

GRAPEVINE:

SOMETHING CAN BE DONE ABOUT STATE REVENUES

With creeping inflation and leaping growth of population, every state needs more money for public education. Each commonwealth contributes from state-collected funds at least some portion of the operating costs of local school units; in fact, the average for all the states is now above 40 per cent. Other essential public services, including higher education, highways, health and welfare, to mention only a few, also require state support. Where is the money coming from?

Have the states exhausted their sources of revenue? Have they done all that is possible to develop diversified, equitable and productive tax systems, and to keep them up to date? Happily the answer is No. Evidence is supplied by what is happening and has happened in more than forty state legislatures this year. New revenue measures can be reported from nearly a score of state capitals where legislatures had acted before mid-June.

Sales Taxes Raised and Extended

Arizona stepped up the general sales tax from 2 cents on the dollar to 3 cents, and will use two-thirds of the revenue to increase state aid to local schools.

Washington raised the general sales tax rate from 3 and one-third cents on the dollar to 4 cents. Other productive tax revisions are expected to produce \$112 million of new revenue during the biennium. Pennsylvania increased the general sales tax rate to $3\frac{1}{2}$ cents on the dollar.

South Carolina extended the coverage of the current 3 per cent general sales tax to include retail electricity, telephone, telegraph, laundry and dry-cleaning charges. This state also placed a 10 per cent tax on sales of admission tickets to amusement events other than high-school and church entertainments and sports.

Utah authorized the counties to levy optional countywide general sales taxes of one-half of 1 per cent, for support of county and municipal governments.

General sales taxes are hugely and promptly productive. They are regressive (tending to bear heavily upon the lower-income classes) but this feature is to some extent counterbalanced by exempting some of the staple necessities of life, and largely counterbalanced by having a progressively graduated income tax as a part of the same revenue system. Only about a dozen states have no general sales taxes as yet.

Income Taxes Undergoing Improvement

The idea of placing state income tax collections on a withholding basis, after the manner of the federal income tax, is gaining ground rapidly. In Massachusetts the withholding system went into effect February 18, and is expected to increase the revenue by \$50 million. New York state's collections by withholding began April 1. South Carolina also enacted a withholding plan. Utah's income tax withholding hitherto applicable only to non-residents, is extended to cover residents as well.

The state individual income tax law in New York was extensively revised so as to bring in an estimated \$112 million of new revenue this year. Personal exemptions, formerly \$1,000 for a single person, \$2,500 for a married couple, and \$400 for each dependent, are reduced to a uniform \$600 per person. New brackets at the upper end of the scale of rates raise the top bracket to 10 per cent on taxable income above \$15,000. Formerly the top was 7

Income Taxes Undergoing Improvement (Cont'd.)

per cent on income above \$9,000.

The New York legislature approved, subject to popular referendum, a constitutional amendment which would allow the legislature to conform state income tax requirements to the federal without specifying in detail each such change. A recess study of questions involved in conforming state to federal tax law practices was directed, and \$200,000 appropriated to finance it. This is a significant matter, for it may lead to methods whereby the states can collect their income taxes at a minimum of administrative expense.

California revised the personal income tax law to produce an additional \$60 million this year and \$71½ million next year. The brackets increasing the rate by 1 per cent each now span \$2,500 intervals instead of \$5,000 as before, and the maximum rate is raised from 6 per cent to 7 per cent, applicable to incomes above \$15,000 instead of the former \$25,000.

Oregon revised the income tax law to produce an additional \$12 million biennially, chiefly by eliminating the allowance of the amount of federal income tax paid as a deduction from taxable income under the state law. Also, a taxpayer choosing to pay his income tax in quarterly payments instead of a whole year at once, will have to pay interest at the rate of 1 per cent per month on the deferred installments. This is expected to bring in an additional \$6 million. The new act also embraces a state capital-gains tax.

South Carolina eliminated the former

exemption of up to \$500 for federal income taxes paid; and added two new brackets at the upper range of the scale to catch higher incomes. Idaho changed the income tax structure to include increased rates, elimination of an income tax credit of \$5 for each dependent, adoption of the federal exemption structure, and addition of a \$10 surtax on each income tax return filed. Iowa raised the corporate income tax rate from 2 per cent to 3 per cent.

A dozen states as yet have no income tax law. Three states have neither an income tax nor a general sales tax. These two taxes together form the core of a productive and equitable modern state revenue system.

Other Sources of Revenue Available

New York revised the inheritance tax schedules to produce an estimated 10 million a year in new revenue. In Oregon a revamped inheritance tax law will bring in more than \$3 million additional for the biennium.

The special sales taxes, such as those on motor fuels, alcoholic beverages, cigarets and other tobacco products, and gambling tickets, are substantial sources of income. State gasoline taxes are raised in New York from 4 cents to 6 cents per gallon (diesel fuel 6 cents to 9 cents); from 6 cents to 7 cents in West Virginia; and from 5 cents to 7 cents in Ohio and Vermont.

New York City's sales tax of 3 cents to the dollar on restaurant meals is raised to 5 cents, effective June 1, and will bring in \$13 million. Vermont levied

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Other Sources of Revenue Available (Cont'd.)

a tax of 3 per cent on lodging in hotel rooms and purchase of meals.

Washington raised the base tax on liquors from 10 per cent to 15 per cent; increased the tax on cigarets from 5 cents a pack to 6 cents; levied a 25 per cent tax on tobacco products other than cigarets. In Idaho cigaret taxes were stepped up from 4 cents a pack to 5 cents; in Wyoming, from 3 cents to 4 cents; in Iowa, from 3 cents to 4 cents.

Raising the prices of state-sold liquors is another source. New statutes on this subject in Ohio will bring an additional \$20 million a year in net profits. Oregon will gain \$5 million by the same method. New York increased the number of days for thoroughbred and harness racing to get \$5 million additional yearly revenue from the tax on the sale of pari-mutuel tickets.

West Virginia raised the motor vehicle license fees, and levied a highway tax on trucks. Utah doubled the oil and gas severance tax, boosting it from 1 per cent to 2 per cent. Business and occupation taxes were stepped up somewhat by Washington and West Virginia. New Hampshire enacted, effective in 1960, a franchise tax on gas and electric companies, to amount to 8 per cent of their net income derived from within the state.

The Outlook Becomes Clear

A very favorable straw-in-the-wind is the fact that the worn idea of the states competing with each other to attract new industries by avoiding taxation, especially personal and corporate income taxes, is well on the wane. Instead it is now recognized that enlightened corporations looking for plant sites are strongly drawn by the advantages of good public school systems, as well as by the research facilities and research leadership afforded by the presence of great state universities. Education is the endless frontier.

The path ahead is plain. Consider, for example, seven large and populous states

whose legislatures are currently more or less deadlocked on tax measures. Texas and Nebraska have neither an income tax (individual or corporate), nor a general sales tax. Illinois, Michigan and Ohio have no income taxes. Minnesota and Wisconsin have no general sales taxes. All these great commonwealths face the opportunity to bring their revenue systems up to date.

LEGISLATION ON EDUCATION
STATE BY STATE

ALASKA. With the advent of statehood, Alaska switched from biennial to annual budgeting. For the University of Alaska total appropriations for operating expenses for fiscal year 1959-60 are \$2,185,223. The biennial operating budget for 1957-59 was \$3,280,000. If we arbitrarily divide this in half for each year, it would seem that the increase for 1959-60 over 1957-58 is about 33 $\frac{1}{2}$ %. If we adopt the probably more realistic expedient of assuming that 45% of the biennial appropriation was expended during the first year and 55% during the second year, then the gain for 1959-60 over 1957-58 would be about 48%. In any event a substantial gain is evident.

University capital outlay money for 1959-60 is only \$110,000, chiefly for the furnishing of a \$3 million building now under construction. The university asked for \$2,877,254 for capital outlay. It is now planned to include this asking in a large state bond issue to be submitted to the people for approval at a popular election.

CONNECTICUT. Appropriations for operating expenses and for capital outlays for higher education for the biennium 1959-61 are reported:

Table 18. (This table is on the following page, page 47).

CONNECTICUT. (Cont'd.)

Table 18. State appropriations for operating expenses and capital outlays for higher education in Connecticut, 1959-61.

Institutions	Operating expenses	Capital outlays
(1)	(2)	(3)
U of Conn.	\$17,495,000*	\$519,000
4 Tehrs Colls.	8,460,611	6,669,800
Totals	25,955,611	7,188,800

*Includes \$452,000 for equipment.

The net total of \$25,503,611 for operating expenses represents an increase of about 17½ per cent over the preceding biennium.

Connecticut's total appropriations for state aid for operating expenses of public school units aggregate \$85,836,438 for the ensuing biennium, an increase of more than 28% over the preceding two-year period.

FLORIDA. Appropriations for operating expenses of state institutions of higher education for the biennium 1959-61 are reported as follows:

Table 19. Appropriations for operating expenses, Florida state universities, 1959-61.

Institutions	Sums appropriated
(1)	(2)
U of Florida	\$45,735,307
Florida State U	17,074,387
Florida A & M U	6,127,196
U of So Florida*	2,631,211
Board of Control**	2,958,910
Total	74,527,011

**Includes administered funds, \$2,711,500.

* This institution will receive its first students in September 1960.

The total represents an increase of a little less than 12% over appropriations for the biennium 1957-59.

State appropriations for support of local public schools are reported as \$318,236,300 for the biennium, an increase of about 10% over the preceding biennium.

State aid for operating expenses of local public junior colleges, \$7,837,300 for the ensuing biennium, represents an increase of more than 69% over the preceding two years, as befits the segment of public education now showing by far the most rapid growth.

KANSAS. State appropriation for 1959-60 for operating expenses of higher education is \$25,136,000, an increase of a little over 6½% over 1958-59. The increase for 1959-60 over 1957-58, roughly comparable to those in other states on a biennial instead of an annual basis, is slightly less than 18%. Distribution among the institutions appears in Table 20.

Table 20. State appropriations for operating expenses and for capital outlays of Kansas institutions of higher education, fiscal year 1959-60.

Institutions	Operating expenses	Capital outlays
U of Kansas	\$8,676,651	\$750,000
Med Center	3,007,354	1,025,010
Kas State U*	7,687,773	649,000
STC Emporia	2,124,247	457,500
STC Pittsburg	2,130,427	398,338
Ft. Hays St C	1,519,256	322,920
Totals	25,136,708	3,602,768

*Includes experiment stations.

Total of state allocations for aid in operating expenses of local public schools are \$29,891,000, an increase of slightly less than 4% over 1958-59. The increase for 1959-60 over 1957-58 is about 19%.

Kansas provides no state aid for either operating expenses or capital outlays for local public junior colleges; and no state funds for capital outlays by local school districts.

The legislature will convene in January 1960 to make appropriations for fiscal year 1960-61.

LOUISIANA. The governor's recommended budget for higher education for the fiscal year 1959-60 (for operating expenses only) is as follows:

Table 21. Governor's recommended budget for operating expenses of higher education, 10 Louisiana institutions, 1959-60.

(This table is on the following page, page 48).

M. M. Chambers, U.H.S. 4200-G, University of Michigan, Ann Arbor

LOUISIANA. (Cont'd.)

Table 21. Governor's recommended budget for operating expenses of higher education, 10 Louisiana institutions, 1959-60.

Institutions	Recommended, 1959-60
(1)	(2)
La State U	\$22,072,267
S W La Inst	4,110,521
Southern U	4,214,592
S E La Coll	1,756,871
N W State Coll	2,630,358
N E La St Coll	1,828,060
McNeese St Coll	1,861,862
La Poly Inst	3,331,249
Grambling Coll	2,137,287
F T Nicholls St C	687,751
Total	44,630,818

The recommended capital outlay budget is \$4,555,312 for all the institutions, with \$2,175,028 for Louisiana State University and the remainder distributed among the state colleges.

The recommended operating expense budget represents an increase of slightly more than 20% over actual expenses of 1957-58.

MARYLAND. State appropriations for operating expenses and for capital outlays for higher education for the biennium 1959-61 are:

Table 22. Appropriations of state funds for 7 Maryland institutions of higher education, 1959-61 biennium.

Institutions	Operating expenses	Capital outlays
(1)	(2)	(3)
U of Maryland	\$34,875,196	\$5,268,500
Morgan College	3,420,600	554,900
5 St Tchrs Colls	6,132,599	2,645,700
Totals	44,428,395	8,469,100

The \$44½ million for operating expenses is an increase of more than 16% over the preceding biennium.

Maryland reports \$742,000 available for state aid to local junior colleges in 1959-61, an increase of nearly 97% over the preceding 2-year period.

The \$127,767,000 appropriated for state aid to local elementary and secondary

schools is 43½% more than for 1957-59.

MASSACHUSETTS passed a proposed constitutional amendment to permit a graduated income tax to be levied. If approved by the next elected legislature and then approved by the electorate, the tax might be levied by 1962 or 1963.

MISSOURI. The entry on pages 38 and 59 of GRAPEVINE was somewhat in error, apparently because gubernatorial budget recommendations were mistaken for actual appropriations. Fortunately the discrepancies are not enormous. Following is a corrected redraft of the entry:

Total appropriations for the biennium 1959-61 for all state purposes are \$1,142 million. For operating expenses for higher education the total is \$49,488,432, some 4.3% of the grand aggregate. This sum is, however, an increase of 17.8% over the comparable figure for 1957-59.

For capital outlays for all institutions of higher education the appropriation for the new biennium is \$2,815,750. Its small size is said to be accounted for by the fact that a state bond issue approved in 1956 provided over \$36½ million for these institutions, not all of which has been expended as yet. Distribution of the capital outlay appropriations for 1959-61 among the institutions is here shown:

Table 12 (Revised and corrected. Supersedes Table 12 on page 38).

Appropriations for capital outlays for Missouri institutions of higher education, biennium 1959-61.

Institutions	Appropriations
(1)	(2)
U of Missouri (main)	\$2,350,000
School of Mines	34,000
Ag Experiment Sta	
Cen Mo State Coll	100,000
N E Mo State Coll	125,000
N W Mo State Coll	50,000
S E Mo State Coll	46,750
S W Mo State Coll	68,000
Lincoln University	42,000
Total	2,815,750

Operating funds for the biennium are

MISSOURI. (Cont'd.)

distributed as follows:

Table 13 (Revised and corrected. Super-sedes Table 13 on page 39).

Appropriations for operating expenses of Missouri institutions of higher education, biennium 1959-61.

Institutions	Appropriations 1959-61
(1)	(2)
U of Missouri (main)	\$17,489,442
School of Mines	3,438,322
Ag Extension	2,332,646
Ag Experiment Sta	2,183,404
School of Medicine	2,175,188
School of Nursing	263,307
University Hospital	5,580,863
Gen Mo State Coll	3,157,020
N E Mo State Coll	2,663,343
N W Mo State Coll	2,330,518
S E Mo State Coll	2,714,558
S W Mo State Coll	3,035,712
Lincoln University	2,123,759
Total	49,488,082

MONTANA. Appropriations for higher education for the biennium 1959-61, including operating expenses and capital outlays unsegregated, are:

Table 23. Biennial appropriations for 6 Montana institutions of higher education, 1959-61.

Institutions	Sums appropriated*
(1)	(2)
Montana State University	\$8,002,000
Montana State College	12,075,000
School of Mines	1,218,000
W. Mont Coll of Ed	961,000
E Mont Coll of Ed	2,374,000
N Mont College	1,406,000
Totals	26,036,000

*Include operating expenses and capital outlays, undistinguished.

For state aid to local public schools, the amount appropriated is \$17,050,000, an increase of more than 26% over the preceding biennium.

NEBRASKA. A new act on the certification of teachers "doesn't go as far or as fast as we would have liked, but still is a step in upgrading certification requirements." The general elementary certificate

will require 40 instead of 30 hours of college credit. After 1965 teachers in rural schools will need a certificate based on two years of college work, which will also be good through the first 6 grades in towns of less than 1,000 people. All other teachers will need a certificate based on 4 years of college work (bachelor's degree). These will be valid for 5 years, and renewable any number of times upon presentation of evidence of 8 additional hours of college credit.

Nebraska enacted a tax of $\frac{1}{4}$ mill on the grand assessment roll of the state, to go into a fund to be known as the University of Nebraska College of Medicine and University Hospital Building Fund. This tax is effective from 90 days after adjournment in 1959 through the year 1964.

NEW YORK. Appropriations for the fiscal year 1959-60 for operating expenses of the several units of the State University of New York aggregate \$48,600,000, representing an increase of about 10% over the preceding fiscal year. State appropriations to the city colleges of New York City included \$8 $\frac{1}{2}$ million to subsidize teacher-education and \$2.7 million for the first two years of general education. Appropriations for the statewide system of scholarships and fellowships are \$13,158,000, nearly 40% more than for 1958-59, and approximately twice as much as in 1957-58. Thus the total of state appropriations appears to be near \$73 million, about 3 $\frac{1}{2}$ % of the state's total budget of \$2 $\frac{1}{2}$ billion.

State aid for operating expenses of local public junior colleges is \$6,150,000, more than twice what it was for 1958-59. State appropriation for capital outlay by public junior colleges is \$10,600,000. Actual outlays were \$3,808,000 in 1958-59, and are estimated at \$8 $\frac{1}{2}$ million during 1959-60.

State appropriations for operating expense of local public schools are \$593,170, an increase of 11% over 1958-59. This is exclusive of the school lunch program, for which the appropriation is \$7 million. The State makes no appropriations for public school construction, but appropriated \$28,350,000 as state aid for local school district debt service.

Appropriations for capital outlays by

M. M. Chambers, U.H.S. 4200-G, University of Michigan, Ann Arbor

NEW YORK. (Cont'd.) institutions of higher education are \$23,996,000. Actual capital expenditures by the State University and Dormitory Authority were \$11,582,000 for 1957-58; \$16,631,000 for 1958-59; and an estimated \$31,376,000 for 1959-60.

TENNESSEE. State appropriations for aid in operating expenses of local public elementary and secondary schools for the biennium 1959-61 amount to \$196,360,000, an increase of somewhat more than 12% over the preceding biennium.

For state aid for capital outlays for local elementary and secondary schools, the appropriations for 1959-61 are \$16,700,000.

TEXAS. The legislature is now in special session, endeavoring to agree upon a revenue program. Appropriations for higher education presumably will follow the enactment of suitable tax measures.

Legislation enacted by the regular session which adjourned May 12 included the following:

Arlington College and Tarleton State College (previously state junior colleges) are made 4-year state colleges.

Southwest State Teachers College becomes Southwest Texas State College September 1, 1959.

A Texas Commission on State and Local Tax Policy is created to make studies and reports.

A new statute providing for state supervision of the system of local public junior colleges authorizes the State Board of Education to create junior college districts and to dissolve any such district which fails to establish and maintain a junior college within 3 years after its authorization; to appoint an Assistant Commissioner of Education for Public Junior Colleges; and requires the Commissioner of Education to certify to the State Auditor the names of junior colleges that comply with the standards maintained by the State Board of Education.

A survey is ordered of the procedures and policies followed in the state's institutions of higher education in determining the residency status of students, with emphasis on the interpretation of, and compliance with, the letter and spirit of

existing statutes touching the subject.

Governing boards of certain junior college districts which have in one scholastic year an increase of 30% or more in full-time equivalent student enrollment, are authorized to purchase land and borrow not exceeding \$150,000 to pay for same, pledging tuition and registration fees not to exceed \$35 per student to pay the notes.

Boards of independent school districts in counties of 800,000 or more population are authorized to expend local funds for televising or broadcasting their meetings.

A Texas Educational Standards Commission is created (15 members including 3 from the Senate, 3 from the House, and 9 others appointed by the governor, to study the curricula in the public schools and report to the next legislature. Will this lead to wholesale legislation of the curriculum, or will it more properly produce a general declaration of public policy leaving the development of the curriculum in the hands of the state and local educational authorities?

Another act requests the State Board of Education to study means of providing instruction in natural resources and their conservation in the public schools, and to report on this topic to the next session of the legislature.

UTAH. Appropriations for operating expenses and capital outlays for higher educational institutions for the biennium 1959-61 are:

Table 24. Biennial state appropriations, 1959-61, for 7 state universities and colleges in Utah.

Institutions	Operating expenses	Capital outlays
U of Utah	\$12,535,000	\$3,869,000
Utah State U	8,205,000	2,670,000
<u>State junior colleges</u>		
Coll of So Utah	875,000	926,000
Carbon Jr Coll	465,000	418,000
Dixie Jr Coll	354,000	724,000
Snow Coll	475,000	609,000
Weber Jr Coll	2,120,000	1,334,000
<u>Totals</u>	<u>25,029,000</u>	<u>10,550,000</u>

The appropriations for operating

UTAH. (Cont'd.) expenses amount to an increase of more than 28% over those of the preceding biennium, regardless of whether the computation is limited to the 2 state universities or includes them and the 5 state junior colleges.

State aid for operating expenses of local public schools will amount to an estimated \$75.6 million, an increase of over 25% over the preceding biennium.

WASHINGTON. Appropriations for operating expenses and capital outlays for higher educational institutions for the biennium 1959-61 are:

Table 25. Biennial state appropriations, 1959-61, for 5 state universities and colleges in Washington.

Institutions	Operating expenses	Capital outlays
(1)	(2)	(3)
U of Washington	\$45,439,000	\$8,108,000
Wash State U	26,772,000	1,834,000
E Wash Coll of Ed	3,688,000	420,000
Cent Wash C of Ed	3,812,000	957,000
W Wash Coll of Ed	4,304,000	588,000
Totals	84,015,000	10,907,000

The biennial appropriations for operating expenses are very nearly 20% larger than for the preceding biennium.

For state aid for operating expenses of local public junior colleges Washington reports an estimated \$8,360,000 for the biennium 1959-61, an increase of more than 24% over the preceding 2-year period. (Not segregated in the act).

For state aid for operating expenses of local public elementary and secondary schools, the appropriation of \$326,022,000 for 1959-61 is a little more than 24% greater than for the preceding biennium. The state of Washington pays approximately two-thirds of the operating cost of the public school system, and is thus well above the national average of around 40% paid from state funds.

WEST VIRGINIA created a joint tax study commission to review sources of state and local revenues and report at the 1961 session of the legislature.

ILLINOIS. Governor Stratton declared in April that increased enrollments and rising personnel costs made imperative an increase of \$29,632,470 for operating the 6 institutions of higher education. He also recommended that a \$120 million bond issue be submitted to the electorate in order to prepare for greatly accelerated building expansion in the near future.

The governor's recommendations regarding appropriations for the biennium 1959-61 were as follows:

Table 26. Governor's recommended budget of expenses for operation and for capital outlays for 6 universities and colleges in Illinois, biennium 1959-61.

Institutions	Recommended operating expenses	Recommended capital outlays
(1)	(2)	(3)
U of Ill	\$127,098,660	\$15,146,360
So Ill U	27,117,000	7,775,415
Eastern	6,261,647	1,710,000
Normal	9,616,966	500,000
Northern	8,209,343	2,225,000
Western	5,939,432	2,425,000
Totals	184,243,048	29,781,775

The recommended sums for operation are exclusive of the estimated institutional income from fees and other receipts.

The foregoing tabulation also omits the separate budgets of (1) the Teachers College Board, (central office), (2) the Commission on Higher Education, (3) the Scholarship Commission, (4) the University Civil Service System of Illinois, and (5) the University Retirement System of Illinois.

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Please mail reports of actual sums appropriated, and summaries of educational legislation, to

M. M. Chambers, U. H. S. 4200-G
University of Michigan
Ann Arbor, Michigan

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- M. M. Chambers, U. H. S. 4200-G, University of Michigan, Ann Arbor -

STATE APPROPRIATIONS FOR HIGHER EDUCATION, 1959

Continuing the presentation begun on page 36 (Tables 8 and 9), we set down here Tables 26 and 27, which revise, enlarge, and supersede Tables 8 and 9.

Table 26. Biennial state appropriations for operating expenses of institutions of higher education, 1957-59 and 1959-61, with percentages of increase for the latter biennium over the former.

States (1)	Biennium 1957-59 (2)	Biennium 1959-61 (3)	Dollar increase (4)	Percentage increase (5)
Connecticut	\$21,825,000	\$25,504,000	\$3,679,000	17 $\frac{1}{2}$
Florida	66,671,044	74,527,011	7,855,967	12
Indiana	76,360,616	95,625,808	19,265,192	25 $\frac{1}{4}$
Iowa	62,390,000	73,160,000	10,770,000	17 $\frac{1}{4}$
Maryland	38,208,221	44,429,000	6,220,779	16 $\frac{1}{2}$
Missouri	41,957,904	49,488,082	7,530,178	18
Montana	23,646,000*	26,036,000*	2,390,000*	10
New Mexico	19,145,101*	25,558,710*	6,413,609*	33 $\frac{1}{2}$
North Dakota	16,802,443	18,505,956	1,703,513	10
Oregon	50,373,000	57,439,000	7,066,000	14
South Dakota	16,048,000	16,285,000	237,000	1 $\frac{1}{2}$
Tennessee	29,395,000	34,045,000	4,650,000	16
Utah	16,155,000	20,740,000	4,585,000	28 $\frac{1}{2}$
Washington	70,118,000	84,015,000	13,897,000	20
Wyoming	8,353,850	9,414,789	1,030,939	13

*Includes appropriations for operating expenses and for capital outlays, undistinguished and unsegregated.

Table 27. Annual state appropriations for operating expenses of institutions of higher education, for fiscal years 1957-58, 1958-59, and 1959-60, with percentages of increase for 1959-60 over 1957-58.

States (1)	Year 1957-58 (2)	Year 1958-59 (3)	Year 1959-60 (4)	2-year increase (5)	Percentage increase (6)
Alaska	\$1,640,000	\$1,640,000	\$2,185,223	\$545,223	33 $\frac{1}{4}$
Arizona	9,366,000	11,041,000	13,742,000	4,376,000	47
Kansas	21,342,000	23,642,000	25,136,000	3,794,000	18
Nevada	*	2,411,416	3,636,416	*	51*
New Jersey	18,484,000	20,561,000	22,228,000	3,744,000	20 $\frac{1}{4}$
New York**	40,767,000	44,122,000	48,600,000	7,833,000	19 $\frac{1}{4}$

* The increase here is for one year only, 1958-59 to 1959-60.

** Sums appropriated to the 4 municipal colleges of the City of New York are not included; these figures are for the State University of New York.

It is evident that the two-year increase is in general one-fifth or more, with occasional substantial deviations plus and minus.

Figures are subject to rectification, but are substantially correct.