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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET
2014-2015

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 JULY PROPOSED BUDGET 2014-15
 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
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	% Change Over Actual	July Budget 2014-15	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	79,100	20,500	20,500	-74.1	20,500	-74.1
Allocation for Working Capital	-3	0	0	-100.0	0	-100.0
Special Allocations	-72,539	-139,400	-139,400	92.2	732,100	-1109.3
Unallocated Balance	14,300	198,600	198,600	1288.8	0	-100.0
Total Unrestricted Current Fund Balances	20,858	79,700	79,700	282.1	752,600	3508.2
Revenues						
Education and General						
Tuition and Fees	9,674,498	10,656,000	10,536,900	08.9	10,760,800	11.2
Private Grants and Contracts	5,873	6,400	6,400	09.0	0	-100.0
Private Gifts	0	0	319,900		0	
Other Sources	45,883	35,000	35,000	-23.7	35,000	-23.7
Total Education and General	9,726,254	10,697,400	10,898,200	12.0	10,795,800	11.0
Sales & Services of Aux Enterprises						
Total Revenues	9,726,254	10,697,400	10,898,200	12.0	10,795,800	11.0
Expenditures and Transfers						
Education and General						
Instruction	5,412,831	6,526,800	6,526,900	20.6	6,381,000	17.9
Research	174,170	315,000	515,000	195.7	449,100	157.9
Academic Support	774,472	1,342,600	1,342,600	73.4	1,324,100	71.0
Student Services	536,819	680,800	676,600	26.0	611,700	13.9
Institutional Support	507,147	526,900	531,900	04.9	577,000	13.8
Operation & Maintenance of Plant	501,037	720,700	720,700	43.8	540,200	07.8
Total Education and General	7,906,476	10,112,800	10,313,700	30.4	9,883,100	25.0
Mandatory Transfers for:						
Principal & Interest	661,000	661,000	661,000	00.0	661,000	00.0
Total Mandatory Transfers	661,000	661,000	661,000	00.0	661,000	00.0
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	1,100,000	0	0	-100.0	0	-100.0
Transfers to Renewal & Replacements	0	0	0		766,800	
Total Non-Mandatory Transfers	1,100,000	0	0	-100.0	766,800	-30.3
Total Education and General	9,667,476	10,773,800	10,974,700	13.5	11,310,900	17.0

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	% Change Over Actual	July Budget 2014-15	% Change Over Actual
Auxiliary Enterprises Expenditures						
Total Auxiliary Expenditures	0	0	0	00.0	0	00.0
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Total Non-Mandatory Transfers	0	0	0	00.0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0	0	00.0
Total Expenditures And Transfers	9,667,476	10,773,800	10,974,700	13.5	11,310,900	17.0
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	20,484	20,500	20,500	00.1	20,500	00.1
Allocation for Working Capital	-7	200	0	-100.0	0	-100.0
Special Allocations	-139,419	-17,400	-17,300	-87.6	217,000	-255.6
Unallocated Balance	198,578	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	79,636	3,300	3,200	-96.0	237,500	198.2

ETSU
Special Allocations
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	July Budget 2014-15
At Beginning of Period				
2% to 5% Reserve	611,800	610,000	610,000	732,100
Allocation for Compensated Absences	-455,340	-498,200	-498,200	0
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	-228,999	-251,200	-251,200	0
Allocation for Designated Appropriations				
Allocation for Sustainable Campus Fee				
Allocation for AMBA				
Allocation for International Education Fee				
Allocation for Cost Centers				
Total	-72,539	-139,400	-139,400	732,100
At End of Period				
2% to 5% Reserve	610,000	732,000	732,100	217,000
Allocation for Compensated Absences	-498,209	-498,200	-498,200	0
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	-251,210	-251,200	-251,200	0
Allocation for Designated Appropriations				
Allocation for AMBA				
Allocation for Sustainable Campus Fee				
Allocation for International Education Fee				
Allocation for Cost Centers				
Total	-139,419	-17,400	-17,300	217,000

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Actual 2012-13

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,409,351	210,961	1,163,027	71,791	557,701	0	5,412,831	68.46
Research	0	0	796	0	166,789	6,585	174,170	2.20
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	344,854	95,446	146,973	37,074	150,125	0	774,472	9.80
Student Services	203,698	88,230	146,442	32,200	66,249	0	536,819	6.79
Institutional Support	0	0	0	0	507,147	0	507,147	6.41
Oper & Maint of Plant	0	56,118	41,557	0	403,362	0	501,037	6.34
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	3,957,903	450,755	1,498,795	141,065	1,851,373	6,585	7,906,476	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	3,957,903	450,755	1,498,795	141,065	1,851,373	6,585	7,906,476	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Revised 2013-14

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,814,900	319,200	1,470,700	130,200	791,800	0	6,526,800	64.54
Research	0	0	0	0	315,000	0	315,000	3.11
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	610,800	175,700	259,200	34,500	262,400	0	1,342,600	13.28
Student Services	248,500	107,200	126,900	28,600	169,600	0	680,800	6.73
Institutional Support	0	0	0	0	526,900	0	526,900	5.21
Oper & Maint of Plant	0	54,600	39,800	0	626,300	0	720,700	7.13
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,674,200	656,700	1,896,600	193,300	2,692,000	0	10,112,800	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,674,200	656,700	1,896,600	193,300	2,692,000	0	10,112,800	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Estimated 2013-14

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,814,900	319,200	1,470,700	147,700	774,400	0	6,526,900	63.28
Research	0	0	0	0	515,000	0	515,000	4.99
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	610,800	175,700	259,200	29,500	267,400	0	1,342,600	13.02
Student Services	248,500	107,200	126,900	28,600	165,400	0	676,600	6.56
Institutional Support	0	0	0	0	531,900	0	531,900	5.16
Oper & Maint of Plant	0	54,600	39,800	0	626,300	0	720,700	6.99
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,674,200	656,700	1,896,600	205,800	2,880,400	0	10,313,700	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,674,200	656,700	1,896,600	205,800	2,880,400	0	10,313,700	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2014-15

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,872,300	332,700	1,414,700	158,500	602,800	0	6,381,000	64.56
Research	0	0	0	0	449,100	0	449,100	4.54
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	609,000	163,900	311,400	41,100	198,700	0	1,324,100	13.40
Student Services	249,400	76,000	150,500	18,000	117,800	0	611,700	6.19
Institutional Support	0	0	0	0	577,000	0	577,000	5.84
Oper & Maint of Plant	0	53,700	30,900	0	455,600	0	540,200	5.47
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,730,700	626,300	1,907,500	217,600	2,401,000	0	9,883,100	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,730,700	626,300	1,907,500	217,600	2,401,000	0	9,883,100	

ETSU
Detail Of Transfers
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	July Budget 2014-15
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	661,000	661,000	661,000	661,000
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	661,000	661,000	661,000	661,000
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	1,100,000	0	0	0
Renewals and Replacements:				
Transfers to Renew and Replace	0	0	0	766,780
Other:				
Total E&G Non-Mandatory Transfers	1,100,000	0	0	766,780
Total Educational And General	1,761,000	661,000	661,000	1,427,780
Auxiliary Enterprises				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Total Auxiliary Mandatory Transfers	0	0	0	0
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Unexpended Plant Funds	0	0	0	0
Unexpended Plant Funds	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Renewals and Replacements	0	0	0	0
Other:				
Other	0	0	0	0
Other	0	0	0	0
Total Auxiliary Non-Mandatory Transfers	0	0	0	0
Total Auxiliary Enterprises	0	0	0	0
Total Transfers	1,761,000	661,000	661,000	1,427,780

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2012-13

	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	209,525	0	0	0	0	209,525	0	209,525
Academic	3,192,136	0	0	34,725	0	0	0	0	3,226,861	0	3,226,861
Supporting	122,961	0	0	94,946	87,628	0	56,118	0	361,653	0	361,653
Students	0	0	0	500	602	0	0	0	1,102	0	1,102
Medical Residents	88,000	0	0	0	0	0	0	0	88,000	0	88,000
Professional	217,215	0	0	100,604	203,698	0	0	0	521,517	0	521,517
Total Salaries	3,620,312	0	0	440,300	291,928	0	56,118	0	4,408,658	0	4,408,658
Employee Benefits											
FICA	253,368	0	0	25,450	20,780	0	3,962	0	303,560	0	303,560
Retirement	409,880	0	0	55,320	41,755	0	9,055	0	516,010	0	516,010
Insurance	416,910	0	0	52,443	75,786	0	23,214	0	568,353	0	568,353
Unemployment Compensation	4,792	0	0	621	405	0	77	0	5,895	0	5,895
Other	78,077	796	0	13,139	7,716	0	5,249	0	104,977	0	104,977
Total Benefits	1,163,027	796	0	146,973	146,442	0	41,557	0	1,498,795	0	1,498,795
Total Personal Serv.	4,783,339	796	0	587,273	438,370	0	97,675	0	5,907,453	0	5,907,453
Other											
Travel	71,791	0	0	37,074	32,200	0	0	0	141,065	0	141,065
Printing, Duplicating, Film Processing	13,369	3,384	0	5,015	1,945	0	0	0	23,713	0	23,713
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Communications & Shipping Cost	23,473	1,236	0	5,955	4,223	0	0	0	34,887	0	34,887
Maintenance/Repairs	0	23,255	0	969	0	0	0	0	24,224	0	24,224
Professional/Admin. Services	305,554	53,900	0	14,154	8,596	1,242	4,272	0	387,718	0	387,718
Supplies	173,894	69,458	0	123,605	51,127	0	2,573	0	420,657	0	420,657
Rental & Insurance	23,568	0	0	0	0	0	0	0	23,568	0	23,568
Other Services & Expenses	0	0	0	0	0	8,785	0	0	8,785	0	8,785
Equipment	0	6,585	0	0	0	0	0	0	6,585	0	6,585
Dept Revenue & Service Charges	17,843	15,556	0	427	358	497,120	171,137	0	702,441	0	702,441
Total Other	629,492	173,374	0	187,199	98,449	507,147	403,362	0	1,999,023	0	1,999,023
Total E & G	5,412,831	174,170	0	774,472	536,819	507,147	501,037	0	7,906,476	0	7,906,476
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,761,000	0	1,761,000
Grand Total	5,412,831	174,170	0	774,472	536,819	507,147	501,037	0	9,667,476	0	9,667,476

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2013-14

	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	361,500	0	0	0	0	361,500	0	361,500
Academic	3,508,700	0	0	27,180	0	0	0	0	3,535,880	0	3,535,880
Supporting	186,210	0	0	173,740	86,240	0	54,590	0	500,780	0	500,780
Students	0	0	0	2,000	21,000	0	0	0	23,000	0	23,000
Medical Residents	133,000	0	0	0	0	0	0	0	133,000	0	133,000
Professional	306,240	0	0	222,110	248,520	0	0	0	776,870	0	776,870
Total Salaries	4,134,150	0	0	786,530	355,760	0	54,590	0	5,331,030	0	5,331,030
Employee Benefits											
FICA	297,817	0	0	52,488	25,697	0	8,060	0	384,062	0	384,062
Retirement	506,362	0	0	89,243	43,692	0	13,703	0	653,000	0	653,000
Insurance	557,689	0	0	98,289	48,120	0	15,092	0	719,190	0	719,190
Unemployment Compensation	5,883	0	0	1,037	508	0	159	0	7,587	0	7,587
Other	102,949	0	0	18,144	8,883	0	2,786	0	132,762	0	132,762
Total Benefits	1,470,700	0	0	259,201	126,900	0	39,800	0	1,896,601	0	1,896,601
Total Personal Serv.	5,604,850	0	0	1,045,731	482,660	0	94,390	0	7,227,631	0	7,227,631
Other											
Travel	130,210	0	0	34,500	28,600	0	0	0	193,310	0	193,310
Operating Expense Budget	771,890	393,570	0	262,370	169,640	11,750	400,930	0	2,010,150	0	2,010,150
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	0	-79,100	0	0	0	0	0	0	-79,100	0	-79,100
Professional/Admin. Services	17,580	0	0	0	0	0	0	0	17,580	0	17,580
Supplies	2,370	530	0	0	0	0	0	0	2,900	0	2,900
Dept Revenue & Service Charges	0	0	0	0	0	515,150	0	0	515,150	0	515,150
Total Other	922,050	315,000	0	296,870	198,240	526,900	626,310	0	2,885,370	0	2,885,370
Total E & G	6,526,900	315,000	0	1,342,601	680,900	526,900	720,700	0	10,113,001	0	10,113,001
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	661,000	0	661,000
Grand Total	6,526,900	315,000	0	1,342,601	680,900	526,900	720,700	0	10,774,001	0	10,774,001

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Estimated 2013-14

	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	361,500	0	0	0	0	361,500	0	361,500
Academic	3,508,700	0	0	27,180	0	0	0	0	3,535,880	0	3,535,880
Supporting	186,210	0	0	173,740	86,240	0	54,590	0	500,780	0	500,780
Students	0	0	0	2,000	21,000	0	0	0	23,000	0	23,000
Medical Residents	133,000	0	0	0	0	0	0	0	133,000	0	133,000
Professional	306,240	0	0	222,110	248,520	0	0	0	776,870	0	776,870
Total Salaries	4,134,150	0	0	786,530	355,760	0	54,590	0	5,331,030	0	5,331,030
Employee Benefits											
FICA	297,817	0	0	52,488	25,697	0	8,060	0	384,062	0	384,062
Retirement	506,362	0	0	89,243	43,692	0	13,703	0	653,000	0	653,000
Insurance	557,689	0	0	98,289	48,120	0	15,092	0	719,190	0	719,190
Unemployment Compensation	5,883	0	0	1,037	508	0	159	0	7,587	0	7,587
Other	102,949	0	0	18,144	8,883	0	2,786	0	132,762	0	132,762
Total Benefits	1,470,700	0	0	259,201	126,900	0	39,800	0	1,896,601	0	1,896,601
Total Personal Serv.	5,604,850	0	0	1,045,731	482,660	0	94,390	0	7,227,631	0	7,227,631
Other											
Travel	147,700	0	0	29,500	28,600	0	0	0	205,800	0	205,800
Operating Expense Budget	754,400	593,570	0	267,370	165,440	16,750	400,930	0	2,198,460	0	2,198,460
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	0	-79,100	0	0	0	0	0	0	-79,100	0	-79,100
Professional/Admin. Services	17,580	0	0	0	0	0	0	0	17,580	0	17,580
Supplies	2,370	530	0	0	0	0	0	0	2,900	0	2,900
Dept Revenue & Service Charges	0	0	0	0	0	515,150	0	0	515,150	0	515,150
Total Other	922,050	515,000	0	296,870	194,040	531,900	626,310	0	3,086,170	0	3,086,170
Total E & G	6,526,900	515,000	0	1,342,601	676,700	531,900	720,700	0	10,313,801	0	10,313,801
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	661,000	0	661,000
Grand Total	6,526,900	515,000	0	1,342,601	676,700	531,900	720,700	0	10,974,801	0	10,974,801

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2014-15

	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	360,170	0	0	0	0	360,170	0	360,170
Academic	3,567,200	0	0	39,480	0	0	0	0	3,606,680	0	3,606,680
Supporting	152,670	0	0	161,940	73,040	0	53,680	0	441,330	0	441,330
Students	0	0	0	2,000	3,000	0	0	0	5,000	0	5,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	305,090	0	0	209,320	249,380	0	0	0	763,790	0	763,790
Total Salaries	4,204,960	0	0	772,910	325,420	0	53,680	0	5,356,970	0	5,356,970
Employee Benefits											
FICA	286,477	0	0	63,059	30,476	0	6,257	0	386,269	0	386,269
Retirement	487,081	0	0	107,215	51,817	0	10,639	0	656,752	0	656,752
Insurance	536,454	0	0	118,083	57,070	0	11,717	0	723,324	0	723,324
Unemployment Compensation	5,659	0	0	1,246	602	0	124	0	7,631	0	7,631
Other	99,029	0	0	21,798	10,535	0	2,163	0	133,525	0	133,525
Total Benefits	1,414,700	0	0	311,401	150,500	0	30,900	0	1,907,501	0	1,907,501
Total Personal Serv.	5,619,660	0	0	1,084,311	475,920	0	84,580	0	7,264,471	0	7,264,471
Other											
Travel	158,490	0	0	41,050	18,000	0	0	0	217,540	0	217,540
Operating Expense Budget	603,410	449,580	0	198,650	117,800	27,370	230,250	0	1,627,060	0	1,627,060
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	-20,000	-500	0	0	0	0	0	0	-20,500	0	-20,500
Rental & Insurance	19,400	0	0	0	0	0	0	0	19,400	0	19,400
Dept Revenue & Service Charges	0	0	0	0	0	549,670	0	0	549,670	0	549,670
Total Other	761,300	449,080	0	239,700	135,800	577,040	455,630	0	2,618,550	0	2,618,550
Total E & G	6,380,960	449,080	0	1,324,011	611,720	577,040	540,210	0	9,883,021	0	9,883,021
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,427,780	0	1,427,780
Grand Total	6,380,960	449,080	0	1,324,011	611,720	577,040	540,210	0	11,310,801	0	11,310,801

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Current Fund Revenues
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	July Budget 2014-15
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	9,526,611	10,479,500	10,360,400	10,574,800
General Access				
51159 Graduation Fee Pharmacy	2,825	2,900	2,900	3,000
51160 Drop Add Fee Pharmacy	4,709	4,900	4,900	5,000
51190 Online Textbook Fee - COP	0	18,000	18,000	25,000
5120 Technology Access Fee	70,629	72,700	72,700	75,000
5125 Student Activity Fee	41,474	49,100	49,100	54,000
Total Mandatory Fees	9,646,248	10,627,100	10,508,000	10,736,800
Non-Mandatory Fees				
5160 CEU Student Fees	4,900	4,900	4,900	0
5170 Application Fees	23,350	24,000	24,000	24,000
Specialized Academic Course Fee				
Total Non-Mandatory Fees	28,250	28,900	28,900	24,000
Total Tuition & Fees	9,674,498	10,656,000	10,536,900	10,760,800
5600 Private Grants & Contracts	5,873	6,400	6,400	0
5700 Private Gifts	0	0	319,900	0
Sales & Services of Educ. Activities				
Total Sales & Services of Educ. Activities	0	0	0	0
Sales & Services of Other Activities				
Total Sales & Services of Other Activities	0	0	0	0
Other Sources				
58503 Miscellaneous	42,596	35,000	35,000	35,000
58520 On Behalf of Retirees Revenue	3,287	0	0	0
Total Other Sources	45,883	35,000	35,000	35,000
Total Educational & General	9,726,254	10,697,400	10,898,200	10,795,800
Auxiliary Enterprises Revenues				

ETSU
Current Fund Revenues
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	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	July Budget 2014-15
Total Auxiliary Revenues	0	0	0	0
Total Revenues	9,726,254	10,697,400	10,898,200	10,795,800

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2014-15

	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Education and General				
Instruction (20)				
Instruction (200)				
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,050,651	1,126,600	1,126,600	1,171,430
Salaries - Supporting	51,853	77,090	77,090	57,120
Salaries - Professional	60,620	63,320	63,320	63,410
Employee Benefits	363,850	449,800	449,800	438,600
Travel	13,535	29,260	29,260	23,500
Operating Expenses	86,941	87,700	87,700	87,700
Department Revenues	3,794	0	0	0
Total - Pharmaceutical Sciences (36025):	<u>1,631,244</u>	<u>1,833,770</u>	<u>1,833,770</u>	<u>1,841,760</u>
Teaching Services (36045)				
Travel	682	500	500	0
Operating Expenses	187,350	230,180	212,120	222,470
Department Revenues	12,332	0	0	0
Total - Teaching Services (36045):	<u>200,364</u>	<u>230,680</u>	<u>212,620</u>	<u>222,470</u>
Pharmacy Practice (36050)				
Salaries - Academic	2,079,647	2,206,820	2,206,820	2,220,490
Salaries - Supporting	55,222	57,600	57,600	59,130
Salaries - Medical Residents	88,000	0	0	180,000
Salaries - Professional	0	27,540	27,540	27,540
Employee Benefits	658,874	813,200	813,200	820,900
Travel	37,389	77,360	82,360	78,500
Operating Expenses	104,671	100,040	95,040	89,150
Department Revenues	1,289	0	0	0
Total - Pharmacy Practice (36050):	<u>3,025,092</u>	<u>3,282,560</u>	<u>3,282,560</u>	<u>3,475,710</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
COP Residents (36080)				
Salaries - Medical Residents	0	133,000	133,000	0
Employee Benefits	0	47,200	47,200	0
Travel	0	16,550	15,050	23,160
Operating Expenses	170	24,330	25,830	27,480
Total - COP Residents (36080):	170	221,080	221,080	50,640
Continuing Educ Pharmacy (36125)				
Salaries - Academic	845	0	0	0
Employee Benefits	152	0	0	0
Travel	0	800	800	800
Operating Expenses	7,300	11,150	11,150	12,150
Department Revenues	428	0	0	0
Total - Continuing Educ Pharmacy (36125):	8,725	11,950	11,950	12,950
Instruction Additional Compensation (36130)				
Salaries - Academic	60,993	61,430	61,430	61,430
Employee Benefits	17,121	21,800	21,800	21,800
Total - Instruction Additional Compensation (36130):	78,114	83,230	83,230	83,230
COP-Campus Infrastructure (36146)				
Operating Expenses	9,417	9,700	9,700	10,000
Total - COP-Campus Infrastructure (36146):	9,417	9,700	9,700	10,000

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
COP Reequip Exist Labs (36147)				
Operating Expenses	61,212	63,000	63,000	65,000
Total - COP Reequip Exist Labs (36147):	<u>61,212</u>	<u>63,000</u>	<u>63,000</u>	<u>65,000</u>
Faculty Recruitment (36150)				
Travel	11,762	1,500	14,290	12,530
Operating Expenses	10,018	3,500	8,770	7,470
Total - Faculty Recruitment (36150):	<u>21,780</u>	<u>5,000</u>	<u>23,060</u>	<u>20,000</u>
General Academics Pool (36155)				
Salaries - Academic	0	113,850	113,850	113,850
Salaries - Professional	0	55,080	55,080	55,080
Employee Benefits	56,523	64,000	64,000	64,000
Travel	0	-5,760	-5,760	0
Operating Expenses	22,296	200,090	200,090	19,400
Total - General Academics Pool (36155):	<u>78,819</u>	<u>427,260</u>	<u>427,260</u>	<u>252,330</u>
Experiential Programs (36305)				
Salaries - Supporting	15,886	51,520	51,520	36,420
Salaries - Professional	156,595	160,300	160,300	159,060
Employee Benefits	66,507	74,700	74,700	69,400
Travel	8,423	10,000	11,200	20,000
Operating Expenses	50,483	62,150	60,950	61,990
Total - Experiential Programs (36305):	<u>297,894</u>	<u>358,670</u>	<u>358,670</u>	<u>346,870</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Total - Instruction (200):				
Salaries - Academic	3,192,136	3,508,700	3,508,700	3,567,200
Salaries - Supporting	122,961	186,210	186,210	152,670
Salaries - Medical Residents	88,000	133,000	133,000	180,000
Salaries - Professional	217,215	306,240	306,240	305,090
Employee Benefits	1,163,027	1,470,700	1,470,700	1,414,700
Travel	71,791	130,210	147,700	158,490
Operating Expenses	539,858	791,840	774,350	602,810
Department Revenues	17,843	0	0	0
Total	5,412,831	6,526,900	6,526,900	6,380,960
Total - Instruction (20):				
Salaries - Academic	3,192,136	3,508,700	3,508,700	3,567,200
Salaries - Supporting	122,961	186,210	186,210	152,670
Salaries - Medical Residents	88,000	133,000	133,000	180,000
Salaries - Professional	217,215	306,240	306,240	305,090
Employee Benefits	1,163,027	1,470,700	1,470,700	1,414,700
Travel	71,791	130,210	147,700	158,490
Operating Expense	539,858	791,840	774,350	602,810
Department Revenues	17,843	0	0	0
Total	5,412,831	6,526,900	6,526,900	6,380,960
Research (25)				
Research (250)				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Research and Imp Dean Pharm (36175)				
Operating Expenses	60,614	62,900	62,900	75,000
Total - Research and Imp Dean Pharm (36175):	<u>60,614</u>	<u>62,900</u>	<u>62,900</u>	<u>75,000</u>
Res Imp Pharm Sciences (36176)				
Operating Expenses	80,604	150,530	150,530	150,000
Capital Outlay	6,585	0	0	0
Department Revenues	15,556	0	0	0
Total - Res Imp Pharm Sciences (36176):	<u>102,745</u>	<u>150,530</u>	<u>150,530</u>	<u>150,000</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	10,015	21,180	21,180	24,580
Total - Res Imp Acad Affairs (36177):	<u>10,015</u>	<u>21,180</u>	<u>21,180</u>	<u>24,580</u>
Com Exp Research Pharm (36189)				
Employee Benefits	796	0	0	0
Operating Expenses	0	80,390	280,390	199,500
Total - Com Exp Research Pharm (36189):	<u>796</u>	<u>80,390</u>	<u>280,390</u>	<u>199,500</u>
Total - Research (250):				
Employee Benefits	796	0	0	0
Operating Expenses	151,233	315,000	515,000	449,080
Capital Outlay	6,585	0	0	0
Department Revenues	15,556	0	0	0
Total	<u>174,170</u>	<u>315,000</u>	<u>515,000</u>	<u>449,080</u>

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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Total - Research (25):				
Employee Benefits	796	0	0	0
Operating Expense	151,233	315,000	515,000	449,080
Capital Outlay	6,585	0	0	0
Department Revenues	15,556	0	0	0
Total	174,170	315,000	515,000	449,080
Public Service (30)				
Public Service (300)				
Total - Public Service (30):				
Total	0	0	0	0
Academic Support (35)				
Academic Support (350)				
Dean College of Pharmacy (36000)				
Salaries - Administrative	209,525	215,140	215,140	213,810
Salaries - Supporting	69,875	91,340	91,340	79,140
Salaries - Students	500	2,000	2,000	2,000
Salaries - Professional	61,116	62,460	62,460	62,050
Employee Benefits	94,822	110,800	110,800	126,700
Travel	24,989	20,000	20,000	20,000
Operating Expenses	46,013	50,000	50,000	50,000
Department Revenues	424	0	0	0
Total - Dean College of Pharmacy (36000):	507,264	551,740	551,740	553,700

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Library (36200)				
Operating Expenses	71,700	111,000	111,000	93,000
Total - Library (36200):	<u>71,700</u>	<u>111,000</u>	<u>111,000</u>	<u>93,000</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Academic	34,725	27,180	27,180	39,480
Salaries - Supporting	25,071	32,820	32,820	33,220
Salaries - Professional	39,488	159,650	159,650	147,270
Employee Benefits	46,585	78,000	78,000	114,400
Travel	12,085	14,500	9,500	21,050
Operating Expenses	31,985	31,500	39,000	35,650
Department Revenues	3	0	0	0
Total - Assoc Dean Academic Affairs (36300):	<u>189,942</u>	<u>343,650</u>	<u>346,150</u>	<u>391,070</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	146,360	146,360	146,360
Salaries - Supporting	0	49,580	49,580	49,580
Employee Benefits	5,566	70,400	70,400	70,300
Operating Expenses	0	69,870	67,370	20,000
Total - Com Exp Academic Adm Phar (36325):	<u>5,566</u>	<u>336,210</u>	<u>333,710</u>	<u>286,240</u>
Total - Academic Support (350):				
Salaries - Administrative	209,525	361,500	361,500	360,170
Salaries - Academic	34,725	27,180	27,180	39,480
Salaries - Supporting	94,946	173,740	173,740	161,940
Salaries - Students	500	2,000	2,000	2,000
Salaries - Professional	100,604	222,110	222,110	209,320
Employee Benefits	146,973	259,200	259,200	311,400
Travel	37,074	34,500	29,500	41,050
Operating Expenses	149,698	262,370	267,370	198,650
Department Revenues	427	0	0	0
Total	<u>774,472</u>	<u>1,342,600</u>	<u>1,342,600</u>	<u>1,324,010</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Total - Academic Support (35):				
Salaries - Administrative	209,525	361,500	361,500	360,170
Salaries - Academic	34,725	27,180	27,180	39,480
Salaries - Supporting	94,946	173,740	173,740	161,940
Salaries - Students	500	2,000	2,000	2,000
Salaries - Professional	100,604	222,110	222,110	209,320
Employee Benefits	146,973	259,200	259,200	311,400
Travel	37,074	34,500	29,500	41,050
Operating Expense	149,698	262,370	267,370	198,650
Department Revenues	427	0	0	0
Total	774,472	1,342,600	1,342,600	1,324,010
Student Services (40)				
Student Services (400)				
Student Activity Support (36345)				
Travel	24,820	16,600	16,600	10,000
Operating Expenses	22,190	33,100	33,100	44,000
Total - Student Activity Support (36345):	47,010	49,700	49,700	54,000
Assoc Dean Student Serv (36350)				
Salaries - Supporting	87,628	86,240	86,240	73,040
Salaries - Students	602	21,000	21,000	3,000
Salaries - Professional	203,698	248,520	248,520	249,380
Employee Benefits	140,379	126,100	126,100	149,700
Travel	7,380	11,000	11,000	8,000
Operating Expenses	43,701	44,300	40,100	34,040
Department Revenues	358	0	0	0
Total - Assoc Dean Student Serv (36350):	483,746	537,160	532,960	517,160

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Com Exp Student Services (36358)				
Employee Benefits	6,063	800	800	800
Operating Expenses	0	76,200	76,200	20,000
Total - Com Exp Student Services (36358):	<u>6,063</u>	<u>77,000</u>	<u>77,000</u>	<u>20,800</u>
Student Recruitment (36375)				
Travel	0	1,000	1,000	0
Operating Expenses	0	16,040	16,040	19,760
Total - Student Recruitment (36375):	<u>0</u>	<u>17,040</u>	<u>17,040</u>	<u>19,760</u>
Total - Student Services (400):				
Salaries - Supporting	87,628	86,240	86,240	73,040
Salaries - Students	602	21,000	21,000	3,000
Salaries - Professional	203,698	248,520	248,520	249,380
Employee Benefits	146,442	126,900	126,900	150,500
Travel	32,200	28,600	28,600	18,000
Operating Expenses	65,891	169,640	165,440	117,800
Department Revenues	358	0	0	0
Total	<u>536,819</u>	<u>680,900</u>	<u>676,700</u>	<u>611,720</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Total - Student Services (40):				
Salaries - Supporting	87,628	86,240	86,240	73,040
Salaries - Students	602	21,000	21,000	3,000
Salaries - Professional	203,698	248,520	248,520	249,380
Employee Benefits	146,442	126,900	126,900	150,500
Travel	32,200	28,600	28,600	18,000
Operating Expense	65,891	169,640	165,440	117,800
Department Revenues	358	0	0	0
Total	<u>536,819</u>	<u>680,900</u>	<u>676,700</u>	<u>611,720</u>
Institutional Support (45)				
Institutional Support (450)				
COP Graduation Expense (36380)				
Operating Expenses	1,242	2,750	7,750	7,370
Total - COP Graduation Expense (36380):	<u>1,242</u>	<u>2,750</u>	<u>7,750</u>	<u>7,370</u>
Provision for Uncollectible Accts (36420)				
Operating Expenses	8,785	9,000	9,000	0
Total - Provision for Uncollectible Accts (36420):	<u>8,785</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Pro Rata Administrative Costs (36425)				
Department Revenues	497,120	515,150	515,150	549,670
Total - Pro Rata Administrative Costs (36425):	<u>497,120</u>	<u>515,150</u>	<u>515,150</u>	<u>549,670</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Common Exp Institutional Support (36508)				
Operating Expenses	0	0	0	20,000
Total - Common Exp Institutional Support (36508):	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
Total - Institutional Support (450):				
Operating Expenses	10,027	11,750	16,750	27,370
Department Revenues	497,120	515,150	515,150	549,670
Total	<u>507,147</u>	<u>526,900</u>	<u>531,900</u>	<u>577,040</u>
Total - Institutional Support (45):				
Operating Expense	10,027	11,750	16,750	27,370
Department Revenues	497,120	515,150	515,150	549,670
Total	<u>507,147</u>	<u>526,900</u>	<u>531,900</u>	<u>577,040</u>
Physical Plant (50)				
Physical Plant (500)				
Building Maintenance (36525)				
Operating Expenses	4,843	173,150	173,150	173,150
Department Revenues	171,137	0	0	0
Total - Building Maintenance (36525):	<u>175,980</u>	<u>173,150</u>	<u>173,150</u>	<u>173,150</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Custodial (36550)				
Salaries - Supporting	56,118	54,590	54,590	53,680
Employee Benefits	36,308	39,400	39,400	30,600
Operating Expenses	2,002	7,100	7,100	7,100
Total - Custodial (36550):	<u>94,428</u>	<u>101,090</u>	<u>101,090</u>	<u>91,380</u>
Utilities (36575)				
Operating Expenses	225,380	225,380	225,380	225,380
Total - Utilities (36575):	<u>225,380</u>	<u>225,380</u>	<u>225,380</u>	<u>225,380</u>
Physical Plant Pool (36579)				
Employee Benefits	5,249	400	400	300
Operating Expenses	0	220,680	220,680	50,000
Total - Physical Plant Pool (36579):	<u>5,249</u>	<u>221,080</u>	<u>221,080</u>	<u>50,300</u>
Total - Physical Plant (500):				
Salaries - Supporting	56,118	54,590	54,590	53,680
Employee Benefits	41,557	39,800	39,800	30,900
Operating Expenses	232,225	626,310	626,310	455,630
Department Revenues	171,137	0	0	0
Total	<u>501,037</u>	<u>720,700</u>	<u>720,700</u>	<u>540,210</u>

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	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Total - Physical Plant (50):				
Salaries - Supporting	56,118	54,590	54,590	53,680
Employee Benefits	41,557	39,800	39,800	30,900
Operating Expense	232,225	626,310	626,310	455,630
Department Revenues	171,137	0	0	0
Total	501,037	720,700	720,700	540,210
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
Total - Scholarships and Fellowships (55):				
Total	0	0	0	0
Total Education and General				
Salaries - Administrative	209,525	361,500	361,500	360,170
Salaries - Academic	3,226,861	3,535,880	3,535,880	3,606,680
Salaries - Supporting	361,653	500,780	500,780	441,330
Salaries - Students	1,102	23,000	23,000	5,000
Salaries - Medical Residents	88,000	133,000	133,000	180,000
Salaries - Professional	521,517	776,870	776,870	763,790
Employee Benefits	1,498,795	1,896,600	1,896,600	1,907,500
Travel	141,065	193,310	205,800	217,540
Operating Expense	1,148,932	2,176,910	2,365,220	1,851,340
Capital Outlay	6,585	0	0	0
Department Revenues	702,441	515,150	515,150	549,670
Total	7,906,476	10,113,000	10,313,800	9,883,020

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2014-15

	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	661,000	661,000	661,000	661,000
 Total E & G Mandatory Transfers:	<u>661,000</u>	<u>661,000</u>	<u>661,000</u>	<u>661,000</u>
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	1,100,000	0	0	0
Transfers to Renew and Replace	0	0	0	766,780
 Total E & G Non-Mandatory Transfers:	<u>1,100,000</u>	<u>0</u>	<u>0</u>	<u>766,780</u>
 Total E & G Transfers	<u>1,761,000</u>	<u>661,000</u>	<u>661,000</u>	<u>1,427,780</u>
 Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	209,525	361,500	361,500	360,170
Salaries - Academic	3,226,861	3,535,880	3,535,880	3,606,680
Salaries - Supporting	361,653	500,780	500,780	441,330
Salaries - Students	1,102	23,000	23,000	5,000
Salaries - Medical Residents	88,000	133,000	133,000	180,000
Salaries - Professional	521,517	776,870	776,870	763,790
Employee Benefits	1,498,795	1,896,600	1,896,600	1,907,500
Travel	141,065	193,310	205,800	217,540
Operating Expense	1,148,932	2,176,910	2,365,220	1,851,340
Capital Outlay	6,585	0	0	0
Department Revenues	702,441	515,150	515,150	549,670
E & G Transfers	1,761,000	661,000	661,000	1,427,780
 Total	<u>9,667,476</u>	<u>10,774,000</u>	<u>10,974,800</u>	<u>11,310,800</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2014-15

	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
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
July Budget 2014-15

	Actual 2012-13	October 2013-14	Estimated 2013-14	July 2014-15
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
Non-Mandatory Transfers				
Total Auxiliary Non-Mandatory Transfers:	0	0	0	0
Total Auxiliary Transfers	0	0	0	0
Total Auxiliary Enterprises (Expenditures & Transfers)				
Total Unrestricted				
Salaries - Administrative	209,525	361,500	361,500	360,170
Salaries - Academic	3,226,861	3,535,880	3,535,880	3,606,680
Salaries - Supporting	361,653	500,780	500,780	441,330
Salaries - Students	1,102	23,000	23,000	5,000
Salaries - Medical Residents	88,000	133,000	133,000	180,000
Salaries - Professional	521,517	776,870	776,870	763,790
Employee Benefits	1,498,795	1,896,600	1,896,600	1,907,500
Travel	141,065	193,310	205,800	217,540
Operating Expenses	1,148,932	2,176,910	2,365,220	1,851,340
Capital Outlay	6,585	0	0	0
Department Revenues	702,441	515,150	515,150	549,670
E & G Transfers and Auxiliary Transfers	1,761,000	661,000	661,000	1,427,780
Total	9,667,476	10,774,000	10,974,800	11,310,800

ETSU
Summary of Restricted Current Funds Available and Applied
July Budget 2014-15

	Actual 2012-13	October Budget 2013-14	Estimated Budget 2013-14	% Change Estimated Over Actual	July Budget 2014-15	% Change July Over Estimated
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Restricted Revenues						
9005 Federal Grants and Contracts	0	50,000	50,000	0.00	50,000	0.00
9035 State Grants and Contracts	191,000	23,500	23,500	-87.70	23,500	0.00
9045 Private Grants & Contracts	38,394	14,400	14,400	-62.49	14,400	0.00
Total Restricted Revenues	229,394	87,900	87,900	-61.68	87,900	0.00
Restricted Expenditures						
9205 Instruction	0	50,000	50,000	0.00	50,000	0.00
9210 Research	13,912	12,400	12,400	-10.87	12,400	0.00
9215 Public Service	18,608	0	0	-100.00	0	0.00
9240 Scholarships and Fellowships	191,000	23,400	23,400	-87.75	23,400	0.00
Total Restricted Expenditures	223,520	85,800	85,800	-61.61	85,800	0.00