

Analysis of Fuel Expenditures at State Agencies, Institutions of Higher Education, and Public Schools in Texas



PREPARED BY LEGISLATIVE BUDGET BOARD STAFF

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ANALYSIS OF FUEL EXPENDITURES AT STATE AGENCIES, INSTITUTIONS OF HIGHER EDUCATION, AND PUBLIC SCHOOLS IN TEXAS

Texas state agencies, institutions of higher education, and independent public school districts spend a significant amount of funds each year on energy for heating, cooling and lighting office buildings and classrooms and for transportation fuels for fleet vehicles. Two factors that drive the amount of funds spent are the consumption and the cost of fuel. This analysis examines fuel expenditures from two perspectives—utility expenditures for facilities and transportation fuel expenditures for vehicle fleets.

For the first 10 months of calendar year 2008, the average price of electricity in Texas increased to \$0.108 per kilowatt-hour, an 8 percent increase from the \$0.1001 average price for the same period in 2007. The price of natural gas in Texas increased from \$9.98 to \$11.77 per thousand cubic feet in the first 11 months of 2008 compared to the same period in 2007, which is an 18 percent increase. The price of regular gasoline in Texas increased from an average price of \$2.67 per gallon in 2007 to \$3.13 per gallon in 2008, a 17 percent increase. The price of diesel fuel in the Gulf Coast states increased from \$2.82 in 2007 to \$3.76 in 2008, an increase of 33 percent. **Figure 1** shows the percentage change in price from calendar years 2007 to 2008 for fuel-based utilities and transportation fuels in Texas. **Figures 2 through 5** show

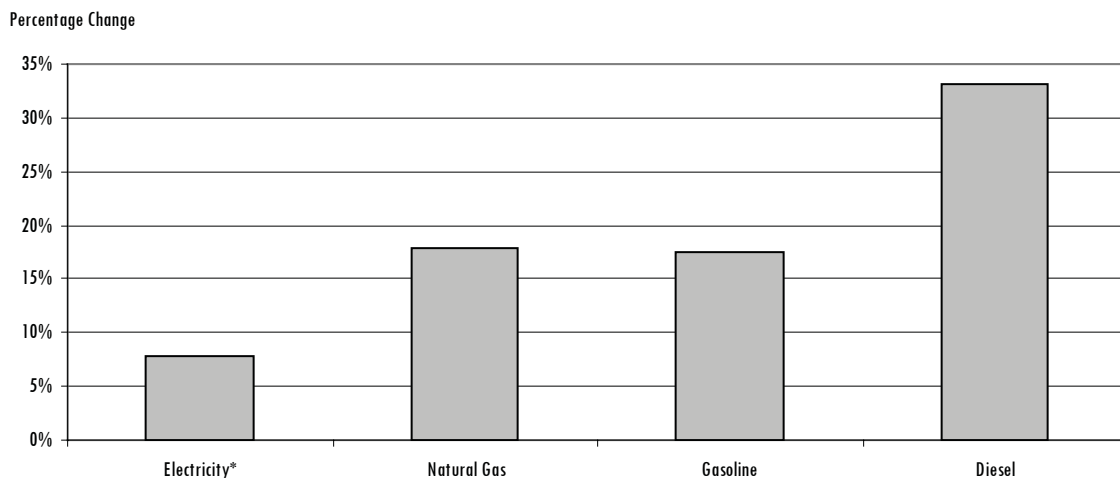
prices for fuel-based utilities and transportation fuels for the past 10 years.

In July 2008, fuel prices were increasing while state agencies and institutions of higher education were preparing their budget requests for the Eighty-first Texas Legislature. To respond to legislative inquiries regarding actions that agencies had taken or were planning to take in response to the rapid increases in fuel costs, Legislative Budget Board staff distributed a survey in September 2008 to 19 state agencies, all public institutions of higher education and approximately 330 public independent school districts. The survey requested expenditure data for fuel-based utilities and transportation fuels and included questions regarding the factors driving fuel costs increases and the effect on budgets, programs, and operations.

As gasoline prices began to decrease considerably in fall 2008, an emphasis was placed on analyzing actual expenditures incurred in fiscal years 2007 and 2008 rather than on projections and budgeted expenditures for the 2008–09 biennium. It is because of this price volatility that this analysis focuses on expenditures in fiscal years 2007 and 2008.

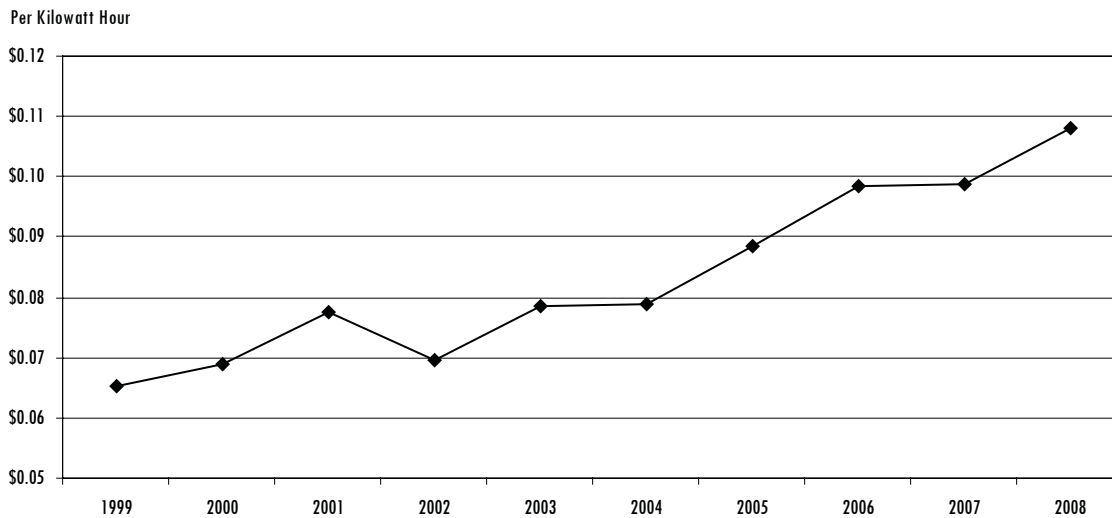
For state agencies, Legislative Budget Board staff compiled the expenditure data in this report from the Comptroller of

FIGURE 1
PERCENTAGE CHANGE IN PRICE FOR UTILITIES AND FUELS IN TEXAS, CALENDAR YEAR 2007 TO 2008



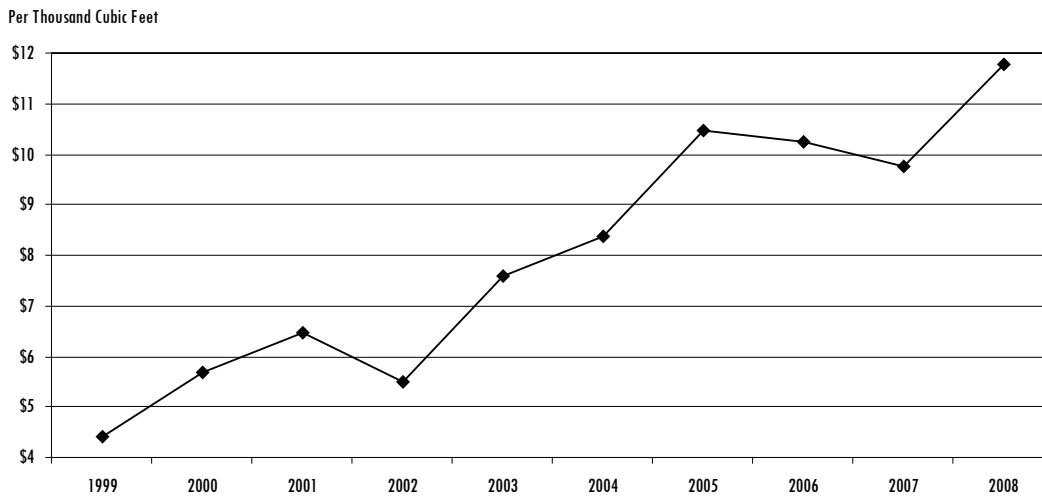
*Electricity prices are year-to-date through October 31 for both years.
SOURCE: Energy Information Administration, U.S. Department of Energy.

FIGURE 2
PRICE OF ELECTRICITY IN TEXAS, CALENDAR YEARS 1999 TO 2008



SOURCE: Energy Information Administration, U.S. Department of Energy.

FIGURE 3
PRICE OF NATURAL GAS IN TEXAS, CALENDAR YEARS 1999 TO 2008



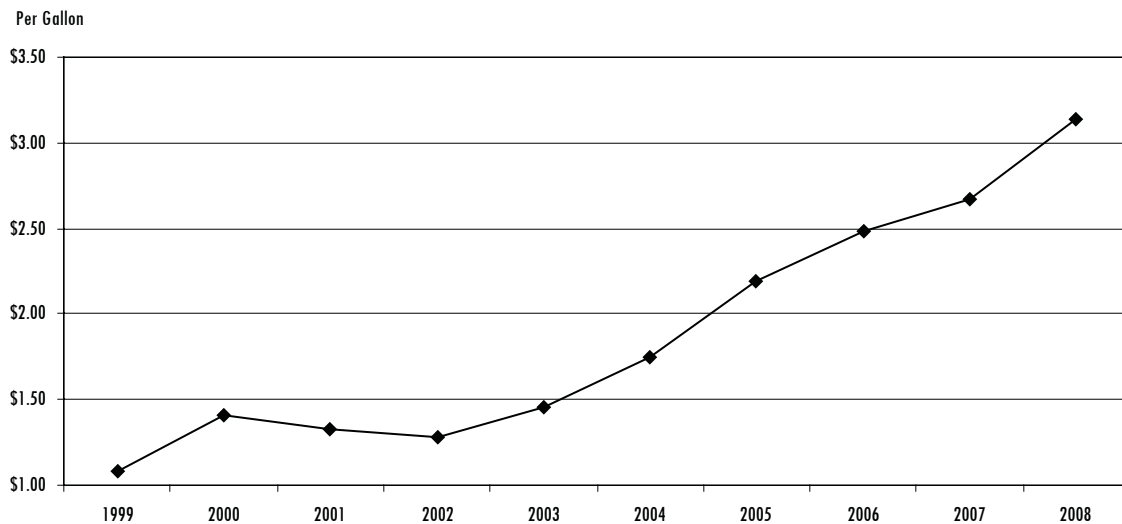
SOURCE: Energy Information Administration, U.S. Department of Energy.

Public Accounts' Where the Money Goes website. The agencies analyzed were: Adjutant General, Department of Aging and Disability Services, Texas Commission on Environmental Quality, Texas Department of Agriculture, Texas Department of Criminal Justice, Texas Department of Public Safety, Texas Department of Transportation, Texas Facilities Commission, the General Land Office, Texas Historical Commission, Health and Human Services Commission, Texas Parks and Wildlife Department, State

Preservation Board, Texas Railroad Commission, Texas School for the Blind and Visually Impaired, Texas School for the Deaf, Texas Department of State Health Services, Texas Alcoholic Beverage Commission and the Texas Youth Commission.

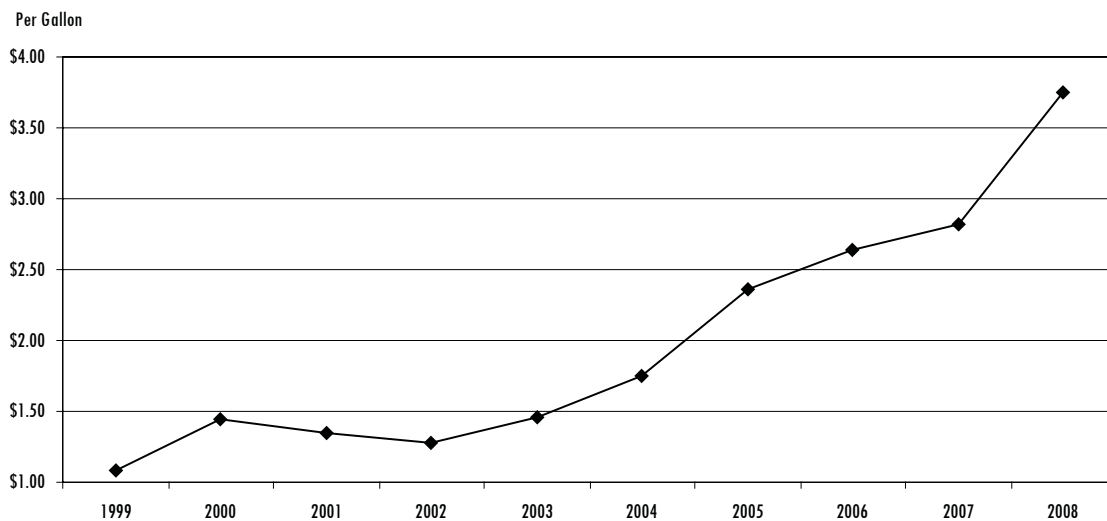
For institutions of higher education, Legislative Budget Board staff requested that information on fuel and energy usage and costs for electricity, natural gas and gasoline be included in their Legislative Appropriations Requests. For

FIGURE 4
PRICE OF GULF COAST REGULAR RETAIL GASOLINE, CALENDAR YEARS 1999 TO 2008



SOURCE: Energy Information Administration, U.S. Department of Energy.

FIGURE 5
PRICE OF GULF COAST DIESEL, CALENDAR YEARS 1999 TO 2008



SOURCE: Energy Information Administration, U.S. Department of Energy.

public schools, staff used Public Education Information Management System data and expenditure data submitted by independent school districts in response to the Legislative Budget Board's fuel cost survey.

DISCUSSION

In fiscal years 2007 and 2008, state agencies, institutions of higher education and public independent school districts

(ISDs) experienced significant increases in transportation fuel costs. For the ISDs analyzed for this report, expenditures for transportation fuels (gasoline and diesel) increased from a total of \$27.2 million to \$38.0 million, a 39.9 percent increase. For the state agencies whose expenditures were analyzed, the percentage increase in transportation fuel was the lowest of the public entities but still a significant 33.5 percent.

These public entities also saw increases in fuel-based utility costs although not as significant as for transportation fuel. For health-related institutions, fuel-based utilities increased by 13.9 percent, the highest increase of any group. Community colleges saw an increase of only 3 percent in the aggregate. Individual community colleges, as shown in other sections of this report, saw higher percentage increases, some as high as 30 percent.

Figure 6 and Figure 7 show a summary of the expenditures incurred by state agencies, general academic institutions, community colleges, health-related institutions and ISDs for fuel-based utilities and transportation fuels in fiscal year 2007 and fiscal year 2008. The data on full-time equivalent (FTE) positions for state agencies and health-related institutions is from Legislative Budget Board's (LBB) Automated Budget and Evaluation System of Texas (ABEST). Texas Higher Education Coordinating Board (THECB) provided data on full-time student equivalents (FTSEs) for general academic institutions and community colleges. As explained later, FTE positions, not FTSEs, were used in the

section on health-related institutions. There were 135 ISDs that provided expenditure data on fuel-based utilities and 131 that provided expenditure data for transportation fuels.

FUEL-BASED UTILITIES

"Fuel-based utilities", as used in this section of the report, refers to electricity and natural gas—the fuels state agencies, institutions of higher education and ISDs use to heat and cool their facilities. "Utilities", when not qualified, includes other utilities such as water and telecommunication service.

The PEIMS data on school district utilities does not separate fuel-based utilities (electricity and natural gas) from other utilities, such as water and telephone that are provided under Object Code 6259, Utilities. Therefore, LBB staff requested this information directly from ISDs.

FUEL-BASED UTILITY EXPENDITURES FOR STATE AGENCIES

In fiscal year 2008, Texas state agencies spent \$171.0 million for electricity and \$47.0 million for natural and liquefied petroleum gas for a total of \$218.0 million for fuel-based

FIGURE 6
FUEL-BASED UTILITY EXPENDITURES FOR ENTITIES SURVEYED, FISCAL YEARS 2007 AND 2008

PUBLIC ENTITY CATEGORY	TOTAL EXPENDITURES (IN MILLIONS)			COST PER FTE/FTSE/STUDENT	
	EXPENDITURES 2007	EXPENDITURES 2008	PERCENTAGE INCREASE	NUMBER OF FTE/ FTSE / STUDENTS 2008	COST PER FTE / FTSE / STUDENT 2008
State Agencies	\$198.1	\$208.4	5.2%	131,710	\$1,583
General Academic Institutions	\$170.3	\$189.3	11.1%	371,582	\$509
Community Colleges	\$72.1	\$74.5	3.0%	284,292	\$262
Health-related Institutions	\$115.8	\$132.0	13.9%	44,624	\$2,957
Independent School Districts	\$200.9	\$222.7	10.9%	1,041,346	\$220

SOURCES: Legislative Budget Board; Comptroller of Public Accounts; Texas Higher Education Coordinating Board.

FIGURE 7
TRANSPORTATION FUEL EXPENDITURES FOR ENTITIES SURVEYED, FISCAL YEARS 2007 AND 2008

PUBLIC ENTITY CATEGORY	TOTAL EXPENDITURES (IN MILLIONS)			COST PER FTE/FTSE/STUDENT	
	EXPENDITURES 2007	EXPENDITURES 2008	PERCENTAGE INCREASE	NUMBER OF FTE/ FTSE / STUDENTS 2008	COST PER FTE / FTSE / STUDENT 2008
State Agencies	\$72.9	\$97.3	33.5%	110,973	\$877
General Academic Institutions	\$2.8	\$3.9	38.0%	371,582	\$10
Community Colleges	\$2.3	\$3.1	33.6%	284,292	\$11
Health-related Institutions	\$0.9	\$1.4	49.2%	44,624	\$31
Independent School Districts	\$27.2	\$38.0	39.9%	1,001,625	\$38

SOURCES: Legislative Budget Board; Comptroller of Public Accounts; Texas Higher Education Coordinating Board.

utilities. The state agencies examined for this section of the report spent \$208.4 million, or 95.6 percent of the state's total expenditures in this category. The State Preservation Board (SPB) responded to the LBB survey but its fuel expenditures are paid in full by the Texas Facilities Commission (TFC), therefore, its expenditures are included in TFC's expenditures. The fuel-based utility expenditures for the agencies that responded to the LBB survey are shown in **Figure 8**.

The Texas Department of Criminal Justice (TDCJ), which spent \$99.9 million on fuel-based utilities in fiscal year 2008, reported the highest expenditures. The Texas Department of Transportation (TxDOT) spent \$39 million, followed by TFC at \$17.9 million. Of the surveyed agencies, the agency with the lowest total expenditures on fuel-based utilities was the Texas Railroad Commission (RRC) at \$27,000. The next

lowest was the Texas Alcoholic Beverage Commission (TABC) at \$32,000 followed by the General Land Office (GLO) at \$68,000.

Statewide total expenditures on fuel-based utilities increased \$13.4 million over the prior year. The agencies in this section of the report increased their fuel-based utility expenditures by \$10.3 million or 77.4 percent of the state's total increase. TDCJ had the largest increase in fuel-based utility expenditures with an increase of \$8.8 million. Two other state agencies, TxDOT and the Texas Parks and Wildlife Department (TPWD) had fuel-based utility expenditure increases of over \$1 million in fiscal year 2008.

Of the 18 agencies, nine agencies had utility expenditures increases ranging from \$3,900 to \$572,000. Utility expenditures decreased at six agencies, with the Texas

**FIGURE 8
FUEL-BASED UTILITY EXPENDITURES FOR AGENCIES SURVEYED, FISCAL YEARS 2007 AND 2008**

AGENCY	FUEL-BASED UTILITY EXPENDITURES 2007	FUEL-BASED UTILITY EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
Texas Department of Criminal Justice	\$91,108,468	\$99,934,449	\$8,825,981	9.7%
Texas Department of Transportation	37,396,405	39,004,094	1,607,689	4.3
Texas Facilities Commission	17,332,399	17,903,956	571,557	3.3
Texas Department of Aging and Disability Services	11,443,184	9,983,920	(1,459,264)	(12.8)
Texas Department of State Health Services	11,181,663	9,611,306	(1,570,357)	(14.0)
Texas Parks and Wildlife Department	5,812,197	6,844,190	1,031,993	17.8
Health and Human Services Commission	5,913,943	6,379,657	465,714	7.9
Adjutant General	5,375,692	5,890,009	514,318	9.6
Texas Department of Public Safety	5,523,617	5,679,948	156,331	2.8
Texas Youth Commission	4,806,960	4,942,408	135,448	2.8
Texas School for the Deaf	773,550	729,829	(43,721)	(5.7)
Texas Commission on Environmental Quality	633,544	672,769	39,225	6.2
Texas School for the Blind and Visually Impaired	410,281	391,643	(18,638)	(4.5)
Texas Department of Agriculture	284,380	221,349	(63,031)	(22.2)
Texas Historical Commission	14,734	133,174	118,440	803.8
General Land Office	37,309	67,746	30,437	81.6
Texas Alcoholic Beverage Commission	33,011	31,786	(1,225)	(3.7)
Texas Railroad Commission	23,080	26,981	3,901	16.9
Total, Above Agencies	\$198,104,417	\$208,449,214	\$10,344,797	5.2%
Percentage of Statewide Total	96.8%	95.6%	77.4%	
Statewide Total	\$204,597,281	\$217,963,157	\$13,365,870	6.5%

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

Department of State Health Services (DSHS) and the Texas Department of Aging and Disability Services (DADS) showing decreases of about \$1.5 million each.

PERCENTAGE CHANGE IN FUEL-BASED EXPENDITURES AT STATE AGENCIES

Expenditures by state agencies for electricity and natural gas reported on the CPA's website increased by 6.5 percent, from fiscal year 2007 to 2008. The agencies included in this report increased spending in this category by 5.2 percent during this period.

The agencies with the largest percentage increases in fuel-based utility expenditures were the Texas Historical Commission (THC), GLO, TPWD, and RRC.

The TDCJ's \$8.8 million increase in fiscal year 2008 accounted for 66 percent of the state's total increase of \$13.4 million. TPWD's \$1 million increase is a 17.8 percent increase from the previous fiscal year.

THC, GLO and RRC had high percentage increases but their increases represented less than 1 percent of the state's total increase. THC's 804 percent increase was due to two factors: (1) 18 historic sites were transferred to the agency from TPWD on January 1, 2008; and (2) maintenance and

utilities for its Capitol Complex offices were transferred to the agency from TFC at the beginning of fiscal year 2008.

The Texas Department of Agriculture (TDA) had the highest percentage decrease in fuel-based utilities, 22.2 percent, but its reduction was a relatively small amount in terms of total dollars, \$63,031.

FUEL-BASED UTILITY COST PER FULL-TIME EQUIVALENT EMPLOYEE POSITIONS AT STATE AGENCIES

In fiscal year 2008, Texas state agencies spent an average of \$1,471 per FTE position on fuel-based utilities. The surveyed agencies spent an average of \$1,583 per FTE position, ranging from a high of \$9,800 per position by the Adjutant General to a low of \$40 per position by RRC. Some of the surveyed agencies have some of their employees in buildings owned or managed by TFC and others in buildings that the agencies own or manage. The number of FTE positions and the fuel-based utility cost per position for the agencies analyzed in this section of the report are shown in **Figure 9**.

TFC pays the utility bills for 21,282 FTE positions from 104 state agencies. The \$841 per position for TFC shown on **Figure 9** includes those positions from TFC's tenant agencies.

**FIGURE 9
FUEL-BASED UTILITY EXPENDITURES PER FULL TIME EQUIVALENT POSITIONS FOR STATE AGENCIES SURVEYED, FISCAL YEAR 2008**

AGENCY	FULL TIME EQUIVALENT POSITIONS	FUEL-BASED UTILITIES EXPENDITURES	FUEL-BASED UTILITIES COST PER POSITION
Adjutant General	601	\$5,890,009	\$9,800
Texas Department of Transportation	14,148	39,004,094	2,757
Texas Department of Criminal Justice	37,441	99,934,449	2,669
Texas Parks and Wildlife Department	3,100	6,844,190	2,208
Texas School for the Deaf	428	729,829	1,706
Texas Youth Commission	4,113	4,942,408	1,202
Texas School for the Blind and Visually Impaired	344	391,643	1,139
Texas Facilities Commission	21,282	17,903,956	841
Texas Historical Commission	160	133,174	835
Texas Department of State Health Services	11,850	9,611,306	811
Texas Department of Public Safety	8,033	5,679,948	707
Texas Department of Aging and Disability Services	14,923	9,983,920	669
Health and Human Services Commission	9,793	6,379,657	651
Texas Department of Agriculture	651	221,349	340
Texas Commission on Environmental Quality	2,942	672,769	229

FIGURE 9 (CONTINUED)
FUEL-BASED UTILITY EXPENDITURES PER FULL TIME EQUIVALENT POSITIONS FOR STATE AGENCIES SURVEYED, FISCAL YEAR 2008

AGENCY	FULL TIME EQUIVALENT POSITIONS	FUEL-BASED UTILITIES EXPENDITURES	FUEL-BASED UTILITIES COST PER POSITION
General Land Office	596	67,746	114
Texas Alcoholic Beverage Commission	628	31,786	51
Texas Railroad Commission	677	26,981	40
Total, Above Agencies	131,710	\$208,449,214	\$1,583
Percentage of Statewide Total	89%	96%	108%
Statewide Total	148,220	\$217,963,157	\$1,471

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

One of the caveats in examining the cost per FTE is that some agencies have a significant number of employees whose utility costs are covered by TFC. Consequently, one agency may appear to be more fuel efficient than another when in reality its fuel expenditures may be higher but the true costs are hidden because TFC does not allocate fuel costs to its tenant agencies. A project to consider undertaking in the future would be to develop a system for allocating and reporting utility expenditures to the state agencies that incur the cost to the state.

TxDOT, with its 14,148 FTE positions, spent \$39 million, which was much higher than the DADS \$10 million even though DADS' FTE positions were just slightly higher at 14,923 positions. According to TxDOT staff, approximately 64 percent of all electricity purchased was used for roadway purposes (lighting and signals).

The Adjutant General's Department high cost per FTE position can be attributed to the fact that it provides facilities for approximately 1,540 Texas State Guard members and 21,000 Texas National Guard members who are not included in the agency's FTE positions. The facilities are used by guard members prior to deployment overseas and also when guard members are called to respond to disasters or emergencies across the state.

FUEL-BASED UTILITY EXPENDITURES – GENERAL ACADEMIC INSTITUTIONS

In fiscal year 2008, the 30 general academic institutions that responded to the LBB fuel cost survey reported expenditures of \$189.3 million for fuel-based utilities—electricity and natural gas. These expenditures increased by a total of \$19 million in fiscal year 2008, an 11.1 percent increase. The fuel-based utility expenditures reported by the 30 general academic institutions are shown in **Figure 10**.

The University of Texas at Austin and Texas A&M University reported expenditures of \$37 million and \$35.8 million respectively, for a combined total of 38.3 percent of the reported expenditures in this category. Sul Ross State University at Rio Grande reported that it leases space with utilities included and, therefore, did not report utility expenditures. The University of Houston–Victoria reported the lowest expenditures, \$406,301, however, it also reported the second highest percentage change in fuel-based utilities costs. In June 2008, the University of Houston–Victoria's electrical contract expired. Costs under the new contract increased by 59 percent.

The University of Texas at Austin reported the largest increase at \$5.4 million. The university's expenditure in this category increased from \$31.6 million to \$37.0 million, a 17.1 percent increase. Texas A&M University had higher expenditures than University of Texas at Austin in fiscal year 2007, at \$33.5 million, but its expenditures only increased by \$2.3 million, or 6.9 percent, resulting in a lower total than The University of Texas at Austin in fiscal year 2008.

Six institutions—West Texas A&M, Lamar University, Beaumont, University of North Texas, Angelo State University, Tarleton State University and Texas Woman's University—reduced their expenditures on fuel-based utilities in fiscal year 2008. At Angelo State University, the majority of purchased natural gas came from a contract with GLO, which had falling rates. In fiscal year 2006, the rate was \$9.00 per million British thermal unit (/MMBtu); in 2007, it was \$8.63/MMBtu; and in 2008, it was \$8.15/MMBtu.

General academic institutions' combined expenditures for fuel-based utilities increased by 11.1 percent from fiscal years 2007 to 2008. The highest increases were 47.3 percent for the University of Houston–Downtown and 31.9 percent for the University of Houston–Victoria.

FIGURE 10
FUEL-BASED UTILITY EXPENDITURES FOR GENERAL ACADEMIC INSTITUTIONS SURVEYED, FISCAL YEARS 2007 AND 2008

GENERAL ACADEMIC INSTITUTION	FUEL-BASED UTILITY EXPENDITURES 2007	FUEL-BASED UTILITY EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
The University of Texas at Austin	\$31,581,948	\$36,970,735	\$5,388,787	17.1%
Texas A&M University	33,495,980	35,803,348	2,307,368	6.9
University of Houston	14,480,746	16,649,932	2,169,186	15.0
Texas Tech University	10,859,942	12,197,513	1,337,571	12.3
The University of Texas at Arlington	8,320,446	9,440,928	1,120,482	13.5
Texas State University – San Marcos	6,778,879	7,579,848	800,969	11.8
University of Texas San Antonio	5,793,840	7,174,015	1,380,175	23.8
The University of Texas at Dallas	5,999,321	6,394,230	394,909	6.6
The University of Texas at El Paso	5,580,671	5,858,656	277,985	5.0
University of North Texas	5,306,767	5,152,500	(154,267)	(2.9)
University of Texas Pan American	3,928,351	5,023,417	1,095,066	27.9
Texas Southern University	3,912,784	4,279,535	366,751	9.4
Prairie View A&M University	3,601,396	3,885,310	283,914	7.9
Sam Houston State University	3,065,188	3,246,166	180,978	5.9
University of Houston Clear Lake	2,519,347	2,916,402	397,055	15.8
Lamar University Beaumont	2,774,728	2,747,409	(27,319)	(1.0)
Tarleton State University	2,819,957	2,567,103	(252,854)	(9.0)
Texas A&M Corpus Christi	2,261,474	2,481,871	220,397	9.7
Texas A&M Commerce	2,054,709	2,386,332	331,623	16.1
The University of Texas at Brownsville	2,037,698	2,336,103	298,405	14.6
Texas Woman's University	2,577,126	2,208,061	(369,065)	(14.3)
University of Houston – Downtown	1,491,406	2,196,136	704,730	47.3
University of Texas Tyler	1,730,349	2,145,459	415,110	24.0
West Texas A&M	2,107,320	2,093,333	(13,987)	(0.7)
Angelo State University	1,857,146	1,605,374	(251,772)	(13.6)
Texas A&M International	1,140,905	1,236,004	95,099	8.3
Sul Ross State University	985,222	1,214,674	229,452	23.3
University of Texas Permian Basin	954,423	1,092,897	138,474	14.5
University of Houston Victoria	308,029	406,301	98,272	31.9
Sul Ross State University Rio Grande	0	0	0	
Total	\$170,326,098	\$189,289,592	\$18,963,494	11.1%

SOURCE: Legislative Budget Board.

Fuel-based utility expenditures for full-time student equivalents (FTSE) ranged from a high of \$936 to a low of \$192 for general academic institutions. Sul Ross State University had the highest fuel-based utility cost per FTSE. Its contract for electricity expired in May 2007 and the new five-year contract agreement has resulted in a 22 percent

increase in cost. **Figure 11** shows the number of FTSEs by general academic institution and their fuel-based utility cost per student.

FIGURE 11
FUEL-BASED UTILITY EXPENDITURES PER FULL-TIME STUDENT EQUIVALENT FOR GENERAL ACADEMIC INSTITUTIONS
SURVEYED, FISCAL YEAR 2008

GENERAL ACADEMIC INSTITUTION	FULL-TIME STUDENT EQUIVALENT 2008	FUEL-BASED UTILITIES EXPENDITURES 2008	FUEL-BASED UTILITIES COST PER STUDENT
Sul Ross State University	1,298	\$1,214,674	\$936
Texas A&M University	40,516	35,803,348	884
The University of Texas at Brownsville	2,812	2,336,103	831
The University of Texas at Austin	44,577	36,970,735	829
University of Houston Clear Lake	4,566	2,916,402	639
University of Houston	27,467	16,649,932	606
The University of Texas at Dallas	10,841	6,394,230	590
Prairie View A&M University	7,002	3,885,310	555
Texas Southern University	8,168	4,279,535	524
The University of Texas at Arlington	18,246	9,440,928	517
Texas Tech University	25,231	12,197,513	483
University of Texas Tyler	4,690	2,145,459	457
University of Texas Permian Basin	2,573	1,092,897	425
The University of Texas at El Paso	14,542	5,858,656	403
Texas A&M Commerce	6,117	2,386,332	390
University of Texas Pan American	13,349	5,023,417	376
Texas A&M Corpus Christi	6,645	2,481,871	373
West Texas A&M	5,639	2,093,333	371
Tarleton State University	7,175	2,567,103	358
Lamar University Beaumont	7,818	2,747,409	351
Texas A&M International	3,573	1,236,004	346
Texas State University – San Marcos	22,864	7,579,848	332
University of Texas San Antonio	21,710	7,174,015	330
Angelo State University	5,268	1,605,374	305
University of Houston – Downtown	7,916	2,196,136	277
University of Houston Victoria	1,511	406,301	269
Texas Woman’s University	8,534	2,208,061	259
Sam Houston State University	13,590	3,246,166	239
University of North Texas	26,849	5,152,500	192
Sul Ross State University Rio Grande	497	0	0
Total	371,582	\$189,289,592	\$509

SOURCES: Legislative Budget Board; Texas Higher Education Coordinating Board.

FUEL-BASED UTILITY EXPENDITURES – COMMUNITY COLLEGES

The 44 community colleges that responded to the LBB fuel costs survey reported a total of \$72.1 million in fiscal year 2007 and \$74.5 million in fiscal year 2008 for fuel-based utilities expenditures. The four community colleges with the highest expenditures on fuel-based utilities in fiscal year 2008

were Dallas, Houston, Lone Star, and Tarrant. These four spent 39.2 percent of the statewide reported expenditures in this category in fiscal year 2008. By contrast, the six community colleges with the lowest expenditures—Vernon, Frank Phillips, Cisco, Clarendon, Ranger and Panola—spent less than \$500,000 each on fuel-based utilities in fiscal year 2008. These expenditures are shown in **Figure 12**.

FIGURE 12
FUEL-BASED UTILITY EXPENDITURES FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEARS 2007 AND 2008

COMMUNITY COLLEGE	FUEL-BASED UTILITY EXPENDITURES 2007	FUEL-BASED UTILITY EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
Dallas County Community	\$8,268,000	\$8,517,081	\$249,081	3%
Houston Community College	7,535,593	7,723,990	188,397	3
Lone Star College	6,517,703	7,191,113	673,411	10
Tarrant College	5,827,764	6,236,703	408,939	7
South Texas Community College	3,493,621	3,659,580	165,958	5
Collin College	2,918,175	2,990,667	72,492	2
Austin Community College	2,592,530	2,730,099	137,569	5
San Jacinto College	2,409,654	2,597,259	187,605	8
Blinn College	1,866,770	2,164,977	298,207	16
Lee College	1,861,465	1,778,929	(82,536)	(4)
El Paso Community College	2,140,917	1,684,287	(456,630)	(21)
McLennan College	1,296,025	1,615,999	319,974	25
Laredo Junior College	1,355,701	1,526,371	170,670	13
Amarillo College	1,324,138	1,353,075	28,937	2
Central Texas College	1,683,350	1,258,500	(424,850)	(25)
Midland College	1,171,257	1,221,104	49,847	4
Del Mar College	2,028,555	1,115,817	(912,737)	(45)
Angelina College	1,082,770	1,085,065	2,295	0
College of the Mainland	835,751	1,052,671	216,921	26
Odessa College	975,590	1,043,707	68,117	7
Navarro College	993,686	1,026,866	33,180	3
Southwest Texas Junior College	883,122	1,026,809	143,687	16
Victoria College	921,165	980,821	59,657	6
Wharton College	775,978	969,200	193,222	25
Trinity Valley Community College	872,329	960,485	88,156	10
South Plains College	1,121,995	867,222	(254,773)	(23)
Alvin College	729,221	860,207	130,986	18
Grayson College	720,530	810,565	90,035	12
Paris Junior College	589,428	763,479	174,052	30
Temple College	659,728	721,073	61,345	9
Weatherford College	513,848	653,777	139,929	27
Hill College	630,099	649,614	19,515	3
Brazosport College	506,189	640,443	134,254	27
North Central College	557,001	623,746	66,745	12
Northeast Texas Community College	512,967	591,909	78,942	15
Howard College	526,610	584,047	57,437	11
Galveston College	602,049	565,131	(36,918)	(6)
Texarkana College	595,387	564,298	(31,089)	(5)

FIGURE 12 (CONTINUED)
FUEL-BASED UTILITY EXPENDITURES FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEARS 2007 AND 2008

COMMUNITY COLLEGE	FUEL-BASED UTILITY EXPENDITURES 2007	FUEL-BASED UTILITY EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
Vernon College	\$444,743	\$420,263	(\$24,480)	(6%)
Frank Phillips College	427,354	399,733	(27,621)	(6)
Cisco College	398,709	375,540	(23,169)	(6)
Clarendon College	321,250	322,402	1,152	0
Ranger College	313,833	291,988	(21,845)	(7)
Panola College	295,584	289,175	(6,409)	(2)
Total	\$72,098,132	\$74,505,789	\$2,407,656	3%

SOURCE: Legislative Budget Board.

Cumulative fuel-based utility expenditures increased by a total of \$2.4 million for the 44 community colleges reporting their expenditures. Twelve of the 44, however, reported decreases. Three of the community colleges with the largest decreases, Del Mar College (\$912,737), El Paso Community College (\$456,630) and South Plains College (\$254,773) did not provide much information to explain their decreases, although El Paso did state that several programs were relocated to a new renovated facility.

Community colleges' combined expenditures for fuel-based utilities increased by 3 percent from fiscal years 2007 to 2008. The ranges varied widely, from a 30 percent increase for Paris Junior College to a 45 percent decrease for Del Mar

College. Brazosport College reported the second highest percentage increase in fuel-based utilities cost. Brazosport's electricity contract expired on December 31, 2007 and a new contract was negotiated. The old base rate of 5.51 cents per kilowatt-hour increased to 7.93 cents per kilowatt-hour. Two community colleges—Clarendon and Angelina—had less than a 1 percent change.

Figure 13 shows that the utility cost per FTSE ranged from a high of \$517 at Lee College to a low of \$109 at El Paso Community College.

FIGURE 13
FUEL-BASED UTILITY COST PER FULL-TIME STUDENT EQUIVALENT FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEAR 2008

COMMUNITY COLLEGE	FULL-TIME STUDENT EQUIVALENT	FUEL-BASED UTILITIES COST	FUEL-BASED UTILITIES COST PER STUDENT
Lee College	3,438	\$1,778,929	\$517
Galveston College	1,140	565,131	496
College of the Mainland	2,176	1,052,671	484
Ranger College	636	291,988	459
Frank Phillips College	902	399,733	443
Victoria College	2,355	980,821	416
Clarendon College	789	322,402	409
Northeast Texas Community College	1,533	591,909	386
Odessa College	2,781	1,043,707	375
Houston Community College	20,907	7,723,990	369
Angelina College	2,966	1,085,065	366
Midland College	3,348	1,221,104	365
Southwest Texas Junior College	3,005	1,026,809	342
South Texas Community College	11,142	3,659,580	328

FIGURE 13 (CONTINUED)
FUEL-BASED UTILITY COST PER FULL-TIME STUDENT EQUIVALENT FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEAR 2008

COMMUNITY COLLEGE	FULL-TIME STUDENT EQUIVALENT	FUEL-BASED UTILITIES COST	FUEL-BASED UTILITIES COST PER STUDENT
Laredo Junior College	4,741	\$1,526,371	\$322
Brazosport College	2,047	640,443	313
Lone Star College	23,004	7,191,113	313
Grayson College	2,642	810,565	307
McLennan College	5,300	1,615,999	305
Hill College	2,149	649,614	302
Alvin College	2,886	860,207	298
Tarrant College	20,967	6,236,703	297
Paris Junior College	2,703	763,479	282
Wharton College	3,710	969,200	261
Dallas County Community	33,046	8,517,081	258
Trinity Valley Community College	3,813	960,485	252
Central Texas College	5,019	1,258,500	251
Collin College	12,133	2,990,667	246
Vernon College	1,718	420,263	245
Temple College	3,080	721,073	234
Panola College	1,261	289,175	229
Amarillo College	6,083	1,353,075	222
Howard College	2,640	584,047	221
Blinn College	9,902	2,164,977	219
Navarro College	4,889	1,026,866	210
Weatherford College	3,202	653,777	204
Texarkana College	3,039	564,298	186
Del Mar College	6,303	1,115,817	177
Cisco College	2,225	375,540	169
San Jacinto College	15,769	2,597,259	165
Austin Community College	16,877	2,730,099	162
North Central College	4,407	623,746	142
South Plains College	6,190	867,222	140
El Paso Community College	15,426	1,684,287	109
Total	284,292	\$74,505,789	\$262

SOURCES: Legislative Budget Board; Texas Higher Education Coordinating Board.

FUEL-BASED UTILITY EXPENDITURES – HEALTH-RELATED INSTITUTIONS

The seven health-related institutions (HRIs) that responded to the LBB fuel cost survey reported spending \$132.0 million for fuel-based utilities in fiscal year 2008, an increase of \$16.1 million, or 13.9 percent, over fiscal year 2007. The fuel-based utility expenditures reported by these seven HRIs in fiscal years 2007 and 2008 are shown in **Figure 14**.

The University of Texas M. D. Anderson Cancer Center reported the highest total expenditures for fuel-based utilities in fiscal year 2008, \$55.8 million. It also reported the highest total increase, \$6.0 million. The University of Texas Southwestern Medical Center at Dallas reported an increase of \$3.5 million in fuel-based utilities. Texas Tech University Health Sciences Center had the highest percentage increase, 26.5 percent.

FIGURE 14
FUEL-BASED UTILITY EXPENDITURES FOR HEALTH-RELATED INSTITUTIONS SURVEYED, FISCAL YEARS 2007 AND 2008

HEALTH-RELATED INSTITUTION	FUEL-BASED UTILITY EXPENDITURES 2007	FUEL-BASED UTILITY EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
The University of Texas M. D. Anderson Cancer Center	\$49,845,810	\$55,766,651	\$5,920,841	11.9%
The University of Texas Southwestern Medical Center at Dallas	26,533,017	30,081,550	3,548,533	13.4
The University of Texas Health Science Center at Houston	15,254,537	17,701,158	2,446,621	16.0
The University of Texas Health Science Center at San Antonio	8,629,569	10,450,350	1,820,781	21.1
Texas Tech University Health Sciences Center	6,323,026	8,000,349	1,677,323	26.5
Texas A&M University Health Science Center	6,438,503	6,789,426	350,923	5.5
The University of Texas Health Science Center at Tyler	2,809,795	3,174,302	364,507	13.0
Total	\$115,834,257	\$131,963,787	\$16,129,529	13.9%

SOURCE: Legislative Budget Board.

Texas A&M University Health Science Center's 5.5 percent increase in fuel-based utility expenditures was significantly lower than all other HRIs.

According to THECB, the University of Texas M.D. Anderson Cancer Center had 133 full-time *student* equivalents in fiscal year 2008, yet its FTE positions were 17,701. Therefore, it is more appropriate to analyze the university's \$55.8 million expenditures on fuel-based utilities as the cost per FTE position rather than cost per FTSE. **Figure 15** shows fuel-based utilities cost per FTE, not per FTSE, for seven HRIs for fiscal year 2008. FTE positions include all positions, not only the appropriated positions in the General Appropriations Act.

These expenditures ranged from a high of \$5,079 at The Texas A&M University Health Science Center to a low of \$1,632 at Texas Tech University Health Sciences Center.

FUEL-BASED UTILITY EXPENDITURES – INDEPENDENT SCHOOL DISTRICTS

In fiscal year 2008, the 135 ISDs that responded to the utilities section of the LBB fuel cost survey expended \$222.7 million on fuel-based utilities. The 11 districts with the highest expenditures on fuel-based utilities spent from \$6.3 million to \$16.8 million. The districts with the lowest expenditures spent from \$13,796 to \$58,043.

Fuel-based utility expenditures per public school student showed a tendency to be higher in school districts with lower student enrollment. **Figures 16** and **17** show the average cost for fuel-based utility cost per student according to the number of students enrolled in the district.

Fuel-based utility expenditures per public school student also showed a tendency to be higher in rural school districts,

FIGURE 15
FUEL-BASED UTILITY COST PER FTE FOR HEALTH-RELATED INSTITUTIONS SURVEYED, FISCAL YEAR 2008

HEALTH-RELATED INSTITUTION	FULL-TIME EQUIVALENT POSITIONS	FUEL-BASED UTILITIES EXPENDITURES	FUEL-BASED UTILITIES COST PER FTE
Texas A&M University Health Science Center	1,337	\$6,789,426	\$5,079
The University of Texas Health Science Center at Houston	4,427	17,701,158	3,999
The University of Texas Health Science Center at Tyler	838	3,174,302	3,787
The University of Texas M. D. Anderson Cancer Center	17,198	55,766,651	3,243
The University of Texas Southwestern Medical Center at Dallas	10,217	30,081,550	2,944
The University of Texas Health Science Center at San Antonio	5,705	10,450,350	1,832
Texas Tech University Health Sciences Center	4,904	8,000,349	1,632
Total	44,624	\$131,963,787	\$2,957

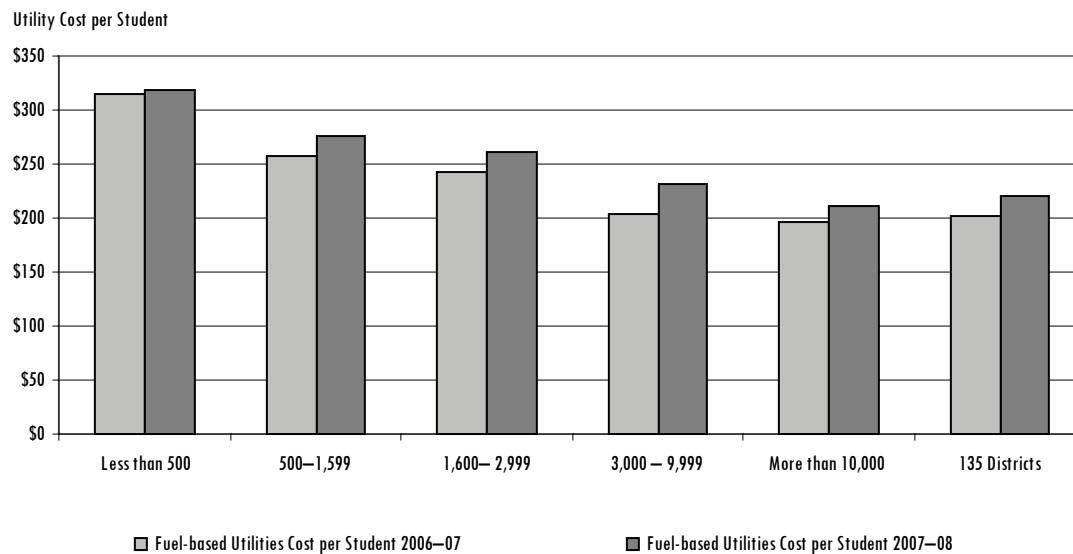
SOURCE: Legislative Budget Board.

FIGURE 16
FUEL-BASED UTILITY COST PER STUDENT FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006–07 AND 2007–08

DISTRICT ENROLLMENT	STUDENTS 2006–07	FUEL-BASED UTILITIES COST PER STUDENT 2006–07	STUDENTS 2007–08	FUEL-BASED UTILITIES COST PER STUDENT 2007–08	PERCENTAGE CHANGE IN COST PER STUDENT
Less than 500	7,745	\$316	7,883	\$319	1%
500–1,599	42,299	\$258	42,577	\$276	7%
1,600–2,999	51,330	\$243	52,532	\$261	8%
3,000–9,999	91,643	\$204	93,434	\$231	13%
More than 10,000	798,917	\$196	817,920	\$212	8%
135 Districts	991,934	\$203	1,014,346	\$220	8%

SOURCES: Legislative Budget Board; Texas Education Agency.

FIGURE 17
FUEL-BASED UTILITY COST PER STUDENT FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006–07 AND 2007–08



SOURCES: Legislative Budget Board; Texas Education Agency.

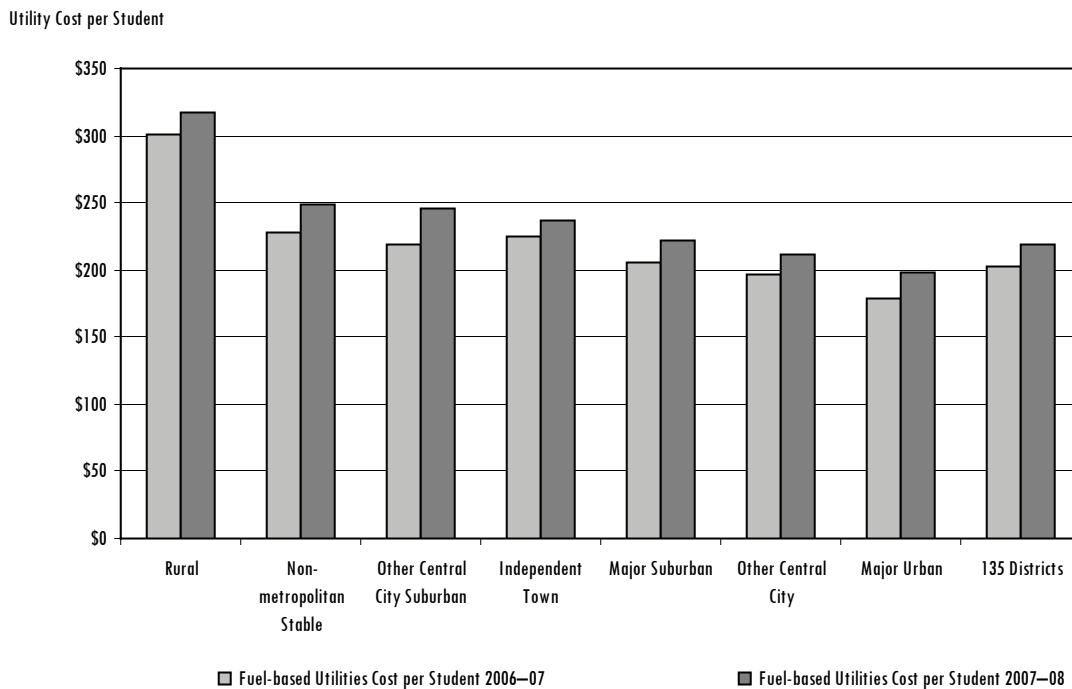
probably due to the relationship between location and district size. **Figures 18** and **19** show the average cost for fuel-based utility cost per student according to the type of community based on Texas Education Agency (TEA) definitions. The agency's definitions for community types are listed in **Figure 20**. There were no communities classified as "non-metro: fast growing" that responded to the LBB survey.

FIGURE 18
FUEL-BASED UTILITIES COST PER STUDENT BY COMMUNITY TYPE FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006-07 AND 2007-08

COMMUNITY TYPE	STUDENTS 2006-07	FUEL-BASED UTILITIES COST PER STUDENT 2006-07	STUDENTS 2007-08	FUEL-BASED UTILITIES COST PER STUDENT 2007-08	PERCENTAGE CHANGE IN COST PER STUDENT
Rural	15,281	\$300	15,361	\$318	5.9%
Non-metropolitan Stable	43,615	\$228	43,786	\$249	9.2%
Other Central City Suburban	74,778	\$219	76,766	\$246	12.2%
Independent Town	42,825	\$225	43,254	\$236	5.2%
Major Suburban	383,436	\$205	396,159	\$222	7.8%
Other Central City	233,198	\$197	239,496	\$211	7.3%
Major Urban	198,801	\$179	199,524	\$198	10.3%
135 Districts	991,934	\$203	1,014,346	\$220	8.4%

SOURCES: Legislative Budget Board; Texas Education Agency.

FIGURE 19
FUEL-BASED UTILITIES COST PER STUDENT BY COMMUNITY TYPE FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006-07 AND 2007-08



SOURCES: Legislative Budget Board; Texas Education Agency.

FIGURE 20
TEXAS EDUCATION AGENCY'S DEFINITIONS FOR COMMUNITY TYPES

Major Urban

The largest school districts in the state that serve the six metropolitan areas of Houston, Dallas, San Antonio, Fort Worth, Austin, and El Paso. Major urban districts are the districts with the greatest membership in counties with populations of 725,000 or more, and more than 35 percent of the students are identified as economically disadvantaged. In some cases, other size threshold criteria may apply.

Major Suburban

Other school districts in and around the major urban areas. Generally speaking, major suburban districts are contiguous to major urban districts. If the suburban district is not contiguous, it must have a student population that is at least 15 percent of the size of the district designated as major urban. In some cases, other size threshold criteria may apply.

Other Central City

The major school districts in other large, but not major, Texas cities. Other central city districts are the largest districts in counties with populations between 100,000 and 724,999 and are not contiguous to any major urban districts. In some cases, other size threshold criteria may apply.

Other Central City Suburban

Other school districts in and around the other large, but not major, Texas cities. Generally speaking, other central city suburban districts are contiguous to other central city districts. If the suburban district is not contiguous, it must have a student population that is at least 15 percent of the largest district enrollment in the county. Its enrollment is greater than 3 percent of the contiguous other central city district. In some cases, other size threshold criteria may apply.

Independent Town

The largest school districts in counties with populations of 25,000 to 100,000. In some cases, other size threshold criteria may apply.

Non-Metro: Fast Growing

School districts that are not in any of the above categories and that exhibit a five-year growth rate of at least 20 percent. These districts must have at least 300 students in membership.

Non-Metro: Stable—School districts that are not in any of the above categories, yet have a number of students in membership that exceeds the state median.

Rural—School districts that do not meet the criteria for placement into any of the above categories. These districts either have a growth rate less than 20 percent and the number of students in membership is between 300 and the state median, or the number of students in membership is less than 300.

SOURCE: Texas Education Agency.

TRANSPORTATION FUELS

“Transportation fuels”, as used in this section of the report, generally refers to gasoline and diesel—the fuels state agencies, institutions of higher education and independent school districts primarily use to power their vehicle fleets.

For state agencies, the expenditure information is from the CPA's Where the Money Goes (Object Code 7304, Fuels and Lubricants) website.

Institutions of higher education provided expenditure information for transportation fuels on a separate spreadsheet they prepared as part of their Legislative Appropriations Requests (LAR).

For ISDs, information on transportation fuels came from two sources. For school year 2006–07, the information was available through the Public Education Information Management System (Object Code 6311). For the 2007–08 school year, the data was not available so ISDs were asked to provide the information as part of their responses to the LBB fuel costs survey.

TRANSPORTATION FUEL EXPENDITURES – STATE AGENCIES

In fiscal year 2008, state agencies spent \$103 million for transportation fuels. The 19 state agencies analyzed for this section of the report spent \$97.3 million, or 94.4 percent of the state's total expenditures in this category.

Statewide total expenditures on transportation fuels increased \$25.5 million in fiscal year 2008 from fiscal year 2007. The responding state agencies reported increases in their transportation fuel expenditures of \$24.4 million, 95.7 percent of the state's total increase.

The agency with the largest increase in fuel-based utility expenditures was the Texas Department of Transportation (TxDOT) with an increase of \$10.7 million in transportation fuels. Three other state agencies, the Texas Department of Public Safety (DPS), the Texas Department of Criminal Justice (TDCJ) and the Texas Parks and Wildlife Department (TPWD) had transportation fuel increases of more than \$1 million in fiscal year 2008.

Fourteen of the 19 agencies had increases ranging from \$3,191 to \$467,441. Only one state agency, the Health and Human Services Commission (HHSC), reported a decrease in its transportation fuel expenditures. Its expenditures dropped from \$252,548 to \$56,456.

Expenditures by state agencies for transportation fuels, as reported on CPA's website (Where the Money Goes), increased by 32.9 percent from fiscal years 2007 to 2008. The agencies included in this report increased spending in this category by a comparable amount, 33.5 percent, during this period.

The agencies with the largest percentage increases in transportation fuel expenditures were the Texas Historical Commission (THC), the State Preservation Board (SPB), The Texas School for the Blind and Visually Impaired, DPS

and the Texas School for the Deaf. THC's increase of 1,454 percent was due to the transfer of 18 historic sites from TPWD on January 1, 2008. The other four agencies had increases ranging from 52.4 percent (Texas School for the Deaf) to 74.9 percent (State Preservation Board).

For four of these agencies, the high percentage increases, while significant for the agencies, did not result in significant expenditures in terms of the state total. Conversely, DPS's 56.3 percent increase did account for 25.3 percent of the state's total increase of \$25.5 million. **Figure 21** shows transportation fuel expenditures for the state agencies in this section of the report and the amount and percentage of change in funds spent on transportation fuels.

In fiscal year 2008, state agencies spent approximately \$695 per full-time equivalent (FTE) position on transportation

FIGURE 21
TRANSPORTATION FUEL EXPENDITURES FOR AGENCIES SURVEYED, FISCAL YEARS 2007 TO 2008

AGENCY	FUELS AND LUBRICANTS (OBJECT CODE 7304) 2007	FUELS AND LUBRICANTS (OBJECT CODE 7304) 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
Texas Department of Transportation	\$37,205,180	\$47,866,325	\$10,661,145	28.7%
Texas Department of Public Safety	11,445,924	17,886,274	6,440,350	56.3
Texas Department of Criminal Justice	12,825,706	16,919,444	4,093,738	31.9
Texas Parks and Wildlife Department	5,043,307	6,155,381	1,112,074	22.1
Texas Department of Aging and Disability Services	1,124,056	1,591,497	467,441	41.6
Texas Department of State Health Services	937,900	1,349,496	411,596	43.9
Texas Railroad Commission	910,352	1,097,410	187,058	20.5
Texas Youth Commission	683,908	991,624	307,716	45.0
Texas Department of Agriculture	544,730	793,722	248,992	45.7
Texas Alcoholic Beverage Commission	644,703	761,399	116,696	18.1
Texas Commission on Environmental Quality	706,682	734,097	27,415	3.9
Texas Historical Commission	23,597	366,744	343,147	1,454.2
General Land Office	179,869	216,005	36,136	20.1
Texas Facilities Commission	131,524	180,785	49,261	37.5
Texas School for the Deaf	89,330	136,130	46,800	52.4
Adjutant General	84,922	98,310	13,388	15.8
Texas School for the Blind and Visually Impaired	53,912	84,887	30,975	57.5
Health and Human Services Commission	252,548	56,456	(196,092)	(77.6)
State Preservation Board	4,262	7,453	3,191	74.9
Total, Above Agencies	\$72,892,412	\$97,293,440	\$24,401,029	33.5%
Percentage of Statewide Total	94.0%	94.4%	95.7%	
Statewide Total	\$77,520,759	\$103,023,263	\$25,502,504	32.9%

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

fuel. The surveyed agencies spent an average of \$877 per position, ranging from a high of \$3,383 per position by TxDOT to a low of \$6 per position by HHSC.

Six other state agencies—THC, the TDPS, TPWD, SPB, RRC, TDA and TABC—had transportation fuel expenditures that exceeded \$1,000 per FTE position. **Figure 22** shows the agencies' transportation fuel expenditures per FTE position in fiscal year 2008.

TRANSPORTATION FUEL EXPENDITURES AT GENERAL ACADEMIC INSTITUTIONS

In fiscal year 2008, the 30 general academic institutions that responded to the LBB fuel cost survey spent \$3.9 million on transportation fuels. The University of Texas at Austin spent \$775,691 and Texas Tech spent \$630,615, for a total of 36.3 percent of the reported total expenditures in this category. Three institutions reported no expenditures on transportation

fuels. The transportation fuel expenditures for the 30 general academic institutions are shown in **Figure 23**.

The transportation fuel expenditures of the 30 general academic institutions in this report increased by a total of \$1.1 million in fiscal year 2008. The largest increase, \$259,633, was by the University of Texas at Austin. The university's spending in this category increased from \$516,058 to \$775,691.

General academic institutions' combined expenditures for transportation fuel increased by 38 percent, from fiscal years 2007 to 2008. **Figure 23** shows the percentage increases for general academic institutions.

For general academic institutions, transportation fuel expenditures per FTSEs ranged from a high of \$57 at Sul Ross State University to a low of \$2 at Texas A&M. Three

FIGURE 22
TRANSPORTATION FUEL EXPENDITURES PER FTE POSITION FOR AGENCIES SURVEYED, FISCAL YEAR 2008

AGENCY	FULL-TIME EQUIVALENT POSITIONS	FUELS AND LUBRICANTS	FUELS AND LUBRICANTS COST PER FTE POSITION
Texas Department of Transportation	14,148	\$47,866,325	\$3,383
Texas Historical Commission	160	366,744	2,299
Texas Department of Public Safety	8,033	17,886,274	2,227
Texas Parks and Wildlife Department	3,100	6,155,381	1,986
Texas Railroad Commission	677	1,097,410	1,621
Texas Department of Agriculture	651	793,722	1,220
Texas Alcoholic Beverage Commission	628	761,399	1,212
Texas Department of Criminal Justice	37,441	16,919,444	452
Texas Facilities Commission	463	180,785	391
General Land Office	596	216,005	363
Texas School for the Deaf	428	136,130	318
Texas Commission on Environmental Quality	2,942	734,097	249
Texas School for the Blind and Visually Impaired	344	84,887	247
Texas Youth Commission	4,113	991,624	241
Adjutant General	601	98,310	164
Texas Department of State Health Services	11,850	1,349,496	114
Texas Department of Aging and Disability Services	14,923	1,591,497	107
State Preservation Board	83	7,453	90
Health and Human Services Commission	9,793	56,456	6
Total, Above Agencies	110,973	\$97,293,440	\$877
Percentage of Statewide Total	75%	94%	126%
Statewide Total	148,220	\$103,023,263	\$695

SOURCES: Legislative Budget Board; Comptroller of Public Accounts.

FIGURE 23
TRANSPORTATION FUEL EXPENDITURES FOR GENERAL ACADEMIC INSTITUTIONS SURVEYED, FISCAL YEARS 2007 AND 2008

INSTITUTION	TRANSPORTATION FUEL EXPENDITURES 2007	TRANSPORTATION FUEL EXPENDITURES 2008	CHANGE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
The University of Texas at Austin	\$516,058	\$775,691	\$259,633	50%
Texas Tech University	470,640	630,615	159,975	34
University of North Texas	256,752	359,493	102,740	40
Texas State University – San Marcos	162,761	208,310	45,549	28
The University of Texas at El Paso	127,715	194,105	66,390	52
University of Texas – San Antonio	121,221	191,846	70,625	58
Lamar University Beaumont	98,769	145,852	47,083	48
University of Texas – Pan American	114,593	138,579	23,986	21
West Texas A&M	79,179	122,083	42,904	54
University of Houston	91,395	118,770	27,375	30
The University of Texas at Dallas	87,190	97,401	10,211	12
Sam Houston State University	88,299	94,659	6,360	7
Texas Southern University	69,879	90,326	20,447	29
Tarleton State University	84,473	87,173	2,700	3
Angelo State University	52,993	77,489	24,496	46
Texas Woman's University	51,518	75,477	23,959	47
Sul Ross State University	58,826	74,250	15,424	26
Texas A&M University	52,375	63,292	10,917	21
Texas A&M Corpus Christi	51,051	59,334	8,282	16
University of Houston Clear Lake	31,795	52,102	20,307	64
The University of Texas at Brownsville	37,519	49,231	11,712	31
University of Texas – Permian Basin	29,873	43,743	13,870	46
University of Houston – Downtown	26,213	36,981	10,769	41
Prairie View A&M University	18,675	34,768	16,093	86
University of Houston Victoria	18,675	34,768	16,093	86
Sul Ross State University Rio Grande	7,782	11,002	3,220	41
Texas A&M International	7,992	10,312	2,320	29
Texas A&M Commerce	0	0	0	
The University of Texas at Arlington	0	0	0	
University of Texas – Tyler	0	0	0	
Total	\$2,814,211	\$3,877,651	\$1,063,440	38%

SOURCE: Legislative Budget Board.

institutions—Texas A&M Commerce, University of Texas – Arlington and University of Texas – Tyler—reported that they did not have transportation fuel expenditures. **Figure 24** shows transportation fuel expenditures per FTSE for general academic institutions.

TRANSPORTATION FUEL EXPENDITURES AT COMMUNITY COLLEGES

The 44 community colleges that responded to the LBB fuel costs survey reported spending a total of \$2.3 million in fiscal year 2007 and \$3.1 million in fiscal year 2008 on transportation fuel. The four community colleges with the

FIGURE 24
TRANSPORTATION FUEL EXPENDITURES PER FTSE FOR GENERAL ACADEMIC INSTITUTIONS SURVEYED,
FISCAL YEARS 2007 AND 2008

INSTITUTION	FTSE FALL 2007	TRANSPORTATION FUEL EXPENDITURES 2008	TRANSPORTATION FUEL COST PER FTSE 2008
Sul Ross State University	1,298	\$74,250	\$57.20
Texas Tech University	25,231	630,615	24.99
University of Houston Victoria	1,511	34,768	23.00
Sul Ross State University Rio Grande	497	11,002	22.14
West Texas A&M	5,639	122,083	21.65
Lamar University Beaumont	7,818	145,852	18.66
The University of Texas at Brownsville	2,812	49,231	17.51
The University of Texas at Austin	44,577	775,691	17.40
University of Texas Permian Basin	2,573	43,743	17.00
Angelo State University	5,268	77,489	14.71
University of North Texas	26,849	359,493	13.39
The University of Texas at El Paso	14,542	194,105	13.35
Tarleton State University	7,175	87,173	12.15
University of Houston Clear Lake	4,566	52,102	11.41
Texas Southern University	8,168	90,326	11.06
University of Texas Pan American	13,349	138,579	10.38
Texas State University – San Marcos	22,864	208,310	9.11
The University of Texas at Dallas	10,841	97,401	8.98
Texas A&M Corpus Christi	6,645	59,334	8.93
Texas Woman's University	8,534	75,477	8.84
University of Texas San Antonio	21,710	191,846	8.84
Sam Houston State University	13,590	94,659	6.97
Prairie View A&M University	7,002	34,768	4.97
University of Houston – Downtown	7,916	36,981	4.67
University of Houston	27,467	118,770	4.32
Texas A&M International	3,573	10,312	2.89
Texas A&M University	40,516	63,292	1.56
Texas A&M Commerce	6,117	0	0.00
The University of Texas at Arlington	18,246	0	0.00
University of Texas Tyler	4,690	0	0.00
Total	371,582	\$3,877,651	\$10.44

SOURCES: Legislative Budget Board; Texas Higher Education Coordinating Board.

highest expenditures on transportation fuel in fiscal year 2008 were Houston, Southwest, Dallas and Austin.

The 44 community colleges reporting their expenditures saw their cumulative transportation fuel expenditures go up by \$785,363, a 33.6 percent increase, from fiscal year 2007 to fiscal year 2008. The transportation fuel expenditures for the

community colleges that responded to the LBB survey are shown in **Figure 25**.

For community colleges, transportation fuel cost per FTSE ranged from a high of \$82 for Southwest College to a low of \$4 for Victoria College. Three community colleges reported that they did not have transportation fuel expenditures. The

FIGURE 25
TRANSPORTATION FUEL EXPENDITURES FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEARS 2007 AND 2008

COMMUNITY COLLEGE	TRANSPORTATION FUEL EXPENDITURES 2007	TRANSPORTATION FUEL EXPENDITURES 2008	INCREASE FROM PRIOR YEAR	PERCENTAGE INCREASE FROM PRIOR YEAR
Houston College	\$173,648	\$255,517	\$81,869	47.1%
Southwest College	164,053	247,633	83,579	50.9
Dallas College	148,753	216,883	68,130	45.8
Austin College	139,920	199,367	59,447	42.5
Tarrant College	133,981	185,443	51,462	38.4
El Paso College	157,923	153,920	(4,003)	(2.5)
San Jacinto College	90,034	136,995	46,961	52.2
Midland College	109,113	116,199	7,086	6.5
Odessa College	65,791	108,871	43,080	65.5
Central Texas College	70,000	105,000	35,000	50.0
Weatherford College	84,539	101,281	16,742	19.8
South Plains College	73,110	98,831	25,721	35.2
Cisco College	58,844	79,161	20,317	34.5
Paris Junior College	55,860	72,937	17,077	30.6
Blinn College	50,346	72,838	22,492	44.7
Amarillo College	53,495	66,093	12,598	23.5
South Texas College	45,589	62,834	17,245	37.8
Collin College	40,202	57,156	16,954	42.2
Trinity College	44,263	56,040	11,777	26.6
Texarkana College	49,134	55,289	6,155	12.5
Howard College	41,190	55,261	14,071	34.2
Laredo College	41,618	54,141	12,523	30.1
Hill College	47,377	52,926	5,549	11.7
Lee College	25,924	52,860	26,937	103.9
North Central College	30,197	52,644	22,447	74.3
Grayson College	40,428	44,226	3,798	9.4
Navarro College	31,134	43,038	11,904	38.2
Clarendon College	39,131	40,172	1,041	2.7
Panola College	33,929	36,770	2,841	8.4
McLennan College	28,414	32,921	4,507	15.9
Alvin College	27,449	32,506	5,057	18.4
Vernon College	24,550	31,371	6,821	27.8
North East College	18,870	26,258	7,388	39.2
Angelina College	16,166	19,972	3,806	23.5
Temple College	13,202	19,363	6,161	46.7
Ranger College	22,997	19,290	(3,707)	(16.1)
Frank Phillips College	12,206	18,264	6,058	49.6
Wharton College	10,455	15,117	4,662	44.6

FIGURE 25 (CONTINUED)**TRANSPORTATION FUEL EXPENDITURES FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEARS 2007 AND 2008**

COMMUNITY COLLEGE	TRANSPORTATION FUEL EXPENDITURES 2007	TRANSPORTATION FUEL EXPENDITURES 2008	INCREASE FROM PRIOR YEAR	PERCENTAGE CHANGE FROM PRIOR YEAR
Brazosport College	\$11,484	\$14,704	\$3,220	28.0%
Victoria College	5,849	8,538	2,689	46.0
Galveston College	8,761	6,661	(2,100)	(24.0)
College of the Mainland	0	0	0	
Del Mar College	0	0	0	
Lone Star College	0	0	0	
Total	\$2,339,931	\$3,125,294	\$785,363	33.6%

SOURCE: Legislative Budget Board.

community college transportation fuel expenditures per FTSE are shown in **Figure 26**.

TRANSPORTATION FUEL EXPENDITURES FOR HEALTH-RELATED INSTITUTIONS

In fiscal year 2008, the seven health-related institutions (HRIs) that responded to the LBB fuel survey spent \$1.4

million on transportation fuels. The University of Texas M. D. Anderson Cancer Center had the highest spending in this category at \$601,434. The University of Texas Health Science Center at Tyler reported the lowest expenditures at \$28,708. Transportation expenditures reported by these seven institutions are shown in **Figure 27**.

FIGURE 26**TRANSPORTATION FUEL EXPENDITURES PER FTSE FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEAR 2008**

COMMUNITY COLLEGE	FULL-TIME STUDENT EQUIVALENTS FALL 2007	TRANSPORTATION FUEL COST 2008	TRANSPORTATION FUEL COST PER FTSE 2008
Southwest College	3,005	\$247,633	\$82.41
Clarendon College	789	40,172	50.91
Odessa College	2,781	108,871	39.15
Cisco College	2,225	79,161	35.58
Midland College	3,348	116,199	34.71
Weatherford College	3,202	101,281	31.63
Ranger College	636	19,290	30.31
Panola College	1,261	36,770	29.15
Paris Junior College	2,703	72,937	26.98
Hill College	2,149	52,926	24.62
Howard College	2,640	55,261	20.93
Central Texas College	5,019	105,000	20.92
Frank Phillips College	902	18,264	20.24
Vernon College	1,718	31,371	18.26
Texarkana College	3,039	55,289	18.20
North East College	1,533	26,258	17.13
Grayson College	2,642	44,226	16.74
South Plains College	6,190	98,831	15.97
Lee College	3,438	52,860	15.37
Trinity College	3,813	56,040	14.70

FIGURE 26 (CONTINUED)
TRANSPORTATION FUEL EXPENDITURES PER FTSE FOR COMMUNITY COLLEGES SURVEYED, FISCAL YEAR 2008

COMMUNITY COLLEGE	FULL-TIME STUDENT EQUIVALENTS FALL 2007	TRANSPORTATION FUEL COST 2008	TRANSPORTATION FUEL COST PER FTSE 2008
Houston College	20,907	\$255,517	\$12.22
North Central College	4,407	52,644	11.95
Austin College	16,877	199,367	11.81
Laredo College	4,741	54,141	11.42
Alvin College	2,886	32,506	11.26
Amarillo College	6,083	66,093	10.87
El Paso College	15,426	153,920	9.98
Tarrant College	20,967	185,443	8.84
Navarro College	4,889	43,038	8.80
San Jacinto College	15,769	136,995	8.69
Blinn College	9,902	72,838	7.36
Brazosport College	2,047	14,704	7.18
Angelina College	2,966	19,972	6.73
Dallas College	33,046	216,883	6.56
Temple College	3,080	19,363	6.29
McLennan College	5,300	32,921	6.21
Galveston College	1,140	6,661	5.84
South Texas College	11,142	62,834	5.64
Collin College	12,133	57,156	4.71
Wharton College	3,710	15,117	4.07
Victoria College	2,355	8,538	3.63
College of the Mainland	2,176	0	0.00
Del Mar College	6,303	0	0.00
Lone Star College	23,004	0	0.00
Total	284,292	\$3,125,294	\$10.99

SOURCES: Legislative Budget Board; Texas Higher Education Coordinating Board.

FIGURE 27
TRANSPORTATION FUEL EXPENDITURES FOR HEALTH-RELATED INSTITUTIONS SURVEYED, FISCAL YEARS 2007 AND 2008

INSTITUTION	TRANSPORTATION FUEL EXPENDITURES 2007	TRANSPORTATION FUEL EXPENDITURES 2008	CHANGE IN TRANSPORTATION FUEL EXPENDITURES IN 2008	PERCENTAGE CHANGE FROM PRIOR YEAR
The University of Texas M. D. Anderson Cancer Center	\$409,422	\$601,434	\$192,012	46.9%
The University of Texas Southwestern Medical Center at Dallas	218,364	408,858	190,494	87.2
The University of Texas Health Science Center at San Antonio	90,416	151,681	61,265	67.8
Texas Tech University Health Sciences Center	72,185	76,106	3,921	5.4

FIGURE 27 (CONTINUED)
TRANSPORTATION FUEL EXPENDITURES FOR HEALTH-RELATED INSTITUTIONS SURVEYED, FISCAL YEARS 2007 AND 2008

INSTITUTION	TRANSPORTATION FUEL EXPENDITURES 2007	TRANSPORTATION FUEL EXPENDITURES 2008	CHANGE IN TRANSPORTATION FUEL EXPENDITURES IN 2008	PERCENTAGE CHANGE FROM PRIOR YEAR
The University of Texas Health Science Center at Houston	\$67,377	\$63,808	(\$3,569)	(5.3%)
Texas A&M University Health Science Center	29,644	36,575	6,931	23.4
The University of Texas Health Science Center at Tyler	28,964	28,708	(256)	(0.9)
Total	\$916,372	\$1,367,170	\$450,798	49.2%

SOURCE: Legislative Budget Board.

For these seven HRIs, transportation fuel expenditures per FTE ranged from a high of \$40 for the University of Texas Southwestern Medical Center at Dallas to a low of \$14 for the University of Texas Health Science Center at Houston. **Figure 28** shows transportation fuel expenditures per FTE for HRIs.

TRANSPORTATION FUEL EXPENDITURES – INDEPENDENT SCHOOL DISTRICTS

This section of the report examines the expenditures of 131 school districts that responded to the transportation fuel section of the LBB fuel cost survey. These 131 school districts reported spending \$38.0 million on transportation fuel in the 2007–08 school year, an increase of \$10.8 million from the 2006–07 school year.

Transportation fuel cost per public school student tended to be higher in school districts with lower student enrollment. The smallest districts, those with fewer than 500 students, reported their transportation cost per student increased by an

average of \$24 per student, from \$86 to \$110 per student. The largest districts reported an average increase of \$8 per student, from \$25 to \$33 per student. **Figures 29 and 30** show the transportation fuel cost per student according to district size. It demonstrates that as student enrollment increases, the transportation fuel cost per student decreases.

Transportation fuel cost per public school student and increases per student also tended to be higher in rural school districts, probably due to the relationship between location and student enrollment. **Figures 31 and 32** show the average cost for transportation fuel cost per student according to the type of community based on TEA's classifications.

FIGURE 28
TRANSPORTATION FUEL EXPENDITURES PER FTE FOR HEALTH-RELATED INSTITUTIONS SURVEYED, FISCAL YEAR 2008

INSTITUTION	FULL-TIME EQUIVALENT POSITIONS	TRANSPORTATION FUEL EXPENDITURES	TRANSPORTATION FUEL COST PER FTE
The University of Texas Southwestern Medical Center at Dallas	10,217	\$408,858	\$40
The University of Texas M. D. Anderson Cancer Center	17,198	601,434	35
The University of Texas Health Science Center at Tyler	838	28,708	34
Texas A&M University Health Science Center	1,337	36,575	27
The University of Texas Health Science Center at San Antonio	5,705	151,681	27
Texas Tech University Health Sciences Center	4,904	76,106	16
The University of Texas Health Science Center at Houston	4,427	63,808	14
Total	44,624	\$1,367,170	\$31

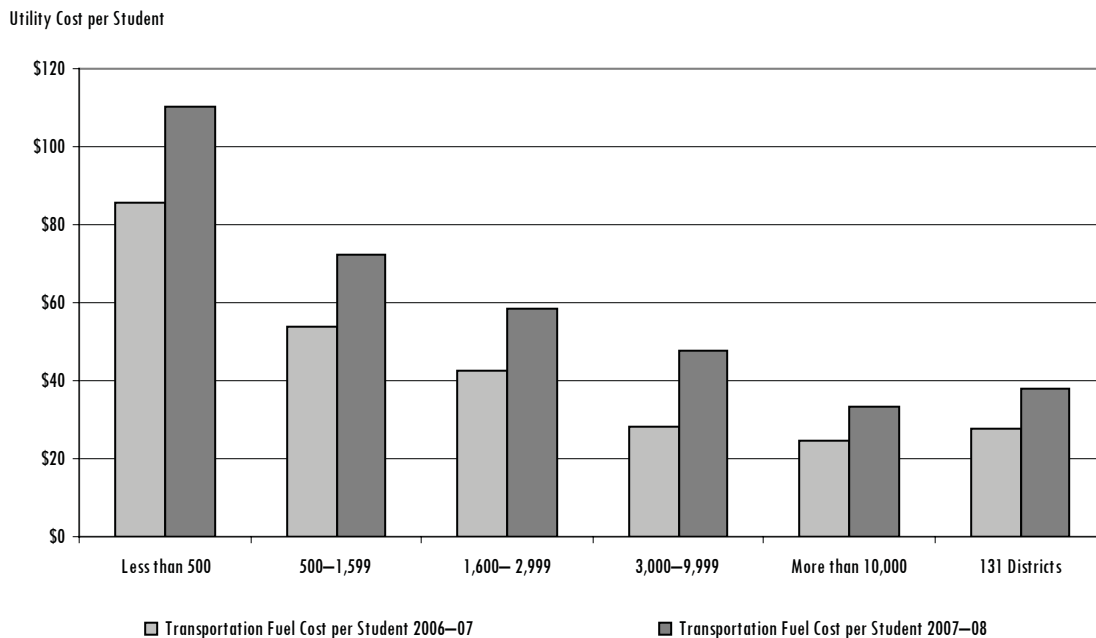
SOURCE: Legislative Budget Board.

FIGURE 29
TRANSPORTATION FUEL COST PER STUDENT FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006–07 AND 2007–08

DISTRICT	STUDENTS 2006–07	TRANSPORTATION FUEL COST PER STUDENT 2006–07	STUDENTS 2007–08	TRANSPORTATION FUEL COST PER STUDENT 2007–08	PERCENTAGE CHANGE IN TRANSPORTATION FUEL COST PER STUDENT
Less than 500	7,626	\$86	7,716	\$110	28.4%
500–1,599	40,818	\$54	40,920	\$72	34.4%
1,600–2,999	49,465	\$42	50,524	\$58	37.8%
3,000–9,999	82,991	\$28	84,545	\$47	66.8%
More than 10,000	798,917	\$25	817,920	\$33	33.9%
131 Districts	979,817	\$28	1,001,625	\$38	36.9%

SOURCES: Legislative Budget Board; Texas Education Agency.

FIGURE 30
TRANSPORTATION FUEL COST PER STUDENT FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006–07 AND 2007–08



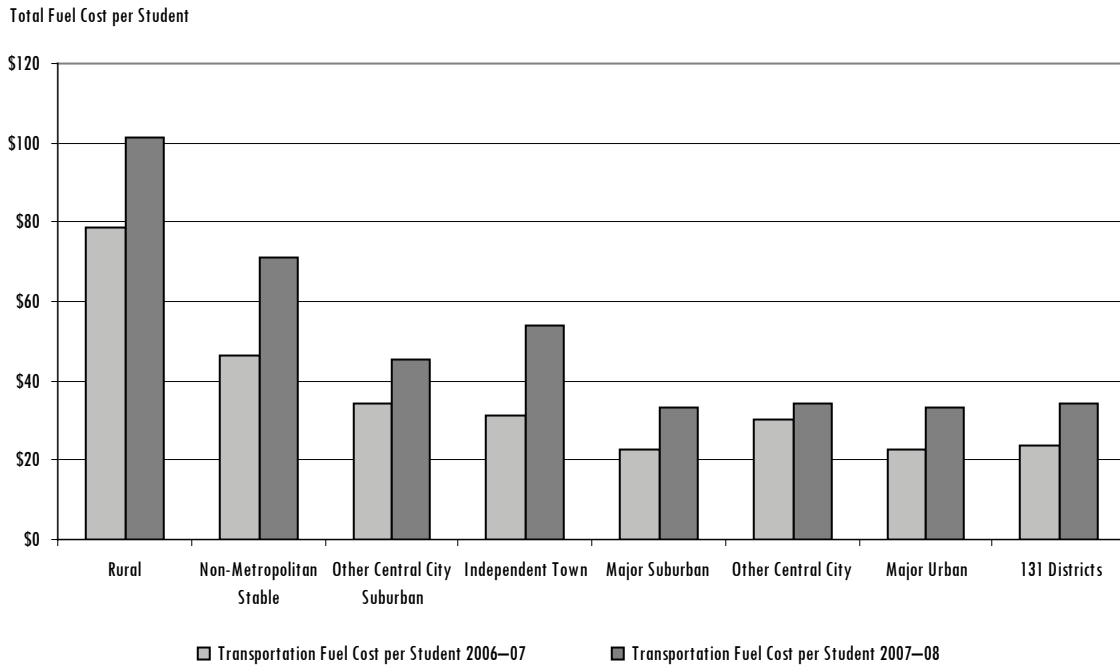
SOURCES: Legislative Budget Board; Texas Education Agency.

FIGURE 31
TRANSPORTATION FUEL COST PER STUDENT BY COMMUNITY TYPE FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS 2006–07 AND 2007–08

COMMUNITY TYPE	NUMBER OF SCHOOL DISTRICTS	STUDENTS 2006–07	TRANSPORTATION FUEL COST PER STUDENT 2006–07	TRANSPORTATION FUEL COST PER STUDENT 2007–08	PERCENTAGE CHANGE IN COST PER STUDENT
Rural	41	15,162	\$79	\$101	28.4%
Non-Metropolitan Stable	28	42,134	\$47	\$71	53.2%
Other Central City Suburban	25	72,913	\$34	\$45	31.3%
Independent Town	9	42,825	\$31	\$54	72.5%
Major Suburban	15	374,784	\$23	\$33	45.8%
Other Central City	10	233,198	\$30	\$34	13.3%
Major Urban	3	198,801	\$23	\$33	46.1%
131 Districts	131	205,862	\$24	\$34	45.0%

SOURCE: Legislative Budget Board.

FIGURE 32
TRANSPORTATION FUEL COST PER STUDENT BY COMMUNITY TYPE FOR SCHOOL DISTRICTS SURVEYED, SCHOOL YEARS
2006-07 AND 2007-08



SOURCES: Legislative Budget Board; Texas Education Agency.