30	35.59
Mora County		4,000.00		
Wagon Mound	1,000.00		25.00	15.90
All Independent	(1,000.00)		(25.00)	(15.90)
Rural System	3,000.00		75.00	84.10
Otero County		5,425.00		
Alamogordo	2,200.00		40.55	42.84
Tularosa	1,375.00		25.35	23.56
All Independent	(3,575.00)		(65.90)	(66.40)
Rural System	1,850.00		34.10	33.60

*See Table I

TABLE VIII(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED FUEL, WATER AND LIGHTS AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights Amount	Fuel, Water and Lights Total	Fuel, Water and Lights Per Cent	Classroom Units* Per Cent
Quay County		$ 7,250.00		
Tucumcari	$ 2,700.00		37.24	35.80
All Independent	(2,700.00)		(37.24)	(35.80)
Rural System	4,550.00		62.76	64.20
Rio Arriba County		6,996.00		
Espanola	600.00		8.58	8.66
El Rito Normal U				3.80
All Independent	(600.00)		(8.58)	(12.46)
Rural System	6,396.00		91.42	87.54
Roosevelt County		6,600.00		
Elida	900.00		13.64	9.01
Portales	2,800.00		42.42	46.36
All Independent	(3,700.00)		(56.06)	(55.37)
Rural System	2,900.00		43.94	44.63
Sandoval County	3,150.00	3,150.00	100.00	100.00
San Juan County		4,520.00		
Aztec	1,200.00		26.55	21.77
Central Consolidated	500.00		11.06	12.78
Farmington	1,700.00		37.61	36.25
All Independent	(3,400.00)		(75.22)	(70.80)
Rural System	1,120.00		24.78	29.20
San Miguel County		12,440.00		
Las Vegas(City)	3,400.00		27.33	19.17
Las Vegas(Town)	2,000.00		16.08	9.36
Pecos	390.00		3.13	5.37
Normal Univ. High School				3.35
All Independent	(5,790.00)		(46.54)	(37.25)
Rural System	6,650.00		53.46	62.75
Santa Fe County		13,300.00		
Santa Fe	9,100.00		68.42	50.25
All Independent	(9,100.00)		(68.42)	(50.25)
Rural System	4,200.00		31.58	49.75

*See Table I

TABLE VIII(continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED FUEL, WATER AND LIGHTS AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Fuel, Water and Lights Amount	Total	Per Cent	Classroom Units* Per Cent
Sierra County		$ 3,100.00		
Hot Springs	$1,500.00		48.39	57.93
All Independent	(1,500.00)		(48.39)	(57.93)
Rural System	1,600.00		51.61	42.07
Socorro County		10,060.00		
La Joya	700.00		6.96	7.41
Magdalena	2,500.00		24.85	14.36
Socorro	2,500.00		24.85	27.62
All Independent	(5,700.00)		(56.66)	(49.49)
Rural System	4,360.00		43.34	50.61
Taos County		6,430.00		
Penasco	480.00		7.46	9.46
Taos	1,500.00		23.33	16.35
All Independent	(1,980.00)		(30.79)	(25.81)
Rural System	4,450.00		69.21	74.19
Torrance County		7,033.00		
Encino	570.00		8.10	9.77
Estancia	1,075.00		15.29	15.12
Mountainair	1,500.00		21.33	19.83
Willard	800.00		11.37	7.56
All Independent	(3,945.00)		(56.09)	(52.28)
Rural System	3,088.00		43.91	47.72
Union County		9,680.00		
Clayton	4,000.00		41.32	30.15
Des Moines	1,200.00		12.40	6.43
Folsom	680.00		7.02	5.72
Grenville	800.00		8.27	6.00
All Independent	(6,680.00)		(69.01)	(46.30)
Rural System	3,000.00		30.99	53.70
Valencia County		9,600.00		
Belen	2,200.00		22.92	27.86
Grants	1,200.00		12.50	7.81
Los Lunas	600.00		6.25	4.06
Solomon Luna U.H.S.	600.00		6.25	7.84
All Independent	(4,600.00)		(47.92)	(47.57)
Rural System	5,000.00		52.08	52.43

*See Table I

fuel, water, and lights.

From the figures presented on page 105, it is obvious that the budget for fuel, water, and lights is much more equitably distributed than the other budgets for operation of the plant. The rural schools appear, from both the median and the two ranges given, to be slightly at a disadvantage in the distribution.

The cost of fuel, water, and lights should be expected to vary more closely in proportion to the classroom units than would janitors' wages and janitors' supplies. Water consumed would bear a close relation to average daily attendance, and fuel used would also bear a close relation to the number of rooms heated. Therefore, the relative number of classroom units might be expected to give a close estimate to the relative amount of the total cost for fuel, water, and lights which should be allowed for each system. The fact that the greater inequalities in this case are in the same counties as in the distribution of funds for teachers' salaries and in the distribution of the total budget suggests that the mal-distribution is the result of some local condition rather than of some fault in the classroom unit.

CHAPTER VI

CLASSROOM UNITS AND BUDGETED ADMINISTRATIVE EXPENSE

Good administration is the very pulse of American education. Poor administration will handicap every other phase of the program. On the other hand, a well qualified teaching staff, a modern and efficient plant, an adequate supply of proper instructional materials, and a working coordination of all agencies in the system are in most cases all direct results of proper administration. Administrative expense, therefore, is a vital part of the current budget of every school system.

The object of this chapter is to compare the distribution within each county of the administrative budget for that county with the distribution of the classroom within the same county. This is part of the same general plan explained in Chapter III. Comparisons were made on this basis in Chapters III, IV, and V for the total budget, the budget for instruction, and the budget for operating the school plant, respectively. The distribution of the county budget for administration should not be expected to be as closely proportionate as the distribution of classroom units as should be expected for the other selected items of the maintenance

budget. The size of the system and the type of system greatly affect the relative amount of money necessary for administration. There is a certain amount of overhead expense which does not vary in a direct ratio with the size of the system. This expense is proportionately larger for the small system. The expense of administering a rural system, especially where the county is large and sparsely settled, would be considerably greater than for a compact but otherwise comparable municipal system of the same number of classroom units. These points should be considered in the interpretation of the data given in this chapter.

Graphic representations. Referring to the graphs in Chapter III, (pages 45-52) the administrative budget is represented on Ordinate 8. In general, the point on this ordinate is not as close to the straight line representing the per cent of classroom units as is the point on the previous ordinate. It also varies a great deal more in most cases than do the points on Ordinate 2 and 8, representing the budget for teachers' salaries and the total for the selected items, respectively. These findings are in accordance with what might be expected if the factors mentioned in the preceding paragraph are considered. The per cent distribution of the total selected budget and also the per cent distribution of budgeted teachers' salaries was found to follow closely, except in a few cases, the per cent distribution of classroom

units. This was as it should be if the classroom unit is a valid and reliable measure of educational need. In the case of administrative expense, it is questionable whether or not this should be expected. In the rural and small independent systems, the point might be expected to be some distance above the line. The small independent systems might be expected to be the closest to the desired distribution, since the points for their total budgets are, in the great majority of cases, on the classroom-unit line and points representing the various items of their budgets are on or very close to the line. Just how far above the classroom-unit line the point on Ordinate 8 might be without indicating serious inequality would be difficult to decide. The point on Ordinate 8 for small systems of the state, in most cases, is above the classroom unit line. The rural systems are less favored. In 13 out of the 30 systems, the point is below the straight line. In no case is it very far below. Bernalillo, Union, and Valencia show the greatest amount below the line, fifteen percentage divisions each. Considering that the point might more reasonably be expected above the line, though, indicates that the administration in these counties may be working under considerable handicap. For Bernalillo County, though, several factors must be considered which would mitigate this. The county is small and, therefore, would not entail a large traveling expense for the superintendent. The majority of the schools are large

and are located in the valley close to Albuquerque, in easy reach of the superintendent by telephone and close to their source of supplies. Furthermore, the county maintains no high school. Close to one-thousand high school students from the rural districts attend the Albuquerque High School This arrangement would likely call for less administrative expense than the maintenance of a rural high school would. There might also be local conditions in the other two counties which would explain the unequal distribution of the administrative funds in their cases.

There are only two counties in which the point on this ordinate for the rural schools was very far above the classroom unit line. In each of these, De Baca and Lune, there is only one independent system, and the rural schools are mostly one-room or two-room schools and are widely scattered. Both of these conditions would make it appear from the graph that the rural schools' share of the administrative budget is entirely too large. This will be further discussed with reference to the tables.

The larger municipal system show greater variation from the expected position than either the rural or small independent. For several, the point is above the line and for others it is far below. For Albuquerque it is above the line; the probable causes in this case was discussed in the previous paragraph. For Santa Fe, it is slightly below the line and is the only point for the system which is below.

In two counties, Catron and Mora, the only independent system is rather small and for both cases the point for the independent system is above the line, even though in both cases the county is large and the rural schools are small and rather widely scattered. These two cases seem questionable in the light of the higher cost expected for the rural schools.

On a whole, the administrative budget is not very equitably distributed. The rural schools in a number of cases seem to low, and the large municipal too high. The money appears to be distributed better in those counties with several school systems. The money seems better apportioned among the small independent systems than any other group. There are a number of counties in which an investigation of the local conditions would seem advisable.

Tabular comparisons. Beginning on the following page, is a presentation of the distribution of budgeted administrative expense in Table IX. This table is similar to those given for each of the other items of the budget. It gives the distribution in amounts and in per cents of the county total. As was done in the other tables, the per cent distribution of the classroom units is repeated from Table I.

As was done for Tables II-VIII, the difference between the per cent of classroom units and the per cent of the budget for administration is given for each of the thirty

TABLE IX

INTRA-COUNTY DISTRIBUTION OF BUDGETED ADMINISTRATIVE EXPENSE AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Administrative Expense Amount	Administrative Expense Total	Administrative Expense Per Cent	Classroom Units* Per Cent
Bernalillo County		$48,731.00		
Albuquerque	$36,000.00		73.87	58.66
All Independent	(36,000.00)		(73.87)	(58.66)
Rural System	12,731.00		26.13	41.34
Catron County		8,860.00		
Reserve	2,015.00		22.74	14.08
All Independent	(2,015.00)		(22.74)	(14.08)
Rural System	6,845.00		77.26	85.92
Chaves County		30,173.00		
Dexter	5,350.00		17.73	11.66
Hagerman	4,860.00		16.11	10.04
Lake Arthur	3,219.00		10.66	5.71
Roswell	9,135.00		30.28	57.14
All Independent	(22,564.00)		(74.78)	(84.55)
Rural System	7,609.00		25.22	15.45
Colfax County		35,734.00		
Cimarron	3,082.00		8.63	7.68
Dawson	4,695.00		13.14	12.29
Maxwell	3,435.00		9.61	6.64
Raton	5,575.00		15.60	28.72
Springer	4,350.00		12.17	9.49
All Independent	(21,137.00)		(59.15)	(64.82)
Rural System	14,597.00		40.85	35.18
Curry County		29,321.00		
Clovis	10,740.00		36.63	46.83
Melrose	3,450.00		11.77	11.52
Texico	2,632.00		8.97	7.18
All Independent	(16,822.00)		(57.37)	(65.53)
Rural System	12,499.00		42.63	34.47
De Baca County		10,038.00		
Fort Sumner	4,375.00		43.58	69.23
All Independent	(4,375.00)		(43.58)	(69.23)
Rural System	5,663.00		56.42	30.77

*See Table I

TABLE IX (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED ADMINISTRATIVE EXPENSE AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Administrative Expense			Classroom Units*
	Amount	Total	Per Cent	Per Cent
Dona Ana County		$30,181.00		
Anthony Union High	$ 3,310.00		10.97	4.72
Hatch	3,110.00		10.30	5.72
Hatch Union High	3,405.00		11.28	4.62
Las Cruces	3,000.00		9.94	19.28
Las Cruces Union High	2,875.00		9.53	12.99
All Independent	(15,700.00)		(52.02)	(47.33)
Rural System	14,481.00		47.98	52.67
Eddy County		25,853.00		
Artesia	5,581.00		21.59	26.28
Carlsbad	9,750.00		37.71	43.25
Hope	2,835.00		10.97	5.42
All Independent	(18,166.00)		(70.27)	(74.95)
Rural System	7,687.00		29.73	25.05
Grant County		22,570.00		
Hurley	4,070.00		18.03	17.25
Santa Rita	3,400.00		15.07	10.66
Silver City	5,835.00		25.85	18.65
Teachers' College High				11.83
All Independent	(13,305.00)		(58.95)	(58.39)
Rural System	9,265.00		41.05	41.61
Guadalupe County		14,360.00		
Santa Rosa	3,400.00		23.68	35.50
Vaughn	3,360.00		23.40	17.25
All Independent	(6,760.00)		(47.08)	(52.75)
Rural System	7,600.00		52.92	47.25
Harding County		14,038.00		
Mills	2,753.00		19.61	8.97
Roy	3,535.00		25.18	30.89
Mosquero	2,200.00		15.67	23.47
All Independent	(8,488.00)		(60.46)	(63.33)
Rural System	5,550.00		39.54	36.67

*See Table I

TABLE IX (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED ADMINISTRATIVE EXPENSE AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Administrative Expense Amount	Administrative Expense Total	Administrative Expense Per Cent	Classroom Units* Per Cent
Hidalgo County		$11,906.00		
Lordsburg	$ 3,250.00		27.30	61.08
Virden	3,442.00		28.91	21.47
All Independent	(6,692.00)		(56.21)	(82.55)
Rural System	5,214.00		43.79	17.45
Lea County		37,929.00		
Hobbs	6,700.00		17.67	41.53
Lovington	6,949.00		18.32	14.75
Tatum	4,465.00		11.77	6.80
All Independent	(18,114.00)		(47.76)	(63.08)
Rural System	19,815.00		52.24	36.92
Lincoln County		23,451.00		
Capitan Union High	4,498.00		19.18	9.47
Carrizozo	3,741.00		15.95	17.45
Corona	2,724.00		11.62	12.81
Hondo	2,640.00		11.26	11.09
All Independent	(13,603.00)		(58.01)	(50.82)
Rural System	9,848.00		41.99	49.18
Luna County		9,485.00		
Deming	4,835.00		50.98	77.99
All Independent	(4,835.00)		(50.98)	(77.99)
Rural System	4,650.00		49.02	22.01
McKinley County		15,765.00		
Gallup	7,540.00		47.83	64.41
All Independent	(7,540.00)		(47.83)	(64.41)
Rural System	8,225.00		52.17	35.59
Mora County		14,562.00		
Wagon Mound	3,287.00		22.57	15.90
All Independent	(3,287.00)		(22.57)	(15.90)
Rural System	11,275.00		77.43	84.10
Otero County		16,665.00		
Alamogordo	5,180.00		31.09	42.84
Tularosa	4,000.00		24.00	23.56
All Independent	(9,180.00)		(55.09)	(66.40)
Rural System	7,485.00		44.91	33.60

*See Table I

TABLE IX (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED ADMINISTRATIVE EXPENSE AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Administrative Expense Amount	Total	Per Cent	Classroom Units* Per Cent
Quay County		$17,330.00		
Tucumcari	$ 5,885.00		33.96	35.80
All Independent	(5,885.00)		(33.96)	(35.80)
Rural System	11,445.00		66.04	64.20
Rio Arriba County		12,905.00		
Espanola	3,280.00		25.42	8.66
El Rito Normal U				3.80
All Independent	(3,280.00)		(25.42)	12.46
Rural System	9,625.00		74.58	87.54
Sandoval County	2,500.00	2,500.00	100.00	100.00
Roosevelt County		19,600.00		
Elida	3,415.00		17.42	9.01
Portales	5,425.00		27.68	46.36
All Independent	(8,840.00)		(45.10)	(55.37)
Rural System	10,760.00		54.90	44.63
San Juan County		15,956.00		
Aztec	2,960.00		18.55	21.77
Central Consolidated	3,386.00		21.23	12.78
Farmington	3,645.00		22.84	36.25
All Independent	(9,991.00)		(62.62)	(70.80)
Rural System	5,965.00		37.38	29.20
San Miguel County		21,960.00		
Las Vegas (City)	5,400.00		24.59	19.17
Las Vegas (Town)	2,850.00		12.98	9.36
Pecos	1,610.00		7.33	5.37
Normal Univ. High Sch.				3.35
All Independent	(9,860.00)		(44.90)	(37.25)
Rural System	12,100.00		55.10	62.75
Santa Fe County		17,238.00		
Santa Fe	7,883.00		45.73	50.25
All Independent	(7,883.00)		(45.73)	(50.25)
Rural System	9,355.00		54.27	49.75

*See Table I

TABLE IX (continued)

INTRA-COUNTY DISTRIBUTION OF BUDGETED ADMINISTRATIVE EXPENSE AND PER CENT DISTRIBUTION OF CLASSROOM UNITS FOR THIRTY NEW MEXICO COUNTIES

School System	Administrative Expense Amount	Total	Per Cent	Classroom Units* Per Cent
Sierra County		$ 9,435.00		
Hot Springs	$ 4,110.00		43.56	57.93
All Independent	(4,110.00)		(43.56)	(57.93)
Rural System	5,325.00		56.44	42.07
Socorro County		20,540.00		
La Joya	3,285.00		15.99	7.41
Magdalena	4,250.00		20.69	14.36
Socorro	4,300.00		20.94	27.62
All Independent	(11,835.00)		(57.62)	(49.39)
Rural System	8,705.00		42.38	50.61
Taos County		17,852.00		
Penasco	2,036.00		11.40	9.46
Taos	4,591.00		25.72	16.35
All Independent	(6,627.00)		(37.12)	(25.81)
Rural System	11,225.00		62.88	74.19
Torrance County		21,296.00		
Encino	1,966.00		9.23	9.77
Estancia	4,180.00		19.64	15.12
Mountainair	3,280.00		15.40	19.83
Willard	4,360.00		20.47	7.56
All Independent	(13,786.00)		(64.74)	(52.28)
Rural System	7,510.00		35.26	47.72
Union County		28,565.00		
Clayton	8,125.00		28.44	30.15
Des Moines	4,600.00		16.11	6.43
Folsom	1,845.00		6.46	3.72
Grenville	2,925.00		10.24	6.00
All Independent	(17,495.00)		(61.25)	(46.30)
Rural System	11,070.00		38.75	53.70
Valencia County		28,391.00		
Belen	5,355.00		18.86	27.86
Grants	6,065.00		21.36	7.81
Los Lunas	2,950.00		10.39	4.06
Solomon Luna U.H.S.	3,630.00		12.79	7.84
All Independent	(18,000.00)		(63.40)	(47.57)
Rural System	10,391.00		36.60	52.43

*See Table I

rural systems studied. Calling the difference negative if the classroom-unit figure is the largest and positive if otherwise, the differences are found to range from -15.83 for Valencia County to +27.01 for Luna. This is a rather large range, indicating that the distribution to the rural schools is not in close relation to the classroom-units. The same is born out by the inter-quartile range, -8.44 to +10.79. The median difference is -3.68, which indicates that the rural schools have received a slightly larger share of this budget than they should have on the basis of the classroom units.

In Luna County, with such a large positive difference for the rural system, the per cent of the administrative budget for that system is more than twice the per cent of the classroom-units. In this rural system, the amount budgeted for administration is about 18 per cent of the total current budget, without transportation and health, as compared to 6 per cent for the one municipal system. Whether such a large figure is justified is questionable for administration, even in a county of that type. On the other hand, in Valencia County, where the extreme negative difference is found, the budget for administration in the rural system is about 9 per cent of its total budget, without counting transportation and health services. This does not appear to be unreasonably low. On the other hand, two of the small independent systems in the county spent over 20 per cent of the current budget

for administration, and another spent nearly twice this figure, in each case transportation and health services were eliminated. These figures seem too large to be justified by any local condition.

The findings of this chapter suggest that the classroom-unit as used in New Mexico might need to be weighted in some way before using it as a criterion of measurement when comparing expenditures for administration. They indicate that the independent systems, especially the large ones, are being favored at the expense of the rural systems.

CHAPTER VII

SUMMARY AND CONCLUSIONS

In this chapter is given a short review of the more important findings of the study and the resultant inferences. A number of topics for further investigation in this same field, the importance of which were brought out by this study, are listed at the end of this chapter.

The distribution in each county among its several school systems of the current budget, less the cost of transportation and of health service, and the like distribution of classroom-units within the county were compared upon a percentage basis. Since the classroom-unit as defined in New Mexico school law is based upon average daily attendance, it was decided to eliminate those items in the current budget the cost of which seem to depend less on average daily attendance than upon other factors. The two items eliminated on this basis were the costs of transportation and health services. The remaining current budget was divided into the funds for teachers' salaries, school supplies, library supplies, janitors' wages, janitors' supplies, administration, and the cost of fuel, water, and lights.

From comparisons made on a percentage basis it was found

that the current budget as selected was distributed in most counties among the school systems in very nearly the same ratios as their respective classroom units. Teachers' salaries were found also to be equitably distributed in most counties. In both cases, however, the rural schools were found to receive, in general, slightly less than their portion as justified by their share of the classroom-units. The small independent systems showed the smallest ratios between their budgets and their classroom units. The very large municipal systems received in general, for the total budget and for nearly every individual item, more than justified by their per cent of classroom units.

The percentage distribution of school supplies differed from the percentage distribution of classroom units to a greater extent than did either the distribution of the total selected budget or of the budget for teachers' salaries. The differences between these two distributions were, in general, more pronounced in those counties having only two school systems, that is, only one independent system and the rural system. These differences were also more pronounced for the large independent systems and the rural systems than for the small independent systems.

The percentage distribution of the budget for library supplies was found to vary from the percentage distribution of classroom units, in general, more than any other item.

In specific instances, some other items showed as great or greater variation in this respect than did the distribution of budgeted library supplies. However, on the average, the greater variation was found in the distribution of funds for library supplies. The next most variant item was found to be the budget for janitors' supplies. The percentage distribution of the budget for janitors supplies varied from the percentage distribution of the classroom units only slightly less, on the average, than did the percentage distribution of the budget for library supplies. The percentage distribution of budgeted janitors' wages varied even less than did the distribution for janitors' supplies. The distribution of fuel, water, and lights varied even less than the distribution for janitors wages. The distribution for fuel, water, and lights showed only slightly greater variation, in general, than did the distribution for teachers' salaries, the latter being the most equitable distribution among the individual items of the total budget.

The percentage distribution of the budget for administration showed considerable variation from the percentage distribution of classroom units, but it was a more uniform variation than was found for budgets for other items. In the average small independent system, its per cent of the total county administrative budget was considerably larger than its per cent of the total classroom units for the county. For the

rural systems the same condition was found to be true in the majority of cases. For the larger independent systems, the per cent of the administrative budget was usually smaller than the per cent of the classroom units. However, there were some notable exceptions to this last statement, especially in the very large municipal system.

Some of the more important corrollary conclusions arising from the findings of the study are as follows:

1. There is no apparent need for central regulation of the distribution of the current budget within the separate counties. The serious inequalities found in a few counties would not necessitate general state regulation for their correction.

2. The classroom unit, as defined in New Mexico school law appears to be a fairly valid and fairly reliable measure of educational need for those functions of education the cost of which depends largely on average daily attendance.

3. There is need for an educative campaign for the purpose of bringing about more uniform emphasis by local school systems upon the various services represented in the budget.

4. There is need for further research to evaluate the relationships between the classroom unit, as used in New Mexico, and the cost of instructional and library supplies, the cost of janitorial services, and the cost of administration.

5. There is need for further investigation into the weighting advisability of the classroom unit to compensate for the higher cost of living and operation in certain localities.

Suggested topics for further investigation. The following topics are suggested to those interested in studying and improving the educational program in New Mexico:

1. A study by means of suitable criteria, of the relative amounts of money budgeted for each phase of the current expenses in New Mexico public schools.

2. A study of the cost of living in the several counties of New Mexico.

3. A study of pupil transportation costs for the purpose of deriving a satisfactory unit for the measurement of transportation need.

4. A study of necessary health services and their costs for the purpose of deriving a satisfactory unit for measuring health need in New Mexico schools.

5. A study of janitorial service in New Mexico schools.

6. A study of school library services in New Mexico.

7. A study of the validity of the classroom unit as used in New Mexico as a measurement of need for instructional supplies, library supplies, janitorial services, and administrative services.

5. There is need for further investigation into the weighted suitability of the classroom unit to accommodate for the higher cost of living and operation in metropolitan localities.

Suggested topics for further investigation. The following topics are suggested to those interested in studying and improving the educational program in New Mexico:

1. A study of trends of suitable subjects, of the relative amounts of money budgeted for each phase of the current curriculum in New Mexico public schools.

2. A study of the cost of living in the several counties of New Mexico.

3. A study of pupil transportation costs for the purpose of deriving a satisfactory unit for the management of transportation need.

4. A study of necessary health services and their costs for the purpose of deriving a satisfactory unit for measuring health need in New Mexico schools.

5. A study of janitorial service in New Mexico schools.

6. A study of school library services in New Mexico.

7. A study of the validity of the classroom unit as used in New Mexico as a measurement of need for instructional supplies, library supplies, janitorial services, and maintenance services.

BIBLIOGRAPHY

BIBLIOGRAPHY

A. PUBLISHED RESEARCH WORKS

Burns, Robert Leo, Measurement of the Need for Transporting Pupils. Teachers College Contributions to Education, No. 289, New York, Teachers College, Columbia University, 1927. 61 p.

Chism, Leslie L., Economic Ability of the States to Finance Public Schools. New York: Teachers College, Columbia University, 1936. 169 pp.

Cyr, Frank W., Arvid J. Burke, and Paul R. Mort, Paying for Our Public Schools. Scranton, Pa.: International Textbook Company, 1938. 197 pp.

Edwards, Newton, and Herman Richey, The Extent of Equalization Secured through State School Funds, Advisory Committee on Education Study No. 6. Washington, 1938. 54 pp.

Frederic, Katherine A., State Administrative Personnel. Advisory Committee on Education, Study No. 3. Washington: 1939, 270 pp.

Hamilton, Robert R., Selected Problems in Providing Federal Aid for Education. Advisory Committee on Education, Study No. 7. Washington: 1938. 71 pp.

Heer, Clarence, Federal Aid and the Tax Problem. Advisory Committee on Education Study, No. 4. Washington: 1939. 100 pp.

Lawler, Eugene S., A Technique for Computing the Amount of New Aid Required for State Equalization Programs. Teachers College Contributions to Education, No. 547. New York: Teachers College, Columbia, 1932. 46 pp.

McGuire, Samuel H., Trends in Principles and Practices of Equalization of Educational Opportunity, Contributions to Education, No. 121. Nashville: George Peabody College for Teachers, 1934. 115 pp.

Mort, Paul R., editor, Federal Support of Education. Columbia University Council for Research in the Social Studies. New York: Teachers College, Columbia University, 1936, 334 pp.

Mort, Paul R. The Measurement of Educational Need. Teachers College Contributions to Education, No. 150. New York: Teachers College, Columbia University, 1924. --pp.

Mort, Paul R., and Eugene S. Lawler, Principles and Methods of Distributing Federal Aid for Education. Washington: 1929. 99 pp.

Mort, Paul R., State Support of Education, National Survey of School Finance. Washington, American Council of Education, 1933. 496 pp.

National Survey of School Finance. "Research Problems in School Finance." Washington: The American Council of Education, 1933. 164 pp.

Norton, John K., and Margaret Altucker Norton, Wealth, Children, and Education. New York: Teachers College, Columbia University, 1937. 100 pp.

Norton, John K., The Ability of the States to Support Education. Washington: National Education Association, 1926. 88 pp.

Sanchez, George I., The Equalization of Educational Opportunity--Some Issues and Problems, University of New Mexico Bulletin, No. 347. Albuquerque: University of New Mexico Press, 1939. 47 pp.

A Review of Educational Legislation, 1931 and 1932. Bulletin 1933, No. 2. Washington: 1933, 44 pp.

A Review of Educational Legislation, 1933 and 1934. Bulletin, 1935, No. 2. Washington, 1935, --pp.

B. LEGAL REFERENCES

Laws of New Mexico, 1935, Twelfth Regular Session of the Legislature, Chapter 66, Sections 1-17, pp. 119-25.

Laws of New Mexico, 1937, Thirteenth Regular Session of the Legislature, Chapter 29, Section 2, p. 90.

Laws of New Mexico, 1939, Fourteenth Regular Session of the Legislature, Chapter 209, Sections 1-19, pp. 307-14.

C. ARTICLES, ABSTRACTS, AND ADDRESSES

Avery, A., "Devotion to Democracy," National Education Association Proceedings, 1939: 107.

Chambers, M.M., "Federal Aid to Education: Its Present Status," Clearing House, 14:141-2, November, 1939.

Dawson, H. A., "What Federal Aid Means for Public Education," National Education Association Proceedings. 1939-127-30.

Edwards, N., "Educational Problems of a Changing Population," Elementary School Journal, 39:664-77, May, 1939.

Edwards, N., "Problems of Rural Education in the United States Elementary School Journal, 40:106-12, October, 1939.

Feingold, G. A., "Public Schools and American Democracy," School and Society, 50:740-50, December 9, 1939.

Iverson, Peter J., "Equalization of Educational Support in North Dakota," Graduate Theses in Education, Cincinnati, Teachers College, University of Cincinnati, 1936, pp. 84-115.

Judd, C. H., "Federal Aid to Education," School and Society, 49:557-62, May 6, 1939.

Reeder, W. G., "What Controls, If Any, Should Follow Federal Support to Public Education?" School and Society, 50:50-2 July 8, 1939.

Reeves, F. W., "Report of the Advisory Committee on Education and Impending Legislation," National Education Association Proceedings, 1939: 182-3.

Samuelson, A., "How Important is the Safeguarding of Local Iniative in the Whole Program of Financing Education?" National Education Association Proceedings, 1939, 126-7.

Sanchez, George I., "The State Public School Equalization Fund in Law and Practice," New Mexico Busines Review, 8:11-20, January 8, 1939.

Shaw, R. T., "Greetings," National Education Association Proceedings, 1939: 276-9.

Strayer, G. D., "Report of the Advisory Committee on Education and Impending Legislation," National Education Association Proceedings, 1939: 183-4.

APPENDIX

CHAPTER 209[1]

AN ACT RELATING TO THE DISTRIBUTION OF STATE SCHOOL MONIES; CREATING A STATE PUBLIC SCHOOL EQUALIZATION FUND APPROPRIATING THE MONIES THEREIN TO THE PUBLIC SCHOOL OF THE STATE; PROVIDING FOR THE MANNER OF DISTRIBUTING MONIES IN SAID FUND; ESTABLISHING PROCEDURES AND SPECIFYING REGULATIONS FOR THE DETERMINATION OF THE AMOUNTS TO BE DISTRIBUTED TO THE SCHOOLS OF THE SEVERAL COUNTIES: REGULATING THE EXPENDITURES OF SAID AMOUNTS; REPEALING SECTION 611, CHAPTER 148, LAWS OF 1923. (Section 120-611, 1929 Compilation); REPEALING CHAPTER 144, LAWS OF 1933, AND CHAPTER 66, LAWS OF 1935, AND DECLARING AN EMERGENCY.

House Bill No. 303; Approved March 17, 1939.

Be It Enacted by the Legislature of the State of New Mexico:

Section 1. State Public School Equalization Fund. There is hereby created in the State Treasury a fund to be known and designated as the "State Public School Equalization Fund," to which fund shall be credited all monies heretofore directed to be credited to the "State School Fund," "State Common School Fund," or to the "State School Equalization Fund," by the provisions of Chapter 85, Laws of 1933; and also all monies which are now, or may hereafter be, directed

---

[1]Laws of New Mexico, 1939, Fourteenth Regular Session of the Legislature, Chapter 209, Sections 1-19, pp. 507-14.

by law to be credited thereto.

Section 2. Payment to Counties. Within thirty days after the State Tax Commission has certified assessed valuations, the State Educational Budget Auditor and the State Superintendent of Public Instruction shall certify, with the prior approval of the State Board of Education, to the State Auditor and State Treasurer the distribution of revenues in the State Public School Equalization Fund in accordance with the terms of this Act. On the basis of this certification, the State Treasurer, on or as of the last day of each calender month, shall draw his warrants against said fund in the usual manner, payable to the treasurers of the respective counties of the State who shall upon receipt thereof credit the same to the County School Maintenance Fund in accordance with the terms of this Act.

Section 3. Appropriation Fund. The State Public School Equalization Fund is hereby appropriated for the use of the public elementary and high schools of the state in the amounts and in the manner as hereinafter provided. The transfer of funds from the State Public School Equalization Fund, in accordance with the provisions of this Act, shall be made upon the order and direction of, and the distribution certified to the State Treasurer and State Auditor, by the State Educational Budget Auditor and the State Superintendent of Public Instruction as approved by the State Board of Education.

The State Auditor shall thereupon draw his warrant on the State Treasurer in favor of the proper County Treasurer for the certified amount which shall be paid to the County Treasurer and the same shall be credited by the County Treasurer to the school maintenance funds of the county.

Section 4. Expenditures By Board of Education. The expenditures, by the governing boards of education of the administrative school divisions, of revenue accruing to them for the State Public School Equalization Fund in accordance with the terms of this Act, shall be in conformity with duly prepared budgets and shall be subject to the terms of this Act. The governing boards of education and the administrative school divisions contemplated in the Act are as follows:

> for town or city school districts, the board of education of the respective town or city schools; for union high school districts, the board of education of the respective union high school districts; for rural independent districts, the board of education of the respective rural independent school districts; and, for the rural schools of each county, the county board of education.

Section 5. Review Of Local School Budgets. To insure the proper operation of this act, school budgets shall be subject to review by the State Board of Education. Such changes or modifications as the State Board of Education may

deem necessary shall be presented as recommendations of the State Board of Education to the State Tax Commission at the final hearing held on school budgets by the latter body.

Section 6. Determination Of Classroom Units. Classroom Units are based on pupils in average daily attendance for the immediately preceding school year, allowing fractional parts for pupils in excess of full classroom units. Said units shall be computed yearly for the school district (s) within each administrative division by the State Board of Education as follows:

(a) In the Elementary School, including kindergarten and grades 1 to 8, inclusive, or any part thereof: Allow one classroom unit for any number of pupils from 8 to 22 inclusive. From 23 to 44 pupils inclusive, allow 1 classroom unit for each 22 pupils.

From 45 to 125 pupils, inclusive, allow 2 classroom units for the first 44 pupils and 1 classroom unit for each additional 27 pupils.

From 126 to 328 pupils, inclusive, allow 5 classroom units for the first 125 pupils, and 1 classroom unit for each additional 29 pupils.

For 329 pupils and above allow 12 classroom units for the first 328 pupils and one classroom unit for each additional 30 pupils.

(b) To determine the number of classroom units for the

High Schools, grades 9 to 12 inclusive or any part thereof, classroom units as computed below shall be multiplied by 4/3:

From 20 to 60 pupils inclusive, allow one classroom unit for each 15 pupils.

From 61 to 236 inclusive, allow 4 classroom units for the first 60 pupils and one classroom unit for each additional 22 pupils.

From 237 to 468 pupils inclusive, allow 12 classroom units for the first 235 pupils and one classroom unit for each additional 25 pupils.

From 469 pupils and above, allow 1 classroom unit for each 28 pupils.

Section 7. State Board Must Approve Change of District. No school district as it exists when this Act becomes effective shall be divided or changed without the prior sanction and written approval of the State Board of Education.

Section 8. Basic Allowance to Counties-Equalization Deficiency. For the purposes of this Act, the "Basis Allowance" for the schools of each of the several counties for any year shall be the following amounts respectively:

Bernalillo	$590,025.00
Catron	56,068.00
Chaves	257,755.00
Colfax	366,341.00
Curry	229,991.00
De Baca	66,201.00
Dona Ana	294,463.00
Eddy	192,478.00

Grant	$308,888.00
Guadalupe	114,770.00
Harding	86,461.00
Hidalgo	83,705.00
Lea	231,704.00
Lincoln	152,462.00
Luna	98,118.00
McKinley	164,364.00
Mora	93,158.00
Otero	138,224.00
Quay	218,610.00
Rio Arriba	152,525.00
Roosevelt	210,921.00
Sandoval	73,795.00
San Juan	96,405.00
San Miguel	252,022.00
Santa Fe	229,946.00
Sierra	68,607.00
Socorro	159,492.00
Taos	112,640.00
Torrance	162,937.00
Union	231,446.00
Valencia	215,077.00
Total	$2,709,599.00

Section 9. Percentage of Equalization Deficiency. For the purpose of this Act, the "Percentage of Equalization Deficiency" of any county shall be the percentage obtained by dividing the number of classroom units of that county, as computed in accordance with the provisions of Section 6 of this Act, by the total number of classroom Units for the state.

Section 10. Payment of Basic Allowance. Upon the certification of the State Educational Budget Auditor and the State Superintendent of Public Instruction, with the written approval of the State Board of Education, to the State Auditor and the State Treasurer and in the manner hereinbefore

provided, and subject to the terms of Section 13 below, the State Treasurer shall distribute to the County Treasurer of each respective county the difference between the Basic Allowance, as hereinbefore defined, and the aggregate sum of:

> An amount equivalent to the ninety (90%) per cent collection of five mills on the total assessed valuation, except that for this purpose only fifty (50%) per cent of the property assessment the value of which is determined on oil production and spread on the special tax roll under Chapter 83, Laws of 1925, (Article 4, Chapter 97, 1929 Compilation) shall be used: the amounts apportioned from the State Common School Current Fund; the credits accruing to the school funds of each county by virtue of the federal forest reserves acts; and such revenues, other than cash balances or delinquent taxes, as may be credited to the maintenance school funds of each respective county.

The amounts represented by these differences shall be paid by the State Treasurer to the County Treasurer of each of the respective counties as credits to the school maintenance funds of the counties upon the order and certification of the State Educational Budget Auditor and the State Superintendent of Public Instruction, as approved by the State Board of Education, and in the manner herinbefore provided.

The County Treasurer shall prorate these amounts among the maintenance funds of the school administrative divisions within that county in accordance with the approved budget.

Section 11. Pro-rate Money When Funds Not Sufficient. In the event that the revenues in the State Public School Equalization Fund are not sufficient to meet the distribution provided for in Section 10 above, each county shall receive a pro-rate share of the amount contemplated to be distributed under the provisions of said section.

Section 12. Payment of Equalization Funds. On certification of the State Educational Budget Auditor and the State Superintendent of Public Instruction, with the written approval of the State Board of Education, to the State Auditor and the State Treasurer, any balance left in the Public School Equalization Fund, after the amount necessary to meet the provisions of Section 10 above has been determined, shall be distributed, subject, however, to the limitations established in Section 13 below, as follows: The State Treasurer shall distribute to the County Treasurer of each county a percentage of the balance in the State Public School Equalization Fund equal to that county's percentage of equalization deficiency, as defined in Section 9 above, provided that:

(a) The schools receiving these amounts shall meet the requirements of this Act and such reasonable regulations as the State Board of Education may enact.

(b) The State Board of Education is hereby authorized to withhold certification for the distribution of those revenues, or any part thereof, from such counties, administrative school divisions, or school districts, which fail to meet the requirements of this Act or the regulations of the State Board of Education. Revenues so withheld shall revert to the State Public School Equalization Fund and the schools affected shall have no claim on such revenues, but the same shall be distributed at the end of the fiscal year to the remaining schools of the state on the basis of the certificate made in accordance with the provisions of Section 12 of this Act.

The County Treasurer shall credit these amounts as directed by the State Treasurer to the maintenace funds of the administrative school division(s) within that county.

Section 13. Distribution of Funds. Distribution from the State Public School Equalization Fund as herein provided shall be made subject to the following limitations:

(a) No county shall receive from the State Public School Equalization Fund under any provisions of this Act

monies to exceed the sum of One Thousand Four Hundred Dollars ($1400.00) per classroom unit, as herein defined, until all other counties in the state have each received the sum of One Thousand Four Hundred Dollars ($1400.00) per classroom unit from the said Equalization Fund.

(b) There shall be withdrawn by the State Treasurer from the School Equalization Fund and placed in an emergency fund the sum of One Hundred Fifty Thousand Dollars ($150,000.00) for the current twenty-seventh fiscal year, and Two Hundred Thousand Dollars ($200,000.00) for each subsequent fiscal year until June 30th, 1942, for the purpose of meeting unforseen shortages in the school maintenace budgets; and such monies shall be distributed for that purpose to any counties in need of the same at the discretion of the State Budget Auditor, the State Superintendent of Public Instruction and the Chairman of the State Board of Edu ation upon their joint certificate to the State Auditor and the State Treasurer. Such Emergency Fund shall be set up from the receipts of the months of March and April, 1939, for the Twenty-seventh Fiscal Year, and from the receipts of the first ten months of each fiscal year thereafter, as hereinbefore provided, at the rate of Twenty Thousand Dollars ($20,000.00) per month. At the end of each fiscal year any unused balance in the Emergency Fund shall revert to the Equalization Fund and shall be distributed by the Treasurer as a part of the monies for

that fiscal year under the general provisions of this Act.

(c) At the time of filling the certification provided for in Section 2 of this Act, and as a part of the certification provided for by Section 12 of this Act, the estimated balance of the Equalization Fund shall be determined by deducting from the estimated total of the Equalization Fund for the current fiscal year the Emergency Fund of Two Hundred Thousand Dollars ($200,000.00) and the total allocated to each county from such Equalization Fund to meet the basic allowance under the provisions of Section 10. Thereafter, for convenience in distribution, that proportion of the total available for distribution each month, equivalent to the same proportion that Niety (90%) percent of such total estimated balance in the Equalization Fund shall bear to the total estimated Equalization Fund, shall be monthly distributed on each county's percentage of equalization deficiency provided by Section 12 of the Act, and the balance of the money available for distribution monthly shall be distributed in accordance with the provisions of Section 10 of this Act. This provision is solely for the purpose of making available to each county monthly throughout the year a proportionate share of that part of the Equalization Fund by this Act devoted to each county's percentage of equalization deficiency in each county, which may be safely estimated in advance; and variations and

and adjustments with respect to this provision may be made from time to time by the above mentioned school authorities, in their discretion, to the end that by the close of the fiscal year all monies shall have been distributed in accordance with the provisions and intent of Section 10 and 12 of this Act. The provisions of this sub-section shall not be applicable to the current Twenty-seventh Fiscal Year.

(d) The balance of Equalization Fund for the current Twenty-seventh fiscal year, after deducting the amount necessary to meet the basic allowances and the One Hundred and Fifteen Thousand ($150,000.00) Dollars Emergency Fund hereby created shall be distributed as provided by this Act, and a new certification of percentages of Equalization deficiency as herein provided shall be filed for that purpose in the event this Act becomes law immediately upon approval by the Governor.

Section 14. When Effective. For the purpose of putting this Act into effect during the school year 1938-1939:

It is hereby provided that any county which, by virtue of the terms of this Act, will receive school revenues in an amount greater than those anticipated when the budgets were made shall have the right, subject to the approval of the State Tax Commission and to such terms as the Tax

Commission may provide, to extend said budgets within the limits allowed by the revenue as available to such county.

Section 15. Transportation. No county shall spend for transportation of pupils, more than Twenty-five (25%) percent of its total maintenance budget. Furthermore, no county shall at any time increase its transportation costs payable out of the school maintenace fund by more than one percent (1%) of the total amount spent for transportation out of the school maintenance funds during the preceding year, except upon the joint written approval of the State Board of Education and the State Tax Commission.

Section 16. Repeal. Section 611, Chapter 148, Laws of 1923, (Section 120-611, 1929 Compilation); Chapter 144, Laws of 1933, and Chapter 66, Laws of 1935 are hereby repealed,

Section 17. Constitutionality. If any section, subsection, sentence or phrase of this Act is for any reason held to be unconstitutional, such decision shall not affect the remaining portions of this Act. The Legislature hereby declares that it would have passed the remaining portions of this Act, irrespective of the fact that any section, subsection, clause, sentence, or phrase of this Act be declared unconstitutional.

Section 18. Repeal. Any Act or parts of Acts in conflict herewith are hereby repealed.

Commission may provide, to extend said [illegible] within the limits allowed by the revenue [illegible] available to such county.

Section 15. Transportation. In county [illegible] transportation of pupils, more than twenty-five [illegible] of the total maintenance budget, whichever, in [illegible] in any time increase the transportation costs [illegible] the school maintenance fund by more than one [illegible] the total annual amount for transportation, all of [illegible] maintenance funds during the preceding year, except [illegible] joint written approval of the state board of [illegible] the state tax commission.

Section 16. Repeal. Section 611, Chapter [illegible] 1929, (Section 1320-611, 1929 Compilation) [illegible] of 1933, and Chapter 88, Laws of 1933 are hereby [illegible].

Section 17. Constitutionality. If any section, sentence or phrase of this act is for any reason held to be unconstitutional, such decision shall not [illegible] the remaining portions of this act. The legislature [illegible] declares that it would have passed the [illegible] this act, irrespective of the fact which any [illegible] section, clause, sentence, or phrase may be [illegible] unconstitutional.

Section 18. Repeal. Any act or parts of acts [illegible] that herewith are hereby repealed.

Section 19. Emergency. That it is necessary for the preservation of the peace, health, and safety of the inhabitants of the State of New Mexico that the provisions of this Act shall become effective at the earliest possible time and therefore an emergency is declared to exist and this Act shall take effect and be in full force and effect after its passage or approval.

IMPORTANT!

Special care should be taken to prevent loss or damage of this volume. If lost or damaged, it must be paid for at the current rate of typing.

Date Due

AUG 5	1953		