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AUTHOR	Benson, Charles S.
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ABSTRACT

This paper critically examines some of the ways in which schools are currently financed and argues for State assumption of educational costs as a viable alternative. The document begins with a description of current school district revenue sources and discusses the official division of responsibility for school finance between the State and local governments. The author then criticizes the present system, founded when the cities were relatively richer than they are today, on the grounds that it has led to inequity, illogical resource allocation, and poor long-range planning. Financial data for the school districts of Long Island, New York, are presented in a case study to point out that the present system of finance discriminates against low wealth and large districts while favoring small and rich districts. The document then suggests how a program involving State assumption of educational costs would look and considers the various arguments against full State assumption. The document concludes by suggesting reasons for preferring State assumption of educational costs to district power equalizing. (Appended tables may reproduce poorly.) (Author/DN)

STATE ASSUMPTION OF EDUCATIONAL COSTS[1]

A paper presented at the Sixty-Fourth Annual Conference on Taxation, "The Changing Functions of Public Finance," sponsored by the National Tax Association, Kansas City, Missouri, September 29, 1971.

Charles S. Benson
Professor of Education
University of California, Berkeley

By state assumption of educational costs, we mean that state governments become the governmental entity responsible for raising all or practically all of the money for public elementary and secondary schools. Most states already hold constitutional responsibility in language to indicate that the people of a given state "will establish and support a uniform system of common schools."[2] However, most states have delegated substantial powers of finance of schools to local authorities. State assumption would severely limit local ppwers to determine how much money shall be spent on the collectivity of students in the jurisdiction of local educational authorities. It need not imply that school districts or other local

1. I wish to thank Edwin Rubenstein, Jessica Pers, Genevieve Wagner, and Dorothy Benson for assistance in preparation of this paper.

2. For example, Article 11, Section 1, of the Constitution of the State of New York reads, "The legislature shall provide for the maintenance and support of a system of free common schools, wherein all the children of this state may be educated."

authorities, such as cities, would lose their powers to hire teachers, to regulate basic programs of instruction nor to undertake new programs within their financial means. It need not--indeed, must not--imply that precisely the same sum of dollars is spent on the education of each child in a given state.

By no means is state assumption of educational costs a new idea. Most of the countries of the world rely upon central and provincial funding of lower educational activities, with local financial powers, if any, being narrowly restricted. Hawaii and North Carolina among our own state governments traditionally have followed the state assumption path. Henry Morrison of the University of Chicago produced an eloquent plea for state assumption in 1930.[3]

Just within the last few years the Advisory Commission on Intergovernmental Relations has come strongly to support the idea.[4] In 1969 Governor Milliken of Michigan proposed a comprehensive plan of

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3. Henry C. Morrison, School Revenue, Chicago, University of Chicago Press, 1930.

4. "In light of an exhaustive study of State Aid to Local Government, the Advisory Commission concluded that in the long run substantially all the non-federal financing of elementary and secondary education should be shifted from the local property tax to the superior tax resources of the State governments." Advisory Commission on Intergovernmental Relations, Urban America and the Federal System, Washington, D.C., Government Printing Office, 1969, p. 22.

full state funding.[5] Neither of these recent stimuli, nonetheless, was as dramatic as the decision, handed down on August 30, 1971, by the California Supreme Court, holding that the system of educational finance in that State--a system typical, by the way, of those in most of the other 50 states, Hawaii and North Carolina excluded--violated the United States Constitution under the equal protection clause of the 14th Amendment of the Constitution.[6]

This decision has been interpreted to mean that state governments are required to assume full responsibility for financing schools. I am not a lawyer, but I do not think this is correct. Some of my lawyer friends inform me that a scheme like "District Power Equalizing" would satisfy the criterion that "quality of education may not be a function of wealth other than the wealth of the state as a whole."[7] However, now that we have obtained a certain clearing of the ground for reform of school finance

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5. Office of Planning Coordination, State of Michigan, A Chronology of Educational Reform in Michigan, Lansing, The Office, 1970, p. 12.

6. See Serrano v. Priest, California, 1971.

7. I am referring to the issue, not to the fact that the California decision may yet be appealed to the U. S. Supreme Court. The "wealth criterion" quoted here and the concept of "district power equalizing" are developed thoroughly in John E. Coons, William H. Clune III, and Stephen D. Sugarman, Private Wealth and Public Education, Cambridge, Harvard University Press, 1970.

arrangements, I would like to argue in this paper that full state assumption is indeed the proper direction of that reform.[8]

How Things Work Now, Briefly

In most states elementary and secondary education is the largest single public activity, as measured by dollar expenditure. Taking all the states together, 52.0 percent of revenues for elementary and secondary schools in 1970-71 were drawn from local tax sources. State governments, on the average, provided 41.1 percent. Federal Government produced the remainder--6.9 percent.[9]

State governments frequently set minimum standards for provision of service, and the chief regulatory devices are minimun teacher salary scales, on the one hand, and maximum class sizes at different levels of schooling, on the other. Generally speaking, these minimum standards are universalistic; that is, they apply equally well (or equally badly) in rich suburbs and in old, deteriorating, industrial cities.

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8. District power equalizing, in any case, would be a major advance, in my opinion. I have myself urged similar plans. See The Cheerful Prospect, Boston, Houghton Mifflin Company, 1965, and State and Local Fiscal Relations in Public Education In California, Sacramento, Senate Fact Finding Committee on Revenue and Taxation, 1965.

9. National Education Association, Rankings of the States, 1971, Washington, D.C., The Association, 1971, pp. 48-50.

Apart from applying such minimum standards as to teachers' salaries and class size, state governments typically leave it up to the local authorities to determine the amount and type of educational resources that shall be made available for use by any given group of students. Control of resource distribution by output criteria is virtually nonexistent.

The difficulty with passing so large a share of responsibility for distribution of educational resources to local authorities is that local authorities are left in grossly unequal positions with respect to taxable capacity. Even among large school districts, it is not uncommon to find that taxable capacity per student - - which is to say in most cases true value assessed valuation per public school student in average daily attendance -- varies by a factor of six to one. If we take into account small districts, in many cases these being local tax havens, the variation frequently exceeds one hundred to one.

The problem of unequal taxable resources is exascerbated by statutory limits on local taxing powers. Not infrequently one finds that these limits, expressed as maximum local tax rates, are applied more rigorously in cities than in suburban districts. The outcome is that cities are prohibited from spending money on their schools while at least some of the suburban communities enjoy the advantages of high wealth per student and freedom from tax limit provisions.

The problem of unequal tax resources is moderated, though not fully, by a system of state grants that takes account of local wealth. State grants are intended to "equalize" local fiscal capacity. They do so to some extent. That the kind of inequities pointed to in the California decision persist is attributable most basically to the fact that variations in local fiscal ability are extremely wide. It is attributable secondarily to the fact that many states have never given more than a passing nod to the objective of equalization of local fiscal capacity, rhetorical statements to the contrary. For the year 1968-69, it was estimated that 22.5 per cent of state distributions, on the average, were in the form of flat grants.[10] These are grants designedly that do not take local variations in wealth into account. For many years I have been writing about some of the additional and more subtle means by which rich districts are allowed to retain their preferential revenue positions, and I shall not repeat those arguments here.[11]

But back to the basic point -- given large differences in local wealth per student, the only ways, it would seem, that these differences can be "equalized" are the following: (1) states can increase substantially their

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10. Roe L. Johns, Kern Alexander, and Dewey H. Stollar, eds., Status and Impact of Educational Finance Programs, Gainesville, National Educational Finance Project, 1971, p. 32.

11. See my chapter, "State Aid Patterns," in Jesse Burkhead, Public School Finance, Syracuse, Syracuse University Press, 1963.

share of the financing of schools, i.e., they can move toward full state assumption; (2) states can adopt a district power equalizing scheme, which is to say that they will take steps to recirculate excess local revenues from high wealth school districts through the state fiscal apparatus to low wealth districts; or (3) states can adopt some combination of higher state share cum district power equalizing.[12]

A subsidiary point is whether the state will have a "closed end" or an "open end" financial arrangement with local school districts. In this usage, closed end implies that the state sets an absolute upper limit on educational expenditure per student, though this limit may not necessarily be the same in all districts of the state. An open end system implies that the state is willing to share educational costs with local districts, power equalized, without limit. An open end system is more compatible with decentralized bargaining for teachers' salaries, working conditions, and the like. A closed end arrangement may well imply statewide bargaining. Proposals for full state funding and for district power equalizing presently on the scene are mostly of the closed end variety.

Two additional points deserve mention. First, at present levels of support, there is nothing that the federal government can do itself to

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12. Additionally, states could abolish local school districts and place powers over provision of educational services in the hands of large regional authorities, thus evening out local taxable capacity. I assume this step is politically impossible.

establish educational finance reform, not in any basic sense. On the other hand, if states are forced into educational reform by Serrano-like cases, the expenditure requirements of that reform may cause them to slight other social welfare services that are strongly complementary to education. (If a child very badly needs eyeglasses, it may not do much good to give him an extra reading specialist instead.)[13] Hence, revenue sharing, et al, by the federal government indirectly would make educational reform more productive, so it would seem. Second, while the relation between assessed valuation of taxable property per student and level of household income does not stand in a perfect one-to-one order, there is a positive correlation -- or so the evidence available to this point indicates.[14] That is, one should not slide off from a taste for our existing inequities by pointing out that some industrial tax havens include some poor households.

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13. I am indebted to Professor Henry M. Levin for discussion of this point.

14. James W. Guthrie, George B. Kleindorfer, Henry M. Levin, and Robert T. Stout, Schools and Inequality, Cambridge, MIT Press, 1971, Chapter 6.

Criticisms of the Present System

The focus of the new wave of discontent is on the side of inequity but it could just as well be expressed as dissatisfaction with illogical procedures in the allocation of educational resources. Basically, how much is made available to a group of students in the way of educational opportunities is a function of something called local wealth, which means taxable value of real property per student in a local public authority. The boundaries of local authorities in most states are historical accidents. Assessment practice at the local government level is not something in which we as a nation should take pride. But these are minor departures from logic in the allocation of resources within our largest state/local function (as measured by expenditures). The ultimate point is this: what do local differences in taxable wealth have to do with sensible criteria such as: differences in readiness of students to learn when they first enter the educational system; abilities and interests of students once they have acquired basic elementary school background; prices of educational services in different parts of the state (this latter variable reflecting differences in necessary costs to supply a given quality of a stated component of an educational program, not locally-chosen, wealth-related differences in expenditure level). If one were to construct a school system for the first time in the United States, surely one would attempt

to set resource allocations on the basis of these latter kinds of criteria, not upon an arbitrary and capricious variable named local wealth. In my opinion, furthermore, one should not duck this issue by saying that needs and costs cannot be precisely measured.

Admittedly, the argument now being made is getting ahead of what the California court ruled. The court chose not so much the illogic of the present system as its inequity. It is worth considering their language and their example.

> The . . . . asserted policy interest is that of allowing a local district to choose how much it wishes to spend on the education of its children. Defendants argue: 'If one district raises a lesser amount per pupil than another district, this is a matter of choice and preference of the individual district, and reflects the individual desire for lower taxes rather than an expanded educational program, or may reflect a greater interest within that district in such other services that are being supported by local property taxes as, for example, police and fire protection or hospital services.'
>
> We need not decide whether such decentralized financial decision-making is a compelling state interest, since under the present financing system, such fiscal free will is a cruel illusion for the poor school districts. We cannot agree that Baldwin Park residents care less about education than those in Beverly Hills solely because Baldwin Park spends less than $600 per child while Beverly Hills spends over $1,200. As defendants themselves recognize, perhaps the most accurate reflection of a community's commitment to education is the rate at which its citizens are willing to tax themselves to support their schools. Yet by that standard, Baldwin Park

> should be deemed far more devoted to learning than Beverly Hills, for Baldwin Park citizens levied a school tax of well over $5 per $100 of assessed valuation, while residents of Beverly Hills paid only slightly more than $2.
>
> In summary, so long as the assessed valuation within a district's boundaries is a major determinant of how much it can spend for its schools, only a district with a large tax base will be truly able to decide how much it really cares about education. The poor district cannot freely choose to tax itself into an excellence which its tax rolls cannot provide. Far from being necessary to promote local fiscal choice, the present financing system actually deprives the less wealthy districts of that option.[15]

Examples similar to the case of Beverly Hills-Baldwin Park exist in many other states. They can be found in Illinois, Missouri, and Maryland. In Massachusetts, Brookline spends an average of $1280 for students in its public schools while Hudson provides $514, a fact that cannot be justified in terms of height of Brookline's school tax rate over that of Hudson.

Let us look in more detail at the situation in New York. Consider Long Island, the second largest (next to New York City) region of the state in terms of public school enrollment. In 1968-69, there were 615,494 persons enrolled in the public elementary and secondary

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15. Serrano v. Priest, op. cit., pp. 46-48.

schools of Long Island's two counties, Nassau and Suffolk. This enrollment represented 18.1 per cent of the state's total. Along with the Island's large number of students goes a large number of school districts. Though Long Island is not a large geographic area and though much of it is densely populated, it had 131 school districts in various classifications in 1968-69. Ninety two of these had enrollment throughout its elementary and secondary grades.

Consider now Table I. Column 1 shows enrollment in the schools of the district. Column 2 indicates the General Fund Revenue of the district on a per student basis. Column 3 is the divergence, expressed as a percentage, of the actual revenues per student in each district (Column 2) from regional average revenues per student - $1,320.59. Plus signs reveal districts that had above average revenues and minus signs indicate districts of below average revenues. Great Neck had revenues 57.32% above regional average and Massapequa had revenues 18.14% below regional average. By regional standards, both of these two districts are large in enrollment. The absolute dollar difference per student between Great Neck and Massapequa was $996.53. This is approximately $20,000 a classroom. There is no clear reason to expect that students in these two districts have such different interests and abilities that a $20,000 per classroom disadvantage for Massapequa youth can be justified in educational terms. Assuming these expenditure

differentials were allowed to continue in the future, the child entering kindergarten in Great Neck next year would have received, by the time of high school graduation, the benefit of $12,500 worth of educational resources (in real dollars) over those of his Massapequa neighbor.

Granted these two districts are rather extreme with respect to revenue differences, the fact is that educational opportunities (measured by revenues available to purchase educational inputs) are markedly uneven on Long Island. Furthermore, and this is an important point, the area of Long Island is sufficiently small that one would not expect revenue difference to be offset by differences in costs, i.e., in prices of educational services. For example, the salaries that Great Neck and Massapequa would need to offer in order to hire teachers of a given standard of proficiency would be approximately the same. Probably whatever cost differences exist are to the favor of Great Neck, because of its reputation as an outstanding school district.

The next step is to see to what the expenditure differences are chiefly related. Columns 4 through 8 bear upon this point. The analysis is based upon the standard of one-to-one relation between local tax rates on true value of property and revenues per student. A purist might maintain the following: if the local tax rate in district

X is ten per cent higher than the rate in district Y, then, and only then, should revenues per student in district X be ten per cent higher than in district Y. For analytical purposes, we are taking the purist's approach. Basic to this approach is the idea that local tax rates represent prices for local government services. It is a general view that people should pay for what they get, and residents of school districts who want better-than-average school programs can reasonably be expected to tax themselves locally at higher-than-average rates. The only reasonable departure from the purist's rule would be to suggest that districts populated mainly by people of low household income might be subsidized to an additional extent, yielding the result that any given tax rate in those poor districts yield a higher-than-expected amount of school revenues, thus recognizing educational disadvantage of students. In this discussion, we are not suggesting that one go so far.

Column 4 shows local school tax rates on full value of property. Column 5 is an index of these local tax rates as compared to a region-wide tax rate of $2.29. For example, the tax rate of Baldwin in Nassau County in 1968-69 was seven per cent above region-wide average tax rate and that of Carle Place was three per cent below. Column 6 is a set of "presumptive" educational revenues in each of the districts. These presumptive revenues were obtained by applying the index of local tax rates to the regional average school revenue of $1,320.59.

For example, the presumptive revenue for Baldwin is Baldwin's index of local tax rate, 1.07, times region-wide average school revenues, $1,320.59, which equals $1,413.03. Because Baldwin was willing to tax itself at a rate of seven per cent above regional average, it is presumed to be entitled to school revenues seven per cent above regional average revenues. This is simply making application of one-to-one relation between school tax rate and school tax expenditure.

Column 7 divides the school districts of Nassau-Suffolk into winners and losers. Winners, noted by a plus sign, are places that have actual revenues higher than their presumptive revenues. In other words, they are places that have more money to spend on their schools than a strict examination of their local tax rate could justify. The losers, marked by minus signs, are places that have actual revenues below their presumptive revenues. In other words, the losers are districts that do not actually have the amount of money to spend on their schools that their tax rates would indicate they should have.

Winners and losers may profitably be examined against the enrollment data in Column 1 and the true value assessed property per student data in Column 8. Almost without exception winners are districts of high assessed valuations (Garden City, Great Neck, Hemp-

stead, Lawrence, Port Washington), or are both small and rich (East Williston, Locust Valley, Oyster Bay, Sea Cliff, Bridgehampton, East Hampton, Hampton Bays). Similarly, almost without exception, the losers are districts of low assessed valuation per student (Island Trees, Roosevelt, Seaford, Bellport, Wyandanch), or districts which have valuations per student ranging up to moderate levels but which are large in enrollment (Hicksville, Levittown, Plainview, Brentwood, Commack, Lindenhurst). The evidence appears conclusive that the present system of finance discriminates against low wealth districts and large districts while favoring the small and rich. These discriminations are contrary to long-established aims of the State to promote equity and, incidentally, to establish efficient organization of school districts, aims, indeed, running back a half-century in time.

If we look at two school districts on Long Island -- Great Neck and Levittown -- we can see how state aid "works" under very different circumstances (figures are for 1968-1969):

In Great Neck (9,869 enrolled),	
Revenue from local property tax:	$1,684.07 per pupil enrolled
Revenue from tuition and other local sources:	29.29
Revenue from state sources:	364.16
Revenue from federal sources:	0
	$2,077.52 per pupil enrolled

In Levittown (17,280 enrolled),

Revenue from local property tax:	$ 410.31 per pupil enrolled
Revenue from tuition and other local sources:	13.87
Revenue from state sources:	764.48
Revenue from federal sources:	.71
	$1,189.37 per pupil enrolled

We can see from this that Levittown receives more money from the state than does Great Neck. But the amount of state aid in question cannot begin to equalize the school revenues in these two districts. Actually, Levittown receives $400 more per pupil in state aid than Great Neck; at the same time, however, Great Neck can expect almost $1,300 more per pupil in local property taxes than the poorer district. For this reason, the state formula cannot hope to equalize the situation.

It might be argued that Levittown is not taxing itself enough for educational services -- the reason that the district does not have much money from local sources is that the residents do not care about their schools. But if we look at the figures on the chart (Table I, page 4a and 4b), we see that Levittown, in fact, taxes itself at the rate of $2.72 per $100 of true value, a rate that is higher than the regional average of $2.29 per $100 of true value. The problem is that the true value of assessed property in Levittown is very low -- $16,200 per pupil as compared to the regional average of $30,500. The district can tax

itself highly, but the value of property is too low to ever generate the kind of educational revenue which is generated in Great Neck. In Great Neck, the residents tax themselves at the same rate as the Levittowners -- $2.72 per $100 of true value. Yet, because the true value of assessed property in Great Neck is high, $64,400 per pupil, this tax effort generates a good deal of revenue for education -- much more than can be generated by the same tax effort in Levittown. In fact, in Great Neck, the revenue from local property taxes alone is greater than the average revenue per pupil throughout Long Island from all sources (state, federal, local property tax, tuition, and other revenue sources).

Great Neck receives money from the state under the flat grant provision which states that every district in New York no matter how wealthy receives a minimum grant (in 1968-69, $274; today, $310) from the state.[16] Poor districts do not really gain anything under a flat grant provision, for they would receive this financial support anyway if only a need formula were applied. Rich districts, on the other hand, receive a bonus, since many school districts would not be entitled to this amount if the aid formula were applied without a flat grant provision.

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16. Additional state aid to a wealthy district like Great Neck can come in the form of growth aid, size correction aid, transportation aid and other forms of categorical aid.

Another structural limitation of the state formula, perhaps more damaging than the minimum grant provision, is the maximum ceiling placed on aid. A ceiling is imposed in terms of dollars on the amount of the local budget to be subsidized. Thus, a district is equalized only up to some given level of support, above which any spending will have to come wholly from the district itself. The ceiling in 1968-69 (the year for which the figures on Levittown and Great Neck are given) was $760; for the current year, it is $860. Coons, Clune and Sugarman note: "Given New York spending habits, this kind of limit is ludicrous and incoherent in a scheme of true shared-cost equalizing."[17] On Long Island, in 1968-69, for example, no district was spending below the ceiling; therefore, all 131 districts in the region were paying their own way on expenditures above $760. In addition, the state has set a limit on its share -- it will allocate 90% of the maximum, or $684 per pupil. If the low fiscal capacity of a district were to produce an aid ratio higher than 90% the state would not allocate the additional aid. Unless the ceiling is placed at the level of the district with the highest expenditure there will not be full equalizing. And, at least until the ceiling is well above the median, a condition of equalization cannot even be approached.

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17. Coons, Clune and Sugarman, Private Wealth and Public Education. (Cambridge: Harvard University Press, 1970), p. 185.

The differences in expenditure per student are gross and do not appear to be related systematically to differences in requirements of students for educational resources; instead, they appear to be systematically to be related to a variable -- namely, taxable value of real property in school districts, that has only a remote connection, if even that, with the interests and abilities of young people who live in the various districts. It is hard to avoid the conclusion that horizontal equity, i.e., equal treatment of equals, is being violated as far as students are concerned. The fact that taxpayers in some districts pay high levels to finance meager programs while taxpayers in other richer districts pay taxes at lower rates to produce expensive programs, would appear to show that equity is violated with respect to taxpayers as well.

There are two other major criticisms of the present system of educational finance I would like to mention, though neither drew the attention of the California court. The first has to do with the effect of school financial arrangements on local planning. In the first instance, taking a longer view of educational programs and priorities is difficult when school boards are constantly under threat of local taxpayers' revolts and budget defeats. Hence, the present system of finance is inimical to longe range planning of educational activities themselves.

It is also harmful for land use planning. Let me quote from a recent letter to the New York Times.

> Virtually every suburban community wants good 'ratables' that produce school taxes but don't produce school children. In the intercommunity competition for office parks, clean industry and shopping centers, these facilities are scattered all over the suburban landscape instead of concentrated in urban centers where they belong.
>
> This dispersal of places of work virtually forecloses the possibility of developing good intrasuburban public transportation and guarantees that each year hundreds of acres of green must disappear under asphalt and concrete to carry the increased automobile traffic.
>
> When it comes to housing, the effect of the school property tax is equally disastrous. No one wants housing that won't pay its own way in school taxes.
>
> To the forces of class or race prejudice that rise to oppose so many proposals for low and moderate-income housing in the suburbs is added the financial self-interest of the district's property owners.
>
> One has only to go to a few local zoning hearings to realize what a powerful and effective combination this is.
>
> The only housing which can get by many local zoning boards is either very expensive single-family housing, luxury apartments with a preponderance of studio and one-bedroom units or housing restricted to senior citizens. While these types have their place, they hardly represent a comprehensive solution to suburban housing needs.[18]

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18. Letter to New York Times from John M. Levy, September 5, 1971, "The Week in Review," p. 10.

The final criticism of the present system of educational finance is directed toward the problems of the cities. Our existing arrangements were devised at a time (in the early 1920's) when cities appeared to be rich and had strong, fully developed educational operations. The states' grant programs were intended to redress an imbalance of educational power, in that they were to help poor, rural districts improve their primary schools and build secondary schools for the first time. The rural bias in the state-aid formulas has become a suburban bias far beyond the time when our cities no longer appeared rich nor had educational systems sufficient to the challenge of the day. The technical features of the grant systems assure this result. Almost all states use closed-end aid programs in which extra necessary costs of central city operations are recognized only slightly, if at all, and under which cities are held to much tighter local tax rate controls than suburbs. One may surmise that the intellectual life of our nation has suffered as a consequence of this senseless procedure. In spite of all their difficulties, it is still the large central cities that provide a home for intellectual activities. Only in the cities does one find consistently first-rate museums, libraries, theater, ballet, music, and newer forms of folk art. Yet, households which offer an intellectually stimulating home environment for their children have moved from the cities in large numbers, and they have moved partly in response to educational disparities. The result is a new kind of

educational imbalance. Children who have intellectual and artistic interests find themselves in school districts that are unable to make connection with the artistic and intellectual resources of the central city, while the central city school districts are overly populated with students who lack the interest or skills with which the city can so richly serve. The general inadequacy of the public transport system as between central city and suburbs, as already noted, makes the situation even worse than it otherwise could be.

What State Assumption Would Look Like, Generally Speaking

The essential features of full state funding can be seen in the proposal of Governor Milliken for Michigan. In summary, they are the following:

(1) The state provides nearly all the money for the operation of elementary and secondary schools. (Costs of new capital construction may be left to the local authorities, as well as costs of servicing existing debt.) The additional state revenues necessary to meet "full costs" of operating elementary and secondary schools may be obtained by a statewide property tax, more intensive use of state income taxes or sales taxes, or by the introduction of a new tax such as a levy on value added. (The Advisory Commission on Intergovernmental Relations recently reversed its

1969 stand against the use of a statewide property tax, at least as a transitional measure.)

(2) It is ordinarily necessary to eradicate most of the differences in levels of spending for local educational services before full state funding can be fully operational. The state government, that is, can hardly underwrite programs in which some districts are receiving twice the benefit of other districts. This leveling up cost could be spread over several years of the State's budget, of course.

(3) The State must determine a defensible basis for distributing money to school districts. It is likely that the State would take into account differences in wage and salary levels in the various regions of the State, and the special educational requirements of different types of students.

(4) The process of determining how much money should be spent in individual school districts would ease if the State established regional educational centers to supply special services -- such as vocational education, programs for the handicapped, remedial programs, programs for the gifted (including the scientifically and artistically gifted), student transport, health services, and the like -- to districts on their order. Under this process, the State distributes educational services as such to districts and

avoids some of the necessity for making precise inter-district judgments about needs for cash. It is "aid in kind," rather than aid in money.

(5) Local authorities should be granted limited powers to supplement their educational programs by local taxation. It is now commonly proposed that this supplementary levy itself should be "power equalized." As the Advisory Commission on Intergovernmental Relations has stated, ". . . The Commission assumes that there would be a limited opportunity for local enrichment of the educational program. However, failure to circumscribe the amount of local enrichment -- by limiting it to ten per cent of the State grant, for example -- would undermine its . . . objective -- (to create) a fiscal environment more conducive to educational opportunity . . ."[19]

(6) Implicit in the arrangement for full state funding is some control over the powers of local school districts to engage in collective bargaining with professional and nonprofessional staff. One possibility is that bargaining about salary schedules and pensions would be conducted on a statewide basis. This process could establish a system of region-wide costs of salaries per teacher, which system could be recognized in the State's distribution of grants to districts

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19. Advisory Committee, op. cit., p. 23.

that lie within any given region. At the same time, bargaining on detailed working conditions could be conducted locally.

Arguments Against Full State Assumption

Are there arguments against state assumption of educational expenditures? Indeed, and I shall now try to deal with those I regard as most common.

(1) The Middle Class Will Take Their Children Out of the Public Schools. Unless upper middle class parents retain the right, so it is said, to use their local wealth to buy unusually high-priced educational services for their children, they will desert the public institutions, leaving public schools to serve only the poor, which is to say minority, households. I find this the least convincing of the anti-state assumption arguments. Rich local school districts will almost surely be "saved harmless" on their existing levels of expenditures per student, so they will lose their favored position only gradually -- that is, as the rest of the state catches up with them. Academically-minded teachers, many of them at least, will continue to prefer to work with the students of the r iddle rich, even if salary schedules should be equalized across a state. It will still be the principals of the richer suburban high schools who know university admissions officers best and whose recommendations will count most. To throw these advantages aside and at the same time to

pay $1,000 to $3,000 tuition per child per year (at constant prices) for admission to a new (and, hence, unknown) private institution would appear to be a bad bargain for suburban dwellers.

It is entirely likely, on the other hand, that parents in the richer suburbs will come to make greater use of privately-purchased supplementary services, such as tutoring in literature, science, and mathematics. Once this occurs in visible measure, it is probable that demands will be made to make such supplementary services available free on call in inner city areas. Thus, a new flexibility to some student and parental choice would be introduced into our all-too-monolithic educational structure.

(2) There Won't Any Longer Be Enough Money to Run the Schools Properly. Possibly, but no one really knows what the effect of state assumption on school revenues would be. For those who are worried about this eventuality, I offer two comforting thoughts. The first is that state assumption would end the process whereby rises in educational budgets are obtained at the price of creating new irregularities at, of course, a higher level of expenditure. The second comforting thought refers back to the earlier statement that educational output may be enhanced more by spending extra money on complementary social welfare services than on education services themselves. If state assumption did have the effect of moderating the rate of advance

in educational expenditures and if the money so saved could be put on complementary social welfare services, we might all be ahead in the long run.

(3) Statewide Bargaining Will Impede Innovations in Personnel Practice. Most people, I believe, who are interested in schools would be inclined to say that the record of local authorities in personnel practice is less than impressive. Schools are administered mainly in a hierarchical, not colleagial, fashion -- in spite of the commonly held assumption that teachers are professionals. Job descriptions are vague or, more often, not at all in evidence. Salaries are distributed mainly on the basis of seniority, and this is not an imaginative solution to the problem of determining pay differentials. So I fear we have little to lose in moving to the state level.

On the contrary, however, I feel we might have a good bit to gain. When local authorities, even the biggest, engage in collective bargaining, they do so on the basis of a very modest amount of preparatory work -- by standards of large employers in the private sector, anyway. That is, bargaining is not well used as a process to help solve problems that exist in the work of the schools. States would be under considerable pressure to engage in preparatory work -- simply the size of the contract to be bargained would so dictate. Preparatory work should include an assessment of the state of the schools, a redefinition of priorities, a

search for workable solutions to the most serious shortcomings, and, finally, the writing of a set of employers' demands for quality improvement to lay on the table alongside the teachers' demands. It is a kind of planning exercise which we see too seldom in the social sector. The time is right, for teachers in this decade must be prepared to argue for higher budgets on the basis of quality improvement, as they cannot now be defended on the basis of increases in enrollment.

(4) There Is No Way To Figure Out How to Distribute Money to School Districts. If one demands that marginal educational products, however defined, be equalized among districts or among functional classifications of expenditure, then, speaking strictly and precisely, the assertion is correct. However, almost any attempt to devise a rational scheme of distribution would appear to be preferable to the present system, under which inter-district variations in revenues are a function of locally taxable property.

Let's start with the proposition that the same amount of money be available for each student, unless a valid (i.e., educational) reason can be found for spending some different amount. Handicapped students require special care, and it is possible to estimate rather closely the costs of the required programs. Good vocational programs cost more than academic, and again it is possible to estimate the required costs.

Likewise for programs for the academically gifted and for the artistically creative. The disadvantaged pose a more difficult problem. Title I of the Elementary and Secondary Education Act of 1965 sought to lay an extra 50 per cent of statewide expenditures on such students. I would opt for 100 per cent but I fear no one can justify any particular ratio, and the reason is that so far there is no clear set of answers to the problem of educational failure.

But to continue, if school construction costs are higher in big cities than in rural areas, the state could recognize this differential in its grants. If the general level of salaries varied markedly from one part of the state to another, one might want to recognize that fact in setting salary schedules for teachers. On the other hand, if an objective of policy was to encourage outstanding teachers to work in the depressed parts of the state, then just the opposite policy might be appropriate. In summary, one would start with the idea of equality and make only such departures as were necessary to fulfill the educational policy objectives of the state. These would need to be -- and could be -- stated specifically, such as providing a certain set of services for handicapped students, etc.

(5) We Will Lose Local Control of Our Schools. It is true that local power to determine revenues of school districts would be sharply curtailed. Assuming that a well-functioning state system to assess

performance (on a variety of measures) of individual schools can be devised -- and I think it can -- one could offer greater powers than now exist for the staff in a single school and its interested public to control how funds are spent within that given school. Most people, after all, are interested in schools, particular ones, not in school districts. Note how many parents turn up at "school night" and how few at school board meetings. And how few vote in school board elections.

In most states, the greatest power in educational policy is now held by school district boards and their officers. State assumption offers the means to increase the amount of power and the effective uses of power in state authorities and in local schools, each local school having its own board of governors.

(6) We Need "Lighthouse" School Districts to Set Standards for Improvement of Quality. There is no reason at all that state governments could not establish special funds for experimental and innovative programs. Almost certainly some of these new programs would be designed for ghetto schools. As it is now, lighthouse school districts are generally rich ones and are inhabited by rich students. The present system weights innovation and experimentation toward the advantaged. But it is not advantaged schools that have the most serious problems, and it is doubtful that new programs designed for well-off students have much transferability into the ghetto.

The Essential Contrast Between State Assumption and District Power Equalizing

District power equalizing provides that any given local school tax rate yield the same precise expenditure per student, regardless of the wealth of districts that levy the given rate. It is a simple and powerful idea and would apparently meet the requirement of the California Supreme Court that local taxable wealth no longer be allowed to determine the quality of education. Why might one prefer state assumption to district power equalizing?

There are several reasons. First, assume that high wealth districts are inhabited by high wealth folk and poor districts by poor people. All district power equalizing then does is assure equity in tax rates vis-a-vis school expenditures. Poor folk would have difficulty in meeting the competition of rich folk in rich districts, once the latter saw how the game was shaping up and raised their school tax rates to preserve their favored position.

Second, assume there is no clear relation between district wealth and the income of residents of various districts. That is, some rich districts are inhabited by poor folk, and conversely. District power equalizing would be positively harmful to poor folk living in a rich district -- an industrial enclave, let's say. Hence, district power equalizing is a weak device in promoting equity (first assumption) or a crude device that would unnecessarily harm some poor people (second assumption).

Assume, finally, as I believe is correct, that there is no absolute standard of education which can be described as "adequate" -- that all educational disparities are relative. Then, if one is going to embark on major revision of educational finance arrangements, why should one not remove "place" inequalities as well as "wealth" inequalities? [20] To make the point clear, consider two districts, A and B, and let them be of equal wealth. Suppose the residents of District A choose a school program half as costly as the residents of B. Is it good policy for the state to require the children of A to suffer the lifetime handicap of inferior education, which is to say that the state excludes these children from the benefits of District B education on the basis of a district boundary line that is itself an historical accident? As I understand the ideals of a good democracy, public institutions -- and especially the schools -- are supposed to see to it that such personal attributes as aptitude, talent, and energy play a progressively larger role in an individual's success and development, while parental wealth, on the one hand, and fecklessness, on the other, play a progressively smaller role. I see no way for this ideal to be achieved in the absence of direct state intervention in the allocation of educational resources.

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20. Frank I. Michelman, "The Supreme Court, 1968 Term Foreword: On Protecting the Poor Through the Fourteenth Amendment," Harvard Law Review, November 1968, p. 56.

The educational system, after all, is our one supreme sorting device. Classification of people on grounds of their abilities and aptitudes is a necessary process, but one on which our national welfare and our morality hang heavily. The sorting process cannot work effectively if primary schooling of some children is of vastly greater quality than that of other children. Local tastes for basic educational services should not distort the functioning of the sorting mechanism.

Local True Value of Assessed Prop/Pupil Enrolled = $30,517.60

SCHOOL REVENUES AND TAX RATES IN LONG ISL

District Name & Type		(1) Enrollment	(2) Rev/Pupil (by enrollment)	(3) % Divergence Dist. Rev/Pupil to Req. Rev/Pupil	(4) Local Value Rate
Nassau County					
Baldwin	(I.U.F.)[1]	8805	1283.61	- 2.80	2.46
Bethpage	(I.U.F.)	6106	1350.38	+ 2.26	2.55
Carle Place	(I.U.F.)	2676	1296.16	- 1.85	2.21
East Meadow	(I.U.F.)	16582	1136.35	-13.95	2.09
East Rockaway	(I.U.F.)	2031	1265.95	- 4.14	2.30
East Williston	(I.U.F.)	2170	1786.05	+35.25	2.44
Farmingdale	(I.U.F.)	12964	1335.46	+ 1.13	2.81
Freeport	(I.U.F.)	7283	1269.54	- 3.87	2.27
Garden City	(I.U.F.)	4904	1578.67	+19.54	1.81
Glen Cove	(City)[2]	5245	1263.32	- 4.34	2.19
Great Neck	(I.U.F.)	9869	2077.52	+57.32	2.72
Hempstead	(I.U.F.)	5509	1409.69	+ 6.75	1.73
Herricks	(I.U.F.)	6247	1548.00	+17.22	2.72
Jericho	(I.U.F.)	11871	1372.04	+ 3.90	2.51
Island Trees	(I.U.F.)	5604	1317.12	- 0.26	2.86
Jericho	(I.U.F.)	3918	1569.56	+18.85	2.42
Lawrence	(I.U.F.)	7884	1603.73	+21.44	2.23
Levittown	(I.U.F.)	17280	1189.37	- 9.94	2.72
Locust Valley	(I.C.)[3]	3139	1462.65	+10.76	1.80
Long Beach	(City)	6323	1422.71	+ 7.73	2.21
Lynbrook	(I.U.F.)	3541	1480.19	+12.08	2.17
Malverne	(I.U.F.)	2927	1272.58	- 3.63	2.08
Manhasset	(I.U.F.)	2776	1759.15	+33.21	1.61
Massapequa	(I.U.F.)	16772	1080.99	-18.14	2.12
Lincoln	(I.U.F.)	4769	1457.74	+10.39	2.17
Merrick	(I.U.F.)	10289	1226.45	- 7.13	2.24
Oyster Bay	(I.C.)	2648	1746.10	-32.22	2.28
Plainedge	(I.U.F.)	7247	1349.78	+ 2.21	3.04
Plainview	(I.C.)	11122	1438.68	+ 8.94	2.87

I.U.F.[1]- Independent Union Free School District.
City[2]- City School District

I.C.[3]- Independent Central
U.F.[4]- Union Free School
Central[5]- Central School Dist

d = $30,517.00

VENUES AND TAX RATES IN LONG ISLAND 1968-69

pil - nt)	(3) % Divergence Dist. Rev/Pupil to Req. Rev/Pupil	(4) Local Full Value Tax Rate	(5) Index of Local Tax Rate	(6) Presumptive Educ. Rev per Pupil	(7) Divergence of Act. Rev. From Presumptive
51	- 2.80	2.46	1.07	1413.03	- 129.42
88	+ 2.26	2.55	1.11	1465.85	- 115.47
16	- 1.85	2.21	.97	1280.97	+ 15.19
35	-13.95	2.09	.91	1201.74	- 65.39
55	- 4.14	2.30	1.00	1320.59	- 54.64
05	+35.25	2.44	1.07	1413.03	+ 373.02
46	+ 1.13	2.81	1.23	1624.33	- 288.87
24	- 3.87	2.27	.99	1307.38	- 37.84
57	+19.54	1.81	.79	1043.27	+ 535.40
32	- 4.34	2.19	.96	1267.77	- 4.45
12	+57.32	2.72	1.19	1571.50	+ 506.02
69	+ 6.75	1.73	.76	1003.65	+ 406.04
00	+17.22	2.72	1.19	1571.50	- 23.50
84	+ 3.90	2.51	1.10	1452.65	- 80.61
12	- 0.26	2.86	1.25	1650.74	- 336.62
96	+18.85	2.42	1.06	1399.83	+ 169.73
93	+21.44	2.23	.97	1280.97	+ 322.76
87	- 9.94	2.72	1.19	1571.50	- 382.13
55	+10.76	1.80	.79	1043.27	+ 419.38
71	+ 7.73	2.21	.97	1280.97	+ 141.74
19	+12.08	2.17	.95	1254.56	+ 225.63
98	- 3.63	2.08	.91	1201.74	+ 70.84
15	+33.21	1.61	.70	924.41	+ 835.05
99	-18.14	2.12	.93	1228.15	- 147.16
54	+10.39	2.17	.95	1254.56	+ 203.18
45	- 7.13	2.24	.98	1294.18	- 67.73
00	-32.22	2.28	1.00	1320.59	+ 425.51
08	+ 2.21	3.04	1.33	1756.38	- 406.60
08	+ 8.94	2.87	1.25	1650.74	- 212.06

I.C.[3]- Independent Central School District
U.F.[4]- Union Free School District
[5] Central School District

6. Weighted Average Daily Attendance (Kindergarten at 0.5

(8) True Value Prop	(9) Exp/Pupil WADA b	(10) Exp/Pupil WADA for Instruction	(11) % of Exp. for Instruction	District Name & Type
				Nassau County
2	1205.49	729.12	60.48%	Baldwin
	1321.66	747.96	46.12	Bethpage
	1247.43	789.25	63.27	Carle Place
26084.86	1093.55	700.18	64.03	East Meadow
33273.84	1257.53	803.30	63.88	East Rockaway
52203.14	1698.67	1045.71	61.56	East Williston
24681.85	1314.27	786.58	59.85	Farmingdale
39016.46	1259.69	765.68	60.78	Freeport
67651.85	1497.09	935.68	62.50	Garden City
34342.06	1270.31	755.89	59.50	Glen Cove
64375.60	1918.75	1104.65	57.57	Great Neck
59600.37	1436.48	873.78	60.83	Hempstead
30055.68	1466.77	825.05	56.25	Herricks
39727.61	1339.49	847.01	63.23	Hicksville
18053.96	1260.34	730.73	57.98	Island Trees
47830.99	1445.75	858.52	59.38	Jericho
38105.85	1551.88	889.41	57.31	Lawrence
16245.96	1175.74	733.67	62.40	Levittown
62541.72	1444.44	821.71	56.89	Locust Valley
45064.14	1466.96	834.59	56.89	Long Beach
40916.77	1407.66	891.41	63.33	Lynbrook
40024.58	1336.64	824.61	61.69	Malverne
87059.41	1775.11	1055.53	59.46	Manhasset
22808.93	1065.49	659.99	61.94	Massepequa
16018.48	1465.41	889.43	60.70	Mineola
29203.49	1178.43	721.75	61.25	Oceanside
56999.86	1701.42	1070.76	62.93	Oyster Bay
18713.90	1326.06	777.35	58.58	Plainedge
3.57	1390.77	831.07	59.76	Plainview

...l Revenue/Pupil Enrolled = $ 1,320.59
...ional True Value of Assessed Prop/Pupil Enrolled = $30,517.00

SCHOOL REVENUES AND TAX RATES IN LONG ISLA

...trict ...e & ...2		(1) Enrollment	(2) Rev/Pupil (by enrollment)	(3) % Divergence Dist. Rev/Pupil to Req. Rev/Pupil	(4) Local F... Value T... Rate
...t Washington	(I.U.F.)	6752	1478.68	+ 11.93	2.30
...kville Center	(I.U.F.)	4343	1497.43	+ 13.39	2.26
...osevelt	(I.U.F.)	3770	1245.56	- 5.68	2.29
...lyn	(I.U.F.)	4434	1869.38	+ 41.56	2.88
...cliff	(I.C.)	3525	1625.56	+ 23.09	1.70
...ford	(I.U.F.)	4742	1272.59	- 3.63	2.59
...set	(I.C.)	8745	1547.43	+ 17.18	2.54
...ondale	(I.U.F.)	7430	1340.54	+ 1.51	2.14
...ugh	(I.U.F.)	5387	1370.46	+ 3.78	2.80
...t Hempstead	(I.U.F.)	3673	1395.07	+ 5.64	2.26
...thury	(I.U.F.)	4724	1473.21	+ 11.56	2.49
...more	(I.U.F.)	5765	1480.66	+ 12.12	2.58
...folk County					
...yville	(I.U.F.)[4]	4531	1246.21	- 5.63	2.28
...lon	(U.F.)[4]	2652	1325.88	+ 0.40	2.45
...port Blue Point	(U.F.)	2949	909.56	- 31.12	2.60
... Shore	(I.U.F.)[5]	7326	1218.15	- 7.76	2.49
...port	(Central)[5]	4363	1199.46	- 9.17	2.50
...tbrood	(I.U.F.)	20903	1092.02	- 17.31	2.38
...rehampton	(U.F.)	377	1428.94	+ 8.20	1.55
...ter Moriches	(U.F.)	1115	1238.13	- 6.24	1.93
...ral Islip	(I.C.)	6826	1129.74	- 14.45	2.46
...d Spring Harbor	(I.C.)	2170	1899.54	+ 43.84	3.05
...ock	(I.U.F.)	14172	1257.98	- 4.74	2.81
...nequot	(I.C.)	6308	1459.41	+ 10.51	2.83
...aque	(I.U.F.)	6301	1157.92	- 12.32	2.14
... Park	(U.F.)	8164	1065.09	- 19.35	1.81
...port	(U.F.)	592	1189.63	- 9.92	1.54

...1- Independent Union Free School District
...2- City School District
I.C.[3]- Independent Central
U.F.[4]- Union Free School D...

= $ 1,320.59
= $30,517.00

TABLE I, page 2a

NUES AND TAX RATES IN LONG ISLAND 1968-69

(3) % Divergence Dist. Rev/Pupil to Reg. Rev/Pupil	(4) Local Full Value Tax Rate	(5) Index of [illegible]al Tax Rate	(6) Presumptive Educ. Rev per Pupil	(7) Divergence of Act. Rev. From Presumptive
+ 11.93	2.30	1.00	1320.59	+ 157.60
+ 13.39	2.26	.99	1307.38	+ 190.05
- 5.68	2.29	1.00	1320.59	- 75.03
+ 41.56	2.88	1.26	1663.94	+ 205.44
+ 23.09	1.70	.74	977.24	+ 648.32
- 3.63	2.59	1.13	1492.27	- 219.68
+ 17.18	2.54	1.11	1465.85	+ 81.56
+ 1.51	2.14	.93	1228.15	+ 112.39
+ 3.78	2.80	1.22	1611.12	- 240.66
+ 5.64	2.26	.99	1307.38	+ 87.69
+ 11.56	2.49	1.09	1439.44	+ 33.77
+ 12.12	2.58	1.13	1492.27	- 11.61
- 5.63	2.28	1.00	1320.59	- 74.38
+ 0.40	2.45	1.07	1413.03	- 87.15
- 31.12	2.60	1.14	1505.47	- 595.91
- 7.76	2.49	1.09	1439.44	- 221.29
- 9.17	2.50	1.09	1439.44	- 239.98
- 17.31	2.38	1.04	1373.41	- 281.39
+ 8.20	1.55	.68	898.00	+ 530.94
- 6.24	1.93	.84	1109.30	+ 128.83
- 14.45	2.46	1.07	1413.03	- 283.29
+ 43.84	3.05	1.33	1756.38	+ 143.16
- 4.74	2.81	1.23	1624.33	- 365.35
+ 10.51	2.83	1.24	1637.53	- 178.12
- 12.32	2.14	.93	1228.15	- 70.23
- 19.35	1.81	.79	1043.27	+ 21.82
- 9.92	1.54	.67	884.80	+ 304.83

I.C.[3]- Independent Central School District
U.F.[4]- Union Free School District
[5]- Central School District

6. Weighted Average Daily attendance (kindergarten @ 0.5

Table III Part A, page 26

(8) Full Value Assessed Prop Per Pupil	(9) Exp/Pupil WADA b/	(10) Exp/Pupil WADA for Instruction	(11) % of Exp. for Instruction	District Name & Type
47846.64	1417.19	829.58	59.24%	Port Washington
38389.18	1443.83	895.92	62.05	Rockville Center
33062.85	1331.47	863.35	64.84	Roosevelt
62419.28	1831.84	1083.72	59.16	Roslyn
70241.78	1559.87	934.79	59.93	Sea Cliff
32931.00	1201.26	729.58	60.74	Seaford
38813.03	1382.16	834.45	60.37	Syosset
43957.67	1321.43	825.31	62.46	Uniondale
26626.89	1322.46	811.47	61.36	Wantagh
39510.12	1511.34	891.57	58.99	West Hempstead
41730.94	1585.14	936.54	59.08	Westbury
44604.66	1407.83	815.87	57.95	Woodmere
				Suffolk County
20668.52	1241.65	757.87	61.0	Amityville
31999.59	1252.01	770.38	61.53	Babylon
21304.00	1186.57	730.96	61.60	Bayport Blue Point
25440.53	1259.42	809.04	64.24	Bay Shore
19038.05	1290.97	800.10	61.98	Bellport
19720.02	1108.14	655.99	59.20	Brentwood
40490.59	1424.84	907.49	63.69	Bridgehampton
23963.31	1232.20	816.74	66.28	Center Moriches
25345.71	1207.48	718.37	59.49	Central Islip
46816.22	1757.02	1036.95	59.02	Cold Spring Harbor
27916.13	1271.62	754.24	59.31	Commack
24647.84	1402.24	764.95	54.55	Connetquot
22492.28	1250.53	683.32	54.64	Copiague
18720.76	1078.72	632.38	58.62	Deer Park
21268.54	1153.68	673.90	58.41	Eastport

tional Revenue/Pupil Enrolled = $ 1,320.59
tional True Value of Assessed Prop/Pupil Enrolled = $30,517.00

SCHOOL REVENUES AND TAX RATES IN LONG ISLA

District Name & No.		(1) Enrollment	(2) Rev/Pupil (by enrollment)	(3) % Divergence Dist. Rev/Pupil to Reg. Rev/Pupil	(4) Local F Value T Rate
st Hampton	(U.F.)	1265	1752.06	+ 32.67	1.57
t Islip	(I.U.F.)	6812	1199.64	- 9.16	2.14
ood	(U.F.)	4140	1362.64	+ 3.18	2.89
ver's Island	(U.F.)	132	1555.24	+ 17.77	.99
enport	(U.F.)	869	1474.98	+ 11.69	1.94
Hollow Hills	(I.C.)	9204	1388.96	+ 5.18	2.61
ton Bays	(U.F.)	839	1310.50	- 0.76	1.22
orfields	(Central)	5058	1377.49	+ 4.31	2.83
ouge	(I.U.F.)	6145	1323.25	+ 0.20	2.41
ington	(I.U.F.)	8542	1452.86	+ 10.02	3.11
lip	(U.F.)	4380	1210.60	- 8.33	2.33
ms Park	(Central)	4859	1130.93	- 14.36	2.13
Woodhurst	(I.U.F.)	11104	1126.51	- 14.70	2.20
tle Beach	(U.F.)	2943	1372.77	+ 3.95	2.41
Setauket	(U.F.)	796	1073.78	- 18.69	1.48
ple Country	(I.C.)	12304	1201.96	- 8.98	2.56
dle Island	(Central)	2925	1437.31	+ 8.84	2.32
Sport	(I.U.F.)	9204	1413.51	+ 7.04	2.51
uth Babylon	(U.F.)	9683	1191.54	- 9.77	2.53
choque	(I.U.F.)	8492	1149.56	- 12.95	2.32
t Jefferson	(U.F.)	2606	1456.62	+ 10.30	1.40
t Jefferson Sta. (Smithtown)	(U.F.)	3996	1216.63	- 7.87	2.39
rhead	(Central)	4236	1154.99	- 12.54	1.85
ham	(I.C.)	9932	1085.41	- 17.81	.91
Harbor	(U.F.)	762	1150.69	- 12.86	1.63
ville	(I.U.F.)	4290	1209.76	- 8.39	2.48
ver Island	(U.F.)	247	1934.69	+ 50.29	1.13

U.F.[1]- Independent Union Free School District
I.C.[3]- Independent Central
U.F.[2]- [illegible] School District
U.F.[4]- Union Free School D

= $ 1,320.59
= $30,517.00

TABLE II, para a, page 3a

LA VENUES AND TAX RATES IN LONG ISLAND 1968-69

(1)	(2)	(3)	(4)	(5)	(6)	(7)
F Ta	pil nt)	% Divergence Dist. Rev/Pupil to Reg. Rev/Pupil	Local Full Value Tax Rate	Index of Local Tax Rate	Presumptive Educ. Rev per Pupil	Divergence of Act. Rev. From Presumptive
57	06	+ 32.67	1.57	.69	911.21	+ 340.85
14	64	- 9.16	2.14	.93	1228.15	- 28.51
89	64	+ 3.18	2.89	1.26	1663.94	- 301.30
99	24	+ 17.77	.99	.43	567.85	+ 987.39
94	98	+ 11.69	1.94	.85	1122.50	+ 352.48
61	96	+ 5.18	2.61	1.14	1505.47	- 116.51
22	50	- 0.76	1.22	.53	699.91	+ 610.59
33	49	+ 4.31	2.83	1.24	1637.53	- 260.04
41	25	+ 0.20	2.41	1.05	1386.62	- 63.37
11	36	+ 10.02	3.11	1.36	1796.00	- 343.14
33	80	- 8.33	2.33	1.02	1347.00	- 136.40
13	93	- 14.36	2.13	.93	1228.15	- 97.22
20	51	- 14.70	2.20	.96	1267.77	- 141.26
41	77	+ 3.95	2.41	1.05	1386.62	- 13.85
48	78	- 18.69	1.48	.65	858.39	+ 215.39
66	96	- 8.98	2.56	1.12	1479.06	- 277.10
32	31	+ 8.84	2.32	1.01	1333.80	+ 103.51
51	51	+ 7.04	2.51	1.10	1452.65	- 39.14
53	54	- 9.77	2.53	1.10	1452.65	- 261.11
32	56	- 12.95	2.32	1.01	1333.80	- 184.24
40	62	+ 10.30	1.40	.61	805.56	+ 651.06
89	63	- 7.87	2.39	1.04	1373.41	- 156.78
85	99	- 12.54	1.85	.81	1069.68	+ 85.31
91	41	- 17.81	.91	.40	528.24	+ 557.17
53	69	- 12.86	1.63	.71	937.62	+ 213.07
48	76	- 8.39	2.48	1.08	1426.24	- 216.48
13	69	+ 50.29	1.13	.49	647.09	+1337.60

I.C.3- Independent Central School District
U.F.4- Union Free School District

6. Weighted Average Daily Attendance (Kindergarten at .5

Table I page 36

(8) True Value Assessed Prop Per Pupil	(9) Exp/Pupil WADA	(10) Exp/Pupil WADA for Instruction	(11) % of Exp. for Instruction	District Name & Type
67589.73	1521.72	893.85	58.74%	East Hampton
19138.05	1185.98	680.79	57.40	East Islip
19884.38	1372.41	783.91	57.12	Elwood
133517.10	1639.84	1102.10	67.21	Fisher's Island
35947.10	1339.11	765.22	57.14	Greenport
31748.30	1341.48	697.75	52.01	Half Hollow Hills
77793.34	1280.22	745.48	58.23	Hampton Bays
34061.73	1320.86	804.01	60.87	Harborfields
32848.92	1274.22	685.75	53.82	Happauge
29966.00	1443.77	890.95	61.71	Huntington
23512.85	1235.36	740.63	59.95	Islip
23942.54	1159.57	681.32	58.76	Kings Park
17619.41	1116.60	641.72	57.47	Lindenhurst
29362.77	1453.41	837.96	57.66	Mastic Beach
36497.01	1045.58	582.99	55.76	Mattituck
14028.34	1136.04	660.83	58.17	Middle Country
31533.25	1438.81	832.46	57.86	Middle Island
32056.42	1359.77	799.41	58.79	Northport
14533.35	1190.48	701.47	58.92	North Babylon
21901.26	1174.87	685.37	58.34	Patchoque
44505.94	1402.16	829.99	59.19	Port Jefferson
17708.82	1246.83	734.67	58.92	Port Jefferson Sta. (Comsewogue)
41691.32	1093.87	628.80	57.48	Riverhead
19337.03	1063.69	600.84	56.49	Sachem
32039.58	1134.20	672.83	59.32	Sag Harbor
21511.39	1170.47	667.27	57.01	Sayville
158222.16	1806.95	1037.88	57.44	Shelter Island

gional Revenue/Pupil Enrolled = $ 1,320.59
Regional True Value of Assessed Prop/Pupil Enrolled = $30,517.00

SCHOOL REVENUES AND TAX RATES IN LONG

District Name & Type		(1) Enrollment	(2) Rev/Pupil (by enrollment)	(3) % Divergence Dist. Rev/Pupil to Reg. Rev/Pupil	Loc Val Rat
Smithtown	(I.C.)	11576	1133.60	- 14.16	2
Southampton	(I.U.F.)	1776	1476.48	+ 11.80	1
Southold	(U.F.)	950	1071.53	- 18.86	1
South Huntington	(I.U.F.)	11837	1336.94	+ 1.24	2
Three Village	(I.C.)	7823	1501.74	+ 13.72	2
Westhampton Beach	(U.F.)	1744	1357.02	+ 2.76	1
West Babylon	(I.U.F.)	7570	1199.74	- 9.15	2
West Islip	(I.U.F.)	9132	1138.04	- 13.82	2
Wyandanch	(U.F.)	2315	1302.06	- 1.40	2

I.U.F.[1]- Independent Union Free School District

I.C.[3]- Independent Ce

= $ 1,320.59
olled = $30,517.00

TABLE I, page 4a

L REVENUES AND TAX RATES IN LONG ISLAND 1968-69

(2) v/Pupil y en- llment)	(3) % Divergence Dist. Rev/Pupil to Reg. Rev/Pupil	(4) Local Full Value Tax Rate	(5) Index of Local Tax Rate	(6) Presumptive Educ. Rev per Pupil	(7) Divergence of Act. Rev. From Presumptive
133.60	- 14.16	2.13	.93	1228.15	- 94.55
176.48	+ 11.80	1.13	.49	647.09	+ 829.39
071.53	- 18.86	1.07	.47	620.68	+ 450.85
336.94	+ 1.24	2.85	1.24	1637.53	- 300.59
501.74	+ 13.72	2.86	1.25	1650.74	- 149.00
857.02	+ 2.76	1.43	.62	818.77	+ 538.25
199.74	- 9.15	2.27	.99	1307.38	- 107.64
138.04	- 13.82	2.54	1.11	1465.85	- 327.81
802.06	- 1.40	2.84	1.24	1637.53	- 335.47

I.C.3- Independent Central School District 6. Weighted Average Daily

Table I page 4D

(8)	(9)	(10)	(11)	
e Value Pread Prop Pupil	Exp/Pupil WADA	Exp/Pupil WADA for Instruction	% of Exp. for Instruction	District Name & Type
750.99	1166.29	693.96	59.50%	Smithtown
875.81	1427.03	832.12	58.31	Southampton
742.94	1029.61	607.51	59.00	Southold
135.05	1338.36	786.21	58.74	South Huntington
63.02	1537.34	807.22	52.51	Three Village
719.57	1267.02	721.44	56.94	Westhampton Beach
718.91	1162.76	698.32	60.06	West Babylon
719.15	1085.82	639.38	58.89	West Islip
778.98	1577.56	848.78	53.80	Wyandanch