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TIMELY DATA CIRCULATED WHILE CURRENT

Reports on state tax legislation; state appropriations for universities, colleges, and junior colleges; legislation affecting education beyond the high school.

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MARYLAND. The table below is a revision of Table 76, page 1457, GRAPEVINE, (July 1977).

Table 20. State tax-fund appropriations for operating expenses of higher education in Maryland, fiscal year 1977-78, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
University of Maryland	
Main campus, College Park	55,482
Ag experiment station	3,385
Coop extension service *	3,974
Ctr, Environ & Estuarine Std*	1,855
Subtotal, C P - \$64,696	
Baltimore City campus	31,443
University hospital*	11,896
Subtotal, B C - \$43,339	
Baltimore County campus	11,346
Eastern Shore campus	3,398
General U expenses	3,604
Subtotal, U of M - \$126,384	
State colleges -	
Towson	14,483
Morgan	8,935
Frostburg	5,798
Bowie	4,715
Salisbury	4,593
Coppin	4,417
U of Baltimore	3,614
St Mary's Coll of Md	2,600
Trustees of State Colleges	2,926
Subtotal, S C's - \$52,081	
State scholarships	4,691
Higher Ed Loan Corp	608
Board for Higher Education	1,146
Aid to private higher ed	5,297
State aid for comm colls	45,640
State Board for Comm Colls	533
Est fringe benefits**	34,603
Total	270,983

*The arrangement of the various components does not correspond precisely with current administrative structure. The grouping here is for comparability with universities of other states.

**Not budgeted in higher education's institutions. These are estimates.

NEW JERSEY. The table below supplements Table 3, page 1474, GRAPEVINE (September 1977):

Table 21. State tax-fund appropriations for operating expenses of the state colleges in New Jersey, fiscal year 1977-78, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
State colleges -	
Montclair	13,451
Paterson	13,224
Trenton	12,126
Kean	11,479
Glassboro	11,183
Jersey City	9,868
Richard Stockton	6,209
Ramapo	6,001
Subtotal, s c's - \$83,541	

RHODE ISLAND. The table below is a revision of Table 80, page 1458, GRAPEVINE (July 1977). The new figures exclude previously reported debt service.

Table 22. State tax-fund appropriations for operating expenses of higher education in Rhode Island, fiscal year 1977-78, in thousands of dollars.

Institutions (1)	Sums appropriated (2)
U of Rhode Island	30,931
Rhode Island College	14,476
Rhode Island Junior College	11,074
Subtotal, U & C's - \$56,481	
State scholarships	2,041
Nursing scholarships	70
Bryant College*	15
World War orphans	3
New England Hi Ed Compact	45
Reg plan--medical, dental	100
Support of med edn**	900
Regional veterinarian program	72
New England optometry	16
Total	59,743

*For teacher training in business subjects at named private college.

**Administered by Rhode Island Department of Health.

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PROGRESS IN STATE TAXES, 1977

Tax Foundation, Inc., 50 Rockefeller Plaza, New York, N. Y. 10020, publishes the monthly *Tax Review*. *Tax Review* 38, No. 10: 37-40 (October 1977) is a four-page, 3,000-word detailed traverse of "State Tax Action in 1977."

What you see here in GRAPEVINE on one page is only a very limited excerpting of a few of the highlights of the story.

First, the Over-All

Estimated additional revenue from all changes in state tax laws enacted in 1977 is likely to be only about \$476 million--less than one-half of one per cent of the current total of all state tax collections.

This small gain in revenues is only half as much as was gained in 1976 state legislation, and less than one-third as much as in 1975. The *Review* attributes the small gain largely to improvement of economic growth since March 1975, which has automatically increased state and local revenues. This, coupled with continued tight restraints on spending, has caused many states and local subdivisions to have sizable surpluses.

Sixteen states enacted increases in one or more major types of taxes. General sales taxes were raised in three states; personal income taxes go up in two states; and corporate income taxes in four states; but half of all the expected new revenue will come from selective excise taxes, sometimes called *special sales taxes*, on gasoline, alcoholic beverages, and cigarettes.

Apparently half of the new money will be raised in the two states of Florida (\$132 million), and Louisiana (\$113 million). In other states there was some ambiguous tinkering with income tax rates, with a discernible tendency toward shifting from flat-rate to graduated rates, with improved bracketing. For example, Connecticut's levy on personal income from

dividends is no longer a flat 7 per cent, but is graduated from 1 to 9 per cent.

Sales Taxes

As of June 1, 1977, Maryland's general sales tax went up to 5 per cent from the former 4. Nebraska's sales tax goes to 3½ per cent from the former 3. Rhode Island's temporary 6 per cent rate is continued indefinitely.

A few states shrank the coverage of their sales taxes. Kansas exempted prescription drugs and prosthetic devices. Idaho removed the tax from sales of pollution-control equipment. New Jersey exempted sales of manufacturing machinery. Rhode Island exempted clothing.

Personal and Corporate Income Taxes

In Nebraska the new personal income tax rate is 18 per cent of the adjusted federal income tax obligation.

Louisiana is raising \$33 million of new revenue by a revamping of the brackets in its graduated system. Michigan made the temporary 4.6 per cent rate permanent.

Delaware raised the corporate income tax to 8.7 per cent from the former 7.2 per cent. New York's temporary surtax above the regular rate on corporate incomes was extended for one year.

Other State Taxes

Twenty states were reported to have taken tax actions related to energy, mostly related to development of solar energy. There was a bit of a spurt in severance taxes, such as Florida's boosted levies on petroleum production, and phosphates and solid minerals mined.

Many of the actions of 1977 involved relatively piddling amounts of revenue, and some are regressive. For fuller details, see the article in *Tax Review* cited above, or other sources.

Table 23. MEGAVERSITY CONGLOMERATES RECEIVING \$100 MILLION OR MORE OF APPROPRIATED STATE TAX FUNDS FOR ANNUAL OPERATING EXPENSES IN FISCAL 1978.

(In thousands of dollars)

Megaversity Conglomerates	Year 1967-68	Year 1975-76	Year 1977-78	2-yr gain per cent	10-yr gain per cent
(1)	(2)	(3)	(4)	(5)	(6)
U of California	243,670	584,585	736,094	26	202
State U of New York	245,800	707,188	650,032	- 8	164
California State U & Col	196,993	497,509	637,814	28	224
U of Texas system	78,686	300,499	355,459	18	352
U of North Carolina sys	83,713	268,482	350,414	31	319
U of Wisconsin system	126,345	279,801	327,369	17	159
U of Illinois	125,719	218,844	254,055	16	102
U of Minnesota	65,108	149,205	186,998	25	187
(City U of New York)*	(58,800)	(190,150)	(156,393)	-18	166
Indiana U	55,985	117,397	140,807	20	152
Ohio State U**	56,217	122,486	137,232	12	144
U of Michigan	59,161	120,635	136,264	13	130
U of Missouri	35,100	119,445	136,014	14	288
Louisiana State U system	44,106	98,212	130,482	33	196
U of Maryland	45,510	119,323	126,384	6	177
Texas A & M system	35,398	97,476	119,376	22	237
U of Tennessee	30,070	85,048	109,765	29	265
Penn State U	48,469	102,708	109,761***	7	126
U of Hawaii	26,320	95,231	109,642	15	317
U of Massachusetts	29,362	100,080	106,831	7	264
U of Nebraska	27,319	76,253	101,010	32	270
Totals	1,717,851	4,450,557	5,118,196		

*A municipal institution which receives support from the state.

**Estimated by adding \$1 million in 1967-68; \$5 million in 1975-76 and \$5.5 million in 1977-78 for the four branch campuses.

***Estimated in advance of actual appropriation.

Table 23, above, names 21 conglomerates. Twenty of them are commonly called multi-campus universities. One (California State U & Col) is not. It is composed of 19 separate institutions, all governed by a single Board of Trustees.

Some other states have two or more institutions under one board, usually of long standing, and not ordinarily called multicampus universities or state systems, except in the case of the Regents of the U System of Georgia. Among these conglomerates exceeding the \$100 million mark are: (with rankings in table 23)

Entity	Dollars	Rank	Entity	Dollars	Rank
Regents of GA U System	297,633	7th	Oregon Bd of Higher Ed	147,303	14th
Iowa Board of Regents	189,439	9th	Miss Trus Insts H L	140,403	16th
Ariz Board of Regents	178,419	11th	W Va Board of Regents	126,304	22nd
Kas Board of Regents	173,507	12th	Utah Bd of Higher Ed	117,146	24th
Eight entities, total, 1,370,154					
Twenty-nine entities, total, 6,488,350					

(Continued on page 1497)

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Table 23, on page 1496, indicates that there are 29 conglomerates of various kinds (entities, if you prefer) each having a hand in the management of \$100 million or more of appropriated state tax funds for annual operating expenses in fiscal 1978.

Great variations in the composition of these entities make unqualified comparisons of very limited value. The number of campuses involved in one conglomerate varies from 2 or 3 to approximately 30; and their size and character are also diverse.

The total indicates that about 43 per cent of all state tax-fund appropriations goes to the 29 entities named. This does not mean that all these funds are appropriated to the one governing board; in several states legislative appropriations are made directly to the separate institutions composing the conglomerate.

Although 29 conglomerate entities are named, California, New York and Texas each have two in the \$100 million class, and none of these states, plus some others, has any *statewide governing board*, with exclusive statewide jurisdiction over all higher education. Distinguish a *governing*

board from a *coordinating board*. The coordinating or regulatory type exists in some 27 states, but only about 18 states have statewide *governing boards*.

Even such governing boards are often not really *statewide* for all higher education. Usually the community colleges are under another authority, as also are the vocational and technical institutes.

For comparisons among states, it is better to look at the 50-state totals (which also are of somewhat limited value) circulated on page 1483 of GRAPEVINE No. 233 (November 1977), and given national and international notice in other media.

Leading Universities

The comprehensive institution on one campus is still the basic unit in the higher education scene. It is indispensable. It is the spearhead, or in another metaphor, the "flagship," Table 24, below, shows 12 such "major institutions" reporting \$100 million or more of appropriated state tax funds for operating expenses in fiscal 1978.

Note that three of these are in California and two in Michigan.

Table 24. TWELVE MAJOR CAMPUSES RECEIVING \$100 MILLION OR MORE OF APPROPRIATED STATE TAX FUNDS FOR ANNUAL OPERATING EXPENSES IN FISCAL 1978
(In thousands of dollars)

Major Campuses (1)	Year 1975-76 (2)	Year 1976-77 (3)	Year 1977-78 (4)	2-yr gain Per cent (5)
U of California (Los Angeles)	136,792	137,196	172,665	26
U of California (Berkeley)	107,842	109,916	135,341	25
Ohio State U (Columbus)	117,486	131,252	131,732	12
U of Illinois (Urbana)	109,862	116,661	126,259	15
U of Florida	101,729	108,444	123,726	22
U of Wisconsin (Madison)	105,885	112,674	123,545	17
U of Michigan (Ann Arbor)	108,833	110,720	121,593	12
Michigan State U	103,342	107,147	119,382	16
U of North Carolina (Chapel Hill)	85,696	94,066	111,124	30
U of California (Davis)	85,153	87,172	109,377	28
U of Washington	102,282	102,282	105,200	3
Indiana U (Bloomington-Indianapolis)	92,021	98,544	104,317	13
Total	1,256,923	1,316,074	1,484,261	

ARE PART-TIME FACULTY MEMBERS FOURTH-CLASS CITIZENS? IS THIS GOOD?

Most universities and four-year colleges have relatively few faculty members who serve only part-time; and they are often dignified with the title of "adjunct professor" or "adjunct lecturer." They are somewhat more numerous in the largest cities where several institutions operate in the one great metropolitan area, and it is physically possible to schedule part-time jobs in two or more institutions simultaneously.

Merits and Disadvantages

From one perspective, this may achieve something of a better distribution of talent among different institutions than might otherwise occur. From still another viewpoint, the use of part-time teachers who are active practitioners in occupations closely related to their classroom work undoubtedly has merit by way of saving the instruction from being excessively or exclusively abstract or theoretical.

The Case of the Community Colleges

The two-year community colleges have somewhat more than one-third of the total headcount of all students in higher education, nationwide. (Of the community college headcount, about half are part-time students.)

Nationwide, the proportion of the total of community college faculty members who are part-time is already a little more than half, and that proportion is increasing.

The mania for cost-cutting appears to be a principal current cause of this trend. Quite generally part-time faculty members are paid by the hour, and get only half or less than half the compensation that is paid to full-time instructors for similar work. Usually the part-timers get none or almost none of the fringe benefits that accrue to their full-time colleagues; and most of them are employed intermittently for no more than one semester at a time, with no assurance of renewal, and with no possibility of acquiring

eligibility for tenure. These conditions are widely unsatisfactory both to full-timers and part-timers, and are beginning to be touched upon in collective bargaining contracts, as well as in other communications between faculty and administration.

Morale Is All-Important

Full-timers fear that their jobs are being sold out from under them at half-price to casual part-timers. Part-timers ask for pro rata pay and fringe benefits and eligibility for tenure when they demonstrate long-term commitment to the profession.

Both types deplore a split faculty with each lacking 'community of interest' with the other. The problem is real and large-scale. Relatively little has been done about it except in California, where recent changes in the statutes and a dozen court decisions are tending slowly toward measures to improve job-satisfaction and justice for all faculty members, in the interest of all community college students and of the public in general.

Unpredictable enrollments in community colleges require a degree of administrative flexibility, provided by a small minority of casual intermittent part-time teachers; but grave problems are in the offing when an administration adopts a policy of making the faculty more than half or nearly wholly casual part-time, solely for the sake of "penny-wise, pound-foolish" cost-cutting.

Nationwide Attention

The problem is so potentially serious and widespread that two nationwide studies of the status of part-time faculty members are currently under way.

There is also a considerable literature of the subject. One of the current articles is: Emily K. Abel, "Invisible and Indispensable: Part-time Teachers in California Community Colleges," in the *Community-Junior College Research Quarterly* 2, No. 1: 77-91 (October-December 1977).