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GRAPEVINE
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A newsletter on state tax legislation; state appropriations for universities, colleges, and junior colleges; legislation affecting education at any level. There is no charge for GRAPEVINE, but recipients are asked to send timely newsnotes regarding pertinent events in their respective states.

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California revamps taxes to produce \$1 billion of additional revenue per year.677

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Statement of ownership and circulation of GRAPEVINE is on Page 676 (reverse hereof).

FORTY-FIVE STATES: \$3,836 MILLION.

TWO-YEAR GAIN, 42 PER CENT; EIGHT-YEAR GAIN, 213 PER CENT.

Seven states added to the summary tabulation for fiscal year 1967-68 --

Table 61. Appropriations of state tax funds for operating expenses of higher education, in thousands of dollars, for selected fiscal years from 1959-60 through 1967-68, with dollar gains and percentage gains over most recent two years and over eight years, in forty-five states.

States	Year 1959-60 (1)	Year 1963-64 (2)	Year 1965-66 (3)	Year 1967-68 (4)	Year 1967-68 (5)	2-year gain (6)	% (7)	8-year gain (8)	% (9)
Thirty-eight states previously reported (page 670, Table 53) ---									
Totals	1,085,240	-	2,373,586	3,365,917	992,331	-	42	2,280,678	-
Weighted averages, 38 states									
Seven states added here --									
Conn	12,273	18,585	31,060	53,655	22,595	72½	41,382	492	
Fla	40,392	68,143	95,476	128,109	32,633	34	87,717	217	
Idaho	8,799	11,203	15,490	20,101	4,611	30	11,302	128½	
Iowa	34,630	48,275	61,284	85,773	24,489	40	51,143	147½	
Maine	3,356	9,099	12,771	18,167	5,396	42½	14,811	441½	
Mass	12,167	19,874	32,022	57,667*	25,645*	80*	45,500*	374*	
N C	28,419	46,768	76,323	106,550	30,227	39½	78,131	275	
Totals	1,225,276	-	2,698,012	3,835,939	11,137,927	-	42	2,610,664	-
Weighted averages, 45 states									

* Estimated by calculating probable net tax-fund appropriations. Conservative.

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CONNECTICUT. Appropriations of state tax funds for operating expenses of higher education, biennium 1967-69:

Table 62. State tax-fund appropriations for operating expenses of higher education in Connecticut, biennium 1967-69, by separate fiscal years, in thousands of dollars.

Institutions (1)	1967-68 (2)	1968-69 (3)
U of Connecticut	\$26,300	\$29,367
Medical-Dental School	2,063	3,770
Subtotals, U of C - *		
State colleges -		
Central Connecticut	6,268	
Southern Connecticut	6,112	
Western Connecticut	2,330	
Eastern Connecticut	1,648	
Unallocated	35	18,166
St Bd for St Colls	153	171
Subtotals, s c's - **		
Regional Comm Colls	4,039	5,134
St Bd for R C C's	131	137
Technical colleges ***	2,187	2,075
Central office	37	33
Col Stdnt Loans Fdtn	1,100	1,200
Comm for Higher Edn	1,117	1,321
Comm on Aid to H Edn	110	114
Conn Hlth & Ed Facil Auth	25	25
Totals	53,655	61,513

* \$28,363,000 and \$33,137,000.

** \$16,546,000 and \$18,337,000.

*** Four institutions, former state technical schools, renamed state technical colleges.

The total for fiscal year 1967-68 seems to be a gain of $72\frac{1}{2}$ per cent over the comparable figure for fiscal year 1965-66, two years earlier. The 8-year gain since 1959 appears to be 492 per cent. These gains are probably higher than those for any other state; explained in part by the fact that in 1959 public higher education in Connecticut stood at a low position,-- and that since that year the university medical center, the regional community colleges, and the state technical colleges have been added to the system.

(Continued in next column)

CONNECTICUT (Continued from preceding column)

For biennium 1967-69 a total of \$88½ million in general obligation bonds of the state were authorized to finance capital outlays for higher education. The University gets \$25½ million, plus \$18½ million for its medical-dental school. The four state colleges get an aggregate of \$25 million; the regional community colleges \$12½ million; and the state technical colleges \$7 million. There was also authorization for \$41½ million in self-liquidating bonds to be issued by the University and the four state colleges, about \$19½ million by the former and \$22 million by the latter.

CALIFORNIA. Various new tax measures, most of which went into effect August 1, 1967, are estimated to produce at least \$1 billion of additional revenue per year.

General sales tax: raised to 5% from the former 4%.

Graduated personal income tax: rates raised, mostly in the middle and upper brackets, to accomplish an overall rise of nearly 60%.

Corporation income tax: raised to 7% from former 5½%.

Tax on cigarets: former rate of 3 cents per pack goes to 7 cents until October 1, 1967, then to 10 cents.

Tax on liquors: increased by 50 cents per gallon, effective August 16, 1967.

All this seems to be a practical demonstration that in these times of swift economic change, any state revenue system is always susceptible of improvement to make it more productive and more equitable.

Three states now have statewide general sales taxes at the 5% rate: Pennsylvania, Rhode Island, and California.

FLORIDA. Appropriations of state tax funds for operating expenses of higher education, biennium 1967-69:

Table 63. State tax-fund appropriations for operating expenses of higher education in Florida, biennium 1967-69, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
U of Florida	\$39,022
Health Center	13,421
Inst of Food & Ag Sciences *	22,238
Grad Engrng Edn System **	1,171
Engrng & Industrial Exp Sta	970
<u>Subtotal, U of F - \$76,822</u>	
Florida State U	38,011
U of South Florida	18,578
Florida Atlantic U	9,933
Florida A & M University	9,409
U of West Florida	6,084
Florida Technological U	4,452
Board of Regents, Genl office	1,651
<u>Subtotal, all st u's - \$164,940</u>	
U of Miami Med School ***	2,687
So Regional Ed Bd and out-of-state aid for Florida students	1,224
State aid for community colls	87,367
<u>Total</u>	<u>256,218</u>

* Includes Ag Exp Sta and Ag Exten.
 ** Serves the middle east coast and Cape Kennedy areas.
 ***Subsidy of \$4,500 per Florida student enrolled in the medical school of the private University of Miami.

The total for biennium 1967-69 is a gain of slightly more than 34% over the comparable figure for the preceding biennium. The 8-year gain since 1959 is 217 per cent.

The gain over the most recent two years is substantial, but disappointing because Florida continues to experience very rapid gains in total population, and anticipates an increase of about 30 per cent in total university enrollments during the present biennium.

The legislature authorized \$32 million in bonds for construction during the ensuing two years. The Board of Regents had asked for \$170 million for capital outlays, to provide for 78,500 students by 1971.

FLORIDA (Continued from preceding column)

Capital outlay funds were appropriated to get two new degree-granting institutions started by 1971 in Dade County (Miami) and Duval County (Jacksonville); and to start a new College of Medicine and Nursing at the University of South Florida at Tampa.

A 14-member Select Council on Post High School Education was established by the legislature to make a 2-year study, financed in part by an \$89,000 federal grant, embracing the ten-year prospect for the whole field of higher education in Florida--public and private universities and colleges, junior colleges and vocational-technical schools.

IOWA. Appropriations of state tax funds for operating expenses of higher education, biennium 1967-69:

Table 64. State tax-fund appropriations for higher education in Iowa, biennium 1967-69, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Iowa	\$57,060
University Hospital	17,234
Psychopathic Hospital	3,794
Hospital School	2,350
Bacteriological Lab	1,254
State Sanatorium	2,906
<u>Subtotal, U of I - \$84,598</u>	
Iowa State University	45,072
Agricultural Exp Sta	7,198
Co-op Ag Exten Service	5,396
<u>Subtotal, I S U - \$57,666</u>	
U of Northern Iowa (was State College of Iowa)	17,072
State Board of Regents*	210
<u>Total Universities</u>	<u>159,546</u>
State aid to jr colleges (area schools)	12,000
<u>Total</u>	<u>171,546</u>

* Also governs Iowa Braille and Sight Saving School, Iowa School for the Deaf, which in the aggregate receive \$3,664.

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IDAHO. Appropriations of state tax funds for operating expenses of higher education, biennium 1967-69:

Table 65. State tax-fund appropriations for operating expenses of higher education in Idaho, biennium 1967-69, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
U of Idaho	\$18,330
Agricultural research	2,957
Ag extension	1,960
Applied research	135
Pure seed	68
Subtotal, U of I -	\$23,450
Idaho State U	11,703
From vocational ed approp	699
Subtotal, ISU -	\$12,402
Lewis-Clark Normal Sch	1,210
From vocational ed approp	249
Subtotal, L-CNS -	\$1,459
Boise State College *	500
Area Voc-Tech Schs operated by public junior colleges	580
Exec Dir of Higher Ed	75
State aid to jr colls	1,500
Continuing Edn Program	123
Medical Edn Study Comm	50
WICHE	550
Edn Comm of the States	14
Total	40,703

* Boise College, hitherto a local public junior college, will become Boise State College January 1, 1969. The appropriation is for the period from January 1, 1969 to June 30, 1969. (Hence not to be included in total for first year of the biennium.)

The total for the biennium seems to be a gain of about 30% over the comparable figure for the immediately preceding biennium. The 8-year gain since 1959 appears to be 128½ per cent.

The substantial appropriations for state aid to local public junior colleges indicate the beginning of a policy of the state to assume larger responsibility for the financing of education beyond the high school.

MAINE. Appropriations of state tax funds for operating expenses of higher education; biennium 1967-69:

Table 66. State tax-fund appropriations for operating expenses of higher education in Maine, biennium 1967-69, by separate fiscal years.

Institutions (1)	1967-68 (2)	1968-69 (3)
U of Maine	\$10,646	\$10,728
State colleges -		
Gorham	1,848	1,848
Farmington	1,351	1,353
Aroostook	735	739
Washington	604	602
Fort Kent	425	412
Maine Maritime Acad	451	366
Vocational-technical insts -		
Northern Maine *	571	486
Southern Maine **	430	343
Central Maine @	422	401
Eastern Maine @@	375	379
Schools of practical nursing -		
Southern Maine	59	53
Northern Maine	42	36
Waterville	30	24
Scholarship fund	50	50
Scholarship administration	77	-
New Eng Hi Edn Compact	52	52
Totals	18,167	17,873

* Formerly Maine Voc-Tech Institute.

** Formerly Androscoggin Voc Inst.

@ Formerly Northeast Maine V-T Inst.

@@ Formerly Penobscot County Voc Inst.

The total for fiscal year 1967-68 seems to be a gain of 42¼% over the comparable figure for fiscal year 1965-66, two years ago. The 8-year gain since 1959 is 441¼%, one of the highest among the 50 states.

The 1967 legislature authorized, subject to approval by the electorate, a total of slightly more than \$20 million in bond issues to finance various types of higher educational facilities.

Liquor and cigarette taxes were increased as of July 1, 1967; and a tax on real estate transfers instituted to be effective January 1, 1968.

MASSACHUSETTS. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1967-68:

Table 67. State tax-fund appropriations for operating expenses of higher education in Massachusetts, fiscal year 1967-68, in thousands of dollars.

Institutions (1)	Sums appropriated* (2)
U of Massachusetts **	\$29,853*
State colleges ***	15,806*
Technological Institutes ***	6,169*
Community colleges ***	5,839*
Total *	57,667*

* The figures are estimates, made by subtracting the estimated return from student fees and other institutional receipts from the gross of the governor's budget recommendations, to get an estimate of the net tax-fund appropriations. The estimates are believed to be conservative.

** Includes main campus at Amherst, branch campus in Boston, as well as preliminary expenditures for organizing and planning the medical school which is to be in Worcester.

*** Appropriations to each of the separate institutions will be reported later when possible: 11 state colleges, 2 technological institutes, and 12 community colleges which are actually state institutions.

If the above estimates are approximately correct, it seems that the total for fiscal year 1967-68 will be a gain of 80 per cent over the comparable figure for fiscal year 1965-66, two years ago. The 8-year gain since 1959 would be 374 per cent. These gains are substantially above the national average, as is true of the other New England states except New Hampshire, and is characteristic of the current surge of public higher education in the Northeastern states, -- in which the states of that region are making great strides in an effort to "catch up" with the rest of the nation in tax support of public higher education.

NORTH CAROLINA. Appropriations of state tax funds for operating expenses of higher education, biennium 1967-69:

Table 68. State tax-fund appropriations for operating expenses of higher education in North Carolina, biennium 1967-69, by separate fiscal years, in thousands of dollars.

Institutions (1)	1967-68 (2)	1968-69 (3)
U of North Carolina (Consol) -		
Chapel Hill, academic	\$16,650	\$18,022
Health Affairs	5,359	5,826
Memorial Hosp	3,540	3,979
Psychiatric Ctr	882	914
Subtotals, Chapel Hill *		
N C State U, academic	13,200	14,081
Ag Exp Sta	4,171	4,362
Coop Ag Exten Serv	4,061	4,187
Industrial Exten	236	287
Subtotals, St U, Raleigh **		
UNC at Greensboro	5,187	5,783
UNC at Charlotte	2,169	2,447
Bd of Trustees (Consol U)	744	770
Subtotals, UNC (Consol) ***		
Regional universities -		
East Carolina U	7,032	7,702
Appalachian St U	3,707	4,073
Ag & Tech State U	2,977	3,034
Western Carolina U	2,713	3,125
Subtotals, regional u's @		
Senior colleges -		
N C Coll at Durham	2,793	2,927
Winston-Salem	1,313	1,268
Pembroke	1,266	1,222
Fayetteville	1,005	998
Wilmington	975	1,039
Asheville-Biltmore	968	1,020
Elizabeth City	907	918
N C Sch of the Arts	667	750
Subtotals, sr colls @@		
Community colleges	22,837	24,480
Bd of Higher Edn	1,162	1,465
State Edn Asstce Auth	31	31
Totals	106,550	114,709
* \$26,431,000 and \$28,741,000.		
** \$21,668,000 and \$22,917,000.		
*** \$56,197,000 and \$60,658,000.		
@ \$16,429,000 and \$17,934,000.		
@@ \$9,895,000 and \$10,142,000.		

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