



Full-Time Equivalent (FTE)

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A. FTE Governance

Since many students in the community college system attend classes on a part-time basis, it became necessary to equate them to a "typical" full-time student. The term used for this conversion is called "full-time equivalent" or FTE for short. Below are the major legislative policies related to Continuing Education FTE:

NC Administrative Code:

- 23 NCAC 1A .0101 Definitions
- 23 NCAC 2D .0324 Reporting of Student Hours in Membership for Continuing Education Classes
- 23 NCAC 2D .0325 Limitation in Reporting Student Membership Hours
- 23 NCAC 2D .0326 Budget FTE Funding
- 23 NCAC 2D .0327 Reporting Student Membership Hours to the Department

The full text of these administrative codes can be found on the website maintained by the Office of Administrative Hearings at www.oah.state.nc.us.

B. Definitions

Below are definitions, guidelines, policies, and regulations for reporting student hours for FTE purposes. For a definition of instructional versus budget FTE, see section J.

Annual Continuing Education FTE

This term is defined as the total student hours in membership for the three reporting periods divided by 688.

Reporting Periods

There are three reporting periods for Continuing Education--- spring semester, summer term, and fall semester. Below is the duration of each reporting period. The time span from the start of spring semester to the end of fall semester is equal to a calendar year.

- Spring January 1 - May 15
- Summer May 16 - August 14
- Fall August 15 - December 31

Reporting Periods equated to Student Membership Hours

The hours and weeks listed below are based on a "typical" full-time student.

- Spring 16 hours x 16 weeks = 256
- Summer 16 hours x 11 weeks = 176
- Fall 16 hours x 16 weeks = 256

FTE Formula Base (Divisor)

The divisor is the sum of the student membership hours for three reporting periods.

$$\begin{array}{r}
 \text{- Reporting Periods} = \quad \frac{\text{Spring}}{256} \quad + \quad \frac{\text{Summer}}{176} \quad + \quad \frac{\text{Fall}}{256} = 688 \quad (\text{Divisor})
 \end{array}$$

Student Hours in Membership

Student hours in membership are reported based on the manner in which a class is scheduled.

- Regularly scheduled classes report student hours on a "Membership Hour" basis. (See section C)
- Non-regularly scheduled classes report student hours on a "Contact Hour" basis. (See section D)



C. Reporting Student Hours – Membership Hour Classes

Reference: 23 NCAC 02D .0324(a)

Regularly Scheduled Class

A class is considered to be regularly scheduled if it meets all of the following criteria:

- o Assigned definite beginning and ending time;
- o Specific predetermined days and time the class meets;
- o Specific schedule is included on the Institution Master Schedule or other official college documents;
- o Assignment of class hours is consistent with State Board approval and official college documents;
- o Identified class time and dates are the same for all students registered for the class excluding clinical or work experience.
 - Classes which have a regularly scheduled lecture section and a non-regularly scheduled laboratory section will satisfy the criteria.
 - The census date (10% point) shall be determined from the regularly scheduled portion of the class.
 - Verification of student participation in the laboratory section of the class shall be available for review; or
 - A student is considered absent if that student did not attend during the specified times or days the class was scheduled to meet.

Membership/Enrollment Status

A student is considered to be in class membership when the student meets all the following criteria:

- o Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver;
- o Attended one or more classes held prior to or on the 10 percent point (census date) in the class; and
- o Has not withdrawn or dropped the class prior to or on the 10 percent point (census date) of the class.

Census Date

Once a class starts, a student must be in class membership within a specified timeframe (census date) in order for a college to report FTE. The census date for a course is calculated by multiplying the total hours scheduled by 10%. To report FTE, a student must attend at least one class after the start date **and** have not dropped prior to the 10% census date. For example, a class is scheduled for a total of 60 hours. To report FTE, a student must attend at least one class and have not dropped within 6 hours (60 hrs X 10%) after the start date of the class.

Membership Hour

A student membership hour is one hour of scheduled class or laboratory for which the student is enrolled.

- o A college shall provide a minimum of 50 minutes of instruction for each scheduled class hour.
- o A college shall not report more hours per student than the number of class hours scheduled in official college documents.
- o Colleges shall not report more hours per student, excluding non-traditional classes, than the number of hours specified in the instructor's contract.

FTE Calculations

<p>Step 1: <u>Calculate Class Membership Hours</u> Class Hours (X) Total Number of students at the 10% point (Ex. Class A 35x10 = 350)</p> <p>Step 2: <u>Calculated Annualized FTE/Per Class</u> Class Membership Hours (÷) 688 (Ex. Class A 350 ÷ 688 = .51)</p> <p>Step 3: <u>Calculated Annualized FTE/Per Term</u> Total Membership Hours (÷) 688 (Ex. 2,790 ÷ 688 = 4.06)</p>	<table border="1"> <thead> <tr> <th rowspan="2">Class</th> <th rowspan="2">Class Hours</th> <th rowspan="2">Total Students</th> <th colspan="2">Class</th> </tr> <tr> <th>Membership Hours</th> <th>Annualized FTE</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>35</td> <td>10</td> <td>350</td> <td>.51</td> </tr> <tr> <td>B</td> <td>90</td> <td>10</td> <td>900</td> <td>1.31</td> </tr> <tr> <td>C</td> <td>10</td> <td>40</td> <td>400</td> <td>.58</td> </tr> <tr> <td>D</td> <td>15</td> <td>8</td> <td>120</td> <td>.17</td> </tr> <tr> <td>E</td> <td>60</td> <td>12</td> <td>720</td> <td>1.05</td> </tr> <tr> <td>F</td> <td>20</td> <td>15</td> <td>300</td> <td>.44</td> </tr> <tr> <td colspan="3">Total Membership Hours:</td> <td>2,790</td> <td>4.06</td> </tr> </tbody> </table>	Class	Class Hours	Total Students	Class		Membership Hours	Annualized FTE	A	35	10	350	.51	B	90	10	900	1.31	C	10	40	400	.58	D	15	8	120	.17	E	60	12	720	1.05	F	20	15	300	.44	Total Membership Hours:			2,790	4.06
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D. Reporting Student Hours – Contact Hour Classes

Reference: 23 NCAC 02D .0324(b)

Non-Regularly Scheduled Classes

A non-regularly scheduled class may include any or all of the following:

- A class where a definitive beginning and ending time is not determined;
- A class offered in a learning laboratory type setting;
- A class self-paced where the student progresses through the instructional materials at his/her own pace, and can complete the courses as soon as he/she has successfully met the educational objectives. Classes offered as independent study are generally offered in this manner;
- A class in which a student may enroll during the initial college registration period or in which a student may be permitted to enroll at any time during the semester;

Membership/Enrollment Status

Unlike regularly scheduled classes, there is not a census date associated with reporting hours of non-regularly scheduled classes. A student is considered to be in class membership when the student meets the following criteria:

- Enrolled as evidenced by payment of the applicable registration fees, or obtained a waiver; and
- Attended one or more classes.

Contact Hour

A student contact hour is one hour of student attendance in a class for which the student is in membership. Sixty minutes shall constitute an hour.

The actual time of class attendance is to be reported for classes scheduled on a contact hour basis; 60 minutes shall constitute one hour.

FTE Calculations

<p>Step 1: <u>Calculate Total Student Hours</u> [Total hours in attendance in a given reporting period] (Ex. Student A = 45)</p> <p>Step 2: <u>Calculate Sum of all Membership Hours</u> [Total of All Student Hours] (Ex. A-F = 760)</p> <p>Step 3: <u>Calculated Annualized FTE</u> [Total Membership Hours (÷) 688] (Ex. 760 (÷) 688 = 1.10)</p>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Student</u></th> <th style="text-align: right;"><u>Total Student Hours</u></th> </tr> </thead> <tbody> <tr><td>A</td><td style="text-align: right;">45</td></tr> <tr><td>B</td><td style="text-align: right;">98</td></tr> <tr><td>C</td><td style="text-align: right;">73</td></tr> <tr><td>D</td><td style="text-align: right;">15</td></tr> <tr><td>E</td><td style="text-align: right;">322</td></tr> <tr><td>F</td><td style="text-align: right;"><u>207</u></td></tr> <tr><td>Total Membership Hours</td><td style="text-align: right;">760</td></tr> <tr><td>Annualized FTE</td><td style="text-align: right;">760 (÷) 688 = 1.10</td></tr> </tbody> </table>	<u>Student</u>	<u>Total Student Hours</u>	A	45	B	98	C	73	D	15	E	322	F	<u>207</u>	Total Membership Hours	760	Annualized FTE	760 (÷) 688 = 1.10
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For learning laboratories, skills laboratories, multi-entry, multi-exit and other non-regularly scheduled classes where actual student time in class is determined, student contact hours shall be calculated on the last day of each respective reporting period.

E. Reporting Student Hours – Program Specific Requirements

Basic Skills

Educational programs offered in Basic Skills report full-time equivalent (FTE) student hours on the basis of contact hours. *Reference: Numbered Memo CC89-209*

Extension Non-Traditional Delivery / Distance Learning

Due to the methodology by which instruction is delivered, non-traditional delivery classes are not consistent with the definitions of regularly scheduled or non-regularly scheduled classes. Non-traditional delivery classes are defined as those classes which are offered through media such as internet, telecourses, videocassette, and other electronic media excluding classes offered via the North Carolina Information Highway. For those classes identified as non-traditional delivery, student attendance in class or in an orientation session, submission of a written assignment or a submission of examination is the basis for the determination of class membership at the 10 percent point of the class. Student membership hours in such classes shall be calculated by multiplying the number of students in membership, as defined in the prior sentence, times the number of instructional hours delivered which are determined as follows: (A) Determine the number of hours of instruction delivered via non-traditional delivery; and (B) Add the number of hours of class meetings. *Reference: 23 NCAC 02D .0324(c)*

Correctional Setting

Educational programs offered in a correctional setting shall report full-time equivalent (FTE) student hours on the basis of contact hours. *Reference: 23 NCAC 02D .0325(g)*

Learning Laboratory

Learning laboratory programs consist of self-instruction using programmed text, audio-visual equipment, and other self-instructional materials. A learning laboratory coordinator has the function of bringing the instructional media and the student together on the basis of objective and subjective evaluation and of counseling, supervising, and encouraging persons working in the laboratory. Student hours should be reported on a contact hours basis.

Reference: 23 NCAC 02D .0324(b)(6)

Work Experience and Clinical Practice

The following criteria apply to the reporting guidelines for students enrolled in extension work experience and clinical practice courses, exclusive of work station based training as specified in 23 NCAC 02E .0402. To be eligible for approval, these work experience or clinical practice courses shall be required by a licensing agency or accrediting body. Examples of student work experience include cooperative education, practicums, and internships.

Student membership hours for student work experience and clinical practice shall not generate budget FTE without prior approval of such activities by the System Office. When the number of approved student work experience membership hours increases by more than 30 percent per course, a new request for approval shall be submitted.

- **Work Experience:** Work experience for extension courses shall earn budget/FTE at the 100 percent rate for student membership hours, as required by a licensing agency or accrediting body. These classes shall be coordinated by college personnel paid with college instructional funds and may be located in one or more sites.
- **Clinical Practice:** Clinical practice refers to clinical experience in health occupation courses which shall earn budget/FTE at the 100 percent rate for student membership hours and shall not exceed a licensing agency or accrediting body requirements. These classes shall be supervised by college instructors who are qualified to teach in the particular program and who are paid with college instructional funds. These classes may be located in one or more sites.

Reference: 23 NCAC 02D .0324(d)

F. Instructional Cost and Reimbursements

Reference: 23 NCAC 02D .0326

All student membership hours generated by the college for a given class shall be counted for budget FTE purposes provided 100 percent of the instructional cost is paid from college funds (funds budgeted through the college's budget including State Current, County Current, or College Funds). These provisions apply to all instructional contracts which generate budget FTE including Basic Skills classes. For clarity, instructional cost includes the salary of the instructor(s) as well as fringe benefits, supplies, materials, and travel paid from college funds. College-sponsored instruction shall not supplant existing training which may take place without the college's involvement. Below are additional guidelines regarding instructional cost and reimbursements.

- A company or entity may reimburse the college for a given class up to 50 percent of the instructional cost. The student hours in membership generated in the class may be reported for budget FTE.
- If the college is reimbursed for more than 50 percent of the instructional cost for a given class, student hours in membership reported for the class shall be prorated in the same proportion as the college funding.
- If the college is reimbursed for 100 percent of the instructional cost, the class would be gratis and no budget FTE would be generated.
- In cases where a company or entity donates funds to a college with no expectation for instruction in return, these funds shall be treated as college funds and may be used to generate budget FTE.
- The community college shall not contract with a company or entity to provide training to its current employees except as provided by provisions set forth in 23 NCAC 02E .0402 (workstation).
- Any class for which the instructor's services are provided at no cost or for which the instructional cost is paid totally and directly by an external agency is a "gratis" class. In this situation, the class is reported as self-supporting, and does not generate budget/FTE.
- If a portion of the class is gratis, student hours shall be prorated accordingly.

G. Limitation in Reporting Student Membership Hours

Reference: 23 NCAC 02D .0325

Student hours **should not** be reported for budget/FTE which result from:

- Conferences or visits: General types of meetings, usually of one or more day's duration, attended by a fairly large number of people. A conference or visit may have a central theme, but is loosely structured to cover a wide range of topics. The emphasis is on prepared presentations by authoritative speakers, although division into small group sessions for discussion purposes is often a related activity.
- Seminars or meetings: A small group of people meeting primarily for discussion under the direction of a leader or resource person or persons. Seminars and meetings are generally one-time offerings even though they may continue for more than one day.
- Programs of a service nature rather than instructional classes.
- Enrollment of high school students not in compliance with 23 NCAC 2C.0301 and 2C.0305.
- Unsupervised classes.
- Homework assignments.

Course Repetition

Reference: 23 NCAC 02D.0325

Course repetition, in the context of FTE policies, occurs when a student takes the **same** occupational extension course more than twice within a five-year period. Effective July 1, 1993, no budget FTE shall be generated from a course taken by students after their first repetition. In addition, the registration fee charged to the student must be based on the cost per student membership hour multiplied by the number of actual hours the course is to be taught.

Here is an example of how this policy works. A student can take the **same** occupational extension course twice within a 5-year period. When this occurs, the college can report the hours for budget FTE and the registration fee charged to the student is based on the occupational extension sliding fee schedule. If this student enrolled in that **same** occupational extension course for a third time within a 5-year period, unless the student receives an exemption, the student must pay a registration fee based on the cost of a student membership hour multiplied by the number of hours the course is scheduled and the college **cannot** report the hours for budget FTE. For the 2006-2007 fiscal year, the cost per student membership for course repeaters was \$5.70 ($\$3,916.02 \div 688$). If the course was scheduled for 20 hours, the registration fee charged to the student would be \$114 ($\5.70×20 hours). The regular registration fee for a 20 hour course is \$55.

Below are additional guidelines related to the course repetition policy.

- The cost per student membership hour for course repeaters is updated annually and can be found on the Program Audit Services webpage found on the System Office website at www.nccommunitycolleges.edu.
- The funds collected from course repeats shall be used by the colleges to offer additional educational courses.
- When a course repetition occurs, students must be notified during registration that they will be charged the full cost of courses. Students shall be primarily responsible for monitoring course repetitions; however, the colleges shall review records and charge students full cost for courses taken more than twice.
- Auditors are required to follow-up on any situation in which there appears to be a course repetition. The analysis of repeats will first be reviewed based on the course number and titles. If these are the same, then the course description and outlines will be reviewed to determine repeat. If a student enrolls in a class with the same course ID, but the course content/local title is different, then the course repetition provision would not be applicable. Here is an example:
 - A student could take a HRD 3003 course with a local title called Introduction to Nursing Assistant; then enroll in another HRD 3003 course with a local title called Manufacturing Readiness. This would not be counted as a repeat of the same course.
- A statement on occupational extension course repetitions must be included in college advertisements, schedules and catalogs.
- Eligibility for a fee waiver does not automatically mean an exemption from the course repetition policy.
- Exemptions to the course repetition policy are based on the student's eligibility and not the course.
- If a person is eligible for a fee waiver, then it could be applied to the same course twice. Upon the third enrollment in the same course, the fee waiver is only applicable if the student is required to take the course more than twice within a 5 year period for certification.
- Senior citizens who take an occupational extension course more than twice within a five-year period are not exempt from the course repetition policy.
- Students may repeat occupational extension courses more than once if the repetitions are required for certification, licensure, or recertification.
- If a student's hours are reported for FTE purposes, but the student withdrew or did not successfully complete the course; that course still counts toward the course repetition policy.
- The course repetition policy only applies to occupational extension courses that earn budget FTE.

This document is a reference guide used in training. (2007)



H. Reporting Student Hours to the System Office

Reference: 23 NCAC 02D .0327

Institutional Class Report (ICR) Submission

The Institutional Class Report contains data related to student demographics and class registration. At the end of each reporting period, all colleges are required to submit this report to the NC Community College System Office. The data extracted from this report is the official data used to calculate annualized FTE for budgetary and statistical purposes. For a copy of this report, contact your Senior Continuing Education Administrator. Below are the due dates for submission of the ICR report.

Reporting Period	Duration	ICR Due Date
Spring Semester	January 1 - May 15	June 5
Summer Term	May 16 - August 14	September 4
Fall Semester	August 15 - December 31	January 21

I. FTE and Enrollment Reports

Colleges should conduct regular data analysis at the end of each course and after each reporting period using the reporting tools available through Date Warehouse and Colleague. Data analysis helps colleges better understand the trends in the increase/decrease of FTE, enrollment trends, amount and type of courses offered, and student demographic trends. Reports can be generated at the local college using the Colleague information system or the Data Warehouse.

For more information, visit the www.nccommunitycolleges.edu website and click on Faculty and Staff → Administrative Resources → Documentation → Universe Documentation.



J. Budget FTE

Reference: 23 NCAC 02D .0301

While all Continuing Education instructional programs earn FTE, not all generate budget FTE. Budget FTE is defined as the number of FTEs which determines a local college's operating budget. Below is a list that indicates the programs that generate budget FTE.

Continuing Education Instructional Programs	Budget FTE
▪ Basic Skills Program	Yes
▪ Clinical Practice	Yes
▪ Human Resources Development	Yes
▪ Occupational Extension	Yes
▪ Work Experience	Yes
▪ Community Service – Block Grant and Receipt Supported	No
▪ Community Service – Non Occupational and Recreational Courses	No
▪ Customized Industry Training Program	No
▪ Focus Industrial Training	No
▪ Learning Laboratory	No
▪ New and Expanding Industry Training	No
▪ Occupational Extension – Training offered at ADAP Centers and Sheltered Workshops	No
▪ Self-Supported Classes	No
▪ Small Business Center – Seminars	No

Formula Allocation

The base funding given to colleges is distributed through a formula allocation under these major categories:

- Instructional Support – Curriculum
- Instructional Support – Continuing Education
- Instructional Support – Basic Skills
- Community Service
- President’s Allotment
- Institutional Support
- Academic Support Supplement
- Categorical and Special Funding Allotment (if applicable)
- Equipment
- Library Book Funds

The amount allocated for each category is dependent on two data elements: the college’s annual budget FTE and the dollar value per FTE. **Please note that the dollar value per FTE varies between the major base funding categories and varies from year-to-year.**

For more information on formula allocation, go the www.nccommunitycolleges.edu and click on Faculty and Staff → Administrative Resources → Business and Finance → Budgeting and Accounting → Accounting Procedures Manual.



North Carolina Community College System
Formula Budget Computation
FY: 2006 – 2007
System-wide (Example)

Budgeted Curriculum FTE:		Budgeted Continuing Education FTE:	
Regular Curriculum	148,150	Occupational:	21,750
Contracted Instruction	431	Basic Skills:	18,279
Total Curriculum:	148,581	Total Con Ed:	40,029

Total Budget FTE – System-wide: 188,610

	Total Budget FTE	Dollar Value	Formula Calculations	Funding by Category	Total Funding
Instruction:					
Regular Curriculum					
First 500	28,802	\$ 3,419.72	\$ 98,494,775		
Above 500	229,348	\$ 2,828.60	\$ 341,168,190		
Total Regular Curriculum:	148,150			\$ 439,662,965	
Contracted Curriculum Instruction	431	\$ 2,507.00		\$ 1,080,517	
Continuing Education					
First 500	18,940	\$ 2,507.00	\$47,482,580		
Above 500	2,810	\$ 2,100.73	\$ 5,903,051		
Total Continuing Education:	21,750			\$ 53,385,631	
Basic Skills Block Grant				\$ 64,023,092	
Community Service Grant				\$ 1,185,114	
Total Instructional Support					\$ 559,337,319
President's Allotment					
President's Salary			\$ 5,911,176		
FICA		7.65%	\$ 386,048		
Retirement		5.815%	\$ 343,735		
Hospitalization		\$ 3,432	\$ 199,056		
Total President's Allotment					\$ 6,840,015
Institutional Support					
Base Allotment – First 750			\$ 93,402,040		
Enrollment Allotment Above 750	\$ 1,061.00		\$ 163,098,408		
Total Institutional Support					\$ 256,500,448
Total Formula Allotment					\$822,677,782

**K. NC Administrative Codes - Title 23**

(www.oah.state.nc.us)

Keyword Search	Sub Chapter	Code	Page in Reference Guide
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