

2022-2023 Budget Development Guidelines

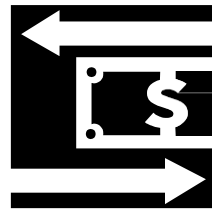


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MESSAGE TO COST CENTER MANAGERS

The 2022-23 Mission Achievement Plan (MAP) focuses on four areas of priority:

- 1) Path Forward
- 2) Partnerships and Programs
- 3) Operational Excellence
- 4) Future Stability and Growth

These 4 groups of priorities reflect the elevated college-wide commitments MCC has made for the coming fiscal year. Each priority contains specific objectives to guide your budget development. Please consult the [2022-23 MAP](#) for more information. If you have a departmental commitment included in the MAP, it's assumed to be a priority of "A-Must Have."

Some elevated college-wide commitments may be accomplished within your established "roll-over" budget and therefore, would not be entered as a new budget line item. For those elevated commitments which are not adequately resourced in your roll-over budget, Cost Center Managers should enter a new budget line item or adjust an existing line item to cover all or part of the required costs.

Not all elevated commitments are reflected in the MAP. Cost Center Managers may have additional priorities that need to be identified as critical to the next fiscal year budget, and not covered by your established roll-over budget. Cost Center Managers should note these needs as a specific, new budget line item.

If you have any questions please don't hesitate to contact us:

Elizabeth Zlikovac (system and budgeting process questions)
Cathy Brown (2022-23 MAP questions)

OTHER INTRODUCTORY BUDGET GUIDELINES

As was shared in the FY 2022-23 Message to Cost Center Managers, there will continue to be an extra emphasis this budget cycle on making sure cost center goals and the need for budget requests are properly based on the College Priorities and Initiatives. As your goals and budget input are reviewed, common underlying questions will be, “How will what you are doing or plan to do help the College make success the default outcome for students?”

The budget, besides estimating revenues and expenditures, provides a responsible level of contingency protection and flexibility. Note that budget is simply an initial resource allocation plan. Just because a request makes it into the College’s adopted budget does not guarantee the actual request for funds will be approved. Resource planning and utilization decisions are made based on what best serves the College’s mission in light of current circumstances.

See the Budget Development Guidelines for basic budget input instructions and related information. The link to these guidelines and to the budget system can be found on the [Budget Development](#) page.

Also Note:

Budget Calendar

Initial budget input deadline is May 6th. The Budget Calendar follows this document.

MCC’s Mission Achievement Plan (MAP) priorities

See [MCC’s FY 2022-23 MAP](#) document for “Plan” Priorities. Each of these Priorities has at least one Initiative. Any budget request that is directly related to an Initiative should be connected to that Initiative by selecting it in the budget system Initiative field when inputting the request.

Cost Center Summary

A Cost Center Summary should be completed for each General Fund cost center. Information in the header is automatically filled and information in Primary Functions of the Cost Center has been rolled from FY 2021-22. Primary functions should be updated as necessary and the sections related to goals, variances and staffing needs should be completed.

“Need” Priority

It is important to understand the difference between “Need” priorities versus “Plan” Priorities. “Need” priority is the assigned “need” of each of your budget requests which you select from a dropdown in the priority field when inputting each request in the budget system. This “need” priority should be based on how important and certain this resource need is given MCC’s MAP and your related cost center goals. If you assign an “A” priority to a budget request, be ready to explain why it is a “must have” item.

It is helpful for planning and awareness purposes if you input contingency (‘must have if’ use “AC”; ‘should have if’ use “BC”) and lower priority (‘should have’ use “B”; ‘nice to have’ use “C”) requests.

Activity Dropdown

As you are thinking about various budget requests, consider if you believe that Federal COVID (HEERF) funds could be used for this request. If so, select COVID related from the activity dropdown box.

New Full-time and Part-time Regular Personnel Requests

All requested positions require thorough justification when submitted. Note that these requests are not funded in the budget until the President approves inclusion for budget purposes (would still need actual approval when the position is requisitioned). Please do not budget for “standard” furniture, equipment or software needs of requested positions.

Part-Time Temporary Employees (PTT) and Employee Overtime

Requests for PTT funding requires an individual budget request line for each PTT position, with the HR number noted in the description field preceding the position title (each existing position must have a Part-Time Temporary Request To Hire Form on file with HR). Requests for overtime monies will be closely reviewed, so provide reasonably detailed descriptions and comments to help justify your need.

Part-Time Credit and Non-Credit Instruction

Part-time credit and non-credit instruction budget requests should be based on current year actual expenditures appropriately adjusted for planned changes in course sections/delivery and changes in full-time faculty.

Non-Teaching Instructor Cost

Please budget all Instructor Non-Teaching costs in the appropriate object code. (5112 for FTFT, 5113 for FTPT, and 5114 for PTPT) This was a new process last year.

Advertising and Printing/Publishing

With few exceptions, advertising (5210) and printing/publishing (5280) needs should be discussed with Public Affairs to establish a plan and budget estimates. Remember, advertising includes sponsorships, tradeshow/event booth rentals and swag (giveaway) items in addition to traditional advertising (print, TV, radio, online).

Copier Costs

In most cases, cost center managers should budget two cents per copy in object code 5275 – R&M Copier Equipment. This per copy charge covers everything except paper.

Software and Web Processing Services

Requests for software and web processing services in object code 5297 (note that object code 5298 is no longer used) will be reviewed by the Software Review Group, so provide reasonably detailed descriptions and comments to help justify need.

Equipment

This year please budget all equipment in 5530 or 5540. Movable furniture and equipment with a cost greater than or equal to \$5,000 per unit should be budgeted for in 5530. Movable furniture and equipment with a cost greater than \$100 but less than \$5,000 per unit should be budgeted for in 5540. Also use 5540 for bulk purchases of small equipment that are less than \$100 per unit but the total purchase exceeds \$1,000. (i.e. 50 chairs costing \$70 each totaling \$3,500.) All equipment requests will be reviewed by the Equipment Budget Focus Group and any PC related items will also be reviewed by the PC Matching Group, so provide reasonably detailed descriptions and comments to help justify your need. Please do not budget for “standard” furniture and equipment (e.g. desk, chair, PC) for replacement or new personnel, as this is coordinated college-wide.

Facility Needs

If you are making a budget request that will require facility or infrastructure work, make sure you forward the appropriate work order/request form to Facilities and note this in your budget request.

Included below are additional points to consider before entering budget requests:

- Your 2021-22 General Fund budget requests, except for equipment, have been “rolled over” into 2022-23.
- When entering descriptions and comments, make sure your statements are brief yet clearly explain the item requested.
- A list of object codes with descriptions is provided in the Budget Development Guidelines appendix.
- The PC Matching Group continues to identify and request normal replacements/upgrades for all PCs, so you should only make a budget request for a PC when you have a special operational need (you have higher needs due to special software requirements or the nature of your work). This group will also review all PC related printer and equipment requests.

FISCAL YEAR 2022-2023 BUDGET CALENDAR

February/March	Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input
February 22 nd	Share the proposed budget calendar with the Board of Directors
March 22 nd	If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors
March 30 th	Open budget system for input
April 26 th	If requested, discuss status of plans and budget with Board of Governors
May 6 th	Cost center managers finish initial budget input
May 24 th	If requested, discuss current draft of plans and budget with Board of Governors
By May 31 st	Equipment Budget Focus Group, PC Matching Group and Software Review Committee will complete reviews
June 28 th	If requested, discuss current draft of plans and budget with Board of Governors. Board to consider and approve resolution authorizing College President to continue to operate the College under the 2021-2022 budget
June 30 th	Deadline for proposed mission achievement plan and adjustments to President's proposed budget
July 26 th	Board of Governors receives executive level mission achievement plan and approves proposed FY 2022-2023 budget statement
August 23 rd	Public hearing separately held on Board of Governors' proposed budget statement, and additional 1% restricted funds authority and any required budget amendments are considered and approved by resolutions as necessary (Sec. 13-506 et seq)
September 21 st	Participate in a joint public hearing to be organized by Douglas County if the College seeks to increase its property tax request by more than the allowable growth percentage (Sec. 77-1633)
September 27 th	Regular meeting of Board of Governors to adopt, or amend and adopt, a final 2022-2023 budget, property tax requirement, levy and property tax request (Secs. 13-506, 13-508, and 77-1633)
On or before	Adopted budget statement and property tax requirements certified

September 30 th	and filed with State Auditor and County levying boards pursuant to Sec. 13-508
Within 20 days after adoption of budget	If adopted budget statement reflects a change from that shown in the notice approved and published, a summary of such change is to be published in OWH pursuant to Sec. 13-506
On or before October 15 th	Resolution setting property tax request under Property Tax Request Act to be certified and forwarded to County Clerks pursuant to Sec. 77-1633(5)

DRAFT/6/22/22 – SUBJECT TO REVISION



Mission Achievement Plan (MAP)

FY 2022-23

MCC will deliver relevant, student – centered education to a diverse community of learners

Wildly Important Goal (WIG): Make success the default outcome for credential seeking students

Priority 1: Path Forward

Plan and execute on Path Forward initiatives to remove barriers to student success and help all students persist to completion.

- Fully implement **Academic Focus Area** structure and programming
- Build **program maps** to enable students to see a path to completion
- Continue **Design Team** work

Priority 2: Partnerships and Programs

Engage the community, students, faculty and staff through strong and sustainable partnerships, programs, and growth opportunities.

- **Student Support.** Provide students with holistic support and opportunities to contribute to MCC's mission
- Encourage and **empower faculty and staff**
- Partner with **community stakeholders** to establish relevant, dynamic connections for students, faculty, and staff

Priority 3: Operational Excellence

Focus on internal operations and infrastructure to support the success of students, faculty, and staff.

- Revitalize **business systems, infrastructure,** and processes
- Invest in personnel and **human resources**
- Sharpen **marketing and communication**

Priority 4: Future Stability and Growth

Plan for future stability and growth to ensure the institution fulfills its mission to students and the community.

- Unify cross-functional responsibilities to support college **strategic directions**
- Develop strategies and resources to meet **workforce** needs in the 4-county area

MCC Budget Systems Instructions

The MCC Budget input screens are located on the Internet.

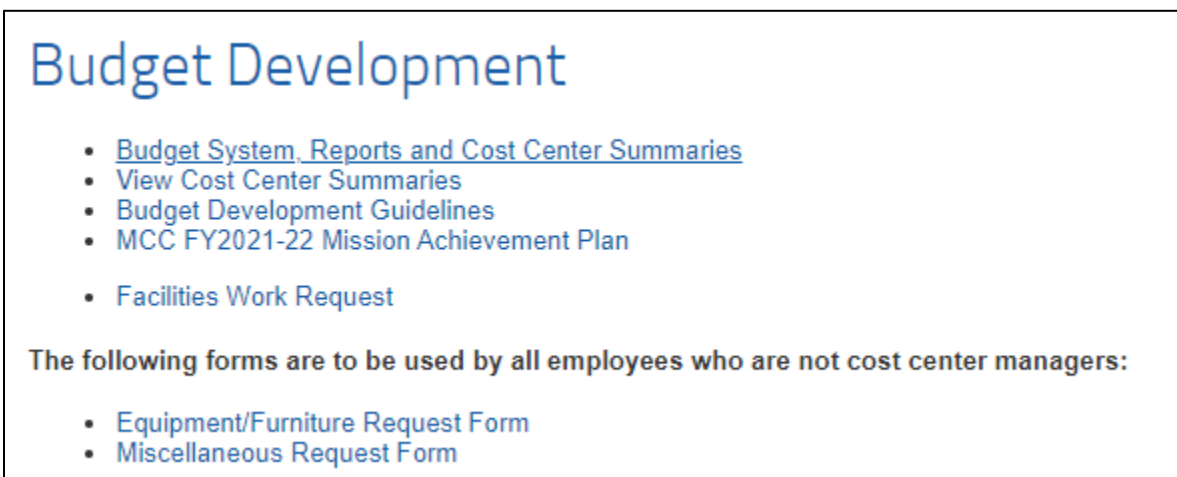
Accessing the Budget through My Way Portal

1. Log in to **My Way**.
2. Click on **Budget** link located under **College Links**.



The screenshot shows a navigation menu with three tabs: 'College Links', 'My Links', and 'My Services'. Under the 'College Links' tab, a list of links is displayed. The 'Budget' link is highlighted with a yellow background. Other links include 25Live Resource Request, Academic Calendar, Colleague, Enrollment Summary, Faculty and Staff Resources, Forms bank, Green Bikes, Instructions for configuring mobile devices for Office 365, Kronos, Office 365, Recruit, and Staff Training and Development Opportunities.

3. Click on **Budget System, Reports and Cost Center Summaries**



The screenshot shows a page titled 'Budget Development'. It features a list of links: [Budget System, Reports and Cost Center Summaries](#), [View Cost Center Summaries](#), [Budget Development Guidelines](#), [MCC FY2021-22 Mission Achievement Plan](#), and [Facilities Work Request](#). Below this list, a bolded statement reads: 'The following forms are to be used by all employees who are not cost center managers:'. This is followed by another list of links: [Equipment/Furniture Request Form](#) and [Miscellaneous Request Form](#).

4. The **College Suite** screen opens (might have to sign-in).

Currently Logged in as bschumacher

- College Suite
 - Budget
 - Request Screen
 - Personnel Info
 - Report Wizard
 - Utilities
 - Administrative
 - Cost Center Summary Forms



Announcements

Original FYE23 Budget Development Timeline

Upcoming Events

Event	Event Date
Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input	February - March
Share the proposed budget calendar with the Board of Governors	02/22/22
Open budget system for input	03/30/22
Cost center managers finish initial budget input	05/06/22
Equipment Budget Focus Group, PC Matching Group and Software Review Committee will meet	By May 31st
Deadline for proposed mission achievement plan and adjustments to President's proposed budget	06/30/22
Board of Governors receives and accepts the proposed FY 2022-23 budget	07/26/22
Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary	08/23/22
Remaining public hearing held and Board of Governors amends and adopts a final FY 2022-23 budget	09/13/22
Adopted budget filed with the State and Counties	09/20/22

5. Most of the budget information will be entered in the **Request Screen**.

❖ **NOTE:** If you have any difficulties logging on, call Elizabeth Zlikovac – 622-2397, if she is not available then call Brenda Schumacher – 622-2406.

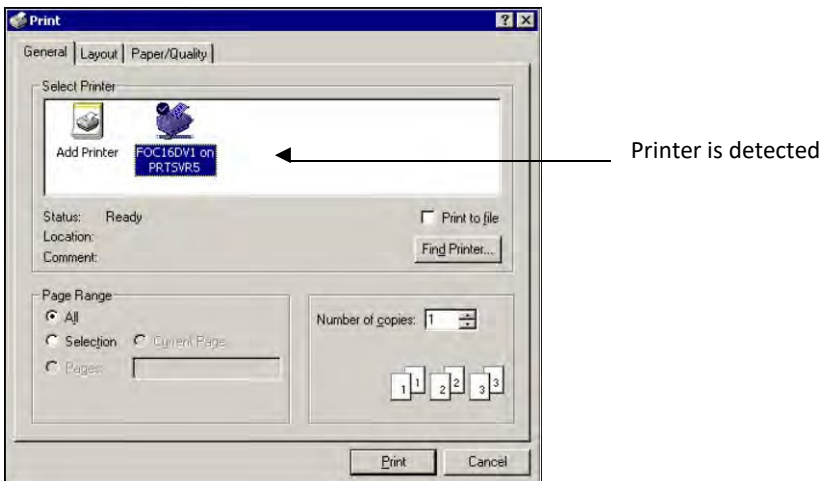
General Navigation Instructions

The following are general tips and techniques you may find useful to navigate within the budgetscreens. Refer to these when you need assistance.

1. To return to the Main Menu:
 - a. Click **File** and **Close** located on the Title Bar.



2. Check to see if a printer is detected by the system:
 - a. On the Menu Bar, click on **File** and **Print ...**



- b. If there is no printer listed, double-click on **Add Printer** to add a *network* printer.
 - c. Follow the Wizard steps.

❖ If you need assistance with the printer, call the Help Desk.

You **must** use a *network* printer.

3. Expand/collapse items:
 - a. Click on the **+** to expand an item.
 - b. Click on the **-** to collapse an item.
 - OR-
 - c. Click on **Expand/Collapse** and **Expand all** (all items will be expanded).

4. Delete a row of information:
 - a. Click on the **+** to expand an item and press **Delete**.

5169	OVERTIME		\$1,500.00	\$2,700.00	\$1,637.73	\$2,346.83	\$2,434.19
Budget Detail							
Add new Budget Detail							Refresh
Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS
Winter Holiday Break	1	\$500.00	\$500.00	A - Must Have	N/A	Not Assigned	Edit Delete Detail
Corporate Cup	1	\$1,000.00	\$1,000.00	A - Must Have	N/A	Not Assigned	Edit Delete Detail

5. Keyboard shortcuts:
 - a. To move from left to right through the columns, press the **<Tab>** key.
 - b. To move back (right to left), press **<Shift>+<Tab>**.
6. To enter data into a new field, or to modify any record, use the mouse to click the field that you want to enter or modify.
7. Some fields may have drop-down lists.

Budget Detail							
Add new Budget Detail							Refresh
Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS
Item Description:	<input type="text"/>	Priority:	A - Must Have				
Quantity:	<input type="text"/>	Activity:	N/A				
Unit Cost:	<input type="text"/>	Initiative:	Not Assigned				
Sub Total:	<input type="text"/>	PCS:	<input type="text"/>				
Update		Cancel					

- a. Click the **down arrow** to display the list.
8. Some items will have a checkmark in the **Locked** checkbox, signifying this item cannot be changed/edited.

5563	IT EQUIPMENT GE \$1,000	<input checked="" type="checkbox"/>
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If a "locked" item is selected, a new item cannot be added.

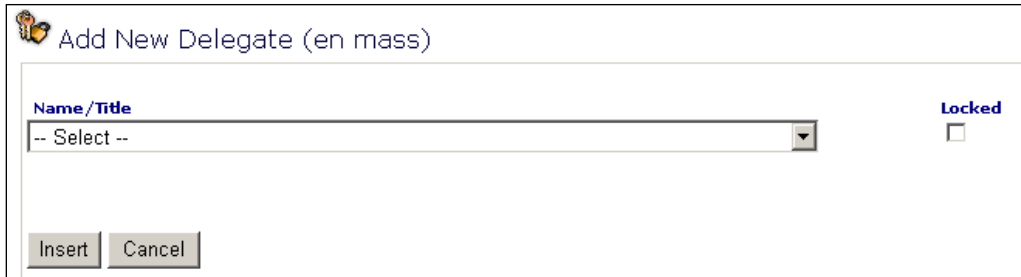
9. Assign Delegates to give others permission for budget input. When a person has been assigned as a *delegate*, they have the same logon privileges as a Cost Center Manager.


Add a new delegate to a specific fund/location/cost center:

- a. On the main screen, go to **Utilities** and click on **Assign Delegate**
- b. Click on the + to expand an item
- c. Select a name from the drop-down list

Add a new delegate to all your fund/location/cost centers:

- d. On the main screen, go to **Utilities** and click on **Assign Delegate**
- e. On the Menu Bar, click on **Tools** and select **Add Delegate (en mass)**
- f. A dialog box opens



- g. Enter a name
- h. Click  .

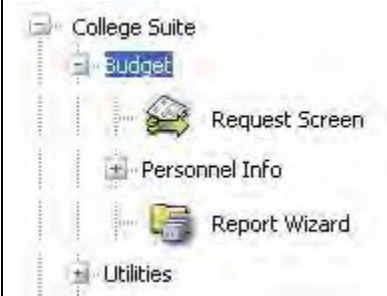
❖ **NOTE:** If you assign a delegate to **all** items (en mass), the delegate will have to be removed individually from each fund/location/cost center.


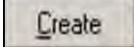

General Budget Requests

Interdepartmental Charges (Chargebacks)

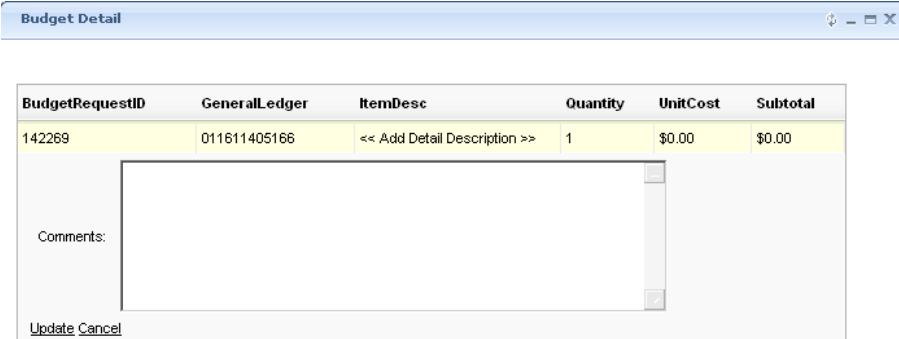

You must budget for the following chargeback items: (See Appendix)

- Central Stores
- Copier Use
- Duplicating
- CenterFoodservice
- Graphic Arts
- Instructional Design Services
- Mailroom (limited to a few select cost centers)
- Motor Vehicle Use

<p>1. Click on the + to expand Budget.</p>	
<p>2. Click on Request Screen.</p>	
<p>3. To modify a current budgetdetail request:</p>	<ul style="list-style-type: none"> • Expand the object code (click +) • Click Edit on the item you want to modify. <div data-bbox="440 1381 1365 1562" style="border: 1px solid black; height: 86px; width: 570px;"></div> <ul style="list-style-type: none"> • Make the necessary changes

<p>4. To add a new object code within fund, location, cost center:</p>	<ul style="list-style-type: none"> Click on  <u>Add new General Ledger</u> A New Account dialog box opens <div data-bbox="492 317 1425 487" style="border: 1px solid black; height: 80px; width: 100%;"></div> <ul style="list-style-type: none"> Click the drop-down arrow to make a selection Click 
<p>5. To add a new line for a new budget request:</p>	<ul style="list-style-type: none"> Click on  <u>Add new Budget Detail</u> Click
<p>6. The Budget Detail Screen opens.</p>	

<p>7. Item Description</p>	<p>Enter description of the item you are requesting.</p>
<p>8. Quantity</p>	<p>Enter the quantity. (If there is no quantity, type 1)</p>
<p>9. Unit Cost</p>	<p>Enter the unit cost. (Do not type commas or dollar signs. E.g. if amount is \$175, type 175; if amount is \$2,150.75, type 2150.75)</p>
<p>10. Subtotal</p>	<p>Automatically calculated.</p>

<p>11. Priority</p>	<p>Select a priority from the drop-down list.</p> <ul style="list-style-type: none"> • A – Must Have • AC – Must Have If • AS – Admin Shared • B – Should Have • BC – Should Have If • C – Nice To Have • F – Facilities • FF – Future Facilities • G – Grant/Gift Request • D – Delete (will not be included in request amounts) • P – Perkins • U – Undecided (allows user to identify requests they are still questioning) • S – Shared Pool
<p>12. Activity</p>	<p>Defaults to N/A</p> <p>(This is available for users to track projects or special work. If you have something you would like to track in one or more of your cost centers, please call Gordon Jensen to get an activity set up for selection.)</p>
<p>13. Initiative</p>	<p>Defaults to N/A</p> <p>If this budget request is related to a key goal or strategic focus, select the appropriate strategic focus from the drop-down in the Initiative field.</p>
<p>14. Detail</p>	<p>Click Detail to enter any additional comments.</p>  <p>Enter comments, if desired.</p> <p>Click  .</p>

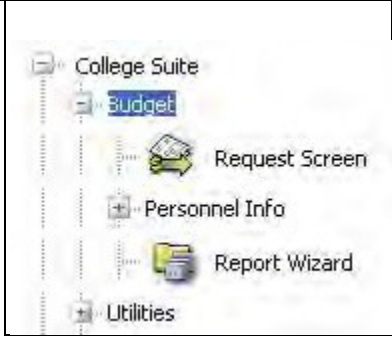

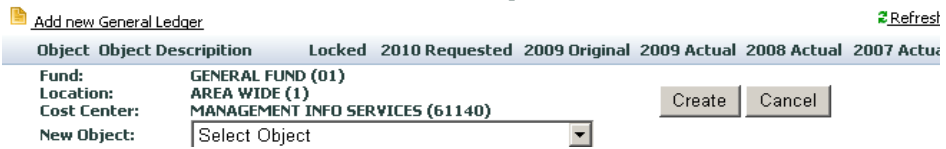
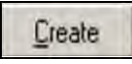
Equipment Budget Request

All budget requests for equipment are requested using the appropriate object code of 5530 or 5540.


- | | | |
|-------------|---------------------------|---|
| 5530 | CAPITALIZED EQUIPMENT | Movable furniture and equipment with a cost greater than or equal to \$5,000 per unit. |
| 5540 | NON-CAPITALIZED EQUIPMENT | Movable furniture and equipment with a cost greater than \$100 per unit but less than \$5,000 per unit. Also use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70. |

All equipment requests will be reviewed by the Equipment Budget Focus Group. The Equipment Budget Focus Group will review your requests for completeness of information, standard pricing and justification for non-standard requests. Please ensure that justification for non-standard prices is provided in the "Justification" field. (The "Justification" field is found by clicking on the **Other** button.)

Standard pricing available in Appendix, Page 33.

<p>1. Click on the + to expand Budget</p>	
<p>2. Click on Request Screen</p>	
<p>3. To modify a current budget detail request:</p>	<ul style="list-style-type: none"> Expand the appropriate 5530 or 5540 object code (click +) Click Edit or Detail on the item you want to modify. <div style="text-align: center;">Budget Detail</div>  <p style="text-align: center;">Make the necessary changes</p>
<p>4. If you need to add the 5530 or 5540 object code:</p>	<ul style="list-style-type: none"> Click on Add new General Ledger A New Account dialog box opens  <ul style="list-style-type: none"> Click the drop-down arrow to make a selection Click 

5. To add a new budget item:

- Click on the **5530 or 5540** object code
- Click  [Add new Budget Detail](#)

6. The **Budget Detail** grid opens

7. **Item Description** Select an item from the drop-down list.

8. **Quantity** Enter the quantity.
(If there is no quantity, type **1**)

9. **Unit Cost** For most items an amount is automatically entered. If this item is not standard or no default amount is provided, enter the unit cost.
(Do not type commas or dollar signs. E.g. if amount is \$175, type **175**; if amount is \$2,150.75, type **2150.75**)

10. **Subtotal** Subtotal is automatically calculated.

11. **Priority** Select a priority from the drop-down list.

- A – Must Have
- AC – Must Have If
- AS – Admin Shared
- B – Should Have
- BC – Should Have If
- C – Nice To Have
- D – Delete
- F – Facilities
- FF – Future Facilities
- G – Grant/Gift Request
- P – Perkins
- U – Undecided
- S – Shared

<p>12. Activity</p>	<p>Defaults to N/A</p> <p>(This is available for users to track projects or special work. If you have something you would like to track in one or more of your cost centers, please call Elizabeth Zlikovac to get an activity set up for selection.)</p>
<p>13. Initiative</p>	<p>Defaults to N/A</p> <p>If this budget request is related to a key goal or strategic focus, select the appropriate strategic focus from the drop-down in the Initiative field.</p>

14. Detail Click **Detail** to enter the specific description and additional information. Justification **must be** provided in the *Justification* field.

Budget Request ID	General Ledger	Item Desc	Quantity	Unit Cost	Subtotal	Campus	Building	Room	Need Date	Inventory #	Add / Replace
155615	011611405500	Bookcase - Metal 4 Shelf	1	\$425.00	\$425.00	2	FOC2		12/1/2009 12:00:00 AM		Replace

Description:

Need Date:

Add / Replace:

Disposition:

Inventory #:

Justification:

Comments:

Update Cancel

Description

Need Date
Add/Replace

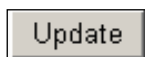
If Replace is selected:

Campus

Building

Room

Click



- Use for further description or if an "other" item was selected from **DetailDescription**
- Enter the month/year the item is needed
- Select from the drop-down list whether you are adding or replacing equipment
- By Inventory #, for every item being replaced, enter the MCC inventory number (e.g. 033366, 03367, etc.)
- By Disposition, select an option from the drop-down menu:
 - Central Stores (release to College)
 - Other (note what is being done in the Comments section)
 - Transfer (note what is being done in the Comments section)
- Select a campus from the drop-down menu
- Enter the name/number of the building (if applicable)
- Enter the room number (if applicable)

Personnel Requests

Requests for New Regular Full-time or Part-time Regular Personnel

The requests for new positions are made through the Organization screen. The Organization screen should only be used for **NEW** full-time and part-time regular personnel requests.

Supervisors must have completed position descriptions and estimated wage/salary for the position before completing their budget request.

If approved, the supervisor will need to work with HR to officially classify the position. Input

information for new personnel as follows:

<p>1. Click on Organization (located under PersonnelInfo).</p>	<ul style="list-style-type: none">• This lists all the people who report to the Cost Center Manager.• Click on an individual name to see budget information.
<p>2. On the left side of the screen, click on the name to whom the new position will report.</p>	<p>If the following dialog box appears, click K and click on a name on the left side to which the new position will report.</p>
<p>3. On the Menu Bar, click on Positions and Add New Position.</p>	

4. A **New Position** dialog box opens.

- Type the new position.
- Click **Insert** .

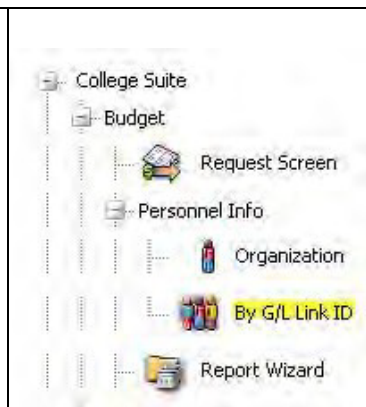
5. On the left side of the screen, click the + to see the new position name.

6. The **New Position Detail** form appears.

- Fill out the form.
- Click **Update** .

View information for Personnel as follows:

1. Click on **Personnel** (located under **Personnel**)



- Shows where each position is being funded

Requests for Existing Full-time and Regular Part-time Personnel

NOTE: *Compensation and fringe benefits are calculated by the Budget Office.*

If any of the existing regular full-time or part-time positions in your Cost Center(s) will end or be moved to another Cost Center, location or fund, please forward this information to Elizabeth Zlikovac by email.

Pivot Tables

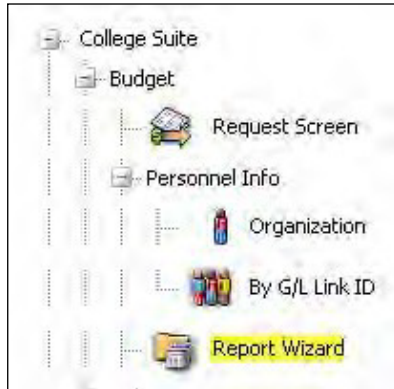
A Pivot Table is an interactive table that you can use to quickly summarize data. You can rotate its rows and columns to see different summaries of the source data, filter the data by displaying different pages, or display the details for areas of interest.

If you are interested in learning how to use pivot tables, training is available. Contact Elizabeth Zlikovac-622-2397 or Brenda Schumacher – 622-2406.

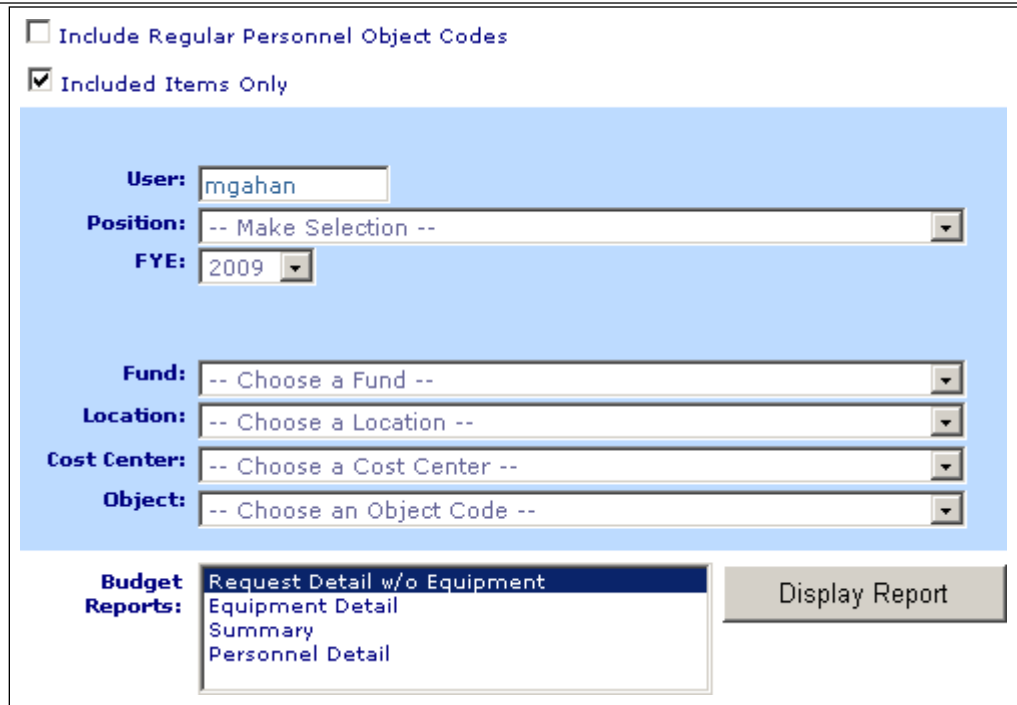
Print Reports

*Google Chrome is the preferred browser to run reports.

1. Click on **Report Wizard**



2. The report request screen opens.

A screenshot of a web-based report request interface. At the top, there are two checkboxes: 'Include Regular Personnel Object Codes' (unchecked) and 'Included Items Only' (checked). Below these are several input fields: 'User' (text box with 'mgahan'), 'Position' (dropdown menu with '-- Make Selection --'), 'FYE' (dropdown menu with '2009'), 'Fund' (dropdown menu with '-- Choose a Fund --'), 'Location' (dropdown menu with '-- Choose a Location --'), 'Cost Center' (dropdown menu with '-- Choose a Cost Center --'), and 'Object' (dropdown menu with '-- Choose an Object Code --'). At the bottom left, there is a 'Budget Reports' dropdown menu with a list of options: 'Request Detail w/o Equipment', 'Equipment Detail', 'Summary', and 'Personnel Detail'. To the right of this menu is a 'Display Report' button.

- Click the **down arrows** to display the lists.
- Make sure you are on the correct **FYE**.
- Choose from the list of **Budget Reports**.
- Click, **Display Report**.

3. On the menu bar,

click
print.



to

Equip ID	Description	Building & Room	Add/Replace	Priority	Qty	Unit Cost	Total
2009 Budget Equipment Detail							
Gahan, Michael - DIRECTOR, MANAGEMENT INFORMATION SERVICES (0000031) Monday, March 3, 2009 12:01:29 PM							
01 - GENERAL FUND							
1 - AREA WIDE							
55 - EQUIPMENT 01 1 61140 - MANAGEMENT INFO SERVICES (AREA WIDE)						\$115,230	
142261	Other	Building FOC2 - Room	Add	B	1	\$50,000.00	\$50,000
<i>Specific Description: Document Imaging</i>							
<i>Justification: Currently the only document imaging at the College is in Central Records and it is a very limited system. We are looking at a College-wide solution, that will interface with Colleague and will not only support Central Records, but Human Resources, the Business Office and other departments as well.</i>							
142262	Other	Building FOC2 - Room		B	1	\$25,000.00	\$25,000
<i>Specific Description: Schedule25</i>							
<i>Justification:</i>							
142263	Other		Add	B	1	\$40,000.00	\$40,000
<i>Specific Description: FRx Financial Reporting</i>							
<i>Justification: This system will allow the Business Office to offer more detail budget/actual financial reporting and analysis to Cost Center Managers. Input from Cost Center Managers have indicated they did not have enough information to manage their budgets throughout the year.</i>							
142266	Bookcase - Metal 2 shelf			A	1	\$230.00	\$230
<i>Specific Description:</i>							
<i>Justification:</i>							

Appendix

General Ledger Number Structure

An example of a General Ledger Number – 01-1-52304-5120

01	Fund
1	Location
52304	Cost Center number
5120	Object code
Fund	
01	General
02	State Grants
03	Private Grants
04	Private Grants via MCCF
05	Federal Grants via MCCF
07	MCCF Mini Grants
21	Con Ed
22	Federal Grants via State
3x	Auxiliary
4x	Auxiliary
5x	Federal
51	Federal- Student Financial Aid
52	Federal-US Dept. of Education
53	Carl Perkins Grant
54	Federal-Misc.
55	Federal-US Dept. of Labor
56	Federal-Misc.
71	Cap Acquisition
81	Student Clubs

Location

1	Area wide
2	Fort Omaha Campus
3	Elkhorn Valley Campus
4	South Omaha Campus
5	Fremont Center
6	Sarpy Center
7	Bellevue/Offutt
8	Applied Technology Center
9	Washington County Technology Center
A	South Express Center
B	Do Space
D	Sarpy Campus
E	MCC Express Center North
F	Makerhood

Cost Center

A cost center number has been assigned to you.

Object Code

See Appendix, Pages 24-30

Object Codes

Descriptive Chart of Object Codes for Expenditures

All object codes which begin with a “5” are used to record expenditures.

Note: Personnel Service object codes that are marked with an “*”, are budgeted by the Business Office based on established positions. These marked object codes are referred to as screened objects in the Budget Request System, as cost center managers will not enter budget amounts for these objects.

Note: Object codes marked with an “R” are restricted to specific cost centers.

PERSONNEL SERVICES

Object codes used to record salary, wage and benefit costs for College Personnel. These object codes are restricted to payments made through the College’s HR/Payroll system.

<u>OBJECT CODE</u>	<u>OBJECT CODE NAME</u>	<u>DESCRIPTION</u>
* 5101	INSTRUCTOR - FT	Salaries to FT instructors for their regular credit contracts.
5102	INSTR –OVERLOAD	Salaries to FT instructors for credit assignments beyond their annual loads (usually paid in Spring term).
5103	INSTR—FT—PT CR CONTRACT	Salaries to FT instructors for PT credit contracts.
5104	INSTR—PT CREDIT	Salaries to PT instructors for credit contracts.
5105	INSTR—PT NON-CREDIT	Salaries to instructors teaching non-credit courses. Generally restricted to Continuing Ed and Workforce Development Institute.
5106	INSTR—SUMMER FT CREDIT	Salaries to FT instructors for summer credit contracts.
5107	INSTR—SUMMER PT CREDIT	Salaries to PT instructors for summer credit contracts.
5110	INSTR SUBST/SABB REPL	Salaries to PT instructors for substitution or sabbatical replacements.
5112	INSTR-FT NON-TEACHING	Full-time faculty in-load releases (FTFT) for all non-teaching assignments
5113	INSTR-FTPT NON-TEACHING	Not in-load non-teaching assignment pay for full-time faculty (FTPT)
5114	INSTR-PTPT NON-TEACHING	Non-teaching assignment pay for adjuncts (PTPT)
* 5115	COUNSELORS—FT	Salaries to FT counselors.

* 5120	ADMINISTRATORS	Salaries to FT administrators.
* 5121	PROFESSIONAL	Salaries to FT professionals.
5125	ADMIN INTERN	Wages to interns for admin support.
* 5140	CLASSIFIED	Wages to FT classified staff.
* 5142	INSTRUCTIONAL ASSISTANT	Wages to FT instructional assistants.
* 5150	OP/MAINT/PSA/IT TECH	Wages to staff on the Operations & Maintenance, Public Safety and IT salary schedule.
* 5160	PT REGULAR	Wages to part-time regular personnel.
5165	PT TEMPORARY	Wages to temporary employees paid through the payroll system.
5169	OVERTIME	Overtime and premium wage payments.
R 5170	WORKSTUDY	Wages to students on Federal College WorkStudy Program.
* 5180	F.I.C.A.	Required employer matching payroll taxes.
* 5185	RETIREMENT	Retirement program.
* 5186	HEALTH INSURANCE	Group health insurance.
* 5187	LIFE INSURANCE	Group life and accident insurance.
* 5188	L.T.D. INSURANCE	Group long-term disability insurance.
* 5192	UNEMPLOYMENT INSURANCE	Reimbursement to the State of Nebraska unemployment compensation plan.

GENERAL OPERATING EXPENSES

The following group of operating expense accounts is used to record payments for services or service-related costs for the operation of the College:

5209	ALT. LEARNING PROMOTION	Promotion of telecourses (restricted to Marketing & PR).
5210	ADVERTISING	Print, voice and video advertising, excluding advertisements for College employment opportunities and telecourses.
5211	POSTAGE	U.S. postal services, including postage meter expense, other mail delivery services (UPS, Federal Express), post office box rental, stamps, postal registries and postal insurance fees.
5212	COMMUNICATIONS/PHONE	Voice and data telecommunication and other related services (excludes equipment purchases and maintenance). Includes cell phone usage.
R 5213	EMPLOYEE ADVERTISING	Advertising for College employment/recruiting opportunities.

R	5216	COLLEGE CATALOG	Printing of the College catalog (restricted to Marketing & PR).
R	5217	INSURANCE	Insurance premiums for physical damage insurance on property, liability coverage and surety bonds. Also includes payments for uninsured losses and deductibles.
R	5219	BOOK BINDING	Book binding (restricted to Library).
R	5220	LIBRARY SUBSCRIPTIONS	Library subscriptions (restricted to Library).
	5221	DUES & SUBSCRIPTIONS	Institutional dues, subscriptions and memberships.
	5222	CONFERENCES/MEETINGS	Registration fees for conferences/meetings and approved expenditures for internal meetings. Other internal meeting costs should be charged to more descriptive object codes; e.g. rent of facilities, supplies, travel or contractual services.
	5223	GED APPLICATION FEES	GED application fees
	5224	TRAINING REGISTRATION FEES	Fees for training events.
R	5225	EMPLOYEE RELOCATION	Personnel relocation costs, including meals, lodging, moving of household goods and mileage. Relocation expenses are restricted to the extent authorized by College policy.
R	5226	CANDIDATE RECRUITMENT	Recruitment of academic, administrative, managerial and professional personnel.
R	5231	ELECTRICITY	Electricity (restricted to Facilities Mgmt.).
R	5232	NAT GAS/WATER/SEWER	Natural gas, water and sewer and other consumable energy commodities (restricted to Facilities Mgmt.).
R	5240	RENT—REAL PROPERTY	Rental space for classrooms, offices and storage.
	5254	RENT—EQUIPMENT & OTHER	Rental or lease of all office furniture, equipment, computer or communications equipment.
	5259	MEDIA LICENSE FEES	Films, leasing of TV programs and other audio-visual media for classroom use, broadcasting or alternative delivery.
	5260	R & M REAL PROPERTY	Repair and maintenance services of contracted materials and labor for buildings. Use for fees and permits. Do not include costs or services for renovation projects that change the structure of the building.
	5265	TEMP HELP AGENCY	Any temp help that is contracted through a third party, like a temp agency.
	5272	R & M VEHICLES	Repair and maintenance services for vehicles.

	5273	R & M OTHER EQUIPMENT	Repair and maintenance services for office furniture, office equipment, machines, and all other equipment. Excludes copiers and vehicles.
	5275	R & M COPIER EQUIPMENT	Allocation of copier expenses based on actual use. Repair and maintenance services for copier equipment (includes maintenance agreements).
	5280	PUBLISHING AND PRINTING	Publishing and printing of items for external/public distribution (i.e. brochures and class schedules) Note: All printing for office and classroom use 5310 or 5320 respectively.
R	5281	ELECTION COSTS	Cost of elections for Board of Governors.
R	5288	RECOGNITION EXPENSE	Nominal plaques and miscellaneous recognition supplies (restricted to HR and Staff Development).
	5289	NON-EMPLOYEE TRAVEL	Consultant travel expense, separate from consulting fees. All reimbursements must be supported by original detailed receipts for actual expenses incurred. Includes all Student Travel expenses. Travel expenses not supported by original detailed receipts will be coded to Object Code 5299.
R	5291	LEGAL SERVICES	Legal counsel, court costs, and notary, appraisal and witness fees.
R	5292	BANK SERVICE CHARGES	Bank service charges, including bank card processing and discount fees.
	5293	CONTRACT INSTRUCTION	Contracted instruction. Restricted for use to approved independent contractors. These payments are subject to IRS Form 1099 MIScreporting. Cannot be used to pay individuals via the College HR/Payroll system.
	5294	ARCHITECTS FEES	Professional services performed by architects.
R	5295	ACCOUNTING/AUDITING	Professional accounting and auditing services.
	5296	MANAGEMENT CONSULTING FEES	Fees for management consultants.
	5297	SOFTWARE & WEB PROCESSING	Software purchasing and licensing use fees. (Software is not a supply). Other processing services that are hosted externally (cloud based).
	5299	OTHER CONTRACTUAL SERVICES	Miscellaneous contractual services not specifically classified elsewhere. These payments are subject to IRS Form 1099 Misc. reporting. Includes payments to temporary employment agencies for contracted temporary staff.

OPERATING SUPPLIES

Object codes used to record payments for the acquisition of consumable supplies and materials necessary for the operations of the College. Furniture and equipment beyond what would be considered office supplies, should be coded to account group 55XX - equipment.

5310	OFFICE SUPPLIES	General office supplies used in department offices, including paper, forms, publications, printer ribbons, small equipment items costing less than \$100 per unit, and other general supplies. Note: Use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70.
5320	CLASSROOM SUPPLIES	Supplies and repair parts used for instruction, educational and recreational programs, including instruction and teaching aids, and books.
5322	TESTING SUPPLIES	Supplies for testing
5330	CUSTODIAL SUPPLIES	Supplies for custodial use
5331	UNIFORMS	Uniforms for College staff
5341	SAFETY PROJECTS	Safety supplies
R 5351	LIBRARY MATERIALS	Books, publications and films, museum materials, and specimens for inclusion in a library collection (restricted to Library)
5360	MAINTENANCE SUPPLIES	Materials and supply items used for repair and maintenance of property and buildings. Do not use for construction or renovation projects that change the structure of a building
5370	GROUNDS SUPPLIES	Supplies used to maintain grounds
5380	VEHICLE/EQUIP SUPPLIES	Miscellaneous vehicle supplies
5381	GASOLINE	
5382	DIESEL FUEL	
5383	NATURAL GAS FOR VEHICLES	
5384	PROPANE	
R 5395	RESALE MERCHANDISE	Merchandise for resale (restricted to Auxiliaries)

TRAVEL

Object codes used to record the cost of travel by College personnel.

5410	TRAVEL—LOCAL	Travel between the campuses and centers and on approved business within the four-county area
5413	TRAVEL—COLLEGE VEHICLE	College vehicle usage
5430	TRAVEL—LONG DISTANCE	Travel overnight and beyond the four-county area. Includes meals, lodging, airfare and miscellaneous Expenses

CAPITAL OUTLAY

Object codes used to record furniture and equipment purchases.

R 5510	LAND & SITE IMPROVEMENTS	Land and also building site prep, grading, fill, utilities lines, drainage systems, etc. that will not be exhausted over time
R 5511	LAND IMPROVEMENTS	Major land improvements include construction of interior roads, parking lots, fencing, and are exhaustible over time. Project #s must be used to identify separate improvement project.
R 5521	BUILDINGS & BUILDING IMPROVEMENTS	Construction of new buildings, structures and renovation projects that change the structure of a building. Includes services and materials that become a permanent part of the structure and cannot be removed. Project #s must be used to identify separate buildings or projects
5530	CAPITALIZED EQUIPMENT	Movable furniture and equipment with a cost greater than or equal to \$5,000 per unit
5540	NON-CAPITALIZED EQUIPMENT	Movable furniture and equipment with a cost greater than \$100 per unit but less than \$5,000 per unit. Also use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70

Interdepartmental Charges

Interdepartmental Charges (also referred to as “charge backs”) are defined as items or services performed by a College department for the benefit of another College department.

Central Stores	Stocks only copier supplies and items printed with the Metropolitan Community College logo (letterhead, miscellaneous College forms, notepads, folders, etc.). Most computer supplies, computer and copier paper, and miscellaneous office supplies should be purchased directly through Office Depot Business Services Division or designated vendors. This includes paper for departmental and shared copy machines and printers. Cost center managers should build these direct purchases into their budget requests.
Copier Use	Allocations to each cost center will be based on a "cost per copy" charge of two cents to cover all costs associated with the copier except for paper. If several cost centers utilize the same area copier, each will be charged a percentage of the estimated usage. Cost center managers, with the help of the Business Office, will need to budget for their copier usage in object code 5275.
Duplicating Center	There will be a charge for all jobs taken to the Duplicating Center. A Duplicating Request Form is required before any work will be done. Cost centers will be charged appropriately. It is especially important for grants and other special funded projects to go through the Duplicating Center in order to accumulate cost information. An auxiliary cost center was established for the Duplicating Center. Paper supplies and maintenance of the copiers in the Duplicating Center are offset by the charges to cost centers for duplicating jobs. Cost center managers should build duplicating expense into their budget requests.
Culinary Services	Procedures are in place for Culinary Services to charge Cost centers for services provided. Cost center managers should budget for these expenses.
Graphic Arts	Procedures are in place for Graphic Arts to charge cost centers for services provided. Cost center managers should budget for these expenses.
Instructional Design Services	Procedures are in place to charge cost centers for services provided. Cost center managers should budget for these expenses.
Mailroom	Costs are allocated to individual cost centers based upon completed mailing request forms accompanying mailings of over 100 pieces. Cost center managers should budget for these expenses.

Motor Vehicle Pool

Many college-owned “specific use” vehicles (Public Safety, CentralStores, etc.) will be charged directly to the cost center/area that use them.

Repair, maintenance, fuel and replacement costs of college-owned “general use” vehicles will be charged to an auxiliary cost center and will be offset by charges to user cost centers at the rate of \$0.56 per mile. Cost center managers are responsible for budgeting for this college vehicle use charge.

Grant Charge Backs

There will be a charge back for new telephone instruments and installation of voice, video, or data cable necessary for setup of grant related projects. The cost of installing voice communications is \$600. This cost covers the cost of the telephone instrument and the telephone switch port. A cost is also being assessed for installation of new voice, video and data jacks. The cost per jack (one jack connection is required for device such as a computer, printer, telephone or fax machine) is \$110. This figure was derived from costs associated with labor and parts. Cost center managers should budget for these expenses.

Equipment/Furniture Cost Estimates

<u>Equipment Type</u>	<u>Cost</u>
Bookcase - Metal 2 shelf	\$450
Bookcase - Metal 3 shelf	\$550
Bookcase - Metal 4 shelf	\$650
Bookcase - Metal 5 shelf	\$750
Bookcase - Wood 4 shelf	\$1,050
Bookcase - Wood 5 shelf	\$1,250
Chair - Classroom Ht. Adj. w/out arms	\$450
Chair - Classroom Stack w/out arms	\$300
Chair - Conference Rm	\$450
Chair - Executive	\$850
Chair - Guest	\$350
Chair - Std Office	\$850
Desk - Wood U-Shaped	\$5,000
Desk - Metal w/return	\$1,500
Desk - Wood	\$3,000
Desk - Wood w/return	\$4,000
File - Metal Lateral 2 drw	\$650
File - Metal Lateral 3 drw	\$750
File - Metal Lateral 4 drw	\$850
File - Metal Lateral 5 drw	\$950
File - Wood Lateral 4 drw	\$2,150
File - Metal Overhead 48"	\$550
File - Metal Vertical 4 drw	\$450
File - Metal Vertical 5 drw	\$550
Keyboard Tray	\$400
PC Desktop	\$1,100
PC Notebook - New	\$1,800
Storage Cabinet	\$860
Table - 18x60	\$650
Table - 24x60 Flip Top	\$750
Table - Computer 30x72 no-power	\$850
Table - Conference Round 36"	\$500
Table - Conference 10"	\$2,000