

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2016-17**

	<u>ESTIMATED BUDGET 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 24,215,700	\$ 24,507,200	\$ 291,500.00	1% ATB salary increase; 5 new faculty positions.
Research			-	
Public Service	542,900	525,900	(17,000)	Conservative budgeting of operating expenses.
Academic Support	2,294,000	2,309,700	15,700	1% ATB salary increase; Quality Enhancement Program associated with SACS accreditation increased.
Student Services	5,783,700	5,880,200	96,500	1% ATB salary increase; addition of women's volleyball team to athletics.
Institutional Support	4,731,900	4,603,500	(128,400)	Net effect of 1% ATB salary increase and change in recognition of bad debt expense as a contra account to revenue.
Operation and Maintenance	6,394,600	6,478,200	83,600	1% ATB salary increase; budget for utilities increased; and supplies budget increased due to inflation.
Scholarships and Fellowships	<u>688,200</u>	<u>794,300</u>	106,100	Increase in Access Achievement Award scholarship.
TOTAL	<u><u>\$ 44,651,000</u></u>	<u><u>\$ 45,099,000</u></u>	<u><u>\$ 448,000</u></u>	

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
ESTIMATED BUDGET 2015-16**

	<u>OCTOBER BUDGET 2015-16</u>	<u>ESTIMATED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	\$ 18,606,400	\$ 18,411,900	\$ (194,500)	Two faculty positions vacated in December were budgeted as vacant for half a year. Decline in spring enrollment reduced the need for adjunct instructors.
Other Salaries	5,384,400	5,351,800	(32,600)	One position reclassified from Other to Professional and one position vacated during the year not budget to be filled by end of year.
Employee Benefits	10,145,800	10,145,500	(300)	Budget adjustment to the International fee for temporary staff.
Travel	579,100	682,300	103,200	Various departments transfer from operating budget to travel to meet current travel expenses. Also experienced new travel expense for presidential search.
Operating Expense	10,429,400	9,816,900	(612,500)	Reduction in operating budget due to spring enrollment decrease. Transfer from operating budgets to travel and capital budgets. IT and Allied Health projects were originally budgeted as operating and transfer to capital when purchases were made.
Capital Outlay	<u>122,100</u>	<u>242,600</u>	120,500	IT and Allied Health projects were originally budgeted as operating and transfer to capital when purchases were made.
TOTAL	<u>\$ 45,267,200</u>	<u>\$ 44,651,000</u>	<u>\$ (616,200)</u>	

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2016-17**

	ESTIMATED BUDGET 2015-16	PROPOSED BUDGET 2016-17	Difference	Explanation For Significant Changes
Professional Salaries	\$ 18,411,900	\$ 19,042,100	\$ 630,200	1% ATB salary increase; salary increases for faculty promotions and degree changes; 5 new instruction positions
Other Salaries	5,351,800	5,477,700	125,900	1% ATB salary increase; salary increases for support staff promotions and degree changes.
Employee Benefits	10,145,500	10,360,100	214,600	1% ATB salary increase; salary increases for faculty and staff promotions and degree changes; 5 new instruction positions.
Travel	682,300	633,500	(48,800)	Conservative budgeting for travel
Operating Expense	9,816,900	9,514,900	(302,000)	Estimated budget included prior year encumbrances. TAF operating budget decreased as expenditures originally budgeted as operating were moved to capital.
Capital Outlay	<u>242,600</u>	<u>70,700</u>	<u>(171,900)</u>	TAF projects are not budgeted as capital in proposed budget.
TOTAL	<u>\$ 44,651,000</u>	<u>\$ 45,099,000</u>	<u>\$ 448,000</u>	

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
ESTIMATED BUDGET 2015-16**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2015-16 OCTOBER BUDGET</u>	<u>2015-16 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
5100	Maintenance Fees	\$ 19,464,100	\$ 18,643,800	\$ (820,300)	Spring enrollment decrease and accounting change recognizing bad debt expense as a contra revenue account.	Students
5120	Technology Access Fee	1,000,000	939,900	(60,100)	Spring enrollment decrease.	Students
5160	CEU Student Fees	991,500	1,114,300	122,800	Increase enrollment in non credit classes in Sevierville	Students
51665	Allied Health Course Fee	234,700	206,900	(27,800)	Spring enrollment decrease.	Students
58380	Culinary Arts Non Taxable	16,800	4,600	(12,200)	Inclement weather resulted in cancelled events	General Public
58390	Culinary Arts Sevierville Taxable	52,400	28,700	(23,700)	Inclement weather resulted in cancelled events	General Public
5800	Athletics	500	2,400	1,900	Hosted a golf tournament	College athletic programs
58877	Expo Center Ticket Sales	9,800	17,100	7,300	Two events were added to the itinerary for FY 2016.	General Public
58803	LGIP Interest Income	13,900	32,600	18,700	Increase in interest rates	Banking institutes

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2016-17**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2015-16 ESTIMATED BUDGET</u>	<u>2016-17 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
5100	Maintenance Fees	\$ 18,643,800	\$ 18,849,000	\$ 205,200	Net projected difference between 1.1% tuition increase and bad debt contra accounts.	Students
5120	Technology Access Fees	969,900	942,000	(27,900)	Conservative budgeting for TAF fees due to unknown fall enrollment.	Students
5160	CEU Student Fees	1,114,300	1,159,300	45,000	Increase enrollment in non credit classes in Sevierville and Greeneville.	Students
51665	Allied Health Course Fee	206,900	284,800	77,900	Fall semester addition of classes that will assess the Allied Health Course fee.	Students
52000	State Appropriations	21,013,300	21,879,100	865,800	Increase in state of Tennessee appropriations.	State Government
5700	Private Gifts	17,300	-	(17,300)	Private gifts are unknown so we do not include in proposed budget.	General Public
58890	Staff Parking Decals	2,800	-	(2,800)	WSSC will no longer assess employees a fee for parking decals.	Employees

WALTERS STATE COMMUNITY COLLEGE

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17

Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliaries and Transfers

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	45,287,600.00	45,400.00	45,333,000.00
Expenses:	45,053,600.00	45,400.00	45,099,000.00
Difference	<u><u>234,000.00</u></u>	<u><u>-</u></u>	<u><u>234,000.00</u></u>

Note: Total column should tie to Summary Form 1.

Note 2: If recurring expenses exceed recurring revenues, please include a brief justification and a description of the institution's plan to return to a balanced budget. The plan should include the steps to be taken and the estimated timeframe.

NA

Note 3: If nonrecurring expenses exceed nonrecurring revenues, please include a brief justification.

NA

WALTERS STATE COMMUNITY COLLEGE
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY PROPOSED BUDGET
 REPORT OF ANTICIPATED SAVINGS FOR REBUDGET

Proposed budget:

Functional Area	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Capital Outlay	
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
M&O	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Enter as negatives only those amounts that have been budgeted as negative expenses to allow rebudgeting for expenditure elsewhere - such as salary savings. Do not include routine reallocation of expenses to other departments or functions, such as the reallocation of computer center expenses.

NA

WALTERS STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	<u>Actual 2014-15</u>			<u>Estimated 2015-16</u>			<u>Proposed 2016-17</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
1 Student Athletic Fee									
2 General Fund Support	\$ 639,258		\$ 639,258	\$ 792,600		\$ 792,600	\$ 797,800		\$ 797,800
3 Ticket sales									
4 Game guarantees									
5 Conference Income									
6 Conference tournament									
7 NCAA proceeds									
8 Program/ad sales									
9 Concessions									
10 TV Income and Radio									
11 Gifts		\$ 1,000	1,000		\$ 1,000	1,000			
12 Interest income									
13 Athletic marketing/advertising									
14 Parking permits									
15 Licensing fees									
16 Other									
<i>(please add rows and list separately)</i>									
 TOTAL REVENUE	<u>\$ 639,258</u>	<u>\$ 1,000</u>	<u>\$ 640,258</u>	<u>\$ 792,600</u>	<u>\$ 1,000</u>	<u>\$ 793,600</u>	<u>\$ 797,800</u>	<u>\$ -</u>	<u>\$ 797,800</u>

WALTERS STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2014-15			Estimated 2015-16			Proposed 2016-17		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	\$ 12,654		\$ 12,654	\$ 12,901		\$ 12,901	\$ 13,152		\$ 13,152
2 Salaries - coaches	232,387		232,387	236,383		236,383	264,468		264,468
3 Salaries - support staff	28,668		28,668	29,588		29,588	29,627		29,627
4 Employee benefits	57,092		57,092	59,060		59,060	65,522		65,522
5 Team travel	80,188		80,188	79,805		79,805	83,950		83,950
6 Other Travel	44,842	\$ 424	45,266	51,022		51,022	53,680		53,680
7 Out-of-state performance-based scholarships	314,600		314,600	275,000		275,000	325,000		325,000
8 Other scholarships	55,902		55,902	65,303		65,303	64,500		64,500
9 Post-season expense	121,895		121,895	115,000		115,000	123,000		123,000
10 Other operating	139,617		139,617	276,145	\$ 8,925	285,070	222,901		222,901
11 Capital outlay			-			-			-
Total Expense	<u>\$ 1,087,845</u>	<u>\$ 424</u>	<u>\$ 1,088,269</u>	<u>\$ 1,200,207</u>	<u>\$ 8,925</u>	<u>#####</u>	<u>\$ 1,245,800</u>	<u>\$ -</u>	<u>\$ 1,245,800</u>
12 Encumbrances									
13 Prior year (negative amount)	\$ (29,700)		\$ (29,700)	\$ (17,607)		\$ (17,607)			-
14 Current year	17,607		17,607			-			-
15 Transfers			-			-			-
Total expenditures, encumbrances & transfers	<u>\$ 1,075,752</u>	<u>\$ 424</u>	<u>\$ 1,076,176</u>	<u>\$ 1,182,600</u>	<u>\$ 8,925</u>	<u>#####</u>	<u>\$ 1,245,800</u>	<u>\$ -</u>	<u>\$ 1,245,800</u>

WALTERS STATE COMMUNITY COLLEGE
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2016-17
 AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	<u>Actual 2014-15</u>			<u>Revised 2015-16</u>			<u>Estimated 2015-16</u>			<u>Proposed 2016-17</u>		
	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>
Bookstore	\$ 257,250	\$ 25,403	\$ 231,847	\$ 257,200	\$ 255,900	\$ 1,300	\$ 257,200	\$ 360,006	\$ (102,806)	\$ 257,200	\$ 255,600	\$ 1,600
Food Service	11,695	10,092	1,603	11,700	11,700	-	11,700	11,700	-	11,700	10,300	1,400
Vending & Other	4,379	6,719	(2,340)	4,300	9,200	(4,900)	4,300	9,200	(4,900)	4,300	9,200	(4,900)
	<u>\$ 273,324</u>	<u>\$ 42,214</u>	<u>\$ 231,110</u>	<u>\$ 273,200</u>	<u>\$ 276,800</u>	<u>\$ (3,600)</u>	<u>\$ 273,200</u>	<u>\$ 380,906</u>	<u>\$ (107,706)</u>	<u>\$ 273,200</u>	<u>\$ 275,100</u>	<u>\$ (1,900)</u>

WALTERS STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17
CONTRACTED FOOD SERVICES

	Actual 2014-15		Revised 2015-16		Estimated 2015-16		Proposed 2016-17	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	\$ 11,695	100%	\$ 11,700	100%	\$ 11,700	100%	\$ 11,700	100%
Service Charges		0%		0%		0%		0%
Total Revenues	\$ 11,695		\$ 11,700		\$ 11,700		\$ 11,700	
EXPENDITURES:								
Administrative salaries		0%		0%		0%		0%
Clerical/Support salaries		0%		0%		0%		0%
Employee benefits		0%		0%		0%		0%
Travel		0%		0%		0%		0%
Operating	9,492	100%	11,100	100%	11,100	100%	9,700	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	\$ 9,492		\$ 11,100		\$ 11,100		\$ 9,700	
Net Operating Results Before Transfers	2,203		600		600		2,000	
TRANSFERS:								
Renewal and Replacement	600		600		600		600	
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	\$ 1,603		\$ -		\$ -		\$ 1,400	

For Contracted Food Services, please provide:

Vendor Name:

Length and term of contract:

Commission provisions and accounting methodology:

Morristown Campus:

Megan's Corner Catering and More

August 5, 2011 through August 14, 2012 with the right to renew up to 9 successive additional terms for one year each.

5% of gross sales with capital improvements 1% of gross sales.

For Board or meal ticket plans please provide:

of meals and meal ticket cost for each meal plan

Please note which meal plans are mandatory and for whom

Greeneville Campus:

Angeez Catering

March 1, 2016 through June 30, 2017 and may be extended by written amendment for a period mutually agreed upon by the parties.

Pays the college \$250 a month up to 8 months on Greene County Campus. Contract renewal under consideration.

WALTERS STATE COMMUNITY COLLEGE
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2016-17
 TOTAL FOOD SERVICES

	Actual 2014-15		Revised 2015-16		Estimated 2015-16		Proposed 2016-17	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES								
Commissions	\$ 11,695	100%	\$ 11,700	100%	\$ 11,700	100%	\$ 11,700	100%
Taxable Sales		0		0		0		0
Other		0%		0%		0%		0%
Total Revenue	<u>\$ 11,695</u>		<u>\$ 11,700</u>		<u>\$ 11,700</u>		<u>\$ 11,700</u>	
EXPENDITURES								
Administrative salaries		0		0		0		0
Clerical/Support salaries		0		0		0		0
Employee benefits		0		0		0		0
Travel		0		0		0		0
Operating	9,492	100%	11,100	100%	11,100	1	9,700	1
Capital Outlay		0		0		0		0
Total Expenditures	<u>\$ 9,492</u>		<u>\$ 11,100</u>		<u>\$ 11,100</u>		<u>\$ 9,700</u>	
Net Operating Results Before Transfers	<u>2,203</u>		<u>600</u>		<u>600</u>		<u>2,000</u>	
TRANSFERS:								
Renewal and Replacement	600		600		600		600	
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	<u>\$ 1,603</u>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ 1,400</u>	

WALTERS STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17
CONTRACTED BOOKSTORE

	Actual 2014-15		Revised 2015-16		Estimated 2015-16		Proposed 2016-17	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	\$ 257,250	100%	\$ 257,200	100%	\$ 257,200	100%	\$ 257,200	100%
Reimbursements		0%		0%		0%		0%
Total Revenues	\$ 257,250		\$ 257,200		\$ 257,200		\$ 257,200	
EXPENDITURES:								
Administrative salaries		0%		0%		0%		0%
Clerical/Support salaries		0%		0%		0%		0%
Employee benefits		0%		0%		0%		0%
Travel		0%		0%		0%		0%
Operating	12,503	100%	13,700	100%	13,700	100%	13,400	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	12,503.00		13,700.00		13,700.00		13,400.00	
Net Operating Results Before Transfers	244,747		243,500		243,500		243,800	
TRANSFERS:								
Renewal and Replacement	12,900		12,900		12,900		12,900	
Retirement of Indebtedness								
Unexpended Plant			229,300		333,406		229,300	
Net Operating Results	\$ 231,847		\$ 1,300		\$ (102,806)		\$ 1,600	

For contracted bookstores, please provide:

Vendor name

Length and terms of contract

Commission provision and accounting methodology

Barnes & Noble College Bookstores, Inc.

Contract effective July 1, 2007 through June 30, 2008 with annual option for 9 renewals through June 30, 2017.

Commission of \$257,250 annually and 12% of gross sales over \$257,250.

WALTERS STATE COMMUNITY COLLEGE

JULY BUDGET 2016-17

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

ESTIMATED BUDGET 2015-2016

	<u>Actual Fund Balance 7/1/15</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/16</u>
Auxiliary Enterprises:								
Bookstore	\$ 2,403,723	\$ 257,200		\$ 257,200	\$ 13,700	\$ 346,306	\$ (102,806)	\$ 2,300,917
Food Services	35,670	11,700		-	11,100	600	-	35,670
Vending & Other	74,746	4,300		4,300	9,000	200	(4,900)	69,846
Aux Reserve for AR	2,011			-			-	2,011
Total	\$ 2,516,149	\$ 273,200	\$ -	\$ 273,200	\$ 33,800	\$ 347,106	\$ (107,706)	\$ 2,408,443

Contingency Allocation:

5% of Revenue Per Budget	\$ 13,660	
Difference*	13660	Not required, all auxiliaries contracte out.

R & R Transfer:

5% of Gross Margin Per Budget	\$ 13,660	
Difference*	\$ (40)	Cummulative effect of \$100 dollar rounding between three auxiliary funds.

Note: The 5% contingency allocation is optional for contracted-out auxiliaries.

WALTERS STATE COMMUNITY COLLEGE

JULY BUDGET 2016-17

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

PROPOSED BUDGET 2016-2017

	<u>Actual Fund Balance 7/1/16</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/17</u>
Auxiliary Enterprises:								
Bookstore	\$ 2,300,917	\$ 257,200		\$ 257,200	\$ 13,400	\$ 242,200	\$ 1,600	\$ 2,302,517
Food Services	35,670	11,700		11,700	9,700	600	1,400	37,070
Vending & Other	69,846	4,300		4,300	9,000	200	(4,900)	64,946
Aux Reserve for AR	2,011			-			-	2,011
Total	\$ 2,408,443	\$ 273,200	\$ -	\$ 273,200	\$ 32,100	\$ 243,000	\$ (1,900)	\$ 2,406,543

Contingency Allocation:

5% of Revenue	\$ 13,660	
Per Budget		Not required, all auxiliaries contracte out.
Difference*	\$ 13,660	

R & R Transfer:

5% of Gross Margin	\$ 13,660	
Per Budget	13,700	
Difference*	\$ (40)	Cummulative effect of \$100 dollar rounding between three auxiliary funds.

Note: The 5% contingency allocation is optional for contracted-out auxiliaries.

WALTERS STATE COMMUNITY COLLEGE

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2016-17

POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Account Code	Program/Org Code	Position No.
NONE							

WALTERS STATE COMMUNITY COLLEGE
TBR PERSONNEL BUDGET POSITION COUNT
UNRESTRICTED E & G
REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED

	7/1/2015	10/31/2015	7/1/2016	DIFFERENCE (+/-) 10/15 TO 7/16	DIFFERENCE (+/-) 7/15 TO 7/16
FACULTY	167	168	173	5	6
ADM	10	10	10	0	0
MAINT/TECH/SUPP	143	144	143	-1	0
PROF SUPPORT	95	100	100	0	5
TOTAL	415	422	426	4	11

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	Instructor	Occup. Therapy	110001	Instruction	36000 (half year)	2nd faculty member for new pgm
	Instructor	Geology	110001	Instruction	59000	increased demand for discipline
	Instructor	Music	110001	Instruction	47000	increased demand for discipline
	Instructor	Economics	110001	Instruction	50000	increased demand for discipline
	Instructor	Psychology	110001	Instruction	38000	increased demand for discipline
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP	Inform. Proc. Spclst	Acad. Affairs	110001	Inst. Support	39320	Employee reclassified to Prof. Support
PROF SUPPORT						

RECONCILIATION OF POSITION CHANGES FROM 10/15 TO 7/16

New Positions Listed Above	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
Deleted Positions Listed Above	5		-1	
Transfer Position from Restricted to Unrestricted				
Transfer between object codes				
TOTAL	<u>5</u>	<u>0</u>	<u>-1</u>	<u>0</u>

WALTERS STATE COMMUNITY COLLEGE

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2016-17

BENEFITS SCHEDULE

Name	Title	2016-17 Salary	Longevity	2016-17 Expense Account	Annual Rental Value of House	Car Y/N	Payment of Club Dues Y/N	Other Compensation	Total
Wade McCamey *	President	\$182,813	\$3,000	\$4,000	\$10,800	Y	N	NONE	\$200,613
Jackie Stewart	Maintenance Worker	\$28,283	\$1,400	NONE	\$2,640	N	N	NONE	\$32,323
Max Williams	Asst. VP for Facilities Mgmt.	\$74,674	\$3,000	NONE	\$6,000	N	N	NONE	\$83,674

* Dr. McCamey is retiring June 30, 2016; however, at this time, we do not know who our next president will be or what their salary will be; therefore, we have budgeted using Dr. McCamey's information.

Mr. Stewart resides in an apartment at the Expo Center so that he can provide security functions for the Expo Center. He receives \$220 per month for a housing allowance.

Mr. Williams resides in a house on campus property so that he is readily available to the college for maintenance or other related functions. He receives \$500 per month for a housing allowance.

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2016-17**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A.	Instructional Costs		
	1.	Total Instructional Salaries	\$ 195,935
	2.	Total Contracted Service	<u>104,700</u>
		Total Instructional Costs	300,635
B.	125% of Instructional Costs		<u>375,794</u>
C.	Non-credit Instruction Fee Revenue		<u>1,159,300</u>
	(should agree with Total Revenue presented in Section II.)		
D.	Revenue Over/(Under)* 125% of Instructional Costs		<u>\$ 783,506</u>

*Explanation should be provided if Revenue is less than 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Dean of Workforce Training 60500-210	Workforce Training Sevierville 60501-210	Revenue Bad Debt Contra Acct 60502-100	Workforce Training Greeneville 60503-210	Workforce Training Morristown 60504-210	Industrial Skill & Assmt Training 60511-210	Advanced Welding Certification & Training 60513-210	Computer Allocation 80505-210	Telephone Allocation 80506-210	OPEB 80805-210 Motor Pool Allocation 80509-210	Total
A. Revenues											
Non-credit Instruction Fees		\$ 329,500	\$ (4,700)	\$ 265,000	\$ 174,500	\$ 200,000	\$ 195,000				\$ 1,159,300
B. Expenditures											
Salaries-Professional	\$ 85,793	54,656		105,388	55,719		74,975				376,531
Salaries-Instructional		96,500		25,000	34,435	35,000	5,000				195,935
Salaries-Other		19,074		11,187	33,093	22,055					85,409
Contractual Services		58,000		6,700	30,000	5,000	5,000				104,700
Benefits	22,273	42,203		33,245	38,993	26,259	31,044			\$ 2,921	196,938
Equipment						40,000	15,000				55,000
Travel	9,276	3,500		7,500	1,000	15,000	2,000				43,459
Operating Expenses	947	45,722		91,942	57,591	56,906	57,500	\$ 59,801	\$ 14,053		384,462
Total Expenditures	<u>\$ 118,289</u>	<u>\$ 319,655</u>		<u>\$ 280,962</u>	<u>\$ 250,831</u>	<u>\$ 200,220</u>	<u>\$ 190,519</u>	<u>\$ 59,801</u>	<u>\$ 14,053</u>	<u>\$ 8,104</u>	<u>\$ 1,442,434</u>

NOTE: This schedule should include Revenues and Expenditures for all accounts associated with non-credit courses and activities. All administrative and instructional accounts should be included.

**WALTERS STATE COMMUNITY COLLEGE
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2015-16**

I. Restricted Revenue	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>				
Public Safety Center of Emphasis 210010-13354-205	\$ 95,300			\$ 95,300				
Total	<u>95,300.00</u>	<u>-</u>	<u>-</u>	<u>95,300.00</u>				
II. Restricted Expenditures	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Amount of Expenditures</u>		<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Public Safety Center of Emphasis 210010-13354-205	\$ 71,891	\$ 2,400	\$ 15,362	<u>Travel</u>		\$ 5,647		\$ 95,300
Total	<u>\$ 71,891</u>	<u>\$ 2,400</u>	<u>\$ 15,362</u>	<u>-</u>		<u>\$ 5,647</u>	<u>-</u>	<u>\$ 95,300</u>
III. Matching Funds	<u>Unrestricted E & G</u>		<u>Outside Source</u>		<u>Total</u>			
	<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>			
Public Safety Center of Emphasis 110001-13353-205	Instruction	205/13353	140,946			-		140,946
Total			<u>\$ 140,946</u>		<u>-</u>	<u>\$ 140,946</u>		

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

**WALTERS STATE COMMUNITY COLLEGE
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED BUDGET 2016-17**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Public Safety Center of Emphasis 210010-13354-205	\$ 93,800			\$ 93,800
 Total	<u>\$ 93,800</u>	<u>-</u>	<u>-</u>	<u>\$ 93,800</u>

II. Restricted Expenditures	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	
Public Safety Center of Emphasis 210010-13354-205	\$ 66,161	\$ 1,600	\$ 26,039				\$ 93,800
 Total	<u>\$ 66,161</u>	<u>\$ 1,600</u>	<u>\$ 26,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 93,800</u>

III. Matching Funds	<u>Unrestricted E & G</u>		<u>Outside Source</u>		<u>Total</u>	
	<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
Public Safety Center of Emphasis 110001-13353-205	Instruction	205/13353	\$ 205,973			\$ 205,973
 Total			<u>205,973.00</u>	<u>-</u>	<u>205,973.00</u>	

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

**WALTERS STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
ESTIMATED BUDGET 2015-16
Allied Health Special Course Fee**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>		<u>Total Budget</u>
Salaries		\$ 143,981		\$ 143,981
Employee Benefits		30,642		30,642
Travel				-
Operating Expense		74,189		74,189
Capital Outlay		38,864		38,864
Total	<u><u>-</u></u>	<u><u>\$ 287,676</u></u>		<u><u>\$ 287,676</u></u>

Narrative: Fees were used to help meet faculty salaries and equipment needs for nursing, respiratory therapy, physical therapy, emergency medical technology, and paramedic.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.

Rosemary Jackson Mayle, 2016
(name and date)

**WALTERS STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
ESTIMATED BUDGET 2015-16
Culinary Arts Special Course Fee**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries			-
Employee Benefits			-
Travel			-
Operating Expense		\$ 16,709	\$ 16,709
Capital Outlay			-
Total	<u><u>-</u></u>	<u><u>\$ 16,709</u></u>	<u><u>\$ 16,709</u></u>

Narrative: Fees helped meet the ongoing increase in the cost of food, equipment, office supplies, replacement of outdated and/or broken equipment, and purchase of pots, pans, appliances, china, glass & silverware and small wares.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.

Rosemary Jackson *May 6, 2016*
(name and date)

**WALTERS STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
PROPOSED BUDGET 2016-17
Allied Health Special Course Fee**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>		<u>Total Budget</u>
Salaries		\$ 187,358		\$ 187,358
Employee Benefits		39,216		39,216
Travel				-
Operating Expense		58,226		58,226
Capital Outlay				-
Total	<u><u>-</u></u>	<u><u>\$ 284,800</u></u>		<u><u>\$ 284,800</u></u>

Narrative: Fees were used to help meet faculty salaries and equipment needs for nursing, respiratory therapy, physical therapy, emergency medical technology, and paramedic.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.

Rosemary Jechm *May 6, 2016*

(name and date)

**WALTERS STATE COMMUNITY COLLEGE
SPECIALIZED ACADEMIC FEE REPORTING FORM
PROPOSED BUDGET 2016-17
Culinary Arts Special Course Fee**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries			-
Employee Benefits			-
Travel			-
Operating Expense		\$ 12,200	\$ 12,200
Capital Outlay			-
Total	<u> -</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>

Narrative: Fees helped meet the ongoing increase in the cost of food, equipment, office supplies, replacement of outdated and/or broken equipment, and purchase of pots, pans, appliances, china, glass & silverware and small wares.

Certification:

I certify that the specialized academic fees collected were used to enhance, not supplant, the budget of the designated academic program.

Rosemary Jadin *May 6, 2016*

(name and date)

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2015-16**

	UNEXPENDED BALANCE 6-30-15	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-16
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS				
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
LAND PURCHASES										
Local Funds:										
None										
State Appropriations:										
None										
TSSBA:										
None										
NEW CONSTRUCTION										
Local Funds:										
Expo Center Horse Barns	\$ 54,696									\$ 54,696
Public Safety Facility - Firing Range	55,000									55,000
Softball Grandstand and Press Box	21,255									21,255
State Appropriations:										
Admin Building										
TSSBA:										
None										
MAJOR RENOVATIONS										
Local Funds:										
Carpet and Reconfiguration	241,580							15,000.00		226,580
WSGC Expansion Local Funds	-		1,800,000			1,271,417 ¹				3,071,417
State Appropriations:										
WSGC Expansion State Appr Funded	1,724,805							12,863	1,271,417 ¹	440,526
TSSBA:										
WSGC Campus Expansion-TSSBA Funded	-	750,000.00						750,000		-
SPECIAL PROJECTS										
Local Funds:										
25E Highway Renovations	3,852							3,852		-
Air Conditioning for IET Hardware	26,740									26,740
Campus Improvements	365,423							150,000		215,423
Claiborne Co Extension Renovation	109,853							88,000		21,853
Communication Equipment	1,031									1,031
Document Imaging System	8,603							5,000		3,603
Reserve for Extraordinary Maintenance	100,000									100,000
Master Plan Update	13,375									13,375
Student ID System	100,000									100,000
Student Parking Lots	467,567							150,000		317,567
Surplus Disposal Proceeds	94,140						\$ 12,000 ²	1,500		104,640
State Appropriations:										
ADA Adaptations-TECH Building	56,961							20,000		36,961
Capital Projects Admin. Costs		\$ 15,000						15,000		-
Exterior Building Repairs	44,383									44,383
Greenville Sewer Corrections	51,244									51,244
Library Roof Replacement	256,107									256,107
Mechanical & Electrical Updates		750,000						100,000		650,000
Site Corrections	740,000							100,000		640,000
TSSBA:										
None										
	\$ 4,536,615	\$ 765,000	\$ 750,000	\$ 1,800,000	\$ -	\$ -	\$ 1,283,417	\$ 1,411,215	\$ 1,271,417	\$ 6,452,401

1 To separate Greenville Campus Expansion local funds from state appropriation funds
 2 Proceeds from disposal of surplus items

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2016-17**

	UNEXPENDED BALANCE 6-30-16	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-17	
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS				
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
LAND PURCHASES										
Local Funds:										
None										
State Appropriations:										
None										
TSSBA:										
None										
NEW CONSTRUCTION										
Local Funds:										
Expo Center Horse Barns	\$ 54,696						\$ 25,000		\$ 29,696	
Public Safety Facility - Firing Range	55,000								55,000	
Softball Grandstand and Press Box	21,255								21,255	
State Appropriations:										
Admin Building										
TSSBA:										
None										
MAJOR RENOVATIONS										
Local Funds:										
Carpet and Reconfiguration	226,580						15,000		211,580	
WSGC Expansion Local Funds	3,071,417						3,071,417		-	
State Appropriations:										
WSGC Expansion State Appr Funded	440,526	4,100,000					4,540,526		-	
TSSBA:										
WSGC Campus Expansion-TSSBA Fun	-		\$7,185,742				7,185,742		-	
SPECIAL PROJECTS										
Local Funds:										
25E Highway Renovations	-								-	
Air Conditioning for IET Hardware	26,740								26,740	
Campus Improvements	215,423						150,000		65,423	
Claiborne Co Extension Renovation	21,853						21,853		-	
Communication Equipment	1,031								1,031	
Document Imaging System	3,603						3,603		-	
Reserve for Extraordinary Maintenance	100,000								100,000	
Master Plan Update	13,375								13,375	
Student ID System	100,000								100,000	
Student Parking Lots	317,567						150,000		167,567	
Surplus Disposal Proceeds	104,640						\$ 12,000 ¹	1,500	115,140	
State Appropriations:										
ADA Adaptations-TECH Building	36,961							20,000	16,961	
Capital Projects Admin. Costs	-	\$ 15,000						15,000	-	
Exterior Building Repairs	44,383								44,383	
Greeneville Sewer Corrections	51,244								51,244	
Library Roof Replacement	256,107								256,107	
Mechanical & Electrical Updates	650,000							650,000	-	
Site Corrections	640,000							640,000	-	
TSSBA:										
None										
	\$ 6,452,401	\$ 4,115,000	\$7,185,742	\$ -	\$ -	\$ -	\$ 12,000	\$ 16,489,641	\$ -	\$ 1,275,502

¹ Proceeds from disposal of surplus items

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2015-16**

ACCOUNT NAME	BALANCE JUNE 30, 2015	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
SERVICE DEPARTMENTS									
Computer Services	\$ 595,228				\$ 75,500 ¹	\$ 438,500			\$ 232,228
Motor Vehicles	280,691				35,000 ¹	40,000			275,691
Postage	14,864				600 ¹	2,000			13,464
Printing	175,635				10,000 ¹	5,000			180,635
Telephone	486,033				50,000 ¹	100,000			436,033
OTHER E&G ACTIVITIES									
Banner	174,017					50,000			124,017
Equipment Enhanceme	240,672	\$ 90,000				65,000			265,672
Faculty/Staff PC Upgra	279,201					-			279,201
TAF Equipment	232,816	122,766				184,300			171,282
AUXILIARY ENTERPRISES									
Barnes & Nobel Capita	73,504	12,900			9,188 ¹				95,592
Bookstore	330,226								330,226
Contracted Food Servic	32,174	600				8,000			24,774
Megan's Corner Capita	4,753				1,800 ²	3,000			3,553
Vending - Other	3,252	200							3,452
TOTAL RENEWALS AND REPLACEMENTS	\$ 2,923,066	\$ 226,466	\$ -	\$ -	\$ 182,088	\$ 895,800	\$ -	\$ -	\$ 2,435,820

1 Departmental Charges

2 Contracted services capital investment

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2016-17**

ACCOUNT NAME	BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
SERVICE DEPARTMENTS									
Computer Services	\$ 232,228				\$ 75,500 ¹	\$ 210,000			\$ 97,728
Motor Vehicles	275,691				35,000 ¹	45,000			265,691
Postage	13,464				600 ¹	2,000			12,064
Printing	180,635				10,000 ¹	15,000			175,635
Telephone	436,033				50,000 ¹	150,000			336,033
OTHER E&G ACTIVITIES									
Banner	124,017					100,000			24,017
Equipment Enhanceme	265,672	\$ 90,000				50,000			305,672
Faculty/Staff PC Upgra	279,201					114,400			164,801
TAF Equipment	171,282					100,000			71,282
AUXILIARY ENTERPRISES									
Barnes & Nobel Capita	95,592	12,900			9,188 ¹				117,680
Bookstore	330,226								330,226
Contracted Food Servic	24,774	600				5,000			20,374
Megan's Corner Capita	3,553				1,800 ²	3,000			2,353
Vending - Other	3,452	200							3,652
TOTAL RENEWALS AND REPLACEMENTS	\$ 2,435,820	\$ 103,700	\$ -	\$ -	\$ 182,088	\$ 794,400	\$ -	\$ -	\$ 1,927,208

1 Departmental Charges

2 Contracted services capital investment

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2015-16**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2015	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
FUNDS FOR RETIREMENT OF INDEBTEDNESS										
Other Funds for Retirement of Indebtedness										
Energy Savings	\$ 16,585	\$ 100,300	\$ -	\$ -	\$ 6,115	¹ \$ 70,889	\$ 18,722	\$ -	\$ 14,550	² \$ 18,839
Greene County Expansion					19,000	³	14,000		5,000	⁴ -
Total Other Funds for Retirement of Indebted	\$ 16,585	\$ 100,300	\$ -	\$ -	\$ 25,115	\$ 70,889	\$ 32,722	\$ -	\$ 19,550	\$ 18,839
TOTAL FUNDS FOR RETIREMENT OF INDEBTEDNESS	\$ 16,585	\$ 100,300	\$ -	\$ -	\$ 25,115	\$ 70,889	\$ 32,722	\$ -	\$ 19,550	\$ 18,839

¹ Amortization of loss on advanced debt refunding in August 2012

² Administrative Cost	\$ 2,041
Amortization of bond premium	12,509
	<u>\$ 14,550</u>

³ Foundation gift

⁴ Revolving Credit Facility Quarterly Commitment Fee

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2016-17**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
FUNDS FOR RETIREMENT OF INDEBTEDNESS										
Other Funds for Retirement of Indebtedness										
Energy Savings	\$ 18,839	\$ 100,300	\$ -	\$ -	\$ 6,115	¹ \$ 74,627	\$ 19,797	\$ -	\$ 14,407	\$ 16,423
Greene County Expansion					30,000	³	20,000		10,000	\$ -
Total Other Funds for Retirement of Indebted	\$ 18,839	\$ 100,300	\$ -	\$ -	\$ 36,115	\$ 74,627	\$ 39,797	\$ -	\$ 24,407	\$ 16,423
TOTAL FUNDS FOR RETIREMENT OF INDEBTEDNESS	\$ 18,839	\$ 100,300	\$ -	\$ -	\$ 36,115	\$ 74,627	\$ 39,797	\$ -	\$ 24,407	\$ 16,423

¹ Amortization of loss on advanced debt refunding in August 2012

² Administrative cost	\$ 1,898
Amortization of bond premium	12,509
	<u>\$ 14,407</u>

³ Foundation gift

⁴ Revolving credit facility quarterly commitment fee and draw fee

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

**WALTERS STATE COMMUNITY COLLEGE
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2014-15</u>	<u>OCTOBER</u> <u>2015-16</u>	<u>ESTIMATED</u> <u>2015-16</u>	<u>JULY</u> <u>2016-17</u>
Admin Salaries				
Academic Salaries	\$ 874,280	\$ 736,409	\$ 670,992	\$ 672,903
Supporting Salaries	228,598	224,147	224,147	210,461
Student Wages	25,055	35,956	35,956	45,956
Employee Benefits	379,009	358,770	359,642	303,104
Travel	2,696	4,010	4,614	4,008
Operating Expenses	31,689	49,324	47,048	49,514
Capital Outlay				
TOTAL	<u>\$ 1,541,327</u>	<u>\$ 1,408,616</u>	<u>\$ 1,342,399</u>	<u>\$ 1,285,946</u>

**WALTERS STATE COMMUNITY COLLEGE
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2016-17**

	<u>ESTIMATED 2015-16</u>	<u>PROPOSED 2016-17</u>
Total Unrestricted E&G longevity	\$ 490,542	\$ 504,466

Longevity not \$100 rounded due to proration of employee's longevity split between E&G and Restricted funds.

**WALTERS STATE COMMUNITY COLLEGE
LOTTERY SCHOLARSHIPS
JULY PROPOSED BUDGET 2016-17**

	<u>ESTIMATED 2015-16</u>	<u>PROPOSED 2016-17</u>
Total lottery scholarships included in state grants and contracts	\$ 4,250,000	\$ 4,915,000

Roll up Orgs 8140

Walters State Community College
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	% Change Over Actual	July Budget 2016-17	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	244,986	270,800	270,800	10.5	270,800	10.5
Allocation for Working Capital	2,387,541	2,705,600	2,705,500	13.3	2,597,900	08.8
Special Allocations	3,935,253	4,059,400	4,059,400	03.2	3,943,900	00.2
Unallocated Balance	2,292,310	2,392,400	2,392,400	04.4	0	-100.0
Total Unrestricted Current Fund Balances	8,860,090	9,428,200	9,428,100	06.4	6,812,600	-23.1
Revenues						
Education and General						
Tuition and Fees	21,595,604	22,687,600	21,955,700	01.7	22,260,700	03.1
State Appropriations	20,442,725	21,013,300	21,013,300	02.8	21,879,100	07.0
Federal Grants and Contracts	195,795	193,100	193,100	-01.4	193,100	-01.4
State Grants and Contracts	120,955	94,200	94,200	-22.1	94,200	-22.1
Private Grants and Contracts	22,818	0	0	-100.0	0	-100.0
Private Gifts	43,016	0	17,300	-59.8	0	-100.0
Sales & Services of Educ Activities	84,437	153,500	113,300	34.2	105,700	25.2
Sales & Services of Other Activities	482,381	472,400	488,200	01.2	483,000	00.1
Other Sources	26,629	29,000	47,700	79.1	44,000	65.2
Total Education and General	43,014,360	44,643,100	43,922,800	02.1	45,059,800	04.8
Sales & Services of Aux Enterprises						
Sales and Services of Aux Enterprises	273,324	273,200	273,200	00.0	273,200	00.0
Total Revenues	43,287,684	44,916,300	44,196,000	02.1	45,333,000	04.7
Expenditures and Transfers						
Education and General						
Instruction	22,158,231	24,539,100	24,215,700	09.3	24,507,200	10.6
Public Service	465,012	535,500	542,900	16.7	525,900	13.1
Academic Support	1,641,941	2,319,900	2,294,000	39.7	2,309,700	40.7
Student Services	5,350,716	5,772,900	5,783,700	08.1	5,880,200	09.9
Institutional Support	5,117,997	5,062,600	4,731,900	-07.5	4,603,500	-10.1
Operation & Maintenance of Plant	4,927,957	6,349,000	6,394,600	29.8	6,478,200	31.5
Scholarships & Fellowships	408,504	688,200	688,200	68.5	794,300	94.4
Total Education and General	40,070,358	45,267,200	44,651,000	11.4	45,099,000	12.5
Mandatory Transfers for:						
Principal & Interest	100,300	100,300	100,300	00.0	100,300	00.0
Total Mandatory Transfers	100,300	100,300	100,300	00.0	100,300	00.0

Walters State Community College
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	% Change Over Actual	July Budget 2016-17	% Change Over Actual
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	1,680,000	1,800,000	1,800,000	07.1	0	-100.0
Transfers to Renewal & Replacements	826,802	212,800	212,800	-74.3	90,000	-89.1
Transfers from Other Funds	0	-229,300	-333,400		-229,300	
Total Non-Mandatory Transfers	2,506,802	1,783,500	1,679,400	-33.0	-139,300	-105.6
Total Education and General	42,677,460	47,151,000	46,430,700	08.8	45,060,000	05.6
Auxiliary Enterprises Expenditures						
Auxiliary Enterprises Expenditures	28,514	33,800	33,800	18.5	32,100	12.6
Total Auxiliary Expenditures	28,514	33,800	33,800	18.5	32,100	12.6
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Transfers to Renewal & Replacements	13,700	13,700	13,700	00.0	13,700	00.0
Transfers to Other Funds	0	229,300	333,400	00.0	229,300	00.0
Total Non-Mandatory Transfers	13,700	243,000	347,100	2433.6	243,000	1673.7
Total Auxiliary Enterprises	42,214	276,800	380,900	802.3	275,100	551.7
Total Expenditures And Transfers	42,719,674	47,427,800	46,811,600	09.6	45,335,100	06.1
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	270,790	270,800	270,800	00.0	270,800	00.0
Allocation for Working Capital	2,705,550	2,702,000	2,597,800	-04.0	2,595,800	-04.1
Special Allocations	4,059,352	3,943,900	3,943,900	-02.8	3,943,900	-02.8
Unallocated Balance	2,392,408	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	9,428,100	6,916,700	6,812,500	-27.7	6,810,500	-27.8

Walters State Community College
Special Allocations
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	July Budget 2016-17
At Beginning of Period				
2% to 5% Reserve	3,821,087	3,821,087	3,821,087	3,821,087
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees	60,802	122,767	122,767	122,767
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees	37,754	85,286	85,286	
Allocation for Unexpended Contracts				
Allocation for Conferences and Institutes				
Allocation for Floyd Scholarship				
Allocation for RODP				
Allocation for TTC Equipment Appropriation				
Allocation for OPEB				
Allocation for Designated Appropriations				
Allocation for Sustainable Campus Fee	15,610	30,212	30,212	
Allocation for International Education Fee				
Total	3,935,253	4,059,352	4,059,352	3,943,854
At End of Period				
2% to 5% Reserve	3,821,087	3,821,087	3,821,087	3,821,090
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees	122,767	122,767	122,767	122,767
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees	85,286			
Allocation for Unexpended Contracts				
Allocation for Conferences and Institutes				
Allocation for Floyd Scholarship				
Allocation for RODP				
Allocation for TTC Equipment Appropriation				
Allocation for OPEB				
Allocation for Designated Appropriations				
Allocation for Sustainable Campus Fee				
Allocation for International Education Fee	30,212			
Total	4,059,352	3,943,854	3,943,854	3,943,857

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Actual 2014-15

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	12,392,563	1,271,070	5,104,079	176,372	3,119,920	94,227	22,158,231	55.30
Research	0	0	0	0	0	0	0	0.00
Public Service	134,785	93,342	87,934	6,025	142,926	0	465,012	1.16
Academic Support	1,261,680	486,732	728,517	96,219	-961,437	30,230	1,641,941	4.10
Student Services	1,758,398	687,890	1,194,884	320,003	1,389,541	0	5,350,716	13.35
Institutional Support	1,681,803	993,511	1,175,469	-141,191	1,408,405	0	5,117,997	12.77
Oper & Maint of Plant	230,314	1,398,136	832,862	32,243	2,426,487	7,915	4,927,957	12.30
Scholarships & Fellow	0	0	0	0	408,504	0	408,504	1.02
Total Educational and General	17,459,543	4,930,681	9,123,745	489,671	7,934,346	132,372	40,070,358	
Auxiliary Enterprises	0	0	0	0	28,514	0	28,514	
Total Unrestricted	17,459,543	4,930,681	9,123,745	489,671	7,962,860	132,372	40,098,872	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Revised 2015-16

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	13,165,900	1,344,500	5,634,100	251,500	4,109,800	33,300	24,539,100	54.21
Research	0	0	0	0	0	0	0	0.00
Public Service	138,500	93,400	92,300	8,900	202,400	0	535,500	1.18
Academic Support	1,506,600	596,800	904,200	102,400	-851,900	61,800	2,319,900	5.12
Student Services	1,797,400	720,800	1,262,100	336,300	1,656,300	0	5,772,900	12.75
Institutional Support	1,704,000	688,100	1,078,700	-174,400	1,766,200	0	5,062,600	11.18
Oper & Maint of Plant	294,000	1,940,800	1,174,400	54,400	2,858,400	27,000	6,349,000	14.03
Scholarships & Fellow	0	0	0	0	688,200	0	688,200	1.52
Total Educational and General	18,606,400	5,384,400	10,145,800	579,100	10,429,400	122,100	45,267,200	
Auxiliary Enterprises	0	0	0	0	33,800	0	33,800	
Total Unrestricted	18,606,400	5,384,400	10,145,800	579,100	10,463,200	122,100	45,301,000	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Estimated 2015-16

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	12,946,600	1,341,200	5,618,300	268,800	3,934,000	106,800	24,215,700	54.23
Research	0	0	0	0	0	0	0	0.00
Public Service	138,500	89,400	92,300	9,300	213,400	0	542,900	1.22
Academic Support	1,505,300	602,300	919,100	126,000	-961,900	103,200	2,294,000	5.14
Student Services	1,800,500	709,900	1,262,400	351,500	1,653,800	5,600	5,783,700	12.95
Institutional Support	1,727,000	665,800	1,078,700	-137,700	1,398,100	0	4,731,900	10.60
Oper & Maint of Plant	294,000	1,943,200	1,174,700	64,400	2,891,300	27,000	6,394,600	14.32
Scholarships & Fellow	0	0	0	0	688,200	0	688,200	1.54
Total Educational and General	18,411,900	5,351,800	10,145,500	682,300	9,816,900	242,600	44,651,000	
Auxiliary Enterprises	0	0	0	0	33,800	0	33,800	
Total Unrestricted	18,411,900	5,351,800	10,145,500	682,300	9,850,700	242,600	44,684,800	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2016-17

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	13,396,800	1,366,900	5,746,200	252,700	3,689,600	55,000	24,507,200	54.34
Research	0	0	0	0	0	0	0	0.00
Public Service	140,500	93,400	89,400	8,900	193,700	0	525,900	1.17
Academic Support	1,623,700	632,500	959,500	136,700	-1,058,400	15,700	2,309,700	5.12
Student Services	1,846,700	732,500	1,383,600	346,200	1,571,200	0	5,880,200	13.04
Institutional Support	1,736,100	667,800	1,055,300	-185,900	1,330,200	0	4,603,500	10.21
Oper & Maint of Plant	298,300	1,984,600	1,126,100	74,900	2,994,300	0	6,478,200	14.36
Scholarships & Fellow	0	0	0	0	794,300	0	794,300	1.76
Total Educational and General	19,042,100	5,477,700	10,360,100	633,500	9,514,900	70,700	45,099,000	
Auxiliary Enterprises	0	0	0	0	32,100	0	32,100	
Total Unrestricted	19,042,100	5,477,700	10,360,100	633,500	9,547,000	70,700	45,131,100	

Walters State Community College
Detail Of Transfers
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	July Budget 2016-17
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	100,300	100,300	100,300	100,300
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	100,300	100,300	100,300	100,300
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	1,680,000	1,800,000	1,800,000	0
Renewals and Replacements:				
Transfers to Renew and Replace	826,802	212,766	212,766	90,000
Other:				
Transfers from Auxiliary	0	-229,300	-333,406	-229,300
Total E&G Non-Mandatory Transfers	2,506,802	1,783,466	1,679,360	-139,300
Total Educational And General	2,607,102	1,883,766	1,779,660	-39,000
Auxiliary Enterprises				
Mandatory Transfers				
Retirement of Indebtedness:				
Renewals and Replacements:				
Total Auxiliary Mandatory Transfers	0	0	0	0
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Renewals and Replacements:				
Transfers to Renew and Replace	13,700	13,700	13,700	13,700
Other:				
Transfers to Other Funds	0	229,300	333,406	229,300
Total Auxiliary Non-Mandatory Transfers	13,700	243,000	347,106	243,000
Total Auxiliary Enterprises	13,700	243,000	347,106	243,000
Total Transfers	2,620,802	2,126,766	2,126,766	204,000

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2014-15

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	79,755	0	0	0	209,415	797,816	10,800	0	1,097,786	0	1,097,786
Academic	11,331,200	0	0	900	900	0	0	0	11,333,000	0	11,333,000
Supporting	1,246,015	0	93,342	486,732	681,421	993,511	1,398,136	0	4,899,157	0	4,899,157
Students	25,055	0	0	0	6,469	0	0	0	31,524	0	31,524
Professional	981,608	0	134,785	1,260,780	1,548,083	883,987	219,514	0	5,028,757	0	5,028,757
Total Salaries	13,663,633	0	228,127	1,748,412	2,446,288	2,675,314	1,628,450	0	22,390,224	0	22,390,224
Employee Benefits											
FICA	984,296	0	16,573	123,817	170,352	181,839	113,509	0	1,590,386	0	1,590,386
Retirement	1,561,910	0	20,503	236,864	324,219	360,218	226,750	0	2,730,464	0	2,730,464
Insurance	2,151,298	0	33,073	320,272	437,132	568,375	444,380	0	3,954,530	0	3,954,530
Unemployment Compensation	4,708	0	17	2,750	0	0	0	0	7,475	0	7,475
Other	401,867	0	17,768	44,814	263,181	65,037	48,223	0	840,890	0	840,890
Total Benefits	5,104,079	0	87,934	728,517	1,194,884	1,175,469	832,862	0	9,123,745	0	9,123,745
Total Personal Serv.	18,767,712	0	316,061	2,476,929	3,641,172	3,850,783	2,461,312	0	31,513,969	0	31,513,969
Other											
Travel	176,372	0	6,025	96,219	320,003	-141,191	32,243	0	489,671	0	489,671
Printing, Duplicating, Film Processing	7,128	0	0	932	13,462	18,999	0	0	40,521	0	40,521
Utilities & Fuel	0	0	0	0	0	0	1,743,551	0	1,743,551	0	1,743,551
Communications & Shipping Cost	7,688	0	7	79,161	5,934	253,721	0	0	346,511	0	346,511
Maintenance/Repairs	36,739	0	1,950	28,460	8	32,925	171,159	0	271,241	0	271,241
Professional/Admin. Services	334,995	0	9,305	772,556	225,904	484,257	48,450	0	1,875,467	0	1,875,467
Supplies	945,135	0	90,163	215,057	243,250	97,641	152,646	0	1,743,892	1,514	1,745,406
Rental & Insurance	52,043	0	1,662	0	40,619	166,250	248,949	0	509,523	5,005	514,528
Motor Vehicle Operation	12,242	0	1,719	0	0	90,112	50	0	104,123	0	104,123
Awards & Idemities	2,505	0	0	0	2,006	360	0	0	4,871	0	4,871
Grants & Subsidies	5,597	0	0	0	1,395	1,368	0	0	8,360	0	8,360
Other Services & Expenses	16,029	0	2,223	6,696	12,526	320,688	0	0	358,162	-535	357,627
Equipment	94,227	0	0	17,011	0	0	7,915	0	119,153	0	119,153
Dept Revenue & Service Charges	1,645,573	0	35,897	-2,064,299	473,935	-57,916	61,682	0	94,872	22,530	117,402
Library Holdings & Bindings	0	0	0	13,219	0	0	0	0	13,219	0	13,219
Scholarships	54,246	0	0	0	370,502	0	0	408,504	833,252	0	833,252
Total Other	3,390,519	0	148,951	-834,988	1,709,544	1,267,214	2,466,645	408,504	8,556,389	28,514	8,584,903
Total E & G	22,158,231	0	465,012	1,641,941	5,350,716	5,117,997	4,927,957	408,504	40,070,358	28,514	40,098,872
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,607,102	13,700	2,620,802
Grand Total	22,158,231	0	465,012	1,641,941	5,350,716	5,117,997	4,927,957	408,504	42,677,460	42,214	42,719,674

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2015-16

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	81,674	0	0	0	214,634	818,905	10,800	0	1,126,013	0	1,126,013
Academic	11,942,276	0	0	0	0	0	0	0	11,942,276	0	11,942,276
Supporting	1,308,494	0	93,387	596,794	711,829	688,104	1,940,847	0	5,339,455	0	5,339,455
Students	35,956	0	0	0	9,000	0	0	0	44,956	0	44,956
Professional	1,141,982	0	138,502	1,506,552	1,582,776	885,098	283,195	0	5,538,105	0	5,538,105
Total Salaries	14,510,382	0	231,889	2,103,346	2,518,239	2,392,107	2,234,842	0	23,990,805	0	23,990,805
Employee Benefits											
FICA	957,803	0	15,683	153,718	214,552	183,385	199,650	0	1,724,791	0	1,724,791
Retirement	1,690,241	0	27,676	271,268	378,621	323,621	352,323	0	3,043,750	0	3,043,750
Insurance	2,422,678	0	39,669	388,817	542,691	463,856	504,996	0	4,362,707	0	4,362,707
Unemployment Compensation	56,341	0	923	9,042	12,621	10,787	11,744	0	101,458	0	101,458
Other	507,072	0	8,303	81,380	113,586	97,086	105,697	0	913,124	0	913,124
Total Benefits	5,634,135	0	92,254	904,225	1,262,071	1,078,735	1,174,410	0	10,145,830	0	10,145,830
Total Personal Serv.	20,144,517	0	324,143	3,007,571	3,780,310	3,470,842	3,409,252	0	34,136,635	0	34,136,635
Other											
Travel	251,455	0	8,899	102,351	336,279	-174,441	54,425	0	578,968	0	578,968
Operating Expense Budget	2,153,713	0	165,159	1,588,369	785,891	1,645,380	814,224	0	7,152,736	9,400	7,162,136
Capital Expenditure Budget	33,349	0	0	61,791	0	0	27,000	0	122,140	0	122,140
Utilities & Fuel	18,099	0	3,500	0	0	130,799	1,963,570	0	2,115,968	0	2,115,968
Dept Revenue & Service Charges	1,876,205	0	33,768	-2,440,257	530,942	-9,995	80,587	0	71,250	24,400	95,650
Scholarships	61,801	0	0	0	339,500	0	0	688,236	1,089,537	0	1,089,537
Total Other	4,394,622	0	211,326	-687,746	1,992,612	1,591,743	2,939,806	688,236	11,130,599	33,800	11,164,399
Total E & G	24,539,139	0	535,469	2,319,825	5,772,922	5,062,585	6,349,058	688,236	45,267,234	33,800	45,301,034
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,883,766	243,000	2,126,766
Grand Total	24,539,139	0	535,469	2,319,825	5,772,922	5,062,585	6,349,058	688,236	47,151,000	276,800	47,427,800

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Estimated 2015-16

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	81,674	0	0	0	214,634	830,905	10,800	0	1,138,013	0	1,138,013
Academic	11,796,619	0	0	0	1,300	0	0	0	11,797,919	0	11,797,919
Supporting	1,305,015	0	89,387	602,315	700,948	665,774	1,943,167	0	5,306,606	0	5,306,606
Students	36,233	0	0	0	9,000	0	0	0	45,233	0	45,233
Professional	1,068,264	0	138,502	1,505,256	1,584,601	896,144	283,195	0	5,475,962	0	5,475,962
Total Salaries	14,287,805	0	227,889	2,107,571	2,510,483	2,392,823	2,237,162	0	23,763,733	0	23,763,733
Employee Benefits											
FICA	955,104	0	15,683	156,241	214,608	183,385	199,701	0	1,724,722	0	1,724,722
Retirement	1,685,478	0	27,676	275,719	378,721	323,621	352,413	0	3,043,628	0	3,043,628
Insurance	2,415,852	0	39,669	395,197	542,833	463,856	505,125	0	4,362,532	0	4,362,532
Unemployment Compensation	56,183	0	923	9,191	12,624	10,787	11,747	0	101,455	0	101,455
Other	505,643	0	8,303	82,716	113,616	97,086	105,724	0	913,088	0	913,088
Total Benefits	5,618,260	0	92,254	919,064	1,262,402	1,078,735	1,174,710	0	10,145,425	0	10,145,425
Total Personal Serv.	19,906,065	0	320,143	3,026,635	3,772,885	3,471,558	3,411,872	0	33,909,158	0	33,909,158
Other											
Travel	268,758	0	9,299	125,951	351,526	-137,699	64,425	0	682,260	0	682,260
Operating Expense Budget	1,956,984	0	170,599	1,488,219	777,040	1,332,717	803,465	0	6,529,024	9,400	6,538,424
Capital Expenditure Budget	106,790	0	0	103,229	5,550	0	27,000	0	242,569	0	242,569
Utilities & Fuel	18,099	0	3,500	0	0	130,808	1,963,540	0	2,115,947	0	2,115,947
Dept Revenue & Service Charges	1,899,574	0	39,321	-2,450,137	536,482	-65,413	124,301	0	84,128	24,400	108,528
Scholarships	59,311	0	0	0	340,303	0	0	688,236	1,087,850	0	1,087,850
Total Other	4,309,516	0	222,719	-732,738	2,010,901	1,260,413	2,982,731	688,236	10,741,778	33,800	10,775,578
Total E & G	24,215,581	0	542,862	2,293,897	5,783,786	4,731,971	6,394,603	688,236	44,650,936	33,800	44,684,736
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,779,660	347,106	2,126,766
Grand Total	24,215,581	0	542,862	2,293,897	5,783,786	4,731,971	6,394,603	688,236	46,430,596	380,906	46,811,502

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2016-17

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	82,849	0	0	0	217,865	800,051	10,800	0	1,111,565	0	1,111,565
Academic	12,118,078	0	0	0	0	0	0	0	12,118,078	0	12,118,078
Supporting	1,320,939	0	93,387	632,497	723,458	667,780	1,984,599	0	5,422,660	0	5,422,660
Students	45,956	0	0	0	9,000	0	0	0	54,956	0	54,956
Professional	1,195,851	0	140,477	1,623,698	1,628,843	936,047	287,500	0	5,812,416	0	5,812,416
Total Salaries	14,763,673	0	233,864	2,256,195	2,579,166	2,403,878	2,282,899	0	24,519,675	0	24,519,675
Employee Benefits											
FICA	976,851	0	15,197	163,120	235,214	179,401	191,434	0	1,761,217	0	1,761,217
Retirement	1,723,854	0	26,818	287,860	415,083	316,590	337,824	0	3,108,029	0	3,108,029
Insurance	2,470,858	0	38,439	412,599	594,952	453,779	484,214	0	4,454,841	0	4,454,841
Unemployment Compensation	57,462	0	894	9,595	13,836	10,553	11,261	0	103,601	0	103,601
Other	517,156	0	8,045	86,358	124,525	94,977	101,347	0	932,408	0	932,408
Total Benefits	5,746,181	0	89,393	959,532	1,383,610	1,055,300	1,126,080	0	10,360,096	0	10,360,096
Total Personal Serv.	20,509,854	0	323,257	3,215,727	3,962,776	3,459,178	3,408,979	0	34,879,771	0	34,879,771
Other											
Travel	252,704	0	8,887	136,684	346,220	-185,903	74,916	0	633,508	0	633,508
Operating Expense Budget	1,682,375	0	156,099	1,380,096	648,035	1,276,461	786,181	0	5,929,247	9,400	5,938,647
Capital Expenditure Budget	55,000	0	0	15,661	0	0	0	0	70,661	0	70,661
Utilities & Fuel	18,099	0	3,500	0	0	129,700	2,077,076	0	2,228,375	0	2,228,375
Dept Revenue & Service Charges	1,892,377	0	34,110	-2,438,503	533,645	-75,994	131,014	0	76,649	22,700	99,349
Scholarships	96,750	0	0	0	389,500	0	0	794,340	1,280,590	0	1,280,590
Total Other	3,997,305	0	202,596	-906,062	1,917,400	1,144,264	3,069,187	794,340	10,219,030	32,100	10,251,130
Total E & G	24,507,159	0	525,853	2,309,665	5,880,176	4,603,442	6,478,166	794,340	45,098,801	32,100	45,130,901
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-39,000	243,000	204,000
Grand Total	24,507,159	0	525,853	2,309,665	5,880,176	4,603,442	6,478,166	794,340	45,059,801	275,100	45,334,901

Walters State Community College
Current Fund Revenues
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	July Budget 2016-17
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	18,359,573	19,464,100	18,643,800	18,849,000
5105 Out-Of-State Tuition	392,873	409,100	430,600	435,400
General Access				
5120 Technology Access Fee	1,153,534	1,000,000	969,900	942,000
5130 Community College Camp Access	139,762	121,900	121,900	121,900
5133 International Fee	100,126	91,300	87,500	87,500
Total Mandatory Fees	20,145,868	21,086,400	20,253,700	20,435,800
Non-Mandatory Fees				
5160 CEU Student Fees	839,312	991,500	1,114,300	1,159,300
5170 Application Fees	260	0	0	0
5175 Late Registration Fees	7,763	7,800	9,400	9,400
5155 RODP Fee	58,816	60,800	60,800	60,800
Specialized Academic Course Fee				
51650 Culinary Arts Special Course Fee	12,124	12,200	12,200	12,200
51665 Allied Health Course Fee	234,702	234,700	206,900	284,800
51801 Culinary Arts Material Fee	3,574	3,700	3,700	3,700
51802 Distance Education Course Fee	218,127	212,300	212,300	212,300
51804 Music Course Fee	6,120	6,400	6,400	6,400
51805 Natural Science Materials Fee	52,431	54,300	54,300	54,300
51809 Police Academy Material Fee	15,827	16,400	20,600	20,600
51810 Returned Check Fine	680	700	700	700
51815 Study Abroad Application Fee	0	400	400	400
Total Non-Mandatory Fees	1,449,736	1,601,200	1,702,000	1,824,900
Total Tuition & Fees	21,595,604	22,687,600	21,955,700	22,260,700
52000 State Appropriations	20,442,725	21,013,300	21,013,300	21,879,100
5300 Federal Grants and Contracts	195,795	193,100	193,100	193,100
5400 State Grants & Contracts	120,955	94,200	94,200	94,200
5600 Private Grants & Contracts	22,818	0	0	0
5700 Private Gifts	43,016	0	17,300	0
Sales & Services of Educ. Activities				
58380 Culinary Arts Non Taxable	8,558	16,800	4,600	4,600
58390 Culinary Arts Sevierville Taxable	37,717	52,400	28,700	28,700
58397 Fine Arts	5,051	9,000	10,200	11,000
58400 Music Productions	1,100	5,500	5,500	3,000

Walters State Community College
Current Fund Revenues
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	July Budget 2016-17
58409 Testing Services	23,699	47,700	42,200	42,200
58410 Theater Productions	2,194	13,900	13,900	8,000
58430 Professional Entertainment Product	974	2,000	2,000	2,000
58440 Greenhouse sales	1,919	2,500	2,500	2,500
58450 Career Fair	0	500	500	500
58451 College Fair	3,225	3,200	3,200	3,200
Total Sales & Services of Educ. Activities	84,437	153,500	113,300	105,700
Sales & Services of Other Activities				
5800 Athletics	12,000	500	2,400	0
58865 Conference Fees	161	200	200	200
58870 Lead Institution Contract	73,700	75,200	75,200	75,200
58875 Expo Center Rent	135,500	135,500	135,500	135,500
58876 Expo Center Shavings	32,392	32,400	32,800	32,800
58877 Expo Center Ticket Sales	9,812	9,800	17,100	17,100
58878 Expo Center Concessions	91,043	91,000	98,000	98,000
58879 Expo Center Drink Contract	12,500	12,500	12,500	12,500
58885 Rental of Institutional Property	112,475	112,500	112,500	112,500
58890 Staff Parking Decals	2,798	2,800	2,800	0
58899 Other Act Bad Debt Contra	0	0	-800	-800
Total Sales & Services of Other Activities	482,381	472,400	488,200	483,000
Other Sources				
58500 Other Sources	1,293	3,700	3,700	0
58515 Traffic Fines	10,420	10,400	10,400	10,400
58800 Bank Investment Interest Income	970	1,000	1,000	1,000
58803 LGIP Interest Income	13,946	13,900	32,600	32,600
Total Other Sources	26,629	29,000	47,700	44,000
Total Educational & General	43,014,360	44,643,100	43,922,800	45,059,800
Auxiliary Enterprises Revenues				
310 Book & University Store	257,250	257,200	257,200	257,200
320 Food Services	11,695	11,700	11,700	11,700
340 Vending	4,379	4,300	4,300	4,300
Total Auxiliary Revenues	273,324	273,200	273,200	273,200

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Walters State Community College
Current Fund Revenues
July Budget 2016-17

PAGE 15
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	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	July Budget 2016-17
Total Revenues	43,287,684	44,916,300	44,196,000	45,333,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Education and General				
Instruction (20)				
General Academic (200)				
TN Consortium for Intrntl Studies (12003)				
Operating Expenses	0	2,551	2,551	0
Total - TN Consortium for Intrntl Studies (12003):	0	2,551	2,551	0
Overload General Academic (12100)				
Salaries - Academic	124,247	173,454	173,454	173,454
Employee Benefits	27,532	43,283	43,283	43,283
Total - Overload General Academic (12100):	151,779	216,737	216,737	216,737
Dean of Humanities (13000)				
Salaries - Academic	0	0	68,961	69,913
Salaries - Supporting	67,786	69,677	70,827	75,911
Employee Benefits	42,902	43,932	44,026	44,955
Travel	1,200	700	1,900	700
Operating Expenses	12,430	5,854	4,654	5,297
Department Revenues	8,405	6,009	6,009	6,009
Total - Dean of Humanities (13000):	132,723	126,172	196,377	202,785
Art (13001)				
Salaries - Academic	96,738	87,559	87,559	87,477
Employee Benefits	41,229	41,926	41,926	50,074
Travel	1,334	2,936	2,121	1,716
Operating Expenses	10,936	12,635	13,430	12,635
Department Revenues	228	157	177	157
Total - Art (13001):	150,465	145,213	145,213	152,059

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
English (13002)				
Salaries - Academic	789,576	828,333	737,725	701,195
Employee Benefits	289,485	317,644	317,644	344,662
Travel	2,071	2,229	3,429	2,229
Operating Expenses	4,437	12,332	8,812	10,089
Department Revenues	2,048	1,866	4,186	2,266
Total - English (13002):	1,087,617	1,162,404	1,071,796	1,060,441
General Studies (13003)				
Salaries - Academic	56,707	89,348	89,348	83,854
Employee Benefits	27,657	52,280	52,280	38,000
Travel	492	2,592	4,092	4,092
Operating Expenses	0	2,825	3,325	3,325
Department Revenues	19	2,513	513	513
Total - General Studies (13003):	84,875	149,558	149,558	129,784
Journalism and Foreign Lang (13004)				
Salaries - Academic	84,324	92,395	93,446	94,133
Employee Benefits	44,382	47,583	48,657	48,294
Travel	368	1,787	1,787	1,787
Operating Expenses	115	745	745	745
Department Revenues	144	100	100	100
Total - Journalism and Foreign Lang (13004):	129,333	142,610	144,735	145,059

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Music (13005)				
Salaries - Academic	108,325	105,114	105,114	152,710
Employee Benefits	34,162	35,244	36,240	60,816
Travel	1,791	1,000	2,060	1,000
Operating Expenses	16,326	20,285	19,225	19,085
Department Revenues	1,477	1,483	1,483	1,483
Total - Music (13005):	162,081	163,126	164,122	235,094
Fine Arts Morristown (13006)				
Salaries - Academic	3,816	5,000	5,000	5,000
Employee Benefits	292	383	383	383
Operating Expenses	205	5,210	5,210	526
Department Revenues	133	91	91	91
Total - Fine Arts Morristown (13006):	4,446	10,684	10,684	6,000
Theatre (13007)				
Salaries - Academic	34,190	35,411	35,411	35,682
Employee Benefits	11,864	12,690	12,690	12,829
Travel	204	42	42	42
Operating Expenses	11,588	15,157	15,157	15,157
Department Revenues	1,002	692	692	692
Total - Theatre (13007):	58,848	63,992	63,992	64,402
Speech (13008)				
Salaries - Academic	306,852	360,248	360,248	361,942
Employee Benefits	116,323	131,845	132,617	131,715
Travel	5,603	5,882	5,882	7,882
Operating Expenses	2,699	5,566	5,566	6,526
Department Revenues	3,120	2,950	2,950	3,200
Total - Speech (13008):	434,597	506,491	507,263	511,265

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Professional Entertainment (13009)				
Salaries - Academic	3,458	100	1,743	100
Employee Benefits	579	8	739	8
Operating Expenses	8,340	16,987	14,916	11,987
Department Revenues	376	258	258	258
Total - Professional Entertainment (13009):	12,753	17,353	17,656	12,353
Mildred Haun Conference (13011)				
Operating Expenses	7,746	8,465	8,465	8,465
Department Revenues	1,070	735	735	735
Total - Mildred Haun Conference (13011):	8,816	9,200	9,200	9,200
Music Productions (13020)				
Travel	5,237	2,000	2,000	1,500
Operating Expenses	1,900	6,160	6,160	1,500
Total - Music Productions (13020):	7,137	8,160	8,160	3,000
Theatre Productions (13025)				
Operating Expenses	2,500	25,875	25,875	8,000
Total - Theatre Productions (13025):	2,500	25,875	25,875	8,000
Dean of Behavioral and Soc Sci (13050)				
Salaries - Academic	98,438	100,824	100,824	71,695
Salaries - Supporting	32,469	33,340	34,561	37,121
Employee Benefits	42,653	38,229	38,229	43,019
Travel	1,784	1,702	1,702	1,702
Operating Expenses	4,531	10,282	8,932	9,686
Department Revenues	6,008	4,192	5,542	4,192
Total - Dean of Behavioral and Soc Sci (13050):	185,883	188,569	189,790	167,415

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Geography (13052)				
Operating Expenses	117	318	318	318
Total - Geography (13052):	<u>117</u>	<u>318</u>	<u>318</u>	<u>318</u>
History (13053)				
Salaries - Academic	411,802	426,601	426,601	400,536
Employee Benefits	169,706	181,786	181,786	177,138
Travel	170	249	249	249
Operating Expenses	312	1,758	1,758	646
Total - History (13053):	<u>581,990</u>	<u>610,394</u>	<u>610,394</u>	<u>578,569</u>
Education (13054)				
Salaries - Academic	54,807	54,087	54,087	54,446
Employee Benefits	24,317	19,307	25,741	19,474
Travel	252	199	199	199
Operating Expenses	100	2,400	2,400	1,288
Total - Education (13054):	<u>79,476</u>	<u>75,993</u>	<u>82,427</u>	<u>75,407</u>
Political Science (13055)				
Operating Expenses	35	91	91	91
Total - Political Science (13055):	<u>35</u>	<u>91</u>	<u>91</u>	<u>91</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Psychology (13056)				
Salaries - Academic	205,197	171,292	171,292	211,624
Employee Benefits	88,440	90,910	90,910	119,914
Travel	0	517	517	517
Operating Expenses	356	292	292	292
Total - Psychology (13056):	293,993	263,011	263,011	332,347
Sociology (13057)				
Salaries - Academic	144,877	189,281	189,281	190,490
Employee Benefits	46,774	73,358	73,358	62,891
Travel	522	653	653	653
Operating Expenses	35	110	110	110
Total - Sociology (13057):	192,208	263,402	263,402	254,144
Health and Physical Education (13058)				
Salaries - Academic	63,072	64,676	64,676	64,977
Employee Benefits	20,732	21,709	21,709	21,862
Operating Expenses	990	992	992	992
Total - Health and Physical Education (13058):	84,794	87,377	87,377	87,831
Early Childhood Dev (13059)				
Salaries - Academic	130,036	133,414	133,414	134,251
Employee Benefits	46,024	48,033	48,033	48,479
Travel	910	2,253	2,253	2,253
Operating Expenses	2,547	2,208	2,208	2,208
Department Revenues	162	111	111	111
Total - Early Childhood Dev (13059):	179,679	186,019	186,019	187,302

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Math Administration (13100)				
Employee Benefits	6,162	0	4,041	0
Travel	2,344	2,463	2,463	2,463
Operating Expenses	3,325	3,925	3,925	3,924
Department Revenues	17,852	12,490	12,490	12,490
Total - Math Administration (13100):	29,683	18,878	22,919	18,877
Math (13101)				
Salaries - Academic	543,223	643,504	637,951	685,267
Salaries - Supporting	36,231	38,638	38,312	40,685
Employee Benefits	261,608	293,224	298,561	326,234
Travel	31	0	0	0
Operating Expenses	2,065	2,384	2,190	2,382
Department Revenues	146	100	100	100
Total - Math (13101):	843,304	977,850	977,114	1,054,668
Science Divison (13150)				
Salaries - Supporting	60,378	61,973	63,123	65,822
Employee Benefits	45,963	47,338	47,338	44,710
Travel	108	5,307	5,307	5,307
Operating Expenses	4,310	12,851	24,527	20,726
Department Revenues	11,098	7,709	7,709	7,709
Total - Science Divison (13150):	121,857	135,178	148,004	144,274

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Biology (13151)				
Salaries - Academic	902,908	974,195	984,010	950,211
Salaries - Supporting	70,176	72,863	72,863	73,403
Employee Benefits	375,074	428,601	440,817	414,385
Travel	3,499	2,416	2,416	2,416
Operating Expenses	36,622	25,879	23,279	24,494
Total - Biology (13151):	<u>1,388,279</u>	<u>1,503,954</u>	<u>1,523,385</u>	<u>1,464,909</u>
Chemistry (13152)				
Salaries - Academic	189,970	194,842	194,842	162,234
Employee Benefits	77,503	82,581	82,581	75,481
Operating Expenses	9,730	11,961	3,886	11,961
Total - Chemistry (13152):	<u>277,203</u>	<u>289,384</u>	<u>281,309</u>	<u>249,676</u>
Physics and Natural Science (13153)				
Salaries - Academic	151,963	163,016	164,016	223,105
Employee Benefits	65,473	70,919	70,919	98,838
Travel	690	0	0	0
Operating Expenses	4,569	5,465	4,464	5,465
Total - Physics and Natural Science (13153):	<u>222,695</u>	<u>239,400</u>	<u>239,399</u>	<u>327,408</u>
Natural Science Materials Fee (13156)				
Travel	0	1,000	1,000	1,000
Operating Expenses	47,366	61,370	61,370	53,300
Total - Natural Science Materials Fee (13156):	<u>47,366</u>	<u>62,370</u>	<u>62,370</u>	<u>54,300</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Distance Education (13401)				
Salaries - Academic	812,791	844,160	794,160	833,160
Employee Benefits	67,117	67,334	63,509	63,737
Travel	10,463	10,411	10,411	10,411
Operating Expenses	75,441	122,938	88,686	91,477
Department Revenues	0	0	4,252	2,000
Total - Distance Education (13401):	965,812	1,044,843	961,018	1,000,785
Summer School Gen Acad (13404)				
Salaries - Academic	581,015	571,792	571,792	571,792
Salaries - Professional	7,177	9,403	9,403	9,403
Employee Benefits	160,223	166,141	166,141	166,141
Operating Expenses	3,263	5,183	5,183	5,183
Total - Summer School Gen Acad (13404):	751,678	752,519	752,519	752,519
Dist Learning Gen Acad-Telecourse (13405)				
Travel	130	227	227	227
Operating Expenses	1,515	2,921	2,921	2,921
Department Revenues	8	5	5	5
Total - Dist Learning Gen Acad-Telecourse (13405):	1,653	3,153	3,153	3,153
Claiborne County Campus (13407)				
Salaries - Academic	78,228	80,259	80,259	82,556
Salaries - Supporting	68,887	72,369	72,369	74,793
Salaries - Students	0	0	277	0
Salaries - Professional	54,594	56,039	56,039	56,408
Employee Benefits	88,607	92,148	92,148	93,903
Travel	3,903	3,000	3,000	3,000
Operating Expenses	17,065	42,604	42,327	17,467
Department Revenues	380	350	350	350
Total - Claiborne County Campus (13407):	311,664	346,769	346,769	328,477

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Dual Enrollment (13409)				
Travel	0	1,200	1,800	1,600
Operating Expenses	0	3,000	2,800	3,000
Department Revenues	0	4,000	6,200	4,000
Total - Dual Enrollment (13409):	0	8,200	10,800	8,600
Distance Education Fee (13415)				
Salaries - Academic	32,862	4,775	14,193	4,846
Salaries - Supporting	20,211	20,717	20,717	21,025
Salaries - Professional	54,128	56,887	55,669	58,421
Employee Benefits	27,774	22,936	24,011	23,413
Travel	240	1,000	1,000	1,000
Operating Expenses	63,454	206,877	163,025	103,595
Capital Outlay	0	0	34,577	0
Total - Distance Education Fee (13415):	198,669	313,192	313,192	212,300
Instructional Design (13419)				
Travel	0	500	100	100
Operating Expenses	0	1,000	1,000	1,000
Department Revenues	0	750	750	750
Total - Instructional Design (13419):	0	2,250	1,850	1,850
Sevier County Center (13500)				
Salaries - Academic	80,743	81,224	82,824	83,320
Salaries - Supporting	151,329	162,017	155,979	155,231
Salaries - Professional	92,693	163,959	96,670	120,602
Employee Benefits	130,791	175,195	180,566	140,830
Travel	3,770	3,802	4,502	3,802
Operating Expenses	27,238	43,596	42,896	35,578
Department Revenues	855	681	681	681
Total - Sevier County Center (13500):	487,419	630,474	564,118	540,044

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Fine Arts Sevier (13501)				
Salaries - Academic	0	0	4,183	4,000
Employee Benefits	0	0	300	306
Operating Expenses	0	3,521	828	300
Department Revenues	0	0	170	394
Total - Fine Arts Sevier (13501):	0	3,521	5,481	5,000
Professional Entertainment Perf (13502)				
Salaries - Academic	600	0	0	0
Employee Benefits	46	0	0	0
Travel	1,730	0	0	0
Operating Expenses	1,054	6,083	5,883	1,800
Department Revenues	0	0	200	200
Total - Professional Entertainment Perf (13502):	3,430	6,083	6,083	2,000
Greeneville Center (13550)				
Salaries - Supporting	121,409	150,839	150,839	144,726
Salaries - Professional	155,106	158,939	158,939	160,146
Employee Benefits	126,503	152,179	152,179	153,434
Travel	2,851	3,233	3,233	3,233
Operating Expenses	29,213	32,587	32,587	32,318
Department Revenues	695	622	622	622
Total - Greeneville Center (13550):	435,777	498,399	498,399	494,479

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Presidential Perf Scholarship (30505) Operating Expenses	46,096	50,000	50,000	87,500
Total - Presidential Perf Scholarship (30505):	<u>46,096</u>	<u>50,000</u>	<u>50,000</u>	<u>87,500</u>
TAF-Smart Classroom 100 wing (31051) Operating Expenses	0	1,700	1,700	0
Total - TAF-Smart Classroom 100 wing (31051):	<u>0</u>	<u>1,700</u>	<u>1,700</u>	<u>0</u>
TAF Photography Course Cameras (31056) Operating Expenses	0	0	0	4,470
Total - TAF Photography Course Cameras (31056):	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,470</u>
TAF Studio Art Printer (31057) Operating Expenses	0	0	0	920
Total - TAF Studio Art Printer (31057):	<u>0</u>	<u>0</u>	<u>0</u>	<u>920</u>
TAF Mass Communication Equipment (31066) Operating Expenses	0	0	0	4,573
Total - TAF Mass Communication Equipment (31066):	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,573</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Apple Shared Lab Comp Software (31068) Operating Expenses	1,540	0	0	0
Total - TAF Apple Shared Lab Comp Software (31068):	1,540	0	0	0
TAF Apple TVs (31069) Operating Expenses	288	0	0	0
Total - TAF Apple TVs (31069):	288	0	0	0
TAF HUM 106 Smart Classroom (31070) Operating Expenses	18,589	0	0	0
Total - TAF HUM 106 Smart Classroom (31070):	18,589	0	0	0
TAF HUM 132 Smart Classroom (31071) Operating Expenses	19,031	0	0	0
Total - TAF HUM 132 Smart Classroom (31071):	19,031	0	0	0
TAF BSS iPad Cart Installation (31101) Operating Expenses	0	0	0	7,507
Total - TAF BSS iPad Cart Installation (31101):	0	0	0	7,507

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF NSCI 141 Modified-BYOD Renov (31208)				
Operating Expenses	0	33,384	32,480	0
Total - TAF NSCI 141 Modified-BYOD Renov (31208):	0	33,384	32,480	0
TAF BYOD Classrooms (31210)				
Operating Expenses	9,390	0	0	0
Total - TAF BYOD Classrooms (31210):	9,390	0	0	0
TAF NSCI 107 BOYD Update (31211)				
Operating Expenses	0	0	0	8,000
Total - TAF NSCI 107 BOYD Update (31211):	0	0	0	8,000
TAF Lab Assistants (31250)				
Salaries - Supporting	144,394	116,762	113,825	108,956
Salaries - Professional	45,286	46,456	46,456	49,262
Employee Benefits	89,108	81,301	79,863	77,182
Total - TAF Lab Assistants (31250):	278,788	244,519	240,144	235,400
TAF Tutoring Aids 20 Calculators (31253)				
Operating Expenses	0	0	0	2,900
Total - TAF Tutoring Aids 20 Calculators (31253):	0	0	0	2,900

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Equip for Special Needs Studts (31256) Operating Expenses	0	5,400	5,400	2,855
Total - TAF Equip for Special Needs Studts (31256):	0	5,400	5,400	2,855
TAF-Academic MiFi Mobile Support (31258) Operating Expenses	2,652	3,000	2,448	2,880
Total - TAF-Academic MiFi Mobile Support (31258):	2,652	3,000	2,448	2,880
TAF WSGC Smart Classroom Pub Saf (31302) Operating Expenses	0	8,500	7,178	0
Total - TAF WSGC Smart Classroom Pub Saf (31302):	0	8,500	7,178	0
TAF WSGC Computer Lab 404 (31303) Operating Expenses	0	0	0	13,125
Total - TAF WSGC Computer Lab 404 (31303):	0	0	0	13,125
TAF WSGC Smart Rm 226 Projector (31310) Operating Expenses	0	3,499	3,499	0
Total - TAF WSGC Smart Rm 226 Projector (31310):	0	3,499	3,499	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF ACAD 210 Computer Lab Replace (31352) Operating Expenses	0	0	0	26,250
Total - TAF ACAD 210 Computer Lab Replace (31352):	0	0	0	26,250
TAF MMH 118 Smart Classroom Conver (31353) Operating Expenses	0	0	0	20,000
Total - TAF MMH 118 Smart Classroom Conver (31353):	0	0	0	20,000
TAF WSSC Laptop Computer Laboratory (31362) Operating Expenses	32,405	0	0	0
Total - TAF WSSC Laptop Computer Laboratory (31362):	32,405	0	0	0
TAF WSCE Rm 204 Smart Technolgy (31381) Operating Expenses	0	0	0	6,000
Total - TAF WSCE Rm 204 Smart Technolgy (31381):	0	0	0	6,000
TAF WSCE Laptop Cart and Printer (31387) Operating Expenses	32,405	0	0	0
Total - TAF WSCE Laptop Cart and Printer (31387):	32,405	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Responseware Software (31900)				
Operating Expenses	0	2,005	0	0
Total - TAF Responseware Software (31900):	<u>0</u>	<u>2,005</u>	<u>0</u>	<u>0</u>
TAF Respondus LockDown Browser (31903)				
Operating Expenses	0	3,995	3,345	7,295
Total - TAF Respondus LockDown Browser (31903):	<u>0</u>	<u>3,995</u>	<u>3,345</u>	<u>7,295</u>
TAF 3Play Media (31904)				
Operating Expenses	0	0	0	15,935
Total - TAF 3Play Media (31904):	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,935</u>
Computer Services Allocation (80505)				
Department Revenues	898,213	1,057,692	1,062,430	1,058,480
Total - Computer Services Allocation (80505):	<u>898,213</u>	<u>1,057,692</u>	<u>1,062,430</u>	<u>1,058,480</u>
Local Telephone Allocation (80506)				
Department Revenues	68,083	46,770	50,295	50,295
Total - Local Telephone Allocation (80506):	<u>68,083</u>	<u>46,770</u>	<u>50,295</u>	<u>50,295</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Allocation (80509)				
Travel	30,502	44,976	44,976	44,915
Total - Motor Pool Allocation (80509):	<u>30,502</u>	<u>44,976</u>	<u>44,976</u>	<u>44,915</u>
Gifts (80705)				
Operating Expenses	5,960	0	1,700	0
Total - Gifts (80705):	<u>5,960</u>	<u>0</u>	<u>1,700</u>	<u>0</u>
Other Expenses (80805)				
Salaries - Administrative	0	0	0	791
Salaries - Academic	0	17,500	0	90,915
Salaries - Supporting	0	0	0	9,962
Employee Benefits	10,737	61,100	61,100	103,373
Operating Expenses	4,848	94,253	54,653	40,000
Total - Other Expenses (80805):	<u>15,585</u>	<u>172,853</u>	<u>115,753</u>	<u>245,041</u>
Prorated Salaries/Benefits-IDT (80908)				
Salaries - Academic	-2,059	-4,775	-4,775	-4,846
Salaries - Supporting	-2,037	-2,088	-2,088	-2,119
Salaries - Professional	-1,910	-1,955	-1,955	-2,549
Employee Benefits	-1,362	-2,002	-2,002	-2,157
Total - Prorated Salaries/Benefits-IDT (80908):	<u>-7,368</u>	<u>-10,820</u>	<u>-10,820</u>	<u>-11,671</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - General Academic (200):				
Salaries - Administrative	0	0	0	791
Salaries - Academic	6,088,706	6,487,629	6,421,639	6,580,039
Salaries - Supporting	771,233	797,107	791,327	805,516
Salaries - Students	0	0	277	0
Salaries - Professional	407,074	489,728	421,221	451,693
Employee Benefits	2,606,380	2,939,145	2,972,323	3,047,606
Travel	82,199	104,276	109,321	105,995
Operating Expenses	587,679	958,979	825,372	786,069
Capital Outlay	0	0	34,577	0
Department Revenues	1,021,522	1,152,326	1,169,101	1,157,883
Total	11,564,793	12,929,190	12,745,158	12,935,592
Vocational Technical Education (205)				
Overload Voc and Tech (12101)				
Salaries - Academic	9,750	11,933	11,933	11,933
Employee Benefits	2,245	2,977	2,977	2,977
Total - Overload Voc and Tech (12101):	11,995	14,910	14,910	14,910
Technical Education Div (13200)				
Salaries - Supporting	32,271	33,157	34,308	36,865
Salaries - Professional	76,948	81,627	81,627	82,121
Employee Benefits	56,504	50,344	59,671	50,830
Travel	1,655	4,389	3,389	4,389
Operating Expenses	7,621	11,481	12,931	10,011
Department Revenues	2,408	1,861	1,861	1,861
Total - Technical Education Div (13200):	177,407	182,859	193,787	186,077

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Industrial Technology (13201)				
Salaries - Academic	197,036	202,201	202,201	203,475
Employee Benefits	82,498	77,089	85,582	77,847
Travel	212	687	297	687
Operating Expenses	10,008	9,718	10,033	9,718
Department Revenues	1,637	1,123	1,123	1,123
Total - Industrial Technology (13201):	291,391	290,818	299,236	292,850
Greenhouse and Nursery Mgmt (13202)				
Salaries - Academic	51,029	51,163	51,163	51,509
Salaries - Professional	0	1,268	1,268	1,244
Employee Benefits	17,707	18,591	18,591	18,598
Travel	1,041	1,082	2,102	1,082
Operating Expenses	8,409	8,017	6,872	8,017
Department Revenues	439	301	351	301
Total - Greenhouse and Nursery Mgmt (13202):	78,625	80,422	80,347	80,751
Golf and Turf Mgmt (13204)				
Salaries - Academic	40,883	43,432	43,432	43,773
Employee Benefits	18,535	19,491	19,491	26,831
Travel	150	360	360	260
Operating Expenses	2,481	5,519	5,419	4,119
Department Revenues	198	136	136	136
Total - Golf and Turf Mgmt (13204):	62,247	68,938	68,838	75,119

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Argiculture Resource (13205)				
Salaries - Academic	69,566	71,230	71,230	46,563
Employee Benefits	34,217	33,427	35,515	24,704
Travel	977	751	1,101	751
Operating Expenses	19,708	21,053	20,423	21,053
Department Revenues	4,110	2,819	2,999	2,819
Total - Argiculture Resource (13205):	128,578	129,280	131,268	95,890
Concrete Industry Management (13207)				
Operating Expenses	0	17,605	17,605	7,000
Total - Concrete Industry Management (13207):	0	17,605	17,605	7,000
Computer Science (13212)				
Salaries - Academic	404,748	449,487	449,487	451,981
Employee Benefits	177,461	207,425	209,696	184,280
Travel	1,468	1,600	1,650	1,600
Operating Expenses	9,497	8,457	8,407	12,457
Department Revenues	36	25	25	25
Total - Computer Science (13212):	593,210	666,994	669,265	650,343
Clean Energy Technology (13217)				
Salaries - Academic	52,623	54,026	54,026	54,387
Employee Benefits	25,485	26,324	26,324	26,594
Travel	556	700	700	700
Operating Expenses	3,716	3,057	2,957	3,057
Department Revenues	354	243	243	243
Total - Clean Energy Technology (13217):	82,734	84,350	84,250	84,981

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Health Related Careers Admin (13250)				
Salaries - Supporting	89,475	104,586	104,586	104,545
Salaries - Professional	0	10,531	10,531	75,419
Employee Benefits	62,948	69,655	74,732	88,698
Travel	6,205	11,590	11,590	11,590
Operating Expenses	7,017	13,699	12,399	12,863
Department Revenues	14,926	10,321	10,321	10,321
Total - Health Related Careers Admin (13250):	180,571	220,382	224,159	303,436
Nursing (13251)				
Salaries - Academic	1,279,244	1,310,918	1,274,116	1,307,231
Employee Benefits	502,324	498,373	519,422	497,426
Travel	3,208	3,110	3,110	3,110
Operating Expenses	17,149	20,075	20,015	20,666
Department Revenues	1,060	812	872	812
Total - Nursing (13251):	1,802,985	1,833,288	1,817,535	1,829,245
Physical Therapist Assistant (13252)				
Salaries - Academic	217,204	224,847	223,197	226,688
Employee Benefits	85,870	89,384	89,384	90,301
Travel	851	1,706	1,706	1,706
Operating Expenses	11,650	8,571	8,571	11,708
Capital Outlay	1,168	0	0	0
Department Revenues	2,138	1,549	1,549	1,549
Total - Physical Therapist Assistant (13252):	318,881	326,057	324,407	331,952

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Respiratory Therapy (13253)				
Salaries - Academic	183,040	187,754	187,754	189,156
Employee Benefits	45,207	46,481	46,481	46,856
Travel	2,201	2,040	2,905	2,040
Operating Expenses	10,754	10,953	10,038	10,953
Department Revenues	45	39	89	39
Total - Respiratory Therapy (13253):	241,247	247,267	247,267	249,044
Health Information (13254)				
Salaries - Academic	122,801	125,996	125,996	126,795
Employee Benefits	41,358	43,349	43,349	43,775
Travel	2,366	3,407	3,827	3,374
Operating Expenses	3,709	2,218	3,098	2,251
Department Revenues	529	420	420	420
Total - Health Information (13254):	170,763	175,390	176,690	176,615
Pharmacy Technician (13255)				
Salaries - Academic	59,659	61,213	61,213	61,604
Employee Benefits	19,787	20,442	20,442	20,617
Travel	0	364	364	364
Operating Expenses	5,420	5,613	5,613	5,613
Department Revenues	101	86	86	86
Total - Pharmacy Technician (13255):	84,967	87,718	87,718	88,284

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Allied Health Fee-Nursing (13260)				
Salaries - Academic	82,210	83,854	83,854	102,792
Employee Benefits	17,380	17,729	17,729	21,675
Operating Expenses	9,437	73,906	54,446	40,758
Total - Allied Health Fee-Nursing (13260):	109,027	175,489	156,029	165,225
Allied Health Fee-Respiratory Thrpy (13261)				
Salaries - Academic	11,042	11,263	11,263	11,374
Employee Benefits	1,949	1,988	1,988	2,008
Total - Allied Health Fee-Respiratory Thrpy (13261):	12,991	13,251	13,251	13,382
Allied Health Fee-PTA (13262)				
Salaries - Academic	36,320	37,046	37,046	37,411
Employee Benefits	8,084	8,245	8,245	8,480
Total - Allied Health Fee-PTA (13262):	44,404	45,291	45,291	45,891
Allied Health Fee-Surgical Tech (13263)				
Salaries - Academic	0	0	0	8,622
Employee Benefits	0	0	0	1,661
Total - Allied Health Fee-Surgical Tech (13263):	0	0	0	10,283
Allied Health Fee-Health Info Tech (13264)				
Salaries - Academic	0	0	0	7,333
Employee Benefits	0	0	0	1,294
Total - Allied Health Fee-Health Info Tech (13264):	0	0	0	8,627

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Occupational Therapist Assistant (13265)				
Salaries - Academic	0	50,000	45,002	106,981
Employee Benefits	0	25,200	25,200	30,076
Travel	0	1,000	1,000	1,000
Operating Expenses	0	6,000	6,000	6,000
Total - Occupational Therapist Assistant (13265):	0	82,200	77,202	144,057
Surgical Tech (13267)				
Salaries - Academic	56,425	99,920	99,920	100,684
Employee Benefits	22,652	46,856	50,997	47,531
Travel	3,138	3,000	3,000	4,600
Operating Expenses	10,295	7,500	7,500	7,500
Total - Surgical Tech (13267):	92,510	157,276	161,417	160,315
Allied Health Fee-Pharm Tech (13269)				
Salaries - Academic	0	0	0	7,894
Employee Benefits	0	0	0	1,393
Total - Allied Health Fee-Pharm Tech (13269):	0	0	0	9,287
Business Related Careers Div (13300)				
Salaries - Academic	0	0	0	81,063
Salaries - Supporting	29,967	35,603	36,753	39,313
Employee Benefits	12,381	15,114	15,114	36,947
Travel	828	5,403	3,637	5,403
Operating Expenses	11,550	23,665	25,906	5,565
Department Revenues	11,907	8,279	8,279	8,279
Total - Business Related Careers Div (13300):	66,633	88,064	89,689	176,570

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Administration Office Assistant (13301)				
Travel	2,253	324	1,049	324
Operating Expenses	0	1,275	0	1,275
Total - Administration Office Assistant (13301):	<u>2,253</u>	<u>1,599</u>	<u>1,049</u>	<u>1,599</u>
Management (13302)				
Salaries - Academic	78,994	108,064	108,064	108,684
Employee Benefits	37,795	36,252	36,252	36,767
Operating Expenses	0	598	598	598
Total - Management (13302):	<u>116,789</u>	<u>144,914</u>	<u>144,914</u>	<u>146,049</u>
Legal Studies (13303)				
Salaries - Academic	69,696	71,528	71,528	71,975
Employee Benefits	31,785	32,893	32,893	33,224
Travel	1,227	4,618	4,318	4,618
Operating Expenses	4,316	2,098	2,398	1,593
Total - Legal Studies (13303):	<u>107,024</u>	<u>111,137</u>	<u>111,137</u>	<u>111,410</u>
Accounting (13304)				
Salaries - Academic	281,940	288,937	288,937	193,332
Employee Benefits	96,581	99,454	99,454	75,040
Operating Expenses	904	5,007	5,007	2,696
Total - Accounting (13304):	<u>379,425</u>	<u>393,398</u>	<u>393,398</u>	<u>271,068</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Hospitality Mgmt (13305)				
Salaries - Academic	74,395	76,320	76,320	76,785
Employee Benefits	19,309	19,912	19,912	20,084
Travel	662	415	735	660
Operating Expenses	409	791	546	3,046
Total - Hospitality Mgmt (13305):	94,775	97,438	97,513	100,575
Emergency Medical (13350)				
Salaries - Academic	198,771	202,922	202,922	202,412
Salaries - Professional	43,439	49,353	49,353	49,593
Employee Benefits	110,064	102,106	103,259	103,068
Travel	3,695	2,494	3,854	2,494
Operating Expenses	21,291	8,276	11,238	8,276
Department Revenues	158	112	112	112
Total - Emergency Medical (13350):	377,418	365,263	370,738	365,955
Allied Health Fee-EMT (13351)				
Salaries - Academic	11,751	11,818	11,818	11,932
Employee Benefits	2,665	2,680	2,680	2,705
Operating Expenses	0	66,947	19,743	17,468
Capital Outlay	0	0	38,864	0
Total - Allied Health Fee-EMT (13351):	14,416	81,445	73,105	32,105
Criminal Justice Degree Program (13352)				
Salaries - Academic	242,485	271,173	274,238	270,476
Salaries - Supporting	72,597	95,668	95,668	97,668
Employee Benefits	108,606	124,947	128,827	104,497
Travel	5,493	6,839	6,839	6,839
Operating Expenses	144,198	110,713	107,691	99,385
Capital Outlay	46,257	0	0	0
Department Revenues	9,007	6,895	6,895	6,895
Total - Criminal Justice Degree Program (13352):	628,643	616,235	620,158	585,760

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Center of Emphasis Matching (13353)				
Salaries - Academic	34,652	115,093	97,728	143,254
Employee Benefits	14,192	43,218	43,218	62,719
Total - Center of Emphasis Matching (13353):	<u>48,844</u>	<u>158,311</u>	<u>140,946</u>	<u>205,973</u>
Distance Education Voc Tech (13402)				
Salaries - Academic	297,020	306,425	308,425	318,425
Employee Benefits	30,064	39,781	39,934	41,267
Operating Expenses	22,232	47,863	37,863	37,863
Department Revenues	44	0	0	0
Total - Distance Education Voc Tech (13402):	<u>349,360</u>	<u>394,069</u>	<u>386,222</u>	<u>397,555</u>
Summer School Voc Tech (13403)				
Salaries - Academic	36,480	44,919	44,919	44,919
Employee Benefits	11,115	16,653	16,653	16,653
Operating Expenses	0	3,962	3,962	3,962
Total - Summer School Voc Tech (13403):	<u>47,595</u>	<u>65,534</u>	<u>65,534</u>	<u>65,534</u>
Culinary Arts (13503)				
Salaries - Academic	124,831	129,302	129,302	130,116
Salaries - Supporting	29,000	29,725	29,725	30,170
Salaries - Professional	36,385	37,377	37,377	37,656
Employee Benefits	82,743	85,204	85,975	86,730
Travel	759	11,352	21,352	4,719
Operating Expenses	91,975	107,062	107,062	98,124
Department Revenues	270	185	185	185
Total - Culinary Arts (13503):	<u>365,963</u>	<u>400,207</u>	<u>410,978</u>	<u>387,700</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Culinary Arts Fee (13504)				
Operating Expenses	9,457	16,709	16,709	12,200
Capital Outlay	9,000	0	0	0
Total - Culinary Arts Fee (13504):	18,457	16,709	16,709	12,200
Services for Ind with Disabilities (22503)				
Salaries - Administrative	79,755	81,674	81,674	82,058
Employee Benefits	27,668	25,563	25,563	25,733
Travel	1,699	588	588	588
Operating Expenses	6,892	51,742	76,677	9,012
Department Revenues	0	0	65	50
Total - Services for Ind with Disabilities (22503):	116,014	159,567	184,567	117,441
TAF Cisco Hardware (31400)				
Operating Expenses	7,033	0	0	7,000
Total - TAF Cisco Hardware (31400):	7,033	0	0	7,000
TAF Tech 262 Upgrade (31402)				
Operating Expenses	0	36,000	35,431	0
Total - TAF Tech 262 Upgrade (31402):	0	36,000	35,431	0
TAF TECH 110 Smart Room (31403)				
Operating Expenses	6,209	0	0	0
Total - TAF TECH 110 Smart Room (31403):	6,209	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF MATLAB/MathWorks Renewal (31404) Operating Expenses	400	400	400	400
Total - TAF MATLAB/MathWorks Renewal (31404):	400	400	400	400
TAF Eng Tech Maint/Lic Upgrades (31405) Operating Expenses	15,000	15,500	14,280	15,000
Total - TAF Eng Tech Maint/Lic Upgrades (31405):	15,000	15,500	14,280	15,000
TAF Incr/Upgrade CISCO Equipment (31406) Operating Expenses	6,973	7,000	3,595	7,000
Total - TAF Incr/Upgrade CISCO Equipment (31406):	6,973	7,000	3,595	7,000
TAF TECH 220 Replacement (31407) Operating Expenses	16,984	0	0	0
Total - TAF TECH 220 Replacement (31407):	16,984	0	0	0
VMWare Academy Yearly License Fee (31411) Operating Expenses	250	300	250	300
Total - VMWare Academy Yearly License Fee (31411):	250	300	250	300

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF DreamSpark Subscription Renewal (31414) Operating Expenses	1,118	1,750	1,750	1,750
Total - TAF DreamSpark Subscription Renewal (31414):	1,118	1,750	1,750	1,750
TAF PaintShop Pro 2 Yr Maint/Lic (31416) Operating Expenses	1,405	2,500	1,405	2,500
Total - TAF PaintShop Pro 2 Yr Maint/Lic (31416):	1,405	2,500	1,405	2,500
TAF Allen Bradley PLC Controllers (31417) Operating Expenses	417	0	0	0
Total - TAF Allen Bradley PLC Controllers (31417):	417	0	0	0
TAF TECH 270 Computer Lab Upgrade (31420) Operating Expenses	30,824	0	0	0
Total - TAF TECH 270 Computer Lab Upgrade (31420):	30,824	0	0	0
TAF Netlab PC Server (31421) Operating Expenses	11,025	0	0	0
Total - TAF Netlab PC Server (31421):	11,025	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Update Computer Lab TECH 108C (31500) Operating Expenses	0	19,110	18,330	0
Total - TAF Update Computer Lab TECH 108C (31500):	0	19,110	18,330	0
TAF Pyxis Med Station (31501) Operating Expenses	0	22,000	22,000	999
Total - TAF Pyxis Med Station (31501):	0	22,000	22,000	999
TAF Medi-dose Sftwr Lcns fee upgrd (31507) Operating Expenses	0	450	450	0
Total - TAF Medi-dose Sftwr Lcns fee upgrd (31507):	0	450	450	0
TAF Lcns Renewal-RX bar code Sftwr (31508) Operating Expenses	198	275	275	275
Total - TAF Lcns Renewal-RX bar code Sftwr (31508):	198	275	275	275
TAF TECH 108 Printers (31511) Operating Expenses	919	0	0	0
Total - TAF TECH 108 Printers (31511):	919	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF WSCG 430 Computer Replacement (31512) Operating Expenses	0	0	0	19,250
Total - TAF WSCG 430 Computer Replacement (31512):	0	0	0	19,250
TAF Recurring Software (31518) Operating Expenses	1,803	5,147	5,147	2,000
Total - TAF Recurring Software (31518):	1,803	5,147	5,147	2,000
TAF Nuance Clintegrity 360 Software (31524) Operating Expenses	7,596	8,208	8,208	8,083
Total - TAF Nuance Clintegrity 360 Software (31524):	7,596	8,208	8,208	8,083
TAF Nursing Laboratory (31528) Operating Expenses	4,493	0	0	0
Capital Outlay	7,900	8,349	8,349	0
Total - TAF Nursing Laboratory (31528):	12,393	8,349	8,349	0
TAF PTA Electronic Balances (31544) Operating Expenses	2,024	100	100	0
Total - TAF PTA Electronic Balances (31544):	2,024	100	100	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Respiratory Care Hospital Beds (31545)				
Operating Expenses	4,358	0	0	0
Capital Outlay	16,462	0	0	0
Total - TAF Respiratory Care Hospital Beds (31545):	<u>20,820</u>	<u>0</u>	<u>0</u>	<u>0</u>
TAF OpenStruct (31546)				
Operating Expenses	1,900	1,900	1,900	1,900
Total - TAF OpenStruct (31546):	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
TAF Busn Div Smart Room (31601)				
Operating Expenses	0	19,500	18,439	0
Total - TAF Busn Div Smart Room (31601):	<u>0</u>	<u>19,500</u>	<u>18,439</u>	<u>0</u>
TAF Upgrade QuickBooks (31603)				
Operating Expenses	460	0	0	0
Total - TAF Upgrade QuickBooks (31603):	<u>460</u>	<u>0</u>	<u>0</u>	<u>0</u>
TAF Public Safety MiFis (31654)				
Operating Expenses	0	0	0	820
Total - TAF Public Safety MiFis (31654):	<u>0</u>	<u>0</u>	<u>0</u>	<u>820</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF PSC 161 Multimedia Technology (31655)				
Operating Expenses	26,803	0	0	0
Total - TAF PSC 161 Multimedia Technology (31655):	<u>26,803</u>	<u>0</u>	<u>0</u>	<u>0</u>
Academic Assessment (40500)				
Employee Benefits	0	0	1,246	0
Travel	5,547	6,176	6,176	6,176
Operating Expenses	19,533	30,513	30,513	30,513
Department Revenues	572	547	547	547
Total - Academic Assessment (40500):	<u>25,652</u>	<u>37,236</u>	<u>38,482</u>	<u>37,236</u>
Computer Services Allocation (80505)				
Department Revenues	431,346	507,929	510,205	508,309
Total - Computer Services Allocation (80505):	<u>431,346</u>	<u>507,929</u>	<u>510,205</u>	<u>508,309</u>
Local Telephone Allocation (80506)				
Department Revenues	44,019	65,341	65,268	70,264
Total - Local Telephone Allocation (80506):	<u>44,019</u>	<u>65,341</u>	<u>65,268</u>	<u>70,264</u>
Motor Pool Allocation (80509)				
Travel	20,503	30,208	30,208	30,168
Total - Motor Pool Allocation (80509):	<u>20,503</u>	<u>30,208</u>	<u>30,208</u>	<u>30,168</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Gifts (80705)				
Operating Expenses	13,740	0	0	0
Total - Gifts (80705):	<u>13,740</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)				
Salaries - Academic	0	0	0	50,000
Salaries - Professional	0	18,000	18,000	27,586
Employee Benefits	6,083	40,000	40,000	39,467
Travel	1,170	0	0	0
Operating Expenses	-4,494	19,747	19,747	0
Total - Other Expenses (80805):	<u>2,759</u>	<u>77,747</u>	<u>77,747</u>	<u>117,053</u>
Prorated Salaries/Benefits-Academic (80906)				
Salaries - Academic	-141,323	-143,981	-143,981	-187,358
Employee Benefits	-30,078	-30,642	-30,642	-39,216
Total - Prorated Salaries/Benefits-Academic (80906):	<u>-171,401</u>	<u>-174,623</u>	<u>-174,623</u>	<u>-226,574</u>
Prorated Salaries/Benefits-IDT (80908)				
Salaries - Academic	-3,252	0	0	0
Employee Benefits	-738	0	0	0
Total - Prorated Salaries/Benefits-IDT (80908):	<u>-3,990</u>	<u>0</u>	<u>0</u>	<u>0</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Vocational Technical Education (205):				
Salaries - Administrative	79,755	81,674	81,674	82,058
Salaries - Academic	4,180,020	4,558,803	4,503,053	4,674,201
Salaries - Supporting	253,310	298,739	301,040	308,561
Salaries - Professional	156,772	198,156	198,156	273,619
Employee Benefits	1,782,446	1,956,505	2,016,154	1,960,137
Travel	67,864	104,203	115,857	99,242
Operating Expenses	627,066	870,550	809,947	592,597
Capital Outlay	80,787	8,349	47,213	0
Department Revenues	525,304	609,023	611,631	614,376
Total	7,753,324	8,686,002	8,684,725	8,604,791
Community Education (210)				
Dean of Workforce Training (60500)				
Salaries - Professional	83,126	85,282	85,282	85,793
Employee Benefits	21,428	22,094	22,094	22,273
Travel	5,742	9,276	9,276	9,276
Operating Expenses	633	550	500	500
Department Revenues	569	397	447	447
Total - Dean of Workforce Training (60500):	111,498	117,599	117,599	118,289
Workforce Training Sevierville (60501)				
Salaries - Academic	82,104	55,000	96,500	96,500
Salaries - Supporting	19,327	18,982	18,982	19,074
Salaries - Professional	48,552	54,295	54,295	54,656
Employee Benefits	37,390	38,958	42,133	42,203
Travel	1,943	3,500	3,500	3,500
Operating Expenses	86,822	98,722	98,722	98,722
Department Revenues	4,241	5,000	5,000	5,000
Total - Workforce Training Sevierville (60501):	280,379	274,457	319,132	319,655

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Workforce Training Greeneville (60503)				
Salaries - Academic	29,858	30,000	30,000	25,000
Salaries - Supporting	31,375	11,587	11,587	11,187
Salaries - Professional	68,194	92,414	87,203	105,388
Employee Benefits	29,199	30,009	30,009	33,245
Travel	1,272	7,500	7,500	7,500
Operating Expenses	50,707	92,786	91,986	92,500
Department Revenues	1,026	856	1,656	6,142
Total - Workforce Training Greeneville (60503):	211,631	265,152	259,941	280,962
Workforce Training Morristown (60504)				
Salaries - Academic	38,576	34,435	34,435	34,435
Salaries - Supporting	25,151	30,238	30,238	33,093
Salaries - Professional	53,994	54,133	54,133	55,719
Employee Benefits	31,385	31,843	31,843	38,993
Travel	43	1,000	1,000	1,000
Operating Expenses	43,638	82,823	82,823	82,823
Department Revenues	6,427	4,768	4,768	4,768
Total - Workforce Training Morristown (60504):	199,214	239,240	239,240	250,831
Industrial Skills Assmt & Training (60511)				
Salaries - Academic	37,656	40,000	40,000	35,000
Salaries - Supporting	8,417	21,355	21,355	22,055
Employee Benefits	7,054	13,706	14,230	26,259
Travel	7,995	9,000	9,000	15,000
Operating Expenses	15,013	47,494	47,494	60,000
Capital Outlay	13,440	25,000	25,000	40,000
Department Revenues	3,654	2,506	2,506	1,906
Total - Industrial Skills Assmt & Training (60511):	93,229	159,061	159,585	200,220

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Advanced Welding Cert & Training (60513)				
Salaries - Professional	72,500	74,313	74,313	79,975
Employee Benefits	29,727	30,325	30,325	31,044
Travel	3,104	3,500	3,500	2,000
Operating Expenses	28,989	58,935	58,935	62,500
Capital Outlay	0	0	0	15,000
Department Revenues	2,850	1,955	1,955	0
Total - Advanced Welding Cert & Training (60513):	137,170	169,028	169,028	190,519
Computer Services Allocation (80505)				
Department Revenues	50,746	59,756	60,024	59,801
Total - Computer Services Allocation (80505):	50,746	59,756	60,024	59,801
Local Telephone Allocation (80506)				
Department Revenues	9,391	13,068	14,053	14,053
Total - Local Telephone Allocation (80506):	9,391	13,068	14,053	14,053
Motor Pool Allocation (80509)				
Travel	3,514	5,190	5,190	5,183
Total - Motor Pool Allocation (80509):	3,514	5,190	5,190	5,183
Gifts (80705)				
Operating Expenses	21,954	0	0	0
Total - Gifts (80705):	21,954	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Other Expenses (80805)				
Employee Benefits	450	2,250	2,250	2,921
Total - Other Expenses (80805):	<u>450</u>	<u>2,250</u>	<u>2,250</u>	<u>2,921</u>
Total - Community Education (210):				
Salaries - Academic	188,194	159,435	200,935	190,935
Salaries - Supporting	84,270	82,162	82,162	85,409
Salaries - Professional	326,366	360,437	355,226	381,531
Employee Benefits	156,633	169,185	172,884	196,938
Travel	23,613	38,966	38,966	43,459
Operating Expenses	247,756	381,310	380,460	397,045
Capital Outlay	13,440	25,000	25,000	55,000
Department Revenues	78,904	88,306	90,409	92,117
Total	<u>1,119,176</u>	<u>1,304,801</u>	<u>1,346,042</u>	<u>1,442,434</u>
Remedial Developmental Education (215)				
Overload Prep Remedial (12102)				
Salaries - Academic	3,350	4,192	4,192	4,192
Employee Benefits	768	1,046	1,046	1,046
Total - Overload Prep Remedial (12102):	<u>4,118</u>	<u>5,238</u>	<u>5,238</u>	<u>5,238</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Distance Education R and D (13410)				
Salaries - Academic	108,250	116,634	81,634	91,634
Employee Benefits	7,172	8,923	6,245	7,010
Operating Expenses	1,246	1,246	1,246	1,246
Total - Distance Education R and D (13410):	116,668	126,803	89,125	99,890
Summer School R and D (13411)				
Salaries - Academic	18,379	18,970	18,970	18,970
Employee Benefits	4,175	5,060	5,060	5,060
Total - Summer School R and D (13411):	22,554	24,030	24,030	24,030
R and D Division (13450)				
Salaries - Academic	4,800	0	0	0
Salaries - Professional	38,863	39,889	39,889	37,989
Employee Benefits	30,772	26,318	28,821	0
Travel	344	824	824	824
Operating Expenses	3,539	8,432	5,437	8,432
Department Revenues	432	381	381	381
Total - R and D Division (13450):	78,750	75,844	75,352	47,626
R and D Advising (13451)				
Operating Expenses	222	229	229	229
Total - R and D Advising (13451):	222	229	229	229

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
R and D Study Skills Retention (13452)				
Salaries - Academic	55,834	57,260	57,260	57,625
Employee Benefits	19,008	20,027	20,027	20,194
Operating Expenses	0	2,690	2,480	1,584
Department Revenues	223	153	363	153
Total - R and D Study Skills Retention (13452):	<u>75,065</u>	<u>80,130</u>	<u>80,130</u>	<u>79,556</u>
R and D Reading (13453)				
Salaries - Academic	137,909	133,890	133,890	134,825
Employee Benefits	55,218	57,623	57,623	58,779
Travel	200	228	832	228
Operating Expenses	623	1,673	1,069	1,673
Department Revenues	308	211	211	211
Total - R and D Reading (13453):	<u>194,258</u>	<u>193,625</u>	<u>193,625</u>	<u>195,716</u>
R and D Communications (13454)				
Salaries - Academic	41,871	43,002	43,968	44,308
Salaries - Supporting	31,203	32,031	32,031	32,276
Employee Benefits	38,575	40,729	40,729	41,400
Travel	401	851	851	851
Operating Expenses	2,180	1,806	1,756	1,806
Department Revenues	854	596	646	596
Total - R and D Communications (13454):	<u>115,084</u>	<u>119,015</u>	<u>119,981</u>	<u>121,237</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
R and D Mathematics (13455)				
Salaries - Academic	358,204	362,461	331,078	321,349
Employee Benefits	124,152	129,886	129,886	100,738
Travel	1,020	838	838	838
Operating Expenses	4,069	5,798	5,498	5,643
Department Revenues	2,973	2,039	2,339	2,189
Total - R and D Mathematics (13455):	490,418	501,022	469,639	430,757
Other Instructional Salary (13458)				
Salaries - Academic	145,683	0	0	0
Employee Benefits	36,421	0	0	0
Total - Other Instructional Salary (13458):	182,104	0	0	0
Student Tutoring (22505)				
Salaries - Supporting	105,999	98,455	98,455	89,177
Salaries - Students	25,055	35,956	35,956	45,956
Salaries - Professional	52,533	53,772	53,772	51,019
Employee Benefits	61,525	60,318	61,365	60,944
Travel	75	300	300	300
Operating Expenses	-33	900	900	900
Total - Student Tutoring (22505):	245,154	249,701	250,748	248,296
Computer Services Allocation (80505)				
Department Revenues	5,075	5,975	6,002	5,980
Total - Computer Services Allocation (80505):	5,075	5,975	6,002	5,980

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Local Telephone Allocation (80506)				
Department Revenues	9,978	17,195	18,491	18,491
Total - Local Telephone Allocation (80506):	<u>9,978</u>	<u>17,195</u>	<u>18,491</u>	<u>18,491</u>
Motor Pool Allocation (80509)				
Travel	656	969	969	967
Total - Motor Pool Allocation (80509):	<u>656</u>	<u>969</u>	<u>969</u>	<u>967</u>
Other Expenses (80805)				
Employee Benefits	1,223	8,840	8,840	7,933
Total - Other Expenses (80805):	<u>1,223</u>	<u>8,840</u>	<u>8,840</u>	<u>7,933</u>
Total - Remedial Developmental Education (215):				
Salaries - Academic	874,280	736,409	670,992	672,903
Salaries - Supporting	137,202	130,486	130,486	121,453
Salaries - Students	25,055	35,956	35,956	45,956
Salaries - Professional	91,396	93,661	93,661	89,008
Employee Benefits	379,009	358,770	359,642	303,104
Travel	2,696	4,010	4,614	4,008
Operating Expenses	11,846	22,774	18,615	21,513
Department Revenues	19,843	26,550	28,433	28,001
Total	<u>1,541,327</u>	<u>1,408,616</u>	<u>1,342,399</u>	<u>1,285,946</u>

Other Instructional Expense (220)

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Other Expenses (80805)				
Employee Benefits	0	121,518	8,245	110,516
Total - Other Expenses (80805):	0	121,518	8,245	110,516
Academic Performance Scholarship (81000)				
Employee Benefits	145,325	47,660	47,660	10,000
Total - Academic Performance Scholarship (81000):	145,325	47,660	47,660	10,000
Academic Service Award Scholarship (81001)				
Employee Benefits	34,286	0	0	0
Total - Academic Service Award Scholarship (81001):	34,286	0	0	0
Senators Scholars (81002)				
Employee Benefits	0	28,606	28,606	85,880
Total - Senators Scholars (81002):	0	28,606	28,606	85,880
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	0	12,746	12,746	32,000
Total - Senators Dual Enrollment Achv Award (81004):	0	12,746	12,746	32,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Other Instructional Expense (220):				
Employee Benefits	179,611	210,530	97,257	238,396
Total	<u>179,611</u>	<u>210,530</u>	<u>97,257</u>	<u>238,396</u>
Total - Instruction (20):				
Salaries - Administrative	79,755	81,674	81,674	82,849
Salaries - Academic	11,331,200	11,942,276	11,796,619	12,118,078
Salaries - Supporting	1,246,015	1,308,494	1,305,015	1,320,939
Salaries - Students	25,055	35,956	36,233	45,956
Salaries - Professional	981,608	1,141,982	1,068,264	1,195,851
Employee Benefits	5,104,079	5,634,135	5,618,260	5,746,181
Travel	176,372	251,455	268,758	252,704
Operating Expense	1,474,347	2,233,613	2,034,394	1,797,224
Capital Outlay	94,227	33,349	106,790	55,000
Department Revenues	1,645,573	1,876,205	1,899,574	1,892,377
Total	<u>22,158,231</u>	<u>24,539,139</u>	<u>24,215,581</u>	<u>24,507,159</u>
Research (25)				
Total - Research (25):				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Public Service (30)				
Public Service (300)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Allocation (80509)				
Travel	35	0	0	0
Total - Motor Pool Allocation (80509):	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Public Service (300):				
Travel	35	0	0	0
Total	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>
Community Service (305)				
P-16 Initiative (13408)				
Travel	0	0	400	0
Operating Expenses	5,566	5,348	4,948	5,348
Department Revenues	184	150	150	150
Total - P-16 Initiative (13408):	<u>5,750</u>	<u>5,498</u>	<u>5,498</u>	<u>5,498</u>
Expo Center Administration (35500)				
Salaries - Supporting	1,313	0	0	0
Salaries - Professional	134,785	138,502	138,502	139,110
Employee Benefits	64,091	65,953	65,953	66,608
Operating Expenses	0	66	-24	6
Department Revenues	193	186	286	246
Total - Expo Center Administration (35500):	<u>200,382</u>	<u>204,707</u>	<u>204,717</u>	<u>205,970</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Expo Center Scheduled Events (35501)				
Salaries - Supporting	75,791	69,194	69,194	69,194
Employee Benefits	5,648	5,293	5,293	5,293
Operating Expenses	54,510	64,131	64,061	64,131
Department Revenues	168	115	175	115
Total - Expo Center Scheduled Events (35501):	<u>136,117</u>	<u>138,733</u>	<u>138,723</u>	<u>138,733</u>
Expo Center Concessions (35502)				
Salaries - Supporting	16,238	24,193	20,193	24,193
Employee Benefits	1,799	1,851	1,851	185
Operating Expenses	46,977	64,114	75,114	70,114
Total - Expo Center Concessions (35502):	<u>65,014</u>	<u>90,158</u>	<u>97,158</u>	<u>94,492</u>
Computer Services Allocation (80505)				
Department Revenues	25,374	29,878	30,012	29,901
Total - Computer Services Allocation (80505):	<u>25,374</u>	<u>29,878</u>	<u>30,012</u>	<u>29,901</u>
Local Telephone Allocation (80506)				
Department Revenues	9,978	3,439	8,698	3,698
Total - Local Telephone Allocation (80506):	<u>9,978</u>	<u>3,439</u>	<u>8,698</u>	<u>3,698</u>
Motor Pool Allocation (80509)				
Travel	5,990	8,899	8,899	8,887
Total - Motor Pool Allocation (80509):	<u>5,990</u>	<u>8,899</u>	<u>8,899</u>	<u>8,887</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Other Expenses (80805)				
Salaries - Professional	0	0	0	1,367
Employee Benefits	16,396	6,640	18,288	12,899
Operating Expenses	-24	35,000	30,000	20,000
Total - Other Expenses (80805):	16,372	41,640	48,288	34,266
Total - Community Service (305):				
Salaries - Supporting	93,342	93,387	89,387	93,387
Salaries - Professional	134,785	138,502	138,502	140,477
Employee Benefits	87,934	79,737	91,385	84,985
Travel	5,990	8,899	9,299	8,887
Operating Expenses	107,029	168,659	174,099	159,599
Department Revenues	35,897	33,768	39,321	34,110
Total	464,977	522,952	541,993	521,445
Other Public Service (310)				
Other Expenses (80805)				
Employee Benefits	0	12,516	868	4,407
Total - Other Expenses (80805):	0	12,516	868	4,407

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Other Public Service (310):				
Employee Benefits	0	12,516	868	4,407
Total	<u>0</u>	<u>12,516</u>	<u>868</u>	<u>4,407</u>
Total - Public Service (30):				
Salaries - Supporting	93,342	93,387	89,387	93,387
Salaries - Professional	134,785	138,502	138,502	140,477
Employee Benefits	87,934	92,253	92,253	89,392
Travel	6,025	8,899	9,299	8,887
Operating Expense	107,029	168,659	174,099	159,599
Department Revenues	35,897	33,768	39,321	34,110
Total	<u>465,012</u>	<u>535,468</u>	<u>542,861</u>	<u>525,852</u>
Academic Support (35)				
Libraries (350)				
Libraries Administration (14000)				
Salaries - Supporting	93,359	105,668	105,668	106,508
Salaries - Professional	183,814	189,898	193,170	254,795
Employee Benefits	121,868	134,512	135,372	163,780
Travel	6,826	4,210	4,210	4,210
Operating Expenses	38,475	41,157	44,577	37,989
Capital Outlay	17	0	0	0
Department Revenues	442	410	490	410
Total - Libraries Administration (14000):	<u>444,801</u>	<u>475,855</u>	<u>483,487</u>	<u>567,692</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Books (14001)				
Capital Outlay	16,065	15,074	15,074	14,754
Total - Books (14001):	<u>16,065</u>	<u>15,074</u>	<u>15,074</u>	<u>14,754</u>
CD ROM Media Elect Data Base (14002)				
Operating Expenses	5,958	5,174	8,674	5,174
Capital Outlay	75	0	0	0
Total - CD ROM Media Elect Data Base (14002):	<u>6,033</u>	<u>5,174</u>	<u>8,674</u>	<u>5,174</u>
Periodical (14003)				
Operating Expenses	10,682	18,753	11,753	18,753
Total - Periodical (14003):	<u>10,682</u>	<u>18,753</u>	<u>11,753</u>	<u>18,753</u>
Audio Visual Materials (14005)				
Capital Outlay	0	907	907	907
Total - Audio Visual Materials (14005):	<u>0</u>	<u>907</u>	<u>907</u>	<u>907</u>
TAF Recurring Database Renewals (31750)				
Operating Expenses	98,340	111,742	111,742	104,413
Total - TAF Recurring Database Renewals (31750):	<u>98,340</u>	<u>111,742</u>	<u>111,742</u>	<u>104,413</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Replace Computers Lab 223/201 (31751) Operating Expenses	0	52,000	30,073	0
Total - TAF Replace Computers Lab 223/201 (31751):	0	52,000	30,073	0
TAF Electronic Card Catalog Update (31752) Operating Expenses	6,647	6,800	6,647	6,800
Total - TAF Electronic Card Catalog Update (31752):	6,647	6,800	6,647	6,800
Computer Services Allocation (80505) Department Revenues	30,448	35,853	36,014	35,880
Total - Computer Services Allocation (80505):	30,448	35,853	36,014	35,880
Motor Pool Allocation (80509) Travel	0	148	148	147
Total - Motor Pool Allocation (80509):	0	148	148	147
Gifts (80705) Capital Outlay	178	0	6,845	0
Total - Gifts (80705):	178	0	6,845	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Other Expenses (80805)				
Employee Benefits	502	2,830	2,830	3,260
Operating Expenses	-3,213	3,213	3,213	0
Capital Outlay	-3,116	4,547	4,547	0
Total - Other Expenses (80805):	<u>-5,827</u>	<u>10,590</u>	<u>10,590</u>	<u>3,260</u>
Prorated Salaries/Benefits-IDT (80908)				
Salaries - Professional	-2,812	-2,882	-2,882	-2,925
Employee Benefits	-638	-654	-654	-662
Total - Prorated Salaries/Benefits-IDT (80908):	<u>-3,450</u>	<u>-3,536</u>	<u>-3,536</u>	<u>-3,587</u>
Total - Libraries (350):				
Salaries - Supporting	93,359	105,668	105,668	106,508
Salaries - Professional	181,002	187,016	190,288	251,870
Employee Benefits	121,732	136,688	137,548	166,378
Travel	6,826	4,358	4,358	4,357
Operating Expenses	156,889	238,839	216,679	173,129
Capital Outlay	13,219	20,528	27,373	15,661
Department Revenues	30,890	36,263	36,504	36,290
Total	<u>603,917</u>	<u>729,360</u>	<u>718,418</u>	<u>754,193</u>
Educational Media Services (355)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Local Telephone Allocation (80506)				
Department Revenues	18,195	28,887	31,064	31,065
Total - Local Telephone Allocation (80506):	<u>18,195</u>	<u>28,887</u>	<u>31,064</u>	<u>31,065</u>
Total - Educational Media Services (355):				
Department Revenues	18,195	28,887	31,064	31,065
Total	<u>18,195</u>	<u>28,887</u>	<u>31,064</u>	<u>31,065</u>
Ancillary Support (360)				
Academic Computing Support (365)				
TAF Wireless Expansion (31800)				
Operating Expenses	551	0	10,000	0
Capital Outlay	0	10,000	0	0
Total - TAF Wireless Expansion (31800):	<u>551</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TAF WSCG Student Server Replacement (31801)				
Operating Expenses	0	12,000	0	0
Capital Outlay	0	0	11,421	0
Total - TAF WSCG Student Server Replacement (31801):	<u>0</u>	<u>12,000</u>	<u>11,421</u>	<u>0</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF eduCast Video Conf Lic/Maint (31808) Operating Expenses	69,338	79,905	79,905	70,000
Total - TAF eduCast Video Conf Lic/Maint (31808):	<u>69,338</u>	<u>79,905</u>	<u>79,905</u>	<u>70,000</u>
TAF D2L Yearly Maintenance (31810) Operating Expenses	60,447	65,000	65,000	85,000
Total - TAF D2L Yearly Maintenance (31810):	<u>60,447</u>	<u>65,000</u>	<u>65,000</u>	<u>85,000</u>
TAF Microsoft Campus Agreement (31811) Operating Expenses	18,000	15,000	14,383	15,000
Total - TAF Microsoft Campus Agreement (31811):	<u>18,000</u>	<u>15,000</u>	<u>14,383</u>	<u>15,000</u>
TAF Network/Wireless Maintenance (31812) Operating Expenses	31,007	45,000	45,000	45,000
Total - TAF Network/Wireless Maintenance (31812):	<u>31,007</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
TAF Spare Parts (31813) Operating Expenses	2,312	8,481	25,130	3,100
Total - TAF Spare Parts (31813):	<u>2,312</u>	<u>8,481</u>	<u>25,130</u>	<u>3,100</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Lecture Class Podcasting Suppor (31816) Operating Expenses	17,335	18,000	17,335	18,000
Total - TAF Lecture Class Podcasting Suppor (31816):	17,335	18,000	17,335	18,000
TAF Student Lab Imaging Software (31821) Operating Expenses	0	8,700	8,700	8,700
Total - TAF Student Lab Imaging Software (31821):	0	8,700	8,700	8,700
TAF eLearn Supporting Software (31824) Operating Expenses	12,845	17,600	17,519	17,600
Total - TAF eLearn Supporting Software (31824):	12,845	17,600	17,519	17,600
TAF Mobile Device Mgmt Maintenance (31829) Operating Expenses	5,000	11,000	6,261	11,000
Total - TAF Mobile Device Mgmt Maintenance (31829):	5,000	11,000	6,261	11,000
TAF Network Bandwidth (31830) Operating Expenses	76,560	75,000	75,000	75,000
Total - TAF Network Bandwidth (31830):	76,560	75,000	75,000	75,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF VMWare Host License (31832) Operating Expenses	1,500	1,500	1,500	3,000
Total - TAF VMWare Host License (31832):	1,500	1,500	1,500	3,000
TAF vLab Hardware/Software Mainten (31833) Operating Expenses	0	61,942	61,942	32,000
Total - TAF vLab Hardware/Software Mainten (31833):	0	61,942	61,942	32,000
TAF Microsoft Web/VDI Appl Agreeeme (31834) Operating Expenses	9,507	10,000	10,000	22,000
Total - TAF Microsoft Web/VDI Appl Agreeeme (31834):	9,507	10,000	10,000	22,000
ERP and Supporting Applications (50500) Operating Expenses	489,597	500,701	500,701	500,701
Total - ERP and Supporting Applications (50500):	489,597	500,701	500,701	500,701
IET (50501) Salaries - Supporting	411,159	448,197	449,448	462,341
Salaries - Professional	823,264	1,033,086	1,033,086	1,047,290
Employee Benefits	496,259	575,647	588,901	601,259
Travel	32,695	27,043	45,543	37,043
Operating Expenses	165,188	265,538	212,615	235,054
Capital Outlay	17,011	31,263	64,435	0
Department Revenues	76,788	76,466	76,466	76,466
Total - IET (50501):	2,022,364	2,457,240	2,470,494	2,459,453

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
IET Prorated Cost to Departments (50502)				
Department Revenues	-2,511,957	-2,957,941	-2,971,195	-2,960,154
Total - IET Prorated Cost to Departments (50502):	<u>-2,511,957</u>	<u>-2,957,941</u>	<u>-2,971,195</u>	<u>-2,960,154</u>
Computer Services Allocation (80505)				
Department Revenues	274,033	322,685	324,131	322,926
Total - Computer Services Allocation (80505):	<u>274,033</u>	<u>322,685</u>	<u>324,131</u>	<u>322,926</u>
Motor Pool Allocation (80509)				
Travel	4,980	7,356	7,356	7,346
Total - Motor Pool Allocation (80509):	<u>4,980</u>	<u>7,356</u>	<u>7,356</u>	<u>7,346</u>
Other Expenses (80805)				
Employee Benefits	1,534	10,870	10,870	9,951
Operating Expenses	-32,931	64,619	64,619	0
Total - Other Expenses (80805):	<u>-31,397</u>	<u>75,489</u>	<u>75,489</u>	<u>9,951</u>
Prorated Salaries/Benefits-TAF (80907)				
Salaries - Supporting	-78,347	-48,929	-45,992	-39,953
Employee Benefits	-36,286	-23,960	-22,522	-18,632
Total - Prorated Salaries/Benefits-TAF (80907):	<u>-114,633</u>	<u>-72,889</u>	<u>-68,514</u>	<u>-58,585</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Academic Computing Support (365):				
Salaries - Supporting	332,812	399,268	403,456	422,388
Salaries - Professional	823,264	1,033,086	1,033,086	1,047,290
Employee Benefits	461,507	562,557	577,249	592,578
Travel	37,675	34,399	52,899	44,389
Operating Expenses	926,256	1,259,986	1,215,610	1,141,155
Capital Outlay	17,011	41,263	75,856	0
Department Revenues	-2,161,136	-2,558,790	-2,570,598	-2,560,762
Total	437,389	771,769	787,558	687,038
Academic Administration (370)				
Academic Faculty Development (12001)				
Salaries - Academic	900	0	0	0
Employee Benefits	199	0	0	0
Travel	14,155	11,271	16,371	14,171
Operating Expenses	3,580	15,504	9,658	14,022
Department Revenues	447	307	407	307
Total - Academic Faculty Development (12001):	19,281	27,082	26,436	28,500
Academic Administration (13400)				
Salaries - Supporting	78,735	110,487	111,820	116,004
Salaries - Professional	199,398	228,037	221,099	251,252
Employee Benefits	115,186	155,424	162,887	145,022
Travel	5,304	2,278	2,278	2,278
Operating Expenses	10,390	6,531	6,531	6,531
Department Revenues	19,799	9,094	6,894	9,094
Total - Academic Administration (13400):	428,812	511,851	511,509	530,181

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
OPRA Administration (40501)				
Salaries - Professional	64,189	65,844	65,844	66,255
Employee Benefits	22,495	21,974	21,974	22,152
Operating Expenses	4,298	4,259	4,259	4,259
Department Revenues	164	133	133	133
Total - OPRA Administration (40501):	91,146	92,210	92,210	92,799
Computer Services Allocation (80505)				
Department Revenues	20,299	23,903	24,010	23,921
Total - Computer Services Allocation (80505):	20,299	23,903	24,010	23,921
Local Telephone Allocation (80506)				
Department Revenues	7,043	19,946	21,449	21,449
Total - Local Telephone Allocation (80506):	7,043	19,946	21,449	21,449
Motor Pool Allocation (80509)				
Travel	28,179	41,545	41,545	41,489
Total - Motor Pool Allocation (80509):	28,179	41,545	41,545	41,489
Other Expenses (80805)				
Salaries - Supporting	0	0	0	6,503
Salaries - Professional	0	0	0	14,573
Employee Benefits	458	19,130	19,130	16,107
Operating Expenses	1,774	55,250	30,250	30,000
Total - Other Expenses (80805):	2,232	74,380	49,380	67,183

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Prorated Salaries/Benefits-IDT (80908)				
Salaries - Supporting	-18,174	-18,629	-18,629	-18,906
Salaries - Professional	-7,073	-7,431	-7,431	-7,542
Employee Benefits	-5,728	-5,912	-5,912	-5,996
Total - Prorated Salaries/Benefits-IDT (80908):	-30,975	-31,972	-31,972	-32,444
Total - Academic Administration (370):				
Salaries - Academic	900	0	0	0
Salaries - Supporting	60,561	91,858	93,191	103,601
Salaries - Professional	256,514	286,450	279,512	324,538
Employee Benefits	132,610	190,616	198,079	177,285
Travel	47,638	55,094	60,194	57,938
Operating Expenses	20,042	81,544	50,698	54,812
Department Revenues	47,752	53,383	52,893	54,904
Total	566,017	758,945	734,567	773,078
Academic Personnel Development (375)				
Mobile Engage Conference (13416)				
Operating Expenses	-325	0	0	0
Total - Mobile Engage Conference (13416):	-325	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Academic Personnel Development (375):				
Operating Expenses	-325	0	0	0
Total	<u>-325</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Academic Support (380)				
Quality Enhancement Plan (12002)				
Salaries - Professional	0	0	2,370	0
Employee Benefits	0	0	398	0
Travel	4,080	8,500	8,500	30,000
Operating Expenses	0	8,000	5,232	11,000
Total - Quality Enhancement Plan (12002):	<u>4,080</u>	<u>16,500</u>	<u>16,500</u>	<u>41,000</u>
Other Expenses (80805)				
Employee Benefits	0	9,010	433	23,291
Total - Other Expenses (80805):	<u>0</u>	<u>9,010</u>	<u>433</u>	<u>23,291</u>
Academic Performance Scholarship (81000)				
Employee Benefits	12,668	5,355	5,355	0
Total - Academic Performance Scholarship (81000):	<u>12,668</u>	<u>5,355</u>	<u>5,355</u>	<u>0</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Other Academic Support (380):				
Salaries - Professional	0	0	2,370	0
Employee Benefits	12,668	14,365	6,186	23,291
Travel	4,080	8,500	8,500	30,000
Operating Expenses	0	8,000	5,232	11,000
Total	16,748	30,865	22,288	64,291
Total - Academic Support (35):				
Salaries - Academic	900	0	0	0
Salaries - Supporting	486,732	596,794	602,315	632,497
Salaries - Professional	1,260,780	1,506,552	1,505,256	1,623,698
Employee Benefits	728,517	904,226	919,062	959,532
Travel	96,219	102,351	125,951	136,684
Operating Expense	1,102,862	1,588,369	1,488,219	1,380,096
Capital Outlay	30,230	61,791	103,229	15,661
Department Revenues	-2,064,299	-2,440,257	-2,450,137	-2,438,503
Total	1,641,941	2,319,826	2,293,895	2,309,665
Student Services (40)				
Student Services Administration (400)				
Student Affairs (20500)				
Salaries - Administrative	126,540	129,629	129,629	130,246
Salaries - Supporting	45,109	46,162	46,162	46,372
Employee Benefits	64,083	64,177	70,395	64,647
Travel	7,210	8,240	11,690	8,240
Operating Expenses	2,489	2,505	2,330	2,505
Department Revenues	1,125	817	817	817
Total - Student Affairs (20500):	246,556	251,530	261,023	252,827

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Veteran Affairs (22000)				
Travel	2,078	2,500	2,500	2,500
Operating Expenses	2,512	4,545	4,545	4,545
Department Revenues	1	1	1	1
Total - Veteran Affairs (22000):	4,591	7,046	7,046	7,046
Computer Services Allocation (80505)				
Department Revenues	101,493	119,513	120,048	119,602
Total - Computer Services Allocation (80505):	101,493	119,513	120,048	119,602
Local Telephone Allocation (80506)				
Department Revenues	2,348	4,127	4,438	4,438
Total - Local Telephone Allocation (80506):	2,348	4,127	4,438	4,438
Motor Pool Allocation (80509)				
Travel	2,560	3,781	3,781	3,776
Total - Motor Pool Allocation (80509):	2,560	3,781	3,781	3,776
Other Expenses (80805)				
Salaries - Administrative	0	0	0	2,108
Salaries - Supporting	0	0	0	6,392
Salaries - Professional	0	0	0	12,653
Employee Benefits	176	23,130	23,130	18,344
Travel	2,000	0	0	0
Operating Expenses	30,554	42,908	33,133	30,000
Total - Other Expenses (80805):	32,730	66,038	56,263	69,497

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Administrative	-12,654	-12,901	-12,901	-13,152
Employee Benefits	-2,870	-2,926	-2,926	-2,981
Total - Prorated Salaries/Benefits-Athletic (80905):	-15,524	-15,827	-15,827	-16,133
Total - Student Services Administration (400):				
Salaries - Administrative	113,886	116,728	116,728	119,202
Salaries - Supporting	45,109	46,162	46,162	52,764
Salaries - Professional	0	0	0	12,653
Employee Benefits	61,389	84,381	90,599	80,010
Travel	13,848	14,521	17,971	14,516
Operating Expenses	35,555	49,958	40,008	37,050
Department Revenues	104,967	124,458	125,304	124,858
Total	374,754	436,208	436,772	441,053
Social and Cultural Development (405)				
Cultural Events (20501)				
Operating Expenses	3,693	3,800	3,800	3,800
Total - Cultural Events (20501):	3,693	3,800	3,800	3,800
Other Student Activities (20505)				
Salaries - Students	6,469	9,000	9,000	9,000
Salaries - Professional	93,959	96,233	96,233	96,897
Employee Benefits	31,626	32,250	32,250	32,531
Operating Expenses	15,716	3,819	3,819	3,819
Department Revenues	5,681	681	681	681
Total - Other Student Activities (20505):	153,451	141,983	141,983	142,928

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Phi Theta Kappa Activities (20506)				
Travel	3,736	1,800	1,800	1,800
Operating Expenses	625	0	875	0
Department Revenues	1,767	1,135	260	1,135
Total - Phi Theta Kappa Activities (20506):	<u>6,128</u>	<u>2,935</u>	<u>2,935</u>	<u>2,935</u>
Athletic Tournaments (20515)				
Travel	533	0	0	0
Operating Expenses	8,600	635	2,535	0
Department Revenues	536	0	0	0
Total - Athletic Tournaments (20515):	<u>9,669</u>	<u>635</u>	<u>2,535</u>	<u>0</u>
Student Orientation (21000)				
Operating Expenses	3,099	3,500	3,500	3,500
Total - Student Orientation (21000):	<u>3,099</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
College Fair (21004)				
Travel	59	413	413	413
Operating Expenses	840	1,087	1,087	1,087
Total - College Fair (21004):	<u>899</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Cheerleading (24500)				
Operating Expenses	3,772	4,521	4,521	4,521
Total - Cheerleading (24500):	<u>3,772</u>	<u>4,521</u>	<u>4,521</u>	<u>4,521</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Allocation (80509)				
Travel	11,857	17,512	17,512	17,489
Total - Motor Pool Allocation (80509):	<u>11,857</u>	<u>17,512</u>	<u>17,512</u>	<u>17,489</u>
Gifts (80705)				
Operating Expenses	984	0	0	0
Total - Gifts (80705):	<u>984</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)				
Employee Benefits	211	1,470	1,470	1,368
Travel	1,404	0	0	0
Operating Expenses	3,600	0	0	0
Total - Other Expenses (80805):	<u>5,215</u>	<u>1,470</u>	<u>1,470</u>	<u>1,368</u>
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Professional	-41,525	-42,325	-42,325	-43,191
Employee Benefits	-9,417	-9,600	-9,600	-9,504
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-50,942</u>	<u>-51,925</u>	<u>-51,925</u>	<u>-52,695</u>
Out of State Athletic Fee Waiver (81450)				
Operating Expenses	314,600	275,000	275,000	325,000
Total - Out of State Athletic Fee Waiver (81450):	<u>314,600</u>	<u>275,000</u>	<u>275,000</u>	<u>325,000</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Social and Cultural Development (405):				
Salaries - Students	6,469	9,000	9,000	9,000
Salaries - Professional	52,434	53,908	53,908	53,706
Employee Benefits	22,420	24,120	24,120	24,395
Travel	17,589	19,725	19,725	19,702
Operating Expenses	355,529	292,362	295,137	341,727
Department Revenues	7,984	1,816	941	1,816
Total	462,425	400,931	402,831	450,346
Athletics (410)				
Athletic Administration (24501)				
Salaries - Administrative	12,654	12,901	12,901	13,152
Salaries - Supporting	28,293	29,088	29,088	29,327
Salaries - Professional	7,543	7,699	7,699	10,018
Employee Benefits	28,082	28,541	29,039	29,408
Travel	7,381	8,350	8,350	8,350
Operating Expenses	47,847	49,220	49,220	48,274
Department Revenues	1,254	1,254	1,254	1,254
Total - Athletic Administration (24501):	133,054	137,053	137,551	139,783
Mens Basketball (24502)				
Salaries - Professional	57,178	56,487	56,487	56,651
Employee Benefits	2,099	2,124	2,124	3,051
Travel	17,875	16,575	16,011	16,575
Operating Expenses	34,217	35,554	36,116	35,554
Department Revenues	1	1	3	1
Total - Mens Basketball (24502):	111,370	110,741	110,741	111,832

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Mens Basketball Post Season (24503)				
Travel	5,591	25,000	13,000	25,000
Operating Expenses	-9	200	200	200
Total - Mens Basketball Post Season (24503):	5,582	25,200	13,200	25,200
Baseball (24504)				
Salaries - Professional	38,404	41,018	41,018	41,872
Employee Benefits	8,710	9,303	9,303	8,828
Travel	25,912	25,243	25,243	25,243
Operating Expenses	34,749	37,876	37,876	35,864
Department Revenues	91	91	91	91
Total - Baseball (24504):	107,866	113,531	113,531	111,898
Baseball Post Season (24505)				
Travel	60,762	45,600	48,600	45,600
Operating Expenses	6,022	0	3,000	0
Total - Baseball Post Season (24505):	66,784	45,600	51,600	45,600
Womens Basketball (24506)				
Salaries - Professional	45,332	46,228	46,628	48,558
Employee Benefits	10,280	10,485	10,516	11,008
Travel	18,806	17,360	17,121	17,360
Operating Expenses	33,178	44,547	44,335	32,908
Department Revenues	1	1	21	1
Total - Womens Basketball (24506):	107,597	118,621	118,621	109,835

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Womens Basketball Post Season (24507)				
Travel	35,772	25,000	31,000	25,000
Operating Expenses	337	200	200	200
Total - Womens Basketball Post Season (24507):	36,109	25,200	31,200	25,200
Softball (24508)				
Salaries - Professional	36,403	37,024	37,024	37,653
Employee Benefits	7,204	7,345	7,345	7,485
Travel	18,614	16,936	16,936	16,936
Operating Expenses	29,552	36,914	36,912	33,904
Department Revenues	24	23	25	23
Total - Softball (24508):	91,797	98,242	98,242	96,001
Softball Post Season (24509)				
Travel	5,642	8,000	8,000	8,000
Total - Softball Post Season (24509):	5,642	8,000	8,000	8,000
Golf (24510)				
Salaries - Professional	47,527	47,527	47,527	47,527
Employee Benefits	689	690	690	689
Travel	12,313	13,166	13,166	13,166
Operating Expenses	11,007	9,148	9,148	9,148
Total - Golf (24510):	71,536	70,531	70,531	70,530

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Golf Post Season (24511)				
Travel	6,186	11,000	11,000	11,000
Operating Expenses	1,593	0	0	0
Total - Golf Post Season (24511):	<u>7,779</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Volleyball (24517)				
Salaries - Professional	0	0	0	22,189
Employee Benefits	0	0	0	5,030
Travel	0	0	0	10,000
Operating Expenses	0	0	0	5,000
Total - Volleyball (24517):	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,219</u>
Volleyball Post Season (24518)				
Travel	0	0	0	8,000
Total - Volleyball Post Season (24518):	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>
Local Telephone Allocation (80506)				
Department Revenues	1,174	2,751	2,958	2,959
Total - Local Telephone Allocation (80506):	<u>1,174</u>	<u>2,751</u>	<u>2,958</u>	<u>2,959</u>
Other Expenses (80805)				
Salaries - Supporting	375	300	500	300
Employee Benefits	28	23	43	23
Travel	24,129	30,000	34,000	30,000
Operating Expenses	2,426	128,414	123,489	82,420
Total - Other Expenses (80805):	<u>26,958</u>	<u>158,737</u>	<u>158,032</u>	<u>112,743</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Athletics (410):				
Salaries - Administrative	12,654	12,901	12,901	13,152
Salaries - Supporting	28,668	29,388	29,588	29,627
Salaries - Professional	232,387	235,983	236,383	264,468
Employee Benefits	57,092	58,511	59,060	65,522
Travel	238,983	242,230	242,427	260,230
Operating Expenses	200,919	342,073	340,496	283,472
Department Revenues	2,545	4,121	4,352	4,329
Total	773,248	925,207	925,207	920,800
Counseling and Career Guidance (412)				
Student Support Services (22500)				
Salaries - Supporting	39,390	39,117	39,117	39,402
Salaries - Professional	49,575	47,990	40,906	44,900
Employee Benefits	41,630	43,030	43,416	39,880
Travel	854	1,690	1,690	1,690
Operating Expenses	3,099	4,285	4,285	3,755
Department Revenues	1,743	1,424	1,424	1,424
Total - Student Support Services (22500):	136,291	137,536	130,838	131,051
Career Fair (22501)				
Operating Expenses	486	1,100	1,100	1,100
Total - Career Fair (22501):	486	1,100	1,100	1,100

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Counseling (23000)				
Salaries - Supporting	32,409	33,287	33,287	33,542
Salaries - Professional	214,159	219,822	219,822	224,183
Employee Benefits	122,148	126,528	126,804	128,497
Travel	2,102	1,604	1,604	1,604
Operating Expenses	1,018	5,179	5,179	5,179
Department Revenues	966	890	890	890
Total - Counseling (23000):	372,802	387,310	387,586	393,895
Testing (23001)				
Salaries - Supporting	20,078	31,749	31,749	31,993
Salaries - Professional	58,366	57,628	57,628	57,932
Employee Benefits	21,394	29,899	29,899	30,198
Travel	729	500	800	500
Operating Expenses	44,407	47,063	46,763	47,063
Department Revenues	21	16	16	16
Total - Testing (23001):	144,995	166,855	166,855	167,702
Student Success Center (23004)				
Salaries - Supporting	25,782	26,519	26,519	26,747
Salaries - Professional	100,193	109,743	102,843	103,533
Employee Benefits	60,853	59,754	63,519	60,439
Travel	1,169	514	514	514
Operating Expenses	3,581	6,096	6,096	6,096
Department Revenues	471	390	1,890	390
Total - Student Success Center (23004):	192,049	203,016	201,381	197,719

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
TAF Registration/Orient Computers (31931)				
Operating Expenses	2,876	0	0	0
Total - TAF Registration/Orient Computers (31931):	<u>2,876</u>	<u>0</u>	<u>0</u>	<u>0</u>
Computer Services Allocation (80505)				
Department Revenues	86,269	101,585	102,040	101,661
Total - Computer Services Allocation (80505):	<u>86,269</u>	<u>101,585</u>	<u>102,040</u>	<u>101,661</u>
Local Telephone Allocation (80506)				
Department Revenues	7,630	6,190	6,657	6,657
Total - Local Telephone Allocation (80506):	<u>7,630</u>	<u>6,190</u>	<u>6,657</u>	<u>6,657</u>
Motor Pool Allocation (80509)				
Travel	2,936	4,336	4,336	4,330
Total - Motor Pool Allocation (80509):	<u>2,936</u>	<u>4,336</u>	<u>4,336</u>	<u>4,330</u>
Other Expenses (80805)				
Employee Benefits	1,001	6,600	6,600	6,493
Total - Other Expenses (80805):	<u>1,001</u>	<u>6,600</u>	<u>6,600</u>	<u>6,493</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Counseling and Career Guidance (412):				
Salaries - Supporting	117,659	130,672	130,672	131,684
Salaries - Professional	422,293	435,183	421,199	430,548
Employee Benefits	247,026	265,811	270,238	265,507
Travel	7,790	8,644	8,944	8,638
Operating Expenses	55,467	63,723	63,423	63,193
Department Revenues	97,100	110,495	112,917	111,038
Total	<u>947,335</u>	<u>1,014,528</u>	<u>1,007,393</u>	<u>1,010,608</u>
Financial Aid Administration (415)				
Financial Aid (23500)				
Salaries - Supporting	182,720	197,091	197,497	198,863
Salaries - Professional	166,153	173,429	173,429	174,658
Employee Benefits	170,910	172,185	192,741	157,154
Travel	6,725	4,725	4,725	4,725
Operating Expenses	13,936	24,684	36,684	22,184
Department Revenues	20,637	16,136	16,136	16,136
Total - Financial Aid (23500):	<u>561,081</u>	<u>588,250</u>	<u>621,212</u>	<u>573,720</u>
Computer Services Allocation (80505)				
Department Revenues	55,821	65,731	66,026	65,781
Total - Computer Services Allocation (80505):	<u>55,821</u>	<u>65,731</u>	<u>66,026</u>	<u>65,781</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Local Telephone Allocation (80506)				
Department Revenues	6,456	6,878	7,396	7,396
Total - Local Telephone Allocation (80506):	<u>6,456</u>	<u>6,878</u>	<u>7,396</u>	<u>7,396</u>
Motor Pool Allocation (80509)				
Travel	2,179	3,218	3,218	3,214
Total - Motor Pool Allocation (80509):	<u>2,179</u>	<u>3,218</u>	<u>3,218</u>	<u>3,214</u>
Other Expenses (80805)				
Employee Benefits	562	3,820	3,820	3,645
Total - Other Expenses (80805):	<u>562</u>	<u>3,820</u>	<u>3,820</u>	<u>3,645</u>
Total - Financial Aid Administration (415):				
Salaries - Supporting	182,720	197,091	197,497	198,863
Salaries - Professional	166,153	173,429	173,429	174,658
Employee Benefits	171,472	176,005	196,561	160,799
Travel	8,904	7,943	7,943	7,939
Operating Expenses	13,936	24,684	36,684	22,184
Department Revenues	82,914	88,745	89,558	89,313
Total	<u>626,099</u>	<u>667,897</u>	<u>701,672</u>	<u>653,756</u>

Student Admissions and Records (420)

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Catalogs and Bulletins (20504)				
Operating Expenses	5,692	6,058	6,058	6,058
Total - Catalogs and Bulletins (20504):	<u>5,692</u>	<u>6,058</u>	<u>6,058</u>	<u>6,058</u>
Admissions (21001)				
Salaries - Supporting	41,015	44,650	44,650	44,889
Salaries - Professional	166,521	171,061	171,061	172,172
Employee Benefits	79,111	81,708	82,232	82,462
Travel	6,835	7,000	12,500	7,000
Operating Expenses	20,518	28,920	23,420	25,350
Department Revenues	24,744	20,710	20,710	20,710
Total - Admissions (21001):	<u>338,744</u>	<u>354,049</u>	<u>354,573</u>	<u>352,583</u>
Enrollment Development (21003)				
Salaries - Supporting	40,682	41,757	41,757	42,052
Salaries - Professional	130,809	134,825	148,325	171,215
Employee Benefits	68,840	70,377	75,200	79,632
Travel	1,927	2,000	7,500	2,000
Operating Expenses	26,367	17,562	12,062	17,562
Department Revenues	7,554	5,931	5,931	5,931
Total - Enrollment Development (21003):	<u>276,179</u>	<u>272,452</u>	<u>290,775</u>	<u>318,392</u>
Retention Services (21500)				
Salaries - Supporting	67,654	69,653	59,383	59,765
Salaries - Professional	82,951	94,973	94,973	95,621
Employee Benefits	73,856	75,729	75,729	76,489
Travel	382	500	500	500
Operating Expenses	7,702	4,839	7,834	4,839
Department Revenues	225	161	161	161
Total - Retention Services (21500):	<u>232,770</u>	<u>245,855</u>	<u>238,580</u>	<u>237,375</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Student Records (22001)				
Salaries - Supporting	82,645	84,230	84,230	84,682
Salaries - Professional	120,559	123,658	125,567	126,503
Employee Benefits	79,634	82,837	82,837	91,836
Travel	1,186	1,115	1,115	1,115
Operating Expenses	2,987	22,617	22,617	22,617
Department Revenues	13,284	16,733	16,733	16,733
Total - Student Records (22001):	300,295	331,190	333,099	343,486
Minority Student Development (22502)				
Travel	0	227	327	327
Operating Expenses	1,605	1,604	1,504	1,504
Department Revenues	238	179	179	179
Total - Minority Student Development (22502):	1,843	2,010	2,010	2,010
Adm Publications and Annoucements (65600)				
Travel	0	75	75	75
Operating Expenses	127,630	153,891	153,856	134,562
Department Revenues	0	0	35	0
Total - Adm Publications and Annoucements (65600):	127,630	153,966	153,966	134,637
Admissions Promotions (65601)				
Salaries - Administrative	82,875	85,005	85,005	85,511
Salaries - Supporting	75,269	68,226	67,009	79,132
Salaries - Professional	96,432	117,016	117,016	117,840
Employee Benefits	92,753	104,486	104,486	119,613
Travel	769	1,479	1,679	1,479
Operating Expenses	34,837	60,155	59,955	45,606
Department Revenues	446	310	310	310
Total - Admissions Promotions (65601):	383,381	436,677	435,460	449,491

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Computer Services Allocation (80505)				
Department Revenues	116,719	137,441	138,057	137,544
Total - Computer Services Allocation (80505):	<u>116,719</u>	<u>137,441</u>	<u>138,057</u>	<u>137,544</u>
Local Telephone Allocation (80506)				
Department Revenues	14,673	19,258	20,710	20,710
Total - Local Telephone Allocation (80506):	<u>14,673</u>	<u>19,258</u>	<u>20,710</u>	<u>20,710</u>
Motor Pool Allocation (80509)				
Travel	7,181	10,607	10,607	10,592
Total - Motor Pool Allocation (80509):	<u>7,181</u>	<u>10,607</u>	<u>10,607</u>	<u>10,592</u>
Other Expenses (80805)				
Employee Benefits	1,296	9,040	9,040	8,411
Total - Other Expenses (80805):	<u>1,296</u>	<u>9,040</u>	<u>9,040</u>	<u>8,411</u>
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Professional	-45,947	-48,717	-48,717	-51,890
Employee Benefits	-10,421	-11,049	-11,049	-16,129
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-56,368</u>	<u>-59,766</u>	<u>-59,766</u>	<u>-68,019</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Student Admissions and Records (420):				
Salaries - Administrative	82,875	85,005	85,005	85,511
Salaries - Supporting	307,265	308,516	297,029	310,520
Salaries - Professional	551,325	592,816	608,225	631,461
Employee Benefits	385,069	413,128	418,475	442,314
Travel	18,280	23,003	34,303	23,088
Operating Expenses	227,338	295,646	287,306	258,098
Department Revenues	177,883	200,723	202,826	202,278
Total	1,750,035	1,918,837	1,933,169	1,953,270
Student Health Services (425)				
Fitness Center (20510)				
Salaries - Professional	49,344	50,648	50,648	56,467
Employee Benefits	14,724	15,209	15,209	17,458
Total - Fitness Center (20510):	64,068	65,857	65,857	73,925
Health Services (24000)				
Salaries - Professional	46,882	12,754	12,754	0
Employee Benefits	16,777	17,226	17,226	0
Travel	126	50	50	50
Operating Expenses	10,511	11,811	11,811	11,811
Department Revenues	17	13	13	13
Total - Health Services (24000):	74,313	41,854	41,854	11,874

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Allocation (80509)				
Travel	464	685	685	684
Total - Motor Pool Allocation (80509):	<u>464</u>	<u>685</u>	<u>685</u>	<u>684</u>
Other Expenses (80805)				
Employee Benefits	92	590	590	595
Total - Other Expenses (80805):	<u>92</u>	<u>590</u>	<u>590</u>	<u>595</u>
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Professional	-9,261	-9,466	-9,466	-33,283
Employee Benefits	-2,100	-2,147	-2,147	-2,515
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-11,361</u>	<u>-11,613</u>	<u>-11,613</u>	<u>-35,798</u>
Total - Student Health Services (425):				
Salaries - Professional	86,965	53,936	53,936	23,184
Employee Benefits	29,493	30,878	30,878	15,538
Travel	590	735	735	734
Operating Expenses	10,511	11,811	11,811	11,811
Department Revenues	17	13	13	13
Total	<u>127,576</u>	<u>97,373</u>	<u>97,373</u>	<u>51,280</u>
Other Student Services (430)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
International Fee (20511)				
Salaries - Academic	900	0	1,300	0
Salaries - Professional	36,526	37,521	37,521	38,165
Employee Benefits	17,366	18,807	19,087	17,962
Travel	14,019	19,478	19,478	11,373
Operating Expenses	16,351	45,134	39,754	20,000
Department Revenues	525	571	571	0
Total - International Fee (20511):	85,687	121,511	117,711	87,500
Gifts (80705)				
Operating Expenses	0	0	2,724	0
Capital Outlay	0	0	5,550	0
Total - Gifts (80705):	0	0	8,274	0
Other Expenses (80805)				
Employee Benefits	67	44,405	7,359	43,443
Total - Other Expenses (80805):	67	44,405	7,359	43,443
Academic Performance Scholarship (81000)				
Employee Benefits	62,990	20,370	20,370	0
Total - Academic Performance Scholarship (81000):	62,990	20,370	20,370	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Academic Service Award Scholarship (81001)				
Employee Benefits	140,500	27,000	27,000	0
Total - Academic Service Award Scholarship (81001):	140,500	27,000	27,000	0
Senators Scholars (81002)				
Employee Benefits	0	46,401	46,401	140,120
Total - Senators Scholars (81002):	0	46,401	46,401	140,120
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	0	52,254	52,254	128,000
Total - Senators Dual Enrollment Achv Award (81004):	0	52,254	52,254	128,000
Total - Other Student Services (430):				
Salaries - Academic	900	0	1,300	0
Salaries - Professional	36,526	37,521	37,521	38,165
Employee Benefits	220,923	209,237	172,471	329,525
Travel	14,019	19,478	19,478	11,373
Operating Expenses	16,351	45,134	42,478	20,000
Capital Outlay	0	0	5,550	0
Department Revenues	525	571	571	0
Total	289,244	311,941	279,369	399,063

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Student Services (40):				
Salaries - Administrative	209,415	214,634	214,634	217,865
Salaries - Academic	900	0	1,300	0
Salaries - Supporting	681,421	711,829	700,948	723,458
Salaries - Students	6,469	9,000	9,000	9,000
Salaries - Professional	1,548,083	1,582,776	1,584,601	1,628,843
Employee Benefits	1,194,884	1,262,071	1,262,402	1,383,610
Travel	320,003	336,279	351,526	346,220
Operating Expense	915,606	1,125,391	1,117,343	1,037,535
Capital Outlay	0	0	5,550	0
Department Revenues	473,935	530,942	536,482	533,645
Total	5,350,716	5,772,922	5,783,786	5,880,176
Institutional Support (45)				
Executive Management (450)				
Presidents Office (11000)				
Salaries - Administrative	243,433	250,343	252,343	250,816
Salaries - Supporting	26,066	26,800	26,800	26,900
Employee Benefits	93,236	102,258	102,258	98,646
Travel	8,931	10,888	10,888	10,888
Operating Expenses	9,908	15,584	15,584	15,203
Department Revenues	6,025	5,036	5,036	5,036
Total - Presidents Office (11000):	387,599	410,909	412,909	407,489

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
President Emeritus (11004)				
Salaries - Administrative	28,346	28,347	28,347	28,347
Employee Benefits	411	412	412	412
Travel	138	3,000	2,964	1,000
Operating Expenses	0	607	643	0
Department Revenues	0	9	9	0
Total - President Emeritus (11004):	28,895	32,375	32,375	29,759
Presidential Search (11006)				
Travel	0	0	44,200	0
Operating Expenses	0	0	35,000	0
Department Revenues	0	0	800	0
Total - Presidential Search (11006):	0	0	80,000	0
Office of VP Academic Affairs (12000)				
Salaries - Administrative	113,815	117,616	117,616	118,277
Salaries - Supporting	40,949	42,013	18,883	0
Salaries - Professional	35,804	36,477	62,523	83,782
Employee Benefits	48,395	50,356	50,356	51,865
Travel	6,262	6,520	7,320	10,520
Operating Expenses	1,544	5,832	7,878	20,603
Department Revenues	1,931	1,564	1,564	1,564
Total - Office of VP Academic Affairs (12000):	248,700	260,378	266,140	286,611

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
VP Business Affairs (30500)				
Salaries - Administrative	138,893	142,290	152,290	122,012
Salaries - Professional	93,898	96,363	99,363	100,896
Employee Benefits	97,182	102,740	102,740	72,044
Travel	10,809	7,573	8,073	7,573
Operating Expenses	1,814	1,961	1,461	1,961
Department Revenues	42	39	39	39
Total - VP Business Affairs (30500):	342,638	350,966	363,966	304,525
Membership Fees (30650)				
Operating Expenses	37,318	39,000	39,000	39,000
Total - Membership Fees (30650):	37,318	39,000	39,000	39,000
OPRA (40502)				
Salaries - Administrative	104,998	107,650	107,650	108,161
Salaries - Supporting	74,449	77,440	77,440	78,984
Employee Benefits	55,180	57,686	57,686	58,389
Travel	552	0	0	0
Operating Expenses	1,506	2,068	2,068	2,068
Department Revenues	276	230	230	230
Total - OPRA (40502):	236,961	245,074	245,074	247,832
VP College Advancement (65500)				
Salaries - Administrative	86,250	88,461	88,461	79,972
Employee Benefits	36,101	37,334	37,334	37,679
Travel	1,519	3,577	5,077	3,577
Operating Expenses	0	196	196	196
Department Revenues	5	4	4	4
Total - VP College Advancement (65500):	123,875	129,572	131,072	121,428

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Computer Services Allocation (80505)				
Department Revenues	60,895	71,706	72,028	71,760
Total - Computer Services Allocation (80505):	<u>60,895</u>	<u>71,706</u>	<u>72,028</u>	<u>71,760</u>
Local Telephone Allocation (80506)				
Department Revenues	7,043	6,878	7,396	7,396
Total - Local Telephone Allocation (80506):	<u>7,043</u>	<u>6,878</u>	<u>7,396</u>	<u>7,396</u>
Motor Pool Allocation (80509)				
Travel	15,321	22,629	22,629	7,849
Total - Motor Pool Allocation (80509):	<u>15,321</u>	<u>22,629</u>	<u>22,629</u>	<u>7,849</u>
Other Expenses (80805)				
Salaries - Administrative	0	0	0	7,764
Salaries - Supporting	0	0	0	6,053
Salaries - Professional	0	0	0	8,207
Employee Benefits	1,002	10,470	10,470	23,829
Travel	-990	990	990	0
Operating Expenses	42,298	88,698	60,136	30,000
Total - Other Expenses (80805):	<u>42,310</u>	<u>100,158</u>	<u>71,596</u>	<u>75,853</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Executive Management (450):				
Salaries - Administrative	715,735	734,707	746,707	715,349
Salaries - Supporting	141,464	146,253	123,123	111,937
Salaries - Professional	129,702	132,840	161,886	192,885
Employee Benefits	331,507	361,256	361,256	342,864
Travel	42,542	55,177	102,141	41,407
Operating Expenses	94,388	153,946	161,966	109,031
Department Revenues	76,217	85,466	87,106	86,029
Total	1,531,555	1,669,645	1,744,185	1,599,502
Fiscal Operations (455)				
Business Office (32000)				
Salaries - Supporting	94,123	105,832	105,832	104,926
Salaries - Professional	274,424	282,796	282,796	287,780
Employee Benefits	188,227	196,963	196,963	200,426
Travel	4,278	3,132	5,132	5,132
Operating Expenses	5,813	7,473	7,473	7,473
Department Revenues	13,565	11,542	11,542	11,542
Total - Business Office (32000):	580,430	607,738	609,738	617,279
Collection Costs (32001)				
Operating Expenses	242,016	340,600	11,000	11,000
Total - Collection Costs (32001):	242,016	340,600	11,000	11,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Credit Card Expense (32002)				
Operating Expenses	53,961	60,000	60,000	60,000
Total - Credit Card Expense (32002):	53,961	60,000	60,000	60,000
Cashier Office (32003)				
Salaries - Supporting	95,804	99,724	99,724	102,736
Salaries - Professional	103,627	106,221	106,221	106,819
Employee Benefits	104,438	104,458	106,951	113,087
Travel	5,586	2,680	2,680	2,680
Operating Expenses	4,712	5,714	5,714	5,714
Department Revenues	15,255	14,011	18,011	14,011
Total - Cashier Office (32003):	329,422	332,808	339,301	345,047
Office of Internal Audit (70500)				
Salaries - Professional	73,126	75,047	75,047	75,147
Employee Benefits	26,419	27,318	27,318	27,592
Travel	1,194	1,250	1,250	1,250
Operating Expenses	101	863	747	853
Department Revenues	71	48	164	58
Total - Office of Internal Audit (70500):	100,911	104,526	104,526	104,900
Computer Services Allocation (80505)				
Department Revenues	162,388	191,219	192,076	191,362
Total - Computer Services Allocation (80505):	162,388	191,219	192,076	191,362

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Local Telephone Allocation (80506)				
Department Revenues	8,804	15,131	16,272	16,272
Total - Local Telephone Allocation (80506):	<u>8,804</u>	<u>15,131</u>	<u>16,272</u>	<u>16,272</u>
Motor Pool Allocation (80509)				
Travel	1,862	2,750	2,750	2,746
Total - Motor Pool Allocation (80509):	<u>1,862</u>	<u>2,750</u>	<u>2,750</u>	<u>2,746</u>
Expense Central Org (80600)				
Operating Expenses	7	0	0	0
Total - Expense Central Org (80600):	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)				
Employee Benefits	1,296	8,300	8,300	8,410
Operating Expenses	1,713	0	0	0
Total - Other Expenses (80805):	<u>3,009</u>	<u>8,300</u>	<u>8,300</u>	<u>8,410</u>
Total - Fiscal Operations (455):				
Salaries - Supporting	189,927	205,556	205,556	207,662
Salaries - Professional	451,177	464,064	464,064	469,746
Employee Benefits	320,380	337,039	339,532	349,515
Travel	12,920	9,812	11,812	11,808
Operating Expenses	308,323	414,650	84,934	85,040
Department Revenues	200,083	231,951	238,065	233,245
Total	<u>1,482,810</u>	<u>1,663,072</u>	<u>1,343,963</u>	<u>1,357,016</u>
General Admin and Logistical Svcs (460)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Claims Commission (30503)				
Operating Expenses	140,049	144,560	144,560	144,560
Total - Claims Commission (30503):	<u>140,049</u>	<u>144,560</u>	<u>144,560</u>	<u>144,560</u>
Telecommunications (30506)				
Travel	0	24	24	0
Operating Expenses	241,147	237,473	259,143	259,167
Department Revenues	50,000	50,000	50,000	50,000
Total - Telecommunications (30506):	<u>291,147</u>	<u>287,497</u>	<u>309,167</u>	<u>309,167</u>
Prorated Telecommunications Cost (30507)				
Department Revenues	-291,147	-287,497	-309,167	-309,167
Total - Prorated Telecommunications Cost (30507):	<u>-291,147</u>	<u>-287,497</u>	<u>-309,167</u>	<u>-309,167</u>
TBR Chargeback (30550)				
Operating Expenses	352,500	409,400	409,400	415,600
Total - TBR Chargeback (30550):	<u>352,500</u>	<u>409,400</u>	<u>409,400</u>	<u>415,600</u>
Postage (30600)				
Salaries - Supporting	21,363	20,440	20,440	20,634
Employee Benefits	11,402	11,676	11,676	11,809
Travel	1,184	0	0	0
Operating Expenses	50,954	60,240	60,140	59,000
Department Revenues	649	646	746	646
Total - Postage (30600):	<u>85,552</u>	<u>93,002</u>	<u>93,002</u>	<u>92,089</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Postage Prorated Cost (30601)				
Department Revenues	-85,818	-93,002	-93,002	-92,089
Total - Postage Prorated Cost (30601):	-85,818	-93,002	-93,002	-92,089
Business Services and Purchasing (32500)				
Salaries - Supporting	10,847	0	0	0
Salaries - Professional	53,862	67,343	67,343	70,098
Employee Benefits	35,626	47,875	49,843	31,855
Travel	1,166	1,243	1,343	1,243
Operating Expenses	482	7,098	6,948	7,098
Department Revenues	323	280	330	280
Total - Business Services and Purchasing (32500):	102,306	123,839	125,807	110,574
Campus Police (33000)				
Salaries - Supporting	363,647	0	0	0
Salaries - Professional	55,061	0	0	0
Employee Benefits	214,144	0	524	0
Travel	3,845	0	0	0
Operating Expenses	21,264	0	0	0
Department Revenues	4,747	0	0	0
Total - Campus Police (33000):	662,708	0	524	0
Parking Decals (33001)				
Operating Expenses	2,038	2,600	2,600	2,600
Total - Parking Decals (33001):	2,038	2,600	2,600	2,600

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Human Resources (33500)				
Salaries - Administrative	82,081	84,198	84,198	84,702
Salaries - Supporting	94,321	113,632	113,632	117,976
Employee Benefits	85,620	103,453	105,632	103,766
Travel	2,105	2,450	2,450	2,450
Operating Expenses	38,788	46,601	46,201	49,896
Department Revenues	5,793	4,195	4,595	4,195
Total - Human Resources (33500):	308,708	354,529	356,708	362,985
Cafeteria Benefits (33501)				
Operating Expenses	3,016	4,415	4,415	4,415
Total - Cafeteria Benefits (33501):	3,016	4,415	4,415	4,415
General Staff Development (33502)				
Travel	0	0	178	0
Operating Expenses	11,343	10,833	10,655	10,833
Total - General Staff Development (33502):	11,343	10,833	10,833	10,833
Motor Pool (34007)				
Salaries - Supporting	68,591	74,270	75,070	74,732
Employee Benefits	25,898	28,114	28,114	28,384
Operating Expenses	96,518	136,065	135,265	134,966
Department Revenues	35,000	35,000	35,000	35,000
Total - Motor Pool (34007):	226,007	273,449	273,449	273,082

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Prorated Cost (34008)				
Travel	-225,630	-273,449	-273,449	-273,082
Department Revenues	-377	0	0	0
Total - Motor Pool Prorated Cost (34008):	-226,007	-273,449	-273,449	-273,082
Printing (35000)				
Salaries - Supporting	31,813	33,619	33,619	33,873
Salaries - Professional	51,550	53,126	53,126	53,370
Employee Benefits	43,836	43,985	45,724	44,416
Operating Expenses	66,550	70,326	70,326	70,326
Department Revenues	10,003	10,003	10,003	10,003
Total - Printing (35000):	203,752	211,059	212,798	211,988
Printing Prorated Cost (35001)				
Department Revenues	-205,153	-211,059	-212,798	-211,988
Total - Printing Prorated Cost (35001):	-205,153	-211,059	-212,798	-211,988
Computer Services Allocation (80505)				
Department Revenues	101,493	119,513	78,032	77,743
Total - Computer Services Allocation (80505):	101,493	119,513	78,032	77,743
Local Telephone Allocation (80506)				
Department Revenues	13,499	17,195	18,076	12,574
Total - Local Telephone Allocation (80506):	13,499	17,195	18,076	12,574

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Motor Pool Allocation (80509)				
Travel	15,411	22,761	12,761	22,731
Total - Motor Pool Allocation (80509):	<u>15,411</u>	<u>22,761</u>	<u>12,761</u>	<u>22,731</u>
Other Expenses (80805)				
Salaries - Supporting	0	25,000	25,000	25,000
Salaries - Professional	0	18,000	0	0
Employee Benefits	1,722	14,432	14,432	11,085
Operating Expenses	-840	3,935	3,935	0
Total - Other Expenses (80805):	<u>882</u>	<u>61,367</u>	<u>43,367</u>	<u>36,085</u>
Total - General Admin and Logistical Svcs (460):				
Salaries - Administrative	82,081	84,198	84,198	84,702
Salaries - Supporting	590,582	266,961	267,761	272,215
Salaries - Professional	160,473	138,469	120,469	123,468
Employee Benefits	418,248	249,535	255,945	231,315
Travel	-201,919	-246,971	-256,693	-246,658
Operating Expenses	1,023,809	1,133,546	1,153,588	1,158,461
Department Revenues	-360,988	-354,726	-418,185	-422,803
Total	<u>1,712,286</u>	<u>1,271,012</u>	<u>1,207,083</u>	<u>1,200,700</u>
Public Relations/Development (465)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Commencements (30504)				
Operating Expenses	5,158	8,640	8,640	8,640
Total - Commencements (30504):	<u>5,158</u>	<u>8,640</u>	<u>8,640</u>	<u>8,640</u>
College Advancement (65501)				
Salaries - Supporting	71,538	69,334	69,334	75,966
Salaries - Professional	142,635	149,725	149,725	149,948
Employee Benefits	101,097	104,497	105,496	112,939
Travel	604	93	93	93
Operating Expenses	19,894	35,289	21,789	23,289
Department Revenues	8,025	6,635	6,635	6,635
Total - College Advancement (65501):	<u>343,793</u>	<u>365,573</u>	<u>353,072</u>	<u>368,870</u>
Alumni Affairs and Annual Giving (65502)				
Travel	1,350	2,800	300	2,800
Operating Expenses	16,295	17,200	19,700	17,200
Total - Alumni Affairs and Annual Giving (65502):	<u>17,645</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Development and Planned Giving (65503)				
Travel	3,312	4,500	4,500	4,500
Operating Expenses	6,862	4,500	4,500	4,500
Total - Development and Planned Giving (65503):	<u>10,174</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Computer Services Allocation (80505)				
Department Revenues	15,225	17,928	18,008	17,941
Total - Computer Services Allocation (80505):	<u>15,225</u>	<u>17,928</u>	<u>18,008</u>	<u>17,941</u>
Local Telephone Allocation (80506)				
Department Revenues	3,522	2,751	2,958	2,959
Total - Local Telephone Allocation (80506):	<u>3,522</u>	<u>2,751</u>	<u>2,958</u>	<u>2,959</u>
Motor Pool Allocation (80509)				
Travel	0	148	148	147
Total - Motor Pool Allocation (80509):	<u>0</u>	<u>148</u>	<u>148</u>	<u>147</u>
Other Expenses (80805)				
Employee Benefits	413	2,740	2,740	2,680
Operating Expenses	-8,408	8,408	8,408	0
Total - Other Expenses (80805):	<u>-7,995</u>	<u>11,148</u>	<u>11,148</u>	<u>2,680</u>
 Total - Public Relations/Development (465):				
Salaries - Supporting	71,538	69,334	69,334	75,966
Salaries - Professional	142,635	149,725	149,725	149,948
Employee Benefits	101,510	107,237	108,236	115,619
Travel	5,266	7,541	5,041	7,540
Operating Expenses	39,801	74,037	63,037	53,629
Department Revenues	26,772	27,314	27,601	27,535
Total	<u>387,522</u>	<u>435,188</u>	<u>422,974</u>	<u>430,237</u>
 Other Institutional Support (470)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Other Expenses (80805)				
Employee Benefits	0	22,054	12,152	15,986
Total - Other Expenses (80805):	<u>0</u>	<u>22,054</u>	<u>12,152</u>	<u>15,986</u>
Academic Performance Scholarship (81000)				
Employee Benefits	3,824	1,615	1,615	0
Total - Academic Performance Scholarship (81000):	<u>3,824</u>	<u>1,615</u>	<u>1,615</u>	<u>0</u>
Total - Other Institutional Support (470):				
Employee Benefits	3,824	23,669	13,767	15,986
Total	<u>3,824</u>	<u>23,669</u>	<u>13,767</u>	<u>15,986</u>
Pre Banner HR Specific (PB9)				
Pre Banner Fixed Asset Specific (PB9999)				
Total - Institutional Support (45):				
Salaries - Administrative	797,816	818,905	830,905	800,051
Salaries - Supporting	993,511	688,104	665,774	667,780
Salaries - Professional	883,987	885,098	896,144	936,047
Employee Benefits	1,175,469	1,078,736	1,078,736	1,055,299
Travel	-141,191	-174,441	-137,699	-185,903
Operating Expense	1,466,321	1,776,179	1,463,525	1,406,161
Department Revenues	-57,916	-9,995	-65,413	-75,994
Total	<u>5,117,997</u>	<u>5,062,586</u>	<u>4,731,972</u>	<u>4,603,441</u>
Physical Plant (50)				
Physical Plant Administration (500)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Physical Plant Administration (34000)				
Salaries - Supporting	132,126	128,986	128,986	134,231
Salaries - Professional	142,054	145,605	145,605	146,396
Employee Benefits	127,212	123,232	127,794	124,598
Travel	185	1,400	1,400	5,200
Operating Expenses	3,619	4,551	7,551	4,551
Department Revenues	462	334	334	334
Total - Physical Plant Administration (34000):	405,658	404,108	411,670	415,310
Property Insurance (34001)				
Operating Expenses	125,204	125,204	125,204	125,204
Total - Property Insurance (34001):	125,204	125,204	125,204	125,204
TBR Mgmt Service Facilities Dev (34002)				
Operating Expenses	43,000	48,000	51,300	51,300
Total - TBR Mgmt Service Facilities Dev (34002):	43,000	48,000	51,300	51,300
WSCE Rent (34004)				
Operating Expenses	120,000	120,000	120,000	120,000
Total - WSCE Rent (34004):	120,000	120,000	120,000	120,000
Computer Services Allocation (80505)				
Department Revenues	76,120	89,634	90,036	41,860
Total - Computer Services Allocation (80505):	76,120	89,634	90,036	41,860

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Local Telephone Allocation (80506)				
Department Revenues	7,630	11,692	12,573	12,574
Total - Local Telephone Allocation (80506):	<u>7,630</u>	<u>11,692</u>	<u>12,573</u>	<u>12,574</u>
Motor Pool Allocation (80509)				
Travel	31,015	45,731	45,731	45,672
Total - Motor Pool Allocation (80509):	<u>31,015</u>	<u>45,731</u>	<u>45,731</u>	<u>45,672</u>
Other Expenses (80805)				
Salaries - Administrative	10,800	10,800	10,800	10,800
Salaries - Supporting	0	0	0	346
Salaries - Professional	0	0	0	3,052
Employee Benefits	2,844	7,880	7,880	15,590
Operating Expenses	2,002	62,668	46,468	50,000
Total - Other Expenses (80805):	<u>15,646</u>	<u>81,348</u>	<u>65,148</u>	<u>79,788</u>
Total - Physical Plant Administration (500):				
Salaries - Administrative	10,800	10,800	10,800	10,800
Salaries - Supporting	132,126	128,986	128,986	134,577
Salaries - Professional	142,054	145,605	145,605	149,448
Employee Benefits	130,056	131,112	135,674	140,188
Travel	31,200	47,131	47,131	50,872
Operating Expenses	293,825	360,423	350,523	351,055
Department Revenues	84,212	101,660	102,943	54,768
Total	<u>824,273</u>	<u>925,717</u>	<u>921,662</u>	<u>891,708</u>
Building Maintenance (505)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Building Maint Main Campus (34200)				
Salaries - Supporting	400,672	451,710	454,464	418,941
Employee Benefits	204,890	249,374	257,569	201,082
Operating Expenses	136,386	154,620	159,866	168,564
Total - Building Maint Main Campus (34200):	<u>741,948</u>	<u>855,704</u>	<u>871,899</u>	<u>788,587</u>
Building Maint Expo Center (34201)				
Salaries - Supporting	64,631	66,378	66,378	66,889
Employee Benefits	31,269	31,733	31,733	32,038
Operating Expenses	7,924	10,638	13,838	10,697
Total - Building Maint Expo Center (34201):	<u>103,824</u>	<u>108,749</u>	<u>111,949</u>	<u>109,624</u>
Building Maint WSGC (34202)				
Salaries - Supporting	34,416	35,351	35,351	35,618
Employee Benefits	14,531	15,057	15,057	15,206
Operating Expenses	25,226	36,434	36,434	36,540
Total - Building Maint WSGC (34202):	<u>74,173</u>	<u>86,842</u>	<u>86,842</u>	<u>87,364</u>
Building Maint WSSC (34203)				
Salaries - Supporting	66,796	68,610	69,010	72,264
Employee Benefits	28,764	29,632	29,768	30,646
Operating Expenses	45,985	47,555	47,155	53,756
Total - Building Maint WSSC (34203):	<u>141,545</u>	<u>145,797</u>	<u>145,933</u>	<u>156,666</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Building Maint WSCE (34204)				
Operating Expenses	11,400	13,490	13,490	13,716
Total - Building Maint WSCE (34204):	<u>11,400</u>	<u>13,490</u>	<u>13,490</u>	<u>13,716</u>
Building Maint PSC (34205)				
Salaries - Supporting	27,430	28,194	28,194	28,426
Employee Benefits	19,591	20,466	20,466	20,709
Operating Expenses	9,424	6,718	11,718	11,853
Total - Building Maint PSC (34205):	<u>56,445</u>	<u>55,378</u>	<u>60,378</u>	<u>60,988</u>
Building Maint WSGC Asheville Hwy (34206)				
Operating Expenses	340	1,000	1,000	1,000
Total - Building Maint WSGC Asheville Hwy (34206):	<u>340</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other Expenses (80805)				
Employee Benefits	1,188	7,870	7,870	7,710
Operating Expenses	2,928	27,000	5,000	0
Capital Outlay	0	27,000	27,000	0
Total - Other Expenses (80805):	<u>4,116</u>	<u>61,870</u>	<u>39,870</u>	<u>7,710</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Building Maintenance (505):				
Salaries - Supporting	593,945	650,243	653,397	622,138
Employee Benefits	300,233	354,132	362,463	307,391
Operating Expenses	239,613	297,455	288,501	296,126
Capital Outlay	0	27,000	27,000	0
Total	1,133,791	1,328,830	1,331,361	1,225,655
Custodial Services (510)				
Custodial Serv Main Campus (34250)				
Salaries - Supporting	396,381	427,600	427,600	422,328
Salaries - Professional	48,060	49,344	49,344	49,681
Employee Benefits	233,700	235,692	238,241	230,898
Operating Expenses	39,227	36,889	36,889	37,857
Total - Custodial Serv Main Campus (34250):	717,368	749,525	752,074	740,764
Custodial Serv Expo Center (34251)				
Operating Expenses	3,124	7,857	7,857	5,800
Total - Custodial Serv Expo Center (34251):	3,124	7,857	7,857	5,800
Custodial Serv WSGC (34252)				
Salaries - Supporting	48,715	50,086	50,086	77,334
Employee Benefits	30,742	52,279	52,279	54,297
Travel	1,043	0	0	0
Operating Expenses	5,944	5,007	5,007	5,100
Capital Outlay	7,915	0	0	0
Total - Custodial Serv WSGC (34252):	94,359	107,372	107,372	136,731

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Custodial Serv WSSC (34253)				
Salaries - Supporting	89,877	92,363	92,363	93,100
Employee Benefits	50,179	52,296	52,296	52,844
Operating Expenses	5,423	5,481	12,481	12,881
Total - Custodial Serv WSSC (34253):	145,479	150,140	157,140	158,825
Custodial Serv WSCE (34254)				
Salaries - Supporting	21,924	22,772	22,772	22,872
Employee Benefits	21,856	21,836	21,836	22,117
Operating Expenses	2,633	2,750	2,750	2,900
Total - Custodial Serv WSCE (34254):	46,413	47,358	47,358	47,889
Custodial Serv PSC (34256)				
Operating Expenses	905	909	909	1,009
Total - Custodial Serv PSC (34256):	905	909	909	1,009
Custodial Serv WSGC Asheville Hwy (34257)				
Operating Expenses	3,406	6,000	6,000	6,000
Total - Custodial Serv WSGC Asheville Hwy (34257):	3,406	6,000	6,000	6,000
Other Expenses (80805)				
Salaries - Supporting	0	12,500	12,500	29,583
Employee Benefits	1,556	9,190	9,190	10,096
Total - Other Expenses (80805):	1,556	21,690	21,690	39,679

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Custodial Services (510):				
Salaries - Supporting	556,897	605,321	605,321	645,217
Salaries - Professional	48,060	49,344	49,344	49,681
Employee Benefits	338,033	371,293	373,842	370,252
Travel	1,043	0	0	0
Operating Expenses	60,662	64,893	71,893	71,547
Capital Outlay	7,915	0	0	0
Total	<u>1,012,610</u>	<u>1,090,851</u>	<u>1,100,400</u>	<u>1,136,697</u>
Utilities (515)				
Utilities Main Campus (34100)				
Operating Expenses	1,097,489	1,131,406	1,131,406	1,244,912
Total - Utilities Main Campus (34100):	<u>1,097,489</u>	<u>1,131,406</u>	<u>1,131,406</u>	<u>1,244,912</u>
Utilities Expo Center (34101)				
Operating Expenses	108,771	126,593	126,593	126,593
Total - Utilities Expo Center (34101):	<u>108,771</u>	<u>126,593</u>	<u>126,593</u>	<u>126,593</u>
Utilities WSGC (34102)				
Operating Expenses	120,937	133,100	133,100	133,100
Total - Utilities WSGC (34102):	<u>120,937</u>	<u>133,100</u>	<u>133,100</u>	<u>133,100</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Utilities WSSC (34103) Operating Expenses	295,436	352,905	352,905	352,905
Total - Utilities WSSC (34103):	295,436	352,905	352,905	352,905
Utilities WSCE (34104) Operating Expenses	55,319	120,100	120,100	120,100
Total - Utilities WSCE (34104):	55,319	120,100	120,100	120,100
Utilities PSC (34105) Operating Expenses	58,882	74,367	74,367	74,367
Total - Utilities PSC (34105):	58,882	74,367	74,367	74,367
Utilities WSGC Asheville Hwy (34106) Operating Expenses	6,717	24,000	24,000	24,000
Total - Utilities WSGC Asheville Hwy (34106):	6,717	24,000	24,000	24,000
Total - Utilities (515): Operating Expenses	1,743,551	1,962,471	1,962,471	2,075,977
Total	1,743,551	1,962,471	1,962,471	2,075,977
Landscape and Grounds Maintenance (520)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Landscaping Main Campus (34300)				
Salaries - Supporting	107,870	115,402	116,337	111,086
Salaries - Professional	58,801	60,329	60,329	60,714
Employee Benefits	70,840	72,372	72,560	68,633
Travel	0	129	129	2,129
Operating Expenses	9,764	14,725	17,290	16,725
Total - Landscaping Main Campus (34300):	247,275	262,957	266,645	259,287
Landscaping Expo Center (34301)				
Salaries - Supporting	0	1,000	1,000	1,000
Employee Benefits	0	77	77	77
Operating Expenses	0	691	691	691
Total - Landscaping Expo Center (34301):	0	1,768	1,768	1,768
Landscaping WSGC (34302)				
Operating Expenses	1,625	4,200	1,700	4,200
Total - Landscaping WSGC (34302):	1,625	4,200	1,700	4,200
Landscaping WSSC (34303)				
Operating Expenses	15,166	22,740	23,740	15,540
Total - Landscaping WSSC (34303):	15,166	22,740	23,740	15,540

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Landscaping WSCE (34304)				
Salaries - Supporting	7,298	7,875	7,875	7,875
Employee Benefits	106	602	602	602
Operating Expenses	599	920	920	920
Total - Landscaping WSCE (34304):	8,003	9,397	9,397	9,397
Other Expenses (80805)				
Employee Benefits	262	2,120	2,120	1,702
Total - Other Expenses (80805):	262	2,120	2,120	1,702
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Professional	-29,401	-30,022	-30,022	-30,651
Employee Benefits	-6,668	-6,809	-6,809	-6,949
Total - Prorated Salaries/Benefits-Athletic (80905):	-36,069	-36,831	-36,831	-37,600
Total - Landscape and Grounds Maintenance (520):				
Salaries - Supporting	115,168	124,277	125,212	119,961
Salaries - Professional	29,400	30,307	30,307	30,063
Employee Benefits	64,540	68,362	68,550	64,065
Travel	0	129	129	2,129
Operating Expenses	27,154	43,276	44,341	38,076
Total	236,262	266,351	268,539	254,294
Other Operation/Maint of Plant (525)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Prorated Cost-General OM to Aux (30502) Department Revenues	-13,616	-15,200	-15,200	-14,200
Total - Prorated Cost-General OM to Aux (30502):	-13,616	-15,200	-15,200	-14,200
Prorated Cost-Utilities to Aux (30510) Department Revenues	-8,914	-9,200	-9,200	-8,500
Total - Prorated Cost-Utilities to Aux (30510):	-8,914	-9,200	-9,200	-8,500
Other Expenses (80805) Employee Benefits	0	19,855	81	19,873
Total - Other Expenses (80805):	0	19,855	81	19,873
Total - Other Operation/Maint of Plant (525):				
Employee Benefits	0	19,855	81	19,873
Department Revenues	-22,530	-24,400	-24,400	-22,700
Total	-22,530	-4,545	-24,319	-2,827
Major Repairs and Renovations (530)				
Safety and Police Services (535)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Campus Police (33000)				
Salaries - Supporting	0	432,020	430,251	462,706
Salaries - Professional	0	57,939	57,939	58,308
Employee Benefits	0	229,655	234,099	224,311
Travel	0	7,165	7,165	7,165
Operating Expenses	0	37,676	37,676	30,476
Department Revenues	0	3,327	3,327	3,327
Total - Campus Police (33000):	0	767,782	770,457	786,293
Computer Services Allocation (80505)				
Department Revenues	0	0	42,016	89,702
Total - Computer Services Allocation (80505):	0	0	42,016	89,702
Local Telephone Allocation (80506)				
Department Revenues	0	0	415	5,917
Total - Local Telephone Allocation (80506):	0	0	415	5,917
Motor Pool Allocation (80509)				
Travel	0	0	10,000	14,750
Total - Motor Pool Allocation (80509):	0	0	10,000	14,750
Other Expenses (80805)				
Operating Expenses	0	11,600	11,600	0
Total - Other Expenses (80805):	0	11,600	11,600	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Safety and Police Services (535):				
Salaries - Supporting	0	432,020	430,251	462,706
Salaries - Professional	0	57,939	57,939	58,308
Employee Benefits	0	229,655	234,099	224,311
Travel	0	7,165	17,165	21,915
Operating Expenses	0	49,276	49,276	30,476
Department Revenues	0	3,327	45,758	98,946
Total	0	779,382	834,488	896,662
Total - Physical Plant (50):				
Salaries - Administrative	10,800	10,800	10,800	10,800
Salaries - Supporting	1,398,136	1,940,847	1,943,167	1,984,599
Salaries - Professional	219,514	283,195	283,195	287,500
Employee Benefits	832,862	1,174,409	1,174,709	1,126,080
Travel	32,243	54,425	64,425	74,916
Operating Expense	2,364,805	2,777,794	2,767,005	2,863,257
Capital Outlay	7,915	27,000	27,000	0
Department Revenues	61,682	80,587	124,301	131,014
Total	4,927,957	6,349,057	6,394,602	6,478,166
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Senators Scholars Dual Enroll Award (81003) Operating Expenses	0	12,000	12,000	15,000
Total - Senators Scholars Dual Enroll Award (81003):	0	12,000	12,000	15,000
Senators Adult Learner Completion (81005) Operating Expenses	0	5,000	5,000	17,500
Total - Senators Adult Learner Completion (81005):	0	5,000	5,000	17,500
Access Achievement Award (81006) Operating Expenses	0	198,000	198,000	298,800
Total - Access Achievement Award (81006):	0	198,000	198,000	298,800
Grants and Scholarships (81050) Operating Expenses	0	12,000	12,000	0
Total - Grants and Scholarships (81050):	0	12,000	12,000	0
PC191 Non WSCC Staff (81051) Operating Expenses	10,853	13,961	13,961	13,960
Total - PC191 Non WSCC Staff (81051):	10,853	13,961	13,961	13,960

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Public Teacher Dep Fee Discount (81052) Operating Expenses	179,180	188,731	188,731	188,730
Total - Public Teacher Dep Fee Discount (81052):	179,180	188,731	188,731	188,730
State Employee Dep Fee Discount (81053) Operating Expenses	43,679	61,744	61,744	61,750
Total - State Employee Dep Fee Discount (81053):	43,679	61,744	61,744	61,750
Other State Employee Fee Waiver (81054) Operating Expenses	44,034	61,800	61,800	61,800
Total - Other State Employee Fee Waiver (81054):	44,034	61,800	61,800	61,800
Diversity Grant Institutional Funds (81300) Operating Expenses	130,758	135,000	135,000	136,800
Total - Diversity Grant Institutional Funds (81300):	130,758	135,000	135,000	136,800
Total - Scholarships and Fellowships (550): Operating Expenses	408,504	688,236	688,236	794,340
Total	408,504	688,236	688,236	794,340

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Scholarships and Fellowships (55):				
Operating Expense	408,504	688,236	688,236	794,340
Total	<u>408,504</u>	<u>688,236</u>	<u>688,236</u>	<u>794,340</u>
Total Education and General				
Salaries - Administrative	1,097,786	1,126,013	1,138,013	1,111,565
Salaries - Academic	11,333,000	11,942,276	11,797,919	12,118,078
Salaries - Supporting	4,899,157	5,339,455	5,306,606	5,422,660
Salaries - Students	31,524	44,956	45,233	54,956
Salaries - Professional	5,028,757	5,538,105	5,475,962	5,812,416
Employee Benefits	9,123,745	10,145,830	10,145,422	10,360,094
Travel	489,671	578,968	682,260	633,508
Operating Expense	7,839,474	10,358,241	9,732,821	9,438,212
Capital Outlay	132,372	122,140	242,569	70,661
Department Revenues	94,872	71,250	84,128	76,649
Total	<u>40,070,358</u>	<u>45,267,234</u>	<u>44,650,933</u>	<u>45,098,799</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	100,300	100,300	100,300	100,300
Total E & G Mandatory Transfers:	<u>100,300</u>	<u>100,300</u>	<u>100,300</u>	<u>100,300</u>
Non-Mandatory Transfers				
Transfers to Unexpended Plant	1,680,000	1,800,000	1,800,000	0
Transfers to Renew and Replace	826,802	212,766	212,766	90,000
Transfers from Auxiliary	0	-229,300	-333,406	-229,300
Total E & G Non-Mandatory Transfers:	<u>2,506,802</u>	<u>1,783,466</u>	<u>1,679,360</u>	<u>-139,300</u>
Total E & G Transfers	<u>2,607,102</u>	<u>1,883,766</u>	<u>1,779,660</u>	<u>-39,000</u>
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	1,097,786	1,126,013	1,138,013	1,111,565
Salaries - Academic	11,333,000	11,942,276	11,797,919	12,118,078
Salaries - Supporting	4,899,157	5,339,455	5,306,606	5,422,660
Salaries - Students	31,524	44,956	45,233	54,956
Salaries - Professional	5,028,757	5,538,105	5,475,962	5,812,416
Employee Benefits	9,123,745	10,145,830	10,145,422	10,360,094
Travel	489,671	578,968	682,260	633,508
Operating Expense	7,839,474	10,358,241	9,732,821	9,438,212
Capital Outlay	132,372	122,140	242,569	70,661
Department Revenues	94,872	71,250	84,128	76,649
E & G Transfers	2,607,102	1,883,766	1,779,660	-39,000
Total	<u>42,677,460</u>	<u>47,151,000</u>	<u>46,430,593</u>	<u>45,059,799</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Auxiliaries				
Auxiliary Expenditures				
Auxiliary Enterprises Expenditures (700)				
Plant Operations Alloc-Bookstore (90013)				
Department Revenues	12,503	13,700	13,700	13,400
Total - Plant Operations Alloc-Bookstore (90013):	<u>12,503</u>	<u>13,700</u>	<u>13,700</u>	<u>13,400</u>
Meagan's Corner (90100)				
Operating Expenses	-535	400	400	400
Total - Meagan's Corner (90100):	<u>-535</u>	<u>400</u>	<u>400</u>	<u>400</u>
Plant Operations Alloc-Cafeteria (90101)				
Department Revenues	10,027	10,700	10,700	9,300
Total - Plant Operations Alloc-Cafeteria (90101):	<u>10,027</u>	<u>10,700</u>	<u>10,700</u>	<u>9,300</u>
Vending Copiers (90200)				
Operating Expenses	6,399	8,900	8,900	8,900
Total - Vending Copiers (90200):	<u>6,399</u>	<u>8,900</u>	<u>8,900</u>	<u>8,900</u>
Vending Other (90201)				
Operating Expenses	120	100	100	100
Total - Vending Other (90201):	<u>120</u>	<u>100</u>	<u>100</u>	<u>100</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total - Auxiliary Enterprises Expenditures (700):				
Operating Expenses	5,984	9,400	9,400	9,400
Department Revenues	22,530	24,400	24,400	22,700
Total	<u>28,514</u>	<u>33,800</u>	<u>33,800</u>	<u>32,100</u>
Auxiliary Mandatory Transfers (730)				
Auxiliary Nonmandatory Transfers (760)				
Total Auxiliary Expenditures				
Operating Expense	5,984	9,400	9,400	9,400
Department Revenues	22,530	24,400	24,400	22,700
Total	<u>28,514</u>	<u>33,800</u>	<u>33,800</u>	<u>32,100</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
Non-Mandatory Transfers				
Transfers to Renew and Replace	13,700	13,700	13,700	13,700
Transfers to Other Funds	0	229,300	333,406	229,300
Total Auxiliary Non-Mandatory Transfers:	13,700	243,000	347,106	243,000
Total Auxiliary Transfers	13,700	243,000	347,106	243,000
Total Auxiliary Enterprises (Expenditures & Transfers)				
Operating Expense	5,984	9,400	9,400	9,400
Department Revenues	22,530	24,400	24,400	22,700
Auxiliary Transfers	13,700	243,000	347,106	243,000
Total	42,214	276,800	380,906	275,100

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2016-17

	Actual 2014-15	October 2015-16	Estimated 2015-16	July 2016-17
Total Unrestricted				
Salaries - Administrative	1,097,786	1,126,013	1,138,013	1,111,565
Salaries - Academic	11,333,000	11,942,276	11,797,919	12,118,078
Salaries - Supporting	4,899,157	5,339,455	5,306,606	5,422,660
Salaries - Students	31,524	44,956	45,233	54,956
Salaries - Professional	5,028,757	5,538,105	5,475,962	5,812,416
Employee Benefits	9,123,745	10,145,830	10,145,422	10,360,094
Travel	489,671	578,968	682,260	633,508
Operating Expenses	7,845,458	10,367,641	9,742,221	9,447,612
Capital Outlay	132,372	122,140	242,569	70,661
Department Revenues	117,402	95,650	108,528	99,349
E & G Transfers and Auxiliary Transfers	2,620,802	2,126,766	2,126,766	204,000
Total	<u>42,719,674</u>	<u>47,427,800</u>	<u>46,811,499</u>	<u>45,334,899</u>

Walters State Community College

Summary of Restricted Current Funds Available and Applied
July Budget 2016-17

	Actual 2014-15	October Budget 2015-16	Estimated Budget 2015-16	% Change Estimated Over Actual	July Budget 2016-17	% Change July Over Estimated
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Restricted Revenues						
9004 Tuition and Fees	101,536	115,300	115,300	13.56	114,700	-0.52
9005 Federal Grants and Contracts	13,739,785	15,940,000	15,920,900	15.87	15,236,400	-4.30
9015 State Appropriations: Center of Emphasis	97,000	95,300	95,300	-1.75	93,800	-1.57
9035 State Grants and Contracts	5,544,437	6,746,900	6,772,100	22.14	7,086,900	4.65
9045 Private Grants & Contracts	67,247	42,500	42,500	-36.80	6,000	-85.88
9047 Private Gifts	35,132	12,700	13,800	-60.72	4,600	-66.67
Total Restricted Revenues	19,585,137	22,952,700	22,959,900	17.23	22,542,400	-1.82
Restricted Expenditures						
9205 Instruction	1,185,074	633,200	647,100	-45.40	388,900	-39.90
9215 Public Service	3,136,350	4,750,600	4,742,900	51.22	4,822,900	1.69
9220 Academic Support	16,355	18,800	18,800	14.95	8,500	-54.79
9225 Student Services	110,331	182,400	183,400	66.23	152,600	-16.79
9230 Institutional Support	13,678	15,800	15,800	15.51	9,900	-37.34
9235 Operation & Maintenance of Plant	1,300	1,900	1,900	46.15	500	-73.68
9240 Scholarships and Fellowships	15,087,457	17,350,000	17,350,000	15.00	17,159,100	-1.10
Total Restricted Expenditures	19,550,545	22,952,700	22,959,900	17.44	22,542,400	-1.82