

2021-22 Budget Development Guidelines

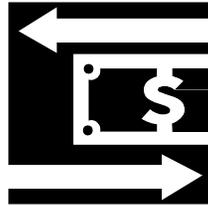


TABLE OF CONTENTS

FY 2021-22 Budget Message to Cost Center Managers.....	1
Accessing the Budget through My Way Portal.....	7
General Navigation Instructions	9
General Budget Requests	12
Interdepartmental Charges (Chargebacks).....	12
Equipment Budget Request.....	15
Personnel Requests	18
Requests for New Regular Full-time or Part-time Regular Personnel.....	18
Requests for Existing Full-time and Regular Part-time Personnel	20
Pivot Tables	20
Print Reports	21
Appendix.....	23
General Ledger Number Structure.....	23
Object Code.....	24
Interdepartmental Charges	31
Equipment/Furniture Cost Estimates	33

FY 2021-22 MESSAGE TO COST CENTER MANAGERS

Looking forward to MCC's annual budget process, we will center our attention to resource allocation plans that align with the [FY 2021-22 Mission Achievement Plan \(MAP\)](#) as we move into a year of recovery from the uncertainty and disruption of FY 2020-21.

Recovery is defined as the regaining or returning of something. Last year we worked diligently transitioning to a place of safety for students, faculty, and staff, while discovering newly found ways to serve our students and the community. This coming year is a time for regaining or returning to a physical state of safety for all, and our focus will remain on service and students, applying what we have learned from the past year.

The 2021-22 MAP continues to be simple and straightforward to align our strategic energies on students and basic college operations, while focusing on the following three College priorities for the next fiscal year:

Priority 1: Adapt academic paradigm to new reality

Priority 2: Create fluid pathways for operations and service

Priority 3: Strengthen basic college operations

Each of these College priorities has identified objectives which should guide your budget development; use the complete MAP document as you plan the next phase of service to students. Specifically, think about Objective 3F, *expend COVID relief funds in an impactful way for students*. As you complete your budget input, make sure to use the activity field on the request screen if you feel an item may be covered by COVID (HEERF) funds.

Our resources will again need to be carefully allocated, so we will continue to have an extra emphasis on making sure cost center goals and the need for budget requests are properly based on the College priorities and objectives. Your area leadership or supervisor will provide further guidance to help align cost center plans and budget with the MAP.

Please make this an inclusive process by ensuring that everyone you represent has quality opportunities to understand and participate in development of their cost center summary goals and budget requests. It is the quality of our collective efforts that will determine MCC's ability to achieve "great" outcomes.

Other introductory budget development guidance will be provided by the Business Office. The due date for initial completion of cost center summaries and input of budget requests is May 7th. The cost center summary and budget system (CollegeSuite) will function basically the same as last year and should now be accessible remotely. If you have system questions or feedback, please contact Pauline Laughlin or Brenda Schumacher.

FY 2021-22 Other Introductory Budget Guidance

As was shared in the FY 2021-22 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 Objectives. 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 impact safety, enrollment and educational completion in a way that best serves our four counties?”

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 7th. The Budget Calendar follows this document.

MCC’s Mission Achievement Plan (MAP) priorities

See [MCC’s FY 2021-22 MAP](#) document for “Plan” Priorities. Each of these Priorities has at least one Objective. Any budget request that is directly related to an Objective should be connected to that Objective by selecting the related Objective number/letter 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 2020-21. 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.

FY 2021-22 Other Introductory Budget Guidance

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# or NEW 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). HR is doing a review of PTT positions and given the impact of working remote, expect more guidance soon. 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 the anticipated impact of distancing, planned changes in course sections/delivery and changes in full-time faculty.

Non-Teaching Instructor Cost

For the first time, this should be budgeted for in the appropriate object code. More guidance on this will be provided soon.

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.

FY 2021-22 Other Introductory Budget Guidance

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

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 2020-21 General Fund budget requests, except for equipment, have been “rolled over” into 2021-22.
- 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 2021-22 BUDGET CALENDAR

February/March	Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input
February 23rd	Share the proposed budget calendar with the Board of Governors
March 23rd	If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors
March 30 th	Open budget system for input
April 27th	If requested, discuss status of plans and budget with Board of Governors
May 7th	Cost center managers finish initial budget input
May 25th	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 22nd	If requested, discuss current draft of plans and budget with Board of Governors
June 30th	Deadline for proposed mission achievement plan and adjustments to President's proposed budget
July 27th	Board of Governors receives the executive level mission achievement plan and approves proposed FY 2021-22 budget
August 24th	Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary
September 14th	Remaining public hearing is held and Board of Governors amends and adopts a final FY 2021-22 budget
September 20th	Adopted budget filed with the State and Counties

Mission: MCC delivers relevant, student-centered education to a diverse community of learners.

PRIORITY 1: ADAPT ACADEMIC PARADIGM TO NEW REALITY
1A. Objective: Embed Path Forward recommendations into standard operations
<ul style="list-style-type: none"> ▪ Clarify educational focus areas for inclusion in 2022 catalog ▪ Strengthen education and career planning for undecided students ▪ Reduce need for developmental education by increasing supplemental supports ▪ Finalize assessment academy project in conjunction with HLC accreditation ▪ Design clear paths to and through programs
1B. Objective: Design and expand flexible learning opportunities
<ul style="list-style-type: none"> ▪ Expand competency-based education practices, especially in Career and Technical Education program areas ▪ Analyze and scale up high-impact student success practices such as I-Best and First-Year Experience ▪ Expand scope and delivery of learning opportunities for students of high school age
PRIORITY 2: CREATE FLUID PATHWAYS FOR OPERATIONS AND SERVICE
2A. Objective: Increase virtual capabilities for education and service
<ul style="list-style-type: none"> ▪ Build high quality, responsive virtual service system to meet needs of on-campus and online learners ▪ Examine position descriptions and HR systems for viability of remote work flexibilities ▪ Maintain and extend sustainable practices, including paperless workflows and virtual meetings
2B. Objective: Enhance partnerships with business, industry and community
<ul style="list-style-type: none"> ▪ Expand community and workforce programming through MCC Express sites and centers ▪ Expand development of transfer and career partnerships through the Greater Omaha Success Network ▪ Expand holistic student support systems through community partnerships
PRIORITY 3: STRENGTHEN COLLEGE OPERATIONS
3A. Objective: Develop and execute a strategic enrollment management strategy
<ul style="list-style-type: none"> ▪ Increase the number of prospective students who move from interest to enrollment with high satisfaction ▪ Track and report retention in actionable ways ▪ Broaden student intake approaches to connect prospective students with full range of MCC services
3B. Objective: Examine effectiveness of communications and business processes
<ul style="list-style-type: none"> ▪ Identify, evaluate and streamline all student-facing communications ▪ Overhaul intranet to enable effective internal communications ▪ Map and analyze current workflows and business processes ▪ Improve external communications to better serve community audiences
3C. Objective: Cultivate a culture of equity and inclusion
<ul style="list-style-type: none"> ▪ Conduct equity audits across college service areas ▪ Increase institutional understanding of equity and inclusion ▪ Enhance resources to ensure equitable student access and outcomes ▪ Cultivate systems to foster a sense of belonging for all students, staff and faculty of color
3D. Objective: Invest in human capacity
<ul style="list-style-type: none"> ▪ Expand faculty and staff development systems to improve student outcomes
3E. Objective: Foster a culture of student success through effective organizational structure
<ul style="list-style-type: none"> ▪ Increase opportunities for cross-departmental collaboration
3F. Objective: Continue institutional policies that attend to the safety of students and employees and the fiscal health of the College
<ul style="list-style-type: none"> ▪ Expend COVID relief funds in an impactful way for students ▪ Review in detail all new and vacant positions prior to listing and hiring ▪ Suspend international travel in 2021-22 and limit all other travel to what is essential ▪ Complete South Omaha Expansion project and associated ATC moves ▪ Continue Fort Omaha Backfill project and implementation of community responsive sites ▪ Launch Sarpy County vision and planning

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 Area/Cost Center MAPs**.

Budget Development

- ➔ [Budget System, Reports and Cost Center Summaries](#)
- [View Cost Center Summaries](#)
- [MCC's FY 2019-20 Areas of Strategic Focus](#)
- [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](#)

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

Announcements

Original FYE22 Budget Development Timeline

Upcoming Events

Event	Event Date
Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input	February - March
Share the proposed budget calendar with the Board of Governors	02/23/21
Open budget system for input	03/30/21
Cost center managers finish initial budget input	05/07/21
Equipment Budget Focus Group, PC Matching Group and Software Review Committee will meet	By May 31st
Deadline for proposed mission achievement plan and adjustments to President's proposed budget	06/30/21
Board of Governors receives and accepts the proposed FY 2021-22 budget	07/27/21
Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary	08/24/21
Remaining public hearing held and Board of Governors amends and adopts a final FY 2021-22 budget	09/14/21
Adopted budget filed with the State and Counties	09/20/21

4. 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.

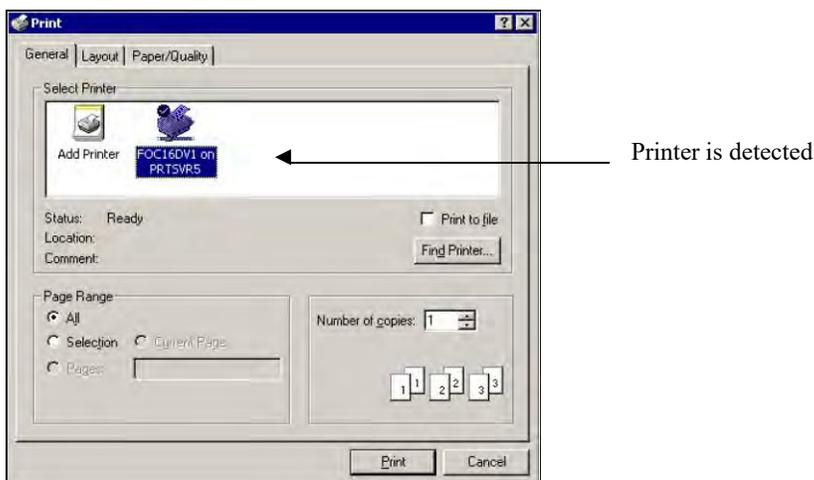
General Navigation Instructions

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.
 - OR-
 - c. Click on **Expand/Collapse** and **Expand all** (all items will be expanded).

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

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

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

Budget Detail

Add new Budget Detail Refresh

Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS
Item Description: <input type="text"/>	Quantity: <input type="text"/>	Unit Cost: <input type="text"/>	SubTotal: <input type="text"/>	Priority: A - Must Have	Activity: N/A	Initiative: Not Assigned	PCS: <input type="text"/>

Update Cancel

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

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

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

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

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

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

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

- g. Enter a name
- h. Click  .

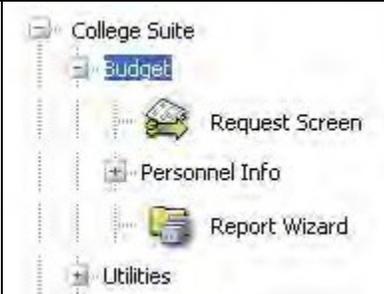
- ❖ **NOTE:** If you assign a delegate to **all** items (en mass), the delegate will have to be removed individually from each fund/location/cost center.

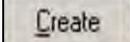
General Budget Requests

Interdepartmental Charges (Chargebacks)

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

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

<p>1. Click on the + to expand Budget.</p>	
<p>2. Click on Request Screen.</p>	
<p>3. To modify a current budget detail request:</p>	<ul style="list-style-type: none"> • Expand the object code (click +) • Click Edit on the item you want to modify. <div style="border: 1px solid black; height: 80px; width: 100%; margin: 10px 0;"></div> <ul style="list-style-type: none"> • Make the necessary changes

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

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

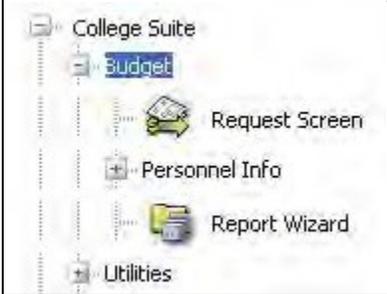
<p>11. Priority</p>	<p>Select a priority from the drop-down list.</p> <ul style="list-style-type: none"> • A – Must Have • AC – Must Have If • AS – Admin Shared • B – Should Have • BC – Should Have If • C – Nice To Have • F – Facilities • FF – Future Facilities • G – Grant/Gift Request • D – Delete (will not be included in request amounts) • P – Perkins • U – Undecided (allows user to identify requests they are stillquestioning) • S – Shared Pool 												
<p>12. Activity</p>	<p>Defaults to N/A</p> <p>(This is available for users to track projects or special work. If you have something you would like to track in one or more of your cost centers, please call Gordon Jensen to get an activity set up for selection.)</p>												
<p>13. Initiative</p>	<p>Defaults to N/A</p> <p>If this budget request is related to a key goal or strategic focus, select the</p>												
<p>14. Detail</p>	<div data-bbox="522 1003 1421 1346" style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; margin: 0;">Budget Detail ⊕ - ✕</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">BudgetRequestID</th> <th style="text-align: left;">GeneralLedger</th> <th style="text-align: left;">ItemDesc</th> <th style="text-align: left;">Quantity</th> <th style="text-align: left;">UnitCost</th> <th style="text-align: left;">Subtotal</th> </tr> </thead> <tbody> <tr> <td>142269</td> <td>011611405166</td> <td><< Add Detail Description >></td> <td>1</td> <td>\$0.00</td> <td>\$0.00</td> </tr> </tbody> </table> <div style="margin-top: 10px;"> <p>Comments:</p> <div style="border: 1px solid gray; height: 40px; width: 100%;"></div> </div> <p style="margin-top: 5px;">Update Cancel</p> </div> <div style="margin-top: 20px; text-align: center;"> <div style="border: 1px solid gray; padding: 2px 10px; display: inline-block; margin-bottom: 5px;">Update</div> <p>Enter comments, if desired.</p> <p>Click .</p> </div>	BudgetRequestID	GeneralLedger	ItemDesc	Quantity	UnitCost	Subtotal	142269	011611405166	<< Add Detail Description >>	1	\$0.00	\$0.00
BudgetRequestID	GeneralLedger	ItemDesc	Quantity	UnitCost	Subtotal								
142269	011611405166	<< Add Detail Description >>	1	\$0.00	\$0.00								

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 33.

<p>1. Click on the + to expand Budget</p>																																									
<p>2. Click on Request Screen</p>																																									
<p>3. To modify a current budget detail request:</p>	<ul style="list-style-type: none"> • Expand the 5500 object code (click +) • Click Edit or Detail on the item you want to modify. <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p style="text-align: center; margin: 0;">Budget Detail</p> <p style="margin: 0;">Add new Budget Detail Refresh</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 0;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="text-align: left;">Item Description</th> <th style="text-align: center;">Qty</th> <th style="text-align: right;">Unit Cost</th> <th style="text-align: right;">Subtotal</th> <th style="text-align: left;">Priority</th> <th style="text-align: left;">Activity</th> <th style="text-align: left;">Initiative</th> <th style="text-align: left;">PCS</th> <th style="text-align: left;">Edit</th> <th style="text-align: left;">Delete</th> <th style="text-align: left;">Detail</th> </tr> </thead> <tbody> <tr> <td>Bookcase - Metal 4 Shelf</td> <td style="text-align: center;">1</td> <td style="text-align: right;">\$425.00</td> <td style="text-align: right;">\$425.00</td> <td>A - Must Have</td> <td>N/A</td> <td>Not Assigned</td> <td></td> <td style="border: 2px solid red;">Edit</td> <td style="border: 2px solid red;">Delete</td> <td style="border: 2px solid red;">Detail</td> </tr> </tbody> </table> </div> <ul style="list-style-type: none"> • Make the necessary changes 	Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS	Edit	Delete	Detail	Bookcase - Metal 4 Shelf	1	\$425.00	\$425.00	A - Must Have	N/A	Not Assigned		Edit	Delete	Detail																		
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<p>4. If you need to add the 5500 object code:</p>	<ul style="list-style-type: none"> • Click on Add new General Ledger • A New Account dialog box opens <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p style="margin: 0;">Add new General Ledger Refresh</p> <table style="width: 100%; border-collapse: collapse; margin: 0;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="text-align: left;">Object</th> <th style="text-align: left;">Object Description</th> <th style="text-align: left;">Locked</th> <th style="text-align: left;">2010 Requested</th> <th style="text-align: left;">2009 Original</th> <th style="text-align: left;">2009 Actual</th> <th style="text-align: left;">2008 Actual</th> <th style="text-align: left;">2007 Actual</th> </tr> </thead> <tbody> <tr> <td>Fund:</td> <td>GENERAL FUND (01)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Location:</td> <td>AREA WIDE (1)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cost Center:</td> <td>MANAGEMENT INFO SERVICES (61140)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>New Object:</td> <td><input type="text" value="Select Object"/></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p style="text-align: right; margin: 0;"> <input type="button" value="Create"/> <input type="button" value="Cancel"/> </p> </div> <ul style="list-style-type: none"> • Click the drop-down arrow to make a selection • Click <input type="button" value="Create"/> 	Object	Object Description	Locked	2010 Requested	2009 Original	2009 Actual	2008 Actual	2007 Actual	Fund:	GENERAL FUND (01)							Location:	AREA WIDE (1)							Cost Center:	MANAGEMENT INFO SERVICES (61140)							New Object:	<input type="text" value="Select Object"/>						
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New Object:	<input type="text" value="Select Object"/>																																								

5. To add a new budget item:

- Click on the **5500** object code
- Click  [Add new Budget Detail](#)

6. The **Budget Detail** grid opens

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

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

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

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

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

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

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

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

Budget Request ID	General Ledger	Item Desc	Quantity	Unit Cost	Subtotal	Campus	Building	Room	Need Date	Inventory #	Add / Replace
155815	011611405500	Bookcase - Metal 4 Shelf	1	\$425.00	\$425.00	2	FOC2		12/1/2009 12:00:00 AM		Replace

Description:

Need Date:

Add / Replace:

Disposition:

Inventory #:

Justification:

Comments:

Description

Need Date

Add/Replace

If Replace is selected:

Campus

Building

Room

Click .

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

Personnel Requests

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

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

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

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

Input information for new personnel as follows:

<p>1. Click on Organization (located under Personnel Info).</p>	<div style="border: 1px solid black; height: 150px; width: 100%;"></div> <ul style="list-style-type: none"> This lists all the people who report to the Cost Center Manager. Click on an individual name to see budget information.
<p>2. On the left side of the screen, click on the name to whom the new position will report.</p>	<p>If the following dialog box appears, click  and click on a name on the left side to which the new position will report.</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>
<p>3. On the Menu Bar, click on Positions and Add New Position.</p>	<div style="border: 1px solid black; height: 50px; width: 100%;"></div>

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



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

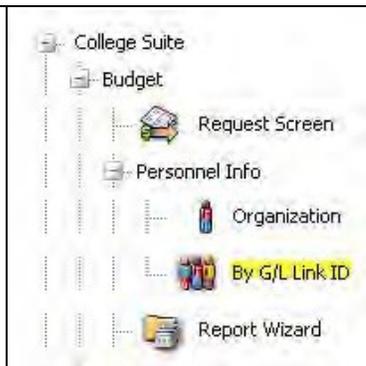
5. On the left side of the screen, click the + to see the new position name.
 6. The **New Position Detail** form appears.



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

View information for Personnel as follows:

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



- Shows where each position is being funded

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

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

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

Print Reports

***Google Chrome is the preferred browser to run reports.**

1. Click on **Report Wizard**



2. The report request screen opens.

Include Regular Personnel Object Codes
 Included Items Only

User:
Position: -- Make Selection --
FYE: 2009

Fund: -- Choose a Fund --
Location: -- Choose a Location --
Cost Center: -- Choose a Cost Center --
Object: -- Choose an Object Code --

Budget Reports:

- Request Detail w/o Equipment
- Equipment Detail
- Summary
- Personnel Detail

Display Report

- 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.

Equip ID	Description	Building & Room	Add/Replace	Priority	Qty	Unit Cost	Total
01 - GENERAL FUND							\$115,230
1 - AREA WIDE							
55 - EQUIPMENT 01 161140 - MANAGEMENT INFO SERVICES (AREA WIDE)							\$115,230
142261	Other	Building FOC2 - Room	Add	B	1	\$50,000.00	\$50,000
<i>Specific Description: Document Imaging</i> <i>Justification: Currently the only document imaging at the College is in Central Records and it is a very limited system. We are looking at a College-wide solution, that will interface with Colleague and will not only support Central Records, but Human Resources, the Business Office and other departments as well.</i>							
142262	Other	Building FOC2 - Room		B	1	\$25,000.00	\$25,000
<i>Specific Description: Schedule25</i> <i>Justification:</i>							
142263	Other		Add	B	1	\$40,000.00	\$40,000
<i>Specific Description: FRx Financial Reporting</i> <i>Justification: This system will allow the Business Office to offer more detail budget/actual financial reporting and analysis to Cost Center Managers. Input from Cost Center Managers have indicated they did not have enough information to manage their budgets throughout the year.</i>							
142266	Bookcase - Metal 2 shelf			A	1	\$230.00	\$230
<i>Specific Description:</i> <i>Justification:</i>							

Appendix

General Ledger Number Structure

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

01	Fund
1	Location
52304	Cost Center number
5120	Object code

Fund

01	General
02	State Grants
03	Private Grants
04	Private Grants via MCCF
05	Federal Grants via MCCF
07	MCCF Mini Grants
21	Con Ed
22	Federal Grants via State
31	Student Clubs
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

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 24-30

Object Codes

Descriptive Chart of Object Codes for Expenditures

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

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

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

PERSONNEL SERVICES

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

<u>OBJECT CODE</u>	<u>OBJECT CODE NAME</u>	<u>DESCRIPTION</u>
* 5101	INSTRUCTOR - FT	Salaries to FT instructors for their regular credit contracts.
5102	INSTR—OVERLOAD	Salaries to FT instructors for credit assignments beyond their annual loads (usually paid in Spring term).
5103	INSTR—FT—PT CR CONTRACT	Salaries to FT instructors for PT credit contracts.
5104	INSTR—PT CREDIT	Salaries to PT instructors for credit contracts.
5105	INSTR—PT NON-CREDIT	Salaries to instructors teaching non-credit courses. Generally restricted to Continuing Ed and Workforce Development Institute.
5106	INSTR—SUMMER FT CREDIT	Salaries to FT instructors for summer credit contracts.
5107	INSTR—SUMMER PT CREDIT	Salaries to PT instructors for summer credit contracts.
5110	INSTR SUBST/SABB REPL	Salaries to PT instructors for substitution or sabbatical replacements.
5112	INSTR-FT NON-TEACHING	Full-time faculty in-load releases (FTFT) for all non-teaching assignments
5113	INSTR-FTPT NON-TEACHING	Not in-load non-teaching assignment pay for full-time faculty (FTPT)
5114	INSTR-PTPT NON-TEACHING	Non-teaching assignment pay for adjuncts (PTPT)
* 5115	COUNSELORS—FT	Salaries to FT counselors.
* 5120	ADMINISTRATORS	Salaries to FT administrators.
* 5121	PROFESSIONAL	Salaries to FT professionals.

	5125	ADMIN INTERN	Wages to interns for admin support.
*	5140	CLASSIFIED	Wages to FT classified staff.
*	5142	INSTRUCTIONAL ASSISTANT	Wages to FT instructional assistants.
*	5150	OP/MAINT/PSA/IT TECH	Wages to staff on the Operations & Maintenance, Public Safety and IT salary schedule.
*	5160	PT REGULAR	Wages to part-time regular personnel.
	5165	PT TEMPORARY	Wages to temporary employees paid through the payroll system.
	5169	OVERTIME	Overtime and premium wage payments.
R	5170	WORKSTUDY	Wages to students on Federal College 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:

	5209	ALT. LEARNING PROMOTION	Promotion of telecourses (restricted to Marketing & PR).
	5210	ADVERTISING	Print, voice and video advertising, excluding advertisements for College employment opportunities and telecourses.
	5211	POSTAGE	U.S. postal services, including postage meter expense, other mail delivery services (UPS, Federal Express), post office box rental, stamps, postal registries and postal insurance fees.
	5212	COMMUNICATIONS/PHONE	Voice and data telecommunication and other related services (excludes equipment purchases and maintenance). Includes cell phone usage.
R	5213	EMPLOYEE ADVERTISING	Advertising for College employment/recruiting opportunities.
R	5216	COLLEGE CATALOG	Printing of the College catalog (restricted to Marketing & PR).
R	5217	INSURANCE	Insurance premiums for physical damage insurance on property, liability coverage and surety bonds. Also includes payments for uninsured losses and deductibles.
R	5219	BOOK BINDING	Book binding (restricted to Library).
R	5220	LIBRARY SUBSCRIPTIONS	Library subscriptions (restricted to Library).
	5221	DUES & SUBSCRIPTIONS	Institutional dues, subscriptions and memberships.
	5222	CONFERENCES/MEETINGS	Registration fees for conferences/meetings and approved expenditures for internal meetings. Other internal meeting costs should be charged to more descriptive object codes; e.g. rent of facilities, supplies, travel or contractual services.
	5223	GED APPLICATION FEES	GED application fees
	5224	TRAINING REGISTRATION FEES	Fees for training events.

R 5225	EMPLOYEE RELOCATION	Personnel relocation costs, including meals, lodging, moving of household goods and mileage. Relocation expenses are restricted to the extent authorized by College policy.
R 5226	CANDIDATE RECRUITMENT	Recruitment of academic, administrative, managerial and professional personnel.
R 5231	ELECTRICITY	Electricity (restricted to Facilities Mgmt.).
R 5232	NAT GAS/WATER/SEWER	Natural gas, water and sewer and other consumable energy commodities (restricted to Facilities Mgmt.).
R 5240	RENT—REAL PROPERTY	Rental space for classrooms, offices and storage.
5254	RENT—EQUIPMENT & OTHER	Rental or lease of all office furniture, equipment, computer or communications equipment. .
5259	MEDIA LICENSE FEES	Films, leasing of TV programs and other audio-visual media for classroom use, broadcasting or alternative delivery.
5260	R & M REAL PROPERTY	Repair and maintenance services of contracted materials and labor for buildings. Use for fees and permits. Do not include costs or services for renovation projects that change the structure of the building.
5265	TEMP HELP AGENCY	Any temp help that is contracted through a third party, like a temp agency.
5272	R & M VEHICLES	Repair and maintenance services for vehicles.
5273	R & M OTHER EQUIPMENT	Repair and maintenance services for office furniture, office equipment, machines, and all other equipment. Excludes copiers and vehicles.
5275	R & M COPIER EQUIPMENT	Allocation of copier expenses based on actual use. Repair and maintenance services for copier equipment (includes maintenance agreements).
5280	PUBLISHING	Publishing of brochures and the class schedule.
R 5281	ELECTION COSTS	Cost of elections for Board of Governors.
R 5288	RECOGNITION EXPENSE	Nominal plaques and miscellaneous recognition supplies (restricted to HR and Staff Development).
5289	NON-EMPLOYEE TRAVEL	Consultant travel expense, separate from consulting fees. All reimbursements must be supported by original detailed receipts for actual expenses incurred. Includes all Student Travel expenses. Travel expenses not supported by original detailed receipts will be coded to Object Code 5299.

R 5291	LEGAL SERVICES	Legal counsel, court costs, and notary, appraisal and witness fees.
R 5292	BANK SERVICE CHARGES	Bank service charges, including bank card processing and discount fees.
5293	CONTRACT INSTRUCTION	Contracted instruction. Restricted for use to approved independent contractors. These payments are subject to IRS Form 1099 MISC reporting. Cannot be used to pay individuals via the College HR/Payroll system.
5294	ARCHITECTS FEES	Professional services performed by architects.
R 5295	ACCOUNTING/AUDITING	Professional accounting and auditing services.
5296	MANAGEMENT CONSULTING FEES	Fees for management consultants.
5297	SOFTWARE & WEB PROCESSING	Software purchasing and licensing use fees. (Software is not a supply). Other processing services that are hosted externally (cloud based).
5299	OTHER CONTRACTUAL SERVICES	Miscellaneous contractual services not specifically classified elsewhere. These payments are subject to IRS Form 1099Misc. reporting. Includes payments to temporary employment agencies for contracted temporary staff.

OPERATING SUPPLIES

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

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

TRAVEL

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

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

CAPITAL OUTLAY

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

5500	BUDGETED CAPITAL ASSETS	Used for budget only. Do not use to record actual expenditures.
R 5510	LAND & SITE IMPROVEMENTS	Land and also building site prep, grading, fill, utilities lines, drainage systems, etc. that will not be exhausted over time.
R 5511	LAND IMPROVEMENTS	Major land improvements include construction of interior roads, parking lots, fencing, and are exhaustible over time. Project #s must be used to identify separate improvement projects.
R 5521	BUILDINGS & BUILDING IMPROVEMENTS	Construction of new buildings, structures and renovation projects that change the structure of a building. Includes services and materials that become a permanent part of the structure and cannot be removed. Project #s must be used to identify separate buildings or projects.
5530	CAPITALIZED EQUIPMENT	Movable furniture and equipment with a cost greater than or equal to \$5,000 per unit.
5540	NON-CAPITALIZED EQUIPMENT	Movable furniture and equipment with a cost greater than \$100 per unit but less than \$5,000 per unit. Also use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70.

Interdepartmental Charges

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

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

Motor Vehicle Pool

Many college-owned “specific use” vehicles (Public Safety, 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 device such as a computer, printer, telephone or fax machine) is \$110. This figure was derived from costs associated with labor and parts. Cost center managers should budget for these expenses.

Equipment/Furniture Cost Estimates

<u>Equipment Type</u>	<u>Cost</u>
Bookcase - Metal 2 shelf	\$450
Bookcase - Metal 3 shelf	\$500
Bookcase - Metal 4 shelf	\$600
Bookcase - Metal 5 shelf	\$700
Bookcase - Wood 4 shelf	\$1,050
Bookcase - Wood 5 shelf	\$1,250
Chair - Classroom Ht. Adj. w/out arms	\$450
Chair - Classroom Stack w/out arms	\$300
Chair - Conference Rm	\$450
Chair - Executive	\$850
Chair - Guest	\$350
Chair - Std Office	\$850
Desk - Wood U-Shaped	\$4,550
Desk - Metal w/return	\$1,150
Desk - Wood	\$2,050
Desk - Wood w/return	\$4,050
File - Metal Lateral 2 drw	\$650
File - Metal Lateral 3 drw	\$750
File - Metal Lateral 4 drw	\$850
File - Metal Lateral 5 drw	\$950
File - Wood Lateral 4 drw	\$2,150
File - Metal Overhead 48"	\$550
File - Metal Vertical 4 drw	\$450
File - Metal Vertical 5 drw	\$550
Keyboard Tray	\$400
PC Desktop	\$1,100
PC Notebook - New	\$1,800
Storage Cabinet	\$860
Table - 18x60	\$550
Table - 24x60 Flip Top	\$650
Table - Computer 30x72 no-power	\$800
Table - Conference Round 36"	\$500
Table - Conference 10"	\$1,250