

FOR THE BIENNIUM BEGINNING SEPTEMBER 1, 2007

2008–09
LEGISLATIVE
APPROPRIATIONS
REQUEST

SCHEDULES

INSTRUCTIONS FOR
PUBLIC COMMUNITY/JUNIOR COLLEGES

June 2006

LEGISLATIVE BUDGET BOARD
GOVERNOR'S OFFICE OF BUDGET, PLANNING AND POLICY

Schedule 1C
Income Summary
(Public Community/Junior Colleges Only)

Purpose

This report provides detail on actual and estimated income for fiscal years 2005 through 2009.

General Information

The LAR shall include a completed report for each public community/junior college.

Completing the Form

The following numbered items correspond to numbers on the schedule and represent key elements in completing the report:

- (1) State Funds. Include all funds directly appropriated to the institution, and appropriated transferred funds. Enter a subtotal of net state funds. Itemize all other state funds directly appropriated to the institution as well as all other appropriated transferred funds.
- (2) Federal Funds. Not necessary to itemize.
- (3) Local Funds.
 - 3A. Enter the total amount of net tuition. Net tuition is the amount of tuition revenues realized after all adjustments have been made. Enter the subtotal of net tuition.
 - 3B. Enter a subtotal for student fees.
 - 3C. Enter the total amount of taxes collected for current operations. Amount includes Maintenance Tax expected to be collected for current operations.
 - 3D. Enter other income from local funds sources.Enter a subtotal for Educational and General Income.
- (4) Auxiliary Enterprise Income. Enter the total amount of revenue generated each year from auxiliary enterprises.
- (5) Taxes for Debt Service. Enter the amount of debt service taxes expected to be collected.
- (6) Other. Itemize any other sources of income not listed above.

Enter the grand total of all income.

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Schedule 3C Group Insurance Data Elements (Public Community/Junior Colleges Only)

Purpose

This report identifies the number of full and part-time employees enrolled in each group insurance benefit category by method of financing and may be used for allocating group insurance appropriations.

General Information

All public community/junior colleges should report the employee data elements by method of financing. General revenue group insurance premiums are appropriated to Higher Education Employees Group Insurance Contributions. Employees Retirement System (ERS) administers the allocation of group insurance appropriations for institutions participating in ERS.

Key Elements and Issues

Enrollment numbers should represent the college's best estimate of actual enrollment as of December 1, 2006. Proportionality requires staff benefits to be paid from the same source as salaries. The method of financing for group insurance premiums should be proportional by fund to employees' salaries and wages. Enrollment method of finance should be based on the college's estimated annual proportionality for fiscal year 2006.

As in the past, estimated enrollment numbers submitted in the Legislative Appropriations Request will be updated with actual numbers after the census date. For the updated enrollment count, the method of financing for group insurance premiums should be proportional by fund to employee salaries and wages and should be based on the college's updated estimate of annual proportionality for fiscal year 2006.

Columns A and C represent the various funds from which public community/junior college employees can be paid. Employees should be counted in the appropriate column as follows:

- Column A - State General Revenue Fund: Full-time employees whose salaries and wages are paid from general revenue funds appropriated to the institution.
- Column B - State General Revenue Fund: Part-time employees (eligible employees working less than 40 hours per week) whose salaries and wages are paid from general revenue funds appropriated to the institution.
- Column C - Non-state Funds: All other full-time employees, including physical plant employees, whose salaries and wages are paid from non-state funds.
- Column D - Non-state Funds: All other part-time employees, including physical plant employees, whose salaries and wages are paid from non-state funds.
- Column E - Total: The sum of columns A through D.

Checklist Items

Yes

- Do the numbers of employees represent an estimate of the number of employees expected to be on the payroll as of December 1, 2006?
- Are all employees accounted for in the appropriate fund source column reflecting the college's fiscal year 2006 annual proportionality of total method of finance? Proportionality requires employee benefits to be paid from the same source as salaries.

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**Schedule 8
Personnel
(Public Community/Junior Colleges Only)**

Purpose

This form provides detail on full-time equivalent (FTE) and headcount positions paid from both general revenue and other funds.

General Information

This form provides information on FTE positions and personnel headcount at institutions of higher education, including public community/junior colleges. The following instructions are designed to enable public community/junior colleges to use this form.

Completing the Form

Part A includes the number of FTE positions, Part B includes the personnel headcount, and Part C includes salary information.

Faculty and Non-Faculty. The number of FTEs identified as faculty should correspond to the Coordinating Board categories 1 through 5 in the CBM-008 Faculty Report. FTEs reported under Category 6, Teaching Assistant, should be included as non-faculty.

Reporting for faculty positions will agree with the current requirements of the State Auditor's Office *Quarterly Report of Full-time Equivalent State Employees*. Calculations of faculty FTEs shall be based on the following:

If a faculty member works for nine months and is paid over nine months (receives no salary, but does receive benefits during summer semester), the employee's FTE hours count for the first three quarters of the fiscal year.

If a faculty member works for nine months and is paid over nine months (receives no salary or benefits during summer semester), the employee's FTE hours count for first the three quarters of the fiscal year.

If a faculty member works for nine months and is paid over twelve months (receives salary and benefits during summer semester), the employee's FTE hours count for the first three quarters of the fiscal year.

If a faculty member works for twelve months (receives salary and benefits during summer semester), the employee's FTE hours count for all four quarters of the fiscal year.

Subtotal, E&G Employees. The FTEs in this row should include only FTEs paid from general revenue funds directly appropriated to the public community/junior college. The FTEs shown for fiscal years 2006 and 2007 should reflect the college's best estimated projections of FTEs paid from general revenue funds.

Other Appropriated FTEs. Community colleges shall leave this row blank.

Appropriated FTEs, Subtotal. The FTEs in this row should equal the FTEs in column (a).

Contract Employees. Community colleges shall leave this row blank.

All Other Funds. The FTEs in this row include all other FTEs of the college.

Grand Total. The total FTEs in this row should equal the total of the college's "E&G Employees" and "Other Funds Employees."

NOTE: The Schedule 8 report refers to "appropriated" and "non-appropriated" FTEs and headcount. Community colleges should regard these references only in relation to the funding source of the FTEs and headcount, and not as a basis for appropriating FTEs.

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Schedule 12
Expenditure Summary
(Public Community/Junior Colleges Only)

Purpose

This report provides detail on actual and estimated expenditures for fiscal years 2005 through 2009.

General Information

The LAR shall include a completed report for each public community/junior college.

Completing the Form

For each element of institutional costs, enter the amount expended, budgeted or estimated for each fiscal year.

For Special Items and Major Repair and Rehabilitation of Buildings and Facilities, include any unexpended balance (UB) from prior fiscal years.

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