

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 TABLE OF CONTENTS

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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 employments opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

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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 Transfers to Renewal & Replacements Transfers to Other Funds Transfers from Renewal & Replacements Transfers from Other Funds	24,720 563,953 135,136 -661,000 -826	21,600 0 118,100 -1,167,000 0	20,700 0 245,100 -661,000 0	-16.3 -100.0 81.4 00.0 -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
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances Allocation for Working Capital Special Allocations Unallocated Balance	38,360 1,258,297 233,896 596,804	57,100 79,900 491,900 0	38,400 1,258,300 233,900 0	00.1 00.0 00.0 -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	400 400	401 000	000.000
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

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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	

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
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	

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
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	

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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

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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
Salaries											
Administrative/Professional	0	0	0	302,287	0	13,321	0	0	315,608	0	315,608
Academic	3,511,140	Ō	217,707	271,828	132,920	,		Ū	4,133,595	0 0	4,133,595
Supporting	146,027	0	0	87,066	101,043	0	27,518	Ū	361,654	0 0	361,654
Students	110,021	0 0	0	0	101/010	0 0	,	Ő	0	0	0
Medical Residents	64,125	0	Ő	0	Ő	Ő		0	64,125	0	64,125
Professional	191,644	ů 0	0	190,503	281,311	82,961	21,323	ő	767,742	0	767,742
Total Salaries	3,912,936	0	217,707	851,684	515,274	96,282	48,841	0	5,642,724	0	5,642,724
Employee Benefits	5,512,550	0	211,101	001,004	515,274	50,202	40,041	0	5,042,724	0	5,042,724
FICA	226,717	0	15,910	52,364	37,688	6,705	3,431	0	342,815	0	342,815
Retirement	349,776	0	23,157	103,510	71,494	11,677	8,719	0	568,333	0	568,333
Insurance	367,424	0	25,151	82,488	57,847	21,337	20,644	0	574,891	0	574,891
		0	25,151		730	134	20,644	0		0	
Unemployment Compensation	5,457	0		1,105		134			7,796	0	7,796
Other	67,684		1,368	25,474	17,585			0	116,666	-	116,666
Total Benefits	1,017,058	0	65,889	264,941	185,344	40,022	37,247	0	1,610,501	0	1,610,501
Total Personal Serv.	4,929,994	0	283,596	1,116,625	700,618	136,304	86,088	0	7,253,225	0	7,253,225
Other											
Travel	27,568	0	711	31,453	26,280	543		0	86,555	0	86,555
Operating Expense Budget	0	0	0	0	0	0		0	0	0	0
Printing, Duplicating, Film Processing	8,071	0	0	1,761	1,080	0	0	0	10,912	0	10,912
Capital Expenditure Budget	Ō	0	0	0	0	Ō	0	0	Ō	Ō	0
Capitalized Software	Ō	0	0	0	0	Ō	0	0	Ō	Ō	0
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Communications & Shipping	15,799	0	0	4,890	3,880	2,344	. 0	0	26,913	0	26,913
Cost											
Maintenance/Repairs	0	0	0	0	0	0	1,883	0	1,883	0	1,883
Professional/Admin.	235,375	908	1,413	324,045	17,319	134,864	3,240	0	717,164	0	717,164
Services	,		-,			,	-,		,		,
Supplies	71,119	11,786	390	92,797	45,911	5,473	5,573	0	233,049	0	233,049
Rental & Insurance	8,197	11,000	0	0	4,946	3,321	0,0,0	Ő	16,464	0	16,464
Motor Vehicle Operation	0,10,	0	0	ő	1, 540	0,021		0	10,101	0	10,404
Awards & Idemnities	0	0	0	0	0	0		0	0	0	0
Grants & Subsidies	0	0	0	0	0	0		0	0	0	0
Other Services & Expenses	613	0	0	0	0	0		0	613	0	613
Stores for Resale	013	0	0	0	0	0		0	013	0	013
Equipment	0	0	0	0	0	0		0	0	0	0
	0	0	0	0	0	0		0	0	0	0
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0			0	0	0
Improvements Other Than	0	0	0	0	0	0	0	0	U	0	U
Buildings		co 4.co									
Dept Revenue & Service	8,457	68,167	0	7,606	946	258,694	76,740	0	420,610	0	420,610
Charges											
Library Holdings & Bindings	0	0	0	0	0	0		0	0	0	0
Scholarships	0	0	0	0	0	0	-	493	493	0	493
Capt Work of Art and	0	0	0	0	0	0	0	0	0	0	0
Similar Assets											
Leased Land	0	0	0	0	0	0		0	0	0	0
Leased Infrastructure	0	0	0	0	0	0		0	0	0	0
Leased Buildings	0	0	0	0	0	0		0	0	0	0
Leased Equipment	0	0	0	0	0	0		0	0	0	0
SBITAS	0	0	0	0	0	0	0	0	0	0	0

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

			Public	Academic	Student	Inst.	Operation &	Scholar/	Total		
	Instruction	Research	Service	Support	Services	Support	Maintenance	Fellowships	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
Salaries											
Administrative/Professional	0	0	0	305,600	0	12,240	0	0	317,840	0	317,840
Academic	2,413,340	0	328,490	279,540	142,520	0	0	0	3,163,890	0	3,163,890
Supporting	119,540	0	0	96,550	98,630	0	25,940	0	340,660	0	340,660
Students	0	0	0	0	0	0	0	0	0	0	0
Medical Residents	145,500	0	Ō	Ō	Ō	Ō	0	0	145,500	0	145,500
Professional	136,760	0	0	198,900	300,470	87,520	23,200	0	746,850	0	746,850
Total Salaries	2,815,140	Ó	328,490	880,590	541,620	99,760	49,140	0	4,714,740	Ó	4,714,740
Employee Benefits									, , ,		, , ,
FICA	186,008	0	20,339	57,075	45,253	9,660	7,296	0	325,631	0	325,631
Retirement	317,319	õ	34,696	97,366	77,199	16,479	12,446	0	555,505	Ō	555,505
Insurance	345,949	0 0	37,827	106,151	84,165	17,966	13,569	ŏ	605,627	Ő	605,627
Unemployment Compensation	3,711	0	406	1,139	903	193	146	0	6,498	0	6,498
Other	30,663	0	3,353	9,409	7,460	1,592	1,203	0	53,680	ő	53,680
Total Benefits	883,650	0	96,621	271,140	214,980	45,890	34,660	0	1,546,941	0	1,546,941
Total Personal Serv.	3,698,790	0	425,111	1,151,730	756,600	145,650	83,800	0	6,261,681	0	6,261,681
Other	5,050,750	0	423,111	1,131,730	/50,000	140,000	03,000	0	0,201,001	0	0,201,001
	49,510	0	0	20.000	18,050	30	0	0	97,390	0	97,390
Travel	49,510 541,010			29,800				0		0	
Operating Expense Budget		56,970	44,890	398,240	112,730	392,070	112,230		1,658,140		1,658,140
Printing, Duplicating, Film Processing	0	0	0	0	0	0	-	0	0	0	0
Capital Expenditure Budget	0	0	0	0	0	0	0	0	0	0	0
Capitalized Software	0	0	0	0	0	0	0	0	0	0	0
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Communications & Shipping	0	0	0	0	0	0	0	0	0	0	0
Cost											
Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0
Professional/Admin.	0	0	0	0	0	0	0	0	0	0	0
Services											
Supplies	0	0	0	0	0	0	0	0	0	0	0
Rental & Insurance	27,180	0	0	0	0	0	0	0	27,180	0	27,180
Motor Vehicle Operation	0	0	0	0	0	0	0	0	,	0	0
Awards & Idemnities	0	0	0	0	0	0	0	0	0	0	0
Grants & Subsidies	Ő	0	0	ő	0	Ő	0	Ő	ů 0	0	Ő
Other Services & Expenses	Ő	Ő	Ő	0	Ő	Ő	0	0	ů 0	0	Ő
Stores for Resale	0	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
Improvements Other Than Buildings	0	-	0	-	Ŭ	0	Ŭ	Ũ	-	-	0
Dept Revenue & Service Charges	0	0	0	0	0	0	0	0	0	0	0
Library Holdings & Bindings	0	0	Ō	Ō	Ō	Ō	0	0	Ō	0	Ō
Scholarships	0	0	0	0	0	0	0	13,000	13,000	0	13,000
Capt Work of Art and	0	0	0	0	0	0	0	0	0	0	0
Similar Assets	-	-	-	-	-	-	-	-	-	-	
Leased Land	0	0	0	0	0	0	0	0	0	0	0
Leased Infrastructure	0	0	0	0	0	0	0	0	0	ő	0
Leased Buildings	ů 0	0	0	0 0	0	0	0	0	0	ő	0
Leased Equipment	0	0	0	0	0	0	0	0	0	0	0
SBITAS	0	0	0	0	0	0	0	0	0	0	0
0222110	0	0	0	0	0	0	0	0	0	0	5

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
Salaries										1	
Administrative/Professional	0	0	0	81,810	0	12,620	0	0	94,430	0	94,430
Academic	1,947,010	104,300	328,490	592,350	151,670	12,020	0	õ	3,123,820	õ	3,123,820
Supporting	140,500	2,500	0	177,390	99,890	0	49,170	0	469,450	0	469,450
Students	140,000	2,300	0	1//,000	0,050	0	40,170	0	105,450	0	405,450
Medical Residents	91,500	0	0	0	0	0	0	0	91,500	0	91,500
Professional	206,810	0	0	129,320	300,930	89,050	23,570	0	749,680	0	749,680
Total Salaries	2,385,820	106,800	328,490	980,870	552,490	101,670	72,740	0	4,528,880	0	4,528,880
Employee Benefits	2,303,020	100,000	520,450	900,070	552,490	101,070	/2,/40	0	4, J20, 000	0	4,520,000
FICA	197,394	6,925	21,392	CO 041	46,983	10,160	12,854	0	355,749	0	355,749
Retirement	325,512	11,420	35,276	60,041 99,011	40,983	16,754	21,198	0	586,649	0	
										0	586,649
Insurance	316,418	11,101	34,290	96,245	75,313	16,286	20,605	0	570,258	-	570,258
Unemployment Compensation	4,012	141	435	1,220	955	207	261	0	7,231	0	7,231
Other	48,234	1,692	5,227	14,671	11,481	2,483	3,141	0	86,929	0	86,929
Total Benefits	891,570	31,279	96,620	271,188	212,210	45,890	58,059	0	1,606,816	0	1,606,816
Total Personal Serv.	3,277,390	138,079	425,110	1,252,058	764,700	147,560	130,799	0	6,135,696	0	6,135,696
Other											
Travel	49,510	4,000	0	29,800	36,050	3,310	0	0	122,670	0	122,670
Operating Expense Budget	500,900	356,840	229,400	438,790	119,840	402,340	56,690	0	2,104,800	0	2,104,800
Printing, Duplicating, Film	0	0	0	90	40	0	0	0	130	0	130
Processing											
Capital Expenditure Budget	0	0	0	0	0	0	0	0	0	0	0
Capitalized Software	0	0	0	0	0	0	0	0	0	0	0
Utilities & Fuel	0	0	0	0	0	0	158,230	0	158,230	0	158,230
Communications & Shipping	0	0	0	0	0	0	0	0	0	0	0
Cost											
Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0
Professional/Admin.	90	0	1,280	16,730	1,000	3,970	0	0	23,070	0	23,070
Services											
Supplies	10,200	5,630	0	210	0	0	0	0	16,040	0	16,040
Rental & Insurance	27,180	0	0	0	0	480	0	0	27,660	0	27,660
Motor Vehicle Operation	0	0	0	0	0	0	0	0	0	0	0
Awards & Idemnities	0	0	0	0	0	0	0	0	0	0	0
Grants & Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Services & Expenses	0	0	0	0	0	0	0	0	0	0	0
Stores for Resale	0	0	0	0	0	0 0	0	0	Ū.	0	0
Equipment	0	0	0	0	0	0 0	0	0	0	0	0
Land	0	0	0	0	0	Ő	0	0	0	0	Ő
Buildings	0 0	õ	0	0	0	0 0	0	Ő	0	0	0
Improvements Other Than	0	0	0	0	0	0	Ő	Ő	0	0	0
Buildings	Ŭ	0	0	0	0	Ŭ	0	0	0	0	v
Dept Revenue & Service	200	59,840	0	850	-1,760	0	69,080	0	128,210	0	128,210
Charges	200	55,040	0	0.50	1,700	0	05,000	0	120,210	0	120,210
Library Holdings & Bindings	0	0	0	0	0	0	0	0	0	0	0
Scholarships	0	0	0	0	0	0	0	197,710	197,710	0	197,710
Capt Work of Art and	0	0	0	0	0	0	0	197,710	197,710	0	197,710
Similar Assets	U	0	0	0	0	U	U	U	0	0	U
Leased Land	0	0	0	0	0	0	0	0	0	0	0
	-		0	0	0	0	0	0	0	-	0
Leased Infrastructure	0	0	0		0		0		-	0	0
Leased Buildings	0	0		0	0	0	-	0	0	0	0
Leased Equipment	0	0	0	0	0	0	0	0	0	0	0
SBITAS	0	0	0	0	0	0	0	0	0	0	0

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

Form VI	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			
International ree	-1/120	3,000	5,150			
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	100,000	6,370			
Private Gifts	71,300	71,300	71,300			
Sales & Services of Educ. Activities	,	, 1, 000	12,000			
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			

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Form VI	ETSU			
	Current Fund Revenues			
	October Budget 2023-24			
	ACTUAL	JULY	OCTOBER	
	2022-23	2023-24	2023-24	
Total Other Sources	6,487	5,000	5,470	
Total other sources	0,407	5,000	5,470	
Total Educational & General	0 704 011	7,909,090	8,593,470	
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	

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	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:	4,197	125,000	0
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:	2,101,075	1,035,060	929,440
Teaching Services - Pharm Sciences			
Operating Expenses	23,626	38,750	45,550
Department Revenues	2,968	0	43,330
Total - Teaching Services - Pharm Sciences:	26,594	38,750	45,550
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:	117,473	193,950	193,950
		<u> </u>	

	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

	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:	60,976	53,280	51,060
Faculty Recruitment			
Travel	0	0	2,720
Operating Expenses	0	0	1,650
Total - Faculty Recruitment:	0	0	4,370
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:	48,100	112,570	241,150
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:	370,620	331,280	333,520

	Actual 2022-23	July 2023-24	October 2023-24
DPS Student Travel Travel	2,852	9,000	9,000
	2,002	5,000	5,000
Total - DPS Student Travel:	2,852	9,000	9,000
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	5,305,193	4,316,490	3,865,470
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 Department Revenues	339,174 8,457	568,190 0	538,370 200
Department Revenues	0,45/	U	200
Total	5,305,193	4,316,490	3,865,470

Research (25) Research (250)

	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:	61,920	55,970	212,320
Research & Improvement - Pharmacy			
Operating Expenses	704	0	178,130
Total - Research & Improvement - Pharmacy:	704	0	178,130
Research and Imp Dean Pharm			
Operating Expenses	204	1,000	34,150
Total - Research and Imp Dean Pharm:	204	1,000	34,150
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:	16,164	0	98,170

	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:	1,869	0	9,120
Research DPP N. Hagemeier Operating Expenses	0	0	8,860
Total - Research DPP N. Hagemeier:	0	0	8,860
research DPP K. Dowling Operating Expenses Total - research DPP K. Dowling:	0	0	4,530
Research DPP J. Gray Operating Expenses			1,660
Total - Research DPP J. Gray:	0	0	1,660
Com Exp Research Pharm Salaries - Academic Employee Benefits Operating Expenses Total - Com Exp Research Pharm:		0 0 0 	3,040 900 13,510 17,450

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

ETSU

	Actual 2022-23	July 2023-24	October 2023-24
Total - Public Service (300):			
Salaries - Academic Employee Benefits	217,707 65,889	328,490 96,620	328,490 96,620
Travel Operating Expenses	711 1,803	0 44,890	0 230,680
Total	286,110	470,000	655,790
Total - Public Service (30):			
Salaries - Academic Employee Benefits Travel	217,707 65,889 711	328,490 96,620 0	328,490 96,620 0
Operating Expense	1,803	44,890	230,680
Total	286,110	470,000	655,790
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 Department Revenues	117,505 5,365	100,320 0	100,800 0
Total - Dean College of Pharmacy:	693,203	671,720	640,450

	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

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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	1,579,177	1,579,770	1,738,530
Total - Academic Support (35):			
			81,810
Total - Academic Support (35):	302,287 271,828	305,600 279,540	
Total - Academic Support (35): Salaries - Administrative	302,287 271,828 87,066	305,600 279,540 96,550	81,810 592,350 177,390
Total - Academic Support (35): Salaries - Administrative Salaries - Academic	271,828	279,540	592,350
Total - Academic Support (35): Salaries - Administrative Salaries - Academic Salaries - Supporting	271,828 87,066	279,540 96,550	592,350 177,390
Total - Academic Support (35): Salaries - Administrative Salaries - Academic Salaries - Supporting Salaries - Professional	271,828 87,066 190,503	279,540 96,550 198,900	592,350 177,390 129,320
Total - Academic Support (35): Salaries - Administrative Salaries - Academic Salaries - Supporting Salaries - Professional Employee Benefits Travel	271,828 87,066 190,503 264,941	279,540 96,550 198,900 271,140	592,350 177,390 129,320 271,190
Total - Academic Support (35): Salaries - Administrative Salaries - Academic Salaries - Supporting Salaries - Professional Employee Benefits	271,828 87,066 190,503 264,941 31,453	279,540 96,550 198,900 271,140 29,800	592,350 177,390 129,320 271,190 29,800

Student Services (40) Student Services (400)

	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:	46,122	31,680	38,570
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:	716,976	758,450	768,170
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:	5,428	19,650	34,530
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:	32,454	77,600	78,600

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

142,520 98,630 300,470 214,980 18,050 112,730 0	151,670 99,890 300,930 212,210 36,050 120,880 -1,760
98,630 300,470 214,980 18,050 112,730 0	99,890 300,930 212,210 36,050 120,880
300,470 214,980 18,050 112,730 0	300,930 212,210 36,050 120,880
214,980 18,050 112,730 0	212,210 36,050 120,880
18,050 112,730 0	36,050 120,880
112,730 0	120,880
0	
	-1,760
887,380	919,870
142,520	151,670
98,630	99,890
300,470	300,930
214,980	212,210
18,050	36,050
112,730	120,880
0	-1,760
887,380	919,870
	300,470 214,980 18,050 112,730

Institutional Support (45) Institutional Support (450)

	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

Total

	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
1	541,543	537,750	557,660
		<u> </u>	

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	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
Total	541,543	537,750	557,660
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
Total - Building Maintenance:	114,860	137,950	137,950
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
Total - Custodial:	56,036	52,530	97,770

Total

	Actual 2022-23	July 2023-24	October 2023-24
Utilities			
Operating Expenses	207,590	207,590	158,230
Total - Utilities:	207,590	207,590	158,230
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:	2,628	5,550	20,850
Total - Physical Plant (500):			
	27 510	05 040	40 170
Salaries - Supporting Salaries - Professional	27,518 21,323	25,940 23,200	49,170 23,570
Employee Benefits	37,247	23,200 34,660	23,570 58,060
Operating Expenses	218,286	319,820	214,920
Department Revenues	76,740	0	69,080
	381,114	403,620	414,800

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	Actual 2022-23	July 2023-24	October 2023-24
Total - Physical Plant (50):			
Salaries - Supporting Salaries - Professional Employee Benefits Operating Expense Department Revenues	27,518 21,323 37,247 218,286 76,740	25,940 23,200 34,660 319,820 0	49,170 23,570 58,060 214,920 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
			······

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

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

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	Actual 2022-23	July	October 2023-24
	2022-23	2023-24	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	9,710,402	7,909,090	9,189,970

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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

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

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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