

R62I0005
Aid to Community Colleges

Operating Budget Data

(\$ in Thousands)

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Working</u>	<u>FY 08</u> <u>Allowance</u>	<u>FY 07-08</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$191,662	\$205,883	\$243,701	\$37,817	18.4%
Total Funds	\$191,662	\$205,883	\$243,701	\$37,817	18.4%

- The Governor's fiscal 2008 allowance increases funding by \$37.8 million, an 18.4% increase over fiscal 2007. The majority of the increase is due to the Cade formula.
- The allowance increases funds for community college retirement programs by \$6.0 million, a 21.8% increase. The increase is due primarily to the costs associated with legislation enacted last year which enhanced retirement benefits.

Analysis in Brief

Major Trends

Student Retention and Success Now Measured by Successful Persistence: State community colleges have shifted success measures from four-year graduation and transfer rates to successful persister rates in order to provide more accurate data on student retention and success. Four-year successful persister rates measure the percent of first-time fall entrants (attempting 18 or more hours during the first two years) who graduated, transferred, or earned at least 30 hours with a cumulative grade point average of 2.0 or better, or were still enrolled four years later. **The Secretary should comment on how a rate of 75% successful persistence will be achieved and maintained.**

Issues

Tuition and Affordability: Maryland ranks tenth highest nationally in tuition and fees at community colleges; high tuition continues to create affordability problems for Maryland families. **The Secretary should comment on initiatives to address affordability at community colleges as well as anticipated tuition increases over the next several years.**

Note: Numbers may not sum to total due to rounding.

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Community Colleges Have Accrued a \$4.6 Million Unfunded Liability in Retirement Contribution Costs: A Department of Legislative Services’ audit found that the Maryland Higher Education Commission (MHEC), during its fiscal 2006 closeout, did not report unfunded liabilities totaling \$4.6 million. The unfunded liabilities relate directly to employer retirement contributions in the Optional Retirement Program for community college faculty and staff. **The Secretary should comment on how MHEC will permanently address the unfunded liability.**

Recommended Actions

1. Concur with Governor’s allowance.

R62I0005
Aid to Community Colleges

Operating Budget Analysis

Program Description

State aid for 15 local community colleges is provided through the Senator John A. Cade funding formula under Section 16-305 of the Education Article. The current formula has been used in determining funding since fiscal 1998. The amount of aid is based on a percentage of the previous year's State aid to selected four-year public higher education institutions and the total number of full-time equivalent students (FTES) at community colleges. The total is then distributed to each college based on the previous year's direct grant, enrollment, and a small-size factor. The formula also includes a "hold harmless" provision that ensures that each college receives no less than the previous year's funding.

Additional grants are provided through the following programs:

The Small Community College grants are distributed to the smallest community colleges in order to provide relief from disproportionate costs that they incur. Chapter 584 of 2000 increased the grant amounts distributed by the Maryland Higher Education Commission (MHEC) to seven small community colleges beginning in fiscal 2004. The amounts of the unrestricted grants increase annually by the same percentage increase in funding per FTES at the selected four-year public institutions used in the Cade formula;

The Statewide, Health Manpower, and Regional programs permit some students to attend out-of-county community colleges at in-county tuition rates. The grants reimburse colleges for out-of-county tuition waivers;

The English for Speakers of Other Languages (ESOL) program provides funding for instructional costs and services for ESOL students. Funding is capped at \$800 per eligible FTES and \$6.0 million in total State aid for the program (cap increased from \$2.5 million in the 2006 legislative session);

The Garrett County/West Virginia Reciprocity program allows West Virginia residents to attend Garrett County College at in-county tuition rates, providing reimbursement to Garrett County community colleges for tuition waivers. The Somerset County Reimbursement program similarly provides tuition waiver reimbursement to colleges permitting students who reside in a county with no community college to attend at in-county tuition rates; and

The Innovative Partnerships for Technology Grant program provides State matching funds to community colleges for donations used specifically to upgrade technology resources. Funding is currently capped at \$700,000 per college over an eight-year period.

R62I0005 – Aid to Community Colleges

Certain community college employees are eligible to participate in one of two defined benefit retirement plans maintained and operated by the State. Alternatively the employees can participate in the Optional Retirement Program (ORP), a defined contribution plan. The State funds the employer costs associated with the various retirement plans.

The goals that MHEC has set in providing State aid to community colleges are:

- to ensure that Maryland community college students are progressing successfully toward their goals;
- to attain diversity reflecting the racial/ethnic composition of the service areas of the community colleges;
- to support regional economic and workforce development by producing graduates and by supplying training to the current employees of businesses; and
- to achieve a competitive Optional Retirement Program to recruit and retain quality faculty.

Performance Analysis: Managing for Results

A review by the Maryland Council of Community College Chief Executive Officers (MCCCCEO) was conducted of the performance measures used by MHEC in its Managing for Results (MFR) report. In March 2004, MCCCCEO established a work team to evaluate the performance measures used by community colleges in their Performance Accountability Reports submitted to MHEC. These reports are submitted annually and provide the basis for the MFR report submitted by MHEC with its budget request. The revised accountability measures developed by the task force were submitted to MHEC for approval in January 2006. Community colleges now use the new guidelines in their Performance Accountability Reports.

The revisions impact one of MHEC's key performance measures, the four-year graduation and transfer rate of first-time full-time community college students after four years. This measure has been the subject of scrutiny over the last several years. MHEC has set a 35.0% target rate for student graduation and transfer rates for the last three years, which has not been met. In fiscal 2006, 34.0% of students graduated or transferred after four years, up from 32.2% in fiscal 2004.

MHEC has expressed concern that graduation and transfer rates do not adequately measure the progress of community college students, suggesting the need for a different performance measure. For example, some students enter community college with goals other than graduation or transfer to a four-year institution. Another issue is the increasing number of students entering community colleges in need of remediation in one or more subjects, making graduation or transfer in four years difficult. Finally, until recently, community colleges had not been able to track students who move on to institutions outside of Maryland's public four-year colleges and universities, creating an artificially low graduation and transfer rate. This in turn created an artificially high "dropout" rate, *i.e.* students

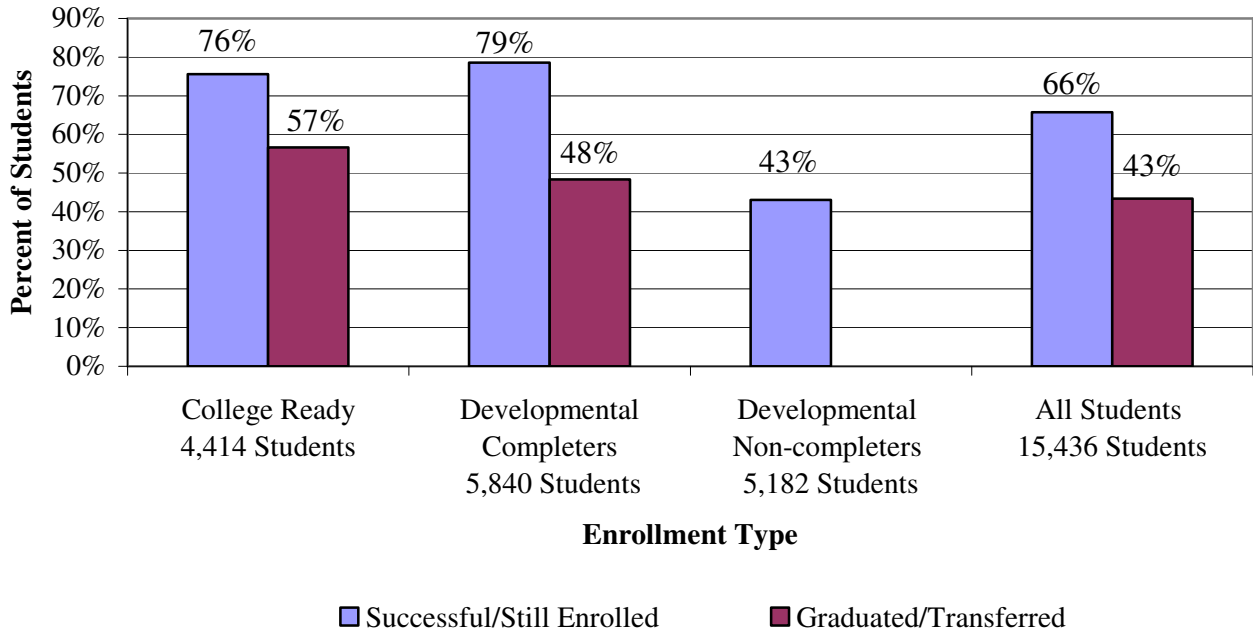
no longer enrolled who did not graduate or transfer to a four-year institution. The dropout rate has exceeded 50.0% since at least the 1989 cohort.

A new “degree progress analysis” model is proposed to complement the graduation/transfer rate performance measure that has been used in the past. Rather than focusing on educational goals, which are difficult to track reliably, the new model focuses on student enrollment behavior. The model tracks the progress of all students who attempt at least 18 credits. The major changes are:

- in addition to four-year graduation/transfer rates, “successful or still enrolled” rates are measured. “Successful or still enrolled” is defined as students who have transferred, graduated, have completed at least 30 credit hours with a grade point average of 2.0 or better, or are still enrolled at the institution;
- three subgroups of students are measured separately: “college-ready;” “developmental completers” (those who need remediation and complete recommended coursework in four years); and “developmental non-completers” (those who need remediation and do not complete recommended coursework in four years); and
- transfers to out-of-state and private institutions are counted, in addition to transfers to the University System of Maryland, with the aid of National Student Clearinghouse data.

Exhibit 1 highlights some of the new information compiled to measure students’ progress. The successful/still enrolled rate includes full-time and part-time students who have graduated/transferred within four years, but is a broader measure. One of the most striking results is the percentage of developmental non-completers who are in the successful/still enrolled group. Only 43% of students who have not completed required remedial courses are in the successful/still enrolled group. This is in sharp contrast to 76% of college-ready students and 79% of developmental completers who are in the successful/still enrolled group.

Exhibit 1
Degree Progress Four Years After Initial Enrollment
Fall 2001 Cohort

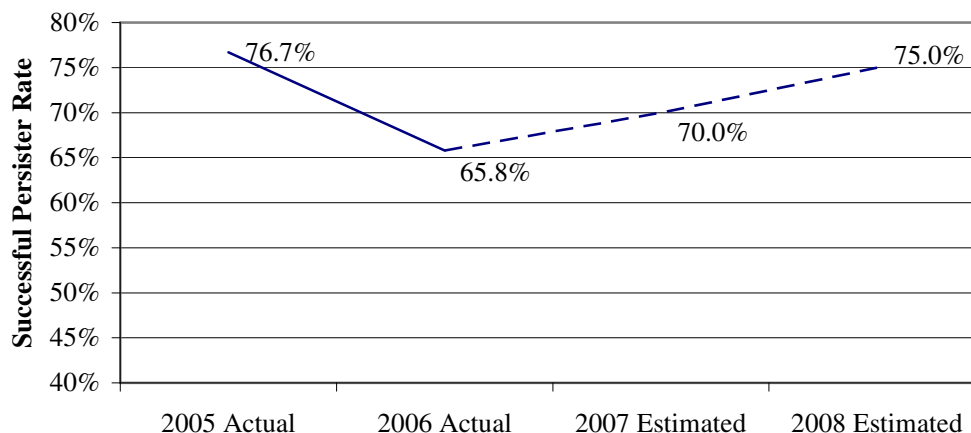


Note: Graduated/Transferred data is not available for developmental non-completers.

Source: Maryland Association of Community Colleges

MHEC's goal of ensuring community college student success is measured by the overall rate of four-year successful persisters. Successful persisters are new students attempting 18 or more credit hours during their first two years who graduated, transferred, earned at least 30 credits with a cumulative grade point average of 2.0 or above, or were still enrolled after four years. The objective is to reach and maintain the rate of 75% successful persisters by 2009. While recent data shows a dip in this rate, illustrated in **Exhibit 2**, projections show that the goal is attainable. **The Secretary should comment on how a rate of 75% successful persistence will be achieved and maintained.**

Exhibit 2
Four-year Successful Persister Rate
Fiscal 2005-2008



Source: Maryland Association of Community Colleges

Attaining diversity that reflects the racial/ethnic composition of the service areas of the community colleges is another performance goal of MHEC. MHEC hopes to continue the trend of lowering the gap between the four-year transfer and graduation rate of minorities and that of all community college students. In fiscal 2006 the disparity dropped from 9.4 percentage points to 8.2 points and is projected on track to drop to 7.0 percentage points by fiscal 2009.

A major indicator of community college student success is post-graduate employment. Success in this goal is measured through the percent of Maryland community college career program graduates with full-time employment in areas related to their major. The community colleges have exceeded their 80% goal with 83% in fiscal 2005 and 87% in fiscal 2006.

Governor's Proposed Budget

As shown in **Exhibit 3**, the Governor's allowance increases funding to community colleges by \$37,817,488, an 18.4% increase over the fiscal 2007 working appropriation.

ESOL grants increase \$955,000 as a result of raising the cap on the program to \$6.0 million. Statewide and Regional programs grow \$513,000, or 11% due to increased demand for the programs. Small community college grants increase by 15.3%, reflecting the growth in per student funding under the Cade formula. Innovative Partnerships for Technology matching funds decrease \$1.7 million in the allowance, resulting in total fiscal 2008 funding of \$1.2 million. Fiscal 2007 included a portion of the State's fiscal 2006 obligation that was deferred in the Budget and Reconciliation Financing Act of 2005. Under the program the State matches each dollar of technology donations up to \$150,000. The payments are due in the third fiscal year following eligible donations and are scheduled to end in fiscal 2009.

Analysis of the FY 2008 Maryland Executive Budget, 2007

Exhibit 3
Governor's Proposed Budget
Aid to Community Colleges
(\$ in Thousands)

How Much It Grows:	<u>General Fund</u>	<u>Total</u>
2007 Working Appropriation	\$205,883	\$205,883
2008 Governor's Allowance	<u>243,701</u>	<u>243,701</u>
Amount Change	\$37,817	\$37,817
Percent Change	18.4%	18.4%
Where It Goes:		
Other Changes		
Senator John A. Cade Funding Formula		\$28,329
Cade Formula Enhancement Legislation 2006 session.....		3,296
English for Speakers of Other Languages.....		955
Statewide and Regional Programs		513
Aid to Small Community Colleges		398
Teachers Retirement		4,714
Optional Retirement Program		1,294
Innovative Partnership		-1,681
Total		\$37,818

Note: Numbers may not sum to total due to rounding.

Retirement payments increase by \$4.7 million for teachers' retirement, with 84% of the increase due to the enhancement legislation enacted last year. The Optional Retirement Program increases \$1.3 million in the allowance. This will be discussed further in Issue 2.

The fiscal 2008 allowance also contains \$500,000 budgeted in the Maryland Higher Education Commission for the Community College Initiative for Students with Disabilities. The grant was established in fiscal 2007 based on the recommendations of a 2005 task force that recommended grants to colleges to provide supplemental services for students with disabilities.

R62I0005 – Aid to Community Colleges

Exhibit 4 gives further detail on the fiscal 2008 allowance attributable to the Cade funding formula. Together with the Aid to Small Community Colleges grant, the Cade funding accounts for \$32,023,499 of the funding increase. As shown in the exhibit, total funding for these grants increases by 19.2% over the fiscal 2007 working appropriation. At the same time, community college enrollment increases by 1.3%. These changes result in a 17.6% increase in spending per student on average. The increased funding per student reflects the 15.3% increase in per student funding at selected public four-year institutions in fiscal 2007, which serves as the basis of Cade funding. Because the formula is based on the prior year's funding level, community colleges catch up to increases at public four-year institutions one year later. The formula enhancement enacted last year, which increases from 25.0% of select four-year institution funding to 30.0% over six years, is responsible for \$3.3 million of the increase (25.0 to the 25.5%).

Exhibit 4
Per Student Funding Analysis of Fiscal 2008 Allowance
Community College Formula

<u>College</u>	<u>Working Appropriation FY 2007</u>	<u>Allowance FY 2008</u>	<u>% Change FY 07-08</u>	<u>% Change Enrollment FY 07-08</u>	<u>% Change \$/FTE FY 07-08</u>
Allegany	\$4,023,224	\$4,711,331	17.1%	-2.1%	19.6%
Anne Arundel	22,845,904	27,097,774	18.6%	1.1%	17.3%
Baltimore County	31,761,156	36,714,929	15.6%	-2.7%	18.8%
Carroll	5,460,692	6,580,937	20.5%	1.7%	18.5%
Cecil	3,573,785	4,347,017	21.6%	3.2%	17.9%
College of Southern Maryland	8,692,575	10,441,599	20.1%	1.5%	18.3%
Chesapeake	4,564,664	5,368,107	17.6%	1.8%	15.6%
Frederick	6,070,177	7,561,470	24.6%	7.9%	15.5%
Garrett	1,773,707	2,102,775	18.6%	0.2%	18.3%
Hagerstown	5,298,799	6,481,364	22.3%	4.6%	17.0%
Harford	8,121,634	9,660,937	19.0%	1.9%	16.7%
Howard	9,640,797	11,617,946	20.5%	1.7%	18.5%
Montgomery	28,746,256	35,450,901	23.3%	5.2%	17.3%
Prince George's	18,821,058	21,905,174	16.4%	-0.7%	17.2%
Wor-Wic	5,435,176	6,412,594	18.0%	0.0%	18.0%
Total	\$164,829,604	\$196,454,855	19.2%	1.3%	17.6%

Note: Includes Cade formula and Aid to Small Community Colleges grants.

Source: Governor's Budget Books, Fiscal 2008

R62I0005 – Aid to Community Colleges

Tuition and fees provide additional revenue to community colleges. A comparison of fiscal 2006 and 2007 tuition and fees is shown in **Exhibit 5**. The average statewide increase was \$107, or 3.6%. Thirteen colleges increased tuition and fees, three with increases of \$200 or more. Tuition and fees were held constant at Baltimore County, Carroll, and Montgomery colleges.

Exhibit 5
Community College Tuition and Fee Rates for In-county Full-time Students

<u>Community College</u>	<u>Fiscal 2006</u>	<u>Fiscal 2007</u>	<u>Increase</u>	<u>% Increase</u>
Allegany	\$2,894	\$3,044	\$150	5.2%
Anne Arundel	2,770	2,860	90	3.2%
Baltimore City	2,550	2,700	150	5.9%
Baltimore County	2,966	2,966	0	0.0%
Carroll	3,234	3,234	0	0.0%
Cecil	2,730	2,940	210	7.7%
Chesapeake	2,944	3,094	150	5.1%
Frederick	2,889	2,959	70	2.4%
Garrett	2,910	2,970	60	2.1%
Hagerstown	3,000	3,070	70	2.3%
Harford	2,475	2,541	66	2.7%
Howard	3,578	3,853	275	7.7%
Montgomery	3,708	3,708	0	0.0%
Prince George's	3,710	3,965	255	6.9%
Southern Maryland	3,312	3,384	72	2.2%
Wor-Wic	2,246	2,336	90	4.0%
Statewide Average*	\$2,995	\$3,102	\$107	3.6%

*Unweighted Average

Note: Full-time student is defined as at least 30 credits per year.

Source: Maryland Higher Education Trend Book; May 2006

Issues

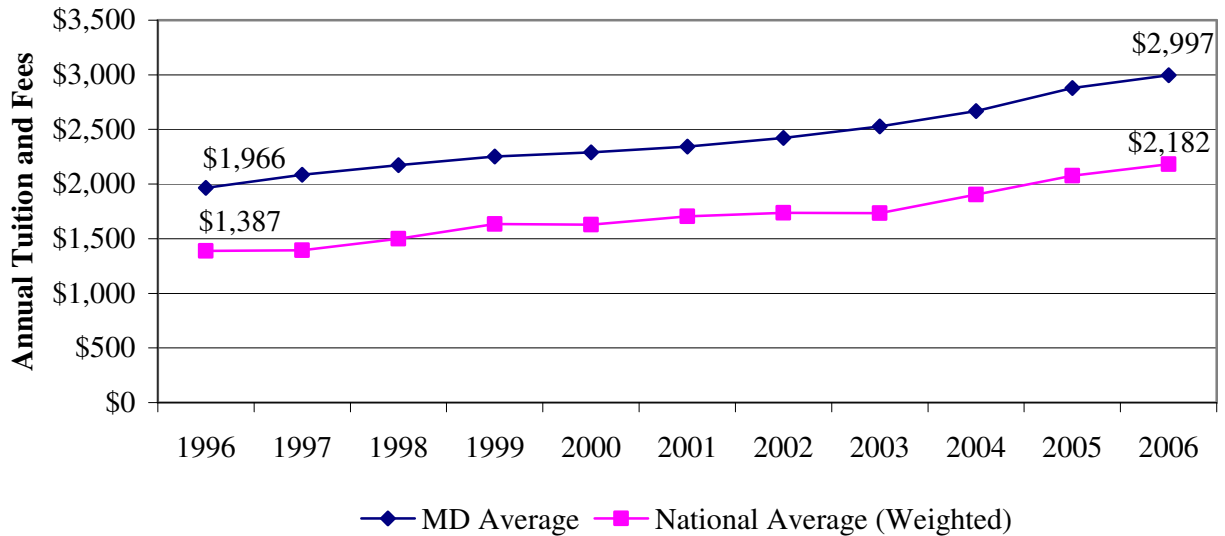
1. Tuition and Affordability

Maryland, like many other states, has experienced declining grades in affordability on the Measuring Up report card issued by the National Center for Public Policy and Higher Education. In the 2000 report card, Maryland received a “D” grade that has since declined to an “F” in 2004 and 2006. (The grading system changed in 2004 from a benchmarking system, whereby grades were based on a comparison to the best performing states, to a comparison of the state’s own performance a decade ago.)

The affordability grade measures whether students and families can afford to pay for higher education, given income levels, financial aid, and the types and costs of colleges and universities in the state. In an attempt to adequately evaluate affordability, several different measures are considered in the grade. Community college tuition plays a significant role in affordability.

Nationally, Maryland ranks tenth highest in tuition and fees at community colleges for service area residents in fiscal 2006 according to a national study conducted by the Washington State Higher Education Coordinating Board. However, charges have increased at a faster rate at Maryland public four-year institutions (92% compared to 55% for two-year colleges) during the past 10 years. **Exhibit 6** illustrates the average increase in annual tuition and fees for Maryland community colleges compared to the national average of community colleges. While Maryland community college tuition and fees have remained higher than the national average, they have increased at a similar rate since fiscal 1996.

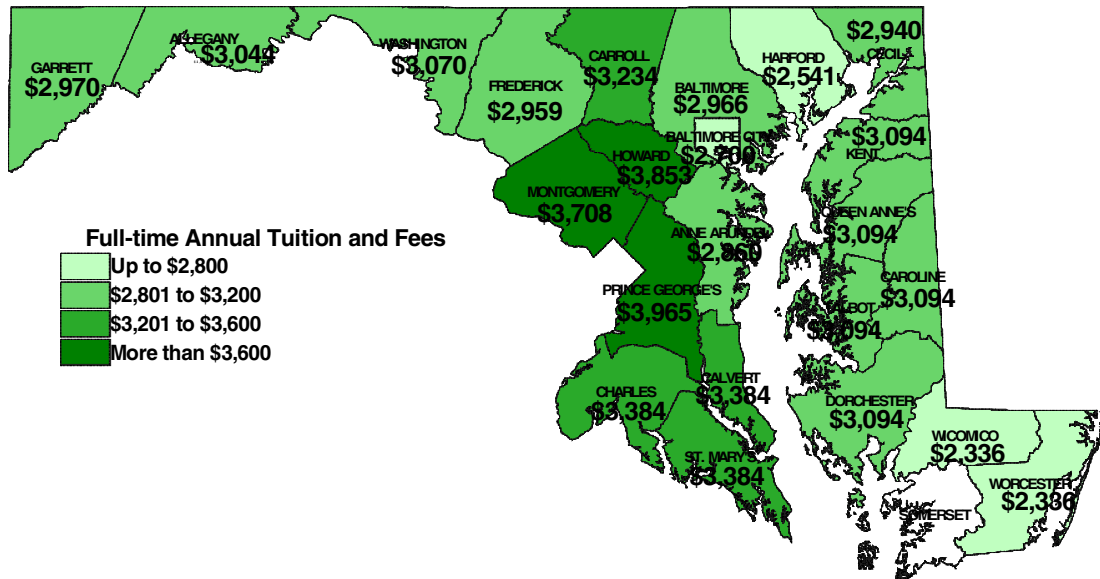
Exhibit 6
Community College Annual Tuition and Mandatory Fees
Maryland Community Colleges Compared to the National Average
Fiscal 1996-2006



Source: Governor's Budget Books, Fiscal 2008 for MD Average; *College Board Annual Survey of Colleges – Trends in College Pricing & Student Aid* for National Average (Weighted)

Just as variance in community college tuition is seen across states, it is also seen within Maryland. **Exhibit 7** shows some regional trends in tuition across the State. The Washington suburbs generally have higher tuition, and rural areas, including Western Maryland and the Eastern Shore, generally have lower tuition.

Exhibit 7
Maryland Community College Tuition
Fiscal 2007



Source: Department of Legislative Services

In order to measure affordability, it is important to not only consider tuition levels but also how quickly they have increased. As shown in **Exhibit 8**, over the past eight years, while Maryland community college tuition has increased 37%, the average annual increase between fiscal 1999 and 2007 is 4.1%. The average annual increase in tuition and fees rose more rapidly from fiscal 2003 to 2007 than from fiscal 1999 to 2003 as a result of the John A. Cade Community College Funding Formula not being fully funded (fiscal 2003 to 2005). Community colleges not only received smaller increases in State funding, but in fiscal 2004, State funding decreased 5.7%.

Exhibit 8
Full-time Tuition and Fees for Community Colleges – Residents of Service Area
Average Annual Percent Change 1999-2003 and 2003-2007

	<u>FY 1999</u>	<u>FY 2003</u>	<u>FY 2007</u>	<u>Average Annual % Change 99-03</u>	<u>Average Annual % Change 03-07</u>
Wor-Wic	\$1,644	\$1,914	\$2,336	4%	5%
Harford	1,980	2,145	2,541	2%	4%
Baltimore City	1,800	2,010	2,700	3%	8%
Anne Arundel	1,860	1,950	2,860	1%	10%
Allegany	2,820	2,720	2,894	-1%	2%
Cecil	1,920	2,400	2,940	6%	5%
Baltimore County	1,988	2,438	2,948	5%	5%
Frederick	2,370	2,616	2,949	2%	3%
Garrett	2,350	2,640	2,970	3%	3%
Hagerstown	2,280	2,490	3,070	2%	5%
Maryland Average	\$2,251	\$2,528	\$3,093	3%	5%
Chesapeake	2,090	2,400	3,094	4%	7%
Carroll	2,280	2,786	3,234	5%	4%
Southern Maryland	2,520	2,910	3,384	4%	4%
Montgomery	2,514	3,054	3,708	5%	5%
Howard	2,670	2,915	3,853	2%	7%
Prince George's	2,760	3,060	4,010	3%	7%

Source: Maryland Higher Education Commission

Several State community colleges are working to moderate tuition increases and in some cases freeze tuition. While all Maryland community colleges seek to remain affordable to a broad range of students, some are unable to make significant progress due to limitations in county support.

The Secretary should comment on initiatives to address affordability at community colleges as well as anticipated tuition increases over the next several years.

2. Community Colleges Have Accrued a \$4.6 Million Unfunded Liability in Retirement Contribution Costs

A Department of Legislative Services' audit found that the Maryland Higher Education Commission (MHEC) during its fiscal 2006 closeout did not report unfunded liabilities totaling \$4.6 million. The unfunded liabilities relate directly to employer retirement contributions in the ORP for community college faculty and staff.

The audit team found that MHEC carried a portion of each prior year's balance of costs from retirement contributions into each new year. Each fiscal year, MHEC spends general funds to cover the unfunded portion of the previous fiscal year. In fiscal 2007 MHEC paid \$4.6 million in fiscal 2006 costs. MHEC and the audit team were unable to determine precisely when the practice began, but the current unfunded liability has accrued over several years, as shown in **Exhibit 9**. The State reimburses community colleges for eligible ORP contributions. Community colleges bill the State monthly, bi-monthly, or in several cases every six months, for contributions that were paid by the colleges.

Exhibit 9
Optional Retirement Contribution Unfunded Liability
Maryland Higher Education Commission

	<u>Actual 2002</u>	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Est. 2007</u>	<u>Est. 2008</u>
General Fund Appropriation	\$7,145,000	\$7,999,888	\$8,565,415	\$9,243,720	\$9,720,000	\$10,012,000	\$11,306,000
% Increase over Prior Fiscal Year		12.0%	7.1%	7.9%	5.2%	3.0%	12.9%
Prior Fiscal Year Costs Subtracted	-\$1,000,000	-\$2,200,000	-\$2,700,000	-\$3,500,000	-\$4,000,000	-\$4,600,000	-\$5,100,000
Additional Funds from Subsequent Fiscal Year	\$2,200,000	\$2,700,000	\$3,500,000	\$4,000,000	\$4,600,000	\$5,100,000	\$5,100,000
Actual Cost	\$8,345,000	\$8,499,888	\$9,365,415	\$9,743,720	\$10,320,000	\$10,512,000	\$11,306,000
% Increase over Prior Fiscal Year		1.9%	10.2%	4.0%	5.9%	1.9%	7.6%

Note: Numbers represent estimates due to rounding.

Source: Governor's Budget Books, Fiscal 2008; Maryland Higher Education Commission

ORP grows \$1,294,000, or 12.9% in the fiscal 2008 allowance over the fiscal 2007 working appropriation. The allowance would fully fund anticipated retirement contributions for fiscal 2008 but does not include the balance that will remain unpaid from fiscal 2007, which will amount to approximately \$5.1 million. MHEC plans to request a deficiency appropriation to cover the unfunded liability which would facilitate MHEC spending general funds in the correct appropriation year. **The Secretary should comment on how MHEC will address the unfunded liability if a deficiency appropriation is not provided.**

Recommended Actions

1. Concur with Governor's allowance.

Current and Prior Year Budgets

Current and Prior Year Budgets Aid to Community Colleges (\$ in Thousands)

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2006					
Legislative Appropriation	\$191,662	\$0	\$0	\$0	\$191,662
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	0	0	0	0	0
Reversions and Cancellations	0	0	0	0	0
Actual Expenditures	\$191,662	\$0	\$0	\$0	\$191,662
Fiscal 2007					
Legislative Appropriation	\$205,883	\$0	\$0	\$0	\$205,883
Budget Amendments	0	0	0	0	0
Working Appropriation	\$205,883	\$0	\$0	\$0	\$205,883

**Object/Fund Difference Report
Aid to Community Colleges**

<u>Object/Fund</u>	<u>FY06 Actual</u>	<u>FY07 Working Appropriation</u>	<u>FY08 Allowance</u>	<u>FY07-FY08 Amount Change</u>	<u>Percent Change</u>
Objects					
12 Grants, Subsidies, and Contributions	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%
Total Objects	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%
Funds					
01 General Fund	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%
Total Funds	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.

**Fiscal Summary
Aid to Community Colleges**

<u>Program/Unit</u>	<u>FY06 Actual</u>	<u>FY07 Wrk Approp</u>	<u>FY08 Allowance</u>	<u>Change</u>	<u>FY07-FY08 % Change</u>
05 The Senator John A. Cade Funding Formula for the Distribution of Funds to Community Colleges	\$ 166,198,308	\$ 178,281,731	\$ 210,091,424	\$ 31,809,693	17.8%
06 Aid to Community Colleges – Fringe Benefits	25,463,564	27,601,481	33,609,276	6,007,795	21.8%
Total Expenditures	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%
General Fund	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%
Total Appropriations	\$ 191,661,872	\$ 205,883,212	\$ 243,700,700	\$ 37,817,488	18.4%

Note: The fiscal 2007 appropriation does not include deficiencies, and the fiscal 2008 allowance does not reflect contingent reductions.