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EAST TENNESSEE STATE UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET
2015-2016

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
JULY PROPOSED BUDGET 2015-2016
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 2015-16

	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	% Change Over Actual	July Budget 2015-16	% Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period						
Allocation for Encumbrances	20,484	80,000	80,000	290.5	80,000	290.5
Allocation for Working Capital	-7	0	0	-100.0	0	-100.0
Special Allocations	610,000	732,100	732,100	20.0	213,200	-65.0
Unallocated Balance	198,578	106,200	106,200	-46.5	0	-100.0
Total Unrestricted Current Fund Balances	829,055	918,300	918,300	10.8	293,200	-64.6
Revenues						
Education and General						
Tuition and Fees	10,526,620	10,630,400	10,622,300	00.9	11,224,700	06.6
Private Grants and Contracts	6,392	0	0	-100.0	0	-100.0
Private Gifts	10,000	0	0	-100.0	0	-100.0
Other Sources	39,288	35,000	35,000	-10.9	35,000	-10.9
Total Education and General	10,582,300	10,665,400	10,657,300	00.7	11,259,700	06.4
Sales & Services of Aux Enterprises						
Total Revenues	10,582,300	10,665,400	10,657,300	00.7	11,259,700	06.4
Expenditures and Transfers						
Education and General						
Instruction	5,502,400	6,480,400	6,527,100	18.6	6,515,300	18.4
Research	179,254	526,100	549,500	206.5	344,000	91.9
Academic Support	885,405	1,325,600	1,330,600	50.3	1,224,900	38.3
Student Services	550,695	611,700	616,700	12.0	558,700	01.5
Institutional Support	519,701	595,300	584,800	12.5	614,300	18.2
Operation & Maintenance of Plant	496,482	540,200	540,200	08.8	496,200	-00.1
Total Education and General	8,133,937	10,079,300	10,148,900	24.8	9,753,400	19.9
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 Renewal & Replacements	1,700,000	548,500	472,500	-72.2	833,300	-51.0
Transfers from Other Funds	-1,819	0	0	-100.0	0	-100.0
Total Non-Mandatory Transfers	1,698,181	548,500	472,500	-72.2	833,300	-50.9
Total Education and General	10,493,118	11,288,800	11,282,400	07.5	11,247,700	07.2

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2015-16

	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	% Change Over Actual	July Budget 2015-16	% 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	10,493,118	11,288,800	11,282,400	07.5	11,247,700	07.2
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	79,990	80,000	80,000	00.0	80,000	00.0
Allocation for Working Capital	-13	0	0	-100.0	0	-100.0
Special Allocations	732,100	214,900	213,200	-70.9	225,200	-69.2
Unallocated Balance	106,160	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	918,237	294,900	293,200	-68.1	305,200	-66.8

ETSU
Special Allocations
July Budget 2015-16

	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	July Budget 2015-16
At Beginning of Period				
2% to 5% Reserve	610,000	732,100	732,100	213,200
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 Sustainable Campus Fee				
Allocation for AMBA				
Allocation for International Education Fee				
Allocation for Cost Centers				
Total	610,000	732,100	732,100	213,200
At End of Period				
2% to 5% Reserve	732,100	214,900	213,200	225,200
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 AMBA				
Allocation for Sustainable Campus Fee				
Allocation for International Education Fee				
Allocation for Cost Centers				
Total	732,100	214,900	213,200	225,200

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,579,618	220,798	1,148,358	84,555	469,071	0	5,502,400	67.65
Research	0	0	0	0	179,254	0	179,254	2.20
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	390,208	89,627	190,913	31,352	173,305	10,000	885,405	10.89
Student Services	245,391	70,192	147,285	17,208	70,619	0	550,695	6.77
Institutional Support	0	0	0	0	519,701	0	519,701	6.39
Oper & Maint of Plant	0	55,960	32,600	0	407,922	0	496,482	6.10
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,215,217	436,577	1,519,156	133,115	1,819,872	10,000	8,133,937	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,215,217	436,577	1,519,156	133,115	1,819,872	10,000	8,133,937	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,923,400	330,300	1,414,700	158,500	653,500	0	6,480,400	64.29
Research	0	0	0	0	526,100	0	526,100	5.22
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	598,000	176,000	311,400	53,400	186,800	0	1,325,600	13.15
Student Services	249,400	76,000	150,500	18,000	117,800	0	611,700	6.07
Institutional Support	0	0	0	0	595,300	0	595,300	5.91
Oper & Maint of Plant	0	53,700	30,900	0	455,600	0	540,200	5.36
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,770,800	636,000	1,907,500	229,900	2,535,100	0	10,079,300	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,770,800	636,000	1,907,500	229,900	2,535,100	0	10,079,300	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,923,400	331,300	1,414,700	161,500	696,200	0	6,527,100	64.31
Research	0	0	0	0	549,500	0	549,500	5.41
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	595,500	176,000	301,400	53,400	204,300	0	1,330,600	13.11
Student Services	249,400	76,000	155,500	21,000	114,800	0	616,700	6.08
Institutional Support	0	0	0	0	584,800	0	584,800	5.76
Oper & Maint of Plant	0	53,700	35,900	0	450,600	0	540,200	5.32
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,768,300	637,000	1,907,500	235,900	2,600,200	0	10,148,900	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,768,300	637,000	1,907,500	235,900	2,600,200	0	10,148,900	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2015-16

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,864,400	333,500	1,431,300	133,000	753,100	0	6,515,300	66.80
Research	0	0	0	0	344,000	0	344,000	3.53
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	559,700	180,200	252,300	39,100	193,600	0	1,224,900	12.56
Student Services	253,500	72,700	111,700	18,000	102,800	0	558,700	5.73
Institutional Support	0	0	0	0	614,300	0	614,300	6.30
Oper & Maint of Plant	0	56,100	19,400	0	420,700	0	496,200	5.09
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,677,600	642,500	1,814,700	190,100	2,428,500	0	9,753,400	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,677,600	642,500	1,814,700	190,100	2,428,500	0	9,753,400	

ETSU
Detail Of Transfers
July Budget 2015-16

	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	July Budget 2015-16
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:				
Renewals and Replacements:				
Transfers to Renew and Replace	1,700,000	548,500	472,500	833,300
Other:				
Transfers from Restricted	-1,819	0	0	0
Total E&G Non-Mandatory Transfers	1,698,181	548,500	472,500	833,300
Total Educational And General	2,359,181	1,209,500	1,133,500	1,494,300
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	2,359,181	1,209,500	1,133,500	1,494,300

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 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	213,810	0	0	0	0	213,810	0	213,810
Academic	3,357,579	0	0	34,506	0	0	0	0	3,392,085	0	3,392,085
Supporting	132,912	0	0	89,092	68,477	0	55,960	0	346,441	0	346,441
Students	0	0	0	535	1,715	0	0	0	2,250	0	2,250
Medical Residents	87,886	0	0	0	0	0	0	0	87,886	0	87,886
Professional	222,039	0	0	141,892	245,391	0	0	0	609,322	0	609,322
Total Salaries	3,800,416	0	0	479,835	315,583	0	55,960	0	4,651,794	0	4,651,794
Employee Benefits											
FICA	263,235	0	0	28,015	22,338	0	3,913	0	317,501	0	317,501
Retirement	421,165	0	0	63,214	45,263	0	9,011	0	538,653	0	538,653
Insurance	426,320	0	0	84,312	74,155	0	19,139	0	603,926	0	603,926
Unemployment Compensation	5,058	0	0	672	436	0	76	0	6,242	0	6,242
Other	32,580	0	0	14,700	5,093	0	461	0	52,834	0	52,834
Total Benefits	1,148,358	0	0	190,913	147,285	0	32,600	0	1,519,156	0	1,519,156
Total Personal Serv.	4,948,774	0	0	670,748	462,868	0	88,560	0	6,170,950	0	6,170,950
Other											
Travel	84,555	0	0	31,352	17,208	0	0	0	133,115	0	133,115
Printing, Duplicating, Film Processing	8,620	69	0	5,705	3,123	0	0	0	17,517	0	17,517
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Communications & Shipping Cost	21,262	182	0	5,824	4,079	0	0	0	31,347	0	31,347
Maintenance/Repairs	0	31,006	0	0	0	0	0	0	31,006	0	31,006
Professional/Admin. Services	251,003	46,079	0	18,866	7,603	120	4,355	0	328,026	0	328,026
Supplies	131,090	71,450	0	142,147	53,022	3,209	4,330	0	405,248	0	405,248
Rental & Insurance	26,196	0	0	0	2,183	0	0	0	28,379	0	28,379
Awards & Idemnities	32	0	0	0	0	0	0	0	32	0	32
Other Services & Expenses	0	0	0	0	0	1,332	0	0	1,332	0	1,332
Equipment	0	0	0	10,000	0	0	0	0	10,000	0	10,000
Dept Revenue & Service Charges	30,868	30,468	0	763	609	515,040	173,857	0	751,605	0	751,605
Total Other	553,626	179,254	0	214,657	87,827	519,701	407,922	0	1,962,987	0	1,962,987
Total E & G	5,502,400	179,254	0	885,405	550,695	519,701	496,482	0	8,133,937	0	8,133,937
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,359,181	0	2,359,181
Grand Total	5,502,400	179,254	0	885,405	550,695	519,701	496,482	0	10,493,118	0	10,493,118

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 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	360,270	0	0	0	0	360,270	0	360,270
Academic	3,618,250	0	0	27,480	0	0	0	0	3,645,730	0	3,645,730
Supporting	149,260	0	0	174,040	73,040	0	53,680	0	450,020	0	450,020
Students	1,000	0	0	2,000	3,000	0	0	0	6,000	0	6,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	305,100	0	0	210,220	249,380	0	0	0	764,700	0	764,700
Total Salaries	4,253,610	0	0	774,010	325,420	0	53,680	0	5,406,720	0	5,406,720
Employee Benefits											
FICA	289,589	0	0	63,744	30,807	0	6,325	0	390,465	0	390,465
Retirement	491,467	0	0	108,180	52,284	0	10,735	0	662,666	0	662,666
Insurance	551,026	0	0	121,290	58,620	0	12,036	0	742,972	0	742,972
Unemployment Compensation	5,659	0	0	1,246	602	0	124	0	7,631	0	7,631
Other	76,960	0	0	16,940	8,187	0	1,681	0	103,768	0	103,768
Total Benefits	1,414,701	0	0	311,400	150,500	0	30,901	0	1,907,502	0	1,907,502
Total Personal Serv.	5,668,311	0	0	1,085,410	475,920	0	84,581	0	7,314,222	0	7,314,222
Other											
Travel	158,490	0	0	53,380	18,000	0	0	0	229,870	0	229,870
Operating Expense Budget	626,770	526,250	0	186,300	117,780	36,340	230,240	0	1,723,680	0	1,723,680
Printing, Duplicating, Film Processing	383	0	0	150	0	0	0	0	533	0	533
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	-62,500	-17,400	0	0	0	0	0	0	-79,900	0	-79,900
Professional/Admin. Services	58,880	0	0	360	0	0	0	0	59,240	0	59,240
Supplies	2,967	17,250	0	0	0	0	0	0	20,217	0	20,217
Rental & Insurance	27,000	0	0	0	0	0	0	0	27,000	0	27,000
Dept Revenue & Service Charges	0	0	0	0	0	558,960	0	0	558,960	0	558,960
Total Other	811,990	526,100	0	240,190	135,780	595,300	455,620	0	2,764,980	0	2,764,980
Total E & G	6,480,301	526,100	0	1,325,600	611,700	595,300	540,201	0	10,079,202	0	10,079,202
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,209,500	0	1,209,500
Grand Total	6,480,301	526,100	0	1,325,600	611,700	595,300	540,201	0	11,288,702	0	11,288,702

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Estimated 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	342,770	0	0	0	0	342,770	0	342,770
Academic	3,618,250	0	0	42,480	0	0	0	0	3,660,730	0	3,660,730
Supporting	149,260	0	0	174,040	73,040	0	53,680	0	450,020	0	450,020
Students	2,000	0	0	2,000	3,000	0	0	0	7,000	0	7,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	305,100	0	0	210,220	249,380	0	0	0	764,700	0	764,700
Total Salaries	4,254,610	0	0	771,510	325,420	0	53,680	0	5,405,220	0	5,405,220
Employee Benefits											
FICA	289,589	0	0	61,697	31,831	0	7,349	0	390,466	0	390,466
Retirement	491,467	0	0	104,706	54,021	0	12,472	0	662,666	0	662,666
Insurance	551,026	0	0	117,395	60,567	0	13,983	0	742,971	0	742,971
Unemployment Compensation	5,659	0	0	1,206	622	0	144	0	7,631	0	7,631
Other	76,960	0	0	16,396	8,459	0	1,953	0	103,768	0	103,768
Total Benefits	1,414,701	0	0	301,400	155,500	0	35,901	0	1,907,502	0	1,907,502
Total Personal Serv.	5,669,311	0	0	1,072,910	480,920	0	89,581	0	7,312,722	0	7,312,722
Other											
Travel	161,490	0	0	53,380	21,000	0	0	0	235,870	0	235,870
Operating Expense Budget	650,170	549,650	0	203,800	114,780	36,370	225,400	0	1,780,170	0	1,780,170
Printing, Duplicating, Film Processing	383	0	0	150	0	0	0	0	533	0	533
Utilities & Fuel	0	0	0	0	0	0	225,220	0	225,220	0	225,220
Maintenance/Repairs	-62,500	-17,400	0	0	0	0	0	0	-79,900	0	-79,900
Professional/Admin. Services	58,880	0	0	360	0	0	0	0	59,240	0	59,240
Supplies	2,967	17,250	0	0	0	0	0	0	20,217	0	20,217
Rental & Insurance	27,000	0	0	0	0	0	0	0	27,000	0	27,000
Dept Revenue & Service Charges	0	0	0	0	0	548,430	0	0	548,430	0	548,430
Scholarships	19,300	0	0	0	0	0	0	0	19,300	0	19,300
Total Other	857,690	549,500	0	257,690	135,780	584,800	450,620	0	2,836,080	0	2,836,080
Total E & G	6,527,001	549,500	0	1,330,600	616,700	584,800	540,201	0	10,148,802	0	10,148,802
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,133,500	0	1,133,500
Grand Total	6,527,001	549,500	0	1,330,600	616,700	584,800	540,201	0	11,282,302	0	11,282,302

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2015-16

	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	217,200	0	0	0	0	217,200	0	217,200
Academic	3,548,360	0	0	128,910	0	0	0	0	3,677,270	0	3,677,270
Supporting	151,540	0	0	178,190	69,720	0	56,050	0	455,500	0	455,500
Students	2,000	0	0	2,000	3,000	0	0	0	7,000	0	7,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	316,000	0	0	213,610	253,540	0	0	0	783,150	0	783,150
Total Salaries	4,197,900	0	0	739,910	326,260	0	56,050	0	5,320,120	0	5,320,120
Employee Benefits											
FICA	292,983	0	0	51,640	22,871	0	3,963	0	371,457	0	371,457
Retirement	497,227	0	0	87,639	38,815	0	6,726	0	630,407	0	630,407
Insurance	557,484	0	0	98,259	43,519	0	7,541	0	706,803	0	706,803
Unemployment Compensation	5,725	0	0	1,009	447	0	77	0	7,258	0	7,258
Other	77,862	0	0	13,723	6,078	0	1,053	0	98,716	0	98,716
Total Benefits	1,431,281	0	0	252,270	111,730	0	19,360	0	1,814,641	0	1,814,641
Total Personal Serv.	5,629,181	0	0	992,180	437,990	0	75,410	0	7,134,761	0	7,134,761
Other											
Travel	132,970	0	0	39,100	18,000	0	0	0	190,070	0	190,070
Operating Expense Budget	788,550	361,400	0	193,620	102,810	37,060	195,470	0	1,678,910	0	1,678,910
Utilities & Fuel	0	0	0	0	0	0	225,220	0	225,220	0	225,220
Maintenance/Repairs	-62,500	-17,400	0	0	0	0	0	0	-79,900	0	-79,900
Rental & Insurance	27,000	0	0	0	0	0	0	0	27,000	0	27,000
Dept Revenue & Service Charges	0	0	0	0	0	577,240	0	0	577,240	0	577,240
Total Other	886,020	344,000	0	232,720	120,810	614,300	420,690	0	2,618,540	0	2,618,540
Total E & G	6,515,201	344,000	0	1,224,900	558,800	614,300	496,100	0	9,753,301	0	9,753,301
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,494,300	0	1,494,300
Grand Total	6,515,201	344,000	0	1,224,900	558,800	614,300	496,100	0	11,247,601	0	11,247,601

ETSU
Current Fund Revenues
July Budget 2015-16

	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	July Budget 2015-16
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	10,352,456	10,475,000	10,466,900	11,064,100
General Access				
51159 Graduation Fee Pharmacy	2,931	3,000	3,000	3,000
51160 Drop Add Fee Pharmacy	4,880	5,000	5,000	5,000
51190 Online Textbook Fee - COP	16,001	18,400	18,400	25,000
5120 Technology Access Fee	73,240	75,000	75,000	73,600
5125 Student Activity Fee	49,262	54,000	54,000	54,000
Total Mandatory Fees	10,498,770	10,630,400	10,622,300	11,224,700
Non-Mandatory Fees				
5160 CEU Student Fees	4,750	0	0	0
5170 Application Fees	23,100	0	0	0
Specialized Academic Course Fee				
Total Non-Mandatory Fees	27,850	0	0	0
Total Tuition & Fees	10,526,620	10,630,400	10,622,300	11,224,700
5600 Private Grants & Contracts	6,392	0	0	0
5700 Private Gifts	10,000	0	0	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	35,157	35,000	35,000	35,000
58520 On Behalf of Retirees Revenue	4,131	0	0	0
Total Other Sources	39,288	35,000	35,000	35,000
Total Educational & General	10,582,300	10,665,400	10,657,300	11,259,700
Auxiliary Enterprises Revenues				

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ETSU
Current Fund Revenues
July Budget 2015-16

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	Actual 2013-14	October Budget 2014-15	Estimated Budget 2014-15	July Budget 2015-16
Total Auxiliary Revenues	0	0	0	0
Total Revenues	10,582,300	10,665,400	10,657,300	11,259,700

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Education and General				
Instruction (20)				
Instruction (200)				
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,147,742	1,169,040	1,169,040	1,175,440
Salaries - Supporting	48,620	57,120	57,120	35,930
Salaries - Students	0	0	1,000	1,000
Salaries - Professional	63,212	63,410	63,410	63,610
Employee Benefits	376,916	438,600	438,600	433,830
Travel	22,752	23,500	23,500	23,500
Operating Expenses	55,242	87,700	87,700	87,700
Department Revenues	843	0	0	0
Total - Pharmaceutical Sciences (36025):	1,715,327	1,839,370	1,840,370	1,821,010
Teaching Services (36045)				
Travel	0	0	3,000	0
Operating Expenses	135,748	281,350	259,050	423,000
Department Revenues	28,627	0	0	0
Total - Teaching Services (36045):	164,375	281,350	262,050	423,000
Pharmacy Practice (36050)				
Salaries - Academic	2,145,594	2,263,430	2,263,430	2,124,230
Salaries - Supporting	50,042	55,720	55,720	55,820
Salaries - Students	0	1,000	1,000	1,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	0	27,540	27,540	0
Employee Benefits	670,167	820,900	820,900	802,760
Travel	39,760	78,500	78,500	61,650
Operating Expenses	61,677	89,280	108,580	52,190
Department Revenues	1,230	0	0	0
Total - Pharmacy Practice (36050):	3,056,356	3,516,370	3,535,670	3,277,650

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Research & Improvement - Pharmacy (36051)				
Operating Expenses	0	23,390	0	0
Total - Research & Improvement - Pharmacy (36051):	0	23,390	0	0
COP Residents (36080)				
Travel	12,575	23,160	23,160	24,510
Operating Expenses	24,107	28,900	97,950	42,730
Department Revenues	134	0	0	0
Total - COP Residents (36080):	36,816	52,060	121,110	67,240
Continuing Educ Pharmacy (36125)				
Salaries - Academic	828	0	0	0
Employee Benefits	170	0	0	0
Travel	0	800	800	0
Operating Expenses	2,848	12,150	12,150	29,000
Total - Continuing Educ Pharmacy (36125):	3,846	12,950	12,950	29,000
Instruction Additional Compensation (36130)				
Salaries - Academic	62,219	66,930	66,930	79,000
Employee Benefits	17,563	21,800	21,800	26,860
Total - Instruction Additional Compensation (36130):	79,782	88,730	88,730	105,860

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
COP-Campus Infrastructure (36146)				
Operating Expenses	9,770	10,000	10,000	9,900
Total - COP-Campus Infrastructure (36146):	9,770	10,000	10,000	9,900
COP Reequip Exist Labs (36147)				
Operating Expenses	63,470	65,000	65,000	63,700
Total - COP Reequip Exist Labs (36147):	63,470	65,000	65,000	63,700
Faculty Recruitment (36150)				
Salaries - Academic	0	5,000	5,000	5,000
Employee Benefits	0	0	0	1,700
Travel	2,966	12,530	12,530	5,030
Operating Expenses	2,933	8,450	8,450	4,370
Total - Faculty Recruitment (36150):	5,899	25,980	25,980	16,100
General Academics Pool (36155)				
Salaries - Academic	0	113,850	113,850	164,690
Salaries - Supporting	0	0	0	23,470
Salaries - Professional	0	55,080	55,080	87,230
Employee Benefits	6,878	64,000	64,000	97,630
Operating Expenses	26,196	-15,530	-15,490	-15,480
Total - General Academics Pool (36155):	33,074	217,400	217,440	357,540

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Experiential Programs (36305)				
Salaries - Academic	1,196	0	0	0
Salaries - Supporting	34,250	36,420	36,420	36,320
Salaries - Professional	158,827	159,070	159,070	165,160
Employee Benefits	76,664	69,400	69,400	68,500
Travel	6,502	20,000	20,000	18,280
Operating Expenses	56,212	62,810	62,810	55,940
Department Revenues	34	0	0	0
Total - Experiential Programs (36305):	333,685	347,700	347,700	344,200
Total - Instruction (200):				
Salaries - Academic	3,357,579	3,618,250	3,618,250	3,548,360
Salaries - Supporting	132,912	149,260	149,260	151,540
Salaries - Students	0	1,000	2,000	2,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	222,039	305,100	305,100	316,000
Employee Benefits	1,148,358	1,414,700	1,414,700	1,431,280
Travel	84,555	158,490	161,490	132,970
Operating Expenses	438,203	653,500	696,200	753,050
Department Revenues	30,868	0	0	0
Total	5,502,400	6,480,300	6,527,000	6,515,200

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Instruction (20):				
Salaries - Academic	3,357,579	3,618,250	3,618,250	3,548,360
Salaries - Supporting	132,912	149,260	149,260	151,540
Salaries - Students	0	1,000	2,000	2,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	222,039	305,100	305,100	316,000
Employee Benefits	1,148,358	1,414,700	1,414,700	1,431,280
Travel	84,555	158,490	161,490	132,970
Operating Expense	438,203	653,500	696,200	753,050
Department Revenues	30,868	0	0	0
Total	5,502,400	6,480,300	6,527,000	6,515,200
Research (25)				
Research (250)				
Research & Improvement - Pharmacy (36051)				
Operating Expenses	0	0	21,190	84,220
Total - Research & Improvement - Pharmacy (36051):	0	0	21,190	84,220
Research and Imp Dean Pharm (36175)				
Operating Expenses	29,118	291,690	336,890	75,000
Department Revenues	16,510	0	0	0
Total - Research and Imp Dean Pharm (36175):	45,628	291,690	336,890	75,000

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Res Imp Pharm Sciences (36176)				
Operating Expenses	99,393	158,840	161,040	150,000
Department Revenues	13,958	0	0	0
Total - Res Imp Pharm Sciences (36176):	<u>113,351</u>	<u>158,840</u>	<u>161,040</u>	<u>150,000</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	20,275	25,580	30,380	32,190
Total - Res Imp Acad Affairs (36177):	<u>20,275</u>	<u>25,580</u>	<u>30,380</u>	<u>32,190</u>
Com Exp Research Pharm (36189)				
Operating Expenses	0	49,990	0	2,590
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>49,990</u>	<u>0</u>	<u>2,590</u>
Total - Research (250):				
Operating Expenses	148,786	526,100	549,500	344,000
Department Revenues	30,468	0	0	0
Total	<u>179,254</u>	<u>526,100</u>	<u>549,500</u>	<u>344,000</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Research (25):				
Operating Expense	148,786	526,100	549,500	344,000
Department Revenues	30,468	0	0	0
Total	<u>179,254</u>	<u>526,100</u>	<u>549,500</u>	<u>344,000</u>
Public Service (30)				
Public Service (300)				
Total - Public Service (30):				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Academic Support (35)				
Academic Support (350)				
Dean College of Pharmacy (36000)				
Salaries - Administrative	213,810	213,910	213,910	214,010
Salaries - Supporting	55,544	79,140	79,140	55,130
Salaries - Students	535	2,000	2,000	2,000
Salaries - Professional	58,844	62,050	62,050	62,150
Employee Benefits	111,440	126,700	121,700	113,320
Travel	24,447	32,330	32,330	20,000
Operating Expenses	44,966	50,150	50,150	50,000
Capital Outlay	10,000	0	0	0
Department Revenues	602	0	0	0
Total - Dean College of Pharmacy (36000):	<u>520,188</u>	<u>566,280</u>	<u>561,280</u>	<u>516,610</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Library (36200)				
Operating Expenses	92,501	93,000	93,000	96,200
Total - Library (36200):	<u>92,501</u>	<u>93,000</u>	<u>93,000</u>	<u>96,200</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Administrative	0	146,360	128,860	0
Salaries - Academic	34,506	27,480	42,480	127,000
Salaries - Supporting	33,548	45,320	45,320	45,420
Salaries - Professional	83,048	148,170	148,170	148,370
Employee Benefits	78,237	114,400	109,400	109,070
Travel	6,905	21,050	21,050	19,100
Operating Expenses	35,075	37,620	55,120	27,440
Department Revenues	161	0	0	0
Total - Assoc Dean Academic Affairs (36300):	<u>271,480</u>	<u>540,400</u>	<u>550,400</u>	<u>476,400</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	0	0	3,190
Salaries - Academic	0	0	0	1,910
Salaries - Supporting	0	49,580	49,580	77,640
Salaries - Professional	0	0	0	3,090
Employee Benefits	1,236	70,300	70,300	29,880
Operating Expenses	0	6,040	6,040	19,980
Total - Com Exp Academic Adm Phar (36325):	<u>1,236</u>	<u>125,920</u>	<u>125,920</u>	<u>135,690</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Academic Support (350):				
Salaries - Administrative	213,810	360,270	342,770	217,200
Salaries - Academic	34,506	27,480	42,480	128,910
Salaries - Supporting	89,092	174,040	174,040	178,190
Salaries - Students	535	2,000	2,000	2,000
Salaries - Professional	141,892	210,220	210,220	213,610
Employee Benefits	190,913	311,400	301,400	252,270
Travel	31,352	53,380	53,380	39,100
Operating Expenses	172,542	186,810	204,310	193,620
Capital Outlay	10,000	0	0	0
Department Revenues	763	0	0	0
Total	885,405	1,325,600	1,330,600	1,224,900
Total - Academic Support (35):				
Salaries - Administrative	213,810	360,270	342,770	217,200
Salaries - Academic	34,506	27,480	42,480	128,910
Salaries - Supporting	89,092	174,040	174,040	178,190
Salaries - Students	535	2,000	2,000	2,000
Salaries - Professional	141,892	210,220	210,220	213,610
Employee Benefits	190,913	311,400	301,400	252,270
Travel	31,352	53,380	53,380	39,100
Operating Expense	172,542	186,810	204,310	193,620
Capital Outlay	10,000	0	0	0
Department Revenues	763	0	0	0
Total	885,405	1,325,600	1,330,600	1,224,900
Student Services (40)				
Student Services (400)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Student Activity Support (36345)				
Travel	13,387	10,000	10,000	10,000
Operating Expenses	24,176	56,190	56,190	44,000
Department Revenues	106	0	0	0
Total - Student Activity Support (36345):	37,669	66,190	66,190	54,000
Assoc Dean Student Serv (36350)				
Salaries - Supporting	68,477	73,040	73,040	68,740
Salaries - Students	1,715	3,000	3,000	3,000
Salaries - Professional	245,391	249,380	249,380	249,880
Employee Benefits	146,009	149,700	154,700	109,350
Travel	2,986	8,000	8,000	8,000
Operating Expenses	34,237	34,270	34,270	23,100
Department Revenues	503	0	0	0
Total - Assoc Dean Student Serv (36350):	499,318	517,390	522,390	462,070
Com Exp Student Services (36358)				
Salaries - Supporting	0	0	0	980
Salaries - Professional	0	0	0	3,660
Employee Benefits	1,276	800	800	2,380
Operating Expenses	0	7,560	7,560	20,000
Total - Com Exp Student Services (36358):	1,276	8,360	8,360	27,020
Student Recruitment (36375)				
Travel	835	0	3,000	0
Operating Expenses	11,597	19,760	16,760	15,710
Total - Student Recruitment (36375):	12,432	19,760	19,760	15,710

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Student Services (400):				
Salaries - Supporting	68,477	73,040	73,040	69,720
Salaries - Students	1,715	3,000	3,000	3,000
Salaries - Professional	245,391	249,380	249,380	253,540
Employee Benefits	147,285	150,500	155,500	111,730
Travel	17,208	18,000	21,000	18,000
Operating Expenses	70,010	117,780	114,780	102,810
Department Revenues	609	0	0	0
Total	550,695	611,700	616,700	558,800

Total - Student Services (40):				
Salaries - Supporting	68,477	73,040	73,040	69,720
Salaries - Students	1,715	3,000	3,000	3,000
Salaries - Professional	245,391	249,380	249,380	253,540
Employee Benefits	147,285	150,500	155,500	111,730
Travel	17,208	18,000	21,000	18,000
Operating Expense	70,010	117,780	114,780	102,810
Department Revenues	609	0	0	0
Total	550,695	611,700	616,700	558,800

Institutional Support (45)
Institutional Support (450)

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
COP Graduation Expense (36380)				
Operating Expenses	3,329	7,370	7,370	8,060
Total - COP Graduation Expense (36380):	<u>3,329</u>	<u>7,370</u>	<u>7,370</u>	<u>8,060</u>
Provision for Uncollectible Accts (36420)				
Operating Expenses	1,332	9,000	9,000	9,000
Total - Provision for Uncollectible Accts (36420):	<u>1,332</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
Pro Rata Administrative Costs (36425)				
Department Revenues	515,040	558,960	548,430	577,240
Total - Pro Rata Administrative Costs (36425):	<u>515,040</u>	<u>558,960</u>	<u>548,430</u>	<u>577,240</u>
Common Exp Institutional Support (36508)				
Operating Expenses	0	19,970	20,000	20,000
Total - Common Exp Institutional Support (36508):	<u>0</u>	<u>19,970</u>	<u>20,000</u>	<u>20,000</u>
Total - Institutional Support (450):				
Operating Expenses	4,661	36,340	36,370	37,060
Department Revenues	515,040	558,960	548,430	577,240
Total	<u>519,701</u>	<u>595,300</u>	<u>584,800</u>	<u>614,300</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Institutional Support (45):				
Operating Expense	4,661	36,340	36,370	37,060
Department Revenues	515,040	558,960	548,430	577,240
Total	<u>519,701</u>	<u>595,300</u>	<u>584,800</u>	<u>614,300</u>
Physical Plant (50)				
Physical Plant (500)				
Building Maintenance (36525)				
Operating Expenses	5,285	173,150	168,420	168,420
Department Revenues	173,857	0	0	0
Total - Building Maintenance (36525):	<u>179,142</u>	<u>173,150</u>	<u>168,420</u>	<u>168,420</u>
Custodial (36550)				
Salaries - Supporting	55,960	53,680	53,680	53,800
Employee Benefits	32,139	30,600	35,600	18,290
Operating Expenses	3,400	7,100	6,990	6,990
Total - Custodial (36550):	<u>91,499</u>	<u>91,380</u>	<u>96,270</u>	<u>79,080</u>
Utilities (36575)				
Operating Expenses	225,380	225,380	225,220	225,220
Total - Utilities (36575):	<u>225,380</u>	<u>225,380</u>	<u>225,220</u>	<u>225,220</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Physical Plant Pool (36579)				
Salaries - Supporting	0	0	0	2,250
Employee Benefits	461	300	300	1,070
Operating Expenses	0	49,990	49,990	20,060
Total - Physical Plant Pool (36579):	<u>461</u>	<u>50,290</u>	<u>50,290</u>	<u>23,380</u>
 Total - Physical Plant (500):				
Salaries - Supporting	55,960	53,680	53,680	56,050
Employee Benefits	32,600	30,900	35,900	19,360
Operating Expenses	234,065	455,620	450,620	420,690
Department Revenues	173,857	0	0	0
Total	<u>496,482</u>	<u>540,200</u>	<u>540,200</u>	<u>496,100</u>
 Total - Physical Plant (50):				
Salaries - Supporting	55,960	53,680	53,680	56,050
Employee Benefits	32,600	30,900	35,900	19,360
Operating Expense	234,065	455,620	450,620	420,690
Department Revenues	173,857	0	0	0
Total	<u>496,482</u>	<u>540,200</u>	<u>540,200</u>	<u>496,100</u>
 Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
Total - Scholarships and Fellowships (55):				
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Education and General				
Salaries - Administrative	213,810	360,270	342,770	217,200
Salaries - Academic	3,392,085	3,645,730	3,660,730	3,677,270
Salaries - Supporting	346,441	450,020	450,020	455,500
Salaries - Students	2,250	6,000	7,000	7,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	609,322	764,700	764,700	783,150
Employee Benefits	1,519,156	1,907,500	1,907,500	1,814,640
Travel	133,115	229,870	235,870	190,070
Operating Expense	1,068,267	1,976,150	2,051,780	1,851,230
Capital Outlay	10,000	0	0	0
Department Revenues	751,605	558,960	548,430	577,240
Total	<u>8,133,937</u>	<u>10,079,200</u>	<u>10,148,800</u>	<u>9,753,300</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
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 Renew and Replace	1,700,000	548,500	472,500	833,300
Transfers from Restricted	-1,819	0	0	0
 Total E & G Non-Mandatory Transfers:	<u>1,698,181</u>	<u>548,500</u>	<u>472,500</u>	<u>833,300</u>
 Total E & G Transfers	<u>2,359,181</u>	<u>1,209,500</u>	<u>1,133,500</u>	<u>1,494,300</u>
 Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	213,810	360,270	342,770	217,200
Salaries - Academic	3,392,085	3,645,730	3,660,730	3,677,270
Salaries - Supporting	346,441	450,020	450,020	455,500
Salaries - Students	2,250	6,000	7,000	7,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	609,322	764,700	764,700	783,150
Employee Benefits	1,519,156	1,907,500	1,907,500	1,814,640
Travel	133,115	229,870	235,870	190,070
Operating Expense	1,068,267	1,976,150	2,051,780	1,851,230
Capital Outlay	10,000	0	0	0
Department Revenues	751,605	558,960	548,430	577,240
E & G Transfers	2,359,181	1,209,500	1,133,500	1,494,300
 Total	<u>10,493,118</u>	<u>11,288,700</u>	<u>11,282,300</u>	<u>11,247,600</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
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 2015-16

	Actual 2013-14	October 2014-15	Estimated 2014-15	July 2015-16
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	213,810	360,270	342,770	217,200
Salaries - Academic	3,392,085	3,645,730	3,660,730	3,677,270
Salaries - Supporting	346,441	450,020	450,020	455,500
Salaries - Students	2,250	6,000	7,000	7,000
Salaries - Medical Residents	87,886	180,000	180,000	180,000
Salaries - Professional	609,322	764,700	764,700	783,150
Employee Benefits	1,519,156	1,907,500	1,907,500	1,814,640
Travel	133,115	229,870	235,870	190,070
Operating Expenses	1,068,267	1,976,150	2,051,780	1,851,230
Capital Outlay	10,000	0	0	0
Department Revenues	751,605	558,960	548,430	577,240
E & G Transfers and Auxiliary Transfers	2,359,181	1,209,500	1,133,500	1,494,300
Total	10,493,118	11,288,700	11,282,300	11,247,600

ETSU
Summary of Restricted Current Funds Available and Applied
July Budget 2015-16

	Actual 2013-14 -----	October Budget 2014-15 -----	Estimated Budget 2014-15 -----	% Change Estimated Over Actual -----	July Budget 2015-16 -----	% Change July Over Estimated -----
Restricted Revenues						
9005 Federal Grants and Contracts	0	50,000	50,000	0.00	50,000	0.00
9035 State Grants and Contracts	90,500	23,500	23,500	-74.03	23,500	0.00
9045 Private Grants & Contracts	53,871	14,400	14,400	-73.27	14,400	0.00
Total Restricted Revenues	144,371	87,900	87,900	-39.12	87,900	0.00
Restricted Expenditures						
9205 Instruction	0	50,000	50,000	0.00	50,000	0.00
9210 Research	22,746	12,400	12,400	-45.48	12,400	0.00
9215 Public Service	22,914	0	0	-100.00	0	0.00
9240 Scholarships and Fellowships	90,500	23,400	23,400	-74.14	23,400	0.00
Total Restricted Expenditures	136,160	85,800	85,800	-36.99	85,800	0.00