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EAST TENNESSEE STATE UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET
2022-2023

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 JULY PROPOSED BUDGET 2022-2023
 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 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 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	% Change Over Actual	July Budget 2022-23	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	115,936	18,200	18,200	-84.3	18,200	-84.3
Allocation for Working Capital	214,872	218,100	218,100	01.5	218,100	01.5
Special Allocations	234,800	234,400	234,400	-00.2	234,100	-00.3
Unallocated Balance	1,849,623	2,711,200	2,711,200	46.6	0	-100.0
Total Unrestricted Current Fund Balances	2,415,231	3,181,900	3,181,900	31.7	470,400	-80.5
Revenues						
Education and General						
Tuition and Fees	10,364,321	9,725,800	9,421,500	-09.1	8,117,900	-21.7
State Grants and Contracts	21,723	32,200	67,000	208.4	0	-100.0
Private Grants and Contracts	5,953	0	1,300	-78.2	0	-100.0
Private Gifts	103,500	103,400	71,300	-31.1	71,300	-31.1
Sales & Services of Other Activities	121,556	113,000	109,600	-09.8	92,300	-24.1
Other Sources	7,841	300	10,600	35.2	5,000	-36.2
Total Education and General	10,624,894	9,974,700	9,681,300	-08.9	8,286,500	-22.0
Sales & Services of Aux Enterprises						
Total Revenues	10,624,894	9,974,700	9,681,300	-08.9	8,286,500	-22.0
Expenditures and Transfers						
Education and General						
Instruction	6,323,887	7,158,600	6,969,000	10.2	5,782,400	-08.6
Research	122,609	480,800	422,900	244.9	99,800	-18.6
Academic Support	1,190,306	1,358,000	1,525,000	28.1	1,466,100	23.2
Student Services	559,914	711,400	662,800	18.4	663,300	18.5
Institutional Support	533,977	630,200	596,800	11.8	515,400	-03.5
Operation & Maintenance of Plant	483,345	487,100	494,700	02.3	343,400	-29.0
Scholarships & Fellowships	418,314	213,700	196,500	-53.0	13,000	-96.9
Total Education and General	9,632,352	11,039,800	10,867,700	12.8	8,883,400	-07.8
Mandatory Transfers for:						
Principal & Interest	676,668	675,600	675,100	-00.2	672,900	-00.6
Total Mandatory Transfers	676,668	675,600	675,100	-00.2	672,900	-00.6
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	32,415	30,100	3,400	-89.5	2,900	-91.1
Transfers to Renewal & Replacements	0	661,000	661,000		0	
Transfers to Other Funds	177,812	164,700	185,600	04.4	156,200	-12.2

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	% Change Over Actual	July Budget 2022-23	% Change Over Actual
Transfers from Renewal & Replacements	-661,000	0	0	-100.0	-1,428,900	116.2
Total Non-Mandatory Transfers	-450,773	855,800	850,000	-288.6	-1,269,800	181.7
Total Education and General	9,858,247	12,571,200	12,392,800	25.7	8,286,500	-15.9
Auxiliary Enterprises Expenditures						
Total Auxiliary Expenditures	0	0	0	00.0	0	00.0
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Total Non-Mandatory Transfers	0	0	0	00.0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0	0	00.0
Total Expenditures And Transfers	9,858,247	12,571,200	12,392,800	25.7	8,286,500	-15.9
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	18,192	18,200	18,200	00.0	18,200	00.0
Allocation for Working Capital	218,058	218,100	218,100	00.0	218,100	00.0
Special Allocations	234,388	349,100	234,100	-00.1	234,100	-00.1
Unallocated Balance	2,711,240	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	3,181,878	585,400	470,400	-85.2	470,400	-85.2

ETSU
Special Allocations
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
At Beginning of Period				
2% to 5% Reserve	234,800	234,400	234,400	234,100
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	234,400	234,400	234,100
At End of Period				
2% to 5% Reserve	234,388	349,100	234,100	234,100
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 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	234,388	349,100	234,100	234,100

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	4,120,674	319,219	1,343,179	9,458	530,096	1,261	6,323,887	65.65
Research	0	0	0	0	117,379	5,230	122,609	1.27
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	719,962	91,436	226,203	150	152,555	0	1,190,306	12.36
Student Services	286,009	91,804	155,853	240	26,008	0	559,914	5.81
Institutional Support	62,030	0	30,310	153	441,484	0	533,977	5.54
Oper & Maint of Plant	0	41,610	42,510	0	399,225	0	483,345	5.02
Scholarships & Fellow	0	0	0	0	418,314	0	418,314	4.34
Total Educational and General	5,188,675	544,069	1,798,055	10,001	2,085,061	6,491	9,632,352	
Total Unrestricted	5,188,675	544,069	1,798,055	10,001	2,085,061	6,491	9,632,352	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,655,900	268,700	1,195,400	45,000	1,993,600	0	7,158,600	64.84
Research	0	0	0	0	480,800	0	480,800	4.36
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	709,500	93,500	234,100	9,100	311,800	0	1,358,000	12.30
Student Services	289,200	93,000	147,700	27,400	154,100	0	711,400	6.44
Institutional Support	63,700	0	33,500	1,800	531,200	0	630,200	5.71
Oper & Maint of Plant	19,900	43,400	32,700	0	391,100	0	487,100	4.41
Scholarships & Fellow	0	0	0	0	213,700	0	213,700	1.94
Total Educational and General	4,738,200	498,600	1,643,400	83,300	4,076,300	0	11,039,800	
Total Unrestricted	4,738,200	498,600	1,643,400	83,300	4,076,300	0	11,039,800	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,496,200	268,400	1,191,500	45,000	1,967,900	0	6,969,000	64.13
Research	0	0	0	0	422,900	0	422,900	3.89
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	745,100	93,000	232,900	9,100	444,900	0	1,525,000	14.03
Student Services	247,100	94,700	147,000	31,200	142,800	0	662,800	6.10
Institutional Support	67,500	0	34,900	1,800	492,600	0	596,800	5.49
Oper & Maint of Plant	20,300	42,800	63,000	0	368,600	0	494,700	4.55
Scholarships & Fellow	0	0	0	0	196,500	0	196,500	1.81
Total Educational and General	4,576,200	498,900	1,669,300	87,100	4,036,200	0	10,867,700	
Total Unrestricted	4,576,200	498,900	1,669,300	87,100	4,036,200	0	10,867,700	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2022-23

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,657,700	270,600	1,163,700	55,300	635,100	0	5,782,400	65.09
Research	0	0	0	0	99,800	0	99,800	1.12
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	772,500	99,800	237,100	28,600	328,100	0	1,466,100	16.50
Student Services	299,000	97,400	158,500	34,900	73,500	0	663,300	7.47
Institutional Support	93,700	1,700	38,300	2,000	379,700	0	515,400	5.80
Oper & Maint of Plant	23,700	44,900	51,000	0	223,800	0	343,400	3.87
Scholarships & Fellow	0	0	0	0	13,000	0	13,000	0.15
Total Educational and General	4,846,600	514,400	1,648,600	120,800	1,753,000	0	8,883,400	
Total Unrestricted	4,846,600	514,400	1,648,600	120,800	1,753,000	0	8,883,400	

ETSU
Detail Of Transfers
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	676,668	675,560	675,120	672,890
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	676,668	675,560	675,120	672,890
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	32,415	30,120	3,410	2,870
Renewals and Replacements:				
Transfers to Renew and Replace	0	661,000	661,000	0
Transfers from Renew and Replace	-661,000	0	0	-1,428,930
Other:				
Transfers to Other Funds	0	43,170	41,880	35,260
Transfer to Unrestricted	0	121,480	143,670	120,950
Transfers to Retire of Indebtedness	46,461	0	0	0
Intrafund Transfers Out	131,351	0	0	0
Total E&G Non-Mandatory Transfers	-450,773	855,770	849,960	-1,269,850
Total Educational And General	225,895	1,531,330	1,525,080	-596,960
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

ETSU
Detail Of Transfers
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
Total Transfers	<u>225,895</u>	<u>1,531,330</u>	<u>1,525,080</u>	<u>-596,960</u>

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 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	319,149	0	0	0	0	319,149	0	319,149
Academic	3,987,720	0	0	162,785	0	0	0	0	4,150,505	0	4,150,505
Supporting	179,219	0	0	91,436	91,804	0	41,610	0	404,069	0	404,069
Medical Residents	140,000	0	0	0	0	0	0	0	140,000	0	140,000
Professional	132,954	0	0	238,028	286,009	62,030	0	0	719,021	0	719,021
Total Salaries	4,439,893	0	0	811,398	377,813	62,030	41,610	0	5,732,744	0	5,732,744
Employee Benefits											
FICA	309,745	0	0	46,759	27,895	4,404	2,727	0	391,530	0	391,530
Retirement	491,493	0	0	86,685	57,758	6,188	6,699	0	648,823	0	648,823
Insurance	445,413	0	0	70,550	50,044	19,271	26,156	0	611,434	0	611,434
Unemployment Compensation	6,150	0	0	995	546	87	54	0	7,832	0	7,832
Other	90,378	0	0	21,214	19,610	360	6,874	0	138,436	0	138,436
Total Benefits	1,343,179	0	0	226,203	155,853	30,310	42,510	0	1,798,055	0	1,798,055
Total Personal Serv.	5,783,072	0	0	1,037,601	533,666	92,340	84,120	0	7,530,799	0	7,530,799
Other											
Travel	9,458	0	0	150	240	153	0	0	10,001	0	10,001
Printing, Duplicating, Film Processing	7,853	0	0	1,200	1,580	5,300	0	0	15,933	0	15,933
Utilities & Fuel	0	0	0	0	0	0	224,520	0	224,520	0	224,520
Communications & Shipping Cost	21,321	11	0	5,616	4,569	2,450	0	0	33,967	0	33,967
Maintenance/Repairs	13,421	0	0	0	0	0	1,556	0	14,977	0	14,977
Professional/Admin. Services	349,544	89,019	0	81,285	2,844	92,658	0	0	615,350	0	615,350
Supplies	73,132	19,945	0	59,263	16,099	42,215	4,859	0	215,513	0	215,513
Rental & Insurance	25,341	0	0	0	500	0	0	0	25,841	0	25,841
Awards & Idemnitities	1,000	0	0	0	0	0	0	0	1,000	0	1,000
Grants & Subsidies	0	525	0	0	0	0	0	0	525	0	525
Other Services & Expenses	125	0	0	0	0	0	0	0	125	0	125
Equipment	1,261	5,230	0	0	0	0	0	0	6,491	0	6,491
Dept Revenue & Service Charges	38,359	7,879	0	5,191	416	298,861	168,290	0	518,996	0	518,996
Scholarships	0	0	0	0	0	0	0	418,314	418,314	0	418,314
Total Other	540,815	122,609	0	152,705	26,248	441,637	399,225	418,314	2,101,553	0	2,101,553
Total E & G	6,323,887	122,609	0	1,190,306	559,914	533,977	483,345	418,314	9,632,352	0	9,632,352
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	225,895	0	225,895
Grand Total	6,323,887	122,609	0	1,190,306	559,914	533,977	483,345	418,314	9,858,247	0	9,858,247

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	32,250	0	0	308,890	0	0	0	0	341,140	0	341,140
Academic	3,440,360	0	0	206,080	0	0	0	0	3,646,440	0	3,646,440
Supporting	123,190	0	0	93,540	93,030	0	43,400	0	353,160	0	353,160
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	183,300	0	0	194,490	289,240	63,650	19,890	0	750,570	0	750,570
Total Salaries	3,924,600	0	0	803,000	382,270	63,650	63,290	0	5,236,810	0	5,236,810
Employee Benefits											
FICA	251,625	0	0	49,284	31,095	7,054	6,877	0	345,935	0	345,935
Retirement	429,257	0	0	84,076	53,046	12,033	11,732	0	590,144	0	590,144
Insurance	467,987	0	0	91,662	57,832	13,119	12,790	0	643,390	0	643,390
Unemployment Compensation	5,021	0	0	983	620	141	137	0	6,902	0	6,902
Other	41,479	0	0	8,124	5,126	1,163	1,134	0	57,026	0	57,026
Total Benefits	1,195,369	0	0	234,129	147,719	33,510	32,670	0	1,643,397	0	1,643,397
Total Personal Serv.	5,119,969	0	0	1,037,129	529,989	97,160	95,960	0	6,880,207	0	6,880,207
Other											
Travel	45,040	0	0	9,050	27,440	1,750	0	0	83,280	0	83,280
Operating Expense Budget	1,621,560	478,180	0	311,380	154,110	227,840	110,530	0	2,903,600	0	2,903,600
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Maintenance/Repairs	3,770	0	0	0	0	0	0	0	3,770	0	3,770
Professional/Admin. Services	365,710	0	0	0	0	4,620	0	0	370,330	0	370,330
Supplies	1,730	470	0	0	300	0	0	0	2,500	0	2,500
Rental & Insurance	0	0	0	0	0	3,820	0	0	3,820	0	3,820
Dept Revenue & Service Charges	810	2,150	0	420	-270	294,900	169,010	0	467,020	0	467,020
Scholarships	0	0	0	0	0	0	0	213,670	213,670	0	213,670
Total Other	2,038,620	480,800	0	320,850	181,580	532,930	391,110	213,670	4,159,560	0	4,159,560
Total E & G	7,158,589	480,800	0	1,357,979	711,569	630,090	487,070	213,670	11,039,767	0	11,039,767
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,531,330	0	1,531,330
Grand Total	7,158,589	480,800	0	1,357,979	711,569	630,090	487,070	213,670	12,571,097	0	12,571,097

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	31,520	0	0	286,840	0	0	0	0	318,360	0	318,360
Academic	3,279,780	0	0	272,860	0	0	0	0	3,552,640	0	3,552,640
Supporting	122,870	0	0	93,030	94,720	0	42,830	0	353,450	0	353,450
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	184,850	0	0	185,440	247,110	67,470	20,260	0	705,130	0	705,130
Total Salaries	3,764,520	0	0	838,170	341,830	67,470	63,090	0	5,075,080	0	5,075,080
Employee Benefits											
FICA	250,813	0	0	49,030	30,944	7,338	13,266	0	351,391	0	351,391
Retirement	427,871	0	0	83,642	52,788	12,518	22,630	0	599,449	0	599,449
Insurance	466,476	0	0	91,188	57,551	13,648	24,672	0	653,535	0	653,535
Unemployment Compensation	5,004	0	0	978	617	146	265	0	7,010	0	7,010
Other	41,345	0	0	8,082	5,101	1,210	2,187	0	57,925	0	57,925
Total Benefits	1,191,509	0	0	232,920	147,001	34,860	63,020	0	1,669,310	0	1,669,310
Total Personal Serv.	4,956,029	0	0	1,071,090	488,831	102,330	126,110	0	6,744,390	0	6,744,390
Other											
Travel	45,040	0	0	9,050	31,150	1,750	0	0	86,990	0	86,990
Operating Expense Budget	1,578,770	420,050	0	442,860	141,330	256,690	88,050	0	2,927,750	0	2,927,750
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Maintenance/Repairs	3,770	0	0	0	0	0	0	0	3,770	0	3,770
Professional/Admin. Services	365,710	0	0	0	0	4,620	0	0	370,330	0	370,330
Supplies	1,730	470	0	0	300	0	0	0	2,500	0	2,500
Rental & Insurance	0	0	0	0	0	3,820	0	0	3,820	0	3,820
Dept Revenue & Service Charges	17,900	2,360	0	1,990	1,120	227,490	169,010	0	419,870	0	419,870
Scholarships	0	0	0	0	0	0	0	196,450	196,450	0	196,450
Total Other	2,012,920	422,880	0	453,900	173,900	494,370	368,630	196,450	4,123,050	0	4,123,050
Total E & G	6,968,949	422,880	0	1,524,990	662,731	596,700	494,740	196,450	10,867,440	0	10,867,440
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,525,080	0	1,525,080
Grand Total	6,968,949	422,880	0	1,524,990	662,731	596,700	494,740	196,450	12,392,520	0	12,392,520

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	33,160	0	0	292,280	0	13,960	0	0	339,400	0	339,400
Academic	3,492,270	0	0	289,140	0	0	0	0	3,781,410	0	3,781,410
Supporting	121,090	0	0	99,760	97,390	1,730	44,900	0	364,870	0	364,870
Students	4,000	0	0	0	0	0	0	0	4,000	0	4,000
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	132,280	0	0	191,030	299,000	79,780	23,690	0	725,780	0	725,780
Total Salaries	3,928,300	0	0	872,210	396,390	95,470	68,590	0	5,360,960	0	5,360,960
Employee Benefits											
FICA	244,953	0	0	49,903	33,362	8,052	10,729	0	346,999	0	346,999
Retirement	417,874	0	0	85,132	56,914	13,736	18,303	0	591,959	0	591,959
Insurance	455,577	0	0	92,813	62,049	14,975	19,955	0	645,369	0	645,369
Unemployment Compensation	4,887	0	0	996	666	161	214	0	6,924	0	6,924
Other	40,379	0	0	8,226	5,500	1,327	1,769	0	57,201	0	57,201
Total Benefits	1,163,670	0	0	237,070	158,491	38,251	50,970	0	1,648,452	0	1,648,452
Total Personal Serv.	5,091,970	0	0	1,109,280	554,881	133,721	119,560	0	7,009,412	0	7,009,412
Other											
Travel	55,300	0	0	28,600	34,925	2,000	0	0	120,825	0	120,825
Operating Expense Budget	635,140	99,840	0	328,060	73,545	379,740	112,230	0	1,628,555	0	1,628,555
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Scholarships	0	0	0	0	0	0	0	13,000	13,000	0	13,000
Total Other	690,440	99,840	0	356,660	108,470	381,740	223,800	13,000	1,873,950	0	1,873,950
Total E & G	5,782,410	99,840	0	1,465,940	663,351	515,461	343,360	13,000	8,883,362	0	8,883,362
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-596,960	0	-596,960
Grand Total	5,782,410	99,840	0	1,465,940	663,351	515,461	343,360	13,000	8,286,402	0	8,286,402

ETSU
Current Fund Revenues
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	10,116,062	9,492,590	9,195,450	7,928,240
5110 Debt Service Fees	62,129	57,730	56,000	47,150
General Access				
51159 PSF Graduation Fee Pharmacy	2,431	2,260	2,190	1,850
51160 PSF Drop Add Fee Pharmacy	4,052	3,770	3,650	3,080
51190 PSF Online Textbook Fee - COP	14,709	13,340	12,750	10,430
5120 Technology Access Fee	77,953	74,300	72,080	60,680
5125 Student Activity Fee	45,381	43,170	41,880	34,850
5131 Facilities Fee	32,415	30,120	29,220	24,600
5132 Sustainable Campus Fee	3,787	3,510	3,410	2,870
5133 International Fee	5,402	5,020	4,870	4,100
Total Mandatory Fees	10,364,321	9,725,810	9,421,500	8,117,850
Non-Mandatory Fees				
Specialized Academic Course Fee				
Total Non-Mandatory Fees	0	0	0	0
Total Tuition & Fees	10,364,321	9,725,810	9,421,500	8,117,850
5400 State Grants & Contracts	21,723	32,210	67,030	0
5600 Private Grants & Contracts	5,953	0	1,310	0
5700 Private Gifts	103,500	103,350	71,300	71,300
Sales & Services of Educ. Activities				
Total Sales & Services of Educ. Activities	0	0	0	0
Sales & Services of Other Activities				
5800 Athletics	121,556	112,950	109,580	92,250
Total Sales & Services of Other Activities	121,556	112,950	109,580	92,250
Other Sources				
58503 Miscellaneous	6,050	300	9,880	5,000
58529 Insurance Health Incentives	1,791	0	720	0
Total Other Sources	7,841	300	10,600	5,000

ETSU
Current Fund Revenues
July Budget 2022-23

	Actual 2020-21	October Budget 2021-22	Estimated Budget 2021-22	July Budget 2022-23
Total Educational & General	10,624,894	9,974,620	9,681,320	8,286,400
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	10,624,894	9,974,620	9,681,320	8,286,400

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Education and General				
Instruction (20)				
Instruction (200)				
COP IPE Initiatives (36006)				
Operating Expenses	0	456,650	456,650	125,000
Total - COP IPE Initiatives (36006):	<u>0</u>	<u>456,650</u>	<u>456,650</u>	<u>125,000</u>
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,369,324	1,181,060	1,197,130	1,176,470
Salaries - Supporting	41,450	37,050	42,590	42,600
Salaries - Students	0	0	0	2,000
Salaries - Professional	75,890	73,790	77,030	78,010
Employee Benefits	411,538	400,040	400,040	389,720
Travel	0	12,500	12,500	17,500
Operating Expenses	33,594	47,420	46,080	30,070
Capital Outlay	1,261	0	0	0
Department Revenues	3,543	690	2,030	0
Total - Pharmaceutical Sciences (36025):	<u>1,936,600</u>	<u>1,752,550</u>	<u>1,777,400</u>	<u>1,736,370</u>
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	53,849	67,510	66,600	35,590
Department Revenues	2,402	0	910	0
Total - Teaching Services - Pharm Sciences (36027):	<u>56,251</u>	<u>67,510</u>	<u>67,510</u>	<u>35,590</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Teaching Services-Pharm Practice (36045)				
Salaries - Academic	6,750	7,500	7,500	7,500
Employee Benefits	528	0	0	0
Operating Expenses	157,507	221,340	206,270	234,000
Department Revenues	31,328	50	15,120	0
Total - Teaching Services-Pharm Practice (36045):	196,113	228,890	228,890	241,500
Pharmacy Practice (36050)				
Salaries - Administrative	0	26,480	26,490	27,170
Salaries - Academic	2,382,985	1,937,530	1,834,810	1,939,320
Salaries - Supporting	106,255	39,060	33,070	35,690
Employee Benefits	753,125	614,000	614,000	600,650
Travel	9,458	7,630	7,630	9,000
Operating Expenses	67,366	264,180	264,040	28,000
Department Revenues	1,033	60	200	0
Total - Pharmacy Practice (36050):	3,320,222	2,888,940	2,780,240	2,639,830
COP Residents (36080)				
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Employee Benefits	35,727	23,270	23,270	35,700
Travel	0	16,670	16,670	16,300
Operating Expenses	14,682	33,330	33,310	30,000
Department Revenues	36	0	20	0
Total - COP Residents (36080):	190,445	218,770	218,770	227,500

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Continuing Educ Pharmacy (36125)				
Operating Expenses	15,000	16,000	16,000	15,000
Total - Continuing Educ Pharmacy (36125):	<u>15,000</u>	<u>16,000</u>	<u>16,000</u>	<u>15,000</u>
Instruction Additional Compensation (36130)				
Salaries - Administrative	0	5,030	5,030	5,000
Salaries - Academic	108,966	89,780	85,430	84,700
Employee Benefits	31,828	22,530	22,530	26,010
Total - Instruction Additional Compensation (36130):	<u>140,794</u>	<u>117,340</u>	<u>112,990</u>	<u>115,710</u>
Technology Access Fee COP (36146)				
Operating Expenses	77,953	74,300	72,080	60,680
Total - Technology Access Fee COP (36146):	<u>77,953</u>	<u>74,300</u>	<u>72,080</u>	<u>60,680</u>
Faculty Recruitment (36150)				
Salaries - Academic	0	0	0	5,000
Employee Benefits	0	0	0	380
Travel	0	0	0	3,500
Operating Expenses	0	0	0	5,000
Total - Faculty Recruitment (36150):	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,880</u>
General Academics Pool (36155)				
Salaries - Administrative	0	740	0	990
Salaries - Academic	0	74,180	0	142,470
Salaries - Supporting	0	2,580	0	7,610
Salaries - Professional	0	2,790	0	4,940
Employee Benefits	46,602	56,630	52,770	41,980
Operating Expenses	25,341	764,050	740,570	25,340
Total - General Academics Pool (36155):	<u>71,943</u>	<u>900,970</u>	<u>793,340</u>	<u>223,330</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Experiential Programs (36305)				
Salaries - Academic	119,695	150,310	154,910	136,810
Salaries - Supporting	31,514	44,500	47,210	35,190
Salaries - Students	0	0	0	2,000
Salaries - Professional	57,064	106,720	107,820	49,330
Employee Benefits	63,831	78,900	78,900	69,230
Travel	0	4,240	4,240	0
Operating Expenses	46,445	47,990	48,380	46,460
Department Revenues	17	10	-380	0
Total - Experiential Programs (36305):	<u>318,566</u>	<u>432,670</u>	<u>441,080</u>	<u>339,020</u>
DPS Student Travel (36347)				
Travel	0	0	0	9,000
Total - DPS Student Travel (36347):	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,000</u>
DPP Student Travel (36348)				
Travel	0	4,000	4,000	0
Total - DPP Student Travel (36348):	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Total - Instruction (200):				
Salaries - Administrative	0	32,250	31,520	33,160
Salaries - Academic	3,987,720	3,440,360	3,279,780	3,492,270
Salaries - Supporting	179,219	123,190	122,870	121,090
Salaries - Students	0	0	0	4,000
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Salaries - Professional	132,954	183,300	184,850	132,280
Employee Benefits	1,343,179	1,195,370	1,191,510	1,163,670
Travel	9,458	45,040	45,040	55,300
Operating Expenses	491,737	1,992,770	1,949,980	635,140
Capital Outlay	1,261	0	0	0
Department Revenues	38,359	810	17,900	0
Total	<u>6,323,887</u>	<u>7,158,590</u>	<u>6,968,950</u>	<u>5,782,410</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total - Instruction (20):				
Salaries - Administrative	0	32,250	31,520	33,160
Salaries - Academic	3,987,720	3,440,360	3,279,780	3,492,270
Salaries - Supporting	179,219	123,190	122,870	121,090
Salaries - Students	0	0	0	4,000
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Salaries - Professional	132,954	183,300	184,850	132,280
Employee Benefits	1,343,179	1,195,370	1,191,510	1,163,670
Travel	9,458	45,040	45,040	55,300
Operating Expense	491,737	1,992,770	1,949,980	635,140
Capital Outlay	1,261	0	0	0
Department Revenues	38,359	810	17,900	0
Total	<u>6,323,887</u>	<u>7,158,590</u>	<u>6,968,950</u>	<u>5,782,410</u>
Research (25)				
Research (250)				
DPS Research Support (36029)				
Operating Expenses	0	0	0	98,840
Total - DPS Research Support (36029):	<u>0</u>	<u>0</u>	<u>0</u>	<u>98,840</u>
Research & Improvement - Pharmacy (36051)				
Operating Expenses	1,969	158,030	157,830	0
Department Revenues	213	0	200	0
Total - Research & Improvement - Pharmacy (36051):	<u>2,182</u>	<u>158,030</u>	<u>158,030</u>	<u>0</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Research and Imp Dean Pharm (36175)				
Operating Expenses	29,255	54,800	30,800	1,000
Department Revenues	3,000	0	0	0
Total - Research and Imp Dean Pharm (36175):	<u>32,255</u>	<u>54,800</u>	<u>30,800</u>	<u>1,000</u>
Res Imp Pharm Sciences (36176)				
Operating Expenses	20,162	147,270	152,260	0
Capital Outlay	5,230	0	0	0
Department Revenues	4,666	2,150	2,160	0
Total - Res Imp Pharm Sciences (36176):	<u>30,058</u>	<u>149,420</u>	<u>154,420</u>	<u>0</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	58,114	69,750	58,750	0
Total - Res Imp Acad Affairs (36177):	<u>58,114</u>	<u>69,750</u>	<u>58,750</u>	<u>0</u>
Com Exp Research Pharm (36189)				
Operating Expenses	0	48,800	20,880	0
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>48,800</u>	<u>20,880</u>	<u>0</u>
Total - Research (250):				
Operating Expenses	109,500	478,650	420,520	99,840
Capital Outlay	5,230	0	0	0
Department Revenues	7,879	2,150	2,360	0
Total	<u>122,609</u>	<u>480,800</u>	<u>422,880</u>	<u>99,840</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total - Research (25):				
Operating Expense	109,500	478,650	420,520	99,840
Capital Outlay	5,230	0	0	0
Department Revenues	7,879	2,150	2,360	0
Total	122,609	480,800	422,880	99,840
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	319,149	302,000	286,840	281,100
Salaries - Academic	17,686	103,120	105,830	107,130
Salaries - Supporting	40,753	41,700	42,140	41,830
Salaries - Professional	59,797	13,140	4,410	0
Employee Benefits	94,471	112,200	112,200	94,610
Travel	150	5,000	5,000	20,000
Operating Expenses	17,713	45,450	104,380	100,320
Department Revenues	3,786	0	570	0
Total - Dean College of Pharmacy (36000):	553,505	622,610	661,370	644,990

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Library (36200)				
Operating Expenses	108,526	113,560	114,070	114,760
Total - Library (36200):	<u>108,526</u>	<u>113,560</u>	<u>114,070</u>	<u>114,760</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Academic	145,099	98,870	167,030	171,490
Salaries - Supporting	50,683	49,940	50,890	54,520
Salaries - Professional	178,231	176,940	181,030	183,770
Employee Benefits	119,187	107,720	107,720	131,130
Travel	0	4,050	4,050	8,600
Operating Expenses	21,125	25,200	70,200	112,980
Department Revenues	1,405	420	1,420	0
Total - Assoc Dean Academic Affairs (36300):	<u>515,730</u>	<u>463,140</u>	<u>582,340</u>	<u>662,490</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	6,890	0	11,180
Salaries - Academic	0	4,090	0	10,520
Salaries - Supporting	0	1,900	0	3,410
Salaries - Professional	0	4,410	0	7,260
Employee Benefits	12,545	14,210	13,000	11,330
Operating Expenses	0	127,170	154,210	0
Total - Com Exp Academic Adm Phar (36325):	<u>12,545</u>	<u>158,670</u>	<u>167,210</u>	<u>43,700</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total - Academic Support (350):				
Salaries - Administrative	319,149	308,890	286,840	292,280
Salaries - Academic	162,785	206,080	272,860	289,140
Salaries - Supporting	91,436	93,540	93,030	99,760
Salaries - Professional	238,028	194,490	185,440	191,030
Employee Benefits	226,203	234,130	232,920	237,070
Travel	150	9,050	9,050	28,600
Operating Expenses	147,364	311,380	442,860	328,060
Department Revenues	5,191	420	1,990	0
Total	1,190,306	1,357,980	1,524,990	1,465,940
Total - Academic Support (35):				
Salaries - Administrative	319,149	308,890	286,840	292,280
Salaries - Academic	162,785	206,080	272,860	289,140
Salaries - Supporting	91,436	93,540	93,030	99,760
Salaries - Professional	238,028	194,490	185,440	191,030
Employee Benefits	226,203	234,130	232,920	237,070
Travel	150	9,050	9,050	28,600
Operating Expense	147,364	311,380	442,860	328,060
Department Revenues	5,191	420	1,990	0
Total	1,190,306	1,357,980	1,524,990	1,465,940
Student Services (40)				
Student Services (400)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Student Activity Support (36345)				
Travel	0	23,840	22,550	17,425
Operating Expenses	6,897	34,970	34,970	17,425
Department Revenues	41	0	0	0
Total - Student Activity Support (36345):	6,938	58,810	57,520	34,850
GCOP Student Travel (36346)				
Travel	0	0	0	10,000
Total - GCOP Student Travel (36346):	0	0	0	10,000
Assoc Dean Student Serv (36350)				
Salaries - Supporting	91,804	91,360	94,720	94,450
Salaries - Professional	286,009	284,010	247,110	287,790
Employee Benefits	145,665	135,950	135,950	149,070
Travel	0	1,250	1,250	2,500
Operating Expenses	12,803	24,930	23,620	20,600
Department Revenues	297	-270	1,040	0
Total - Assoc Dean Student Serv (36350):	536,578	537,230	503,690	554,410
Com Exp Student Services (36358)				
Salaries - Supporting	0	1,670	0	2,940
Salaries - Professional	0	5,230	0	11,210
Employee Benefits	10,188	11,770	11,050	9,420
Operating Expenses	0	76,560	70,170	0
Total - Com Exp Student Services (36358):	10,188	95,230	81,220	23,570

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Student Recruitment (36375)				
Travel	240	2,350	7,350	5,000
Operating Expenses	5,892	17,950	12,870	35,520
Department Revenues	78	0	80	0
Total - Student Recruitment (36375):	6,210	20,300	20,300	40,520
Total - Student Services (400):				
Salaries - Supporting	91,804	93,030	94,720	97,390
Salaries - Professional	286,009	289,240	247,110	299,000
Employee Benefits	155,853	147,720	147,000	158,490
Travel	240	27,440	31,150	34,925
Operating Expenses	25,592	154,410	141,630	73,545
Department Revenues	416	-270	1,120	0
Total	559,914	711,570	662,730	663,350
Total - Student Services (40):				
Salaries - Supporting	91,804	93,030	94,720	97,390
Salaries - Professional	286,009	289,240	247,110	299,000
Employee Benefits	155,853	147,720	147,000	158,490
Travel	240	27,440	31,150	34,925
Operating Expense	25,592	154,410	141,630	73,545
Department Revenues	416	-270	1,120	0
Total	559,914	711,570	662,730	663,350
Institutional Support (45)				
Institutional Support (450)				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
COP Ceremonial Expense (36380)				
Travel	0	1,000	1,000	0
Operating Expenses	13,894	25,120	22,550	27,750
Department Revenues	1,657	20	2,590	0
Total - COP Ceremonial Expense (36380):	15,551	26,140	26,140	27,750
Finance and Administration (36400)				
Salaries - Administrative	0	0	0	12,990
Salaries - Supporting	0	0	0	1,660
Salaries - Professional	0	0	4,430	20,920
Employee Benefits	0	0	1,460	11,000
Total - Finance and Administration (36400):	0	0	5,890	46,570
Pro Rata Administrative Costs (36425)				
Operating Expenses	0	0	0	223,970
Department Revenues	294,880	294,880	223,970	0
Total - Pro Rata Administrative Costs (36425):	294,880	294,880	223,970	223,970
Communications and Engagement (36460)				
Salaries - Professional	55,947	55,690	56,770	49,430
Employee Benefits	28,258	29,840	29,840	25,210
Travel	153	750	750	2,000
Operating Expenses	125,701	121,120	152,770	128,020
Department Revenues	2,324	0	930	0
Total - Communications and Engagement (36460):	212,383	207,400	241,060	204,660

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	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Development (36475)				
Salaries - Professional	6,083	6,520	6,270	6,390
Employee Benefits	1,942	2,560	2,560	2,040
Operating Expenses	807	0	0	0
Total - Development (36475):	<u>8,832</u>	<u>9,080</u>	<u>8,830</u>	<u>8,430</u>
Audit Costs COP (36480)				
Operating Expenses	2,221	2,220	2,220	0
Total - Audit Costs COP (36480):	<u>2,221</u>	<u>2,220</u>	<u>2,220</u>	<u>0</u>
Common Exp Institutional Support (36508)				
Salaries - Administrative	0	0	0	970
Salaries - Supporting	0	0	0	70
Salaries - Professional	0	1,440	0	3,040
Employee Benefits	110	1,110	1,000	0
Operating Expenses	0	87,820	87,590	0
Total - Common Exp Institutional Support (36508):	<u>110</u>	<u>90,370</u>	<u>88,590</u>	<u>4,080</u>
Total - Institutional Support (450):				
Salaries - Administrative	0	0	0	13,960
Salaries - Supporting	0	0	0	1,730
Salaries - Professional	62,030	63,650	67,470	79,780
Employee Benefits	30,310	33,510	34,860	38,250
Travel	153	1,750	1,750	2,000
Operating Expenses	142,623	236,280	265,130	379,740
Department Revenues	298,861	294,900	227,490	0
Total	<u>533,977</u>	<u>630,090</u>	<u>596,700</u>	<u>515,460</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total - Institutional Support (45):				
Salaries - Administrative	0	0	0	13,960
Salaries - Supporting	0	0	0	1,730
Salaries - Professional	62,030	63,650	67,470	79,780
Employee Benefits	30,310	33,510	34,860	38,250
Travel	153	1,750	1,750	2,000
Operating Expense	142,623	236,280	265,130	379,740
Department Revenues	298,861	294,900	227,490	0
Total	533,977	630,090	596,700	515,460
Physical Plant (50)				
Physical Plant (500)				
Building Maintenance (36525)				
Salaries - Professional	0	19,430	20,260	22,010
Employee Benefits	0	8,840	8,840	6,620
Operating Expenses	4,256	3,520	3,520	108,430
Department Revenues	168,290	169,010	169,010	0
Total - Building Maintenance (36525):	172,546	200,800	201,630	137,060
Custodial (36550)				
Salaries - Supporting	41,610	42,460	42,830	44,100
Employee Benefits	36,644	17,600	48,260	38,810
Operating Expenses	2,159	47,400	5,000	3,800
Total - Custodial (36550):	80,413	107,460	96,090	86,710

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Utilities (36575)				
Operating Expenses	224,520	111,570	111,570	111,570
Total - Utilities (36575):	<u>224,520</u>	<u>111,570</u>	<u>111,570</u>	<u>111,570</u>
Physical Plant Pool (36579)				
Salaries - Supporting	0	940	0	800
Salaries - Professional	0	460	0	1,680
Employee Benefits	5,866	6,230	5,920	5,540
Operating Expenses	0	59,610	79,530	0
Total - Physical Plant Pool (36579):	<u>5,866</u>	<u>67,240</u>	<u>85,450</u>	<u>8,020</u>
Total - Physical Plant (500):				
Salaries - Supporting	41,610	43,400	42,830	44,900
Salaries - Professional	0	19,890	20,260	23,690
Employee Benefits	42,510	32,670	63,020	50,970
Operating Expenses	230,935	222,100	199,620	223,800
Department Revenues	168,290	169,010	169,010	0
Total	<u>483,345</u>	<u>487,070</u>	<u>494,740</u>	<u>343,360</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total - Physical Plant (50):				
Salaries - Supporting	41,610	43,400	42,830	44,900
Salaries - Professional	0	19,890	20,260	23,690
Employee Benefits	42,510	32,670	63,020	50,970
Operating Expense	230,935	222,100	199,620	223,800
Department Revenues	168,290	169,010	169,010	0
Total	<u>483,345</u>	<u>487,070</u>	<u>494,740</u>	<u>343,360</u>
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Residents Schol (36081)				
Operating Expenses	14,237	13,000	13,000	13,000
Total - COP Residents Schol (36081):	<u>14,237</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
COP Scholarship Pool (36090)				
Operating Expenses	0	18,660	10,000	0
Total - COP Scholarship Pool (36090):	<u>0</u>	<u>18,660</u>	<u>10,000</u>	<u>0</u>
Student Recruitment Schol (36376)				
Operating Expenses	2,291	10	10	0
Total - Student Recruitment Schol (36376):	<u>2,291</u>	<u>10</u>	<u>10</u>	<u>0</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
COP Scholarships (36600)				
Operating Expenses	401,786	182,000	173,440	0
Total - COP Scholarships (36600):	<u>401,786</u>	<u>182,000</u>	<u>173,440</u>	<u>0</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	418,314	213,670	196,450	13,000
Total	<u>418,314</u>	<u>213,670</u>	<u>196,450</u>	<u>13,000</u>
Total - Scholarships and Fellowships (55):				
Operating Expense	418,314	213,670	196,450	13,000
Total	<u>418,314</u>	<u>213,670</u>	<u>196,450</u>	<u>13,000</u>
Total Education and General				
Salaries - Administrative	319,149	341,140	318,360	339,400
Salaries - Academic	4,150,505	3,646,440	3,552,640	3,781,410
Salaries - Supporting	404,069	353,160	353,450	364,870
Salaries - Students	0	0	0	4,000
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Salaries - Professional	719,021	750,570	705,130	725,780
Employee Benefits	1,798,055	1,643,400	1,669,310	1,648,450
Travel	10,001	83,280	86,990	120,825
Operating Expense	1,566,065	3,609,260	3,616,190	1,753,125
Capital Outlay	6,491	0	0	0
Department Revenues	518,996	467,020	419,870	0
Total	<u>9,632,352</u>	<u>11,039,770</u>	<u>10,867,440</u>	<u>8,883,360</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	676,668	675,560	675,120	672,890
 Total E & G Mandatory Transfers:	676,668	675,560	675,120	672,890
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	32,415	30,120	3,410	2,870
Transfers to Renew and Replace	0	661,000	661,000	0
Transfers to Other Funds	0	43,170	41,880	35,260
Transfer to Unrestricted	0	121,480	143,670	120,950
Transfers to Retire of Indebtedness	46,461	0	0	0
Intrafund Transfers Out	131,351	0	0	0
Transfers from Renew and Replace	-661,000	0	0	-1,428,930
 Total E & G Non-Mandatory Transfers:	-450,773	855,770	849,960	-1,269,850
 Total E & G Transfers	225,895	1,531,330	1,525,080	-596,960

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	319,149	341,140	318,360	339,400
Salaries - Academic	4,150,505	3,646,440	3,552,640	3,781,410
Salaries - Supporting	404,069	353,160	353,450	364,870
Salaries - Students	0	0	0	4,000
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Salaries - Professional	719,021	750,570	705,130	725,780
Employee Benefits	1,798,055	1,643,400	1,669,310	1,648,450
Travel	10,001	83,280	86,990	120,825
Operating Expense	1,566,065	3,609,260	3,616,190	1,753,125
Capital Outlay	6,491	0	0	0
Department Revenues	518,996	467,020	419,870	0
E & G Transfers	225,895	1,531,330	1,525,080	-596,960
Total	<u>9,858,247</u>	<u>12,571,100</u>	<u>12,392,520</u>	<u>8,286,400</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
Auxiliaries				
Auxiliary Expenditures				
Auxiliary Enterprises (710)				
Auxiliary Mandatory Transfers (720)				
Auxiliary Nonmandatory Transfers (730)				
 Total Auxiliary Expenditures				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2022-23

	Actual 2020-21	October 2021-22	Estimated 2021-22	July 2022-23
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	319,149	341,140	318,360	339,400
Salaries - Academic	4,150,505	3,646,440	3,552,640	3,781,410
Salaries - Supporting	404,069	353,160	353,450	364,870
Salaries - Students	0	0	0	4,000
Salaries - Medical Residents	140,000	145,500	145,500	145,500
Salaries - Professional	719,021	750,570	705,130	725,780
Employee Benefits	1,798,055	1,643,400	1,669,310	1,648,450
Travel	10,001	83,280	86,990	120,825
Operating Expenses	1,566,065	3,609,260	3,616,190	1,753,125
Capital Outlay	6,491	0	0	0
Department Revenues	518,996	467,020	419,870	0
E & G Transfers and Auxiliary Transfers	225,895	1,531,330	1,525,080	-596,960
Total	9,858,247	12,571,100	12,392,520	8,286,400

ETSU
Summary of Restricted Current Funds Available and Applied
July Budget 2022-23

	Actual 2020-21 -----	October Budget 2021-22 -----	Estimated Budget 2021-22 -----	% Change Estimated Over Actual -----	July Budget 2022-23 -----	% Change July Over Estimated -----
Restricted Revenues						
9004 Tuition and Fees	14,587	0	0	-100.00	0	0.00
9005 Federal Grants and Contracts	99,441	0	0	-100.00	0	0.00
9035 State Grants and Contracts	95,416	58,700	58,700	-38.48	58,700	0.00
9045 Private Grants & Contracts	78,178	40,500	40,500	-48.20	40,500	0.00
Total Restricted Revenues	287,622	99,200	99,200	-65.51	99,200	0.00
Restricted Expenditures						
9205 Instruction	7,420	16,000	16,000	115.63	16,000	0.00
9210 Research	12,403	2,800	2,800	-77.42	2,800	0.00
9215 Public Service	114,452	29,500	29,500	-74.23	29,500	0.00
9240 Scholarships and Fellowships	79,627	50,900	50,900	-36.08	50,900	0.00
Total Restricted Expenditures	213,902	99,200	99,200	-53.62	99,200	0.00