

Letter of Transmittal
Budget Analysis and Summary



Letter of Transmittal

Budget Analysis and Summary

July 2025–2026

The Tennessee Board of Regents (TBR) is Tennessee's largest higher education system, governing 37 post-secondary educational institutions with over 200 teaching locations. The TBR system includes 13 community colleges and 24 colleges of applied technology, providing programs to students across the state, country and world.

Walters State Community College is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate degrees. Walters State Community College also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of Walters State Community College may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling 404-679-4500, or by using information available on SACSCOC's website (www.sacscoc.org).

Walters State does not discriminate on the basis of race, color, religion, creed, ethnicity, or national origin, sex, disability, age, status as a protected veteran or any other class protected by Federal or State laws and regulations and by Tennessee Board of Regents policies with respect to employment, programs, and activities. The following person has been designated to handle inquiries regarding non-discrimination policies: Jarvis Jennings, Executive Director of Human Resources and Compliance Officer, 423-585-6845, jarvis.jennings@ws.edu, Walters State Community College, 500 S. Davy Crockett Pkwy Morristown, TN 37813, 423-585-2600.

May 1, 2025

Chancellor Flora Tydings
Tennessee Board of Regents
1 Bridgestone Park, Third Floor
Nashville, Tennessee 37214

Dear Chancellor Tydings:

Walters State Community College's July 2025-26 budget summary and analysis documents have been electronically submitted. The budget documents and associated materials have been prepared in accordance with your guidelines and are submitted for approval. Personnel data elements have been submitted over the TBR computer network in accordance with prior instructions. The following attachments are included:

Attachment L-1 – Schedule of Transfers, Estimated Budget 2024-25

Attachment L-2 – Schedule of Transfers, July Budget 2025-26

The 2025-26 budget is being submitted with 3.2% tuition increase and 1.3% enrollment decrease.

If you or your staff have any questions, please contact Dr. Mark Hurst.

Sincerely,



Tony Miksa
President

II

Budget Analysis

July 2025–2026

TENNESSEE BOARD OF REGENTS

2025 JULY BUDGET ANALYSIS

TABLE OF CONTENTS

Form 1	Organization Charts
Form 2 (A) (1)	Summary of Total Budget Changes by Function - Estimated
Form 2 (A) (2)	Summary of Total Budget Changes by Function - Proposed
Form 2 (B) (1)	Summary of Total Budget Changes for Budget Categories - Estimated
Form 2 (B) (2)	Summary of Total Budget Changes for Budget Categories - Proposed
Form 2 (C) (1)	Analysis of Budget Changes for Revenue Accounts - Estimated
Form 2 (C) (2)	Analysis of Budget Changes for Revenue Accounts - Proposed
Form 2 (D)	Contra Revenue Accounts for Bad Debt
Form 3 (A) (1)	Recurring and Nonrecurring Revenues and Expenses - Estimated
Form 3 (A) (2)	Recurring and Nonrecurring Revenues and Expenses - Proposed
Form 3 (B)	Report of Anticipated Savings for Rebudget
Form 4	Unrestricted and Restricted Athletics
Form 5 (A)	Auxiliary Enterprise Summary Schedule
Form 5 (B) (1)	Contracted Food Service - Proposed
Form 5 (B) (2)	Institutionally Operated Food Service - Proposed
Form 5 (B) (3)	Total Food Service - Proposed
Form 5 (C) (1)	Institutionally Operated Bookstore - Proposed
Form 5 (C) (2)	Contracted Bookstore - Proposed
Form 5 (C) (3)	Total Bookstore - Proposed
Form 5 (E) (1)	Summary by Unit - R&R and Contingency Allocation - Estimated
Form 5 (E) (2)	Summary by Unit - R&R and Contingency Allocation - Proposed
Form 8	Analysis of Non-credit Instruction
Form 9 (A)	Centers of Emphasis Analysis - Estimated
Form 9 (B)	Centers of Emphasis Analysis - Proposed

Table of Contents

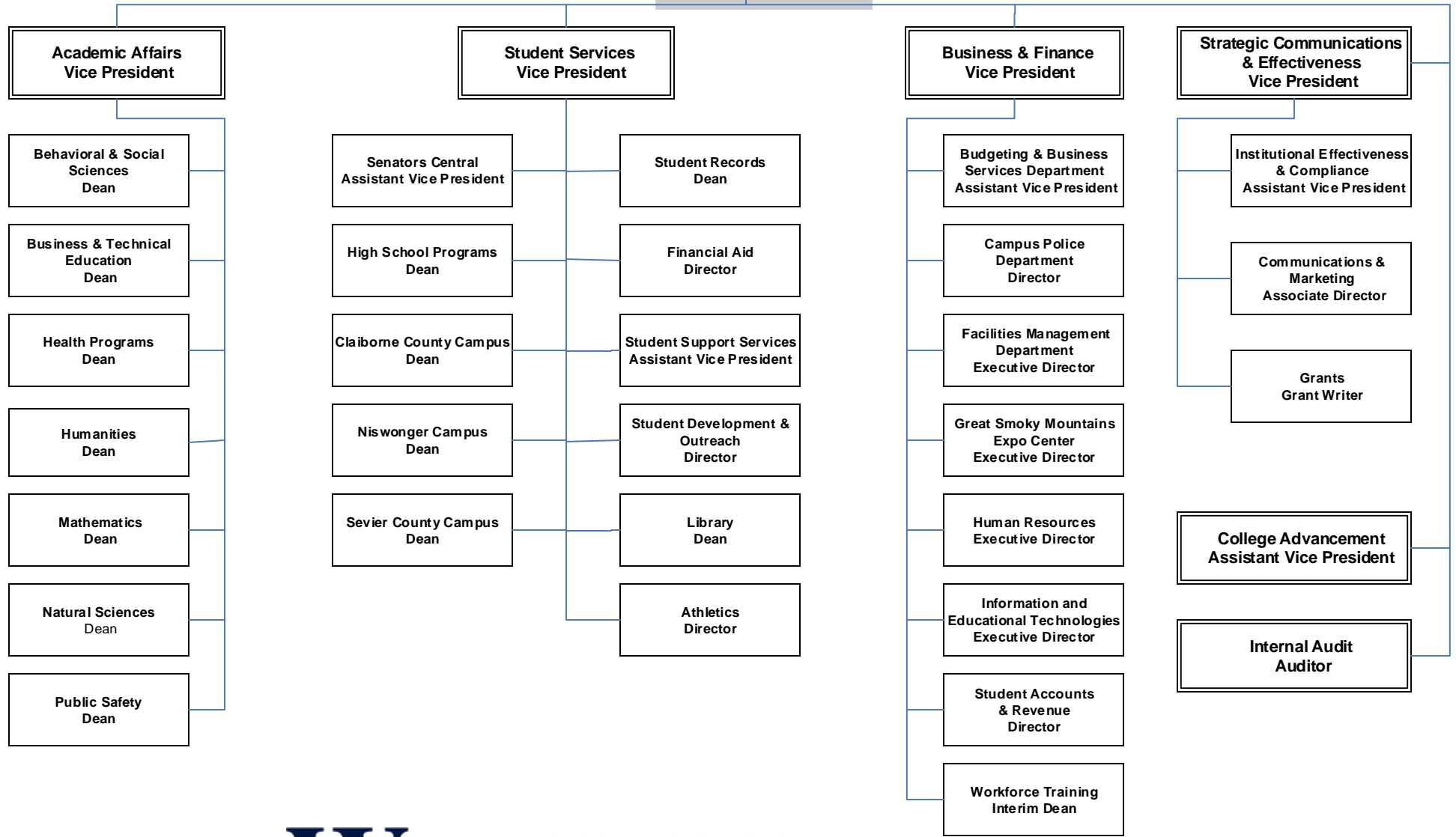
Form 10	Basic Maintenance and Operation Expenditure Calculation
Form 12 (A)	TSSBA Debt Service Coverage
Form 12 (B)	TSSBA Debt Service Coverage - Disclosed Projects Adjustment
Form 13 (A) (1)	Analysis of Unexpended Plant Funds - Estimated
Form 13 (A) (2)	Analysis of Unexpended Plant Funds - Proposed
Form 13 (B) (1)	Analysis of Renewal and Replacement Funds - Estimated
Form 13 (B) (2)	Analysis of Renewal and Replacement Funds - Proposed
Form 13 (C) (1)	Analysis of Retirement of Indebtedness Funds - Estimated
Form 13 (C) (2)	Analysis of Retirement of Indebtedness Funds - Proposed
Form 14	Remedial, Developmental, and Prescribed Courses Expenditures
Form 15	Unrestricted E&G Longevity

TENNESSEE BOARD OF REGENTS

Chancellor

President

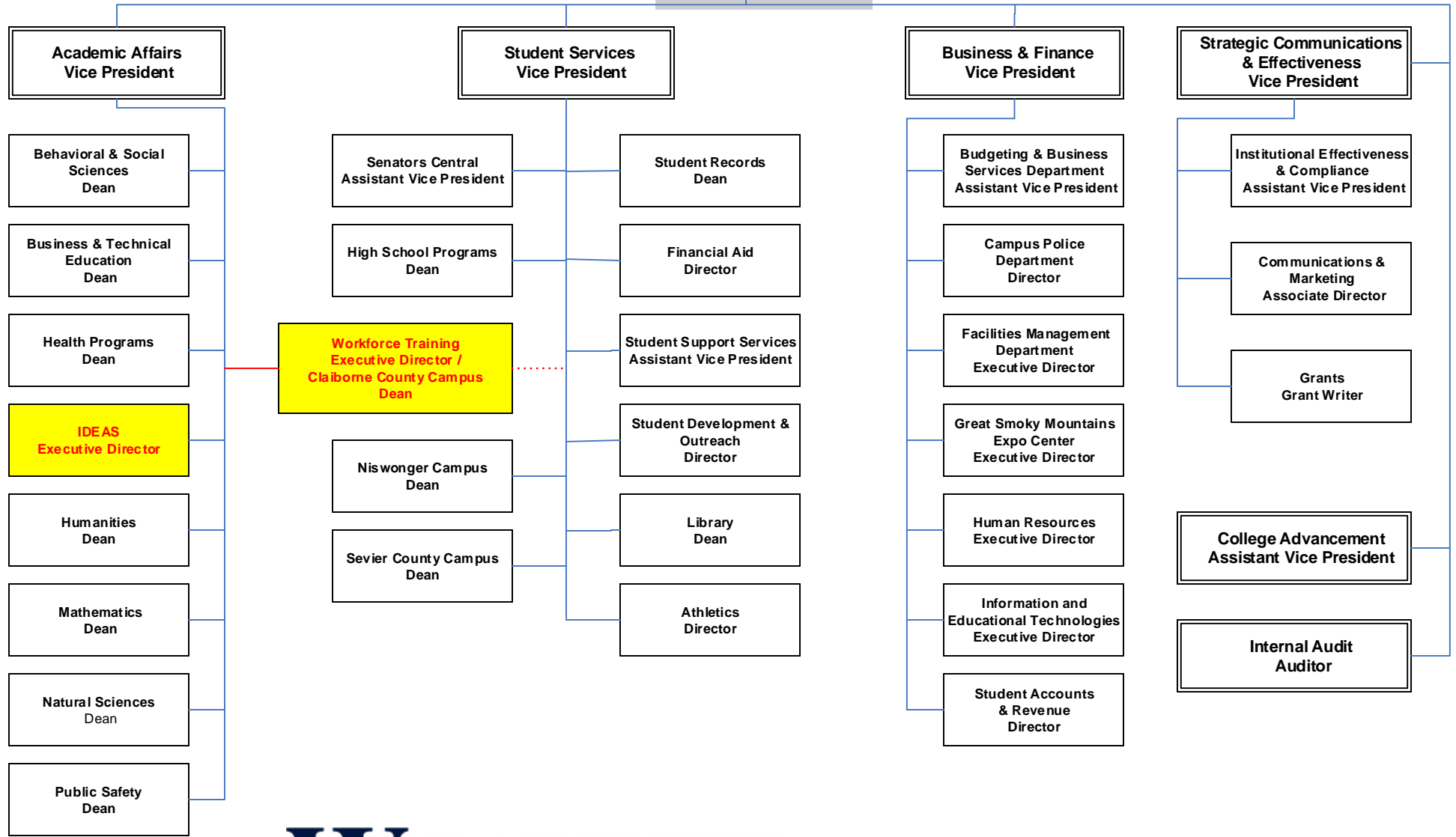
Walters State Community College
Unit/Position Title Organizational Chart
(Approved 10/2024)



Chancellor

President

Walters State Community College
Unit/Position Title Organizational Chart
(Proposed 5/2025)



**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
ESTIMATED BUDGET 2024-25**

	<u>OCTOBER BUDGET 2024-25</u>	<u>ESTIMATED BUDGET 2024-25</u>	<u>Change</u>	<u>%</u>	<u>Explanation For Significant Changes</u>
Instruction	29,305,200.00	29,292,700.00	(12,500.00)	-0.04%	
Research			-	#DIV/0!	
Public Service	628,900.00	659,000.00	30,100.00	4.79%	
Academic Support	2,661,500.00	2,639,700.00	(21,800.00)	-0.82%	
Student Services	10,630,100.00	10,740,100.00	110,000.00	1.03%	
Institutional Support	6,632,300.00	6,566,400.00	(65,900.00)	-0.99%	
Operation and Maintenance	8,413,300.00	8,450,400.00	37,100.00	0.44%	
Scholarships and Fellowships	<u>1,145,300.00</u>	<u>1,112,300.00</u>	<u>(33,000.00)</u>	-2.88%	
TOTAL	<u><u>\$ 59,416,600.00</u></u>	<u><u>\$ 59,460,600.00</u></u>	<u><u>\$ 44,000.00</u></u>		

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2025-26**

	<u>ESTIMATED BUDGET 2024-25</u>	<u>PROPOSED BUDGET 2025-26</u>	<u>Change</u>	<u>%</u>	<u>Explanation For Significant Changes</u>
Instruction	29,292,700.00	28,811,000.00	(481,700.00)	-1.64%	
Research	-	-	-	#DIV/0!	
					The estimated budget includes one-time expenses for an Economic Impact Study and an increased reserve allocation to account for anticipated costs associated with Hurricane Helene.
Public Service	659,000.00	577,900.00	(81,100.00)	-12.31%	
Academic Support	2,639,700.00	2,709,600.00	69,900.00	2.65%	
Student Services	10,740,100.00	10,993,100.00	253,000.00	2.36%	
Institutional Support	6,566,400.00	6,863,800.00	297,400.00	4.53%	
Operation and Maintenance	8,450,400.00	8,315,300.00	(135,100.00)	-1.60%	
Scholarships and Fellowships	<u>1,112,300.00</u>	<u>1,180,300.00</u>	<u>68,000.00</u>	6.11%	
TOTAL	<u><u>\$ 59,460,600.00</u></u>	<u><u>\$ 59,451,000.00</u></u>	<u><u>\$ (9,600.00)</u></u>		

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
ESTIMATED BUDGET 2024-25**

	<u>OCTOBER BUDGET 2024-25</u>	<u>ESTIMATED BUDGET 2024-25</u>	<u>Change</u>	<u>%</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	23,719,700.00	23,836,900.00	117,200.00	0.49%	
Other Salaries	6,346,700.00	6,367,500.00	20,800.00	0.33%	
Employee Benefits	12,922,200.00	12,914,400.00	(7,800.00)	-0.06%	
Travel	1,463,800.00	1,540,000.00	76,200.00	5.21%	
Operating Expense	14,711,200.00	14,585,500.00	(125,700.00)	-0.85%	
Capital Outlay	<u>253,000.00</u>	<u>216,300.00</u>	<u>(36,700.00)</u>	-14.51%	Expenses initially expected to qualify as capital expenditures were categorized as operating expenses upon final review.
TOTAL	<u><u>\$ 59,416,600.00</u></u>	<u><u>\$ 59,460,600.00</u></u>	<u><u>\$ 44,000.00</u></u>		

**WALTERS STATE COMMUNITY COLLEGE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2025-26**

	<u>ESTIMATED BUDGET 2024-25</u>	<u>PROPOSED BUDGET 2025-26</u>	<u>Change</u>	<u>%</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	23,836,900.00	24,080,800.00	243,900.00	1.02%	
Other Salaries	6,367,500.00	6,197,600.00	(169,900.00)	-2.67%	
Employee Benefits	12,914,400.00	13,503,000.00	588,600.00	4.56%	
Travel	1,540,000.00	1,286,900.00	(253,100.00)	-16.44%	The estimated budget includes one-time expenses such as cadet lodging due to power and water outages in the dormitory after Hurricane Helene, increased conference attendance, and post-season athletic costs for Volleyball and Men's and Women's Basketball.
Operating Expense	14,585,500.00	14,292,900.00	(292,600.00)	-2.01%	
Capital Outlay	<u>216,300.00</u>	<u>89,800.00</u>	<u>(126,500.00)</u>	-58.48%	The estimated budget accounts for one-time expenses, including instructional equipment, a baseball camera system, a tire changer, and printing services equipment.
TOTAL	<u>\$ 59,460,600.00</u>	<u>\$ 59,451,000.00</u>	<u>\$ (9,600.00)</u>		

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
ESTIMATED BUDGET 2024-25**

ACCOUNT CODE	ACCOUNT NAME	OCTOBER BUDGET 2024-25	ESTIMATED BUDGET 2024-25	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
5105	Out-Of-State Tuition	696,300.00	598,900.00	(97,400.00)	Decline in out-of-state student registrations.	Students
5160	CEU Student Fees	930,000.00	761,500.00	(168,500.00)	A vacant position within the program resulted in a reduced number of classes offered.	Students
51806	Dual Enrollment Course Fee	166,500.00	182,700.00	16,200.00	Increase in dual enrollment registrations.	Students
58803	LGIP Interest Income	1,000,000.00	1,300,000.00	300,000.00	Increase in average daily balance maintained in the Local Government Investment Pool.	Financial Institution

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2025-26**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>ESTIMATED BUDGET 2024-25</u>	<u>PROPOSED BUDGET 2025-26</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
5100	Maintenance Fees	19,187,140.00	19,521,300.00	334,160.00	Net impact of increased tuition rates offset by a decrease in anticipated enrollment.	Students
5105	Out-Of-State Tuition	598,900.00	271,900.00	(327,000.00)	Decrease attributed to lower out-of-state tuition rates.	Students
52000	State Appropriations	36,917,400.00	38,525,400.00	1,608,000.00	Increase due to improved outcomes, salary adjustments, and changes in health insurance premiums.	State
58803	LGIP Interest Income	1,300,000.00	800,000.00	(500,000.00)	Decrease attributed to uncertainty regarding fluctuations in interest rates.	Financial Institution

**WALTERS STATE COMMUNITY COLLEGE
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2025-26**

ACCOUNT CODE	ACCOUNT NAME	ESTIMATED BUDGET <u>2024-25</u>	PROPOSED BUDGET <u>2025-26</u>
51019	Student Tuition Bad Debt Contra	(250,000.00)	(250,000.00)
51649	CEU Bad Debt Contra	(10,000.00)	(10,000.00)
58899	Other Act Bad Debt Contra	(15,000.00)	(15,000.00)

WALTERS STATE COMMUNITY COLLEGE
RECURRING AND NONRECURRING REVENUES AND EXPENSES - EXCLUDING TRANSFERS
ESTIMATED BUDGET 2024-25

Estimated budget:	Unrestricted			Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>					
Revenues:	61,638,600	69,500	61,708,100	69,300	15,000	-	500,000	62,292,400
Expenses:	56,452,300	3,008,300	59,460,600	25,400	4,942,615	2,197,509	831,000	67,457,124
Net Change	<u>5,186,300</u>	<u>(2,938,800)</u>	<u>2,247,500</u>	<u>43,900</u>	<u>(4,927,615)</u>	<u>(2,197,509)</u>	<u>(331,000)</u>	<u>(5,164,724)</u>

Justification for negative net change in Unrestricted:

Non-recurring expenses encompass one-time expenditures for employee bonuses, supplies and equipment for instruction and office use, as well as travel for conferences and student groups.

**WALTERS STATE COMMUNITY COLLEGE
RECURRING AND NONRECURRING REVENUES AND EXPENSES - EXCLUDING TRANSFERS
PROPOSED BUDGET 2025-26**

Proposed budget:	Unrestricted			Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>					
Revenues:	62,671,100	80,000	62,751,100	69,300	15,000	-	500,000	63,335,400
Expenses:	57,637,900	1,813,100	59,451,000	19,700	4,092,078	1,423,706	800,000	65,786,484
Net Change	<u>5,033,200</u>	<u>(1,733,100)</u>	<u>3,300,100</u>	<u>49,600</u>	<u>(4,077,078)</u>	<u>(1,423,706)</u>	<u>(300,000)</u>	<u>(2,451,084)</u>

Justification for negative net change in Unrestricted:

Non-recurring expenses include one-time costs for the presidential search, classroom and office supplies, conference travel, CRM consulting and implementation, equipment upgrades, staff development and training programs, and facility services.

**WALTERS STATE COMMUNITY COLLEGE
UNRESTRICTED AND RESTRICTED ATHLETICS
PROPOSED BUDGET 2025-26**

	Actual 2023-24			Estimated 2024-25			Proposed 2025-26		
	<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>
REVENUES:									
1. Student athletic fees			-			-			-
2. General Fund Support	1,161,394.04		1,161,394.04	1,210,700.00		1,210,700.00	1,205,130.00		1,205,130.00
3. Ticket sales			-			-			-
4. Game guarantees			-			-			-
5. Conference income			-			-			-
6. Conference tournament			-			-			-
7. NCAA proceeds			-			-			-
8. Program/ad sales			-			-			-
9. Concessions			-			-			-
10. TV/radio income			-			-			-
11. Gifts	18,457.11	89,587.98	108,045.09	1,958.00	102,282.00	104,240.00			-
12. Interest income			-			-			-
13. Athletic marketing/advertising			-			-			-
14. Parking permits			-			-			-
15. Licensing fees			-			-			-
16. Other (LIST)			-			-			-
Total Revenues	<u>\$ 1,179,851.15</u>	<u>\$ 89,587.98</u>	<u>\$ 1,269,439.13</u>	<u>\$ 1,212,658.00</u>	<u>\$ 102,282.00</u>	<u>\$ 1,314,940.00</u>	<u>\$ 1,205,130.00</u>	<u>\$ -</u>	<u>\$ 1,205,130.00</u>
EXPENSES:									
1. Administrative salaries	41,283.02		41,283.02	44,890.50		44,890.50	45,112.00		45,112.00
2. Coaches salaries	343,169.20		343,169.20	346,636.25	2,000.00	348,636.25	350,789.00		350,789.00
3. Support staff salaries	38,667.96		38,667.96	40,356.00		40,356.00	39,927.00		39,927.00
4. Employee benefits	161,363.35		161,363.35	166,209.00	154.00	166,363.00	169,558.00		169,558.00
5. Team travel	292,764.08	10,696.96	303,461.04	302,237.14		302,237.14	263,553.00		263,553.00
6. Other travel	17,308.46	4,024.85	21,333.31	17,772.86	8,424.00	26,196.86	17,075.00		17,075.00
7. Out-of-state performance-based schc	418,214.50		418,214.50	368,750.00		368,750.00	231,875.00		231,875.00
8. Other scholarships	13,555.00		13,555.00	15,300.00		15,300.00	72,500.00		72,500.00
9. Post-season expense	213,112.13		213,112.13	174,276.00		174,276.00	102,211.00		102,211.00
10. Other operating	264,506.76	91,771.25	356,278.01	267,756.00	135,489.00	403,245.00	246,616.00		246,616.00
11. Capital outlay	5,876.00		5,876.00	11,500.00		11,500.00			-
12. Transfers			-			-			-
Total Expenses	<u>\$ 1,809,820.46</u>	<u>\$ 106,493.06</u>	<u>\$ 1,916,313.52</u>	<u>\$ 1,755,683.75</u>	<u>\$ 146,067.00</u>	<u>\$ 1,901,750.75</u>	<u>\$ 1,539,216.00</u>	<u>\$ -</u>	<u>\$ 1,539,216.00</u>
Less: Prior Year Encumbrances	(5,708.93)	-	(5,708.93)			-			-
Plus: Current Year Encumbrances	7,066.25	4,395.00	11,461.25			-			-
Total Adjusted Expenses	<u>\$ 1,811,177.78</u>	<u>\$ 110,888.06</u>	<u>\$ 1,922,065.84</u>	<u>\$ 1,755,683.75</u>	<u>\$ 146,067.00</u>	<u>\$ 1,901,750.75</u>	<u>\$ 1,539,216.00</u>	<u>\$ -</u>	<u>\$ 1,539,216.00</u>

**WALTERS STATE COMMUNITY COLLEGE
AUXILIARY ENTERPRISE SUMMARY SCHEDULE
PROPOSED BUDGET 2025-26**

	Actual 2023-24			Revised 2024-25			Estimated 2024-25			Proposed 2025-26		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	72,745.32	12,976.61	59,768.71	65,000.00	21,200.00	43,800.00	65,000.00	21,700.00	43,300.00	65,000.00	18,900.00	46,100.00
Food Service	6,841.47	6,841.47	-	6,000.00	7,300.00	(1,300.00)	4,300.00	7,200.00	(2,900.00)	4,300.00	4,300.00	-
Housing			-			-			-			-
Other: (please add rows and list separately)			-			-			-			-
	<u>79,586.79</u>	<u>19,818.08</u>	<u>59,768.71</u>	<u>71,000.00</u>	<u>28,500.00</u>	<u>42,500.00</u>	<u>69,300.00</u>	<u>28,900.00</u>	<u>40,400.00</u>	<u>69,300.00</u>	<u>23,200.00</u>	<u>46,100.00</u>

**WALTERS STATE COMMUNITY COLLEGE
CONTRACTED FOOD SERVICES
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	6,841.47	100%	6,000.00	100%	4,300.00	100%	4,300.00	100%
Service Charges		0%		0%		0%		0%
Total Revenues	<u>6,841.47</u>		<u>6,000.00</u>		<u>4,300.00</u>		<u>4,300.00</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	6,541.47	100%	7,000.00	100%	7,000.00	100%	4,100.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>6,541.47</u>		<u>7,000.00</u>		<u>7,000.00</u>		<u>4,100.00</u>	
Net Operating Results Before Transfers	<u>300.00</u>		<u>(1,000.00)</u>		<u>(2,700.00)</u>		<u>200.00</u>	
TRANSFERS:								
Renewal and Replacement	300.00		300.00		200.00		200.00	
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	<u><u>-</u></u>		<u><u>(1,300.00)</u></u>		<u><u>(2,900.00)</u></u>		<u><u>-</u></u>	

For Contracted Food Services, please provide:

Vendor Name:

Hillbilly's LLC d/b/a Hillbilly's Cabin Restaurant

Length and term of contract:

Contract effective August 1, 2018 through July 31, 2021 with annual option to renew the contract for ten (10) one-year renewal terms.

Commission provisions and accounting methodology:

4% 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

**WALTERS STATE COMMUNITY COLLEGE
TOTAL FOOD SERVICES
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES								
Commissions	6,841.47	100%	6,000.00	100%	4,300.00	100%	4,300.00	100%
Taxable Sales	-	0%	-	0%	-	0%	-	0%
Other	-	0%	-	0%	-	0%	-	0%
Total Revenue	<u>6,841.47</u>		<u>6,000.00</u>		<u>4,300.00</u>		<u>4,300.00</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	6,541.47	100%	7,000.00	100%	7,000.00	100%	4,100.00	100%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>6,541.47</u>		<u>7,000.00</u>		<u>7,000.00</u>		<u>4,100.00</u>	
Net Operating Results Before Transfers	<u>300.00</u>		<u>(1,000.00)</u>		<u>(2,700.00)</u>		<u>200.00</u>	
TRANSFERS:								
Renewal and Replacement	300.00		300.00		200.00		200.00	
Retirement of Indebtedness	-		-		-		-	
Unexpended Plant	-		-		-		-	
Net Operating Results	<u>-</u>		<u>(1,300.00)</u>		<u>(2,900.00)</u>		<u>-</u>	

**WALTERS STATE COMMUNITY COLLEGE
CONTRACTED BOOKSTORE
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	72,745.32	100%	65,000.00	100%	65,000.00	100%	65,000.00	100%
Reimbursements		0%		0%		0%		0%
Total Revenues	<u>72,745.32</u>		<u>65,000.00</u>		<u>65,000.00</u>		<u>65,000.00</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	9,376.61	100%	17,900.00	100%	18,400.00	100%	15,600.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>9,376.61</u>		<u>17,900.00</u>		<u>18,400.00</u>		<u>15,600.00</u>	
Net Operating Results Before Transfers	<u>63,368.71</u>		<u>47,100.00</u>		<u>46,600.00</u>		<u>49,400.00</u>	
TRANSFERS:								
Renewal and Replacement	3,600.00		3,300.00		3,300.00		3,300.00	
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	<u>59,768.71</u>		<u>43,800.00</u>		<u>43,300.00</u>		<u>46,100.00</u>	

For contracted bookstores, please provide:

Vendor name

Follett Higher Education Group

Length and terms of contract

Contract effective July 1, 2018 through June 30, 2025 with annual option to renew the contract for three (1) one-year renewal terms.

Commission provision and accounting methodology

Commission of 13.5% of commissionable sales up to and including \$3,000,000 (system-wide), plus; 14.15% of commissionable sales greater than \$3,000,000 (system-wide).

**WALTERS STATE COMMUNITY COLLEGE
TOTAL BOOKSTORE
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES								
Commissions	72,745.32	100%	65,000.00	100%	65,000.00	100%	65,000.00	100%
Sales	-	0%	-	0%	-	0%	-	0%
Other	-	0%	-	0%	-	0%	-	0%
Total Revenue	<u>72,745.32</u>		<u>65,000.00</u>		<u>65,000.00</u>		<u>65,000.00</u>	
COST OF GOODS SOLD								
New books	-	0%	-	0%	-	0%	-	0%
Used books	-	0%	-	0%	-	0%	-	0%
Other Merchandise	-	0%	-	0%	-	0%	-	0%
Total Cost of Goods Sold	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</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	9,376.61	100%	17,900.00	100%	18,400.00	100%	15,600.00	100%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>9,376.61</u>		<u>17,900.00</u>		<u>18,400.00</u>		<u>15,600.00</u>	
Net Operating Results Before Transfers	<u>63,368.71</u>		<u>47,100.00</u>		<u>46,600.00</u>		<u>49,400.00</u>	
TRANSFERS:								
Renewal and Replacement	3,600.00		3,300.00		3,300.00		3,300.00	
Retirement of Indebtedness	-		-		-		-	
Unexpended Plant	-		-		-		-	
Net Operating Results	<u>59,768.71</u>		<u>43,800.00</u>		<u>43,300.00</u>		<u>46,100.00</u>	

WALTERS STATE COMMUNITY COLLEGE
AUXILIARY ENTERPRISE SUMMARY SCHEDULE
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2024-25

	Actual Fund Balance <u>7/1/24</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>	Estimated Ending Fund Bal <u>6/30/25</u>
Auxiliary Enterprises:								
Bookstore	3,759,619.67	65,000.00	-	65,000.00	18,400.00	3,300.00	43,300.00	3,802,919.67
Food Services	39,737.19	4,300.00		4,300.00	7,000.00	200.00	(2,900.00)	36,837.19
Housing	-	-		-			-	-
Parking	-			-			-	-
Other (please add rows and list separately)								
Vending Copiers	72,793.60			-			-	72,793.60
Other Vending	351.44			-			-	351.44
Total	3,872,501.90	69,300.00	-	69,300.00	25,400.00	3,500.00	40,400.00	3,912,901.90

Contingency Allocation:

5% of Revenue	3,465.00
Per Budget	
Difference*	3,465.00

R & R Transfer:

5% of Gross Margin	3,465.00
Per Budget	3,500.00
Difference*	(35.00) rounding

**WALTERS STATE COMMUNITY COLLEGE
AUXILIARY ENTERPRISE SUMMARY SCHEDULE
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2025-26**

	Estimated Fund Balance <u>7/1/25</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>	Proposed Ending Fund Bal <u>6/30/26</u>
Auxiliary Enterprises:								
Bookstore	3,802,919.67	65,000.00	-	65,000.00	15,600.00	3,300.00	46,100.00	3,849,019.67
Food Services	36,837.19	4,300.00		4,300.00	4,100.00	200.00	-	36,837.19
Housing	-	-		-			-	-
Parking	-			-			-	-
Other (please add rows and list separately)								
Vending Copiers	72,793.60			-			-	72,793.60
Other Vending	351.44			-			-	351.44
Total	3,912,901.90	69,300.00	-	69,300.00	19,700.00	3,500.00	46,100.00	3,959,001.90

Contingency Allocation:

5% of Revenue	3,465.00
Per Budget	
Difference*	<u>3,465.00</u>

R & R Transfer:

5% of Gross Margin	3,465.00
Per Budget	<u>3,500.00</u>
Difference*	(35.00) rounding

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF NON-CREDIT INSTRUCTION
PROPOSED BUDGET 2025-26**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A.	Instructional Costs	
1.	Total Instructional Salaries	175,935.00
2.	Total Contracted Service	<u>126,159.00</u>
	Total Instructional Costs	302,094.00
B.	125% of Instructional Costs	<u>377,617.50</u>
C.	Non-credit Instruction Fee Revenue	<u>761,500.00</u>
	(should agree with Total Revenue presented in Section II.)	
D.	Revenue Over/(Under)* 125% of Instructional Costs	<u>383,882.50</u>

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

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Division 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	Workforce Training Industrial Maintenance 60506-210	Computer Allocation 80505-210	Telephone Allocation 80506-210	Motor Pool Allocation 80509-210	Booled Salaries and Benefits 80810-210	Total
A. Revenues											
Non-credit Instruction Fees	-	425,000.00	(10,000.00)	125,000.00	121,500.00	100,000.00					761,500.00
B. Expenditures											
Salaries-Professional	121,277.00	130,786.00		135,932.00	76,868.00	66,623.00					531,486.00
Salaries-Instructional		76,500.00		32,000.00	34,435.00	33,000.00					175,935.00
Salaries-Other		42,375.00		33,367.00	31,664.00					21,500.00	128,906.00
Contractual Services		37,346.00		12,310.00	43,618.00	32,885.00					126,159.00
Benefits	58,487.00	90,339.00		44,276.00	66,144.00	2,525.00					261,771.00
Equipment											-
Travel	13,000.00	5,362.00		6,797.00	1,766.00	5,000.00			12,616.00		44,541.00
Operating Expenses	24,000.00	23,420.00		56,383.00	36,873.00	35,115.00	93,330.00	7,769.00			276,890.00
Total Expenditures	216,764.00	406,128.00	-	321,065.00	291,368.00	175,148.00	93,330.00	7,769.00	12,616.00	21,500.00	1,545,688.00

**WALTERS STATE COMMUNITY COLLEGE
CENTERS OF EMPHASIS
ESTIMATED BUDGET 2024-25**

		<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>				<u>Total</u>
I.	<u>Restricted Revenue</u>							
	Public Safety Center of Emphasis	117,600.00						117,600.00
	Total	<u>117,600.00</u>	<u>-</u>	<u>-</u>				<u>117,600.00</u>
II.	<u>Restricted Expenditures</u>				<u>Amount of Expenditures</u>			
		<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating</u>	<u>Equipment</u>	<u>Total</u>
	Public Safety Center of Emphasis	66,091.00	300.00	51,209.00				117,600.00
	Total	<u>66,091.00</u>	<u>300.00</u>	<u>51,209.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,600.00</u>
III.	<u>Matching Funds</u>							
		<u>Unrestricted E & G</u>		<u>Outside Source</u>				
		<u>Expense Function*</u>	<u>Program/ Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>	
	Public Safety Center of Emphasis	Instruction	205/13353	104,936.00			104,936.00	
	Total			<u>104,936.00</u>		<u>-</u>	<u>104,936.00</u>	

**WALTERS STATE COMMUNITY COLLEGE
CENTERS OF EMPHASIS
PROPOSED BUDGET 2025-26**

		<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>				<u>Total</u>
I.	<u>Restricted Revenue</u>							
	Public Safety Center of Emphasis	118,600.00						118,600.00
	Total	<u>118,600.00</u>	<u>-</u>	<u>-</u>				<u>118,600.00</u>
II.	<u>Restricted Expenditures</u>				<u>Amount of Expenditures</u>			
		<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating</u>	<u>Equipment</u>	<u>Total</u>
	Public Safety Center of Emphasis	66,270.00	400.00	51,930.00				118,600.00
	Total	<u>66,270.00</u>	<u>400.00</u>	<u>51,930.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>118,600.00</u>
III.	<u>Matching Funds</u>							
		<u>Unrestricted E & G</u>		<u>Outside Source</u>				
		<u>Expense Function*</u>	<u>Program/ Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>	
	Public Safety Center of Emphasis	Instruction	205/13353	85,017.00			85,017.00	
	Total			<u>85,017.00</u>		<u>-</u>	<u>85,017.00</u>	

**WALTERS STATE COMMUNITY COLLEGE
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
PROPOSED BUDGET 2025-26**

	ESTIMATED BUDGET <u>2024-25</u>	PROPOSED BUDGET <u>2025-26</u>
Total M&O Expenditures	8,450,408.00	8,315,268.00
Less: E & G Utilities	(2,312,129.00)	(2,312,129.00)
Staff Benefits	(1,160,374.00)	(1,264,667.00)
Longevity	(55,040.00)	(51,175.00)
Plus: Extraordinary Maintenance Transfer		4,021.00
Net Basic M & O Expenditures	<u>4,922,865.00</u>	<u>4,691,318.00</u>
Basic M & O Funded Amount	<u>2,673,100.00</u>	<u>2,805,000.00</u>
Actual % of Funded Amount	<u>184%</u>	<u>167%</u>

**WALTERS STATE COMMUNITY COLLEGE
TSSBA DEBT SERVICE COVERAGE
PROPOSED BUDGET 2025-26**

	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>2024-25 Estimated Budget</u>	<u>2025-26 Proposed Budget</u>
Debt Service Amount	\$ 607,754.00	\$ 612,961.00	\$ 825,000.00	\$ 795,000.00
Unrestricted Revenues	\$ 20,279,918.00	\$ 22,064,384.00	\$ 22,258,500.00	\$ 22,174,700.00
Debt Service Coverage	33.36862941	35.99639129	26.98	27.8927044

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF UNEXPENDED PLANT FUND
ESTIMATED BUDGET 2024-25**

	ADDITIONS								DEDUCTIONS		
	Balance July 1, 2024	State Appropriation	TSSBA	Current Fund Transfers	*Other Transfers	Investment Income	*Other	Expenditures	*Other	Balance June 30, 2025	
LAND PURCHASES											
Local Funds: none	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
State Appropriations: none	-	-	-	-	-	-	-	-	-	-	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	
NEW CONSTRUCTION											
Local Funds: WSSC Expansion Bldg 4-local funded	307,384.00	-	-	70,000	-	-	-	345,163.00	-	32,221.00	
State Appropriations: WSSC Expansion Bldg 4-state appropriations		-	-	-	-	-	-	(343,956.00)	-	343,956.00	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	
MAJOR RENOVATIONS											
Local Funds: Campus House Demolition	23,340.00	-	-	-	-	-	-	-	23,340.00 ¹	-	
Renovations and Flooring	665,931.00	-	-	630,461.00	-	-	-	740,961.00	-	555,431.00	
Library and Student Services Renovation	6,750,000.00	-	-	800,000.00	-	-	-	-	-	7,550,000.00	
Humanities MEP Improvements-Local Funds	129,674.00	-	-	-	-	-	-	12,231.00	117,443.00 ³	-	
WSGC Expansion Local Funds	263,773.00	-	-	-	-	-	-	175,000.00	-	88,773.00	
State Appropriations: Building System Upgrades	1,416,867.00	-	-	-	-	-	-	150,000.00	-	1,266,867.00	
Humanities MEP Improvements	3,088.00	-	-	-	-	-	-	3,088.00	-	-	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	
SPECIAL PROJECTS											
Local Funds: Athletic Field Lighting	-	-	-	505,546.00	508,896.00 ^{1,2}	-	-	62,666.00	-	951,776.00	
Campus Improvements	3,393,230.00	-	-	2,209,216.00	-	-	-	1,836,186.00	-	3,766,260.00	
Claiborne Co Renovation and Updates	535,482.00	-	-	116,454.00	-	-	-	350,000.00	-	301,936.00	
Claiborne County Bldg Acquisition	-	-	-	-	-	-	-	-	-	-	
Expo Center Improvements	72,043.00	-	-	186,000.00	-	-	-	211,000.00	-	47,043.00	
Exterior and Interior Signage	341,901.00	-	-	-	148,235.00 ³	-	-	471,901.00	-	18,235.00	
Infrastructure Repairs Phase I-Local Funds	4,255.00	-	-	-	-	-	-	4,255.00	-	-	
Landscaping Improvements	286,660.00	-	-	110,000.00	-	-	-	263,252.00	-	133,408.00	
Reserve for Extraordinary Maintenance	100,000.00	-	-	-	-	-	-	-	-	100,000.00	
Master Plan Update	45,792.00	-	-	-	-	-	-	5,000.00	30,792.00 ³	10,000.00	
Public Safety Facility	52,266.00	-	-	6,000.00	-	-	-	15,000.00	-	43,266.00	
Safety & Security Updates--Local Funds	-	-	-	185,000.00	-	-	-	185,000.00	-	-	
Student Parking Lots	425,766.00	-	-	-	-	-	-	250,000.00	-	175,766.00	
Surplus Disposal Proceeds	109,841.00	-	-	-	-	-	15,000.00 ⁴	15,000.00	-	109,841.00	
WSSC Mechanical Upgrades-Local Funds	31,202.00	-	-	-	-	-	-	-	31,202.00 ¹	-	

State Appropriations:

CCEN Fire & Safety Remediation	1,601,023.00	-	-	-	-	-	-	1,601,023.00	-	-
Infrastructure Repairs Phase I	26,143.00	-	-	-	-	-	-	-	-	26,143.00
Infrastructure Repairs Phase II	-	2,160,000	-	-	-	-	-	163,621.00	-	1,996,379.00
Sevier Bldgs Roof Replacements	43,319.00	(43,319.00)	-	-	-	-	-	-	-	-
Sevier Co Campus Roof Replacements	90,740.00	(90,740.00)	-	-	-	-	-	-	-	-
TSSBA:										
none	-	-	-	-	-	-	-	-	-	-

Total	\$	16,719,720	\$	2,025,941	\$	-	\$	4,818,677	\$	657,131	\$	-	\$	15,000	\$	6,516,391	\$	202,777	\$	17,517,301
-------	----	------------	----	-----------	----	---	----	-----------	----	---------	----	---	----	--------	----	-----------	----	---------	----	------------

¹ Athletic Field Lighting:	
Campus House Demolition	\$23,240
WSSC Mechancial Upgrages--Local Funds	31,202
² Foundation gift	454,454
	<u>\$508,896</u>

³ Reallocation of funds to Exterior and Interior Signage	
Master Plan	\$30,792
Humanities MEP Improvements-Local Fnds	<u>117,443</u>
	<u>\$148,235</u>

⁴ Proceeds from the sale of surplus items

**WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF UNEXPENDED PLANT FUND
PROPOSED BUDGET 2025-26**

	Balance July 1, 2025	ADDITIONS						DEDUCTIONS		Balance June 30, 2026	
		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: WSSC Expansion Bldg 4-local funded	32,221.00	-	-	-	-	-	-	32,221.00	-	-	-
State Appropriations: WSSC Expansion Bldg 4-state appropriations	343,956.00	-	-	-	-	-	-	-	-	343,956.00	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS											
Local Funds: Renovations and Flooring	555,431.00	-	-	447,500.00	-	-	-	447,000.00	-	555,931.00	
Library and Student Services Renovation	7,550,000.00	-	-	-	-	-	-	-	-	7,550,000.00	
WSGC Expansion Local Funds	88,773.00	-	-	-	-	-	-	88,773.00	-	-	
State Appropriations: Building System Upgrades	1,266,867.00	-	-	-	-	-	-	1,266,867.00	-	-	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS											
Local Funds: Athletic Field Lighting	951,776.00	-	-	35,000.00	-	-	-	986,776.00	-	-	
Campus Improvements	3,766,260.00	-	-	603,900.00	-	-	-	2,053,900.00	-	2,316,260.00	
Claiborne Co Renovation and Updates	301,936.00	-	-	-	-	-	-	35,000.00	-	266,936.00	
Expo Center Improvements	47,043.00	-	-	43,000.00	-	-	-	55,000.00	-	35,043.00	
Exterior and Interior Signage	18,235.00	-	-	75,000.00	-	-	-	90,000.00	-	3,235.00	
Landscaping Improvements	133,408.00	-	-	100,000.00	-	-	-	133,408.00	-	100,000.00	
Reserve for Extraordinary Maintenance	100,000.00	-	-	4,021.00	-	-	-	-	-	104,021.00	
Master Plan Update	10,000.00	-	-	-	-	-	-	5,000.00	-	5,000.00	
Public Safety Facility	43,266.00	-	-	30,000.00	-	-	-	40,000.00	-	33,266.00	
Student Parking Lots	175,766.00	-	-	200,000.00	-	-	-	100,000.00	-	275,766.00	
Surplus Disposal Proceeds	109,841.00	-	-	-	-	-	15,000.00 ¹	25,000.00	-	99,841.00	
State Appropriations: CCEN Fire & Safety Remediation	-	-	-	-	-	-	-	-	-	-	
Infrastructure Repairs Phase I	26,143.00	-	-	-	-	-	-	26,143.00	-	-	
Infrastructure Repairs Phase II	1,996,379.00	-	-	-	-	-	-	1,996,379.00	-	-	
TSSBA: none	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 17,517,301	\$ -	\$ -	\$ 1,538,421	\$ -	\$ -	\$ 15,000	\$ 7,381,467	\$ -	\$ 11,689,255	

⁴ Proceeds from the sale of surplus items

WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2024-25

Account Name	Balance July 1, 2024	ADDITIONS				DEDUCTIONS			Balance June 30, 2025
		Current Fund Transfers	Investment Income	Reallocation	*Other	Expenditures	Reallocation	*Other	
Educational and General									
Service Departments									
Computer Replacement	\$ 621,706	\$ 100,000	\$ -	\$ -	\$ 140,500	\$ 300,000	\$ -	\$ -	562,206.00
Computer services	482,969	200,000	-	-	35,000	350,000	-	-	367,969.00
Motor vehicles	259,839	-	-	-	35,000	130,000	-	-	164,839.00
Postage	20,264	-	-	-	600	10,000	-	-	10,864.00
Printing	225,837	-	-	-	5,000	25,000	-	-	205,837.00
Telephone Equipment	232,740	-	-	-	5,000	10,000	-	-	227,740.00
Other E&G Activities									
Equipment Enhancements	924,247	1,123,057	-	-	-	787,009	400,000	-	860,295.00
Furniture & Fixtures	-	-	-	400,000	-	330,000	-	-	70,000.00
TAF Equipment	172,548	99,800	-	-	-	170,000	-	-	102,348.00
Auxiliary Enterprises									
Contracted Bookstore Capital Investment	91,880	-	-	-	-	10,000	-	-	81,880.00
Bookstore	329,786	3,300	-	-	-	10,000	-	-	323,086.00
Cafeteria	38,250	100,200	-	-	-	75,000	-	-	63,450.00
Vending Other	3,352	-	-	-	-	500	-	-	2,852.00
Total	\$ 3,403,418	\$ 1,626,357	\$ -	\$ 400,000	\$ 221,100	\$ 2,207,509	\$ 400,000	\$ -	\$ 3,043,366

Footnotes:

1 Departmental Charges

WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2025-26

Account Name	Balance July 1, 2025	ADDITIONS				DEDUCTIONS			Balance June 30, 2026
		Current Fund Transfers	Investment Income	Reallocation	*Other	Expenditures	Reallocation	*Other	
Educational and General									
Service Departments									
Computer Replacement	\$ 562,206	\$ -	\$ -	\$ -	\$ 140,500 ¹	\$ 300,000	\$ -	\$ -	402,706.00
Computer services	367,969	390,000	-	-	35,000 ¹	390,000	-	-	402,969.00
Motor vehicles	164,839	61,601	-	-	35,000 ¹	111,601	-	-	149,839.00
Postage	10,864	-	-	-	600 ¹	5,000	-	-	6,464.00
Printing	205,837	-	-	-	5,000 ¹	15,000	-	-	195,837.00
Telephone Equipment	227,740	-	-	-	5,000 ¹	15,000	-	-	217,740.00
Other E&G Activities									
Equipment Enhancements	860,295	673,377	-	-	-	200,000	-	-	1,333,672.00
Furniture & Fixtures	70,000	411,905	-	-	-	196,905	-	-	285,000.00
TAF Equipment	102,348	-	-	-	-	50,000	-	-	52,348.00
Auxiliary Enterprises									
Contracted Bookstore Capital Investment	81,880	-	-	-	-	-	-	-	81,880.00
Bookstore	323,086	3,300	-	-	-	10,000	120,000	-	196,386.00
Cafeteria	63,450	200	-	120,000	-	130,000	-	-	53,650.00
Vending Other	2,852	-	-	-	-	200	-	-	2,652.00
Total	\$ 3,043,366	\$ 1,540,383	\$ -	\$ 120,000	\$ 221,100	\$ 1,423,706	\$ 120,000	\$ -	\$ 3,381,143

Footnotes:

1 Departmental Charges

WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2024-25

Account Name	Balance July 1, 2024	ADDITIONS				DEDUCTIONS				Balance June 30, 2025
		Current Fund Transfers	Investment Income	Reallocation	*Other	Principal	Interest	Reallocation	*Other	
Revolving Credit Facility										
Greene County Expansion	\$ 389,100	\$ 500,000	\$ -	\$ -	\$ 500,000 ¹	\$ 750,000	\$ 75,000	\$ -	\$ 6,000 ²	\$ 558,100
	<u>\$ 389,100</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 750,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 558,100</u>

Footnotes:
1 Private Gift
2 Revolving Credit Facility administrative cost

WALTERS STATE COMMUNITY COLLEGE
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2025-26

Account Name	Balance July 1, 2025	ADDITIONS				DEDUCTIONS				Balance June 30, 2026
		Current Fund Transfers	Investment Income	Reallocation	*Other	Principal	Interest	Reallocation	*Other	
Revolving Credit Facility Greene County Expansion	\$ 558,100.00	\$ 250,000.00	\$ -	\$ -	\$ 500,000.00 ¹	\$ 750,000.00	\$ 45,000.00	\$ -	\$ 5,000.00 ²	\$ 508,100.00
Total	<u>558,100.00</u>	<u>250,000.00</u>	<u>-</u>	<u>-</u>	<u>500,000.00</u>	<u>750,000.00</u>	<u>45,000.00</u>	<u>-</u>	<u>5,000.00</u>	<u>508,100.00</u>

**WALTERS STATE COMMUNITY COLLEGE
REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES EXPENDITURES
PROPOSED BUDGET 2025-26**

	ACTUAL 2023-24	REVISED 2024-25	ESTIMATED 2024-25	PROPOSED 2025-26
Admin Salaries	-	-	-	-
Professional Support Salaries	57,831.00	58,603.00	60,103.00	60,195.00
Academic Salaries	251,977.00	272,953.00	267,185.00	273,558.00
Supporting Salaries	106,741.00	108,293.00	111,293.00	110,696.00
Student Wages	18,740.00	20,000.00	20,000.00	20,000.00
Employee Benefits	136,304.00	149,076.00	148,775.00	149,278.00
Travel	502.00	5,705.00	5,604.00	4,339.00
Operating Expenses	95,573.00	129,080.00	130,242.00	105,097.00
Capital Outlay	-	-	-	-
TOTAL	667,668.00	743,710.00	743,202.00	723,163.00

**WALTERS STATE COMMUNITY COLLEGE
UNRESTRICTED E&G LONGEVITY
PROPOSED BUDGET 2025-26**

	ESTIMATED 2024-25	PROPOSED 2025-26
Total Unrestricted E&G longevity	<u>\$ 481,160.00</u>	<u>\$ 489,000.00</u>

Budget Summary

July 2025–2026

Walters State Community College
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Over Actual	July Budget 2025-26	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	263,424	348,800	348,800	32.4	348,800	32.4
Allocation for Working Capital	3,938,128	4,050,900	4,050,900	02.9	3,791,000	-03.7
Special Allocations	13,982,826	13,132,200	13,132,200	-06.1	12,338,900	-11.8
Unallocated Balance	5,303,214	3,600,600	3,600,600	-32.1	0	-100.0
Total Unrestricted Current Fund Balances	23,487,592	21,132,500	21,132,500	-10.0	16,478,700	-29.8
Revenues						
Education and General						
Tuition and Fees	22,575,079	23,143,700	22,917,800	01.5	22,897,000	01.4
State Appropriations	34,427,900	36,917,400	36,917,400	07.2	38,525,400	11.9
Federal Grants and Contracts	40,896	25,000	25,000	-38.9	25,000	-38.9
State Grants and Contracts	127,633	58,600	74,500	-41.6	65,000	-49.1
Private Grants and Contracts	47,653	40,000	30,000	-37.0	30,000	-37.0
Private Gifts	94,819	40,500	13,700	-85.6	0	-100.0
Sales & Services of Educ Activities	75,120	68,400	51,200	-31.8	59,800	-20.4
Sales & Services of Other Activities	396,322	332,800	332,500	-16.1	328,900	-17.0
Other Sources	2,081,382	1,030,000	1,346,000	-35.3	820,000	-60.6
Total Education and General	59,866,804	61,656,400	61,708,100	03.1	62,751,100	04.8
Sales & Services of Aux Enterprises						
Sales and Services of Aux Enterprises	79,594	71,000	69,300	-12.9	69,300	-12.9
Total Revenues	59,946,398	61,727,400	61,777,400	03.1	62,820,400	04.8
Expenditures and Transfers						
Education and General						
Instruction	26,151,503	29,305,200	29,292,700	12.0	28,811,000	10.2
Public Service	471,159	628,900	659,000	39.9	577,900	22.7
Academic Support	2,201,982	2,661,500	2,639,700	19.9	2,709,600	23.1
Student Services	8,937,762	10,630,100	10,740,100	20.2	10,993,100	23.0
Institutional Support	5,740,771	6,632,300	6,566,400	14.4	6,863,800	19.6
Operation & Maintenance of Plant	7,068,829	8,413,300	8,450,400	19.5	8,315,300	17.6
Scholarships & Fellowships	1,061,731	1,145,300	1,112,300	04.8	1,180,300	11.2
Total Education and General	51,633,737	59,416,600	59,460,600	15.2	59,451,000	15.1
Mandatory Transfers for:						
Principal & Interest	0	500,000	500,000		250,000	
Total Mandatory Transfers	0	500,000	500,000	#####.	250,000	#####.

Walters State Community College
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Over Actual	July Budget 2025-26	% Change Over Actual
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	9,456,313	4,818,700	4,818,700	-49.0	1,538,400	-83.7
Transfers to Renewal & Replacements	1,191,663	1,622,900	1,622,900	36.2	1,536,900	29.0
Transfers from Other Funds	0	-300,000	-300,000		0	
Total Non-Mandatory Transfers	10,647,976	6,141,600	6,141,600	-42.3	3,075,300	-71.1
Total Education and General	62,281,713	66,058,200	66,102,200	06.1	62,776,300	00.8
Auxiliary Enterprises Expenditures						
Auxiliary Enterprises Expenditures	15,919	27,100	25,400	59.6	19,700	23.8
Total Auxiliary Expenditures	15,919	27,100	25,400	59.6	19,700	23.8
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Transfers to Renewal & Replacements	3,900	3,600	3,500	-10.3	3,500	-10.3
Transfers to Other Funds	0	300,000	300,000	00.0	0	00.0
Total Non-Mandatory Transfers	3,900	303,600	303,500	7682.1	3,500	-10.3
Total Auxiliary Enterprises	19,819	330,700	328,900	1559.5	23,200	17.1
Total Expenditures And Transfers	62,301,532	66,388,900	66,431,100	06.6	62,799,500	00.8
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	348,778	348,800	348,800	00.0	348,800	00.0
Allocation for Working Capital	4,050,938	3,790,900	3,791,100	-06.4	3,837,400	-05.3
Special Allocations	13,132,168	12,331,300	12,338,900	-06.0	12,313,400	-06.2
Unallocated Balance	3,600,574	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	21,132,458	16,471,000	16,478,800	-22.0	16,499,600	-21.9

Walters State Community College
Special Allocations
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
At Beginning of Period				
2% to 5% Reserve	13,826,600	12,885,700	12,885,700	12,338,900
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees	21,362	99,800	99,800	
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees	95,257	105,300	105,300	
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	39,607	41,400	41,400	
Total	13,982,826	13,132,200	13,132,200	12,338,900
At End of Period				
2% to 5% Reserve	12,885,658	12,331,280	12,338,866	12,313,360
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees	99,800			
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees	105,309			
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	41,401			
Total	13,132,168	12,331,280	12,338,866	12,313,360

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Actual 2023-24

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	14,295,053	1,130,783	6,319,854	343,173	4,036,232	26,408	26,151,503	50.65
Research	0	0	0	0	0	0	0	0.00
Public Service	135,419	70,129	71,992	8,529	185,090	0	471,159	0.91
Academic Support	1,808,333	569,020	1,148,455	63,665	-1,726,012	338,521	2,201,982	4.26
Student Services	3,439,585	987,849	2,298,065	579,563	1,472,864	159,836	8,937,762	17.31
Institutional Support	2,082,306	692,151	1,313,227	-94,797	1,722,677	25,207	5,740,771	11.12
Oper & Maint of Plant	323,505	1,817,663	1,148,024	49,865	3,729,512	260	7,068,829	13.69
Scholarships & Fellow	0	0	0	0	1,061,731	0	1,061,731	2.06
Total Educational and General	22,084,201	5,267,595	12,299,617	949,998	10,482,094	550,232	51,633,737	
Auxiliary Enterprises	0	0	0	0	15,919	0	15,919	
Total Unrestricted	22,084,201	5,267,595	12,299,617	949,998	10,498,013	550,232	51,649,656	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Revised 2024-25

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	15,053,100	1,315,000	6,578,100	711,900	5,530,400	116,700	29,305,200	49.32
Research	0	0	0	0	0	0	0	0.00
Public Service	141,800	79,500	84,100	18,300	305,200	0	628,900	1.06
Academic Support	2,019,400	686,300	1,207,400	113,300	-1,475,100	110,200	2,661,500	4.48
Student Services	3,756,800	1,313,800	2,463,200	613,800	2,482,500	0	10,630,100	17.89
Institutional Support	2,261,200	810,800	1,396,300	-92,600	2,230,500	26,100	6,632,300	11.16
Oper & Maint of Plant	487,400	2,141,300	1,193,100	99,100	4,492,400	0	8,413,300	14.16
Scholarships & Fellow	0	0	0	0	1,145,300	0	1,145,300	1.93
Total Educational and General	23,719,700	6,346,700	12,922,200	1,463,800	14,711,200	253,000	59,416,600	
Auxiliary Enterprises	0	0	0	0	27,100	0	27,100	
Total Unrestricted	23,719,700	6,346,700	12,922,200	1,463,800	14,738,300	253,000	59,443,700	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Estimated 2024-25

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	15,181,800	1,319,500	6,613,900	554,000	5,547,600	75,900	29,292,700	49.26
Research	0	0	0	0	0	0	0	0.00
Public Service	141,800	101,500	85,800	23,700	306,200	0	659,000	1.11
Academic Support	2,035,300	685,000	1,220,700	132,600	-1,543,800	109,900	2,639,700	4.44
Student Services	3,793,900	1,272,400	2,448,200	788,300	2,425,800	11,500	10,740,100	18.06
Institutional Support	2,256,800	811,100	1,385,400	-66,000	2,160,100	19,000	6,566,400	11.04
Oper & Maint of Plant	427,300	2,178,000	1,160,400	107,400	4,577,300	0	8,450,400	14.21
Scholarships & Fellow	0	0	0	0	1,112,300	0	1,112,300	1.87
Total Educational and General	23,836,900	6,367,500	12,914,400	1,540,000	14,585,500	216,300	59,460,600	
Auxiliary Enterprises	0	0	0	0	25,400	0	25,400	
Total Unrestricted	23,836,900	6,367,500	12,914,400	1,540,000	14,610,900	216,300	59,486,000	

Walters State Community College
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2025-26

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	15,246,100	1,281,100	6,774,800	462,100	5,026,900	20,000	28,811,000	48.46
Research	0	0	0	0	0	0	0	0.00
Public Service	144,400	96,200	88,600	21,100	227,600	0	577,900	0.97
Academic Support	2,061,000	684,100	1,297,800	65,800	-1,468,900	69,800	2,709,600	4.56
Student Services	4,036,800	1,160,900	2,601,700	738,200	2,455,500	0	10,993,100	18.49
Institutional Support	2,294,900	793,800	1,475,400	-113,000	2,412,700	0	6,863,800	11.55
Oper & Maint of Plant	297,600	2,181,500	1,264,700	112,700	4,458,800	0	8,315,300	13.99
Scholarships & Fellow	0	0	0	0	1,180,300	0	1,180,300	1.99
Total Educational and General	24,080,800	6,197,600	13,503,000	1,286,900	14,292,900	89,800	59,451,000	
Auxiliary Enterprises	0	0	0	0	19,700	0	19,700	
Total Unrestricted	24,080,800	6,197,600	13,503,000	1,286,900	14,312,600	89,800	59,470,700	

Walters State Community College
Detail Of Transfers
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	0	500,000	500,000	250,000
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	0	500,000	500,000	250,000
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	9,456,313	4,818,677	4,818,677	1,538,421
Renewals and Replacements:				
Transfers to Renew and Replace	1,191,663	1,622,857	1,622,857	1,536,883
Other:				
Transfers from Auxiliary	0	-300,000	-300,000	0
Total E&G Non-Mandatory Transfers	10,647,976	6,141,534	6,141,534	3,075,304
Total Educational And General	10,647,976	6,641,534	6,641,534	3,325,304
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	3,900	3,600	3,500	3,500
Other:				
Transfers to Other Funds	0	300,000	300,000	0
Total Auxiliary Non-Mandatory Transfers	3,900	303,600	303,500	3,500
Total Auxiliary Enterprises	3,900	303,600	303,500	3,500
Total Transfers	10,651,876	6,945,134	6,945,034	3,328,804

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2023-24

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	0	0	0	1,000	139,882	815,034	0	0	955,916	0	955,916
Academic	13,510,022	0	0	33,631	0	1,000	0	0	13,544,653	0	13,544,653
Supporting	1,112,043	0	70,129	569,020	985,936	692,151	1,817,663	0	5,246,942	0	5,246,942
Students	18,740	0	0	0	1,913	0	0	0	20,653	0	20,653
Professional	785,031	0	135,419	1,773,702	3,299,703	1,266,272	323,505	0	7,583,632	0	7,583,632
Total Salaries	15,425,836	0	205,548	2,377,353	4,427,434	2,774,457	2,141,168	0	27,351,796	0	27,351,796
Employee Benefits											
FICA	1,116,910	0	14,195	171,412	326,282	193,979	153,322	0	1,976,100	0	1,976,100
Retirement	1,988,816	0	23,279	399,397	743,767	415,714	314,767	0	3,885,740	0	3,885,740
Insurance	2,308,623	0	27,677	423,501	811,215	545,785	527,576	0	4,644,377	0	4,644,377
Unemployment Compensation	129	0	0	1,100	0	0	0	0	1,229	0	1,229
Other	905,376	0	6,841	153,045	416,801	157,749	152,359	0	1,792,171	0	1,792,171
Total Benefits	6,319,854	0	71,992	1,148,455	2,298,065	1,313,227	1,148,024	0	12,299,617	0	12,299,617
Total Personal Serv.	21,745,690	0	277,540	3,525,808	6,725,499	4,087,684	3,289,192	0	39,651,413	0	39,651,413
Other											
Travel	343,173	0	8,529	63,665	579,563	-94,797	49,865	0	949,998	0	949,998
Printing, Duplicating, Film Processing	2,523	0	0	5,812	13,810	28,099	0	0	50,244	0	50,244
Utilities & Fuel	0	0	641	0	0	0	2,063,377	0	2,064,018	0	2,064,018
Communications & Shipping Cost	19,452	0	3,130	46,642	9,180	278,513	7,550	0	364,467	3,508	367,975
Maintenance/Repairs	30,160	0	32,370	17,005	11,454	3,529	438,590	0	533,108	2,347	535,455
Professional/Admin. Services	571,680	0	12,492	802,151	400,744	1,118,489	142,112	0	3,047,668	2,700	3,050,368
Supplies	886,448	0	101,314	510,574	231,571	80,145	234,381	0	2,044,433	687	2,045,120
Rental & Insurance	11,716	0	391	2,692	64,632	113,607	357,949	0	550,987	0	550,987
Motor Vehicle Operation	17,824	0	878	0	0	69,420	2,478	0	90,600	0	90,600
Awards & Idemnities	4,723	0	0	0	640	1,301	0	0	6,664	0	6,664
Grants & Subsidies	9,956	0	0	16,577	3,140	25,694	295	0	55,662	0	55,662
Other Services & Expenses	31,481	0	2,759	3,950	73,191	94,311	251	0	205,943	0	205,943
Equipment	26,408	0	0	23,537	5,876	13,411	260	0	69,492	0	69,492
Improvements Other Than Buildings	0	0	0	3,734	0	0	0	0	3,734	0	3,734
Dept Revenue & Service Charges	2,277,735	0	31,115	-3,131,415	642,103	-90,431	482,529	0	211,636	6,677	218,313
Library Holdings & Bindings	0	0	0	21,771	0	0	0	0	21,771	0	21,771
Scholarships	172,534	0	0	0	22,399	0	0	1,061,731	1,256,664	0	1,256,664
SBITAs	0	0	0	289,479	153,960	11,796	0	0	455,235	0	455,235
Total Other	4,405,813	0	193,619	-1,323,826	2,212,263	1,653,087	3,779,637	1,061,731	11,982,324	15,919	11,998,243
Total E & G	26,151,503	0	471,159	2,201,982	8,937,762	5,740,771	7,068,829	1,061,731	51,633,737	15,919	51,649,656
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	10,647,976	3,900	10,651,876
Grand Total	26,151,503	0	471,159	2,201,982	8,937,762	5,740,771	7,068,829	1,061,731	62,281,713	19,819	62,301,532

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2024-25

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	0	0	0	0	147,424	890,073	0	0	1,037,497	0	1,037,497
Academic	14,133,665	0	0	2,049	0	0	0	0	14,135,714	0	14,135,714
Supporting	1,294,990	0	79,456	686,271	1,304,775	810,808	2,141,258	0	6,317,558	0	6,317,558
Students	20,000	0	0	0	9,000	0	0	0	29,000	0	29,000
Professional	919,386	0	141,821	2,017,354	3,609,404	1,371,102	487,391	0	8,546,458	0	8,546,458
Total Salaries	16,368,041	0	221,277	2,705,674	5,070,603	3,071,983	2,628,649	0	30,066,227	0	30,066,227
Employee Benefits											
FICA	1,057,093	0	13,510	194,028	395,832	224,381	191,734	0	2,076,578	0	2,076,578
Retirement	2,078,006	0	26,558	381,415	778,116	441,082	376,906	0	4,082,083	0	4,082,083
Insurance	2,483,872	0	31,745	455,911	930,094	527,232	450,522	0	4,879,376	0	4,879,376
Unemployment Compensation	658	0	8	121	246	140	119	0	1,292	0	1,292
Other	958,422	0	12,249	175,917	358,884	203,437	173,837	0	1,882,746	0	1,882,746
Total Benefits	6,578,051	0	84,070	1,207,392	2,463,172	1,396,272	1,193,118	0	12,922,075	0	12,922,075
Total Personal Serv.	22,946,092	0	305,347	3,913,066	7,533,775	4,468,255	3,821,767	0	42,988,302	0	42,988,302
Other											
Travel	711,866	0	18,346	113,348	613,843	-92,635	99,101	0	1,463,869	0	1,463,869
Operating Expense Budget	2,586,958	0	268,173	2,348,048	1,586,660	2,313,053	1,607,516	0	10,710,408	19,000	10,729,408
Capital Expenditure Budget	116,662	0	0	110,189	0	26,100	0	0	252,951	0	252,951
Utilities & Fuel	20,584	0	3,202	0	0	123,798	2,319,440	0	2,467,024	0	2,467,024
Dept Revenue & Service	2,803,564	0	33,866	-3,823,170	883,330	-206,330	565,489	0	256,749	8,100	264,849
Charges											
Scholarships	119,250	0	0	0	12,500	0	0	1,145,292	1,277,042	0	1,277,042
Total Other	6,358,884	0	323,587	-1,251,585	3,096,333	2,163,986	4,591,546	1,145,292	16,428,043	27,100	16,455,143
Total E & G	29,304,976	0	628,934	2,661,481	10,630,108	6,632,241	8,413,313	1,145,292	59,416,345	27,100	59,443,445
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	6,641,534	303,600	6,945,134
Grand Total	29,304,976	0	628,934	2,661,481	10,630,108	6,632,241	8,413,313	1,145,292	66,057,879	330,700	66,388,579

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Estimated 2024-25

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	0	0	0	0	147,424	888,951	0	0	1,036,375	0	1,036,375
Academic	14,260,999	0	0	4,185	0	0	0	0	14,265,184	0	14,265,184
Supporting	1,299,490	0	101,456	685,041	1,263,358	811,064	2,177,991	0	6,338,400	0	6,338,400
Students	20,000	0	0	0	9,000	0	0	0	29,000	0	29,000
Professional	920,800	0	141,821	2,031,069	3,646,471	1,367,842	427,349	0	8,535,352	0	8,535,352
Total Salaries	16,501,289	0	243,277	2,720,295	5,066,253	3,067,857	2,605,340	0	30,204,311	0	30,204,311
Employee Benefits											
FICA	1,062,855	0	13,781	196,159	393,426	222,639	186,472	0	2,075,332	0	2,075,332
Retirement	2,089,334	0	27,090	385,604	773,387	437,658	366,562	0	4,079,635	0	4,079,635
Insurance	2,497,412	0	32,381	460,919	924,441	523,140	438,157	0	4,876,450	0	4,876,450
Unemployment Compensation	661	0	9	122	245	139	116	0	1,292	0	1,292
Other	963,647	0	12,494	177,849	356,703	201,858	169,066	0	1,881,617	0	1,881,617
Total Benefits	6,613,909	0	85,755	1,220,653	2,448,202	1,385,434	1,160,373	0	12,914,326	0	12,914,326
Total Personal Serv.	23,115,198	0	329,032	3,940,948	7,514,455	4,453,291	3,765,713	0	43,118,637	0	43,118,637
Other											
Travel	554,045	0	23,672	132,558	788,343	-65,997	107,407	0	1,540,028	0	1,540,028
Operating Expense Budget	2,515,481	0	268,773	2,327,486	1,481,389	2,237,073	1,684,734	0	10,514,936	19,000	10,533,936
Capital Expenditure Budget	75,925	0	0	109,864	11,500	18,999	0	0	216,288	0	216,288
Utilities & Fuel	20,584	0	3,202	0	0	123,798	2,319,440	0	2,467,024	0	2,467,024
Dept Revenue & Service	2,831,034	0	34,214	-3,871,247	893,258	-200,800	573,113	0	259,572	6,400	265,972
Charges											
Scholarships	180,550	0	0	0	51,184	0	0	1,112,342	1,344,076	0	1,344,076
Total Other	6,177,619	0	329,861	-1,301,339	3,225,674	2,113,073	4,684,694	1,112,342	16,341,924	25,400	16,367,324
Total E & G	29,292,817	0	658,893	2,639,609	10,740,129	6,566,364	8,450,407	1,112,342	59,460,561	25,400	59,485,961
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	6,641,534	303,500	6,945,034
Grand Total	29,292,817	0	658,893	2,639,609	10,740,129	6,566,364	8,450,407	1,112,342	66,102,095	328,900	66,430,995

Walters State Community College
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2025-26

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	0	0	0	0	150,373	918,168	0	0	1,068,541	0	1,068,541
Academic	14,245,929	0	0	977	0	0	0	0	14,246,906	0	14,246,906
Supporting	1,261,116	0	96,193	684,141	1,151,881	793,782	2,181,522	0	6,168,635	0	6,168,635
Students	20,000	0	0	0	9,000	0	0	0	29,000	0	29,000
Professional	1,000,213	0	144,350	2,060,012	3,886,466	1,376,708	297,576	0	8,765,325	0	8,765,325
Total Salaries	16,527,258	0	240,543	2,745,130	5,197,720	3,088,658	2,479,098	0	30,278,407	0	30,278,407
Employee Benefits											
FICA	1,088,717	0	14,237	208,557	418,086	237,100	203,232	0	2,169,929	0	2,169,929
Retirement	2,140,173	0	27,986	409,976	821,862	466,085	399,508	0	4,265,590	0	4,265,590
Insurance	2,558,181	0	33,452	490,050	982,385	557,118	477,538	0	5,098,724	0	5,098,724
Unemployment Compensation	677	0	9	130	260	148	126	0	1,350	0	1,350
Other	987,095	0	12,908	189,090	379,061	214,969	184,262	0	1,967,385	0	1,967,385
Total Benefits	6,774,843	0	88,592	1,297,803	2,601,654	1,475,420	1,264,666	0	13,502,978	0	13,502,978
Total Personal Serv.	23,302,101	0	329,135	4,042,933	7,799,374	4,564,078	3,743,764	0	43,781,385	0	43,781,385
Other											
Travel	462,100	0	21,066	65,836	738,233	-113,024	112,659	0	1,286,870	0	1,286,870
Operating Expense Budget	2,223,359	0	199,122	2,468,566	1,381,094	2,412,051	1,534,561	0	10,218,753	13,000	10,231,753
Capital Expenditure Budget	20,000	0	0	69,803	0	0	0	0	89,803	0	89,803
Utilities & Fuel	20,165	0	3,202	0	0	123,798	2,319,440	0	2,466,605	0	2,466,605
Dept Revenue & Service	2,664,142	0	25,259	-3,937,468	1,061,866	-123,158	604,843	0	295,484	6,700	302,184
Charges											
Scholarships	119,250	0	0	0	12,500	0	0	1,180,292	1,312,042	0	1,312,042
Total Other	5,509,016	0	248,649	-1,333,263	3,193,693	2,299,667	4,571,503	1,180,292	15,669,557	19,700	15,689,257
Total E & G	28,811,117	0	577,784	2,709,670	10,993,067	6,863,745	8,315,267	1,180,292	59,450,942	19,700	59,470,642
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	3,325,304	3,500	3,328,804
Grand Total	28,811,117	0	577,784	2,709,670	10,993,067	6,863,745	8,315,267	1,180,292	62,776,246	23,200	62,799,446

FZRJF06 TBR: 1.3
Form VI

Walters State Community College
Current Fund Revenues
July Budget 2025-26

PAGE 1
RUN DATE 30-APR-2025
RUN TIME 03:10 PM

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	19,159,025	19,192,440	19,187,140	19,521,300
5105 Out-Of-State Tuition	705,478	696,300	598,900	271,900
General Access				
5120 Technology Access Fee	848,017	842,100	842,100	833,000
5130 Community College Camp Access	91,714	153,300	149,100	147,200
5133 International Fee	74,539	74,000	71,100	70,200
Total Mandatory Fees	20,878,773	20,958,140	20,848,340	20,843,600
Non-Mandatory Fees				
5160 CEU Student Fees	1,070,914	930,000	761,500	761,500
5150 Institution On-Line Course Fee	0	647,300	685,900	677,000
5155 RODP Fee	48,948	46,200	48,400	48,400
Specialized Academic Course Fee				
51650 Culinary Arts Special Course Fee	12,900	12,900	11,600	11,600
51665 Allied Health Course Fee	284,966	276,649	276,649	269,498
51803 Deferred Payment Service Fee	30,550	26,600	26,600	26,600
51804 Music Course Fee	6,871	6,800	5,300	5,300
51805 Natural Science Materials Fee	44,683	44,300	44,300	44,300
51806 Dual Enrollment Course Fee	166,570	166,500	182,700	182,700
51808 Prior Learning Assessment Fee	650	600	600	600
51809 Police Academy Material Fee	26,894	26,800	24,900	24,900
51810 Returned Check Fine	960	900	1,000	1,000
51815 Study Abroad Application Fee	1,400	0	0	0
Total Non-Mandatory Fees	1,696,306	2,185,549	2,069,449	2,053,398
Total Tuition & Fees	22,575,079	23,143,689	22,917,789	22,896,998
52000 State Appropriations	34,427,900	36,917,400	36,917,400	38,525,400
5300 Federal Grants and Contracts	40,896	25,000	25,000	25,000
5400 State Grants & Contracts	127,633	58,614	74,475	65,000
5600 Private Grants & Contracts	47,653	40,000	30,000	30,000
5700 Private Gifts	94,819	40,496	13,656	0
Sales & Services of Educ. Activities				
58380 Culinary Arts Non Taxable	5,459	300	1,100	3,000
58390 Culinary Arts Sevierville Taxable	30,409	30,000	16,000	20,000
58397 Fine Arts	985	1,500	0	0
58409 Testing Services	30,056	30,000	30,000	30,000

FZRJF06 TBR: 1.3
Form VI

Walters State Community College
Current Fund Revenues
July Budget 2025-26

PAGE 2
RUN DATE 30-APR-2025
RUN TIME 03:10 PM

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
58410 Theater Productions	2,219	1,400	1,100	1,100
58440 Greenhouse sales	3,292	2,500	2,500	3,000
58451 College Fair	2,700	2,700	500	2,700
Total Sales & Services of Educ. Activities	75,120	68,400	51,200	59,800
Sales & Services of Other Activities				
58865 Conference Fees	551	500	0	0
58875 Expo Center Rent	175,706	161,300	161,300	161,300
58876 Expo Center Shavings	31,290	30,400	33,000	33,000
58878 Expo Center Concessions	143,212	115,600	115,600	115,600
58879 Expo Center Drink Contract	8,325	10,000	9,000	9,000
58885 Rental of Institutional Property	38,620	30,000	28,600	25,000
58899 Other Act Bad Debt Contra	-1,382	-15,000	-15,000	-15,000
Total Sales & Services of Other Activities	396,322	332,800	332,500	328,900
Other Sources				
58500 Other Sources	20,635	0	11,000	0
58515 Traffic Fines	30	0	0	0
58800 Bank Investment Interest Income	59,770	30,000	35,000	20,000
58803 LGIP Interest Income	2,000,947	1,000,000	1,300,000	800,000
Total Other Sources	2,081,382	1,030,000	1,346,000	820,000
Total Educational & General	59,866,804	61,656,399	61,708,020	62,751,098
Auxiliary Enterprises Revenues				
310 Book & University Store	72,745	65,000	65,000	65,000
320 Food Services	6,841	6,000	4,300	4,300
340 Vending	8	0	0	0
Total Auxiliary Revenues	79,594	71,000	69,300	69,300
Total Revenues	59,946,398	61,727,399	61,777,320	62,820,398

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 1
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Education and General				
Instruction (20)				
General Academic (200)				
RHITA Initiative (12003)				
Salaries - Academic	1,186	0	0	0
Salaries - Supporting	0	2,787	2,787	0
Employee Benefits	270	213	213	0
Travel	6,146	6,000	6,000	9,000
Operating Expenses	5,222	5,000	5,000	5,000
Department Revenues	709	1,000	1,000	1,000
Total - RHITA Initiative (12003):	13,533	15,000	15,000	15,000
Academic Initiatives (12010)				
Operating Expenses	0	1,289	1,289	1,289
Total - Academic Initiatives (12010):	0	1,289	1,289	1,289
Overload General Academic (12100)				
Salaries - Academic	204,288	216,547	216,547	216,547
Employee Benefits	47,243	66,670	66,670	66,670
Total - Overload General Academic (12100):	251,531	283,217	283,217	283,217
Dean of Humanities (13000)				
Salaries - Academic	90,801	92,255	93,755	92,355
Salaries - Supporting	101,185	99,920	102,920	100,120
Employee Benefits	83,737	85,403	86,549	76,050
Travel	570	1,302	1,302	1,302
Operating Expenses	28,687	35,935	35,935	42,285
Department Revenues	3,049	7,764	7,607	7,764
Total - Dean of Humanities (13000):	308,029	322,579	328,068	319,876

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Art (13001)				
Salaries - Academic	173,618	177,784	182,284	178,084
Employee Benefits	83,628	91,833	99,504	93,219
Travel	7,336	2,114	8,311	1,314
Operating Expenses	12,912	24,120	24,120	11,538
Department Revenues	217	175	272	175
Total - Art (13001):	277,711	296,026	314,491	284,330
English (13002)				
Salaries - Academic	1,024,605	1,026,957	1,053,280	1,010,193
Employee Benefits	436,478	446,305	452,200	474,638
Travel	2,722	9,207	12,782	9,207
Operating Expenses	571	4,115	4,115	4,115
Department Revenues	1,209	3,092	3,092	3,092
Total - English (13002):	1,465,585	1,489,676	1,525,469	1,501,245
General Studies (13003)				
Salaries - Academic	117,776	122,600	125,600	122,800
Employee Benefits	52,494	57,882	58,382	58,816
Travel	906	3,686	3,686	1,985
Operating Expenses	250	0	0	1,351
Department Revenues	11	288	288	288
Total - General Studies (13003):	171,437	184,456	187,956	185,240

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Journalism and Foreign Lang (13004)				
Salaries - Academic	131,144	133,119	136,119	133,319
Employee Benefits	58,075	61,446	62,342	61,811
Travel	7,062	7,522	10,872	6,368
Operating Expenses	0	696	-951	696
Department Revenues	63	80	80	80
Total - Journalism and Foreign Lang (13004):	196,344	202,863	208,462	202,274
Music (13005)				
Salaries - Academic	155,757	156,125	160,625	156,625
Employee Benefits	64,484	76,695	77,445	77,953
Travel	27,332	766	766	766
Operating Expenses	16,796	21,941	23,297	21,941
Department Revenues	1,509	1,230	1,230	1,230
Total - Music (13005):	265,878	256,757	263,363	258,515
Fine Arts Morristown (13006)				
Salaries - Academic	0	778	778	0
Employee Benefits	0	60	60	0
Total - Fine Arts Morristown (13006):	0	838	838	0
Theatre (13007)				
Salaries - Academic	55,853	51,349	52,849	51,349
Employee Benefits	15,690	17,320	17,570	17,547
Travel	6,423	2,032	6,332	2,032
Operating Expenses	4,608	12,835	8,535	12,835
Department Revenues	1,072	1,848	1,848	1,848
Total - Theatre (13007):	83,646	85,384	87,134	85,611

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Communications (13008)				
Salaries - Academic	434,829	443,430	455,430	422,425
Employee Benefits	156,301	169,038	171,464	171,037
Travel	11,709	11,037	11,037	11,037
Operating Expenses	4,459	6,603	6,603	6,603
Department Revenues	1,420	2,411	2,411	2,411
Total - Communications (13008):	608,718	632,519	646,945	613,513
Professional Entertainment (13009)				
Salaries - Academic	750	2,500	1,200	2,500
Employee Benefits	57	191	191	191
Travel	3,455	0	0	0
Operating Expenses	57,111	13,297	14,597	13,297
Department Revenues	163	43	103	43
Total - Professional Entertainment (13009):	61,536	16,031	16,091	16,031
Mildred Haun Conference (13011)				
Salaries - Academic	0	0	200	0
Employee Benefits	0	0	92	0
Operating Expenses	7,053	8,170	7,878	8,170
Department Revenues	318	260	260	260
Total - Mildred Haun Conference (13011):	7,371	8,430	8,430	8,430
Music Productions (13020)				
Operating Expenses	0	4,020	4,020	0
Total - Music Productions (13020):	0	4,020	4,020	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Theatre Productions (13025)				
Operating Expenses	990	6,370	6,370	1,100
Total - Theatre Productions (13025):	990	6,370	6,370	1,100
Dean of Behavioral and Soc Sci (13050)				
Salaries - Academic	89,760	91,481	92,981	91,581
Salaries - Supporting	40,752	43,570	45,070	43,570
Employee Benefits	54,760	56,736	57,434	57,073
Travel	12,063	4,209	10,109	4,209
Operating Expenses	8,634	9,829	12,795	8,587
Department Revenues	1,514	5,791	2,791	5,791
Total - Dean of Behavioral and Soc Sci (13050):	207,483	211,616	221,180	210,811
History (13053)				
Salaries - Academic	473,470	484,174	496,174	484,974
Employee Benefits	208,564	210,430	217,153	212,608
Total - History (13053):	682,034	694,604	713,327	697,582
Education (13054)				
Salaries - Academic	194,070	200,151	204,651	200,551
Employee Benefits	61,039	60,967	65,562	61,598
Total - Education (13054):	255,109	261,118	270,213	262,149

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Psychology (13056)				
Salaries - Academic	224,982	232,800	238,800	228,113
Employee Benefits	112,246	107,625	111,651	117,123
Total - Psychology (13056):	337,228	340,425	350,451	345,236
Sociology (13057)				
Salaries - Academic	183,409	197,039	201,539	197,339
Employee Benefits	63,196	67,499	69,348	68,141
Total - Sociology (13057):	246,605	264,538	270,887	265,480
Health and Physical Education (13058)				
Salaries - Academic	81,887	83,224	84,724	54,349
Employee Benefits	32,065	33,751	34,199	33,786
Operating Expenses	907	907	907	907
Total - Health and Physical Education (13058):	114,859	117,882	119,830	89,042
Early Childhood Dev (13059)				
Salaries - Academic	118,038	61,636	63,136	59,336
Employee Benefits	48,456	9,879	10,129	29,065
Travel	0	1,725	25	1,725
Operating Expenses	60	582	2,282	582
Total - Early Childhood Dev (13059):	166,554	73,822	75,572	90,708

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Math Administration (13100)				
Salaries - Academic	101,744	103,797	105,297	103,897
Salaries - Supporting	51,320	51,740	53,240	51,740
Employee Benefits	84,128	81,236	82,132	78,674
Travel	4,026	4,886	6,510	4,886
Operating Expenses	2,225	2,869	2,869	3,169
Department Revenues	7,026	12,847	12,847	12,847
Total - Math Administration (13100):	250,469	257,375	262,895	255,213
Math (13101)				
Salaries - Academic	735,274	771,840	794,394	777,294
Employee Benefits	334,747	354,518	368,165	358,256
Operating Expenses	12,908	17,237	17,237	17,237
Department Revenues	0	35	35	35
Total - Math (13101):	1,082,929	1,143,630	1,179,831	1,152,822
Science Division (13150)				
Salaries - Academic	96,426	102,350	103,850	98,450
Salaries - Supporting	85,040	86,768	89,768	86,968
Employee Benefits	109,781	112,679	115,265	113,812
Travel	18,030	18,415	18,415	18,415
Operating Expenses	11,671	12,126	12,126	12,126
Department Revenues	12,649	14,588	14,588	14,588
Total - Science Division (13150):	333,597	346,926	354,012	344,359

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Biology (13151)				
Salaries - Academic	1,013,094	1,036,149	1,179,818	1,062,401
Salaries - Supporting	94,400	95,161	98,161	95,261
Employee Benefits	446,433	472,242	531,673	470,923
Operating Expenses	36,400	22,373	25,373	27,373
Capital Outlay	5,814	0	0	0
Department Revenues	0	40	40	40
Total - Biology (13151):	1,596,141	1,625,965	1,835,065	1,655,998
Chemistry (13152)				
Salaries - Academic	113,549	116,184	122,709	119,909
Employee Benefits	56,823	62,396	63,549	63,959
Operating Expenses	10,882	17,944	17,944	12,944
Total - Chemistry (13152):	181,254	196,524	204,202	196,812
Physics and Natural Science (13153)				
Salaries - Academic	293,613	298,566	304,566	298,966
Employee Benefits	124,851	116,839	128,807	117,463
Operating Expenses	4,980	0	0	5,000
Total - Physics and Natural Science (13153):	423,444	415,405	433,373	421,429
Natural Science Materials Fee (13156)				
Operating Expenses	42,142	53,329	53,329	44,300
Total - Natural Science Materials Fee (13156):	42,142	53,329	53,329	44,300

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Adjunct General Instruction (13401)				
Salaries - Academic	584,612	710,635	661,495	728,270
Employee Benefits	36,340	54,364	47,284	55,713
Operating Expenses	101,609	104,960	161,180	86,863
Department Revenues	1,506	2,000	2,000	2,000
Total - Adjunct General Instruction (13401):	724,067	871,959	871,959	872,846
Summer School Gen Acad (13404)				
Salaries - Academic	542,817	496,085	496,085	496,085
Employee Benefits	160,325	88,077	88,077	88,077
Total - Summer School Gen Acad (13404):	703,142	584,162	584,162	584,162
Claiborne County Campus (13407)				
Salaries - Academic	105,869	108,058	109,558	89,487
Salaries - Supporting	12,088	12,000	12,000	12,000
Employee Benefits	58,379	55,200	60,829	918
Travel	1,696	2,000	2,000	2,000
Operating Expenses	5,335	5,000	5,000	5,000
Department Revenues	944	1,000	1,000	1,000
Total - Claiborne County Campus (13407):	184,311	183,258	190,387	110,405
Dual Enrollment (13409)				
Salaries - Academic	49,594	50,000	65,000	65,000
Employee Benefits	11,149	15,000	18,300	18,300
Travel	26,603	25,226	35,226	25,226
Operating Expenses	4,042	6,004	6,004	6,004
Department Revenues	2,203	6,320	6,320	6,320
Total - Dual Enrollment (13409):	93,591	102,550	130,850	120,850

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Newport Center (13416)				
Salaries - Supporting	4,724	16,898	16,898	19,950
Employee Benefits	361	1,293	1,293	1,527
Travel	2,094	2,000	2,000	2,000
Operating Expenses	6,706	5,000	5,300	5,000
Department Revenues	603	1,000	1,000	1,000
Total - Newport Center (13416):	14,488	26,191	26,491	29,477
IDEAS (13419)				
Salaries - Academic	26,840	35,880	35,880	35,880
Salaries - Supporting	0	13,934	13,934	13,934
Salaries - Professional	102,864	105,647	108,647	105,822
Employee Benefits	52,277	51,500	52,198	51,990
Travel	820	842	842	842
Operating Expenses	17,766	102,190	102,190	166,194
Department Revenues	914	1,113	1,113	913
Total - IDEAS (13419):	201,481	311,106	314,804	375,575
TN eCampus Gen Acad (13430)				
Salaries - Academic	319,274	193,773	236,064	202,106
Employee Benefits	52,976	37,271	30,009	37,721
Operating Expenses	3,870	2,450	2,450	0
Total - TN eCampus Gen Acad (13430):	376,120	233,494	268,523	239,827

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Sevier County Campus (13500)				
Salaries - Academic	104,760	106,901	108,401	107,001
Salaries - Professional	15,182	16,720	12,958	0
Employee Benefits	29,827	28,690	28,667	27,672
Travel	1,300	2,000	2,000	2,000
Operating Expenses	8,690	9,226	9,226	5,000
Capital Outlay	0	8,378	8,378	0
Department Revenues	813	1,000	1,000	1,000
Total - Sevier County Campus (13500):	160,572	172,915	170,630	142,673
Fine Arts Sevier (13501)				
Salaries - Academic	887	1,944	1,944	0
Employee Benefits	68	149	149	0
Total - Fine Arts Sevier (13501):	955	2,093	2,093	0
Niswonger Campus (13550)				
Salaries - Professional	91,489	93,274	94,774	94,874
Employee Benefits	35,162	36,228	36,676	36,776
Travel	546	2,000	2,000	2,000
Operating Expenses	12,357	5,000	5,000	5,000
Department Revenues	823	1,000	1,000	1,000
Total - Niswonger Campus (13550):	140,377	137,502	139,450	139,650
Presidential Perf Scholarship (30505)				
Operating Expenses	163,653	108,000	168,000	108,000
Total - Presidential Perf Scholarship (30505):	163,653	108,000	168,000	108,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TAF Command Spanish Lifetime Access (31056)				
Operating Expenses	1,000	0	0	0
Total - TAF Command Spanish Lifetime Access (31056):	1,000	0	0	0
TAF Glowforge Laser Cutter (31066)				
Operating Expenses	2,805	1,976	1,976	0
Capital Outlay	0	8,024	8,024	0
Total - TAF Glowforge Laser Cutter (31066):	2,805	10,000	10,000	0
TAF Digital Media Lab Printer (31067)				
Operating Expenses	0	900	900	0
Total - TAF Digital Media Lab Printer (31067):	0	900	900	0
TAF Calculator Loaner Program (31150)				
Operating Expenses	0	0	0	11,500
Total - TAF Calculator Loaner Program (31150):	0	0	0	11,500
TAF Math Smart Board Replacements (31151)				
Capital Outlay	0	8,500	8,500	0
Total - TAF Math Smart Board Replacements (31151):	0	8,500	8,500	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TAF NSCI 141 Updates (31205)				
Operating Expenses	6,273	0	0	0
Total - TAF NSCI 141 Updates (31205):	6,273	0	0	0
TAF Vernier Physiology Sets (31206)				
Operating Expenses	0	0	0	10,000
Total - TAF Vernier Physiology Sets (31206):	0	0	0	10,000
TAF Lab Assistants (31250)				
Salaries - Supporting	96,810	93,430	93,430	93,672
Salaries - Professional	48,468	49,522	49,522	50,450
Employee Benefits	64,378	65,161	65,161	64,128
Total - TAF Lab Assistants (31250):	209,656	208,113	208,113	208,250
Computer Services Allocation (80505)				
Department Revenues	1,084,533	1,341,044	1,356,950	1,327,364
Total - Computer Services Allocation (80505):	1,084,533	1,341,044	1,356,950	1,327,364
Local Telephone Allocation (80506)				
Department Revenues	125,071	138,810	138,810	138,543
Total - Local Telephone Allocation (80506):	125,071	138,810	138,810	138,543

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Allocation (80509)				
Travel	11,256	19,789	27,601	30,340
Total - Motor Pool Allocation (80509):	11,256	19,789	27,601	30,340
Dual Service Contracts (80605)				
Salaries - Academic	25,030	14,554	14,554	17,000
Salaries - Supporting	5,200	0	0	0
Salaries - Professional	2,200	0	0	0
Employee Benefits	9,324	3,826	3,826	3,000
Total - Dual Service Contracts (80605):	41,754	18,380	18,380	20,000
Course Develop/Revitalize/Redevelop (80610)				
Salaries - Academic	1,501	0	0	0
Employee Benefits	526	0	0	0
Total - Course Develop/Revitalize/Redevelop (80610):	2,027	0	0	0
Gifts (80705)				
Operating Expenses	23,981	0	0	0
Total - Gifts (80705):	23,981	0	0	0
Other Expenses (80805)				
Department Revenues	4,067	0	0	0
Total - Other Expenses (80805):	4,067	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Pooled Salaries and Benefits (80810)				
Salaries - Academic	0	45,500	45,500	61,610
Employee Benefits	0	0	0	4,351
Total - Pooled Salaries and Benefits (80810):	0	45,500	45,500	65,961
Total - General Academic (200):				
Salaries - Academic	7,871,107	7,966,165	8,245,787	7,965,796
Salaries - Supporting	491,519	516,208	528,208	517,215
Salaries - Professional	260,203	265,163	265,901	251,146
Employee Benefits	3,246,638	3,256,612	3,380,218	3,270,586
Travel	152,095	126,758	167,816	136,654
Operating Expenses	627,555	632,293	752,896	671,006
Capital Outlay	5,814	24,902	24,902	0
Department Revenues	1,252,406	1,544,779	1,557,685	1,530,632
Total	13,907,337	14,332,880	14,923,413	14,343,035
Vocational Technical Education (205)				
Accreditation Fees (12011)				
Operating Expenses	54,464	74,760	74,760	74,760
Total - Accreditation Fees (12011):	54,464	74,760	74,760	74,760

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Overload Voc and Tech (12101)				
Salaries - Academic	34,263	45,437	55,437	45,437
Employee Benefits	6,636	13,284	14,284	13,284
Total - Overload Voc and Tech (12101):	40,899	58,721	69,721	58,721
Dean Business and Technical Educ (13190)				
Salaries - Academic	99,289	101,296	102,796	101,396
Salaries - Supporting	87,166	90,723	94,744	92,765
Employee Benefits	95,298	101,714	107,182	102,371
Travel	10,718	10,743	8,181	10,743
Operating Expenses	25,911	18,548	18,548	18,548
Capital Outlay	0	0	2,562	0
Department Revenues	3,506	10,386	10,386	10,386
Total - Dean Business and Technical Educ (13190):	321,888	333,410	344,399	336,209
Engineering Technology (13201)				
Salaries - Academic	264,783	243,971	248,471	241,002
Employee Benefits	114,837	104,600	109,445	95,000
Travel	0	2,576	2,576	526
Operating Expenses	36,483	52,624	52,624	37,697
Capital Outlay	3,585	0	0	0
Department Revenues	2	362	362	362
Total - Engineering Technology (13201):	419,690	404,133	413,478	374,587

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Production Horticulture (13204)				
Salaries - Academic	54,687	58,350	58,350	54,783
Salaries - Professional	1,415	1,528	1,528	1,530
Employee Benefits	18,187	3,424	3,424	452
Travel	0	1,027	1,027	1,027
Operating Expenses	3,496	11,874	13,095	10,534
Capital Outlay	8,919	0	0	0
Department Revenues	69	1,018	1,018	1,018
Total - Production Horticulture (13204):	86,773	77,221	78,442	69,344
Agriculture Resource (13205)				
Salaries - Academic	141,696	143,966	146,966	144,366
Employee Benefits	51,210	54,427	55,125	54,801
Travel	208	10,075	10,075	10,075
Operating Expenses	31,464	20,973	20,973	20,973
Department Revenues	1,928	3,013	3,013	3,013
Total - Agriculture Resource (13205):	226,506	232,454	236,152	233,228
USDA Rural Dev Grnt Match-Tech Ed (13206)				
Operating Expenses	3,911	0	0	0
Capital Outlay	1,088	0	0	0
Total - USDA Rural Dev Grnt Match-Tech Ed (13206):	4,999	0	0	0
Computer Science (13212)				
Salaries - Academic	267,190	251,324	257,324	251,124
Employee Benefits	102,873	95,712	106,287	105,645
Travel	1,335	1,225	2,211	1,225
Operating Expenses	37,017	19,698	18,712	19,698
Department Revenues	8	444	444	444
Total - Computer Science (13212):	408,423	368,403	384,978	378,136

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Health Related Careers Admin (13250)				
Salaries - Academic	118,085	122,901	124,401	121,501
Salaries - Supporting	171,385	176,106	182,106	176,206
Salaries - Professional	29,868	10,000	10,000	10,000
Employee Benefits	148,296	138,796	143,610	140,360
Travel	4,688	18,878	18,878	18,878
Operating Expenses	27,309	22,233	34,344	22,233
Department Revenues	2,865	13,631	13,631	13,631
Total - Health Related Careers Admin (13250):	502,496	502,545	526,970	502,809
Nursing (13251)				
Salaries - Academic	1,306,813	1,410,816	1,437,816	1,413,425
Employee Benefits	610,652	592,149	606,260	614,882
Travel	4,214	2,381	5,681	2,381
Operating Expenses	52,610	41,456	43,116	41,196
Department Revenues	1,223	562	1,562	562
Total - Nursing (13251):	1,975,512	2,047,364	2,094,435	2,072,446
Physical Therapist Assistant (13252)				
Salaries - Academic	210,668	214,123	218,623	214,423
Employee Benefits	83,442	87,679	88,627	88,531
Travel	11,646	1,307	4,948	1,307
Operating Expenses	8,300	7,611	7,611	6,611
Department Revenues	1,150	712	712	1,712
Total - Physical Therapist Assistant (13252):	315,206	311,432	320,521	312,584

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Respiratory Therapy (13253)				
Salaries - Academic	205,954	215,143	219,643	215,443
Employee Benefits	96,323	99,971	100,919	101,040
Travel	5,895	1,562	3,262	1,562
Operating Expenses	6,019	13,676	11,847	13,676
Department Revenues	11	29	158	29
Total - Respiratory Therapy (13253):	314,202	330,381	335,829	331,750
Health Information (13254)				
Salaries - Academic	148,809	154,199	157,199	154,399
Employee Benefits	42,033	43,566	44,081	44,075
Travel	3,083	1,818	2,351	1,818
Operating Expenses	18,869	20,505	20,505	20,505
Department Revenues	142	824	824	824
Total - Health Information (13254):	212,936	220,912	224,960	221,621
Pharmacy Technician (13255)				
Salaries - Academic	82,697	84,176	85,676	84,276
Employee Benefits	25,834	27,027	27,292	27,316
Travel	1,013	778	778	278
Operating Expenses	2,484	3,757	4,722	4,257
Department Revenues	0	19	19	19
Total - Pharmacy Technician (13255):	112,028	115,757	118,487	116,146

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Allied Health Fee-Nursing (13260)				
Salaries - Academic	82,481	63,480	63,480	63,480
Employee Benefits	20,338	15,667	15,667	15,600
Operating Expenses	33,314	56,681	56,681	50,920
Capital Outlay	5,759	0	0	0
Total - Allied Health Fee-Nursing (13260):	141,892	135,828	135,828	130,000
Allied Health Fee-Respiratory Thrpy (13261)				
Operating Expenses	7,002	26,333	26,333	12,375
Total - Allied Health Fee-Respiratory Thrpy (13261):	7,002	26,333	26,333	12,375
Allied Health Fee-PTA (13262)				
Salaries - Academic	18,563	13,958	13,958	12,450
Employee Benefits	6,093	4,169	4,169	3,700
Total - Allied Health Fee-PTA (13262):	24,656	18,127	18,127	16,150
Allied Health Fee-Surgical Tech (13263)				
Salaries - Academic	3,640	3,640	3,640	0
Employee Benefits	606	606	606	0
Travel	0	914	914	914
Operating Expenses	6,796	4,619	4,619	8,511
Total - Allied Health Fee-Surgical Tech (13263):	11,042	9,779	9,779	9,425

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Allied Health Fee-Health Info Tech (13264)				
Salaries - Academic	7,819	7,819	7,819	7,819
Employee Benefits	782	1,380	1,380	1,380
Operating Expenses	405	73,244	73,244	33,946
Total - Allied Health Fee-Health Info Tech (13264):	9,006	82,443	82,443	43,145
Occupational Therapist Assistant (13265)				
Salaries - Academic	235,190	242,327	246,827	243,627
Employee Benefits	99,104	100,099	104,647	101,272
Travel	7,142	4,766	4,766	4,766
Operating Expenses	5,684	6,402	15,691	6,402
Department Revenues	169	39	39	39
Total - Occupational Therapist Assistant (13265):	347,289	353,633	371,970	356,106
Surgical Tech (13267)				
Salaries - Academic	148,311	153,030	158,030	133,620
Employee Benefits	71,969	76,842	84,446	64,685
Travel	4,540	3,523	3,523	3,523
Operating Expenses	5,848	27,287	27,287	24,787
Department Revenues	442	15	15	15
Total - Surgical Tech (13267):	231,110	260,697	273,301	226,630
Allied Health Fee-Pharm Tech (13269)				
Salaries - Academic	8,417	8,417	8,417	8,417
Employee Benefits	1,486	1,486	1,486	1,486
Operating Expenses	1,415	11,411	11,411	0
Total - Allied Health Fee-Pharm Tech (13269):	11,318	21,314	21,314	9,903

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Allied Health Fee-OTA (13271)				
Salaries - Academic	33,742	9,332	9,332	9,332
Employee Benefits	5,618	1,554	1,554	1,554
Operating Expenses	0	0	0	614
Total - Allied Health Fee-OTA (13271):	39,360	10,886	10,886	11,500
Management (13302)				
Salaries - Academic	264,538	261,971	267,971	262,571
Employee Benefits	97,150	107,108	108,123	108,283
Travel	76	248	2,501	248
Operating Expenses	297	1,713	1,713	1,713
Total - Management (13302):	362,061	371,040	380,308	372,815
Legal Studies (13303)				
Salaries - Academic	50,837	53,945	57,359	58,829
Employee Benefits	29,077	30,718	31,286	31,995
Travel	2,250	2,887	2,195	2,887
Operating Expenses	1,023	785	1,477	785
Total - Legal Studies (13303):	83,187	88,335	92,317	94,496
Accounting (13304)				
Salaries - Academic	139,637	142,145	145,145	142,345
Employee Benefits	39,827	41,363	41,863	52,030
Travel	3,420	2,000	3,647	2,000
Operating Expenses	10,910	12,117	18,081	12,117
Total - Accounting (13304):	193,794	197,625	208,736	208,492

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Hospitality Mgmt (13305)				
Salaries - Academic	96,668	98,569	100,069	98,669
Employee Benefits	25,954	26,384	26,649	26,643
Travel	192	505	505	505
Operating Expenses	560	299	299	299
Department Revenues	0	210	210	210
Total - Hospitality Mgmt (13305):	123,374	125,967	127,732	126,326
Emergency Medical (13350)				
Salaries - Academic	92,574	100,255	101,755	100,355
Salaries - Professional	69,334	70,457	71,957	70,557
Employee Benefits	41,955	59,383	60,081	59,820
Travel	4,131	2,645	2,645	2,645
Operating Expenses	7,595	8,569	8,569	9,156
Capital Outlay	0	587	587	0
Department Revenues	1,209	640	640	640
Total - Emergency Medical (13350):	216,798	242,536	246,234	243,173
Allied Health Fee-EMT (13351)				
Salaries - Academic	7,347	7,347	7,347	7,347
Employee Benefits	2,175	2,195	2,195	2,181
Operating Expenses	12,149	45,481	45,481	16,472
Total - Allied Health Fee-EMT (13351):	21,671	55,023	55,023	26,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Criminal Justice Degree Program (13352)				
Salaries - Academic	223,482	223,239	226,239	223,439
Salaries - Supporting	48,014	48,497	49,997	48,597
Employee Benefits	86,908	88,530	91,818	93,217
Travel	1,853	6,522	6,522	6,522
Operating Expenses	37,378	43,947	53,826	43,947
Department Revenues	2,915	4,040	4,040	4,040
Total - Criminal Justice Degree Program (13352):	400,550	414,775	432,442	419,762
Center of Emphasis Matching (13353)				
Salaries - Academic	78,818	80,220	81,720	80,320
Employee Benefits	8,314	18,743	23,216	2,032
Total - Center of Emphasis Matching (13353):	87,132	98,963	104,936	82,352
Allied Health Fee-Paramedic (13356)				
Salaries - Academic	5,377	5,377	5,377	5,377
Employee Benefits	1,592	1,606	1,606	1,596
Operating Expenses	0	14,789	14,789	4,027
Total - Allied Health Fee-Paramedic (13356):	6,969	21,772	21,772	11,000
Regional Law Enforcement Academy (13358)				
Salaries - Academic	234,694	232,930	234,430	238,327
Salaries - Supporting	50,438	50,940	52,440	51,040
Employee Benefits	79,035	86,180	72,885	72,706
Travel	5,142	40,947	40,947	20,339
Operating Expenses	103,088	73,085	84,653	72,885
Department Revenues	1,900	910	1,110	1,110
Total - Regional Law Enforcement Academy (13358):	474,297	484,992	486,465	456,407

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Adjunct General Instruction (13401)				
Department Revenues	0	0	205	0
Total - Adjunct General Instruction (13401):	0	0	205	0
Adjunct Technical Instruction (13402)				
Salaries - Academic	433,097	314,450	418,058	327,447
Employee Benefits	31,046	24,744	28,283	25,738
Operating Expenses	16,653	33,557	54,550	33,557
Total - Adjunct Technical Instruction (13402):	480,796	372,751	500,891	386,742
Summer School Voc Tech (13403)				
Salaries - Academic	144,103	52,248	102,248	52,248
Employee Benefits	43,987	31,520	56,520	11,520
Operating Expenses	0	3,820	3,820	3,820
Total - Summer School Voc Tech (13403):	188,090	87,588	162,588	67,588
TN eCampus Voc Tech (13431)				
Salaries - Academic	3,888	9,168	9,168	9,286
Employee Benefits	297	2,304	2,304	2,313
Total - TN eCampus Voc Tech (13431):	4,185	11,472	11,472	11,599
Culinary Arts (13503)				
Salaries - Academic	146,847	153,162	156,162	153,362
Salaries - Supporting	104,480	91,129	94,129	88,629
Salaries - Professional	46,922	47,385	48,885	47,485
Employee Benefits	142,190	118,475	127,027	128,510
Travel	4,599	3,764	3,743	3,764
Operating Expenses	88,436	89,833	98,077	89,833
Capital Outlay	1,243	0	0	0
Department Revenues	324	300	439	300
Total - Culinary Arts (13503):	535,041	504,048	528,462	511,883

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Culinary Arts Fee (13504)				
Operating Expenses	14,900	7,021	7,021	11,600
Capital Outlay	0	5,879	5,879	0
Total - Culinary Arts Fee (13504):	14,900	12,900	12,900	11,600
Butchery (13505)				
Operating Expenses	0	15,000	15,000	15,000
Total - Butchery (13505):	0	15,000	15,000	15,000
Services for Ind with Disabilities (22503)				
Salaries - Supporting	0	4,645	4,645	9,290
Employee Benefits	0	355	355	710
Travel	26	450	450	450
Operating Expenses	6,755	10,595	11,095	22,620
Department Revenues	63	206	206	206
Total - Services for Ind with Disabilities (22503):	6,844	16,251	16,751	33,276
Interpreting/Transcription Services (22511)				
Operating Expenses	19,853	28,822	28,822	28,822
Total - Interpreting/Transcription Services (22511):	19,853	28,822	28,822	28,822
TAF Cisco Switches and Routers (31400)				
Operating Expenses	16,299	0	0	0
Total - TAF Cisco Switches and Routers (31400):	16,299	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TAF Sim Cart RX Basic Charting Cart (31501) Operating Expenses	10,500	0	0	0
Total - TAF Sim Cart RX Basic Charting Cart (31501):	10,500	0	0	0
TAF WSNC 270 Zoom Installation (31507) Operating Expenses	0	0	0	14,000
Total - TAF WSNC 270 Zoom Installation (31507):	0	0	0	14,000
TAF Apple Pencils (31508) Operating Expenses	0	600	600	0
Total - TAF Apple Pencils (31508):	0	600	600	0
TAF Recurring CBL Software Leases (31518) Operating Expenses	0	0	0	8,010
Total - TAF Recurring CBL Software Leases (31518):	0	0	0	8,010
TAF High-Fidelity Manikins (31654) Capital Outlay	0	41,995	41,995	0
Total - TAF High-Fidelity Manikins (31654):	0	41,995	41,995	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Academic Assessment (40500)				
Travel	11,547	6,645	9,645	14,645
Operating Expenses	19,684	24,829	21,829	17,829
Department Revenues	4	318	318	318
Total - Academic Assessment (40500):	31,235	31,792	31,792	32,792
Computer Services Allocation (80505)				
Department Revenues	723,016	900,555	911,239	798,491
Total - Computer Services Allocation (80505):	723,016	900,555	911,239	798,491
Local Telephone Allocation (80506)				
Department Revenues	69,566	97,687	97,687	94,520
Total - Local Telephone Allocation (80506):	69,566	97,687	97,687	94,520
Motor Pool Allocation (80509)				
Travel	35,029	61,590	54,068	54,975
Total - Motor Pool Allocation (80509):	35,029	61,590	54,068	54,975
Dual Service Contracts (80605)				
Salaries - Academic	19,050	0	8,400	17,000
Employee Benefits	3,236	0	1,400	3,000
Total - Dual Service Contracts (80605):	22,286	0	9,800	20,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Gifts (80705)				
Operating Expenses	41,820	2,500	6,450	0
Total - Gifts (80705):	41,820	2,500	6,450	0
Other Expenses (80805)				
Travel	1,405	0	0	0
Operating Expenses	-6,127	0	0	0
Department Revenues	1,869	0	0	0
Total - Other Expenses (80805):	-2,853	0	0	0
Pooled Salaries and Benefits (80810)				
Salaries - Academic	0	25,000	25,000	26,745
Employee Benefits	0	0	0	518
Total - Pooled Salaries and Benefits (80810):	0	25,000	25,000	27,263
Prorated Salaries/Benefits-Academic (80906)				
Salaries - Academic	-167,386	-119,370	-119,370	-114,222
Employee Benefits	-38,690	-28,663	-28,663	-27,497
Total - Prorated Salaries/Benefits-Academic (80906):	-206,076	-148,033	-148,033	-141,719

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Vocational Technical Education (205):				
Salaries - Academic	5,246,668	5,188,361	5,451,283	5,209,765
Salaries - Supporting	461,483	462,040	478,061	466,527
Salaries - Professional	147,539	129,370	132,370	129,572
Employee Benefits	2,195,670	2,175,097	2,267,439	2,172,749
Travel	124,152	189,776	196,039	168,003
Operating Expenses	770,574	931,054	1,012,275	834,735
Capital Outlay	20,594	48,461	51,023	0
Department Revenues	812,381	1,035,920	1,048,277	931,889
Total	9,779,061	10,160,079	10,636,767	9,913,240
Community Education (210)				
Division of Workforce Training (60500)				
Salaries - Professional	9,000	76,278	62,579	118,257
Employee Benefits	2,689	33,644	40,148	57,590
Travel	34,858	13,000	23,425	13,000
Operating Expenses	24,477	23,000	114,666	23,000
Department Revenues	803	1,000	1,000	1,000
Total - Division of Workforce Training (60500):	71,827	146,922	241,818	212,847
Workforce Training Sevierville (60501)				
Salaries - Academic	58,680	76,500	76,500	76,500
Salaries - Supporting	29,298	41,772	43,272	41,822
Salaries - Professional	99,027	120,236	121,736	127,520
Employee Benefits	70,216	81,485	71,383	89,454
Travel	3,320	5,362	4,362	5,362
Operating Expenses	128,265	54,913	86,382	54,913
Department Revenues	3,048	5,853	5,853	5,853
Total - Workforce Training Sevierville (60501):	391,854	386,121	409,488	401,424

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Workforce Training Greeneville (60503)				
Salaries - Academic	58,430	32,000	32,000	32,000
Salaries - Supporting	1,400	75,432	56,932	32,532
Salaries - Professional	138,814	95,214	116,714	134,814
Employee Benefits	55,406	86,566	87,264	43,805
Travel	11,517	6,797	6,797	6,797
Operating Expenses	133,319	64,519	64,519	64,519
Department Revenues	5,286	4,174	4,174	4,174
Total - Workforce Training Greeneville (60503):	404,172	364,702	368,400	318,641
Workforce Training Morristown (60504)				
Salaries - Academic	26,562	34,435	34,435	34,435
Salaries - Supporting	21,602	31,061	31,061	31,111
Salaries - Professional	72,617	74,892	76,392	74,990
Employee Benefits	35,293	35,325	35,590	65,721
Travel	0	1,766	2,547	1,766
Operating Expenses	63,756	75,204	95,204	75,204
Department Revenues	3,624	5,287	5,287	5,287
Total - Workforce Training Morristown (60504):	223,454	257,970	280,516	288,514
WFT Industrial Maintenance (60506)				
Salaries - Academic	0	33,000	33,000	33,000
Salaries - Professional	0	74,178	74,178	66,623
Employee Benefits	0	32,614	32,614	2,525
Travel	0	5,000	5,000	5,000
Operating Expenses	0	68,000	68,000	68,000
Total - WFT Industrial Maintenance (60506):	0	212,792	212,792	175,148

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
USDA Rural Devt WFT Grant Match (60527)				
Operating Expenses	0	0	5,000	0
Total - USDA Rural Devt WFT Grant Match (60527):	0	0	5,000	0
Computer Services Allocation (80505)				
Department Revenues	105,809	88,098	89,143	93,330
Total - Computer Services Allocation (80505):	105,809	88,098	89,143	93,330
Local Telephone Allocation (80506)				
Department Revenues	9,621	8,997	8,997	7,769
Total - Local Telephone Allocation (80506):	9,621	8,997	8,997	7,769
Motor Pool Allocation (80509)				
Travel	16,729	29,414	10,543	12,616
Total - Motor Pool Allocation (80509):	16,729	29,414	10,543	12,616
Gifts (80705)				
Operating Expenses	2,500	3,480	1,725	0
Total - Gifts (80705):	2,500	3,480	1,725	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Other Expenses (80805)				
Operating Expenses	-5,000	0	0	0
Department Revenues	1,435	0	0	0
Total - Other Expenses (80805):	-3,565	0	0	0
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	21,500	21,500
Total - Pooled Salaries and Benefits (80810):	0	0	21,500	21,500
Total - Community Education (210):				
Salaries - Academic	143,672	175,935	175,935	175,935
Salaries - Supporting	52,300	148,265	152,765	126,965
Salaries - Professional	319,458	440,798	451,599	522,204
Employee Benefits	163,604	269,634	266,999	259,095
Travel	66,424	61,339	52,674	44,541
Operating Expenses	347,317	289,116	435,496	285,636
Department Revenues	129,626	113,409	114,454	117,413
Total	1,222,401	1,498,496	1,649,922	1,531,789
Remedial Developmental Education (215)				
Overload Learning Support (12102)				
Salaries - Academic	15,750	27,362	17,362	27,362
Employee Benefits	3,021	9,894	8,894	9,894
Total - Overload Learning Support (12102):	18,771	37,256	26,256	37,256

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Adjunct Learning Support (13410)				
Salaries - Academic	100,978	91,634	91,634	94,666
Employee Benefits	5,757	7,010	7,010	7,242
Operating Expenses	0	1,140	1,140	1,140
Total - Adjunct Learning Support (13410):	106,735	99,784	99,784	103,048
Summer School Learning Support (13411)				
Salaries - Academic	5,895	16,997	16,997	14,997
Employee Benefits	5,098	3,649	3,649	1,649
Total - Summer School Learning Support (13411):	10,993	20,646	20,646	16,646
TN eCampus Learning Support (13433)				
Salaries - Academic	5,246	7,047	8,279	2,490
Employee Benefits	868	2,088	1,111	1,094
Total - TN eCampus Learning Support (13433):	6,114	9,135	9,390	3,584
Learning Support Division (13450)				
Travel	0	1,244	1,244	1,244
Operating Expenses	4,875	7,350	7,350	7,350
Department Revenues	0	201	201	201
Total - Learning Support Division (13450):	4,875	8,795	8,795	8,795

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Learning Support Reading (13453)				
Salaries - Academic	122,983	129,913	132,913	130,113
Employee Benefits	51,880	57,037	57,567	57,825
Travel	0	1,573	1,573	1,573
Department Revenues	0	287	287	287
Total - Learning Support Reading (13453):	174,863	188,810	192,340	189,798
Learning Support Writing (13454)				
Travel	0	1,916	1,916	651
Operating Expenses	0	0	0	1,265
Department Revenues	447	979	979	979
Total - Learning Support Writing (13454):	447	2,895	2,895	2,895
Learning Support Mathematics (13455)				
Travel	18	642	642	642
Operating Expenses	1,376	4,939	4,939	4,939
Department Revenues	1,474	2,339	2,339	2,339
Total - Learning Support Mathematics (13455):	2,868	7,920	7,920	7,920
TN Promise Bridge Summer 2024 (13459)				
Salaries - Academic	1,125	0	0	0
Employee Benefits	86	0	0	0
Total - TN Promise Bridge Summer 2024 (13459):	1,211	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Learning Support Academy (21501)				
Operating Expenses	0	2,058	2,058	2,058
Department Revenues	0	240	240	240
Total - Learning Support Academy (21501):	0	2,298	2,298	2,298
Student Tutoring (22505)				
Salaries - Supporting	106,741	108,293	111,293	108,393
Salaries - Students	18,740	20,000	20,000	20,000
Salaries - Professional	57,831	58,603	60,103	58,703
Employee Benefits	69,594	69,398	70,544	69,905
Travel	426	229	229	229
Operating Expenses	6,000	4,137	4,137	4,137
Department Revenues	958	1,098	1,098	1,098
Total - Student Tutoring (22505):	260,290	261,758	267,404	262,465
Computer Services Allocation (80505)				
Department Revenues	70,537	97,886	99,048	72,590
Total - Computer Services Allocation (80505):	70,537	97,886	99,048	72,590
Local Telephone Allocation (80506)				
Department Revenues	9,621	6,426	6,426	6,474
Total - Local Telephone Allocation (80506):	9,621	6,426	6,426	6,474

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Allocation (80509)				
Travel	58	101	0	0
Total - Motor Pool Allocation (80509):	58	101	0	0
Other Expenses (80805)				
Department Revenues	285	0	0	0
Total - Other Expenses (80805):	285	0	0	0
Pooled Salaries and Benefits (80810)				
Salaries - Academic	0	0	0	636
Employee Benefits	0	0	0	112
Total - Pooled Salaries and Benefits (80810):	0	0	0	748
Total - Remedial Developmental Education (215):				
Salaries - Academic	251,977	272,953	267,185	270,264
Salaries - Supporting	106,741	108,293	111,293	108,393
Salaries - Students	18,740	20,000	20,000	20,000
Salaries - Professional	57,831	58,603	60,103	58,703
Employee Benefits	136,304	149,076	148,775	147,721
Travel	502	5,705	5,604	4,339
Operating Expenses	12,251	19,624	19,624	20,889
Department Revenues	83,322	109,456	110,618	84,208
Total	667,668	743,710	743,202	714,517
Other Instructional Expense (220)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TN eCampus Mentoring (13432)				
Salaries - Academic	11,729	2,484	6,847	0
Employee Benefits	3,126	1,130	2,628	0
Total - TN eCampus Mentoring (13432):	14,855	3,614	9,475	0
Gifts (80705)				
Operating Expenses	0	0	86	0
Total - Gifts (80705):	0	0	86	0
Other Expenses (80805)				
Employee Benefits	0	134,027	34,414	144,550
Travel	0	328,288	131,912	108,563
Operating Expenses	800	854,705	496,238	550,508
Capital Outlay	0	43,299	0	20,000
Total - Other Expenses (80805):	800	1,360,319	662,564	823,621
Pooled Salaries and Benefits (80810)				
Salaries - Academic	-15,131	527,767	113,962	624,169
Salaries - Supporting	0	60,184	29,163	42,016
Salaries - Professional	0	25,452	10,827	38,588
Employee Benefits	390,629	386,202	307,164	573,869
Total - Pooled Salaries and Benefits (80810):	375,498	999,605	461,116	1,278,642

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Scholars (81002)				
Employee Benefits	72,576	111,269	76,269	111,269
Total - Senators Scholars (81002):	72,576	111,269	76,269	111,269
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	111,307	95,004	130,004	95,004
Total - Senators Dual Enrollment Achv Award (81004):	111,307	95,004	130,004	95,004
Total - Other Instructional Expense (220):				
Salaries - Academic	-3,402	530,251	120,809	624,169
Salaries - Supporting	0	60,184	29,163	42,016
Salaries - Professional	0	25,452	10,827	38,588
Employee Benefits	577,638	727,632	550,479	924,692
Travel	0	328,288	131,912	108,563
Operating Expenses	800	854,705	496,324	550,508
Capital Outlay	0	43,299	0	20,000
Total	575,036	2,569,811	1,339,514	2,308,536
Total - Instruction (20):				
Salaries - Academic	13,510,022	14,133,665	14,260,999	14,245,929
Salaries - Supporting	1,112,043	1,294,990	1,299,490	1,261,116
Salaries - Students	18,740	20,000	20,000	20,000
Salaries - Professional	785,031	919,386	920,800	1,000,213
Employee Benefits	6,319,854	6,578,051	6,613,910	6,774,843
Travel	343,173	711,866	554,045	462,100
Operating Expense	1,758,497	2,726,792	2,716,615	2,362,774
Capital Outlay	26,408	116,662	75,925	20,000
Department Revenues	2,277,735	2,803,564	2,831,034	2,664,142
Total	26,151,503	29,304,976	29,292,818	28,811,117
Research (25)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Research (25):				
Total	0	0	0	0
Public Service (30)				
Public Service (300)				
Community Service (305)				
P-16 Initiative (13408)				
Operating Expenses	4,172	4,322	4,922	4,322
Department Revenues	90	743	743	743
Total - P-16 Initiative (13408):	4,262	5,065	5,665	5,065
Expo Center Administration (35500)				
Salaries - Professional	135,419	137,789	140,789	137,989
Employee Benefits	62,652	65,178	65,876	65,771
Travel	3,553	4,500	4,500	4,500
Operating Expenses	12,151	513	513	513
Department Revenues	750	1,094	1,094	1,094
Total - Expo Center Administration (35500):	214,525	209,074	212,772	209,867
Expo Center Scheduled Events (35501)				
Salaries - Supporting	52,560	40,000	62,000	62,000
Employee Benefits	3,393	3,060	4,743	4,743
Operating Expenses	61,000	69,547	89,372	69,547
Department Revenues	70	92	92	92
Total - Expo Center Scheduled Events (35501):	117,023	112,699	156,207	136,382

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Expo Center Concessions (35502)				
Salaries - Supporting	17,569	25,000	25,000	34,193
Employee Benefits	1,297	1,913	1,913	2,616
Operating Expenses	76,652	63,734	67,734	73,734
Total - Expo Center Concessions (35502):	95,518	90,647	94,647	110,543
Computer Services Allocation (80505)				
Department Revenues	26,452	29,366	29,714	20,740
Total - Computer Services Allocation (80505):	26,452	29,366	29,714	20,740
Local Telephone Allocation (80506)				
Department Revenues	3,700	2,571	2,571	2,590
Total - Local Telephone Allocation (80506):	3,700	2,571	2,571	2,590
Motor Pool Allocation (80509)				
Travel	4,976	8,748	14,074	15,851
Total - Motor Pool Allocation (80509):	4,976	8,748	14,074	15,851
Other Expenses (80805)				
Department Revenues	53	0	0	0
Total - Other Expenses (80805):	53	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Scholars (81002)				
Employee Benefits	1,000	4,203	4,203	4,203
Total - Senators Scholars (81002):	<u>1,000</u>	<u>4,203</u>	<u>4,203</u>	<u>4,203</u>
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	0	4,661	4,661	4,661
Total - Senators Dual Enrollment Achv Award (81004):	<u>0</u>	<u>4,661</u>	<u>4,661</u>	<u>4,661</u>
Total - Community Service (305):				
Salaries - Supporting	70,129	65,000	87,000	96,193
Salaries - Professional	135,419	137,789	140,789	137,989
Employee Benefits	68,342	79,015	81,396	81,994
Travel	8,529	13,248	18,574	20,351
Operating Expenses	153,975	138,116	162,541	148,116
Department Revenues	31,115	33,866	34,214	25,259
Total	<u>467,509</u>	<u>467,034</u>	<u>524,514</u>	<u>509,902</u>
Other Public Service (310)				
Other Expenses (80805)				
Travel	0	5,098	5,098	715
Operating Expenses	0	133,259	109,434	54,208
Total - Other Expenses (80805):	<u>0</u>	<u>138,357</u>	<u>114,532</u>	<u>54,923</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	14,456	14,456	0
Salaries - Professional	0	4,032	1,032	6,361
Employee Benefits	3,650	5,056	4,358	6,598
Total - Pooled Salaries and Benefits (80810):	3,650	23,544	19,846	12,959
Total - Other Public Service (310):				
Salaries - Supporting	0	14,456	14,456	0
Salaries - Professional	0	4,032	1,032	6,361
Employee Benefits	3,650	5,056	4,358	6,598
Travel	0	5,098	5,098	715
Operating Expenses	0	133,259	109,434	54,208
Total	3,650	161,901	134,378	67,882
Total - Public Service (30):				
Salaries - Supporting	70,129	79,456	101,456	96,193
Salaries - Professional	135,419	141,821	141,821	144,350
Employee Benefits	71,992	84,071	85,754	88,592
Travel	8,529	18,346	23,672	21,066
Operating Expense	153,975	271,375	271,975	202,324
Department Revenues	31,115	33,866	34,214	25,259
Total	471,159	628,935	658,892	577,784
Academic Support (35)				
Libraries (350)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Libraries Administration (14000)				
Salaries - Supporting	93,014	93,854	96,854	94,054
Salaries - Professional	367,522	373,736	401,270	394,270
Employee Benefits	245,268	243,601	251,179	251,055
Travel	2,529	3,225	3,225	3,225
Operating Expenses	59,845	35,840	35,840	35,840
Department Revenues	558	1,147	1,147	1,147
Total - Libraries Administration (14000):	768,736	751,403	789,515	779,591
Books (14001)				
Capital Outlay	21,618	19,754	19,754	19,754
Total - Books (14001):	21,618	19,754	19,754	19,754
CD ROM Media Elect Data Base (14002)				
Operating Expenses	17,397	14,493	14,493	14,493
Total - CD ROM Media Elect Data Base (14002):	17,397	14,493	14,493	14,493
Periodical (14003)				
Operating Expenses	846	4,074	4,074	4,074
Total - Periodical (14003):	846	4,074	4,074	4,074
Audio Visual Materials (14005)				
Capital Outlay	22	907	907	907
Total - Audio Visual Materials (14005):	22	907	907	907

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TAF Recurring Database Renewals (31750)				
Operating Expenses	107,358	115,000	115,000	105,000
Total - TAF Recurring Database Renewals (31750):	107,358	115,000	115,000	105,000
TAF Electronic Card Catalog Update (31752)				
Operating Expenses	7,500	8,000	8,000	9,000
Total - TAF Electronic Card Catalog Update (31752):	7,500	8,000	8,000	9,000
TAF Library Laptops (31754)				
Operating Expenses	0	0	0	40,000
Total - TAF Library Laptops (31754):	0	0	0	40,000
Computer Services Allocation (80505)				
Department Revenues	61,721	68,520	69,333	72,590
Total - Computer Services Allocation (80505):	61,721	68,520	69,333	72,590
Local Telephone Allocation (80506)				
Department Revenues	7,401	8,997	8,997	9,064
Total - Local Telephone Allocation (80506):	7,401	8,997	8,997	9,064

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Allocation (80509)				
Travel	214	376	0	0
Total - Motor Pool Allocation (80509):	214	376	0	0
Gifts (80705)				
Capital Outlay	131	61	61	0
Total - Gifts (80705):	131	61	61	0
Other Expenses (80805)				
Operating Expenses	1,531	0	0	0
Department Revenues	25	0	0	0
Total - Other Expenses (80805):	1,556	0	0	0
Total - Libraries (350):				
Salaries - Supporting	93,014	93,854	96,854	94,054
Salaries - Professional	367,522	373,736	401,270	394,270
Employee Benefits	245,268	243,601	251,179	251,055
Travel	2,743	3,601	3,225	3,225
Operating Expenses	194,477	177,407	177,407	208,407
Capital Outlay	21,771	20,722	20,722	20,661
Department Revenues	69,705	78,664	79,477	82,801
Total	994,500	991,585	1,030,134	1,054,473
Educational Media Services (355)				
Ancillary Support (360)				
Academic Computing Support (365)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
TAF Student Computer Lab Replacemen (31806) Operating Expenses	114,440	170,000	170,000	177,483
Total - TAF Student Computer Lab Replacemen (31806):	114,440	170,000	170,000	177,483
TAF D2L Proctoring Software (31807) Operating Expenses	41,777	0	0	0
Total - TAF D2L Proctoring Software (31807):	41,777	0	0	0
TAF Instructional Technology Maint (31808) Operating Expenses	104,054	50,000	50,000	100,000
Capital Outlay	21,147	89,142	89,142	49,142
Total - TAF Instructional Technology Maint (31808):	125,201	139,142	139,142	149,142
TAF D2L Integration Software (31810) Operating Expenses	22,072	137,438	137,438	100,615
Capital Outlay	104,863	0	0	0
Total - TAF D2L Integration Software (31810):	126,935	137,438	137,438	100,615
ERP and Supporting Applications (50500) Operating Expenses	498,842	793,274	845,237	806,774
Capital Outlay	184,616	0	0	0
Total - ERP and Supporting Applications (50500):	683,458	793,274	845,237	806,774

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
IET (50501)				
Salaries - Administrative	1,000	0	0	0
Salaries - Supporting	431,257	516,450	532,950	517,350
Salaries - Professional	1,277,707	1,446,717	1,472,217	1,448,217
Employee Benefits	708,863	775,869	804,124	815,111
Travel	9,584	11,522	11,522	11,522
Operating Expenses	41,735	60,228	51,228	60,228
Capital Outlay	6,124	0	0	0
Department Revenues	176,355	176,997	176,997	176,997
Total - IET (50501):	2,652,625	2,987,783	3,049,038	3,029,425
IET Prorated Cost to Departments (50502)				
Department Revenues	-3,712,077	-4,453,831	-4,506,670	-4,583,546
Total - IET Prorated Cost to Departments (50502):	-3,712,077	-4,453,831	-4,506,670	-4,583,546
IET Administrative Services (50504)				
Travel	8,710	5,744	19,000	5,744
Operating Expenses	1,453	2,287	2,287	2,287
Total - IET Administrative Services (50504):	10,163	8,031	21,287	8,031
IET Infrastructure Services (50505)				
Travel	7,854	5,744	8,000	5,744
Operating Expenses	4,953	13,725	13,725	13,725
Total - IET Infrastructure Services (50505):	12,807	19,469	21,725	19,469

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
IET Internet Services (50506)				
Travel	441	1,532	1,532	1,532
Operating Expenses	2,287	2,287	2,287	2,287
Total - IET Internet Services (50506):	2,728	3,819	3,819	3,819
IET User Technologies (50507)				
Travel	7,536	3,830	10,000	3,830
Operating Expenses	5,524	6,405	6,405	6,405
Total - IET User Technologies (50507):	13,060	10,235	16,405	10,235
IET Maintenance (50508)				
Operating Expenses	323,888	631,220	618,538	646,220
Total - IET Maintenance (50508):	323,888	631,220	618,538	646,220
Computer Services Allocation (80505)				
Department Revenues	211,615	274,082	277,334	290,360
Total - Computer Services Allocation (80505):	211,615	274,082	277,334	290,360
Local Telephone Allocation (80506)				
Department Revenues	29,603	33,418	33,418	36,254
Total - Local Telephone Allocation (80506):	29,603	33,418	33,418	36,254

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Allocation (80509)				
Travel	5,547	9,753	7,312	6,197
Total - Motor Pool Allocation (80509):	5,547	9,753	7,312	6,197
Gifts (80705)				
Operating Expenses	0	0	1,000	0
Total - Gifts (80705):	0	0	1,000	0
Other Expenses (80805)				
Operating Expenses	5,937	0	0	0
Department Revenues	46	0	0	0
Total - Other Expenses (80805):	5,983	0	0	0
Prorated Salaries/Benefits-TAF (80907)				
Salaries - Supporting	-52,557	-48,491	-48,491	-48,133
Employee Benefits	-21,217	-21,136	-21,136	-19,404
Total - Prorated Salaries/Benefits-TAF (80907):	-73,774	-69,627	-69,627	-67,537
Total - Academic Computing Support (365):				
Salaries - Administrative	1,000	0	0	0
Salaries - Supporting	378,700	467,959	484,459	469,217
Salaries - Professional	1,277,707	1,446,717	1,472,217	1,448,217
Employee Benefits	687,646	754,733	782,988	795,707
Travel	39,672	38,125	57,366	34,569
Operating Expenses	1,166,962	1,866,864	1,898,145	1,916,024
Capital Outlay	316,750	89,142	89,142	49,142
Department Revenues	-3,294,458	-3,969,334	-4,018,921	-4,079,935
Total	573,979	694,206	765,396	632,941
Academic Administration (370)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Academic Faculty Development (12001)				
Salaries - Academic	10,225	830	3,185	977
Employee Benefits	2,197	0	218	0
Travel	16,105	10,854	18,983	10,854
Operating Expenses	0	10,783	10,783	10,783
Department Revenues	0	522	522	522
Total - Academic Faculty Development (12001):	28,527	22,989	33,691	23,136
Teacher Quality Initiative (12004)				
Operating Expenses	12,775	8,820	8,820	8,820
Total - Teacher Quality Initiative (12004):	12,775	8,820	8,820	8,820
Academic Administration (13400)				
Salaries - Supporting	97,306	98,130	101,130	98,230
Employee Benefits	67,377	69,787	70,683	60,471
Travel	47	300	300	300
Operating Expenses	7,081	2,000	1,795	2,000
Total - Academic Administration (13400):	171,811	170,217	173,908	161,001
IEC Administration (40501)				
Salaries - Professional	128,473	153,714	156,714	149,814
Employee Benefits	42,839	48,841	49,539	47,737
Operating Expenses	125	3,202	3,202	3,202
Department Revenues	758	1,820	1,820	820
Total - IEC Administration (40501):	172,195	207,577	211,275	201,573

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	70,537	48,943	49,524	51,850
Total - Computer Services Allocation (80505):	70,537	48,943	49,524	51,850
Local Telephone Allocation (80506)				
Department Revenues	10,361	5,141	5,141	6,474
Total - Local Telephone Allocation (80506):	10,361	5,141	5,141	6,474
Motor Pool Allocation (80509)				
Travel	1,090	1,916	2,261	1,879
Total - Motor Pool Allocation (80509):	1,090	1,916	2,261	1,879
Other Expenses (80805)				
Department Revenues	35	0	0	0
Total - Other Expenses (80805):	35	0	0	0
Total - Academic Administration (370):				
Salaries - Academic	10,225	830	3,185	977
Salaries - Supporting	97,306	98,130	101,130	98,230
Salaries - Professional	128,473	153,714	156,714	149,814
Employee Benefits	112,413	118,628	120,440	108,208
Travel	17,242	13,070	21,544	13,033
Operating Expenses	19,981	24,805	24,600	24,805
Department Revenues	81,691	56,426	57,007	59,666
Total	467,331	465,603	484,620	454,733
Academic Personnel Development (375)				
Other Academic Support (380)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Quality Enhancement Plan (12002)				
Salaries - Academic	23,406	0	0	0
Employee Benefits	5,216	0	0	0
Travel	4,008	0	0	0
Operating Expenses	23,983	0	0	0
Department Revenues	1,870	0	0	0
Total - Quality Enhancement Plan (12002):	58,483	0	0	0
Computer Services Allocation (80505)				
Department Revenues	8,817	9,789	9,905	0
Total - Computer Services Allocation (80505):	8,817	9,789	9,905	0
Local Telephone Allocation (80506)				
Department Revenues	740	1,285	1,285	0
Total - Local Telephone Allocation (80506):	740	1,285	1,285	0
Dual Service Contracts (80605)				
Salaries - Academic	0	1,000	1,000	0
Employee Benefits	0	450	450	0
Total - Dual Service Contracts (80605):	0	1,450	1,450	0
Other Expenses (80805)				
Employee Benefits	0	15,584	6,223	26,137
Travel	0	58,552	50,423	15,009
Operating Expenses	0	278,972	227,334	319,330
Capital Outlay	0	325	0	0
Department Revenues	220	0	0	0
Total - Other Expenses (80805):	220	353,433	283,980	360,476

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 54
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Pooled Salaries and Benefits (80810)				
Salaries - Academic	0	219	0	0
Salaries - Supporting	0	26,328	2,598	22,640
Salaries - Professional	0	43,187	868	67,711
Employee Benefits	72,062	57,838	42,815	100,138
Total - Pooled Salaries and Benefits (80810):	72,062	127,572	46,281	190,489
Senators Scholars (81002)				
Employee Benefits	5,850	6,304	6,304	6,304
Total - Senators Scholars (81002):	5,850	6,304	6,304	6,304
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	20,000	10,254	10,254	10,254
Total - Senators Dual Enrollment Achv Award (81004):	20,000	10,254	10,254	10,254
Total - Other Academic Support (380):				
Salaries - Academic	23,406	1,219	1,000	0
Salaries - Supporting	0	26,328	2,598	22,640
Salaries - Professional	0	43,187	868	67,711
Employee Benefits	103,128	90,430	66,046	142,833
Travel	4,008	58,552	50,423	15,009
Operating Expenses	23,983	278,972	227,334	319,330
Capital Outlay	0	325	0	0
Department Revenues	11,647	11,074	11,190	0
Total	166,172	510,087	359,459	567,523

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Academic Support (35):				
Salaries - Administrative	1,000	0	0	0
Salaries - Academic	33,631	2,049	4,185	977
Salaries - Supporting	569,020	686,271	685,041	684,141
Salaries - Professional	1,773,702	2,017,354	2,031,069	2,060,012
Employee Benefits	1,148,455	1,207,392	1,220,653	1,297,803
Travel	63,665	113,348	132,558	65,836
Operating Expense	1,405,403	2,348,048	2,327,486	2,468,566
Capital Outlay	338,521	110,189	109,864	69,803
Department Revenues	-3,131,415	-3,823,170	-3,871,247	-3,937,468
Total	2,201,982	2,661,481	2,639,609	2,709,670
Student Services (40)				
Student Services Administration (400)				
Student Affairs (20500)				
Salaries - Administrative	139,882	145,924	147,424	146,024
Salaries - Supporting	49,697	50,068	51,568	50,068
Employee Benefits	87,461	90,283	91,179	90,640
Travel	1,579	6,311	6,311	6,311
Operating Expenses	37,691	27,075	53,971	27,075
Department Revenues	652	1,151	1,151	1,151
Total - Student Affairs (20500):	316,962	320,812	351,604	321,269
Veteran Affairs (22000)				
Travel	927	1,915	1,915	1,915
Operating Expenses	2,544	3,684	5,050	3,684
Department Revenues	375	475	475	475
Total - Veteran Affairs (22000):	3,846	6,074	7,440	6,074

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	8,817	19,577	19,810	31,110
Total - Computer Services Allocation (80505):	8,817	19,577	19,810	31,110
Local Telephone Allocation (80506)				
Department Revenues	4,440	3,856	3,856	3,884
Total - Local Telephone Allocation (80506):	4,440	3,856	3,856	3,884
Gifts (80705)				
Operating Expenses	0	0	250	0
Total - Gifts (80705):	0	0	250	0
Other Expenses (80805)				
Operating Expenses	-855	0	0	0
Department Revenues	67	0	0	0
Total - Other Expenses (80805):	-788	0	0	0
Total - Student Services Administration (400):				
Salaries - Administrative	139,882	145,924	147,424	146,024
Salaries - Supporting	49,697	50,068	51,568	50,068
Employee Benefits	87,461	90,283	91,179	90,640
Travel	2,506	8,226	8,226	8,226
Operating Expenses	39,380	30,759	59,271	30,759
Department Revenues	14,351	25,059	25,292	36,620
Total	333,277	350,319	382,960	362,337
Social and Cultural Development (405)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
ESOL (English for Speaker Oth Lang) (13015)				
Travel	0	3,500	4,462	3,500
Operating Expenses	0	1,500	538	1,500
Total - ESOL (English for Speaker Oth Lang) (13015):	0	5,000	5,000	5,000
Cultural Events (20501)				
Operating Expenses	4,518	5,484	5,484	5,484
Total - Cultural Events (20501):	4,518	5,484	5,484	5,484
WS Adventurers (20503)				
Salaries - Supporting	0	3,000	3,000	0
Salaries - Professional	0	500	500	0
Employee Benefits	0	1,041	1,041	0
Travel	0	5,113	5,113	5,113
Operating Expenses	0	2,101	2,527	2,126
Department Revenues	0	25	25	0
Total - WS Adventurers (20503):	0	11,780	12,206	7,239
Student Activities (20505)				
Salaries - Students	923	9,000	9,000	9,000
Salaries - Professional	31,412	27,228	27,228	26,528
Employee Benefits	12,558	13,556	13,556	12,626
Travel	1,793	3,254	3,954	3,254
Operating Expenses	28,921	55,044	54,344	55,169
Department Revenues	388	503	503	378
Total - Student Activities (20505):	75,995	108,585	108,585	106,955

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Phi Theta Kappa Activities (20506)				
Travel	1,707	1,379	2,185	1,379
Operating Expenses	180	941	135	941
Department Revenues	200	102	102	102
Total - Phi Theta Kappa Activities (20506):	2,087	2,422	2,422	2,422
Cycling (20701)				
Salaries - Professional	10,000	10,000	10,000	0
Employee Benefits	765	765	765	0
Travel	5,922	7,704	3,883	0
Operating Expenses	345	2,568	2,568	0
Total - Cycling (20701):	17,032	21,037	17,216	0
eSports (20702)				
Salaries - Professional	10,000	10,000	10,000	10,000
Employee Benefits	765	765	765	765
Travel	688	7,000	7,535	5,000
Operating Expenses	9,072	5,000	4,465	5,000
Total - eSports (20702):	20,525	22,765	22,765	20,765
Track (20704)				
Salaries - Professional	0	0	0	10,000
Employee Benefits	0	0	0	765
Travel	0	0	0	7,704
Operating Expenses	0	0	0	2,568
Total - Track (20704):	0	0	0	21,037

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Student Development (21000)				
Travel	3,711	6,000	6,000	6,000
Operating Expenses	13,231	12,602	12,102	13,202
Department Revenues	642	600	1,100	0
Total - Student Development (21000):	17,584	19,202	19,202	19,202
College Fair (21004)				
Operating Expenses	2,199	2,147	2,147	2,147
Total - College Fair (21004):	2,199	2,147	2,147	2,147
Computer Services Allocation (80505)				
Department Revenues	8,817	0	0	10,370
Total - Computer Services Allocation (80505):	8,817	0	0	10,370
Local Telephone Allocation (80506)				
Department Revenues	2,220	0	0	0
Total - Local Telephone Allocation (80506):	2,220	0	0	0
Motor Pool Allocation (80509)				
Travel	3,875	6,814	3,699	4,372
Total - Motor Pool Allocation (80509):	3,875	6,814	3,699	4,372

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Gifts (80705)				
Operating Expenses	0	9,476	0	0
Total - Gifts (80705):	0	9,476	0	0
Other Expenses (80805)				
Department Revenues	107	0	0	0
Total - Other Expenses (80805):	107	0	0	0
Total - Social and Cultural Development (405):				
Salaries - Supporting	0	3,000	3,000	0
Salaries - Students	923	9,000	9,000	9,000
Salaries - Professional	51,412	47,728	47,728	46,528
Employee Benefits	14,088	16,127	16,127	14,156
Travel	17,696	40,764	36,831	36,322
Operating Expenses	58,466	96,863	84,310	88,137
Department Revenues	12,374	1,230	1,730	10,850
Total	154,959	214,712	198,726	204,993
Athletics (410)				
Athletic Administration (24501)				
Salaries - Supporting	38,668	38,856	40,356	38,956
Salaries - Professional	41,283	44,141	44,891	44,201
Employee Benefits	52,585	50,109	55,728	50,542
Travel	47,736	1,500	1,500	1,500
Operating Expenses	73,233	77,635	77,635	77,635
Capital Outlay	5,876	0	0	0
Department Revenues	1,240	1,700	1,700	1,700
Total - Athletic Administration (24501):	260,621	213,941	221,810	214,534

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Mens Basketball (24502)				
Salaries - Professional	82,827	75,134	76,334	75,214
Employee Benefits	30,849	33,366	33,724	33,678
Travel	44,120	45,810	58,310	45,810
Operating Expenses	32,204	47,092	38,019	33,092
Department Revenues	102	0	73	0
Total - Mens Basketball (24502):	190,102	201,402	206,460	187,794
Mens Basketball Post Season (24503)				
Travel	45,076	18,269	18,269	18,269
Operating Expenses	0	1,235	1,235	1,235
Total - Mens Basketball Post Season (24503):	45,076	19,504	19,504	19,504
Baseball (24504)				
Salaries - Supporting	8,196	10,032	10,032	10,032
Salaries - Professional	89,057	105,563	100,093	105,668
Employee Benefits	32,341	38,247	38,742	41,320
Travel	78,844	82,422	85,778	82,422
Operating Expenses	44,967	51,445	37,514	41,445
Capital Outlay	0	0	11,500	0
Department Revenues	17	0	75	0
Total - Baseball (24504):	253,422	287,709	283,734	280,887
Baseball Post Season (24505)				
Travel	12,000	34,929	34,929	34,929
Operating Expenses	4,905	0	0	0
Total - Baseball Post Season (24505):	16,905	34,929	34,929	34,929

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Womens Basketball (24506)				
Salaries - Professional	73,698	68,618	69,818	68,698
Employee Benefits	23,717	23,337	23,695	23,456
Travel	35,733	33,263	46,423	33,263
Operating Expenses	28,691	25,515	25,445	25,515
Department Revenues	60	0	70	0
Total - Womens Basketball (24506):	161,899	150,733	165,451	150,932
Womens Basketball Post Season (24507)				
Travel	16,102	18,613	18,613	18,613
Operating Expenses	0	823	823	823
Total - Womens Basketball Post Season (24507):	16,102	19,436	19,436	19,436
Softball (24508)				
Salaries - Professional	44,655	45,896	46,796	39,581
Employee Benefits	15,025	6,753	6,903	6,086
Travel	57,144	57,004	59,404	57,004
Operating Expenses	27,418	31,616	39,616	26,616
Department Revenues	83	0	0	0
Total - Softball (24508):	144,325	141,269	152,719	129,287
Softball Post Season (24509)				
Travel	53,088	6,128	6,128	6,128
Operating Expenses	2,520	0	0	0
Total - Softball Post Season (24509):	55,608	6,128	6,128	6,128

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Golf (24510)				
Salaries - Professional	16,000	16,000	16,000	16,000
Employee Benefits	1,224	1,224	1,224	1,224
Travel	15,266	20,700	23,400	20,700
Operating Expenses	4,635	12,700	10,000	6,700
Department Revenues	63	0	0	0
Total - Golf (24510):	37,188	50,624	50,624	44,624
Golf Post Season (24511)				
Travel	20,809	8,426	8,426	8,426
Total - Golf Post Season (24511):	20,809	8,426	8,426	8,426
Volleyball (24517)				
Salaries - Professional	17,735	18,470	14,964	14,503
Employee Benefits	4,782	4,850	5,231	3,282
Travel	23,929	32,675	38,775	30,000
Operating Expenses	13,085	13,440	13,440	13,440
Total - Volleyball (24517):	59,531	69,435	72,410	61,225
Volleyball Post Season (24518)				
Travel	45,620	6,128	69,684	6,128
Operating Expenses	1,095	0	0	0
Total - Volleyball Post Season (24518):	46,715	6,128	69,684	6,128

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Cross Country (24525)				
Salaries - Professional	11,000	12,600	12,600	14,600
Employee Benefits	842	962	962	1,117
Travel	7,301	9,929	6,420	9,929
Operating Expenses	16,368	13,562	19,239	11,409
Department Revenues	182	0	232	0
Total - Cross Country (24525):	35,693	37,053	39,453	37,055
Cross Country Post Season (24527)				
Travel	11,424	7,660	16,169	7,660
Operating Expenses	475	0	0	0
Total - Cross Country Post Season (24527):	11,899	7,660	16,169	7,660
Local Telephone Allocation (80506)				
Department Revenues	3,700	5,141	5,141	9,064
Total - Local Telephone Allocation (80506):	3,700	5,141	5,141	9,064
Gifts (80705)				
Operating Expenses	18,457	0	1,958	0
Total - Gifts (80705):	18,457	0	1,958	0
Other Expenses (80805)				
Employee Benefits	0	6,234	0	6,493
Total - Other Expenses (80805):	0	6,234	0	6,493

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	2,588	0	971
Salaries - Professional	0	4,890	0	7,404
Employee Benefits	0	2,182	0	2,360
Total - Pooled Salaries and Benefits (80810):	0	9,660	0	10,735
Total - Athletics (410):				
Salaries - Supporting	46,864	51,476	50,388	49,959
Salaries - Professional	376,255	391,312	381,496	385,869
Employee Benefits	161,365	167,264	166,209	169,558
Travel	514,192	383,456	492,228	380,781
Operating Expenses	268,053	275,063	264,924	237,910
Capital Outlay	5,876	0	11,500	0
Department Revenues	5,447	6,841	7,291	10,764
Total	1,378,052	1,275,412	1,374,036	1,234,841
Counseling and Career Guidance (412)				
Achieving the Dream (20512)				
Travel	7,484	15,320	15,320	15,320
Total - Achieving the Dream (20512):	7,484	15,320	15,320	15,320

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Student Support Services (22500)				
Salaries - Supporting	52,446	59,866	61,366	53,126
Salaries - Professional	105,188	106,333	109,333	106,733
Employee Benefits	70,387	72,481	73,627	72,588
Travel	0	1,294	1,294	1,294
Operating Expenses	1,131	3,836	2,836	3,836
Department Revenues	1,568	947	1,447	947
Total - Student Support Services (22500):	230,720	244,757	249,903	238,524
Career Fair (22501)				
Operating Expenses	0	1,006	1,006	1,006
Total - Career Fair (22501):	0	1,006	1,006	1,006
Counseling (23000)				
Salaries - Supporting	43,211	52,800	45,011	43,611
Salaries - Professional	300,962	306,082	312,082	306,482
Employee Benefits	161,636	165,539	169,306	165,950
Travel	1,468	2,678	2,678	2,678
Operating Expenses	1,064	3,396	3,396	3,396
Department Revenues	400	819	819	819
Total - Counseling (23000):	508,741	531,314	533,292	522,936
Testing (23001)				
Salaries - Supporting	35,158	35,268	48,745	47,345
Salaries - Professional	80,172	94,939	96,439	95,039
Employee Benefits	53,914	54,510	56,161	56,228
Travel	1,752	2,348	2,348	2,348
Operating Expenses	19,971	35,592	41,763	35,592
Department Revenues	530	508	508	508
Total - Testing (23001):	191,497	223,165	245,964	237,060

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Student Success Center (23004)				
Salaries - Supporting	36,347	32,136	33,636	32,136
Salaries - Professional	532,843	587,986	622,020	670,557
Employee Benefits	293,327	296,930	317,266	310,843
Travel	1,394	10,457	6,457	10,457
Operating Expenses	4,203	21,557	25,557	21,359
Department Revenues	1,103	1,785	1,785	1,785
Total - Student Success Center (23004):	869,217	950,851	1,006,721	1,047,137
Computer Services Allocation (80505)				
Department Revenues	185,161	225,139	227,810	279,990
Total - Computer Services Allocation (80505):	185,161	225,139	227,810	279,990
Local Telephone Allocation (80506)				
Department Revenues	21,462	29,562	29,562	32,370
Total - Local Telephone Allocation (80506):	21,462	29,562	29,562	32,370
Motor Pool Allocation (80509)				
Travel	2,547	4,479	5,355	5,963
Total - Motor Pool Allocation (80509):	2,547	4,479	5,355	5,963
Other Expenses (80805)				
Department Revenues	232	0	0	0
Total - Other Expenses (80805):	232	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	19,602
Employee Benefits	0	0	0	3,264
Total - Pooled Salaries and Benefits (80810):	0	0	0	22,866
Total - Counseling and Career Guidance (412):				
Salaries - Supporting	167,162	180,070	188,758	195,820
Salaries - Professional	1,019,165	1,095,340	1,139,874	1,178,811
Employee Benefits	579,264	589,460	616,360	608,873
Travel	14,645	36,576	33,452	38,060
Operating Expenses	26,369	65,387	74,558	65,189
Department Revenues	210,456	258,760	261,931	316,419
Total	2,017,061	2,225,593	2,314,933	2,403,172
Financial Aid Administration (415)				
Financial Aid (23500)				
Salaries - Supporting	132,632	178,992	184,992	181,340
Salaries - Professional	241,392	244,752	250,752	245,152
Employee Benefits	168,115	157,172	166,129	187,626
Travel	853	5,618	5,618	5,618
Operating Expenses	5,414	20,864	20,864	20,864
Department Revenues	5,927	12,810	12,810	12,810
Total - Financial Aid (23500):	554,333	620,208	641,165	653,410

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	61,721	88,098	89,143	82,960
Total - Computer Services Allocation (80505):	61,721	88,098	89,143	82,960
Local Telephone Allocation (80506)				
Department Revenues	9,621	10,282	10,282	10,358
Total - Local Telephone Allocation (80506):	9,621	10,282	10,282	10,358
Motor Pool Allocation (80509)				
Travel	0	0	793	790
Total - Motor Pool Allocation (80509):	0	0	793	790
Dual Service Contracts (80605)				
Salaries - Supporting	0	0	13,075	0
Employee Benefits	0	0	2,981	0
Total - Dual Service Contracts (80605):	0	0	16,056	0
Other Expenses (80805)				
Department Revenues	576	0	0	0
Total - Other Expenses (80805):	576	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Financial Aid Administration (415):				
Salaries - Supporting	132,632	178,992	198,067	181,340
Salaries - Professional	241,392	244,752	250,752	245,152
Employee Benefits	168,115	157,172	169,110	187,626
Travel	853	5,618	6,411	6,408
Operating Expenses	5,414	20,864	20,864	20,864
Department Revenues	77,845	111,190	112,235	106,128
Total	626,251	718,588	757,439	747,518
Student Admissions and Records (420)				
Catalogs and Bulletins (20504)				
Operating Expenses	6,290	6,290	6,290	6,290
Total - Catalogs and Bulletins (20504):	6,290	6,290	6,290	6,290
Enrollment Services (21001)				
Salaries - Supporting	147,051	96,201	99,201	96,401
Salaries - Professional	322,929	343,988	351,188	343,908
Employee Benefits	224,189	198,986	204,252	200,868
Travel	8,776	14,554	14,554	14,554
Operating Expenses	3,510	20,658	20,658	20,658
Department Revenues	11,137	19,777	19,777	19,777
Total - Enrollment Services (21001):	717,592	694,164	709,630	696,166

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Central (21500)				
Salaries - Supporting	364,214	399,400	391,244	335,807
Salaries - Students	990	0	0	0
Salaries - Professional	636,597	710,914	752,002	764,368
Employee Benefits	471,936	534,478	531,134	521,853
Travel	2,613	5,383	10,383	5,383
Operating Expenses	135,715	346,581	347,981	266,437
Capital Outlay	153,960	0	0	0
Department Revenues	3,949	3,900	3,900	3,900
Total - Senators Central (21500):	1,769,974	2,000,656	2,036,644	1,897,748
High School Programs (21700)				
Salaries - Supporting	25,347	81,155	63,799	40,543
Salaries - Professional	208,394	172,605	205,141	220,557
Employee Benefits	103,866	122,274	129,230	115,016
Travel	88	2,000	2,000	2,000
Operating Expenses	10,821	9,250	12,650	9,250
Department Revenues	918	1,000	1,000	1,000
Total - High School Programs (21700):	349,434	388,284	413,820	388,366
Student Records (22001)				
Salaries - Supporting	52,969	127,157	131,657	127,357
Salaries - Professional	208,392	198,219	202,194	188,344
Employee Benefits	96,324	110,510	114,987	111,727
Travel	0	2,385	2,385	2,385
Operating Expenses	21,630	34,545	34,545	34,545
Department Revenues	12,063	20,614	20,614	20,614
Total - Student Records (22001):	391,378	493,430	506,382	484,972

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Minority Student Development (22502)				
Travel	0	251	251	251
Operating Expenses	0	1,354	1,354	1,354
Department Revenues	75	195	195	195
Total - Minority Student Development (22502):	75	1,800	1,800	1,800
Adm Publications and Announcements (65600)				
Travel	0	56	56	56
Operating Expenses	159,776	153,424	153,424	153,424
Total - Adm Publications and Announcements (65600):	159,776	153,480	153,480	153,480
Admissions Promotions (65601)				
Salaries - Professional	239,640	242,885	252,385	243,485
Employee Benefits	98,356	96,646	98,625	116,726
Travel	11,145	7,236	13,681	1,132
Operating Expenses	70,300	79,309	80,801	75,442
Department Revenues	754	1,294	1,294	1,294
Total - Admissions Promotions (65601):	420,195	427,370	446,786	438,079
Computer Services Allocation (80505)				
Department Revenues	176,346	264,293	267,429	487,391
Total - Computer Services Allocation (80505):	176,346	264,293	267,429	487,391

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Local Telephone Allocation (80506)				
Department Revenues	23,682	50,127	50,127	46,613
Total - Local Telephone Allocation (80506):	<u>23,682</u>	<u>50,127</u>	<u>50,127</u>	<u>46,613</u>
Motor Pool Allocation (80509)				
Travel	5,388	9,474	13,485	14,968
Total - Motor Pool Allocation (80509):	<u>5,388</u>	<u>9,474</u>	<u>13,485</u>	<u>14,968</u>
Other Expenses (80805)				
Operating Expenses	-15,986	0	0	0
Department Revenues	2,669	0	0	0
Total - Other Expenses (80805):	<u>-13,317</u>	<u>0</u>	<u>0</u>	<u>0</u>
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	25,563
Salaries - Professional	0	20,000	0	142,000
Employee Benefits	0	0	0	20,250
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>187,813</u>
Prorated Salaries/Benefits-Athletic (80905)				
Salaries - Professional	-28,143	-22,019	-22,019	-22,054
Employee Benefits	-6,795	-4,822	-4,822	-4,814
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-34,938</u>	<u>-26,841</u>	<u>-26,841</u>	<u>-26,868</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Student Admissions and Records (420):				
Salaries - Supporting	589,581	703,913	685,901	625,671
Salaries - Students	990	0	0	0
Salaries - Professional	1,587,809	1,666,592	1,740,891	1,880,608
Employee Benefits	987,876	1,058,072	1,073,406	1,081,626
Travel	28,010	41,339	56,795	40,729
Operating Expenses	392,056	651,411	657,703	567,400
Capital Outlay	153,960	0	0	0
Department Revenues	231,593	361,200	364,336	580,784
Total	3,971,875	4,482,527	4,579,032	4,776,818
Student Health Services (425)				
Health Services (24000)				
Travel	0	37	37	37
Operating Expenses	4,321	38,268	38,268	38,268
Department Revenues	0	1	1	1
Total - Health Services (24000):	4,321	38,306	38,306	38,306
Local Telephone Allocation (80506)				
Department Revenues	740	0	0	0
Total - Local Telephone Allocation (80506):	740	0	0	0

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 75
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Student Health Services (425):				
Travel	0	37	37	37
Operating Expenses	4,321	38,268	38,268	38,268
Department Revenues	740	1	1	1
Total	5,061	38,306	38,306	38,306
Other Student Services (430)				
International Fee (20511)				
Salaries - Professional	23,670	22,382	22,382	21,222
Employee Benefits	10,822	10,473	10,473	9,550
Travel	1,253	36,401	17,059	15,000
Operating Expenses	36,702	46,070	65,412	24,128
Department Revenues	297	300	300	300
Total - International Fee (20511):	72,744	115,626	115,626	70,200
Computer Services Allocation (80505)				
Department Revenues	88,173	117,464	118,857	0
Total - Computer Services Allocation (80505):	88,173	117,464	118,857	0
Local Telephone Allocation (80506)				
Department Revenues	740	1,285	1,285	0
Total - Local Telephone Allocation (80506):	740	1,285	1,285	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Allocation (80509)				
Travel	408	717	0	0
Total - Motor Pool Allocation (80509):	408	717	0	0
Other Expenses (80805)				
Employee Benefits	0	43,636	11,473	41,695
Travel	0	60,709	137,304	212,670
Operating Expenses	0	374,475	267,263	320,939
Department Revenues	87	0	0	0
Total - Other Expenses (80805):	87	478,820	416,040	575,304
Pooled Salaries and Benefits (80810)				
Salaries - Administrative	0	1,500	0	4,349
Salaries - Supporting	0	137,256	85,676	49,023
Salaries - Professional	0	141,298	63,348	128,276
Employee Benefits	90,539	161,464	124,644	228,709
Total - Pooled Salaries and Benefits (80810):	90,539	441,518	273,668	410,357
Senators Scholars (81002)				
Employee Benefits	95,000	100,869	100,869	100,869
Total - Senators Scholars (81002):	95,000	100,869	100,869	100,869

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	103,535	68,352	68,352	68,352
Total - Senators Dual Enrollment Achv Award (81004):	103,535	68,352	68,352	68,352
Total - Other Student Services (430):				
Salaries - Administrative	0	1,500	0	4,349
Salaries - Supporting	0	137,256	85,676	49,023
Salaries - Professional	23,670	163,680	85,730	149,498
Employee Benefits	299,896	384,794	315,811	449,175
Travel	1,661	97,827	154,363	227,670
Operating Expenses	36,702	420,545	332,675	345,067
Department Revenues	89,297	119,049	120,442	300
Total	451,226	1,324,651	1,094,697	1,225,082
Total - Student Services (40):				
Salaries - Administrative	139,882	147,424	147,424	150,373
Salaries - Supporting	985,936	1,304,775	1,263,358	1,151,881
Salaries - Students	1,913	9,000	9,000	9,000
Salaries - Professional	3,299,703	3,609,404	3,646,471	3,886,466
Employee Benefits	2,298,065	2,463,172	2,448,202	2,601,654
Travel	579,563	613,843	788,343	738,233
Operating Expense	830,761	1,599,160	1,532,573	1,393,594
Capital Outlay	159,836	0	11,500	0
Department Revenues	642,103	883,330	893,258	1,061,866
Total	8,937,762	10,630,108	10,740,129	10,993,067
Institutional Support (45)				
Executive Management (450)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Presidents Office (11000)				
Salaries - Administrative	326,623	333,890	342,024	337,978
Employee Benefits	106,139	106,535	115,363	108,964
Travel	20,778	8,339	9,214	8,339
Operating Expenses	8,803	15,798	15,798	15,798
Department Revenues	1,861	2,856	2,856	2,856
Total - Presidents Office (11000):	464,204	467,418	485,255	473,935
President Emeritus (11004)				
Salaries - Administrative	28,346	28,347	28,347	28,347
Employee Benefits	411	2,169	2,169	2,169
Travel	0	499	499	499
Operating Expenses	13	408	408	408
Total - President Emeritus (11004):	28,770	31,423	31,423	31,423
Presidential Search (11006)				
Travel	0	0	20,000	35,000
Operating Expenses	0	0	80,000	40,000
Total - Presidential Search (11006):	0	0	100,000	75,000
Office of VP Academic Affairs (12000)				
Salaries - Administrative	91,012	136,977	138,477	136,977
Salaries - Academic	1,000	0	0	0
Salaries - Supporting	45,857	46,282	47,782	46,382
Employee Benefits	45,619	65,594	66,094	66,355
Travel	8,703	13,059	13,059	13,059
Operating Expenses	20,358	33,226	45,187	33,226
Capital Outlay	7,098	0	0	0
Department Revenues	1,818	2,417	2,417	2,417
Total - Office of VP Academic Affairs (12000):	221,465	297,555	313,016	298,416

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
VP Business and Finance (30500)				
Salaries - Administrative	149,242	152,708	154,208	152,808
Salaries - Supporting	43,732	45,490	49,378	49,584
Salaries - Professional	61,719	1,800	0	0
Employee Benefits	114,491	76,236	77,149	77,155
Travel	8,581	5,800	5,800	5,800
Operating Expenses	1,214	1,690	1,690	1,690
Department Revenues	54	897	897	897
Total - VP Business and Finance (30500):	379,033	284,621	289,122	287,934
Membership Fees (30650)				
Travel	0	11,490	11,490	11,490
Operating Expenses	38,849	34,685	34,685	34,685
Total - Membership Fees (30650):	38,849	46,175	46,175	46,175
Institutional Effectiveness & Compl (40502)				
Salaries - Professional	59,739	60,562	62,062	60,662
Employee Benefits	30,266	30,752	31,200	30,941
Operating Expenses	1,147	2,087	2,087	2,087
Department Revenues	0	16	16	16
Total - Institutional Effectiveness & Compl (40502):	91,152	93,417	95,365	93,706
Assistant VP College Advancement (65500)				
Salaries - Professional	98,629	100,634	105,166	112,862
Employee Benefits	25,203	25,758	26,513	26,017
Travel	7,483	2,740	6,187	2,740
Operating Expenses	0	183	183	183
Total - Assistant VP College Advancement (65500):	131,315	129,315	138,049	141,802

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	79,357	97,886	99,048	82,960
Total - Computer Services Allocation (80505):	79,357	97,886	99,048	82,960
Local Telephone Allocation (80506)				
Department Revenues	13,321	12,853	12,853	11,653
Total - Local Telephone Allocation (80506):	13,321	12,853	12,853	11,653
Motor Pool Allocation (80509)				
Travel	3,487	6,131	2,976	4,233
Total - Motor Pool Allocation (80509):	3,487	6,131	2,976	4,233
Other Expenses (80805)				
Operating Expenses	-4,545	0	0	0
Department Revenues	241	0	0	0
Total - Other Expenses (80805):	-4,304	0	0	0
Total - Executive Management (450):				
Salaries - Administrative	595,223	651,922	663,056	656,110
Salaries - Academic	1,000	0	0	0
Salaries - Supporting	89,589	91,772	97,160	95,966
Salaries - Professional	220,087	162,996	167,228	173,524
Employee Benefits	322,129	307,044	318,488	311,601
Travel	49,032	48,058	69,225	81,160
Operating Expenses	65,839	88,077	180,038	128,077
Capital Outlay	7,098	0	0	0
Department Revenues	96,652	116,925	118,087	100,799
Total	1,446,649	1,466,794	1,613,282	1,547,237
Fiscal Operations (455)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Business Office (32000)				
Salaries - Supporting	174,569	176,202	184,413	180,393
Salaries - Professional	359,948	365,842	392,945	386,036
Employee Benefits	284,025	289,679	297,473	302,392
Travel	4,866	6,431	6,431	6,431
Operating Expenses	3,468	25,627	24,163	25,627
Department Revenues	2,079	6,711	6,711	6,711
Total - Business Office (32000):	828,955	870,492	912,136	907,590
Collection Costs (32001)				
Operating Expenses	5,988	10,065	10,065	10,065
Total - Collection Costs (32001):	5,988	10,065	10,065	10,065
Credit Card Expense (32002)				
Operating Expenses	47,972	64,050	64,050	64,050
Total - Credit Card Expense (32002):	47,972	64,050	64,050	64,050
Cashier Office (32003)				
Salaries - Supporting	80,819	118,120	121,967	117,732
Salaries - Professional	133,570	135,628	138,628	135,828
Employee Benefits	117,418	149,665	144,637	143,929
Travel	7,863	4,733	7,568	4,733
Operating Expenses	3,357	5,737	5,737	5,737
Department Revenues	6,318	14,850	14,850	14,850
Total - Cashier Office (32003):	349,345	428,733	433,387	422,809

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Office of Internal Audit (70500)				
Salaries - Administrative	1,000	0	0	0
Salaries - Professional	94,354	97,249	98,749	90,400
Employee Benefits	46,084	47,875	48,323	48,132
Travel	1,176	1,356	1,356	1,356
Operating Expenses	180	376	376	376
Department Revenues	757	1,100	1,100	1,100
Total - Office of Internal Audit (70500):	143,551	147,956	149,904	141,364
Computer Services Allocation (80505)				
Department Revenues	132,258	137,041	138,667	155,550
Total - Computer Services Allocation (80505):	132,258	137,041	138,667	155,550
Local Telephone Allocation (80506)				
Department Revenues	17,762	17,994	17,994	19,422
Total - Local Telephone Allocation (80506):	17,762	17,994	17,994	19,422
Motor Pool Allocation (80509)				
Travel	1,828	3,214	2,086	2,553
Total - Motor Pool Allocation (80509):	1,828	3,214	2,086	2,553
Expense Central Org (80600)				
Operating Expenses	-22	0	0	0
Total - Expense Central Org (80600):	-22	0	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Other Expenses (80805)				
Department Revenues	461	0	0	0
Total - Other Expenses (80805):	461	0	0	0
Total - Fiscal Operations (455):				
Salaries - Administrative	1,000	0	0	0
Salaries - Supporting	255,388	294,322	306,380	298,125
Salaries - Professional	587,872	598,719	630,322	612,264
Employee Benefits	447,527	487,219	490,433	494,453
Travel	15,733	15,734	17,441	15,073
Operating Expenses	60,943	105,855	104,391	105,855
Department Revenues	159,635	177,696	179,322	197,633
Total	1,528,098	1,679,545	1,728,289	1,723,403
General Admin and Logistical Svcs (460)				
Risk Mgmt Casualty Premium (30503)				
Operating Expenses	93,330	147,461	78,011	180,000
Total - Risk Mgmt Casualty Premium (30503):	93,330	147,461	78,011	180,000
Telecommunications (30506)				
Operating Expenses	403,236	520,687	520,687	520,687
Department Revenues	5,000	5,000	5,000	5,000
Total - Telecommunications (30506):	408,236	525,687	525,687	525,687

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Prorated Telecommunications Cost (30507)				
Department Revenues	-408,235	-525,687	-525,687	-525,687
Total - Prorated Telecommunications Cost (30507):	-408,235	-525,687	-525,687	-525,687
TBR Chargeback (30550)				
Operating Expenses	750,300	735,700	735,700	791,400
Total - TBR Chargeback (30550):	750,300	735,700	735,700	791,400
Postage (30600)				
Salaries - Supporting	18,150	18,077	19,577	18,257
Employee Benefits	7,486	10,741	10,991	16,327
Operating Expenses	24,280	35,000	35,000	35,000
Department Revenues	600	762	762	762
Total - Postage (30600):	50,516	64,580	66,330	70,346
Postage Prorated Cost (30601)				
Department Revenues	-50,516	-64,580	-64,580	-70,894
Total - Postage Prorated Cost (30601):	-50,516	-64,580	-64,580	-70,894
Central License and Service Fees (30651)				
Travel	509	0	0	0
Operating Expenses	80,512	79,000	79,000	69,000
Total - Central License and Service Fees (30651):	81,021	79,000	79,000	69,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Purchasing (32500)				
Salaries - Supporting	54,434	51,617	53,117	51,837
Salaries - Professional	69,428	64,344	68,215	71,557
Employee Benefits	76,009	75,494	76,896	82,172
Travel	37	1,817	1,317	1,817
Operating Expenses	8,121	4,939	5,439	4,939
Department Revenues	724	837	837	837
Total - Purchasing (32500):	208,753	199,048	205,821	213,159
Parking Decals (33001)				
Operating Expenses	477	995	995	995
Total - Parking Decals (33001):	477	995	995	995
Human Resources (33500)				
Salaries - Administrative	89,131	90,848	92,348	90,948
Salaries - Supporting	93,151	93,962	96,962	94,362
Salaries - Professional	63,355	67,226	68,726	67,326
Employee Benefits	81,922	91,904	92,904	92,650
Travel	9,002	10,949	12,051	2,949
Operating Expenses	116,554	90,684	145,581	95,382
Capital Outlay	11,796	0	0	0
Department Revenues	1,352	1,551	1,551	1,551
Total - Human Resources (33500):	466,263	447,124	510,123	445,168

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Cafeteria Benefits (33501)				
Operating Expenses	1,559	4,039	4,039	4,039
Total - Cafeteria Benefits (33501):	1,559	4,039	4,039	4,039
General Staff Development (33502)				
Travel	0	0	3,400	0
Operating Expenses	21,414	10,912	53,412	28,912
Total - General Staff Development (33502):	21,414	10,912	56,812	28,912
Shipping and Receiving Services (34003)				
Salaries - Supporting	29,735	37,454	38,954	29,913
Employee Benefits	15,405	16,512	17,671	16,171
Total - Shipping and Receiving Services (34003):	45,140	53,966	56,625	46,084
Motor Pool (34007)				
Salaries - Supporting	60,099	60,945	62,445	61,045
Employee Benefits	18,729	18,840	19,090	19,089
Operating Expenses	64,790	128,616	128,616	128,616
Capital Outlay	6,313	9,499	9,499	0
Department Revenues	35,000	35,000	35,000	70,000
Total - Motor Pool (34007):	184,931	252,900	254,650	278,750

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Motor Pool Prorated Cost (34008)				
Travel	-184,820	-252,900	-254,650	-280,569
Department Revenues	-109	0	0	0
Total - Motor Pool Prorated Cost (34008):	-184,929	-252,900	-254,650	-280,569
Printing (35000)				
Salaries - Supporting	24,994	23,936	23,936	23,486
Salaries - Professional	6,166	15,655	15,655	15,655
Employee Benefits	20,252	23,130	23,130	24,638
Operating Expenses	48,100	61,201	60,201	59,026
Capital Outlay	0	9,500	9,500	0
Department Revenues	5,750	5,002	6,002	5,002
Total - Printing (35000):	105,262	138,424	138,424	127,807
Printing Prorated Cost (35001)				
Department Revenues	-105,262	-138,424	-138,424	-129,025
Total - Printing Prorated Cost (35001):	-105,262	-138,424	-138,424	-129,025
Contracts and Compliance (40504)				
Salaries - Professional	59,799	60,813	62,313	60,913
Employee Benefits	30,446	31,615	31,865	32,394
Total - Contracts and Compliance (40504):	90,245	92,428	94,178	93,307

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	79,357	88,098	89,143	93,330
Total - Computer Services Allocation (80505):	79,357	88,098	89,143	93,330
Local Telephone Allocation (80506)				
Department Revenues	9,621	11,568	11,568	11,653
Total - Local Telephone Allocation (80506):	9,621	11,568	11,568	11,653
Motor Pool Allocation (80509)				
Travel	6,963	12,243	23,929	24,837
Total - Motor Pool Allocation (80509):	6,963	12,243	23,929	24,837
Gifts (80705)				
Operating Expenses	4,771	0	0	0
Total - Gifts (80705):	4,771	0	0	0
Other Expenses (80805)				
Travel	0	5,000	5,000	0
Operating Expenses	9,416	0	0	0
Capital Outlay	0	7,000	0	0
Department Revenues	161	0	0	0
Total - Other Expenses (80805):	9,577	12,000	5,000	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - General Admin and Logistical Svcs (460):				
Salaries - Administrative	89,131	90,848	92,348	90,948
Salaries - Supporting	280,563	285,991	294,991	278,900
Salaries - Professional	198,748	208,038	214,909	215,451
Employee Benefits	250,249	268,236	272,547	283,441
Travel	-168,309	-222,891	-208,953	-250,966
Operating Expenses	1,626,860	1,819,234	1,846,681	1,917,996
Capital Outlay	18,109	25,999	18,999	0
Department Revenues	-426,557	-580,873	-578,828	-537,471
Total	1,868,794	1,894,582	1,952,694	1,998,299
Public Relations/Development (465)				
Commencements (30504)				
Operating Expenses	21,985	9,405	9,405	13,405
Total - Commencements (30504):	21,985	9,405	9,405	13,405
Consultants Honorarium Guests (30508)				
Travel	138	0	0	0
Operating Expenses	0	1,830	1,830	1,830
Total - Consultants Honorarium Guests (30508):	138	1,830	1,830	1,830
College Advancement (65501)				
Salaries - Supporting	43,367	51,838	53,338	51,938
Salaries - Professional	102,715	104,101	107,101	104,301
Employee Benefits	78,170	74,424	80,026	75,375
Travel	3,871	71	71	71
Operating Expenses	19,675	18,344	13,244	18,344
Department Revenues	3,704	12,193	12,093	12,193
Total - College Advancement (65501):	251,502	260,971	265,873	262,222

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Alumni Affairs and Annual Giving (65502)				
Travel	4,672	2,145	2,145	2,145
Operating Expenses	17,081	6,091	15,308	1,738
Department Revenues	98	0	100	0
Total - Alumni Affairs and Annual Giving (65502):	21,851	8,236	17,553	3,883
Development and Planned Giving (65503)				
Salaries - Professional	34,822	35,393	36,143	35,443
Employee Benefits	16,425	17,174	17,398	17,264
Travel	0	3,447	0	3,447
Operating Expenses	0	4,117	0	4,117
Total - Development and Planned Giving (65503):	51,247	60,131	53,541	60,271
Communications and Marketing (65604)				
Salaries - Administrative	129,680	132,047	133,547	132,147
Salaries - Supporting	23,244	23,436	24,936	23,486
Salaries - Professional	122,028	192,049	198,049	192,449
Employee Benefits	108,067	121,854	123,750	135,015
Total - Communications and Marketing (65604):	383,019	469,386	480,282	483,097
Computer Services Allocation (80505)				
Department Revenues	70,537	58,732	59,429	93,330
Total - Computer Services Allocation (80505):	70,537	58,732	59,429	93,330

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Local Telephone Allocation (80506)				
Department Revenues	5,180	8,997	8,997	10,358
Total - Local Telephone Allocation (80506):	5,180	8,997	8,997	10,358
Motor Pool Allocation (80509)				
Travel	66	116	137	114
Total - Motor Pool Allocation (80509):	66	116	137	114
Other Expenses (80805)				
Department Revenues	320	0	0	0
Total - Other Expenses (80805):	320	0	0	0
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	19,602
Employee Benefits	0	0	0	3,264
Total - Pooled Salaries and Benefits (80810):	0	0	0	22,866
Total - Public Relations/Development (465):				
Salaries - Administrative	129,680	132,047	133,547	132,147
Salaries - Supporting	66,611	75,274	78,274	95,026
Salaries - Professional	259,565	331,543	341,293	332,193
Employee Benefits	202,662	213,452	221,174	230,918
Travel	8,747	5,779	2,353	5,777
Operating Expenses	58,741	39,787	39,787	39,434
Department Revenues	79,839	79,922	80,619	115,881
Total	805,845	877,804	897,047	951,376
Other Institutional Support (470)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Gifts (80705)				
Operating Expenses	325	0	986	0
Total - Gifts (80705):	325	0	986	0
Other Expenses (80805)				
Employee Benefits	0	18,701	4,093	17,192
Travel	0	60,685	53,937	35,932
Operating Expenses	400	383,898	188,988	344,487
Capital Outlay	0	101	0	0
Total - Other Expenses (80805):	400	463,385	247,018	397,611
Pooled Salaries and Benefits (80810)				
Salaries - Administrative	0	15,256	0	38,963
Salaries - Supporting	0	63,449	34,259	25,765
Salaries - Professional	0	69,806	14,090	43,276
Employee Benefits	85,022	90,534	67,614	126,730
Total - Pooled Salaries and Benefits (80810):	85,022	239,045	115,963	234,734
Senators Scholars (81002)				
Employee Benefits	638	7,355	7,355	7,355
Total - Senators Scholars (81002):	638	7,355	7,355	7,355

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Dual Enrollment Achv Award (81004)				
Employee Benefits	5,000	3,729	3,729	3,729
Total - Senators Dual Enrollment Achv Award (81004):	5,000	3,729	3,729	3,729
Total - Other Institutional Support (470):				
Salaries - Administrative	0	15,256	0	38,963
Salaries - Supporting	0	63,449	34,259	25,765
Salaries - Professional	0	69,806	14,090	43,276
Employee Benefits	90,660	120,319	82,791	155,006
Travel	0	60,685	53,937	35,932
Operating Expenses	725	383,898	189,974	344,487
Capital Outlay	0	101	0	0
Total	91,385	713,514	375,051	643,429
Pre Banner HR Specific (PB9)				
Pre Banner Fixed Asset Specific (PB9999)				
Total - Institutional Support (45):				
Salaries - Administrative	815,034	890,073	888,951	918,168
Salaries - Academic	1,000	0	0	0
Salaries - Supporting	692,151	810,808	811,064	793,782
Salaries - Professional	1,266,272	1,371,102	1,367,842	1,376,708
Employee Benefits	1,313,227	1,396,270	1,385,433	1,475,419
Travel	-94,797	-92,635	-65,997	-113,024
Operating Expense	1,813,108	2,436,851	2,360,871	2,535,849
Capital Outlay	25,207	26,100	18,999	0
Department Revenues	-90,431	-206,330	-200,800	-123,158
Total	5,740,771	6,632,239	6,566,363	6,863,744
Physical Plant (50)				
Physical Plant Administration (500)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Facilities Management Administratio (34000)				
Salaries - Supporting	76,942	127,839	119,094	112,094
Salaries - Professional	77,635	202,598	207,398	146,008
Employee Benefits	87,895	137,059	136,536	107,544
Travel	0	849	849	849
Operating Expenses	68,180	50,374	50,374	40,482
Department Revenues	750	1,068	1,068	1,068
Total - Facilities Management Administratio (34000):	311,402	519,787	515,319	408,045
Property Insurance (34001)				
Operating Expenses	355,440	214,815	377,399	380,000
Total - Property Insurance (34001):	355,440	214,815	377,399	380,000
TBR Mgmt Service Facilities Dev (34002)				
Operating Expenses	29,200	22,600	22,600	25,500
Total - TBR Mgmt Service Facilities Dev (34002):	29,200	22,600	22,600	25,500
Environmental Health (34005)				
Operating Expenses	20,134	50,000	46,500	50,000
Total - Environmental Health (34005):	20,134	50,000	46,500	50,000
Computer Services Allocation (80505)				
Department Revenues	35,268	29,366	29,714	41,480
Total - Computer Services Allocation (80505):	35,268	29,366	29,714	41,480

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Local Telephone Allocation (80506)				
Department Revenues	4,440	3,856	3,856	3,884
Total - Local Telephone Allocation (80506):	4,440	3,856	3,856	3,884
Motor Pool Allocation (80509)				
Travel	37,563	66,045	68,782	75,340
Total - Motor Pool Allocation (80509):	37,563	66,045	68,782	75,340
Other Expenses (80805)				
Department Revenues	34	0	0	0
Total - Other Expenses (80805):	34	0	0	0
Total - Physical Plant Administration (500):				
Salaries - Supporting	76,942	127,839	119,094	112,094
Salaries - Professional	77,635	202,598	207,398	146,008
Employee Benefits	87,895	137,059	136,536	107,544
Travel	37,563	66,894	69,631	76,189
Operating Expenses	472,954	337,789	496,873	495,982
Department Revenues	40,492	34,290	34,638	46,432
Total	793,481	906,469	1,064,170	984,249
Building Maintenance (505)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Bldg Maint Nonroutine Morris Campus (34200)				
Salaries - Supporting	260,012	266,074	328,466	321,066
Salaries - Professional	68,146	69,185	70,685	69,285
Employee Benefits	121,652	91,891	93,787	153,163
Operating Expenses	130,802	113,659	128,040	121,159
Total - Bldg Maint Nonroutine Morris Campus (34200):	580,612	540,809	620,978	664,673
Bldg Maint Nonroutine Expo Center (34201)				
Salaries - Supporting	42,682	42,969	44,469	43,069
Employee Benefits	20,155	20,977	21,425	21,159
Operating Expenses	4,032	8,191	8,191	8,191
Total - Bldg Maint Nonroutine Expo Center (34201):	66,869	72,137	74,085	72,419
Bldg Maint Nonroutine WSGC (34202)				
Salaries - Supporting	45,838	46,223	35,731	0
Employee Benefits	21,786	22,636	23,084	0
Operating Expenses	14,369	20,266	41,901	20,289
Total - Bldg Maint Nonroutine WSGC (34202):	81,993	89,125	100,716	20,289
Bldg Maint Nonroutine WSSC (34203)				
Salaries - Supporting	37,862	38,050	39,550	38,150
Employee Benefits	11,935	14,948	15,198	25,224
Operating Expenses	51,570	45,409	45,409	45,409
Total - Bldg Maint Nonroutine WSSC (34203):	101,367	98,407	100,157	108,783

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Bldg Maint Nonroutine WSCE (34204) Operating Expenses	8,796	8,349	8,349	8,349
Total - Bldg Maint Nonroutine WSCE (34204):	8,796	8,349	8,349	8,349
Bldg Maint Nonroutine WSGC Welding (34206) Operating Expenses	0	23	23	0
Total - Bldg Maint Nonroutine WSGC Welding (34206):	0	23	23	0
Bldg Maint Routine Morris Campus (34210) Operating Expenses	101,296	96,522	97,522	107,522
Total - Bldg Maint Routine Morris Campus (34210):	101,296	96,522	97,522	107,522
Bldg Maint Routine Expo Center (34211) Operating Expenses	8,472	6,596	9,096	6,596
Total - Bldg Maint Routine Expo Center (34211):	8,472	6,596	9,096	6,596
Bldg Maint Routine WSGC (34212) Operating Expenses	35,077	42,965	42,965	43,857
Total - Bldg Maint Routine WSGC (34212):	35,077	42,965	42,965	43,857

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Bldg Maint Routine WSSC (34213) Operating Expenses	53,656	51,827	51,827	51,827
Total - Bldg Maint Routine WSSC (34213):	53,656	51,827	51,827	51,827
Bldg Maint Routine WSCE (34214) Operating Expenses	11,048	16,301	16,301	16,301
Total - Bldg Maint Routine WSCE (34214):	11,048	16,301	16,301	16,301
Bldg Maint Routine WSGC Welding (34216) Operating Expenses	1,056	892	892	0
Total - Bldg Maint Routine WSGC Welding (34216):	1,056	892	892	0
Computer Services Allocation (80505) Department Revenues	88,173	97,886	99,048	93,330
Total - Computer Services Allocation (80505):	88,173	97,886	99,048	93,330
Local Telephone Allocation (80506) Department Revenues	8,141	14,138	14,138	14,243
Total - Local Telephone Allocation (80506):	8,141	14,138	14,138	14,243

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Other Expenses (80805)				
Operating Expenses	-2,213	0	0	0
Total - Other Expenses (80805):	-2,213	0	0	0
Total - Building Maintenance (505):				
Salaries - Supporting	386,394	393,316	448,216	402,285
Salaries - Professional	68,146	69,185	70,685	69,285
Employee Benefits	175,528	150,452	153,494	199,546
Operating Expenses	417,961	411,000	450,516	429,500
Department Revenues	96,314	112,024	113,186	107,573
Total	1,144,343	1,135,977	1,236,097	1,208,189
Custodial Services (510)				
Custodial Serv Morristown Campus (34250)				
Salaries - Supporting	503,242	551,378	575,110	539,757
Salaries - Professional	20,059	72,687	72,687	0
Employee Benefits	273,904	307,995	312,707	314,647
Operating Expenses	38,455	37,562	39,052	39,052
Total - Custodial Serv Morristown Campus (34250):	835,660	969,622	999,556	893,456
Custodial Serv Expo Center (34251)				
Operating Expenses	12,977	19,795	19,795	19,795
Total - Custodial Serv Expo Center (34251):	12,977	19,795	19,795	19,795

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Custodial Serv WSGC (34252)				
Salaries - Supporting	103,921	104,058	108,558	104,358
Employee Benefits	63,186	57,241	60,765	57,830
Operating Expenses	11,692	14,666	15,666	21,666
Total - Custodial Serv WSGC (34252):	178,799	175,965	184,989	183,854
Custodial Serv WSSC (34253)				
Salaries - Supporting	158,343	158,390	164,262	158,862
Employee Benefits	80,230	70,213	59,130	53,946
Operating Expenses	12,038	11,786	13,786	13,786
Total - Custodial Serv WSSC (34253):	250,611	240,389	237,178	226,594
Custodial Serv WSCE (34254)				
Salaries - Supporting	30,650	30,628	32,128	30,728
Employee Benefits	21,549	22,960	23,210	23,369
Operating Expenses	2,677	2,653	3,653	3,653
Total - Custodial Serv WSCE (34254):	54,876	56,241	58,991	57,750
Custodial Serv WSGC Welding Facilit (34257)				
Operating Expenses	4,495	5,490	0	0
Total - Custodial Serv WSGC Welding Facilit (34257):	4,495	5,490	0	0

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	220,430	225,139	227,810	238,510
Total - Computer Services Allocation (80505):	220,430	225,139	227,810	238,510
Local Telephone Allocation (80506)				
Department Revenues	2,960	32,132	32,132	31,075
Total - Local Telephone Allocation (80506):	2,960	32,132	32,132	31,075
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	29,905
Employee Benefits	0	0	0	18,242
Total - Pooled Salaries and Benefits (80810):	0	0	0	48,147
Total - Custodial Services (510):				
Salaries - Supporting	796,156	844,454	880,058	863,610
Salaries - Professional	20,059	72,687	72,687	0
Employee Benefits	438,869	458,409	455,812	468,034
Operating Expenses	82,334	91,952	91,952	97,952
Department Revenues	223,390	257,271	259,942	269,585
Total	1,560,808	1,724,773	1,760,451	1,699,181
Utilities (515)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Utilities Morristown Campus (34100)				
Operating Expenses	1,236,516	1,343,083	1,343,083	1,343,083
Total - Utilities Morristown Campus (34100):	1,236,516	1,343,083	1,343,083	1,343,083
Utilities Expo Center (34101)				
Operating Expenses	120,080	173,746	173,746	173,746
Total - Utilities Expo Center (34101):	120,080	173,746	173,746	173,746
Utilities WSGC (34102)				
Operating Expenses	241,788	277,733	277,733	277,733
Total - Utilities WSGC (34102):	241,788	277,733	277,733	277,733
Utilities WSSC (34103)				
Operating Expenses	354,977	363,387	363,387	363,387
Total - Utilities WSSC (34103):	354,977	363,387	363,387	363,387
Utilities WSCE (34104)				
Operating Expenses	52,035	67,340	67,340	67,340
Total - Utilities WSCE (34104):	52,035	67,340	67,340	67,340

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 103
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Utilities PSC (34105)				
Operating Expenses	58,261	86,840	86,840	86,840
Total - Utilities PSC (34105):	58,261	86,840	86,840	86,840
Total - Utilities (515):				
Operating Expenses	2,063,657	2,312,129	2,312,129	2,312,129
Total	2,063,657	2,312,129	2,312,129	2,312,129
Landscape and Grounds Maintenance (520)				
Landscaping Morristown Campus (34300)				
Salaries - Supporting	100,641	131,642	148,134	155,254
Salaries - Professional	79,429	63,232	2,080	0
Employee Benefits	89,794	63,294	64,242	84,178
Travel	0	1,630	1,630	1,630
Operating Expenses	22,652	62,578	62,578	62,578
Total - Landscaping Morristown Campus (34300):	292,516	322,376	278,664	303,640
Landscaping Expo Center (34301)				
Operating Expenses	11,000	18,197	18,197	18,197
Total - Landscaping Expo Center (34301):	11,000	18,197	18,197	18,197

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Landscaping WSGC (34302)				
Operating Expenses	13,315	17,333	17,333	17,333
Total - Landscaping WSGC (34302):	<u>13,315</u>	<u>17,333</u>	<u>17,333</u>	<u>17,333</u>
Landscaping WSSC (34303)				
Operating Expenses	22,253	26,252	30,865	26,252
Total - Landscaping WSSC (34303):	<u>22,253</u>	<u>26,252</u>	<u>30,865</u>	<u>26,252</u>
Landscaping WSCE (34304)				
Salaries - Supporting	2,204	7,875	7,875	0
Employee Benefits	32	602	602	0
Operating Expenses	6,250	17,241	17,241	17,241
Total - Landscaping WSCE (34304):	<u>8,486</u>	<u>25,718</u>	<u>25,718</u>	<u>17,241</u>
Computer Services Allocation (80505)				
Department Revenues	26,452	48,943	49,524	41,480
Total - Computer Services Allocation (80505):	<u>26,452</u>	<u>48,943</u>	<u>49,524</u>	<u>41,480</u>
Local Telephone Allocation (80506)				
Department Revenues	740	6,426	6,426	5,179
Total - Local Telephone Allocation (80506):	<u>740</u>	<u>6,426</u>	<u>6,426</u>	<u>5,179</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Gifts (80705)				
Operating Expenses	1,275	24,979	405	0
Total - Gifts (80705):	1,275	24,979	405	0
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	32,000
Employee Benefits	0	0	0	19,520
Total - Pooled Salaries and Benefits (80810):	0	0	0	51,520
Total - Landscape and Grounds Maintenance (520):				
Salaries - Supporting	102,845	139,517	156,009	187,254
Salaries - Professional	79,429	63,232	2,080	0
Employee Benefits	89,826	63,896	64,844	103,698
Travel	0	1,630	1,630	1,630
Operating Expenses	76,745	166,580	146,619	141,601
Department Revenues	27,192	55,369	55,950	46,659
Total	376,037	490,224	427,132	480,842
Other Operation/Maint of Plant (525)				
Athletics Facilities (24531)				
Operating Expenses	22,842	12,000	15,821	30,000
Total - Athletics Facilities (24531):	22,842	12,000	15,821	30,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Prorated Cost-General OM to Aux (30502)				
Department Revenues	-4,698	-7,090	-6,400	-6,211
Total - Prorated Cost-General OM to Aux (30502):	-4,698	-7,090	-6,400	-6,211
Prorated Cost-Utilities to Aux (30510)				
Department Revenues	-1,979	-1,010	0	-489
Total - Prorated Cost-Utilities to Aux (30510):	-1,979	-1,010	0	-489
Gifts (80705)				
Operating Expenses	1,560	0	735	0
Total - Gifts (80705):	1,560	0	735	0
Other Expenses (80805)				
Employee Benefits	0	21,818	936	3,933
Travel	0	9,609	4,609	3,811
Operating Expenses	0	471,666	362,349	240,577
Total - Other Expenses (80805):	0	503,093	367,894	248,321
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	93,061	24,065	52,697
Salaries - Professional	0	7,870	1,180	10,464
Employee Benefits	86,606	75,546	58,637	104,778
Total - Pooled Salaries and Benefits (80810):	86,606	176,477	83,882	167,939

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Other Operation/Maint of Plant (525):				
Salaries - Supporting	0	93,061	24,065	52,697
Salaries - Professional	0	7,870	1,180	10,464
Employee Benefits	86,606	97,364	59,573	108,711
Travel	0	9,609	4,609	3,811
Operating Expenses	24,402	483,666	378,905	270,577
Department Revenues	-6,677	-8,100	-6,400	-6,700
Total	104,331	683,470	461,932	439,560
Major Repairs and Renovations (530)				
Safety and Police Services (535)				
Campus Police (33000)				
Salaries - Supporting	455,326	543,071	550,549	519,999
Salaries - Professional	78,236	71,819	73,319	71,819
Employee Benefits	269,300	285,939	290,115	250,548
Travel	5,489	8,988	13,988	5,488
Operating Expenses	100,608	111,940	115,280	94,360
Capital Outlay	260	0	0	0
Department Revenues	1,007	2,611	2,611	2,611
Total - Campus Police (33000):	910,226	1,024,368	1,045,862	944,825
Emergency Preparedness (33005)				
Operating Expenses	8,322	11,900	11,900	11,900
Total - Emergency Preparedness (33005):	8,322	11,900	11,900	11,900

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Computer Services Allocation (80505)				
Department Revenues	88,173	97,886	99,048	124,440
Total - Computer Services Allocation (80505):	88,173	97,886	99,048	124,440
Local Telephone Allocation (80506)				
Department Revenues	12,581	14,138	14,138	14,243
Total - Local Telephone Allocation (80506):	12,581	14,138	14,138	14,243
Motor Pool Allocation (80509)				
Travel	6,813	11,980	17,549	25,541
Total - Motor Pool Allocation (80509):	6,813	11,980	17,549	25,541
Other Expenses (80805)				
Department Revenues	57	0	0	0
Total - Other Expenses (80805):	57	0	0	0
Pooled Salaries and Benefits (80810)				
Salaries - Supporting	0	0	0	43,583
Employee Benefits	0	0	0	26,586
Total - Pooled Salaries and Benefits (80810):	0	0	0	70,169

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 109
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Safety and Police Services (535):				
Salaries - Supporting	455,326	543,071	550,549	563,582
Salaries - Professional	78,236	71,819	73,319	71,819
Employee Benefits	269,300	285,939	290,115	277,134
Travel	12,302	20,968	31,537	31,029
Operating Expenses	108,930	123,840	127,180	106,260
Capital Outlay	260	0	0	0
Department Revenues	101,818	114,635	115,797	141,294
Total	1,026,172	1,160,272	1,188,497	1,191,118
Total - Physical Plant (50):				
Salaries - Supporting	1,817,663	2,141,258	2,177,991	2,181,522
Salaries - Professional	323,505	487,391	427,349	297,576
Employee Benefits	1,148,024	1,193,119	1,160,374	1,264,667
Travel	49,865	99,101	107,407	112,659
Operating Expense	3,246,983	3,926,956	4,004,174	3,854,001
Capital Outlay	260	0	0	0
Department Revenues	482,529	565,489	573,113	604,843
Total	7,068,829	8,413,314	8,450,408	8,315,268
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Mens Basketball Scholarship (24519)				
Operating Expenses	1,400	4,500	1,000	18,500
Total - Mens Basketball Scholarship (24519):	1,400	4,500	1,000	18,500
Baseball Scholarship (24520)				
Operating Expenses	1,300	5,000	4,000	15,000
Total - Baseball Scholarship (24520):	1,300	5,000	4,000	15,000
Womens Basketball Scholarship (24521)				
Operating Expenses	4,950	12,000	0	12,000
Total - Womens Basketball Scholarship (24521):	4,950	12,000	0	12,000
Softball Scholarship (24522)				
Operating Expenses	0	7,000	1,300	12,000
Total - Softball Scholarship (24522):	0	7,000	1,300	12,000
Golf Scholarship (24523)				
Operating Expenses	0	0	0	6,000
Total - Golf Scholarship (24523):	0	0	0	6,000

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Volleyball Scholarship (24524)				
Operating Expenses	2,500	3,000	3,000	3,000
Total - Volleyball Scholarship (24524):	2,500	3,000	3,000	3,000
Cross Country Scholarship (24526)				
Operating Expenses	3,405	6,000	3,600	6,000
Total - Cross Country Scholarship (24526):	3,405	6,000	3,600	6,000
Other Expenses (80805)				
Operating Expenses	0	0	0	231,875
Total - Other Expenses (80805):	0	0	0	231,875
Senators Scholars Dual Enroll Award (81003)				
Operating Expenses	45,509	48,000	48,000	48,000
Total - Senators Scholars Dual Enroll Award (81003):	45,509	48,000	48,000	48,000
Access Achievement Award (81006)				
Operating Expenses	220,210	244,800	194,800	244,800
Total - Access Achievement Award (81006):	220,210	244,800	194,800	244,800

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Senators Bridge Award (81007)				
Operating Expenses	3,367	8,500	8,500	8,500
Total - Senators Bridge Award (81007):	<u>3,367</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
Grants and Scholarships (81050)				
Operating Expenses	26,909	0	0	0
Total - Grants and Scholarships (81050):	<u>26,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
PC191 Non WSCC Staff (81051)				
Operating Expenses	1,657	3,350	3,350	3,350
Total - PC191 Non WSCC Staff (81051):	<u>1,657</u>	<u>3,350</u>	<u>3,350</u>	<u>3,350</u>
Public Teacher Dep Fee Discount (81052)				
Operating Expenses	104,977	137,861	137,861	137,861
Total - Public Teacher Dep Fee Discount (81052):	<u>104,977</u>	<u>137,861</u>	<u>137,861</u>	<u>137,861</u>
State Employee Dep Fee Discount (81053)				
Operating Expenses	28,067	34,271	34,271	34,271
Total - State Employee Dep Fee Discount (81053):	<u>28,067</u>	<u>34,271</u>	<u>34,271</u>	<u>34,271</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Other State Employee Fee Waiver (81054) Operating Expenses	11,431	27,460	27,460	27,460
Total - Other State Employee Fee Waiver (81054):	11,431	27,460	27,460	27,460
TnCIS Study Abroad Scholarship (81055) Operating Expenses	10,170	3,000	54,650	3,000
Total - TnCIS Study Abroad Scholarship (81055):	10,170	3,000	54,650	3,000
Student Success Scholarship (81300) Operating Expenses	177,664	136,800	221,800	136,800
Total - Student Success Scholarship (81300):	177,664	136,800	221,800	136,800
Out of State Athletic Fee Waiver (81450) Operating Expenses	418,215	463,750	368,750	231,875
Total - Out of State Athletic Fee Waiver (81450):	418,215	463,750	368,750	231,875
Total - Scholarships and Fellowships (550): Operating Expenses	1,061,731	1,145,292	1,112,342	1,180,292
Total	1,061,731	1,145,292	1,112,342	1,180,292

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 114
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Scholarships and Fellowships (55):				
Operating Expense	1,061,731	1,145,292	1,112,342	1,180,292
Total	1,061,731	1,145,292	1,112,342	1,180,292
Total Education and General				
Salaries - Administrative	955,916	1,037,497	1,036,375	1,068,541
Salaries - Academic	13,544,653	14,135,714	14,265,184	14,246,906
Salaries - Supporting	5,246,942	6,317,558	6,338,400	6,168,635
Salaries - Students	20,653	29,000	29,000	29,000
Salaries - Professional	7,583,632	8,546,458	8,535,352	8,765,325
Employee Benefits	12,299,617	12,922,075	12,914,326	13,502,978
Travel	949,998	1,463,869	1,540,028	1,286,870
Operating Expense	10,270,458	14,454,474	14,326,036	13,997,400
Capital Outlay	550,232	252,951	216,288	89,803
Department Revenues	211,636	256,749	259,572	295,484
Total	51,633,737	59,416,345	59,460,561	59,450,942

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	0	500,000	500,000	250,000
Total E & G Mandatory Transfers:	0	500,000	500,000	250,000
Non-Mandatory Transfers				
Transfers to Unexpended Plant	9,456,313	4,818,677	4,818,677	1,538,421
Transfers to Renew and Replace	1,191,663	1,622,857	1,622,857	1,536,883
Transfers from Auxiliary	0	-300,000	-300,000	0
Total E & G Non-Mandatory Transfers:	10,647,976	6,141,534	6,141,534	3,075,304
Total E & G Transfers	10,647,976	6,641,534	6,641,534	3,325,304
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	955,916	1,037,497	1,036,375	1,068,541
Salaries - Academic	13,544,653	14,135,714	14,265,184	14,246,906
Salaries - Supporting	5,246,942	6,317,558	6,338,400	6,168,635
Salaries - Students	20,653	29,000	29,000	29,000
Salaries - Professional	7,583,632	8,546,458	8,535,352	8,765,325
Employee Benefits	12,299,617	12,922,075	12,914,326	13,502,978
Travel	949,998	1,463,869	1,540,028	1,286,870
Operating Expense	10,270,458	14,454,474	14,326,036	13,997,400
Capital Outlay	550,232	252,951	216,288	89,803
Department Revenues	211,636	256,749	259,572	295,484
E & G Transfers	10,647,976	6,641,534	6,641,534	3,325,304
Total	62,281,713	66,057,879	66,102,095	62,776,246

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Auxiliaries				
Auxiliary Expenditures				
Auxiliary Enterprises Expenditures (700)				
Bookstore (90001)				
Operating Expenses	3,508	12,000	12,000	10,000
Total - Bookstore (90001):	<u>3,508</u>	<u>12,000</u>	<u>12,000</u>	<u>10,000</u>
Plant Operations Alloc-Bookstore (90013)				
Department Revenues	5,869	5,900	6,400	5,600
Total - Plant Operations Alloc-Bookstore (90013):	<u>5,869</u>	<u>5,900</u>	<u>6,400</u>	<u>5,600</u>
WSCC Cafeteria (90100)				
Operating Expenses	5,734	7,000	7,000	3,000
Total - WSCC Cafeteria (90100):	<u>5,734</u>	<u>7,000</u>	<u>7,000</u>	<u>3,000</u>
Plant Operations Alloc-Cafeteria (90101)				
Department Revenues	808	2,200	0	1,100
Total - Plant Operations Alloc-Cafeteria (90101):	<u>808</u>	<u>2,200</u>	<u>0</u>	<u>1,100</u>
Total - Auxiliary Enterprises Expenditures (700):				
Operating Expenses	9,242	19,000	19,000	13,000
Department Revenues	6,677	8,100	6,400	6,700
Total	<u>15,919</u>	<u>27,100</u>	<u>25,400</u>	<u>19,700</u>
Auxiliary Mandatory Transfers (730)				
Auxiliary Nonmandatory Transfers (760)				

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 117
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total Auxiliary Expenditures				
Operating Expense	9,242	19,000	19,000	13,000
Department Revenues	6,677	8,100	6,400	6,700
Total	<u>15,919</u>	<u>27,100</u>	<u>25,400</u>	<u>19,700</u>

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
Non-Mandatory Transfers				
Transfers to Renew and Replace	3,900	3,600	3,500	3,500
Transfers to Other Funds	0	300,000	300,000	0
Total Auxiliary Non-Mandatory Transfers:	3,900	303,600	303,500	3,500
Total Auxiliary Transfers	3,900	303,600	303,500	3,500
Total Auxiliary Enterprises (Expenditures & Transfers)				
Operating Expense	9,242	19,000	19,000	13,000
Department Revenues	6,677	8,100	6,400	6,700
Auxiliary Transfers	3,900	303,600	303,500	3,500
Total	19,819	330,700	328,900	23,200

FZRJF07 TBR9: 1.0
Form VII

Walters State Community College
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2025-26

PAGE 119
RUN DATE 30-APR-2025
RUN TIME 03:11 PM

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total Unrestricted				
Salaries - Administrative	955,916	1,037,497	1,036,375	1,068,541
Salaries - Academic	13,544,653	14,135,714	14,265,184	14,246,906
Salaries - Supporting	5,246,942	6,317,558	6,338,400	6,168,635
Salaries - Students	20,653	29,000	29,000	29,000
Salaries - Professional	7,583,632	8,546,458	8,535,352	8,765,325
Employee Benefits	12,299,617	12,922,075	12,914,326	13,502,978
Travel	949,998	1,463,869	1,540,028	1,286,870
Operating Expenses	10,279,700	14,473,474	14,345,036	14,010,400
Capital Outlay	550,232	252,951	216,288	89,803
Department Revenues	218,313	264,849	265,972	302,184
E & G Transfers and Auxiliary Transfers	10,651,876	6,945,134	6,945,034	3,328,804
Total	62,301,532	66,388,579	66,430,995	62,799,446

FZRJF08 TBR9: 1.0
 APR-2025
 Form VIII
 PM

PAGE 1
 RUN DATE 30-
 RUN TIME 03:24

Walters State Community College

Summary of Restricted Current Funds Available and Applied
 July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Estimated Over Actual	July Budget 2025-26	% Change July Over Estimated
	-----	-----	-----	-----	-----	-----
Restricted Revenues						
9004 Tuition and Fees	63,801	61,200	61,200	-4.08	60,000	-1.96
9005 Federal Grants and Contracts	10,409,590	9,646,800	10,150,000	-2.49	10,296,600	1.44
9015 State Appropriations: Center of Emphasis	115,100	117,600	117,600	2.17	118,600	0.85
9035 State Grants and Contracts	13,259,309	12,944,800	15,430,200	16.37	12,905,700	-16.36
9045 Private Grants & Contracts	21,895	8,500	106,100	384.59	68,400	-35.53
9047 Private Gifts	124,375	54,100	163,900	31.78	0	-100.00
9055 Other Income	74,553	2,400	2,400	-96.78	3,300	37.50
Total Restricted Revenues	24,068,623	22,835,400	26,031,400	8.15	23,452,600	-9.91
Restricted Expenditures						
9205 Instruction	1,346,990	705,700	3,315,600	146.15	1,268,200	-61.75
9215 Public Service	420	1,100	1,100	161.90	6,900	527.27
9220 Academic Support	57,211	75,100	68,100	19.03	18,600	-72.69
9225 Student Services	568,906	779,800	958,000	68.39	368,100	-61.58
9235 Operation & Maintenance of Plant	262,531	492,500	164,800	-37.23	64,500	-60.86
9240 Scholarships and Fellowships	21,540,790	21,128,100	21,128,100	-1.92	21,900,100	3.65
Total Restricted Expenditures	23,776,848	23,182,300	25,635,700	7.82	23,626,400	-7.84