Appendix A

2006-2007 Instructions
Budget Submission
Tuition & Fee Schedule
Claims for State Operating Aid

Authorization: Education Law, Article 126, §6304, Financing of Community Colleges and §602 of Title 8 of the Official Compilation of Codes, Rules and Regulations of the State of New York, Code of Standards and Procedures for the Administration and Operation of Community Colleges.

The budget request must be prepared in compliance with the Education Law and the Code of Standards and Procedures for the Administration and Operation of Community Colleges under the program of State University of New York. The budget structure incorporates the Official Glossary of Terms for Uniform Enrollment Reporting, the Community College Guidelines for Financial Reporting and Budgeting, and New York State Comptroller's Opinions.

General Instructions

Colleges are required to electronically retrieve and return the budget program. Contact George Anker at (518) 443-5174 if you have any difficulties with this procedure. One hard copy (8 1/2" x 11") of the operating budget request for State Aid is to be submitted to Dr. Kimberly Cline, Vice Chancellor and Chief Financial Officer, State University of New York, State University Plaza, Albany, New York 12246 with the required resolutions.

The following list of suggestions and/or instructions is intended to assist in the preparation of the budget request:

- Please print columns A through G for all pages on 8 1/2" x 11" paper
- "Open" the budget program by highlighting "FBF6700.xls."

Put		
Campus		Save
Code in	AND	File
Cell A1		As:
1	Adirondack	FBF6701.xls
2	Broome	FBF6702.xls
3	Cayuga County	FBF6703.xls
4	Clinton	FBF6704.xls
5	Columbia-Greene	FBF6705.xls
6	Corning	FBF6706.xls
7	Dutchess	FBF6707.xls
8	Erie	FBF6708.xls
9	Fashion Institute	FBF6709.xls
10	Finger Lakes	FBF6710.xls

11	Fulton-Montgomery	FBF6711.xls
12	Genesee	FBF6712.xls
13	Herkimer County	FBF6713.xls
14	Hudson Valley	FBF6714.xls
15	Jamestown	FBF6715.xls
16	Jefferson	FBF6716.xls
17	Mohawk Valley	FBF6717.xls
18	Monroe	FBF6718.xls
19	Nassau	FBF6719.xls
20	Niagara County	FBF6720.xls
21	North Country	FBF6721.xls
22	Onondaga	FBF6722.xls
23	Orange County	FBF6723.xls
24	Rockland	FBF6724.xls
25	Schenectady County	FBF6725.xls
26	Suffolk County	FBF6726.xls
27	Sullivan County	FBF6727.xls
28	Tompkins-Cortland	FBF6728.xls
29	Ulster County	FBF6729.xls
30	Westchester	FBF6730.xls

- Enter your "campus code" in cell "A1" to load your specific college information in the appropriate cells and save the file using your campus code as the last 2 digits.
- Verify your campus specific data on each schedule.
- Load required data in unprotected cells as appropriate.

(1) In the "Budgeted" column, verify the current year's adopted budget as currently approved by the SUNY Board of Trustees.

(2) In the "Requested" column, record the estimated amounts as approved by college board and the sponsor(s).

Budget Format

The 2006-2007 budget forms and instructions continue to reflect the adoption of national accounting standards for budgeting and financial reporting as recommended by the Association of Presidents of Public Community Colleges (APPCC).

Budget Instructions Schedules 1 - 12

Schedule 1 - Summary & Changes Unrestricted Revenues, Costs and Fund Balance (Current Fund)

Program generated, no entry required, continue on to next Schedule.

Schedule 2 - Unrestricted Revenues

Report the current unrestricted fund revenues. A definition for each major revenue category may be found in the "State University of New York Community College Guidelines for Financial Reporting and Budgeting." The Budget request will calculate student, State and Local share amounts based on the following application of revenues:

Account Title	NACUBO Classification	New York State Classification	Old Account Identification
State Appropriations	State Appropriations	State Share	CC3270
Student Tuition Fall Spring Day Evening	Tuition and Fees	Student Revenue	CC1350
Student Tuition Winter Inter-Session	Tuition and Fees	Student Revenue	CC1356
Student Tuition Summer Inter-Session	Tuition and Fees	Student Revenue	CC1360
Distribution of Excess Student Revenues	Tuition and Fees	Student Revenue	CC1390
Charges to State Non Sponsor Residents	Tuition and Fees	Local Sponsor Share	CC1395
Out of State Resident Tuition	Tuition and Fees	Local Sponsor Share	CC1397
Student revenues/ Non State Aidable courses	Tuition and Fees	Offsetting Revenue	CC1366
Student Service Fees	Tuition and Fees	Offsetting Revenue	CC1424
Sponsor Contribution	Local Appropriations	Local Sponsor Share	CC2236
Chargebacks Other Governments	Local Appropriations	Local Sponsor Share	CC2238
Federal Appropriations	Federal Appropriations	Offsetting Revenue	CC4289
Federal Grants and Contracts	Federal Grants and Contracts	Offsetting Revenue	CC4289
PELL	Federal Grants and Contracts	Offsetting Revenue	CC4289
SEOG	Federal Grants and Contracts	Offsetting Revenue	CC4289
College Work Study	Federal Grants and Contracts	Offsetting Revenue	CC4289
Other	Federal Grants and Contracts	Offsetting Revenue	CC4289
State Grants and Contracts	State Grants and Contracts	Offsetting Revenue	CC3289
TAP	State Grants and Contracts	Offsetting Revenue	CC3289
Child Care	State Grants and Contracts	Offsetting Revenue	CC3289
Equipment	State Grants and Contracts	Offsetting Revenue	CC3289

Other	State Grants and Contracts	Offsetting Revenue	CC3289
Unclassified Revenues Local Sponsor Share	Local Grants and contracts	Local Sponsor Share	CC2771
Gifts and Donations	Local Grants and contracts	Local Sponsor Share	CC2705
Interest and Earnings	Other Sources	Local Sponsor Share*	CC2401
Rental of Real Property	Other Sources	Local Sponsor Share*	CC2410
Private Gifts, Grants and Contracts	Private Gifts, Grants and Contracts	Offsetting Revenue	CC1389
Endowment Income	Endowment Income	Offsetting Revenue	CC1389
Organized Activity income	Other Sources	Offsetting Revenue	CC1422
Other	Other	Offsetting Revenue	CC1389
Equipment Cost Chargebacks – Other Governments	Other Sources	Offsetting Revenue	CC2242
Interest and Earnings	Other Sources	Offsetting Revenue	CC2401
Rental of Real Property	Other Sources	Offsetting Revenue	CC2410
Rental of Equipment	Other Sources	Offsetting Revenue	CC2414
Commissions	Other Sources	Offsetting Revenue	CC2450
Forfeiture of Deposits	Other Sources	Offsetting Revenue	CC2620
Sales of Scrap and Excess Materials	Other Sources	Offsetting Revenue	CC2650
Minor Sales, Other	Other Sources	Offsetting Revenue	CC2655
Sales of Equipment	Other Sources	Offsetting Revenue	CC2665
Insurance Recoveries	Other Sources	Offsetting Revenue	CC2680
Other Compensation for Loss	Other Sources	Offsetting Revenue	CC2690
Refunds of Prior Years Expenditures	Other Sources	Offsetting Revenue	CC2701
Unclassified Revenues Offset to Expenditures	Other Sources	Offsetting Revenue	CC2770

* approval status programmed in budget file.

Schedule 3 - Unrestricted Operating Costs

Record the requested current fund unrestricted operating costs to the nearest whole dollar. A definition for each major category is included in the State University of New York Community College Guidelines for Financial Reporting and Budgeting.

Costs by object of expense must be identified within functional categories as follows:

Personal Service

Includes salaries and wages for all employees, excluding employee benefits.

Equipment

Include in this object, expenses for office machines and equipment, furniture and fixtures, motor vehicles, machinery and tools, scientific equipment, library books, building remodeling, minor construction and laboratory apparatus.

Contractual

This object of expense includes contractual services such as utilities, rents, security, cleaning, etc., printing, postage, repairs, insurance, materials and supplies.

Employee Benefits

Include all employee benefits associated with employee salaries and wages.

Schedule 4 - FTE and Headcounts (Student, Faculty, Staff)

Record the FTE student and related headcount enrollments. The sum of the detail must equal the estimated total.

Record the headcount and FTE faculty and staff. The faculty and staff totals should relate to the total budgeted **personal service expense**. Do not include volunteer FTE or staff paid by service contracts.

To ascertain full-time equivalent faculty, divide the total class hours taught at the college, including classroom hours and laboratory hours, by the average classroom and laboratory hours taught by the College's full-time faculty, excluding overload hours taught for extra compensation. Full-time faculty for this purpose is defined as all personnel holding faculty rank and being paid on a full-time basis, with the exclusion of:

i) persons assigned to perform non-teaching functions including, for example,

personnel holding the title of president, vice president, dean, librarian, registrar or student counselor;

ii) personnel holding the title of or formally designated to function as academic

department heads, not to exceed one per department; and

iii) faculty members granted release time of at least six credit hours per

semester to undertake duties required under the terms of a grant or contract funded by an outside agency provided, however, that such release time is accompanied by an equivalent reduction in salary or an offsetting recovery of revenues by the college.

For example, where 100 full-time faculty as defined above generate 3,200 class hours during the academic year, the average class hours taught is 32; and where the total class hours taught during the same academic year is 3,856, the number of full-time equivalent faculty is 120.5 (3,856 divided by 32).

(1) Computation of faculty workload is based upon actual contact hours on a full academic year basis. A faculty member is not to be included in the computation of average full-time workload unless he/she is teaching for a full year. Therefore, a faculty member who, for example, resigns after one semester, is on sabbatical leave, or is on sick leave is not to be included in the full-time workload computation.

(2) All faculty members in teaching positions and paid on a full-time basis shall be included in the computation of full-time work load even though they may be given a reduced load due to temporary decline in enrollments, community service, or administrative assignments or other such "other-than-teaching" duties.

(3) As noted in the revised Code, certain exclusions may be made from the

campus pool of full-time faculty on which the full-time workload is computed. The exclusion categories are:

i) persons assigned to perform nonteaching functions--at many schools

certain administrators (e.g., president, vice presidents, registrars, admissions counselor or others) choose to teach a course or two. As long as these employees are hired as full-time administrators, they should not be counted as full-time faculty.

ii) department heads--the faculty member, by whatever title, serving as

the department head; if the campus is not structured along typical departmental lines, faculty members designated to perform administrative functions equivalent to the duties of a department head (one per department) may be excluded. Lists of such persons should be approved by the president, in writing, and kept in college files.

iii) faculty members granted release time of at least six credit hours which

is funded by an outside source (e.g., a faculty member granted six hours or more of release time to undertake a curriculum development proposal funded by Foundation X may be excluded; if the same release time was granted by the college to pursue the same type of activity but the costs of which were to be absorbed by the college, the faculty member could not be excluded).

(4) Once the campus pool of full-time faculty is determined, the average annual work load, in contact hours, is determined as follows:

a) for each full-time faculty member, add up all his/her contact hours--

including all classroom and laboratory hours--taught in his/her normal load. (Note: do not include in this computation any overload hours for which extra compensation is received.)

b) add up the number of full-time faculty (i.e., head count) whose contact

hour workload is figured in "a" above.

c) divide "a" by "b"

Example: At campus X for the full academic year 2700 contract hours of instruction were generated by 75 full-time faculty members. The average class hours taught per full-time faculty is

2700 ÷ 75 = 36.

(5) (a) Next determine the total hours of instruction taught by everyone at the

campus for the full fiscal year, including regular session, summer session, and all mini-sessions. This should include contact hours for all credit courses and all remedial, vocational and community service courses eligible for state aid.

Included should be all of the hours computed in "4(a)" above, plus all other hours taught (including overload hours by full-time faculty, hours taught by adjuncts, and hours taught by faculty and/or staff which were legitimately excluded from the full-time workload computation as specified in the Code). This figure represents the total instructional workload for the campus.

(b) To compute the number of FTE faculty for your campus, divide the

total campus workload computed in "5(a)" above by the average class hours taught by the full-time teachers at the college--computed in "4(c)" above.

Example: At campus X during the complete fiscal year a total of

3690 classroom hours were taught (as computed in "5(a)" above); the average full-time faculty work load was computed as 36 hours ("4(c)" above).

The FTE faculty is therefore 3690 ÷ 36 = 102.5 FTE

To convert part-time non-teaching staff to FTE positions, divide the expenditures by the average annual salary for that type of position. For example, if the salary of a full-time janitor is $6,000 per year and $15,000 is to be paid for part-time janitorial services for the fiscal year, the number of FTE positions to be included for this $15,000 expenditure is 2.5.

Record the number of FTE positions to a single decimal place.

Schedule 5 - Miscellaneous

Record the requested costs, miscellaneous items, reserve totals, and mandatory transfers as requested.

Schedule 6 - State Aid Computation

Verify the 2003-04, 2004-05 and 2005-2006 total credit and non-credit remedial FTE student enrollments. All FTE enrollment numbers include credit, and non credit remedial enrollments only.

All entries are program generated from other budget schedules.

Schedule 7 - Sponsor Services

Enter Board approval sponsor services for 2004-05 actual, 2005-06 budgeted and 2006-2007 requested.

Schedule 8 – Operating and Capital Chargeback Rate Computations.

Program generated, continue on to next Schedule.

Schedule 9 - Tuition and Student Fees (service and revenue)

The State University Board of Trustees acts upon the college tuition and fees schedule concurrently with its consideration of the annual operating budget request. The Tuition and Fee Schedule is to be completed in accordance with the following guidelines:

(1) The maximum 2006-07 tuition rates that may be charged New York State

residents who qualify as either residents of the sponsorship area, or non-residents of the sponsorship area with a Certificate of Residence are as follows:

(a) Full-time students: A full time student is a student who enrolls in 12

or more credit hours, or credit hour equivalents eligible for State operating aid in the case of non credit programs, per semester or quarter: The maximum tuition rate per academic year of two semesters or three quarters shall not exceed the amount authorized by the State University Board of Trustees. Providing the sponsor maintains effort, the 1/3 net operating cost limitation on tuition is not in effect for the 2006-07 college fiscal year.

(b) Part-time students: A part-time student is a student who enrolls in

less than 12 credit hours, or credit hour equivalents eligible for State operating aid in the case of non credit programs, per semester or quarter: The maximum part-time per semester credit hour or credit hour equivalent in the case of non credit programs eligible for State aid shall be no more than 1/24th of your full-time tuition rate per academic year (rounded up to the nearest whole dollar). Part-time tuition rates are to be expressed in terms of credit hours only.

(c) Tuition may be charged at a lesser rate than the maximum specified

in (a) and (b) above, provided the sponsor(s) appropriates sufficient funds to cover the student revenue deficit.

(2) Any student attending a community college who is a member of the armed

forces of the United States on full-time active duty and stationed in New York State, whether or not a

resident of the State, shall be charged the tuition rate for residents.

(3) The full-time and part-time tuition rates for out-of-state students and non-

resident students not presenting a certificate of residence shall not be more than three times the full-time and part-time tuition rates, respectively, for residents of the sponsorship area and non residents of the sponsorship area presenting certificates of residence.

(4) Lower part-time tuition rates may be established for courses offered at off-

campus locations, during winter intersessions and summer sessions, and during off-peak hours as determined by the college trustees, provided, however, that such rates shall not be established on a programmatic basis. The lowest allowable part-time tuition rate is one-third (1/3) of the authorized part-time tuition rate. The State University Board approved lower rate is the minimum rate allowed and higher rates are authorized as circumstances warrant and as approved locally. Lower part-time rates are not authorized for incarcerated students.

(5) A Student Revenue fee for Technology is the only revenue fee that will be considered by the SUNY Board of Trustees for approval. Other student revenue fees such as a registration or ID card fee, a general library fee, computer fee, or any other fee that is applied to all students may not be charged.

(6) Student Service fees, as the name indicates, are fees charged to students

who utilized special services rendered. Laboratory fees, transcript fees, late registration fees, and late examination fees are typical examples of permissible student service fees. The estimated total revenue to be realized from student service fees is included in offsetting revenue in the annual operating budget request. For proposed new fees and fee increases, include a description of the service provided and the related costs and revenues. As with any other student service fee, a technology fee must be non-mandatory and related to a specific service to be provided. Technology fees should not cover technology-related services that are inherent to the core instructional program (e.g., on-line checkout of library materials). If the student chooses not to utilize the defined set of services, the fee must be waived.

(7) In recording student service fees, indicate the fee rate per semester.

(8) Where a Student Service fee varies on the basis of whether the student is

enrolled in the Day Session, Winter Inter-Session or Summer Session, the rates to be shown on the schedule are for the Day Session programs. Fees for Winter Inter-Session and Summer Session programs should be recorded on a separate attachment, otherwise it is assumed that the fees are identical for all students regardless of whether they are enrolled in the Day, Winter Inter-Session or the Summer Session.

(9) Student activity fees, like faculty student association fees, are matters of local

determination and thus not subject to SUNY Board of Trustees action. Such fees must be excluded from the college request for SUNY approval of Tuition and Fees.

One copy of the College Board of Trustees' Resolution formally approving the Tuition and Fee Schedule is to be submitted with the Operating Budget Request to State University of New York, Office of Finance and Business. This copy of the approval resolution must include an original signature of either the chairperson or secretary of the Board of Trustees certifying correctness and the date approved.

Reference: Section 602.10 - Code of Standards and Procedures for the Admini-

stration and Operation of Community Colleges Under the Program of State University of New York and Section 6305.8-Education Law.

The 2006-2007 Legislation includes the following provision:

"…local sponsors may use funds contained in reserves for excess student revenue for operating support of a community college program, even though said expenditures may cause expenses and student revenues to exceed one-third of the college's net operating budget for the college fiscal year 2006-07, provided that such funds do not cause the college's revenues from the local sponsor's contributions in aggregate to be less than the comparable amounts for the previous community college fiscal year and further provided that pursuant to standards and regulations of the state university trustees and the city university trustees for the college fiscal year 2006-07, community colleges may increase tuition and fees above that allowable under current education law if such standards and regulations require that in order to exceed the tuition limit otherwise set forth in the education law, local sponsor contributions either in the aggregate or for each full-time equivalent student shall be no less than the comparable amounts for the previous community college fiscal year."

Any applied excess student revenue budgeted for the 2006-2007 college fiscal year should be reported in the Distribution of Excess Student Revenue on Schedule 2, page 2.

Schedule 9A – Reserved for Future Use

Schedule 10 - Summary & Changes Restricted Revenues, Costs and Fund Balance (Current Fund)

Report the current restricted fund revenues and costs. The budgeted current restricted activity for which oversight responsibilities lie with the grantor and independent certified public accountants, must be detailed here and included in the annual financial report. Budgeted restricted activity will be reported to the SUNY Board of Trustees, but as it has no effect on State operating aid eligibility, evidence of local approval will not be required. Restricted fund balances should be placed in reserves at the end of the fiscal year and not included in campus fund balance.

Further definitions and explanation are contained in the American Institute of Certified Public Accountants (AICPA) Audit Guide for Colleges and Universities.

Schedule 11 - Budget Worksheet

Verify your campus specific amounts.

Enter the date the college board approved, and/or sponsored, where appropriate, the Sponsor Services, Tuition and Fee Schedule, Total Budget and Sponsor's Share.

Schedule 12 - Claims for State Aid

Each claim for State aid must bear an original signature of the fiscal officer of the college duly authorized to submit such claims.

Quarterly Payment Contingency

1st Filing by the college of an accurate and complete

Operating Budget Request and the approval of the Operating Budget Request by the State University of New York Board of Trustees (on or after September 1).

2nd Filing by the college of an accurate and complete Annual

Financial Report for the immediately preceding college fiscal year, and, the filing by the college of an acceptable annual progress report on the implementation of the full opportunity program for the immediately preceding college fiscal year (due December 1).

3rd Due March 1 or after receipt and review of the college's prior year certified financial statements.

4th Upon passage of State budget, due June 1

State operating aid overpayments determined from the Annual Financial Report will be deducted from the State aid payment for the second quarter of the immediately following fiscal year. State operating aid overpayments determined as a result of a State audit will be deducted from the quarterly State aid payments in accordance with the guidelines established by the Office of the State Comptroller.

Contact the University Budget's Office for instructions regarding the preparation of claims for increased State aid

resulting from amendments to the operating budget request approved by the State University Trustees.

Items to be Submitted with the Operating Budget Request

(1) One copy of the college board of trustees' resolution formally adopting the

operating budget must be submitted with the operating budget. This resolution must state the total appropriations and the fiscal year for which the operating budget was approved. The copy must include an original signature certification by either the chairperson or secretary of the board of trustees indicating that the copy of the resolution is a true and correct copy of the original and the date on which the resolution was adopted.

(2) One copy of the sponsor(s) resolution(s) formally adopting the operating budget must be submitted with the operating budget. This resolution must state the total appropriations, the amount of the sponsoring community contribution, and the fiscal year for which the operating budget was approved. The copy must include an original signature certification by either the chairperson or the clerk of the governing body indicating that the copy of the resolution is a true and correct copy of the original and the date on which the resolution was adopted.

(3) One copy of the College Board of Trustees' Resolution formally approving the

Tuition and Fee Schedule. The copy of the approval resolution must include the original signature certification of either the chairperson or secretary of the Board of Trustees indicating a true and correct copy and the date approved.

Changes, Checks and Notes

Line 161 Revenue generated from student revenue fees for technology

Line 166 Displays state aid for high needs programs

Line 220 Displays revenue reclassification status

Line 224 Student share includes student revenue fees for technology

Line 465 Rental aid budgeted at 50% of approved rental costs

Line 467 State aid budgeted @ $2,525 per funded FTE

Line 514 Loaded Sponsor services for 2004-05 break-down

Line 595 Student revenue fee - technology (revenue included in student’s 1/3 share)

Lines 586 and 587, 591 and 592 must be the same

Line 590 should be no greater than 1/24 of line 585

Line 591 should be no greater than 1/24 of line 586

Line 742 Approved child care award for 2006-07

Line 728 must equal 752 and 762

Enter approval dates on Schedule 11 page 2 of 3

Sponsor must maintain effort for student revenue to exceed 1/3 of net operating costs.