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2021

### 2021-2022 - College of Pharmacy Operating Budget (July)

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EAST TENNESSEE STATE  
UNIVERSITY

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BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET  
2021-2022

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY  
 JULY PROPOSED BUDGET 2021-2022  
 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.....	5
Revised.....	6
Estimated.....	7
Proposed .....	8
IV. Detail of Mandatory and Non-Mandatory Transfers	9
V. Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year:	
Actual.....	10
Revised.....	11
Estimated.....	12
Proposed .....	13
VI. Current Fund Revenues	14
VII. Unrestricted - Detailed Budget Proposals - Current Fund Expenditures	16
VIII. Summary of Restricted Current Funds - Available and Applied	36

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 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	% Change Over Actual	July Budget 2021-22	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	74,197	115,900	115,900	56.2	115,900	56.2
Allocation for Working Capital	69,298	214,900	214,900	210.1	214,900	210.1
Special Allocations	234,800	234,800	234,600	-00.1	234,400	-00.2
Unallocated Balance	1,676,012	1,849,600	1,849,600	10.4	0	-100.0
<b>Total Unrestricted Current Fund Balances</b>	<b>2,054,307</b>	<b>2,415,200</b>	<b>2,415,000</b>	<b>17.6</b>	<b>565,200</b>	<b>-72.5</b>
Revenues						
Education and General						
Tuition and Fees	11,498,504	10,487,200	10,374,400	-09.8	9,398,200	-18.3
Private Grants and Contracts	10,172	0	0	-100.0	0	-100.0
Private Gifts	25,025	81,000	81,000	223.7	103,400	313.2
Sales & Services of Other Activities	0	121,500	121,700		108,900	
Other Sources	2,122	1,000	4,000	88.5	300	-85.9
<b>Total Education and General</b>	<b>11,535,823</b>	<b>10,690,700</b>	<b>10,581,100</b>	<b>-08.3</b>	<b>9,610,800</b>	<b>-16.7</b>
Sales & Services of Aux Enterprises						
<b>Total Revenues</b>	<b>11,535,823</b>	<b>10,690,700</b>	<b>10,581,100</b>	<b>-08.3</b>	<b>9,610,800</b>	<b>-16.7</b>
Expenditures and Transfers						
Education and General						
Instruction	6,762,178	8,103,600	7,918,800	17.1	6,538,200	-03.3
Research	190,665	320,900	468,700	145.8	112,500	-41.0
Academic Support	1,295,508	1,500,000	1,455,400	12.3	1,181,500	-08.8
Student Services	599,697	747,700	735,600	22.7	655,800	09.4
Institutional Support	573,462	661,900	654,600	14.1	566,300	-01.2
Operation & Maintenance of Plant	467,500	564,200	556,300	19.0	341,700	-26.9
Scholarships & Fellowships	589,033	416,000	416,000	-29.4	13,000	-97.8
<b>Total Education and General</b>	<b>10,478,043</b>	<b>12,314,300</b>	<b>12,205,400</b>	<b>16.5</b>	<b>9,409,000</b>	<b>-10.2</b>
Mandatory Transfers for:						
Principal & Interest	661,000	677,000	676,700	02.4	675,000	02.1
<b>Total Mandatory Transfers</b>	<b>661,000</b>	<b>677,000</b>	<b>676,700</b>	<b>02.4</b>	<b>675,000</b>	<b>02.1</b>
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	35,865	32,400	32,400	-09.7	29,000	-19.1
Transfers to Other Funds	0	177,800	177,400		158,800	
Transfers from Renewal & Replacements	0	-661,000	-661,000		-661,000	

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	% Change Over Actual	July Budget 2021-22	% Change Over Actual
Total Non-Mandatory Transfers	35,865	-450,800	-451,200	-1358.1	-473,200	-1419.4
Total Education and General	11,174,908	12,540,500	12,430,900	11.2	9,610,800	-14.0
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	11,174,908	12,540,500	12,430,900	11.2	9,610,800	-14.0
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	115,936	115,900	115,900	00.0	115,900	00.0
Allocation for Working Capital	214,864	214,900	214,900	00.0	214,900	00.0
Special Allocations	234,800	234,600	234,400	-00.2	234,400	-00.2
Unallocated Balance	1,849,622	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	2,415,222	565,400	565,200	-76.6	565,200	-76.6

ETSU  
Special Allocations  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	July Budget 2021-22
At Beginning of Period				
2% to 5% Reserve	234,800	234,800	234,600	234,400
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 Special Programs				
Allocation for AMBA				
Allocation for International Education Fee				
Allocation for Discretionary Fees				
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fees				
Total	234,800	234,800	234,600	234,400
At End of Period				
2% to 5% Reserve	234,800	234,600	234,400	234,400
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 Discretionary Fees				
Allocation for Special Programs				
Allocation for International Education Fee				
Allocation for Cost Centers				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fee				

ETSU  
Special Allocations  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	July Budget 2021-22
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	234,800	234,600	234,400	234,400

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Actual 2019-20

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,237,157	416,889	1,369,483	66,225	662,857	9,567	6,762,178	64.54
Research	0	0	80	1,233	162,872	26,480	190,665	1.82
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	780,326	91,533	250,499	22,319	150,831	0	1,295,508	12.36
Student Services	287,009	95,058	154,437	23,929	39,264	0	599,697	5.72
Institutional Support	65,595	0	33,067	770	474,030	0	573,462	5.47
Oper & Maint of Plant	0	30,582	27,595	0	409,323	0	467,500	4.46
Scholarships & Fellow	0	0	0	0	589,033	0	589,033	5.62
Total Educational and General	5,370,087	634,062	1,835,161	114,476	2,488,210	36,047	10,478,043	
Total Unrestricted	5,370,087	634,062	1,835,161	114,476	2,488,210	36,047	10,478,043	



ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Revised 2020-21

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,238,000	361,400	1,524,200	74,700	1,904,000	1,300	8,103,600	65.81
Research	0	0	0	0	320,900	0	320,900	2.61
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	711,300	119,400	280,700	32,600	356,000	0	1,500,000	12.18
Student Services	283,500	92,100	183,800	30,500	157,800	0	747,700	6.07
Institutional Support	61,400	0	28,100	3,500	568,900	0	661,900	5.38
Oper & Maint of Plant	0	43,600	39,100	0	481,500	0	564,200	4.58
Scholarships & Fellow	0	0	0	0	416,000	0	416,000	3.38
Total Educational and General	5,294,200	616,500	2,055,900	141,300	4,205,100	1,300	12,314,300	
Total Unrestricted	5,294,200	616,500	2,055,900	141,300	4,205,100	1,300	12,314,300	

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Estimated 2020-21

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,156,300	340,800	1,525,000	74,700	1,820,700	1,300	7,918,800	64.88
Research	0	0	0	0	468,700	0	468,700	3.84
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	709,300	98,500	280,700	32,600	334,300	0	1,455,400	11.92
Student Services	283,500	91,100	183,900	29,900	147,200	0	735,600	6.03
Institutional Support	61,400	0	30,000	3,000	560,200	0	654,600	5.36
Oper & Maint of Plant	0	43,600	39,200	0	473,500	0	556,300	4.56
Scholarships & Fellow	0	0	0	0	416,000	0	416,000	3.41
Total Educational and General	5,210,500	574,000	2,058,800	140,200	4,220,600	1,300	12,205,400	
Total Unrestricted	5,210,500	574,000	2,058,800	140,200	4,220,600	1,300	12,205,400	

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Proposed 2021-22

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,906,900	283,500	1,421,000	28,400	898,400	0	6,538,200	69.49
Research	0	0	0	0	112,500	0	112,500	1.20
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	677,900	92,000	217,700	9,100	184,800	0	1,181,500	12.56
Student Services	289,500	92,800	173,400	24,200	75,900	0	655,800	6.97
Institutional Support	63,300	0	35,100	800	467,100	0	566,300	6.02
Oper & Maint of Plant	0	23,700	20,300	0	297,700	0	341,700	3.63
Scholarships & Fellow	0	0	0	0	13,000	0	13,000	0.14
Total Educational and General	4,937,600	492,000	1,867,500	62,500	2,049,400	0	9,409,000	
Total Unrestricted	4,937,600	492,000	1,867,500	62,500	2,049,400	0	9,409,000	

ETSU  
Detail Of Transfers  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	July Budget 2021-22
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	661,000	677,000	676,680	675,040
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	661,000	677,000	676,680	675,040
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	35,865	32,400	32,410	29,040
Renewals and Replacements:				
Transfers from Renew and Replace	0	-661,000	-661,000	-661,000
Other:				
Transfers to Other Funds	0	47,080	46,510	41,630
Transfer to Unrestricted	0	130,680	130,900	117,130
Total E&G Non-Mandatory Transfers	35,865	-450,840	-451,180	-473,200
Total Educational And General	696,865	226,160	225,500	201,840
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	696,865	226,160	225,500	201,840

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Actual 2019-20

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
<b>Salaries</b>											
Administrative/Professional	0	0	0	416,787	0	0	0	0	416,787	0	416,787
Academic	4,104,791	0	0	143,855	0	0	0	0	4,248,646	0	4,248,646
Supporting	212,139	0	0	91,533	95,058	0	30,582	0	429,312	0	429,312
Medical Residents	204,750	0	0	0	0	0	0	0	204,750	0	204,750
Professional	132,366	0	0	219,684	287,009	65,595	0	0	704,654	0	704,654
Total Salaries	4,654,046	0	0	871,859	382,067	65,595	30,582	0	6,004,149	0	6,004,149
<b>Employee Benefits</b>											
FICA	325,151	0	0	51,486	28,273	4,492	2,148	0	411,550	0	411,550
Retirement	510,936	0	0	96,734	56,796	6,558	5,919	0	676,943	0	676,943
Insurance	430,805	0	0	72,920	47,668	20,515	14,228	0	586,136	0	586,136
Unemployment Compensation	6,501	80	0	1,227	554	92	42	0	8,496	0	8,496
Other	96,090	0	0	28,132	21,146	1,410	5,258	0	152,036	0	152,036
Total Benefits	1,369,483	80	0	250,499	154,437	33,067	27,595	0	1,835,161	0	1,835,161
Total Personal Serv.	6,023,529	80	0	1,122,358	536,504	98,662	58,177	0	7,839,310	0	7,839,310
<b>Other</b>											
Travel	66,225	1,233	0	22,319	23,929	770	0	0	114,476	0	114,476
Printing, Duplicating, Film Processing	8,878	0	0	1,684	1,380	4,403	0	0	16,345	0	16,345
Utilities & Fuel	0	0	0	0	0	0	224,520	0	224,520	0	224,520
Communications & Shipping Cost	21,278	51	0	5,497	4,327	2,163	0	0	33,316	0	33,316
Maintenance/Repairs	1,791	8,500	0	0	0	0	12,287	0	22,578	0	22,578
Professional/Admin. Services	437,085	88,686	0	46,762	1,032	81,345	0	0	654,910	0	654,910
Supplies	124,971	53,620	0	94,182	29,184	21,190	8,335	0	331,482	0	331,482
Rental & Insurance	27,070	0	0	1,571	1,571	960	0	0	29,601	0	29,601
Awards & Idemnities	2,000	0	0	0	0	0	0	0	2,000	0	2,000
Grants & Subsidies	14	600	0	0	0	0	0	0	614	0	614
Other Services & Expenses	0	0	0	0	0	90	0	0	90	0	90
Equipment	9,567	26,480	0	0	0	0	0	0	36,047	0	36,047
Dept Revenue & Service Charges	39,770	11,415	0	2,706	1,770	363,879	164,181	0	583,721	0	583,721
Scholarships	0	0	0	0	0	0	0	589,033	589,033	0	589,033
Total Other	738,649	190,585	0	173,150	63,193	474,800	409,323	589,033	2,638,733	0	2,638,733
Total E & G	6,762,178	190,665	0	1,295,508	599,697	573,462	467,500	589,033	10,478,043	0	10,478,043
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	696,865	0	696,865
Grand Total	6,762,178	190,665	0	1,295,508	599,697	573,462	467,500	589,033	11,174,908	0	11,174,908

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Revised 2020-21

	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	319,550	0	0	0	0	319,550	0	319,550
Academic	4,106,570	0	0	143,950	0	0	0	0	4,250,520	0	4,250,520
Supporting	221,400	0	0	119,380	91,070	0	43,570	0	475,420	0	475,420
Students	0	0	0	0	1,000	0	0	0	1,000	0	1,000
Medical Residents	140,000	0	0	0	0	0	0	0	140,000	0	140,000
Professional	131,470	0	0	247,830	283,510	61,380	0	0	724,190	0	724,190
Total Salaries	4,599,440	0	0	830,710	375,580	61,380	43,570	0	5,910,680	0	5,910,680
Employee Benefits											
FICA	320,836	0	0	59,077	38,686	5,923	8,239	0	432,761	0	432,761
Retirement	547,326	0	0	100,781	65,995	10,105	14,055	0	738,262	0	738,262
Insurance	596,709	0	0	109,874	71,950	11,017	15,323	0	804,873	0	804,873
Unemployment Compensation	6,401	0	0	1,179	772	118	164	0	8,634	0	8,634
Other	52,888	0	0	9,739	6,377	976	1,358	0	71,338	0	71,338
Total Benefits	1,524,160	0	0	280,650	183,780	28,139	39,139	0	2,055,868	0	2,055,868
Total Personal Serv.	6,123,600	0	0	1,111,360	559,360	89,519	82,709	0	7,966,548	0	7,966,548
Other											
Travel	74,670	0	0	32,600	30,500	3,500	0	0	141,270	0	141,270
Operating Expense Budget	1,588,330	317,210	0	354,850	157,720	204,140	73,670	0	2,695,920	0	2,695,920
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	11,930	0	0	0	0	0	0	0	11,930	0	11,930
Professional/Admin. Services	297,470	0	0	0	0	0	0	0	297,470	0	297,470
Supplies	5,320	2,640	0	0	0	4,020	0	0	11,980	0	11,980
Equipment	1,260	0	0	0	0	0	0	0	1,260	0	1,260
Dept Revenue & Service Charges	910	1,060	0	1,120	60	360,730	182,000	0	545,880	0	545,880
Scholarships	0	0	0	0	0	0	0	416,000	416,000	0	416,000
Total Other	1,979,890	320,910	0	388,570	188,280	572,390	481,510	416,000	4,347,550	0	4,347,550
Total E & G	8,103,490	320,910	0	1,499,930	747,640	661,909	564,219	416,000	12,314,098	0	12,314,098
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	226,160	0	226,160
Grand Total	8,103,490	320,910	0	1,499,930	747,640	661,909	564,219	416,000	12,540,258	0	12,540,258

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Estimated 2020-21

	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	319,550	0	0	0	0	319,550	0	319,550
Academic	4,024,860	0	0	143,950	0	0	0	0	4,168,810	0	4,168,810
Supporting	200,820	0	0	98,500	91,070	0	43,570	0	433,960	0	433,960
Medical Residents	140,000	0	0	0	0	0	0	0	140,000	0	140,000
Professional	131,470	0	0	245,840	283,510	61,380	0	0	722,200	0	722,200
Total Salaries	4,497,150	0	0	807,840	374,580	61,380	43,570	0	5,784,520	0	5,784,520
Employee Benefits											
FICA	321,015	0	0	59,077	38,707	6,304	8,241	0	433,344	0	433,344
Retirement	547,631	0	0	100,781	66,031	10,755	14,059	0	739,257	0	739,257
Insurance	597,041	0	0	109,874	71,989	11,725	15,327	0	805,956	0	805,956
Unemployment Compensation	6,405	0	0	1,179	772	126	164	0	8,646	0	8,646
Other	52,918	0	0	9,739	6,381	1,039	1,359	0	71,436	0	71,436
Total Benefits	1,525,010	0	0	280,650	183,880	29,949	39,150	0	2,058,639	0	2,058,639
Total Personal Serv.	6,022,160	0	0	1,088,490	558,460	91,329	82,720	0	7,843,159	0	7,843,159
Other											
Travel	74,670	0	0	32,600	29,920	3,000	0	0	140,190	0	140,190
Operating Expense Budget	1,483,260	460,880	0	332,670	147,050	194,230	65,630	0	2,683,720	0	2,683,720
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	11,930	0	0	0	0	0	0	0	11,930	0	11,930
Professional/Admin. Services	297,470	0	0	0	0	0	0	0	297,470	0	297,470
Supplies	5,320	2,640	0	0	0	4,020	0	0	11,980	0	11,980
Equipment	1,260	0	0	0	0	0	0	0	1,260	0	1,260
Dept Revenue & Service Charges	22,730	5,140	0	1,580	140	361,950	182,000	0	573,540	0	573,540
Scholarships	0	0	0	0	0	0	0	416,000	416,000	0	416,000
Total Other	1,896,640	468,660	0	366,850	177,110	563,200	473,470	416,000	4,361,930	0	4,361,930
Total E & G	7,918,800	468,660	0	1,455,340	735,570	654,529	556,190	416,000	12,205,089	0	12,205,089
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	225,500	0	225,500
Grand Total	7,918,800	468,660	0	1,455,340	735,570	654,529	556,190	416,000	12,430,589	0	12,430,589

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Proposed 2021-22

	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	276,950	0	0	0	0	276,950	0	276,950
Academic	3,835,180	0	0	147,350	0	0	0	0	3,982,530	0	3,982,530
Supporting	137,980	0	0	91,980	92,780	0	23,670	0	346,410	0	346,410
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	71,740	0	0	253,630	289,510	63,300	0	0	678,180	0	678,180
Total Salaries	4,190,400	0	0	769,910	382,290	63,300	23,670	0	5,429,570	0	5,429,570
Employee Benefits											
FICA	299,129	0	0	45,828	36,503	7,395	4,279	0	393,134	0	393,134
Retirement	510,295	0	0	78,180	62,272	12,615	7,301	0	670,663	0	670,663
Insurance	556,337	0	0	85,233	67,890	13,753	7,959	0	731,172	0	731,172
Unemployment Compensation	5,968	0	0	914	728	148	85	0	7,843	0	7,843
Other	49,310	0	0	7,555	6,017	1,219	705	0	64,806	0	64,806
Total Benefits	1,421,039	0	0	217,710	173,410	35,130	20,329	0	1,867,618	0	1,867,618
Total Personal Serv.	5,611,439	0	0	987,620	555,700	98,430	43,999	0	7,297,188	0	7,297,188
Other											
Travel	28,370	0	0	9,050	24,170	750	0	0	62,340	0	62,340
Operating Expense Budget	582,750	112,530	0	184,770	75,870	172,220	190,910	0	1,319,050	0	1,319,050
Utilities & Fuel	0	0	0	0	0	0	106,790	0	106,790	0	106,790
Professional/Admin. Services	315,640	0	0	0	0	0	0	0	315,640	0	315,640
Dept Revenue & Service Charges	0	0	0	0	0	294,880	0	0	294,880	0	294,880
Scholarships	0	0	0	0	0	0	0	13,000	13,000	0	13,000
Total Other	926,760	112,530	0	193,820	100,040	467,850	297,700	13,000	2,111,700	0	2,111,700
Total E & G	6,538,199	112,530	0	1,181,440	655,740	566,280	341,699	13,000	9,408,888	0	9,408,888
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	201,840	0	201,840
Grand Total	6,538,199	112,530	0	1,181,440	655,740	566,280	341,699	13,000	9,610,728	0	9,610,728



ETSU  
Current Fund Revenues  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	July Budget 2021-22
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	11,302,403	10,237,320	10,125,790	9,175,670
5110 Debt Service Fees	0	63,080	62,190	55,670
General Access				
51159 PSF Graduation Fee Pharmacy	2,690	2,430	2,430	2,180
51160 PSF Drop Add Fee Pharmacy	4,483	4,050	4,050	3,630
51190 PSF Online Textbook Fee - COP	17,278	14,700	14,730	12,680
5120 Technology Access Fee	86,375	78,030	78,140	69,940
5125 Student Activity Fee	49,410	46,000	45,420	41,140
5131 Facilities Fee	35,865	32,400	32,440	29,040
5132 Sustainable Campus Fee	0	3,780	3,790	3,390
5133 International Fee	0	5,400	5,410	4,840
Total Mandatory Fees	11,498,504	10,487,190	10,374,390	9,398,180
Non-Mandatory Fees				
Specialized Academic Course Fee				
Total Non-Mandatory Fees	0	0	0	0
Total Tuition & Fees	11,498,504	10,487,190	10,374,390	9,398,180
5600 Private Grants & Contracts	10,172	0	0	0
5700 Private Gifts	25,025	80,970	80,970	103,350
Sales & Services of Educ. Activities				
Total Sales & Services of Educ. Activities	0	0	0	0
Sales & Services of Other Activities				
5800 Athletics	0	121,500	121,670	108,900
Total Sales & Services of Other Activities	0	121,500	121,670	108,900
Other Sources				
58503 Miscellaneous	297	1,000	3,000	300
58529 Insurance Health Incentives	1,825	0	960	0
Total Other Sources	2,122	1,000	3,960	300

ETSU  
Current Fund Revenues  
July Budget 2021-22

	Actual 2019-20	October Budget 2020-21	Estimated Budget 2020-21	July Budget 2021-22
Total Educational & General	11,535,823	10,690,660	10,580,990	9,610,730
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	11,535,823	10,690,660	10,580,990	9,610,730

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Education and General				
Instruction (20)				
Instruction (200)				
COP IPE Initiatives (36006)				
Salaries - Academic	0	0	0	78,430
Employee Benefits	0	0	0	23,520
Operating Expenses	13,820	230,470	331,650	23,050
Department Revenues	10,000	0	0	0
Total - COP IPE Initiatives (36006):	<u>23,820</u>	<u>230,470</u>	<u>331,650</u>	<u>125,000</u>
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,382,754	1,361,810	1,363,810	1,196,940
Salaries - Supporting	45,283	40,720	40,720	52,550
Salaries - Professional	75,102	74,900	74,900	38,220
Employee Benefits	414,496	452,310	452,310	387,100
Travel	19,140	25,000	25,000	12,500
Operating Expenses	48,232	51,690	51,640	46,530
Capital Outlay	9,567	1,260	1,260	0
Department Revenues	1,569	10	60	0
Total - Pharmaceutical Sciences (36025):	<u>1,996,143</u>	<u>2,007,700</u>	<u>2,009,700</u>	<u>1,733,840</u>
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	49,955	91,450	90,100	63,000
Department Revenues	3,965	80	1,430	0
Total - Teaching Services - Pharm Sciences (36027):	<u>53,920</u>	<u>91,530</u>	<u>91,530</u>	<u>63,000</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Pharm Sciences Recruiting (36028)				
Travel	0	2,870	2,870	0
Operating Expenses	0	4,050	4,050	0
Total - Pharm Sciences Recruiting (36028):	<u>0</u>	<u>6,920</u>	<u>6,920</u>	<u>0</u>
Teaching Services-Pharm Practice (36045)				
Salaries - Academic	15,645	7,500	7,500	7,500
Employee Benefits	1,260	2,000	2,000	0
Travel	4,525	0	0	0
Operating Expenses	265,777	240,710	221,060	221,150
Department Revenues	22,294	780	20,430	0
Total - Teaching Services-Pharm Practice (36045):	<u>309,501</u>	<u>250,990</u>	<u>250,990</u>	<u>228,650</u>
Pharmacy Practice (36050)				
Salaries - Academic	2,474,152	2,488,220	2,404,140	2,230,320
Salaries - Supporting	119,609	123,990	103,410	82,230
Employee Benefits	765,623	774,140	774,140	705,110
Travel	12,555	17,830	17,830	7,630
Operating Expenses	37,049	260,020	259,250	215,000
Department Revenues	1,065	30	800	0
Total - Pharmacy Practice (36050):	<u>3,410,053</u>	<u>3,664,230</u>	<u>3,559,570</u>	<u>3,240,290</u>
COP Residents (36080)				
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Employee Benefits	39,423	61,430	61,430	28,000
Travel	19,149	19,590	19,590	0
Operating Expenses	31,320	33,830	33,830	0
Department Revenues	293	0	0	0
Total - COP Residents (36080):	<u>294,935</u>	<u>254,850</u>	<u>254,850</u>	<u>173,500</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Continuing Educ Pharmacy (36125)				
Operating Expenses	15,000	17,500	17,500	16,000
Total - Continuing Educ Pharmacy (36125):	<u>15,000</u>	<u>17,500</u>	<u>17,500</u>	<u>16,000</u>
Instruction Additional Compensation (36130)				
Salaries - Academic	108,146	109,810	110,180	108,340
Employee Benefits	30,504	29,910	29,910	30,500
Total - Instruction Additional Compensation (36130):	<u>138,650</u>	<u>139,720</u>	<u>140,090</u>	<u>138,840</u>
Technology Access Fee COP (36146)				
Operating Expenses	86,375	78,030	78,140	69,940
Total - Technology Access Fee COP (36146):	<u>86,375</u>	<u>78,030</u>	<u>78,140</u>	<u>69,940</u>
Faculty Recruitment (36150)				
Salaries - Academic	5,000	0	0	0
Employee Benefits	394	0	0	0
Operating Expenses	259	0	0	0
Department Revenues	445	0	0	0
Total - Faculty Recruitment (36150):	<u>6,098</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Academics Pool (36155)				
Salaries - Academic	0	20,000	20,000	79,270
Salaries - Supporting	0	0	0	3,100
Salaries - Professional	0	0	0	740
Employee Benefits	47,228	134,620	135,470	196,630
Operating Expenses	27,070	823,350	638,810	195,720
Total - General Academics Pool (36155):	<u>74,298</u>	<u>977,970</u>	<u>794,280</u>	<u>475,460</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
<b>Experiential Programs (36305)</b>				
Salaries - Academic	119,094	119,230	119,230	134,380
Salaries - Supporting	47,247	56,690	56,690	100
Salaries - Professional	57,264	56,570	56,570	32,780
Employee Benefits	70,555	69,750	69,750	50,180
Travel	7,801	9,180	9,180	4,240
Operating Expenses	47,750	71,950	71,950	48,000
Department Revenues	139	10	10	0
<b>Total - Experiential Programs (36305):</b>	<b>349,850</b>	<b>383,380</b>	<b>383,380</b>	<b>269,680</b>
<b>DPS Student Travel (36347)</b>				
Travel	0	100	100	0
<b>Total - DPS Student Travel (36347):</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>DPP Student Travel (36348)</b>				
Travel	3,055	100	100	4,000
Operating Expenses	480	0	0	0
<b>Total - DPP Student Travel (36348):</b>	<b>3,535</b>	<b>100</b>	<b>100</b>	<b>4,000</b>
<b>Total - Instruction (200):</b>				
Salaries - Academic	4,104,791	4,106,570	4,024,860	3,835,180
Salaries - Supporting	212,139	221,400	200,820	137,980
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Salaries - Professional	132,366	131,470	131,470	71,740
Employee Benefits	1,369,483	1,524,160	1,525,010	1,421,040
Travel	66,225	74,670	74,670	28,370
Operating Expenses	623,087	1,903,050	1,797,980	898,390
Capital Outlay	9,567	1,260	1,260	0
Department Revenues	39,770	910	22,730	0
<b>Total</b>	<b>6,762,178</b>	<b>8,103,490</b>	<b>7,918,800</b>	<b>6,538,200</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Total - Instruction (20):				
Salaries - Academic	4,104,791	4,106,570	4,024,860	3,835,180
Salaries - Supporting	212,139	221,400	200,820	137,980
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Salaries - Professional	132,366	131,470	131,470	71,740
Employee Benefits	1,369,483	1,524,160	1,525,010	1,421,040
Travel	66,225	74,670	74,670	28,370
Operating Expense	623,087	1,903,050	1,797,980	898,390
Capital Outlay	9,567	1,260	1,260	0
Department Revenues	39,770	910	22,730	0
Total	<u>6,762,178</u>	<u>8,103,490</u>	<u>7,918,800</u>	<u>6,538,200</u>
Research (25)				
Research (250)				
Research & Improvement - Pharmacy (36051)				
Employee Benefits	80	0	0	0
Operating Expenses	1,127	136,200	160,000	0
Department Revenues	226	0	210	0
Total - Research & Improvement - Pharmacy (36051):	<u>1,433</u>	<u>136,200</u>	<u>160,210</u>	<u>0</u>
Research and Imp Dean Pharm (36175)				
Travel	1,233	0	0	0
Operating Expenses	45,261	44,050	44,050	43,000
Department Revenues	3,000	0	0	0
Total - Research and Imp Dean Pharm (36175):	<u>49,494</u>	<u>44,050</u>	<u>44,050</u>	<u>43,000</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Res Imp Pharm Sciences (36176)				
Operating Expenses	44,140	52,690	175,020	0
Capital Outlay	26,480	0	0	0
Department Revenues	8,189	1,060	4,930	0
Total - Res Imp Pharm Sciences (36176):	<u>78,809</u>	<u>53,750</u>	<u>179,950</u>	<u>0</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	60,929	65,600	65,600	62,260
Total - Res Imp Acad Affairs (36177):	<u>60,929</u>	<u>65,600</u>	<u>65,600</u>	<u>62,260</u>
Com Exp Research Pharm (36189)				
Operating Expenses	0	21,310	18,850	7,270
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>21,310</u>	<u>18,850</u>	<u>7,270</u>
Total - Research (250):				
Employee Benefits	80	0	0	0
Travel	1,233	0	0	0
Operating Expenses	151,457	319,850	463,520	112,530
Capital Outlay	26,480	0	0	0
Department Revenues	11,415	1,060	5,140	0
Total	<u>190,665</u>	<u>320,910</u>	<u>468,660</u>	<u>112,530</u>



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
<b>Total - Research (25):</b>				
Employee Benefits	80	0	0	0
Travel	1,233	0	0	0
Operating Expense	151,457	319,850	463,520	112,530
Capital Outlay	26,480	0	0	0
Department Revenues	11,415	1,060	5,140	0
<b>Total</b>	<u>190,665</u>	<u>320,910</u>	<u>468,660</u>	<u>112,530</u>
<b>Public Service (30)</b>				
Public Service (300)				
<b>Total - Public Service (30):</b>				
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Academic Support (35)</b>				
Academic Support (350)				
Dean College of Pharmacy (36000)				
Salaries - Administrative	416,787	319,550	319,550	271,550
Salaries - Supporting	40,953	61,030	40,150	40,350
Salaries - Professional	69,880	70,090	69,100	69,200
Employee Benefits	127,214	135,180	135,180	91,970
Travel	11,605	22,500	22,500	5,000
Operating Expenses	22,762	29,980	29,520	20,000
Department Revenues	692	720	1,180	0
<b>Total - Dean College of Pharmacy (36000):</b>	<u>689,893</u>	<u>639,050</u>	<u>617,180</u>	<u>498,070</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Library (36200)				
Operating Expenses	104,537	109,070	109,070	110,520
Total - Library (36200):	<u>104,537</u>	<u>109,070</u>	<u>109,070</u>	<u>110,520</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Academic	143,855	143,950	143,950	144,020
Salaries - Supporting	50,580	53,350	53,350	49,940
Salaries - Professional	149,804	177,740	176,740	177,940
Employee Benefits	110,387	123,760	123,760	118,530
Travel	10,714	10,100	10,100	4,050
Operating Expenses	20,826	27,620	27,620	23,220
Department Revenues	2,014	400	400	0
Total - Assoc Dean Academic Affairs (36300):	<u>488,180</u>	<u>536,920</u>	<u>535,920</u>	<u>517,700</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	0	0	5,400
Salaries - Academic	0	0	0	3,330
Salaries - Supporting	0	5,000	5,000	1,690
Salaries - Professional	0	0	0	6,490
Employee Benefits	12,898	21,710	21,710	7,210
Operating Expenses	0	188,180	166,460	31,030
Total - Com Exp Academic Adm Phar (36325):	<u>12,898</u>	<u>214,890</u>	<u>193,170</u>	<u>55,150</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
<b>Total - Academic Support (350):</b>				
Salaries - Administrative	416,787	319,550	319,550	276,950
Salaries - Academic	143,855	143,950	143,950	147,350
Salaries - Supporting	91,533	119,380	98,500	91,980
Salaries - Professional	219,684	247,830	245,840	253,630
Employee Benefits	250,499	280,650	280,650	217,710
Travel	22,319	32,600	32,600	9,050
Operating Expenses	148,125	354,850	332,670	184,770
Department Revenues	2,706	1,120	1,580	0
<b>Total</b>	<b>1,295,508</b>	<b>1,499,930</b>	<b>1,455,340</b>	<b>1,181,440</b>
<b>Total - Academic Support (35):</b>				
Salaries - Administrative	416,787	319,550	319,550	276,950
Salaries - Academic	143,855	143,950	143,950	147,350
Salaries - Supporting	91,533	119,380	98,500	91,980
Salaries - Professional	219,684	247,830	245,840	253,630
Employee Benefits	250,499	280,650	280,650	217,710
Travel	22,319	32,600	32,600	9,050
Operating Expense	148,125	354,850	332,670	184,770
Department Revenues	2,706	1,120	1,580	0
<b>Total</b>	<b>1,295,508</b>	<b>1,499,930</b>	<b>1,455,340</b>	<b>1,181,440</b>
<b>Student Services (40)</b>				
<b>Student Services (400)</b>				

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Student Activity Support (36345)				
Travel	16,646	23,000	22,420	20,570
Operating Expenses	15,194	23,000	23,000	20,570
Department Revenues	-500	0	0	0
Total - Student Activity Support (36345):	<u>31,340</u>	<u>46,000</u>	<u>45,420</u>	<u>41,140</u>
GCOP Student Travel (36346)				
Travel	600	1,000	1,000	0
Operating Expenses	1,197	0	0	0
Total - GCOP Student Travel (36346):	<u>1,797</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Assoc Dean Student Serv (36350)				
Salaries - Supporting	95,058	91,070	91,070	91,360
Salaries - Students	0	1,000	0	0
Salaries - Professional	287,009	283,510	283,510	284,010
Employee Benefits	144,802	169,010	169,010	142,640
Travel	3,905	4,000	4,000	1,250
Operating Expenses	15,792	23,590	23,560	22,250
Department Revenues	2,141	60	90	0
Total - Assoc Dean Student Serv (36350):	<u>548,707</u>	<u>572,240</u>	<u>571,240</u>	<u>541,510</u>
Com Exp Student Services (36358)				
Salaries - Supporting	0	0	0	1,420
Salaries - Professional	0	0	0	5,500
Employee Benefits	9,635	14,770	14,870	30,770
Operating Expenses	0	91,780	81,190	15,100
Total - Com Exp Student Services (36358):	<u>9,635</u>	<u>106,550</u>	<u>96,060</u>	<u>52,790</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Student Recruitment (36375)				
Travel	2,778	2,500	2,500	2,350
Operating Expenses	5,311	19,350	19,300	17,950
Department Revenues	129	0	50	0
Total - Student Recruitment (36375):	8,218	21,850	21,850	20,300
 Total - Student Services (400):				
Salaries - Supporting	95,058	91,070	91,070	92,780
Salaries - Students	0	1,000	0	0
Salaries - Professional	287,009	283,510	283,510	289,510
Employee Benefits	154,437	183,780	183,880	173,410
Travel	23,929	30,500	29,920	24,170
Operating Expenses	37,494	157,720	147,050	75,870
Department Revenues	1,770	60	140	0
Total	599,697	747,640	735,570	655,740
 Total - Student Services (40):				
Salaries - Supporting	95,058	91,070	91,070	92,780
Salaries - Students	0	1,000	0	0
Salaries - Professional	287,009	283,510	283,510	289,510
Employee Benefits	154,437	183,780	183,880	173,410
Travel	23,929	30,500	29,920	24,170
Operating Expense	37,494	157,720	147,050	75,870
Department Revenues	1,770	60	140	0
Total	599,697	747,640	735,570	655,740
 Institutional Support (45)				
Institutional Support (450)				

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
COP Graduation Expense (36380)				
Operating Expenses	15,197	22,360	22,360	22,320
Department Revenues	1,460	0	0	0
Total - COP Graduation Expense (36380):	<u>16,657</u>	<u>22,360</u>	<u>22,360</u>	<u>22,320</u>
Pro Rata Administrative Costs (36425)				
Department Revenues	347,420	347,420	347,420	294,880
Total - Pro Rata Administrative Costs (36425):	<u>347,420</u>	<u>347,420</u>	<u>347,420</u>	<u>294,880</u>
Communications and Engagement (36460)				
Salaries - Professional	55,844	55,370	55,370	55,480
Employee Benefits	29,021	27,690	27,690	29,020
Travel	6	3,000	3,000	750
Operating Expenses	94,323	116,370	115,150	116,500
Department Revenues	1,732	130	1,350	0
Total - Communications and Engagement (36460):	<u>180,926</u>	<u>202,560</u>	<u>202,560</u>	<u>201,750</u>
Development (36475)				
Salaries - Professional	9,751	6,010	6,010	6,020
Employee Benefits	3,936	0	1,810	0
Travel	764	500	0	0
Operating Expenses	631	5,500	4,190	0
Department Revenues	87	0	0	0
Total - Development (36475):	<u>15,169</u>	<u>12,010</u>	<u>12,010</u>	<u>6,020</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Common Exp Institutional Support (36508)				
Salaries - Professional	0	0	0	1,800
Employee Benefits	110	450	450	6,110
Operating Expenses	0	63,930	56,550	33,400
Department Revenues	13,180	13,180	13,180	0
<b>Total - Common Exp Institutional Support (36508):</b>	<b>13,290</b>	<b>77,560</b>	<b>70,180</b>	<b>41,310</b>
Total - Institutional Support (450):				
Salaries - Professional	65,595	61,380	61,380	63,300
Employee Benefits	33,067	28,140	29,950	35,130
Travel	770	3,500	3,000	750
Operating Expenses	110,151	208,160	198,250	172,220
Department Revenues	363,879	360,730	361,950	294,880
<b>Total</b>	<b>573,462</b>	<b>661,910</b>	<b>654,530</b>	<b>566,280</b>
Total - Institutional Support (45):				
Salaries - Professional	65,595	61,380	61,380	63,300
Employee Benefits	33,067	28,140	29,950	35,130
Travel	770	3,500	3,000	750
Operating Expense	110,151	208,160	198,250	172,220
Department Revenues	363,879	360,730	361,950	294,880
<b>Total</b>	<b>573,462</b>	<b>661,910</b>	<b>654,530</b>	<b>566,280</b>
Physical Plant (50)				
Physical Plant (500)				

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Building Maintenance (36525)				
Operating Expenses	16,823	0	0	169,370
Department Revenues	164,181	182,000	182,000	0
Total - Building Maintenance (36525):	<u>181,004</u>	<u>182,000</u>	<u>182,000</u>	<u>169,370</u>
Custodial (36550)				
Salaries - Supporting	30,582	43,570	43,570	22,670
Employee Benefits	23,589	33,120	33,120	17,600
Operating Expenses	3,799	4,000	4,000	4,000
Total - Custodial (36550):	<u>57,970</u>	<u>80,690</u>	<u>80,690</u>	<u>44,270</u>
Utilities (36575)				
Operating Expenses	224,520	225,840	225,840	106,790
Total - Utilities (36575):	<u>224,520</u>	<u>225,840</u>	<u>225,840</u>	<u>106,790</u>
Physical Plant Pool (36579)				
Salaries - Supporting	0	0	0	1,000
Employee Benefits	4,006	6,020	6,030	2,730
Operating Expenses	0	69,670	61,630	17,540
Total - Physical Plant Pool (36579):	<u>4,006</u>	<u>75,690</u>	<u>67,660</u>	<u>21,270</u>



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Total - Physical Plant (500):				
Salaries - Supporting	30,582	43,570	43,570	23,670
Employee Benefits	27,595	39,140	39,150	20,330
Operating Expenses	245,142	299,510	291,470	297,700
Department Revenues	164,181	182,000	182,000	0
<b>Total</b>	<u>467,500</u>	<u>564,220</u>	<u>556,190</u>	<u>341,700</u>
Total - Physical Plant (50):				
Salaries - Supporting	30,582	43,570	43,570	23,670
Employee Benefits	27,595	39,140	39,150	20,330
Operating Expense	245,142	299,510	291,470	297,700
Department Revenues	164,181	182,000	182,000	0
<b>Total</b>	<u>467,500</u>	<u>564,220</u>	<u>556,190</u>	<u>341,700</u>
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Residents Schol (36081)				
Operating Expenses	19,271	13,000	13,000	13,000
<b>Total - COP Residents Schol (36081):</b>	<u>19,271</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
COP Scholarships (36600)				
Operating Expenses	569,762	403,000	403,000	0
Total - COP Scholarships (36600):	<u>569,762</u>	<u>403,000</u>	<u>403,000</u>	<u>0</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	589,033	416,000	416,000	13,000
Total	<u>589,033</u>	<u>416,000</u>	<u>416,000</u>	<u>13,000</u>
Total - Scholarships and Fellowships (55):				
Operating Expense	589,033	416,000	416,000	13,000
Total	<u>589,033</u>	<u>416,000</u>	<u>416,000</u>	<u>13,000</u>
Total Education and General				
Salaries - Administrative	416,787	319,550	319,550	276,950
Salaries - Academic	4,248,646	4,250,520	4,168,810	3,982,530
Salaries - Supporting	429,312	475,420	433,960	346,410
Salaries - Students	0	1,000	0	0
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Salaries - Professional	704,654	724,190	722,200	678,180
Employee Benefits	1,835,161	2,055,870	2,058,640	1,867,620
Travel	114,476	141,270	140,190	62,340
Operating Expense	1,904,489	3,659,140	3,646,940	1,754,480
Capital Outlay	36,047	1,260	1,260	0
Department Revenues	583,721	545,880	573,540	294,880
Total	<u>10,478,043</u>	<u>12,314,100</u>	<u>12,205,090</u>	<u>9,408,890</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	661,000	677,000	676,680	675,040
 Total E & G Mandatory Transfers:	661,000	677,000	676,680	675,040
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	35,865	32,400	32,410	29,040
Transfers to Other Funds	0	47,080	46,510	41,630
Transfer to Unrestricted	0	130,680	130,900	117,130
Transfers from Renew and Replace	0	-661,000	-661,000	-661,000
 Total E & G Non-Mandatory Transfers:	35,865	-450,840	-451,180	-473,200
 Total E & G Transfers	696,865	226,160	225,500	201,840

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	416,787	319,550	319,550	276,950
Salaries - Academic	4,248,646	4,250,520	4,168,810	3,982,530
Salaries - Supporting	429,312	475,420	433,960	346,410
Salaries - Students	0	1,000	0	0
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Salaries - Professional	704,654	724,190	722,200	678,180
Employee Benefits	1,835,161	2,055,870	2,058,640	1,867,620
Travel	114,476	141,270	140,190	62,340
Operating Expense	1,904,489	3,659,140	3,646,940	1,754,480
Capital Outlay	36,047	1,260	1,260	0
Department Revenues	583,721	545,880	573,540	294,880
E & G Transfers	696,865	226,160	225,500	201,840
Total	<u>11,174,908</u>	<u>12,540,260</u>	<u>12,430,590</u>	<u>9,610,730</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
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 2021-22

	Actual 2019-20	October 2020-21	Estimated 2020-21	July 2021-22
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	416,787	319,550	319,550	276,950
Salaries - Academic	4,248,646	4,250,520	4,168,810	3,982,530
Salaries - Supporting	429,312	475,420	433,960	346,410
Salaries - Students	0	1,000	0	0
Salaries - Medical Residents	204,750	140,000	140,000	145,500
Salaries - Professional	704,654	724,190	722,200	678,180
Employee Benefits	1,835,161	2,055,870	2,058,640	1,867,620
Travel	114,476	141,270	140,190	62,340
Operating Expenses	1,904,489	3,659,140	3,646,940	1,754,480
Capital Outlay	36,047	1,260	1,260	0
Department Revenues	583,721	545,880	573,540	294,880
E & G Transfers and Auxiliary Transfers	696,865	226,160	225,500	201,840
Total	11,174,908	12,540,260	12,430,590	9,610,730

ETSU  
Summary of Restricted Current Funds Available and Applied  
July Budget 2021-22

	Actual 2019-20 -----	October Budget 2020-21 -----	Estimated Budget 2020-21 -----	% Change Estimated Over Actual -----	July Budget 2021-22 -----	% Change July Over Estimated -----
Restricted Revenues						
9035 State Grants and Contracts	88,001	58,700	58,700	-33.30	58,700	0.00
9045 Private Grants & Contracts	60,738	40,500	40,500	-33.32	40,500	0.00
Total Restricted Revenues	148,739	99,200	99,200	-33.31	99,200	0.00
Restricted Expenditures						
9205 Instruction	29,991	16,000	16,000	-46.65	16,000	0.00
9210 Research	5,262	2,800	2,800	-46.79	2,800	0.00
9215 Public Service	55,232	29,500	29,500	-46.59	29,500	0.00
9240 Scholarships and Fellowships	95,000	50,900	50,900	-46.42	50,900	0.00
Total Restricted Expenditures	185,485	99,200	99,200	-46.52	99,200	0.00