



## Arkansas Division of Higher Education

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Asa Hutchinson  
Governor

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Director

### **MEMORANDUM**

TO: Chief Fiscal Officers  
FROM: Nick Fuller  
DATE: October 14, 2019  
SUBJECT: Fiscal Legislative Request Forms

The **Fiscal Legislative Request Forms** to be completed and submitted to this office by **Monday, November 25, 2019** can be accessed at the below link under the Legislative Request Forms section. You can also access the instructions and example forms at the same link.

#### [Fiscal Appropriation Process](#)

These forms will make up the A-Book (General Revenue Recommendations for the 2020 Fiscal Session), and will be submitted to the Legislative Council for the institutional budget hearings that are scheduled for March 4<sup>th</sup>, 2020.

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 State Treasury and Cash Appropriation Act Forms (FR-3 & FR-4) play a large role in determining your institution's appropriation levels for the 2020-2021 fiscal year. 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 Fiscal Legislative Request Forms

The Fiscal Request Forms are in an Excel document found at the link below under the Legislative Request Forms section.

[Fiscal Request Forms \(Excel Documents\)](#)

**Please do not change the format of the individual worksheets.** (Formulas, cell positions, and the number of lines should not be altered without consulting an ADHE Institutional Finance Officer.)

Legislative Audit will provide your institution's Audit Findings for the most recent year that an audit report is available.

The following forms are due by **November 20, 2019**:

	<u>Institutions</u>	<u>Non-Formula Entities</u>
<b>FR-1</b> (Institution Appropriation Summary)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>FR-2</b> (E&G Current Fund Expenditures/Income – Non-Formula Entities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>FR-3</b> (Appropriation – State Treasury)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> *
<b>FR-4</b> (Appropriation – Cash)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> *
<b>FR-5</b> (Auxiliary Cash Income/Expenditures)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> (if applicable)
<b>FR-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"/> *

\*UNLESS included in an Institution's appropriation

### Information Needed to Complete the Fiscal Budget Forms

- Instructions, General Revenue Sheet 2018-19 & 2019-20, AHECB Operating Recommendations for 2020-2021
- Series FR-1, FR-2, FR-3, FR-4, FR-5, FR-6 and Minority Contract Forms
- Example of completed Fiscal Legislative Request Forms

Instructions and forms can be found on the ADHE website at the link below under the Legislative Request Forms section:

[Fiscal Appropriation Process](#)

### Form FR-1 (Institution Appropriation Summary)

- This form will provide a summary of all appropriations for each institution.
- All figures should come from FR-3 (State Treasury) and FR-4 (Cash) forms.
- 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 Appropriation lines on FR-3 (State Treasury) and FR-4 (Cash) forms
- Funding Sources on lines 12 – 20 should be derived from the funding sources on all FR-3 (State Treasury) and FR-4 (Cash) forms (for instance the Prior Year Fund Balance line should be the sum of all Prior Year Fund Balance amounts on FR-3 and FR-4 forms)
- Amounts on line 11 in the columns labeled "POS" should match the position numbers at the bottom of form FR-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 FR-2 (E&G 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. A footnote should be included to provide a description of the source of funds.
- WF2000 and EETF should remain the same for 2019-2020 (budgeted) and 2020-21 (request). General Revenue Request for 2020-2021 will be equal to the total appropriation recommended by the AHECB less EETF and WF2000 (the total appropriation will be the column shaded in **GREEN** on the AHECB Operating Recommendation Chart).

### **Form FR-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.
- WF2000 and EETF should remain the same for 2019-2020 (budgeted) and 2020-2021 (request).
- Under the INSTITUTIONAL REQUEST / AHECB RECOMMENDATION columns for 2020-2021, the General Revenue Request for 2020-2021 will be equal to the total appropriation recommended by the AHECB less EETF and WF2000 (the total appropriation will be the column shaded in GREEN on the AHECB Operating Recommendation Chart).
- This form should contain **at the least** all line items currently listed in your appropriation act. Additional line items may be added in the request/recommendation 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. Remember to use your seven (7) digit AASIS Fund Code.
- “Other State Treasury Funds” should include Higher Education Tuition Adjustment Fund reimbursements, but should NOT include GIF. A footnote should be included to provide a description of the source of funds.
- Authorized Appropriation 2019-2020 column should be the appropriation contained in your act.
- “Actual 2018-2019” expenditures should match back to the expenditures reflected in AASIS.
- For every year, except possibly “Actual 2018-2019,” expenditures should equal income.
- **TO DELETE AN APPROPRIATION:** If a current appropriation is to be deleted for the next fiscal year, complete the “Actual 2018-2019” and “Budgeted 2019-2020” columns and leave the 2020-2021 information blank.

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

- Complete the form in the same manner as the FR-3 (State Treasury).
- A form is **required for every cash appropriation** currently existing for your institution.
- Check that your AASIS Cash Fund Code is on the “Fund” line and your Appropriation Code is on the “Appropriation” line at the top of the form. Remember to use your seven (7) digit AASIS Fund Code.

- Authorized Appropriation 2019-2020 column should be the appropriation contained in your act.
- The AHECB RECOMMENDATION for Cash appropriations for 2020-2021 will be the same as the INSTITUTIONAL REQUEST.
- **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 appropriation act (plus any central pool positions that may have been added) for the “Authorized” column. ADHE will complete the number in the “REQUEST” and AHECB RECOMMEND” columns for **Regular Positions**.

#### **Form FR-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 2019-2020 should match the amount in the July AHECB agenda item for budgeted athletics.
- Please provide descriptive footnotes for any amounts reported on Line 7 “Other” and Line 10 “Other Transfers”
- The “**Actual 2018-2019**” athletic transfer may not exceed the Educational and General transfer of **\$1,333,453** per year for four-year institutions or the **\$151** per FTE student per year for two-year institutions or an amount of not more than two (2%) percent of FY2017’s unrestricted educational and general revenues for the four-year and two-year institutions with athletic programs.
- The “**Budgeted 2019-2020**” athletic transfer may not exceed the Educational and General transfer of **\$1,362,789** per year for four-year institutions or the **\$154** per FTE student per year for two-year institutions or an amount of not more than two (2%) percent of FY2018’s unrestricted educational and general revenues for the four-year and two-year institutions with athletic programs.

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

- Complete Form FR-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 2019 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 Contract(s) Amount Awarded (L5) – Enter the total dollar amount for all contracts over \$50,000 awarded during the 2017 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 2017 fiscal year.
- Minority Type (C11–H21) - Place an “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 (L5).

### **Fiscal Legislative Request Checklist**

The checklist is included to aid you in checking your Fiscal Legislative Request forms before they are submitted to ADHE. The Fiscal Legislative Request forms will make up the Legislative A-Book so it is of great importance that they be completed as accurately as possible.

### **Transmittal Instructions**

Email the completed Fiscal Legislative Request Excel file to Sarah Cox at [Sarah.Cox@adhe.edu](mailto:Sarah.Cox@adhe.edu) by **November 25, 2019**.

Institutional Finance Officers at ADHE:

Nick Fuller: [Nick.Fuller@adhe.edu](mailto:Nick.Fuller@adhe.edu)

Chandra Robinson: [Chandra.Robinson@adhe.edu](mailto:Chandra.Robinson@adhe.edu)

Sarah Cox: [Sarah.Cox@adhe.edu](mailto:Sarah.Cox@adhe.edu)

### Final Checklist

- "NAME OF INSTITUTION" is all caps on all forms.
- All numbers are formatted to commas with 0 decimal places.
- For FR-1, the unrestricted E&G fund balance on the Appropriation Summary is equal to the unrestricted E&G fund balance reported on Series 17-4 for FY2019.
- State fund amounts should check to the forecast sheets provided by ADHE at the links on page 2. If there is more than one state treasury appropriation, all the appropriations should total to the AHECB recommendation.
- Provide footnotes as directed on each of the forms.
- WF2000 and EETF are constant for 2019-2020 and 2020-2021.
- Each column's revenue equals or exceeds the column's expenditures.
- For FR-5, budgeted 2019-2020 should match the amount in the July 2019 AHECB agenda item for budgeted athletics.