improve their services to the people without the necessity, in most instances, of raising rates or tapping new tax sources. That was the intention of the program. That has been its effect.

I should like to offer you some samples from replies I received to my inquiry about the use of these funds. One official said that as a result of the additional State revenues, his jurisdiction was able to hold the property rate at the (at the time) present level "and at the same time provide funds for needed salary increments to . . . school teachers, firemen, policemen and other groups." This same official pointed out that the plan "represents a departure from programs enacted in the past, in that a greater emphasis has been placed upon the need as a prime criterion for the distribution of State revenues." He said the program will result in "financial relief where the need for relief is most clearly needed," and added that it gave him encouragement to believe that "future plans for distribution of State revenues will take into consideration financial need, inequities in tax burdens, and possible inequities in the allocation of the state tax dollar."

Another said:

"We were able to give the teachers a \$200 raise, plus an additional \$200 for a Master's Degree, provide necessary funds to grant the Board of Education another \$1,000,000 school bond issue, in addition to retirement of current school bonds and payment of State loan, plus increase in the school budget and the majority of appropriations for 1962."

And all that, he added, without having "to increase our tax rate."

Another county official wrote that the funds, in addition to those allocated for education and public welfare, "will be used to defray the expenses of such projects as improving road conditions, retiring bonds . . . , improving public landings, providing and maintaining disposal areas and other projects of such nature which will be beneficial to the residents of this county."

The president of one county board wrote that his county had been able to increase teachers' salaries and operating expenses of the school, adding that "this additional income from state sources has been of inestimable benefit to the county and was the primary basis for a tax reduction of 27 cents for the fiscal year."

Another board present, after noting salary increases for teachers, said:

"We also have entered in planning and zoning, and it is certainly gratifying to know that we will have additional funds which can be used in this program."