2018-19 Budget Development Guidelines
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The primary goal for MCC’s annual budget is to provide a resource allocation plan that best serves students and our four-county service area.

Please make this an inclusive process by ensuring that everyone you represent has quality opportunities to understand and participate in development of their area and cost center mission achievement plans and budget requests. It is the quality of our collective efforts that will determine MCC’s ability to achieve “great” outcomes.

Budget is simply an initial plan. Besides estimating revenues and expenditures, the budget provides a responsible level of contingency protection and flexibility. It’s important to note that just because a request makes it into the College’s adopted budget, this 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.

The budget system (CollegeSuite) will function basically the same as last year. **If you have budget questions or feedback, please contact Gordon Jensen or Pauline Laughlin.**

Note the following:

**Budget Calendar**
The Budget Calendar follows this message. Initial budget input deadline is May 8th.

**MCC’s Areas of Strategic Focus**
Behind this message and the Budget Calendar is MCC’s FY 2018-19 Areas of Strategic Focus with Key Goals document.

If you have been specifically tasked to work on one or more of the steps listed under a Key Goal, list each resulting major task as an achievement plan on your Area or Cost Center MAP and connect it to the Key Goal. Connect it by starting the achievement plan bullet statement with an asterisk, then the Strategic Focus number, then the Key Goal letter and finally another asterisk (example *1a*).

For any budget request that directly relates to one of the key goals, you should select the appropriate strategic focus number from the drop-down in the Initiative field.

**Priority**
Be prepared to justify the priority you assign to each of your budget requests. The priority should be based on how important and certain this resource need is to mission achievement. 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.

**New Full-time and Part-time Regular Personnel Requests**

All requested positions require thorough justification when submitted. 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 line for each PTT position (each position must have a Part-Time Temporary Request To Hire Form on file with HR and this is position based, not person based).

- In the “Item Description” field, you should indicate the four digit HR# followed by a space and then the position title. Here’s an example: 3954 Testing Tech.

- In the “Qty” field, enter an estimate of needed hours (total hours no matter how many people might be working them). Be prepared to explain significant increases between actual hours used this year and what is requested for next year.

- In the “Unit Cost” field, enter estimated average cost per hour.

- Complete the remaining fields as necessary.

- After you select “Update”, select “Detail” to access a comment box if leaving yourself some notes would be helpful or if you think your request requires further explanation.

If you are requesting a new PTT position that does not have a HR#, enter #New in its place in the Item Description field along with the proposed title.

Note that you should not make requests for general PTT contingency monies. If you are aware of circumstances that might develop and potentially cause a need for significant additional PTT hours, please let me know.

**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, adjunct pay increase (4% increase in FYE19) and changes in full-time faculty.

**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 (object code 5297) and web processing services (object code 5298) will be reviewed by the Software Review Group, so provide reasonably detailed descriptions and comments to help justify need. Web processing services should be used for software and processing that is not hosted by the College.

**Equipment**
All equipment requests (for budget, always use object code 5500) 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 2017-18 General Fund budget requests, except for funded equipment, have been “rolled over” into 2018-19. The unfunded 2017-18 equipment requests that were rolled were assigned a “U” (Undecided) priority to ensure each of these equipment requests is reviewed. Please check all rolled requests and make appropriate changes.
- 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 2018-19 BUDGET CALENDAR

February/March  Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input

February 27th  Share the proposed budget calendar with the Board of Governors

March 27th  If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors

March 28th  Open budget system for input

April 24th  If requested, discuss status of plans and budget with Board of Governors

May 8th  Cost center managers finish initial budget input

May 22nd  If requested, discuss current draft of plans and budget with Board of Governors

By May 31st  Equipment Budget Focus Group, PC Matching Group and Software Review Committee will complete reviews

June 26th  If requested, discuss current draft of plans and budget with Board of Governors

June 29th  Deadline for proposed mission achievement plan and adjustments to President’s proposed budget

July 24th  Board of Governors receives the executive level mission achievement plan and approves proposed FY 2018-19 budget

August 28th  Public hearing held on the Board of Governors’ proposed budget and amendments are considered and approved as necessary

September 18th  Remaining public hearing is held and Board of Governors amends and adopts a final FY 2018-19 budget

September 20th  Adopted budget filed with the State and Counties
MISSION: Metropolitan Community College delivers relevant, student-centered education to a diverse community of learners.

GUIDING PRINCIPLES FOR DAILY OPERATIONS:
• Provide student-focused learning and service
• Engage and respond to community needs
• Manage resources responsibly
• Celebrate inclusivity and diversity

2018-19 STRATEGIC FOCUS AREAS:
• Focus learning delivery systems on student success
• Smooth student pathways
• Proactively plan our future
• Increase participation across the four-county area

STRATEGIC FOCUS AREAS WITH KEY GOALS AND PRIMARY RESPONSIBILITY:

Strategic Focus 1. Focus learning delivery systems on student success

1a Devise a focused strategy to develop a comprehensive persistence and completion plan
• Collaborate with Institutional Research to identify and collect key data to measure student success (Academic Affairs; Institutional Effectiveness, Student Affairs)
• Increase certificates awarded to students within academic programs (Student Affairs)
• Expand completion planning outreach project to target undecided students and students who have over 70-80 credit hours (Student Affairs; Records)
• Activate new institutional scholarships to reinforce persistence and completion (Financial Aid 2.d)
• Fully implement ADVISE to strengthen student persistence and retention (Student Affairs)
• Fully implement RECRUIT for incoming and prospective students (Enrollment Services; Administrative Computing)
• Create a course placement process focused on understanding students’ needs and challenges (Academic Affairs; Strategic Initiatives, Student Affairs)
• Expand student engagement activities to enrich the student experience (Student Affairs)

1b Continue working toward 100% LMS-Enhanced on-campus courses
Primary Responsibility: Academic Affairs; eLearning Council, IDS, IFEX

1c Continue review of general education competencies
• Review list of courses that satisfy identified general education competencies
• Identify general education courses in the 2019-20 College Catalog
Primary Responsibility: Academic Affairs

1d Develop online support systems to complete full launch of online AAS degrees
• Develop online web registration
• Develop full array of student support services including career services, advising and financial aid
Primary Responsibility: Strategic Initiatives; Enrollment Services, IDS, ITS, Student Affairs

1e Develop comprehensive outcomes assessment plans and implement faculty and staff training focused on identified areas of assessment
• Inventory current program review and assessment plans
• Create program review template and identify data collection points
• Develop plan for comprehensive assessment for general education and co-curricular activities
Primary Responsibility: Academic Affairs; IFEX, Student Affairs

1f Create an integrated system of instructional support adopting best practices for online, hybrid and on-campus course delivery
Primary Responsibility: Academic Affairs; IDS, IFEX, ITS

1g Review and implement Secondary Partnership practices to assure accreditation compliance related to faculty credentialing, outcomes assessment and NACEP accreditation
Primary Responsibility: Academic Affairs; Secondary Partnerships

1h Expand Math Readiness Project to additional high schools
Primary Responsibility: Academic Affairs; Secondary Partnerships

1i Begin college-wide process to identify comprehensive HLC Pathways project that includes scope of project with goals and strategies
Primary Responsibility: Academic Affairs

1j Develop and implement a Digital Transformation Program to enhance IT systems, software products and network infrastructure
Primary Responsibility: ITS; Administrative Computing, Enrollment Services, Student Affairs, Workforce Innovation

Strategic Focus 2. Smooth student pathways

2a Integrate Title III activities into institutional practices
- Assessment and analysis of impact of academic advising on First Year Experience (FYE) students participating in ORNT 1010 and 1020
- Clarify and define the FYE program and fully implement across the College
- Broaden the ability to deliver career services to students
- Strengthen training component of Title III to streamline coordination and communication
Primary Responsibility: Student Affairs; Academic Affairs, CAS Center Team, Grants Office

2b Continue financial aid systems and service improvements that include technology-enhanced solutions
Primary Responsibility: Financial Aid; Student Affairs

2c Improve the use of scholarships within the student award process
- Implement ongoing scholarship committee to manage processes and improvement on annual basis
- Activate new institutional scholarships to reinforce persistence and completion (1.a.)
- Implement system to monitor scholarship recipient outcomes – identify baseline; set outcome measures
Primary Responsibility: Financial Aid; Enrollment Services, Institutional Effectiveness, MCCF, President’s Office, Student Affairs

2d Improve the online user experience for current and prospective students
- Implement the prioritized plan to address the gaps in current information architecture from the external user perspective
Primary Responsibility: Marketing; Academic Affairs, Continuing Education, Enrollment Services, IDS, ITS, Student Affairs, Workforce Innovation

2e Enhance diverse day-to-day experiences for faculty, staff and students
- Increase amount of equity and diversity professional development available for faculty and staff
- Actively work to increase faculty and staff diversity
Primary Responsibility: Equity and Diversity; HR, Training and Development

2f Evaluate the new model of service for students at the CAS Center for possible implementation at other campus locations and sites
Primary Responsibility: Student Affairs

2g Identify and develop an implementation plan for a college-to-career service model
Primary Responsibility: Student Affairs; Academic Affairs, Organizational Development, Strategic Initiatives

2h Coordinate college-wide efforts to ensure workforce relevance across academic programs, customized training, non-credit programming, adult education, developmental education and career services
- Present one easily recognizable place for business/industry to start connecting with MCC
- Update web and marketing properties to reflect a unified approach
- Develop system to provide ongoing, updated workforce and labor market information for program review and development
- Connect career services with all program areas, ensuring up-to-date workforce information is available to faculty and students, internship opportunities are available and job opportunities are easily posted and accessible
Primary Responsibility: Academic Affairs; Career Services, Continuing Education, Institutional Effectiveness, Workforce Innovation

2i Assess and enhance communication to students
- Inventory multiple communication methods used to communicate with students and assess most effective strategies
• Inventory sources of messages sent to students and develop a coordinated strategy  
  Primary Responsibility: Student Affairs; Enrollment Services, Financial Aid, Marketing, Records

Strategic Focus 3. Proactively plan our future

3a Engage the Board of Governors in strategic conversations  
  Primary Responsibility: President’s Office

3b Improve internal communication as measured by PACE survey  
  • Increase usage of Inside Story for information distribution by sharing and celebrating MCC strengths-- mission-driven, inclusivity and diversity, student-focused (All)  
  • Implement improvements to intranet community for employees (Marketing)  
  • Implement semiannual college-wide administrative staff meetings (President’s Office)  
  • Continue bi-monthly meetings of Student Affairs Leadership Team (Student Affairs)  
  • Continue Strengths Navigating All Possibilities (SNAP) meetings for front-line staff (Student Affairs)

3c Launch Academic Affairs strategic planning process  
  • Establish Academic Planning Committee to develop and implement short- and long-term planning  
  • Identify Program Review data collection dashboard  
  • Engage external partners in the planning process  
  Primary Responsibility: Academic Affairs; Organizational Development

3d Continue renovation and planning of campus facilities  
  • Program, design and construct renovation of ITC to create Center for Advanced Manufacturing and Veterans Center (Campus Planning; Academic Affairs, Equity and Diversity, Facilities, President’s Office, Military and Veterans Services, MCCF, Strategic Initiatives)  
  • Program, design, and plan an industry-responsive automotive facility at the South Omaha Campus (Campus Planning; Academic Affairs, MCCF, President’s Office, Strategic Initiatives)  
  • Plan and complete revitalization of Building 10 (Facilities; Campus Planning, Academic Affairs, Equity and Diversity, Student Affairs)  
  • Complete EVC renovation of DIMA classroom and lab (Facilities; Academic Affairs)  
  • Implement and evaluate parking solutions at the Fort Omaha Campus (Campus Planning; Facilities, Organizational Development)

3e Begin Facilities Master Planning process  
  • Secure Facilities Master Planning consultants  
  • Launch Facilities Master Planning process  
  Primary Responsibility: Campus Planning

3f Complete development of data collection and environmental scanning systems and processes for integrated planning  
  Primary Responsibility: Organizational Development

3g Research and secure database system to support integrated planning  
  Primary Responsibility: Organizational Development; Academic Affairs, Business Office, Human Resources

3h Develop and implement a comprehensive project management strategy to automate and track project scope, resources, budget and metrics  
  • Implement an automated Project Management intake and management toolset to be used as the benchmark for MCC  
  • Develop IT Project Management Office goals, processes, expectations  
  • Develop a plan to integrate IT PMO processes and establish an Enterprise PMO to adopt these processes college-wide  
  Primary Responsibility: Organizational Development; ITS

3i Create student-centered, flexible learning environments that include technology  
  Primary Responsibility: Academic Affairs; Campus Planning, IFEX

3j Develop and implement an MCC Cyber Security Plan that includes monitoring, training, awareness, firewalls and security tools  
  Primary Responsibility: ITS; All
Strategic Focus 4: Increase participation across the four-county area

4a Implement college-wide data dashboard for key indicators of participation, persistence, and completion
Primary Responsibility: Institutional Effectiveness; Administrative Computing

4b Establish integrated enrollment reporting process for credit, non-credit, workforce innovation and adult education programs
Primary Responsibility: Institutional Effectiveness; Academic Affairs, Enrollment Services, Continuing Education, Workforce Innovation

4c Review and analyze data presented in a comprehensive reporting process that includes credit, non-credit, adult education, workforce innovation and secondary partnerships
• Establish target goals and success measurements for FY2019-20 based on review and analysis of comprehensive data
Primary Responsibility: Institutional Effectiveness
MCC Budget Systems Instructions

The MCC Budget input screens are located on the Internet.

Accessing the Budget through Internet Explorer

1. Click on the Internet Explorer icon located on your Desktop.
2. Click About MCC located under About MCC Nebraska.
3. Click on Budget Development.
4. Click on Budget System, Reports and Area/Cost Center MAPs.

The above screen can also be accessed on MyWay Portal, click on the College Links tab, then Budget.

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 Pauline Laughlin – 622-2403, if she is not available then call Gordon Jensen – 622-2394.
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.

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.
   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**.

   ![Budget Detail Table](image)

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.

   ![Selecting a value from a dropdown](image)

   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.

   ![Locked Item](image)

   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 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
     - Click [Create]

5. To add a new line for a new budget request:
   - Click on an object code
   - Click [Add new Budget Detail]

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

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  
- B – Should Have  
- BC – Should Have If  
- C – Nice To Have  
- 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)

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 .
Equipment Budget Request

All budget requests for equipment are requested using object code 5500.

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 36.

1. Click on the + to expand Budget

2. Click on Request Screen

3. To modify a current budget detail request:
   - Expand the 5500 object code (click +)
   - Click Edit or Detail on the item you want to modify.
   - Make the necessary changes

4. If you need to add the 5500 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 **5500** object code
   - Click ![Add new Budget Item]

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
    - B – Should Have
    - BC – Should Have If
    - C – Nice To Have
    - G – Grant/Gift Request
    - D - Delete
    - P – Perkins
    - U – Undecided (allows user to identify requests they are still questioning)
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 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 **Detail Description**

- **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
  - 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)
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.

As part of the annual budgeting process, supervisors must have all proposed new non-faculty positions classified (given a pay grade) prior to completing their budget request. To do so, the supervisor:

1. Must complete a Position Description Questionnaire (PDQ).
   The PDQ can be accessed from the Budget Development page:

   ![Budget Development Menu]

   - Budget System, Reports and Area/Cost Center MAPs
   - 2016-17 Institutional Mission Achievement Plan (MAP)
   - Budget Development Guidelines
   - Position Description Questionnaire
   - 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

2. Submit the PDQ, electronically, to Beth Heck (Human Resources) for proper classification and grade assignment.

   Please allow enough time for completion of the questionnaire and for committee evaluation of 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 
   ![Image of dialog box: Please select the position on the left that the new requested position will report to.](image)
   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.

- 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 Gordon Jensen by e-mail.*
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 Gordon Jensen 622-2394 or Pauline Laughlin – 622-2403.
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 to print.
Appendix

General Ledger Number Structure

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

01 Fund
02 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
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
C Master Craft
D Sarpy Campus
E MCC Express Center North
F Maker Space

**Cost Center**
A cost center number has been assigned to you.

**Object Code**
See Appendix, Pages 27-33
**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 Continuing Ed 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>5108</td>
<td>INSTR—JUMPSTART</td>
<td>Salaries to instructors for jumpstart work.</td>
</tr>
<tr>
<td>5109</td>
<td>INSTR- FACULTY DEPT REP</td>
<td>Salaries to instructors for department rep work.</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>5111</td>
<td>INSTR EVALUATORS</td>
<td>Salaries to instructors for evaluation work.</td>
</tr>
<tr>
<td>* 5115</td>
<td>COUNSELORS—FT</td>
<td>Salaries to FT counselors.</td>
</tr>
<tr>
<td>* 5120</td>
<td>ADMINISTRATORS</td>
<td>Salaries to FT administrators.</td>
</tr>
<tr>
<td>* 5121</td>
<td>PROFESSIONAL</td>
<td>Salaries to FT professionals.</td>
</tr>
<tr>
<td>5125</td>
<td>ADMIN INTERN</td>
<td>Wages to interns for admin support.</td>
</tr>
<tr>
<td>* 5140</td>
<td>CLASSIFIED</td>
<td>Wages to FT classified staff.</td>
</tr>
</tbody>
</table>
* 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 Work Study 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.
R 5191 AWARDS Payments for service awards.
* 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:

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5209</td>
<td>ALT. LEARNING PROMOTION</td>
</tr>
<tr>
<td>5210</td>
<td>ADVERTISING</td>
</tr>
<tr>
<td>5211</td>
<td>POSTAGE</td>
</tr>
<tr>
<td>5212</td>
<td>COMMUNICATIONS/PHONE</td>
</tr>
<tr>
<td>5213</td>
<td>EMPLOYEE ADVERTISING</td>
</tr>
<tr>
<td>5215</td>
<td>DUPLICATING EXPENSE</td>
</tr>
<tr>
<td>5216</td>
<td>COLLEGE CATALOG</td>
</tr>
<tr>
<td>5217</td>
<td>INSURANCE</td>
</tr>
<tr>
<td>5219</td>
<td>BOOK BINDING</td>
</tr>
<tr>
<td>5220</td>
<td>LIBRARY SUBSCRIPTIONS</td>
</tr>
<tr>
<td>5221</td>
<td>DUES &amp; SUBSCRIPTIONS</td>
</tr>
<tr>
<td>5222</td>
<td>CONFERENCES/MEETINGS</td>
</tr>
<tr>
<td>5223</td>
<td>GED APPLICATION FEES</td>
</tr>
<tr>
<td>5224</td>
<td>TRAINING REGISTRATION FEES</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>5225</td>
<td>EMPLOYEE RELOCATION</td>
</tr>
<tr>
<td>5226</td>
<td>CANDIDATE RECRUITMENT</td>
</tr>
<tr>
<td>5231</td>
<td>ELECTRICITY</td>
</tr>
<tr>
<td>5232</td>
<td>NAT GAS/WATER/SEWER</td>
</tr>
<tr>
<td>5240</td>
<td>RENT—REAL PROPERTY</td>
</tr>
<tr>
<td>5254</td>
<td>RENT—EQUIPMENT &amp; OTHER</td>
</tr>
<tr>
<td>5259</td>
<td>MEDIA LICENSE FEES</td>
</tr>
<tr>
<td>5260</td>
<td>R &amp; M REAL PROPERTY</td>
</tr>
<tr>
<td>5265</td>
<td>TEMP HELP AGENCY</td>
</tr>
<tr>
<td>5272</td>
<td>R &amp; M VEHICLES</td>
</tr>
<tr>
<td>5273</td>
<td>R &amp; M OTHER EQUIPMENT</td>
</tr>
<tr>
<td>5275</td>
<td>R &amp; M COPIER EQUIPMENT</td>
</tr>
<tr>
<td>5280</td>
<td>PUBLISHING</td>
</tr>
<tr>
<td>5281</td>
<td>ELECTION COSTS</td>
</tr>
<tr>
<td>5288</td>
<td>RECOGNITION EXPENSE</td>
</tr>
<tr>
<td>5289</td>
<td>NON-EMPLOYEE TRAVEL</td>
</tr>
<tr>
<td>Code</td>
<td>Category</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>5291</td>
<td>LEGAL SERVICES</td>
</tr>
<tr>
<td>5292</td>
<td>BANK SERVICE CHARGES</td>
</tr>
<tr>
<td>5293</td>
<td>CONTRACT INSTRUCTION</td>
</tr>
<tr>
<td>5294</td>
<td>ARCHITECTS FEES</td>
</tr>
<tr>
<td>5295</td>
<td>ACCOUNTING/AUDITING</td>
</tr>
<tr>
<td>5296</td>
<td>MANAGEMENT CONSULTING FEES</td>
</tr>
<tr>
<td>5297</td>
<td>SOFTWARE LICENSING</td>
</tr>
<tr>
<td>5298</td>
<td>WEB PROCESSING SERVICES</td>
</tr>
<tr>
<td>5299</td>
<td>OTHER CONTRACTUAL SERVICES</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.

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.

5330  CUSTODIAL SUPPLIES
Supplies for custodial use.

5331  UNIFORMS
Uniforms for College staff.

5341  SAFETY PROJECTS
Safety supplies.

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>5410</td>
<td>TRAVEL—LOCAL</td>
<td>Travel between the campuses and centers and on approved business within the four-county area.</td>
</tr>
<tr>
<td>5413</td>
<td>TRAVEL—COLLEGE VEHICLE</td>
<td>College vehicle usage.</td>
</tr>
<tr>
<td>5430</td>
<td>TRAVEL—LONG DISTANCE</td>
<td>Travel overnight and beyond the four-county area. Includes meals, lodging, airfare and miscellaneous Expenses.</td>
</tr>
</tbody>
</table>

### CAPITAL OUTLAY

Object codes used to record furniture and equipment purchases. All requested furniture and equipment is budgeted for in object code 5500, but must be recorded in the appropriate object code when purchased.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>5500</td>
<td>BUDGETED CAPITAL ASSETS</td>
<td>Used for budget only. Do not use to record actual expenditures.</td>
</tr>
<tr>
<td>R 5510</td>
<td>LAND</td>
<td>Land.</td>
</tr>
<tr>
<td>R 5511</td>
<td>LAND IMPROVEMENTS</td>
<td>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 projects.</td>
</tr>
<tr>
<td>R 5521</td>
<td>BUILDINGS &amp; BUILDING IMPROVEMENTS</td>
<td>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.</td>
</tr>
<tr>
<td>5530</td>
<td>CAPITALIZED EQUIPMENT</td>
<td>Movable furniture and equipment with a cost greater than or equal to $5,000 per unit.</td>
</tr>
<tr>
<td>5540</td>
<td>NON-CAPITALIZED EQUIPMENT</td>
<td>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.</td>
</tr>
</tbody>
</table>
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 $0.545 per mile. Cost center managers are responsible for budgeting for this college vehicle use charge.

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**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.
<table>
<thead>
<tr>
<th>Equipment Type</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bookcase - Metal 2 shelf</td>
<td>$400</td>
</tr>
<tr>
<td>Bookcase - Metal 3 shelf</td>
<td>$450</td>
</tr>
<tr>
<td>Bookcase - Metal 4 shelf</td>
<td>$550</td>
</tr>
<tr>
<td>Bookcase - Metal 5 shelf</td>
<td>$650</td>
</tr>
<tr>
<td>Bookcase - Wood 4 shelf</td>
<td>$1,000</td>
</tr>
<tr>
<td>Bookcase - Wood 5 shelf</td>
<td>$1,200</td>
</tr>
<tr>
<td>Chair - Classroom Ht. Adj. w/out arms</td>
<td>$380</td>
</tr>
<tr>
<td>Chair - Classroom Stack w/out arms</td>
<td>$200</td>
</tr>
<tr>
<td>Chair - Conference Rm</td>
<td>$380</td>
</tr>
<tr>
<td>Chair - Executive</td>
<td>$750</td>
</tr>
<tr>
<td>Chair - Guest</td>
<td>$270</td>
</tr>
<tr>
<td>Chair - Std Office</td>
<td>$750</td>
</tr>
<tr>
<td>Desk - Wood U-Shaped</td>
<td>$4,500</td>
</tr>
<tr>
<td>Desk - Metal w/return</td>
<td>$1,100</td>
</tr>
<tr>
<td>Desk - Wood</td>
<td>$2,000</td>
</tr>
<tr>
<td>Desk - Wood w/return</td>
<td>$4,000</td>
</tr>
<tr>
<td>File - Metal Lateral 2 drw</td>
<td>$510</td>
</tr>
<tr>
<td>File - Metal Lateral 3 drw</td>
<td>$620</td>
</tr>
<tr>
<td>File - Metal Lateral 4 drw</td>
<td>$720</td>
</tr>
<tr>
<td>File - Metal Lateral 5 drw</td>
<td>$800</td>
</tr>
<tr>
<td>File - Wood Lateral 4 drw</td>
<td>$2,100</td>
</tr>
<tr>
<td>File - Metal Overhead 48”</td>
<td>$500</td>
</tr>
<tr>
<td>File - Metal Vertical 4 drw</td>
<td>$300</td>
</tr>
<tr>
<td>File - Metal Vertical 5 drw</td>
<td>$400</td>
</tr>
<tr>
<td>Keyboard Tray</td>
<td>$330</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>$810</td>
</tr>
<tr>
<td>Table - 18x60</td>
<td>$390</td>
</tr>
<tr>
<td>Table - 24x60 Flip Top</td>
<td>$500</td>
</tr>
<tr>
<td>Table - Computer 30x72 no-power</td>
<td>$440</td>
</tr>
<tr>
<td>Table - Conference Round 36”</td>
<td>$450</td>
</tr>
<tr>
<td>Table – Conference 10”</td>
<td>$1,200</td>
</tr>
</tbody>
</table>