



# Budget Preparation Manual

FY 2023-2024

- *Strategic Plan*
- *Goals & Objectives*
- *Operational Plans*
- *Resource Allocation*

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Section A:

Budget Overview



# Introduction to the Budget Process

This manual describes the policies and procedures that will be followed for preparing the annual operating budget. The budget is a comprehensive and coordinated financial plan that provides support for all educational and general operating programs, student activities and auxiliary services. This manual (1) describes the budget philosophy that guides the budgetary decision making process, (2) summarizes the responsibilities of the various participants in the budgetary process, (3) outlines the steps of the budget process, (4) presents guidelines and instructions for completing the budget request, (5) provides the outline format that all completed budget request packages should follow, and (6) provides supporting attachments to clarify how to prepare budget submittals. Budget preparation, like planning, is a multi-level, bi-directional process involving communication from the President, Vice Presidents, Deans, Directors, and Chairs. Budget requests should be based on divisional priorities that are consistent with the College's strategic goals and objectives. This manual includes detailed instructions on how to prepare your budget so that it communicates how it supports departmental/divisional activities and priorities, as well as the College's strategic plan for the upcoming fiscal year.

## Objective of the Operating Budget

The budget expresses in financial terms the institution's plan for following its mission and meeting specific objectives for the forthcoming year. Specifically, the CCM budget process is designed to accomplish the following:

1. Linking Strategic Planning Initiatives to the operating budget.
2. Effective financial planning and analyses.
3. Allow flexibility while enhancing internal controls.
4. Empower individual cost center managers.
5. Promote ownership and responsibility for the use of financial resources.
6. Promote creative and innovative delivery of programs and services.
7. Encourage cooperation among cost center managers and across divisions.

## Role of the Budget Office

The Budget Office coordinates budget activities among operating units, works with the planning staff of constituent groups, develops the schedule for preparation and implementation of the budget, coordinates the database for budgeting, prepares the budget for presentation to the governing board, and is responsible for developing and implementing a system of budget control and analyses.

## Developing the Operational Budget Overview

1. Determination and communication of budget guidelines.
2. Estimation of revenues and expenditures.
3. Preparation and development of preliminary budget requests.
4. Internal budget hearings with cost center managers.
5. Presentation of the budget to the governing board and adoption of the institutional budget.
6. Summary.

### 1. Budget Guidelines

Budget guidelines influence preparation of the budget and indicate the institution's position on such items as salaries and wages, benefit rates, tuition rates, program enhancements, contractual services, and implementation of new programs.

### 2. Estimation of Revenues and Expenditures

- A. State aid is based on a specific funding formula (utilizing fundable FTE enrollment from the prior year), and actions of the State Commission of Higher Education, the Governor, and legislature.
- B. County contribution is estimated with the realization that such support ultimately depends on actions of the Board of School Estimate and Board of Chosen Freeholders.
- C. Tuition is based on projected credit and non-credit enrollment, Board of Trustees approved tuition rate, and guidelines established by the State of New Jersey.
- D. Miscellaneous income is extrapolated based on past and current trends.

- E. Estimates of revenues for auxiliary enterprises (Bookstore and Food Service) are based on enrollments and past experience in the operations of these units. The manager prepares a budget in accordance with the regular budget process.
- F. Estimates of revenues for Student Activities, and other special fund activities, are based on enrollment and other appropriate factors. The manager of each activity prepares a budget in accordance with the regular budget process.
- G. In estimating expenditures, general goals contained within the College's Strategic Plan and specific instructions of the President for developing the annual budget should guide Vice Presidents, department heads, and others in preparing budget requests. Among such goals are plans for improvement of existing programs, and development of new programs.

Consideration must be given to the effect of policies governing salaries, promotions, and fluctuating cost of employee benefits, and other expenses. Guidelines such as student-faculty ratios, class size, teaching loads, and staff patterns may also aid in estimating department expenditures. Additional consideration must be given to matching grant requirements and financial commitments upon grant termination.

The annual operating budget should provide for contingencies. The amount in contingency accounts depends on available resources, past experience, and extent of economic and other uncertainties at the time the budget is prepared. If resources are insufficient to accomplish objectives of the Strategic Plan, the base of support must be increased or the plan must be cut back. Authority for assigning contingency funds can be vested in the Board, President, or Vice Presidents.

- H. Because of the significance of sponsored programs (grants and contracts), separate estimates are made for revenue and expenditures related to them. The magnitude of these programs affects other resources, such as space and personnel. Budgets for grants and contracts are adjusted during the year as new projects are undertaken and others are terminated. The use of these funds is restricted by the grantor. Matching funds, direct and indirect, must be budgeted appropriately.
- I. When revenue has been estimated and expenditure guidelines have been determined, it is possible to provide Vice Presidents and other administrative officers with a predetermined amount that their budget requests should not exceed. Prior to formal preparation of the budget, a set of budget guidelines is distributed to operating units of the college. Based on these guidelines, each unit prepares an expenditure budget request that includes justification for each line item in the request.

### 3. Preparation and Development of Preliminary Budget Requests

- A. Before forms are distributed, allocations are made to department heads and others. Strategic planning initiatives as well as historical data supplied by the Budget Office, and available on-line, should be closely reviewed by executive cost center managers before making divisional and/or departmental allocations.
- B. Preparation of unit budget requests involves the use of standardized forms. Budget request forms reflect six major object classifications - salaries and wages, benefits and other personnel costs, contractual services, materials and supplies, minor capital, and contingency. Supporting schedules prepared in development of the budget assign amounts for subordinate object categories within major classifications. For example, salaries and wages are sub-divided into separate amounts for management and professional, support staff, and part-time employees. Minor object classifications such as travel, telephone, postage, and printing are detailed under the major classification of contractual services. Such subordinate categories are used for management information, with budget controls applying to all major object classifications and minor classifications.
- C. Departmental budget requests are tabulated in summary form to show totals within each major object code classification. These summary reports permit the review of departmental budget requests with minimal effort.

- D. Upon completion, departmental budgets are submitted to the appropriate executive cost center manager (Executive Director, Vice President, or President). Budget meetings should be held with each department head for individual budget review and adjustments. After individual department review and adjustments, the Dean/Executive Director will conduct a divisional meeting to review the division's budget and make any additional adjustments, if necessary, prior to submission to the executive cost center manager.
  - E. After the budget has been discussed with key personnel from operating units, a preliminary institutional budget, based on requests by each budget unit, is prepared by the Budget Office.
4. Internal Budget Hearings with Cost Center Managers  
 After budget requests have been prepared, internal budget hearings are initiated between the President and Vice Presidents, and Executive Director, Foundation. During these discussions, questions concerning program efficiency and the need for adequate program resources are reviewed and addressed by the executive cost center managers (Cabinet). If budget cuts are envisioned, these discussions may require a more detailed review of each unit's performance.
5. Presentation of the Budget to the Governing Boards and Adoption of the Institutional Budget
- A. Presentation of the budget to the governing boards includes a comparison of the proposed budget with budgets of previous years, explanation of major changes, and descriptions of programs added or eliminated.
  - B. Once the governing boards have approved the budget, a copy of each unit's approved budget is sent to the unit head. Copies of the approved budget are also sent to appropriate administrative officers.
6. Summary
- A. Budget development is a participatory process.
  - B. Issuance of budget guidelines comes from the top down.
  - C. Preparation of budget requests for each department, however, comes from the bottom up.
  - D. Budget requests are linked to Strategic Plan Goals and Objectives.
  - E. Auxiliary, student activities, grants, and other special fund revenue and expense budgets must be developed through the regular budget process.
  - F. Requirements for matching grants and/or assuming programs upon grant termination must be included in the budget.
  - G. Budget hearings ensure good communication.
  - H. The Budget Office assists all units during budget preparation.
  - I. The Budget Office reviews all budgets for compliance and compiles the institutional budget.
  - J. Budgets are thoroughly reviewed before submission to the governing board.
  - K. Contingency planning and budgeting is the responsibility of unit, department, division and executive-level cost center managers.

#### Special Conditions Affecting the Budget Process

Special conditions must be considered in the development and implementation of the budget.

Unanticipated shortfalls in revenues or expenditure increases can force the college to make mid-period reductions in previously approved budgets. If the college is forced to reduce its budget, it must deal with the issue of whether to make proportionate reductions in all units or make selected reductions in certain areas. Institutions that make across-the-board or proportional adjustments to all units feel that this has the effect of treating all units equally. However, proportional adjustments may impair the future vitality of an institution by reducing support to strong as well as to weak units. To avoid this situation, budget adjustments should be based on program priorities. In this strategy, programs are evaluated on their operational costs relative to their contribution to objectives of the institution.

External reporting requirements also affect the budget process. Budget procedures for public institutions differ from independent institutions because of requirements of external funding agencies. Timing and flexibility of budget procedures, for example, can be affected by the need to supply workload and enrollment data in support of budget requests. Data may also be requested on a regular basis throughout the budget cycle. As a result, the timing involved in the budget process for a public institution such as CCM can become critical, with the Budget Office involved not only with budgets for the current fiscal period, but also with budgets for the most recent and upcoming fiscal periods.

# Budget Control

## Overview

1. Purpose and responsibility for budget control
2. Budget reports
3. Budget and accounting
4. Budget revisions
5. Summary

### 1. Purpose and Responsibility for Budget Control

- A. An essential element of budgeting is the establishment of effective budget control. Without adequate controls, the utility of a budget is substantially reduced. A principal purpose of budget control is to ensure that expenditures do not exceed revenues or deviate significantly from policy.
- B. The college budget office and chief business officer have responsibility for overall budget control within the institution, including responsibility to call attention to major departures from budget allocations and to take appropriate follow-up action. Executive and departmental cost center managers, however, have primary responsibility for control of expenditures within their budget unit and must ensure that appointment of personnel and salaries involved do not exceed budget allocations. In addition, other expenditures, such as supplies and equipment should not exceed amounts allocated for these purposes. Cost center managers must also plan expenditures for their units so that allocations will last through the entire fiscal year.
- C. In exercising budget control, some type of position control is essential. This involves the Budget Office's review of all requests to fill vacant positions or adjust salaries to determine the availability of funds.

### 2. Budget Reports

Budget control is normally implemented at the institutional level through the use of budget reports. There are two levels of budget reporting. One is at the department level and the other is at the institutional level. Reports comparing actual results with budget projections will be prepared at least monthly and sent to individual cost centers on a timely basis. At the institutional level, a report of operations and variance analysis will be prepared at least monthly. Variance is defined as the difference between planned and actual performance.

### 3. Budget and Accounting

The utility of the budget as a management and control device is lost if budget controls are not an integral part of the accounting system. Integration of budgetary control within the accounting system ensures fiscal integrity.

### 4. Budget Revisions

The budget is a dynamic financial plan which consists of a series of estimates, many of which are prepared months in advance of the fiscal period to which they relate. Since conditions change with the passage of time, there should be continuous review of data on which budget estimates are based. The budget should be revised periodically so that it always represents an up-to-date estimate of revenues and expenditures.

Assignment of responsibility, designation of authority, and procedures for budget revisions should be documented and approved by the Board of Trustees. The policy should provide flexibility consistent with the responsibility of various cost center managers.

Revised estimates of revenues should be initiated by the same office responsible for the original estimates, and should be subjected to the same general procedure of review before they are approved.

Requests for revised expenditure allocations will usually be initiated at the department level and reviewed by respective Deans/Executive Director, Vice Presidents, and the Executive Vice President for Business and Finance before implementation. If amounts are within the total of a cost center's account or accounts, in the approved budget, an executive officer usually has authority to approve such requests. However, if amounts involved are large enough to change the anticipated results of the original budget, the President and/or Board of Trustees should give formal approval. Budget supplements and transfers will be in writing, with appropriate justification and administrative approvals. Please refer to Business and Finance Division Procedures Manual pages 02.04.01 through 02.04.02 for additional information on budget revisions.

The integrity of the budget process requires that all foreseeable expenditure needs compete in the same process at the same time. To avoid circumventing the budget process, it is desirable that those budget requests that could have been anticipated in the original budget be deferred, if possible, to the next budget cycle where they can compete with alternative resource needs.

5. Summary

- A. Budgetary control is important to ensure that expenditures do not exceed revenues or deviate significantly from policy.
- B. Cost center managers are responsible for planning expenditures to ensure that budget allocations will last the entire fiscal year.
- C. The Budget Office must review all requests to fill, promote or adjust the salary of a position to determine if adequate funds are available.

The budget is a dynamic financial plan that requires continuous review and revision to reflect an up-to-date estimate of revenues and expenditures.

## Post Performance Review

Post performance review involves critical analysis of a completed budget period and focuses on the following elements:

1. Budget versus actual expenditures and revenues.
2. Evaluation of budget revisions.
3. Achievement of goals and objectives.

The results of the post performance review should be summarized and presented to the President and, ultimately, the Board of Trustees. These results are often useful in developing subsequent budgets and other plans.

### 1. Budget Versus Actual Expenditures and Revenues

The purpose of reviewing budgeted versus actual expenditures and revenues is to examine the areas in which variances from the budget occurred and to determine the reasons for these variances. This information can be useful in assessing financial estimates contained in the institution's planning documents and in making more realistic budget estimates for subsequent budget periods. All analyses of variances between budgeted and actual amounts also encourage institutional managers to assess the consequences of either underestimating or overestimating revenues and expenditures. For example, if enrollment estimates and tuition revenue exceed the projected level, the result can be overcrowded classes and a strain on support services. Conversely, if enrollment is below the projected level and tuition revenue is overestimated, this can result in the hiring of unnecessary personnel and operating costs in excess of revenues.

Variances in institutional expenditures may also result from unrealistic budget estimates. Favorable variances can mean that a budget unit was able to reduce its costs by operating more efficiently, or that the unit was unable to achieve some of the goals set for it at the start of the budget period.

Unfavorable variances occur when expenditures exceed budgeted amounts. If the budget is not balanced by the addition of new revenue, the institution will run a deficit for the year. Good planning and budgeting, therefore, require that all budget variations be analyzed and that this analysis be used in developing subsequent plans and budgets.

### 2. Evaluation of Budget Revisions

During the budget period, a number of revisions may have been necessary to adjust the budget for changes in actual budget and expenditure patterns. As part of the budget review, it is useful to examine the rationale underlying these revisions and to assess their effect on subsequent institutional plans and budgets. There may be good reasons underlying the revisions, but it is important that they be substantiated since they can affect the way in which future budgets are constructed. In a similar manner, a revision occurring during one budget period can result in a recurring commitment of funds in future budgets. A review of budget revisions can, therefore, yield valuable information for developing future plans and budgets.

### 3. Achievement of Goals

Another aspect of budget review attempts to ascertain whether goals set for the institution and each of its cost centers were achieved during the budget period. Estimates of institutional revenues and expenditures should be compared to actuals and an analysis made of reasons for significant variations. An examination should be conducted to determine whether goals, such as provisions for certain types and level of services, were achieved. If a unit, for example, had anticipated generating a certain number of student credit hours and fell short of this goal, an analysis of factors underlying this discrepancy could be useful in developing future plans and budgets.

If the college has developed a contingency fund for dealing with emergencies, it is useful to examine the extent to which this fund was used. If the fund was inadequate to meet contingencies, additional funds may need to be budgeted for future periods. If the contingency fund is relatively untouched, it may be more productive to use a portion of the fund for other purposes.

Though most institutions have methods for developing the budget, and nearly all have a procedure for implementing the budget, few have a formal procedure for reviewing or auditing performance of the budget. However, such review is essential since it provides important information for the planning and budgeting process.

## Budget Structure

The budget structure is designed to enhance the CCM budget process to achieve the following objectives:

1. Properly allocate expenses to departments.
2. Make the budget process and management more credible and flexible.
3. Provide department heads, Deans, and Vice Presidents with more budget authority and responsibility.
4. Provide object codes that accurately track revenues and expenditures.
5. Structure the educational and general budget in accordance with National Association of College and University Business Officers (NACUBO) functional areas as follows:

- 1 – Instruction
- 2 – Academic support
- 3 – Public service
- 4 – Scholarships & loans
- 5 – Student services
- 7 – Institutional support
- 8 – Plant
- 9 – Transfers

The remainder of fund groups will follow prescribed NACUBO format.

The CCM chart of accounts and object codes have been reviewed and restructured appropriately. Account numbers identify fund, source, function, division, department, GL class type, and object code. Object of expenditures are classified within the following categories:

- 9100 – Salaries and wages
- 9200 – Benefits and other personnel costs
- 9300 – Contractual services
- 9400 – Materials and supplies
- 9500 – Minor capital
- 9600 – Contingency
- 9700 – Loan expenditures

CCM object codes are continuously reviewed, revised and expanded as appropriate, to provide the desired level of budget and descriptive detail within the five expenditure categories. For example, administrative sabbaticals have a separate object code under salaries and wages. The following example represents the President's Office (01-07130-9112):

Fund	01	=	Education and general
Source	0	=	CCM or Self-funded
Function	7	=	Institutional support
Division	1	=	Executive Management
Department	30	=	President
GL Class Type	9	=	Expense
Object Code	112	=	Administrative sabbaticals

It is important that the chart of accounts and object codes meet the needs of the college community. Sufficient flexibility is available per category for expansion. All object codes can be used in any department budget, with a few exceptions.

The next step is to define budget policy and process to achieve the following objectives:

- Interface planning and budgeting processes.
- Develop integrity in the budget process by building realistic budgets.
- Hold cost center managers responsible for managing their budget.
- Provide cost center managers incentive to be cost effective by allowing greater budget authority and flexibility.
- Provide useful financial information.
- Budget expenses appropriately.
- Provide effective budgetary control at the department, division, and institutional levels.
- Enhance institutional fiscal operations.

## Budget Process

### 1. Establish Revenue Parameters

- A. Office of Institutional Effectiveness develops enrollment projections.
- B. Business and Finance develops revenue projections, based on enrollment projections, for submission to the President and Finance and Budget Committee of the Board for approval.
- C. Finance and Budget Committee approves revenue and expense budget parameters.

### 2. Establish Executive Budget Priorities

- A. Board of Trustees identifies issues and priorities to be addressed in the budget.
- B. The President identifies additional issues and priorities to be addressed in the budget.

### 3. Presidential Budget Allocation

- A. President makes aggregate allocations to the following executive cost centers:
  - President/Board of Trustees
  - Human Resources
  - Institutional Effectiveness & Information Systems
  - Academic Support
  - Workforce Development and Student Success
  - College Advancement
  - Marketing, Public Relations and Enrollment Management
  - Business and Finance
- B. President conveys budget allocation, policy and priorities to individual executive cost center managers, which include the following:
  - Institutional goals and objectives.
  - Total budget allocation for each executive cost center.
  - Priorities and issues which must be addressed in each executive cost center budget.
  - Instructions to commence the operational budget process.

### 4. The Executive Vice President for Business and Finance meets with executive cost center managers and distributes budget “packages.” Executive cost center managers develop budgets within parameters established by the President.

- A. The following documents are included in the budget package:
  - The Budget Preparation Manual.
  - Department Budget Workbook.
  - Division budget control form.
  - Executive budget control form.
  - Institutional Mission Statement.
  - Institutional Strategic Planning Initiatives.
  - Information about projected rate increases, i.e., printing, minor capital, etc.
  - List of positions, personnel, and current salaries.
  - Budget Preparation Calendar.

5. Executive cost center managers make aggregate allocation to their divisional dean and/or departmental cost center managers. Deans make aggregate allocations to their departmental cost center managers. Departmental cost center managers develop budgets within parameters established by the executive and/or divisional cost center managers, using the information included in budget package and other information provided by respective divisional deans/executive cost center managers.
6. Cost center managers should consult with the Budget Office during budget development for assistance.
7. Upon completion, departmental budgets are submitted to the appropriate cost center manager (or Vice President). Budget meetings should be held with each department head for individual budget review and adjustment. After individual department review and adjustments, the Dean will conduct a divisional meeting to make adjustments, if necessary, prior to submission to the executive cost center manager.
8. Division/Department budgets are submitted to the executive cost center manager.
  - Executive cost center manager reviews department budgets with individual deans and/or department heads and directs adjustments as appropriate.
  - Executive cost center manager conducts divisional meeting to review the division's budget.
  - Executive cost center manager submits total budget, within budget parameters, to the office of Business and Finance.
9. Office of Business and Finance performs the following tasks:
  - Reviews budgets for errors.
  - Compiles entire budget.
  - Submits budget to President for approval.
10. President conducts budget reviews with individual executive cost center managers (Vice President for Business and Finance serves as staff).
  - President directs adjustments, if necessary.
11. President and Executive Vice President for Business and Finance present total budget to the cabinet.
  - President directs adjustments, if necessary.
12. President and Executive Vice President for Business and Finance present budget to the Board of Trustees Finance and Budget Committee for approval.
  - Finance and Budget Committee directs adjustments, if necessary.
13. Chairman of the Finance Committee and President present budget to the Board of Trustees for approval.
14. Chairman of the Board of Trustees and President present the budget to the Board of Chosen Freeholders for information.
15. Chairman of the Board of Trustees and President present the budget to the Board of School Estimate for approval.
  - Board of School Estimate directs adjustments, if necessary.
16. Approved budget documents are distributed to the various cost center managers.

## Fiscal Year 2023 – 2024 Budget Preparation Calendar

### MONTH OF JULY THROUGH NOVEMBER, 2022

July 12, 2022: Preliminary budget parameter discussion with the Finance and Budget Committee of the Board. Finance & Budget Committee to provide feedback to the Administration regarding revenue and expenditure targets.

### OCTOBER 21 through NOVEMBER 22, 2022

- October 21 and 24, 2022: Executive Vice President for Business & Finance meets with executive cost center managers to distribute and review budget packages.
- Department heads prepare budgets within allocations.
- Upon request, the Budget office assists department heads with budget preparation.
- By close of business November 22, 2022, executive cost center managers submit budgets to the Budget Office.

### NOVEMBER 28 through DECEMBER 15, 2022

- Budgets are reviewed by the Budget Office and Executive Vice President for Business and Finance.
- Executive Vice President for Business and Finance presents operating budget to entire Cabinet.
- Budget Office prepares personnel fringe benefit budgets for general fund. Prepares Restricted Fund budgets. Compile institutional budget, schedules and analyses for presentation to Finance and Budget Committee.

### MONTH OF DECEMBER 2022

December 6, 2022: President, Executive Vice President for Business & Finance, and Budget & Compliance Manager review proposed budget with Finance & Budget Committee. Finance & Budget Committee to provide feedback to the Administration regarding proposed budget.

### MONTH OF JANUARY 2023

January 17, 2023: Recommended budget is presented by President, Executive Vice President for Business & Finance, and Budget & Compliance Manager to Finance & Budget Committee for their consideration and recommendation to full Board.

Notice of public hearing is given not less than 7 days in advance of January's Board of trustee meeting.

January 24, 2023: FY2024 budget is included on the Board of Trustees agenda for consideration and approval.

### FEBRUARY 2023

CCM Board submits institutional budget to Board of School Estimate for final approval of the County's contribution.

### MARCH 2023

- Executive cost center managers receive approved Fiscal Year 2023-2024 budget.
- Budget office sends final copies of approved Fiscal Year 2023-2024 budget to individual cost center managers.



Section B:

Chart of Accounts



## Introduction to the Chart of Accounts

The Chart of Accounts is used to classify every transaction accounted for in the accounting system, thereby facilitating easy and accurate retrieval.

The Charts of Accounts has been organized in a manner that allows all financial activity to be identified with individual cost centers.

A complete account number consists of eleven digits. These digits are broken down as follows: Fund (2 digits), Source (1 digit), Function (1 digit), Division (1 digit), Department Number (2 digits), GL Class type (1 digit), and Object Code (3 digits).

XX	-	XXXXX	-	XXXX
Fund (2)		Source (1)		GL Class (1)
		Function (1)		Object Code (3)
		Division (1)		
		Dept. Number (2)		

The following pages outline the account number structure, identifying the corresponding number for each digit, and descriptions for the available object codes.

## The Account Number Structure

1st & 2nd Digits Fund	01 General Fund 02 Auxiliary Enterprises 03 Restricted 05 Foundation 07 Campus Life 08 Plant & Maintenance
3rd Digit Source	0 CCM or Self-Funded 1 Private Grants/Contracts/Gifts 2 Federal 3 State 4 County 5 Foundation
4th Digit Function	1 Instructional 2 Academic Support 3 Public Service 4 Scholarships & Loans 5 Student Services 7 Institutional Support 8 Plant 9 Transfers
5th Digit Division	(See Division and Department List)
6th & 7th Digits Department	See Department Number Schedule)
8th Digit GL Class Types	1 Asset 2 Liability 3 Fund Balance 8 Revenue 9 Expense
9th – 11th Digits Object Code	(See Object Code List)

## Department Number Listing

Education and General Fund (01) / Instruction (01-01xxx)

FUND/SOURCE/FUNCTION/

DEPT. XX-XXXXX

### School of Liberal Arts (01-010xx and 01-012xx)

Civic & Community Engagement	01-01010
Languages & ESL	01-01020
Fine Arts	01-01040
Design	01-01043
Music	01-01050
English and Philosophy	01-01060
Poetry Journal	01-01061
Communications	01-01070
Photography	01-01080
Graphic Design	01-01090
Sociology/Anthropology	01-01220
Psychology	01-01230
History/Political Science	01-01240
Honors	01-01280
Dance	01-01640
Teen Arts	01-03030

### School of Business, Mathematics & Engineering Technology (01-012xx and 01-014xx)

Criminal Justice	01-01250
Business Administration	01-01260
Hospitality Management	01-01270
Mathematics	01-01420
Engineering Technologies/Engineering Sciences	01-01470
Information Technologies	01-01490
Women Who Dare	01-03031

### School of Health Professions and Natural Sciences (01-016xx)

Health, Exercise Science	01-01620
Nursing	01-01650
Paramedic Science	01-01652
Radiography	01-01661
Biology/Chemistry	01-01670
Landscape & Horticulture Technology	01-01680
Respiratory Therapy	01-01690

## DEPARTMENT

### Workforce Development (01-019xx and 01-023xx)

Workforce Development (Instruction)	01-01910
Workforce Development (Administration)	01-02360

### Workforce Innovation and Experiential Learning

Career Services	01-05040
Women's Center	03-13500

### Academic Support

Tutoring Center	01-01611
Performing Arts	01-02041
Gallery	01-02042
Virtual Campus	01-02150
Learning Resource Center	01-02320
Center for Teaching and Learning	01-02340
Legacy Project	01-02350
Parks Project	01-02360

FUND/SOURCE/FUNCTION/  
DEPT. XX-XXXXX

DEPARTMENT

Diversity, Equity and Inclusion Educational Opportunity Fund	01-05280
Academic Administration	
Dean, School of Liberal Arts	01-02010
Vice President, School of Professional Studies & Applied Sciences	01-02210
Dean, Business, Mathematics & Engineering Technologies	01-02410
Dean, School of Health Professions & Natural Sciences	01-02610
Enrollment Management: (01-052xx)	
Student Success	01-05010
Admissions	01-05220
Records and Registration	01-05230
Academic Success Center	01-02390
Dean of Students (01-050xx)	
Campus Life	01-05020
Natatorium	01-05030
Student Experience	01-05050
Counseling and Wellness Center	01-05060
Office of Accessibility Services	01-05061
Transfer Services	01-05062
Testing Center	01-05260
Athletics	01-05080
Soccer	01-05081
Women's Tennis	01-05082
Ice Hockey	01-05083
Men's Basketball	01-05084
Women's Basketball	01-05085
Golf	01-05086
Men's Tennis	01-05087
Women's Softball	01-05088
Baseball	01-05089
Summer Sports Camp	01-05090
Women's Soccer	01-05091
Men's Lacrosse	01-05092
Women's Volleyball	01-05093
ESports	01-05094
Executive Management (01-017xx, 01-027xx and 01-071xx)	
Board of Trustees	01-07110
President	01-07130
Special Events	01-07160
Middle States	01-07161
Diversity Committee	01-07162

FUND/SOURCE/FUNCTION/  
DEPT. XX-XXXXX

DEPARTMENT

Human Resources	01-07140
Institutional Effectiveness/Information Systems	
Information Systems	01-07180
Institutional Effectiveness	01-07181
IT Instructional Support	01-01780
College Advancement (01-072xx)	
Office of the Executive Director	01-07210
Alumni Relations	01-07250
CCM Foundation	01-07270
Graduation	01-07170
Special Events	01-03010
Business and Finance Division (01-073xx and 01-074xx)	
Office of the Vice President	01-07310
Facility Rental	01-03020
Planetarium	01-03050
Financial Aid	01-05250
Media Center	01-07245
Media/Academic Support	01-02780
Budget Office	01-07320
Printing	01-07330
Institutional Grants	01-07340
Business Services	01-07360
Purchasing	01-07370
Receiving and Distribution	01-07380
Accounting	01-07390
Legal and Audit	01-07420
Insurance	01-07430
Additional Mandated Expense	01-07440
Unallocable General Expense	01-07450
Employee Trip Reduction Program	01-07460
Public Safety	01-07470
Operation and Maintenance of Plant (01-080xx)	
Plant Administration	01-08010
Repair and Maintenance	01-08020
Custodial	01-08030
Groundskeeping	01-08040
Utilities	01-08050
Marketing & Public Relations	
Marketing & Public Relations	01-07240
Marketing	01-07260
Transfers (01-090xx)	
Mandatory Transfers	01-09000
Non-Mandatory Transfers	01-09010

<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
Auxiliary Enterprises (02-xxxxx)	
Bookstore Operations	02-00260
Food Service	02-00270
Results of Operations	02-00299
Restricted Funds (03-xxxxx)	
Private Grants (03-1xxxx)	
Federal Grants (03-2xxxx)	
Perkins	03-21010
Job Locator	03-23000
Pell Awards	03-24000
SEOG Awards	03-24001
College Work-Study Program	03-27000
CWS Community Service	03-27001
State Grants (03-3xxxx)	
TAG Awards	03-34000
EOF Article III Academic Year	03-34001
EOF Article IV Academic Year	03-35000
County (03-4xxxx)	
Foundation (03-5xxxx)	
Foundation (05-xxxxx)	
Designated Scholarships	05-540xx
Quasi Endowed Scholarships	05-541xx
Endowed Scholarships	05-143xx
Restricted Scholarships	05-140xx
General Scholarships	05-57xxx
Campus Life (07-xxxxx)	
General	
Services and Programs	07-00700
Divisional Activities	07-00701
Educational Programs	07-00702
Special Programs	07-00703
Travel Programs	07-00704
Performing Arts Program	07-00705
Student Government	
Student Government Association	07-00720
Mass-Media Organization	
Student Clubs & Organizations	07-00721
Youngtown Edition	07-00722
Promethean	07-00723
Fashion Club	07-00726
Co-Curricular Organizations	
Student Nurses Association	07-00746

FUND/SOURCE/FUNCTION/  
DEPT. XX-XXXXX

DEPARTMENT

Special Interest Organizations	
EOF Student Alliance	07-00751
New Social Engine	07-00752
Campus Christian Fellowship	07-00760
United Latino Organization	07-00763
Asian Students Association	07-00764
Service Organizations	
CCM Ambassadors	07-00770
Phi Theta Kappa	07-00771
Programming Board	
Special Events	07-00783
Spring Picnic	07-00784
SAPB Executive Board	07-00785
Co-Curricular Activities	
Volunteers Club	07-00788
Nursery & Landscape Club	07-00789
Radiography	07-00796
Alpha Beta Gamma	07-00797
Gourmet Club	07-00798
Plant Fund (08-xxxxx)	
Administrative Computing System	08-08101
Building Renovations	08-08103
Academic Furnishings	08-08104
CCM Technology Plan	08-08105
Furnishings & Equipment	08-08106
Video Surveillance/Bldg. Access	08-08126
Engineering/Manufacturing Center	08-08128
Planetarium Renovation	08-18001
SOCF Building Expansion	08-38051
SOCF Building Expansion	08-48001
Advanced Manufacturing - C534	08-48260
Building Modifications - C585	08-48270
Parking Lot Repaving - C612	08-48280
Building Modifications - C612	08-48281
Accessibility - C612	08-48282
Exterior Facilities - C612	08-48283
UST/Grounds Garage Repl. C612	08-48284
HH Boiler Replacement C612	08-48285
Building Expansion C636	08-48290

## Object Code Listing with Descriptions

<u>OBJECT CODE</u>	<u>TITLE</u>
9100	SALARIES AND WAGES
9200	FRINGE BENEFITS
9300	CONTRACTUAL SERVICES
9400	MATERIALS AND SUPPLIES
9500	MINOR CAPITAL EQUIPMENT
9600	CONTINGENCY
9700	LOAN EXPENDITURES

## Object 9100: Salaries and Wages

### OBJECT

<u>CODE</u>	<u>NAME</u>
9110	ADMINISTRATIVE/MANAGERIAL
9111	SECRETARIAL/CLERICAL – MANAGEMENT SUPPORT
9112	SABBATICAL – ADMINISTRATIVE/MANAGERIAL
9113	OVERTIME – SECRETARIAL/CLERICAL – MANAGEMENT SUPPORT
9114	COMPENSATORY TIME – SECRETARIAL/CLERICAL – MANAGEMENT SUPPORT
9120	FACULTY
9121	DEPARTMENT CHAIR STIPENDS
9122	ADJUNCT
9123	OVERLOAD
9124	SUBSTITUTE FACULTY
9125	SABBATICAL – FACCM
9126	SABBATICAL - ACAC
9130	SECRETARIAL/CLERICAL SUPPORT – CCMSA
9131	TECHNICIANS/ENGINEERS
9132	EQUIPMENT COORDINATORS
9133	MAINTENANCE/SAFETY
9134	OVERTIME – CCMSA
9135	COMPENSATORY TIME – CCMSA
9140	COUNSELOR/LIBRARIAN/COORDINATOR – AAPF
9141	SUPERVISOR/PRODUCER
9142	LAB ASSISTANT/SUPERVISOR
9143	SABBATICAL – AAPF
9144	OVERTIME – AAPF
9145	COMPENSATORY TIME – AAPF
9150	INSTRUCTORS – CPP
9160	STUDENT AIDES – CWS
9161	STUDENT AIDES – SAP
9162	PART TIME TEMPORARY
9163	PART TIME PERMANENT
9164	COACHES
9165	COACHES – INTRAMURAL
9170	PROFESSIONAL FEES – COLLEGE EMPLOYEES
9171	COMPENSATED ABSENCES
9172	LONGEVITY

## Object 9100: Salaries and Wages

### OBJECT

#### CODE    NAME AND DESCRIPTION

9110	Administrative/Managerial Salaries paid to the excluded management groups such as: president, vice presidents, executive directors, directors, managers, and administrative assistants to the president and vice presidents.
9111	Secretarial/Clerical-Management Support Salaries paid to secretarial and clerical support staff assigned to the excluded management group.
9112	Sabbatical-Administrative/Managerial Salaries paid to the administrative/managerial employees who have been awarded sabbatical leaves.
9113	Overtime-Secretarial/Clerical-Management Support Payments to secretarial/clerical support-management related staff for services rendered beyond their regular work schedule.
9114	Compensatory Time-Secretarial/Clerical-Management Support Payments to secretarial/clerical support-management related staff for compensatory time accumulated.
9120	Faculty Salaries paid to all full-time faculty members (FACCM), including longevity steps and professional adjustments.
9121	Department Chair Stipends Payments to department chairs as compensation for assuming department chairmanships.
9122	Adjunct Salaries paid to all part-time instructors.
9123	Overload Additional wages paid to instructors who teach beyond their normal contracted hours.
9124	Substitute Faculty Wages paid individuals who substitute in the absence of a regular instructor.
9125	Sabbatical-FACCM Salaries paid to FACCM affiliated employees who have been awarded sabbaticals.
9126	Sabbatical - ACAC Salaries paid to ACAC affiliated employees who have been awarded sabbaticals.
9130	Secretarial/Clerical Support-CCMSA Salaries paid to all secretarial and clerical support staff affiliated with CCMSA.
9131	Technicians/Engineers Salaries paid to technicians and engineers, offset operators, bindery operators, etc., affiliated with CCMSA.

OBJECT

CODE    NAME AND DESCRIPTION

- 9132    Equipment Coordinators  
Salaries paid to equipment coordinators affiliated with CCMSA.
- 9133    Maintenance/Safety  
Salaries paid to employees in the Maintenance and Public Safety departments affiliated with CCMSA.
- 9134    Overtime-CCMSA  
Payments to CCMSA affiliated employees for services rendered beyond their regular work schedule.
- 9135    Compensatory Time-CCMSA  
Payments to CCMSA employees for compensatory time accumulated.
- 9140    Counselor/Librarian/Coordinator AAPF  
Salaries paid to counselors, librarians, and coordinators affiliated with AAPF.
- 9141    Supervisor/Producer  
Salaries paid to middle management associated with AAPF such as: supervisors, producers, accountants, bursar, assistant directors, associate directors, etc.
- 9142    Lab Assistant/Supervisor  
Salaries paid to AAPF affiliated lab assistants and supervisors in the various departments of instruction.
- 9143    Sabbatical-AAPF  
Salaries paid to AAPF affiliated employees who have been awarded sabbatical leaves.
- 9144    Overtime-AAPF  
Payments to AAPF affiliated employees for services rendered beyond their regular work schedule.
- 9145    Compensatory Time-AAPF  
Payments to AAPF employees for compensatory time accumulated.
- 9150    Instructors-CPP  
Wages paid to individuals who participate as instructors in Community and Professional program courses.
- 9160    Student Aides-CWS  
Wages paid to students who have demonstrated a financial need and are engaged in part-time employment on or off campus, under the College Work-Study program.
- 9161    Student Aides-SAP  
Wages paid to students who do not have to qualify for financial need, but have special skills which can be utilized by the college in special job assignments under the student aide Program.
- 9162    Part-Time Temporary  
Wages paid to part-time temporary employees who are called in on a need basis, or employees who are called in on a full-time basis for a specific period of time.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9163	Part-Time Permanent Salaries paid to part-time permanent employees.
9164	Coaches Salaries paid to coaches of various sports in the athletic departments.
9165	Coaches-Intramurals Salaries of intramural sport coaches in the athletic department.
9170	Professional Fees-College Employees Payments to college employees such as faculty and staff for services rendered to the college outside of their regular duties such as guest speakers, consultants, etc.
9171	Compensated Absences Payments to individuals or amounts recognized for accumulated leave.
9172	Longevity Payments made to employees (CCMSA, AAPF, and Management Support) who have completed a designated period of service.

## Object 9200: Fringe Benefits

### OBJECT

CODE    NAME

9210	SOCIAL SECURITY CONTRIBUTION
9220	RETIREMENT CONTRIBUTION
9230	DISABILITY INSURANCE
9231	AAPF SALARY CONTINUANCE
9232	CCMSA SALARY CONTINUANCE
9233	LIFE INSURANCE
9240	GROUP HEALTH INSURANCE
9241	DENTAL INSURANCE
9242	EMPLOYEE ASSISTANCE PROGRAM
9243	HEALTH BENEFIT WAIVER
9250	TUITION WAIVERS
9251	TUITION REIMBURSEMENT – ADMINISTRATIVE/MANAGERIAL
9252	TUITION REIMBURSEMENT – FACCM
9253	TUITION REIMBURSEMENT – AAPF
9254	TUITION REIMBURSEMENT – CCMSA
9290	PRESIDENT’S HOUSING ALLOWANCE
9291	MCIRA MEMBERSHIP
9292	EXECUTIVE HEALTH PLAN
9293	MEAL ALLOWANCE
9294	OTHER TAXABLE FRINGE BENEFITS

## Object 9200: Fringe Benefits

### OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9210	Social Security Contribution College's matching contribution to Social Security (FICA) for its employees.
9220	Retirement Contribution Expense associated with employee retirement plans such as: Public Employees' Retirement System (PERS), Teachers Insurance and Annuity Association of America/College Retirement Equities Fund (TIAA/CREF), and Teachers Pension/Annuity Fund (TPAF).
9230	Disability Insurance The expense of premiums paid to a carrier for disability insurance coverage of CCM employees.
9231	AAPF Salary Continuance Contractual expense associated with the continuance of salary in lieu of disability insurance payments.
9232	CCMSA Salary Continuance Contractual expense associated with the continuance of salary in lieu of disability insurance payments.
9233	Life Insurance The expense of premiums paid to a carrier for life insurance coverage of CCM employees.
9240	Group Health Insurance The expense of premiums paid for employees' health benefit plans.
9241	Dental Insurance The expense of premiums paid for employees' dental plans.
9242	Employee Assistance Program Payment for Employee Assistance Program Services.
9243	Health Benefit Waiver Incentive payments made to college employees electing to waive health benefits under the State Health Benefits Program (SHBP), because they have medical coverage elsewhere.
9250	Tuition Waivers The expense of tuition charges waived, for employees, their spouse, and children, who have met the college's admission standards and have enrolled in courses at CCM.
9251	Tuition Reimbursement-Administrative/Managerial The cost of tuition incurred by administrative and managerial employees attending other institutions who have successfully completed academic courses.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9252	Tuition Reimbursement-FACCM The cost of tuition incurred by FACCM members attending other institutions who have successfully completed academic courses.
9253	Tuition Reimbursement-AAPF The cost of tuition incurred by AAPF members attending other institutions who have successfully completed academic courses.
9254	Tuition Reimbursement-CCMSA The cost of tuition incurred by CCMSA members attending other institutions who have successfully completed academic courses.
9290	President's Housing Allowance The amount of monthly remittance to the President of the college in lieu of a college-owned residence either on or off campus.
9291	MCIRA Membership Payment for college membership in MCIRA.
9292	Executive Health Exam Payments for annual health exam for the president and executive level personnel.
9293	Meal Allowance Allowance for meals to employees for working beyond their regular hours.
9294	Other Taxable Fringe Benefits Account used by Accounting to record employee taxable fringe benefits.

## Object 9300: Contractual Services

### OBJECT

<u>CODE</u>	<u>NAME</u>
9301	FIELD TRIPS (FOR STUDENTS)
9302	TELEPHONE
9303	POSTAGE
9304	PRINTING
9305	PRINTING CONTRACTED
9306	BINDING
9307	NATURAL GAS
9308	ADVERTISING
9309	ELECTRICAL HEAT AND POWER
9310	WATER
9311	SEWERAGE
9312	WASTE COLLECTION
9313	SNOW REMOVAL
9314	EQUIPMENT MAINTENANCE AGREEMENT
9315	BUILDING & EQUIPMENT REPAIRS AND SUPPLIES
9316	COLLECTION FEES
9317	LEGAL FEES
9318	AUDIT FEES
9319	GENERAL INSURANCE
9320	MALPRACTICE INSURANCE
9321	INSURANCE LOSS REIMBURSEMENT
9322	RENTAL OF FACILITIES
9323	RENTAL OF FURNITURE, EQUIPMENT, AND CLOTHING
9324	RENTAL OF MOTOR VEHICLES
9325	COMPUTER USAGE
9326	MORRIS COUNTY MANAGEMENT INFORMATION SERVICES
9327	PROFESSIONAL FEES (REIMBURSABLE EXPENSES)
9328	PROFESSIONAL FEES (NON-COLLEGE EMPLOYEES)
9329	IN-STATE TRAINING AND TRAVEL
9330	OUT-OF-STATE TRAINING AND TRAVEL
9331	MEMBERSHIPS (OPTIONAL)
9332	MEMBERSHIPS (MANDATORY)
9333	FREIGHT OUT (BOOKSTORE ONLY)
9334	CREDIT CARD FEES
9335	EMPLOYEE DISCOUNTS (BOOKSTORE ONLY)

OBJECT

CODE    NAME

9336	REGISTER OVER/SHORT
9337	COPY MACHINE EXPENSE (BOOKSTORE ONLY)
9338	STATUTORY FEES
9339	SALE ITEM DISCOUNTS (BOOKSTORE ONLY)
9340	BANK FEES
9341	STUDENT DISCOUNTS
9342	STREET SWEEPING
9343	PARKING
9345	SOFTWARE MAINTENANCE AGREEMENTS
9346	ELECTRONIC MEDIA SUBSCRIPTIONS
9350	TUITION AND FEES
9351	ROOM AND BOARD (GRANTS ONLY)
9352	SCHOLARSHIPS
9353	ROYALTIES
9354	INDIRECT COSTS (FOR GRANTS ONLY)
9355	ADMINISTRATIVE COST ALLOWANCE
9358	GRANTS
9360	POST-SEASON TRAVEL

## Object 9300: Contractual Services

### OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9301	Field Trips (For Students) Payments for authorized visitation (in lieu of a regularly scheduled class meeting) to a museum, business establishment, seminar, conference or other places of interest which relate to course involved.
9302	Telephone Payments for regular telephone service, toll calls, and acquisition of additional lines.
9303	Postage Payments for using internal and/or external postal services and postage meter refill costs.
9304	Printing Payments for jobs ordered from and completed by the college's print shop.
9305	Printing Contracted Payments for jobs ordered from and completed by outside vendors.
9306	Binding Payments for binding library books.
9307	Natural Gas Payments to utility companies for gas service to heat buildings.
9308	Advertising Payments for advertising services provided through the print and electronic media and public relations agencies.
9309	Electrical Heat and Power Payments to utility companies for electric service to all facilities.
9310	Water Payments for water used and fire hydrant service provided.
9311	Sewerage Payments to local municipality for sewerage charges.
9312	Waste Collection Payments to outside hauler for cost of refuse removal per contracted price.
9313	Snow Removal Payments to outside contractor for snow removal, salting, and sanding based on contracted price.

OBJECT

CODE    NAME AND DESCRIPTION

- 9314    Equipment Maintenance Agreement  
Payments to external parties for regular maintenance and/or repairs to machinery and equipment as specified in service agreements.
- 9315    Building & Equipment Repairs and Supplies  
Payments to vendors for incidental repairs to and supplies for buildings and any equipment including office equipment, and automotive repairs not covered by service agreements.
- 9316    Collection Fees  
Payments of fees related to the collection of student obligations such as N.S.F. checks, loan obligations, etc.
- 9317    Legal Fees  
Payments to legal counsel for services rendered relating to college legal matters.
- 9318    Audit Fees  
Payments to outside auditing firms for professional services rendered.
- 9319    General Insurance  
Payments of premiums for monthly disability insurance and monthly write-off of various prepaid insurances.
- 9320    Malpractice Insurance  
Write-off of monthly nursing liability prepaid insurance premium.
- 9321    Insurance Loss Reimbursement  
Payments for cost of repairs to damaged equipment and reimbursement received for the said expenditures.
- 9322    Rental of Facilities  
Payments for rental of facilities.
- 9323    Rental of Furniture, Equipment, and Clothing  
Payments for rental of furniture, equipment, and clothing.
- 9324    Rental of Motor Vehicles  
Payments for rental or chartering of motor vehicles.
- 9325    Computer Usage  
Payments for the cost of web-based software applications.
- 9326    Morris County Management Information Services  
Payment for Morris County for management information services.
- 9327    Professional Fees (Reimbursable Expenses)  
Reimbursement to non-college employees for actual expenses incurred on the college's behalf, such as travel, materials, and other incidental expenses. This does not include per diem payments or fees for services rendered.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9328	Professional Fees (Non-College Employees) Payments for services performed as independent contractors such as honorariums, guest speakers, consultants, temporary agency services, teleconference fees, engineers, architects, surveyors, etc.
9329	In-State Training and Travel Payments for travel and allied expenses incurred within the state in the conduct of college business, staff development, and training. Includes cost of lodging, food, transportation, registration, telephone, and other expenses while the individual is in travel status.
9330	Out-of-State Training and Travel Payments for travel and allied expenses incurred outside the state in the conduct of college business, staff development, and training. Includes cost of lodging, food, transportation, registration, telephone, and other expenses while the individual is in travel status.
9331	Memberships (Optional) Payments for optional membership dues and fees in technical, professional, community or private organizations and associations.
9332	Memberships (Mandatory) Payments for mandatory membership dues and fees in technical and professional organizations and associations.
9333	Freight Out (Bookstore only) Costs associated with shipping merchandise out of the store.
9334	Credit Card Fees Payments to financial institutions for credit card services.
9335	Employee Discounts (Bookstore only) Expenses for discounts given to college employees.
9336	Register Over/Short Credits/charges for overage/shortage on cash register.
9337	Copy Machine Expense (Bookstore Only) Expenses associated with operating copy machines owned by the bookstore currently located in the Learning Resource Center.
9338	Statutory Fees Payments for permits, licenses, bonding costs, or registration needed for operations as required by statutes.
9339	Sale Item Discounts (Bookstore Only) Markdowns declared by bookstore manager on current merchandise to facilitate sale.
9340	Bank Fees Payments to financial institutions for service or investment charges.
9341	Student Discounts Expenses for discounts given to CCM students.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9342	Street Sweeping Sweeping of campus roadways and parking lots.
9343	Parking Payments for leased parking space.
9345	Software Maintenance Agreements Payments to external parties for regular maintenance and upgrades of licensed software products.
9346	Electronic Media Subscriptions Payments for subscriptions and access to electronic media such as books and periodicals.
9350	Tuition and Fees Payments to the College for tuition and fees on behalf of grant-sponsored students.
9351	Room and Board (Grants Only) Payments to or on behalf of grant-sponsored students for room and board.
9352	Scholarships Payments to or on behalf of students in connection with scholarship awards.
9353	Royalties Payments to authors, composers, or copyright owners for use of copies of their work, e.g. scripts, music, tapes, etc.
9354	Indirect Costs (For Grants Only) Charges to or payments by grants for indirect costs as defined in individual grant documents.
9355	Administrative Cost Allowance A payment made to an institution for the purpose of offsetting the cost of administering the Title IV programs.
9358	Grants Payments to or on behalf of students in connection with need-based grant awards.
9360	Post-Season Travel All travel expenditures incurred by Athletics teams qualifying for post-season tournament play.

## Object 9400: Materials and Supplies

### OBJECT

<u>CODE</u>	<u>NAME</u>
9401	PRODUCTION STOCK
9402	COMPUTER SOFTWARE
9403	INSTRUCTIONAL SUPPLIES
9404	MEDICAL SUPPLIES
9405	ELECTRICAL SUPPLIES
9406	HVAC SUPPLIES
9407	BUILDING REPAIR SUPPLIES
9408	MICROFILM
9409	OFFICE SUPPLIES
9410	VEHICLE MAINTENANCE AND REPAIR SUPPLIES
9411	VEHICLE FUEL
9412	LIBRARY BOOKS (LRC ONLY)
9413	OTHER BOOKS AND PERIODICALS (EXCLUDING LRC)
9414	AUDIO-VISUAL
9415	FOOD
9416	GROUNDS SUPPLIES
9417	CUSTODIAL SUPPLIES
9418	HEATING OIL
9419	CLOTHING AND FOOTWEAR
9420	WAREHOUSE INVENTORY
9438	RENTAL TEXTBOOKS (BOOKSTORE ONLY)
9439	PHONECARDS (BOOKSTORE ONLY)
9440	NEW TEXTBOOKS (FOR RESALE)
9441	USED TEXTBOOKS (FOR RESALE)
9442	GREETING CARDS (FOR RESALE)
9443	CLOTHING (FOR RESALE)
9444	NOVELTIES (FOR RESALE)
9445	GENERAL SUPPLIES (FOR RESALE)
9446	TRADE BOOKS (FOR RESALE)
9447	FOOD AND CANDY (FOR RESALE)
9448	ELECTRONICS (FOR RESALE)
9449	FREIGHT IN (BOOKSTORE ONLY)
9450	STIPENDS (STUDENTS)
9451	ATHLETIC SUPPLIES
9452	PROMOTIONAL, GIFT, AND RECOGNITION ITEMS
9453	PREMIUMS

OBJECT

CODE    NAME

9454	TICKETS FOR RESALE
9455	LIQUID PROPANE FUEL
9456	POOL SUPPLIES
9457	LIBRARY PERIODICALS (LRC ONLY)
9459	COMPUTER EQUIPMENT (NON CAPITAL)
9460	FURNISHINGS AND EQUIPMENT (NON CAPITAL)

## Object 9400: Materials and Supplies

### OBJECT

#### CODE      NAME AND DESCRIPTION

9401      Production Stock  
Cost of supplies purchased by the print shop to satisfy job orders.

9402      Computer Software  
Purchase of various computer software for both administrative and instructional use.

9403      Instructional Supplies  
Purchase of supplies and materials needed to conduct classroom and laboratory educational activities.

Expendable instructional equipment included within this classification are items with an acquisition cost of less than \$750. The inclusion of expendable instructional equipment within this classification does not relieve the user of the responsibility for the proper use and accountability for all purchases.

9404      Medical Supplies  
Purchase of medical supplies and materials.

9405      Electrical Supplies  
Purchase of electrical supplies.

9406      HVAC Supplies  
Purchase of supplies for heating, ventilating, and air conditioning.

9407      Building Repair Supplies  
Purchase of materials and supplies for building repairs performed by Plant and Maintenance personnel.

9408      Microfilm  
Purchase of microfilm.

9409      Office Supplies  
Purchase of general office supplies such as paper, pencils, clips, etc., to be used in office operations, plus miscellaneous expendable office equipment.

Expendable office equipment included within this classification are items with an acquisition cost of less than \$750. The inclusion of expendable office equipment within this classification does not relieve the user of the responsibility for the proper use and accountability for all purchases.

9410      Vehicle Maintenance and Repair Supplies  
Payments for maintenance and repair supplies for automotive equipment.

9411      Vehicle Fuel  
Purchase of fuel used for the operation of automotive and other motorized equipment.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9412	Library Books (LRC Only) Purchase of books and other publications by the Learning Resource Center.
9413	Other Books and Periodicals (Excluding LRC) Purchase of books, periodicals, and other publications by all departments except the Learning Resource Center.
9414	Audio-Visual Purchase of slides, filmstrips, tapes, cassettes, and other audio-visual supplies and materials.
9415	Food Purchase of food and/or payments to caterers for meals furnished.
9416	Grounds Supplies Purchase of materials used for grounds maintenance such as sand and stone, snow and ice material, clay and surface pavement material, equipment repair supplies.
9417	Custodial Supplies Purchase of materials for facility housekeeping such as paper products, cleaning supplies, vacuum cleaner parts, sanitary products, etc.
9418	Heating Oil Purchase of oil used to provide heat for buildings.
9419	Clothing and Footwear Purchase of wearing apparel such as uniforms and safety shoes for employees.
9420	Warehouse Inventory Initial purchase of supplies and materials for college wide distribution (to be charged back to individual departments as used).
9438	Rental Textbooks (Bookstore Only) Purchase of textbooks for rentals to students.
9439	Phone Cards (Bookstore Only) Purchase of phone cards for resale.
9440	New Textbooks (For Resale) Purchase of new textbooks for resale.
9441	Used Textbooks (For Resale) Purchase of used textbooks for resale.
9442	Cost of Goods: Stationery Purchase of stationery for resale.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9443	Cost of Goods: Clothing/Non-Taxable Purchase of clothing for resale.
9444	Cost of Goods: Gifts Purchase of novelty items for resale, such as umbrellas, mugs, key rings, etc.
9445	Cost of Goods: General Supplies (For resale) Purchase of general supplies for resale, such as pens, notebooks, etc.
9446	Cost of Goods: Trade Books (For resale) Purchase of all non-text books for resale.
9447	Cost of Goods: Grocery Taxable Purchase of food and candy for resale.
9448	Cost of Goods: Non-Text Course Materials Purchase of course materials for resale.
9449	Cost of Goods: Freight In Payment of freight charges for resale goods received by the bookstore.
9450	Stipends (Students) Payments to students for personal allowances, or any incidental or other expenses.
9451	Athletic Supplies Purchase of athletic clothing, footwear, and other items used in individual or team sports.
9452	Promotional, Gift, and Recognition Items Payments for items purchased with intent to distribute free of charge as promotional or gift items, such as promotional materials, recognition plaques, trays, etc.
9453	Premiums Payments for items purchased with intent to distribute (free of charge or at a reduced price). The distribution is contingent on individuals purchasing a product or services or donations.
9454	Tickets for Resale Payments for purchase of tickets to events with intent to resell, such as theater tickets, sporting events tickets, amusement park tickets, etc.
9455	Liquid Propane Fuel Purchase of propane for use in laboratories and to provide heat for buildings.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9456	Pool Supplies Purchase of chemicals, testing materials, floatation devices and other accessories used for supporting operation of the natatorium.
9457	Library Periodicals (LRC Only) Purchase of periodicals by the Learning Resource Center.
9459	Computer Equipment (Non Capital) Purchase of computers, printers, peripherals, and other computing accessories (to include keyboards, monitors, etc.) which are under the minor capital cost threshold.
9460	Furnishings and Equipment (Non Capital) Purchase of furnishings and equipment (to include desks, chairs, tables, files, shelving, fax machines, tele-phones, etc.) which are under the minor capital cost threshold.

## Object 9500: Minor Capital Equipment

Minor Capital accounts are to be utilized only for individual items that cost \$750.00 or greater. For items under \$750.00 please use an appropriate Material and Supply account.

### OBJECT

<u>CODE</u>	<u>NAME</u>
9501	FURNITURE & FIXTURES (ADDITIONAL)
9502	OFFICE MACHINES (ADDITIONAL)
9503	SERVERS AND NETWORK EQUIPMENT AND SOFTWARE (ADDITIONAL)
9504	AUTOMOTIVE VEHICLES (ADDITIONAL)
9505	TOOLS AND MACHINERY (ADDITIONAL)
9506	MINOR PIECES OF EQUIPMENT (ADDITIONAL)
9507	PERSONAL COMPUTERS, PRINTERS & PERIPHERALS (ADDITIONAL)
9508	PERSONAL COMPUTERS, PRINTERS & PERIPHERALS (INSTRUCTIONAL/ADDITIONAL)
9509	INSTRUCTIONAL EQUIPMENT (ADDITIONAL)
9511	FURNITURE & FIXTURES (REPLACEMENT)
9512	OFFICE MACHINES (REPLACEMENT)
9513	SERVERS AND NETWORK EQUIPMENT AND SOFTWARE (REPLACEMENT)
9514	AUTOMOTIVE VEHICLES (REPLACEMENT)
9515	TOOLS AND MACHINERY (REPLACEMENT)
9516	MINOR PIECES OF EQUIPMENT (REPLACEMENT)
9517	PERSONAL COMPUTERS, PRINTERS & PERIPHERALS (REPLACEMENT)
9518	PERSONAL COMPUTERS, PRINTERS & PERIPHERALS (INSTRUCTIONAL/REPLACEMENT)
9519	INSTRUCTIONAL EQUIPMENT (REPLACEMENT)
9520	MINOR CONSTRUCTION AND RENOVATIONS
9521	CONSTRUCTION AND RENOVATIONS

## Object 9500: Minor Capital Equipment

Minor Capital accounts are to be utilized only for individual items that cost \$750.00 or greater. For items under \$750.00 please use an appropriate Material and Supply account.

### OBJECT

#### CODE      NAME AND DESCRIPTION

9501	Furniture & Fixtures (Additional) Purchase of additional desks, chairs, tables, files, shelving, etc.
9502	Office Machines (Additional) Purchase of additional adding machines, typewriters, desk calculators, copiers, FAX machines, telephones, etc.
9503	Servers and Network Equipment and Software (Additional) Purchase of all additional networked software and hardware including emulator boards and Ethernet cards.
9504	Automotive Vehicles (Additional) Purchase of additional automobiles, trucks, maintenance vehicles such as tractors, etc.
9505	Tools and Machinery (Additional) Purchase of additional pieces of equipment which are large, stationary, and have calculable period of service.
9506	Minor Pieces of Equipment (Additional) Purchase of additional audio-visual equipment, interior clocks, panic devices, etc.
9507	Personal Computers, Printers & Peripherals (Additional) Purchase of additional personal computers, printers, peripherals, modems, cables, emulator boards, Ethernet cards, expansion boards, keyboards, mouse pad holders, CPU dollies, and monitor arms.
9508	Personal Computers, Printers & Peripherals (Instructional/Additional) Purchase of additional personal computers, printers, peripherals, modems, cables, emulator boards, Ethernet cards, and expansion boards, keyboards, mouse pad holders, CPU dollies, and monitor arms for instructional use.
9509	Instructional Equipment (Additional) Purchase of additional equipment such as televisions, videocassette recorders, cameras, microscopes, etc., for instructional use.
9511	Furniture & Fixtures (Replacement) Purchase of replacement chairs, tables, files, shelving, etc.
9512	Office Machines (Replacement) Purchase of replacement adding machines, typewriters, desk calculators, copiers, FAX machines, telephones, etc.

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9513	Servers and Network Equipment and Software (Replacement) Purchase of all replacement networked software and hardware including emulator boards and Ethernet cards.
9514	Automotive Vehicles (Replacement) Purchase of replacement automobiles, trucks, maintenance vehicles such as tractors, etc.
9515	Tools and Machinery (Replacement) Purchase of replacement pieces of equipment which are large, stationary, and have calculable period of service.
9516	Minor Pieces of Equipment (Replacement) Purchase of replacement audio-visual equipment, interior clocks, panic devices, etc.
9517	Personal Computers, Printers & Peripherals (Replacement) Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, Ethernet cards, etc.
9518	Personal Computers, Printers & Peripherals (Instructional/Replacement) Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, Ethernet cards, etc. for instructional use.
9519	Instructional Equipment (Replacement) Purchase of replacement equipment such as televisions, videocassette records, cameras, microscopes, etc., for instructional use.
9520	Minor Construction and Renovations Expenses associated with minor construction.
9521	Construction and Renovations Expenses associated with new construction or major renovation of buildings and grounds.

## Object 9600: Contingency

### OBJECT

CODE    NAME

9601	SALARIES AND WAGES CONTINGENCY
9602	FRINGE BENEFITS CONTINGENCY
9603	CONTRACTUAL SERVICES CONTINGENCY
9604	MATERIALS AND SUPPLIES CONTINGENCY
9605	MINOR CAPITAL CONTINGENCY
9606	MISCELLANEOUS CONTINGENCY

## Object 9600: Contingency

### OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9601	Salaries and Wages Contingency Amount set aside at the discretion of the cost center manager for transfer to meet salaries and wages contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
9602	Fringe Benefits Contingency Amount set aside at the discretion of the cost center manager for transfer to meet fringe benefits contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
9603	Contractual Services Contingency Amount set aside at the discretion of the cost center manager for transfer to meet contractual services contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
9604	Materials and Supplies Contingency Amount set aside at the discretion of the cost center manager for transfer to meet materials and supplies contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
9605	Minor Capital Contingency Amount set aside at the discretion of the cost center manager for transfer to meet minor capital contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
9606	Miscellaneous Contingency Amount set aside at the discretion of the cost center manager for transfer to meet miscellaneous contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.

## Object 9700: Loan Expenditures

### OBJECT

CODE    NAME

9700	LOAN PRINCIPAL AND INTEREST CANCELED
9710	DEFAULTED PRINCIPAL AND INTEREST ASSIGNED
9711	BONDING COSTS
9720	OTHER COSTS AND LOSSES
9730	INTEREST EXPENSE
9731	COLLECTION EXPENSE
9740	RETIREMENT OF INDEBTEDNESS
9780	LOST REVENUES
9799	DEPRECIATION EXPENSE

## Object 9700: Loan Expenditures

### OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9700	Loan Principal and Interest Canceled The cancellation of a borrower's obligation to repay a designated portion of principal and interest when a borrower has fulfilled specific requirements.
9710	Defaulted Principal and Interest Assigned The transfer of a defaulted federal loan to U.S. Department of Education for collection.
9711	Bonding Costs
9720	Other Costs and Losses The cost of loss of principal and interest other than default or cancellation (i.e., write-offs).
9730	Interest Expense The cost of borrowing money.
9731	Collection Expense Payments incurred in the process of collecting outstanding loans.
9740	Retirement of Indebtedness The payment of debt service principal.
9780	Lost Revenues
9799	Depreciation Expense

Section C:

Forms and Instructions



## Linking FY2024 Budget Submittals to the College's Strategic Plan

Departmental operating budget requests are to demonstrate that resources are being allocated to activities supporting the College's strategic plan.

Procedure for linking operating budget request to the strategic plan: In addition to documenting the activities and rationale how individual line items contained within your budget submittal will be utilized please specify which strategic plan goal(s) those activities will support and the percentage being allocated.

For each activity supporting the College's Strategic Plan please reference each of the strategic plan's goals it is supporting along with the percentage funding being allocated to each goal.

### CCM Strategic Plan

#### CCM Mission Statement

County College of Morris is committed to excellence in teaching and lifelong learning through the delivery of exceptional programs and services to our students and to the larger community that reflect a dedication to inclusiveness and diversity, educational advancement, cultural enrichment and workforce development.

#### Strategic Goals

1. Student Experience
2. Employee Experience
3. Community Experience
4. Institutional Stability
5. Innovation
6. Enrollment Management
7. Technology & Institutional Effectiveness

Refer to the CCM 2022-2027 Strategic Plan for details of each goal.



## Creation of New Position

Department heads and supervisors should utilize the budget process to contemplate whether there is a need for additional staffing in a department. The creation of new positions will be reviewed in great detail by both the College and the Board of Trustees, therefore, extra justification will be required as compared to the justification for an existing position. In preparing the justification for the creation of a new position, the following information must be submitted to the Human Resources Department and attached to the department's budget submission:

1. The position title, union affiliation, and recommended grade level.
2. A draft version of the job description for the position.
3. An estimate of the starting salary or wage.
4. A clear and concise justification as to why another position is needed in the department. The justification should utilize concrete measurable reasons for the creation of a new position, whenever possible.
5. A contingent plan of action that the department head would undertake if he/she is unsuccessful in attaining the new position.

The Human Resources Department is available to help you with the development of any of the above information.

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Please note that the inclusion of a new position in the operating budget does not mean that the position has been approved by the Board of Trustees. Separate Board action is required for the creation of a position. While the two processes are separate, obviously it is advisable to coordinate the request for a new position and the budget process. Requested new positions should be placed within the department's overall budget request. Specifically, the following should occur:

1. New positions should be incorporated on the "Salaries & Wages Justification Form (9100 Series)" under the appropriate object code.
2. On the "Salaries & Wages Justification Form (9100 Series)," in the column marked "position number," write in bold lettering "New Position."
3. Indicate the estimate of the salary or wage needed to fill the position.

If it is decided not to approve the creation of a new position, the department will be notified of that decision.

## Introduction to the Budget Forms

The following pages give a set of instructions for filling out each form. In addition, a copy of each form follows each set of instructions.

### Order of Completion

The order of completion of the required forms is as follows:

1. Department Budget Workbook
  - a) Department Budget Control Form
  - b) Budget Justification forms:
    - Salaries & Wages
    - Fringe Benefits
    - Contractual Services
    - Supplies and Materials
    - Minor Capital
    - Contingency
  - c) Budget Summary forms
2. Division Budget Control form  
(Deans, Vice Presidents, and President)
3. Executive Budget Control form  
(Vice President of Academic Affairs, Workforce Development & Student Success, Executive Director, Foundation, Vice President for Human Resources & Labor Relations, Vice President for Marketing, Public Relations & Enrollment Management, Vice President for Institutional Effectiveness & CIO, Executive Vice President for Business and Finance, and President)

## Department Budget Control Form

The Department Budget Control Form should be completed by each cost center manager, i.e., department head, and reflects amount allocated to that department by executive cost center manager or division head.

Department – Name of department (will also auto-populate Justification and Summary forms).

Department Head – Name of department head.

Account Number – Seven digit account number (XX-XXXXXX) (will also auto-populate Justification & Summary forms).

Signature – Signature of department head.

Object Code – Object code and amount allocated totals are automatically brought forward from the budget worksheet with amount equaling total allocation by executive cost center managers/division head.

Total Department Allocation – Total amount allocated to department head by executive cost center managers.

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE  
 DEPARTMENT BUDGET CONTROL FORM  
 FISCAL YEAR 2023-2024

BUDGET OFFICE REVIEW	
BUDGET & COMPLIANCE MANAGER	
VP, BUSINESS & FINANCE	

DEPARTMENT: \_\_\_\_\_

DEPARTMENT HEAD: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

	<u>OBJECT CODE</u>	<u>AMOUNT ALLOCATED</u>
9100	SALARIES AND WAGES	_____
9200	FRINGE BENEFITS	_____
9300	CONTRACTUAL SERVICES	_____
9400	MATERIALS AND SUPPLIES	_____
9500	MINOR CAPITAL	_____
9600	CONTINGENCY	_____
TOTAL DEPARTMENT ALLOCATION		\$ 0

## Division Budget Control Form

The Division Budget Control Form should be completed by the division head (accountable dean) and reflects amount allocated by executive cost center manager.

Division – Name of division.

Accountable Dean/Executive Director – Name of accountable dean.

Signature – Signature of accountable dean.

Department Number – See Chart of Accounts (seven digit account number, XX-XXXXX).

Amount Allocated – To be completed based on allocation by division head.

Total Division Allocation – Total amount allocated to division head by executive cost center managers.



## Executive Budget Control Form

The Executive Budget Control Form should be completed by the Executive Cost Center Manager, i.e., Vice President, and reflects the total allocation for that executive cost center.

Executive Area – Name of Executive Cost Center.

Accountable Executive – Name of Vice President.

Signature – Signature of accountable executive.

Department (Division) Name – List major departments and/or divisions that constitute executive cost center.

Amount Allocated – To be completed based on allocation made by executive cost center manager.

Total Executive Allocation – Amount allocated to executive cost center by the president.



## Salary and Wages Justification Form (Series 9100)

Complete this form listing each employee according to their classification. Use personnel schedule and object code list provided.

Personnel schedule is a list of employees with information regarding title, position number, and current salary.

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXXX).

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Number – Indicate the number of employees for each object code (example: 3 employees who fall under object code 9120 – the first entry would have a 1, the second entry would have a 2, and the third entry would have a 3. The next object code entry would start at 1 again).

Name and Position Title – Name of employee and title of each position. See personnel schedule.

Position Number – See Personnel schedule.

Projected Salary – See Personnel schedule for current salary.

Justification – Write brief justification for each position.

Important: Justification for each part-time position must include budgeted hours to be worked and hourly wage to support amount in projected salary column.

Total amounts by object code and transfer to budget worksheet.

COUNTY COLLEGE OF MORRIS – BUDGET OFFICE  
 OBJECT CODE: 9100 SERIES  
 SALARIES AND WAGES JUSTIFICATION FORM  
 FISCAL YEAR 2023-2024

DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

OBJECT CODE NUMBER	#	NAME POSITION TITLE	POSITION NUMBER	PROJECTED SALARY	JUSTIFICATION

## Fringe Benefits Justification Form (Series 9200)

Complete this form only for object codes specifically directed by the Budget Office.

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXXX).

Employee Classification - Classify according to bargaining unit and/or management group.

Number Eligible – Indicate the number of employees in each benefit group.

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Justification – Write brief rationale for each employee category and linkages to the Strategic Plan.

Total amounts by object code and transfer to budget worksheet.



## Contractual Services Justification Form (Series 9300)

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXX).

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Description – Same as above.

Allocation – Indicate amount requested/allocated for each appropriate object code.

Justification – Write brief justification for each budgeted object of expenditure and linkages to the Strategic Plan.

Total amounts by object code and transfer to budget worksheet.

COUNTY COLLEGE OF MORRIS – BUDGET OFFICE  
 OBJECT CODE: 9300 SERIES  
 CONTRACTUAL SERVICES JUSTIFICATION FORM  
 FISCAL YEAR 2023-2024

DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

OBJECT CODE NUMBER	OBJECT CODE DESCRIPTION	ALLOCATION	JUSTIFICATION

## Materials and Supplies Justification Form (Series 9400)

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXX).

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Description – Same as above.

Allocation – Indicate amount requested/allocated for each appropriate object code.

Justification – Write brief justification for each budgeted object of expenditure and linkages to the Strategic Plan.

Total amounts by object code and transfer to budget worksheet.

COUNTY COLLEGE OF MORRIS – BUDGET OFFICE  
 OBJECT CODE: 9400 SERIES  
 MATERIALS AND SUPPLIES JUSTIFICATION FORM  
 FISCAL YEAR 2023-2024

DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

OBJECT CODE NUMBER	OBJECT CODE DESCRIPTION	ALLOCATION	JUSTIFICATION

## Minor Capital Equipment Justification Form (Series 9500)

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXX).

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Description – Same as above.

Allocation – Indicate amount requested/allocated for each appropriate object code.

Justification – Write brief justification for each budgeted object of expenditure and linkages to the Strategic Plan.

Total amounts by object code and transfer to budget worksheet.

COUNTY COLLEGE OF MORRIS – BUDGET OFFICE  
OBJECT CODE: 9500 SERIES  
MINOR CAPITAL JUSTIFICATION FORM  
FISCAL YEAR 2023-2024

DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

OBJECT CODE NUMBER	OBJECT CODE DESCRIPTION	ALLOCATION	JUSTIFICATION

## Contingency Justification Form (Series 9600)

Department – Name of department.

Account Number – Complete this line using Chart of Accounts provided (seven digit account number, XX-XXXXX).

Object Code – See object code list for explanation of object code to be used (four digit number, XXXX).

Description – Same as above.

Allocation – Indicate amount requested/allocated for each appropriate object code.

Justification – Write brief justification for each budgeted object of expenditure and linkages to the Strategic Plan.

Total amounts by object code and transfer to budget worksheet.

COUNTY COLLEGE OF MORRIS – BUDGET OFFICE  
 OBJECT CODE: 9600 SERIES  
 CONTINGENCY JUSTIFICATION FORM  
 FISCAL YEAR 2023-2024

DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

OBJECT CODE NUMBER	OBJECT CODE DESCRIPTION	ALLOCATION	JUSTIFICATION

## Summary Worksheets

The Budget Worksheet form should be completed by department cost center managers upon completion of the Justification Forms.

Department – Name of department.

Allocation Amount – Indicate total amount for each object code category contained on the Justification Forms.

Total Object – Indicate total for all budgeted objects of expenditure. This amount should be transferred to the Department Budgetary Control Form.

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE 9100 SERIES BUDGET SUMMARY FISCAL YEAR 2023-2024
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9110	ADMINISTRATIVE/MANAGERIAL	_____
9111	SECRETARIAL/CLERICAL - MANAGEMENT SUPPORT	_____
9112	SABBATICAL - ADMINISTRATIVE/MANAGERIAL	_____
9113	OVERTIME - SECRETARIAL/CLERICAL - MANAGEMENT SUPPORT	_____
9114	COMP TIME - SECRETARIAL/CLERICAL - MANAGEMENT SUPPORT	_____
9120	FACULTY	_____
9121	DEPARTMENT CHAIR STIPENDS	_____
9122	ADJUNCT	_____
9123	OVERLOAD	_____
9124	SUBSTITUTE FACULTY	_____
9125	SABBATICAL - FACCM	_____
9126	SABBATICAL - ACAC	_____
9130	SECRETARIAL/CLERICAL SUPPORT - CCMSA	_____
9131	TECHNICIANS/ENGINEERS	_____
9132	EQUIPMENT COORDINATORS	_____
9133	MAINTENANCE/SAFETY	_____
9134	OVERTIME - CCMSA	_____
9135	COMP TIME - CCMSA	_____
9140	COUNSELOR/LIBRARIAN/COORDINATOR - AAPF	_____
9141	SUPERVISOR/PRODUCER	_____
9142	LAB ASSISTANT/SUPERVISOR	_____
9143	SABBATICAL - AAPF	_____
9144	OVERTIME - AAPF	_____
9145	COMP TIME - AAPF	_____
9150	INSTRUCTORS - CPP	_____
9160	STUDENT AIDES - CWS	_____
9161	STUDENT AIDES - SAP	_____
9162	PART-TIME TEMPORARY	_____
9163	PART-TIME PERMANENT	_____
9164	COACHES	_____
9165	COACHES - INTRAMURALS	_____
9170	PROFESSIONAL FEES - COLLEGE EMPLOYEES	_____
9171	COMPENSATED ABSENCES	_____
9172	LONGEVITY	_____
TOTAL 9100 SERIES		\$ 0

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE 9200 SERIES BUDGET SUMMARY FISCAL YEAR 2023-2024
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9210	SOCIAL SECURITY CONTRIBUTION	_____
9220	RETIREMENT CONTRIBUTION	_____
9230	DISABILITY INSURANCE	_____
9231	AAPF SALARY CONTINUANCE	_____
9232	CCMSA SALARY CONTINUANCE	_____
9233	LIFE INSURANCE	_____
9240	GROUP HEALTH INSURANCE	_____
9241	DENTAL INSURANCE	_____
9242	EMPLOYEE ASSISTANCE PROGRAM	_____
9243	HEALTH BENEFIT WAIVER	_____
9250	TUITION WAIVERS	_____
9251	TUITION REIMBURSEMENT - ADMINSTRATIVE/MANAGERIAL	_____
9252	TUITION REIMBURSEMENT - FACCM	_____
9253	TUITION REIMBURSEMENT - AAPF	_____
9254	TUITION REIMBURSEMENT - CCMSA	_____
9290	PRESIDENT’S HOUSING ALLOWANCE	_____
9291	MCIRA MEMBERSHIP	_____
9292	EXECUTIVE HEALTH EXAM	_____
9293	MEAL ALLOWANCE	_____
9294	OTHER TAXABLE FRINGE BENEFITS	_____
TOTAL 9200 SERIES		_____
		\$ 0

<p>COUNTY COLLEGE OF MORRIS - BUDGET OFFICE            9300 SERIES BUDGET SUMMARY            FISCAL YEAR 2023-2024</p>
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9301	FIELD TRIPS (FOR STUDENTS)	_____
9302	TELEPHONE	_____
9303	POSTAGE	_____
9304	PRINTING	_____
9305	PRINTING CONTRACTED	_____
9306	BINDING	_____
9307	NATURAL GAS	_____
9308	ADVERTISING	_____
9309	ELECTRICAL HEAT AND POWER	_____
9310	WATER	_____
9311	SEWERAGE	_____
9312	WASTE COLLECTION	_____
9313	SNOW REMOVAL	_____
9314	EQUIPMENT MAINTENANCE AGREEMENT	_____
9315	BUILDING AND EQUIPMENT REPAIRS AND SUPPLIES	_____
9316	COLLECTION FEES	_____
9317	LEGAL FEES	_____
9318	AUDIT FEES	_____
9319	GENERAL INSURANCE	_____
9320	MALPRACTICE INSURANCE	_____
9321	INSURANCE LOSS REIMBURSEMENT	_____
9322	RENTAL OF FACILITIES	_____
9323	RENTAL OF FURNITURE, EQUIPMENT, AND CLOTHING	_____
9324	RENTAL OF MOTOR VEHICLES	_____
9325	COMPUTER USAGE	_____
9326	MORRIS COUNTY MANAGEMENT INFORMATION SERVICES	_____
9327	PROFESSIONAL FEES (REIMBURSABLE EXPENSES)	_____
9328	PROFESSIONAL FEES (NON-COLLEGE EMPLOYEES)	_____
9329	IN-STATE TRAINING AND TRAVEL	_____
9330	OUT-OF-STATE TRAINING AND TRAVEL	_____
9331	MEMBERSHIPS (OPTIONAL)	_____
9332	MEMBERSHIPS (MANDATORY)	_____
9333	FREIGHT-OUT (BOOKSTORE ONLY)	_____
9334	CREDIT CARD FEES	_____
9335	EMPLOYEE DISCOUNTS (BOOKSTORE ONLY)	_____
9336	REGISTER OVER/SHORT	_____
9337	COPY MACHINE EXPENSE (BOOKSTORE ONLY)	_____
9338	STATUTORY FEES	_____
9339	SALE ITEM DISCOUNTS (BOOKSTORE ONLY)	_____
9340	BANK FEES	_____
9341	STUDENT DISCOUNTS	_____
9342	STREET SWEEPING	_____
9343	PARKING	_____
9345	SOFTWARE MAINTENANCE AGREEMENTS	_____
9346	ELECTRONIC MEDIA SUBSCRIPTIONS	_____
9350	TUITION AND FEES	_____
9351	ROOM AND BOARD (GRANTS ONLY)	_____
9352	SCHOLARSHIP	_____
9353	ROYALTIES	_____
9354	INDIRECT COSTS (GRANTS ONLY)	_____
9355	ADMINISTRATIVE COST ALLOWANCE	_____
9358	GRANTS	_____
9360	POST-SEASON TRAVEL	_____

TOTAL 9300 SERIES \$ 0

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE 9400 SERIES BUDGET SUMMARY FISCAL YEAR 2023-2024
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9401	PRODUCTION STOCK	_____
9402	COMPUTER SOFTWARE	_____
9403	INSTRUCTIONAL SUPPLIES	_____
9404	MEDICAL SUPPLIES	_____
9405	ELECTRICAL SUPPLIES	_____
9406	HVAC SUPPLIES	_____
9407	BUILDING REPAIR SUPPLIES	_____
9408	MICROFILM	_____
9409	OFFICE SUPPLIES	_____
9410	VEHICLE MAINTENANCE AND REPAIR SUPPLIES	_____
9411	VEHICLE FUEL	_____
9412	LIBRARY BOOKS AND PERIODICALS (LRC ONLY)	_____
9413	OTHER BOOKS AND PERIODICALS (EXCLUDING LRC)	_____
9414	AUDIO-VISUAL	_____
9415	FOOD	_____
9416	GROUNDS SUPPLIES	_____
9417	CUSTODIAL SUPPLIES	_____
9418	HEATING OIL	_____
9419	CLOTHING AND FOOTWEAR	_____
9420	WAREHOUSE INVENTORY (PURCHASING ONLY)	_____
9438	RENTAL TEXTBOOKS (BOOKSTORE ONLY)	_____
9439	PHONECARDS (BOOKSTORE ONLY)	_____
9440	NEW TEXTBOOKS (FOR RESALE)	_____
9441	USED TEXTBOOKS (FOR RESALE)	_____
9442	COST OF GOODS: STATIONERY	_____
9443	COST OF GOODS: NON-TAXABLE	_____
9444	COST OF GOODS: GIFTS	_____
9445	COST OF GOODS: GENERAL SUPPLIES (FOR RESALE)	_____
9446	COST OF GOODS: TRADE BOOKS (FOR RESALE)	_____
9447	COST OF GOODS: GROCERY TAXABLE	_____
9448	COST OF GOODS: NON-TEXT COURSE MATERIALS	_____
9449	COST OF GOODS: FREIGHT-IN	_____
9450	STIPENDS (STUDENTS)	_____
9451	ATHLETIC SUPPLIES	_____
9452	PROMOTIONAL, GIFT, AND RECOGNITION ITEMS	_____
9453	PREMIUMS	_____
9454	TICKETS FOR RESALE	_____
9455	LIQUID PROPANE FUEL	_____
9456	POOL SUPPLIES	_____
9457	LIBRARY PERIODICALS (LRC ONLY)	_____
9459	COMPUTER EQUIPMENT (NON CAPITAL)	_____
9460	FURNISHINGS AND EQUIPMENT (NON CAPITAL)	_____
TOTAL 9400 SERIES		\$ 0

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE 9500 SERIES BUDGET SUMMARY FISCAL YEAR 2023-2024
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9501	FURNITURE AND FIXTURES (ADDITIONAL)	_____
9502	OFFICE MACHINES (ADDITIONAL)	_____
9503	SERVERS AND NETWORK EQUIPMENT AND SOFTWARE (ADDITIONAL)	_____
9504	AUTOMOTIVE VEHICLES (ADDITIONAL)	_____
9505	TOOLS AND MACHINERY (ADDITIONAL)	_____
9506	MINOR PIECES OF EQUIPMENT (ADDITIONAL)	_____
9507	PERSONAL COMPUTERS, PRINTERS, AND PERIPHERALS (ADDITIONAL)	_____
9508	PERSONAL COMPUTERS, PRINTERS, AND PERIPHERALS (INSTRUCTIONAL/ADDITIONAL)	_____
9509	INSTRUCTIONAL EQUIPMENT (ADDITIONAL)	_____
9511	FURNITURE AND FIXTURES (REPLACEMENT)	_____
9512	OFFICE MACHINES (REPLACEMENT)	_____
9513	SERVERS AND NETWORK EQUIPMENT AND SOFTWARE (REPLACEMENT)	_____
9514	AUTOMOTIVE VEHICLES (REPLACEMENT)	_____
9515	TOOLS AND MACHINERY (REPLACEMENT)	_____
9516	MINOR PIECES OF EQUIPMENT (REPLACEMENT)	_____
9517	PERSONAL COMPUTERS, PRINTERS, AND PERIPHERALS (REPLACEMENT)	_____
9518	PERSONAL COMPUTERS, PRINTERS, AND PERIPHERALS (INSTRUCTIONAL/REPLACEMENT)	_____
9519	INSTRUCTIONAL EQUIPMENT (REPLACEMENT)	_____
9520	MINOR CONSTRUCTION AND RENOVATIONS	_____
9521	CONSTRUCTION AND RENOVATIONS	_____
TOTAL 9500 SERIES		\$ 0

COUNTY COLLEGE OF MORRIS - BUDGET OFFICE 9600 SERIES BUDGET SUMMARY FISCAL YEAR 2023-2024
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DEPARTMENT: \_\_\_\_\_ ACCOUNT NUMBER: \_\_\_\_\_

<u>OBJECT CODE</u>	<u>OBJECT CODE DESCRIPTION</u>	<u>ALLOCATION AMOUNT</u>
9601	SALARIES AND WAGES CONTINGENCY	_____
9602	FRINGE BENEFITS CONTINGENCY	_____
9603	CONTRACTUAL SERVICES CONTINGENCY	_____
9604	MATERIALS AND SUPPLIES CONTINGENCY	_____
9605	MINOR CAPITAL CONTINGENCY	_____
9606	MISCELLANEOUS CONTINGENCY	_____
TOTAL 9600 SERIES		\$ 0



Section D:

Estimated Costs



# CCM Copier/Color Pricing Worksheet

## CCM COPIER/COLOR PRICING WORKSHEET

	<u>#of each</u>		<u>cost each</u>	<u>add</u>
Basic Charge.....				.15
While-You-Wait (Not for 5-7 p.m.).....				.75
Overnight.....				.50
IMPRESSIONS.....		x	.0016	= _____
8 1/2 x 11 20# White (Copier Paper).....	_____	x	.008	= _____
Binder Tape.....	_____	x	.40	= _____
Clear Transparencies.....	_____	x	.75	= _____
Copier labels (Pre-cut).....	_____	x	.45	= _____
8 1/2 x 11 24# Navigator.....	_____	x	.017	= _____
8 1/2 x 11 20# Rag Bond.....	_____	x	.017	= _____
8 1/2 x 11 20# Color Bond.....	_____	x	.009	= _____
8 1/2 x 11 60# Color Offset.....	_____	x	.028	= _____
8 1/2 x 11 28# Color Copy Digital.....	_____	x	.028	= _____
8 1/2 x 14 20# White Bond.....	_____	x	.009	= _____
8 1/2 x 14 20# Color Bond.....	_____	x	.012	= _____
8 1/2 x 14 60# Color Offset.....	_____	x	.022	= _____
8 1/2 x 14 67# White Bristol.....	_____	x	.04	= _____
8 1/2 x 14 67# Color Bristol.....	_____	x	.043	= _____
8 1/2 x 11 90# White Index.....	_____	x	.034	= _____
8 1/2 x 11 90# Color Index.....	_____	x	.036	= _____
8 1/2 x 11 65# White Cover .....	_____	x	.053	= _____
8 1/2 x 11 80# White (B.C.).....	_____	x	.08	= _____
8 1/2 x 11 White MacTac.....	_____	x	.21	= _____
11 x 17 60# White Offset.....	_____	x	.03	= _____
11 x 17 28# Color Copy Digital.....	_____	x	.056	= _____
11 x 17 70# White Offset.....	_____	x	.04	= _____
11 x 17 70# Color Offset.....	_____	x	.05	= _____
11 x 17 67# White Cover.....	_____	x	.05	= _____
11 x 17 67# Color Cover.....	_____	x	.053	= _____
8 1/2 x 11 (2-Part Set) .....	_____	x	.045	= _____
8 1/2 x 11 (3-Part Set).....	_____	x	.07	= _____
8 1/2 x 11 (4-Part Set) .....	_____	x	.10	= _____
8 1/2 x 11 CCM Letterhead .....	_____	x	.035	= _____
8 1/2 x 11 Parchment .....	_____	x	.04	= _____
8 1/2 x 11 Nevertear.....	_____	x	.75	= _____
12x18 Nevertear .....	_____	x	1.25	= _____
Fold down boxes .....	_____	x	.65	= _____
Color Copies				
Color Click Charge (per side).....	_____	x	.12	= _____
Black Click Charge (per side).....	_____	x	.02	= _____
<input type="checkbox"/> Other .....	_____			= _____
<input type="checkbox"/> Paper supplied .....	_____			= <u>    - 0 -    </u>

Rev. 8/22 for 2023-2024

Total:

# CCM Custom Printing Worksheet

## CCM CUSTOM PRINTING WORKSHEET

Job # \_\_\_\_\_

Pre-press Materials.....	# of each		cost each	=	add
Jetset Plate.....	_____	x	2.75	=	_____
Vector Printing Plate.....	_____	x	5.00	=	_____
Printing Plate Metal Small .....	_____	x	2.30	=	_____
Printing Plate Metal Large.....	_____	x	3.15	=	_____

Paper

8 1/2 x 11 20# White (copier).....	_____	x	.008	=	_____
8 1/2 x 11 20# Color Bond.....	_____	x	.009	=	_____
8 1/2 x 11 20# Rag Bond L.H. ....	_____	x	.017	=	_____
8 1/2 x 11 24# Navigator .....	_____	x	.017	=	_____
8 1/2 x 11 60# Color Offset .....	_____	x	.028	=	_____
8 1/2 x 11 90# White Index .....	_____	x	.034	=	_____
8 1/2 x 11 90# Color Index .....	_____	x	.036	=	_____
8 1/2 x 11 65# White Cover.....	_____	x	.053	=	_____
8 1/2 x 11 80# Cover (B.C.) .....	_____	x	.08	=	_____
8 1/2 x 14 20# White (copier) .....	_____	x	.009	=	_____
8 1/2 x 14 20# Color Bond .....	_____	x	.012	=	_____
8 1/2 x 14 60# Color Offset .....	_____	x	.022	=	_____
8 1/2 x 14 67# White Bristol .....	_____	x	.04	=	_____
8 1/2 x 14 67# Color Bristol .....	_____	x	.043	=	_____
11 x 17 60# White Offset .....	_____	x	.03	=	_____
11 x 17 70# White Vellum .....	_____	x	.04	=	_____
11 x 17 70# Color .....	_____	x	.05	=	_____
11 x 17 67# White Bristol .....	_____	x	.05	=	_____
11 x 17 67# Color Bristol .....	_____	x	.053	=	_____
11 x 17 65# White Accent Smooth.....	_____	x	.106	=	_____
8 1/2 x 11 2-part Precollated (Sets) .....	_____	x	.045	=	_____
8 1/2 x 11 3-part Precollated (Sets) .....	_____	x	.07	=	_____
8 1/2 x 11 4-part Precollated (Sets) .....	_____	x	.10	=	_____
8 1/2 x 11 5-part Precollated (Sets) .....	_____	x	.12	=	_____
8 1/2 x 11 Parchment .....	_____	x	.04	=	_____
8 1/2 x 11 White Mac-Tac .....	_____	x	.21	=	_____
8 1/2 x 14 3-Part Precollated (Sets) .....	_____	x	.11	=	_____
8 1/2 x 14 4-Part Precollated (Sets) .....	_____	x	.15	=	_____
4-Bar Invitations .....	_____	x	.06	=	_____
4-Bar Envelopes .....	_____	x	.06	=	_____
5 1/2 Bar Invitations .....	_____	x	.072	=	_____
A-2 Envelopes .....	_____	x	.064	=	_____
A-6 Envelopes.....	_____	x	.065	=	_____
A-7 Envelopes.....	_____	x	.106	=	_____
#10 White Wove Regular Envelopes.....	_____	x	.04	=	_____
#10 White Wove Window Envelopes.....	_____	x	.055	=	_____

<input type="checkbox"/> Chipboard.....	_____	x	.05	=	_____
<input type="checkbox"/> Fold Down Boxes.....	_____	x	.25	=	_____
<input type="checkbox"/> Other .....	_____	x	_____	=	_____
<input type="checkbox"/> Paper supplied .....	_____	x	- 0 -	=	<u>    - 0 -    </u>
<input type="checkbox"/> Special Order Paper .....	_____	x	_____	=	_____

Subtotal = \_\_\_\_\_  
 4% Surcharge = \_\_\_\_\_

Total:
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