



EAST TENNESSEE STATE UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
OPERATING BUDGET
2023-2024

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 OCTOBER REVISED BUDGET 2022-2023
 BUDGET SUMMARY
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East Tennessee State University is a Tennessee Board of Regents Institution and is fully in accordance with the belief that educational and employment opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2023-24

	Actual 2022-23	July Budget 2023-24	October Budget 2023-24	% Change Over Actual
Unrestricted Current Fund Balances				
at Beginning of Period				
Allocation for Encumbrances	57,117	57,100	38,400	-32.8
Allocation for Working Capital	79,941	79,900	1,258,300	1474.0
Special Allocations	492,400	491,900	233,900	-52.5
Unallocated Balance	2,484,090	0	596,800	-76.0
 Total Unrestricted Current Fund Balances	 3,113,548	 628,900	 2,127,400	 -31.7
Revenues				
Education and General				
Tuition and Fees	8,041,620	7,131,800	5,305,800	-34.0
State Appropriations	0	0	2,500,000	00.0
Federal Grants and Contracts	41,965	0	0	-100.0
State Grants & Contracts	0	150,000	150,000	00.0
Private Grants & Contracts	139	0	6,400	4504.3
Private Gifts	71,300	71,300	71,300	00.0
Sales and Services of Other Activities	562,700	551,000	554,500	-01.5
Other Sources	6,487	5,000	5,500	-15.2
 Total Education and General	 8,724,211	 7,909,100	 8,593,500	 -01.5
Sales & Services of Aux Enterprises				
 Total Revenues	 8,724,211	 7,909,100	 8,593,500	 -01.5
Expenditures and Transfers				
Education and General				
Instruction	5,305,193	4,316,500	3,865,500	-27.1
Research	80,861	57,000	564,400	598.0
Public Service	286,110	470,000	655,800	129.2
Academic Support	1,579,177	1,579,700	1,738,600	10.1
Student Services	800,980	887,400	919,900	14.8
Institutional Support	541,543	537,800	557,700	03.0
Operation & Maintenance of Plant	381,114	403,600	414,900	08.9
Scholarships and Fellowships	493	13,000	197,700	40001.4
 Total Education and General	 8,975,471	 8,265,000	 8,914,500	 -00.7
Mandatory Transfers for:				
Principal and Interest	672,948	671,400	671,000	-00.3
 Total Mandatory Transfers	 672,948	 671,400	 671,000	 -00.3
Non-Mandatory Transfers for:				

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2023-24

	Actual 2022-23	July Budget 2023-24	October Budget 2023-24	% Change Over Actual
Transfers to Unexpended Plant Fund	24,720	21,600	20,700	-16.3
Transfers to Renewal & Replacements	563,953	0	0	-100.0
Transfers to Other Funds	135,136	118,100	245,100	81.4
Transfers from Renewal & Replacements	-661,000	-1,167,000	-661,000	00.0
Transfers from Other Funds	-826	0	0	-100.0
 Total Non-Mandatory Transfers	 61,983	 -1,027,300	 -395,200	 -737.6
 Total Education and General	 9,710,402	 7,909,100	 9,190,300	 -05.4
 Auxiliary Enterprises Expenditures				
Total Auxiliary Expenditures	0	0	0	00.0
 Mandatory Transfers for:				
Total Mandatory Transfers	0	0	0	00.0
 Non-Mandatory Transfers for:				
Total Non-Mandatory Transfers	0	0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0
Total Expenditures And Transfers	9,710,402	7,909,100	9,190,300	-05.4
 Other				00.0
				00.0
Total Other	0	0	0	00.0
 Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	38,360	57,100	38,400	00.1
Allocation for Working Capital	1,258,297	79,900	1,258,300	00.0
Special Allocations	233,896	491,900	233,900	00.0
Unallocated Balance	596,804	0	0	-100.0
Total Unrestricted Current Fund Balances	2,127,357	628,900	1,530,600	-28.1

ETSU
Special Allocations
October Budget 2023-24

	Actual 2022-23	July Budget 2023-24	October Budget 2023-24
At Beginning of Period			
2% to 5% Reserve	492,400	491,900	233,900
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
Allocation for Conferences and Institutes			
Allocation for Floyd Scholarship			
Allocation for RODP			
Allocation for Res/Spec Program			
Allocation for OPEB			
Allocation for Designated Appropriations			
Allocation for Special Programs			
Allocation for AMBA			
Allocation for International Education Fee			
Allocation for Discretionary Fees			
Allocation for ASRL Comm Outreach			
Allocation for Miscellaneous Course Fees			
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	492,400	491,900	233,900
At End of Period			
2% to 5% Reserve	233,896	491,900	233,900
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
Allocation for Conferences and Institutes			
Allocation for Floyd Scholarship			
Allocation for RODP			
Allocation for Res/Spec Program			
Allocation for OPEB			
Allocation for Designated Appropriations			
Allocation for Discretionary Fees			
Allocation for Special Programs			
Allocation for International Education Fee			
Allocation for Cost Centers			
Allocation for ASRL Comm Outreach			
Allocation for Miscellaneous Course Fee			

ETSU
Special Allocations
October Budget 2023-24

	Actual 2022-23	July Budget 2023-24	October Budget 2023-24
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	233,896	491,900	233,900

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Actual 2022-23

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	3,702,784	210,152	1,017,058	27,568	347,631	0	5,305,193	59.11
Research	0	0	0	0	80,861	0	80,861	0.90
Public Service	217,707	0	65,889	711	1,803	0	286,110	3.19
Academic Support	764,618	87,066	264,941	31,453	431,099	0	1,579,177	17.59
Student Services	414,231	101,043	185,344	26,280	74,082	0	800,980	8.92
Institutional Support	96,282	0	40,022	543	404,696	0	541,543	6.03
Oper & Maint of Plant	21,323	27,518	37,247	0	295,026	0	381,114	4.25
Scholarships & Fellow	0	0	0	0	493	0	493	0.01
Total Educational and General	5,216,945	425,779	1,610,501	86,555	1,635,691	0	8,975,471	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	5,216,945	425,779	1,610,501	86,555	1,635,691	0	8,975,471	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Original 2023-24

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	2,550,100	265,000	883,700	49,500	568,200	0	4,316,500	52.23
Research	0	0	0	0	57,000	0	57,000	0.69
Public Service	328,500	0	96,600	0	44,900	0	470,000	5.69
Academic Support	784,000	96,600	271,100	29,800	398,200	0	1,579,700	19.11
Student Services	443,000	98,600	215,000	18,100	112,700	0	887,400	10.74
Institutional Support	99,800	0	45,900	0	392,100	0	537,800	6.51
Oper & Maint of Plant	23,200	25,900	34,700	0	319,800	0	403,600	4.88
Scholarships & Fellow	0	0	0	0	13,000	0	13,000	0.16
Total Educational and General	4,228,600	486,100	1,547,000	97,400	1,905,900	0	8,265,000	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,228,600	486,100	1,547,000	97,400	1,905,900	0	8,265,000	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Revised 2023-24

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	2,153,800	232,000	891,600	49,500	538,600	0	3,865,500	43.36
Research	104,300	2,500	31,300	4,000	422,300	0	564,400	6.33
Public Service	328,500	0	96,600	0	230,700	0	655,800	7.36
Academic Support	803,500	177,400	271,200	29,800	456,700	0	1,738,600	19.50
Student Services	452,600	99,900	212,200	36,100	119,100	0	919,900	10.32
Institutional Support	101,700	0	45,900	3,300	406,800	0	557,700	6.26
Oper & Maint of Plant	23,600	49,200	58,100	0	284,000	0	414,900	4.65
Scholarships & Fellow	0	0	0	0	197,700	0	197,700	2.22
Total Educational and General	3,968,000	561,000	1,606,900	122,700	2,655,900	0	8,914,500	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	3,968,000	561,000	1,606,900	122,700	2,655,900	0	8,914,500	

ETSU
Detail Of Transfers
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	672,948	671,440	671,000
Transfer from Other Funds to ROI	0	0	0
Loan Fund Matching-NDSL			
Loan Fund Matching	0	0	0
Renewals and Replacements:			
Renewal and Replacements	0	0	0
Total E&G Mandatory Transfers	672,948	671,440	671,000
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Transfers to Unexpended Plant	24,720	21,600	20,700
Transfers from Unexpended Plant	0	0	0
Renewals and Replacements:			
Transfers to Renew and Replace	563,953	0	0
Transfers from Renew and Replace	-661,000	-1,167,010	-661,000
Other:			
Transfers to Other Funds	0	0	0
Transfer to Unrestricted	0	0	0
Transfer to Restricted	0	0	0
Transfer to Loan Fund	0	0	0
Transfers to Endowment	0	0	0
Transfers to Retire of Indebtedness	35,432	0	0
Intrafund Transfers Out	99,704	118,080	245,050
Transfer to Reserves	0	0	0
Transfers from Other Funds	0	0	0
Transfers from Debt Retirement	0	0	0
Transfers from Unrestricted E and G	0	0	0
Transfers from Restricted	-826	0	0
Transfers from Endowment	0	0	0
Intrafund Transfers In	0	0	0
Transfer from Reserves	0	0	0
Total E&G Non-Mandatory Transfers	61,983	-1,027,330	-395,250
Total Educational And General	734,931	-355,890	275,750
Auxiliary Enterprises			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	0	0	0
Renewals and Replacements:			
Renewals and Replacements	0	0	0
Total Auxiliary Mandatory Transfers	0	0	0
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			

ETSU
Detail Of Transfers
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Unexpended Plant Funds	0	0	0
Unexpended Plant Funds	0	0	0
Renewals and Replacements:			
Renewals and Replacements	0	0	0
Renewals and Replacements	0	0	0
Other:			
Other	0	0	0
Other	0	0	0
Total Auxiliary Non-Mandatory Transfers	0	0	0
Total Auxiliary Enterprises	0	0	0
Total Transfers	734,931	-355,890	275,750

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2022-23

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Total Other	375,199	80,861	2,514	462,552	100,362	405,239	295,026	493	1,722,246	0	1,722,246
Total E & G	5,305,193	80,861	286,110	1,579,177	800,980	541,543	381,114	493	8,975,471	0	8,975,471
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	734,931	0	734,931
Grand Total	5,305,193	80,861	286,110	1,579,177	800,980	541,543	381,114	493	9,710,402	0	9,710,402

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Original 2023-24

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Total Other	617,700	56,970	44,890	428,040	130,780	392,100	319,820	13,000	2,003,300	0	2,003,300
Total E & G	4,316,490	56,970	470,001	1,579,770	887,380	537,750	403,620	13,000	8,264,981	0	8,264,981
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-355,890	0	-355,890
Grand Total	4,316,490	56,970	470,001	1,579,770	887,380	537,750	403,620	13,000	7,909,091	0	7,909,091

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2023-24

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Total Other	588,080	426,310	230,680	486,470	155,170	410,100	284,000	197,710	2,778,520	0	2,778,520
Total E & G	3,865,470	564,389	655,790	1,738,528	919,870	557,660	414,799	197,710	8,914,216	0	8,914,216
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	275,750	0	275,750
Grand Total	3,865,470	564,389	655,790	1,738,528	919,870	557,660	414,799	197,710	9,189,966	0	9,189,966

ETSU
Current Fund Revenues
October Budget 2023-24

	ACTUAL 2022-23	JULY 2023-24	OCTOBER 2023-24
Education and General			
Tuition and Fees			
Mandatory Fees			
Maintenance Fees	7,850,701	6,961,320	4,657,500
Out-Of-State Tuition	0	0	486,000
Debt Service Fees	47,380	41,400	39,660
General Access			
PSF Graduation Fee Pharmacy	1,854	1,620	1,550
PSF Drop Add Fee Pharmacy	3,090	2,700	2,590
PSF Online Textbook Fee - COP	10,463	12,070	9,830
Technology Access Fee	60,976	53,280	51,060
Student Activity Fee	35,432	31,680	31,050
Facilities Fee	24,720	21,600	20,700
Sustainable Campus Fee	2,884	2,520	2,410
International Fee	4,120	3,600	3,450
Total Mandatory Fees	8,041,620	7,131,790	5,305,800
Non-Mandatory Fees			
Specialized Academic Course Fee			
Total Non-Mandatory Fees	0	0	0
Total Tuition & Fees	8,041,620	7,131,790	5,305,800
State Appropriations	0	0	2,500,000
Federal Grants and Contracts	41,965	0	0
State Grants & Contracts	0	150,000	150,000
Private Grants & Contracts	139	0	6,370
Private Gifts	71,300	71,300	71,300
Sales & Services of Educ. Activities			
Total Sales & Services of Educ. Activities	0	0	0
Sales & Services of Other Activities			
Athletics	92,700	81,000	84,530
Other Sales and Services Other	470,000	470,000	470,000
Total Sales & Services of Other Activities	562,700	551,000	554,530
Other Sources			
Miscellaneous	5,369	5,000	5,140
Insurance Health Incentives	1,118	0	330

ETSU
Current Fund Revenues
October Budget 2023-24

	ACTUAL 2022-23	JULY 2023-24	OCTOBER 2023-24
Total Other Sources	6,487	5,000	5,470
Total Educational & General	8,724,211	7,909,090	8,593,470
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0
Total Revenues	8,724,211	7,909,090	8,593,470

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Education and General			
Instruction (20)			
Instruction (200)			
COP IPE Initiatives			
Operating Expenses	4,197	125,000	0
Total - COP IPE Initiatives:	<u>4,197</u>	<u>125,000</u>	<u>0</u>
Pharmaceutical Sciences			
Salaries - Academic	1,518,843	649,310	462,780
Salaries - Supporting	69,710	44,190	58,760
Salaries - Professional	141,116	83,600	151,600
Employee Benefits	329,679	219,640	219,640
Travel	6,292	10,000	10,000
Operating Expenses	34,318	28,320	26,550
Department Revenues	1,117	0	110
Total - Pharmaceutical Sciences:	<u>2,101,075</u>	<u>1,035,060</u>	<u>929,440</u>
Teaching Services - Pharm Sciences			
Operating Expenses	23,626	38,750	45,550
Department Revenues	2,968	0	0
Total - Teaching Services - Pharm Sciences:	<u>26,594</u>	<u>38,750</u>	<u>45,550</u>
Teaching Services-Pharm Practice			
Travel	0	100	100
Operating Expenses	113,560	193,850	193,850
Department Revenues	3,913	0	0
Total - Teaching Services-Pharm Practice:	<u>117,473</u>	<u>193,950</u>	<u>193,950</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Pharmacy Practice			
Salaries - Academic	1,743,754	1,507,940	1,186,930
Salaries - Supporting	36,301	37,200	39,400
Employee Benefits	496,727	487,710	487,710
Travel	9,745	10,810	8,090
Operating Expenses	22,200	41,840	37,450
Department Revenues	208	0	40
Total - Pharmacy Practice:	2,308,935	2,085,500	1,759,620
COP Residents			
Salaries - Medical Residents	64,125	145,500	91,500
Employee Benefits	23,547	28,930	28,930
Travel	8,228	14,500	14,500
Operating Expenses	17,784	28,190	28,230
Department Revenues	251	0	50
Total - COP Residents:	113,935	217,120	163,210
Continuing Educ Pharmacy			
Operating Expenses	15,000	5,000	5,000
Total - Continuing Educ Pharmacy:	15,000	5,000	5,000
Instruction Additional Compensation			
Salaries - Academic	108,294	84,600	104,220
Employee Benefits	27,142	25,380	25,380
Total - Instruction Additional Compensation:	135,436	109,980	129,600

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Technology Access Fee COP			
Operating Expenses	60,976	53,280	51,060
Total - Technology Access Fee COP:	<u>60,976</u>	<u>53,280</u>	<u>51,060</u>
Faculty Recruitment			
Travel	0	0	2,720
Operating Expenses	0	0	1,650
Total - Faculty Recruitment:	<u>0</u>	<u>0</u>	<u>4,370</u>
General Academics Pool			
Salaries - Academic	0	29,160	50,750
Salaries - Supporting	0	1,550	3,440
Salaries - Professional	0	1,780	3,930
Employee Benefits	44,100	52,900	60,820
Operating Expenses	4,000	27,180	122,210
Total - General Academics Pool:	<u>48,100</u>	<u>112,570</u>	<u>241,150</u>
Experiential Programs			
Salaries - Academic	140,249	142,330	142,330
Salaries - Supporting	40,016	36,600	38,900
Salaries - Professional	50,528	51,380	51,280
Employee Benefits	95,863	69,090	69,090
Travel	451	5,100	5,100
Operating Expenses	43,513	26,780	26,820
Total - Experiential Programs:	<u>370,620</u>	<u>331,280</u>	<u>333,520</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
DPS Student Travel			
Travel	2,852	9,000	9,000
Total - DPS Student Travel:	<u>2,852</u>	<u>9,000</u>	<u>9,000</u>
Total - Instruction (200):			
Salaries - Academic	3,511,140	2,413,340	1,947,010
Salaries - Supporting	146,027	119,540	140,500
Salaries - Medical Residents	64,125	145,500	91,500
Salaries - Professional	191,644	136,760	206,810
Employee Benefits	1,017,058	883,650	891,570
Travel	27,568	49,510	49,510
Operating Expenses	339,174	568,190	538,370
Department Revenues	8,457	0	200
Total	<u>5,305,193</u>	<u>4,316,490</u>	<u>3,865,470</u>
Total - Instruction (20):			
Salaries - Academic	3,511,140	2,413,340	1,947,010
Salaries - Supporting	146,027	119,540	140,500
Salaries - Medical Residents	64,125	145,500	91,500
Salaries - Professional	191,644	136,760	206,810
Employee Benefits	1,017,058	883,650	891,570
Travel	27,568	49,510	49,510
Operating Expense	339,174	568,190	538,370
Department Revenues	8,457	0	200
Total	<u>5,305,193</u>	<u>4,316,490</u>	<u>3,865,470</u>

Research (25)
 Research (250)

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
DPS Research Support			
Salaries - Academic	0	0	101,260
Employee Benefits	0	0	30,380
Operating Expenses	0	55,970	21,760
Department Revenues	61,920	0	58,920
Total - DPS Research Support:	<u>61,920</u>	<u>55,970</u>	<u>212,320</u>
Research & Improvement - Pharmacy			
Operating Expenses	704	0	178,130
Total - Research & Improvement - Pharmacy:	<u>704</u>	<u>0</u>	<u>178,130</u>
Research and Imp Dean Pharm			
Operating Expenses	204	1,000	34,150
Total - Research and Imp Dean Pharm:	<u>204</u>	<u>1,000</u>	<u>34,150</u>
Res Imp Pharm Sciences			
Salaries - Supporting	0	0	2,500
Travel	0	0	4,000
Operating Expenses	9,917	0	90,750
Department Revenues	6,247	0	920
Total - Res Imp Pharm Sciences:	<u>16,164</u>	<u>0</u>	<u>98,170</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Res Imp Acad Affairs			
Operating Expenses	1,869	0	9,120
Total - Res Imp Acad Affairs:	<u>1,869</u>	<u>0</u>	<u>9,120</u>
Research DPP N. Hagemeyer			
Operating Expenses	0	0	8,860
Total - Research DPP N. Hagemeyer:	<u>0</u>	<u>0</u>	<u>8,860</u>
research DPP K. Dowling			
Operating Expenses	0	0	4,530
Total - research DPP K. Dowling:	<u>0</u>	<u>0</u>	<u>4,530</u>
Research DPP J. Gray			
Operating Expenses	0	0	1,660
Total - Research DPP J. Gray:	<u>0</u>	<u>0</u>	<u>1,660</u>
Com Exp Research Pharm			
Salaries - Academic	0	0	3,040
Employee Benefits	0	0	900
Operating Expenses	0	0	13,510
Total - Com Exp Research Pharm:	<u>0</u>	<u>0</u>	<u>17,450</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Research (250):			
Salaries - Academic	0	0	104,300
Salaries - Supporting	0	0	2,500
Employee Benefits	0	0	31,280
Travel	0	0	4,000
Operating Expenses	12,694	56,970	362,470
Department Revenues	68,167	0	59,840
 Total	<hr/> 80,861 <hr/>	<hr/> 56,970 <hr/>	<hr/> 564,390 <hr/>
 Total - Research (25):			
Salaries - Academic	0	0	104,300
Salaries - Supporting	0	0	2,500
Employee Benefits	0	0	31,280
Travel	0	0	4,000
Operating Expense	12,694	56,970	362,470
Department Revenues	68,167	0	59,840
 Total	<hr/> 80,861 <hr/>	<hr/> 56,970 <hr/>	<hr/> 564,390 <hr/>
 Public Service (30)			
Public Service (300)			
CPEAO			
Salaries - Academic	217,707	328,490	328,490
Employee Benefits	65,889	96,620	96,620
Travel	711	0	0
Operating Expenses	1,803	44,890	230,680
 Total - CPEAO:	<hr/> 286,110 <hr/>	<hr/> 470,000 <hr/>	<hr/> 655,790 <hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Public Service (300):			
Salaries - Academic	217,707	328,490	328,490
Employee Benefits	65,889	96,620	96,620
Travel	711	0	0
Operating Expenses	1,803	44,890	230,680
	<hr/>	<hr/>	<hr/>
Total	286,110	470,000	655,790
	<hr/>	<hr/>	<hr/>
Total - Public Service (30):			
Salaries - Academic	217,707	328,490	328,490
Employee Benefits	65,889	96,620	96,620
Travel	711	0	0
Operating Expense	1,803	44,890	230,680
	<hr/>	<hr/>	<hr/>
Total	286,110	470,000	655,790
	<hr/>	<hr/>	<hr/>
Academic Support (35)			
Academic Support (350)			
Dean College of Pharmacy			
Salaries - Administrative	285,767	288,200	66,290
Salaries - Academic	109,972	111,500	301,660
Salaries - Supporting	42,929	43,570	43,570
Employee Benefits	108,377	110,130	110,130
Travel	23,288	18,000	18,000
Operating Expenses	117,505	100,320	100,800
Department Revenues	5,365	0	0
	<hr/>	<hr/>	<hr/>
Total - Dean College of Pharmacy:	693,203	671,720	640,450
	<hr/>	<hr/>	<hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Library			
Operating Expenses	93,187	131,170	131,170
Total - Library:	93,187	131,170	131,170
Assoc Dean Academic Affairs			
Salaries - Administrative	16,520	13,520	13,520
Salaries - Academic	161,856	164,330	272,830
Salaries - Supporting	44,137	51,820	131,520
Salaries - Professional	190,503	196,340	125,770
Employee Benefits	149,113	145,960	145,960
Travel	8,165	11,800	11,800
Operating Expenses	212,801	166,750	182,450
Department Revenues	2,241	0	850
Total - Assoc Dean Academic Affairs:	785,336	750,520	884,700
Com Exp Academic Adm Phar			
Salaries - Administrative	0	3,880	2,000
Salaries - Academic	0	3,710	17,860
Salaries - Supporting	0	1,160	2,300
Salaries - Professional	0	2,560	3,550
Employee Benefits	7,451	15,050	15,100
Operating Expenses	0	0	41,400
Total - Com Exp Academic Adm Phar:	7,451	26,360	82,210

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Academic Support (350):			
Salaries - Administrative	302,287	305,600	81,810
Salaries - Academic	271,828	279,540	592,350
Salaries - Supporting	87,066	96,550	177,390
Salaries - Professional	190,503	198,900	129,320
Employee Benefits	264,941	271,140	271,190
Travel	31,453	29,800	29,800
Operating Expenses	423,493	398,240	455,820
Department Revenues	7,606	0	850
 Total	<hr/> 1,579,177 <hr/>	<hr/> 1,579,770 <hr/>	<hr/> 1,738,530 <hr/>
 Total - Academic Support (35):			
Salaries - Administrative	302,287	305,600	81,810
Salaries - Academic	271,828	279,540	592,350
Salaries - Supporting	87,066	96,550	177,390
Salaries - Professional	190,503	198,900	129,320
Employee Benefits	264,941	271,140	271,190
Travel	31,453	29,800	29,800
Operating Expense	423,493	398,240	455,820
Department Revenues	7,606	0	850
 Total	<hr/> 1,579,177 <hr/>	<hr/> 1,579,770 <hr/>	<hr/> 1,738,530 <hr/>
 Student Services (40) Student Services (400)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Student Activity Support			
Travel	13,556	0	18,000
Operating Expenses	32,566	31,680	20,570
Total - Student Activity Support:	<u>46,122</u>	<u>31,680</u>	<u>38,570</u>
Assoc Dean Student Serv			
Salaries - Academic	132,920	140,630	147,490
Salaries - Supporting	95,892	97,590	97,590
Salaries - Professional	281,311	296,640	296,640
Employee Benefits	179,514	202,090	202,090
Travel	4,429	6,500	6,500
Operating Expenses	22,575	15,000	19,620
Department Revenues	335	0	-1,760
Total - Assoc Dean Student Serv:	<u>716,976</u>	<u>758,450</u>	<u>768,170</u>
Com Exp Student Services			
Salaries - Academic	0	1,890	4,180
Salaries - Supporting	0	1,040	2,300
Salaries - Professional	0	3,830	4,290
Employee Benefits	5,428	12,890	10,120
Operating Expenses	0	0	13,640
Total - Com Exp Student Services:	<u>5,428</u>	<u>19,650</u>	<u>34,530</u>
Student Recruitment			
Salaries - Supporting	5,151	0	0
Employee Benefits	402	0	0
Travel	8,295	11,550	11,550
Operating Expenses	17,995	66,050	67,050
Department Revenues	611	0	0
Total - Student Recruitment:	<u>32,454</u>	<u>77,600</u>	<u>78,600</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Student Services (400):			
Salaries - Academic	132,920	142,520	151,670
Salaries - Supporting	101,043	98,630	99,890
Salaries - Professional	281,311	300,470	300,930
Employee Benefits	185,344	214,980	212,210
Travel	26,280	18,050	36,050
Operating Expenses	73,136	112,730	120,880
Department Revenues	946	0	-1,760
Total	800,980	887,380	919,870
Total - Student Services (40):			
Salaries - Academic	132,920	142,520	151,670
Salaries - Supporting	101,043	98,630	99,890
Salaries - Professional	281,311	300,470	300,930
Employee Benefits	185,344	214,980	212,210
Travel	26,280	18,050	36,050
Operating Expense	73,136	112,730	120,880
Department Revenues	946	0	-1,760
Total	800,980	887,380	919,870
Institutional Support (45)			
Institutional Support (450)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
COP Ceremonial Expense			
Travel	96	0	780
Operating Expenses	24,196	27,750	27,950
Department Revenues	7,512	0	0
Total - COP Ceremonial Expense:	31,804	27,750	28,730
Finance and Administration			
Salaries - Administrative	13,321	12,080	11,980
Salaries - Professional	5,276	7,850	7,850
Employee Benefits	6,646	6,580	6,580
Total - Finance and Administration:	25,243	26,510	26,410
Pro Rata Administrative Costs			
Operating Expenses	0	236,300	236,300
Department Revenues	236,300	0	0
Total - Pro Rata Administrative Costs:	236,300	236,300	236,300
Communications and Engagement			
Salaries - Professional	70,739	71,850	71,850
Employee Benefits	31,388	36,550	36,550
Travel	447	30	2,530
Operating Expenses	121,566	128,020	129,270
Department Revenues	14,444	0	0
Total - Communications and Engagement:	238,584	236,450	240,200

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Development			
Salaries - Professional	6,946	6,650	6,650
Employee Benefits	1,988	2,360	2,360
Operating Expenses	240	0	0
Department Revenues	438	0	0
Total - Development:	9,612	9,010	9,010
Common Exp Institutional Support			
Salaries - Administrative	0	160	640
Salaries - Professional	0	1,170	2,700
Employee Benefits	0	400	400
Operating Expenses	0	0	13,270
Total - Common Exp Institutional Support:	0	1,730	17,010
Total - Institutional Support (450):			
Salaries - Administrative	13,321	12,240	12,620
Salaries - Professional	82,961	87,520	89,050
Employee Benefits	40,022	45,890	45,890
Travel	543	30	3,310
Operating Expenses	146,002	392,070	406,790
Department Revenues	258,694	0	0
Total	541,543	537,750	557,660

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Institutional Support (45):			
Salaries - Administrative	13,321	12,240	12,620
Salaries - Professional	82,961	87,520	89,050
Employee Benefits	40,022	45,890	45,890
Travel	543	30	3,310
Operating Expense	146,002	392,070	406,790
Department Revenues	258,694	0	0
	<hr/>	<hr/>	<hr/>
Total	541,543	537,750	557,660
	<hr/>	<hr/>	<hr/>
Physical Plant (50)			
Physical Plant (500)			
Building Maintenance			
Salaries - Professional	21,323	22,900	22,900
Employee Benefits	9,761	6,620	6,620
Operating Expenses	7,036	108,430	39,350
Department Revenues	76,740	0	69,080
	<hr/>	<hr/>	<hr/>
Total - Building Maintenance:	114,860	137,950	137,950
	<hr/>	<hr/>	<hr/>
Custodial			
Salaries - Supporting	27,518	25,330	47,170
Employee Benefits	24,858	23,400	46,800
Operating Expenses	3,660	3,800	3,800
	<hr/>	<hr/>	<hr/>
Total - Custodial:	56,036	52,530	97,770
	<hr/>	<hr/>	<hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Utilities			
Operating Expenses	207,590	207,590	158,230
Total - Utilities:	<u>207,590</u>	<u>207,590</u>	<u>158,230</u>
Physical Plant Pool			
Salaries - Supporting	0	610	2,000
Salaries - Professional	0	300	670
Employee Benefits	2,628	4,640	4,640
Operating Expenses	0	0	13,540
Total - Physical Plant Pool:	<u>2,628</u>	<u>5,550</u>	<u>20,850</u>
Total - Physical Plant (500):			
Salaries - Supporting	27,518	25,940	49,170
Salaries - Professional	21,323	23,200	23,570
Employee Benefits	37,247	34,660	58,060
Operating Expenses	218,286	319,820	214,920
Department Revenues	76,740	0	69,080
Total	<u>381,114</u>	<u>403,620</u>	<u>414,800</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total - Physical Plant (50):			
Salaries - Supporting	27,518	25,940	49,170
Salaries - Professional	21,323	23,200	23,570
Employee Benefits	37,247	34,660	58,060
Operating Expense	218,286	319,820	214,920
Department Revenues	76,740	0	69,080
Total	381,114	403,620	414,800
 Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			
COP Residents Schol			
Operating Expenses	0	13,000	13,000
Total - COP Residents Schol:	0	13,000	13,000
 COP Scholarship Pool			
Operating Expenses	0	0	4,710
Total - COP Scholarship Pool:	0	0	4,710
 Student Recruitment Schol			
Operating Expenses	493	0	0
Total - Student Recruitment Schol:	493	0	0

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
COP Scholarships			
Operating Expenses	0	0	180,000
Total - COP Scholarships:	<u>0</u>	<u>0</u>	<u>180,000</u>
Total - Scholarships and Fellowships (550):			
Operating Expenses	493	13,000	197,710
Total	<u>493</u>	<u>13,000</u>	<u>197,710</u>
Total - Scholarships and Fellowships (55):			
Operating Expense	493	13,000	197,710
Total	<u>493</u>	<u>13,000</u>	<u>197,710</u>
Total Education and General			
Salaries - Administrative	315,608	317,840	94,430
Salaries - Academic	4,133,595	3,163,890	3,123,820
Salaries - Supporting	361,654	340,660	469,450
Salaries - Medical Residents	64,125	145,500	91,500
Salaries - Professional	767,742	746,850	749,680
Employee Benefits	1,610,501	1,546,940	1,606,820
Travel	86,555	97,390	122,670
Operating Expense	1,215,081	1,905,910	2,527,640
Department Revenues	420,610	0	128,210
Total	<u>8,975,471</u>	<u>8,264,980</u>	<u>8,914,220</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	672,948	671,440	671,000
Total E & G Mandatory Transfers:	672,948	671,440	671,000
Non-Mandatory Transfers			
Transfers to Unexpended Plant	24,720	21,600	20,700
Transfers to Renew and Replace	563,953	0	0
Transfers to Retire of Indebtedness	35,432	0	0
Intrafund Transfers Out	99,704	118,080	245,050
Transfers from Renew and Replace	-661,000	-1,167,010	-661,000
Transfers from Restricted	-826	0	0
Total E & G Non-Mandatory Transfers:	61,983	-1,027,330	-395,250
Total E & G Transfers	734,931	-355,890	275,750

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	315,608	317,840	94,430
Salaries - Academic	4,133,595	3,163,890	3,123,820
Salaries - Supporting	361,654	340,660	469,450
Salaries - Medical Residents	64,125	145,500	91,500
Salaries - Professional	767,742	746,850	749,680
Employee Benefits	1,610,501	1,546,940	1,606,820
Travel	86,555	97,390	122,670
Operating Expense	1,215,081	1,905,910	2,527,640
Department Revenues	420,610	0	128,210
E & G Transfers	734,931	-355,890	275,750
Total	<u>9,710,402</u>	<u>7,909,090</u>	<u>9,189,970</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Auxiliaries			
Auxiliary Expenditures			
Auxiliary Enterprises (710)			
Auxiliary Mandatory Transfers (720)			
Auxiliary Nonmandatory Transfers (730)			
Total Auxiliary Expenditures			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2023-24

	Actual 2022-23	July 2023-24	October 2023-24
Auxiliary Transfers			
Mandatory Transfers			
Total Auxiliary Mandatory Transfers:	<u>0</u>	<u>0</u>	<u>0</u>
Non-Mandatory Transfers			
Total Auxiliary Non-Mandatory Transfers:	<u>0</u>	<u>0</u>	<u>0</u>
Total Auxiliary Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total Auxiliary Enterprises (Expenditures & Transfers)			
Total Unrestricted			
Salaries - Administrative	315,608	317,840	94,430
Salaries - Academic	4,133,595	3,163,890	3,123,820
Salaries - Supporting	361,654	340,660	469,450
Salaries - Medical Residents	64,125	145,500	91,500
Salaries - Professional	767,742	746,850	749,680
Employee Benefits	1,610,501	1,546,940	1,606,820
Travel	86,555	97,390	122,670
Operating Expenses	1,215,081	1,905,910	2,527,640
Department Revenues	420,610	0	128,210
E & G Transfers and Auxiliary Transfers	734,931	-355,890	275,750
Total	<u>9,710,402</u>	<u>7,909,090</u>	<u>9,189,970</u>

ETSU
Summary of Restricted Current Funds Available and Applied
October Budget 2023-24

	Actual 2022-23 -----	July Budget 2023-24 -----	October Budget 2023-24 -----	% Change October Over Actual -----
Restricted Revenues				
9004 Tuition and Fees	15,656	0	0	-100.00
9005 Federal Grants and Contracts	177,223	0	0	-100.00
9010 State Appropriations: Center of Excellence	0	0	0	0.00
9015 State Appropriations: Center of Emphasis	0	0	0	0.00
9020 *** Do Not Use ***	0	0	0	0.00
9025 State Appropriations: Access and Diversity	0	0	0	0.00
9027 State Appropriations: Special Allocations	0	0	0	0.00
9030 State Appropriations: Other	0	0	0	0.00
9035 State Grants and Contracts	122,340	58,700	58,700	-52.02
9040 Local Grants and Contracts	0	0	0	0.00
9045 Private Grants & Contracts	136,081	40,500	40,500	-70.24
9047 Private Gifts	0	0	0	0.00
9050 Endowment Income	0	0	0	0.00
9055 Other Income	0	0	0	0.00
Total Restricted Revenues	451,300	99,200	99,200	-78.02
Restricted Expenditures				
9205 Instruction	45,525	16,000	16,000	-64.85
9210 Research	497	2,000	2,000	302.41
9215 Public Service	259,349	29,500	29,500	-88.63
9220 Academic Support	0	0	0	0.00
9225 Student Services	0	0	0	0.00
9230 Institutional Support	0	0	0	0.00
9235 Operation & Maintenance of Plant	0	0	0	0.00
9240 Scholarships and Fellowships	79,305	50,900	50,900	-35.82
9305 Auxiliary Enterprises	0	0	0	0.00
Total Restricted Expenditures	384,676	98,400	98,400	-74.42