

Mr. KEITH. There has been some confusion in the deduction of education expense from the income tax and I think anything that could be done to clarify it would be quite helpful.

Mr. PHILLIPS. We have a problem on that each year.

Mrs. GREEN. What about sabbatical leave in terms of teacher availability and in terms of Federal funds?

Mr. STIMBERT. Perhaps I disagree with my other colleagues on this particular subject, but I don't think you want to emphasize quality. We do it in our own system and we have a general sabbatical leave policy and even if there is a shortage of teachers as maybe you put up with a little less in order that the quality eventually may be better, I agree with Dr. Spears that I don't think it is high on the list but I certainly favor the sabbatical idea and it is urgent that teachers need, and the other is a part of it, if they can teach and attend the local university and college and be deducted from their income tax, it can be used as a stimulus for improving the quality of the teacher in the classroom. This is where the whole education lies.

You can buy all of the equipment in the world but if the teacher does not know how to use it you are wasting your time. This is really going to tie into the quality of the teacher in the classroom. It seems to me we have to lift her mighty high.

Mrs. GREEN. Do all four of you agree on the moving from categorical to general aid?

Mr. SPEARS. Yes; that is general all over the country and definite among administrators.

Mr. DELLENBACK. We are limited by the time, so let me ask a series of rather short questions, hoping to get a series of short answers, recognizing that we could dwell on these points.

Do you have any figure in mind as to the percentage of the cost of supporting schools that you think should come from the Federal Government? You have all said that you want more Federal money. The figures that we have been given in prior testimony are that at the present time 5 to 8 percent of the cost of supporting schools comes from the Federal Government.

Mr. Keith, what about your attitude?

Mr. KEITH. I would like to see a third, a third, and a third.

Mr. DELLENBACK. Third local, third State, third Federal?

Mr. KEITH. Yes. I think the time will come if the Federal Government is going to be a partner it will really have to be a partner and it goes into a long discussion of the tax base.

Mr. DELLENBACK. This is a goal toward which you would reach?

Mr. KEITH. Yes.

Mr. DELLENBACK. Mr. Spears?

Mr. SPEARS. In San Francisco, we used to get two-thirds of our funds locally and one-third from the State but the State is now down to about 20 percent in our State. We would like to see that margin brought up by somebody.

If the State is not going to do it, maybe the Federal Government will, but the more the Federal Government puts in, I take it you are going to have to go a general funding.

Mr. DELLENBACK. You think that the local government should carry about two-thirds, then?