2022-2023
Budget Development Guidelines
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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)
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.
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>February/March</td>
<td>Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input</td>
</tr>
<tr>
<td>February 22\textsuperscript{nd}</td>
<td>Share the proposed budget calendar with the Board of Directors</td>
</tr>
<tr>
<td>March 22\textsuperscript{nd}</td>
<td>If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors</td>
</tr>
<tr>
<td>March 30\textsuperscript{th}</td>
<td>Open budget system for input</td>
</tr>
<tr>
<td>April 26\textsuperscript{th}</td>
<td>If requested, discuss status of plans and budget with Board of Governors</td>
</tr>
<tr>
<td>May 6\textsuperscript{th}</td>
<td>Cost center managers finish initial budget input</td>
</tr>
<tr>
<td>May 24\textsuperscript{th}</td>
<td>If requested, discuss current draft of plans and budget with Board of Governors</td>
</tr>
<tr>
<td>By May 31\textsuperscript{st}</td>
<td>Equipment Budget Focus Group, PC Matching Group and Software Review Committee will complete reviews</td>
</tr>
<tr>
<td>June 28\textsuperscript{th}</td>
<td>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</td>
</tr>
<tr>
<td>June 30\textsuperscript{th}</td>
<td>Deadline for proposed mission achievement plan and adjustments to President’s proposed budget</td>
</tr>
<tr>
<td>July 26\textsuperscript{th}</td>
<td>Board of Governors receives executive level mission achievement plan and approves proposed FY 2022-2023 budget statement</td>
</tr>
<tr>
<td>August 23\textsuperscript{rd}</td>
<td>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)</td>
</tr>
<tr>
<td>September 21\textsuperscript{st}</td>
<td>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)</td>
</tr>
<tr>
<td>September 27\textsuperscript{th}</td>
<td>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)</td>
</tr>
<tr>
<td>On or before</td>
<td>Adopted budget statement and property tax requirements certified</td>
</tr>
</tbody>
</table>
September 30th 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 15th 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.
3. Click on Budget System, Reports and Cost Center Summaries

Budget Development

- Budget System, Reports and Cost Center Summaries
- View Cost Center Summaries
- Budget Development Guidelines
- MCC FY2021-22 Mission Achievement Plan
- Facilities Work Request

The following forms are to be used by all employees who are not cost center managers:

- Equipment/Furniture Request Form
- Miscellaneous Request Form

4. The College Suite screen opens (might have to sign-in).
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 budget screens. Refer to these when you need assistance.

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

   ![File and Close](image1.png)

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

   ![Printer detected](image2.png)

   Printer is detected

   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.

   ![Add Printer](image3.png)

   ![Printer must](image4.png)

   **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**.

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.**

   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.**

   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
      
      ![Add New Delegate (en mass)](image)
      
      g. Enter a name
      h. Click Insert.

    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
  Center Foodservice
  Graphic Arts
  Instructional Design Services
  Mailroom (limited to a few select cost centers)
  Motor Vehicle Use

1. Click on the + to expand Budget.

2. Click on Request Screen.

3. To modify a current budget detail request:
   - Expand the object code (click +)
   - Click Edit on the item you want to modify.
   - Make the necessary changes
4. To add a new object code within fund, location, cost center:
   - Click on [Add new General Ledger]
   - A New Account dialog box opens

   - Click the drop-down arrow to make a selection

5. To add a new line for a new budget request:
   - Click on an object code

6. The **Budget Detail** Screen opens.

   ![Budget Detail Screen]

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Qty</th>
<th>Unit Cost</th>
<th>Subtotal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item Description:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quantity:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unit Cost:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SubTotal:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   - [Add new Budget Detail]

7. **Item Description**
   - Enter description of the item you are requesting.

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

9. **Unit Cost**
   - 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**
    - 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
- 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

12. **Activity**

Defaults to N/A

(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.)

13. **Initiative**

Defaults to N/A

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.

14. **Detail**

Click **Detail** to enter any additional comments.

Enter comments, if desired.

Click **Update**.
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.

1. Click on the + to expand Budget

2. Click on Request Screen

3. To modify a current budget detail request:
   - Expand the appropriate 5530 or 5540 object code (click +)
   - Click Edit or Detail on the item you want to modify.

4. If you need to add the 5530 or 5540 object code:
   - Click on Add new General Ledger
   - A New Account dialog box opens
   - Click the drop-down arrow to make a selection
   - Click Create
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
    - Not Assigned
12. Activity

Defaults to N/A

(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.)

13. Initiative

Defaults to N/A

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.

14. Detail

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

- **Description**
  - Use for further description or if an "other" item was selected from DetailDescription
  - **Need Date**
  - Enter the month/year the item is needed
  - **Add/Replace**
  - Select from the drop-down list whether you are adding or replacing equipment
  - **If Replace is selected:**
  - 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)
  - **Campus**
  - Select a campus from the drop-down menu
  - **Building**
  - Enter the name/number of the building (if applicable)
  - **Room**
  - 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:

1. **Click on** Organization *(located under Personnel Info)*.
   - This lists all the people who report to the Cost Center Manager.
   - Click on an individual name to see budget information.

2. On the left side of the screen, click on the name to whom the new position will report.
   - If the following dialog box appears, click K and click on a name on the left side to which the new position will report.

3. On the Menu Bar, click on **Positions** and Add New Position.
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**)
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.
   - 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.
Appendix

General Ledger Number Structure

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

<table>
<thead>
<tr>
<th></th>
<th>Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>General</td>
</tr>
<tr>
<td>02</td>
<td>State Grants</td>
</tr>
<tr>
<td>03</td>
<td>Private Grants</td>
</tr>
<tr>
<td>04</td>
<td>Private Grants via MCCF</td>
</tr>
<tr>
<td>05</td>
<td>Federal Grants via MCCF</td>
</tr>
<tr>
<td>07</td>
<td>MCCF Mini Grants</td>
</tr>
<tr>
<td>21</td>
<td>Con Ed</td>
</tr>
<tr>
<td>22</td>
<td>Federal Grants via State</td>
</tr>
<tr>
<td>3x</td>
<td>Auxiliary</td>
</tr>
<tr>
<td>4x</td>
<td>Auxiliary</td>
</tr>
<tr>
<td>51</td>
<td>Federal- Student Financial Aid</td>
</tr>
<tr>
<td>52</td>
<td>Federal-US Dept. of Education</td>
</tr>
<tr>
<td>53</td>
<td>Carl Perkins Grant</td>
</tr>
<tr>
<td>54</td>
<td>Federal-Misc.</td>
</tr>
<tr>
<td>55</td>
<td>Federal-US Dept. of Labor</td>
</tr>
<tr>
<td>56</td>
<td>Federal-Misc.</td>
</tr>
<tr>
<td>71</td>
<td>Cap Acquisition</td>
</tr>
<tr>
<td>81</td>
<td>Student Clubs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Cost Center</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>71</td>
<td>Cap Acquisition</td>
</tr>
<tr>
<td>81</td>
<td>Student Clubs</td>
</tr>
</tbody>
</table>

Location

<table>
<thead>
<tr>
<th></th>
<th>Area wide</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Area wide</td>
</tr>
<tr>
<td>2</td>
<td>Fort Omaha Campus</td>
</tr>
<tr>
<td>3</td>
<td>Elkhorn Valley Campus</td>
</tr>
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<td>4</td>
<td>South Omaha Campus</td>
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<td>5</td>
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<td>Bellevue/Offutt</td>
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<td>9</td>
<td>Washington County Technology Center</td>
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<td>A</td>
<td>South Express Center</td>
</tr>
<tr>
<td>B</td>
<td>Do Space</td>
</tr>
<tr>
<td>D</td>
<td>Sarpy Campus</td>
</tr>
<tr>
<td>E</td>
<td>MCC Express Center North</td>
</tr>
<tr>
<td>F</td>
<td>Makerhood</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>OBJECT CODE</th>
<th>OBJECT CODE NAME</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>* 5101</td>
<td>INSTRUCTOR - FT</td>
<td>Salaries to FT instructors for their regular credit contracts.</td>
</tr>
<tr>
<td>5102</td>
<td>INSTR –OVERLOAD</td>
<td>Salaries to FT instructors for credit assignments beyond their annual loads (usually paid in Spring term).</td>
</tr>
<tr>
<td>5103</td>
<td>INSTR—FT—PT CR CONTRACT</td>
<td>Salaries to FT instructors for PT credit contracts.</td>
</tr>
<tr>
<td>5104</td>
<td>INSTR—PT CREDIT</td>
<td>Salaries to PT instructors for credit contracts.</td>
</tr>
<tr>
<td>5105</td>
<td>INSTR—PT NON-CREDIT</td>
<td>Salaries to instructors teaching non-credit courses. Generally restricted to ContinuingEd and Workforce Development Institute.</td>
</tr>
<tr>
<td>5106</td>
<td>INSTR—SUMMER FT CREDIT</td>
<td>Salaries to FT instructors for summer credit contracts.</td>
</tr>
<tr>
<td>5107</td>
<td>INSTR—SUMMER PT CREDIT</td>
<td>Salaries to PT instructors for summer credit contracts.</td>
</tr>
<tr>
<td>5110</td>
<td>INSTR SUBST/SABB REPL</td>
<td>Salaries to PT instructors for substitution or sabbatical replacements.</td>
</tr>
<tr>
<td>5112</td>
<td>INSTR-FT NON-TEACHING</td>
<td>Full-time faculty in-load releases (FTFT) for all non-teaching assignments</td>
</tr>
<tr>
<td>5113</td>
<td>INSTR-FTPT NON-TEACHING</td>
<td>Not in-load non-teaching assignment pay for full-time faculty (FTPT)</td>
</tr>
<tr>
<td>5114</td>
<td>INSTR-PTPT NON-TEACHING</td>
<td>Non-teaching assignment pay for adjuncts (PTPT)</td>
</tr>
<tr>
<td>* 5115</td>
<td>COUNSELORS—FT</td>
<td>Salaries to FT counselors.</td>
</tr>
</tbody>
</table>
* 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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5273</td>
<td>R &amp; M OTHER EQUIPMENT</td>
</tr>
<tr>
<td></td>
<td>Repair and maintenance services for office furniture, office equipment, machines, and all other equipment. Excludes copiers and vehicles.</td>
</tr>
<tr>
<td>5275</td>
<td>R &amp; M COPIER EQUIPMENT</td>
</tr>
<tr>
<td></td>
<td>Allocation of copier expenses based on actual use. Repair and maintenance services for copier equipment (includes maintenance agreements).</td>
</tr>
<tr>
<td>5280</td>
<td>PUBLISHING AND PRINTING</td>
</tr>
<tr>
<td></td>
<td>Publishing and printing of items for external/public distribution (i.e. brochures and class schedules)</td>
</tr>
<tr>
<td></td>
<td><em>Note: All printing for office and classroom use 5310 or 5320 respectively.</em></td>
</tr>
<tr>
<td>5281</td>
<td>ELECTION COSTS</td>
</tr>
<tr>
<td></td>
<td>Cost of elections for Board of Governors.</td>
</tr>
<tr>
<td>5288</td>
<td>RECOGNITION EXPENSE</td>
</tr>
<tr>
<td></td>
<td>Nominal plaques and miscellaneous recognition supplies (restricted to HR and Staff Development).</td>
</tr>
<tr>
<td>5289</td>
<td>NON-EMPLOYEE TRAVEL</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>5291</td>
<td>LEGAL SERVICES</td>
</tr>
<tr>
<td></td>
<td>Legal counsel, court costs, and notary, appraisal and witness fees.</td>
</tr>
<tr>
<td>5292</td>
<td>BANK SERVICE CHARGES</td>
</tr>
<tr>
<td></td>
<td>Bank service charges, including bank card processing and discount fees.</td>
</tr>
<tr>
<td>5293</td>
<td>CONTRACT INSTRUCTION</td>
</tr>
<tr>
<td></td>
<td>Contracted instruction. Restricted for use to approved independent contractors. These payments are subject to IRS Form 1099 MISC reporting. Cannot be used to pay individuals via the College HR/Payroll system.</td>
</tr>
<tr>
<td>5294</td>
<td>ARCHITECTS FEES</td>
</tr>
<tr>
<td></td>
<td>Professional services performed by architects.</td>
</tr>
<tr>
<td>5295</td>
<td>ACCOUNTING/AUDITING</td>
</tr>
<tr>
<td></td>
<td>Professional accounting and auditing services.</td>
</tr>
<tr>
<td>5296</td>
<td>MANAGEMENT CONSULTING FEES</td>
</tr>
<tr>
<td></td>
<td>Fees for management consultants.</td>
</tr>
<tr>
<td>5297</td>
<td>SOFTWARE &amp; WEB PROCESSING</td>
</tr>
<tr>
<td></td>
<td>Software purchasing and licensing use fees. (Software is not a supply). Other processing services that are hosted externally (cloud based).</td>
</tr>
<tr>
<td>5299</td>
<td>OTHER CONTRACTUAL SERVICES</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
**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.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5310</td>
<td>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.</td>
</tr>
<tr>
<td>5320</td>
<td>Classroom Supplies: Supplies and repair parts used for instruction, educational and recreational programs, including instruction and teaching aids, and books.</td>
</tr>
<tr>
<td>5322</td>
<td>Testing Supplies: Supplies for testing.</td>
</tr>
<tr>
<td>5330</td>
<td>Custodial Supplies: Supplies for custodial use.</td>
</tr>
<tr>
<td>5331</td>
<td>Uniforms: Uniforms for College staff.</td>
</tr>
<tr>
<td>5341</td>
<td>Safety Projects: Safety supplies.</td>
</tr>
<tr>
<td>5360</td>
<td>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.</td>
</tr>
<tr>
<td>5370</td>
<td>Grounds Supplies: Supplies used to maintain grounds.</td>
</tr>
<tr>
<td>5380</td>
<td>Vehicle/Equip Supplies: Miscellaneous vehicle supplies.</td>
</tr>
<tr>
<td>5381</td>
<td>Gasoline.</td>
</tr>
<tr>
<td>5382</td>
<td>Diesel Fuel.</td>
</tr>
<tr>
<td>5383</td>
<td>Natural Gas for Vehicles.</td>
</tr>
<tr>
<td>5384</td>
<td>Propane.</td>
</tr>
<tr>
<td>R 5395</td>
<td>Resale Merchandise: Merchandise for resale (restricted to Auxiliaries).</td>
</tr>
</tbody>
</table>
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.
      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  5511  LAND 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.

R  5521  BUILDINGS & BUILDING IMPROVEMENTS

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, Central Stores, etc.) will be charged directly to the cost center/area that uses 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 devices 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.
<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bookcase - Metal 2 shelf</td>
<td>$450</td>
</tr>
<tr>
<td>Bookcase - Metal 3 shelf</td>
<td>$550</td>
</tr>
<tr>
<td>Bookcase - Metal 4 shelf</td>
<td>$650</td>
</tr>
<tr>
<td>Bookcase - Metal 5 shelf</td>
<td>$750</td>
</tr>
<tr>
<td>Bookcase - Wood 4 shelf</td>
<td>$1,050</td>
</tr>
<tr>
<td>Bookcase - Wood 5 shelf</td>
<td>$1,250</td>
</tr>
<tr>
<td>Chair - Classroom Ht. Adj. w/out arms</td>
<td>$450</td>
</tr>
<tr>
<td>Chair - Classroom Stack w/out arms</td>
<td>$300</td>
</tr>
<tr>
<td>Chair - Conference Rm</td>
<td>$450</td>
</tr>
<tr>
<td>Chair - Executive</td>
<td>$850</td>
</tr>
<tr>
<td>Chair - Guest</td>
<td>$350</td>
</tr>
<tr>
<td>Chair - Std Office</td>
<td>$850</td>
</tr>
<tr>
<td>Desk - Wood U-Shaped</td>
<td>$5,000</td>
</tr>
<tr>
<td>Desk - Metal w/return</td>
<td>$1,500</td>
</tr>
<tr>
<td>Desk - Wood</td>
<td>$3,000</td>
</tr>
<tr>
<td>Desk - Wood w/return</td>
<td>$4,000</td>
</tr>
<tr>
<td>File - Metal Lateral 2 drw</td>
<td>$650</td>
</tr>
<tr>
<td>File - Metal Lateral 3 drw</td>
<td>$750</td>
</tr>
<tr>
<td>File - Metal Lateral 4 drw</td>
<td>$850</td>
</tr>
<tr>
<td>File - Metal Lateral 5 drw</td>
<td>$950</td>
</tr>
<tr>
<td>File - Wood Lateral 4 drw</td>
<td>$2,150</td>
</tr>
<tr>
<td>File - Metal Overhead 48”</td>
<td>$550</td>
</tr>
<tr>
<td>File - Metal Vertical 4 drw</td>
<td>$450</td>
</tr>
<tr>
<td>File - Metal Vertical 5 drw</td>
<td>$550</td>
</tr>
<tr>
<td>Keyboard Tray</td>
<td>$400</td>
</tr>
<tr>
<td>PC Desktop</td>
<td>$1,100</td>
</tr>
<tr>
<td>PC Notebook - New</td>
<td>$1,800</td>
</tr>
<tr>
<td>Storage Cabinet</td>
<td>$860</td>
</tr>
<tr>
<td>Table - 18x60</td>
<td>$650</td>
</tr>
<tr>
<td>Table - 24x60 Flip Top</td>
<td>$750</td>
</tr>
<tr>
<td>Table - Computer 30x72 no-power</td>
<td>$850</td>
</tr>
<tr>
<td>Table - Conference Round 36”</td>
<td>$500</td>
</tr>
<tr>
<td>Table – Conference 10”</td>
<td>$2,000</td>
</tr>
</tbody>
</table>