

East Tennessee State University

Digital Commons @ East Tennessee State University

College of Pharmacy Operating Budgets and
Analysis

Operating Budgets and Analysis

2017

2017-2018 - College of Pharmacy Operating Budget (July)

Budget and Financial Planning, East Tennessee State University

Follow this and additional works at: <https://dc.etsu.edu/pharmacy-operating-budgets>



Part of the [Higher Education Commons](#)

Recommended Citation

Budget and Financial Planning, East Tennessee State University, "2017-2018 - College of Pharmacy Operating Budget (July)" (2017). *College of Pharmacy Operating Budgets and Analysis*. 27. <https://dc.etsu.edu/pharmacy-operating-budgets/27>

This Budget is brought to you for free and open access by the Operating Budgets and Analysis at Digital Commons @ East Tennessee State University. It has been accepted for inclusion in College of Pharmacy Operating Budgets and Analysis by an authorized administrator of Digital Commons @ East Tennessee State University. For more information, please contact digilib@etsu.edu.



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET
2017-2018

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 JULY PROPOSED BUDGET 2017-2018
 BUDGET SUMMARY
 TABLE OF CONTENTS**

<u>FORM</u>	<u>PAGE</u>
I. Summary of Unrestricted Current Funds Available and Applied	1
II. Detail of Special Allocations at Beginning and Ending of Period	3
III. Unrestricted Educational and General Expenditures by Budget Category:	
Actual.....	4
Revised.....	5
Estimated.....	6
Proposed	7
IV. Detail of Mandatory and Non-Mandatory Transfers	8
V. Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year:	
Actual.....	9
Revised.....	10
Estimated.....	11
Proposed	12
VI. Current Fund Revenues	13
VII. Unrestricted - Detailed Budget Proposals - Current Fund Expenditures	15
VIII. Summary of Restricted Current Funds - Available and Applied	34

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.

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	% Change Over Actual	July Budget 2017-18	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	59,699	31,300	31,300	-47.6	31,300	-47.6
Allocation for Working Capital	-11	0	0	-100.0	0	-100.0
Special Allocations	213,200	230,700	230,700	08.2	229,700	07.7
Unallocated Balance	307,345	273,400	273,400	-11.0	0	-100.0
Total Unrestricted Current Fund Balances	580,233	535,400	535,400	-07.7	261,000	-55.0
Revenues						
Education and General						
Tuition and Fees	10,999,220	11,299,000	11,250,400	02.3	11,424,000	03.9
Other Sources	14,002	35,000	35,000	150.0	35,000	150.0
Total Education and General	11,013,222	11,334,000	11,285,400	02.5	11,459,000	04.0
Sales & Services of Aux Enterprises						
Total Revenues	11,013,222	11,334,000	11,285,400	02.5	11,459,000	04.0
Expenditures and Transfers						
Education and General						
Instruction	5,541,744	6,479,900	6,492,100	17.1	6,825,000	23.2
Research	207,234	459,200	481,500	132.3	473,100	128.3
Academic Support	1,151,906	1,677,800	1,725,700	49.8	1,451,800	26.0
Student Services	565,345	656,700	680,400	20.4	659,900	16.7
Institutional Support	589,062	610,600	613,400	04.1	639,500	08.6
Operation & Maintenance of Plant	508,669	528,300	528,500	03.9	530,100	04.2
Scholarships & Fellowships	133,137	332,100	332,100	149.4	332,000	149.4
Total Education and General	8,697,097	10,744,600	10,853,700	24.8	10,911,400	25.5
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	202,700	45,100	-97.3	0	-100.0
Transfers from Renewal & Replacements	0	0	0		-114,100	
Total Non-Mandatory Transfers	1,700,000	202,700	45,100	-97.3	-114,100	-106.7
Total Education and General	11,058,097	11,608,300	11,559,800	04.5	11,458,300	03.6

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	% Change Over Actual	July Budget 2017-18	% 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	11,058,097	11,608,300	11,559,800	04.5	11,458,300	03.6
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	31,317	31,300	31,300	-00.1	31,300	-00.1
Allocation for Working Capital	-13	0	0	-100.0	0	-100.0
Special Allocations	230,700	229,800	229,700	-00.4	230,400	-00.1
Unallocated Balance	273,354	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	535,358	261,100	261,000	-51.2	261,700	-51.1

ETSU
Special Allocations
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	July Budget 2017-18
At Beginning of Period				
2% to 5% Reserve	213,200	230,700	230,700	229,700
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				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fees				
Total	213,200	230,700	230,700	229,700
At End of Period				
2% to 5% Reserve	230,700	229,800	229,700	230,400
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				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fee				
Total	230,700	229,800	229,700	230,400

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,529,373	276,613	1,124,729	110,550	500,479	0	5,541,744	63.72
Research	0	0	-28	2,964	191,388	12,910	207,234	2.38
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	584,830	90,004	235,677	31,154	210,241	0	1,151,906	13.24
Student Services	254,748	67,935	153,776	27,859	61,027	0	565,345	6.50
Institutional Support	0	0	0	0	589,062	0	589,062	6.77
Oper & Maint of Plant	0	58,846	43,095	0	406,728	0	508,669	5.85
Scholarships & Fellow	0	0	0	0	133,137	0	133,137	1.53
Total Educational and General	4,368,951	493,398	1,557,249	172,527	2,092,062	12,910	8,697,097	
Total Unrestricted	4,368,951	493,398	1,557,249	172,527	2,092,062	12,910	8,697,097	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Revised 2016-17

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	4,007,700	367,600	1,371,100	80,300	653,200	0	6,479,900	60.31
Research	0	0	0	0	459,200	0	459,200	4.27
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	868,200	189,500	345,600	50,000	224,500	0	1,677,800	15.62
Student Services	260,300	67,600	159,200	22,500	147,100	0	656,700	6.11
Institutional Support	0	0	0	0	610,600	0	610,600	5.68
Oper & Maint of Plant	0	59,300	48,600	0	420,400	0	528,300	4.92
Scholarships & Fellow	0	0	0	0	332,100	0	332,100	3.09
Total Educational and General	5,136,200	684,000	1,924,500	152,800	2,847,100	0	10,744,600	
Total Unrestricted	5,136,200	684,000	1,924,500	152,800	2,847,100	0	10,744,600	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Estimated 2016-17

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,034,600	375,400	1,371,100	84,800	626,200	0	6,492,100	59.81
Research	22,300	0	0	0	451,200	8,000	481,500	4.44
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	916,100	189,500	345,600	50,000	224,500	0	1,725,700	15.90
Student Services	261,800	89,800	159,200	22,500	147,100	0	680,400	6.27
Institutional Support	0	0	0	0	613,400	0	613,400	5.65
Oper & Maint of Plant	0	59,500	48,600	0	420,400	0	528,500	4.87
Scholarships & Fellow	0	0	0	0	332,100	0	332,100	3.06
Total Educational and General	5,234,800	714,200	1,924,500	157,300	2,814,900	8,000	10,853,700	
Total Unrestricted	5,234,800	714,200	1,924,500	157,300	2,814,900	8,000	10,853,700	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2017-18

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,141,200	361,800	1,359,100	83,300	879,600	0	6,825,000	62.55
Research	0	0	0	0	473,100	0	473,100	4.34
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	728,200	187,900	302,800	47,900	185,000	0	1,451,800	13.31
Student Services	269,900	88,500	171,300	18,500	111,700	0	659,900	6.05
Institutional Support	0	0	0	3,900	635,600	0	639,500	5.86
Oper & Maint of Plant	0	60,600	49,200	0	420,300	0	530,100	4.86
Scholarships & Fellow	0	0	0	0	332,000	0	332,000	3.04
Total Educational and General	5,139,300	698,800	1,882,400	153,600	3,037,300	0	10,911,400	
Total Unrestricted	5,139,300	698,800	1,882,400	153,600	3,037,300	0	10,911,400	

ETSU
Detail Of Transfers
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	July Budget 2017-18
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	202,700	45,100	0
Transfers from Renew and Replace	0	0	0	-114,100
Other:				
Total E&G Non-Mandatory Transfers	1,700,000	202,700	45,100	-114,100
Total Educational And General	2,361,000	863,700	706,100	546,900
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	2,361,000	863,700	706,100	546,900

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 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	218,264	0	0	0	0	218,264	0	218,264
Academic	3,365,798	0	0	153,000	0	0	0	0	3,518,798	0	3,518,798
Supporting	139,511	0	0	89,504	67,436	0	58,846	0	355,297	0	355,297
Students	415	0	0	500	499	0	0	0	1,414	0	1,414
Medical Residents	136,687	0	0	0	0	0	0	0	136,687	0	136,687
Professional	163,575	0	0	213,566	254,748	0	0	0	631,889	0	631,889
Total Salaries	3,805,986	0	0	674,834	322,683	0	58,846	0	4,862,349	0	4,862,349
Employee Benefits											
FICA	262,168	0	0	42,402	22,974	0	3,894	0	331,438	0	331,438
Retirement	404,116	-28	0	78,497	44,366	0	9,049	0	536,000	0	536,000
Insurance	414,810	0	0	102,705	79,541	0	29,527	0	626,583	0	626,583
Unemployment Compensation	4,995	0	0	915	467	0	83	0	6,460	0	6,460
Other	38,640	0	0	11,158	6,428	0	542	0	56,768	0	56,768
Total Benefits	1,124,729	-28	0	235,677	153,776	0	43,095	0	1,557,249	0	1,557,249
Total Personal Serv.	4,930,715	-28	0	910,511	476,459	0	101,941	0	6,419,598	0	6,419,598
Other											
Travel	110,550	2,964	0	31,154	27,859	0	0	0	172,527	0	172,527
Printing, Duplicating, Film Processing	9,275	0	0	8,274	1,191	0	0	0	18,740	0	18,740
Utilities & Fuel	0	0	0	0	0	0	225,220	0	225,220	0	225,220
Communications & Shipping Cost	18,191	166	0	6,233	4,100	-3	0	0	28,687	0	28,687
Maintenance/Repairs	0	0	0	0	0	0	5,120	0	5,120	0	5,120
Professional/Admin. Services	258,985	90,004	0	34,022	4,040	120	0	0	387,171	0	387,171
Supplies	133,732	81,532	0	161,121	50,225	2,392	8,609	0	437,611	0	437,611
Rental & Insurance	34,750	0	0	0	0	3,750	0	0	38,500	0	38,500
Awards & Idemnities	4,800	0	0	0	0	0	0	0	4,800	0	4,800
Equipment	0	12,910	0	0	0	0	0	0	12,910	0	12,910
Dept Revenue & Service Charges	24,073	19,686	0	591	1,471	582,803	167,779	0	796,403	0	796,403
Scholarships	16,673	0	0	0	0	0	0	133,137	149,810	0	149,810
Total Other	611,029	207,262	0	241,395	88,886	589,062	406,728	133,137	2,277,499	0	2,277,499
Total E & G	5,541,744	207,234	0	1,151,906	565,345	589,062	508,669	133,137	8,697,097	0	8,697,097
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,361,000	0	2,361,000
Grand Total	5,541,744	207,234	0	1,151,906	565,345	589,062	508,669	133,137	11,058,097	0	11,058,097

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2016-17

	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	482,300	0	0	0	0	482,300	0	482,300
Academic	3,848,790	0	0	108,690	0	0	0	0	3,957,480	0	3,957,480
Supporting	185,550	0	0	186,480	64,580	0	59,260	0	495,870	0	495,870
Students	2,000	0	0	3,000	3,000	0	0	0	8,000	0	8,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	158,860	0	0	277,170	260,320	0	0	0	696,350	0	696,350
Total Salaries	4,375,200	0	0	1,057,640	327,900	0	59,260	0	5,820,000	0	5,820,000
Employee Benefits											
FICA	311,651	0	0	78,555	36,186	0	11,047	0	437,439	0	437,439
Retirement	399,950	0	0	100,812	46,439	0	14,177	0	561,378	0	561,378
Insurance	589,436	0	0	148,573	68,440	0	20,893	0	827,342	0	827,342
Unemployment Compensation	6,033	0	0	1,521	700	0	214	0	8,468	0	8,468
Other	64,030	0	0	16,140	7,435	0	2,270	0	89,875	0	89,875
Total Benefits	1,371,100	0	0	345,601	159,200	0	48,601	0	1,924,502	0	1,924,502
Total Personal Serv.	5,746,300	0	0	1,403,241	487,100	0	107,861	0	7,744,502	0	7,744,502
Other											
Travel	80,330	0	0	50,000	22,500	0	0	0	152,830	0	152,830
Operating Expense Budget	605,160	459,220	0	224,460	147,100	8,210	194,600	0	1,638,750	0	1,638,750
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	-22,100	-300	0	0	-8,900	0	0	0	-31,300	0	-31,300
Professional/Admin. Services	16,500	0	0	0	0	0	0	0	16,500	0	16,500
Supplies	5,610	280	0	0	8,900	50	0	0	14,840	0	14,840
Rental & Insurance	35,000	0	0	0	0	0	0	0	35,000	0	35,000
Dept Revenue & Service Charges	0	0	0	0	0	602,340	0	0	602,340	0	602,340
Scholarships	13,000	0	0	0	0	0	0	332,100	345,100	0	345,100
Total Other	733,500	459,200	0	274,460	169,600	610,600	420,440	332,100	2,999,900	0	2,999,900
Total E & G	6,479,800	459,200	0	1,677,701	656,700	610,600	528,301	332,100	10,744,402	0	10,744,402
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	863,700	0	863,700
Grand Total	6,479,800	459,200	0	1,677,701	656,700	610,600	528,301	332,100	11,608,102	0	11,608,102

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Estimated 2016-17

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	0	22,270	0	482,700	0	0	0	0	504,970	0	504,970
Academic	3,872,790	0	0	156,100	0	0	0	0	4,028,890	0	4,028,890
Supporting	193,400	0	0	186,480	86,800	0	59,460	0	526,140	0	526,140
Students	2,000	0	0	3,000	3,000	0	0	0	8,000	0	8,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	161,760	0	0	277,270	261,800	0	0	0	700,830	0	700,830
Total Salaries	4,409,950	22,270	0	1,105,550	351,600	0	59,460	0	5,948,830	0	5,948,830
Employee Benefits											
FICA	311,651	0	0	78,555	36,186	0	11,047	0	437,439	0	437,439
Retirement	399,950	0	0	100,812	46,439	0	14,177	0	561,378	0	561,378
Insurance	589,436	0	0	148,573	68,440	0	20,893	0	827,342	0	827,342
Unemployment Compensation	6,033	0	0	1,521	700	0	214	0	8,468	0	8,468
Other	64,030	0	0	16,140	7,435	0	2,270	0	89,875	0	89,875
Total Benefits	1,371,100	0	0	345,601	159,200	0	48,601	0	1,924,502	0	1,924,502
Total Personal Serv.	5,781,050	22,270	0	1,451,151	510,800	0	108,061	0	7,873,332	0	7,873,332
Other											
Travel	84,830	0	0	50,000	22,500	0	0	0	157,330	0	157,330
Operating Expense Budget	578,210	451,250	0	224,450	147,100	15,360	194,600	0	1,610,970	0	1,610,970
Capital Expenditure Budget	0	8,000	0	0	0	0	0	0	8,000	0	8,000
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	-22,100	-300	0	0	-8,900	0	0	0	-31,300	0	-31,300
Professional/Admin. Services	16,500	0	0	0	0	0	0	0	16,500	0	16,500
Supplies	5,610	280	0	0	8,900	50	0	0	14,840	0	14,840
Rental & Insurance	35,000	0	0	0	0	0	0	0	35,000	0	35,000
Dept Revenue & Service Charges	0	0	0	0	0	597,990	0	0	597,990	0	597,990
Scholarships	13,000	0	0	0	0	0	0	332,100	345,100	0	345,100
Total Other	711,050	459,230	0	274,450	169,600	613,400	420,440	332,100	2,980,270	0	2,980,270
Total E & G	6,492,100	481,500	0	1,725,601	680,400	613,400	528,501	332,100	10,853,602	0	10,853,602
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	706,100	0	706,100
Grand Total	6,492,100	481,500	0	1,725,601	680,400	613,400	528,501	332,100	11,559,702	0	11,559,702

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2017-18

	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	375,570	0	0	0	0	375,570	0	375,570
Academic	4,018,540	0	0	111,960	0	0	0	0	4,130,500	0	4,130,500
Supporting	176,760	0	0	185,930	86,470	0	60,590	0	509,750	0	509,750
Students	5,000	0	0	2,000	2,000	0	0	0	9,000	0	9,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	122,630	0	0	240,650	269,860	0	0	0	633,140	0	633,140
Total Salaries	4,502,930	0	0	916,110	358,330	0	60,590	0	5,837,960	0	5,837,960
Employee Benefits											
FICA	308,923	0	0	68,826	38,936	0	11,183	0	427,868	0	427,868
Retirement	396,449	0	0	88,327	49,968	0	14,352	0	549,096	0	549,096
Insurance	584,277	0	0	130,174	73,642	0	21,151	0	809,244	0	809,244
Unemployment Compensation	5,980	0	0	1,332	754	0	216	0	8,282	0	8,282
Other	63,470	0	0	14,141	8,000	0	2,298	0	87,909	0	87,909
Total Benefits	1,359,099	0	0	302,800	171,300	0	49,200	0	1,882,399	0	1,882,399
Total Personal Serv.	5,862,029	0	0	1,218,910	529,630	0	109,790	0	7,720,359	0	7,720,359
Other											
Travel	83,250	0	0	47,940	18,500	3,880	0	0	153,570	0	153,570
Operating Expense Budget	844,620	473,100	0	184,950	111,670	41,650	27,430	0	1,683,420	0	1,683,420
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Rental & Insurance	35,000	0	0	0	0	0	0	0	35,000	0	35,000
Dept Revenue & Service Charges	0	0	0	0	0	593,970	167,040	0	761,010	0	761,010
Scholarships	0	0	0	0	0	0	0	332,000	332,000	0	332,000
Total Other	962,870	473,100	0	232,890	130,170	639,500	420,310	332,000	3,190,840	0	3,190,840
Total E & G	6,824,899	473,100	0	1,451,800	659,800	639,500	530,100	332,000	10,911,199	0	10,911,199
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	546,900	0	546,900
Grand Total	6,824,899	473,100	0	1,451,800	659,800	639,500	530,100	332,000	11,458,099	0	11,458,099

ETSU
Current Fund Revenues
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	July Budget 2017-18
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	10,826,229	11,150,800	11,102,200	11,277,900
General Access				
51159 Graduation Fee Pharmacy	3,943	2,900	2,900	2,800
51160 Drop Add Fee Pharmacy	6,572	4,800	4,800	4,700
51190 Online Textbook Fee - COP	18,169	17,800	17,800	17,600
5120 Technology Access Fee	71,606	71,300	71,300	70,400
5125 Student Activity Fee	70,976	51,400	51,400	50,600
Total Mandatory Fees	10,997,495	11,299,000	11,250,400	11,424,000
Non-Mandatory Fees				
5160 CEU Student Fees	1,725	0	0	0
Specialized Academic Course Fee				
Total Non-Mandatory Fees	1,725	0	0	0
Total Tuition & Fees	10,999,220	11,299,000	11,250,400	11,424,000
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	9,500	35,000	35,000	35,000
58520 On Behalf of Retirees Revenue	4,502	0	0	0
Total Other Sources	14,002	35,000	35,000	35,000
Total Educational & General	11,013,222	11,334,000	11,285,400	11,459,000
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0

ETSU
Current Fund Revenues
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	July Budget 2017-18
Total Revenues	11,013,222	11,334,000	11,285,400	11,459,000

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Education and General				
Instruction (20)				
Instruction (200)				
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,223,843	1,264,850	1,264,850	1,265,050
Salaries - Supporting	35,513	37,520	44,570	37,520
Salaries - Students	0	1,000	1,000	2,000
Salaries - Professional	64,850	66,210	66,210	66,310
Employee Benefits	371,448	424,600	424,600	397,600
Travel	23,233	23,500	23,500	23,500
Operating Expenses	61,914	90,570	90,570	87,700
Department Revenues	1,527	0	0	0
Total - Pharmaceutical Sciences (36025):	1,782,328	1,908,250	1,915,300	1,879,680
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	0	0	0	40,000
Total - Teaching Services - Pharm Sciences (36027):	0	0	0	40,000
Teaching Services-Pharm Practice (36045)				
Salaries - Academic	0	0	22,500	0
Salaries - Supporting	577	2,500	2,600	0
Travel	0	3,500	8,000	0
Operating Expenses	130,512	274,330	247,330	441,680
Department Revenues	18,696	0	0	0
Total - Teaching Services-Pharm Practice (36045):	149,785	280,330	280,430	441,680

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Pharmacy Practice (36050)				
Salaries - Academic	2,064,248	2,253,340	2,254,840	2,327,000
Salaries - Supporting	56,867	59,100	59,800	57,200
Salaries - Students	415	1,000	1,000	2,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	25,313	0	0	0
Employee Benefits	681,256	797,200	797,200	769,900
Travel	61,024	16,700	16,700	16,900
Operating Expenses	48,164	46,270	46,270	44,380
Department Revenues	3,185	0	0	0
Total - Pharmacy Practice (36050):	<u>3,077,159</u>	<u>3,353,610</u>	<u>3,355,810</u>	<u>3,397,380</u>
COP Residents (36080)				
Travel	15,737	24,380	24,380	25,960
Operating Expenses	49,656	41,160	41,160	37,460
Department Revenues	665	0	0	0
Total - COP Residents (36080):	<u>66,058</u>	<u>65,540</u>	<u>65,540</u>	<u>63,420</u>
Continuing Educ Pharmacy (36125)				
Operating Expenses	22,372	29,000	29,000	26,000
Total - Continuing Educ Pharmacy (36125):	<u>22,372</u>	<u>29,000</u>	<u>29,000</u>	<u>26,000</u>
Instruction Additional Compensation (36130)				
Salaries - Academic	77,480	115,170	115,170	114,660
Employee Benefits	21,151	28,400	28,400	37,800
Total - Instruction Additional Compensation (36130):	<u>98,631</u>	<u>143,570</u>	<u>143,570</u>	<u>152,460</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
COP-Campus Infrastructure (36146)				
Operating Expenses	9,547	9,500	9,500	9,400
Total - COP-Campus Infrastructure (36146):	<u>9,547</u>	<u>9,500</u>	<u>9,500</u>	<u>9,400</u>
COP Reequip Exist Labs (36147)				
Operating Expenses	62,059	61,800	61,800	61,000
Total - COP Reequip Exist Labs (36147):	<u>62,059</u>	<u>61,800</u>	<u>61,800</u>	<u>61,000</u>
Faculty Recruitment (36150)				
Salaries - Academic	0	5,000	5,000	0
Employee Benefits	0	2,000	2,000	0
Travel	7,031	0	0	0
Operating Expenses	6,684	5,000	5,000	10,000
Total - Faculty Recruitment (36150):	<u>13,715</u>	<u>12,000</u>	<u>12,000</u>	<u>10,000</u>
General Academics Pool (36155)				
Salaries - Academic	0	92,430	92,430	203,830
Salaries - Supporting	0	24,610	24,610	29,210
Salaries - Professional	0	42,570	42,570	3,440
Employee Benefits	8,586	53,300	53,300	82,900
Operating Expenses	34,750	32,900	32,950	55,000
Total - General Academics Pool (36155):	<u>43,336</u>	<u>245,810</u>	<u>245,860</u>	<u>374,380</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Experiential Programs (36305)				
Salaries - Academic	227	118,000	118,000	108,000
Salaries - Supporting	46,554	61,820	61,820	52,830
Salaries - Students	0	0	0	1,000
Salaries - Professional	73,412	50,080	52,980	52,880
Employee Benefits	42,288	65,600	65,600	70,900
Travel	3,525	12,250	12,250	16,890
Operating Expenses	50,748	62,640	62,640	67,000
Total - Experiential Programs (36305):	216,754	370,390	373,290	369,500
Total - Instruction (200):				
Salaries - Academic	3,365,798	3,848,790	3,872,790	4,018,540
Salaries - Supporting	139,511	185,550	193,400	176,760
Salaries - Students	415	2,000	2,000	5,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	163,575	158,860	161,760	122,630
Employee Benefits	1,124,729	1,371,100	1,371,100	1,359,100
Travel	110,550	80,330	84,830	83,250
Operating Expenses	476,406	653,170	626,220	879,620
Department Revenues	24,073	0	0	0
Total	5,541,744	6,479,800	6,492,100	6,824,900

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Instruction (20):				
Salaries - Academic	3,365,798	3,848,790	3,872,790	4,018,540
Salaries - Supporting	139,511	185,550	193,400	176,760
Salaries - Students	415	2,000	2,000	5,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	163,575	158,860	161,760	122,630
Employee Benefits	1,124,729	1,371,100	1,371,100	1,359,100
Travel	110,550	80,330	84,830	83,250
Operating Expense	476,406	653,170	626,220	879,620
Department Revenues	24,073	0	0	0
Total	5,541,744	6,479,800	6,492,100	6,824,900
Research (25)				
Research (250)				
Research & Improvement - Pharmacy (36051)				
Travel	2,299	0	0	0
Operating Expenses	1,938	202,900	202,900	296,210
Department Revenues	5,000	0	0	0
Total - Research & Improvement - Pharmacy (36051):	9,237	202,900	202,900	296,210
Research and Imp Dean Pharm (36175)				
Salaries - Administrative	0	0	22,270	0
Operating Expenses	38,156	75,000	75,000	75,000
Department Revenues	2,640	0	0	0
Total - Research and Imp Dean Pharm (36175):	40,796	75,000	97,270	75,000

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Res Imp Pharm Sciences (36176)				
Travel	665	0	0	0
Operating Expenses	68,075	100,280	92,280	42,500
Capital Outlay	12,910	0	8,000	0
Department Revenues	11,770	0	0	0
Total - Res Imp Pharm Sciences (36176):	93,420	100,280	100,280	42,500
Res Imp Acad Affairs (36177)				
Operating Expenses	63,533	41,270	41,270	39,390
Department Revenues	276	0	0	0
Total - Res Imp Acad Affairs (36177):	63,809	41,270	41,270	39,390
Com Exp Research Pharm (36189)				
Employee Benefits	-28	0	0	0
Operating Expenses	0	39,750	39,780	20,000
Total - Com Exp Research Pharm (36189):	-28	39,750	39,780	20,000
Total - Research (250):				
Salaries - Administrative	0	0	22,270	0
Employee Benefits	-28	0	0	0
Travel	2,964	0	0	0
Operating Expenses	171,702	459,200	451,230	473,100
Capital Outlay	12,910	0	8,000	0
Department Revenues	19,686	0	0	0
Total	207,234	459,200	481,500	473,100

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Research (25):				
Salaries - Administrative	0	0	22,270	0
Employee Benefits	-28	0	0	0
Travel	2,964	0	0	0
Operating Expense	171,702	459,200	451,230	473,100
Capital Outlay	12,910	0	8,000	0
Department Revenues	19,686	0	0	0
Total	207,234	459,200	481,500	473,100
 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	218,264	482,300	482,700	364,690
Salaries - Supporting	44,583	61,110	61,110	56,110
Salaries - Students	500	3,000	3,000	2,000
Salaries - Professional	64,862	123,420	123,420	80,040
Employee Benefits	108,078	198,700	198,700	155,900
Travel	17,068	30,000	30,000	30,000
Operating Expenses	59,949	60,000	59,990	49,950
Department Revenues	556	0	0	0
Total - Dean College of Pharmacy (36000):	513,860	958,530	958,920	738,690

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Library (36200)				
Operating Expenses	114,484	96,450	96,450	80,430
Total - Library (36200):	<u>114,484</u>	<u>96,450</u>	<u>96,450</u>	<u>80,430</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Academic	153,000	108,690	156,100	108,700
Salaries - Supporting	44,921	46,840	46,840	46,840
Salaries - Professional	148,704	153,750	153,850	153,750
Employee Benefits	126,854	119,800	119,800	111,300
Travel	14,086	20,000	20,000	17,940
Operating Expenses	35,217	38,030	38,030	34,570
Department Revenues	35	0	0	0
Total - Assoc Dean Academic Affairs (36300):	<u>522,817</u>	<u>487,110</u>	<u>534,620</u>	<u>473,100</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	0	0	10,880
Salaries - Academic	0	0	0	3,260
Salaries - Supporting	0	78,530	78,530	82,980
Salaries - Professional	0	0	0	6,860
Employee Benefits	745	27,100	27,100	35,600
Operating Expenses	0	29,980	29,980	20,000
Total - Com Exp Academic Adm Phar (36325):	<u>745</u>	<u>135,610</u>	<u>135,610</u>	<u>159,580</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Academic Support (350):				
Salaries - Administrative	218,264	482,300	482,700	375,570
Salaries - Academic	153,000	108,690	156,100	111,960
Salaries - Supporting	89,504	186,480	186,480	185,930
Salaries - Students	500	3,000	3,000	2,000
Salaries - Professional	213,566	277,170	277,270	240,650
Employee Benefits	235,677	345,600	345,600	302,800
Travel	31,154	50,000	50,000	47,940
Operating Expenses	209,650	224,460	224,450	184,950
Department Revenues	591	0	0	0
Total	<u>1,151,906</u>	<u>1,677,700</u>	<u>1,725,600</u>	<u>1,451,800</u>

Total - Academic Support (35):				
Salaries - Administrative	218,264	482,300	482,700	375,570
Salaries - Academic	153,000	108,690	156,100	111,960
Salaries - Supporting	89,504	186,480	186,480	185,930
Salaries - Students	500	3,000	3,000	2,000
Salaries - Professional	213,566	277,170	277,270	240,650
Employee Benefits	235,677	345,600	345,600	302,800
Travel	31,154	50,000	50,000	47,940
Operating Expense	209,650	224,460	224,450	184,950
Department Revenues	591	0	0	0
Total	<u>1,151,906</u>	<u>1,677,700</u>	<u>1,725,600</u>	<u>1,451,800</u>

Student Services (40)
Student Services (400)

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Student Activity Support (36345)				
Salaries - Supporting	308	0	0	0
Travel	22,759	10,000	10,000	10,000
Operating Expenses	30,111	86,050	86,050	40,640
Department Revenues	39	0	0	0
Total - Student Activity Support (36345):	53,217	96,050	96,050	50,640
Assoc Dean Student Serv (36350)				
Salaries - Supporting	67,128	64,580	86,800	84,580
Salaries - Students	499	3,000	3,000	2,000
Salaries - Professional	254,748	260,320	261,800	262,200
Employee Benefits	153,214	157,400	157,400	167,400
Travel	3,939	7,500	7,500	8,500
Operating Expenses	18,298	34,910	34,910	31,030
Department Revenues	1,432	0	0	0
Total - Assoc Dean Student Serv (36350):	499,258	527,710	551,410	555,710
Com Exp Student Services (36358)				
Salaries - Supporting	0	0	0	1,890
Salaries - Professional	0	0	0	7,660
Employee Benefits	562	1,800	1,800	3,900
Operating Expenses	0	11,140	11,140	20,000
Total - Com Exp Student Services (36358):	562	12,940	12,940	33,450

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Student Recruitment (36375)				
Travel	1,161	5,000	5,000	0
Operating Expenses	11,147	15,000	15,000	20,000
Total - Student Recruitment (36375):	<u>12,308</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total - Student Services (400):				
Salaries - Supporting	67,436	64,580	86,800	86,470
Salaries - Students	499	3,000	3,000	2,000
Salaries - Professional	254,748	260,320	261,800	269,860
Employee Benefits	153,776	159,200	159,200	171,300
Travel	27,859	22,500	22,500	18,500
Operating Expenses	59,556	147,100	147,100	111,670
Department Revenues	1,471	0	0	0
Total	<u>565,345</u>	<u>656,700</u>	<u>680,400</u>	<u>659,800</u>
Total - Student Services (40):				
Salaries - Supporting	67,436	64,580	86,800	86,470
Salaries - Students	499	3,000	3,000	2,000
Salaries - Professional	254,748	260,320	261,800	269,860
Employee Benefits	153,776	159,200	159,200	171,300
Travel	27,859	22,500	22,500	18,500
Operating Expense	59,556	147,100	147,100	111,670
Department Revenues	1,471	0	0	0
Total	<u>565,345</u>	<u>656,700</u>	<u>680,400</u>	<u>659,800</u>
Institutional Support (45)				
Institutional Support (450)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
COP Graduation Expense (36380)				
Operating Expenses	6,259	8,260	8,260	8,340
Department Revenues	1,443	0	0	0
Total - COP Graduation Expense (36380):	<u>7,702</u>	<u>8,260</u>	<u>8,260</u>	<u>8,340</u>
Pro Rata Administrative Costs (36425)				
Department Revenues	581,360	602,340	597,990	593,970
Total - Pro Rata Administrative Costs (36425):	<u>581,360</u>	<u>602,340</u>	<u>597,990</u>	<u>593,970</u>
Development (36475)				
Travel	0	0	0	3,880
Operating Expenses	0	0	0	6,120
Total - Development (36475):	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
Audit Costs COP (36480)				
Operating Expenses	0	0	2,150	2,200
Total - Audit Costs COP (36480):	<u>0</u>	<u>0</u>	<u>2,150</u>	<u>2,200</u>
Common Exp Institutional Support (36508)				
Operating Expenses	0	0	5,000	24,990
Total - Common Exp Institutional Support (36508):	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>24,990</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Institutional Support (450):				
Travel	0	0	0	3,880
Operating Expenses	6,259	8,260	15,410	41,650
Department Revenues	582,803	602,340	597,990	593,970
Total	589,062	610,600	613,400	639,500
Total - Institutional Support (45):				
Travel	0	0	0	3,880
Operating Expense	6,259	8,260	15,410	41,650
Department Revenues	582,803	602,340	597,990	593,970
Total	589,062	610,600	613,400	639,500
Physical Plant (50)				
Physical Plant (500)				
Building Maintenance (36525)				
Operating Expenses	8,854	167,190	167,190	0
Department Revenues	167,779	0	0	167,040
Total - Building Maintenance (36525):	176,633	167,190	167,190	167,040

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Custodial (36550)				
Salaries - Supporting	58,846	59,260	59,460	58,900
Employee Benefits	42,739	48,000	48,000	48,300
Operating Expenses	4,875	7,420	7,420	7,420
Total - Custodial (36550):	<u>106,460</u>	<u>114,680</u>	<u>114,880</u>	<u>114,620</u>
Utilities (36575)				
Operating Expenses	225,220	225,840	225,840	225,840
Total - Utilities (36575):	<u>225,220</u>	<u>225,840</u>	<u>225,840</u>	<u>225,840</u>
Physical Plant Pool (36579)				
Salaries - Supporting	0	0	0	1,690
Employee Benefits	356	600	600	900
Operating Expenses	0	19,990	19,990	20,010
Total - Physical Plant Pool (36579):	<u>356</u>	<u>20,590</u>	<u>20,590</u>	<u>22,600</u>
Total - Physical Plant (500):				
Salaries - Supporting	58,846	59,260	59,460	60,590
Employee Benefits	43,095	48,600	48,600	49,200
Operating Expenses	238,949	420,440	420,440	253,270
Department Revenues	167,779	0	0	167,040
Total	<u>508,669</u>	<u>528,300</u>	<u>528,500</u>	<u>530,100</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Physical Plant (50):				
Salaries - Supporting	58,846	59,260	59,460	60,590
Employee Benefits	43,095	48,600	48,600	49,200
Operating Expense	238,949	420,440	420,440	253,270
Department Revenues	167,779	0	0	167,040
Total	<u>508,669</u>	<u>528,300</u>	<u>528,500</u>	<u>530,100</u>
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Scholarships (36600)				
Operating Expenses	133,137	332,100	332,100	332,000
Total - COP Scholarships (36600):	<u>133,137</u>	<u>332,100</u>	<u>332,100</u>	<u>332,000</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	133,137	332,100	332,100	332,000
Total	<u>133,137</u>	<u>332,100</u>	<u>332,100</u>	<u>332,000</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
Total - Scholarships and Fellowships (55):				
Operating Expense	133,137	332,100	332,100	332,000
Total	<u>133,137</u>	<u>332,100</u>	<u>332,100</u>	<u>332,000</u>
Total Education and General				
Salaries - Administrative	218,264	482,300	504,970	375,570
Salaries - Academic	3,518,798	3,957,480	4,028,890	4,130,500
Salaries - Supporting	355,297	495,870	526,140	509,750
Salaries - Students	1,414	8,000	8,000	9,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	631,889	696,350	700,830	633,140
Employee Benefits	1,557,249	1,924,500	1,924,500	1,882,400
Travel	172,527	152,830	157,330	153,570
Operating Expense	1,295,659	2,244,730	2,216,950	2,276,260
Capital Outlay	12,910	0	8,000	0
Department Revenues	796,403	602,340	597,990	761,010
Total	<u>8,697,097</u>	<u>10,744,400</u>	<u>10,853,600</u>	<u>10,911,200</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
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	202,700	45,100	0
Transfers from Renew and Replace	0	0	0	-114,100
 Total E & G Non-Mandatory Transfers:	<u>1,700,000</u>	<u>202,700</u>	<u>45,100</u>	<u>-114,100</u>
 Total E & G Transfers	<u>2,361,000</u>	<u>863,700</u>	<u>706,100</u>	<u>546,900</u>
 Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	218,264	482,300	504,970	375,570
Salaries - Academic	3,518,798	3,957,480	4,028,890	4,130,500
Salaries - Supporting	355,297	495,870	526,140	509,750
Salaries - Students	1,414	8,000	8,000	9,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	631,889	696,350	700,830	633,140
Employee Benefits	1,557,249	1,924,500	1,924,500	1,882,400
Travel	172,527	152,830	157,330	153,570
Operating Expense	1,295,659	2,244,730	2,216,950	2,276,260
Capital Outlay	12,910	0	8,000	0
Department Revenues	796,403	602,340	597,990	761,010
E & G Transfers	2,361,000	863,700	706,100	546,900
 Total	<u>11,058,097</u>	<u>11,608,100</u>	<u>11,559,700</u>	<u>11,458,100</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
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 2017-18

	Actual 2015-16	October 2016-17	Estimated 2016-17	July 2017-18
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	218,264	482,300	504,970	375,570
Salaries - Academic	3,518,798	3,957,480	4,028,890	4,130,500
Salaries - Supporting	355,297	495,870	526,140	509,750
Salaries - Students	1,414	8,000	8,000	9,000
Salaries - Medical Residents	136,687	180,000	180,000	180,000
Salaries - Professional	631,889	696,350	700,830	633,140
Employee Benefits	1,557,249	1,924,500	1,924,500	1,882,400
Travel	172,527	152,830	157,330	153,570
Operating Expenses	1,295,659	2,244,730	2,216,950	2,276,260
Capital Outlay	12,910	0	8,000	0
Department Revenues	796,403	602,340	597,990	761,010
E & G Transfers and Auxiliary Transfers	2,361,000	863,700	706,100	546,900
Total	11,058,097	11,608,100	11,559,700	11,458,100

ETSU
Summary of Restricted Current Funds Available and Applied
July Budget 2017-18

	Actual 2015-16	October Budget 2016-17	Estimated Budget 2016-17	% Change Estimated Over Actual	July Budget 2017-18	% 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	97,000	23,500	23,500	-75.77	23,500	0.00
9045 Private Grants & Contracts	34,852	14,400	14,400	-58.68	14,400	0.00
Total Restricted Revenues	131,852	87,900	87,900	-33.33	87,900	0.00
Restricted Expenditures						
9205 Instruction	11,364	50,000	50,000	339.99	50,000	0.00
9210 Research	0	12,400	12,400	0.00	12,400	0.00
9215 Public Service	21,026	0	0	-100.00	0	0.00
9225 Student Services	2,461	0	0	-100.00	0	0.00
9235 Operation & Maintenance of Plant	56,250	23,400	23,400	-58.40	23,400	0.00
Total Restricted Expenditures	91,101	85,800	85,800	-5.82	85,800	0.00