

**Higher Education Employees Group Health Insurance Appropriations (HEGI)
HB 1 - Public Community Colleges By Senator**

Senator	Community College District	FY 2008	FY 2009*	TOTAL
Averitt	Central Texas	2,731,087	0	2,731,087
	Hill	954,181	0	954,181
	McLennan	2,724,160	0	2,724,160
	Navarro	1,470,933	0	1,470,933
Brimer	Tarrant	9,207,978	0	9,207,978
Carona	Dallas	15,758,341	0	15,758,341
Deuell	Dallas	15,758,341	0	15,758,341
	Paris	1,278,367	0	1,278,367
	Trinity Valley	1,701,713	0	1,701,713
	Tyler	3,361,192	0	3,361,192
Duncan	Clarendon	461,040	0	461,040
	South Plains	3,338,955	0	3,338,955
	Western Texas	694,843	0	694,843
Ellis	Houston	10,278,053	0	10,278,053
Eltife	Kilgore	2,129,068	0	2,129,068
	Northeast Texas	874,764	0	874,764
	Panola	945,499	0	945,499
	Paris	1,278,367	0	1,278,367
	Texarkana	1,667,329	0	1,667,329
	Tyler	3,361,192	0	3,361,192
Estes	Grayson	1,468,952	0	1,468,952
	North Central Texas	1,418,908	0	1,418,908
	Vernon	1,120,729	0	1,120,729
	Weatherford	1,397,289	0	1,397,289
Fraser	Central Texas	2,731,087	0	2,731,087
	Cisco	924,722	0	924,722
	Ranger	374,105	0	374,105
	Temple	1,330,783	0	1,330,783
Gallegos	Houston	10,278,053	0	10,278,053
	Lee	2,119,681	0	2,119,681
Hager	Victoria	1,519,013	0	1,519,013
	Wharton	1,789,670	0	1,789,670

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Harris	Dallas	15,758,341	0	15,758,341
	Tarrant	9,207,978	0	9,207,978
Hinojosa	Del Mar	4,018,340	0	4,018,340
	South Texas	3,985,978	0	3,985,978
Jackson	Alvin	1,574,860	0	1,574,860
	College of the Mainland	2,138,088	0	2,138,088
	San Jacinto	6,628,666	0	6,628,666
Janek	Brazosport	1,373,650	0	1,373,650
	Galveston	943,016	0	943,016
Lucio	South Texas	3,985,978	0	3,985,978
	Texas Southmost (UT)			
Nelson	North Central Texas	1,418,908	0	1,418,908
	Tarrant	9,207,978	0	9,207,978
Nichols	Angelina	1,367,325	0	1,367,325
	Trinity Valley	1,701,713	0	1,701,713
Ogden	Blinn	3,054,600	0	3,054,600
	Temple	1,330,783	0	1,330,783
Patrick	North Harris Montgomery	10,002,351	0	10,002,351
Selinger	Amarillo	3,758,285	0	3,758,285
	Frank Phillips	585,527	0	585,527
	Howard	1,656,424	0	1,656,424
	Odessa	1,963,198	0	1,963,198
	Midland	2,065,163	0	2,065,163
Shapiro	Collin	3,784,295	0	3,784,295
	Dallas	15,758,341	0	15,758,341
Shapleigh	El Paso	6,182,391	0	6,182,391
Uresti	Alamo	12,185,357	0	12,185,357
	Southwest Texas	1,666,736	0	1,666,736
	El Paso	6,182,391	0	6,182,391
Van de Putte	Alamo	12,185,357	0	12,185,357
Watson	Austin	7,164,544	0	7,164,544
Wentworth	Alamo	12,185,357	0	12,185,357
	Austin	7,164,544	0	7,164,544
West	Dallas	15,758,341	0	15,758,341

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Whitmire	Houston	10,278,053	0	10,278,053
	North Harris Montgomery	10,002,351	0	10,002,351
	Lee	2,119,681	0	2,119,681
Williams	North Harris Montgomery	10,002,351	0	10,002,351
	Lee	2,119,681	0	2,119,681
Zaffirini	Alamo	12,185,357	0	12,185,357
	Coastal Bend	1,497,422	0	1,497,422
	Del Mar	4,018,340	0	4,018,340
	Laredo	3,342,228	0	3,342,228
Totals		153,979,799		153,979,799

*Result of Veto Proclamation by Governor Rick Perry, 6/15/07

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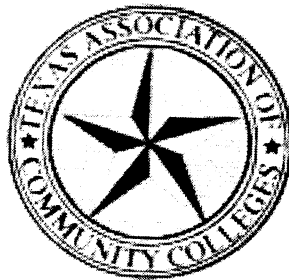
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Texas Association of Community Colleges

Testimony Presented to:

**The Senate Subcommittee
on Higher Education
August 14, 2007**



Community Colleges Currently Comply With Proportionality

- Historically, the state has funded educational costs; community colleges, with local funds, have supported facilities and the physical plant.
- Community Colleges are in compliance with proportionality. Employees excluded from receiving state funding for health benefits include:
 - Physical plant employees
 - Custodians
 - Any faculty or staff member whose salary is paid by grant funds

Expanded Definition Treats Community Colleges Unfairly

- The Governor has proposed expanding the definition of community college proportionality to include the relative share of each revenue source in relation to health care benefits costs.
- This expanded definition of proportionality would treat community colleges in a manner never anticipated in the historical arrangement. If applied, this expanded definition would treat community colleges unfairly.

Governor's Methodology is Inconsistently Applied

- The expanded proportionality is calculated in a way that places community colleges at a disadvantage with other institutions of higher education. Unlike four-year institutions state general revenue for community colleges is restricted in how it can be spent.
- The Governor's methodology excludes benefits other than group healthcare paid by the local community college when calculating this expanded proportionality.
- Currently the state funds 55.4% of all employee benefits while the colleges using local funds support 44.6% of all employee benefits.
- The LBB methodology excludes tuition and fees in the community college calculation that is inconsistent with the way other institutions of higher education are treated.
- Community college reimbursement rates were set at 90% of actual costs of health insurance, while the ERS institutions of higher education rates were set at 97.5%

Would Create a Disincentive for the Legislature to Fully Fund the Formula

- A disincentive for increasing funding to community colleges would be caused by the relationship inherent in the expanded proportionality's definition and method of calculation.
- If implemented, this expanded proportionality would create a situation where increases in state appropriated formula funds for support of instructional costs would also increase the state portion of required funding for healthcare costs.

Proposed Solutions

- Reversing the Veto - TACC proposes that the Legislative Budget Board (LBB) exercise its budget execution authority to restore the group health insurance funds for FY '09.
- Long-Term Solution - The Legislature has historically recognized this difference in their *eligibility* based funding approach to group health insurance. TACC suggests two approaches for a long-term solution, an eligibility approach or a revenue based approach.

Background

The formula system for funding public community colleges was implemented by the 63rd Texas Legislature in 1973. For over 30 years since the establishment of this system, the historical arrangement between the state and local communities for the financing of local community colleges has centered on shared costs. Local communities were to assess property taxes as a way of funding the physical facilities, while the state was to fund the costs of education and administration. This was codified into Chapter 130 of the *Texas Education Code*:

130.003. STATE APPROPRIATION FOR PUBLIC JUNIOR COLLEGES.
 (a) There shall be appropriated biennially from money in the state treasury not otherwise appropriated an amount sufficient to supplement local funds for the proper support, maintenance, operation, and improvement of those public junior colleges of Texas that meet the standards prescribed by this chapter. The sum shall be allocated on the basis of contact hours within categories developed, reviewed, and updated by the coordinating board.

(c) All funds allocated under the provisions of this code, with the exception of those necessary for paying the costs of audits as provided, shall be used exclusively for the purpose of paying salaries of the instructional and administrative forces of the several institutions and the purchase of supplies and materials for instructional purposes.

130.121. TAX ASSESSMENT AND COLLECTION. (a) The governing board of each junior college district, and each regional college district, for and on behalf of its junior college division, annually shall cause the taxable property in its district to be assessed for ad valorem taxation and the ad valorem taxes in the district to be collected, in accordance with any one of the methods set forth in this section, and any method adopted shall remain in effect until changed by the board.

In addition to the state appropriation and the local property tax revenue, the other major source of revenue for public community colleges is student tuition and fees. Figure 1 details the total amount of revenue generated per fiscal year from 1975 to 2005 (in 5 year intervals).

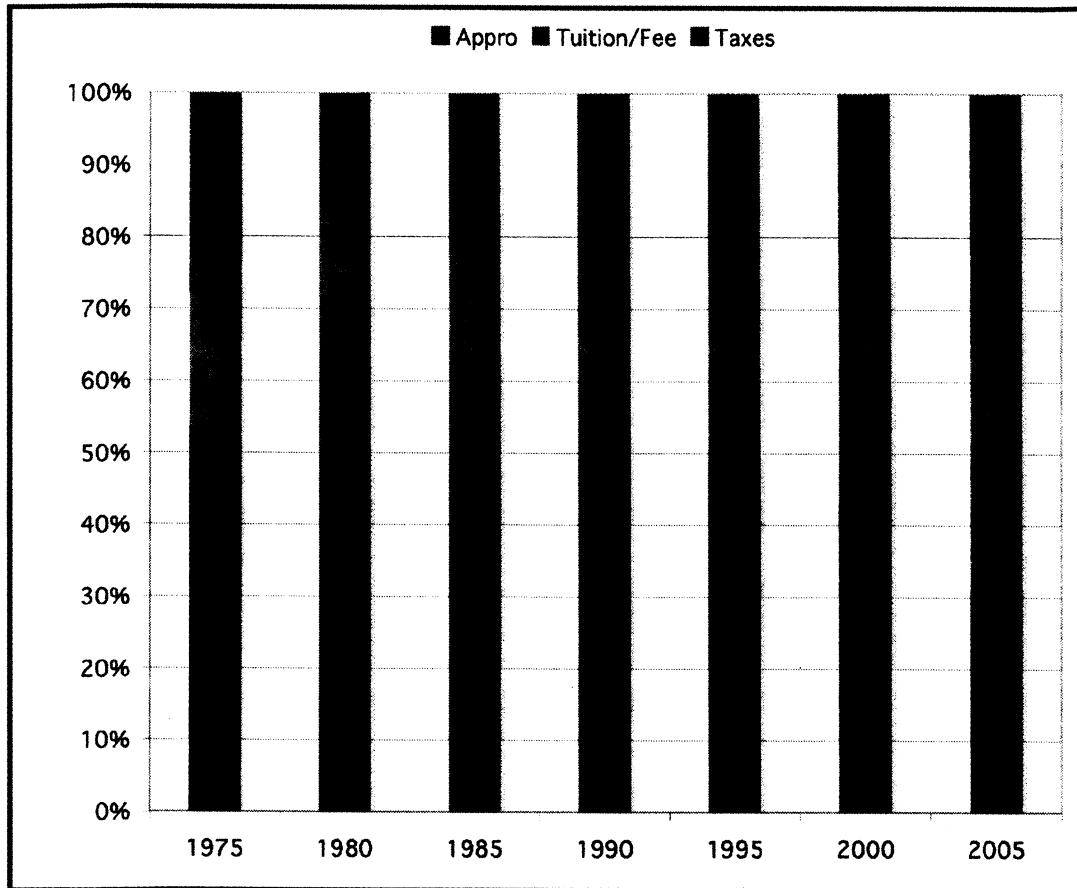
Figure 1. Revenue from 1975 to 2005

Fiscal Year	State Formula Appropriation	Tuition & Fees	Ad Valorem Taxes
1975	96,485,064	32,631,598	50,238,357
1980	234,666,622	53,949,394	55,508,785
1985	430,478,447	87,746,491	148,772,648
1990	484,364,751	162,795,878	241,528,068
1995	576,658,894	301,790,408	290,067,230
2000	727,211,196	445,481,165	509,632,615
2005	751,411,875	771,903,699	894,828,763

Table 1 (next page) graphically demonstrates what percent each revenue source

contributes to the total revenue of community colleges when considering these three major sources of revenue (state appropriations, tuition and fees, and property taxes). The state's share was 50 percent or higher from 1975 to 1995 with the highpoint occurring in 1980 when the state contribution was 68 percent of the total. Since 1995, the state's share has declined steadily. In 2005, the state's share of community college revenue was 31 percent of the total.

Table 1. Percent of Total Revenue from Major Revenue Sources: 1975 to 2005

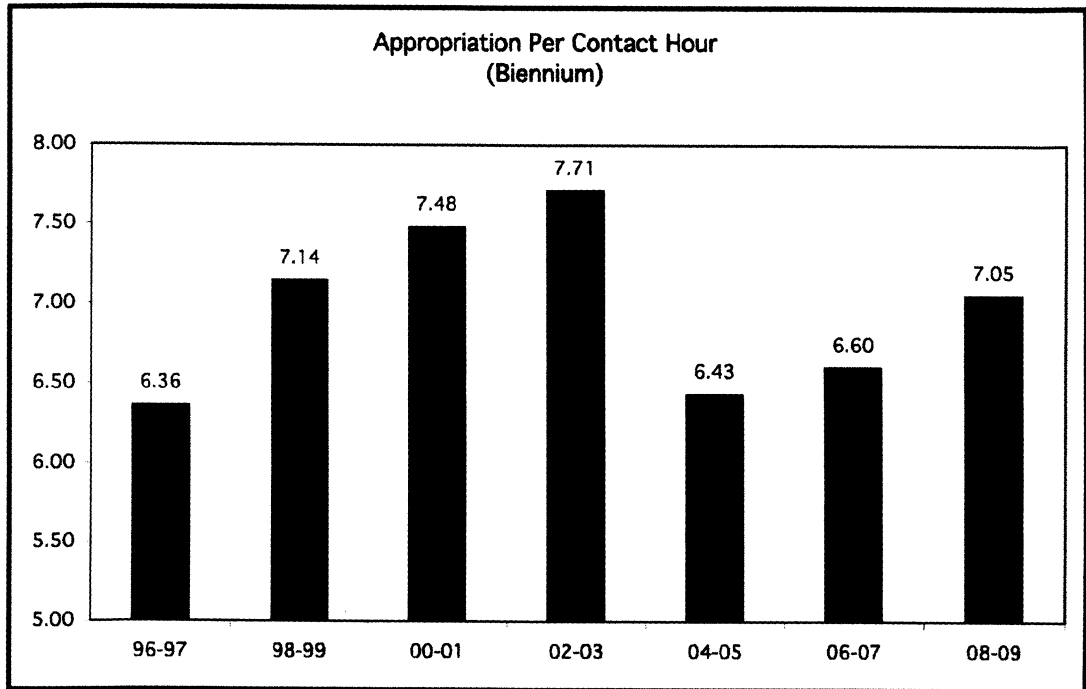


The funding of group health insurance for community college employees and the issue of proportionality can only be understood within the context of this historic compact. Since 1973, community colleges have used the revenue appropriated by the state to fund the education of students, while taking locally raised tax dollars to build and maintain buildings and facilities. Due to the decline in the state's appropriation per student (see Table 2, next page), community colleges have had to use their local funds to maintain and expand educational opportunities for students as the colleges attempt to meet the goals of *Closing the Gaps*.

Until the early 90's, this arrangement included the local colleges providing their own group health insurance program for all employees. Prior to 1978, the local colleges paid

for all employee benefits without any state support. From 1978 to 1991, the state provided a group health insurance benefit for each eligible employee. Eligible

Table 2. Appropriation Per Contact Hour



employees were generally defined throughout this time period as “faculty teaching four months or more who are employed for 50 percent or more teaching time” (HB 656, 67th Legislature). The 67th Legislature considered a recommendation by the House of Representatives Select Committee on Junior College Funding that health insurance funds should be provided for “all those whom coverage must be given” rather than limit the appropriation to eligible faculty. The 69th Legislature (1985) included a rider that required any employee paid from a federal grant to have his/her group insurance premium paid also from federal funds. Governor Clements vetoed the biennial appropriation by the 70th Legislature for FY1988 and FY 1989. The 71st Legislature (1989) passed an emergency appropriation bill that restored a portion of the vetoed funds. In 1991, the group health insurance landscape changed drastically when the state required all community college employees to join the state’s Group Health Plan (HB 2, 72nd Legislature, Regular Session). Under the provisions of HB 2, eligibility for group health insurance would be provided to any employee “who receives compensation for services rendered to an institution of higher education.”

Community Colleges Currently Comply With Proportionality

As mentioned previously, the General Appropriations Act in 1985 included rider language that instructed institutions to “apply for and use federal funds for group

insurance premiums for salaries paid from federal funds." Community colleges complied with this rider then and no state funds currently are used to pay insurance premiums for employees whose salaries are paid by federal funds. The 1991 Texas Performance Report, "Breaking the Mold," recommended that community colleges pay all physical plant employee benefits from local funds. This was proposed because of the historical arrangement between the state and local colleges, which defined proportionality as the state paying the benefits of all academic and administrative employees. During the 78th Legislative session this recommendation was implemented and currently all physical plant employee benefits are paid out of local funds.

Expanded Definition Treats Community Colleges Unfairly

The Governor seeks to apply a definition of proportionality that is not appropriate to community colleges. The Governor would define proportionality that if a community college employee is paid from locally raised funds; his or her health insurance must also be paid from that same local source.

However, this is a simplification of the relationship that does not take into consideration the special nature of community college funding. The state funds appropriated to community colleges are restricted in how they may be expended. Section 130.003 (c) of the Education Code states that such funds appropriated to colleges "shall be used exclusively for the purpose of paying salaries of the instructional and administrative forces of the several institutions and the purchase of supplies and materials for instructional purposes."

This significant limitation makes community colleges different than other state agencies or public institutions of higher education. Unlike four-year public institutions, community colleges cannot expend state general revenue funds for any purpose necessary to achieve their goals and strategies. Given this limitation, it is not feasible to apply this proposed definition of proportionality to community colleges; it would be an illogical attempt to fit a "square peg into a round hole."

Further, language in the General Appropriations Act makes it clear that it is the intent of the Legislature to recognize the special nature of community college funding. The General Appropriations Act contains the following rider concerning proportionality:

(a) **Unless otherwise provided**, payment for salaries, wages, and benefits paid from appropriated funds, including "local funds" and "education and general funds" as defined in § 51.009 (a) and (c), Education Code, shall be proportional to the source of the funds.

(b) Unless otherwise specifically authorized by this Act, the funds appropriated by this Act out of the General Revenue Fund may not be expended for employee benefits costs, or other indirect costs, associated with the payment of salaries or wages paid if the salaries or wages are paid from a source other than the General Revenue Fund.

The phrase, "Unless otherwise provided" is key to understanding this intent. The

General Appropriations Act funds community college health care costs, therefore the Legislature has made the policy decision to "otherwise provide." Additionally, because of the statutory limitation on the expenditure of state funds in Section 130.003 (c), this new definition of proportionality proposed by the Governor should not be applied to community colleges. Instead, the historical model of proportionality should be applied as it provides a reasonable and logical fit.

Governor's Methodology is Inconsistently Applied

By focusing exclusively on group health benefit costs, the Governor fails to recognize the extent to which community colleges fund other benefits. This includes social security contributions (FICA), as well as other health costs, and benefits associated with retaining qualified faculty and administrators. When looking at public four-year institutions, benefits such as FICA are funded by the state. Given this, a more accurate representation of cost sharing for employee benefits is reflected in the Comptroller's Benefit Proportional by Fund Report required of all community colleges. The data indicates that the state currently funds 55.4% of all community college employee benefits while the colleges' currently fund 44.6% of benefits with local funds.

A further inconsistency occurs in the calculation of proportionality when the Governor does not take into consideration community college tuition and fees, as is done with the public four-year institutions calculation. By not including community college tuition and fees, the Governor's definition of proportionality does not account for the effort being made on the local level to fund instructional costs – costs that according to the original compact between the state and local communities should be funded by the state.

Since 2003, the state has reimbursed higher education group health at rates below 100% of costs. In the 80th Legislature, these rates were set at differing levels for each sector of higher education. In the case of public community colleges this rate was set at 90% of actual costs while the other ERS institutions of higher education rates were set at 97.5%. The Governor's methodology does not take into account this initial 10% reduction in reimbursement rates for community colleges.

Would Create a Disincentive for the Legislature to Fully Fund the Formula

The most important and disturbing problem with this application of proportionality is the disincentive for future Legislatures to fully fund the formula. This would be caused by the relationship inherent in Governor's definition of proportionality and the method of calculation. If the amount of General Revenue funding increases, then there would be a corresponding increase in the state's theoretical share of group health benefits.

Utilizing the Governor's definition of proportionality would create a systemic problem

that, by design, will undermine greater access to higher education in Texas. It is essential that the state maintain both its commitment to funding colleges' educational activities and to supporting the instructors and administrators that provide this crucial activity.

Proposed Solutions

A discussion of proposed solutions must address two sets of circumstances – solving the immediate issue of restoring the funding from the veto and solving the proportionality issue for the long-term. TACC proposes the following methods for addressing each of the two circumstances. It is important to note that whatever solution is ultimately made for reversing the immediate impact of the veto, the Legislature should make a separate decision for addressing the proportionality issue over the long-term. The particular policy and political reasons for making a short-term decision should not drive the long-term policy decision.

- Reversing the Veto

TACC proposes that the Legislative Budget Board (LBB) exercise its budget execution authority to restore the group health insurance funds for FY '09.

OPTION 1 – ELIGIBILITY APPROACH: Our first preference is to restore the funds in the manner in which they were appropriated by the 80th Legislature. This preference reflects our strongly held conviction that the Legislature made its appropriation decision based on full and accurate information about community college employee benefits. This approach provides funds in the historical manner based on the *eligibility* of an employee for state funded health benefits.

OPTION 2 – REVENUE APPROACH: Alternatively, the LBB should restore the funds and apply proportionality in a manner that is consistent across sectors of higher education. Such an approach would require three actions: 1) a uniform reimbursement rate for all ERS participating institutions of higher education; 2) recognition of community college tuition revenue as general revenue dedicated funds for the purposes of calculating proportionality; and 3) recognition of local support for payment of all other benefits for the purposes of calculating proportionality.

- Long-Term Solution

TACC proposes the following long-term solution to the proportionality issue. Community colleges are not state agencies. The Legislature has historically recognized this difference in their *eligibility* based funding approach to group health insurance. TACC suggests two approaches for a long-term solution, an eligibility approach or a revenue based approach.

OPTION 1 – ELIGIBILITY APPROACH: TACC proposes several Legislative actions to codify an *eligibility* based approach. This is our preferred solution.

ACTION 1: The Legislature should codify the *eligibility* based approach to funding community college group health insurance benefits. TACC proposes a bill to add language to the Insurance Code that makes clear that community college employees who are eligible for state funding through the formula are considered eligible for state funding of their group health insurance benefit.

ACTION 2: The Legislature should amend any future proportionality rider in the appropriations bill in a manner that states clearly that the appropriation for community college group health insurance is based on the *eligibility* of a community college employee for state formula funding.

ACTION 3: The Legislature should appropriate funds for community college group health insurance to the Employee Retirement System at the same reimbursement rate as other ERS participating institutions of higher education for eligible employees.

OPTION 2 – REVENUE BASED APPROACH: TACC proposes a revenue based approach that would require two actions.

ACTION 1: The Legislature should amend any future proportionality rider in the appropriations bill that directs a specific method by which to calculate proportionality for community colleges. Such direction would include recognition of community college tuition revenue as general revenue dedicated funds for the purposes of calculating proportionality; and would include recognition of local support for payment of all other benefits for the purposes of calculating proportionality.

ACTION 2: The Legislature should appropriate funds for community college group health insurance to the Employee Retirement System at the same reimbursement rate as other ERS participating institutions of higher education for eligible employees.

CONCLUSION

The Texas Association of Community Colleges appreciates the opportunity to present these proposals to the Legislature. We stand committed to finding a solution that is acceptable to all of the parties involved that minimizes any negative impact on community college students and taxpayers. We also stand committed to providing affordable high quality education to help support our shared goal for a better educated Texas.

Group Health Insurance Appropriation, Texas Legislature

HB 510, 65th Legislature (1977), Appropriation for FY 1978, FY 1979

- An insurance appropriation is made for FY 1978 and FY 1979. "The contribution per eligible employee is \$15 per month for both FY 1978 and FY 1979. Faculty teaching four months or more and who are employed for fifty percent or more teaching time, shall receive these insurance benefits."
- Total appropriation: \$3,701,520

HB 558, 66th Legislature (1979), Appropriation for FY 1980, FY 1981

- Group insurance calculated as follows: \$35 per month for each eligible employee in FY 1980; \$40 per month for each eligible employee in FY 1981.
- Total appropriation: \$10,368,360

HB 656, 67th Legislature (1981), Appropriation for FY 1982, FY 1983

- In January 1981, the House of Representatives Select Committee on Junior College Funding recommended that "(f)unding of required insurance for all community college employees should be provided at the rate of \$50.00 per month per employee for fiscal year 1982 and \$60.00 per month per employee for fiscal year 1983. Present legislation requires that all full-time employees must be provided insurance but the state does not provide funding for maintenance, custodial, and security personnel. Funding should be provided for all those for whom coverage must be given" (pp. 9-10).
- Group insurance appropriation (pg. III-29, Rider 8): "The amounts listed for each junior college in the item "Insurance" are to be allocated by the Coordinating Board on the same time periods and requirements as set out in paragraph 6 of this section. The funds are for the partial payment of insurance premiums for active and retired employees paid with state funds for the years ending August 31, 1982 and 1983. The contribution per eligible employee is forty-eight dollars (\$48) per month in 1982 and fifty-eight (\$58) per month per eligible employee in 1983. Faculty teaching four months or more who are employed for 50 percent or more teaching time, shall receive these insurance benefits."
- Total appropriation: \$16,395,544

SB 179, 68th Legislature (1983), Appropriation for FY 1984, FY 1985

- Group insurance appropriation (pg. III-31, Rider 8): "The amounts listed for each junior college in the item "Insurance" are to be allocated by the Coordinating Board on the same time periods and requirements as set out in paragraph 6 of this section. The funds are for the partial payment of insurance premiums for active and retired employees paid with educational and general funds for the years ending August 31, 1984 and 1985. The contribution per eligible employee is seventy dollars (\$70) per month in 1984 and eighty-five (\$85) per month per eligible employee in 1985. Faculty teaching four months or more who are employed for 50 percent or more teaching time, shall receive these insurance benefits."
- Total appropriation: \$31,873,724

HB 20, 69th Legislature (1986), Appropriation for FY 1986

- Group Health Insurance Appropriation: "... Institutions shall apply for and use federal funds for group insurance premiums for salaries paid from federal funds" (p. III-37).
- Total appropriation: \$14,944,587

Group Health Insurance History - 2

SB 11, 69th Legislature (1986), Appropriation for FY 1987, 3rd called session

- Total appropriation: \$13,599,574

SB 1, 70th Legislature (1987), Appropriation for FY 1988, FY 1989, 2nd called session

- Group insurance is not itemized by college in SB 1.
- The Group insurance appropriation was vetoed by Governor Clements.
- Amounts vetoed: FY 1988 - \$21,093,960; FY 1989 - \$24,258,054; Biennium - \$45,352,014

SB 222, 71st Legislature (1989), Appropriation for FY 1990, FY 1991

- Group Health Insurance appropriation is provided in bill pattern (along with Academic Education, Vocational/Technical Education, Remedial Education [\$50,000 each college] and any Special Item).
- Total appropriation: \$51,366,408

HB 1, 72nd Legislature (1991), Appropriation for FY 1992, FY 1993

- Rider in Employees Retirement System section of Appropriation Bill (p. I-102): "The general revenue funds provided in Item 2.b. above shall be transferred to institutions of higher education to cover the state contribution to group insurance for employees and retirees paid from general revenue appropriations, so long as such institutions retain their separate insurance programs in accordance with House Bill 2, 72nd Legislature, Regular Session. Thereafter, funds shall be applied directly to the group insurance premiums for employees and retirees who have ceased to be covered by the separate institutional plans and have been covered by the Employees Retirement System group insurance program (V.A.T.S. Insurance Code, Article 3.50-2).
- HB 2 (72nd Legislature, Regular Session) required community college districts to join the state's group health insurance plan. In prior years (beginning in FY 1978), the state appropriated funds on a per employee basis for health insurance.
- Eligibility for health insurance in HB 2 is defined as any employee "who receives compensation for services rendered to an institution of higher education."
- Total appropriation to ERS for all of higher education: \$177,955,000 for FY 1992 and \$217,693,000 for FY 1993. The amount appropriated to public community colleges is estimated to be \$120,000,000 for the biennium.

SB 5, 73rd Legislature (1993), Appropriation for FY 1994, FY 1995

- Line item in ERS section of appropriation bill: "Public Community/Junior Colleges"
- Total appropriation: \$136,007,912

HB 1, 74th Legislature (1995), Appropriation for FY 1996, FY 1997

- Total appropriation: \$133,886,824

HB 1, 75th Legislature (1997), Appropriation for FY 1998, FY 1999

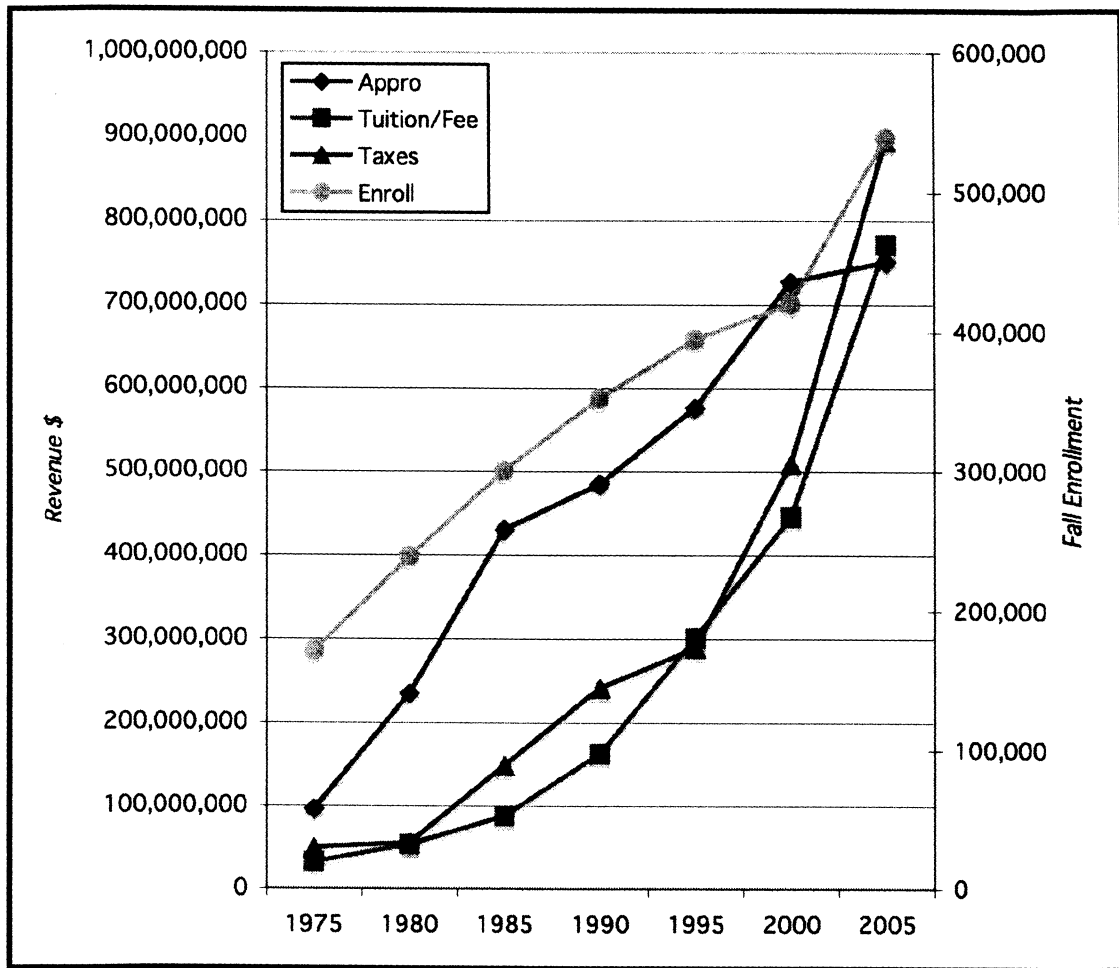
- Total appropriation: \$140,778,146

HB 1, 76th Legislature (1999), Appropriation for FY 2000, FY 2001

Group Health Insurance History - 3

- Total appropriation: \$172,051,123
- SB 1, 77th Legislature (2001), Appropriation for FY 2002, FY 2003
- Total appropriation: \$253,365,601
- HB 1, 78th Legislature (2003), Appropriation for FY 2004, FY 2005
- Physical plant workers are removed from the state appropriation for group health insurance.
 - Total appropriation: \$220,772,988
- SB 1, 79th Legislature (2005), Appropriation for FY 2006, FY 2007
- Rider #15: Proportionality for Public Community/Junior Colleges. It is the intent of the Legislature that during fiscal years 2006 and 2007 the Legislative Budget Board use the funds appropriated by this Act to be in a position to implement proportionality for public community colleges starting in the 2008-09 biennium.
 - Total appropriation: \$277,863,531
- HB 1, 80th Legislature (2007), Appropriation for FY 2008, FY 2009
- Governor Perry vetoed FY 2009 group health insurance appropriation, \$153,979,799
 - Total appropriation: \$153,979,799

Texas Public Community Colleges: Revenue Increase from 1975 to 2005



Academic Year 2006-07 Tax and Valuation
Texas Public Community Colleges

College	Valuation	M&O Rate	Debt Rate	Total Rate	2006-07 Levy
Alamo	74,721,486,021	0.0923	0.04475	0.13705	102,405,797
Alvin	4,478,532,545	0.193221	0.0263	0.219521	9,831,319
Amarillo	8,416,761,156	0.13467	0.02576	0.16043	13,503,010
<i>Maintenance Tax Districts</i>	<i>2,915,106,047</i>	<i>.044 to .0493</i>		<i>.044 to .0493</i>	<i>1,320,145</i>
Angelina	2,988,457,537	0.0947	0.0243	0.119	3,556,264
Austin	71,122,215,575	0.09	0.0065	0.0965	68,632,938
Blinn	1,942,849,792	0.082		0.082	1,593,137
Brazosport	6,256,635,012	0.122		0.122	7,633,095
Central Texas	5,252,017,219	0.09		0.09	4,726,815
Cisco	232,144,370	0.13176		0.13176	305,873
Clarendon	169,739,152	0.2065		0.2065	350,511
Coastal Bend	911,000,000	0.15369		0.15369	1,400,116
College of the Mainland	8,231,320,152	0.23345		0.23345	19,216,017
Collin	61,973,486,757	0.08	0.007683	0.087683	54,340,212
Dallas	151,810,313,601	0.0778	0.0032	0.081	122,966,354
Del Mar	14,084,424,382	0.190908	0.064815	0.255723	36,017,113
El Paso	26,853,617,370	0.120998		0.120998	32,492,340
Frank Phillips	523,782,270	0.22		0.22	1,152,321
<i>Maintenance Tax District</i>	<i>752,000,000</i>	<i>0.05</i>		<i>0.05</i>	<i>376,000</i>
Galveston	4,190,234,932	0.17		0.17	7,123,399
Grayson	5,543,144,214	0.147739		0.147739	8,189,386
Hill	1,190,067,976	0.066472		0.066472	791,062
<i>Maintenance Tax Districts</i>	<i>4,366,464,758</i>	<i>.0159 to .0449</i>		<i>.0159 to .0449</i>	<i>1,702,830</i>
Houston	91,844,567,892	0.081333	0.013842	0.095175	87,413,067
Howard	1,518,981,240	0.2412		0.2412	3,663,783
Kilgore	2,867,505,934	0.164		0.164	4,702,710
Laredo	8,490,838,739	0.1877	0.0428	0.2305	19,571,383
Lee	8,642,596,305	0.183	0.019276	0.202276	17,481,898
McLennan	9,287,262,237	0.105039	0.015323	0.120362	11,178,335
Midland	7,408,590,175	0.167481	0.038719	0.2062	15,276,513
Navarro	1,958,733,600	0.135		0.135	2,644,290
North Central Texas	2,209,380,879	0.0831		0.0831	1,835,996
North Harris Montgomery	89,500,000,000	0.082	0.0347	0.1167	104,446,500
Northeast Texas	3,918,383,612	0.066758	0.029472	0.09623	3,770,661
Odessa	6,742,227,174	0.19		0.19	12,810,232
Panola	4,298,557,677	0.09432		0.09432	4,054,400
Paris	1,383,873,436	0.1922		0.1922	2,659,805
Ranger	74,291,380	0.24		0.24	178,299
San Jacinto	31,323,382,023	0.115927	0.029438	0.145365	45,533,234
South Plains	3,299,464,853	0.221847		0.221847	7,319,764
South Texas	23,658,571,823	0.11	0.0448	0.1548	36,623,469
Southwest Texas	1,472,085,587	0.11		0.11	1,619,294
Tarrant	101,119,527,297	0.13068	0.0087	0.13938	140,940,397
Temple	2,772,562,806	0.163	0.037	0.20	5,545,126
Texarkana	1,111,910,500	0.08526		0.08526	948,015
Texas Southmost	8,105,331,996	0.109955	0.051134	0.161089	13,056,798
Trinity Valley	8,926,722,874	0.064		0.064	5,713,103
<i>Maintenance Tax District</i>	<i>932,798,650</i>	<i>0.05</i>		<i>0.05</i>	<i>466,399</i>
Tyler	9,044,979,137	0.127169		0.127169	11,502,410
Vernon	919,199,840	0.21869		0.21869	2,010,198
Victoria	4,245,158,455	0.1113	0.0303	0.1416	6,011,144
Weatherford	6,469,036,130	0.1019	0.0119	0.1138	7,361,763
Western Texas	2,158,955,600	0.1423		0.1423	3,072,194
Wharton	2,392,954,738	0.13582		0.13582000	3,250,111
Total Valuation & Levy	907,024,233,427				1,082,287,346
Average Rates		0.137183740	0.01221424	0.149397980	

# of colleges responding	50
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Tax Rates/Tax Caps Comparison

Texas Public Community Colleges

College	2006-07			2006-07			2006-07		
	M&O Cap	M&O Rate	% of Cap	Debt Cap	Debt Rate	% of Cap	Total Cap	Total Rate	% of Cap
Alamo		0.0923			0.04475		0.25	0.13705	55%
Alvin	0.50	0.193221	39%	0.50	0.0263		1.00	0.219521	22%
Amarillo	0.20	0.13467	67%	0.50	0.02576	5%	0.70	0.16043	23%
Angelina	0.40	0.0947	24%	0.50	0.0243	5%	0.90	0.119	13%
Austin	0.09	0.09	100%	0.01	0.0065	65%	0.10	0.0965	97%
Blinn	0.40	0.082	21%	0.00			0.40	0.082	21%
Brazosport	0.35	0.122	35%	0.50			0.85	0.122	14%
Central Texas	0.25	0.09	36%	0.25			0.50	0.09	18%
Cisco	0.50	0.13176	26%	0.50			1.00	0.13176	13%
Clarendon	0.85	0.2065	24%	0.00			0.85	0.2065	24%
Coastal Bend	0.50	0.15369	31%	0.50			1.00	0.15369	15%
College of the Mainland	0.30	0.23345	78%	0.30			0.60	0.23345	39%
Collin	0.08	0.08	100%	0.12	0.007683	6%	0.20	0.087683	44%
Dallas	0.16	0.0778	49%	0.50	0.0032	1%	0.66	0.081	12%
Del Mar	0.50	0.190908	38%	0.50	0.064815	13%	1.00	0.255723	26%
El Paso	0.15	0.120998	81%	0.50			0.65	0.120998	19%
Frank Phillips	0.22	0.22	100%	0.50			0.72	0.22	31%
Galveston		0.17		0.00			0.27	0.17	63%
Grayson	0.20	0.14774	74%	0.50			0.70	0.147739	21%
Hill	0.30	0.06647	22%	0.50			0.80	0.066472	8%
Houston	0.50	0.081333	16%	0.50	0.013842	3%	1.00	0.095175	10%
Howard	0.70	0.2412	34%	0.00			0.70	0.2412	34%
Kilgore	0.20	0.164	82%	0.50			0.70	0.164	23%
Laredo	0.40	0.1877	47%	0.50	0.0428	9%	0.90	0.2305	26%
Lee	0.28	0.183	65%	0.25	0.019276	8%	0.53	0.202276	38%
McLennan	0.25	0.105039	42%	0.75	0.015323	2%	1.00	0.120362	12%
Midland	0.30	0.167481	56%	0.50	0.038719	8%	0.80	0.2062	26%
Navarro	0.50	0.135	27%	0.00			0.50	0.135	27%
North Central	0.20	0.0831	42%	0.50			0.70	0.0831	12%
North Harris Montgomery	0.30	0.082	27%	0.50	0.0347	7%	0.80	0.1167	15%
Northeast Texas							0.10	0.10	100%
Odessa	0.20	0.19	95%	0.50			0.70	0.19	27%
Panola	0.35	0.09432	27%	0.50			0.85	0.09432	11%
Paris	0.27	0.1922	71%	0.50			0.77	0.1922	25%
Ranger	0.50	0.24	48%	0.50			1.00	0.24	24%
San Jacinto	0.20	0.115927	58%	0.50	0.029438	6%	0.70	0.145365	21%
South Plains	0.40	0.221847	55%	0.10			0.50	0.221847	44%
South Texas	0.11	0.11	100%	0.50	0.0448	9%	0.61	0.1548	25%
Southwest Texas	0.20	0.11	55%	0.50			0.70	0.11	16%
Tarrant	0.20	0.13068	65%	0.50	0.0087	2%	0.70	0.13938	20%
Temple		0.163			0.037		0.25	0.20	80%
Texarkana	1.00	0.08526	9%	0.00			1.00	0.08526	9%
Texas Southmost	0.35	0.109955	31%	0.50	0.051134	10%	0.85	0.161089	19%
Trinity Valley	0.50	0.064	13%	0.50			1.00	0.064	6%
Tyler	0.20	0.127169	64%	0.08			0.28	0.127169	45%
Vernon	1.00	0.21869	22%	0.00			1.00	0.21869	22%
Victoria	0.50	0.1113	22%	0.50	0.0303	6%	1.00	0.1416	14%
Weatherford	0.30	0.1019	34%	0.00	0.0119		0.30	0.1138	38%
Western Texas	0.35	0.1423	41%	0.50			0.85	0.1423	17%
Wharton	0.20	0.13582	68%	0.00			0.20	0.13582	68%

According to statute, debt tax rate can not exceed \$.50/\$100 valuation. Total M&O + debt tax can not exceed \$1.00/\$100 valuation.

**Academic Year 2006-07 Tuition and Fees
Texas Public Community Colleges**

Tuition and Fee Totals calculated for a student enrolled for 12 semester credit hours including one laboratory course.

College	In-District Resident				Out-of-District				Non-Resident			
	Tuition	Fees	Total	Total/ SCH	Tuition	Fees	Total	Total/ SCH	Tuition	Fees	Total	Total/ SCH
Alamo	504	179	683	57	1,008	179	1,187	99	2,016	179	2,195	183
Alvin	336	153	489	41	648	153	801	67	1,320	153	1,473	123
Amarillo	384	213	597	50	384	405	789	66	792	405	1,197	100
Angelina	360	108	468	39	576	108	684	57	840	108	948	79
Austin	468	204	672	56	1,320	204	1,524	127	3,012	204	3,216	268
Blinn	420	270	690	58	840	270	1,110	93	1,260	270	1,530	128
Brazosport	336	199	535	45	588	199	787	66	1,152	199	1,351	113
Central Texas	384	120	504	42	552	120	672	56	1,560	120	1,680	140
Cisco	324	482	806	67	324	614	938	78	477	614	1,091	91
Clarendon	456	387	843	70	456	591	1,047	87	636	591	1,227	102
Coastal Bend	725		725	60	1,433		1,433	119	1,613		1,613	134
College of the Mainland	348	104	452	38	744	104	848	71	1,128	104	1,232	103
Collin*	324	132	456	38	444	132	576	48	1,080	132	1,212	101
Dallas*	468		468	39	864		864	72	1,380		1,380	115
Del Mar	408	362	770	64	408	1,562	1,970	164	852	1,562	2,414	201
El Paso	602	120	722	60	602	120	722	60	875	120	995	83
Frank Phillips	360	468	828	69	612	468	1,080	90	696	468	1,164	97
Galveston	360	245	605	50	360	245	605	50	720	360	1,080	90
Grayson	396	144	540	45	528	144	672	56	1,116	144	1,260	105
Hill	480	171	651	54	480	327	807	67	680	327	1,007	84
Houston	300	339	639	53	948	339	1,287	107	912	615	1,527	127
Howard	606	76	682	57	780	76	856	71	1,064	76	1,140	95
Kilgore	240	299	539	45	240	839	1,079	90	600	839	1,439	120
Laredo	420	270	690	58	840	270	1,110	93	1,260	270	1,530	128
Lee	300	237	537	45	600	237	837	70	1,020	237	1,257	105
McLennan	672	108	780	65	816	108	924	77	1,392	108	1,500	125
Midland	516	140	656	55	660	140	800	67	1,008	140	1,148	96
Navarro	360	188	548	46	360	476	836	70	773	476	1,249	104
North Central Texas	408	132	540	45	756	132	888	74	1,176	132	1,308	109
North Harris Montgomery	432	120	552	46	432	600	1,032	86	436	780	1,216	101
Northeast Texas	336	387	723	60	672	387	1,059	88	1,198	387	1,585	132
Odessa	504	147	651	54	684	147	831	69	1,014	147	1,161	97
Panola	252	356	608	51	252	656	908	76	252	896	1,148	96
Paris	420	138	558	47	780	138	918	77	1,260	138	1,398	117
Ranger	444	199	643	54	492	199	691	58	564	199	763	64
San Jacinto	360	145	505	42	660	145	805	67	900	145	1,045	87
South Plains	312	420	732	61	576	420	996	83	768	420	1,188	99
South Texas	708	181	889	74	913	181	1,094	91	2,424	181	2,605	217
Southwest Texas	492	235	727	61	789	235	1,024	85	235	864	1,099	92
Tarrant	600		600	50	756		756	63	1,800		1,800	150
Temple	540	288	828	69	972	288	1,260	105	1,716	288	2,004	167
Texarkana	144	280	424	35	144	484	628	52	388	484	872	73
Texas Southmost	372	1,259	1,631	136	600	1,259	1,859	155	3,900	1,259	5,159	430
Trinity Valley	240	200	440	37	240	440	680	57	780	200	980	82
Tyler	240	417	657	55	240	801	1,041	87	576	801	1,377	115
Vernon	384	228	612	51	678	228	906	76	1,152	228	1,380	115
Victoria	360	178	538	45	360	418	778	65	660	178	838	70
Weatherford	624	15	639	53	840	15	855	71	1,356	15	1,371	114
Western Texas	432	239	671	56	504	239	743	62	612	239	851	71
Wharton	384	264	648	54	384	716	1,100	92	768	716	1,484	124
State Average	417	231	648	54	623	331	954	79	1,103	350	1,454	121

*Tuition/Fees for Spring 2007

Total # of Colleges responding	50
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Notes:

1. All numbers rounded to the nearest dollar.
2. Total/SCH is the average tuition and fees per credit hour.

**Formula Appropriation - HB 1, 80th Legislature
Texas Public Community Colleges**

Community College District	Contact Hr % change	Appropriation FY 2006-07	Appropriation FY 2008-09	% Change from 06-07
Alamo	-2.3%	130,818,758	135,693,392	3.7%
Alvin	3.2%	16,149,214	16,913,417	4.7%
Amarillo	-5.7%	33,656,507	34,306,533	1.9%
Angelina	-13.9%	16,814,428	16,814,429	0.0%
Austin	6.2%	74,251,591	83,559,699	12.5%
Blinn	1.7%	37,793,353	41,139,958	8.9%
Brazosport	2.0%	11,177,985	11,515,769	3.0%
Central Texas	-2.0%	38,750,175	39,995,821	3.2%
Cisco	-2.1%	9,985,407	10,966,216	9.8%
Clarendon	13.0%	4,177,194	4,177,194	0.0%
Coastal Bend	-24.1%	13,632,016	13,632,017	0.0%
College of the Mainland	-10.7%	12,714,125	12,714,124	0.0%
Collin	6.8%	50,044,658	56,382,881	12.7%
Dallas	0.1%	169,505,495	178,946,409	5.6%
Del Mar	-5.6%	37,271,179	37,317,354	0.1%
El Paso	-1.8%	63,354,599	66,712,421	5.3%
Frank Phillips	-9.2%	5,431,417	5,431,416	0.0%
Galveston	-9.7%	9,458,698	9,458,699	0.0%
Grayson	-1.6%	12,978,201	13,910,141	7.2%
Hill	8.6%	11,077,994	12,995,631	17.3%
Houston	-1.0%	122,624,736	127,254,865	3.8%
Howard	-7.9%	15,912,822	15,912,822	0.0%
Kilgore	-2.3%	20,340,250	20,366,429	0.1%
Laredo	-7.1%	25,279,799	25,279,799	0.0%
Lee	-7.6%	20,144,016	20,144,015	0.0%
McLennan	-2.3%	26,573,844	27,607,204	3.9%
Midland	2.0%	17,742,065	19,456,889	9.7%
Navarro	7.4%	21,174,132	24,249,318	14.5%
North Central Texas	11.9%	15,620,322	18,838,618	20.6%
North Harris Montgomery	4.5%	98,226,724	109,713,056	11.7%
Northeast Texas	-5.9%	7,681,236	7,980,432	3.9%
Odessa	-14.7%	16,947,526	16,947,527	0.0%
Panola	0.0%	6,600,412	7,287,116	10.4%
Paris	-0.9%	15,017,857	16,290,310	8.5%
Ranger	3.4%	4,179,620	4,179,620	0.0%
San Jacinto	-1.8%	70,406,385	74,246,025	5.5%
South Plains	-5.3%	28,776,486	29,025,717	0.9%
South Texas	1.5%	46,457,056	50,542,148	8.8%
Southwest Texas	-12.6%	15,409,063	15,409,063	0.0%
Tarrant	-0.8%	86,723,323	90,885,520	4.8%
Temple	6.9%	12,298,121	14,101,299	14.7%
Texarkana	-5.2%	17,908,242	18,213,070	1.7%
Texas Southmost	6.2%	24,539,632	27,965,642	14.0%
Trinity Valley	-2.4%	22,173,183	23,148,354	4.4%
Tyler	-3.4%	31,990,297	32,974,900	3.1%
Vernon	-8.4%	10,906,245	10,906,246	0.0%
Victoria	-6.4%	13,632,175	13,632,174	0.0%
Weatherford	-0.3%	15,419,006	16,468,261	6.8%
Western Texas	6.8%	5,427,834	6,128,017	12.9%
Wharton	-3.4%	16,203,622	16,832,008	3.9%
Community College Total	-0.9%	1,611,379,025	1,704,569,985	5.8%

**Higher Education Employees Group Health Insurance Appropriation (HEGI)
HB 1 - Texas Public Community Colleges**

Community College District	FY 2008	FY 2009*	TOTAL
Alamo	12,185,357	0	12,185,357
Alvin	1,574,860	0	1,574,860
Amarillo	3,758,285	0	3,758,285
Angelina	1,367,325	0	1,367,325
Austin	7,164,544	0	7,164,544
Blinn	3,054,600	0	3,054,600
Brazosport	1,373,650	0	1,373,650
Central Texas	2,731,087	0	2,731,087
Cisco	924,722	0	924,722
Clarendon	461,040	0	461,040
Coastal Bend	1,497,422	0	1,497,422
College of the Mainland	2,138,088	0	2,138,088
Collin	3,784,295	0	3,784,295
Dallas	15,758,341	0	15,758,341
Del Mar	4,018,340	0	4,018,340
El Paso	6,182,391	0	6,182,391
Frank Phillips	585,527	0	585,527
Galveston	943,016	0	943,016
Grayson	1,468,952	0	1,468,952
Hill	954,181	0	954,181
Houston	10,278,053	0	10,278,053
Howard	1,656,424	0	1,656,424
Kilgore	2,129,068	0	2,129,068
Laredo	3,342,228	0	3,342,228
Lee	2,119,681	0	2,119,681
McLennan	2,724,160	0	2,724,160
Midland	2,065,163	0	2,065,163
Navarro	1,470,933	0	1,470,933
North Central Texas	1,418,908	0	1,418,908
North Harris Montgomery	10,002,351	0	10,002,351
Northeast Texas	874,764	0	874,764
Odessa	1,963,198	0	1,963,198
Panola	945,499	0	945,499
Paris	1,278,367	0	1,278,367
Ranger	374,105	0	374,105
San Jacinto	6,628,666	0	6,628,666
South Plains	3,338,955	0	3,338,955
South Texas	3,985,978	0	3,985,978
Southwest Texas	1,666,736	0	1,666,736
Tarrant	9,207,978	0	9,207,978
Temple	1,330,783	0	1,330,783
Texarkana	1,667,329	0	1,667,329
Texas Southmost (UT)			
Trinity Valley	1,701,713	0	1,701,713
Tyler	3,361,192	0	3,361,192
Vernon	1,120,729	0	1,120,729
Victoria	1,519,013	0	1,519,013
Weatherford	1,397,289	0	1,397,289
Western Texas	694,843	0	694,843
Wharton	1,789,670	0	1,789,670
Community College Total	153,979,799	0	153,979,799

*Result of Veto Proclamation by Governor Rick Perry, 6/15/07

FISCAL 2005-2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: ALAMO COMMUNITY COLLEGE DISTRICT
 CONTACT PERSON: Peter A. Arizola
 TELEPHONE NUMBER: 210-220-1579

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES
 (As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	65,746,811		16,498,508	82,245,319	1
TUITION AND FEES	45,343,961			45,343,961	2
TAXES FOR CURRENT OPERATIONS	62,843,083		10,042,476	72,885,559	3
FEDERAL GRANTS AND CONTRACTS	362,930		68,699,727	69,062,657	4
STATE GRANTS AND CONTRACTS			6,375,374	6,375,374	5
LOCAL GRANTS AND CONTRACTS	373,526		289,236	662,762	6
PRIVATE GIFTS, GRANTS AND CONTRACTS	50,607		1,182,998	1,233,605	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS			158,795	158,795	8
INTEREST/ENDOWMENT INCOME			17,904	17,904	9
INVESTMENT INCOME	3,515,414		3,004,547	6,519,961	10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				-	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES		3,622,106		3,622,106	12
OTHER MISCELLANEOUS INCOME	2,027,573		22,631	2,050,204	13
TOTAL CURRENT FUNDS REVENUE (2)	180,263,905	3,622,106	106,292,196	290,178,207	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E	
	Totals (3)	Salaries and Wages		Other Benefits		
		GR Allowable (4)	Other	State (3)	Local (3)	
INSTRUCTION	82,557,812	80,897,755	1,660,057	10,529,024	9,730,631	15
PUBLIC SERVICE	536,076		536,076	78,116	86,607	16
ACADEMIC SUPPORT	11,144,940	10,391,154	753,786	1,570,372	1,336,904	17
STUDENT SERVICES	17,773,971	13,756,420	4,017,551	2,085,203	2,447,315	18
INSTITUTIONAL SUPPORT	17,540,520	16,935,504	605,016	2,235,793	3,492,797	19
OPERATION AND MAINTENANCE OF PLANT	6,363,926		6,363,926		2,220,192	20
SCHOLARSHIPS AND FELLOWSHIPS			-			21
TOTAL EDUCATIONAL ACTIVITIES	135,917,245	121,980,833	13,936,412	16,498,508	19,314,447	22
AUXILIARY ENTERPRISES	1,143,723		1,143,723		312,869	23
TOTAL	137,060,968	121,980,833	15,080,135	16,498,508	19,627,316	24

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds.
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current AFR.

JUNIOR/COMMUNITY COLLEGE NAME: ALAMO COMMUNITY COLLEGE DISTRICT
 Page 2

SECTION 3: ALLOCATION STAFF BENEFITS

	A	B	C	
	Staff Benefits			
	State	Local	Total	
GROUP INSURANCE	10,399,484	2,529,305	12,928,789	25
OPTIONAL RETIREMENT	2,819,732	883,340	3,703,072	26
TEACHER RETIREMENT	3,279,292	747,009	4,026,301	27
OTHER BENEFITS		15,467,662	15,467,662	28
TOTALS (5)	16,498,508	19,627,316	36,125,824	29

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	24.02%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	75.98%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	47.97%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	89.00%	=B24/A24
State Paid Benefits as % of Total Benefits	45.67%	=A29/C29
Local Paid Benefits as % of Total Benefits	54.33%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	7.59%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	2.06%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	2.39%	= A27/A24
	4.45%	
% of Current Funds Salaries Receiving State Retirement Contribution	74.16%	= (A26+A27)/A24/6%

(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.

FISCAL 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: Dallas County Community College District
 CONTACT PERSON: Kim Green
 TELEPHONE NUMBER: (972) 860-7709

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES

(As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	84,752,748	-	23,288,867	108,041,415	1
TUITION AND FEES	46,166,907	-	-	46,166,907	2
TAXES FOR CURRENT OPERATIONS	113,768,873	-	-	113,768,873	3
FEDERAL GRANTS AND CONTRACTS	1,306,372	30,436	49,460,399	50,797,207	4
STATE GRANTS AND CONTRACTS	127,597	6,459	1,119,133	1,253,189	5
LOCAL GRANTS AND CONTRACTS	2,038	-	3,659,757	3,661,795	6
PRIVATE GIFTS, GRANTS AND CONTRACTS	121,934	-	-	121,934	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS	-	-	-	-	8
INTEREST/ENDOWMENT INCOME	-	-	-	-	9
INVESTMENT INCOME	8,137,004	552,237	-	8,689,241	10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	480,644	-	-	480,644	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES	-	6,298,790	-	6,298,790	12
OTHER MISCELLANEOUS INCOME	1,850,074	13	-	1,850,087	13
TOTAL CURRENT FUNDS REVENUE (2)	256,714,191	6,887,935	77,527,956	341,130,082	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E	
	Totals (3)	Salaries and Wages		Staff Benefits		
		GR Allowable (4)	Other	State (3)	Local (3)	
INSTRUCTION	98,366,539	97,088,152	1,278,387	12,789,317	4,455,361	15
PUBLIC SERVICE	4,454,500	-	4,454,500	417,753	373,089	16
ACADEMIC SUPPORT	11,050,123	10,700,378	349,745	1,409,549	525,846	17
STUDENT SERVICES	20,940,336	18,587,380	2,352,956	2,448,495	1,235,477	18
INSTITUTIONAL SUPPORT	34,215,760	32,575,671	1,640,089	4,291,158	1,887,655	19
OPERATION AND MAINTENANCE OF PLANT	7,208,349	-	7,208,349	949,548	315,052	20
SCHOLARSHIPS AND FELLOWSHIPS	-	-	-	-	-	21
TOTAL EDUCATIONAL ACTIVITIES	176,235,607	158,951,581	17,284,028	22,305,820	8,592,480	22
AUXILIARY ENTERPRISES	4,291,467	-	4,291,467	-	818,268	23
TOTAL	180,527,074	158,951,581	21,575,493	22,305,820	9,410,748	24

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current All Funds Expenditure Report for the following functions: Instruction, Academic Support, Student Services, and Institutional Support.

SECTION 3: ALLOCATION STAFF BENEFITS

	Staff Benefits			
	A State	B Local	C Total	
GROUP INSURANCE	14,609,769	3,863,145	18,472,914	25
OPTIONAL RETIREMENT	3,305,846	1,751,887	5,057,733	26
TEACHER RETIREMENT	4,390,205	359,770	4,749,975	27
OTHER BENEFITS	-	3,435,946	3,435,946	28
TOTALS (5)	22,305,820	9,410,748	31,716,568	29

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	26.67%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	73.33%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	46.95%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	88.05%	=B24/A24
State Paid Benefits as % of Total Benefits	70.33%	=A29/C29
Local Paid Benefits as % of Total Benefits	29.67%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	8.09%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	1.83%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	2.43%	= A27/A24
	4.26%	
% of Current Funds Salaries Receiving State Retirement Contribution	71.05%	= (A26+A27)/A24)6%

(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.

FISCAL 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

PRELIMINARY

JUNIOR/COMMUNITY COLLEGE NAME: El Paso Community College
 CONTACT PERSON: Josette Shaughnessy
 TELEPHONE NUMBER: (915) 831-6401

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES

(As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	31,786,315		8,984,555	40,770,870	1
TUITION AND FEES	15,393,986	374,586		15,768,572	2
TAXES FOR CURRENT OPERATIONS	31,870,769			31,870,769	3
FEDERAL GRANTS AND CONTRACTS	467,208		43,195,908	43,663,116	4
STATE GRANTS AND CONTRACTS			3,969,766	3,969,766	5
LOCAL GRANTS AND CONTRACTS			245,295	245,295	6
PRIVATE GIFTS, GRANTS AND CONTRACTS				-	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS				-	8
INTEREST/ENDOWMENT INCOME	2,426,515	28,019	100,060	2,554,594	9
INVESTMENT INCOME				-	10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				-	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES		1,332,378		1,332,378	12
OTHER MISCELLANEOUS INCOME	1,335,999			1,335,999	13
TOTAL CURRENT FUNDS REVENUE (2)	83,080,792	1,734,983	56,495,584	141,311,359	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E	
	Totals (3)	Salaries and Wages		Staff Benefits		
		GR Allowable (4)	Other	State (3)	Local (3)	
INSTRUCTION	36,145,047	33,547,645	2,597,402	4,568,843	2,357,182	15
RESEARCH	1,363	-	1,363		183	16
PUBLIC SERVICE	2,293,688	1,798,750	494,938	568,763	316,450	17
ACADEMIC SUPPORT	10,066,096	9,234,837	831,259	1,342,285	701,656	18
STUDENT SERVICES	7,815,667	7,195,745	619,922	1,045,903	543,000	19
INSTITUTIONAL SUPPORT	10,036,180	10,036,180	-	1,458,761	641,381	20
OPERATION AND MAINTENANCE OF PLANT	1,928,218	1,928,218	-		123,226	21
SCHOLARSHIPS AND FELLOWSHIPS	-	-	-		-	22
TOTAL EDUCATIONAL ACTIVITIES	68,286,259	63,741,375	4,544,884	8,984,555	4,683,058	23
AUXILIARY ENTERPRISES	306,807		306,807		31,802	24
TOTAL	68,593,066	63,741,375	4,851,691	8,984,555	4,714,860	

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds.
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current AFR.

JUNIOR/COMMUNITY COLLEGE NAME:
Page 2

El Paso Community College

SECTION 3: ALLOCATION STAFF BENEFITS

	Staff Benefits			
	A State	B Local	C Total	
GROUP INSURANCE	5,899,138	1,905,173	7,804,309	25
OPTIONAL RETIREMENT	1,069,909	347,531	1,417,440	26
TEACHER RETIREMENT	2,015,510	213,071	2,228,581	27
OTHER BENEFITS		2,249,085	2,249,085	28
TOTALS (5)	8,984,555	4,714,860	13,699,415	29

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	24.02%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	75.98%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	46.34%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	92.93%	=B24/A24
State Paid Benefits as % of Total Benefits	65.58%	=A29/C29
Local Paid Benefits as % of Total Benefits	34.42%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	8.60%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	1.56%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	2.94%	= A27/A24
	4.50%	
% of Current Funds Salaries Receiving State Retirement Contribution	74.97%	= (A26+A27)/A24)6%

(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.

FISCAL 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: Kilgore College
CONTACT PERSON: Lucy A. Carroll
TELEPHONE NUMBER: 903-983-8109

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES
 (As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Revenues	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	10,170,125		2,681,189	12,851,314	1
TUITION AND FEES	5,341,134	410,770		5,751,904	2
TAXES FOR CURRENT OPERATIONS	4,420,726			4,420,726	3
FEDERAL GRANTS AND CONTRACTS			7,089,764	7,089,764	4
STATE GRANTS AND CONTRACTS			575,013	575,013	5
LOCAL GRANTS AND CONTRACTS			470,880	470,880	6
PRIVATE GIFTS, GRANTS AND CONTRACTS	171,909	167,861	3,918,840	4,258,610	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS			9,529	9,529	8
INTEREST/ENDOWMENT INCOME			226,892	226,892	9
INVESTMENT INCOME	384,073	19,358	260,548	663,980	10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES			121,705	121,705	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES		3,108,157		3,108,157	12
OTHER MISCELLANEOUS INCOME	60,996			60,996	13
TOTAL CURRENT FUNDS REVENUE (2)	20,548,983	3,798,147	15,354,368	39,699,478	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E
	Totals (3)	GR Allowable (4)	Other	State (3)	Local (3)
INSTRUCTION	8,997,125	8,684,391	312,734	1,753,712	366,982
PUBLIC SERVICE	439,738	59,838	379,900	12,083	69,377
ACADEMIC SUPPORT	1,912,733	1,902,598	10,135	384,208	69,042
STUDENT SERVICES	1,241,314	898,190	343,124	181,379	90,897
INSTITUTIONAL SUPPORT	1,769,547	1,732,244	37,302	349,907	54,959
OPERATION AND MAINTENANCE OF PLANT	1,069,359		1,069,359		298,905
SCHOLARSHIPS AND FELLOWSHIPS		-	-		
TOTAL EDUCATIONAL ACTIVITIES	15,429,815	13,277,261	2,152,554	2,681,189	950,162
AUXILIARY ENTERPRISES	811,104		811,104		130,380
TOTAL	16,240,919	13,277,261	2,963,658	2,681,189	1,080,542

(1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds
 (2) Information reported here should come from Schedules A and C of the current AFR
 (3) The totals identified here for Salaries and Wages and State and Local Benefits should be to Schedule B of the current AFR
 (4) GR allowable salaries and wages must be to amounts reported in the current AFR

SECTION 3: ALLOCATION STAFF BENEFITS

	Staff Benefits		Total	
	A State	B Local		
GROUP INSURANCE	1,978,900	389,472	2,368,371	26
OPTIONAL RETIREMENT	406,978	32,296	439,274	26
TEACHER RETIREMENT	295,312	94,205	389,517	27
OTHER BENEFITS		564,569.26	564,569	26
TOTALS (\$)	2,681,189	1,080,542	3,761,731	26

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	27.54%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	72.46%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	62.82%	=A1/A24
GR Allowable as % of Current Funds Salaries <small>(GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)</small>	81.75%	=B24/A24
State Paid Benefits as % of Total Benefits	71.28%	=A29/C29
Local Paid Benefits as % of Total Benefits	28.72%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	12.18%	=A26/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	2.51%	=A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	1.82%	=A27/A24
	4.32%	
% of Current Funds Salaries Receiving State Retirement Contribution	72.07%	=(A26+A27)/A24*6%

(6) GR equals State Allocation's less State Retirement Matching and State Group Insurance.

FISCAL 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: LEE COLLEGE
 CONTACT PERSON: Steve Evans
 TELEPHONE NUMBER: 281-425-6887

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES

(As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	10,072,008		2,804,033	12,876,041	1
TUITION AND FEES	6,771,883	188,674		6,960,557	2
TAXES FOR CURRENT OPERATIONS	13,858,413			13,858,413	3
FEDERAL GRANTS AND CONTRACTS			7,810,806	7,810,806	4
STATE GRANTS AND CONTRACTS			378,373	378,373	5
LOCAL GRANTS AND CONTRACTS	19,895			19,895	6
PRIVATE GIFTS, GRANTS AND CONTRACTS	6,700		638,690	645,390	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS					8
INTEREST/ENDOWMENT INCOME	638,884		13,802	652,686	9
INVESTMENT INCOME					10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	22,972			22,972	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES		3,120,497		3,120,497	12
OTHER MISCELLANEOUS INCOME	1,007,082	82,841	1,839	1,091,762	13
TOTAL CURRENT FUNDS REVENUE (2)	32,397,837	3,392,012	11,647,543	47,437,392	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E		
	Totals (3)	Salaries and Wages		Staff Benefits			
	=	GR Allowable (4)	+	Other	State (3)	Local (3)	
INSTRUCTION	10,509,932	10,509,932			1,753,356	1,350,789	15
PUBLIC SERVICE	677,032	677,032			101,270	85,746	16
ACADEMIC SUPPORT	1,777,114	1,777,114			285,819	225,073	17
STUDENT SERVICES	1,365,232	1,365,232			176,329	177,397	18
INSTITUTIONAL SUPPORT	3,597,009	3,597,009			507,259	468,653	19
OPERATION AND MAINTENANCE OF PLANT	1,360,106		1,360,106			375,701	20
SCHOLARSHIPS AND FELLOWSHIPS	163,723		163,723				21
TOTAL EDUCATIONAL ACTIVITIES	19,450,148	17,926,319	1,523,829		2,804,033	2,683,359	22
AUXILIARY ENTERPRISES	510,776		510,776			101,835	23
TOTAL	19,960,924	17,926,319	2,034,605		2,804,033	2,785,194	24

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds.
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current AFR.

JUNIOR/COMMUNITY COLLEGE NAME: =+D3
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SECTION 3: ALLOCATION STAFF BENEFITS

	Staff Benefits			
	A State	B Local	C Total	
GROUP INSURANCE				25
OPTIONAL RETIREMENT	1,891,163	589,110	2,480,273	26
TEACHER RETIREMENT	567,859	263,387	831,246	27
OTHER BENEFITS	345,011		345,011	28
TOTALS (5)	2,804,033	2,374,212	5,178,245	29

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	22.57%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	77.43%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	50.46%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	89.81%	=B24/A24
State Paid Benefits as % of Total Benefits	54.15%	=A29/C29
Local Paid Benefits as % of Total Benefits	45.85%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	9.47%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	2.84%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	1.73%	= A27/A24
	4.57%	
% of Current Funds Salaries Receiving State Retirement Contribution	76.22%	= (A26+A27)/A24)/6%

(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.

FISCAL 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: South Texas Community College
 CONTACT PERSON: Mary Elizondo
 TELEPHONE NUMBER: 956-664-4646

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES

(As reported on Schedule A and C of the current Annual Financial Report)

	A	B	C	D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	
STATE ALLOCATIONS - General Revenue (1)	23,228,528		6,743,667	29,972,195	1
TUITION AND FEES	27,217,178			27,217,178	2
TAXES FOR CURRENT OPERATIONS	24,854,665			24,854,665	3
FEDERAL GRANTS AND CONTRACTS	268,037		33,112,104	33,380,141	4
STATE GRANTS AND CONTRACTS	34,796		3,059,222	3,094,018	5
LOCAL GRANTS AND CONTRACTS	72		756,240	756,312	6
PRIVATE GIFTS, GRANTS AND CONTRACTS	819,834		363,609	1,183,443	7
NET INCREASE/DECREASE IN FV OF INVESTMENTS				-	8
INTEREST/ENDOWMENT INCOME	1,604,091	11,216	8,217	1,623,524	9
INVESTMENT INCOME				-	10
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				-	11
SALES AND SERVICES OF AUXILIARY ENTERPRISES		906,334		906,334	12
OTHER MISCELLANEOUS INCOME	599,000		1,196,071	1,795,071	13
TOTAL CURRENT FUNDS REVENUE (2)	78,626,201	917,550	45,239,130	124,782,881	14

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A	B	C	D	E	
	Totals (3)	Salaries and Wages		Staff Benefits		
		GR Allowable (4)	Other	State (3)	Local (3)	
INSTRUCTION	26,555,561	26,091,716	463,845	3,703,316	2,251,686	15
PUBLIC SERVICE	541,466	127,035	414,431	17,108	12,686	16
ACADEMIC SUPPORT	3,968,165	3,076,550	891,615	586,193	391,505	17
STUDENT SERVICES	4,234,439	3,905,671	328,768	658,183	546,513	18
INSTITUTIONAL SUPPORT	6,016,149	5,777,504	238,645	1,013,293	737,686	19
OPERATION AND MAINTENANCE OF PLANT	1,879,019	1,846,198	32,821		637,180	20
SCHOLARSHIPS AND FELLOWSHIPS			-			21
TOTAL EDUCATIONAL ACTIVITIES	43,194,799	40,824,674	2,370,125	5,978,093	4,577,256	22
AUXILIARY ENTERPRISES	187,317		187,317		47,895	23
TOTAL	43,382,116	40,824,674	2,557,442	5,978,093	4,625,151	24

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds.
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current AFR.

JUNIOR/COMMUNITY COLLEGE NAME: =+D3
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SECTION 3: ALLOCATION STAFF BENEFITS

	Staff Benefits			
	A State	B Local	C Total	
GROUP INSURANCE	3,930,128	556,246	4,486,374	25
OPTIONAL RETIREMENT	640,138	52,108	692,246	26
TEACHER RETIREMENT	1,407,828	235,460	1,643,288	27
OTHER BENEFITS		3,781,336	3,781,336	28
TOTALS (5)	5,978,094	4,625,150	10,603,244	29

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

	Percentage	Cell Formula
GR as % of Total Current Funds Revenue (6)	19.68%	=A1/(D14-C1)
Local Revenue as % of Total Current Funds Revenue	80.32%	=(D14-C1-A1)/(D14-C1)
	100.00%	
GR as % of Total Current Funds Salaries	53.54%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	94.10%	=B24/A24
State Paid Benefits as % of Total Benefits	56.38%	=A29/C29
Local Paid Benefits as % of Total Benefits	43.62%	=B29/C29
	100.00%	
State Paid GIP as % of Total Current Funds Salaries	9.06%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	1.48%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	3.25%	= A27/A24
	4.72%	
% of Current Funds Salaries Receiving State Retirement Contribution	78.68%	= (A26+A27)/A24)6%

(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.