

*Letter of Transmittal*

# Budget Analysis and Summary



*October 2022–2023*

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# Budget Analysis and Summary

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October 2022–2023

The Tennessee Board of Regents (TBR) is Tennessee's largest higher education system, governing 40 post-secondary educational institutions with over 200 teaching locations. The TBR system includes 13 community colleges and 27 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 to award associate degrees. Contact the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, Georgia 30033-4097, telephone 404-679-4500, website [www.sacscoc.org](http://www.sacscoc.org) for questions about the accreditation of Walters State Community College.

Walters State Community College does not discriminate against students, employees, or applicants for admission or employment on the basis of race, color, religion, creed, national origin, sex, sexual orientation, gender identity/expression, disability, age, status as a protected veteran, genetic information or any other legally protected class with respect to all employment, programs and activities sponsored by Walters State. The following person has been designated to handle inquiries regarding non-discrimination policies: Jarvis Jennings, [jarvis.jennings@ws.edu](mailto:jarvis.jennings@ws.edu), Walters State, 500 S. Davy Crockett Pkwy., Morristown, TN 37813-6899, 423.585.6845.

October 20, 2022

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

Dear Chancellor Tydings:

Walters State Community College's October 2022-23 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, Actual 2021-22  
Attachment L-2 – Schedule of Transfers, October Budget 2022-23

If you or your staff have any questions, please contact Dr. Mark Hurst at 423-585-6876.

Sincerely,



Tony Miksa  
President

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**Walters State Community College**  
**State University and Community College System of Tennessee**  
**Actual 2021-22**  
**Schedule of Transfers**

Attachment L-1

	Current Funds			Loan Funds	Endowment & Similar Funds	Plant Funds				<b>Detailed Justification For Transfer</b>
	Unrestricted	Auxiliary	Restricted			Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Investment In Plant	
E & G Transfers										
Mandatory Transfers for:										
Principal and Interest	(700,000)							700,000		Bond Debt of Greeneville Expansion Project
Loan Fund Matching Grant										
Non-Mandatory Transfers for:										
To Unexpended Plant	(2,036,976)					2,036,976				See Note 1
To Renewals & Replacements	(422,715)						422,715			See Note 2
To Other Funds										
From Unexpended Plant										
From Renewals & Replacements										
From Other Funds										
Total E&G Transfers	<u>(3,159,691)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,036,976</u>	<u>422,715</u>	<u>700,000</u>	<u>-</u>	
Auxiliary Transfers:										
Mandatory Transfers for:										
Principal and Interest										
To Renewals & Replacements										
Non-Mandatory Transfers for:										
To Unexpended Plant										
To Renewals & Replacements		(4,700)					4,700			5% Auxiliary Operations
To Other Funds										
Total Auxiliary Transfers	<u>-</u>	<u>(4,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	
Other than E&G/Auxiliary Transfers:										
Restricted										
Loan										
Endowment										
Unexpended Plant										
Renewals & Replacements										
Retirement of Indebtedness										
Investment in Plant										
Total Other than E&G/Auxiliary Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Note 1**

Baseball Turf	100,000
Campus Improvements	1,109,976
Carpet and Reconfiguration	59,000
Claiborne Co Bldg Acquisition	70,000
Claiborne County Renovations	100,000
Expo Center Horse Barns	103,000
Infrastructure SBC Local Funds	40,000
Landscaping Project	50,000
Library Student Services Renovation	250,000
Parking Lots	30,000
WSSC Mechanical Upgrades-Local Fnds	125,000
	<u><u>2,036,976</u></u>

**Note 2**

Equipment Enhancements	39,500
Motor Pool	94,700
Phase 1 Server Upgrades	225,000
TAF Reserve Transfer	63,515
	<u><u>422,715</u></u>

**Walters State Community College**  
**State University and Community College System of Tennessee**  
**Revised Budget 2022-23**  
**Schedule of Transfers**

Attachment L-2

	Current Funds			Loan Funds	Endowment & Similar Funds	Plant Funds				<b>Detailed Justification For Transfer</b>
	Unrestricted	Auxiliary	Restricted			Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Investment In Plant	
E & G Transfers										
Mandatory Transfers for:										
Principal and Interest										
Loan Fund Matching Grant										
Non-Mandatory Transfers for:										
To Unexpended Plant	(1,434,349)					1,434,349				See Note 1
To Renewals & Replacements	(715,504)						715,504			See Note 2
To Other Funds										
From Unexpended Plant										
From Renewals & Replacements										
From Other Funds	74,100									Transfer from Auxiliary Bookstore to E&G
Total E&G Transfers	<u>(2,075,753)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,349</u>	<u>715,504</u>	<u>-</u>	<u>-</u>	
Auxiliary Transfers:										
Mandatory Transfers for:										
Principal and Interest										
To Renewals & Replacements										
Non-Mandatory Transfers for:										
To Unexpended Plant										
To Renewals & Replacements		(4,800)					4,800			5% Auxiliary Operations
To Other Funds		(74,100)								Transfer from Auxiliary Bookstore to E&G
Total Auxiliary Transfers	<u>-</u>	<u>(78,900)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,800</u>	<u>-</u>	<u>-</u>	
Other than E&G/Auxiliary Transfers:										
Restricted										
Loan										
Endowment										
Unexpended Plant										
Renewals & Replacements										
Retirement of Indebtedness										
Investment in Plant										
Total Other than E&G/Auxiliary Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Note 1</b>										
Campus Improvements		788,676								
Carpet and Reconfiguration		110,184								
Expo Ctr Horse Barns		124,416								
Exterior and Interior Signage		50,000								
Int/Ext Signage Niswonger/Claiborne		50,000								
Landscaping Improvements		125,000								
MMH Air Quality Remediation		76,073								
Parking Lots		50,000								
Public Safety Facility		60,000								
		<u>1,434,349</u>								
<b>Note 2</b>										
Equipment Enhancements						224,200				
Motor Vehicles						88,000				
TAF Reserve Transfer						88,304				
Telephone Equipment						315,000				
						<u>715,504</u>				

# Budget Analysis

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October 2022–2023



## WALTERS STATE COMMUNITY COLLEGE

### 2022 OCTOBER BUDGET ANALYSIS

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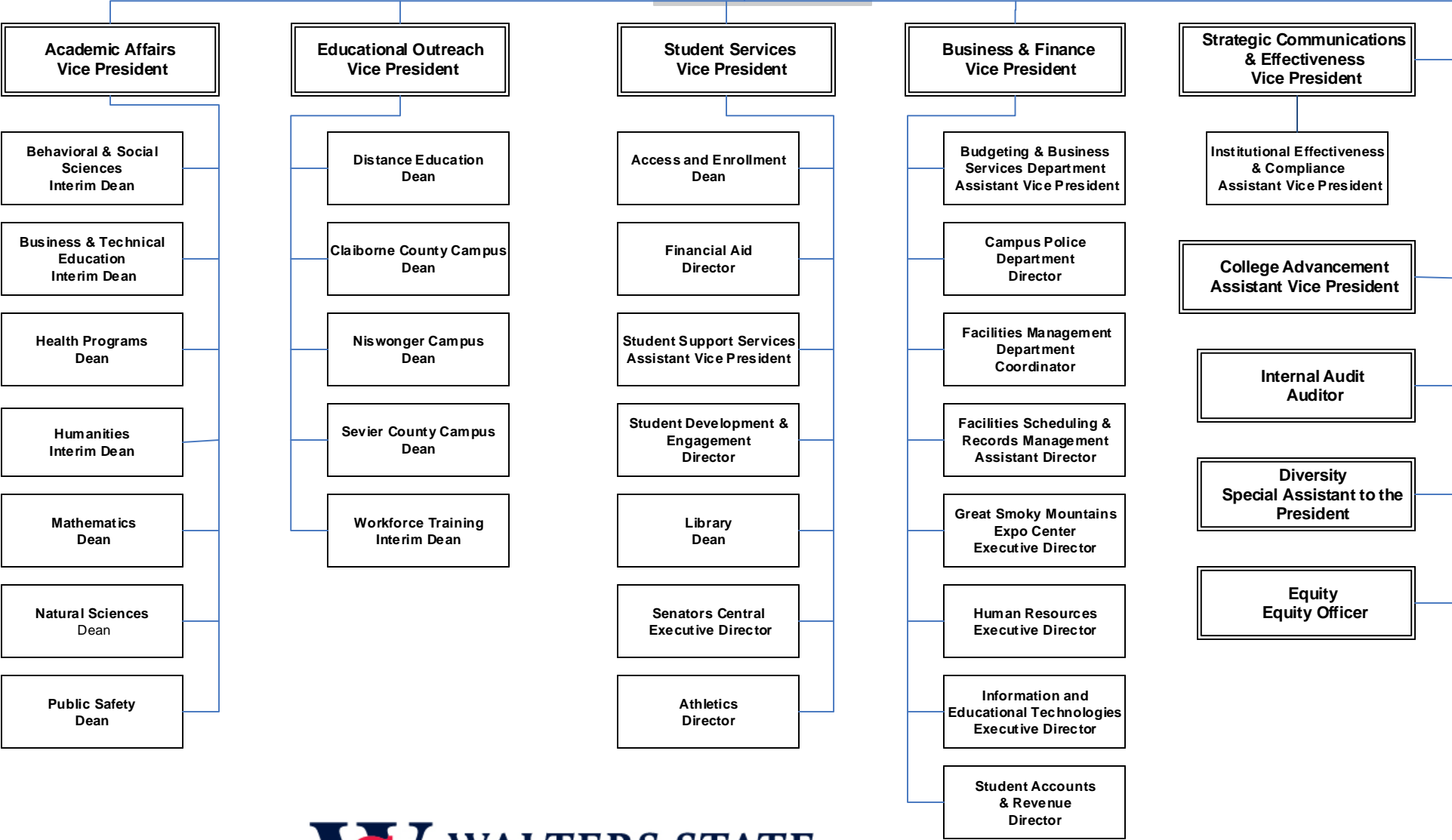
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TENNESSEE BOARD OF REGENTS

Chancellor

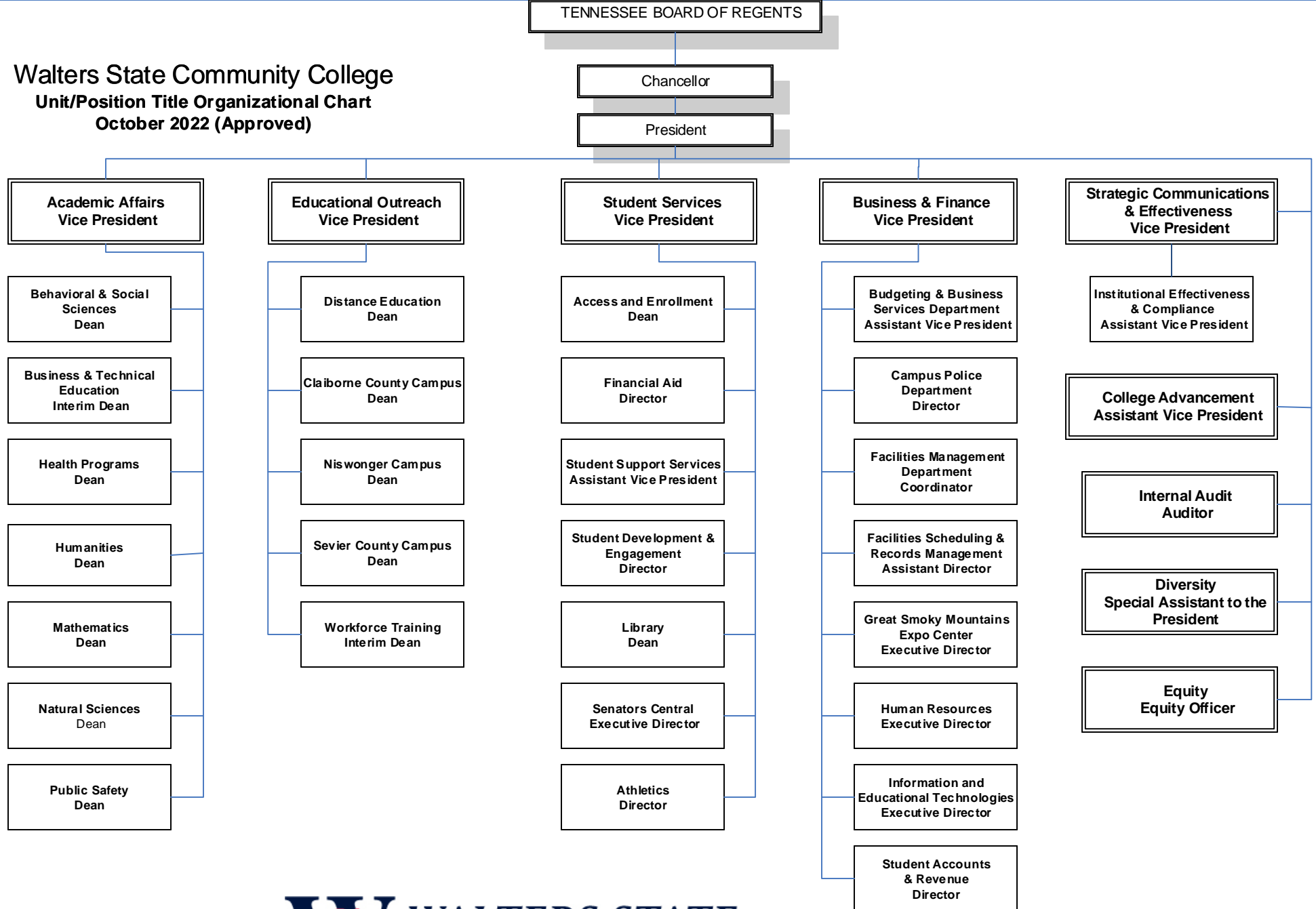
President

Walters State Community College  
Unit/Position Title Organizational Chart  
May 2022 (Approved)





**Walters State Community College**  
**Unit/Position Title Organizational Chart**  
**October 2022 (Approved)**



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2022-23 JULY BUDGET</u>	<u>2022-23 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
5100	Maintenance Fees	\$ 17,033,400	\$ 17,168,200	\$ 134,800	Proposed budget anticipated an enrollment decrease, but final enrollment ended with a slight increase.	Students
5160	CEU Student Fees	580,000	620,000	40,000	Increase in non-credit course offerings post-pandemic	Students
51806	Dual Enrollment Course Fee	-	120,000	120,000	New course fee added Fall 2022	Students
58803	LGIP Interest Income	9,500	141,005	131,505	Increase in interest rates	Financial Institution

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION**  
**WALTERS STATE COMMUNITY COLLEGE**  
**OCTOBER BUDGET 2022-23**

	<b><u>JULY BUDGET 2022-23</u></b>	<b><u>OCTOBER BUDGET 2022-23</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Instruction	\$ 26,702,700	\$ 27,249,700	\$ 547,000	Effect of rate increase for temporary part-time employees, one-time bonus payment, and non-recurring purchases related to classroom supplies and equipment
Research	-	-	-	
Public Service	546,100	586,300	40,200	
Academic Support	2,772,800	2,853,800	81,000	
Student Services	7,347,600	7,593,100	245,500	
Institutional Support	5,556,600	5,849,400	292,800	
Operation and Maintenance	6,653,100	7,534,800	881,700	Effect of rate increase for temporary part-time employees, utilities, property insurance, one-time bonus payment, and non-recurring purchases related to supplies for campus police and facilities
Scholarships and Fellowships	<u>1,180,300</u>	<u>1,180,300</u>	<u>-</u>	
TOTAL	<u>\$ 50,759,200.00</u>	<u>\$ 52,847,400.00</u>	<u>\$ 2,088,200.00</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

	<b><u>JULY BUDGET 2022-23</u></b>	<b><u>OCTOBER BUDGET 2022-23</u></b>	<b><u>Difference</u></b>	<b><u>Explanation For Significant Changes</u></b>
Professional Salaries	\$ 21,358,300	\$ 21,473,000	\$ 114,700	
Other Salaries	5,410,700	5,553,200	142,500	
Travel	719,700	847,500	127,800	
Employee Benefits	12,179,200	12,327,900	148,700	
Operating Expense	11,027,200	12,453,600	1,426,400	Effect of non-recurring purchases related to supplies for instructional use, campus police, facilities, student outreach, and IET software/services
Capital Outlay	<u>64,100</u>	<u>192,200</u>	<u>128,100</u>	
TOTAL	<u>\$ 50,759,200</u>	<u>\$ 52,847,400</u>	<u>\$ 2,088,200</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

**I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES**

<b>A.</b>	<b>Instructional Costs</b>	
1.	Total Instructional Salaries	\$ 195,935
2.	Total Contracted Service	<u>98,964</u>
	<b>Total Instructional Costs</b>	294,899
<b>B.</b>	<b>125% of Instructional Costs</b>	<u>368,624</u>
<b>C.</b>	<b>Non-credit Instruction Fee Revenue</b> (should agree with Total Revenue presented in Section II.)	<u>620,000</u>
<b>D.</b>	<b>Revenue Over/(Under)* 125% of Instructional Costs</b>	<u>251,376</u>

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

**II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES**

	Dean of Workforce Training 60500-210	Workforce Training Sevierville 60501-210	Revenue Bad Debt Contra Acct 60502-100	Workforce Training Greeneville 60503-210	Workforce Training Morristown 60504-210	Computer Allocation 80505-210	Telephone Allocation 80506-210	Motor Pool Allocation 80509-210	Gifts 80705	Total
<b>A. Revenues</b>										
Non-credit Instruction Fees	\$ -	\$ 300,000	\$ (10,000)	\$ 230,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 620,000
<b>B. Expenditures</b>										
Salaries-Professional	12,000	110,060	-	111,336	64,900	-	-	-	-	298,296
Salaries-Instructional	-	96,500	-	65,000	34,435	-	-	-	-	195,935
Salaries-Other	-	20,069	-	14,253	20,069	-	-	-	-	54,391
Contractual Services	-	24,719	-	29,214	45,031	-	-	-	-	98,964
Benefits	2,231	55,559	-	51,392	31,908	-	-	-	-	141,090
Equipment	-	-	-	-	-	-	-	-	-	-
Travel	6,562	4,952	-	10,896	707	-	-	4,984	-	28,101
Operating Expenses	8,894	38,714	-	110,146	41,126	86,658	13,169	-	350	299,057
<b>Total Expenditures</b>	<b>\$ 29,687</b>	<b>\$ 350,573</b>	<b>\$ -</b>	<b>\$ 392,237</b>	<b>\$ 238,176</b>	<b>\$ 86,658</b>	<b>\$ 13,169</b>	<b>\$ 4,984</b>	<b>\$ 350</b>	<b>\$ 1,115,834</b>

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

**WALTERS STATE COMMUNITY COLLEGE  
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT  
REVISED BUDGET 2022-23**

<b><u>ACCOUNT CODE</u></b>	<b><u>ACCOUNT NAME</u></b>		<b><u>2021-22 ACTUAL</u></b>		<b><u>2022-23 REVISED BUDGET</u></b>
51019	Student Tuition Bad Debt Contra	\$	200,055.01	\$	150,000.00
51649	CEU Bad Debt Contra		2,900.72		10,000.00
58899	Other Act Bad Debt Contra		3,093.10		15,000.00

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS**  
**WALTERS STATE COMMUNITY COLLEGE**  
**OCTOBER BUDGET 2022-23**

	<u>Actual Fund Balance 7/1/22</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Mandatory Transfers</u>	<u>Non-mandatory Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/23</u>
Auxiliary Enterprises:									
Bookstore	\$ 3,631,567.18	\$ 90,000.00	\$ -	\$ 90,000.00	\$ 11,400.00	\$ -	\$ 78,600.00	\$ -	\$ 3,631,567.18
Food Services	40,110.32	5,000.00	-	5,000.00	4,700.00	-	300.00	-	40,110.32
Vending & Other	73,125.79	-	-	-	-	-	-	-	73,125.79
<b>Total</b>	<b>\$ 3,744,803.29</b>	<b>\$ 95,000.00</b>	<b>\$ -</b>	<b>\$ 95,000.00</b>	<b>\$ 16,100.00</b>	<b>\$ -</b>	<b>\$ 78,900.00</b>	<b>\$ -</b>	<b>\$ 3,744,803.29</b>

**Contingency Allocation:**

5% of Revenue	\$ 4,750	
Per Budget		
Difference*	\$ 4,750	Not required; all auxiliaries are contracted out

**R & R Transfer:**

5% of Gross Margin	\$ 4,750	
Per Budget	4,800	
Difference*	\$ (50)	Cumulative effect of \$100 rounding



## WALTERS STATE COMMUNITY COLLEGE

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 REVISED BUDGET 2022-23  
 Recurring and Nonrecurring Revenues and Expenses - Excluding Transfers

		Unrestricted						
	Recurring	Nonrecurring	Total	Auxiliaries	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	Total for all Funds
Revenues:	\$ 51,839,400	\$ 47,100	\$ 51,886,500	\$ 95,000	\$ 7,000	\$ -	\$ 500,000	\$ 52,488,500
Expenses:	51,371,400	1,476,000	52,847,400	16,100	2,042,368	1,587,700	579,000	57,072,568
Net Change	<u>\$ 468,000</u>	<u>\$ (1,428,900)</u>	<u>\$ (960,900)</u>	<u>\$ 78,900</u>	<u>\$ (2,035,368)</u>	<u>\$ (1,587,700)</u>	<u>\$ (79,000)</u>	<u>\$ (4,584,068)</u>

**Note 1:** Total column should tie to Summary Form 1.

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

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

Non-recurring expenses include one-time expenditures for employee bonus, software, equipment, safety and classroom updates.

**Note 4:** For Unexpended Plant revenues and expenses do not include revenues or expenditures from state appropriations. For example, if you have a new roof project and you receive \$500,000 in state appropriations and you budget an expenditure of \$400,000 this year you would not include either the \$500,000 in revenue or the \$400,000 expenditure on this schedule.

**Note 5:** Renewal and Replacement revenues and expenses should agree to R&R Plant Fund schedule. Reminder -- Do not count transfers as revenues.

**WALTERS STATE COMMUNITY COLLEGE  
CARES UNRESTRICTED REVENUES  
REVISED BUDGET 2022-23**

	<b>2021-22 <u>ACTUAL</u></b>	<b>2022-23 <u>REVISED BUDGET</u></b>
Amount of CARES funds in unrestricted revenues for lost revenue:	\$ 1,837,309.79	\$ -
Amount of CARES funds in unrestricted revenues for indirect costs:	1,007,860.58	-

**CENTERS OF EXCELLENCE/EMPHASIS  
WALTERS STATE COMMUNITY COLLEGE  
ACTUAL 2021-22**

I. <b><u>Restricted Revenue</u></b>	State	Carryforward	Other				Total
	<u>Appropriation</u>		<u>(Describe)</u>				
Public Safety Center of Emphasis	\$ 107,900.00	\$ -	\$ -	\$			107,900.00
Total	<u>107,900.00</u>	<u>-</u>	<u>-</u>				<u>107,900.00</u>
II. <b><u>Restricted Expenditures</u></b>							
	Amount of Expenditures						Total
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	
Public Safety Center of Emphasis	59,795.00	-	48,105.00	-	-	-	107,900.00
Total	<u>59,795.00</u>	<u>-</u>	<u>48,105.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,900.00</u>
III. <b><u>Matching Funds</u></b>							
	Unrestricted E & G		Outside Source				Total
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>			
Public Safety Center of Emphasis	205/13353	89,066.46		-			89,066.46
Total		<u>89,066.46</u>		<u>-</u>			<u>89,066.46</u>

**CENTERS OF EXCELLENCE/EMPHASIS  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER 2022-23**

I.	<b><u>Restricted Revenue</u></b>	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>			
	Public Safety Center of Emphasis	\$ 111,300	\$ -	\$ -	\$ 111,300			
	Total	<u>111,300</u>	<u>-</u>	<u>-</u>	<u>111,300</u>			
II.	<b><u>Restricted Expenditures</u></b>	Amount of Expenditures						
		<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
	Public Safety Center of Emphasis	60,724	-	50,576	-	-	-	111,300
	Total	<u>60,724</u>	<u>-</u>	<u>50,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,300</u>
III.		Unrestricted E & G		Outside Source				
	<b><u>Matching Funds</u></b>	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>		
	Public Safety Center of Emphasis	205/13353	115,594		-	115,594		
	Total		<u>115,594</u>		<u>-</u>	<u>115,594</u>		

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

Total M&O Expenditures	<u>\$ 7,534,842</u>
Less: E & G Utilities (enter as negative amount)	<u>(2,385,791)</u>
Staff Benefits (enter as negative amount)	<u>(1,196,130)</u>
Longevity (enter as negative amount)	<u>(56,400)</u>
Plus: Extraordinary Maintenance Transfer	<u></u>
Net Basic M & O Expenditures	<u>3,896,521</u>
Basic M & O Funded Amount	<u>2,205,100</u>
Actual % of Funded Amount	<u>177%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

	<b>ACTUAL 2021-22</b>	<b>JULY 2022-23</b>	<b>OCTOBER 2022-23</b>
Admin Salaries	\$ -	\$ -	\$ -
Professional Support Salaries	49,740.00	48,840.00	50,734.00
Academic Salaries	212,541.00	233,810.00	241,634.00
Supporting Salaries	107,875.00	124,954.00	128,196.00
Student Wages	5,470.00	39,000.00	39,000.00
Employee Benefits	126,417.00	133,213.00	147,670.00
Travel	1,782.00	2,961.00	5,158.00
Operating Expenses	111,561.00	118,606.00	120,009.00
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 615,386.00</b>	<b>\$ 701,384.00</b>	<b>\$ 732,401.00</b>

**UNRESTRICTED AND RESTRICTED ATHLETICS  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

			Actual 2021-22			July 2022-23			October 2022-23										
			Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total								
REVENUES:																			
1.	Student athletic fees	\$	-	\$	-	\$	-	\$	-	\$	-								
2.	General Fund Support		875,921.04	-	875,921.04	864,945.85	-	864,945.85	1,019,733.80	-	1,019,733.80								
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		-	-	-	-	-	-	-	-	-								
12.	Interest income		-	-	-	-	-	-	-	-	-								
13.	Athletic marketing/advertising		-	-	-	-	-	-	-	-	-								
14.	Parking permits		-	-	-	-	-	-	-	-	-								
15.	Licensing fees		-	-	-	-	-	-	-	-	-								
16.	Other (LIST)		-	-	-	-	-	-	-	-	-								
Total Revenues		\$	875,921.04	\$	-	\$	875,921.04	\$	864,945.85	\$	-	\$	864,945.85	\$	1,019,733.80	\$	-	\$	1,019,733.80
1	Administrative salaries	\$	40,126.07	\$	-	\$	40,126.07	\$	39,176.00	\$	-	\$	39,176.00	\$	40,736.00	\$	-	\$	40,736.00
2	Coaches salaries		262,496.92	-	262,496.92	264,459.36	-	264,459.36	278,342.80	-	278,342.80								
3	Support staff salaries		34,996.00	-	34,996.00	34,396.00	-	34,396.00	35,708.00	-	35,708.00								
4	Employee benefits		98,461.20	-	98,461.20	101,358.00	-	101,358.00	109,104.00	-	109,104.00								
5	Team travel		156,947.69	-	156,947.69	163,799.00	-	163,799.00	84,588.00	-	84,588.00								
6	Other travel		11,185.04	764.92	11,949.96	20,246.00	-	20,246.00	151,241.00	-	151,241.00								
7	Out-of-state performance-based scholarsh		304,091.00	-	304,091.00	463,750.00	-	463,750.00	463,750.00	-	463,750.00								
8	Other scholarships		27,470.00	-	27,470.00	72,500.00	-	72,500.00	72,500.00	-	72,500.00								
9	Post-season expense		244,516.79	-	244,516.79	94,561.00	-	94,561.00	94,561.00	-	94,561.00								
10	Other operating		250,398.59	13,139.64	263,538.23	203,198.00	-	203,198.00	268,799.37	59,906.64	328,706.01								
11	Capital outlay		7,890.00	-	7,890.00	-	-	-	-	-	-								
12	Transfers		-	-	-	-	-	-	-	-	-								
Total Expenses		\$	1,438,579.30	\$	13,904.56	\$	1,452,483.86	\$	1,457,443.36	\$	-	\$	1,457,443.36	\$	1,599,330.17	\$	59,906.64	\$	1,659,236.81
Less: Prior Year Encumbrances			(35,335.84)	-	(35,335.84)	-	-	-	(21,285.37)	(980.64)	(22,266.01)								
Plus: Current Year Encumbrances			21,285.37	980.64	22,266.01	-	-	-	-	-	-								
Total Adjusted Expenses		\$	1,424,528.83	\$	14,885.20	\$	1,439,414.03	\$	1,457,443.36	\$	-	\$	1,457,443.36	\$	1,578,044.80	\$	58,926.00	\$	1,636,970.80

**Total unrestricted revenues must equal total adjusted unrestricted expenses for universities.**

**Total unrestricted revenues must equal total adjusted unrestricted expenses less post-season expense and out-of-state performance-based scholarships for two-year institutions.**

(total unrestricted expense less post-season expense less out-of-state performance-based scholarships = total unrestricted revenues)



**POSITIONS TRANSFERRED FROM RESTRICTED  
ACCOUNTS TO UNRESTRICTED ACCOUNTS  
WALTERS STATE COMMUNITY COLLEGE  
October Budget 2022-23**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Obj. Code	Program/Org Code	Position No.
Clerk	61300	420/37518	W20070	Clerk	61300	420/22001	W60810

**REGULAR FULL-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

	<u>10/21</u>			<u>7/22</u>			<u>10/22</u>			<b>DIFFERENCE 7/22 TO 10/22</b>		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	161	1	0	162	1	0	162	1	0	0	0	0
ADM	11	0	0	11	0	0	11	0	0	0	0	0
MAINT/TECH/SUPP	126	6	0	128	2	0	128	2	0	0	0	0
PROF SUPPORT	106	0	0	110	1	0	111	1	0	1	0	0
TOTAL	404	7	0	411	4	0	412	4	0	1	0	0

**NEW POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	none					
ADM	none					
MAINT/TECH/SUPP	none					
PROF SUPPORT	Coordinator	Workforce Training	Unrestricted	Instruction	\$ 39,760	Reclassification

**DELETED POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	none					
ADM	none					
MAINT/TECH/SUPP	none					
PROF SUPPORT	none					

**EXAMPLE:**

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above	0	0	0	1
Deleted Positions Listed Above	0	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	0	0	1	0
Transfers between objects	0	0	-1	0
TOTAL	0	0	0	1

**REGULAR PART-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

	<u>10/21</u>			<u>7/22</u>			<u>10/22</u>			<b>DIFFERENCE 7/22 TO 10/22</b>		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	0	0	0	0	0	0	0	0	0	0	0	0
ADM	0	0	0	0	0	0	0	0	0	0	0	0
MAINT/TECH/SUPP	2	1	0	2	2	0	2	2	0	0	0	0
PROF SUPPORT	1	0	0	1	0	0	1	0	0	0	0	0
TOTAL	3	1	0	3	2	0	3	2	0	0	0	0

**NEW POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	FUNCTIONAL <u>AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	none					
ADM	none					
MAINT/TECH/SUPP	none					
PROF SUPPORT	none					

**DELETED POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	FUNCTIONAL <u>AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	none					
ADM	none					
MAINT/TECH/SUPP	none					
PROF SUPPORT	none					

**EXAMPLE:**

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above	0	0	0	0
Deleted Positions Listed Above	0	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	0	0	0	0
Transfers between objects .	0	0	0	0
TOTAL	0	0	0	0

**WALTERS STATE COMMUNITY COLLEGE  
ALLIED HEALTH SPECIAL COURSE FEE  
OCTOBER BUDGET 2022-23**

	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries		167,386.00	167,386.00
Employee Benefits		38,631.00	38,631.00
Travel			-
Operating Expense		83,813.00	83,813.00
Capital Outlay			-
Total	<u>-</u>	<u>289,830.00</u>	<u>289,830.00</u>

**Narrative:**

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

**Certification:**

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

Mark A. Hurst 10-18-2022  
(name and date)

**WALTERS STATE COMMUNITY COLLEGE  
CULINARY ARTS SPECIAL COURSE FEE  
OCTOBER BUDGET 2022-23**


	<u>Base Budget</u>	<u>Academic Fee Enhancements</u>	<u>Total Budget</u>
Salaries			-
Employee Benefits			-
Travel			-
Operating Expense		30,223.00	30,223.00
Capital Outlay			-
Total	<u>-</u>	<u>30,223.00</u>	<u>30,223.00</u>

## Narrative:

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

## Certification:

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


 10-18-2022  
 (name and date)

**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23**

	<b>ACTUAL 2021-22</b>	<b>OCTOBER 2022-23</b>
Total Unrestricted E&G longevity	<u>\$ 425,190.00</u>	<u>\$ 456,680.00</u>

**TSSBA Debt Service Coverage**  
**WALTERS STATE COMMUNITY COLLEGE**  
**Revised Budget 2022-23**

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 913,606	\$ 1,722,354	\$ 572,000
Unrestricted Revenues	\$ 51,210,203.99	\$ 51,885,239	\$ 51,886,521
Debt Service Coverage	56.05283239	30.12460795	90.71070105

- 1) The prior fiscal years' unrestricted revenue amounts may be obtained from Schedule 2 - Schedule of Current Fund Revenues of the financial statements - total of unrestricted column only. Amount will include auxiliary revenues.
- 2) The prior fiscal years' debt service amounts may be obtained from the Schedule of Changes in Fund Balances - Retirement of Indebtedness Fund. The amount will equal the total of the principal and interest columns for TSSBA projects only.
- 3) The budget amounts should agree to amounts on Summary Form VI (unrestricted revenues) and Analysis Form 13.C - Retirement of Indebtedness Funds, adjusted to include any disclosed project the institution intends to bring to TSSBA for financing within the budgeted fiscal year. Adjustments will include both any revenues (fees) related to the project as well as projected annual financing charges disclosed on the project pro forma financing statement and must agree to those disclosed on Analysis Form 12a.
- 4) The Debt Service Coverage must be at least 2.0 to meet the required required metric.



Unexpended Plant

**WALTERS STATE COMMUNITY COLLEGE  
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND  
OCTOBER BUDGET 2022-23**

[illegible]

Unexpended Plant												
Infrastructure Repairs Phase I	1,357,193	-	-	-	-	-	-	-	1,000,000	-	357,193	
Severl Bldgs Roof Replacements	43,319	-	-	-	-	-	-	-	-	-	43,319	
Sevier Co Campus Roof Replacements	106,140	-	-	-	-	-	-	-	106,140	-	-	
Sevier Co Campus Mechanical Upgrades	266,060	-	-	-	-	-	-	-	266,060	-	-	
TSSBA:												
none	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 9,162,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,184,349</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 191,000</b>	<b>\$ 4,771,568</b>	<b>\$ 184,000</b>	<b>\$ 5,581,924</b>	

Footnotes:

- 1 Reallocation for funds from Campus Improvements to Humanities MEP Improvements-Local Funds
- 2 Proceeds from the sale of surplus items

**WALTERS STATE COMMUNITY COLLEGE  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
OCTOBER BUDGET 2022-23**

ACCOUNT NAME	BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS			BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Educational and General									
Service Departments									
Computer Replacement	\$ 394,268	\$ -	\$ -	\$ -	\$ 140,500 <sup>1</sup>	\$ 210,000	\$ -	\$ -	\$ 324,768
Computer services	655,629	145,000	-	-	35,000 <sup>1</sup>	300,000	-	-	535,629
Motor vehicles	271,490	88,000	-	-	35,000 <sup>1</sup>	137,700	-	-	256,790
Postage	19,064	-	-	-	600 <sup>1</sup>	5,000	-	-	14,664
Printing	215,837	-	-	-	5,000 <sup>1</sup>	25,000	-	-	195,837
Telephone Equipment	226,369	315,000	-	-	5,000 <sup>1</sup>	350,000	-	-	196,369
Other E&G Activities									
Banner Non-Financed	10,993	-	-	-	-	-	10,993	-	-
Equipment Enhancements	318,025	224,200	-	10,993	-	250,000	-	-	303,218
TAF Equipment	300,465	87,546	-	-	-	200,000	-	-	188,011
Auxiliary Enterprises									
Contracted Bookstore Capital Investment	91,880	-	-	-	-	20,000	-	-	71,880
Bookstore	321,686	4,500	-	-	-	20,000	-	-	306,186
Cafeteria	73,299	300	-	8,196	-	70,000	-	-	11,795
Contracted Cafeteria Capital Investment	8,196	-	-	-	-	-	8,196	-	-
Vending Other	3,352	-	-	-	-	-	-	-	3,352
<b>Total</b>	<b>\$ 2,910,553</b>	<b>\$ 864,546</b>	<b>\$ -</b>	<b>\$ 19,189</b>	<b>\$ 221,100</b>	<b>\$ 1,587,700</b>	<b>\$ 19,189</b>	<b>\$ -</b>	<b>\$ 2,408,499</b>

Footnotes:

1 Departmental Charges

ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
WALTERS STATE COMMUNITY COLLEGE  
OCTOBER BUDGET 2022-23

ACCOUNT NAME	BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
FUNDS FOR RETIREMENT OF INDEBTEDNESS										
Revolving Credit Facility										
Greene County Expansion	\$ 271,827	\$ -	\$ -	\$ -	\$ 500,000 <sup>1</sup>	\$ 500,000	\$ 72,000	\$ -	\$ 7,000 <sup>2</sup>	\$ 192,827
Total	<u>\$ 271,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 72,000</u>	<u>\$ -</u>	<u>\$ 7,000</u>	<u>\$ 192,827</u>

Footnotes:  
1 Private Gift  
2 Revolving Credit Facility administrative cost

# Budget Summary

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October 2022–2023

Walters State Community College  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23	% Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period				
Allocation for Encumbrances	347,046	347,000	551,000	58.8
Allocation for Working Capital	3,737,767	3,737,800	3,879,200	03.8
Special Allocations	9,111,171	10,813,100	11,046,900	21.2
Unallocated Balance	4,529,056	0	5,816,700	28.4
Total Unrestricted Current Fund Balances	17,725,040	14,897,900	21,293,800	20.1
Revenues				
Education and General				
Tuition and Fees	20,949,300	19,586,000	19,915,200	-04.9
State Appropriations	27,190,150	30,887,500	31,327,000	15.2
Federal Grants and Contracts	1,031,817	75,000	75,000	-92.7
State Grants & Contracts	122,099	55,000	100,000	-18.1
Private Grants & Contracts	50,807	40,000	40,000	-21.3
Private Gifts	193,862	0	600	-99.7
Sales and Services of Educational Activities	66,051	52,200	57,700	-12.6
Sales and Services of Other Activities	262,621	218,100	228,100	-13.1
Other Sources	1,923,755	10,200	142,900	-92.6
Total Education and General	51,790,462	50,924,000	51,886,500	00.2
Sales & Services of Aux Enterprises				
Sales & Services of Aux Enterprises	94,782	104,000	95,000	00.2
Total Revenues	51,885,244	51,028,000	51,981,500	00.2
Expenditures and Transfers				
Education and General				
Instruction	23,952,196	26,702,700	27,249,700	13.8
Public Service	335,881	546,100	586,300	74.6
Academic Support	2,426,157	2,772,800	2,853,800	17.6
Student Services	6,247,566	7,347,600	7,593,100	21.5
Institutional Support	4,945,931	5,556,600	5,849,400	18.3
Operation & Maintenance of Plant	6,301,975	6,653,100	7,534,800	19.6
Scholarships and Fellowships	924,408	1,180,300	1,180,300	27.7
Total Education and General	45,134,114	50,759,200	52,847,400	17.1
Mandatory Transfers for:				
Principal and Interest	700,000	0	0	-100.0
Total Mandatory Transfers	700,000	0	0	-100.0

Walters State Community College  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23	% Change Over Actual
Non-Mandatory Transfers for:				
Transfers to Unexpended Plant Fund	2,036,976	250,000	1,434,300	-29.6
Transfers to Renewal & Replacements	422,715	0	715,500	69.3
Transfers from Other Funds	0	-85,400	-74,100	00.0
Total Non-Mandatory Transfers	2,459,691	164,600	2,075,700	-15.6
Total Education and General	48,293,805	50,923,800	54,923,100	13.7
Auxiliary Enterprises Expenditures				
Auxiliary Enterprise Expenditures	18,033	13,400	16,100	-10.7
Total Auxiliary Expenditures	18,033	13,400	16,100	-10.7
Mandatory Transfers for:				
Total Mandatory Transfers	0	0	0	00.0
Non-Mandatory Transfers for:				
Transfers to Renewal & Replacements	4,700	5,200	4,800	02.1
Transfers to Other Funds	0	85,400	74,100	00.0
Total Non-Mandatory Transfers	4,700	90,600	78,900	1578.7
Total Auxiliary Enterprises	22,733	104,000	95,000	317.9
Total Expenditures And Transfers	48,316,538	51,027,800	55,018,100	13.9
Other				00.0
				00.0
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	550,970	347,000	551,000	00.0
Allocation for Working Capital	3,879,164	3,737,800	3,879,600	00.0
Special Allocations	11,046,875	10,813,100	13,826,600	25.2
Unallocated Balance	5,816,737	0	0	-100.0
Total Unrestricted Current Fund Balances	21,293,746	14,897,900	18,257,200	-14.3



Walters State Community College  
Special Allocations  
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23
At Beginning of Period			
2% to 5% Reserve	8,882,100	10,813,100	10,813,100
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees	63,515		87,546
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees	101,529		90,629
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	64,027		55,600
Total	9,111,171	10,813,100	11,046,875
At End of Period			
2% to 5% Reserve	10,813,100	10,813,100	13,826,600
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees	87,546		
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees	90,629		
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	55,600		
Total	11,046,875	10,813,100	13,826,600

Walters State Community College  
Unrestricted Educational And General Expenditures By Budget Category  
Actual 2021-22

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	13,258,009	1,233,983	5,868,927	170,891	3,307,677	112,709	23,952,196	53.07
Research	0	0	0	0	0	0	0	0.00
Public Service	87,751	44,206	53,748	12,262	129,215	8,699	335,881	0.74
Academic Support	1,747,770	564,132	1,117,112	33,084	-1,058,218	22,277	2,426,157	5.38
Student Services	2,331,420	612,013	1,511,042	428,957	1,356,244	7,890	6,247,566	13.84
Institutional Support	1,909,899	617,886	1,156,945	-153,198	1,414,399	0	4,945,931	10.96
Oper & Maint of Plant	202,873	1,679,873	1,044,300	62,173	3,292,217	20,539	6,301,975	13.96
Scholarships & Fellow	0	0	0	0	924,408	0	924,408	2.05
Total Educational and General	19,537,722	4,752,093	10,752,074	554,169	9,365,942	172,114	45,134,114	
Auxiliary Enterprises	0	0	0	0	18,033	0	18,033	
Total Unrestricted	19,537,722	4,752,093	10,752,074	554,169	9,383,975	172,114	45,152,147	

Walters State Community College  
Unrestricted Educational And General Expenditures By Budget Category  
Original 2022-23

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	14,353,300	1,448,500	6,722,500	250,600	3,879,400	48,400	26,702,700	52.61
Research	0	0	0	0	0	0	0	0.00
Public Service	125,200	93,400	73,600	6,200	247,700	0	546,100	1.08
Academic Support	1,890,800	696,200	1,233,900	79,600	-1,143,400	15,700	2,772,800	5.46
Student Services	2,702,500	704,800	1,722,000	405,000	1,813,300	0	7,347,600	14.48
Institutional Support	2,006,300	682,400	1,260,500	-155,100	1,762,500	0	5,556,600	10.95
Oper & Maint of Plant	280,200	1,785,400	1,166,700	133,400	3,287,400	0	6,653,100	13.11
Scholarships & Fellow	0	0	0	0	1,180,300	0	1,180,300	2.33
Total Educational and General	21,358,300	5,410,700	12,179,200	719,700	11,027,200	64,100	50,759,200	
Auxiliary Enterprises	0	0	0	0	13,400	0	13,400	
Total Unrestricted	21,358,300	5,410,700	12,179,200	719,700	11,040,600	64,100	50,772,600	

Walters State Community College  
Unrestricted Educational And General Expenditures By Budget Category  
Revised 2022-23

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	14,293,700	1,462,000	6,741,800	330,100	4,272,200	149,900	27,249,700	51.56
Research	0	0	0	0	0	0	0	0.00
Public Service	129,100	97,500	64,000	15,500	253,900	26,300	586,300	1.11
Academic Support	1,902,900	719,300	1,235,000	84,500	-1,103,900	16,000	2,853,800	5.40
Student Services	2,734,900	684,100	1,792,000	434,800	1,947,300	0	7,593,100	14.37
Institutional Support	2,067,400	702,300	1,299,000	-101,400	1,882,100	0	5,849,400	11.07
Oper & Maint of Plant	345,000	1,888,000	1,196,100	84,000	4,021,700	0	7,534,800	14.26
Scholarships & Fellow	0	0	0	0	1,180,300	0	1,180,300	2.23
Total Educational and General	21,473,000	5,553,200	12,327,900	847,500	12,453,600	192,200	52,847,400	
Auxiliary Enterprises	0	0	0	0	16,100	0	16,100	
Total Unrestricted	21,473,000	5,553,200	12,327,900	847,500	12,469,700	192,200	52,863,500	

Walters State Community College  
Detail Of Transfers  
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	700,000	0	0
Loan Fund Matching-NDSL			
Renewals and Replacements:			
Total E&G Mandatory Transfers	700,000	0	0
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Transfers to Unexpended Plant	2,036,976	250,000	1,434,349
Renewals and Replacements:			
Transfers to Renew and Replace	422,715	0	715,504
Other:			
Transfers from Auxiliary	0	-85,400	-74,100
Total E&G Non-Mandatory Transfers	2,459,691	164,600	2,075,753
Total Educational And General	3,159,691	164,600	2,075,753
Auxiliary Enterprises			
Mandatory Transfers			
Retirement of Indebtedness:			
Renewals and Replacements:			
Total Auxiliary Mandatory Transfers	0	0	0
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Renewals and Replacements:			
Transfers to Renew and Replace	4,700	5,200	4,800
Other:			
Transfers to Other Funds	0	85,400	74,100
Total Auxiliary Non-Mandatory Transfers	4,700	90,600	78,900
Total Auxiliary Enterprises	4,700	90,600	78,900
Total Transfers	3,164,391	255,200	2,154,653

Walters State Community College  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Actual 2021-22

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	126,538	0	0	1,000	128,116	771,479	0	0	1,027,133	0	1,027,133
Academic	12,073,502	0	0	36,288	0	4,137	0	0	12,113,927	0	12,113,927
Supporting	1,228,513	0	44,206	564,132	602,633	617,886	1,679,873	0	4,737,243	0	4,737,243
Students	5,470	0	0	0	9,380	0	0	0	14,850	0	14,850
Professional	1,057,969	0	87,751	1,710,482	2,203,304	1,134,283	202,873	0	6,396,662	0	6,396,662
Total Salaries	14,491,992	0	131,957	2,311,902	2,943,433	2,527,785	1,882,746	0	24,289,815	0	24,289,815
Employee Benefits											
FICA	1,042,721	0	9,194	168,558	211,089	177,498	133,902	0	1,742,962	0	1,742,962
Retirement	1,764,812	0	15,648	341,216	440,208	351,730	271,281	0	3,184,895	0	3,184,895
Insurance	2,183,315	0	17,729	424,380	518,142	462,518	468,616	0	4,074,700	0	4,074,700
Unemployment Compensation	1,874	0	0	0	1,124	0	0	0	2,998	0	2,998
Other	876,205	0	11,177	182,958	340,479	165,199	170,501	0	1,746,519	0	1,746,519
Total Benefits	5,868,927	0	53,748	1,117,112	1,511,042	1,156,945	1,044,300	0	10,752,074	0	10,752,074
Total Personal Serv.	20,360,919	0	185,705	3,429,014	4,454,475	3,684,730	2,927,046	0	35,041,889	0	35,041,889
Other											
Travel	170,891	0	12,262	33,084	428,957	-153,198	62,173	0	554,169	0	554,169
Printing, Duplicating, Film Processing	2,741	0	0	0	16,190	28,989	0	0	47,920	0	47,920
Utilities & Fuel	2,007	0	773	0	0	0	1,778,006	0	1,780,786	0	1,780,786
Communications & Shipping Cost	16,224	0	3,650	1,254	9,111	365,565	8,627	0	404,431	0	404,431
Maintenance/Repairs	12,541	0	14,257	8,600	2,584	6,307	393,432	0	437,721	4,315	442,036
Professional/Admin. Services	508,495	0	5,085	924,233	443,108	875,949	146,960	0	2,903,830	0	2,903,830
Supplies	674,232	0	80,643	579,062	205,558	106,863	187,320	0	1,833,678	2,877	1,836,555
Rental & Insurance	36,761	0	1,495	2,177	54,531	123,213	333,711	0	551,888	0	551,888
Motor Vehicle Operation	3,601	0	840	0	0	67,608	3,464	0	75,513	0	75,513
Awards & Idemnities	3,405	0	0	0	600	728	0	0	4,733	0	4,733
Grants & Subsidies	6,345	0	0	12,217	4,940	13,744	1,548	0	38,794	0	38,794
Other Services & Expenses	18,964	0	2,118	813	19,838	64,580	54	0	106,367	0	106,367
Equipment	112,709	0	8,699	9,864	7,890	0	20,539	0	159,701	0	159,701
Improvements Other Than Buildings	0	0	0	1,680	0	0	0	0	1,680	0	1,680
Dept Revenue & Service Charges	1,975,832	0	20,354	-2,586,574	592,284	-239,147	439,095	0	201,844	10,841	212,685
Library Holdings & Bindings	0	0	0	10,733	0	0	0	0	10,733	0	10,733
Scholarships	46,529	0	0	0	7,500	0	0	924,408	978,437	0	978,437
Total Other	3,591,277	0	150,176	-1,002,857	1,793,091	1,261,201	3,374,929	924,408	10,092,225	18,033	10,110,258
Total E & G	23,952,196	0	335,881	2,426,157	6,247,566	4,945,931	6,301,975	924,408	45,134,114	18,033	45,152,147
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	3,159,691	4,700	3,164,391
Grand Total	23,952,196	0	335,881	2,426,157	6,247,566	4,945,931	6,301,975	924,408	48,293,805	22,733	48,316,538

Walters State Community College  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Original 2022-23

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	130,544	0	0	0	132,245	785,125	0	0	1,047,914	0	1,047,914
Academic	13,121,849	0	0	32,687	0	2,500	0	0	13,157,036	0	13,157,036
Supporting	1,409,527	0	93,387	696,212	695,808	682,392	1,785,401	0	5,362,727	0	5,362,727
Students	39,000	0	0	0	9,000	0	0	0	48,000	0	48,000
Professional	1,100,946	0	125,238	1,858,157	2,570,246	1,218,713	280,192	0	7,153,492	0	7,153,492
Total Salaries	15,801,866	0	218,625	2,587,056	3,407,299	2,688,730	2,065,593	0	26,769,169	0	26,769,169
Employee Benefits											
FICA	1,142,826	0	12,518	209,760	292,735	214,284	198,344	0	2,070,467	0	2,070,467
Retirement	2,016,752	0	22,091	370,166	516,592	378,148	350,018	0	3,653,767	0	3,653,767
Insurance	2,890,677	0	31,664	530,571	740,448	542,012	501,693	0	5,237,065	0	5,237,065
Unemployment Compensation	67,225	0	736	12,339	17,220	12,605	11,667	0	121,792	0	121,792
Other	605,025	0	6,627	111,050	154,978	113,444	105,006	0	1,096,130	0	1,096,130
Total Benefits	6,722,505	0	73,636	1,233,886	1,721,973	1,260,493	1,166,728	0	12,179,221	0	12,179,221
Total Personal Serv.	22,524,371	0	292,261	3,820,942	5,129,272	3,949,223	3,232,321	0	38,948,390	0	38,948,390
Other											
Travel	250,607	0	6,225	79,640	404,990	-155,092	133,394	0	719,764	0	719,764
Operating Expense Budget	1,644,707	0	222,746	1,607,415	1,173,558	1,897,056	1,027,095	0	7,572,577	3,000	7,575,577
Capital Expenditure Budget	48,430	0	0	15,661	0	0	0	0	64,091	0	64,091
Utilities & Fuel	5,165	0	3,202	0	0	123,798	1,851,440	0	1,983,605	0	1,983,605
Dept Revenue & Service Charges	2,177,249	0	21,742	-2,750,841	639,790	-258,345	408,877	0	238,472	10,400	248,872
Scholarships	52,250	0	0	0	0	0	0	1,180,292	1,232,542	0	1,232,542
Total Other	4,178,408	0	253,915	-1,048,125	2,218,338	1,607,417	3,420,806	1,180,292	11,811,051	13,400	11,824,451
Total E & G	26,702,779	0	546,176	2,772,817	7,347,610	5,556,640	6,653,127	1,180,292	50,759,441	13,400	50,772,841
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	164,600	90,600	255,200
Grand Total	26,702,779	0	546,176	2,772,817	7,347,610	5,556,640	6,653,127	1,180,292	50,924,041	104,000	51,028,041

Walters State Community College  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Revised 2022-23

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	131,544	0	0	0	133,245	828,186	0	0	1,092,975	0	1,092,975
Academic	13,056,039	0	0	34,583	0	0	0	0	13,090,622	0	13,090,622
Supporting	1,423,029	0	97,480	719,288	675,148	702,291	1,888,049	0	5,505,285	0	5,505,285
Students	39,000	0	0	0	9,000	0	0	0	48,000	0	48,000
Professional	1,106,108	0	129,073	1,868,339	2,601,684	1,239,253	344,963	0	7,289,420	0	7,289,420
Total Salaries	15,755,720	0	226,553	2,622,210	3,419,077	2,769,730	2,233,012	0	27,026,302	0	27,026,302
Employee Benefits											
FICA	1,146,114	0	10,882	209,945	304,647	220,832	203,342	0	2,095,762	0	2,095,762
Retirement	2,022,555	0	19,203	370,491	537,612	389,703	358,839	0	3,698,403	0	3,698,403
Insurance	2,898,995	0	27,524	531,037	770,578	558,574	514,336	0	5,301,044	0	5,301,044
Unemployment Compensation	67,418	0	640	12,350	17,920	12,990	11,961	0	123,279	0	123,279
Other	606,766	0	5,761	111,147	161,284	116,911	107,652	0	1,109,521	0	1,109,521
Total Benefits	6,741,848	0	64,010	1,234,970	1,792,041	1,299,010	1,196,130	0	12,328,009	0	12,328,009
Total Personal Serv.	22,497,568	0	290,563	3,857,180	5,211,118	4,068,740	3,429,142	0	39,354,311	0	39,354,311
Other											
Travel	330,095	0	15,525	84,511	434,758	-101,420	83,969	0	847,438	0	847,438
Operating Expense Budget	1,792,005	0	229,639	1,934,914	1,268,613	2,001,338	1,191,605	0	8,418,114	3,000	8,421,114
Capital Expenditure Budget	149,940	0	26,344	15,957	0	0	0	0	192,241	0	192,241
Utilities & Fuel	5,165	0	3,202	0	0	123,798	2,393,102	0	2,525,267	0	2,525,267
Dept Revenue & Service Charges	2,360,813	0	21,086	-3,038,781	678,696	-243,078	437,024	0	215,760	13,100	228,860
Scholarships	114,250	0	0	0	0	0	0	1,180,292	1,294,542	0	1,294,542
Total Other	4,752,268	0	295,796	-1,003,399	2,382,067	1,780,638	4,105,700	1,180,292	13,493,362	16,100	13,509,462
Total E & G	27,249,836	0	586,359	2,853,781	7,593,185	5,849,378	7,534,842	1,180,292	52,847,673	16,100	52,863,773
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,075,753	78,900	2,154,653
Grand Total	27,249,836	0	586,359	2,853,781	7,593,185	5,849,378	7,534,842	1,180,292	54,923,426	95,000	55,018,426



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Form VI

Walters State Community College  
Current Fund Revenues  
October Budget 2022-23

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	ACTUAL 2021-22	JULY 2022-23	OCTOBER 2022-23
Education and General			
Tuition and Fees			
Mandatory Fees			
5100 Maintenance Fees	17,940,096	17,033,400	17,168,200
5105 Out-Of-State Tuition	702,889	490,600	527,900
General Access			
5120 Technology Access Fee	901,262	915,800	915,800
5130 Community College Camp Access	90,842	86,800	89,000
5133 International Fee	72,802	69,700	71,400
Total Mandatory Fees	19,707,891	18,596,300	18,772,300
Non-Mandatory Fees			
5160 CEU Student Fees	816,620	580,000	620,000
5155 RODE Fee	58,504	54,900	60,000
Specialized Academic Course Fee			
51650 Culinary Arts Special Course Fee	11,160	11,100	11,100
51665 Allied Health Course Fee	254,948	251,740	239,770
51803 Deferred Payment Service Fee	26,375	23,000	23,000
51804 Music Course Fee	5,472	5,400	5,400
51805 Natural Science Materials Fee	45,426	45,000	45,000
51806 Dual Enrollment Course Fee	0	0	120,000
51808 Prior Learning Assessment Fee	275	200	200
51809 Police Academy Material Fee	21,539	18,000	18,000
51810 Returned Check Fine	690	400	400
51815 Study Abroad Application Fee	400	0	0
Total Non-Mandatory Fees	1,241,409	989,740	1,142,870
Total Tuition & Fees	20,949,300	19,586,040	19,915,170
52000 State Appropriations	27,190,150	30,887,500	31,327,000
5300 Federal Grants and Contracts	1,031,817	75,000	75,000
5400 State Grants & Contracts	122,099	55,000	100,000
5600 Private Grants & Contracts	50,807	40,000	40,000
5700 Private Gifts	193,862	0	646
Sales & Services of Educ. Activities			
58380 Culinary Arts Non Taxable	2,942	2,700	2,900
58390 Culinary Arts Sevierville Taxable	21,489	17,000	20,000
58409 Testing Services	37,390	30,000	30,000
58410 Theater Productions	1,739	1,500	1,500
58440 Greenhouse sales	2,491	1,000	2,000
58451 College Fair	0	0	1,300

Walters State Community College  
Current Fund Revenues  
October Budget 2022-23

	ACTUAL 2021-22	JULY 2022-23	OCTOBER 2022-23
Total Sales & Services of Educ. Activities	66,051	52,200	57,700
Sales & Services of Other Activities			
5800 Athletics	5,646	0	0
58865 Conference Fees	80	100	100
58875 Expo Center Rent	106,099	103,000	103,000
58876 Expo Center Shavings	24,699	24,000	24,000
58878 Expo Center Concessions	91,502	76,000	76,000
58879 Expo Center Drink Contract	0	0	10,000
58885 Rental of Institutional Property	37,688	30,000	30,000
58899 Other Act Bad Debt Contra	-3,093	-15,000	-15,000
Total Sales & Services of Other Activities	262,621	218,100	228,100
Other Sources			
58500 Other Sources	1,883,689	0	1,500
58515 Traffic Fines	91	100	100
58800 Bank Investment Interest Income	435	600	300
58803 LGIP Interest Income	63,804	9,500	141,005
58805 Other Investment Income	-24,264	0	0
Total Other Sources	1,923,755	10,200	142,905
Total Educational & General	51,790,462	50,924,040	51,886,521
Auxiliary Enterprises Revenues			
310 Book & University Store	89,941	100,000	90,000
320 Food Services	4,834	4,000	5,000
340 Vending	7	0	0
Total Auxiliary Revenues	94,782	104,000	95,000
Total Revenues	51,885,244	51,028,040	51,981,521

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Education and General			
Instruction (20)			
General Academic (200)			
RHITA Initiative (12003)			
Travel	0	10,000	10,000
Operating Expenses	0	5,000	5,000
Total - RHITA Initiative (12003):	<u>0</u>	<u>15,000</u>	<u>15,000</u>
Academic Initiatives (12010)			
Employee Benefits	234	0	0
Operating Expenses	0	1,289	1,289
Total - Academic Initiatives (12010):	<u>234</u>	<u>1,289</u>	<u>1,289</u>
Overload General Academic (12100)			
Salaries - Academic	144,282	198,498	155,605
Employee Benefits	33,630	50,795	45,950
Total - Overload General Academic (12100):	<u>177,912</u>	<u>249,293</u>	<u>201,555</u>
Dean of Humanities (13000)			
Salaries - Academic	18,104	89,508	86,898
Salaries - Supporting	99,199	131,160	139,281
Employee Benefits	63,034	110,935	108,645
Travel	398	1,202	1,202
Operating Expenses	10,793	17,485	21,225
Department Revenues	3,787	7,764	7,764
Total - Dean of Humanities (13000):	<u>195,315</u>	<u>358,054</u>	<u>365,015</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Art (13001)			
Salaries - Academic	155,622	152,822	161,851
Employee Benefits	73,412	78,384	83,678
Travel	705	1,214	1,214
Operating Expenses	11,354	11,538	11,538
Department Revenues	78	175	175
Total - Art (13001):	<u>241,171</u>	<u>244,133</u>	<u>258,456</u>
English (13002)			
Salaries - Academic	951,956	928,899	956,633
Employee Benefits	392,476	405,990	427,445
Travel	2,236	1,576	1,576
Operating Expenses	1,995	5,615	5,615
Department Revenues	47	3,092	3,092
Total - English (13002):	<u>1,348,710</u>	<u>1,345,172</u>	<u>1,394,361</u>
General Studies (13003)			
Salaries - Academic	104,574	102,774	110,130
Employee Benefits	39,031	39,972	43,356
Travel	2,348	1,833	1,833
Operating Expenses	188	651	1,351
Department Revenues	20	288	288
Total - General Studies (13003):	<u>146,161</u>	<u>145,518</u>	<u>156,958</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Journalism and Foreign Lang (13004)			
Salaries - Academic	116,327	114,527	118,984
Employee Benefits	65,172	55,635	55,316
Travel	1,509	1,264	4,324
Operating Expenses	60	696	696
Department Revenues	61	80	80
Total - Journalism and Foreign Lang (13004):	<u>183,129</u>	<u>172,202</u>	<u>179,400</u>
Music (13005)			
Salaries - Academic	183,022	180,784	163,734
Employee Benefits	63,310	64,047	52,292
Travel	6,644	707	707
Operating Expenses	13,398	21,941	21,941
Department Revenues	257	1,230	1,230
Total - Music (13005):	<u>266,631</u>	<u>268,709</u>	<u>239,904</u>
Fine Arts Morristown (13006)			
Salaries - Academic	0	0	778
Employee Benefits	0	0	60
Total - Fine Arts Morristown (13006):	<u>0</u>	<u>0</u>	<u>838</u>
Theatre (13007)			
Salaries - Academic	44,590	43,690	43,690
Employee Benefits	14,313	14,587	15,127
Travel	0	29	29
Operating Expenses	17,867	12,835	12,835
Department Revenues	591	1,848	1,848
Total - Theatre (13007):	<u>77,361</u>	<u>72,989</u>	<u>73,529</u>

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Speech (13008)			
Salaries - Academic	443,611	456,835	437,061
Employee Benefits	130,746	140,959	120,239
Travel	1,672	5,576	5,576
Operating Expenses	2,912	6,603	6,603
Department Revenues	442	2,411	2,411
Total - Speech (13008):	<u>579,383</u>	<u>612,384</u>	<u>571,890</u>
Professional Entertainment (13009)			
Salaries - Academic	4,040	2,500	2,500
Employee Benefits	310	191	191
Operating Expenses	6,608	8,797	8,797
Department Revenues	72	43	43
Total - Professional Entertainment (13009):	<u>11,030</u>	<u>11,531</u>	<u>11,531</u>
Mildred Haun Conference (13011)			
Operating Expenses	3,918	8,170	8,170
Department Revenues	130	260	260
Total - Mildred Haun Conference (13011):	<u>4,048</u>	<u>8,430</u>	<u>8,430</u>
Music Productions (13020)			
Operating Expenses	225	0	5,376
Total - Music Productions (13020):	<u>225</u>	<u>0</u>	<u>5,376</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Theatre Productions (13025)			
Operating Expenses	3,853	1,500	3,511
Total - Theatre Productions (13025):	<u>3,853</u>	<u>1,500</u>	<u>3,511</u>
Dean of Behavioral and Soc Sci (13050)			
Salaries - Academic	15,333	89,508	89,500
Salaries - Supporting	43,660	42,760	44,402
Employee Benefits	25,393	53,221	66,953
Travel	1,347	3,955	3,955
Operating Expenses	8,270	7,237	7,237
Department Revenues	918	5,791	5,791
Total - Dean of Behavioral and Soc Sci (13050):	<u>94,921</u>	<u>202,472</u>	<u>217,838</u>
History (13053)			
Salaries - Academic	472,224	419,858	436,445
Employee Benefits	188,679	193,556	201,567
Operating Expenses	92	0	0
Total - History (13053):	<u>660,995</u>	<u>613,414</u>	<u>638,012</u>
Education (13054)			
Salaries - Academic	134,400	175,000	182,733
Employee Benefits	33,962	52,193	44,134
Total - Education (13054):	<u>168,362</u>	<u>227,193</u>	<u>226,867</u>

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Psychology (13056)			
Salaries - Academic	275,849	271,349	246,465
Employee Benefits	146,045	153,447	123,588
Total - Psychology (13056):	<u>421,894</u>	<u>424,796</u>	<u>370,053</u>
Sociology (13057)			
Salaries - Academic	174,078	171,363	178,050
Employee Benefits	53,564	56,903	60,106
Operating Expenses	96	0	0
Total - Sociology (13057):	<u>227,738</u>	<u>228,266</u>	<u>238,156</u>
Health and Physical Education (13058)			
Salaries - Academic	73,402	72,402	77,178
Employee Benefits	27,661	28,857	30,514
Operating Expenses	870	907	907
Total - Health and Physical Education (13058):	<u>101,933</u>	<u>102,166</u>	<u>108,599</u>
Early Childhood Dev (13059)			
Salaries - Academic	91,659	90,759	94,305
Employee Benefits	40,588	42,185	44,553
Travel	187	1,593	1,593
Operating Expenses	399	582	582
Total - Early Childhood Dev (13059):	<u>132,833</u>	<u>135,119</u>	<u>141,033</u>



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Math Administration (13100)			
Salaries - Academic	81,135	80,235	85,956
Salaries - Supporting	47,334	46,334	48,067
Employee Benefits	80,328	66,752	74,086
Travel	1,616	1,742	1,742
Operating Expenses	6,839	1,100	1,100
Department Revenues	2,259	14,616	14,616
Total - Math Administration (13100):	<u>219,511</u>	<u>210,779</u>	<u>225,567</u>
Math (13101)			
Salaries - Academic	724,614	707,352	734,805
Employee Benefits	312,305	322,166	341,422
Operating Expenses	2,184	2,237	2,237
Department Revenues	2	35	35
Total - Math (13101):	<u>1,039,105</u>	<u>1,031,790</u>	<u>1,078,499</u>
Science Division (13150)			
Salaries - Academic	83,344	82,444	85,694
Salaries - Supporting	55,776	44,455	46,177
Employee Benefits	78,151	73,810	77,125
Travel	6,122	10,463	10,463
Operating Expenses	10,941	12,126	12,126
Department Revenues	7,515	14,588	14,588
Total - Science Division (13150):	<u>241,849</u>	<u>237,886</u>	<u>246,173</u>

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Biology (13151)			
Salaries - Academic	907,083	893,583	931,647
Salaries - Supporting	84,877	83,727	86,936
Employee Benefits	408,642	412,954	438,069
Operating Expenses	18,368	22,373	22,373
Department Revenues	4	40	40
Total - Biology (13151):	<u>1,418,974</u>	<u>1,412,677</u>	<u>1,479,065</u>
Chemistry (13152)			
Salaries - Academic	105,189	98,289	102,197
Employee Benefits	49,479	53,301	56,398
Operating Expenses	49,787	10,944	10,944
Total - Chemistry (13152):	<u>204,455</u>	<u>162,534</u>	<u>169,539</u>
Physics and Natural Science (13153)			
Salaries - Academic	268,792	265,192	275,635
Employee Benefits	103,872	104,134	110,019
Operating Expenses	4,527	5,000	5,000
Total - Physics and Natural Science (13153):	<u>377,191</u>	<u>374,326</u>	<u>390,654</u>
Natural Science Materials Fee (13156)			
Operating Expenses	61,954	45,000	50,608
Total - Natural Science Materials Fee (13156):	<u>61,954</u>	<u>45,000</u>	<u>50,608</u>

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Distance Education (13401)			
Salaries - Academic	600,399	710,635	710,635
Employee Benefits	42,468	54,364	54,364
Travel	0	1,705	1,705
Operating Expenses	103,603	75,058	75,058
Department Revenues	3,152	11,959	11,959
Total - Distance Education (13401):	<hr/> 749,622	<hr/> 853,721	<hr/> 853,721
Summer School Gen Acad (13404)			
Salaries - Academic	317,920	496,085	373,281
Employee Benefits	97,008	88,077	155,999
Operating Expenses	10,895	0	5,524
Total - Summer School Gen Acad (13404):	<hr/> 425,823	<hr/> 584,162	<hr/> 534,804
Claiborne County Campus (13407)			
Salaries - Academic	96,994	96,094	99,866
Salaries - Supporting	32,510	43,967	45,479
Salaries - Professional	113,612	111,812	116,184
Employee Benefits	111,081	116,965	123,842
Travel	4,054	2,122	2,122
Operating Expenses	10,636	16,077	14,910
Department Revenues	164	236	236
Total - Claiborne County Campus (13407):	<hr/> 369,051	<hr/> 387,273	<hr/> 402,639

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Dual Enrollment (13409)			
Salaries - Academic	27,100	26,500	26,500
Employee Benefits	5,961	6,381	6,381
Travel	13,498	14,445	14,445
Operating Expenses	7,283	3,004	4,837
Department Revenues	340	9,320	6,320
Total - Dual Enrollment (13409):	<u>54,182</u>	<u>59,650</u>	<u>58,483</u>
Newport Center (13416)			
Salaries - Supporting	6,644	13,098	13,098
Employee Benefits	508	1,002	1,002
Travel	3,277	4,000	4,000
Operating Expenses	8,815	7,000	6,900
Department Revenues	5	0	100
Total - Newport Center (13416):	<u>19,249</u>	<u>25,100</u>	<u>25,100</u>
IDEAS (13419)			
Salaries - Academic	5,765	30,900	30,900
Salaries - Professional	75,708	88,749	92,255
Employee Benefits	38,988	48,427	49,619
Travel	0	777	777
Operating Expenses	887	17,140	22,140
Department Revenues	114	163	163
Total - IDEAS (13419):	<u>121,462</u>	<u>186,156</u>	<u>195,854</u>

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TN eCampus Gen Acad (13430)			
Salaries - Academic	426,250	196,223	196,223
Employee Benefits	73,756	37,271	37,271
Operating Expenses	26,171	0	0
Total - TN eCampus Gen Acad (13430):	<u>526,177</u>	<u>233,494</u>	<u>233,494</u>
Sevier County Campus (13500)			
Salaries - Academic	96,020	95,120	98,833
Salaries - Supporting	79,446	105,089	108,151
Salaries - Professional	130,120	128,620	133,012
Employee Benefits	114,915	114,705	137,936
Travel	941	2,690	2,690
Operating Expenses	25,364	32,523	31,356
Department Revenues	463	686	686
Total - Sevier County Campus (13500):	<u>447,269</u>	<u>479,433</u>	<u>512,664</u>
Fine Arts Sevier (13501)			
Salaries - Academic	0	0	190
Employee Benefits	0	0	14
Total - Fine Arts Sevier (13501):	<u>0</u>	<u>0</u>	<u>204</u>
Niswonger Campus (13550)			
Salaries - Supporting	122,445	122,369	125,537
Salaries - Professional	197,175	194,475	202,074
Employee Benefits	151,181	169,688	201,060
Travel	1,200	2,287	2,287
Operating Expenses	21,112	29,536	28,369
Department Revenues	920	634	634
Total - Niswonger Campus (13550):	<u>494,033</u>	<u>518,989</u>	<u>559,961</u>

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Office of VP Educational Outreach (16000)			
Salaries - Administrative	126,538	125,638	130,544
Salaries - Supporting	17,436	44,847	46,521
Employee Benefits	49,791	69,271	73,175
Travel	1,083	5,660	5,660
Operating Expenses	3,076	10,522	10,522
Department Revenues	56	480	480
Total - Office of VP Educational Outreach (16000):	<u>197,980</u>	<u>256,418</u>	<u>266,902</u>
Presidential Perf Scholarship (30505)			
Operating Expenses	38,879	43,000	103,000
Total - Presidential Perf Scholarship (30505):	<u>38,879</u>	<u>43,000</u>	<u>103,000</u>
TAF HUM 137 Classroom Equipment (31065)			
Operating Expenses	0	14,302	14,302
Total - TAF HUM 137 Classroom Equipment (31065):	<u>0</u>	<u>14,302</u>	<u>14,302</u>
TAF Oculus VR Goggles (31104)			
Operating Expenses	0	0	5,980
Capital Outlay	0	5,980	0
Total - TAF Oculus VR Goggles (31104):	<u>0</u>	<u>5,980</u>	<u>5,980</u>

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TAF Personal FM Listening System (31105)			
Operating Expenses	0	674	674
Total - TAF Personal FM Listening System (31105):	<u>0</u>	<u>674</u>	<u>674</u>
TAF Lab Assistants (31250)			
Salaries - Supporting	113,428	104,265	92,073
Salaries - Professional	32,991	45,376	46,176
Employee Benefits	78,887	79,305	75,445
Total - TAF Lab Assistants (31250):	<u>225,306</u>	<u>228,946</u>	<u>213,694</u>
Computer Services Allocation (80505)			
Department Revenues	936,377	1,027,058	1,126,542
Total - Computer Services Allocation (80505):	<u>936,377</u>	<u>1,027,058</u>	<u>1,126,542</u>
Local Telephone Allocation (80506)			
Department Revenues	139,566	140,614	148,045
Total - Local Telephone Allocation (80506):	<u>139,566</u>	<u>140,614</u>	<u>148,045</u>
Motor Pool Allocation (80509)			
Travel	18,657	18,288	23,621
Total - Motor Pool Allocation (80509):	<u>18,657</u>	<u>18,288</u>	<u>23,621</u>

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Dual Service Contracts (80605)			
Salaries - Academic	21,580	14,554	14,554
Salaries - Supporting	2,500	0	0
Salaries - Professional	8,400	0	0
Employee Benefits	7,318	3,826	3,826
Total - Dual Service Contracts (80605):	<u>39,798</u>	<u>18,380</u>	<u>18,380</u>
Gifts (80705)			
Travel	500	0	0
Operating Expenses	6,224	0	0
Total - Gifts (80705):	<u>6,724</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Operating Expenses	438	0	0
Department Revenues	24,423	0	0
Total - Other Expenses (80805):	<u>24,861</u>	<u>0</u>	<u>0</u>
Total - General Academic (200):			
Salaries - Administrative	126,538	125,638	130,544
Salaries - Academic	7,165,258	7,354,282	7,309,456
Salaries - Supporting	705,255	782,071	795,722
Salaries - Professional	558,006	569,032	589,701
Employee Benefits	3,196,199	3,364,256	3,540,767
Travel	67,994	93,128	101,521
Operating Expenses	500,881	458,462	550,633
Capital Outlay	0	5,980	0
Department Revenues	1,121,763	1,243,411	1,347,426
Total	<u>13,441,894</u>	<u>13,996,260</u>	<u>14,365,770</u>
Vocational Technical Education (205)			



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Accreditation Fees (12011)			
Travel	1,040	0	0
Operating Expenses	47,873	59,000	59,000
Department Revenues	514	0	0
Total - Accreditation Fees (12011):	<u>49,427</u>	<u>59,000</u>	<u>59,000</u>
Overload Voc and Tech (12101)			
Salaries - Academic	12,075	21,459	27,512
Employee Benefits	2,071	5,562	8,125
Total - Overload Voc and Tech (12101):	<u>14,146</u>	<u>27,021</u>	<u>35,637</u>
Dean Business and Technical Educ (13190)			
Salaries - Academic	1,000	105,000	81,750
Salaries - Supporting	0	35,513	33,696
Employee Benefits	286	70,001	23,202
Travel	0	3,105	3,105
Operating Expenses	0	7,913	7,913
Department Revenues	0	3,098	3,098
Total - Dean Business and Technical Educ (13190):	<u>1,286</u>	<u>224,630</u>	<u>152,764</u>
Technical Education Div (13200)			
Salaries - Supporting	10,421	0	0
Salaries - Professional	88,039	0	0
Employee Benefits	46,367	0	0
Travel	1,284	0	0
Operating Expenses	3,657	0	0
Department Revenues	247	0	0
Total - Technical Education Div (13200):	<u>150,015</u>	<u>0</u>	<u>0</u>

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Engineering Technology (13201)			
Salaries - Academic	216,867	214,067	222,493
Employee Benefits	98,166	89,909	94,983
Travel	890	485	485
Operating Expenses	16,669	21,521	21,521
Department Revenues	10	362	362
Total - Engineering Technology (13201):	<u>332,602</u>	<u>326,344</u>	<u>339,844</u>
Greenhouse and Nursery Mgmt (13202)			
Salaries - Academic	75,454	74,554	82,260
Salaries - Professional	1,200	1,256	1,306
Employee Benefits	39,478	40,483	43,982
Travel	0	765	765
Operating Expenses	6,438	6,678	6,678
Department Revenues	193	979	979
Total - Greenhouse and Nursery Mgmt (13202):	<u>122,763</u>	<u>124,715</u>	<u>135,970</u>
Golf and Turf Mgmt (13204)			
Salaries - Academic	49,412	49,106	51,054
Employee Benefits	19,826	15,653	16,815
Travel	0	184	184
Operating Expenses	1,845	3,856	3,856
Department Revenues	210	39	39
Total - Golf and Turf Mgmt (13204):	<u>71,293</u>	<u>68,838</u>	<u>71,948</u>

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Agriculture Resource (13205)			
Salaries - Academic	67,983	67,738	114,023
Employee Benefits	30,892	27,479	32,740
Travel	1,791	531	531
Operating Expenses	14,662	20,973	20,973
Capital Outlay	0	0	66,940
Department Revenues	1,873	3,013	3,013
Total - Agriculture Resource (13205):	<u>117,201</u>	<u>119,734</u>	<u>238,220</u>
Computer Science (13212)			
Salaries - Academic	227,471	224,071	237,271
Employee Benefits	83,967	82,376	86,999
Travel	0	1,132	1,132
Operating Expenses	19,461	19,698	19,698
Department Revenues	14	444	444
Total - Computer Science (13212):	<u>330,913</u>	<u>327,721</u>	<u>345,544</u>
Health Related Careers Admin (13250)			
Salaries - Academic	340	0	0
Salaries - Supporting	146,914	151,082	156,982
Salaries - Professional	42,536	41,636	43,285
Employee Benefits	96,973	95,239	101,848
Travel	4,309	8,200	8,200
Operating Expenses	8,951	22,233	22,233
Department Revenues	2,105	13,631	13,631
Total - Health Related Careers Admin (13250):	<u>302,128</u>	<u>332,021</u>	<u>346,179</u>

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Nursing (13251)			
Salaries - Academic	1,435,957	1,445,897	1,491,638
Employee Benefits	590,626	596,289	627,260
Travel	1,698	2,199	2,199
Operating Expenses	29,277	41,196	41,196
Department Revenues	732	562	562
Total - Nursing (13251):	<u>2,058,290</u>	<u>2,086,143</u>	<u>2,162,855</u>
Physical Therapist Assistant (13252)			
Salaries - Academic	192,195	189,395	197,398
Employee Benefits	74,260	75,559	80,510
Travel	6,773	1,207	1,207
Operating Expenses	6,690	6,611	6,611
Department Revenues	416	1,712	1,712
Total - Physical Therapist Assistant (13252):	<u>280,334</u>	<u>274,484</u>	<u>287,438</u>
Respiratory Therapy (13253)			
Salaries - Academic	184,164	181,564	193,156
Employee Benefits	79,806	84,557	88,858
Travel	375	1,442	1,442
Operating Expenses	8,415	8,291	8,291
Department Revenues	27	29	29
Total - Respiratory Therapy (13253):	<u>272,787</u>	<u>275,883</u>	<u>291,776</u>

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Health Information (13254)			
Salaries - Academic	136,302	134,502	139,766
Employee Benefits	37,590	37,576	39,562
Travel	519	1,679	679
Operating Expenses	1,122	286	1,286
Department Revenues	13	824	824
Total - Health Information (13254):	<u>175,546</u>	<u>174,867</u>	<u>182,117</u>
Pharmacy Technician (13255)			
Salaries - Academic	75,816	74,916	77,821
Employee Benefits	23,427	23,531	24,400
Travel	0	257	257
Operating Expenses	4,742	4,257	4,257
Department Revenues	17	19	19
Total - Pharmacy Technician (13255):	<u>104,002</u>	<u>102,980</u>	<u>106,754</u>
Allied Health Fee-Nursing (13260)			
Salaries - Academic	82,481	82,481	82,481
Employee Benefits	19,609	20,301	20,301
Travel	96	0	0
Operating Expenses	5,280	6,147	6,147
Total - Allied Health Fee-Nursing (13260):	<u>107,466</u>	<u>108,929</u>	<u>108,929</u>
Allied Health Fee-Respiratory Thrpy (13261)			
Operating Expenses	20,283	6,302	6,302
Total - Allied Health Fee-Respiratory Thrpy (13261):	<u>20,283</u>	<u>6,302</u>	<u>6,302</u>

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Allied Health Fee-PTA (13262)			
Salaries - Academic	18,563	18,563	18,563
Employee Benefits	5,225	5,482	5,482
Total - Allied Health Fee-PTA (13262):	<u>23,788</u>	<u>24,045</u>	<u>24,045</u>
Allied Health Fee-Surgical Tech (13263)			
Salaries - Academic	3,640	3,640	3,640
Employee Benefits	606	606	606
Operating Expenses	6,655	5,924	5,924
Total - Allied Health Fee-Surgical Tech (13263):	<u>10,901</u>	<u>10,170</u>	<u>10,170</u>
Allied Health Fee-Health Info Tech (13264)			
Salaries - Academic	7,819	7,819	7,819
Employee Benefits	1,380	1,380	1,380
Operating Expenses	0	0	38,090
Total - Allied Health Fee-Health Info Tech (13264):	<u>9,199</u>	<u>9,199</u>	<u>47,289</u>
Occupational Therapist Assistant (13265)			
Salaries - Academic	204,316	201,516	209,529
Employee Benefits	80,361	82,685	86,339
Travel	4,868	707	800
Operating Expenses	6,551	5,452	5,359
Department Revenues	20	39	39
Total - Occupational Therapist Assistant (13265):	<u>296,116</u>	<u>290,399</u>	<u>302,066</u>

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Surgical Tech (13267)			
Salaries - Academic	127,945	126,889	131,916
Employee Benefits	53,104	57,356	60,645
Travel	3,244	3,254	3,254
Operating Expenses	13,320	5,887	5,887
Department Revenues	16	15	15
Total - Surgical Tech (13267):	<u>197,629</u>	<u>193,401</u>	<u>201,717</u>
USDA Rural Dev Grant Match (13268)			
Operating Expenses	8,399	0	0
Capital Outlay	913	0	0
Total - USDA Rural Dev Grant Match (13268):	<u>9,312</u>	<u>0</u>	<u>0</u>
Allied Health Fee-Pharm Tech (13269)			
Salaries - Academic	8,417	8,417	8,417
Employee Benefits	1,486	1,486	1,486
Total - Allied Health Fee-Pharm Tech (13269):	<u>9,903</u>	<u>9,903</u>	<u>9,903</u>
Allied Health Fee-OTA (13271)			
Salaries - Academic	33,742	33,742	33,742
Employee Benefits	5,618	5,618	5,618
Total - Allied Health Fee-OTA (13271):	<u>39,360</u>	<u>39,360</u>	<u>39,360</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Business Related Careers Div (13300)			
Salaries - Academic	2,333	0	7,000
Salaries - Supporting	45,675	44,675	46,342
Employee Benefits	21,643	20,669	23,165
Travel	2,770	3,822	3,822
Operating Expenses	2,159	5,635	5,635
Department Revenues	1,227	7,288	7,288
Total - Business Related Careers Div (13300):	<u>75,807</u>	<u>82,089</u>	<u>93,252</u>
Administration Office Assistant (13301)			
Travel	0	228	228
Operating Expenses	206	1,166	1,166
Total - Administration Office Assistant (13301):	<u>206</u>	<u>1,394</u>	<u>1,394</u>
Management (13302)			
Salaries - Academic	242,598	237,102	211,098
Employee Benefits	92,331	90,068	69,580
Operating Expenses	0	547	547
Total - Management (13302):	<u>334,929</u>	<u>327,717</u>	<u>281,225</u>
Legal Studies (13303)			
Salaries - Academic	46,638	45,638	47,464
Employee Benefits	22,117	26,066	27,594
Travel	0	3,079	3,079
Operating Expenses	1,503	335	335
Total - Legal Studies (13303):	<u>70,258</u>	<u>75,118</u>	<u>78,472</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Accounting (13304)			
Salaries - Academic	88,618	124,154	131,016
Employee Benefits	24,692	34,691	33,339
Travel	425	2,000	2,000
Operating Expenses	9,526	12,117	12,117
Total - Accounting (13304):	<u>123,261</u>	<u>172,962</u>	<u>178,472</u>
Hospitality Mgmt (13305)			
Salaries - Academic	88,602	87,702	91,122
Employee Benefits	22,929	22,955	24,397
Travel	0	467	467
Operating Expenses	708	299	299
Department Revenues	5	210	210
Total - Hospitality Mgmt (13305):	<u>112,244</u>	<u>111,633</u>	<u>116,495</u>
Emergency Medical (13350)			
Salaries - Academic	81,612	84,034	93,778
Salaries - Professional	58,104	57,204	59,460
Employee Benefits	47,460	48,678	53,126
Travel	4,195	2,443	3,443
Operating Expenses	6,319	9,156	8,156
Department Revenues	439	640	640
Total - Emergency Medical (13350):	<u>198,129</u>	<u>202,155</u>	<u>218,603</u>

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Allied Health Fee-EMT (13351)			
Salaries - Academic	7,347	7,347	7,347
Employee Benefits	2,068	2,170	2,170
Travel	3,555	0	0
Operating Expenses	16,618	27,203	27,203
Capital Outlay	13,300	0	0
Total - Allied Health Fee-EMT (13351):	<u>42,888</u>	<u>36,720</u>	<u>36,720</u>
Criminal Justice Degree Program (13352)			
Salaries - Academic	224,357	241,987	252,452
Salaries - Supporting	37,269	36,369	37,792
Employee Benefits	79,792	97,555	78,108
Travel	4,713	6,024	6,024
Operating Expenses	31,782	33,751	33,751
Capital Outlay	32,677	0	0
Department Revenues	2,276	4,040	4,040
Total - Criminal Justice Degree Program (13352):	<u>412,866</u>	<u>419,726</u>	<u>412,167</u>
Center of Emphasis Matching (13353)			
Salaries - Academic	72,155	71,255	74,065
Employee Benefits	16,913	38,910	41,529
Total - Center of Emphasis Matching (13353):	<u>89,068</u>	<u>110,165</u>	<u>115,594</u>
Allied Health Fee-Paramedic (13356)			
Salaries - Academic	5,377	5,377	5,377
Employee Benefits	1,514	1,588	1,588
Operating Expenses	2,174	147	147
Total - Allied Health Fee-Paramedic (13356):	<u>9,065</u>	<u>7,112</u>	<u>7,112</u>

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Regional Law Enforcement Academy (13358)			
Salaries - Academic	135,653	166,097	168,848
Salaries - Supporting	53,041	45,400	47,112
Employee Benefits	26,751	54,119	74,471
Travel	1,739	494	494
Operating Expenses	75,490	53,295	53,295
Department Revenues	1,295	700	700
Total - Regional Law Enforcement Academy (13358):	293,969	320,105	344,920
Distance Education Voc Tech (13402)			
Salaries - Academic	350,035	314,450	314,450
Employee Benefits	24,291	24,055	24,055
Operating Expenses	40,131	33,557	33,557
Total - Distance Education Voc Tech (13402):	414,457	372,062	372,062
Summer School Voc Tech (13403)			
Salaries - Academic	85,361	52,248	84,725
Employee Benefits	28,418	11,520	30,524
Operating Expenses	9,288	3,820	5,586
Total - Summer School Voc Tech (13403):	123,067	67,588	120,835
TN eCampus Voc Tech (13431)			
Salaries - Academic	2,586	9,168	9,168
Employee Benefits	962	2,304	2,304
Total - TN eCampus Voc Tech (13431):	3,548	11,472	11,472

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Culinary Arts (13503)			
Salaries - Academic	134,172	132,705	137,897
Salaries - Supporting	43,375	70,761	74,595
Salaries - Professional	42,895	41,995	43,659
Employee Benefits	99,215	98,670	124,685
Travel	417	3,338	3,688
Operating Expenses	64,693	89,083	88,729
Capital Outlay	8,132	0	0
Department Revenues	343	0	4
Total - Culinary Arts (13503):	<u>393,242</u>	<u>436,552</u>	<u>473,257</u>
Culinary Arts Fee (13504)			
Operating Expenses	4,157	11,100	30,223
Total - Culinary Arts Fee (13504):	<u>4,157</u>	<u>11,100</u>	<u>30,223</u>
Services for Ind with Disabilities (22503)			
Travel	0	416	416
Operating Expenses	6,947	8,095	8,095
Department Revenues	69	206	206
Total - Services for Ind with Disabilities (22503):	<u>7,016</u>	<u>8,717</u>	<u>8,717</u>
Interpreting Services (22511)			
Operating Expenses	10,458	28,822	28,822
Total - Interpreting Services (22511):	<u>10,458</u>	<u>28,822</u>	<u>28,822</u>

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TAF Cisco Switches and Routers (31400)			
Operating Expenses	0	33,000	33,000
Total - TAF Cisco Switches and Routers (31400):	<u>0</u>	<u>33,000</u>	<u>33,000</u>
TAF Tech 262 Computer Replacement (31402)			
Operating Expenses	3,078	0	0
Total - TAF Tech 262 Computer Replacement (31402):	<u>3,078</u>	<u>0</u>	<u>0</u>
TAF TECH 270 Projector (31413)			
Operating Expenses	5,000	0	0
Total - TAF TECH 270 Projector (31413):	<u>5,000</u>	<u>0</u>	<u>0</u>
TAF PLC Training Packs (31418)			
Operating Expenses	0	6,060	6,060
Total - TAF PLC Training Packs (31418):	<u>0</u>	<u>6,060</u>	<u>6,060</u>
TAF TECH 270 Computer Lab Upgrade (31420)			
Operating Expenses	0	8,000	8,000
Total - TAF TECH 270 Computer Lab Upgrade (31420):	<u>0</u>	<u>8,000</u>	<u>8,000</u>

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TAF EKG Machine (31505)			
Operating Expenses	0	2,500	2,500
Total - TAF EKG Machine (31505):	<u>0</u>	<u>2,500</u>	<u>2,500</u>
TAF Sims Screen (31526)			
Operating Expenses	0	2,500	2,500
Total - TAF Sims Screen (31526):	<u>0</u>	<u>2,500</u>	<u>2,500</u>
TAF Anne Simulator (31527)			
Capital Outlay	0	35,000	35,000
Total - TAF Anne Simulator (31527):	<u>0</u>	<u>35,000</u>	<u>35,000</u>
TAF OT Diagnostic System (31533)			
Operating Expenses	6,550	0	0
Total - TAF OT Diagnostic System (31533):	<u>6,550</u>	<u>0</u>	<u>0</u>
TAF RESP High Flow Thx Soft/Equip (31540)			
Operating Expenses	4,989	0	0
Capital Outlay	4,009	0	0
Total - TAF RESP High Flow Thx Soft/Equip (31540):	<u>8,998</u>	<u>0</u>	<u>0</u>

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TAF RESP Vapotherm Precision Flow (31541)			
Operating Expenses	713	0	0
Capital Outlay	6,813	0	0
Total - TAF RESP Vapotherm Precision Flow (31541):	<u>7,526</u>	<u>0</u>	<u>0</u>
TAF Surg Tech Delleetc Surgical Simu (31542)			
Operating Expenses	3,194	0	0
Total - TAF Surg Tech Delleetc Surgical Simu (31542):	<u>3,194</u>	<u>0</u>	<u>0</u>
TAF Nursing VitaScan Bladder Scan (31545)			
Capital Outlay	31,228	0	0
Total - TAF Nursing VitaScan Bladder Scan (31545):	<u>31,228</u>	<u>0</u>	<u>0</u>
TAF Newborn Anne Manikin (31546)			
Operating Expenses	0	2,500	2,500
Total - TAF Newborn Anne Manikin (31546):	<u>0</u>	<u>2,500</u>	<u>2,500</u>
TAF Simpad Plus (31547)			
Operating Expenses	0	1,500	1,500
Total - TAF Simpad Plus (31547):	<u>0</u>	<u>1,500</u>	<u>1,500</u>

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TAF Cystoscope with Light Cord (31548)			
Operating Expenses	0	1,175	1,175
Total - TAF Cystoscope with Light Cord (31548):	<u>0</u>	<u>1,175</u>	<u>1,175</u>
TAF EDG Scope and Supplies (31549)			
Operating Expenses	0	0	7,450
Capital Outlay	0	7,450	0
Total - TAF EDG Scope and Supplies (31549):	<u>0</u>	<u>7,450</u>	<u>7,450</u>
TAF Colonoscope with Light Cord (31550)			
Operating Expenses	0	4,000	4,000
Total - TAF Colonoscope with Light Cord (31550):	<u>0</u>	<u>4,000</u>	<u>4,000</u>
TAF Laparoscopic Instrument Set (31551)			
Operating Expenses	0	5,828	5,828
Total - TAF Laparoscopic Instrument Set (31551):	<u>0</u>	<u>5,828</u>	<u>5,828</u>
TAF TECH 150 Computers (31552)			
Operating Expenses	0	10,000	10,000
Total - TAF TECH 150 Computers (31552):	<u>0</u>	<u>10,000</u>	<u>10,000</u>



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TAF Pharmacy Online Drug Database (31553)			
Operating Expenses	0	440	440
Total - TAF Pharmacy Online Drug Database (31553):	<u>0</u>	<u>440</u>	<u>440</u>
Academic Assessment (40500)			
Travel	446	6,137	6,137
Operating Expenses	24,709	25,829	25,829
Department Revenues	255	318	318
Total - Academic Assessment (40500):	<u>25,410</u>	<u>32,284</u>	<u>32,284</u>
Computer Services Allocation (80505)			
Department Revenues	573,903	616,234	675,925
Total - Computer Services Allocation (80505):	<u>573,903</u>	<u>616,234</u>	<u>675,925</u>
Local Telephone Allocation (80506)			
Department Revenues	77,995	78,582	81,606
Total - Local Telephone Allocation (80506):	<u>77,995</u>	<u>78,582</u>	<u>81,606</u>
Motor Pool Allocation (80509)			
Travel	45,547	30,311	57,670
Total - Motor Pool Allocation (80509):	<u>45,547</u>	<u>30,311</u>	<u>57,670</u>

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Gifts (80705)			
Operating Expenses	4,645	0	0
Capital Outlay	10,000	0	0
Total - Gifts (80705):	<u>14,645</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Operating Expenses	19,460	0	0
Department Revenues	12,080	0	0
Total - Other Expenses (80805):	<u>31,540</u>	<u>0</u>	<u>0</u>
Pooled Salaries and Benefits (80810)			
Salaries - Academic	0	50,218	0
Employee Benefits	0	22,096	0
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>72,314</u>	<u>0</u>
Prorated Salaries/Benefits-Academic (80906)			
Salaries - Academic	-167,386	-167,386	-167,386
Employee Benefits	-37,506	-38,631	-38,631
Total - Prorated Salaries/Benefits-Academic (80906):	<u>-204,892</u>	<u>-206,017</u>	<u>-206,017</u>

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Total - Vocational Technical Education (205):			
Salaries - Academic	4,562,017	4,727,432	4,880,670
Salaries - Supporting	336,695	383,800	396,519
Salaries - Professional	232,774	142,091	147,710
Employee Benefits	1,864,714	1,976,611	2,023,145
Travel	90,694	83,906	111,708
Operating Expenses	584,787	673,685	739,667
Capital Outlay	107,072	42,450	101,940
Department Revenues	676,294	732,984	795,703
Total	<u>8,455,047</u>	<u>8,762,959</u>	<u>9,197,062</u>
Community Education (210)			
Dean of Workforce Training (60500)			
Salaries - Professional	6,000	72,000	12,000
Employee Benefits	1,702	28,031	2,231
Travel	0	6,562	6,562
Operating Expenses	0	8,309	8,309
Department Revenues	0	585	585
Total - Dean of Workforce Training (60500):	<u>7,702</u>	<u>115,487</u>	<u>29,687</u>
Workforce Training Sevierville (60501)			
Salaries - Academic	64,294	96,500	96,500
Salaries - Supporting	20,932	19,313	20,069
Salaries - Professional	63,519	62,619	110,060
Employee Benefits	49,150	51,294	55,559
Travel	960	4,952	4,952
Operating Expenses	61,726	57,580	57,580
Department Revenues	1,642	5,853	5,853
Total - Workforce Training Sevierville (60501):	<u>262,223</u>	<u>298,111</u>	<u>350,573</u>

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Workforce Training Greeneville (60503)			
Salaries - Academic	39,339	65,000	65,000
Salaries - Supporting	38,494	37,926	14,253
Salaries - Professional	83,274	81,674	111,336
Employee Benefits	47,941	49,224	51,392
Travel	5,144	10,896	10,896
Operating Expenses	83,447	135,186	135,186
Capital Outlay	5,637	0	0
Department Revenues	459	4,174	4,174
Total - Workforce Training Greeneville (60503):	<u>303,735</u>	<u>384,080</u>	<u>392,237</u>
Workforce Training Morristown (60504)			
Salaries - Academic	16,303	34,435	34,435
Salaries - Supporting	19,262	19,313	20,069
Salaries - Professional	64,656	62,500	64,900
Employee Benefits	27,946	28,316	31,908
Travel	380	707	707
Operating Expenses	71,621	79,870	79,870
Department Revenues	3,755	6,287	6,287
Total - Workforce Training Morristown (60504):	<u>203,923</u>	<u>231,428</u>	<u>238,176</u>
Computer Services Allocation (80505)			
Department Revenues	52,858	79,005	86,658
Total - Computer Services Allocation (80505):	<u>52,858</u>	<u>79,005</u>	<u>86,658</u>

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Local Telephone Allocation (80506)			
Department Revenues	9,580	9,926	13,169
Total - Local Telephone Allocation (80506):	<u>9,580</u>	<u>9,926</u>	<u>13,169</u>
Motor Pool Allocation (80509)			
Travel	3,937	15,776	4,984
Total - Motor Pool Allocation (80509):	<u>3,937</u>	<u>15,776</u>	<u>4,984</u>
Gifts (80705)			
Operating Expenses	19,750	0	350
Total - Gifts (80705):	<u>19,750</u>	<u>0</u>	<u>350</u>
Other Expenses (80805)			
Department Revenues	6,270	0	0
Total - Other Expenses (80805):	<u>6,270</u>	<u>0</u>	<u>0</u>
Pooled Salaries and Benefits (80810)			
Salaries - Professional	0	20,000	0
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>20,000</u>	<u>0</u>

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Total - Community Education (210):			
Salaries - Academic	119,936	195,935	195,935
Salaries - Supporting	78,688	76,552	54,391
Salaries - Professional	217,449	298,793	298,296
Employee Benefits	126,739	156,865	141,090
Travel	10,421	38,893	28,101
Operating Expenses	236,544	280,945	281,295
Capital Outlay	5,637	0	0
Department Revenues	74,564	105,830	116,726
Total	<u>869,978</u>	<u>1,153,813</u>	<u>1,115,834</u>
Remedial Developmental Education (215)			
Overload Prep Remedial (12102)			
Salaries - Academic	7,750	2,250	12,105
Employee Benefits	1,717	630	3,575
Total - Overload Prep Remedial (12102):	<u>9,467</u>	<u>2,880</u>	<u>15,680</u>
Distance Education Learning Support (13410)			
Salaries - Academic	84,452	91,634	91,634
Employee Benefits	5,472	7,010	7,010
Operating Expenses	0	1,140	1,140
Total - Distance Education Learning Support (13410):	<u>89,924</u>	<u>99,784</u>	<u>99,784</u>

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Summer School Learning Support (13411)			
Salaries - Academic	5,697	14,997	7,030
Employee Benefits	2,046	1,649	5,727
Total - Summer School Learning Support (13411):	<u>7,743</u>	<u>16,646</u>	<u>12,757</u>
TN eCampus Learning Support (13433)			
Salaries - Academic	3,652	2,047	2,047
Employee Benefits	273	1,088	1,088
Total - TN eCampus Learning Support (13433):	<u>3,925</u>	<u>3,135</u>	<u>3,135</u>
Learning Support Division (13450)			
Salaries - Academic	1,447	7,708	8,017
Employee Benefits	685	0	0
Travel	0	1,149	1,149
Operating Expenses	0	7,350	6,183
Department Revenues	16	201	201
Total - Learning Support Division (13450):	<u>2,148</u>	<u>16,408</u>	<u>15,550</u>
Learning Support Retention (13452)			
Operating Expenses	0	1,261	1,261
Department Revenues	0	345	345
Total - Learning Support Retention (13452):	<u>0</u>	<u>1,606</u>	<u>1,606</u>

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Learning Support Reading (13453)			
Salaries - Academic	109,543	107,743	113,370
Employee Benefits	45,238	48,393	51,313
Travel	135	407	3,205
Operating Expenses	47	1,132	0
Department Revenues	9	287	287
Total - Learning Support Reading (13453):	<u>154,972</u>	<u>157,962</u>	<u>168,175</u>
Learning Support Writing (13454)			
Travel	601	601	0
Operating Expenses	824	1,265	200
Department Revenues	211	979	979
Total - Learning Support Writing (13454):	<u>1,636</u>	<u>2,845</u>	<u>1,179</u>
Learning Support Mathematics (13455)			
Travel	469	593	593
Operating Expenses	2,241	4,939	4,939
Department Revenues	188	2,339	2,339
Total - Learning Support Mathematics (13455):	<u>2,898</u>	<u>7,871</u>	<u>7,871</u>
Learning Support Academy (21501)			
Salaries - Academic	0	7,431	7,431
Employee Benefits	0	568	568
Operating Expenses	0	2,058	2,058
Department Revenues	0	240	240
Total - Learning Support Academy (21501):	<u>0</u>	<u>10,297</u>	<u>10,297</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Student Tutoring (22505)			
Salaries - Supporting	107,875	124,954	128,196
Salaries - Students	5,470	39,000	39,000
Salaries - Professional	49,740	48,840	50,734
Employee Benefits	70,986	73,875	78,389
Travel	577	211	211
Operating Expenses	5,238	4,437	3,270
Department Revenues	66	48	48
Total - Student Tutoring (22505):	<u>239,952</u>	<u>291,365</u>	<u>299,848</u>
Computer Services Allocation (80505)			
Department Revenues	90,616	79,005	86,658
Total - Computer Services Allocation (80505):	<u>90,616</u>	<u>79,005</u>	<u>86,658</u>
Local Telephone Allocation (80506)			
Department Revenues	11,497	11,580	9,861
Total - Local Telephone Allocation (80506):	<u>11,497</u>	<u>11,580</u>	<u>9,861</u>
Other Expenses (80805)			
Department Revenues	608	0	0
Total - Other Expenses (80805):	<u>608</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Remedial Developmental Education (215):			
Salaries - Academic	212,541	233,810	241,634
Salaries - Supporting	107,875	124,954	128,196
Salaries - Students	5,470	39,000	39,000
Salaries - Professional	49,740	48,840	50,734
Employee Benefits	126,417	133,213	147,670
Travel	1,782	2,961	5,158
Operating Expenses	8,350	23,582	19,051
Department Revenues	103,211	95,024	100,958
Total	<u>615,386</u>	<u>701,384</u>	<u>732,401</u>
Other Instructional Expense (220)			
TN eCampus Mentoring (13432)			
Salaries - Academic	12,750	0	0
Employee Benefits	3,276	0	0
Operating Expenses	513	0	0
Total - TN eCampus Mentoring (13432):	<u>16,539</u>	<u>0</u>	<u>0</u>
Course Develop/Revitalize/Redevelop (80610)			
Salaries - Academic	1,000	0	0
Employee Benefits	269	0	0
Total - Course Develop/Revitalize/Redevelop (80610):	<u>1,269</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Gifts (80705)			
Operating Expenses	370	0	0
Total - Gifts (80705):	<u>370</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Employee Benefits	-74,139	543,957	93,222
Travel	0	31,719	83,607
Operating Expenses	400	265,448	320,774
Capital Outlay	0	0	48,000
Total - Other Expenses (80805):	<u>-73,739</u>	<u>841,124</u>	<u>545,603</u>
Pooled Salaries and Benefits (80810)			
Salaries - Administrative	0	4,906	1,000
Salaries - Academic	0	610,390	428,344
Salaries - Supporting	0	42,150	48,201
Salaries - Professional	0	42,190	19,667
Employee Benefits	426,061	259,403	507,755
Total - Pooled Salaries and Benefits (80810):	<u>426,061</u>	<u>959,039</u>	<u>1,004,967</u>
Senators Scholars (81002)			
Employee Benefits	116,780	142,600	142,600
Total - Senators Scholars (81002):	<u>116,780</u>	<u>142,600</u>	<u>142,600</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Senators Dual Enrollment Achv Award (81004)			
Employee Benefits	82,611	145,600	145,600
Total - Senators Dual Enrollment Achv Award (81004):	<u>82,611</u>	<u>145,600</u>	<u>145,600</u>
Total - Other Instructional Expense (220):			
Salaries - Administrative	0	4,906	1,000
Salaries - Academic	13,750	610,390	428,344
Salaries - Supporting	0	42,150	48,201
Salaries - Professional	0	42,190	19,667
Employee Benefits	554,858	1,091,560	889,177
Travel	0	31,719	83,607
Operating Expenses	1,283	265,448	320,774
Capital Outlay	0	0	48,000
Total	<u>569,891</u>	<u>2,088,363</u>	<u>1,838,770</u>
Total - Instruction (20):			
Salaries - Administrative	126,538	130,544	131,544
Salaries - Academic	12,073,502	13,121,849	13,056,039
Salaries - Supporting	1,228,513	1,409,527	1,423,029
Salaries - Students	5,470	39,000	39,000
Salaries - Professional	1,057,969	1,100,946	1,106,108
Employee Benefits	5,868,927	6,722,505	6,741,849
Travel	170,891	250,607	330,095
Operating Expense	1,331,845	1,702,122	1,911,420
Capital Outlay	112,709	48,430	149,940
Department Revenues	1,975,832	2,177,249	2,360,813
Total	<u>23,952,196</u>	<u>26,702,779</u>	<u>27,249,837</u>
Research (25)			

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Research (25):			
Total	<u>0</u>	<u>0</u>	<u>0</u>
Public Service (30)			
Public Service (300)			
Community Service (305)			
P-16 Initiative (13408)			
Operating Expenses	3,662	4,322	4,322
Department Revenues	172	743	743
Total - P-16 Initiative (13408):	<u>3,834</u>	<u>5,065</u>	<u>5,065</u>
Expo Center Administration (35500)			
Salaries - Professional	87,751	122,171	127,018
Employee Benefits	41,323	60,540	52,438
Operating Expenses	913	3,513	3,513
Department Revenues	35	144	144
Total - Expo Center Administration (35500):	<u>130,022</u>	<u>186,368</u>	<u>183,113</u>
Expo Center Scheduled Events (35501)			
Salaries - Supporting	31,141	69,194	61,706
Employee Benefits	2,767	5,293	5,293
Operating Expenses	51,395	61,971	61,971
Capital Outlay	1,199	0	0
Department Revenues	13	92	92
Total - Expo Center Scheduled Events (35501):	<u>86,515</u>	<u>136,550</u>	<u>129,062</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Expo Center Concessions (35502)			
Salaries - Supporting	13,065	24,193	24,193
Employee Benefits	994	1,851	1,851
Operating Expenses	52,291	63,734	63,734
Department Revenues	7	0	0
Total - Expo Center Concessions (35502):	<u>66,357</u>	<u>89,778</u>	<u>89,778</u>
Computer Services Allocation (80505)			
Department Revenues	15,102	15,800	17,331
Total - Computer Services Allocation (80505):	<u>15,102</u>	<u>15,800</u>	<u>17,331</u>
Local Telephone Allocation (80506)			
Department Revenues	4,930	4,963	2,776
Total - Local Telephone Allocation (80506):	<u>4,930</u>	<u>4,963</u>	<u>2,776</u>
Motor Pool Allocation (80509)			
Travel	12,262	6,225	15,525
Total - Motor Pool Allocation (80509):	<u>12,262</u>	<u>6,225</u>	<u>15,525</u>
Gifts (80705)			
Operating Expenses	600	0	0
Capital Outlay	7,500	0	0
Total - Gifts (80705):	<u>8,100</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Other Expenses (80805)			
Employee Benefits	0	4,339	668
Operating Expenses	0	92,408	91,301
Department Revenues	95	0	0
Total - Other Expenses (80805):	<u>95</u>	<u>96,747</u>	<u>91,969</u>
Pooled Salaries and Benefits (80810)			
Salaries - Supporting	0	0	250
Salaries - Professional	0	3,067	2,000
Employee Benefits	3,250	1,614	3,726
Total - Pooled Salaries and Benefits (80810):	<u>3,250</u>	<u>4,681</u>	<u>5,976</u>
Senators Scholars (81002)			
Employee Benefits	6,000	0	0
Total - Senators Scholars (81002):	<u>6,000</u>	<u>0</u>	<u>0</u>
Senators Dual Enrollment Achv Award (81004)			
Employee Benefits	440	0	0
Total - Senators Dual Enrollment Achv Award (81004):	<u>440</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Community Service (305):			
Salaries - Supporting	44,206	93,387	86,149
Salaries - Professional	87,751	125,238	129,018
Employee Benefits	54,774	73,637	63,976
Travel	12,262	6,225	15,525
Operating Expenses	108,861	225,948	224,841
Capital Outlay	8,699	0	0
Department Revenues	20,354	21,742	21,086
Total	<u>336,907</u>	<u>546,177</u>	<u>540,595</u>
Other Public Service (310)			
Other Expenses (80805)			
Employee Benefits	-1,026	0	0
Operating Expenses	0	0	8,000
Capital Outlay	0	0	26,344
Total - Other Expenses (80805):	<u>-1,026</u>	<u>0</u>	<u>34,344</u>
Pooled Salaries and Benefits (80810)			
Salaries - Supporting	0	0	11,331
Salaries - Professional	0	0	55
Employee Benefits	0	0	34
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>0</u>	<u>11,420</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Total - Other Public Service (310):			
Salaries - Supporting	0	0	11,331
Salaries - Professional	0	0	55
Employee Benefits	-1,026	0	34
Operating Expenses	0	0	8,000
Capital Outlay	0	0	26,344
Total	<u>-1,026</u>	<u>0</u>	<u>45,764</u>
Total - Public Service (30):			
Salaries - Supporting	44,206	93,387	97,480
Salaries - Professional	87,751	125,238	129,073
Employee Benefits	53,748	73,637	64,010
Travel	12,262	6,225	15,525
Operating Expense	108,861	225,948	232,841
Capital Outlay	8,699	0	26,344
Department Revenues	20,354	21,742	21,086
Total	<u>335,881</u>	<u>546,177</u>	<u>586,359</u>
Academic Support (35)			
Libraries (350)			
Libraries Administration (14000)			
Salaries - Supporting	85,199	87,974	92,448
Salaries - Professional	332,608	328,308	341,244
Employee Benefits	211,284	209,539	221,131
Travel	52	2,978	2,978
Operating Expenses	9,687	33,590	82,550
Department Revenues	154	647	647
Total - Libraries Administration (14000):	<u>638,984</u>	<u>663,036</u>	<u>740,998</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Books (14001)			
Capital Outlay	8,521	14,754	14,754
Total - Books (14001):	<u>8,521</u>	<u>14,754</u>	<u>14,754</u>
CD ROM Media Elect Data Base (14002)			
Operating Expenses	11,912	13,243	13,243
Total - CD ROM Media Elect Data Base (14002):	<u>11,912</u>	<u>13,243</u>	<u>13,243</u>
Periodical (14003)			
Operating Expenses	860	4,074	4,074
Total - Periodical (14003):	<u>860</u>	<u>4,074</u>	<u>4,074</u>
Audio Visual Materials (14005)			
Capital Outlay	0	907	907
Total - Audio Visual Materials (14005):	<u>0</u>	<u>907</u>	<u>907</u>
TAF Recurring Database Renewals (31750)			
Operating Expenses	112,513	115,000	115,000
Total - TAF Recurring Database Renewals (31750):	<u>112,513</u>	<u>115,000</u>	<u>115,000</u>

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	Actual 2021-22	July 2022-23	October 2022-23
TAF Electronic Card Catalog Update (31752)			
Operating Expenses	7,000	7,200	7,200
Total - TAF Electronic Card Catalog Update (31752):	<u>7,000</u>	<u>7,200</u>	<u>7,200</u>
Computer Services Allocation (80505)			
Department Revenues	45,307	47,401	51,993
Total - Computer Services Allocation (80505):	<u>45,307</u>	<u>47,401</u>	<u>51,993</u>
Local Telephone Allocation (80506)			
Department Revenues	8,213	8,272	8,857
Total - Local Telephone Allocation (80506):	<u>8,213</u>	<u>8,272</u>	<u>8,857</u>
Motor Pool Allocation (80509)			
Travel	132	0	167
Total - Motor Pool Allocation (80509):	<u>132</u>	<u>0</u>	<u>167</u>
Gifts (80705)			
Capital Outlay	2,212	0	296
Total - Gifts (80705):	<u>2,212</u>	<u>0</u>	<u>296</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Other Expenses (80805)			
Department Revenues	-9	0	0
Total - Other Expenses (80805):	<u>-9</u>	<u>0</u>	<u>0</u>
Total - Libraries (350):			
Salaries - Supporting	85,199	87,974	92,448
Salaries - Professional	332,608	328,308	341,244
Employee Benefits	211,284	209,539	221,131
Travel	184	2,978	3,145
Operating Expenses	141,972	173,107	222,067
Capital Outlay	10,733	15,661	15,957
Department Revenues	53,665	56,320	61,497
Total	<u>835,645</u>	<u>873,887</u>	<u>957,489</u>
Educational Media Services (355)			
Ancillary Support (360)			
Academic Computing Support (365)			
TAF Student Computer Lab Replacemen (31806)			
Operating Expenses	182,511	119,141	119,141
Total - TAF Student Computer Lab Replacemen (31806):	<u>182,511</u>	<u>119,141</u>	<u>119,141</u>

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TAF D2L Proctoring Integration Soft (31807)			
Operating Expenses	0	70,000	70,000
Total - TAF D2L Proctoring Integration Soft (31807):	<u>0</u>	<u>70,000</u>	<u>70,000</u>
TAF Instructional Technology Maint (31808)			
Operating Expenses	100,185	120,000	120,000
Capital Outlay	9,864	0	0
Total - TAF Instructional Technology Maint (31808):	<u>110,049</u>	<u>120,000</u>	<u>120,000</u>
TAF D2L Yearly Maintenance (31810)			
Operating Expenses	113,629	114,000	114,000
Total - TAF D2L Yearly Maintenance (31810):	<u>113,629</u>	<u>114,000</u>	<u>114,000</u>
TAF Project Contingencies (31813)			
Operating Expenses	0	604	604
Total - TAF Project Contingencies (31813):	<u>0</u>	<u>604</u>	<u>604</u>
TAF Student Classroom Tech Enhance (31821)			
Operating Expenses	64,960	0	0
Total - TAF Student Classroom Tech Enhance (31821):	<u>64,960</u>	<u>0</u>	<u>0</u>

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TAF eLearn Supporting Software (31824)			
Operating Expenses	12,821	0	0
Total - TAF eLearn Supporting Software (31824):	<u>12,821</u>	<u>0</u>	<u>0</u>
ERP and Supporting Applications (50500)			
Operating Expenses	599,641	533,274	678,274
Total - ERP and Supporting Applications (50500):	<u>599,641</u>	<u>533,274</u>	<u>678,274</u>
IET (50501)			
Salaries - Administrative	1,000	0	0
Salaries - Supporting	447,186	525,325	524,892
Salaries - Professional	1,020,090	1,082,744	1,110,676
Employee Benefits	594,791	642,994	657,725
Travel	8,854	10,642	10,642
Operating Expenses	76,918	60,228	82,116
Department Revenues	175,523	176,997	176,997
Total - IET (50501):	<u>2,324,362</u>	<u>2,498,930</u>	<u>2,563,048</u>
IET Prorated Cost to Departments (50502)			
Department Revenues	-3,111,163	-3,294,490	-3,613,608
Total - IET Prorated Cost to Departments (50502):	<u>-3,111,163</u>	<u>-3,294,490</u>	<u>-3,613,608</u>

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IET Administrative Services (50504)			
Travel	0	5,305	5,305
Operating Expenses	638	2,287	2,287
Total - IET Administrative Services (50504):	<u>638</u>	<u>7,592</u>	<u>7,592</u>
IET Infrastructure Services (50505)			
Travel	0	5,305	5,305
Operating Expenses	658	43,725	13,725
Total - IET Infrastructure Services (50505):	<u>658</u>	<u>49,030</u>	<u>19,030</u>
IET Internet Services (50506)			
Travel	0	1,415	1,415
Operating Expenses	19,376	22,287	2,287
Total - IET Internet Services (50506):	<u>19,376</u>	<u>23,702</u>	<u>3,702</u>
IET User Technologies (50507)			
Travel	0	3,537	3,537
Operating Expenses	6,391	6,405	6,405
Total - IET User Technologies (50507):	<u>6,391</u>	<u>9,942</u>	<u>9,942</u>
IET Maintenance (50508)			
Operating Expenses	158,419	172,020	332,020
Capital Outlay	1,680	0	0
Total - IET Maintenance (50508):	<u>160,099</u>	<u>172,020</u>	<u>332,020</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Computer Services Allocation (80505)			
Department Revenues	181,232	197,511	216,643
Total - Computer Services Allocation (80505):	<u>181,232</u>	<u>197,511</u>	<u>216,643</u>
Local Telephone Allocation (80506)			
Department Revenues	33,663	33,913	33,778
Total - Local Telephone Allocation (80506):	<u>33,663</u>	<u>33,913</u>	<u>33,778</u>
Motor Pool Allocation (80509)			
Travel	11,707	19,483	14,823
Total - Motor Pool Allocation (80509):	<u>11,707</u>	<u>19,483</u>	<u>14,823</u>
Other Expenses (80805)			
Operating Expenses	4,994	0	0
Total - Other Expenses (80805):	<u>4,994</u>	<u>0</u>	<u>0</u>
Prorated Salaries/Benefits-TAF (80907)			
Salaries - Supporting	-56,149	-62,929	-49,737
Employee Benefits	-30,794	-30,483	-34,344
Total - Prorated Salaries/Benefits-TAF (80907):	<u>-86,943</u>	<u>-93,412</u>	<u>-84,081</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Total - Academic Computing Support (365):			
Salaries - Administrative	1,000	0	0
Salaries - Supporting	391,037	462,396	475,155
Salaries - Professional	1,020,090	1,082,744	1,110,676
Employee Benefits	563,997	612,511	623,381
Travel	20,561	45,687	41,027
Operating Expenses	1,341,141	1,263,971	1,540,859
Capital Outlay	11,544	0	0
Department Revenues	-2,720,745	-2,886,069	-3,186,190
Total	<u>628,625</u>	<u>581,240</u>	<u>604,908</u>
Academic Administration (370)			
Academic Faculty Development (12001)			
Salaries - Academic	6,875	0	1,750
Employee Benefits	1,124	0	295
Travel	9,421	10,025	12,025
Operating Expenses	11,340	10,783	10,783
Department Revenues	0	522	522
Total - Academic Faculty Development (12001):	<u>28,760</u>	<u>21,330</u>	<u>25,375</u>
Teacher Quality Initiative (12004)			
Operating Expenses	9,660	8,820	11,320
Total - Teacher Quality Initiative (12004):	<u>9,660</u>	<u>8,820</u>	<u>11,320</u>

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Academic Administration (13400)			
Salaries - Supporting	87,896	119,558	122,821
Salaries - Professional	196,024	193,324	200,975
Employee Benefits	148,905	174,885	191,520
Travel	1,250	1,241	1,241
Operating Expenses	3,346	7,536	7,536
Department Revenues	32	2,032	2,032
Total - Academic Administration (13400):	<u>437,453</u>	<u>498,576</u>	<u>526,125</u>
IEC Administration (40501)			
Salaries - Professional	108,200	129,800	134,880
Employee Benefits	35,378	40,610	43,316
Operating Expenses	3,758	3,952	3,952
Department Revenues	15	70	70
Total - IEC Administration (40501):	<u>147,351</u>	<u>174,432</u>	<u>182,218</u>
Computer Services Allocation (80505)			
Department Revenues	60,409	55,305	60,662
Total - Computer Services Allocation (80505):	<u>60,409</u>	<u>55,305</u>	<u>60,662</u>
Local Telephone Allocation (80506)			
Department Revenues	11,497	11,580	12,402
Total - Local Telephone Allocation (80506):	<u>11,497</u>	<u>11,580</u>	<u>12,402</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Motor Pool Allocation (80509)			
Travel	564	0	714
Total - Motor Pool Allocation (80509):	<u>564</u>	<u>0</u>	<u>714</u>
Other Expenses (80805)			
Department Revenues	1	0	0
Total - Other Expenses (80805):	<u>1</u>	<u>0</u>	<u>0</u>
Total - Academic Administration (370):			
Salaries - Academic	6,875	0	1,750
Salaries - Supporting	87,896	119,558	122,821
Salaries - Professional	304,224	323,124	335,855
Employee Benefits	185,407	215,495	235,131
Travel	11,235	11,266	13,980
Operating Expenses	28,104	31,091	33,591
Department Revenues	71,954	69,509	75,688
Total	<u>695,695</u>	<u>770,043</u>	<u>818,816</u>
Academic Personnel Development (375)			
Other Academic Support (380)			

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	Actual 2021-22	July 2022-23	October 2022-23
Quality Enhancement Plan (12002)			
Salaries - Academic	29,413	31,250	31,687
Salaries - Professional	53,560	52,660	54,678
Employee Benefits	40,380	32,371	34,149
Travel	1,104	10,081	10,081
Operating Expenses	17,139	15,143	15,143
Department Revenues	86	672	672
Total - Quality Enhancement Plan (12002):	<u>141,682</u>	<u>142,177</u>	<u>146,410</u>
Computer Services Allocation (80505)			
Department Revenues	7,551	7,900	8,665
Total - Computer Services Allocation (80505):	<u>7,551</u>	<u>7,900</u>	<u>8,665</u>
Local Telephone Allocation (80506)			
Department Revenues	825	827	887
Total - Local Telephone Allocation (80506):	<u>825</u>	<u>827</u>	<u>887</u>
Dual Service Contracts (80605)			
Salaries - Academic	0	1,000	1,000
Employee Benefits	0	450	450
Total - Dual Service Contracts (80605):	<u>0</u>	<u>1,450</u>	<u>1,450</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Other Expenses (80805)			
Employee Benefits	-17,197	116,234	20,737
Travel	0	9,628	16,278
Operating Expenses	0	124,103	123,254
Department Revenues	90	0	0
Total - Other Expenses (80805):	<u>-17,107</u>	<u>249,965</u>	<u>160,269</u>
 Pooled Salaries and Benefits (80810)			
Salaries - Academic	0	437	146
Salaries - Supporting	0	26,284	28,864
Salaries - Professional	0	71,321	25,886
Employee Benefits	94,241	47,285	99,991
Total - Pooled Salaries and Benefits (80810):	<u>94,241</u>	<u>145,327</u>	<u>154,887</u>
 Senators Scholars (81002)			
Employee Benefits	26,000	0	0
Total - Senators Scholars (81002):	<u>26,000</u>	<u>0</u>	<u>0</u>
 Senators Dual Enrollment Achv Award (81004)			
Employee Benefits	13,000	0	0
Total - Senators Dual Enrollment Achv Award (81004):	<u>13,000</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Other Academic Support (380):			
Salaries - Academic	29,413	32,687	32,833
Salaries - Supporting	0	26,284	28,864
Salaries - Professional	53,560	123,981	80,564
Employee Benefits	156,424	196,340	155,327
Travel	1,104	19,709	26,359
Operating Expenses	17,139	139,246	138,397
Department Revenues	8,552	9,399	10,224
Total	<u>266,192</u>	<u>547,646</u>	<u>472,568</u>
Total - Academic Support (35):			
Salaries - Administrative	1,000	0	0
Salaries - Academic	36,288	32,687	34,583
Salaries - Supporting	564,132	696,212	719,288
Salaries - Professional	1,710,482	1,858,157	1,868,339
Employee Benefits	1,117,112	1,233,885	1,234,970
Travel	33,084	79,640	84,511
Operating Expense	1,528,356	1,607,415	1,934,914
Capital Outlay	22,277	15,661	15,957
Department Revenues	-2,586,574	-2,750,841	-3,038,781
Total	<u>2,426,157</u>	<u>2,772,816</u>	<u>2,853,781</u>
Student Services (40)			
Student Services Administration (400)			

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	Actual 2021-22	July 2022-23	October 2022-23
Student Affairs (20500)			
Salaries - Administrative	128,116	127,216	132,245
Employee Benefits	46,790	48,475	50,917
Travel	605	11,829	11,829
Operating Expenses	8,451	17,675	31,179
Department Revenues	1	551	551
Total - Student Affairs (20500):	<u>183,963</u>	<u>205,746</u>	<u>226,721</u>
Veteran Affairs (22000)			
Travel	771	1,768	1,768
Operating Expenses	817	4,159	4,159
Department Revenues	79	0	0
Total - Veteran Affairs (22000):	<u>1,667</u>	<u>5,927</u>	<u>5,927</u>
Computer Services Allocation (80505)			
Department Revenues	0	7,900	8,665
Total - Computer Services Allocation (80505):	<u>0</u>	<u>7,900</u>	<u>8,665</u>
Local Telephone Allocation (80506)			
Department Revenues	5,751	5,790	3,660
Total - Local Telephone Allocation (80506):	<u>5,751</u>	<u>5,790</u>	<u>3,660</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Motor Pool Allocation (80509)			
Travel	497	0	630
Total - Motor Pool Allocation (80509):	<u>497</u>	<u>0</u>	<u>630</u>
Other Expenses (80805)			
Department Revenues	94	0	0
Total - Other Expenses (80805):	<u>94</u>	<u>0</u>	<u>0</u>
Pooled Salaries and Benefits (80810)			
Salaries - Professional	0	45,000	45,000
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>45,000</u>	<u>45,000</u>
Total - Student Services Administration (400):			
Salaries - Administrative	128,116	127,216	132,245
Salaries - Professional	0	45,000	45,000
Employee Benefits	46,790	48,475	50,917
Travel	1,873	13,597	14,227
Operating Expenses	9,268	21,834	35,338
Department Revenues	5,925	14,241	12,876
Total	<u>191,972</u>	<u>270,363</u>	<u>290,603</u>
Social and Cultural Development (405)			



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	Actual 2021-22	July 2022-23	October 2022-23
Cultural Events (20501)			
Operating Expenses	5,483	4,840	5,484
Total - Cultural Events (20501):	<u>5,483</u>	<u>4,840</u>	<u>5,484</u>
WS Adventurers (20503)			
Travel	2,311	4,722	4,722
Operating Expenses	66	2,126	2,126
Total - WS Adventurers (20503):	<u>2,377</u>	<u>6,848</u>	<u>6,848</u>
Student Activities (20505)			
Salaries - Students	9,380	9,000	9,000
Salaries - Professional	27,710	30,659	31,885
Employee Benefits	9,372	11,026	11,818
Travel	3,035	3,006	3,006
Operating Expenses	7,925	23,188	22,544
Department Revenues	12	3	3
Total - Student Activities (20505):	<u>57,434</u>	<u>76,882</u>	<u>78,256</u>
Phi Theta Kappa Activities (20506)			
Travel	1,710	1,273	1,273
Operating Expenses	203	941	941
Department Revenues	0	102	102
Total - Phi Theta Kappa Activities (20506):	<u>1,913</u>	<u>2,316</u>	<u>2,316</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Athletic Tournaments (20515)			
Travel	336	0	0
Operating Expenses	1,301	0	0
Total - Athletic Tournaments (20515):	<u>1,637</u>	<u>0</u>	<u>0</u>
Cycling (20701)			
Salaries - Professional	0	10,000	10,000
Employee Benefits	0	765	765
Operating Expenses	0	20,000	20,000
Total - Cycling (20701):	<u>0</u>	<u>30,765</u>	<u>30,765</u>
eSports (20702)			
Salaries - Professional	0	10,000	10,000
Employee Benefits	0	765	765
Operating Expenses	0	10,000	10,000
Total - eSports (20702):	<u>0</u>	<u>20,765</u>	<u>20,765</u>
Student Development (21000)			
Operating Expenses	2,965	3,202	3,702
Total - Student Development (21000):	<u>2,965</u>	<u>3,202</u>	<u>3,702</u>
College Fair (21004)			
Operating Expenses	0	1,372	1,372
Total - College Fair (21004):	<u>0</u>	<u>1,372</u>	<u>1,372</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Cheerleading (24500)			
Operating Expenses	0	4,136	0
Total - Cheerleading (24500):	<u>0</u>	<u>4,136</u>	<u>0</u>
Computer Services Allocation (80505)			
Department Revenues	7,551	7,900	8,665
Total - Computer Services Allocation (80505):	<u>7,551</u>	<u>7,900</u>	<u>8,665</u>
Local Telephone Allocation (80506)			
Department Revenues	2,467	2,481	2,658
Total - Local Telephone Allocation (80506):	<u>2,467</u>	<u>2,481</u>	<u>2,658</u>
Motor Pool Allocation (80509)			
Travel	2,659	2,370	3,366
Total - Motor Pool Allocation (80509):	<u>2,659</u>	<u>2,370</u>	<u>3,366</u>
Other Expenses (80805)			
Department Revenues	919	0	0
Total - Other Expenses (80805):	<u>919</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Prorated Salaries/Benefits-Athletic (80905)			
Salaries - Professional	-7,665	-7,665	-7,971
Employee Benefits	-1,276	-1,276	-1,327
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-8,941</u>	<u>-8,941</u>	<u>-9,298</u>
 Total - Social and Cultural Development (405):			
Salaries - Students	9,380	9,000	9,000
Salaries - Professional	20,045	42,994	43,914
Employee Benefits	8,096	11,280	12,021
Travel	10,051	11,371	12,367
Operating Expenses	17,943	69,805	66,169
Department Revenues	10,949	10,486	11,428
Total	<u>76,464</u>	<u>154,936</u>	<u>154,899</u>
 Athletics (410)			
Athletic Administration (24501)			
Salaries - Supporting	34,996	34,396	35,708
Salaries - Professional	40,126	39,176	40,736
Employee Benefits	41,558	42,391	45,146
Travel	40,360	23,595	23,595
Operating Expenses	112,176	52,870	86,030
Capital Outlay	7,890	0	0
Department Revenues	367	1,677	1,677
Total - Athletic Administration (24501):	<u>277,473</u>	<u>194,105</u>	<u>232,892</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Mens Basketball (24502)			
Salaries - Professional	58,597	58,589	58,895
Employee Benefits	2,078	5,172	5,223
Travel	18,690	13,218	13,218
Operating Expenses	20,613	15,602	15,602
Department Revenues	4	3	3
Total - Mens Basketball (24502):	<u>99,982</u>	<u>92,584</u>	<u>92,941</u>
Mens Basketball Post Season (24503)			
Travel	12,509	16,873	16,873
Operating Expenses	0	1,235	1,235
Total - Mens Basketball Post Season (24503):	<u>12,509</u>	<u>18,108</u>	<u>18,108</u>
Baseball (24504)			
Salaries - Professional	46,526	46,526	55,546
Employee Benefits	11,894	11,894	14,081
Travel	33,102	21,133	21,133
Operating Expenses	22,164	17,976	17,976
Department Revenues	424	50	50
Total - Baseball (24504):	<u>114,110</u>	<u>97,579</u>	<u>108,786</u>
Baseball Post Season (24505)			
Travel	148,910	32,262	32,262
Operating Expenses	5,861	0	0
Total - Baseball Post Season (24505):	<u>154,771</u>	<u>32,262</u>	<u>32,262</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Womens Basketball (24506)			
Salaries - Professional	67,493	68,808	70,992
Employee Benefits	26,086	24,949	26,432
Travel	17,196	14,243	14,243
Operating Expenses	20,649	18,671	18,671
Department Revenues	111	3	3
Total - Womens Basketball (24506):	<u>131,535</u>	<u>126,674</u>	<u>130,341</u>
Womens Basketball Post Season (24507)			
Travel	43,161	17,191	17,191
Operating Expenses	2,170	823	823
Total - Womens Basketball Post Season (24507):	<u>45,331</u>	<u>18,014</u>	<u>18,014</u>
Softball (24508)			
Salaries - Professional	42,645	42,645	44,032
Employee Benefits	10,364	10,365	11,252
Travel	26,383	16,747	16,747
Operating Expenses	21,184	15,267	15,267
Department Revenues	1	0	0
Total - Softball (24508):	<u>100,577</u>	<u>85,024</u>	<u>87,298</u>
Softball Post Season (24509)			
Travel	9,720	5,660	5,660
Total - Softball Post Season (24509):	<u>9,720</u>	<u>5,660</u>	<u>5,660</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Golf (24510)			
Salaries - Professional	20,000	21,008	21,008
Employee Benefits	1,530	1,607	1,607
Travel	15,455	11,244	9,744
Operating Expenses	3,724	1,991	3,491
Department Revenues	0	36	36
Total - Golf (24510):	<u>40,709</u>	<u>35,886</u>	<u>35,886</u>
Golf Post Season (24511)			
Travel	8,104	7,782	7,782
Total - Golf Post Season (24511):	<u>8,104</u>	<u>7,782</u>	<u>7,782</u>
Volleyball (24517)			
Salaries - Professional	14,236	13,883	14,870
Employee Benefits	3,958	3,985	4,368
Travel	9,212	6,618	6,618
Operating Expenses	11,073	7,960	7,960
Total - Volleyball (24517):	<u>38,479</u>	<u>32,446</u>	<u>33,816</u>
Volleyball Post Season (24518)			
Travel	0	5,660	5,660
Operating Expenses	1,891	0	0
Total - Volleyball Post Season (24518):	<u>1,891</u>	<u>5,660</u>	<u>5,660</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Cross Country (24525)			
Salaries - Professional	13,000	13,000	13,000
Employee Benefits	995	995	995
Travel	4,679	9,251	9,251
Operating Expenses	13,023	8,601	8,601
Total - Cross Country (24525):	<u>31,697</u>	<u>31,847</u>	<u>31,847</u>
Cross Country Post Season (24527)			
Travel	12,191	7,075	7,075
Total - Cross Country Post Season (24527):	<u>12,191</u>	<u>7,075</u>	<u>7,075</u>
Local Telephone Allocation (80506)			
Department Revenues	4,109	4,136	4,430
Total - Local Telephone Allocation (80506):	<u>4,109</u>	<u>4,136</u>	<u>4,430</u>
Gifts (80705)			
Travel	3,055	0	0
Operating Expenses	19,651	0	0
Total - Gifts (80705):	<u>22,706</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Travel	0	67,996	121,280
Operating Expenses	1,128	58,355	67,717
Total - Other Expenses (80805):	<u>1,128</u>	<u>126,351</u>	<u>188,997</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Total - Athletics (410):			
Salaries - Supporting	34,996	34,396	35,708
Salaries - Professional	302,623	303,635	319,079
Employee Benefits	98,463	101,358	109,104
Travel	402,727	276,548	328,332
Operating Expenses	255,307	199,351	243,373
Capital Outlay	7,890	0	0
Department Revenues	5,016	5,905	6,199
Total	<u>1,107,022</u>	<u>921,193</u>	<u>1,041,795</u>
Counseling and Career Guidance (412)			
Achieving the Dream (20512)			
Travel	0	14,150	14,150
Operating Expenses	2,368	0	0
Total - Achieving the Dream (20512):	<u>2,368</u>	<u>14,150</u>	<u>14,150</u>
Student Support Services (22500)			
Salaries - Supporting	49,251	48,351	47,835
Salaries - Professional	137,103	144,762	98,160
Employee Benefits	75,958	86,265	70,028
Travel	0	1,195	1,195
Operating Expenses	1,841	3,836	3,836
Department Revenues	1,860	947	947
Total - Student Support Services (22500):	<u>266,013</u>	<u>285,356</u>	<u>222,001</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Career Fair (22501)			
Operating Expenses	1,000	1,006	1,006
Total - Career Fair (22501):	<u>1,000</u>	<u>1,006</u>	<u>1,006</u>
Counseling (23000)			
Salaries - Supporting	39,640	38,740	40,206
Salaries - Professional	271,413	267,813	278,290
Employee Benefits	139,147	140,874	149,427
Travel	0	2,196	2,196
Operating Expenses	1,183	3,696	2,229
Department Revenues	215	519	819
Total - Counseling (23000):	<u>451,598</u>	<u>453,838</u>	<u>473,167</u>
Testing (23001)			
Salaries - Supporting	32,122	31,222	32,455
Salaries - Professional	68,233	86,358	88,551
Employee Benefits	48,569	46,518	48,931
Travel	0	1,060	1,060
Operating Expenses	21,281	37,092	37,092
Department Revenues	84	508	508
Total - Testing (23001):	<u>170,289</u>	<u>202,758</u>	<u>208,597</u>
Student Success Center (23004)			
Salaries - Supporting	32,117	31,217	32,422
Salaries - Professional	323,087	414,319	392,584
Employee Benefits	162,185	189,742	181,013
Travel	119	1,425	1,425
Operating Expenses	2,609	4,216	3,049
Department Revenues	482	363	363
Total - Student Success Center (23004):	<u>520,599</u>	<u>641,282</u>	<u>610,856</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Computer Services Allocation (80505)			
Department Revenues	143,477	158,010	173,316
Total - Computer Services Allocation (80505):	<u>143,477</u>	<u>158,010</u>	<u>173,316</u>
Local Telephone Allocation (80506)			
Department Revenues	26,274	26,469	20,724
Total - Local Telephone Allocation (80506):	<u>26,274</u>	<u>26,469</u>	<u>20,724</u>
Motor Pool Allocation (80509)			
Travel	899	155	1,139
Total - Motor Pool Allocation (80509):	<u>899</u>	<u>155</u>	<u>1,139</u>
Gifts (80705)			
Operating Expenses	120	0	0
Total - Gifts (80705):	<u>120</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Department Revenues	1,592	0	0
Total - Other Expenses (80805):	<u>1,592</u>	<u>0</u>	<u>0</u>

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Total - Counseling and Career Guidance (412):			
Salaries - Supporting	153,130	149,530	152,918
Salaries - Professional	799,836	913,252	857,585
Employee Benefits	425,859	463,399	449,399
Travel	1,018	20,181	21,165
Operating Expenses	30,402	49,846	47,212
Department Revenues	173,984	186,816	196,677
Total	<u>1,584,229</u>	<u>1,783,024</u>	<u>1,724,956</u>
Financial Aid Administration (415)			
Financial Aid (23500)			
Salaries - Supporting	133,880	171,433	136,905
Salaries - Professional	242,757	238,336	220,645
Employee Benefits	185,025	199,488	166,733
Travel	2,442	3,342	3,342
Operating Expenses	18,931	22,864	21,697
Department Revenues	7,712	12,810	12,810
Total - Financial Aid (23500):	<u>590,747</u>	<u>648,273</u>	<u>562,132</u>
Computer Services Allocation (80505)			
Department Revenues	52,858	63,205	69,327
Total - Computer Services Allocation (80505):	<u>52,858</u>	<u>63,205</u>	<u>69,327</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Local Telephone Allocation (80506)			
Department Revenues	11,497	11,580	9,861
Total - Local Telephone Allocation (80506):	<u>11,497</u>	<u>11,580</u>	<u>9,861</u>
Motor Pool Allocation (80509)			
Travel	518	0	656
Total - Motor Pool Allocation (80509):	<u>518</u>	<u>0</u>	<u>656</u>
Other Expenses (80805)			
Department Revenues	4,581	0	0
Total - Other Expenses (80805):	<u>4,581</u>	<u>0</u>	<u>0</u>
Total - Financial Aid Administration (415):			
Salaries - Supporting	133,880	171,433	136,905
Salaries - Professional	242,757	238,336	220,645
Employee Benefits	185,025	199,488	166,733
Travel	2,960	3,342	3,998
Operating Expenses	18,931	22,864	21,697
Department Revenues	76,648	87,595	91,998
Total	<u>660,201</u>	<u>723,058</u>	<u>641,976</u>
Student Admissions and Records (420)			

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	Actual 2021-22	July 2022-23	October 2022-23
Catalogs and Bulletins (20504)			
Operating Expenses	6,290	6,290	6,290
Total - Catalogs and Bulletins (20504):	<u>6,290</u>	<u>6,290</u>	<u>6,290</u>
Enrollment Services (21001)			
Salaries - Supporting	132,519	129,019	133,956
Salaries - Professional	248,827	245,427	302,027
Employee Benefits	174,023	166,417	219,240
Travel	0	13,442	13,442
Operating Expenses	6,077	35,658	35,658
Department Revenues	20,082	19,777	19,777
Total - Enrollment Services (21001):	<u>581,528</u>	<u>609,740</u>	<u>724,100</u>
Senators Central (21500)			
Salaries - Supporting	113,970	150,091	118,789
Salaries - Professional	247,587	331,634	362,746
Employee Benefits	174,333	243,962	259,979
Travel	0	5,353	5,353
Operating Expenses	125,054	281,508	293,541
Department Revenues	5,904	3,900	3,900
Total - Senators Central (21500):	<u>666,848</u>	<u>1,016,448</u>	<u>1,044,308</u>
Student Records (22001)			
Salaries - Supporting	34,138	38,543	66,827
Salaries - Professional	152,689	150,789	192,805
Employee Benefits	66,947	61,177	120,445
Travel	0	2,203	2,203
Operating Expenses	19,802	19,545	18,378
Department Revenues	12,660	20,614	20,614
Total - Student Records (22001):	<u>286,236</u>	<u>292,871</u>	<u>421,272</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Minority Student Development (22502)			
Travel	0	231	231
Operating Expenses	76	1,354	1,354
Department Revenues	0	195	195
Total - Minority Student Development (22502):	<u>76</u>	<u>1,780</u>	<u>1,780</u>
Adm Publications and Announcements (65600)			
Travel	0	52	52
Operating Expenses	155,631	141,424	145,764
Total - Adm Publications and Announcements (65600):	<u>155,631</u>	<u>141,476</u>	<u>145,816</u>
Admissions Promotions (65601)			
Salaries - Professional	189,956	230,485	237,157
Employee Benefits	79,780	102,257	126,638
Travel	4,505	1,046	2,446
Operating Expenses	98,673	82,792	81,392
Department Revenues	13	544	544
Total - Admissions Promotions (65601):	<u>372,927</u>	<u>417,124</u>	<u>448,177</u>
Computer Services Allocation (80505)			
Department Revenues	158,579	173,811	190,647
Total - Computer Services Allocation (80505):	<u>158,579</u>	<u>173,811</u>	<u>190,647</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Local Telephone Allocation (80506)			
Department Revenues	27,095	27,296	26,693
Total - Local Telephone Allocation (80506):	<u>27,095</u>	<u>27,296</u>	<u>26,693</u>
Motor Pool Allocation (80509)			
Travel	3,912	4,402	4,953
Total - Motor Pool Allocation (80509):	<u>3,912</u>	<u>4,402</u>	<u>4,953</u>
Gifts (80705)			
Operating Expenses	277	0	0
Total - Gifts (80705):	<u>277</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Department Revenues	15,533	0	0
Total - Other Expenses (80805):	<u>15,533</u>	<u>0</u>	<u>0</u>
Prorated Salaries/Benefits-Athletic (80905)			
Salaries - Professional	-54,296	-54,296	-63,630
Employee Benefits	-14,081	-14,081	-16,468
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-68,377</u>	<u>-68,377</u>	<u>-80,098</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Total - Student Admissions and Records (420):			
Salaries - Supporting	280,627	317,653	319,572
Salaries - Professional	784,763	904,039	1,031,105
Employee Benefits	481,002	559,732	709,834
Travel	8,417	26,729	28,680
Operating Expenses	411,880	568,571	582,377
Department Revenues	239,866	246,137	262,370
Total	<u>2,206,555</u>	<u>2,622,861</u>	<u>2,933,938</u>
Student Health Services (425)			
Fitness Center (20510)			
Salaries - Professional	8,837	0	0
Employee Benefits	676	0	0
Total - Fitness Center (20510):	<u>9,513</u>	<u>0</u>	<u>0</u>
Health Services (24000)			
Travel	0	34	34
Operating Expenses	3,140	38,268	38,268
Department Revenues	0	1	1
Total - Health Services (24000):	<u>3,140</u>	<u>38,303</u>	<u>38,303</u>
Computer Services Allocation (80505)			
Department Revenues	7,551	7,900	8,665
Total - Computer Services Allocation (80505):	<u>7,551</u>	<u>7,900</u>	<u>8,665</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Local Telephone Allocation (80506)			
Department Revenues	825	827	887
Total - Local Telephone Allocation (80506):	<u>825</u>	<u>827</u>	<u>887</u>
Total - Student Health Services (425):			
Salaries - Professional	8,837	0	0
Employee Benefits	676	0	0
Travel	0	34	34
Operating Expenses	3,140	38,268	38,268
Department Revenues	8,376	8,728	9,553
Total	<u>21,029</u>	<u>47,030</u>	<u>47,855</u>
Other Student Services (430)			
International Fee (20511)			
Salaries - Professional	44,443	45,231	46,131
Employee Benefits	19,109	20,085	21,106
Travel	450	2,836	2,836
Operating Expenses	17,089	1,498	57,098
Department Revenues	139	50	50
Total - International Fee (20511):	<u>81,230</u>	<u>69,700</u>	<u>127,221</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Computer Services Allocation (80505)			
Department Revenues	67,963	79,005	86,658
Total - Computer Services Allocation (80505):	<u>67,963</u>	<u>79,005</u>	<u>86,658</u>
Local Telephone Allocation (80506)			
Department Revenues	825	827	887
Total - Local Telephone Allocation (80506):	<u>825</u>	<u>827</u>	<u>887</u>
Motor Pool Allocation (80509)			
Travel	1,461	493	1,851
Total - Motor Pool Allocation (80509):	<u>1,461</u>	<u>493</u>	<u>1,851</u>
Other Expenses (80805)			
Employee Benefits	-24,912	125,827	18,398
Travel	0	49,859	21,268
Operating Expenses	0	201,521	177,081
Department Revenues	2,593	0	0
Total - Other Expenses (80805):	<u>-22,319</u>	<u>377,207</u>	<u>216,747</u>
Pooled Salaries and Benefits (80810)			
Salaries - Administrative	0	5,029	1,000
Salaries - Supporting	0	22,796	30,045
Salaries - Professional	0	77,759	38,225
Employee Benefits	95,504	68,529	130,729
Total - Pooled Salaries and Benefits (80810):	<u>95,504</u>	<u>174,113</u>	<u>199,999</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Senators Scholars (81002)			
Employee Benefits	95,430	87,400	87,400
Total - Senators Scholars (81002):	<u>95,430</u>	<u>87,400</u>	<u>87,400</u>
Senators Dual Enrollment Achv Award (81004)			
Employee Benefits	80,000	36,400	36,400
Total - Senators Dual Enrollment Achv Award (81004):	<u>80,000</u>	<u>36,400</u>	<u>36,400</u>
 Total - Other Student Services (430):			
Salaries - Administrative	0	5,029	1,000
Salaries - Supporting	0	22,796	30,045
Salaries - Professional	44,443	122,990	84,356
Employee Benefits	265,131	338,241	294,033
Travel	1,911	53,188	25,955
Operating Expenses	17,089	203,019	234,179
Department Revenues	71,520	79,882	87,595
 Total	<u>400,094</u>	<u>825,145</u>	<u>757,163</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Student Services (40):			
Salaries - Administrative	128,116	132,245	133,245
Salaries - Supporting	602,633	695,808	675,148
Salaries - Students	9,380	9,000	9,000
Salaries - Professional	2,203,304	2,570,246	2,601,684
Employee Benefits	1,511,042	1,721,973	1,792,041
Travel	428,957	404,990	434,758
Operating Expense	763,960	1,173,558	1,268,613
Capital Outlay	7,890	0	0
Department Revenues	592,284	639,790	678,696
Total	<u>6,247,566</u>	<u>7,347,610</u>	<u>7,593,185</u>
Institutional Support (45)			
Executive Management (450)			
Presidents Office (11000)			
Salaries - Administrative	280,433	269,745	316,707
Employee Benefits	92,840	87,755	98,373
Travel	16,419	7,702	7,702
Operating Expenses	7,386	15,798	15,798
Department Revenues	3,316	2,856	2,856
Total - Presidents Office (11000):	<u>400,394</u>	<u>383,856</u>	<u>441,436</u>
President Emeritus (11004)			
Salaries - Administrative	28,346	28,347	28,347
Employee Benefits	411	2,169	2,169
Travel	483	520	485
Operating Expenses	68	373	408
Total - President Emeritus (11004):	<u>29,308</u>	<u>31,409</u>	<u>31,409</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Office of VP Academic Affairs (12000)			
Salaries - Administrative	125,938	125,038	129,944
Salaries - Academic	4,137	2,500	0
Salaries - Supporting	41,937	41,037	42,654
Employee Benefits	48,534	48,023	50,216
Travel	3,703	12,443	12,443
Operating Expenses	23,700	18,226	18,226
Department Revenues	1,376	2,417	2,417
Total - Office of VP Academic Affairs (12000):	<u>249,325</u>	<u>249,684</u>	<u>255,900</u>
VP Business and Finance (30500)			
Salaries - Administrative	136,780	135,880	141,211
Salaries - Supporting	66,293	31,113	11,000
Salaries - Professional	56,547	55,647	57,809
Employee Benefits	113,844	116,933	98,765
Travel	3,557	5,357	5,357
Operating Expenses	3,298	1,690	1,690
Department Revenues	8	147	147
Total - VP Business and Finance (30500):	<u>380,327</u>	<u>346,767</u>	<u>315,979</u>
Membership Fees (30650)			
Travel	0	10,612	10,612
Operating Expenses	32,056	34,685	34,685
Total - Membership Fees (30650):	<u>32,056</u>	<u>45,297</u>	<u>45,297</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Central License and Service Fees (30651)			
Operating Expenses	0	19,000	0
Total - Central License and Service Fees (30651):	<u>0</u>	<u>19,000</u>	<u>0</u>
Institutional Effectiveness & Compl (40502)			
Salaries - Supporting	400	0	0
Salaries - Professional	54,700	53,800	55,904
Employee Benefits	26,025	26,795	28,374
Operating Expenses	2,745	2,087	2,087
Department Revenues	1	16	16
Total - Institutional Effectiveness & Compl (40502):	<u>83,871</u>	<u>82,698</u>	<u>86,381</u>
Assistant VP College Advancement (65500)			
Salaries - Professional	90,271	89,371	92,918
Employee Benefits	22,282	22,356	23,785
Travel	4,936	2,530	2,530
Operating Expenses	130	183	183
Department Revenues	74	0	0
Total - Assistant VP College Advancement (65500):	<u>117,693</u>	<u>114,440</u>	<u>119,416</u>
Computer Services Allocation (80505)			
Department Revenues	75,514	63,205	69,327
Total - Computer Services Allocation (80505):	<u>75,514</u>	<u>63,205</u>	<u>69,327</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Local Telephone Allocation (80506)			
Department Revenues	14,781	14,889	15,945
Total - Local Telephone Allocation (80506):	<u>14,781</u>	<u>14,889</u>	<u>15,945</u>
Motor Pool Allocation (80509)			
Travel	1,820	1,087	2,305
Total - Motor Pool Allocation (80509):	<u>1,820</u>	<u>1,087</u>	<u>2,305</u>
Other Expenses (80805)			
Operating Expenses	4,750	0	0
Department Revenues	1,665	0	0
Total - Other Expenses (80805):	<u>6,415</u>	<u>0</u>	<u>0</u>
Pooled Salaries and Benefits (80810)			
Salaries - Supporting	0	0	35,000
Total - Pooled Salaries and Benefits (80810):	<u>0</u>	<u>0</u>	<u>35,000</u>
Total - Executive Management (450):			
Salaries - Administrative	571,497	559,010	616,209
Salaries - Academic	4,137	2,500	0
Salaries - Supporting	108,630	72,150	88,654
Salaries - Professional	201,518	198,818	206,631
Employee Benefits	303,936	304,031	301,682
Travel	30,918	40,251	41,434
Operating Expenses	74,133	92,042	73,077
Department Revenues	96,735	83,530	90,708
Total	<u>1,391,504</u>	<u>1,352,332</u>	<u>1,418,395</u>
Fiscal Operations (455)			



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	Actual 2021-22	July 2022-23	October 2022-23
Business Office (32000)			
Salaries - Supporting	136,888	161,196	161,356
Salaries - Professional	329,726	325,226	337,927
Employee Benefits	228,330	227,694	266,511
Travel	3,222	3,631	3,631
Operating Expenses	8,236	8,627	8,627
Department Revenues	3,595	9,211	9,211
Total - Business Office (32000):	<u>709,997</u>	<u>735,585</u>	<u>787,263</u>
Collection Costs (32001)			
Operating Expenses	4,721	10,065	10,065
Total - Collection Costs (32001):	<u>4,721</u>	<u>10,065</u>	<u>10,065</u>
Credit Card Expense (32002)			
Operating Expenses	35,853	64,050	64,050
Total - Credit Card Expense (32002):	<u>35,853</u>	<u>64,050</u>	<u>64,050</u>
Cashier Office (32003)			
Salaries - Supporting	97,023	115,784	119,971
Salaries - Professional	119,296	117,496	125,248
Employee Benefits	109,542	102,989	135,637
Travel	5,737	4,371	4,371
Operating Expenses	16,555	5,737	4,570
Department Revenues	11,759	14,850	14,850
Total - Cashier Office (32003):	<u>359,912</u>	<u>361,227</u>	<u>404,647</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Office of Internal Audit (70500)			
Salaries - Professional	87,306	86,406	89,818
Employee Benefits	39,357	40,900	43,228
Travel	1,065	883	1,183
Operating Expenses	165	776	476
Department Revenues	188	60	60
Total - Office of Internal Audit (70500):	<u>128,081</u>	<u>129,025</u>	<u>134,765</u>
Computer Services Allocation (80505)			
Department Revenues	90,616	110,606	121,320
Total - Computer Services Allocation (80505):	<u>90,616</u>	<u>110,606</u>	<u>121,320</u>
Local Telephone Allocation (80506)			
Department Revenues	19,707	19,852	21,259
Total - Local Telephone Allocation (80506):	<u>19,707</u>	<u>19,852</u>	<u>21,259</u>
Motor Pool Allocation (80509)			
Travel	858	444	1,086
Total - Motor Pool Allocation (80509):	<u>858</u>	<u>444</u>	<u>1,086</u>
Expense Central Org (80600)			
Operating Expenses	2,931	0	0
Total - Expense Central Org (80600):	<u>2,931</u>	<u>0</u>	<u>0</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Other Expenses (80805)			
Travel	-3,038	0	0
Department Revenues	418	0	0
Total - Other Expenses (80805):	<u>-2,620</u>	<u>0</u>	<u>0</u>
Total - Fiscal Operations (455):			
Salaries - Supporting	233,911	276,980	281,327
Salaries - Professional	536,328	529,128	552,993
Employee Benefits	377,229	371,583	445,376
Travel	7,844	9,329	10,271
Operating Expenses	68,461	89,255	87,788
Department Revenues	126,283	154,579	166,700
Total	<u>1,350,056</u>	<u>1,430,854</u>	<u>1,544,455</u>
General Admin and Logistical Svcs (460)			
Risk Mgmt Casualty Premium (30503)			
Operating Expenses	106,746	147,461	147,461
Total - Risk Mgmt Casualty Premium (30503):	<u>106,746</u>	<u>147,461</u>	<u>147,461</u>
Telecommunications (30506)			
Operating Expenses	460,452	460,687	460,687
Department Revenues	5,000	5,000	5,000
Total - Telecommunications (30506):	<u>465,452</u>	<u>465,687</u>	<u>465,687</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Prorated Telecommunications Cost (30507)			
Department Revenues	-465,453	-465,687	-465,687
Total - Prorated Telecommunications Cost (30507):	<u>-465,453</u>	<u>-465,687</u>	<u>-465,687</u>
TBR Chargeback (30550)			
Operating Expenses	642,800	655,400	670,500
Total - TBR Chargeback (30550):	<u>642,800</u>	<u>655,400</u>	<u>670,500</u>
Postage (30600)			
Salaries - Supporting	17,459	24,220	23,057
Employee Benefits	10,179	14,628	27,130
Operating Expenses	29,381	53,872	53,872
Department Revenues	609	762	762
Total - Postage (30600):	<u>57,628</u>	<u>93,482</u>	<u>104,821</u>
Postage Prorated Cost (30601)			
Operating Expenses	0	0	-580
Department Revenues	-57,627	-93,482	-104,241
Total - Postage Prorated Cost (30601):	<u>-57,627</u>	<u>-93,482</u>	<u>-104,821</u>
Central License and Service Fees (30651)			
Operating Expenses	0	0	119,000
Total - Central License and Service Fees (30651):	<u>0</u>	<u>0</u>	<u>119,000</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Purchasing (32500)			
Salaries - Supporting	44,937	38,055	52,624
Salaries - Professional	61,129	63,229	71,446
Employee Benefits	67,061	61,945	75,147
Travel	23	1,586	2,111
Operating Expenses	5,817	5,039	4,514
Department Revenues	684	837	837
Total - Purchasing (32500):	<u>179,651</u>	<u>170,691</u>	<u>206,679</u>
Parking Decals (33001)			
Operating Expenses	380	995	995
Total - Parking Decals (33001):	<u>380</u>	<u>995</u>	<u>995</u>
Human Resources (33500)			
Salaries - Administrative	81,582	80,682	83,877
Salaries - Supporting	44,650	76,600	82,620
Salaries - Professional	57,500	56,800	59,060
Employee Benefits	68,430	88,007	77,425
Travel	0	2,723	2,723
Operating Expenses	64,627	73,382	94,035
Department Revenues	1,426	6,551	6,551
Total - Human Resources (33500):	<u>318,215</u>	<u>384,745</u>	<u>406,291</u>
Cafeteria Benefits (33501)			
Operating Expenses	1,880	4,039	4,039
Total - Cafeteria Benefits (33501):	<u>1,880</u>	<u>4,039</u>	<u>4,039</u>

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	Actual 2021-22	July 2022-23	October 2022-23
General Staff Development (33502)			
Operating Expenses	8,798	10,912	16,912
Total - General Staff Development (33502):	<u>8,798</u>	<u>10,912</u>	<u>16,912</u>
Shipping and Receiving Services (34003)			
Salaries - Supporting	1,700	7,626	7,626
Employee Benefits	67	583	583
Total - Shipping and Receiving Services (34003):	<u>1,767</u>	<u>8,209</u>	<u>8,209</u>
Motor Pool (34007)			
Salaries - Supporting	89,191	87,391	58,786
Employee Benefits	22,820	22,627	17,676
Operating Expenses	72,110	128,616	128,616
Department Revenues	35,000	35,000	35,000
Total - Motor Pool (34007):	<u>219,121</u>	<u>273,634</u>	<u>240,078</u>
Motor Pool Prorated Cost (34008)			
Travel	-219,119	-273,634	-240,078
Total - Motor Pool Prorated Cost (34008):	<u>-219,119</u>	<u>-273,634</u>	<u>-240,078</u>
Printing (35000)			
Salaries - Supporting	42,683	22,192	22,975
Salaries - Professional	14,938	14,968	15,559
Employee Benefits	35,545	36,570	38,641
Operating Expenses	41,104	59,774	59,774
Department Revenues	5,000	5,002	5,002
Total - Printing (35000):	<u>139,270</u>	<u>138,506</u>	<u>141,951</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Printing Prorated Cost (35001)			
Department Revenues	-139,270	-138,506	-141,951
Total - Printing Prorated Cost (35001):	<u>-139,270</u>	<u>-138,506</u>	<u>-141,951</u>
Contracts and Compliance (40504)			
Salaries - Professional	51,900	51,400	53,436
Employee Benefits	26,598	27,026	28,588
Total - Contracts and Compliance (40504):	<u>78,498</u>	<u>78,426</u>	<u>82,024</u>
Computer Services Allocation (80505)			
Department Revenues	83,065	71,105	77,993
Total - Computer Services Allocation (80505):	<u>83,065</u>	<u>71,105</u>	<u>77,993</u>
Local Telephone Allocation (80506)			
Department Revenues	10,676	10,753	11,515
Total - Local Telephone Allocation (80506):	<u>10,676</u>	<u>10,753</u>	<u>11,515</u>
Motor Pool Allocation (80509)			
Travel	26,553	49,592	33,621
Total - Motor Pool Allocation (80509):	<u>26,553</u>	<u>49,592</u>	<u>33,621</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Expense Central Org (80600)			
Operating Expenses	537	0	0
Total - Expense Central Org (80600):	<u>537</u>	<u>0</u>	<u>0</u>
Other Expenses (80805)			
Operating Expenses	7,232	0	0
Department Revenues	2,348	0	0
Total - Other Expenses (80805):	<u>9,580</u>	<u>0</u>	<u>0</u>
 Total - General Admin and Logistical Svcs (460):			
Salaries - Administrative	81,582	80,682	83,877
Salaries - Supporting	240,620	256,084	247,688
Salaries - Professional	185,467	186,397	199,501
Employee Benefits	230,700	251,386	265,190
Travel	-192,543	-219,733	-201,623
Operating Expenses	1,441,864	1,600,177	1,759,825
Department Revenues	-518,542	-562,665	-569,219
Total	<u>1,469,148</u>	<u>1,592,328</u>	<u>1,785,239</u>
 Public Relations/Development (465)			



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	Actual 2021-22	July 2022-23	October 2022-23
Commencements (30504)			
Operating Expenses	5,420	6,405	6,405
Total - Commencements (30504):	<u>5,420</u>	<u>6,405</u>	<u>6,405</u>
Consultants Honorarium Guests (30508)			
Operating Expenses	0	1,830	1,830
Total - Consultants Honorarium Guests (30508):	<u>0</u>	<u>1,830</u>	<u>1,830</u>
College Advancement (65501)			
Salaries - Supporting	34,725	33,825	35,150
Salaries - Professional	90,807	89,207	92,727
Employee Benefits	58,607	59,051	62,959
Travel	0	65	65
Operating Expenses	25,923	20,344	24,788
Department Revenues	4,030	12,193	12,193
Total - College Advancement (65501):	<u>214,092</u>	<u>214,685</u>	<u>227,882</u>
Alumni Affairs and Annual Giving (65502)			
Travel	583	1,981	1,981
Operating Expenses	18,061	15,738	15,738
Total - Alumni Affairs and Annual Giving (65502):	<u>18,644</u>	<u>17,719</u>	<u>17,719</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Development and Planned Giving (65503)			
Salaries - Professional	31,356	31,406	32,652
Employee Benefits	14,040	14,729	15,575
Travel	0	3,183	3,183
Operating Expenses	19,283	4,117	4,117
Total - Development and Planned Giving (65503):	<u>64,679</u>	<u>53,435</u>	<u>55,527</u>
Communications and Marketing (65604)			
Salaries - Administrative	118,400	117,500	122,100
Salaries - Supporting	0	19,592	20,375
Salaries - Professional	88,807	136,877	134,724
Employee Benefits	80,490	93,251	83,421
Operating Expenses	1	0	0
Department Revenues	2	0	0
Total - Communications and Marketing (65604):	<u>287,700</u>	<u>367,220</u>	<u>360,620</u>
Computer Services Allocation (80505)			
Department Revenues	45,307	47,401	51,993
Total - Computer Services Allocation (80505):	<u>45,307</u>	<u>47,401</u>	<u>51,993</u>
Local Telephone Allocation (80506)			
Department Revenues	6,572	6,617	4,547
Total - Local Telephone Allocation (80506):	<u>6,572</u>	<u>6,617</u>	<u>4,547</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Other Expenses (80805)			
Department Revenues	466	0	0
Total - Other Expenses (80805):	<u>466</u>	<u>0</u>	<u>0</u>
Total - Public Relations/Development (465):			
Salaries - Administrative	118,400	117,500	122,100
Salaries - Supporting	34,725	53,417	55,525
Salaries - Professional	210,970	257,490	260,103
Employee Benefits	153,137	167,031	161,955
Travel	583	5,229	5,229
Operating Expenses	68,688	48,434	52,878
Department Revenues	56,377	66,211	68,733
Total	<u>642,880</u>	<u>715,312</u>	<u>726,523</u>
Other Institutional Support (470)			
Other Expenses (80805)			
Employee Benefits	-15,923	119,899	25,944
Travel	0	9,832	43,269
Operating Expenses	400	190,946	151,568
Total - Other Expenses (80805):	<u>-15,523</u>	<u>320,677</u>	<u>220,781</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Pooled Salaries and Benefits (80810)			
Salaries - Administrative	0	27,933	6,000
Salaries - Supporting	0	23,761	29,097
Salaries - Professional	0	46,880	20,025
Employee Benefits	95,675	46,564	98,862
Total - Pooled Salaries and Benefits (80810):	<u>95,675</u>	<u>145,138</u>	<u>153,984</u>
Senators Scholars (81002)			
Employee Benefits	12,000	0	0
Total - Senators Scholars (81002):	<u>12,000</u>	<u>0</u>	<u>0</u>
Senators Dual Enrollment Achv Award (81004)			
Employee Benefits	191	0	0
Total - Senators Dual Enrollment Achv Award (81004):	<u>191</u>	<u>0</u>	<u>0</u>
Total - Other Institutional Support (470):			
Salaries - Administrative	0	27,933	6,000
Salaries - Supporting	0	23,761	29,097
Salaries - Professional	0	46,880	20,025
Employee Benefits	91,943	166,463	124,806
Travel	0	9,832	43,269
Operating Expenses	400	190,946	151,568
Total	<u>92,343</u>	<u>465,815</u>	<u>374,765</u>
Pre Banner HR Specific (PB9)			
Pre Banner Fixed Asset Specific (PB9999)			

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Institutional Support (45):			
Salaries - Administrative	771,479	785,125	828,186
Salaries - Academic	4,137	2,500	0
Salaries - Supporting	617,886	682,392	702,291
Salaries - Professional	1,134,283	1,218,713	1,239,253
Employee Benefits	1,156,945	1,260,494	1,299,009
Travel	-153,198	-155,092	-101,420
Operating Expense	1,653,546	2,020,854	2,125,136
Department Revenues	-239,147	-258,345	-243,078
Total	4,945,931	5,556,641	5,849,377
Physical Plant (50)			
Physical Plant Administration (500)			
Physical Plant Administration (34000)			
Salaries - Supporting	122,066	107,029	111,122
Salaries - Professional	41,675	53,500	55,536
Employee Benefits	101,793	99,293	105,223
Travel	0	849	849
Operating Expenses	22,020	19,232	19,232
Capital Outlay	5,988	0	0
Department Revenues	472	318	318
Total - Physical Plant Administration (34000):	294,014	280,221	292,280
Property Insurance (34001)			
Operating Expenses	240,764	139,815	214,815
Total - Property Insurance (34001):	240,764	139,815	214,815

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TBR Mgmt Service Facilities Dev (34002)			
Operating Expenses	58,200	56,500	56,500
Total - TBR Mgmt Service Facilities Dev (34002):	<u>58,200</u>	<u>56,500</u>	<u>56,500</u>
WSCE Rent (34004)			
Operating Expenses	90,000	0	0
Total - WSCE Rent (34004):	<u>90,000</u>	<u>0</u>	<u>0</u>
Environmental Health (34005)			
Operating Expenses	0	50,000	50,000
Total - Environmental Health (34005):	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Computer Services Allocation (80505)			
Department Revenues	37,756	31,601	34,662
Total - Computer Services Allocation (80505):	<u>37,756</u>	<u>31,601</u>	<u>34,662</u>
Local Telephone Allocation (80506)			
Department Revenues	6,572	6,617	2,006
Total - Local Telephone Allocation (80506):	<u>6,572</u>	<u>6,617</u>	<u>2,006</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Motor Pool Allocation (80509)			
Travel	53,304	107,307	67,492
Total - Motor Pool Allocation (80509):	<u>53,304</u>	<u>107,307</u>	<u>67,492</u>
Other Expenses (80805)			
Operating Expenses	-10,467	0	0
Department Revenues	103	0	0
Total - Other Expenses (80805):	<u>-10,364</u>	<u>0</u>	<u>0</u>
Total - Physical Plant Administration (500):			
Salaries - Supporting	122,066	107,029	111,122
Salaries - Professional	41,675	53,500	55,536
Employee Benefits	101,793	99,293	105,223
Travel	53,304	108,156	68,341
Operating Expenses	400,517	265,547	340,547
Capital Outlay	5,988	0	0
Department Revenues	44,903	38,536	36,986
Total	<u>770,246</u>	<u>672,061</u>	<u>717,755</u>
Building Maintenance (505)			

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	Actual 2021-22	July 2022-23	October 2022-23
Bldg Maint Nonroutine Morris Campus (34200)			
Salaries - Supporting	288,296	217,669	260,916
Salaries - Professional	0	61,283	61,568
Employee Benefits	123,941	122,535	130,789
Operating Expenses	151,449	96,659	96,659
Total - Bldg Maint Nonroutine Morris Campus (34200):	<u>563,686</u>	<u>498,146</u>	<u>549,932</u>
Bldg Maint Nonroutine Expo Center (34201)			
Salaries - Supporting	39,147	38,247	39,697
Employee Benefits	22,324	18,170	18,837
Operating Expenses	4,007	5,191	5,191
Total - Bldg Maint Nonroutine Expo Center (34201):	<u>65,478</u>	<u>61,608</u>	<u>63,725</u>
Bldg Maint Nonroutine WSGC (34202)			
Salaries - Supporting	42,017	41,117	42,690
Employee Benefits	19,150	19,617	20,921
Operating Expenses	21,074	10,266	10,266
Total - Bldg Maint Nonroutine WSGC (34202):	<u>82,241</u>	<u>71,000</u>	<u>73,877</u>
Bldg Maint Nonroutine WSSC (34203)			
Salaries - Supporting	0	31,000	34,535
Employee Benefits	0	17,980	7,033
Operating Expenses	44,431	35,409	35,409
Total - Bldg Maint Nonroutine WSSC (34203):	<u>44,431</u>	<u>84,389</u>	<u>76,977</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Bldg Maint Nonroutine WSCE (34204) Operating Expenses	9,525	5,349	5,349
Total - Bldg Maint Nonroutine WSCE (34204):	<u>9,525</u>	<u>5,349</u>	<u>5,349</u>
Bldg Maint Nonroutine WSGC Welding (34206) Operating Expenses	0	23	23
Total - Bldg Maint Nonroutine WSGC Welding (34206):	<u>0</u>	<u>23</u>	<u>23</u>
Bldg Maint Routine Morris Campus (34210) Operating Expenses	100,296	77,572	95,072
Total - Bldg Maint Routine Morris Campus (34210):	<u>100,296</u>	<u>77,572</u>	<u>95,072</u>
Bldg Maint Routine Expo Center (34211) Operating Expenses	10,373	4,596	7,096
Total - Bldg Maint Routine Expo Center (34211):	<u>10,373</u>	<u>4,596</u>	<u>7,096</u>
Bldg Maint Routine WSGC (34212) Operating Expenses	30,853	31,265	31,265
Total - Bldg Maint Routine WSGC (34212):	<u>30,853</u>	<u>31,265</u>	<u>31,265</u>

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Bldg Maint Routine WSSC (34213) Operating Expenses	24,287	13,777	42,777
Total - Bldg Maint Routine WSSC (34213):	<u>24,287</u>	<u>13,777</u>	<u>42,777</u>
Bldg Maint Routine WSCE (34214) Operating Expenses	17,464	14,401	15,401
Total - Bldg Maint Routine WSCE (34214):	<u>17,464</u>	<u>14,401</u>	<u>15,401</u>
Bldg Maint Routine WSGC Welding (34216) Operating Expenses	984	892	892
Total - Bldg Maint Routine WSGC Welding (34216):	<u>984</u>	<u>892</u>	<u>892</u>
Computer Services Allocation (80505) Department Revenues	90,616	79,005	86,658
Total - Computer Services Allocation (80505):	<u>90,616</u>	<u>79,005</u>	<u>86,658</u>
Local Telephone Allocation (80506) Department Revenues	9,855	9,926	8,090
Total - Local Telephone Allocation (80506):	<u>9,855</u>	<u>9,926</u>	<u>8,090</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Motor Pool Allocation (80509)			
Travel	0	206	0
Total - Motor Pool Allocation (80509):	<u>0</u>	<u>206</u>	<u>0</u>
Total - Building Maintenance (505):			
Salaries - Supporting	369,460	328,033	377,838
Salaries - Professional	0	61,283	61,568
Employee Benefits	165,415	178,302	177,580
Travel	0	206	0
Operating Expenses	414,743	295,400	345,400
Department Revenues	100,471	88,931	94,748
Total	<u>1,050,089</u>	<u>952,155</u>	<u>1,057,134</u>
Custodial Services (510)			
Custodial Serv Morristown Campus (34250)			
Salaries - Supporting	431,195	459,612	494,103
Salaries - Professional	65,300	64,400	66,916
Employee Benefits	242,847	267,410	293,227
Operating Expenses	35,601	35,562	39,762
Total - Custodial Serv Morristown Campus (34250):	<u>774,943</u>	<u>826,984</u>	<u>894,008</u>

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Custodial Serv Expo Center (34251)			
Operating Expenses	5,644	5,307	12,795
Total - Custodial Serv Expo Center (34251):	<u>5,644</u>	<u>5,307</u>	<u>12,795</u>
Custodial Serv WSGC (34252)			
Salaries - Supporting	91,725	89,025	92,347
Employee Benefits	54,831	52,150	55,763
Operating Expenses	8,984	4,666	8,266
Total - Custodial Serv WSGC (34252):	<u>155,540</u>	<u>145,841</u>	<u>156,376</u>
Custodial Serv WSSC (34253)			
Salaries - Supporting	97,647	124,275	145,218
Employee Benefits	46,908	55,651	49,789
Operating Expenses	12,764	11,786	13,936
Total - Custodial Serv WSSC (34253):	<u>157,319</u>	<u>191,712</u>	<u>208,943</u>
Custodial Serv WSCE (34254)			
Salaries - Supporting	26,691	25,991	27,019
Employee Benefits	18,680	19,111	20,004
Operating Expenses	2,200	2,653	3,303
Total - Custodial Serv WSCE (34254):	<u>47,571</u>	<u>47,755</u>	<u>50,326</u>

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Custodial Serv WSGC Welding Facilit (34257)			
Operating Expenses	1,683	5,490	5,490
Total - Custodial Serv WSGC Welding Facilit (34257):	<u>1,683</u>	<u>5,490</u>	<u>5,490</u>
Computer Services Allocation (80505)			
Department Revenues	188,786	165,911	181,981
Total - Computer Services Allocation (80505):	<u>188,786</u>	<u>165,911</u>	<u>181,981</u>
Local Telephone Allocation (80506)			
Department Revenues	3,288	3,309	3,543
Total - Local Telephone Allocation (80506):	<u>3,288</u>	<u>3,309</u>	<u>3,543</u>
Total - Custodial Services (510):			
Salaries - Supporting	647,258	698,903	758,687
Salaries - Professional	65,300	64,400	66,916
Employee Benefits	363,266	394,322	418,783
Operating Expenses	66,876	65,464	83,552
Department Revenues	192,074	169,220	185,524
Total	<u>1,334,774</u>	<u>1,392,309</u>	<u>1,513,462</u>
Utilities (515)			

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Utilities Morristown Campus (34100)			
Operating Expenses	968,480	981,912	1,385,861
Total - Utilities Morristown Campus (34100):	<u>968,480</u>	<u>981,912</u>	<u>1,385,861</u>
Utilities Expo Center (34101)			
Operating Expenses	108,230	156,593	179,283
Total - Utilities Expo Center (34101):	<u>108,230</u>	<u>156,593</u>	<u>179,283</u>
Utilities WSGC (34102)			
Operating Expenses	228,132	207,698	327,859
Total - Utilities WSGC (34102):	<u>228,132</u>	<u>207,698</u>	<u>327,859</u>
Utilities WSSC (34103)			
Operating Expenses	357,997	360,459	333,693
Total - Utilities WSSC (34103):	<u>357,997</u>	<u>360,459</u>	<u>333,693</u>
Utilities WSCE (34104)			
Operating Expenses	54,496	69,100	69,487
Total - Utilities WSCE (34104):	<u>54,496</u>	<u>69,100</u>	<u>69,487</u>

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Utilities PSC (34105)			
Operating Expenses	61,031	68,367	89,608
Total - Utilities PSC (34105):	<u>61,031</u>	<u>68,367</u>	<u>89,608</u>
Total - Utilities (515):			
Operating Expenses	1,778,366	1,844,129	2,385,791
Total	<u>1,778,366</u>	<u>1,844,129</u>	<u>2,385,791</u>
Landscape and Grounds Maintenance (520)			
Landscaping Morristown Campus (34300)			
Salaries - Supporting	97,533	104,351	107,265
Salaries - Professional	124,541	126,185	131,100
Employee Benefits	93,140	91,796	97,620
Travel	0	1,506	1,506
Operating Expenses	19,793	29,878	19,878
Capital Outlay	14,551	0	0
Total - Landscaping Morristown Campus (34300):	<u>349,558</u>	<u>353,716</u>	<u>357,369</u>
Landscaping Expo Center (34301)			
Operating Expenses	9,212	10,697	13,697
Total - Landscaping Expo Center (34301):	<u>9,212</u>	<u>10,697</u>	<u>13,697</u>

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Landscaping WSGC (34302)			
Operating Expenses	11,014	9,333	12,333
Total - Landscaping WSGC (34302):	<u>11,014</u>	<u>9,333</u>	<u>12,333</u>
Landscaping WSSC (34303)			
Operating Expenses	45,469	19,252	23,252
Total - Landscaping WSSC (34303):	<u>45,469</u>	<u>19,252</u>	<u>23,252</u>
Landscaping WSCE (34304)			
Salaries - Supporting	5,635	7,875	7,875
Employee Benefits	82	602	602
Operating Expenses	168	3,741	3,741
Total - Landscaping WSCE (34304):	<u>5,885</u>	<u>12,218</u>	<u>12,218</u>
Computer Services Allocation (80505)			
Department Revenues	30,206	23,701	25,996
Total - Computer Services Allocation (80505):	<u>30,206</u>	<u>23,701</u>	<u>25,996</u>
Local Telephone Allocation (80506)			
Department Revenues	825	827	887
Total - Local Telephone Allocation (80506):	<u>825</u>	<u>827</u>	<u>887</u>



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Gifts (80705)			
Operating Expenses	255	0	0
Total - Gifts (80705):	<u>255</u>	<u>0</u>	<u>0</u>
Prorated Salaries/Benefits-Athletic (80905)			
Salaries - Professional	-34,643	-34,643	-36,030
Employee Benefits	-9,752	-9,752	-10,639
Total - Prorated Salaries/Benefits-Athletic (80905):	<u>-44,395</u>	<u>-44,395</u>	<u>-46,669</u>
 Total - Landscape and Grounds Maintenance (520):			
Salaries - Supporting	103,168	112,226	115,140
Salaries - Professional	89,898	91,542	95,070
Employee Benefits	83,470	82,646	87,583
Travel	0	1,506	1,506
Operating Expenses	85,911	72,901	72,901
Capital Outlay	14,551	0	0
Department Revenues	31,031	24,528	26,883
Total	<u>408,029</u>	<u>385,349</u>	<u>399,083</u>
 Other Operation/Maint of Plant (525)			

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
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	Actual 2021-22	July 2022-23	October 2022-23
Prorated Cost-General OM to Aux (30502)			
Department Revenues	-6,421	-7,300	-8,676
Total - Prorated Cost-General OM to Aux (30502):	<u>-6,421</u>	<u>-7,300</u>	<u>-8,676</u>
Prorated Cost-Utilities to Aux (30510)			
Department Revenues	-4,420	-3,100	-4,424
Total - Prorated Cost-Utilities to Aux (30510):	<u>-4,420</u>	<u>-3,100</u>	<u>-4,424</u>
Other Expenses (80805)			
Employee Benefits	-12,096	146,675	41,031
Travel	0	962	3,578
Operating Expenses	0	247,946	260,628
Total - Other Expenses (80805):	<u>-12,096</u>	<u>395,583</u>	<u>305,237</u>
Pooled Salaries and Benefits (80810)			
Salaries - Supporting	0	62,101	77,853
Salaries - Professional	0	9,467	6,161
Employee Benefits	102,197	37,052	102,956
Total - Pooled Salaries and Benefits (80810):	<u>102,197</u>	<u>108,620</u>	<u>186,970</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Other Operation/Maint of Plant (525):			
Salaries - Supporting	0	62,101	77,853
Salaries - Professional	0	9,467	6,161
Employee Benefits	90,101	183,727	143,987
Travel	0	962	3,578
Operating Expenses	0	247,946	260,628
Department Revenues	-10,841	-10,400	-13,100
Total	<u>79,260</u>	<u>493,803</u>	<u>479,107</u>
Major Repairs and Renovations (530)			
Safety and Police Services (535)			
Campus Police (33000)			
Salaries - Supporting	437,921	477,109	447,409
Salaries - Professional	6,000	0	59,712
Employee Benefits	240,255	228,438	262,974
Travel	4,545	5,069	5,069
Operating Expenses	101,704	82,148	90,888
Department Revenues	190	5,823	2,611
Total - Campus Police (33000):	<u>790,615</u>	<u>798,587</u>	<u>868,663</u>
Emergency Preparedness (33005)			
Operating Expenses	5,005	5,000	5,000
Total - Emergency Preparedness (33005):	<u>5,005</u>	<u>5,000</u>	<u>5,000</u>

Walters State Community College  
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	Actual 2021-22	July 2022-23	October 2022-23
Computer Services Allocation (80505)			
Department Revenues	67,963	79,005	86,658
Total - Computer Services Allocation (80505):	<u>67,963</u>	<u>79,005</u>	<u>86,658</u>
Local Telephone Allocation (80506)			
Department Revenues	13,139	13,234	16,714
Total - Local Telephone Allocation (80506):	<u>13,139</u>	<u>13,234</u>	<u>16,714</u>
Motor Pool Allocation (80509)			
Travel	4,324	17,495	5,475
Total - Motor Pool Allocation (80509):	<u>4,324</u>	<u>17,495</u>	<u>5,475</u>
Other Expenses (80805)			
Department Revenues	165	0	0
Total - Other Expenses (80805):	<u>165</u>	<u>0</u>	<u>0</u>
 Total - Safety and Police Services (535):			
Salaries - Supporting	437,921	477,109	447,409
Salaries - Professional	6,000	0	59,712
Employee Benefits	240,255	228,438	262,974
Travel	8,869	22,564	10,544
Operating Expenses	106,709	87,148	95,888
Department Revenues	81,457	98,062	105,983
 Total	<u>881,211</u>	<u>913,321</u>	<u>982,510</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total - Physical Plant (50):			
Salaries - Supporting	1,679,873	1,785,401	1,888,049
Salaries - Professional	202,873	280,192	344,963
Employee Benefits	1,044,300	1,166,728	1,196,130
Travel	62,173	133,394	83,969
Operating Expense	2,853,122	2,878,535	3,584,707
Capital Outlay	20,539	0	0
Department Revenues	439,095	408,877	437,024
Total	6,301,975	6,653,127	7,534,842
Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			
Mens Basketball Scholarship (24519)			
Operating Expenses	7,200	18,500	18,500
Total - Mens Basketball Scholarship (24519):	7,200	18,500	18,500
Baseball Scholarship (24520)			
Operating Expenses	3,300	15,000	15,000
Total - Baseball Scholarship (24520):	3,300	15,000	15,000
Womens Basketball Scholarship (24521)			
Operating Expenses	6,600	12,000	12,000
Total - Womens Basketball Scholarship (24521):	6,600	12,000	12,000

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	Actual 2021-22	July 2022-23	October 2022-23
Softball Scholarship (24522) Operating Expenses	4,120	12,000	12,000
Total - Softball Scholarship (24522):	<u>4,120</u>	<u>12,000</u>	<u>12,000</u>
Golf Scholarship (24523) Operating Expenses	0	6,000	6,000
Total - Golf Scholarship (24523):	<u>0</u>	<u>6,000</u>	<u>6,000</u>
Volleyball Scholarship (24524) Operating Expenses	2,000	3,000	3,000
Total - Volleyball Scholarship (24524):	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>
Cross Country Scholarship (24526) Operating Expenses	4,250	6,000	6,000
Total - Cross Country Scholarship (24526):	<u>4,250</u>	<u>6,000</u>	<u>6,000</u>
Senators Scholars Dual Enroll Award (81003) Operating Expenses	53,500	48,000	48,000
Total - Senators Scholars Dual Enroll Award (81003):	<u>53,500</u>	<u>48,000</u>	<u>48,000</u>

Walters State Community College  
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	Actual 2021-22	July 2022-23	October 2022-23
Access Achievement Award (81006) Operating Expenses	223,461	244,800	244,800
Total - Access Achievement Award (81006):	<u>223,461</u>	<u>244,800</u>	<u>244,800</u>
Senators Bridge Award (81007) Operating Expenses	5,471	8,500	8,500
Total - Senators Bridge Award (81007):	<u>5,471</u>	<u>8,500</u>	<u>8,500</u>
PC191 Non WSCC Staff (81051) Operating Expenses	2,646	3,350	3,350
Total - PC191 Non WSCC Staff (81051):	<u>2,646</u>	<u>3,350</u>	<u>3,350</u>
Public Teacher Dep Fee Discount (81052) Operating Expenses	114,745	137,861	137,861
Total - Public Teacher Dep Fee Discount (81052):	<u>114,745</u>	<u>137,861</u>	<u>137,861</u>
State Employee Dep Fee Discount (81053) Operating Expenses	26,568	34,271	34,271
Total - State Employee Dep Fee Discount (81053):	<u>26,568</u>	<u>34,271</u>	<u>34,271</u>

Walters State Community College  
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	Actual 2021-22	July 2022-23	October 2022-23
Other State Employee Fee Waiver (81054) Operating Expenses	17,715	27,460	27,460
Total - Other State Employee Fee Waiver (81054):	<u>17,715</u>	<u>27,460</u>	<u>27,460</u>
TnCIS Study Abroad Scholarship (81055) Operating Expenses	2,310	3,000	3,000
Total - TnCIS Study Abroad Scholarship (81055):	<u>2,310</u>	<u>3,000</u>	<u>3,000</u>
Diversity Grant Institutional Funds (81300) Operating Expenses	146,431	136,800	136,800
Total - Diversity Grant Institutional Funds (81300):	<u>146,431</u>	<u>136,800</u>	<u>136,800</u>
Out of State Athletic Fee Waiver (81450) Operating Expenses	304,091	463,750	463,750
Total - Out of State Athletic Fee Waiver (81450):	<u>304,091</u>	<u>463,750</u>	<u>463,750</u>
Total - Scholarships and Fellowships (550): Operating Expenses	924,408	1,180,292	1,180,292
Total	<u>924,408</u>	<u>1,180,292</u>	<u>1,180,292</u>



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	Actual 2021-22	July 2022-23	October 2022-23
Total - Scholarships and Fellowships (55):			
Operating Expense	924,408	1,180,292	1,180,292
Total	<u>924,408</u>	<u>1,180,292</u>	<u>1,180,292</u>
Total Education and General			
Salaries - Administrative	1,027,133	1,047,914	1,092,975
Salaries - Academic	12,113,927	13,157,036	13,090,622
Salaries - Supporting	4,737,243	5,362,727	5,505,285
Salaries - Students	14,850	48,000	48,000
Salaries - Professional	6,396,662	7,153,492	7,289,420
Employee Benefits	10,752,074	12,179,222	12,328,009
Travel	554,169	719,764	847,438
Operating Expense	9,164,098	10,788,724	12,237,923
Capital Outlay	172,114	64,091	192,241
Department Revenues	201,844	238,472	215,760
Total	<u>45,134,114</u>	<u>50,759,442</u>	<u>52,847,673</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
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	Actual 2021-22	July 2022-23	October 2022-23
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	700,000	0	0
 Total E & G Mandatory Transfers:	<u>700,000</u>	<u>0</u>	<u>0</u>
 Non-Mandatory Transfers			
Transfers to Unexpended Plant	2,036,976	250,000	1,434,349
Transfers to Renew and Replace	422,715	0	715,504
Transfers from Auxiliary	0	-85,400	-74,100
 Total E & G Non-Mandatory Transfers:	<u>2,459,691</u>	<u>164,600</u>	<u>2,075,753</u>
 Total E & G Transfers	<u>3,159,691</u>	<u>164,600</u>	<u>2,075,753</u>
 Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	1,027,133	1,047,914	1,092,975
Salaries - Academic	12,113,927	13,157,036	13,090,622
Salaries - Supporting	4,737,243	5,362,727	5,505,285
Salaries - Students	14,850	48,000	48,000
Salaries - Professional	6,396,662	7,153,492	7,289,420
Employee Benefits	10,752,074	12,179,222	12,328,009
Travel	554,169	719,764	847,438
Operating Expense	9,164,098	10,788,724	12,237,923
Capital Outlay	172,114	64,091	192,241
Department Revenues	201,844	238,472	215,760
E & G Transfers	3,159,691	164,600	2,075,753
 Total	<u>48,293,805</u>	<u>50,924,042</u>	<u>54,923,426</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Auxiliaries			
Auxiliary Expenditures			
Auxiliary Enterprises Expenditures (700)			
Plant Operations Alloc-Bookstore (90013)			
Department Revenues	10,041	9,600	11,400
Total - Plant Operations Alloc-Bookstore (90013):	<u>10,041</u>	<u>9,600</u>	<u>11,400</u>
WSCC Cafeteria (90100)			
Operating Expenses	4,508	0	0
Total - WSCC Cafeteria (90100):	<u>4,508</u>	<u>0</u>	<u>0</u>
Plant Operations Alloc-Cafeteria (90101)			
Department Revenues	800	800	1,700
Total - Plant Operations Alloc-Cafeteria (90101):	<u>800</u>	<u>800</u>	<u>1,700</u>
Food Vending (90105)			
Operating Expenses	2,684	3,000	3,000
Total - Food Vending (90105):	<u>2,684</u>	<u>3,000</u>	<u>3,000</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
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	Actual 2021-22	July 2022-23	October 2022-23
Total - Auxiliary Enterprises Expenditures (700):			
Operating Expenses	7,192	3,000	3,000
Department Revenues	10,841	10,400	13,100
Total	<u>18,033</u>	<u>13,400</u>	<u>16,100</u>
Auxiliary Mandatory Transfers (730)			
Auxiliary Nonmandatory Transfers (760)			
Total Auxiliary Expenditures			
Operating Expense	7,192	3,000	3,000
Department Revenues	10,841	10,400	13,100
Total	<u>18,033</u>	<u>13,400</u>	<u>16,100</u>

Walters State Community College  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
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	Actual 2021-22	July 2022-23	October 2022-23
Auxiliary Transfers			
Mandatory Transfers			
Total Auxiliary Mandatory Transfers:	<u>0</u>	<u>0</u>	<u>0</u>
Non-Mandatory Transfers			
Transfers to Renew and Replace	4,700	5,200	4,800
Transfers to Other Funds	0	85,400	74,100
Total Auxiliary Non-Mandatory Transfers:	<u>4,700</u>	<u>90,600</u>	<u>78,900</u>
Total Auxiliary Transfers	<u>4,700</u>	<u>90,600</u>	<u>78,900</u>
Total Auxiliary Enterprises (Expenditures & Transfers)			
Operating Expense	7,192	3,000	3,000
Department Revenues	10,841	10,400	13,100
Auxiliary Transfers	4,700	90,600	78,900
Total	<u>22,733</u>	<u>104,000</u>	<u>95,000</u>

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	Actual 2021-22	July 2022-23	October 2022-23
Total Unrestricted			
Salaries - Administrative	1,027,133	1,047,914	1,092,975
Salaries - Academic	12,113,927	13,157,036	13,090,622
Salaries - Supporting	4,737,243	5,362,727	5,505,285
Salaries - Students	14,850	48,000	48,000
Salaries - Professional	6,396,662	7,153,492	7,289,420
Employee Benefits	10,752,074	12,179,222	12,328,009
Travel	554,169	719,764	847,438
Operating Expenses	9,171,290	10,791,724	12,240,923
Capital Outlay	172,114	64,091	192,241
Department Revenues	212,685	248,872	228,860
E & G Transfers and Auxiliary Transfers	3,164,391	255,200	2,154,653
Total	48,316,538	51,028,042	55,018,426

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Form VIII

Walters State Community College  
Summary of Restricted Current Funds Available and Applied  
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	Actual 2021-22 -----	July Budget 2022-23 -----	October Budget 2022-23 -----	% Change October Over Actual -----
Restricted Revenues				
9004 Tuition and Fees	63,194	61,600	61,600	-2.52
9005 Federal Grants and Contracts	22,939,977	7,462,000	8,967,800	-60.91
9015 State Appropriations: Center of Emphasis	107,900	110,900	111,300	3.15
9035 State Grants and Contracts	10,408,509	10,361,300	10,905,500	4.77
9045 Private Grants & Contracts	74,728	119,400	108,200	44.79
9047 Private Gifts	37,700	0	36,400	-3.45
9055 Other Income	2,578	3,000	3,000	16.37
Total Restricted Revenues	33,634,586	18,118,200	20,193,800	-39.96
Restricted Expenditures				
9205 Instruction	4,035,135	1,310,100	1,897,600	-52.97
9215 Public Service	56,685	0	1,300	-97.71
9220 Academic Support	1,814,805	40,000	145,800	-91.97
9225 Student Services	411,205	240,900	384,600	-6.47
9230 Institutional Support	3,229,704	40,000	40,000	-98.76
9235 Operation & Maintenance of Plant	366,076	41,100	46,000	-87.43
9240 Scholarships and Fellowships	23,697,009	16,524,000	16,676,500	-29.63
Total Restricted Expenditures	33,610,619	18,196,100	19,191,800	-42.90