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GRAPEVINE

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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- Vermont enacts 3 per cent general sales tax, leaving only five small states without such a tax. Also increases personal income tax, corporate income tax, and taxes on telephone bills, beer, liquors, and cigarettes. 818

"In the midst of controversies over finances, or structures, or functions, or programs..., it is important to remember that what takes place in fact rests on the attitudes and intentions of the persons who are involved. Dependence primarily on power, whether by directives or by demonstrations, will fail."

-- Arthur G. Coons, late president of the California Coordinating Council for Higher Education.

Statement of ownership and circulation of GRAPEVINE is on Page 814 (reverse hereof).

EIGHTEEN STATES, 1969-70
(Four in addition to 14 previously reported)

Table 70. Appropriations of state tax funds for annual operating expense of higher education for fiscal year 1969-70 and in previous years 1959-60 and 1967-68, in 18 states, in thousands of dollars, with dollar gains and percentage gains over most recent two years and over ten years.

States	Fiscal years ending in even numbers			1968-70 2-yr gain		1960-70 10-yr gain	
	1959-60	1967-68	1969-70	\$	%	\$	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fourteen states previously reported -- (Table 61, GRAPEVINE, page 808)							
14 states	233,173	659,398	857,740	198,324	30	624,567	268
Georgia	24,058	87,369	124,207	36,838	42½	100,149	416½
New York	78,546	431,212	625,341	194,129	45	546,795	696
Oklahoma	27,014	46,858	59,522	12,664	27	32,508	120½
Tennessee	17,022	64,472	86,595	22,123	34½	69,573	408½
18 states	379,813	1,289,309	1,753,405	464,096		1,373,592	
Weighted average gains					36		361½

At this point, with eighteen states reported, the two-year rate of gain and the ten-year rate of gain stand higher than at any prior point in this series. They may move in either direction as reports from additional states are added. New York is the first to be reported of the largest ten states.

Tennessee is the state that is nearest the "average state" if measured by total population, with a trifle less than four million. Georgia is about half a million above that. Both are making good gain, as Table 70 shows.

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GEORGIA. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1969-70:

Table 71. State tax-fund appropriations for operating expenses of higher education in Georgia, fiscal year 1969-70, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
U of Georgia	\$31,510
Ag Experiment Sta	4,429
Ag Extension Service	4,721
Continuing Edn Ctr	1,148
<u>Subtotal, U of Ga - \$41,808</u>	
Georgia Inst of Technology	11,403
Southern Tech Institute	990
Engrng Experiment Sta	2,523
Engrng Exten Serv	195
<u>Subtotal, GIT - \$15,111</u>	
Medical Coll of Georgia	6,304
E Talmadge Memorial Hosp <i>and page</i>	6,254
<u>Subtotal, MC of Ga - \$12,558</u>	
Georgia State College <i>(cont)</i>	9,575
Urban Life Ext Ctr	100
<u>Subtotal, GSC - \$9,675</u>	
State colleges -	
Georgia Southern College ✓	4,122
West Georgia College ✓	3,644
Valdosta State College ✓	2,182
Fort Valley State College ✓	2,079
Ga Southwestern College ✓	1,850
Ga College at Milledgeville ✓	1,676
Savannah State College ✓	1,653
Albany State College ✓	1,649
Augusta College ✓	1,447
Armstrong State College ✓	1,311
Columbus College ✓	1,188
North Georgia College	1,036
State junior colleges -	
Middle Georgia College	1,268
A Baldwin Ag College	1,104
Kennesaw Junior College	1,070
Macon Junior College	932
South Georgia College	785

(Continued in next column)

GEORGIA (Table 71, continued)

Albany Junior College	752
Clayton Junior College	744
Brunswick Junior College	676
Dalton Junior College	667
Gainesville Junior College	666
Contingency fund	53
<u>Employer contrib to retir'mt</u>	<u>9,180</u>
Regents of U System	1,175
State Tech Services Program	313
Regents' Scholarships	200
Graduate Scholarships	140
Regional education (SREB)	85
Regents (for jr colls) <i>(omit)</i>	200
Interest on const'l debt	8
State aid to local jr coll *	1,200
<u>Total</u>	<u>124,207</u>

NOTE: The legislative appropriation is made to the Board of Regents of the University System of Georgia, and the Board allocates sums to the several institutions and services.

* Georgia has ten state junior colleges (named above); but there is also a state-aided local public junior college in DeKalb County at Clarkston, near Atlanta.

The total for fiscal year 1969-70 appears to represent a gain of 42½ per cent over the comparable figure for fiscal year 1967-68, two years earlier.

The ten-year gain since fiscal year 1959-60 is 416½ per cent.

In the realm of capital expenditures the sum of \$13,700,000 was allocated for Building Authority Rentals, being the annual payments made by the institutions to the Building Authority to amortize the cost of structures financed and erected on the campuses by this means. (The Building Authority is empowered to borrow without creating a state debt within the constitutional limitation.)

NEW YORK. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1969-70:

Table 72. State tax-fund appropriations for operating expenses of higher education in New York, fiscal year 1969-70, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
<u>State U of New York--</u>	
<u>University Centers</u>	
Buffalo *	\$55,920
Stony Brook *	29,648
Albany	28,381
Binghamton	15,926
<u>Subtotal, U Ctrs - \$129,875</u>	
<u>Medical Centers</u>	
Downstate (N Y City)	25,313
Upstate (Syracuse)	21,939
<u>Subtotal, Med Ctrs - \$47,252</u>	
<u>Colls of Arts and Sciences</u>	
Buffalo	15,261
Oswego	13,509
New Paltz	12,436
Brockport	11,448
Oneonta	11,323
Geneseo	10,184
Plattsburgh	9,781
Cortland	9,585
Potsdam	9,298
Fredonia	8,457
Old Westbury	1,843
Purchase	959
Rome-Utica Area	350
<u>Subtotal, c's A&S - \$114,434</u>	
<u>Statutory Colleges</u>	
Agriculture	14,214
Home Economics	3,513
Geneva Exp Sta	3,093
Veterinary	3,004
Indus & Labor Rels	2,670
General Services	3,214
Ceramics (Alfred U)	1,956
<u>Subtotal, stat colls - \$31,664</u>	
<u>Specialized Colleges</u>	
Forestry (Syracuse)	6,062
Maritime	3,118
<u>Subtotal, spec colls - \$9,180</u>	

(Continued in next column)

NEW YORK (Table 72, continued)

<u>Ag & Tech Colls (2 yrs)</u>	
Farmingdale	7,540
Alfred	6,676
Morrisville	4,277
Cobleskill	4,098
Delhi	4,040
Canton	4,028
<u>Subtotal A&T c's - \$30,659</u>	
<u>University-wide</u>	
Administration	5,787
U-wide programs **	6,139
Prof sal increases **	5,160
Upstate S E E K	4,267
S U N Y Scholarships	1,800
<u>Subtotal, Other - \$23,153</u>	
Gross total, S U N Y	386,217
Less amts financed by fees	47,126
<u>Net total, S U N Y</u>	339,091
Plus fringe benefits ***	42,700
<u>Total, S U N Y</u>	381,791
<u>Other than State U of N Y -</u>	
City U of New York +	92,493
Aid to private insts ++	20,117
Scholar incentive prog	36,600
Schol'shps and fel'shps	33,300
Higher Edn Asstce Corp	1,494
Urban Centers	5,886
Equal opportunity prog	5,000
Brooklyn Polytech Inst	2,000
Private medical colls	1,410
Endowed chairs	1,000
N Y Ocean Science Lab	250
<u>Subtotal, Other - \$199,550</u>	
Aid to community colls	44,000
<u>Grand total</u>	625,341

* The figures include \$9.2 million for the instructional program at Buffalo Health Science Center, and \$2.2 million for all related costs for Stony Brook Health Science Ctr.

** The figures include sums to be allocated to the campuses later in the fiscal year.

*** Funds for fringe benefits are appropriated to all state agencies in single lump-sum accounts. It is necessary to include this sum in

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NEW YORK (Table 72, continued from page 816)

order to keep the New York figures comparable with those of other states as nearly as possible, and also to conduce toward long-term historical comparability, past and future, despite the fact that the introduction of this sum is counter to exact comparability over a few recent years.

- + Municipal university, state-aided.
- ++ This is the first appropriation of tax money as annual general support of private colleges and universities, to be allotted to eligible institutions on the basis of numbers of degrees conferred during the preceding year. Presumably about 60 nonsectarian institutions will be eligible. The state constitution prohibits tax support of denominational institutions, of which there are about 83 in New York.

The total of appropriations for fiscal year 1969-70 is a gain of 45 per cent over the figure for fiscal year 1967-68, two years earlier. The gain is somewhat overstated, however, because the lump-sum estimate of funds to be available for fringe benefits is reported for 1969-70 for the first time. Even if this item were excluded, however, the gain since 1967-68 would be more than 35 per cent.

The ten-year gain since 1959-60 is 696 per cent, an increase of nearly eight-fold. The decade has seen New York move from a very low position in tax support of higher education to a vastly improved position. However, there is much latitude for further progress. In 1968 the average state tax investment per citizen in tax support of annual operating expenses of higher education was \$26.72, ranking 25th among the 50 states. The ratio of this sum to total personal income was 0.65 per cent, ranking 42nd. New York, populous and industrialized as it is, is capable of much better showings than these.

OKLAHOMA. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1969-70:

Table 73. State tax-fund appropriations for operating expenses of higher education in Oklahoma, fiscal year 1969-70, in thousands of dollars, as allocated by the Board of Regents for Higher Education.

Institutions (1)	Sums allocated (2)
U of Oklahoma	\$12,076
Medical Center	7,163
Geological Survey	304
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Subtotal, U of O -	\$19,543
Oklahoma State U	11,613
Ag Experiment Sta	2,474
Ag Extension Service	2,448
Coll of Veterinary Med	694
Tech School (Okmulgee)	1,512
Tech Inst (Oklahoma City)	263
<hr/>	
Subtotal, O S U -	\$19,004
Central State College	3,919
Northeastern St Coll	2,976
Southwestern St Coll	2,309
East Central St Coll	1,538
Cameron State Ag Coll	1,279
Southeastern St Coll	1,230
Northwestern St Coll	1,177
Northeastern Okla A&M Coll	1,044
Okla Coll of Liberal Arts	978
Langston University	849
Okla Panhandle St Coll	780
Eastern Okla St Coll of Ag	632
Northern Oklahoma College	562
Murray State Coll of Ag	458
Connors State Coll of Ag	388
Oklahoma Military Academy	378
Reserve for adjustments	200
SREB & dental edn asstce	85
Commission on Education	25
State aid for comm colls *	200
Total	59,552

* Includes \$150,000 for support of operations and \$50,000 for planning.

The total for fiscal year 1969-70 is a gain of 27 per cent over the comparable figure for 1967-68, two years

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OKLAHOMA. (Continued from page 817)

earlier. The ten-year gain since fiscal year 1959-60 is slightly more than 120 per cent.

TENNESSEE. Appropriations of state tax funds for operating expenses of higher education, fiscal year 1969-70:

Table 74. State tax-fund appropriations for operating expenses of higher education in Tennessee, fiscal year 1969-70, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
U of Tennessee (Main Campus)	\$25,216
Medical Center (Memphis)	5,677
Ag Experiment Sta	1,842
Ag Extension Service	2,503
Memorial Research Ctr	450
Municipal Tech Adv Service	164
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Subtotal, U of T -	\$35,852
U of T, Martin	3,325
U of T, Chattanooga *	3,052
<hr/>	
Subtotal, UT Syst -	\$42,229
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Regional universities -	
Memphis State U	14,062
East Tennessee St U	7,099
Middle Tennessee St U	6,146
Tennessee Technological U	5,247
Tenn Ag & Industrial St U	4,198
Austin Peay State U	2,759
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Subtotal, r u's -	\$39,511
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Community colleges -	
Cleveland State	1,091
Jackson State	1,091
Columbia State	1,063
Dyersburg State	500
Motlow State	500
Walters State	75
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Subtotal, c c's -	\$4,320
Tennessee Higher Ed Commission	287
So Regional Ed Bd	248
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Total	86,595

* Former private University of Chattanooga. Became a campus of the University of Tennessee July 1, 1969.

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TENNESSEE (Continued from preceding column)

The total for fiscal year 1969-70 is a gain of 34½ per cent over the comparable figure for fiscal year 1967-68, two years earlier.

The ten-year gain since 1959-60 is 408½ per cent.

The legislature approved \$36 million of capital outlays for higher education, to be financed from bonds, plus \$5 million in capital outlay from surplus current revenues. The legislature also approved the establishment of three additional community colleges. This will bring the total to nine.

The only tax measure enacted was one raising the cigarette tax to 13 cents from the former 8 cents per pack, with the entire proceeds allocated to the public elementary and secondary schools.

VERMONT. A revenue measure for one year, effective June 1, 1969, includes a new 3 per cent general sales tax and an increase in the state personal income tax. The sales tax act provides for exemption of food, prescription drugs, feed, seed, fertilizer and several other items, but nevertheless is expected to produce more than \$19 million a year in additional revenue.

The 1969 legislature also increased several other state taxes:

Cigarettes, up 2 cents a pack; corporate income tax, to 6 per cent from the former 5 per cent; beer, to 25 cents a gallon from the former 20 cents; liquor, to \$5.60 a gallon from the former \$5.10; telephone tax, to 5½ per cent from the former 4½ per cent; rooms and meals, to 5 per cent from the former 4.

Vermont's enactment of a general sales tax reduces the number of states not having such a tax to five: Alaska, Delaware, Montana, New Hampshire, and Oregon. (See Table 61, GRAPEVINE page 806, for general sales tax rates in forty-four states, as of October, 1968.)