This paper consists of several short essays on seven different state community colleges. The first essay, entitled "Michigan Community Colleges: Is Proposal 'A' Harmful or Helpful?" explains how Proposal A was initiated to provide local property tax relief to homeowners and to equalize funding of rich and poor public K-12 school districts. The proposal's effects are also discussed. The second essay, entitled "Colorado Community Colleges Make Big Gains Through Restructuring and Leadership," attributes the success of Colorado community colleges in obtaining large increases in state appropriations to a combination of unified state-level authority and an effective new state president. The third essay, entitled "Nebraska Community Colleges Respond to Local Property Tax Reductions," includes state appropriations and provisions of the revised law LB269 drafted by Nebraska community colleges. The fourth essay, entitled "Florida Community Colleges: The Best of Both Worlds," explains how this college system has no local property taxes, but contains a moderate sense of local autonomy. The fifth essay, entitled "New Jersey Community Colleges: An Experiment in Increased Local Autonomy," presents the New Jersey Higher Education Restructuring Act of 1994, and the effects of that Act. The sixth essay, entitled "Texas Community Colleges," describes state operating support since the 1988-89 school year. The seventh essay, entitled "Wisconsin Technical College System Emphasizes Technology and Workforce Training," includes an overview of the technical college system and related financial concerns. (Each essay contains references.) (AS)
Community College Governance Case Studies

Terrence A. Tollefson

East Tennessee State University
Michigan Community Colleges: Is Proposal "A" Harmful or Helpful?

Terrence A. Tollefson
August, 1997

Michigan community colleges are among the most locally autonomous in the nation. Michigan is one of a handful of states that have not changed the very loose state-level coordination of community colleges by state boards and state departments of education (Fonte, R.W., 1993, Ingram & Tollefson, 1996; Garrett, 1992). That coordination model was common nationally from the 1920s until the 1960s, when there were relatively few community colleges, when enrollments were low and costs to state and local taxpayers were correspondingly low (Tollefson & Fountain, 1992).

Michigan had 30 public two-year colleges in 1996, but that number dropped to 29 when Highland Park Community College was closed in 1997 as a result of Governor John Engler's veto of the $6.2 million state appropriation for 1995-96 to the college, based on allegations of fraud and mismanagement by the college's officials (Folkening, 1997, June 1, personal communication).

Each Michigan community college has a locally elected board of trustees with nearly complete control of hiring, firing, curriculum, budgets and facilities (Fonte, 1987).

The primary revenue sources for Michigan's community colleges in the fiscal year beginning October 1, 1994, were: local (mostly from property taxes) - 27 percent, tuition - 25 percent, state - 23 percent, other - 19 percent, and miscellaneous - 5 percent. Revenue from the state declined from 31 percent of total operating revenue in 1988-89 to 23 percent in 1994-95, whereas local revenue increased from 21 percent of the total in 1988-89 to 27 percent in 1994-95 (IPEDS, 1988-94). The apparent reason for that shift was the enactment by Michigan voters of Proposal A in March of 1994.
Proposal A was initiated primarily to provide local property tax relief to homeowners and secondarily to move in the direction of funding equalization of rich and poor public K-12 school districts. Proposal A set limits on local property taxes for schools, added one percent to the state sales tax, fifty cents per pack to cigarette taxes and established a state property tax for schools. The reduced local mill-levy limits without voter approval were six mills on homestead property and 18 mills on non-residential property. The state property tax levies were six mills on all real estate, personal and intangible property. The result was that the local-state split for public school operating support shifted from 63 percent local and 37 percent state to 20 percent local and 80 percent state. Before and after Proposal A, business and industrial organizations have been eligible to seek local property tax abatements for periods up to 12 years if they had recently come to the area, had expanded, or were in financial difficulty. Before Proposal A, local school leaders and community college leaders often had worked together to persuade municipal and township commissioners to reject business requests for property tax abatements. After Proposal A was enacted, business tax abatements became irrelevant to public schools, because the state funding formula "backfilled" the local property tax losses to public schools. Proposal A has no direct effect on local property taxes for community colleges, because it left intact their previous mill levies. There is a perception among community college officials that Proposal A has had a negative "residual effect" on local property taxes for community colleges, in that without the help of public school officials, more local tax abatements have been granted to business and industry. Statewide, total annual property tax abatements for community colleges have increased from approximately $8 million before Proposal A to about $11 million currently (Folkening, 1997, June 1, personal communication.

An opposing perception of the effects of Proposal A on community college local funding was
expressed by an official in the state budget office. That view is that community colleges have benefitted from Proposal A, because reductions in local property taxes for public schools have made it easier for community colleges to obtain voter support for both operating revenues and capital outlay financed with locally approved bond issues (Drake, 1997, June 1, personal communication).

Michigan's community colleges have, for the most part, received slow but steady increases in state support for operations since 1988-89, when the statewide appropriations for operations was $198.2 million. Corresponding appropriations were $212.3 million in 1989-90, $219.6 million in 1990-91, $245.4 in 1991-92, $240.0* in 1992-93 and 1993-94, $247.8 million in 1994-95, $253.0 million in 1995-96 and $266.2 million in 1996-97. Michigan experienced a recession in 1991 and 1992, when unemployment hovered at about nine percent. Full-time-equated enrollments in Michigan community colleges were approximately 109,000 in 1988-89, 115,000 in 1989-90, 117,000 in 1990-91 and 1991-92, then declined to 114,000 in 1992-93 and 1993-94 and dropped to 107,000 in 1994-95. The perception of the state director of community colleges is that the decline in enrollments in 1994-95 and subsequently was fortunate, as it eased financial pressure on the community colleges (Folkening, 1997, June 1, personal communication; IPEDS, 1988-94; Palmer, 1995; Hines & Higham, 1997).

State appropriations for 1997-98 operations are $271.1 million (Lonik, 1997, August 12). The funding “formula” that is used to assume equity has never been fully funded, and is used by state budget officials only to establish funding floors and ceilings. Approximately 95 percent of state appropriations are calculated on a “hold harmless” rule that prohibits any reductions in state funds for any reason, including enrollment declines (Folkening & Lonik, 1997, August 12, personal communications).
A possible lesson to be learned from Michigan's experience with Proposal A is that Arizona community college leaders might attempt to exempt community colleges from any statewide rollback in local property taxes for public schools.

*Note: Hines & Higham's figures shown above were higher than IPEDS figures for 1992-93 and 1993-94 and the IPEDS figures may have been under-reported.*
REFERENCES


Colorado Community Colleges Make Big Gains  
Through Restructuring and Leadership

Terrence A. Tollefson
August, 1997

Colorado's community colleges are unusual, in the sense that the State Board for Community Colleges and Occupational Education is a governing board for the state system community colleges and a coordinating board for local district community colleges. The local district colleges have local governing boards and receive local property tax support, but the state system colleges have only local advisory councils and do not receive local property tax support (Van Lew, in Tollefson & Fountain, 1992). From 1988-89 to 1994-95, Colorado's local district and state system community colleges collectively obtained the highest rate of increase in funds from all sources combined of all 11 state community college systems reviewed. Total operating support for all Colorado community colleges increased 88.7% during this period, from $151.5 million in 1988-89 to $285.9 million in 1994-95 (IPEDS, 1988-94). State appropriations for Colorado state system community colleges rose from $66.67 million in 1992-93 to $76.3 million in 1994-95, further increases were reported to $82.9 million in 1995-96 and $91.6 million in 1996-97 (Hines & Higham, 1997). State appropriates for state system operating support increased to $101.4 million in 1997-98 (North, 1997, August 1, personal communication), for an increase of 14%. State appropriates for local district community colleges increased only slightly from $15.26 million in 1992-93 to $15.31 million in 1994-95 (Palmer, 1995, January - February). Local district college state appropriations increased to $16.1 million in 1995-96 and $16.9 million in 1996-97 (Hines & Higham, 1997). State appropriations to local district colleges declined to $14.3 million in 1997-98, because Northeastern Junior College changed its status from a local district college to a state system college (North, 1997, August 1, personal communication).
Local district community colleges increased from $10.9 million in 1988-89 to $24.2 million in 1994-95 (IPEDS, 1988-1994), for a gain of 122.0%.

The main differences between state system community colleges and local district community colleges are that for the state system colleges the State Board holds title to campus property, hires and fires presidents, faculty and staff and sets tuition. Local district governing boards exercise those types of authority for their respective colleges. Local district colleges receive fewer state dollars per FTE student than do state system colleges, and local districts do not receive any state support for capital outlay. The State Board adopts uniform standards for degrees for both types of colleges, and the process for approving new degree programs is the same for both types of institutions, (North, 1997, August 1, personal communication).

The transfer by Northeastern Junior College to state system status was precipitated by a county petition in 1996 and a vote in 1997. It arose from the effects of a 1990 state constitutional amendment called the “Taxpayer Bill of Rights” that limited annual increases in all local governments’ spending in absolute dollars and also required a vote of the people for every local property tax rate increase.

Colorado’s total community college FTE enrollment increased from 34,743 in 1988-89 to 44,471 in 1994-95, which was a gain of 28.0% (IPEDS, 1988-94). Total operating revenue per FTE student in all Colorado community colleges rose from $4,362 to $6,429, for a 47.4% increase. A more relevant comparison is support from tuition, state and local sources only (excluding “other” and “miscellaneous” revenues). That figure rose in absolute dollars from $103.4 million in 1988-89 to $202.7 million in 1994-95, an increase of 96.0% (IPEDS, 1988-94). Support from those same three sources per FTE student increased from $2,976 in 1988-89 to $4,558 in 1994-95, a gain of 53.2%.
The latter figure represents the largest gain per FTE among all 11 state community college systems reviewed.

The mission of the Colorado community colleges always has been comprehensive, but the structure and culture for fulfilling it have changed dramatically since 1987, when House Bill 1187, "Concerning the Reorganization of Higher Education" was enacted (Raughton, 1997, March, p. 243). The previous community college and occupational divisions were merged under a new overall system president, and that individual was "granted unprecedented authority to re-shape the 20-year-old system" (Raughton, p.243). Nearly all state staff employees were required to reapply for revised positions, and other executives were recruited vigorously from higher education, business and government sectors. The community college system state staff under the new president, with the support of the State Board, decided to emphasize the community colleges' role in economic development by promoting board and college partnerships with business and industry and with state and federal government agencies. These partnerships emphasized short-term basic skills and customized training for disabled and minority students, as well as for more traditional students. Under the new authority and leadership, several state system community colleges established "accelerated career academies" that emphasized "fast-track" job-entry training and professional development, that were unrestricted by semester calendars, and that assessed and gave credit for basic skills acquired before as well as during training. This new flexibility was achieved only with the legislature's assistance and additional funding that overrode the objections of the Colorado Commission on Higher Education (Raughton, 1997, March). The State Board also initiated a foundation that has raised several million dollars (Raughton, 1997, March).
Since 1994-95, Colorado's combined state system and local district community colleges have continued to obtain increased state appropriations, from $90.4 million in 1994-95 to $98.9 million in 1995-96 and $108.5 million in 1996-97 (Hines & Higham, 1997, March).

A convincing argument can be made that the great success of the Colorado community colleges in obtaining large increases in state appropriations is attributable to a combination of increased and unified state-level authority and visionary and effective new leadership under the new state president.
REFERENCES


Nebraska Community Colleges Respond to
Local Property Tax Reductions

Terrence A. Tollefson
August, 1997

The Nebraska state legislature enacted LB 1114 in 1996 to reduce local property taxes. The new law cuts maximum tax levies on local property from the previous rate of 13.3 cents per $100 of valuation (including 1.8 cents for capital projects) to 8 cents, beginning in 1998 and to 4 cents in 2001, with no provision for replacing lost revenues. Local property taxes in recent years have provided 31% to 34% of total operating revenues for Nebraska community colleges, so a 40% reduction in 1998 followed by another 30% cut in 1997-98 tax-levying authority combines to reduce overall revenue-raising capacity by about 23% over a 3-year period (Howell, 1997).

The Nebraska community colleges responded by drafting a revised law LB269, enacted in 1997, whose main provisions:

1. Establish the legislative intent that community colleges should receive 40% of their funds from the state, 40% from local property taxes, and 20% from tuition and other sources.

2. Reduce local property tax limits to 8 cents per $100 of property value for community college operations, and 1 cent for capital outlay in the 1997-98 biennium, 7 cents for operations plus 1 cent for capital in 1998-99, and 6 cents for operations and 1 cent for capital in 1999-2000.

3. Increase state aid to the 40% share level for all community colleges and provide additional allocations to those colleges in areas too poor to levy the 40% local share.

4. Allow additions to local property taxes for community colleges that receive less than 40% of their total from the state, and permit reductions in local tax levies for colleges that receive more than 40% from the state (Baack, 1997, August 1, personal communication).
Note: SHEEO and IPEDS differ greatly on state appropriations, as follows:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>SHEEO (millions)</th>
<th>IPEDS (millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992-93</td>
<td>$35.0</td>
<td>$18.2</td>
</tr>
<tr>
<td>1993-94</td>
<td>$34.9</td>
<td>$23.8</td>
</tr>
<tr>
<td>1994-95</td>
<td>$35.8</td>
<td>$24.8</td>
</tr>
<tr>
<td>1995-96</td>
<td>$36.5</td>
<td>-</td>
</tr>
<tr>
<td>1996-97</td>
<td>$37.7</td>
<td>-</td>
</tr>
</tbody>
</table>


The Nebraska community colleges will receive about $45 million in legislative appropriations in 1997-98, approximately $8 million of which is to replace losses from local property tax reductions (Baack, 1997, June 28, personal communications). Community college responses to existing and anticipated local property tax reductions have included "drastic reductions" in programs, faculty and administrative positions, as well as increased marketing and efforts to obtain outside funding (Howell, 1997, May 29, personal communication).

The statutory mission of the Nebraska community colleges is comprehensive, but "applied technology" is clearly the first priority both in law and in practice. In the 1995-96 fiscal year, 86.4% of the FTE enrollment was in applied technology, and only 13.6% was in college transfer programs. Remedial/developmental/instruction also is authorized "when necessary", and customized training is encouraged (Howell, 1997).

The Nebraska Coordinating Commission for Postsecondary Education is a strong coordinating board. It is a constitutional agency that was approved by the state's voters in 1990.
The Commission is charged with reviewing, monitoring and approving educational programs and capital projects, preventing unnecessary duplication and modifying budget requests (Howell, 1997).

The Nebraska Community College Association was established by law as a nonprofit corporation with a 12-member board that includes two members from each of the state's six community college areas. The Association's main purposes are advocacy with the legislative and executive branches of government, promoting coordination among community colleges and with public schools and business and industry, and providing information to the public to encourage maximum access (Howell, 1997).
REFERENCES


Florida Community Colleges: The Best of Both Worlds
Terrence A. Tollefson
August, 1997

The Florida community college system defies all the odds, in the sense that it has no local property taxes but a moderate degree of local autonomy. The Florida state legislature prohibited the use of local property taxes to avoid unequal funding for community colleges.

The Florida State Board of community colleges concentrates its attention on developing statewide policy, approving budget requests to the legislature, reviewing and evaluating programs, providing systemwide information, and acting as an advocate of the community colleges. Each community college has a local governing board whose trustees are appointed by the governor, then approved by the State Board of Education, then confirmed by the state senate. The State Board of Community Colleges owns all community college property, and pays nearly all capital outlay costs. Beginning in the 1996-97 fiscal year, as part of a legislative effort to hold all state agencies accountable, a system of performance-based funding was instituted for Florida community colleges. Approximately $12 million of the total 1996-97 community college appropriation of $596.2 million, or about two percent of the systemwide operating budget, came from outcome-based incentives. Such outcomes include graduation rates, enrollment and retention of minority students, and job placement rates (Maxwell, 1997, in Tollefson, Fountain, Garrett & Ingram).

State-centralized aspects of Florida community colleges include a common course numbering system with public universities and a "standard" tuition amount from which local boards of trustees may deviate by plus or minus ten percent (Maxwell, 1997).
Systemwide community college FTE enrollments have increased gradually, except for a nine-percent dip in 1990-91, from 158,000 in 1988-89 to 204,000 in 1994-95. Possibly because Florida's recession in the early 1990s was less severe than in many other states, state appropriations also have increased gradually each year, from $492.6 million in 1988-89 to $632.6 million in 1994-95 (IPEDS, 1988-94). The community college capital outlay in Florida is supported by two "dedicated sources". The constitutionally guaranteed revenue from the sale of motor vehicle tags generated about $10 million in 1996-97. The main source of the $125.1 million capital outlay for community colleges in 1996-97 is a 2.5 percent tax on gross receipts from utilities (Maxwell, 1997).

The current method of funding community college operations in Florida is very complicated. In oversimplified terms, the 1997-98 system wide operating appropriations includes $627.9 million "Community College Program Fund and Performance Budgeting Revenue", $109.2 million from the state lottery, and $224.1 million from "Standard Student Fees", for a total of $961.2 million (Florida Community College System, 1997, May 6, p. 6).

Although the Florida community college system has many desirable features, it seems unlikely that it could be replicated elsewhere because laws and traditions guiding appropriations in other states are so different.
REFERENCES


At the initiative of Governor Christine Todd Whitman, who had been a trustee of Somerset County College, the New Jersey legislature adopted the Higher Education Restructuring Act of 1994. That law abolished the State Board of Higher Education and the State Department of Higher Education. The intent of the new law was to increase local college and university autonomy by "deregulating" higher education. The previous state coordinating structure was replaced with a smaller, less powerful New Jersey Commission on Higher Education and a President’s Council. The long-standing statutorily created Council of County Colleges also was assigned express authority by the 1994 act to make policy recommendations for the community colleges to the state legislature, including the submission of an annual budget request to the state treasury department, recommendations for funding for capital needs, and distribution of state appropriations to the colleges. The Commission on Higher Education makes broad policy recommendations to the legislature on many matters including sector section budgets, but budget recommendations do not include dollar figures (Oswald, in Tollefson, et al., 1997: Nespoli, 1997, July 30, personal communication).

The Commission on Higher Education has fourteen public members appointed by the governor. Ten are appointed with the advice and counsel of the state senate, two are recommended by the senate president, and two by the speaker of the assembly. The chair of the President’s Council is an ex-officio voting member. The executive director of the Commission on Higher Education staff
is an *ex-officio* non-voting member of the Commission, and there are two non-voting students who are appointed by the governor (Oswald, 1997).

Primary responsibilities of the Commission include statewide higher education research, planning and advocacy, as well as final decision making authority on licensure of institutions, mission changes, and approval of educational programs that are beyond institutional missions. The Commission on Higher Education recommended that a statewide higher education fiscal policy should include four basic principles (Oswald, 1997):

1. Partnerships of shared responsibility among institutions, students and government.
2. Adequate and predictable financial support for operations and capital projects.
3. Continued state commitment to student assistance.

Each New Jersey county community college is governed by a local board of trustees whose members are appointed by the Board of Chosen Freeholders (county commissioners) and includes the county superintendent of schools as an *ex-officio* voting member. The board of trustees holds title to college property and has final authority for all hiring and firing of personnel. It also sets tuition and fees. Each community college has a Board of School Estimate comprised of the chair and two other members of the freeholders and two members of the board of trustees. The Board of School Estimate annually determines county revenues that are allocated to the college (Oswald, 1997).

The President’s Council members include the presidents of thirty-one public institutions and fourteen private institutions, as well as four persons representing eleven other "non-public" institutions authorized to award degrees. The President’s Council reviews and comments on new degree programs, facilitates articulation agreements, conducts and disseminates statewide research.
and advises the Commission on statewide issues. The Executive Committee of the President's Council consists of fourteen members including five community college presidents (Oswald, 1997).

In 1997 the Committee to Reinvest in New Jersey’s Community Colleges was formed to lobby the governor and the state legislature to implement the Commission’s recommendation to increase community college funding. Its members include the two former legislators who co-sponsored the original community college legislation and leaders of business, education and government (Nespoli, 1997).

The mission of the New Jersey community colleges is comprehensive, with open access for residents age 18 and older with high school diplomas or GED certificates. It includes major emphases on economic development, customized training and continuing education. Some continuing education for job preparation and job enhancement is funded by the state (Oswald, 1997).

New Jersey community colleges enroll over 127,000 headcount students annually, which is about 40 percent of the state’s undergraduates. They offer more than 450 programs leading to A.A. and A.S. (college transfer) degrees and A.A.S. (occupational) degrees and over 300 shorter certificate programs. Approximately two-thirds of all formal awards are to graduates of occupationally related programs. Approximately 25% of formal awards are in business fields, 20% in health fields, and 15% in engineering/engineering technology fields (Oswald, 1997).

State appropriations for New Jersey community colleges operating budgets are required by law to be from 43% to 50% of the operating costs, but generally have been far lower than that. Total state appropriations for community college operations were $90.2 million in 1988-89, $88.2 in 1989-90, $80.9 in 1990-91, $82.5 in 1991-92, $87.9 million in 1992-93, and they rose to $97.8 in 1993-94, to $98.1 million in 1994-95, to $102.9 million in 1995-96 and declined to $100.2 million
in 1996-97. Local revenue rose from $10.9 million in 1988-89, to $27.5 million in 1995-96. Tuition revenue increased even more dramatically, from $35.3 million in 1988-89, to $84.8 million in 1994-95. Tuition revenue increased from 23% of the total in 1988-89 to 30% in 1994-95, while state revenue was declining from 38% to 32% and local revenue was increasing from 7% to 10%.

Enrollments increased every year, from 34,743 in 1988-89 to 44,471 in 1994-95 (IPEDS, 1988-94). Total revenue per FTE student also increased every year, from $4,362 in 1988-89 to $6,429 in 1994-95. State appropriations for community college operations rose to $108.0 million for 1997-98, plus a $15.0 million reduction in local employer TIAA-CREF contributions (Nespoli, 1997, July 28, Personal communication).

The New Jersey funding formula for community college operations includes a minimum foundation for each college and enrollment-driven differential funding for enrollments in different types of courses, as follows (Nespoli; 1997):

<table>
<thead>
<tr>
<th>Course Type</th>
<th>Funding Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>General liberal arts and non-lab science courses (lecture only)</td>
<td>1.00</td>
</tr>
<tr>
<td>Approved non-credit occupational courses</td>
<td>0.75</td>
</tr>
<tr>
<td>Liberal arts and science courses with labs, as well as “light technology” courses</td>
<td>1.25</td>
</tr>
<tr>
<td>Allied health and “heavy technology” courses</td>
<td>2.00</td>
</tr>
</tbody>
</table>

The state pays half of the annual interest on county bonds issued for community college capital projects and the county pays the other half. The state also pays 50 percent of the employer contribution for community college employees’ participation in the TIAA-CREF pension plan.

Several preliminary conclusions may be drawn from the New Jersey community colleges history since 1988, as follows:
1. Absent funding caps, a local property tax base is more stable than is a state appropriations base.

2. Formulas for state appropriations are not always funded at 100% and political as well as economic factors are important determinants of the funding levels.

3. Workforce training, including customized training, and economic development are becoming increasingly necessary parts of community college missions.
REFERENCES


Texas Community Colleges

Terrence A. Tollefson
August, 1997

The Texas community colleges have experienced increases in state appropriations for all years since 1988-89. Local revenues also have increased most years, with exceptions for 1989-90 and 1993-94. For the 66 to 69 colleges included in IPEDS data, total revenues for Texas' two-year colleges increased from $1.12 billion in 1988-89 to $1.64 billion in 1994-95, for an increase of 45.8%. In the same period, total FTE rose 22.0% from 195,941 in 1988-89 to 239,094 in 1994-95. Tuition revenue increased the most, by 85.9%, followed by state revenue increases totaling 43.8%, and local revenue increases of 13.2% (IPEDS, 1988-94). Total revenue per FTE student rose 19.5% over the period, from $5,735 to $6,853. The six-year revenue increase from tuition, state and local sources increased from $4,181 to $4,967, a rise of 18.8% (IPEDS, 1988-94).*

State operating support for Texas community colleges alone was $512.1 million in 1990 (Campbell, in Tollefson and Fountain, 1992), increased to $569.1 million in 1992-93, and to $644.9 million in 1992 (Palmer, January-February, 1995). It dropped to $635.9 million in 1994-95, rose to $647.8 million in 1995-96 and declined slightly to $645.9 million in 1996-97 (Hines & Higham, 1997). State operating support increased to $659.5 million in 1997-98 and to $683.4 million for 1998-99. In general, the state does not support Texas community college capital outlay projects, but 1997-98 is an exception. The legislature appropriated $4.0 million for four new campuses in 1997-98. Since 1971, the statutory limit on annual local property tax support for Texas community

Note: IPEDS data for 1988-89 through 1994-95 appear to include the four-campus technical institute that is governed separately from the community colleges, and possibly the three two-year branch campuses of Lamar University as well.
colleges has been one dollar for each $100 in assessed valuation, no more than half of which may be used to pay debt service on college bonds (Hodde, 1997, August 4, personal communication).

The mission of Texas Community Colleges is comprehensive, with an open-admissions policy for technical, vocational, and college transfer programs, and for development/education and guidance as well.

Each Texas community college has its own governing board, and statewide coordination is provided by the Texas Higher Education Coordinating Board (Campbell, in Fountain and Tollefson, 1992).

Note: IPEDS data for 1988-89 through 1994-95 appear to include the four-campus technical institute that is governed separately from the community colleges, and possibly the three two-year branch campuses of Larmar University as well.
REFERENCES


The Wisconsin Technical College System has 16 districts, 46 campuses, and more than 1,000 outreach centers that enroll over 430,000 students per year. The Wisconsin Technical College System emphasizes technology and workforce preparation. It provides an associate-degree program over broadcast T.V. in southeastern Wisconsin, and it has initiated occupationally related instruction over the Internet.

The Wisconsin technical colleges represent a unique system in their programmatic emphasis. This emphasis appears to work well, perhaps because the two-year branch campuses of the University of Wisconsin fulfill the need for traditional liberal arts and science college transfer programs. The technical colleges provide associate-degree and certificate programs in occupational fields, apprenticeship training and sub-professional adult education (Chin, 1997, in Tollefson, Fountain, Garrett, Ingram & Associates).

The Wisconsin two-year colleges received steady annual increases in state appropriations, from $107.9 million in 1988-89 to $150.7 million in 1994-95, for a six-year gain of 39.7%. Their local property tax support increased 36.7% over the same period, from $189.8 million in 1988-89 to $258.9 million in 1994 (IPEDS, 1988-94)*. Projected operating expenses for the technical colleges (not including University of Wisconsin branch campuses) are approximately $570 million in 1996-97, plus $63 million for capital expenditures and $63 million for debt service. Local property taxes represent about 50% of operating support, and state appropriations approximate 21%. Federal funds
are about 4%, tuition pays approximately 15%, and contracts and miscellaneous sources account for the remaining 10% (Chin, 1997).

The Wisconsin Technical College System Board has statutory responsibilities for establishing role and scope statements, and for initiating, maintaining and supervising occupationally related sub-baccalaureate programs. Nine public members are appointed by the governor, with slots reserved for representatives of labor and agriculture. The state superintendent of public instruction, the secretary of the Wisconsin Department of Workforce Development, and the president of the University of Wisconsin Board of Regents serve as *ex-officio* board members (Chin, 1997).

Each Wisconsin technical college is governed by district board of trustees. Some boards are appointed by county board chairpersons and some appointed by school board presidents within their respective districts (Chin, 1997). Each local board is authorized to levy a tax up to 1.5 mills on all district property for college operations, capital improvement and equipment. Bonds may be issued for capital projects and repaid with additional mill levies.
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