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ABSTRACT

In 1992, economic recession and the resulting drop in anticipated revenues placed the Illinois educational system in a state of financial crisis. Two related developments included delayed state aid payment and a 3-percent budget recision. This paper presents findings of a study that examined the effect of the decline in funding on Illinois public schools. A questionnaire mailed to all 939 Illinois school districts in March 1992 elicited a total of 486 responses, approximately a 52 percent response rate. The districts' responses to questions about their fiscal capacity were compared to data for 1990. Other sources were not used to verify the self-reported data. The data show a dramatic drop since 1990 in the percentage of school districts reporting their finances as adequate. There was no significant variation by school district type, region, or enrollment size. The data also show that fewer districts attempted to pass tax referendums in 1992 than in 1990; property-tax relief/reform remained a significant issue in many districts; taxpayer pressure appeared to keep taxes lower than the statutory maximums in some regions of the state; superintendents would spend any extra tax revenue on additional programs, teachers, and supplies; and finally, the recision and delayed state aid payments resulted in cutbacks in classroom supplies, reduced expenditures in maintenance and equipment purchases, and increased short-term debt. The paper also provides a brief overview of state-school financial initiatives. Eight tables are included. (LMI)

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Illinois School Finance

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ILLINOIS SCHOOL FINANCE

The Purpose

The educational system in the State of Illinois is again in financial crisis. The financial difficulties in which the school districts are immersed are a direct result of the recession and the resulting drop in anticipated revenues for the State of Illinois. Two events occurred during the 1992 fiscal year which served to deepen the financial problems for schools. First, during the 1991 legislative session, a change was made in the payment schedule of the 23rd and 24th payments of general state aid. These two payments were permanently delayed until July, 1992, an act that effectively placed the payments into Fiscal 1993, for school districts on the cash accounting system. Second, in January of 1992, the state FY 1992 budget was revised and a three percent recision was enacted. In order to determine the effect of these latest crises and to assess the cumulative effects of the last several years of declining funding for education in Illinois this study, the third in a series, was initiated.

The Study

During March of 1992, a questionnaire was mailed to all 939 school districts in the state with an enclosed business reply envelope. Of the districts surveyed, 486 or 51.75 percent responded. There were 478 useable surveys, but of these, 16 could not be identified by region. The reporting schools included 151 (32.7 percent) elementary districts (grades K - 8), 51 (11.0 percent) high school districts (grades 9 - 12) and 260 (56.3 percent) unit districts (grades K - 12) (Table 1). No follow-up questionnaires were sent, and no follow-up of non-reporting districts was attempted. All data was self reported, and no on site validation of data was attempted. Data was analyzed using Statistical Package for Social Studies (SPSS). Results are reported by the state as a whole, by region of the state, district type, and district size.

Survey Results

Present Financial Condition

The responses to the question "Describe your school's present financial condition are presented in Table 2 along with school district responses to the same question on

1990. The most obvious change in the perceived financial condition of the reporting

Table 1

Schools in Survey (Region, Type)

Region	Elementary	Unit	High School	Total
Northeast	67	23	24	114
Northwest	21	8	54	83
East Central	9	5	52	66
West Central	18	4	69	91
Southeast	18	6	30	54
Southwest	18	5	31	54
Total	<u>151</u>	<u>51</u>	<u>260</u>	<u>462</u>

Note: 16 schools could not be identified by region

Table 2
Present Financial Condition
All Schools in Survey
1990 and 1992

	1990	1992
Revenue adequate, no foreseeable problems	91 (18.2%)	23 (4.9%)
Revenues adequate, but no funds for program expansion/improvements	136 (40.7%)	91 (19.6)%
Revenues inadequate, but not cutting programs/services	173 (30.5)%	179 (38.5%)
Revenues inadequate, reducing programs/services	90 (8.5%)	168 (36.1%)
	<u>490</u>	<u>474</u>

Note: Four schools did not respond to this question in 1992

schools is the dramatic drop in the percentage of schools reporting their finances as "adequate." In 1990, 237 of 490 reporting schools (58.9 percent) reported their resources were adequate. Two years later, the percentage of schools reporting their finances as adequate had fallen to 24.5 percent (114 out of 474 reporting schools). With 74.6 percent of the schools in 1992 reporting inadequate revenue, it is obvious that schools literally have their backs to the wall. This perception is reinforced by the fact that 36.1 percent of the schools now report they are cutting programs and services compared to 8.5 percent two years ago.

When the data were reviewed by district type (Table 3), the percentage of school districts reporting inadequate revenues ranged from 69.3 percent for elementary districts to 80.9 percent for high school districts. It would appear that elementary districts (grades K-8) are faring slightly better than the high school and unit districts. Of the reporting districts, 30.6 percent of the elementary districts reported that the revenue was adequate compared to 18.5 percent of the high school districts and 22.7 percent of the unit districts. Overall, 36.0 percent of the reporting districts are cutting programs. If one were to generalize from this data, it would seem that the high school programs are suffering the most from the inadequate revenue but the financial problems facing Illinois schools are not restricted to any particular type.

When the data were analyzed by region (Table 4), the percentage of schools that reported revenue was inadequate ranged from a low of 63.8 percent in Northeast Illinois to a high of 83.4 percent in Northwest Illinois. In the other four regions, approximately 75 percent of the schools reported inadequate revenue. In the southwest region of the state, no schools reported that revenues were adequate with no foreseeable problems. Significantly, only 23 reporting schools described their resources as adequate with no foreseeable problem. Among the schools reporting that they were cutting programs and services, Northeast Illinois had the largest percentage of schools, 41.7 percent, but the percentages in the other regions ranged from 31.5 percent in the southeast to 40.9 percent in the east central region. It is apparent that difficulties facing Illinois schools are not unique to any region.

Table 3
Present Financial Condition
Response by District Type

	Elementary	High School	Unit	Total
Revenue adequate, no foreseeable problems	12 (7.5%)	3 (5.7%)	9 (3.0%)	24 (5.0%)
Revenues adequate, but no funds for program expansion/improvements	33 (23.1%)	6 (12.8)	46 (19.7%)	96 (20.1%)
Revenues inadequate, but not cutting programs/services	52 (36.4%)	21 (44.7%)	89 (38.2%)	182 (38.1%)
Revenues inadequate, reducing programs/services	47 (32.9%)	17 (36.2%)	89 (38.2%)	172 (36.0%)
	<u>160 (33.5)</u>	<u>53 (11.1%)</u>	<u>265 (55.4%)</u>	<u>478</u>

Table 4
Present Financial Condition
Response by Region

	Northeast	Northwest	West Central	East Central	Southwest	Southeast
Revenue adequate, no foreseeable problems	11 (9.5%)	3 (3.6%)	4 (4.4%)	2 (3.0%)	0 (0.0%)	3 (5.6%)
Revenues adequate, but no funds for program expansion/improvements	29 (25.0%)	11 (13.1%)	18 (19.8%)	13 (19.7%)	11 (20.4%)	9 (16.7%)
Revenues inadequate, but not cutting programs/services	36 (31.0%)	35 (41.7%)	39 (42.9%)	24 (36.4%)	20 (37.0%)	25 (46.3%)
Revenues inadequate, reducing programs/services	38 (32.8%)	35 (41.7%)	29 (31.9%)	27 (40.9%)	22 (40.7%)	17 (31.5%)
	<u>114</u>	<u>84</u>	<u>90</u>	<u>56</u>	<u>53</u>	<u>54</u>

Note: Not all schools responded



Table 5
Present Financial Condition
Response by Size

	<500	500-999	1000-1999	2000-2999	3000-4999	>5000
ENROLLMENT	9 (7.1%)	5 (3.7%)	6 (5.8%)	1 (2.6%)	2 (8.7%)	0 (0.0%)
Revenues adequate, no foreseeable problems	21 (16.5%)	35 (26.1%)	19 (18.4%)	7 (18.4%)	2 (8.7%)	6 (20.7%)
Revenues adequate, but no funds for program expansion/improvements	51 (40.2%)	56 (41.8%)	30 (29.1%)	18 (47.4%)	8 (34.8%)	8 (27.6%)
Revenues inadequate, but not cutting programs/services	46 (36.2%)	37 (27.6%)	48 (46.6%)	11 (28.9%)	10 (43.5%)	14 (48.3%)
Total School Districts	127 (27.9%)	134* (29.5%)	103 (22.7%)	38* (8.4%)	23* (5.1%)	29* (6.4%)
	* 1 No Response					

The data were next analyzed by district size (Table 5) and the percentage of schools reporting inadequate revenue ranged from a low of 69.4 percent in districts of 500 to 999 students to a high of 78.3 percent in schools with 3,000 to 4,999 students. Examination of Table 5 reveals the same patterns that were evident when the data were analyzed by district type and region of the state. That revenues are inadequate is consistently reported by approximately 75 percent of the reporting schools no matter how the data is analyzed. It is noted that none of the 29 reporting schools with over 5,000 students reported that their finances were adequate with no foreseeable problems.

Since there was no significant variation in the findings when the data were viewed by district type, region of the state and enrollment size, the decision was made to report the rest of the data in the aggregate.

Financial Future

When asked "As a result of the delayed state aid payment and the three percent recision, which of the following best describes the financial future of your district?", the results from the reporting schools were:

Table 6
Future Financial Condition
All Reporting Schools

1990	1991	N	%	N	%
Resources will be adequate with no property tax increase needed.		60	12.0	31	6.5
Resources will be sufficient to provide cost-of-living pay increases and normal budget growth.		88	17.6	34	7.1
Cutbacks will not be necessary, but pay increases will not be competitive with other districts.		113	22.6	72	15.1
Cutbacks will be necessary, but teachers and programs will not be terminated.		59	11.8	119	24.9
Cutbacks will be necessary in teachers and/or programs.		186	37.3	165	34.5
A property tax increase will be necessary.		--	--	66	13.8
Consolidation or program sharing with other districts will be necessary.		87	17.4	20	4.2

When asked to forecast their district's financial future (Table 6), after the delayed state aid payment and the three percent recision, it is clear that districts are facing difficult choices. The percentage of school districts who said that resources would be adequate with no property tax increase in 1992 was one-half of the 1990 numbers. Only 34 districts (7.1 percent) indicated that they would be able to keep up with the cost-of-living and normal budget growth compared to 1990 when 22.6 percent of the schools indicated that they would still be able to do so. In 1990, 59 districts (11.8 percent) indicated that cutbacks would be necessary, but teachers/programs would not be affected. In 1992, the percentage of school reporting that cutbacks would be necessary had more that doubled to 24.9 percent. The percentage of districts reporting the need to cutback teachers and/or programs remained relatively steady at 34.5 percent in 1992 compared to 37.3 percent in 1990. It is noted that, in 1990, 87 districts reported consolidation would be necessary and in 1992 the number of districts reporting the need for consolidation had dropped to 20.

Local Initiatives

One of the main sources of revenue for school districts in Illinois is property tax receipts. One of the avenues open to schools to increase revenues is to ask voters for approval to increase taxes. When asked "Did you seek and increase in tax revenue through referendum in 1990-91?", only 57 districts (11.9 percent) indicated they had done so. This is contrasted with the 1990 results when 228 districts (45.7 percent) of the reporting school districts indicated they had tried to pass a referendum to increase property tax receipts. Statewide, during the 1991-92 school year, only 45 percent of all tax issues were approved by the voters in Illinois.

It would appear from this data, that fewer of the districts are attempting an increase in local revenue through a referendum. This leads to various hypotheses as to why local school districts may be unwilling to go to the local taxpayers for more money. One would be that they believe that property tax reform is such a controversial issue in their area that they are unwilling to anger the voters, and the other would be that they are not at their maximum tax rates and do not need to go to the voters for a further tax increase. Each of

these hypotheses is explored in turn.

When asked "Is property tax relief/reform an issue with the voters in your district?" 329 districts (68.8 percent) reported that this was indeed an issue with the voters in their districts. In response to the question "Are you currently levying at or above the maximum allowable tax rate, 377 of 478 districts (78.8 percent) reported they are at the maximum in the Education Fund, 312 districts (65.3 percent) were at the maximum in the Transportation Fund and 353 districts (73.8 percent) were levying at the maximum in the Operation and Maintenance Fund.

Unit districts reported the highest percentage (83.8 percent) of districts levying education fund taxes at the maximum rate, with high school districts following (79.2 percent) and elementary districts reporting the lowest percentage of 77.5. This means that over 22 percent of the elementary districts, 20 percent of the high school districts, and 16 percent of the unit districts can increase their revenue at the local level, without seeking a referendum. When viewed on a regional basis, 27.2 percent of the districts in Northeast Illinois and 22.2 percent of the districts in Southwest Illinois can still increase their tax rates without referendum. Public pressure may have some effect in keeping these tax rates down, since these were two of the three regions in the state which had the highest percentage of districts reporting that property tax reform/relief was an issue in their area. The other region, East Central Illinois has 16.1 percent of the districts which reported that they were not at their maximum in the education fund.

When reviewing the operations and maintenance fund, all three district types reported almost identical percentages of levying at the maximum. Unit districts reported that 75.8 percent of the districts are levying at the maximum, high school districts 77.4 percent, and elementary districts 76.9 percent. However, when this was viewed on a regional basis the picture changed somewhat. In Southeast Illinois, 88.9 percent of the districts reported that they were levying at the maximum in the fund. This was followed by West Central at 80.2 percent, Northwest at 75.9 percent, East Central at 75.8 percent, Northeast at 71.1 percent and finally Southwest at 70.4 percent. These findings would further

strengthen the hypothesis that public pressure is keeping down the tax rates in Southwest, Northeast, and East Central Illinois. This could be true since districts which attempt to increase their operations and maintenance fund rates to the new statutory levels are subject to voter approval by backdoor referendum.

When reviewing the transportation tax rates, only 47.2 percent of the high school districts reported being at the maximum tax rate. This is significantly different from the results of the elementary districts at 67.5 percent or the unit districts at 72.1 percent. When viewed regionally, 83.3 percent of the districts in Southeast Illinois reported being at the maximum, followed by 76.9 percent in West Central, 71.2 percent in East Central, 69.9 percent in Northwest, 61.1 percent in Southwest, and 51.8 percent in Northeast Illinois. Again, public pressure may play a part in these lower tax rates, but it would also appear that geographical sparsity may also be a factor.

Increased Funding

Administrators were asked "If more money was made available to your district, what would be the impact?", the responses to this question are presented in Table 7.

Table 7
Impact of Additional Money

	N	%
Programs will be added.	150	31.3%
Teachers will receive a larger pay increase.	55	11.5%
More teachers will be hired to reduce class sizes.	126	26.3%
More teacher aides will be hired.	18	3.7%
Capital improvements will be made.	73	15.2%
More support to extracurricular activities.	29	6.0%
Administrative support will be increased.	2	.4%
Classroom support budgets will be increased.	124	25.9%

It is interesting to note that in 1992, as in 1990, the top three priorities of school administrators would be the same. First, add programs, second hire more staff to reduce class sizes, and third to increase classroom support budgets to allow for more materials and supplies. Further, this data

would seem to indicate that administrators have been holding down budgets by increasing class sizes, reducing classroom support budgets, and holding down teacher salaries.

Conclusions

Research of this type always seems to generate as many new questions as it does answer others. Some of the unanswered questions which need further research are: Are high school programs really bearing the brunt of the financial crunch, or are the reductions because of declining enrollments? Is it really taxpayer pressure that is keeping the tax rates below the statutory maximum in a significant number of the districts in Northeast, East Central and Southwest Illinois, or are these districts so wealthy that they just do not need to tax to the maximum?

However, there are some questions that do seem to be answered. First, the financial condition of the schools in the state is significantly worse than it was three years ago. Second, fewer school districts are attempting to pass tax referendums. Those districts in which referendums fail seem to feel that they have no more cutbacks to make. Third, property tax relief/reform is still a significant issue in many school districts. Fourth, taxpayer pressure may be keeping tax rates lower than the statutory maximums in some regions of the state. Fifth, there is no perception on the part of school superintendents for wholesale reorganization in the state. Sixth, if superintendents were to receive additional tax revenue they would spend it on additional programs, more teachers to reduce class sizes and more supplies. Seventh, the most recent recision and delayed state aid payments have resulted in cutbacks in classroom supplies, reduced expenditures in maintenance and equipment purchases, and increased short term debt resulting in reduced funds available for educational programs because of debt service charges.

Current State School Finance Initiatives

Lawsuit

A lawsuit, filed in November 1990, challenging the Illinois's school finance system as being unconstitutional, was dismissed by a Cook County circuit court on June 9, 1992. The lawsuit was filed by the Committee for Educational

Rights on behalf of 70 Illinois school districts including the city of Chicago. The lawsuit was filed by the Committee for Educational Rights because the current finance plan allows such a wide disparity in spending per pupil (from \$2,000 to \$12,000). The court, in dismissing the lawsuit, stated that it is the task of the legislature to determine how the state will finance education. The dismissal will probably be appealed in either the state appellate court or the state supreme court. If the appeal is heard by the state supreme court, a ruling could be handed down in six months. If the case goes to the appellate system, the process could take up to two years.

Constitutional Amendment

The Illinois General Assembly has decided to place a constitutional amendment on the ballot in November that will ask the voters to determine whether or not the state should accept a larger role in funding education. At the present time, the state pays approximately 35 percent of the total cost of K - 12 education and local property taxes are responsible for 57 percent. The Illinois Manufacturers Association and other business groups have come out strongly against the proposed amendment calling it a "blank check" amendment for schools. The business community contends that enough money is being spent and that schools must make better use of existing funds. The vote in November will have a major and lasting impact on school finance in Illinois.

School Finance Task Force

The School Finance Task Force has issued its preliminary recommendations and whether or not they are adopted will depend to a great extent on the outcome of the constitutional amendment. These recommendations focus on the following points: adequacy, regional cost adjustment, equity, property tax base, tax structure, property tax relief and efficiency. A brief summary of the task force recommendations follows.

Adequacy

One of the main school finance problems in Illinois is the concept of adequacy. Currently, the state aid formula guarantees schools \$2,523 per pupil when the average cost of education in Illinois is \$4,808. Property rich districts are able to spend much more per pupil than poor districts. The task

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force has recommended that the foundation level be raised to the average cost of educating an elementary student, approximately \$3,900. The task force also recommend that the foundation level always reflect actual costs and not be an artificial figure.

Regional Cost Adjustment

The task force has stated that since the cost of providing educational services varies greatly in different parts of the state regional cost differences should be built into the formula. The task force has calculated a regional factor for each county that ranges from 90 to 110. The figures were arrived at using a modified version of a county level index developed at the University of Illinois. The regional factors would become a multiplier in the general state aid formula.

Equity

The task force has recommended that the variation in spending per pupil (\$2,000 - \$12,000) be reduced by "leveling up" low spending schools and not capping the expenditures of high spending districts.

Property Tax Base

Although there has been wide-spread call for the redistribution of wealth by taxing such facilities as nuclear power plants and shopping malls at the state level, the task force has made no recommendation on this issue.

Tax Structure

The state mandated maximum tax rate in some funds would be increased under the task force recommendations. Specifically, the task force has recommended the following:

Table 8
School District Tax Rate Limitations
Current and Recommended in Dollars/\$100 EAV

<u>Purpose</u>	<u>Elementary</u>		<u>High School</u>		<u>Unit</u>	
	<u>Curr</u>	<u>Rec</u>	<u>Curr</u>	<u>Rec</u>	<u>Curr</u>	<u>Rec</u>
Education Fund	.92	1.55	.92	.92	1.84	2.47
Working Cash	.05	.05	.05	.05	.05	.10
Operation/ Maintenance	.25	.40	.25	.25	.50	.65
Fire/Life Safety	.05	.05	.05	.05	.05	.10
Transportation	.12	.12	.12	.12	.20	.24

Capital Outlay --- .05 --- .05 --- .10

The tax rate recommendations made by the task force will help alleviate some of the inequities that have existed between dual districts (Elementary and High School) and unit districts.

Property Tax Relief

The task force has recommended that property tax relief be granted through a decrease in the amount of equalized assessed valuation. They recommend that each residential property owner be granted an \$1,000 homestead exemption and the stae reimburse local school districts on a dollar-for-dollar basis for any lost tax revenue.

Efficiency

The task force made three recommendations relating to efficiency. First, they recommend that the number of short-term debt instruments be reduced. Secondly, the task force recommends that state incentives for reorganization be increased. They recommend that if a reorganization eliminates a high school of under 500 students, that the state assume 70 percent of the construction costs of a new high school building. The third recommendation is that reorganization votes be determined by a majority of those voting not a majority in each district.

Effect of Task Force Report

The recommendations of the task force would directly address most of the concerns that school administrators expressed through the survey. The recommendations to increase the state aid formula foundation level would directly benefit most of the school districts in Illinois.

That the fundamental structure of Illinois schools needs to be changed has been apparent to all involved in school finance research in Illinois. The present structure of 969 school districts is inefficient and will continue to stand in the way of developing "world class schools." The basic problem facing Illinois schools is a lack of resources and the state must make better use of the its financial resources.

In summary, many of the school districts in the state apparently have their financial backs to the wall, with no place to go. If the state does not take

some action soon, the damage to some students in the system may be irreparable.

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