

Blue Mountain Community College  
2008-2009 Annual Budget, Beginning July 1, 2008  
Internal Service Fund

	HISTORICAL DATA			Summary of Internal Service Fund				Budget For Next Year 2008-2009			
	Actual		Adopted Budget This Year 2007-2008					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
				<b>RESOURCES AND REQUIREMENTS</b>							
				<b>BEGINNING FUND BALANCE</b>							
1	(8,807)	1,691	(18,000)	1	3050	Beginning Fund Balance, July 1 [Note 1, 9, & 13]	30,000	30,000	30,000	1	
2	(8,807)	1,691	(18,000)	2		<b>TOTAL BEGINNING FUND BALANCE</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	2	
3				3		<b>SALES &amp; SERVICE</b>				3	
4	34,074	6,574	25,750	4	4700	Sales & Services [Note 14]	10,000	10,000	10,000	4	
5	98,801	113,592	118,471	5	4790	Sales & Services Interdepartmental [Note 3 & 15]	128,000	128,000	128,000	5	
6	-	16,080	10,000	6	4871	Sale of Fixed Assets [Note 4 & 10]	-	-	-	6	
7	132,875	136,246	154,221	7		<b>TOTAL SALES &amp; SERVICE</b>	<b>138,000</b>	<b>138,000</b>	<b>138,000</b>	7	
8				8		<b>OTHER SOURCES</b>				8	
9	2,153	2,050	-	9	4800	Other Sources [Note 2 & 5]	-	-	-	9	
10	2,153	2,050	-	10		<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	10	
11				11		<b>TRANSFERS</b>				11	
12	-	2,414	-	12	4891	Special Revenue Fund [Note 6]	-	-	-	12	
13	-	2,414	-	13		<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	13	
14	126,221	142,401	136,221	14		<b>TOTAL RESOURCES</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	14	
15				15						15	
16				16		<b>PERSONAL (PERSONNEL) SERVICES</b>				16	
17				17		<b>SALARIES &amp; WAGES</b>				17	
18	12,017	8,831	13,395	18	5400	Classified Staff: Full Time: Hourly	13,462	13,462	13,462	18	
19	12,017	8,831	13,395	19		<b>TOTAL SALARIES &amp; WAGES</b>	<b>13,462</b>	<b>13,462</b>	<b>13,462</b>	19	
20				20		<b>PAYROLL EXPENSES</b>				20	
21	894	643	1,025	21	5900	F.I.C.A.	1,030	1,030	1,030	21	
22	48	33	54	22	5910	S.A.L.F.	54	54	54	22	
23	257	135	40	23	5911	Unemployment Insurance	13	13	13	23	
24	801	589	676	24	5913	PERS Employer Contribution	680	680	680	24	
25	1,089	742	1,108	25	5915	Debt Service Contribution	1,114	1,114	1,114	25	
26	112	81	125	26	5950	Long-Term Disability	125	125	125	26	
27	-	2,655	4,590	27	5951	Health Insurance	4,590	4,590	4,590	27	
28	-	313	501	28	5952	Dental Insurance	501	501	501	28	
29	96	71	99	29	5953	Vision Insurance	99	99	99	29	
30	60	42	60	30	5954	Life Insurance	60	60	60	30	
31	3,357	5,304	8,278	31		<b>TOTAL PAYROLL EXPENSES</b>	<b>8,266</b>	<b>8,266</b>	<b>8,266</b>	31	
32	15,374	14,135	21,673	32		<b>TOTAL PERSONAL (PERSONNEL) SERVICES</b>	<b>21,728</b>	<b>21,728</b>	<b>21,728</b>	32	

**Blue Mountain Community College**  
**2008-2009 Annual Budget, Beginning July 1, 2008**  
**Internal Service Fund**

HISTORICAL DATA				Summary of Internal Service Fund		Budget For Next Year 2008-2009					
Actual		Adopted Budget This Year 2007-2008	RESOURCES AND REQUIREMENTS			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007										
33			33	<b>MATERIALS &amp; SERVICES</b>					33		
34	24,657	19,369	37,000	34	6100 Supplies [Note 11]	37,000	37,000	37,000	34		
35	-	-	100	35	6400 Professional Services	100	100	100	35		
36	-	19	-	36	6480 Communication & Correspondence	-	-	-	36		
37	7,268	1,617	11,500	37	6500 Repair & Maintenance [Note 11]	11,500	11,500	11,500	37		
38	74,995	66,925	43,663	38	6550 Leases & Rentals [Note 7 & 12]	45,000	45,000	45,000	38		
39	2,229	1,750	2,000	39	6600 Insurance	2,500	2,500	2,500	39		
40	7	-	-	40	9000 Internal Usage Vehicles, Copies, etc.	-	-	-	40		
41	<b>109,156</b>	<b>89,680</b>	<b>94,263</b>	41	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>96,100</b>	<b>96,100</b>	<b>96,100</b>	41		
42	<b>124,530</b>	<b>103,815</b>	<b>115,936</b>	42	<b>TOTAL EXPENDITURES</b>	<b>117,828</b>	<b>117,828</b>	<b>117,828</b>	42		
43	1,691	38,586	20,285	43	<b>UNAPPROPRIATED ENDING FUND BALANCE [Note 8]</b>	50,172	50,172	50,172	43		
44	<b>126,221</b>	<b>142,401</b>	<b>136,221</b>	44	<b>TOTAL REQUIREMENTS</b>	<b>168,000</b>	<b>168,000</b>	<b>168,000</b>	44		

**2005-2006 Notes**

**Note 1:** Deficit is a result of the Vehicle Dept.

**Note 2:** Other Sources revenue include revenue received from copy cards.

**2006-2007 Notes**

**Note 3:** Midyear FY 2005-2006 changes in mileage rates for the Vehicles Dept. were made to erase beginning fund deficit resulting in an increase in Sales & Services Interdepartmental revenue.

**Note 4:** Sale of 1997 Handicap accessible van.

**Note 5:** Other Sources revenue include revenue received from copy cards.

**Note 6:** Transfer from Petroleum Anti-Trust Grant in the Special Revenue Fund.

**Note 7:** Contracting with a new company for copy machines resulted in decrease in rental expense for the copy center.

**Note 8:** Internal Service Funds are expected to accumulate dollars for the purchase of equipment and capital needed for operation.

**2007-2008 Notes**

**Note 9:** Due to unbreakable leases for previous Copy Center machines overlapping with leases for current machines, an inadequate amount of funds were available for lease expense, resulting in an anticipated negative fund balance. Expiration of previous leases coupled with rate increases will eliminate fund balance deficit by end of FY 2007-2008. Rates will be evaluated each year to determine effectiveness in maintaining a positive ending fund balance. This approach, per quarterly reports to the Board, although initially expensive, achieves significant long run cost savings. See line 38 (6550 Leases & Rentals.)

**Note 10:** Budgeted for the sale of 2002 Challenger Bus #45.

**Note 11:** Depending on the volume of activity the Copy Center and Vehicles Department have during the year, actual expenses may vary from year to year. We budget for authority in this line.

**Note 12:** For FY 2007-2008, all of the copy machines will be on the new leases for the complete year, which will result in a significant savings in Leases & Rentals expense.

**2008-2009 Notes**

**Note 13:** As mentioned in Note 9 above, with the changes in copy machine leases and increase in copy center rates, the Beginning Fund Balance is now positive.

**Note 14:** The anticipated increase in external sales in the copy center did not materialize. This figure more accurately reflects expected revenue.

**Note 15:** Copy Center rate increases implemented for FY 2007-2008 will result in increased Sales & Services Interdepartmental revenue.

Blue Mountain Community College  
2008-2009 Annual Budget, Beginning July 1, 2008  
Internal Service

HISTORICAL DATA						9950-503540 Copy Center EXPENDITURE DESCRIPTION	Budget For Next Year 2008-2009				
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007										
<b>BEGINNING FUND BALANCE</b>											
1	-	1,574	(28,000)	1	3050	Beginning Fund Balance, July 1 [Note 5 & 7]	15,000	15,000	15,000	1	
2	-	1,574	(28,000)	2	<b>TOTAL BEGINNING FUND BALANCE</b>			15,000	15,000	15,000	2
<b>SALES &amp; SERVICES</b>											
3				3	<b>SALES &amp; SERVICES</b>						3
4	4,845	6,574	15,750	4	4700	Sales & Services [Note 1]	10,000	10,000	10,000	4	
5	98,801	93,101	100,471	5	4790	Sales & Services Interdepartmental [Note 6]	100,000	100,000	100,000	5	
6	103,646	99,675	116,221	6	<b>TOTAL SALES &amp; SERVICE</b>			110,000	110,000	110,000	6
<b>OTHER SOURCES</b>											
7				7	<b>OTHER SOURCES</b>						7
8	2,153	1,795	-	8	4800	Other Sources [Note 4]	-	-	-	8	
9	2,153	1,795	-	9	<b>TOTAL OTHER SOURCES</b>			-	-	-	9
10	105,799	103,044	88,221	10	<b>TOTAL RESOURCES</b>			125,000	125,000	125,000	10
<b>PERSONAL (PERSONNEL) SERVICES</b>											
11				11	<b>PERSONAL (PERSONNEL) SERVICES</b>						11
12				12	<b>SALARIES &amp; WAGES</b>						12
13				13	<b>SALARIES &amp; WAGES</b>						13
14	12,017	8,831	13,395	14	5400	Classified Staff: Full Time: Hourly	13,462	13,462	13,462	14	
15	12,017	8,831	13,395	15	<b>TOTAL SALARIES &amp; WAGES</b>			13,462	13,462	13,462	15
<b>PAYROLL EXPENSES</b>											
16				16	<b>PAYROLL EXPENSES</b>						16
17	894	643	1,025	17	5900	F.I.C.A.	1,030	1,030	1,030	17	
18	48	33	54	18	5910	S.A.I.F.	54	54	54	18	
19	257	135	40	19	5911	Unemployment Insurance	13	13	13	19	
20	801	589	676	20	5913	PERS Employer Contribution	680	680	680	20	
21	1,089	742	1,108	21	5915	Debt Service Contribution	1,114	1,114	1,114	21	
22	112	81	125	22	5950	Long-Term Disability	125	125	125	22	
23	-	2,655	4,590	23	5951	Health Insurance	4,590	4,590	4,590	23	
24	-	313	501	24	5952	Dental Insurance	501	501	501	24	
25	96	71	99	25	5953	Vision Insurance	99	99	99	25	
26	60	42	60	26	5954	Life Insurance	60	60	60	26	
27	3,357	5,304	8,278	27	<b>TOTAL PAYROLL EXPENSES</b>			8,266	8,266	8,266	27
28	15,374	14,135	21,673	28	<b>TOTAL PERSONAL (PERSONNEL) SERVICES</b>			21,728	21,728	21,728	28
<b>MATERIALS &amp; SERVICES</b>											
29				29	<b>MATERIALS &amp; SERVICES</b>						29
30	14,771	11,251	20,000	30	6100	Supplies	20,000	20,000	20,000	30	
31	-	19	-	31	6480	Communication & Correspondence	-	-	-	31	
32	1,564	111	2,500	32	6500	Repair & Maintenance	2,500	2,500	2,500	32	
33	72,516	66,925	43,663	33	6550	Leases & Rentals [Note 3]	45,000	45,000	45,000	33	
34	88,851	78,306	66,163	34	<b>TOTAL MATERIALS &amp; SERVICES</b>			67,500	67,500	67,500	34
35	104,225	92,441	87,836	35	<b>TOTAL EXPENDITURES</b>			89,228	89,228	89,228	35
36	1,574	10,603	385	36	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			35,772	35,772	35,772	36
37	105,799	103,044	88,221	37	<b>TOTAL REQUIREMENTS</b>			125,000	125,000	125,000	37

**2005-2006 Notes**

Note 1: External and internal customers resulted in an increase in sales.

Note 2: Represents part-time employee.

**2006-2007 Notes**

Note 3: Lower rental expenses for the copy center.

Note 4: Copy card revenue

**2007-2008 Notes**

Note 5: Overlapping copier leases and increased rates resulted inadequate amount of funds available. Lease agreements and rates will be evaluated each year to determine effectiveness in maintaining a positive ending fund balance.

Note 6: Rates were increased to cover expenses.

**2008-2009 Notes**

Note 7: As a result of the increase in copy rates and the change in the copier leases, the Copy Center now has a positive Fund Balance.

**Blue Mountain Community College**  
**2008-2009 Annual Budget, Beginning July 1, 2008**  
**Internal Service**

HISTORICAL DATA				9950-303570 Vehicles EXPENDITURE DESCRIPTION		Budget For Next Year 2008-2009				
Actual		Adopted Budget This Year 2007-2008	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body			
2nd Preceding Year 2005-2006	1st Preceding Year 2006-2007									
<b>BEGINNING FUND BALANCE</b>										
1	(8,807)	117	10,000	1	3050	Beginning Fund Balance, July 1 [Note 9]	15,000	15,000	15,000	1
2	(8,807)	117	10,000	2	<b>TOTAL BEGINNING FUND BALANCE</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	2
3				3	<b>SALES &amp; SERVICE</b>					3
4	29,229	-	10,000	4	4700	Sales & Services [Note 3]	-	-	-	4
5	-	20,491	18,000	5	4790	Sales & Services Interdepartmental [Note 7]	28,000	28,000	28,000	5
6	-	16,080	10,000	6	4871	Sale of Fixed Assets [Note 5 & 8]	-	-	-	6
7	29,229	36,571	38,000	7	<b>TOTAL SALES &amp; SERVICE</b>		<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	7
8				8	<b>OTHER SOURCES</b>					8
9	-	255	-	9	4800	Other Sources	-	-	-	9
10	-	255	-	10	<b>TOTAL OTHER SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	10
11				11	<b>TRANSFERS</b>					11
12	-	2,414	-	12	4891	Special Revenue Fund [Note 6]	-	-	-	12
13	-	2,414	-	13	<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	13
14	20,422	39,357	48,000	14	<b>TOTAL RESOURCES</b>		<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	14
15				15						15
16				16	<b>MATERIALS &amp; SERVICES</b>					16
17	9,886	8,118	17,000	17	6100	Supplies	17,000	17,000	17,000	17
18	-	-	100	18	6400	Professional Services	100	100	100	18
19	5,704	1,506	9,000	19	6500	Repair & Maintenance	9,000	9,000	9,000	19
20	2,479	-	-	20	6550	Leases & Rentals [Note 1]	-	-	-	20
21	2,229	1,750	2,000	21	6600	Insurance [Note 2 & 4]	2,500	2,500	2,500	21
22	7	-	-	22	9000	Internal Usage Vehicles, Copies, etc	-	-	-	22
23	20,305	11,374	28,100	23	<b>TOTAL MATERIALS &amp; SERVICES [Note 10]</b>		<b>28,600</b>	<b>28,600</b>	<b>28,600</b>	23
24	20,305	11,374	28,100	24	<b>TOTAL EXPENDITURES</b>		<b>28,600</b>	<b>28,600</b>	<b>28,600</b>	24
25	117	27,983	19,900	25	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		<b>14,400</b>	<b>14,400</b>	<b>14,400</b>	25
26	20,422	39,357	48,000	26	<b>TOTAL REQUIREMENTS</b>		<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	26

**2005-2006 Notes**

**Note 1:** Vehicle lease, which is primarily for recruiting purposes.

**Note 2:** Vehicle insurance for the President, customized training, and maintenance was moved to their department accounts to reflect actual costs.

**Note 3:** Usage rates were raised 42% to better reflect the actual cost of owning and maintaining the College fleet and eliminate the fund balance deficit.

**2006-2007 Notes**

**Note 4:** Vehicle insurance decreased resulting in a lower rate.

**Note 5:** Sale of vehicle.

**Note 6:** Transfer from Petroleum Anti-Trust Grant in Special Revenue Fund.

**2007-2008 Notes**

**Note 7:** Athletic teams are using contracted buses for trips which reduced revenue to cover existing vehicles.

**Note 8:** Sale of vehicle.

**Note 9:** Sale of fixed assets and restructured usage rates resulted in the increase of fund balance.