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#### **EXECUTIVE SUMMARY**

"No taxation without representation," has been a rallying cry in the United States since the founding of the nation. The core concept is that government only exists by the consent of the governed, and taxes only ought to be levied when the people have a say in what they are. Unfortunately, in Wisconsin, a number of government entities don't live up to this principle. Technical college districts—which have the ability to levy property taxes—are only tangentially beholden to local taxpayers in their area.

In this report, we explore the funding of technical and community colleges in Wisconsin and also around the nation. We identify states that better hold technical colleges accountable to their local communities, and make recommendations for how Wisconsin can move in that direction.

#### Among the key findings of this report:

- Technical colleges receive about 30% of their funding from property taxes. Most of the remainder comes from state aid, federal funding, and tuition.
- Property tax funding for technical colleges represents about \$487 million from Wisconsin property owners. This number is likely to grow in the forthcoming budget.
- The majority of states that fund technical colleges with property taxes have elected members. Of the 17 states we identified in this category, 11 have elected members.
- Technical colleges are vital to meeting Wisconsin's workforce needs.
   Within six months of graduation, 93% of graduates are employed, and 80% are employed in the field they received training in.
- Policymakers should consider ways to eliminate "taxation without direct representation."
   This could include moving to fully replace property tax funding with state aid or creating a system to elect at least some portion of the membership on tech college boards.





# WISCONSIN PROPERTY TAXES: WHO CAN LEVY?

It is important to begin this discussion with a look at the manner in which local government entities in Wisconsin are funded. There are a number of local government entities that are allowed to levy property taxes in the state. These include cities, villages, and towns, as well as counties and school districts.<sup>1</sup> Two lesser-known government entities with taxing authority are "Special Purpose Districts" and "Technical College Districts."

Obviously, local municipal governments and school districts have elections that give citizens the opportunity to hold local officials accountable. But the other forms of government deserve a bit more of an explanation. Under the umbrella of Special Purpose Districts are various sewage and water management districts organized at the metropolitan and town levels. Though the size of Sewer District commissions varies based on community size, Wisconsin Statute § 200.09(1) stipulates that all have commissioners appointed by local officials. In districts that include Milwaukee or Madison, appointments are made by a combination of the mayor of Milwaukee or Madison and a panel of executive officers of other municipalities contained within the district. In other areas, these appointments are made by the county executive.

Technical college boards are also subject to specific requirements within state law about their composition. Per Wisconsin Statute § 38.08(1)(a), technical college boards are to be composed of two employers, two employees, three additional members, a school district administrator, and one elected official in state or local office. All members must be residents of the technical college district. The requirements for the Milwaukee Technical College District are slightly different, requiring more employers and that those employers represent businesses of different sizes (measured by numbers of employees).

This tax question is of particular salience in Wisconsin. Currently, Wisconsin residents pay an average of 1.63% of their home's value in property taxes—the 7<sup>th</sup>-highest in the nation.<sup>3</sup>

 $<sup>^{1} \</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2021/0015\_property\_tax\_level\_in\_wisconsin\_informational\_paper\_15.pdf$ 

https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjKsdqBufT8AhX0HTQIHfl-DiQQFnoECBAQA-w&url=https%3A%2F%2Fdocs.legis.wisconsin.gov%2Fmisc%2Flrb%2Fblue\_book%2F2017\_2018%2F100\_about\_wisconsin\_local\_government.pdf&us-q=AOvVaw2wsW6C503F1huF9k-vzPBH

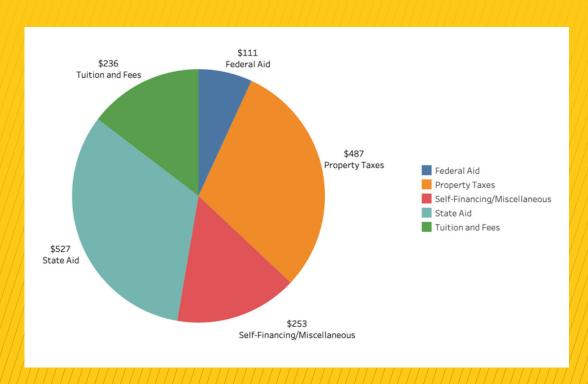
<sup>&</sup>lt;sup>3</sup> https://taxfoundation.org/property-taxes-by-state-county-2022/

# WISCONSIN PROPERTY TAXES: THE TECHNICAL COLLEGE LEVY

Technical colleges in Wisconsin receive approximately 30% of their revenue from property taxes.<sup>4</sup> Property tax rates are set based on the ratio of equalized property value in the district compared to equalized value of all districts around the state. In this context, "equalized" means that the Department of Revenue has applied an adjustment to the actual value to ensure comparability across the state.<sup>5</sup>

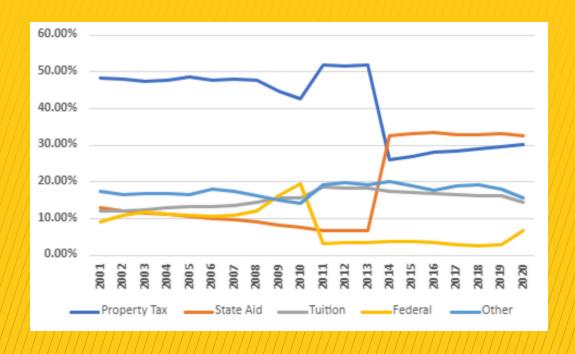
Because technical college state aid is distributed evenly based on property values, lawmakers during the Walker Administration targeted additional state aid into technical colleges to help equitably lower the property tax burden around the state. Today, about 32% of the funding comes from state aid, but the vast majority of this (77.5%) is used to buy down local property taxes. The remainder of funding comes from tuition and fees, federal grants, and "self-financing/miscellaneous," as per the Legislative Fiscal Bureau.

# Figure 1 Wisconsin Technical College System Funding (in Millions) Total Funds: \$1,614,000,000



Prior to the passage of Act 145 in 2013, property taxes represented a far larger share of funding for technical colleges—exceeding 50% in some years. Figure 2 depicts the change in the share of resources from each source over time.





Like all governmental entities in Wisconsin that are able to levy property taxes, technical college levies are subject to a revenue limit. First instituted for technical colleges in 2011,<sup>7</sup> the revenue limit is the total amount that a technical college district is allowed to spend between property taxes and the portion of state aid that works to buy down property taxes. Other state aid does not count against the revenue limit.

Annual increases in the revenue limit are limited to the increase in the equalized value of all property in the district, with some exceptions. Technical college districts do have the ability to attempt to exceed their revenue limit, but they would have to go to a referendum, which would require a majority to support it on the ballot in the designated district boundaries of the school. While technical college referenda have been far rarer than referenda for K-12 schools, they do occur. In 2020, for instance, voters approved a \$32 million referendum for Rock County's Blackhawk Technical College with 58% support.<sup>8</sup>

<sup>&</sup>lt;sup>4</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2023/0035\_wisconsin\_technical\_college\_system\_informational\_paper\_35.pdf

<sup>&</sup>lt;sup>5</sup> https://dpi.wi.gov/sfs/finances/property-valuation

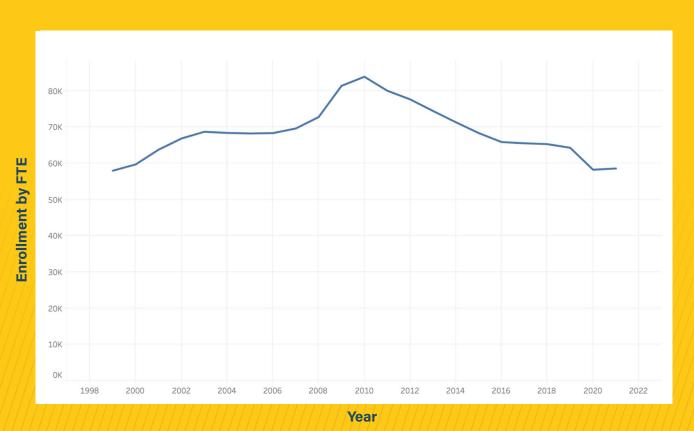
<sup>6</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2023/0035\_wisconsin\_technical\_college\_system\_informational\_paper\_35.pdf

<sup>7</sup> https://docs.legis.wisconsin.gov/2011/related/acts/32.pdf

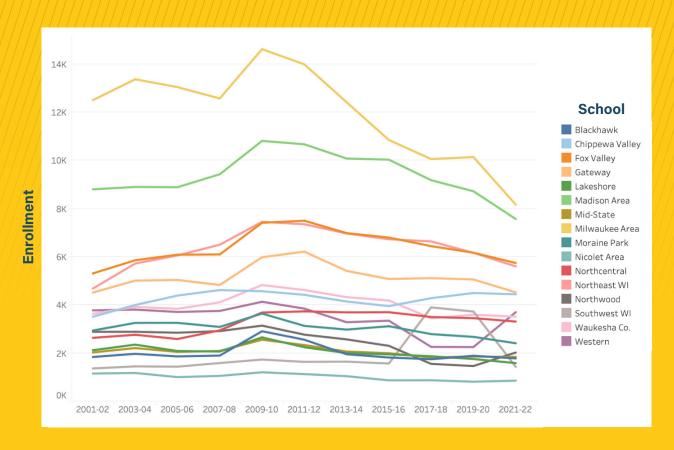
#### THE ROLE OF TECHNICAL COLLEGES

Wisconsin has long been a leader in vocational training, becoming the first state to establish a system of technical education institutions and apprenticeship programs in 1911. Today, the Wisconsin Technical College System consists of 16 public, two-year colleges that serve approximately 58,000 full-time equivalent students. That's an over 30% enrollment decline compared to the 2010-11 school year, when systemwide enrollment was at an all-time high. Figure 3 shows Wisconsin Technical College enrollment trends since 1999.

#### **Figure 3 Total Enrollment Since 1999**







Technical colleges serve an important role in preparing the next generation of workers for the workforce. Unlike the University of Wisconsin System, technical colleges' missions focus on preparing students for rapidly changing workplaces and adapting practices to meet the needs of students as future employees, as well as employers.<sup>10</sup> Within six months of graduation, 93% of graduates are employed, and 80% are employed in the field they received training in.<sup>11</sup> Additionally, 92% of graduates stay in Wisconsin, whereas only 80% of graduates from the University of Wisconsin System stay in the state.<sup>12</sup>

A recent study done by the Wisconsin Institute for Law & Liberty discusses the benefits of technical college education with the right path.<sup>13</sup> The top five degrees by return on investment (ROI) from a technical college in Wisconsin are just as high, and in some cases higher, than many of the degrees from schools like UW-Milwaukee. This is related to the fact that technical colleges have lower tuition rates than four-year colleges. According to recent federal data, the average tuition at Wisconsin's technical colleges is \$4,878 per semester—compared with an average of \$8,213 at the state's public four-year colleges.<sup>14</sup>

<sup>9</sup> https://www.wtcsystem.edu/about/history/

<sup>10</sup> https://www.wtcsystem.edu/about/mission-vision/

<sup>11</sup> file:///Users/Miranda/Downloads/WTCS-2021-Graduate-Outcomes.pdf

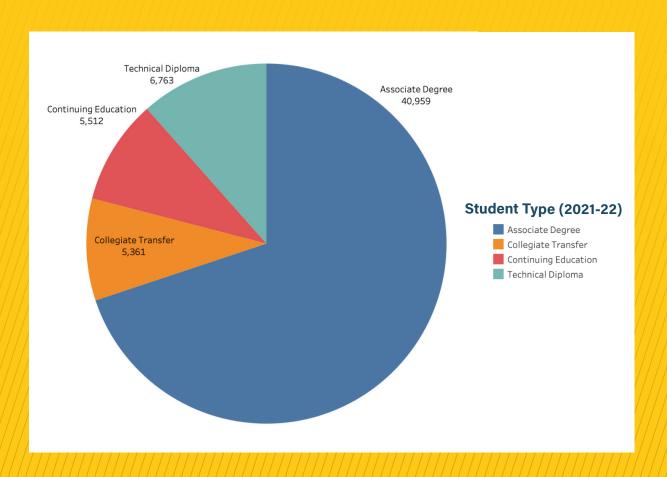
<sup>12</sup> https://www.wpr.org/sites/default/files/embargoed\_release\_-\_uw\_system\_graduates\_generate\_remarkable\_earnings\_growth\_003.pdf

<sup>13</sup> https://will-law.org/wp-content/uploads/2022/12/CollegeDefaultsNEWEST.pdf

<sup>14</sup> https://www.collegetuitioncompare.com/compare/tables/?state=WI&type=public

Additionally, technical colleges serve more than just students seeking an associate's degree. They also play a role in giving students a low-cost option to start a four-year degree path. In fact, about 30% of technical college students<sup>15</sup> sought something other than an associate's degree. Figure 5 shows the percentage of students who sought different degree levels during the 2021-22 school year.<sup>16</sup> About 9% of students sought to transfer to a four-year school, while another 12% got a technical diploma other than an associate's, such as an auto repair technician certification.

#### Figure 5 Technical College System Students by Degree Type Sought



<sup>&</sup>lt;sup>15</sup> Percentages here are based on counts of FTEs and may not respond exactly to the number of students.

<sup>&</sup>lt;sup>16</sup> LFB Information Paper

Our report did find that technical colleges do have high loan default rates compared to other schools.<sup>17</sup> This is an important measure to see if students are making enough money to pay back their loans for the degree or certificate they earned. However, this is at least partially explainable by the kinds of degrees pursued. Many of the lowest ROI technical degrees are those that would require additional years at a four-year school, such as Teacher Education and Professional Development. The benefits of earning a high-ROI degree from a technical school are still very relevant, and are becoming more so as technical jobs are facing worker shortages.

#### **OVERVIEW OF STATE ANALYSES**

Next, we provide an overview of how technical colleges work in each state across the country. This information, as far as we could tell, was not already aggregated anywhere that is publicly accessible. Consequently, it was collected from many different sources, as noted in the endnotes. Specifically, we sought to identify which states have technical and community colleges funded to any degree with property taxes, whether the authorities are state- or district-level and whether they are elected or appointed.

On the following page, we summarize a number of characteristics of technical colleges across all 50 states.

- "Statewide Authority" means a statewide authority that is authorized in statute.
- "District Authority" means that each school or district has its own board authorized in statute.
- "Elected" means that the members of the respective authority are elected by the constituents they
  represent, as directed in statute.<sup>18</sup>
- "Appointed" means that the members are appointed to the board as directed in statute.
- "Property Taxes" denotes if the respective authority is allowed in the statute to levy property tax.

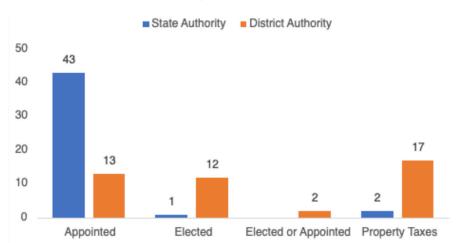


#### **Table 1 Overview of Technical College System Characteristics**

State	Statewide Authority	Elected (State)	Appointed (State)	Property Taxes (State)	District Authority	Elected (District)	Appointed (District)	Property Taxes (District)
Alabama	ж		ж					
Alaska	ж		ж					
Arizona					x	х	ж	x
Arkansas	ж		x	x	x	х		x
California	x		ж	x				
Colorado	х		ж					
Connecticut	x		Х					
Delaware	х		Х					
Florida	х		Х		x		х	
Georgia	x		ж					
Hawaii	х		ж					
Idaho	х		Х		x	х		х
Illinois	X		Х		x	X	х	х
Indiana	х		Х					
Iowa			1		х	х		х
Kansas	X		x		X	x		x
Kentucky	X		x	1	<u> </u>			<del>-</del>
Louisiana	X		X					
Maine	X		X					
Maryland	X		x		x	х		
Massachusetts	X		x		x		x	
Michigan	^				X	x		x
Minnesota	X		x		X	^	x	
Mississippi	X		X		X		X	x
Missouri	X		X		X	x	^	x
Montana	X		X	1	X	X		^
Nebraska	X		X		X	X		x
Nevada					_ ^	^		<b>A</b>
New Hampshire	X	X						
New Jersey	X		X					X
New Mexico			+		X		X	<del>                                     </del>
New York			+		X	X	-	Х
North Carolina	X		X		X		X	
North Carolina  North Dakota	X		X		Х	-	X	Х
	X		X					
Ohio			+		X		X	Х
Oklahoma	X		Х		X		X	
Oregon	X		X		Х	X		Х
Pennsylvania	X		X		Х		X	
Rhode Island	X		X					
South Carolina	X		X					
South Dakota	X		X					-
Tennessee	Х		X	-				-
Texas	X		X					
Utah	X		X					
Vermont	X		X					ļ
Virginia	X		X		Х		X	
Washington	X		X		х		X	
West Virginia	X		X					
Wisconsin	х		X		х		X	х
Wyoming	x		x		х	x		x

Figure 6 provides a summary of the number of states that have a number of key provisions we've identified. For both state- and district-level authorities, Figure 6 shows if they are elected or appointed, and if they can levy property taxes. Note that these columns are not mutually exclusive—a state can be counted in both the property tax section and the board composition section. Across all 50 states, all but six have a state or system-wide board and only two of them have statutory authority to levy property taxes. There are 27 states that have district boards and 17 of them can levy property taxes. Of these, twelve are elected, thirteen are appointed, and two states allow both depending on the campus.





#### **POLICY CONSIDERATIONS**

As noted at the beginning of this paper, America is a nation built on the idea that the people should only be taxed if they consent to such taxation. In Wisconsin, the connection between technical colleges (as well as special districts) and the citizens they tax is tangential at best. There are two straightforward ways to remedy this situation that should be considered.

#### **Direct Election of Technical College Board Members**

First, the state legislature could create some form of direct representation on technical college boards for residents of technical college districts. Of the 17 states that allow for property taxes to be used for technical colleges, 11 have elected members. Making this change would ensure that technical colleges are more directly accountable to the taxpayers they have taxing power over and ostensibly serve.

#### **Fund Technical Colleges with State Dollars**

Another option would be to move technical college funding off of property tax rolls and have the state fund them entirely. As stated earlier, Wisconsin has one of the highest property tax burdens in the nation. Over the years, lawmakers have attempted to reduce this burden by "buying down" tax levies through mechanisms such as technical college state aid, the school levy credit, and the lottery credit. Property taxes provide \$486.5 million towards the cost of technical colleges—funding that the state would be on the hook to make up but that would conversely result in a property tax decrease statewide. This could also be phased out of the multiple state budgets. Any action should be balanced with the increasing need to lower Wisconsin's high income tax burden, which ranks 13th highest in the nation on a per capita basis.<sup>20</sup>

<sup>19</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2023/0035\_wisconsin\_technical\_college\_system\_informational\_paper\_35.pdf

<sup>&</sup>lt;sup>20</sup> https://taxfoundation.org/income-tax-per-capita-2021/

#### **WISCONSIN**



The Wisconsin Technical College System (WTCS)<sup>21</sup> has thirteen technical college districts which serve about 64,000 full-time students across the state. The WTCS Board consists of 13 members which include an employer, an employee, one farmer, six public members and one student. The employer, employee, farmer, and public members are appointed by the governor for staggered, six-year terms. The student member is appointed by the governor for a two-year term. Additionally, The State Superintendent of Public Instruction, the Secretary of Workforce Development, and the President of the University of Wisconsin Board of Regents, or their designees, serve on the board. The system-wide board has the responsibility of setting system-wide tuition, program approval, facilities approval, state and federal government relations, and state and federal grant administration.

Additionally, each WTCS district is governed by a nine-member board which must include two employers, two employees, three public members, a school district administrator, and an elected official who holds state or local office. For the Milwaukee district board, seven of the nine members must be residents of Milwaukee County. Five members must represent employers from varying businesses and experiences, one must be a school district administrator, and one must be a state or local elected official. Appointments to the district boards are made by a committee. The appointment committee is made up of the governing bodies that petitioned for the creation of the district as explained in Chapter 38 of the Wisconsin Statutes.<sup>22</sup>

Each district board has the authority to develop an annual budget and set property tax levies. However, they cannot increase its property tax revenue in any year by a percentage greater than the district's valuation factor. Total funding is shown in the pie chart below.

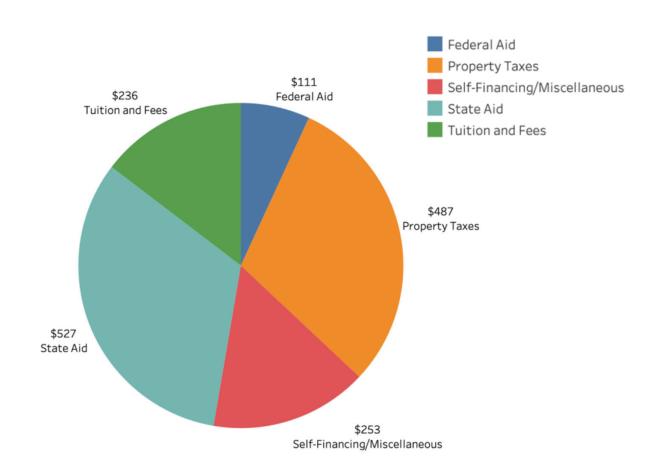
It is important to note that there are an additional thirteen, two-year campuses under the UW System. However, these were integrated with nearby four-year institutions in June of 2018.<sup>23</sup> Without the differentiation of campuses, we were not able to conduct an analysis on these schools.

<sup>&</sup>lt;sup>21</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2021/0033\_wisconsin\_technical\_college\_system\_informational\_paper\_33.pdf

<sup>&</sup>lt;sup>22</sup> https://docs.legis.wisconsin.gov/statutes/statutes/38.pdf

<sup>23</sup> https://docs.legis.wisconsin.gov/misc/lfb/informational\_papers/january\_2021/0034\_university\_of\_wisconsin\_system\_overview\_informational\_paper\_34.pdf

## Wisconsin Technical College System Funding 2020-2021 Total Funds: \$1,614,000



#### **ALABAMA**



The Alabama Community College System (ACCS) has 24 separate campuses which serve roughly 115,000 students. <sup>24</sup> The governor of the state of Alabama is the ex officio President of the Board of Trustees of the ACCS, and he or she appoints all other members of the board. The governor appoints seven of the members based upon congressional district (one residing in each one of Alabama's seven congressional districts); one member is appointed from the state at-large; and one non-voting member is appointed from those currently serving on the State Board of Education. The governor appoints board members to an initial term of either two or four years, and then to renewable terms lasting four years thereafter. Confirmation by the Alabama State Senate is required for each appointed board member. <sup>25</sup> In addition, the board appoints a chancellor to serve as Chief Executive Officer of the ACCS, who serves at the pleasure of the Board of Trustees, and whose term as chancellor must not exceed four years. <sup>26</sup> There is a single statewide board, governing all 24 campuses.

The Board of Trustees' duties include designating rules and regulations for all community colleges in the state, prescribing courses of study and conditions for granting diplomas and certificates, accepting gifts for the benefit of the ACCS, and allocating resources between campuses.<sup>27</sup> Annual budgets are assembled by the chancellor and his subordinates, and thereafter tabled, approved, disapproved, or amended by the board. The board does not have the power to levy property taxes as a funding source for ACCS funds. The breakdown of funding sources proposed and approved by the ACCS Board of Trustees for the 2020-2021 academic year<sup>28</sup> is represented in the figure.<sup>29</sup>

<sup>&</sup>lt;sup>24</sup> https://www.accs.edu/communitv-college/find-college/

<sup>&</sup>lt;sup>25</sup> https://www.accs.edu/wp-content/uploads/2021/06/101.02-Composition-Appointment-Term-of-Office.pdf

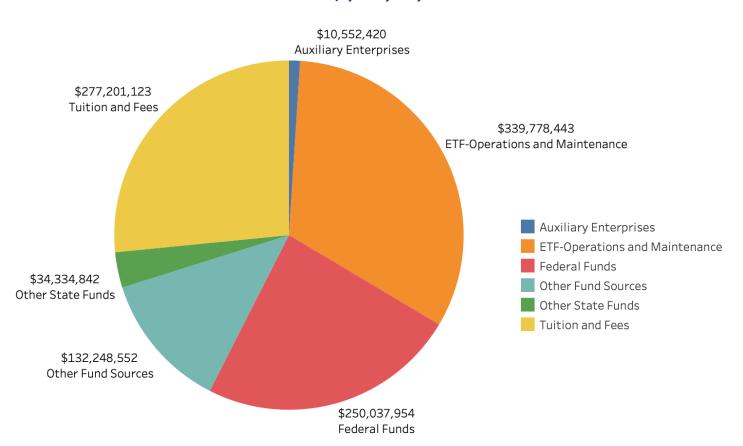
<sup>&</sup>lt;sup>26</sup> https://www.accs.edu/wp-content/uploads/2021/06/102.01-Chancellor-Appointment.pdf

<sup>&</sup>lt;sup>27</sup> https://www.accs.edu/about-accs/board-of-trustees/

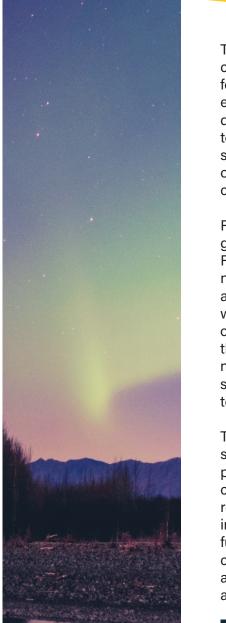
 $<sup>^{28} \</sup> https://www.accs.edu/wp-content/uploads/2021/09/ACCS-Institutional-Budgets-2020-2021-Approved-Action-Item.pdf$ 

<sup>&</sup>lt;sup>29</sup> https://www.accs.edu/wp-content/uploads/2021/09/ACCS-Institutional-Budgets-2020-2021-Approved-Action-Item.pdf

ACCS
Total: \$1,044,153,334



#### **ALASKA**



The University of Alaska has no dedicated community college or technical college system. Instead, organized under the University of Alaska's three four-year campuses, are various satellite campuses which operate either explicitly as community colleges, or simply offer a selection of associate degrees and academic programs more consistent with a community or technical college than a four-year university. There are roughly 25,000 students enrolled in the entire University of Alaska system. Due to this organizational structure, there is no particular board of governance for community colleges.

Rather, the entire University of Alaska system and all its campuses are governed by the University of Alaska Board of Regents. The Board of Regents is constituted by eleven members, ten of whom may be nominated by the governor of the state of Alaska. The state legislature must also confirm each nominee by a simple majority vote in a joint session, 30 at which time the nominee will be confirmed for an eight-year term. At least one member of the board must also be a member of the student body at the University of Alaska, appointed by the governor from a selection of nominees provided by each University of Alaska campus (those two students having been elected for inclusion on the list). A student member's term lasts for only two years, rather than eight. 31

The University of Alaska Board of Regents sets policy for the university system and appoints the president of the university system to serve at their pleasure and administer their policies. The Board of Regents does not claim any authority to levy property taxes. The chart shows the most recent reported revenue sources, in millions, for the University of Alaska System, including all two- and four-year campuses. Restricted and unrestricted funds include state inter-agency receipts, interest income, auxiliary receipts, capital improvement receipts, Mental Health Trust Authority authorized receipts, the Technical Vocational Education Program, and license plates.

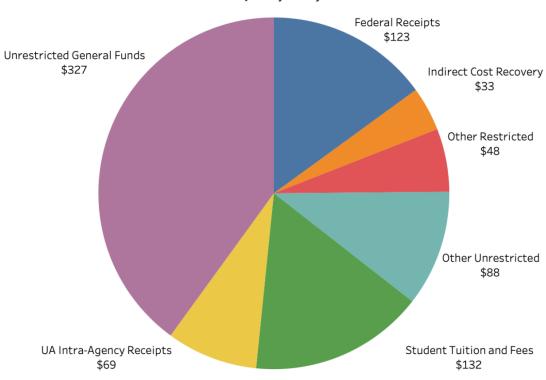
<sup>&</sup>lt;sup>30</sup> http://www.touchngo.com/lglcntr/akstats/statutes/Title14/Chapter40/Section150.htm

<sup>31</sup> http://www.touchngo.com/lglcntr/akstats/statutes/Title14/Chapter40/Section150.htm

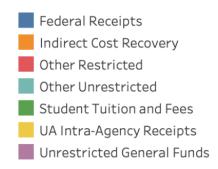
<sup>32</sup> https://ltgov.alaska.gov/information/alaskas-constitution/

<sup>33</sup> https://www.alaska.edu/swbudget/files/Approved\_Budget/FY21%20Proposed%20Operating%20Budget.pdf

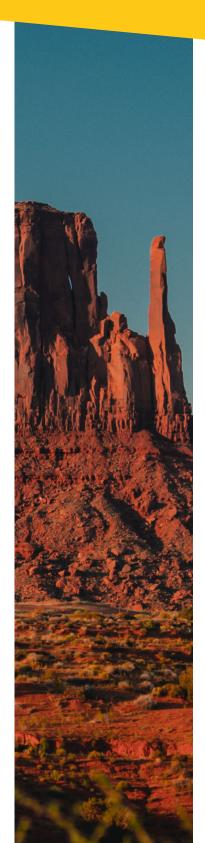
**Alaska** *Total:* \$818,000,000



#### **University of Alaska in Millions**



#### **ARIZONA**



Arizona has 19 community colleges across the state, with 61 campuses, serving roughly 290,000 students.<sup>34</sup> They exist in a system that is highly decentralized. The state's system is divided into 10 districts, each of which has its own board of governors. The method of appointment for the board of governors of the separate districts varies by district. The district governing board for Arizona Western College, for instance, has five members who are appointed by either of the two superintendents from each of the two counties that Arizona Western College covers for six-year terms.<sup>35</sup> By contrast, the Maricopa Community College system has seven members, five of whom are directly elected by five different districts of Maricopa County, and two of whom are elected by the county at-large, all for taggered four-year terms.<sup>36</sup>

Broadly, the separate district governing boards for the community colleges of Arizona craft college policy, appoint the chief executive officer(s) of the college(s) they oversee, and approve annual budgets. The budgets adopted by district governing boards include the ability to levy property taxes.

The financial data for community colleges was collected from the Integrated Post-Secondary Education Data System (IPEDS). We found information from individual schools and calculated the average revenue amount from each category to create the pie chart. This does not include Maricopa County Community College as there was incomplete data for this school in IPEDS, so their own reported revenue is shown separately.<sup>37</sup>

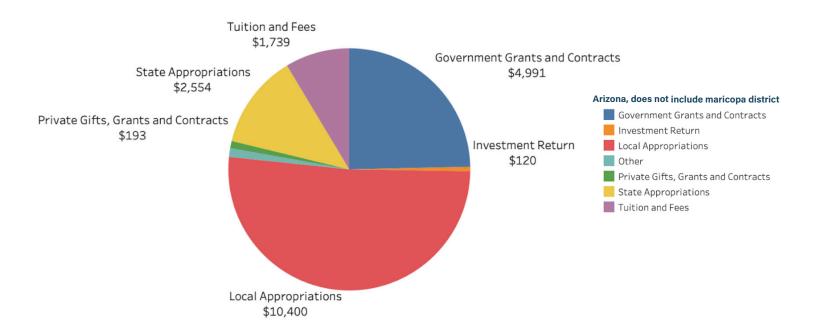
<sup>&</sup>lt;sup>34</sup> https://arizonacommunitycolleges.org/wp-content/uploads/2022/02/FINAL-AC4\_Infographic\_Jan2022.pdf

<sup>35</sup> https://www.azwestern.edu/district-governing-board

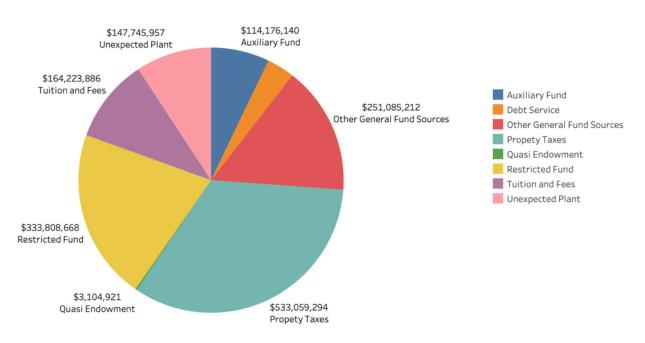
<sup>&</sup>lt;sup>36</sup> https://district.maricopa.edu/board-operations

<sup>37</sup> https://district.maricopa.edu/sites/default/files/documents/FY23%20Adopted%20Budget-May.pdf

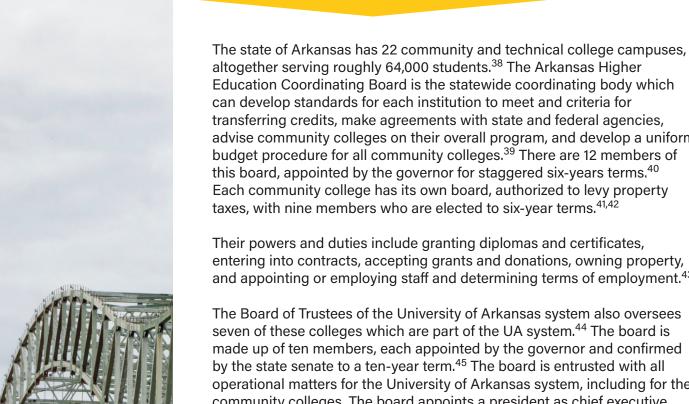
### Arizona Total: \$20,234



### Maricopa County Community College Funding *Total: \$1,601,106,703*



#### **ARKANSAS**



altogether serving roughly 64,000 students.<sup>38</sup> The Arkansas Higher Education Coordinating Board is the statewide coordinating body which can develop standards for each institution to meet and criteria for transferring credits, make agreements with state and federal agencies, advise community colleges on their overall program, and develop a uniform budget procedure for all community colleges.<sup>39</sup> There are 12 members of this board, appointed by the governor for staggered six-years terms. 40 Each community college has its own board, authorized to levy property taxes, with nine members who are elected to six-year terms. 41,42

Their powers and duties include granting diplomas and certificates, entering into contracts, accepting grants and donations, owning property, and appointing or employing staff and determining terms of employment.<sup>43</sup>

seven of these colleges which are part of the UA system.<sup>44</sup> The board is made up of ten members, each appointed by the governor and confirmed by the state senate to a ten-year term. 45 The board is entrusted with all operational matters for the University of Arkansas system, including for the community colleges. The board appoints a president as chief executive officer of the entire University of Arkansas system, who serves at the pleasure of the board. 46 The president may recommend chancellors of the various campuses, including the community colleges, to be appointed by the board to serve as chief executive for that particular campus.

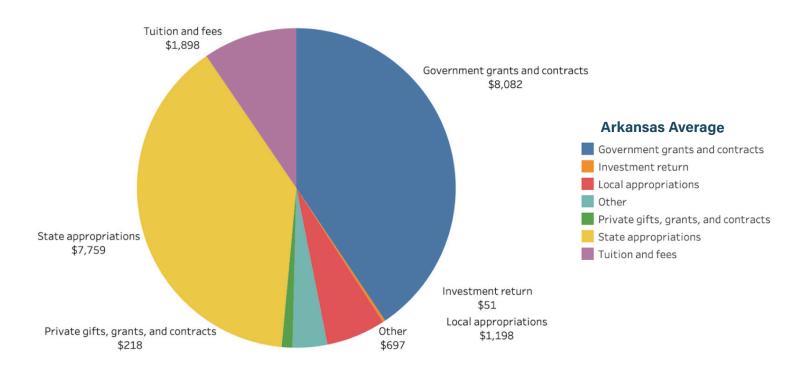
The financial data for these community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart. This does not include the College of the Ouachitas as there was no data for this school in IPEDS.

<sup>38</sup> https://www.arkansascc.org/fast-facts

<sup>39</sup> https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=5f4aca3c-e733-4a3c-a4a3-8e996d951933&config=00JAA2ZjZiM2VhNS0wNTVILTQ3NzUtYjQzYy0yYWZmODJiODRmMDYKAFBvZENhdGFsb2fXiYCnsel0pllgqpYkw9PK&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A4WM2-7470-R03K-B4 PX-00008-00&pdcontentcomponentid=234170&pdteaserkey=sr0&pditab=allpods&ecomp=8s65kkk&earg=sr 0&prid=779de614-8602-43e2-925c-9efeb2412f74

<sup>40</sup> https://adhe.edu/about/coordinating-board

### Arkansas Per FTE Average Funding Per-FTE Total: \$19,903



<sup>&</sup>lt;sup>41</sup> https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=94b1911e-9aa7-41b4-9532-410f677df0a6&nodeid=AAGAAFAACAAGAAV&node-path=%2FROOT%2FAAG%2FAAGAAFAAC%2FAAGAAFAACAAG%2FAAGAAFAACAAGAAV&level=5&haschildren=&populated=false&title=6-61-520.+Local+boards+%E2%80%94+Establishment+%E2%80%94+Members.&config=00JAA2ZjZiM2VhNS0wNTVILTQ3NzUtYjQzYy0yYWZ-mODJiODRmMDYKAFBvZENhdGFsb2fXiYCnsel0pllgqpYkw9PK&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentIte m%3A5382-KWW0-R03M-30WD-00008-00&ecomp=8gf5kkk&prid=3bc8e8be-32af-466a-9e33-95489ee729a4

<sup>42</sup> https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=9c851306-7ed6-495f-9b77-91ad800eb7e2&nodeid=AAGAAFAACAAGAAE&nodepath=%2FROOT%2FAAG%2FAAGAAFAACAAGAAFAACAAGAAFAACAAGAAE&level=5&haschildren=&populated=false&title=6-61-503.+Millage+tax.&config=00JAA2ZjZiM2VhNS0wNTVILTQ3NzUtYjQzYy0yYWZmODJiODRmMDYKAFBvZENhdGFsb2fXiYCnsel0p-llgqpYkw9PK&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A4WM2-73X0-R03J-J4K3-00008-00 &ecomp=8gf5kkk&prid=3bc8e8be-32af-466a-9e33-95489ee729a4

<sup>43</sup> https://advance.lexis.com/documentpage/?pdmfid=1000516&crid=5686ddd1-74b8-4d60-a85a-6114ed4b49ce&nodeid=AAGAAFAACAAGAAW&node-path=%2FROOT%2FAAG%2FAAGAAF%2FAAGAAFAAC%2FAAGAAFAACAAG%2FAAGAAFAACAAGAAW&level=5&haschildren=&populated=false&title=6-61-521.+Local+boards+%E2%80%94+Powers+and+duties.&config=00JAA2ZjZiM2VhNS0wNTVILTQ3NzUtYjQzYy0yYWZmODJiODRmMDYKAF-BvZENhdGFsb2fXiYCnsel0pllgqpYkw9PK&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A4WM2-7740-R03J-X4Y5-00008-00&ecomp=8gf5kkk&prid=3bc8e8be-32af-466a-9e33-95489ee729a4

<sup>44</sup> https://www.uasys.edu/campuses-units/two-year-colleges/

<sup>45</sup> https://www.uasys.edu/board-policy/100-4/

<sup>46</sup> https://www.uasys.edu/board-policy/100-4/

#### **CALIFORNIA**

The state of California operates 116 community colleges serving 1.8 million students. These colleges are overseen by the Board of Governors for the California Community College System. There are 17 members on the board, all of whom are appointed by the governor of California. Twelve of these members are appointed to staggered six-year terms, upon confirmation by two-thirds of the state senate. Two student members, one voting and one non-voting, are appointed from three options (for each seat) provided by the CCCS student government for two-year terms. Two tenured faculty members are appointed from a list of at least three options provided by the Academic Senate of the California Community Colleges. One employee member is also appointed from a list of at least three options provided by the exclusive representatives of classified employees of the California Community Colleges.

The board is responsible for all matters of governance for the community college system, including budget proposal and approval.<sup>49</sup> This extends to the assessment of property taxes; however, a proposition was passed in California mandating the use of property taxes for K-12 and community college funding.<sup>50</sup> See the graph of funding sources for the 2021-22 academic year.<sup>51</sup>



<sup>47</sup> https://www.cccco.edu/

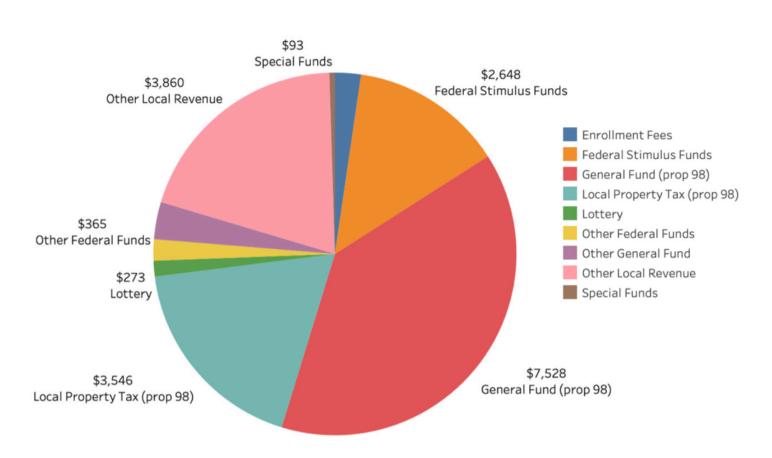
 $<sup>^{48}\</sup> https://web.archive.org/web/20100620194839/http://www.leginfo.ca.gov/cgi-bin/displaycode?section=edc\&group=70001-71000\&file=71000-71004$ 

<sup>49</sup> https://sac.edu/AcademicAffairs/Documents/CAcodes(edc 70900-70902).pdf

<sup>&</sup>lt;sup>50</sup> https://edsource.org/wp-content/publications/PolicyBriefR3.pdf

<sup>&</sup>lt;sup>51</sup> https://lao.ca.gov/Publications/Report/4531

## California Community Colleges Funding 2021-22 Total Funds: \$19,403



#### COLORADO



The state of Colorado operates thirteen community colleges serving approximately 110,000 students. <sup>52</sup> 42 The State Board for Community Colleges and Occupational Education oversees these institutions. The board is made up of twelve members, ten of whom are appointed by the governor and confirmed by a majority of the senate for a four-year term. <sup>53</sup> These board members cannot serve more than two consecutive four-year terms. The remaining two members are one representative elected by the faculty of state system community colleges, and one representative elected by the students of state system community colleges. Both of these representatives serve one-year terms. <sup>54</sup> The board members appointed by the governor must consist of one member each from each of Colorado's eight congressional districts, and two from the state at-large. At no time may more than six appointed members belong to any one political party.

The board oversees all matters of operation of the Colorado Community College System. This includes approving annual budgets; however, this does not appear to include levying property taxes. See the graph for a breakdown of 2020-2021 revenue sources.<sup>55</sup>

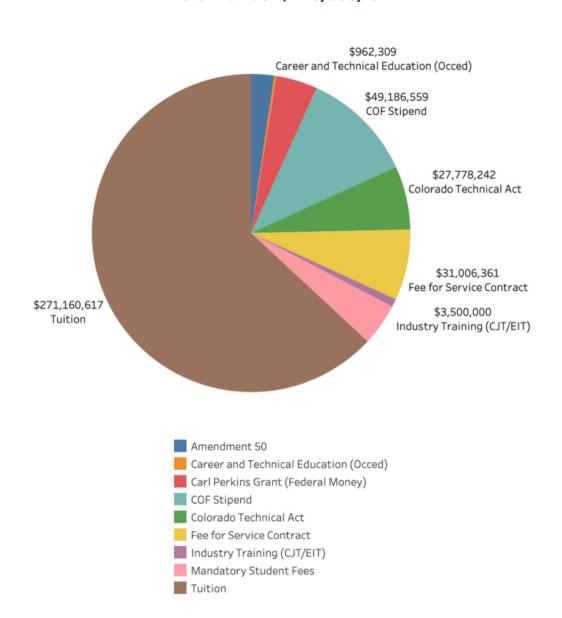
<sup>52</sup> https://cccs.edu/about-cccs/cccs-colleges/

<sup>53</sup> https://cccs.edu/about-cccs/state-board/bylaws/

<sup>&</sup>lt;sup>54</sup> https://cccs.edu/about-cccs/state-board/bylaws/

<sup>55</sup> https://cccs.edu/resources/cccs-facts-figures/

### Colorado Community College System Funding 2020-21 Total Funds: \$429,993,154



### CONNECTICUT



The state of Connecticut has no board of governors for its 12 community colleges, which serve 52,000 students. Instead, a single Connecticut Board of Regents oversees all institutions of higher education in the state. Fifteen voting members sit on the board, including nine appointed by the governor to terms of either two, four, or six years. Four, appointed by the state's legislative leadership, must be alumni of the community college system in a specific manner and are appointed for three- or four-year terms. Finally, two students are chosen by their peers. Six non-voting, ex officio members also serve on the board, representing various state executive offices

The Board of Regents is responsible for governing the Connecticut public university system and developing its policies.<sup>59</sup> This includes adopting budgets, but not levying property taxes.<sup>60</sup>

<sup>&</sup>lt;sup>56</sup> https://www.ct.edu/cscu

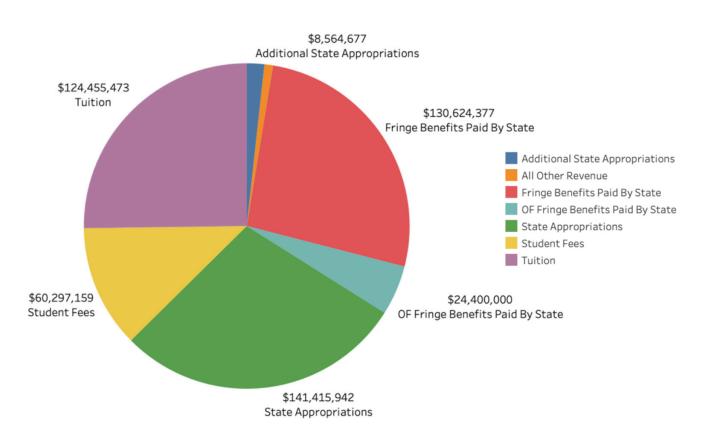
<sup>&</sup>lt;sup>57</sup> https://www.ct.edu/regents/bylaws

<sup>&</sup>lt;sup>58</sup> https://www.ct.edu/regents

<sup>&</sup>lt;sup>59</sup> https://www.ct.edu/regents

https://www.ct.edu/images/uploads/BOR%20-%20AgendaPacketR%20-%2006-20-2019.pdf?35446

### Connecticut Community Colleges Funding, 2019-20 Total Funds: \$493,904,904



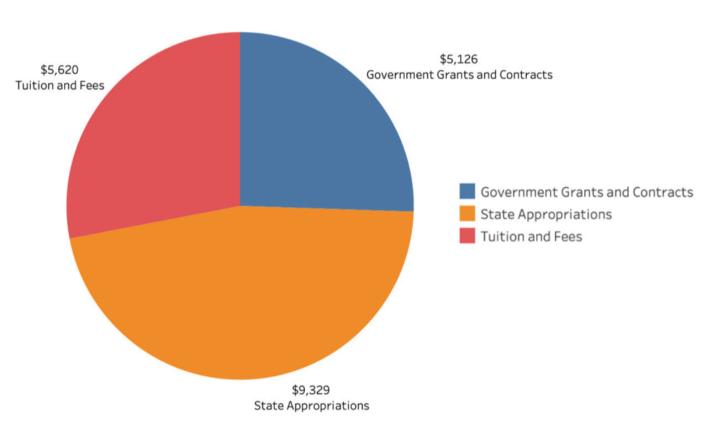
#### **DELAWARE**



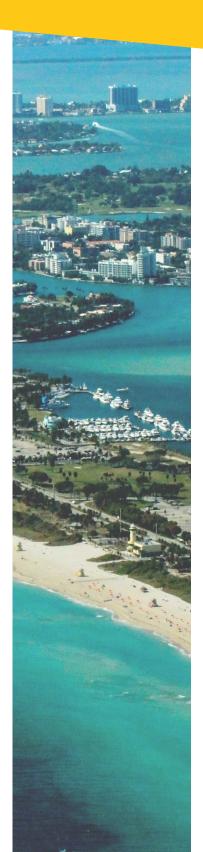
The state of Delaware operates one technical community college, made up of four campuses across the state, serving roughly 14,000 students. It is governed by the Delaware Technical Community College Board of Trustees, which comprises seven members. Si Six are appointed for three-year terms by the governor and confirmed by the senate, four of whom must come from specific locations in the state, and two of whom may be appointed from the state at-large. The final member, the chairman, serves at the pleasure of the governor. No more than four members may belong to any one political party. The Board of Trustees manages Delaware Community Technical College, with responsibilities including appointing staff, setting tuition rates, and approving fees and budgets. This does not extend to property taxes. The chart shows the financial data that was reported to IPEDS.

<sup>61</sup> https://www.dtcc.edu/about/board-trustees

# Delaware Funding Total Funds: \$20,075



#### **FLORIDA**



The state of Florida operates 28 community colleges, serving about 640,000 students. Each individual college is overseen by a local board of trustees, which are coodinated by the state Board of Education. The local boards are constituted of members appointed by the governor of the state, as are the members of the state Board of Education. All of these members of various boards are appointed to specific terms in office, which vary from board to board.

The local boards are responsible for management and policy creation for their respective colleges, for the appointment of a college president who serves at their pleasure, and for budgeting and finance. The state Board of Education approves budgets proposed by the local boards. Property taxes are not levied at any point in this system by any of these boards.

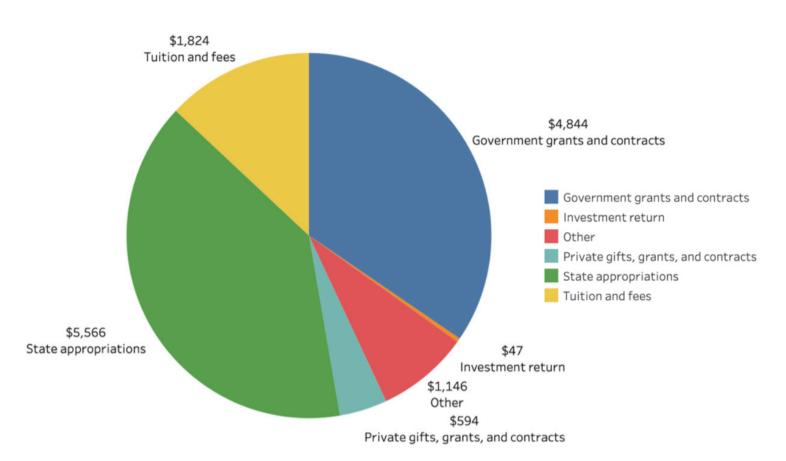
The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart.<sup>64</sup>

<sup>62</sup> https://oppaga.fl.gov/ProgramSummary/ProgramDetail?programNumber=2100

<sup>63</sup> https://www.hccfl.edu/about-us/leadership/district-board-trustees

<sup>64</sup> https://www.hccfl.edu/sites/default/files/docs/2021-06/202100623%20Board%20Workshop%20Agenda%20%5BBudget%20Discussion%20II%5D 20210616-508.pdf

### Florida Per FTE Funding Total (per-FTE) Funds: \$14,021



#### **GEORGIA**



The Technical College System of Georgia (TCSG) comprises 22 colleges, serving about 95,000 students.<sup>65</sup> The State Board for the system is made up of 23 members: one from each of the state's fourteen congressional districts, plus nine at-large members.<sup>66</sup> Members are appointed by the governor and confirmed by the senate for five-year terms

The board oversees all aspects of operation of the Technical College System and approves preliminary budgets that are ultimately sent to the governor and General Assembly.<sup>67</sup> They do not have statutory authority to levy property taxes. Their funding for the 2022 fiscal year is visualized below from their 2022 report.<sup>68</sup>

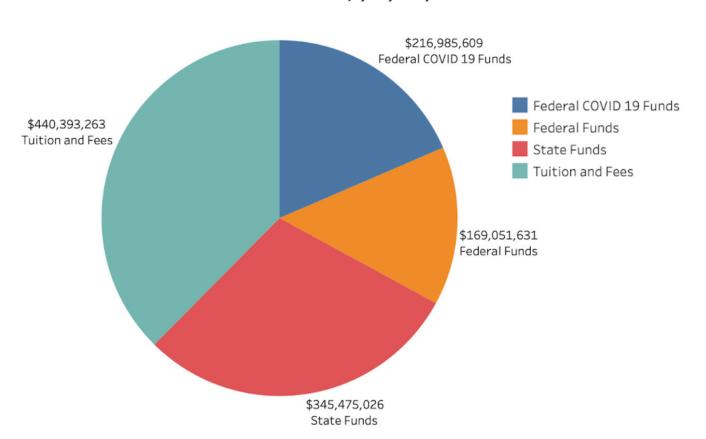
<sup>65</sup> https://www.tcsg.edu/about-tcsg/system-office-services/data-research/enrollment-graduates/

<sup>66</sup> https://www.tcsg.edu/tcsgpolicy/files/2.1.4.pdf

<sup>67</sup> https://www.tcsg.edu/tcsgpolicy/files/2.1.3.pdf

https://www.tcsg.edu/wp-content/uploads/2022/03/2022\_Fast\_Facts-web.pdf

## **Georgia System Budget** *Total Funds: \$1,171,905,529*



#### **HAWAII**



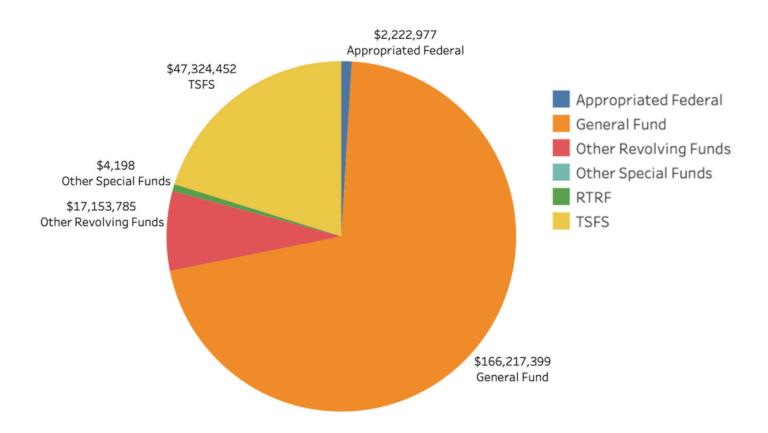
The state of Hawaii operates seven community colleges serving roughly 24,000 students, under the auspices of its statewide university system and board of governance.<sup>69</sup> The State Board of Regents has 11 members, each of whom are appointed by the governor, chosen from a list presented by the candidate advisory council, and confirmed by the senate.<sup>70</sup> Members serve staggered five-year terms, except for a student member, who serves a two-year term. The University of Hawaii Board of Regents is entrusted with all matters of governance for the University of Hawaii system. This does not include the levying of property taxes. See the graph for a funding breakdown of all Hawaii community colleges for the 2023 fiscal year.<sup>71</sup>

<sup>69</sup> https://uhcc.hawaii.edu/

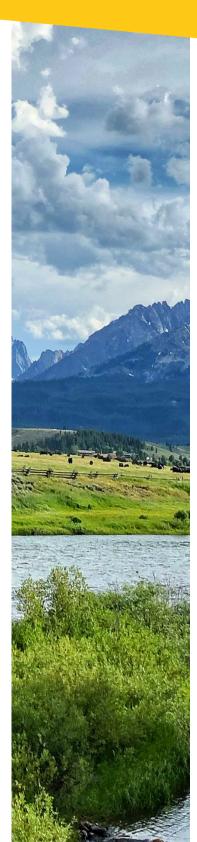
<sup>70</sup> https://law.justia.com/codes/hawaii/2021/title-18/chapter-304a/section-304a-104/

<sup>71</sup> https://www.hawaii.edu/wp/wp-content/uploads/docs/budget-finance/bor/FY23\_OpBudget.pdf

## Hawaii Community Colleges Funding 2023 Total Funds: \$234,424,214



## **IDAHO**

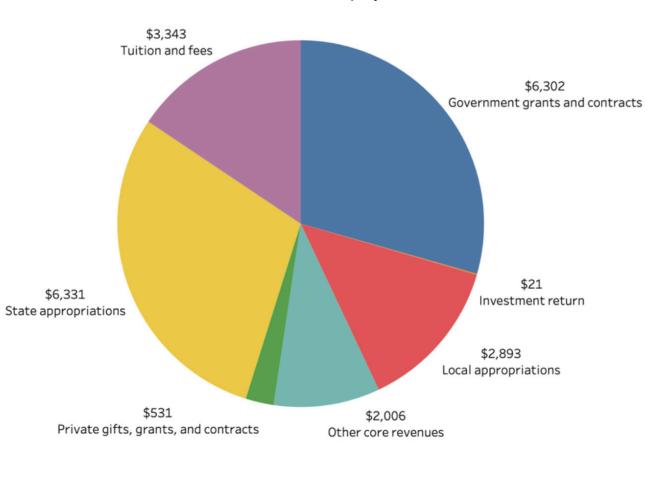


The state of Idaho operates four community colleges, serving a total of about 29,000 students.<sup>72</sup> The Idaho State Board of Education oversees these institutions and is composed of eight members: seven appointed by the governor to five-year terms, and one who is also the state superintendent, elected by the people to that statewide office every four years. A board of trustees is also established for each community college, publicly elected by those living within the respective community college district. Each of these college board of trustees oversees the immediate operations of their institution, which may or may not levy property taxes. Three of the boards do levy property taxes, while the College of Southern Idaho does not.

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

<sup>&</sup>lt;sup>72</sup> https://nextsteps.idaho.gov/colleges

## Idaho Average Per FTE Funding, 2021 Total Funds: \$21,427





## **ILLINOIS**



The state of Illinois operates 48 community colleges dispersed across 39 public community college districts.<sup>73</sup> Each district has its own board of trustees, which is overseen by the Illinois Community College Board (ICCB), which is overseen by the Illinois Board of Higher Education. The ICCB is made up of twelve members, one of whom is a non-voting student member appointed by the advisory committee of students recognized by the board.<sup>74</sup> The remaining eleven are voting members appointed by the governor of the state and confirmed by the senate to six-year terms. The individual district boards are appointed by various methods. Most of these boards are

elected—such as the seven members of the Lewis & Clark Community College Board of Trustees. However, the seven voting members of the City Community Colleges of Chicago are appointed by the mayor of Chicago.

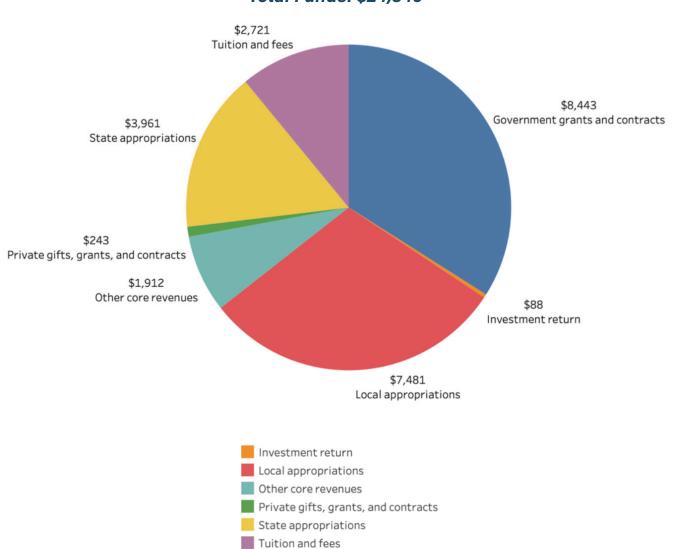
Districts are authorized to levy property taxes, but they are limited under statute to \$0.175 per \$100 of equalized assessed value (EAV).<sup>75</sup> The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

http://www2.iccb.org/iccb/wp-content/pdfs/IL\_Community\_Colleges.pdf

<sup>74</sup> https://www.ilga.gov/legislation/ilcs/ilcs4.asp?DocName=011008050HArt%2E+%20%20%20%20%20%20%20%20%20%20%2018ActID=1150&ChapterID=18&SeqStart=600000&SeqEnd=4200000

<sup>&</sup>lt;sup>75</sup> https://www.ccc.edu/departments/Documents/Finance%20Documents/FY2023%20Final%20Budget%20Book.pdf

## Illinois Average Per FTE Funding Total Funds: \$24,849



## INDIANA

Indiana has one of the most centralized and comprehensive community college systems in the country. The state operates one community college institution, Ivy Tech Community College of Indiana, which serves roughly 150,000 students at 46 different campuses. It is governed by the State Board of Trustees, constituted of 15 members appointed by the governor from 14 community college districts, as well as one member who is appointed at-large. Members serve staggered terms of three years.

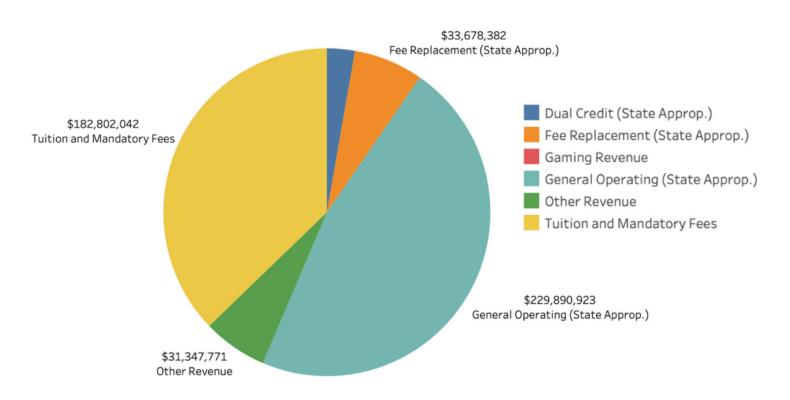
The Board of Trustees is responsible for managing the community colleges and administering its policies, within the bounds of its authorizing statutes as established by the Indiana General Assembly. The board does not levy property taxes. See below for a full chart of funding sources.<sup>78</sup>

<sup>&</sup>lt;sup>76</sup> https://www.ivytech.edu/about-ivy-tech/

<sup>&</sup>lt;sup>77</sup> https://www.ivytech.edu/30565.html

<sup>&</sup>lt;sup>78</sup> https://www.ivytech.edu/files/Resolution%202020-15%2020-21%20FY%20Operating%20Budget%20SIGNED.pdf

## Ivy Tech Community College of Indiana Funding 2020-21 Total Funds: \$491,340,725



## **IOWA**



The state of lowa operates 15 community colleges that serve approximately 130,000 students.<sup>79</sup> Each community college is governed by its own district board, which are all comprised of between five and nine members, who are elected for four-year terms by voters within their district.<sup>80</sup>

Each district must comply with approval standards adopted by the state board of education, but otherwise the district boards oversee all operations of their respective community colleges. Local district boards are enabled to levy property taxes under state law.<sup>81</sup>

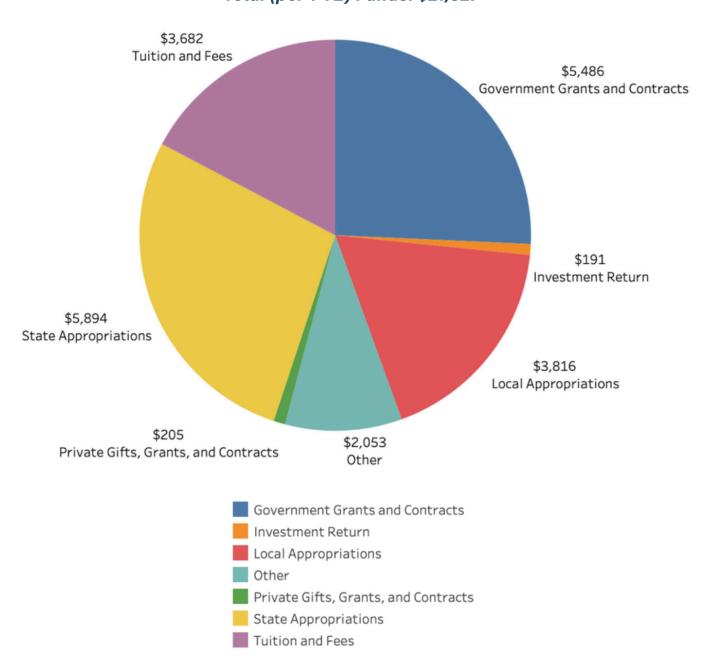
The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart. This does not include lowa Valley Community College as there was no data for this school in IPEDS.

<sup>79</sup> https://educateiowa.gov/adult-career-comm-college/community-colleges

<sup>&</sup>lt;sup>80</sup> https://educateiowa.gov/adult-career-comm-college/community-colleges

<sup>81</sup> https://www.legis.iowa.gov/docs/publications/FTNO/21137.pdf

# Iowa Community Colleges Funding Average Per FTE (does not include Iowa Valley Community College because it ws not in IPEDS data) Total (per-FTE) Funds: \$21,327



### **KANSAS**



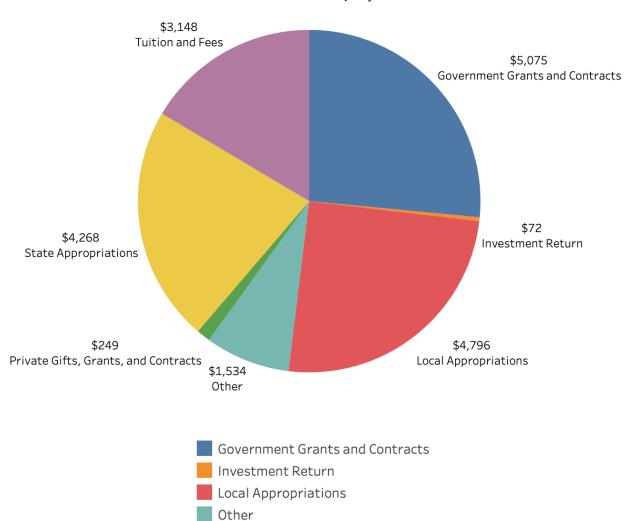
In Kansas, there are 19 community colleges, which serve roughly 100,000 students,<sup>82</sup> as well as seven technical colleges.<sup>83</sup> These are under the supervision of the Board of Regents, which is composed of nine members who are appointed by the governor.<sup>84</sup> The Technical Education Authority, which is composed of 12 appointed members, operates under the Board of Regents and makes recommendations to the board on coordination, planning, and improvements to the state's technical colleges.<sup>85</sup>

Each community college has a board of trustees, whose members are elected locally. These college boards are overseen by the Kansas Board of Regents, and receive leadership from the Kansas Association of Community College Trustees, but the individual college boards manage most college operations. The individual college boards for each of Kansas's 19 community colleges are responsible for the property and operation of their respective schools. This includes duties such as determining educational programs, granting certificates of completion, entering into contracts, promulgating rules and regulations, and more. They are also authorized to levy property tax that can be up to 80% of the difference between state funding received in the previous year and the current year.

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below. The numbers represented are per FTE.

- 82 https://www.kacct.org/about
- 83 https://www.kansastechnicalcolleges.org/flint-hills
- <sup>84</sup> https://www.kansasregents.org/about/meet\_the\_board
- <sup>85</sup> https://www.kansasregents.org/about/technical\_education\_authority
- $^{86} \ http://www.kslegislature.org/li_2012/b2011_12/statute/071\_000\_0000\_chapter/071\_002\_0000\_article/071\_002\_0001\_section/071\_002\_0001\_k/$
- $^{87} \ http://www.kslegislature.org/li_2012/b2011_12/statute/071\_000_0000\_chapter/071\_002\_0000\_article/071\_002\_0004\_section/071\_002\_0004\_k/$

## Kansas Funding Total Funds: \$19,142



Private Gifts, Grants, and Contracts

State Appropriations

Tuition and Fees

## **KENTUCKY**



The Kentucky Community and Technical College System (KCTCS) operates 16 colleges, made up of 70 campuses. The Board of Regents of KCTCS is comprised of 14 members. Eight are appointed by the governor and confirmed by the senate for terms of six years, while the remaining six are elected by various groups within the KCTCS to three-year terms. Two are faculty members from the various colleges elected by fellow faculty members, two are non-faculty staff members elected by students.

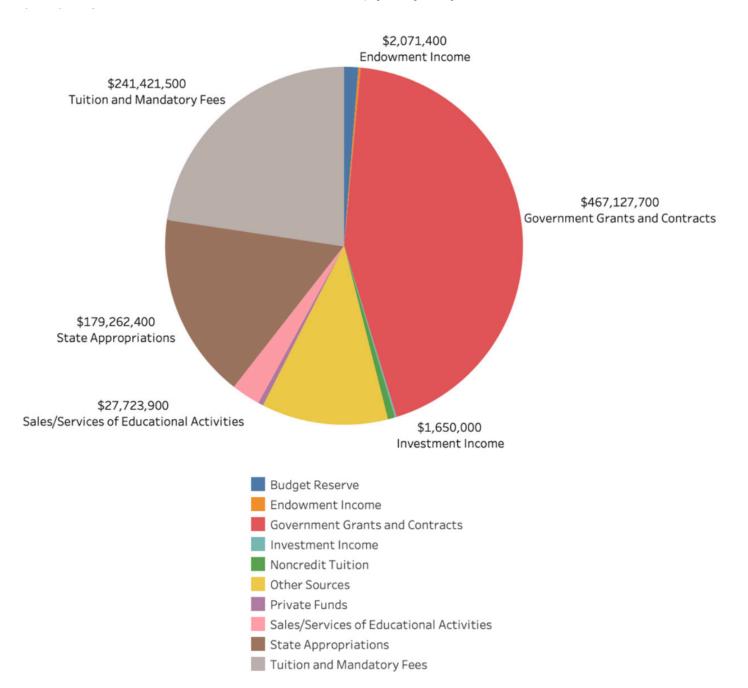
The Board of Regents has full authority to govern the KCTCS system. The board does not levy property taxes, and the pie chart below shows the breakdown of KCTCS funding sources for the 2022 fiscal year.<sup>90</sup>

<sup>88</sup> https://systemoffice.kctcs.edu/about/leadership/board-of-regents/index.aspx

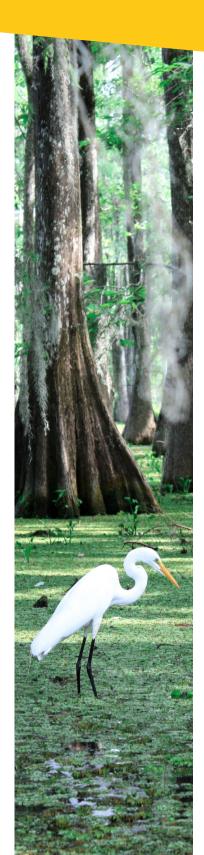
<sup>89</sup> https://policies.kctcs.edu/board-policies/BOR-Bylaws.aspx

 $<sup>^{90}</sup>$  https://systemoffice.kctcs.edu/about/open-access-to-information/financial-reports/media/2021-22-bud-aet-book.pdf

## KCTCS Funding 2022 Total Funds: \$1,066,642,600







Louisiana's Community and Technical College System (LCTCS) runs 13 community colleges serving about 88,000 students. <sup>91</sup> The Board of Supervisors seats 17 members, 15 of whom are appointed by the governor and confirmed by the senate to six-year terms. <sup>92</sup> Of those 15 appointed members, two members must come from each of the state's six congressional districts, while the remaining three are appointed at-large. The final two members are students appointed by student body presidents to one-year terms: one by the pool of student body presidents of the state's community colleges, and the other from the pool of student body presidents of the state's technical colleges.

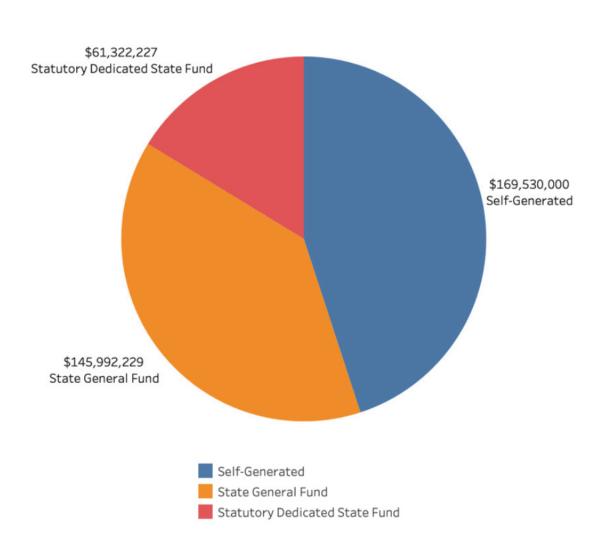
The Board of Supervisors has centralized, statewide, operational authority over all 13 community colleges. They do not levy property taxes. See the pie chart below for the 2022-2023 funding revenues.<sup>93</sup>

<sup>91</sup> https://www.lctcs.edu/

<sup>92</sup> https://www.lctcs.edu/board

<sup>93</sup> https://campussuite-storage.s3.amazonaws.com/prod/1558543/91b64910-2d2e-11e8-8c09-0a7155647e8a/2460024/ebc38534-1cbd-11ed-817d-0e062dd3c9cf/file/J.4.%20FY%202022-23%20Operating%20Budget%20for%20LCTCS%20Entities%20(1).pdf

## LCTCS Funding Total Funds: \$376,844,456



## MAINE



The Maine Community College System (MCCS) is made up of seven community colleges serving roughly 16,000 students.<sup>94</sup> It is governed by the Maine Community College System Board of Trustees, which consists of 15 total members, one of which is non-voting.<sup>95</sup> Twelve voting members are appointed by the governor and confirmed by the state legislature to four-year terms; one voting member is a student appointed to a two-year term by the governor from a list of possible appointees provided by the president of the system and student body governments; the final voting member is the state commissioner of education who is also appointed by the governor. One non-voting member also serves on the board: the state commissioner of labor.

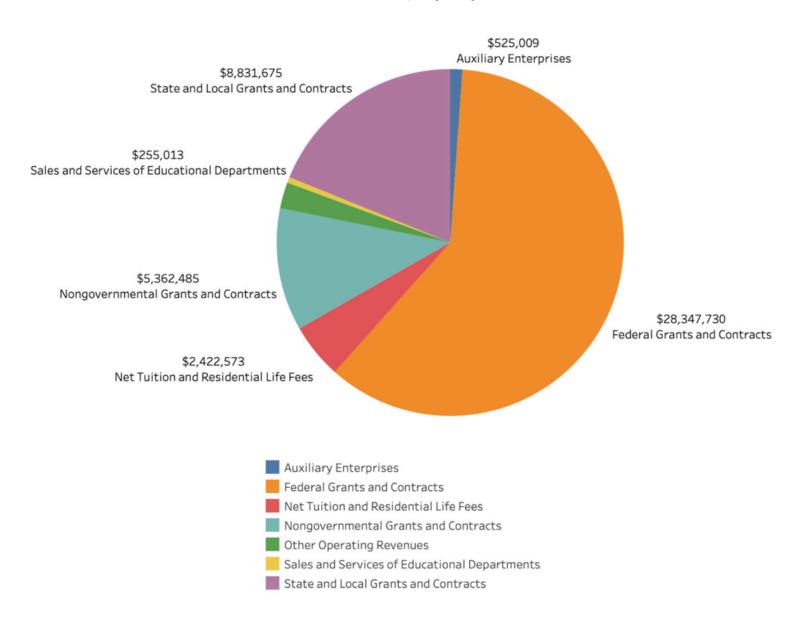
The Board of Trustees wields full policy-making authority over the MCCS. They do not levy property taxes. See the pie chart below for the breakdown for fiscal year 2021's funding.<sup>96</sup>

<sup>94</sup> https://www.mccs.me.edu/wp-content/uploads/MCCS-Annual-Report-2022.pdf

<sup>95</sup> https://www.mainelegislature.org/legis/statutes/20-a/title20-Asec12705.html

<sup>96</sup> https://www.mccs.me.edu/wp-content/uploads/MCCS-Annual-Report-2022.pdf

## MCCS Funding 2021 Total Funds: \$46,880,929



## **MARYLAND**



There are 16 community colleges that have about 97,000 students enrolled. These schools are under the authority of the Maryland Higher Education Commission. There are 12 members who are appointed by the governor and approved by the senate for five-year terms, including one student member for one year. They are responsible for creating the statewide higher education plan, making recommendations for the operating and capital budgets, coordinating aid to community and independent colleges, collecting data and accountability reports, administering funding to regional higher education centers, and acting as advocates for higher education institutions and their students.

Each community college has a board of trustees composed of seven members who are appointed by the governor for six-year terms. They are responsible for the general operations of the colleges, including buying and leasing property, accepting gifts and grants, determining entrance requirements, charging tuition, and entering into contracts. <sup>99</sup> The pie chart below shows the reported funding for community colleges in the fiscal year of 2020. While there was no explicit statute authorizing the levy of property taxes, there is local funding.

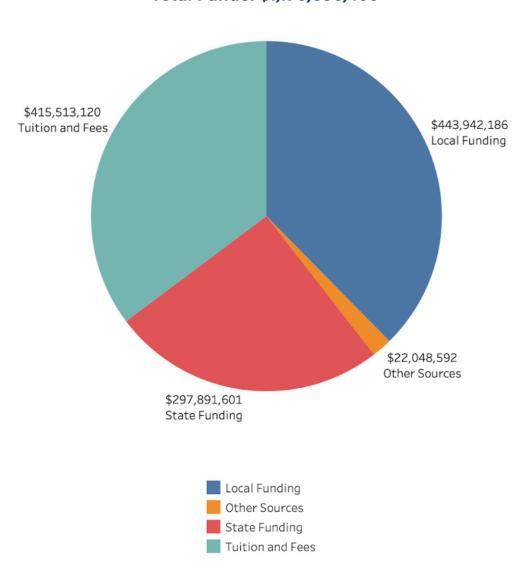
 $<sup>^{97}\</sup> https://app.powerbigov.us/view?r=eyJrljoiNDg3YWExMGYtNWQ3ZS00NDU1LTk4MjYtNzEyZjdjYmQwYzE5liwidCl6ljYwYWZlOWUyLTQ5Y2QtNDliMS04ODUxLTY0ZGYwMjc2YTJlOCJ9$ 

<sup>98</sup> https://casetext.com/statute/code-of-maryland/article-education/division-iii-higher-education/title-11-maryland-higher-education-commission/subtitle-1-commission-established-and-organized/section-11-102-members

<sup>99</sup> https://casetext.com/statute/code-of-maryland/article-education/division-iii-higher-education/title-16-community-colleges/subtitle-1-organization-and-government-of-community-colleges/section-16-103-powers-of-board-of-trustees

 $<sup>^{100}\</sup> https://mhec.maryland.gov/publications/Documents/Research/Annual Publications/2021 Data Book.pdf$ 

#### Maryland Community Colleges Funding Total Funds: \$1,179,395,499



## **MASSACHUSETTS**



In Massachusetts, there are 15 community and technical colleges which serve about 68,000 students. 101 These schools are under the authority of the Board of Higher Education, which has 13 voting members. The secretary of education serves as an ex officio member for the time they hold office. Then, three members represent the University of Massachusetts, state universities, and community colleges. The boards of those respective institutions come together to choose a representative from their membership. The nine remaining members are appointed by the governor and reflect regional geographic representation. Of these appointed members, one represents organized labor, one represents the business community, and one is an undergraduate student. The student serves for one year, three of the nine appointees serve terms conterminous with the governor, and all remaining members serve for five-year terms. 102

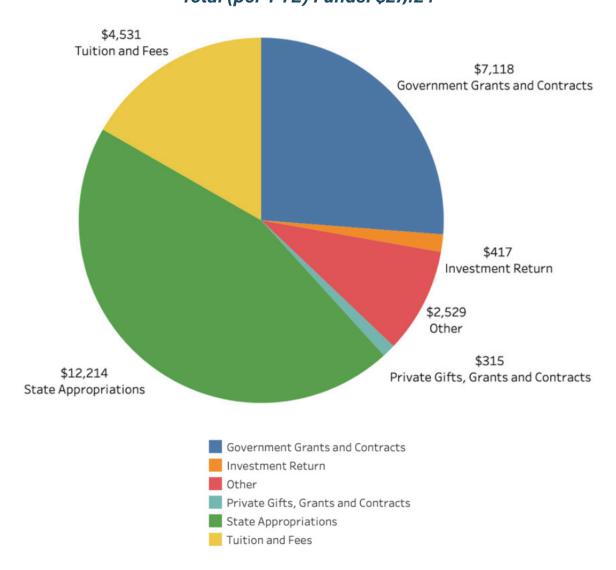
The board is responsible for coordinating and setting goals for the higher education system, establishing tuition, and they have overall responsibility over programs, degrees, and property. The board also appoints the commissioner who is responsible for executing the goals and decisions of the board.

Each school also has a board of trustees that is responsible for the general operation of the school. They must submit yearly reports and five-year plans to the Board of Higher Education, seek and administer grants, hire and dismiss faculty and staff, manage and maintain buildings, and establish programs and confer degrees within the authority given to them by the Board of Higher Education.

Each board of trustees has 11 members. One is an undergraduate student, elected by the student body, to serve for one year. The remaining ten members are appointed by the governor to serve for five-year terms with a maximum of two terms. Two of these appointed members must be alumni of the institution, one of which is elected by the alumni association. Boards may also have an additional non-voting member; a vocational-technical school district trustee who represents all of the vocational-technical schools in the region.

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

#### Massachusetts Average Per FTE Funding Total (per-FTE) Funds: \$27,124



<sup>101</sup> https://www.mass.edu/datacenter/2020enrollmentestimates.asp

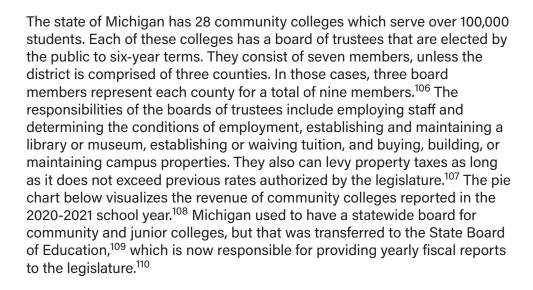
 $<sup>^{102}\,</sup>https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section4$ 

 $<sup>^{103}\,</sup>https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section9$ 

 $<sup>^{104}\,</sup>https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section22$ 

<sup>105</sup> https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section21

### **MICHIGAN**





<sup>106</sup> http://www.legislature.mi.gov/(S(efsgw44ywwejrsjplru3dh2j))/mileg.aspx?page=getObject&objectName=mcl-389-14

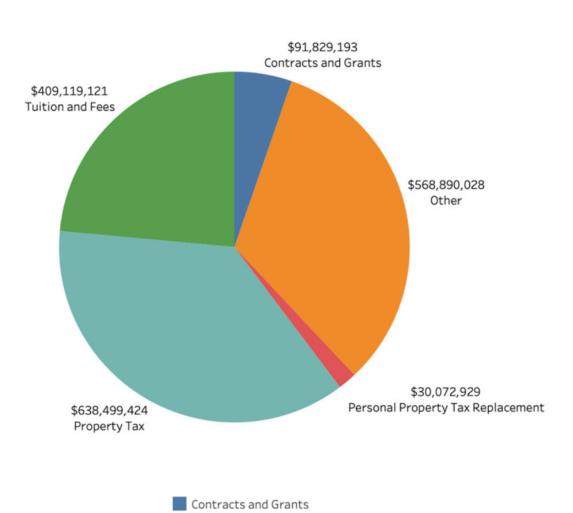
<sup>107</sup> https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section4

<sup>108</sup> https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section9

<sup>109</sup> https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section22

<sup>110</sup> https://malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter15A/Section21

## Michigan Funding Total Funds: \$1,738,410,695

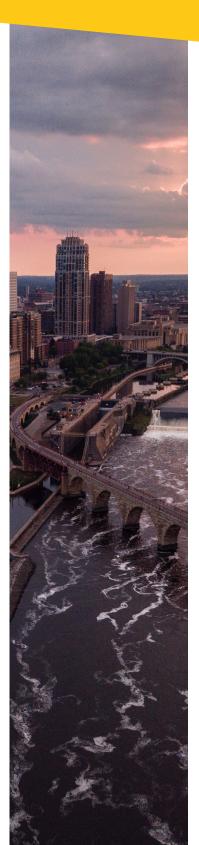


Personal Property Tax Replacement

Other

Property Tax
Tuition and Fees

### **MINNESOTA**



Minnesota has 18 community and technical colleges that are part of the overall higher education system, under the authority of the Minnesota State Board of Trustees. The board has 15 members who are appointed by the governor and serve six-year terms. Three of them must be students who attend a technical college, community college, and state university.<sup>111</sup> The board has the responsibilities of prescribing conditions of admission, setting tuition and fees, approving programs of study and requirements for completion of programs, approving the awarding of appropriate certificates, diplomas, and degrees, entering into contracts and other agreements, and adopting suitable policies for the institutions it governs. The board can also give autonomy to the schools as they see fit. 112 The board policies allow the president of a university or college campus to appoint a local advisory committee of members who are knowledgeable and have interest in the campus. The board establishes the appointment process and the authority that those advisory committees have. 113 According to the board's policies, they allow the president of the campus to appoint members, determine the terms of membership, and the responsibilities of the members. 114

As all schools are part of the higher education system, there is no data that distinguishes the revenues of the community and technical colleges. However, we do have the revenue for the entire system, including four-year universities, shown in the pie chart below.<sup>115</sup>

https://www.revisor.mn.gov/statutes/cite/136F.02

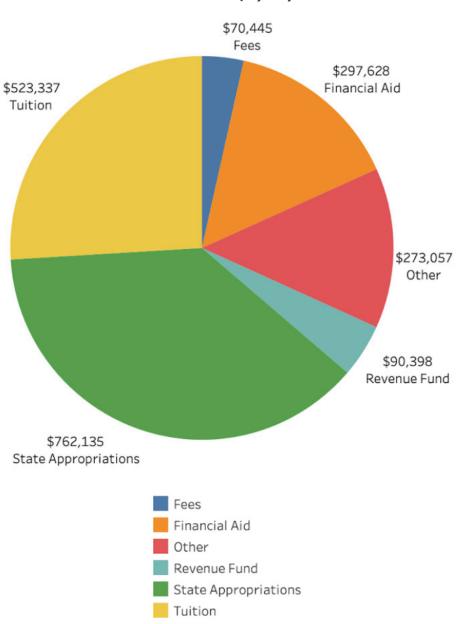
<sup>112</sup> https://www.revisor.mn.gov/statutes/cite/136F.06

https://www.revisor.mn.gov/statutes/cite/136F.52

<sup>114</sup> https://www.minnstate.edu/board/policy/805.html

https://www.senate.mn/committees/2021-2022/3097\_Committee\_on\_Higher\_Education\_Finance\_and\_ Policy/Minn%20State%20Budget%20Allocation%20Presentation%2002.02.2021.pdf

#### Minnesota System Revenue FY 2020 Total Funds: \$2,017,000



### **MISSISSIPPI**



Mississippi Community College Board (MCCB) has authority over the 15 community and technical colleges in the state from 11 districts, which served 67,000 students in the fall of 2020 and 57,000 in the spring of 2021. The MCCB has ten members, two from each of the five congressional districts, who are appointed by the governor for six-year terms. The board elects the executive director of the board. The executive director has many duties, including making financial decisions, applying to and allocating grants, appropriating state funds, and maintaining building facilities. <sup>116</sup>

Each of the 11 districts has a board of trustees that are appointed for five-year terms by the board of supervisors from each county that the district is in. Due to the number of counties that these school districts reside in, the East Mississippi Community College Board of Trustees has 12 members and Coahoma Community College Board of Trustees has 14 members. The boards of the remaining nine schools have six members. The responsibilities of the boards of trustees include the ability to purchase and maintain property, change the name of the schools, and enter into contracts. They are also authorized to levy taxes until previously issued bonds have retired. The chart below shows the revenue sources for the community college system.

 $<sup>^{116}\</sup> https://www.mccb.edu/sites/mccb/files/Board\%20Members/MCCB\_Policies\_and\_Procedures\_Manual\_(3.8.22).pdf$ 

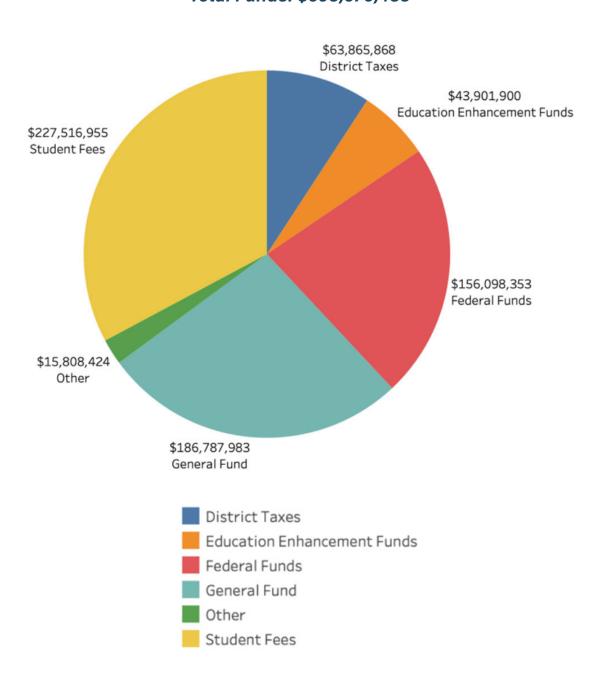
<sup>117</sup> https://law.justia.com/codes/mississippi/2010/title-37/29/37-29-65/

<sup>118</sup> https://law.justia.com/codes/mississippi/2010/title-37/29/37-29-67/

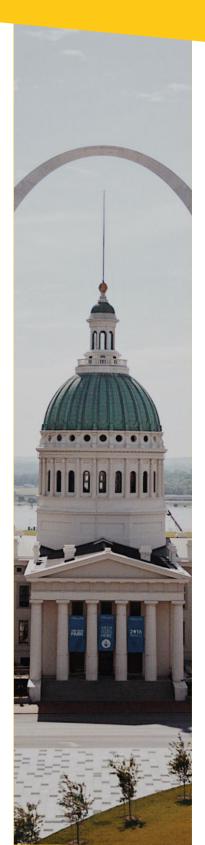
<sup>119</sup> https://law.justia.com/codes/mississippi/2010/title-37/29/37-29-145/

https://www.mccb.edu/sites/mccb/files/Executive%20Director/FY%202021%20Annual%20Report.pdf

#### Mississippi Community College Board Revenue, FY 2021 Total Funds: \$693,979,483



## **MISSOURI**



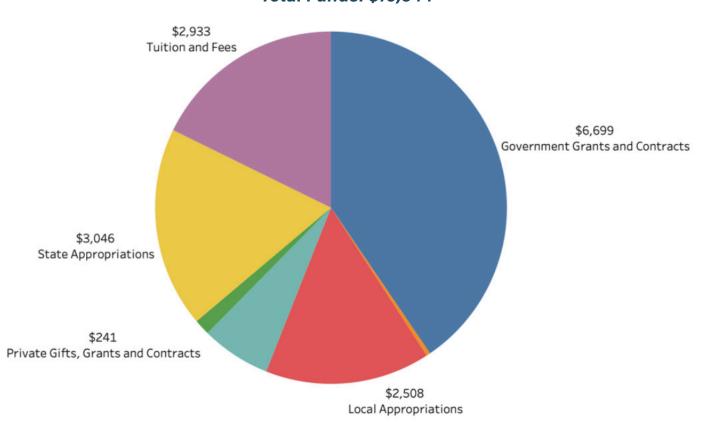
In Missouri, there are 14 community and technical colleges that serve almost 48,000 students. <sup>121</sup> The Coordinating Board for Higher Education (CBHE) is in charge of the entire higher education system of Missouri. It is made of eight members, one from each congressional district, who are appointed by the governor and approved by the senate for 6-year terms. <sup>122</sup> They have many responsibilities that pertain to the coordination, finance, and governance of the education system. <sup>123</sup> They also appoint the commissioner of higher education, who carries out the mission and policies of the board. <sup>124</sup>

Additionally, each community college has its own board of trustees, which has six members that are elected to six-year terms. Community school districts can levy certain amounts of property taxes on their district depending on the assessed value of the district, and cannot exceed those amounts without voter approval. They also set tuition rates and fees, provide the classes and instruction, hire employees and determine salary, and borrow money for capital projects. 127, 128, 129

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

- 121 https://dhewd.mo.gov/data/documents/factbook-2022.pdf
- 122 https://dhewd.mo.gov/cbhe/members.php
- 123 https://dhewd.mo.gov/about/statutoryresponsibilities.php
- 124 https://dhewd.mo.gov/cbhe/commissioner.php
- 125 https://revisor.mo.gov/main/OneSection.aspx?section=178.820&bid=9122&hl=
- 126 https://revisor.mo.gov/main/OneSection.aspx?section=178.870&bid=9129&hl=
- 127 https://revisor.mo.gov/main/OneSection.aspx?section=178.850&bid=9126&hl=
- 128 https://revisor.mo.gov/main/OneSection.aspx?section=178.850&bid=9126&hl=
- https://revisor.mo.gov/main/OneSection.aspx?section=178.881&bid=9131&hl=

#### Missouri Average Per FTE Funding Total Funds: \$16,544





## **MONTANA**



The Montana University System Board of Regents controls the 12 community colleges in the state of Montana. The board consists of seven members who are appointed by the governor and confirmed by the senate. Six members are appointed for seven-year terms, and the student member is appointed for only one year. The responsibilities of the board include approving program and class offerings, recommending budgets to the legislature, setting minimum requirements for hiring faculty and staff and accepting students, approving tuition and fees, approving the purchasing and building of property, and organizing or reorganizing community college districts.

Each community college also has a board of seven trustees, elected by those living in the school district to three-year terms.<sup>131</sup> The board of trustees for a college is able to approve specific courses and sequences, recommend budgets to the board of regents, accept donations and funds, and submit tax levy propositions to be voted on by the community.<sup>132</sup> The pie chart shows the all-funds budget for the Montana University System, which includes all two- and four-year schools.<sup>133</sup>

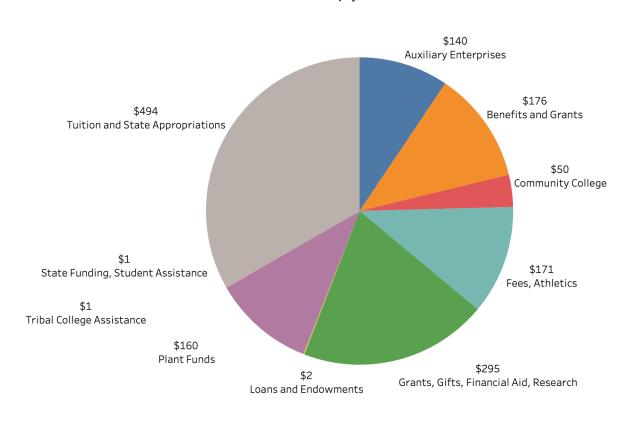
<sup>130</sup> https://mus.edu/board/

<sup>131</sup> https://www.dawson.edu/file\_download/inline/455f0400-155a-470c-8e15-b1ca1a4cb646

https://mus.edu/borpol/bor200/209-1.pdf

<sup>133</sup> https://www.mus.edu/data/operating\_budgets/FY21/CampusSummaries/MUS%20Operating%20 Budget%20Presentation\_FY21.pdf

#### Montana University System Funding Total Funds: \$1,489.5





### **NEBRASKA**



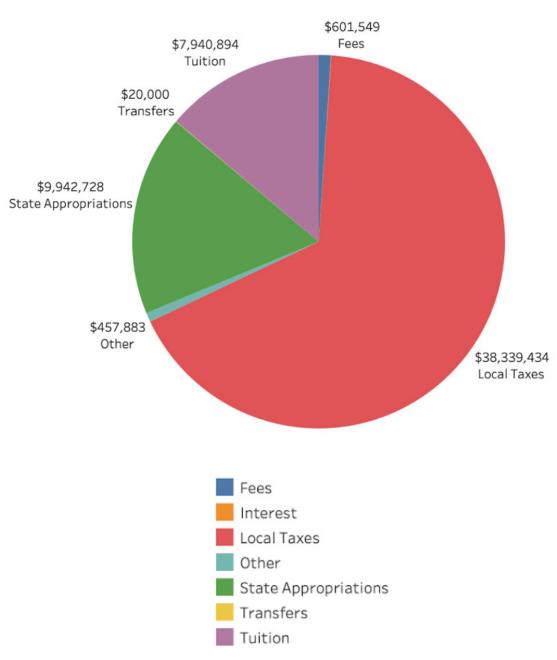
Nebraska has six community colleges, organized by Nebraska's Coordinating Commission for Higher Education. It consists of 11 members who are appointed by the governor and approved by the senate. Of those members, six represent each of the supreme court judicial districts and the remaining are members-at-large. Their duties and responsibilities include creating a comprehensive higher education plan, administering state appropriations and financial aid programs, approving academic programs and construction projects, collecting data for reports, and partnering with legislators to develop higher education policy. 135

Each of the community colleges also has a board of governors with 11 members who are elected to four-year terms. 136 Each college area is divided into five election districts from which two members are elected in addition to one at-large member. 137 They are responsible for the general supervision and operation of the school, entering contracts, establishing tuition and fees, receiving grants and gifts, conferring degrees and diplomas, acquiring property, and performing audits. 138 They do also have statutory authority to levy property taxes. 139

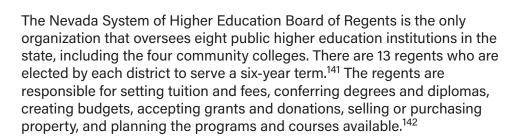
There are individual revenue reports for each of the schools.<sup>140</sup> To create the pie chart below, we gathered financial data for community colleges from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

- 134 https://ccpe.nebraska.gov/ccpe-commissioners
- 135 https://ccpe.nebraska.gov/
- https://nebraskalegislature.gov/laws/statutes.php?statute=85-1506
- 137 https://nebraskalegislature.gov/laws/statutes.php?statute=85-1512
- 138 https://nebraskalegislature.gov/laws/statutes.php?statute=85-1511
- https://nebraskalegislature.gov/laws/statutes.php?statute=85-1517
- https://ccpe.nebraska.gov/supplemental-forms-data

## Nebraska Funding Total Funds: \$57,325,145



## **NEVADA**



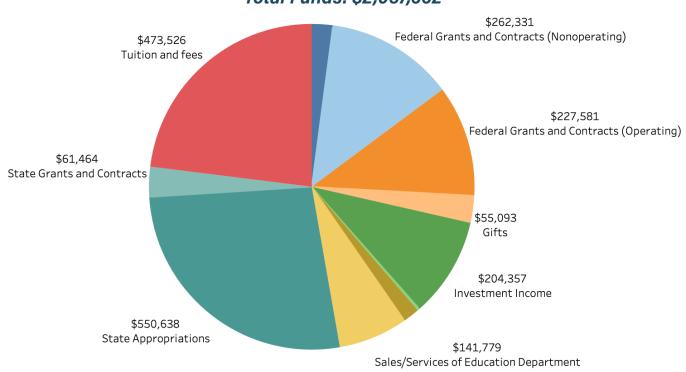
The pie chart below shows the total revenue sources for all of the two- and four-year institutions in 2021.<sup>143</sup>

<sup>141</sup> https://nshe.nevada.edu/regents/

<sup>142</sup> https://www.leg.state.nv.us/nrs/nrs-396.html#NRS396Sec440

<sup>143</sup> https://nshe.nevada.edu/wp-content/uploads/file/finance/reports/audit/financial-statements/NSHE%20Financial%20Statements%20-%20June%2030,%202021.pdf

## Nevada Funding Total Funds: \$2,057,662





## **NEW HAMPSHIRE**



New Hampshire has 12 community colleges that serve 26,000 students each year. These are run by the Community College System of New Hampshire, which is operated by the board of trustees. There are 24 voting members on the board who are appointed by the governor for four-year terms. This includes eight members from the general public, four members from the business field, two representing organized labor, and two students enrolled in one of the community colleges. The remaining voting members individually represent a different field or industry within the state.<sup>144</sup>

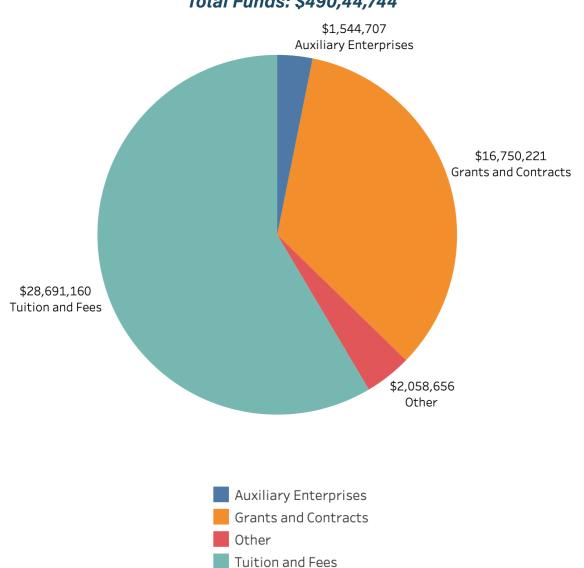
The board of trustees is responsible for the coordination and governance of all of the community colleges. They appoint and set the terms for the chancellor of each college, set tuition rates, create biannual budgets, enter into contracts, manage and maintain property, and more. The pie chart below shows the recent revenue sources reported by the board.

<sup>144</sup> http://www.gencourt.state.nh.us/rsa/html/xv/188-f/188-f-mrg.htm

<sup>145</sup> Ibid

https://www.ccsnh.edu/wp-content/uploads/2021/12/FY-21-Audited-Financial-Statements.pdf

#### New Hampshire Community College Revenue, FY 2021 Total Funds: \$490,44,744



### **NEW JERSEY**



In New Jersey there are 18 community colleges at 23 campuses. Each college has its own board of governors and board of trustees. The board of governors includes the president of the college as an ex officio member, three alumni trustees nominated by the alumni association, three county residents who are not freeholders, and one freeholder. These members of the board of governors then appoint the remaining members for three-year terms. The board of governors has the power to appoint the remaining board members so that there are no fewer than 21 but no more than 30 on the board.<sup>147</sup>

For the board of trustees, four members are appointed by a board of chosen freeholders, two citizens of the county are appointed by the governor, and the county superintendent of schools serves on the board. Four members are then appointed from the board of governors and the student body elects a student representative to serve a one-year term beginning the July immediately following his or her graduation.<sup>148</sup>

These boards share the responsibility for determining educational curriculum, hiring employees and setting employment terms, determining tuition and fees, granting diplomas, certificates, and degrees, distributing money and controlling expenditures, entering contracts, and purchasing or selling property.<sup>149</sup> They are also authorized to levy property taxes.<sup>150</sup>

The pie chart below shows the share of revenue sources for the community college system reported in 2020.<sup>151</sup>

<sup>147</sup> https://law.justia.com/codes/new-jersey/2019/title-18a/section-18a-64a-54/

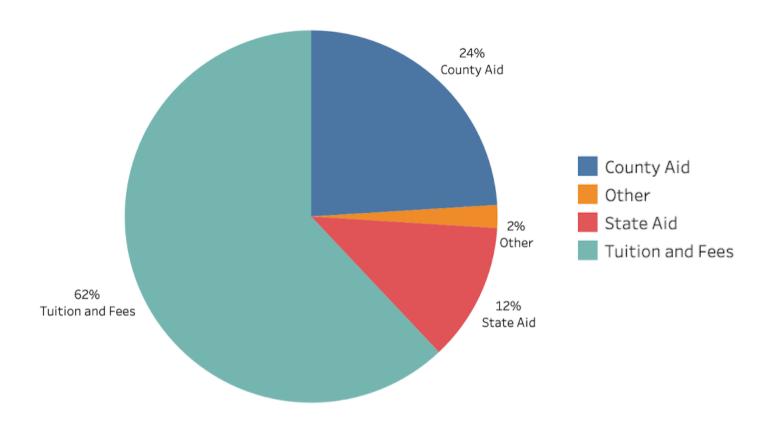
<sup>148</sup> https://law.justia.com/codes/new-jersey/2019/title-18a/section-18a-64a-55/

<sup>149</sup> https://law.justia.com/codes/new-jersey/2019/title-18a/section-18a-64a-57/

<sup>150</sup> https://law.justia.com/codes/new-jersey/2019/title-18a/section-18a-22-17/

<sup>151</sup> https://www.njccc.org/\_files/ugd/8e3bb7\_b9d44a92face48d9831e1c79059aca09.pdf

#### **New Jersey Community Colleges Revenue, FY 2020**



### **NEW MEXICO**



There are 17 community colleges that each have their own board responsible for determining the financial and educational policies of the college, employing personnel, setting tuition and fees, accepting gifts and federal aid, and purchasing, holding, and selling property and equipment. Members of the boards are elected to represent districts within the college district to staggered six-year terms, although the number of board members is not specified in statute. They are authorized to collect property taxes. They are authorized to collect property taxes.

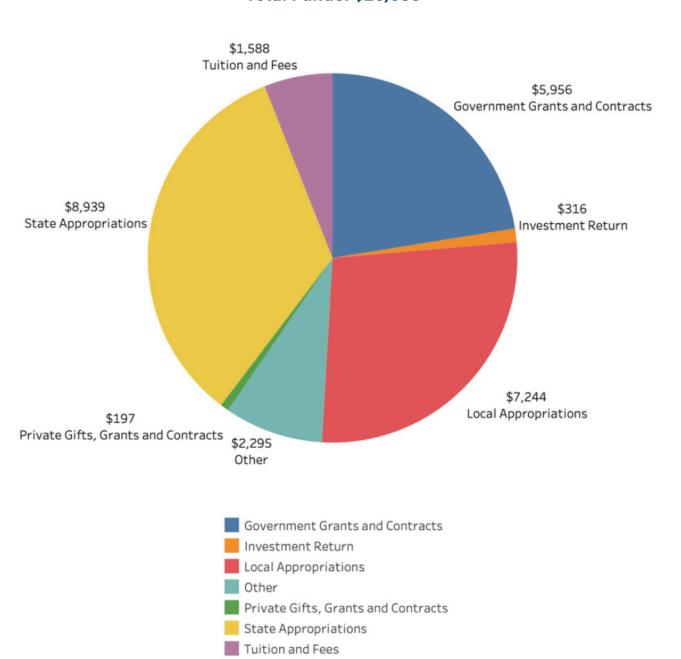
The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below

<sup>152</sup> https://law.justia.com/codes/new-mexico/2017/chapter-21/article-13/section-21-13-10/

https://law.justia.com/codes/new-mexico/2017/chapter-21/article-13/section-21-13-8/

https://law.justia.com/codes/new-mexico/2017/chapter-21/article-13/section-21-13-24.1/

## New Mexico Per FTE Funding Total Funds: \$26,535



### **NEW YORK**



There are two higher education systems in New York state which have community colleges: The State University of New York (SUNY) and The City University of New York (CUNY).

The SUNY system is overseen by the SUNY Board of Trustees, which has 15 members appointed by the governor as well as a student member who is the president of the Student Assembly; the presidents of the University Faculty Senate and Faculty Council of Community Colleges also serve as ex officio members. 155 The Board of Regents is responsible for granting certificates and degrees, setting tuition rates and admittance standards, classifying positions and fixing compensation, appointing heads of state-operated institutions and prescribing their powers and duties, accepting gifts and grants, entering into contracts, preparing annual reports to the governor and other state officials, making budget requests, and more. 156 It contains 30 community colleges and seven technical colleges. 157 Community colleges have their own boards consisting of nine trustees appointed to seven-year terms, five by the local county board and four by the governor, plus an elected student representative for one-year terms. 158 Technical colleges have college councils that have the same structure, except all appointed members are appointed by the governor. 159

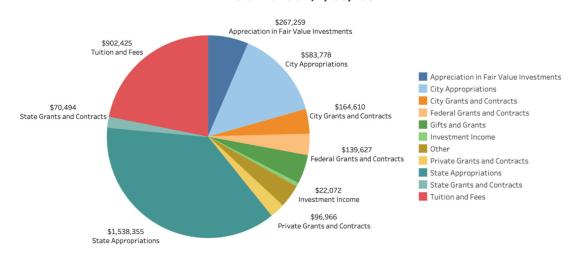
The City University of New York Board of Trustees has 17 members: 10 appointed by the governor, five appointed by the mayor, and two ex officio members who are the chairpersons of the university student senate and faculty senate. They serve seven-year terms and can be appointed to only two terms. 160 The board's powers and duties include granting certificates, diplomas, and degrees, developing long-range city university plans, controlling and upkeeping buildings, making budget requests, and controlling money appropriated to them by the city. 161 There are 25 two- and four-year campuses in the CUNY system, seven of which are community colleges. The reported revenues for both the SUNY and CUNY systems are shown in the pie charts below. 162, 163

<sup>155</sup> https://www.suny.edu/about/leadership/board-of-trustees/

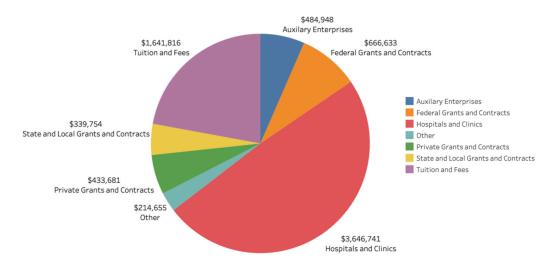
<sup>156</sup> https://www.suny.edu/media/suny/content-assets/documents/boardoftrustees/BOT-powers-and-duties.

<sup>157</sup> https://www.sunv.edu/attend/visit-us/complete-campus-list/

### CUNY Funding 2019-20 Total Funds: \$4,133,750



### SUNY Funding Total Funds: \$7,428,228



 $<sup>158 \</sup> https://codes.findlaw.com/ny/education-law/edn-sect-6306.html \#: \sim : text = The \%20 use \%20 of \%20 real \%20 or, regulations \%20 as \%20 they \%20 may \%20 prescribe.$ 

 $<sup>^{159}\,</sup>https://www.suny.edu/media/suny/content-assets/documents/act/ACTHandbook\_2022.pdf$ 

<sup>160</sup> https://casetext.com/statute/consolidated-laws-of-new-york/chapter-education/title-7-state-and-city-colleges-and-institutions-cornell-university/article-125-city-university-of-new-york/section-6204-board-of-trustees

<sup>&</sup>lt;sup>161</sup> https://casetext.com/statute/consolidated-laws-of-new-york/chapter-education/title-7-state-and-city-colleges-and-institutions-cornell-university/article-125-city-university-of-new-york/section-6206-powers-and-duties

 $<sup>^{162}\,</sup>https://www.suny.edu/media/suny/content-assets/communication/publicationsreportsdata/2021-Annual-Financial-Report.pdf$ 

 $<sup>^{163}</sup>$  https://www.cuny.edu/wp-content/uploads/sites/4/page-assets/about/administration/offices/budget-and-finance/2021-The-City-University-of-New-York-FS-University-Wide.pdf

### **NORTH CAROLINA**



There are 58 community and technical colleges in North Carolina that are under the leadership of the State Board of Community Colleges, which has 22 members. The governor, senate, and assembly each appoint four members to the board for four-year terms. Additionally, the governor appoints one member from each of the six trustee association regions. Finally, the lieutenant governor, treasurer, commissioner of labor, and the president of the student government association all serve as ex officio members. The state board has the authority to administer all policies, regulations, and standards that it deems necessary, and they appoint the president of the North Carolina Community College System to carry out the goals and policies of the board.

They are also responsible for overseeing each college's board of trustees, which are made of 13 members. Of those, four are appointed by the governor, four are appointed by the board of education, and four are appointed by the board of commissioners of the county the school is in. The final member is the president of the student body of that school, serving as an ex officio non-voting member. All are appointed for four-year terms. The duties, in addition to what the Board of Community Colleges confers upon them, include electing a president for the college, employing college personnel, purchasing land, accepting gifts and donations, applying standards for graduation, and providing instructional services; they are also authorized to levy property taxes.

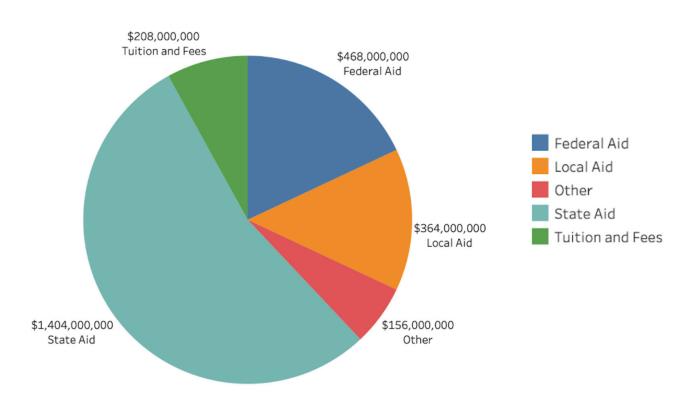
The pie chart below shows the total revenue of the community college system for FY 2019-20. 166

 $<sup>^{164}</sup>$  https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter\_115d.html#:~:text=The%20State%20Board%20shall%20elect,the%20Community%20Colleges%20System%20Office. 115D 2.2

https://www.ncleg.net/enactedlegislation/statutes/html/bychapter/chapter\_115d.html#:~:text=The%20State%20Board%20shall%20elect,the%20Community%20Colleges%20System%20Office.

<sup>166</sup> https://www.nccommunitycolleges.edu/sites/default/files/pa-news-files/nccolleges\_eis\_main\_1920\_finalv2-compressed\_1.pdf

# North Carolina Funding Total Funds: \$2,600,000,000



### **NORTH DAKOTA**



The State Board of Higher Education consists of eight members who are appointed by the governor.<sup>167</sup> The board has the authority to add, limit, or modify courses, organize or reorganize the work of each institution, accept gifts and donations offered to any institution, set tuition rates, enter into contracts, authorize improvements, maintenance, or the sale or construction of buildings, and anything deemed necessary for the administration of their duties.<sup>168</sup>

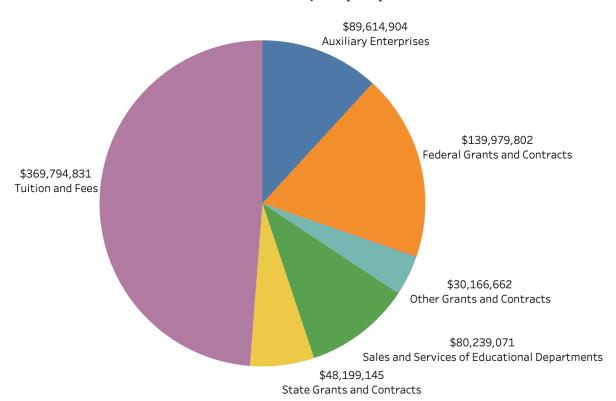
The pie chart below shows the revenue sources for the North Dakota University System, including all two- and four-year institutions, as reported in the FY 2021 report.<sup>169</sup>

<sup>167</sup> https://casetext.com/statute/north-dakota-century-code/title-15-education/chapter-15-10-the-state-board-of-higher-education/section-15-10-02-membership-of-state-board-of-higher-education-advisers

https://casetext.com/statute/north-dakota-century-code/title-15-education/chapter-15-10-the-state-board-of-higher-education/section-15-10-11-authority-and-general-powers-of-board

<sup>169</sup> https://ndus.edu/contact-us/resource-library/#851-financial-information

#### North Dakota Funding Total Funds: \$758,531,084





### OHIO



Ohio has 23 community colleges with 39 locations that have their own board of trustees. Each board consists of nine members who are residents of the district. The board of county commissioners appoints six members, and the governor appoints three members, all for five-year terms. The board of trustees of a community college may accept gifts and grants, control properties, appoint administrative officers and staff, develop and adopt curricular programs, enter into contracts, and establish tuition and fees. The boards can request to put property tax levies on the ballot in the counties in which the district resides to support operating funds.

Technical colleges in Ohio also have their own board of trustees with members appointed to three-year terms. If more than half of a technical college district is within the same county, then the board would have seven members, two of which are appointed by the governor. If that is not the case, then the board would have nine members, three of which are appointed by the governor. The remaining members of the boards are appointed by "the presidents or their representatives of the city, village boards of education of school districts and the governing boards of service districts with territories that are embraced in the technical college district." Technical college boards have the same roles and responsibilities as community colleges, though they do not have a statute authorizing tax levies. Technical colleges

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart.

https://casetext.com/statute/ohio-revised-code/title-33-education-libraries/chapter-3354-community-colleges/section-335405-appointment-of-officers-of-board

<sup>171</sup> https://casetext.com/statute/ohio-revised-code/title-33-education-libraries/chapter-3354-community-colleges/section-335409-powers-and-duties-of-board-of-trustees

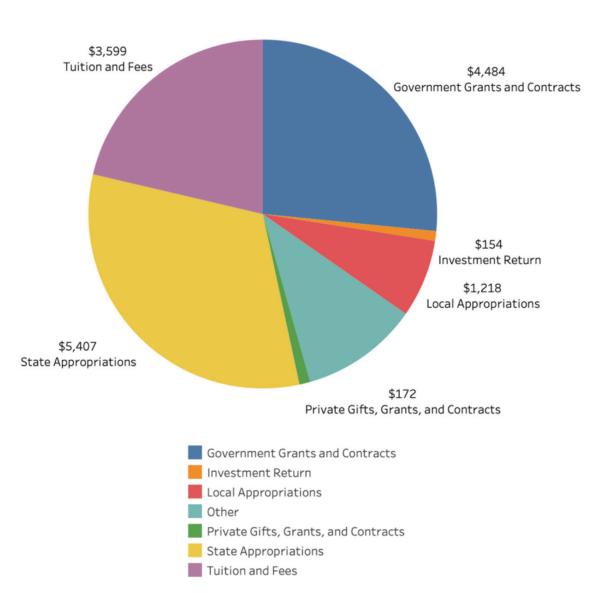
<sup>172</sup> https://casetext.com/statute/ohio-revised-code/title-33-education-libraries/chapter-3354-community-colleges/section-335412-levies-for-capital-and-operating-expenses-sources-of-funds

 $<sup>^{173}\</sup> https://casetext.com/statute/ohio-revised-code/title-33-education-libraries/chapter-3357-technical-colleges/section-335705-appointment-of-board-of-trustees$ 

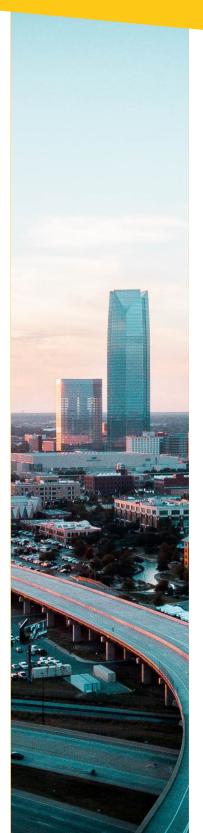
<sup>174</sup> https://casetext.com/statute/ohio-revised-code/title-33-education-libraries/chapter-3357-technical-colleges/section-335709-powers-and-duties-of-board-of-trustees

#### **Ohio Average Per FTE Funding**

**Total Funds: \$16,880** 



### **OKLAHOMA**



Oklahoma has 12 community colleges within their higher education system, which is run by the Oklahoma State Regents for Higher Education. On the board of regents are nine members who are appointed by the governor and confirmed by the senate for nine-year terms. The regents are responsible for establishing the standards of higher education and ensuring that courses comply with those standards, granting degrees and certificates, recommending to the state legislature how much should be allocated to the school system, and administering those appropriations to the schools.<sup>175</sup>

Only three of the community colleges have their own board of regents. Tulsa Community College, 176 Redlands Community College, 177 and Oklahoma City Community College 178 have a board of regents with seven members that are appointed by the governor and approved by the senate for seven-year terms. They are responsible for managing the schools and setting policies that they deem necessary for the success of the school.

The pie chart below shows the revenue sources for the entire higher education system, including two- and four-year campuses, for fiscal year 2021.<sup>179</sup>

<sup>175</sup> https://www.okhighered.org/state-system/overview/part1.shtml

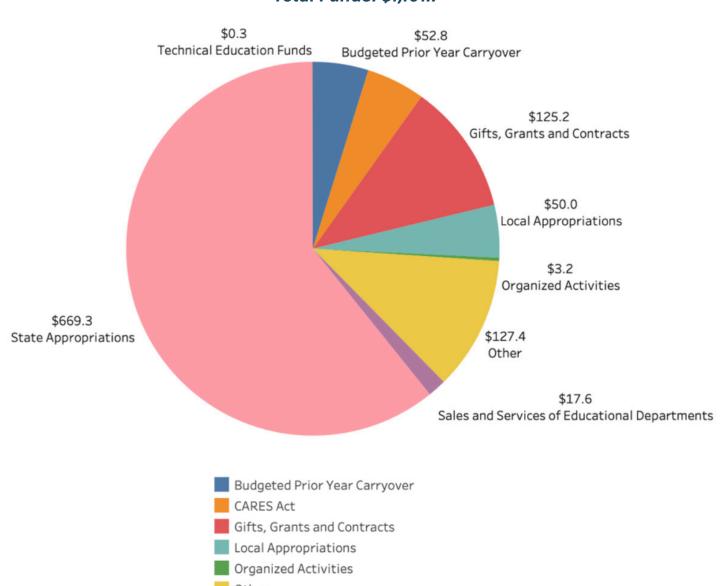
<sup>176</sup> https://www.tulsacc.edu/sites/default/files/documents/2020-21\_board\_of\_regents\_policy\_manual.pdf

http://www.redlandscc.edu/about/leadership/board-regents

<sup>178</sup> https://www.occc.edu/aboutus/boardofregents/

https://www.okhighered.org/studies-reports/budget/fy21-eg-summary-analysis.pdf

#### Oklahoma Funding Total Funds: \$1,101.7



Sales and Services of Educational Departments

State Appropriations

Technical Education Funds

### **OREGON**



Oregon has 17 community colleges that are under the authority of the Higher Education Coordinating Commission. There are 15 members who are appointed by the governor and confirmed by the senate. Their responsibilities include providing and implementing a strategic plan for higher education, distributing public funds across the system, administering financial aid programs, reporting and evaluating the colleges and universities, coordinating degrees, programs, and pathways, and advising the legislature on policy and funding needs.<sup>180</sup>

Additionally, each community college has their own board of seven members who are elected by the residents of the district. Their roles and responsibilities include setting tuition and admission standards, buying and managing properties, entering into contracts, applying for and accepting federal funds, and providing student services. They can also levy property taxes within the district based on what they think is necessary for the operations of the district. 183

The pie chart shown below represents the reported data on all the community colleges from the Oregan Higher Education Coordinating Commission.<sup>184</sup> District property taxes account for about 24% of overall revenue across all the community colleges.

<sup>180</sup> https://www.oregon.gov/highered/about/Pages/commission.aspx

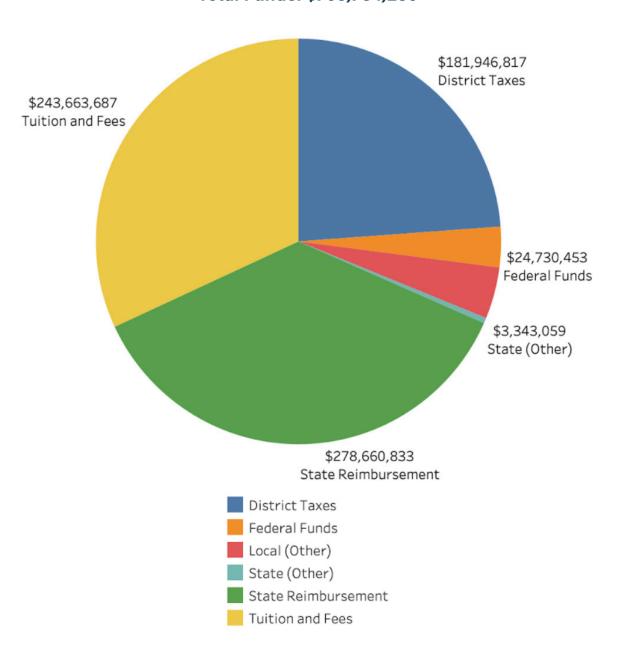
<sup>181</sup> https://oregon.public.law/statutes/ors\_341.275

https://oregon.public.law/statutes/ors\_341.290

<sup>183</sup> https://oregon.public.law/statutes/ors\_341.305

https://datamart.hecc.oregon.gov/Screens/CCFIS/GeneralFundRevenueCHART.aspx

## Oregon Community College Revenue 2020-21 Total Funds: \$763,734,230



### **PENNSYLVANIA**



Pennsylvania has 15 community colleges. The Pennsylvania State Board of Education is comprised of 21 members. The governor appoints 17 of those members, who are then confirmed by the senate, and the remaining four are general assembly members, specifically the majority and minority chairs of the House and Senate Education Committees. Their responsibilities include adopting system-wide policies and regulations, evaluating and establishing basic educational standards, and formulating programs. 186

Each community college has a board of trustees who are appointed by a local sponsor. Each board is able to create their own by-laws and policies of organization, so the number of members vary as long as they represent different interests, industries, and geographical areas of the district. They are responsible for conferring degrees upon students, setting tuition and admission standards, and managing campus facilities. There does not appear to be authorization for tax levies, but there is some local appropriation.

The financial data for community colleges was collected from IPED. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below. This does not include Erie County Community College as there was no data for this school in IPEDS.

<sup>&</sup>lt;sup>185</sup> https://www.education.pa.gov/Postsecondary-Adult/CollegeCareer/Pages/Community-Colleges. aspx

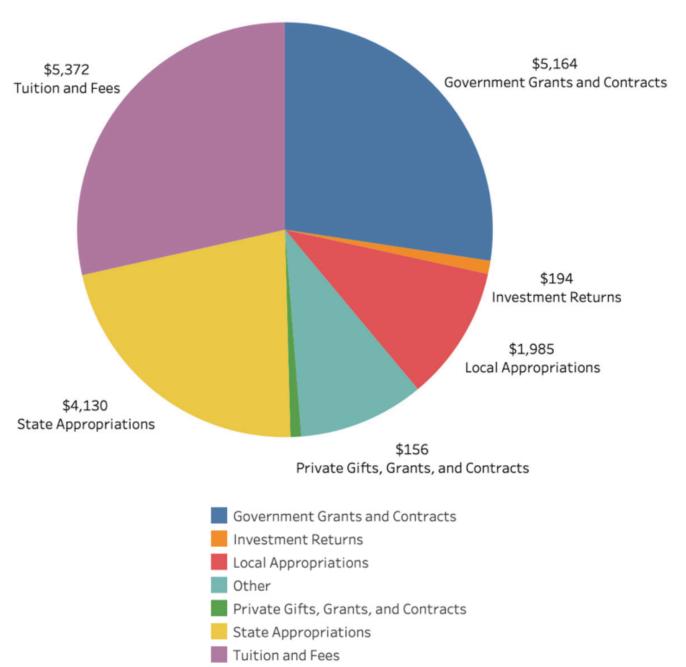
<sup>186</sup> https://www.stateboard.education.pa.gov/TheBoard/Pages/default.aspx

<sup>&</sup>lt;sup>187</sup> https://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/022/chapter35/s3511.html&d=reduce

 $<sup>{}^{188}\,</sup> https://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/022/chapter35/chap35toc.html\&d=$ 

# Pennsylvania Average Per FTE Revenue (does not include Erie County Community College because it was not in IPEDS data)

**Total Funds: \$18,848** 



### **RHODE ISLAND**



The Rhode Island Council on Post-Secondary Education has eight members who are appointed by the governor for three-year terms. There is also a non-voting student member that serves for two years, and the Chair of the Board of Education serves as an ex officio member. They set broad goals and policies for universities and colleges, prepare and maintain a five-year budget plan, appoint the commissioner of post-secondary education and provide staff, and approve or disapprove the vice presidents of public institutions.<sup>189</sup>

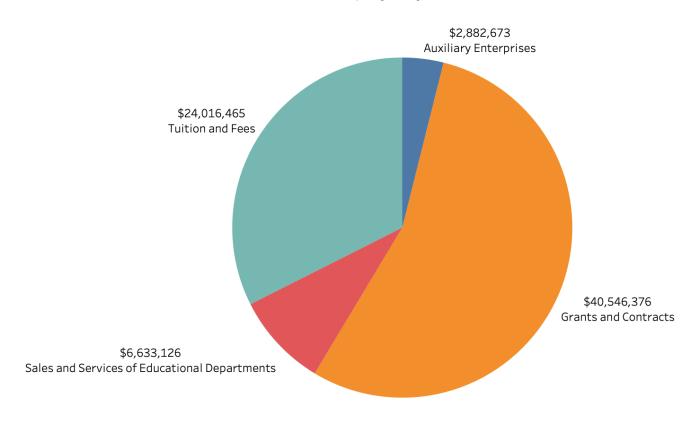
The Community College of Rhode Island is the only community college in the state, with four campuses, plus two satellite campuses, serving over 16,000 students.<sup>190</sup> The pie chart below shows their reported revenue sources in 2021.<sup>191</sup>

<sup>189</sup> https://www.riopc.edu/page/Council%20overview/

<sup>190</sup> https://www.riopc.edu/page/explore/#CCRI

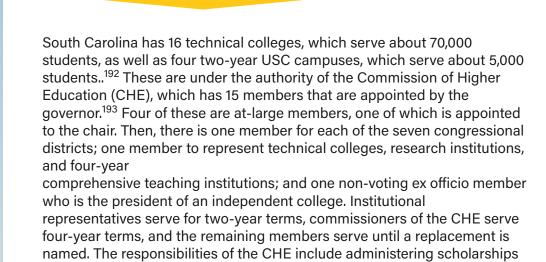
<sup>&</sup>lt;sup>191</sup> https://www.ccri.edu/financeandstrategy/businessoffice/financial-summary/CCRI\_6-30-21\_Financial\_Statements\_Final.pdf

# Rhode Island Funding Total Funds: \$74,078,640





### **SOUTH CAROLINA**



and grants, approving and evaluating degree programs, licensing non-public institutions, collecting and reporting data, and making policy recommendations to the governor and general assembly.

There is also the State Board for Technical and Comprehensive Education, which has 11 members. The Secretary of Commerce and State Superintendent of Education serve as ex officio members, and the governor appoints one member from the seven congressional districts for six-year

administer federal funds and donations, establish tuition, and set criteria for certificates and diplomas to award. 194

The financial data for community colleges was collected from IPEDS. We

terms. They are responsible for the operations of the schools, accept and

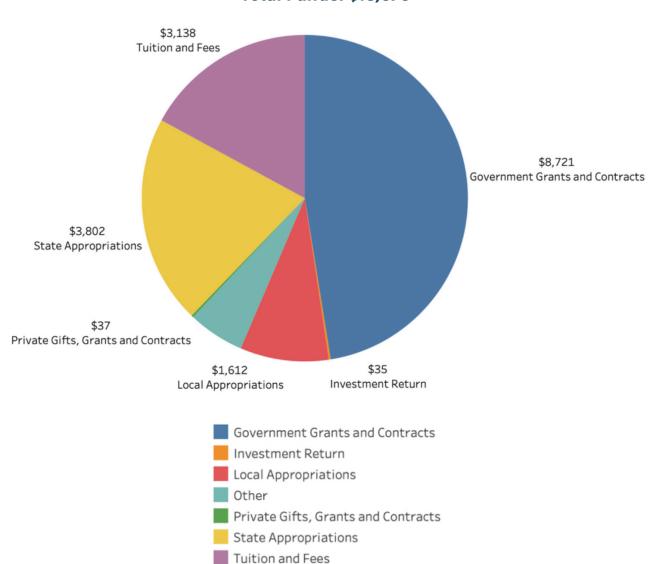
The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

<sup>192</sup> https://info.che.sc.gov/bi/v1/disp?rui=hh&b\_action=xts.run&m=portal/cc.xts&gohome=

<sup>193</sup> https://www.che.sc.gov/about-commission-higher-education

<sup>194</sup> https://www.scstatehouse.gov/code/t59c053.php

#### South Carolina Average Per FTE Funding Total Funds: \$18,373



### **SOUTH DAKOTA**



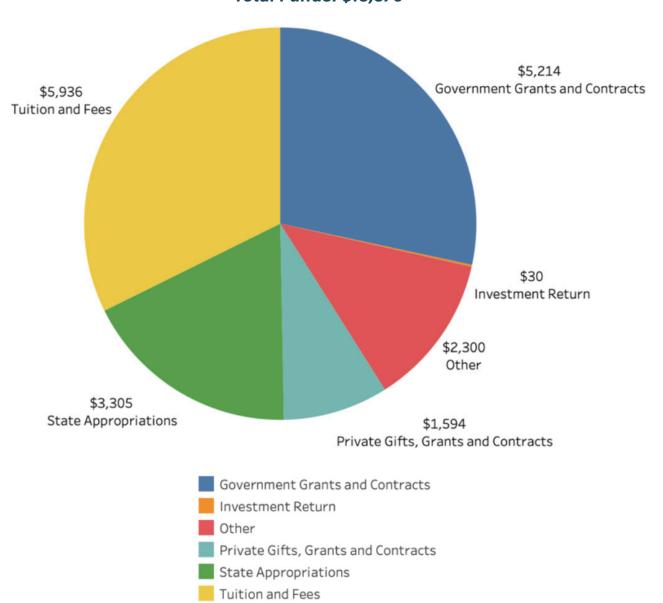
The South Dakota Board of Technical Education supports four technical colleges that have over 7,000 students. The board has nine members who are appointed by the governor. Each college recommends candidates to represent the school, and the remaining members are chosen to represent different geographic regions and industries that rely on technical education. Board members are elected to three-year terms and they can only serve two terms. No employees of the technical colleges can serve on the board and no more than six members can be of the same political party. The board is able to set tuition and fees, make annual state funding requests, recommend policies regarding technical colleges, build and renovate property, and grant degrees and certificates. The

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below.

<sup>195</sup> https://mylrc.sdlegislature.gov/api/Documents/222770.pdf

<sup>196</sup> https://sdlegislature.gov/Statutes/Codified\_Laws/2042449

#### South Dakota Average Per FTE Funding Total Funds: \$18,379



### **TENNESSEE**



There are 37 community and technical colleges that served about 75,000 people in 2021.<sup>197</sup> These schools are run by the Tennessee Board of Regents, which consists of 19 members.<sup>198</sup> The governor appoints one member from each of the nine congressional districts and three grand divisions to six-year terms. The governor also appoints two faculty members for two-year terms and a student for one year. Finally, the governor, the commissioner of higher education, the commissioner of agriculture, and the director of the Tennessee higher education commission are ex officio members.

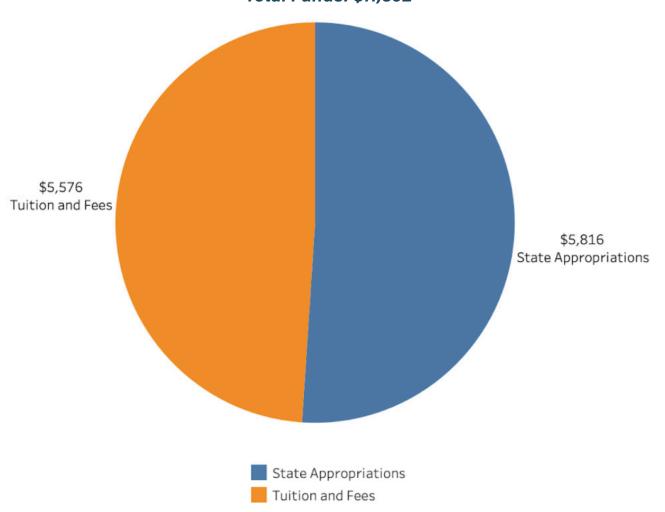
The overall revenue for the community and technical colleges is only reported as state appropriations and tuition and fees, which is shown in the pie chart below.<sup>199</sup>

<sup>197</sup> https://www.tbr.edu/institutions/our-institutions

<sup>198</sup> https://www.tbr.edu/board/tennessee-board-regents

 $<sup>^{199}</sup>$  https://www.tn.gov/content/dam/tn/thec/bureau/research/other-research/factbook/Fact%20 Book%202020-2021\_Full%20Draft\_Suppressed.pdf

#### Tennessee Community College Overall Per FTE Revenue Total Funds: \$11,392



### **TEXAS**



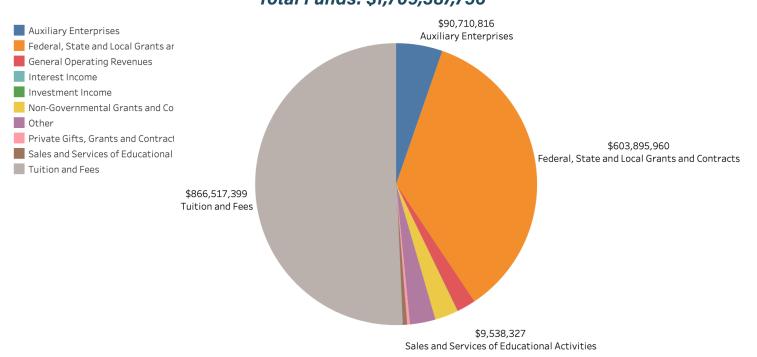
The Texas State Technical College (TSTC) system has ten schools with about 16,000 students and is governed by the Board of Regents. The board consists of nine members who are appointed by the governor and approved by the senate for six-year terms.<sup>200</sup> Their powers and duties include conferring degrees, certificates, and diplomas, collecting tuition and fees, entering into contracts, and managing properties, including the use of eminent domain.<sup>201</sup>

Additionally, there is the Texas Higher Education Coordinating Board (THECB) which is comprised of nine members appointed to six-year staggered terms by the governor, plus a non-voting student representative who serves for one year.<sup>202</sup> Their duties include general planning and coordination among all higher education institutions: master planning and goal setting, data collection, and submitting reports to the governor, lieutenant governor, and house speaker.<sup>203</sup> They are the authority for all higher education institutions, including the technical-college system. Aside from the TSTC system, there are 49 community colleges with many satellite campuses throughout the state. Each community college does have a board of trustees, made of either seven or nine members, which are elected to six-year terms. They can levy property tax.<sup>204</sup>

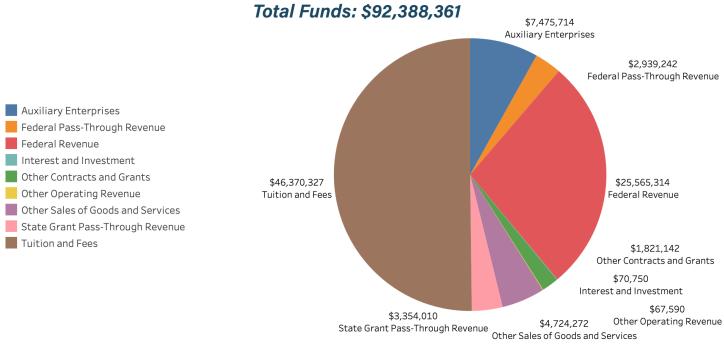
The pie chart below shows the revenue reported by the THECB for all of the community colleges in 2021,<sup>205</sup> and the revenue reported by the Texas Tech system from its 2021 report.<sup>206</sup>

- 200 https://www.tstc.edu/about/board-of-regents/
- 201 https://statutes.capitol.texas.gov/Docs/ED/htm/ED.135.htm
- <sup>202</sup> https://www.highered.texas.gov/about/board-commissioner/
- <sup>203</sup> https://statutes.capitol.texas.gov/Docs/ED/htm/ED.61.htm
- https://statutes.capitol.texas.gov/Docs/ED/htm/ED.130.htm#130.082
- http://reports.thecb.state.tx.us/approot/carat/fin\_profile.htm
- https://www.tstc.edu/wp-content/uploads/2021/12/Agency-719-TSTC-AFR-FY-2021.pdf

## Texas Community Colleges Funding Total Funds: \$1,709,387,756



#### **Texas Tech College System Revenue 2021**



### **UTAH**



There are nine community and technical colleges, serving about 61,000 students, controlled by the Utah Board of Higher Education.<sup>207</sup> The board consists of 18 members who are appointed by the governor. Two members are students selected from a four-year and two-year institution to serve one-year terms. The remaining 16 members serve for staggered six-year terms.<sup>208</sup> The responsibilities of the board include approving administrative units and programs, developing and implementing a system-wide master plan, approving institutional budgets and making budget recommendations to the governor and legislature, developing government relations, appointing the commissioner of higher education and the presidents of the institutions, and establishing policies and procedures.<sup>209</sup>

The Utah System of Higher Education provides detailed financial information for individual institutions and summaries of all two- and four-year schools, but does not have a summary for just community and technical colleges.<sup>210</sup> We include a pie chart below depicting the total revenue of the Utah Higher Education System.

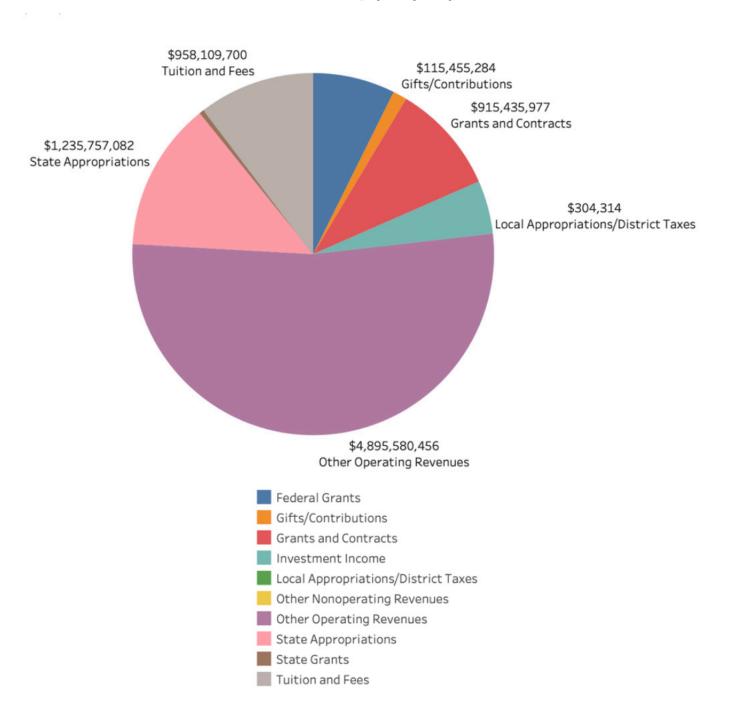
<sup>207</sup> https://ushe.edu/wp-content/uploads/pdf/databook/2020/Tab\_D\_CTE.pdf

<sup>208</sup> https://ushe.edu/board/about-the-board/

https://public.powerdms.com/Uta7295/tree/documents/2028932

https://ushe.edu/wp-content/uploads/pdf/databook/2022/2022 TabG-financial.pdf

## Utah Funding Total Funds: \$9,288,794,017



### **VERMONT**



The Vermont State Colleges Board of Trustees is in charge of the Community College of Vermont, Vermont Technical College, Northern Vermont University, and Castleton University, serving about 12,000 students. There are 15 total members of the board. Five are appointed by the governor, four are elected by the board, and four are state legislators elected by the general assembly, all of whom serve four-year terms. There is also a student member, elected by the Student Government Association, who serves for one year, and the governor serves as an ex officio member. The powers of the board include conferring honors and degrees, appointing a president and creating by-laws and regulations for each institution, setting admission requirements, tuition, scholarships and other financial aid, courses and educational standards, and holding ownership of property of the campuses they supervise.

The pie chart below shows the FY2021 revenue for the whole VSC school system, including the four-year universities.<sup>214</sup>

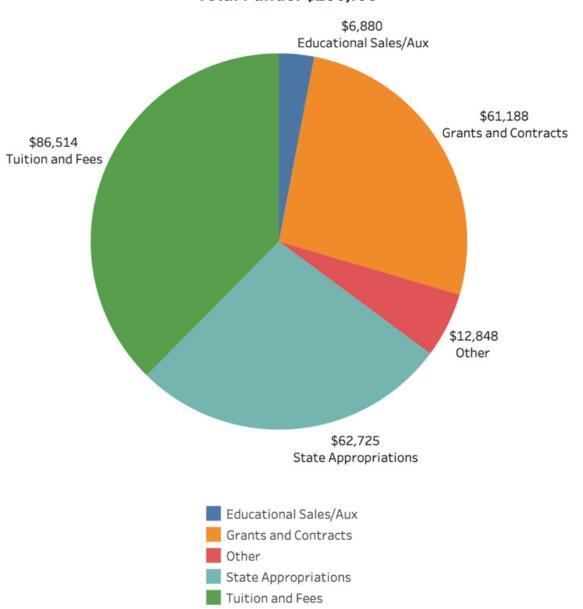
<sup>211</sup> https://www.vsc.edu/board-of-trustees/

 $<sup>^{212} \</sup> https://www.vsc.edu/wp-content/uploads/2017/02/VSC-Enabling-Statutes-Title-16-VSA-Chapter-72-\%C2\%A72170-2186.pdf$ 

<sup>&</sup>lt;sup>213</sup> Ibid.

https://www.vsc.edu/wp-content/uploads/2022/02/6-30-21-Financial-Statements-FINAL.pdf

# **Vermont Funding** *Total Funds: \$230,155*



### **VIRGINIA**



In Virginia, there are 23 community colleges with 40 campus locations that serve about 200,000 people.<sup>215</sup> The State Board for Community Colleges is the coordinating body of these colleges. There are 15 members who are appointed by the governor to serve four-year terms. After serving two consecutive terms, four years must pass to be eligible for appointment again.<sup>216</sup> Their responsibilities include supervising the community colleges, controlling and spending funds, conferring diplomas, certificates, and degrees, working with legislators on issues that affect the colleges, and setting policies, rules, and regulations.<sup>217</sup>

They also establish the policies for creating and operating a community college board for each college. Community college boards act as advisors to the state board; they also perform duties delegated by the state board with respect to the operation of the school. These include electing a chairman, reporting financial information and making recommendations to the state board, coordinating community involvement in decision making, overseeing community service programs, and reviewing and approving rules on student conduct and new curricular proposals under the guidelines of the state board. College boards have a minimum of nine members and a maximum of fifteen, who are appointed by each political subdivision sponsoring the college to represent them for four years.<sup>218</sup> The pie chart below shows the revenue breakdown for the community college system.<sup>219</sup>

https://www.vccs.edu/find-your-community-college/

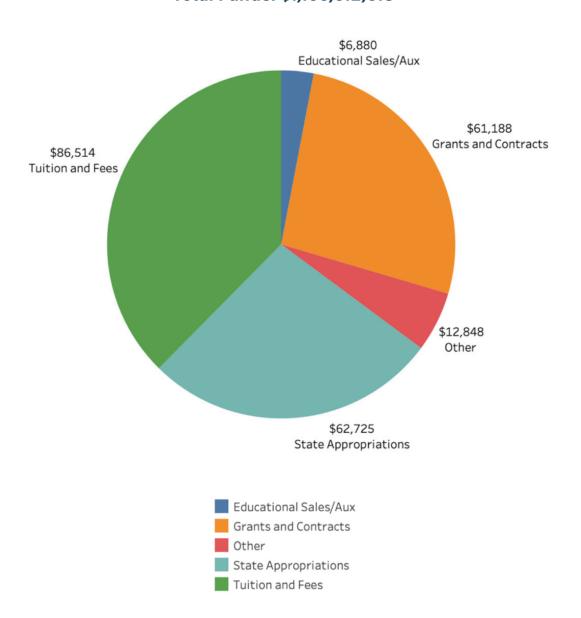
<sup>216</sup> https://go.boarddocs.com/va/vccs/Board.nsf/Public#

<sup>217</sup> https://law.lis.virginia.gov/admincode/title8/agency95/preface/

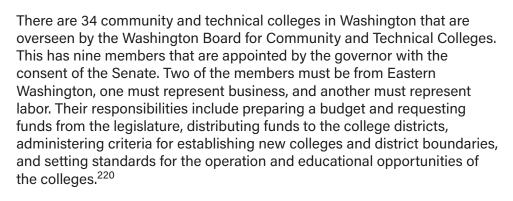
<sup>218</sup> Ihid

https://www.vccs.edu/wp-content/uploads/2021/11/VCCS-Financial-Report-FY21-Unaudited.pdf

# Virginia Community College System Funding, FY 2021 Total Funds: \$1,156,512,518



### **WASHINGTON**



Each district has a board of trustees with five members that are appointed by the governor.<sup>221</sup> They are responsible for employment, creating programs, accepting gifts and grants, borrowing money with the approval of the college board, and setting rules and regulations as necessary for the operations of the school district.<sup>222</sup> The pie chart below shows the reported revenue sources for the community colleges.<sup>223</sup>



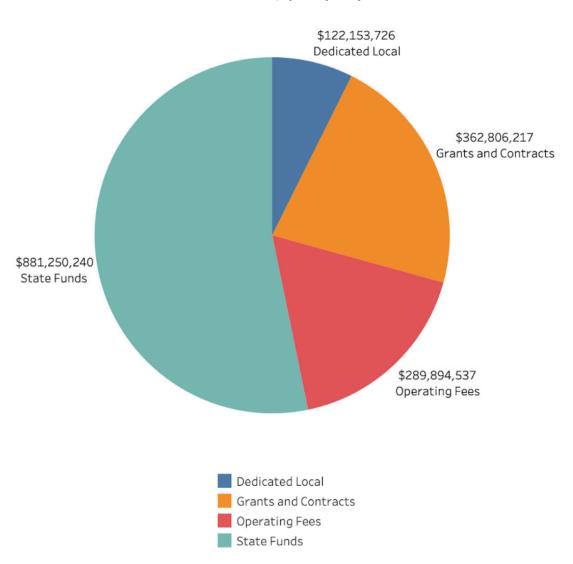
<sup>220</sup> https://www.sbctc.edu/about/board/board-responsibilities

<sup>221</sup> https://app.leg.wa.gov/rcw/default.aspx?cite=28B.50.100

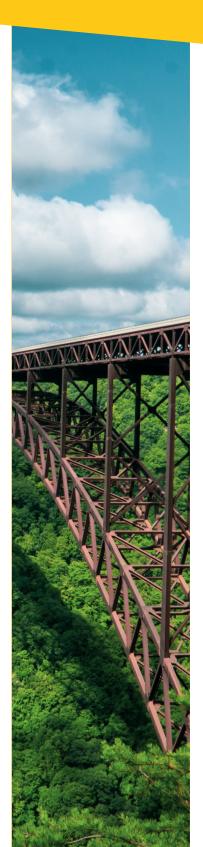
https://app.leg.wa.gov/RCW/default.aspx?cite=28B.50.140

<sup>&</sup>lt;sup>223</sup> https://www.sbctc.edu/resources/documents/colleges-staff/research/academic-year-research/expenditures-2020-21-report.pdf

# Washington Community College 2020-21 Total Funds: \$1,656,104,720



### **WEST VIRGINIA**



The West Virginia Council for Community and Technical College Education is the coordinating entity responsible for the system as a whole, including educational programs. There are 13 members who serve for staggered four-year terms. The governor appoints eight members to the council, who each represent a community and technical college district. Additionally, the chairperson of the West Virginia Workforce Investment Council, the executive director of the West Virginia Development Office, and the president of the West Virginia AFL-CIO serve as voting members. Finally, the chair of the Higher Education Policy Commission and the assistant superintendent for technical and adult education of the state Department of Education serve as ex officio, non-voting members.<sup>224</sup>

The duties and responsibilities of the council include establishing policies and rules to ensure access to quality education, defining and overseeing individual school leadership, providing information, collaboration, and support for the whole system, creating budgets to submit for consideration of state appropriations and disbursement of finances, and more.<sup>225</sup>

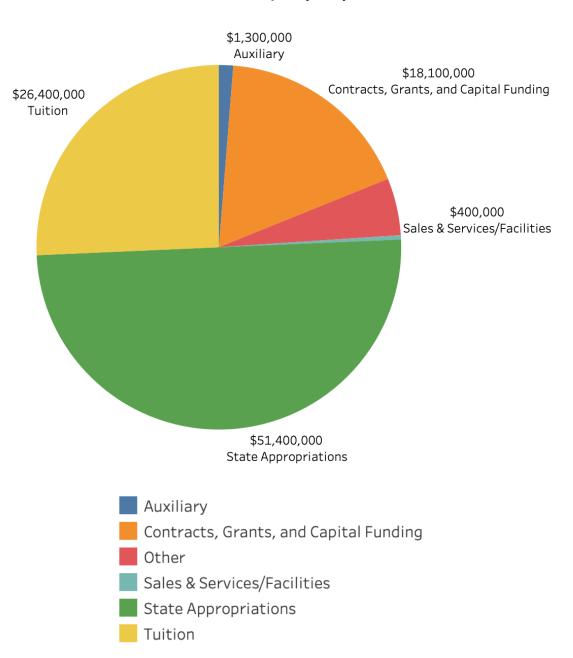
The pie chart below shows the funding sources for the West Virginia community college system in 2021.<sup>226</sup>

http://www.wvlegislature.gov/wvcode/code.cfm?chap=18B&art=2B#01

http://www.wvlegislature.gov/wvcode/ChapterEntire.cfm?chap=18B&art=2B&section=6#2B

https://www.wvhepc.edu/wp-content/uploads/2021/12/WV-Council-for-CTC-College-Education-Financial-Statements.pdf

## West Virginia Funding Total Funds: \$102,800,000



### **WYOMING**



There are eight community colleges in the Wyoming community college system that have over 26,000 students enrolled.<sup>227</sup> The Wyoming Community College Commission is responsible for ensuring that the colleges are complying with state statutes, establishing tuitions rates, preparing budget requests, distributing state funds, keeping system-wide data, approving and reviewing educational programs, prioritizing capital construction projects, and making recommendations to the State Construction Department.<sup>228</sup> There are seven members who are appointed by the governor and approved by the senate for four-year terms. No more than 75% of the members can be from the same political party, and only three or four members can be from the counties where the community college districts are located. The governor and superintendent of public instruction serve as ex officio members.<sup>229</sup>

Each community college also has a board of trustees made of seven elected members.<sup>230</sup> The Board of Trustees can confer degrees, diplomas, and certificates, charge fees and tuition, enter into agreements, issue bonds, and levy taxes. They are able to issue one additional mill on the assessed value of the district that cannot exceed two years.<sup>231</sup>

The financial data for community colleges was collected from IPEDS. We found information from individual schools and calculated the average revenue amount from each category to create the pie chart below. This does not include Gillette College as there was no data for this school in IPEDS.

https://communitycolleges.wy.edu/colleges/

https://law.justia.com/codes/wyoming/2013/title-21/chapter-18/article-2/section-21-18-202/

<sup>229</sup> https://communitycolleges.wy.edu/about-us/commissioners-2/

<sup>230</sup> https://law.justia.com/codes/wyoming/2013/title-21/chapter-18/article-3/section-21-18-308/

https://law.justia.com/codes/wyoming/2013/title-21/chapter-18/article-3/section-21-18-303/

#### Wyoming Average per-FTE Funding, 2021 Total Funds: \$33,725

