



## Arkansas Department of Higher Education

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Asa Hutchinson  
Governor

Ann Clemmer  
Interim Director

### **MEMORANDUM**

TO: Chief Fiscal Officers

FROM: Tara Smith

DATE: August 9, 2016

SUBJECT: Biennial Request Forms

The **Biennial Request Legislative Forms, instructions, and examples** to be completed and submitted to this office by **Friday, September 16, 2016**, can be accessed at the following link:

[Biennial Request Legislative Forms](#)

These forms will make up the A-Book (General Revenue Recommendations for the 2017-19 Biennium), and will be submitted to the Legislative Council for the institutional budget hearings in October. It is critical that these forms be completed by **September 16<sup>th</sup>** in order to publish the budget books in a timely manner. The Position Usage form, which will be distributed separately, will also be due on **September 16<sup>th</sup>**.

Please proofread your forms carefully and make every effort to meet the submission deadline. In the past, errors have ranged from relatively minor things like incorrect appropriation numbers (at the top right of the forms) to the more serious failure to include an entire appropriation in an institution's submission.

**Remember that the Appropriation Act Forms (BR-3 & BR-4) play a large role in determining your institution's appropriation levels for the next biennium. For this reason, it is in the best interest of the institution to pay very close attention to these submissions.** A separate appropriation act form must be completed for every appropriation (general revenue and cash) your institution has.

If you have any questions while completing the forms, please contact the Institutional Finance Officers at ADHE (See contact information below). Instructions for completing the forms follow.

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## Instructions for Preparing Biennial Request Forms

The Biennial Request Forms are in an Excel document found at the link below.

### [Biennial Request Excel Documents](#)

**Please do not change the format of the individual worksheets unless your institution needs to complete additional B-2, BR-3 and/or BR-4 forms than what is provided in the template.** (Formulas, cell positions, and the number of lines should not be altered without consulting an ADHE Institutional Finance Officer.)

The Special Language forms are due under separate instructions and Legislative Audit will provide your institution's most recent Audit Findings.

The following forms are due by **September 16, 2016**:

	<u>Institutions</u>	<u>Non-Formula Entities</u>
<b>Biennial Request Narrative</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>BR-1</b> (Institution Appropriation Summary)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> If applicable
<b>BR-2</b> (Current Fund Expenditures/Income – Non-Formula Entities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>BR-3</b> (Appropriation – State Treasury)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> *
<b>BR-4</b> (Appropriation – Cash)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> *
<b>BR-5</b> (Auxiliary Cash Income/Expenditures)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> If applicable
<b>BR-6</b> (Employment Classification)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> *
<b>Minority Contracts Report</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> If applicable
<b>Position Usage Report (form and instructions will be distributed separately)</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> If applicable

\*UNLESS included in an Institution's appropriation

### Information Needed to Complete the Biennial Budget Forms

- Instructions, General Revenue Sheet 2015-16 & 2016-17, AHECB Operating Recommendations
- Biennial Request Narrative Form
- Series BR-1, BR-2, BR-3, BR-4, BR-5, BR-6 and Minority Contract Forms
- Example Biennial Request Report

Instructions and forms can be found on the ADHE website at the link below:

### [Biennial Request Legislative Forms](#)

#### **Biennial Request Narrative (Institution History and Organization)**

- This form sets the overall context for the request and will be the first form in the A-book for your institution.
- The format of the document should not be revised and should be submitted as a Microsoft Word document. Font type should be Arial and the institution's name should be inserted in the header.
- The Agency History and Organization narrative is presented in the biennial budget manuals

and should include the following information: (1) Citation of enabling laws, including the current appropriation act(s), as well as citations of the various laws that authorizes the institution's activities; (2) the institution's mission statement as well as a brief discussion of statutory responsibilities, primary activities and affiliation with any oversight and/or advisory Board or Commission. Please also include any major milestones/changes for the institution; and (3) provide a brief narrative to explain request for additional appropriation and new position(s) when applicable. (Note: Explanation of additional appropriation would not apply to formula driven institutions.)

### **Form BR-1 (Institution Appropriation Summary)**

- This form will provide a summary of all appropriations for each institution.
- All figures should come from BR-3 and BR-4
- Any additional appropriations you may have beyond state treasury and cash should be listed on lines 3-10
- Amounts on lines 1 through 10 should match the total lines on BR-3 and BR-4 forms
- Funding Sources on lines 12 – 20 should be derived from the funding sources on all BR-3 or BR-4 forms (for instance the Prior Year Fund Balance line should be the sum of all Prior Year Fund Balance amounts on BR-3 and BR-4)
- Amounts on line 11 in the columns labeled "POS" should match the numbers at the bottom of form BR-4 (extra help positions are not included).
- Percentage of revenue columns will be calculated automatically
- For instructions regarding the Fund Balance box, please see the example.

### **Form BR-2 (Current Fund Expenditures/Income – Non-Formula Entities)**

- Distribute the "Total Sources of Income" amount (line 24) for each column to the appropriate NACUBO Expenditure Categories. For each column, "Total Unrestricted E&G Expenditures" (line 16) should equal "Total Sources of Income."
- "Other State Funds" can include General Improvement Fund (GIF) monies *appropriated for operating purposes* and Higher Education Tuition Adjustment Fund reimbursements. GIF should be the actual disbursed monies. Tobacco settlement funds should be reported on the separate line provided for that purpose. Please provide footnote with sources.
- WF2000 and EETF should remain the same for 2016-2017(budgeted), 2017-2018 and 2018-2019.
- Under the INSTITUTIONAL REQUEST / AHECB RECOMMENDATION columns for 2017-2018 and 2018-2019, the sum of the amounts entered for General Revenue, EETF, and WF2000 should equal the amount that appears on the Total Recommendation column of the AHECB Operating Tables for the appropriate year (the recommendation will be the columns shaded in GREEN and BLUE)

### **Form BR-3 (Appropriation Act Form – State Treasury)**

- Refer to the General Revenue Sheets provided in the links above to find the amounts for Actual and Budgeted revenue for General Revenue, EETF, and WF2000.
- Allocate the AHECB General Revenue recommendation to the appropriate categories.
- WF2000 and EETF should remain the same for 2016-17 (budgeted), 2017-2018 and 2018-19.
- Under the INSTITUTIONAL REQUEST / AHECB RECOMMENDATION columns for 2017-2018 and 2018-2019, the sum of the amounts entered for General Revenue, EETF, and

WF2000 should equal the amount that appears on the Total Recommendation column of the AHECB Operating Tables for the appropriate year (the recommendation will be the columns shaded in **GREEN** and **BLUE**)

- This form should contain **at the least** all line items currently listed in your appropriation act. Additional line items may be added in the recommended column if necessary.
- A form is **required for every operating appropriation** from the State Treasury currently existing for your institution. Contact an ADHE Institutional Finance Officer if you are unsure whether or not to include an appropriation.
- Ensure your State Treasury AASIS Fund Code is on the “Fund” line and your Appropriation Code (Fund Center) is on the “Appropriation” line at the top of the form.
- “Other State Treasury Funds” should include Higher Education Tuition Adjustment Fund reimbursements, but should NOT include GIF.
- Authorized Appropriation 2016-2017 column should be the appropriation contained in your current Appropriation Act.
- “Actual 2015-2016” expenditures should match back to the expenditures reflected in AASIS.
- For every year, except possibly “Actual 2015-2016,” expenditures should equal income.
- **TO DELETE AN APPROPRIATION:** If a current appropriation is to be deleted for the next biennium, complete the “Actual 2015-16” and “Budgeted 2016-2017” columns and leave the 2017-2018 and 2018-2019 information blank.

#### **Form BR-4 (Appropriation Act Form - Cash)**

- Complete the form in the same manner as the BR-3.
- A form is **required for every cash appropriation** currently existing for your institution. Contact an ADHE Institutional Finance Officer if you are unsure whether or not to include an appropriation.
- Check that your Cash Fund Code is on the “Fund” line and your Appropriation Code (Fund Center) is on the “Appropriation” line at the top of the form.
- Authorized Appropriation 2016-2017 column should be the appropriation contained in your current Appropriation Act.
- The AHECB REC for Cash appropriations for 2017-2018 and 2018-2019 will be the same as the INST REQUEST.
- “Actual 2015-16” expenditures should match back to the expenditures reflected in AASIS.
- **Personnel:** The information required for positions funded from both general revenue and cash is requested at the bottom of the form. Use the number of positions in your current Appropriation Act (plus any central pool positions that may have been added during the 2015-2017 biennium) for the “Authorized” column. The number in the “Requested” column for **Regular Positions** should be the number requested in your Personal Services Requests that were sent to ADHE and OPM. The number for **Extra Help** should be the same for each year of the biennium because these positions are authorized for the biennium rather than for each year.

**TO REQUEST ADDITIONAL EXTRA HELP:** The “Requested” number should be the total of Extra Help positions to be paid from general revenue and cash in your appropriation.

#### **Form BR-5 (Auxiliary Cash Income/Expenditures)**

- If you have a student athletic fee, designated as such, approved by your Board of Trustees, and delineated on your student fee statements, it should be booked as athletic income and not shown as either an athletic transfer or other transfer. Budgeted 2016-2017 should

match the amount in the July AHECB agenda item for budgeted athletics.

- The **actual** athletic transfer may not exceed the greater of ADHE's Established Amount of **\$1,255,350** per year for four-year institutions and **\$142** per FTE student per year for two-year institutions or **2.0% of FY2016's Unrestricted E&G Revenues** per year.
- The **budgeted** athletic transfer may not exceed the greater of ADHE's Established Amount of **\$1,272,925** per year for four-year institutions and **\$144** per FTE student per year for two-year institutions or **2.0% of FY2017's Unrestricted E&G Revenues** per year.
- Footnote the sources making up Line 7 "Other" and Line 10 "Other Transfers".

### **Form BR-6 (Employment Classification)**

- Complete Form BR-6 using information that is consistent with the information included in your current IPEDS HR Report.
- Report information on all of the institution's appropriated positions, which would include full-time and part-time positions.
- Exclude provisional and extra help positions on this report.

### **Form Minority Contracts**

- A.C.A. §25-36-104 requires the reporting of state contracts over \$50,000 awarded to minority owned businesses; the total dollar amount spent on contracts by each state agency; and the number and percentage of minority owned businesses awarded contracts by the agency/institution. Each state agency, and vice president or vice chancellor for finance of each state college and university is required to report this information in its budget request to the Arkansas Legislative Council Joint Budget Committee.
- The accompanying form has been designed to meet the requirements of A.C.A. §25-36-104. The information requested should be entered into the cell shown.
- Total Expenditures for Contracts Awarded (B25) - Enter the expenditures for all contracts over \$50,000 awarded during the 2016 fiscal year only. If it is a multi-year contract that was awarded in a previous year, do not include the expenditures on that contract.
- Total Contracts Awarded for 2016 (L5) – Enter the total dollar amount for all contracts over \$50,000 awarded during the 2016 fiscal year only (Cell L5). If it is a multi-year contract that was awarded in a previous year, do not include in this total.
- Minority Business (A11–A21) - Enter the name of the minority owned business awarded a contract over \$50,000.
- Total (minority business) Contracts Awarded (B11-B21) - Enter the total dollar amount of the minority contract awarded during the 2016 fiscal year.
- Minority Type (C11–H21) - Place and "X" in the appropriate cell for the Minority Type.
- Total Number of Minority Contracts Awarded as well as % of Minority Contracts Awarded will be calculated. (No entry required) This is the amount of minority contracts divided by the total amount of contracts awarded. (B28)

### **Positions Usage Report**

The Position Usage form and instructions will be distributed under a separate cover.

**Transmittal Instructions**

Email the completed Biennial Request Excel file to the ADHE Institutional Finance Officers by **September 16, 2016**.

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