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EAST TENNESSEE STATE UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET
2023-2024

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 JULY PROPOSED BUDGET 2023-2024
 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 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Over Actual	July Budget 2023-24	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	218,058	57,100	57,100	-73.8	57,100	-73.8
Allocation for Working Capital	18,192	79,900	79,900	339.2	79,900	339.2
Special Allocations	234,400	492,400	492,400	110.1	491,900	109.9
Unallocated Balance	2,711,240	2,484,100	2,484,100	-08.4	0	-100.0
Total Unrestricted Current Fund Balances	3,181,890	3,113,500	3,113,500	-02.1	628,900	-80.2
Revenues						
Education and General						
Tuition and Fees	9,408,867	8,276,200	8,043,700	-14.5	7,131,800	-24.2
Federal Grants and Contracts	96,777	0	0	-100.0	0	-100.0
State Grants and Contracts	0	0	0		150,000	
Private Grants and Contracts	1,044	200	200	-80.8	0	-100.0
Private Gifts	71,300	71,300	71,300	00.0	71,300	00.0
Sales & Services of Other Activities	579,575	94,100	94,100	-83.8	551,000	-04.9
Other Sources	11,067	5,300	6,100	-44.9	5,000	-54.8
Total Education and General	10,168,630	8,447,100	8,215,400	-19.2	7,909,100	-22.2
Sales & Services of Aux Enterprises						
Total Revenues	10,168,630	8,447,100	8,215,400	-19.2	7,909,100	-22.2
Expenditures and Transfers						
Education and General						
Instruction	5,575,416	6,421,800	6,107,600	09.5	4,316,500	-22.6
Research	123,827	461,500	470,400	279.9	57,000	-54.0
Public Service	0	470,000	470,100		470,000	
Academic Support	1,361,854	1,567,500	1,603,900	17.8	1,579,700	16.0
Student Services	559,468	841,000	819,600	46.5	887,400	58.6
Institutional Support	509,084	548,600	594,800	16.8	537,800	05.6
Operation & Maintenance of Plant	396,872	446,700	458,800	15.6	403,600	01.7
Scholarships & Fellowships	185,372	0	500	-99.7	13,000	-93.0
Total Education and General	8,711,893	10,757,100	10,525,700	20.8	8,265,000	-05.1
Mandatory Transfers for:						
Principal & Interest	675,123	673,100	673,100	-00.3	671,400	-00.6
Total Mandatory Transfers	675,123	673,100	673,100	-00.3	671,400	-00.6
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	29,220	2,900	3,400	-88.4	21,600	-26.1

ETSU
Summary Of Unrestricted Current Funds Available And Applied
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Over Actual	July Budget 2023-24	% Change Over Actual
Transfers to Renewal & Replacements	661,000	0	0	-100.0	0	-100.0
Transfers to Other Funds	159,736	159,300	158,800	-00.6	118,100	-26.1
Transfers from Renewal & Replacements	0	-661,000	-661,000		-1,167,000	
Total Non-Mandatory Transfers	849,956	-498,800	-498,800	-158.7	-1,027,300	-220.9
Total Education and General	10,236,972	10,931,400	10,700,000	04.5	7,909,100	-22.7
Auxiliary Enterprises Expenditures						
Total Auxiliary Expenditures	0	0	0	00.0	0	00.0
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Total Non-Mandatory Transfers	0	0	0	00.0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0	0	00.0
Total Expenditures And Transfers	10,236,972	10,931,400	10,700,000	04.5	7,909,100	-22.7
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	57,117	57,100	57,100	00.0	57,100	00.0
Allocation for Working Capital	79,941	79,900	79,900	-00.1	79,900	-00.1
Special Allocations	492,400	492,200	491,900	-00.1	491,900	-00.1
Unallocated Balance	2,484,090	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	3,113,548	629,200	628,900	-79.8	628,900	-79.8

ETSU
Special Allocations
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
At Beginning of Period				
2% to 5% Reserve	234,400	234,400	234,400	233,900
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		258,000	258,000	258,000
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	234,400	492,400	492,400	491,900
At End of Period				
2% to 5% Reserve	492,400	234,200	233,900	233,900
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		258,000	258,000	258,000
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 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	492,400	492,200	491,900	491,900

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	3,537,457	281,436	1,160,343	12,718	583,462	0	5,575,416	64.00
Research	0	638	0	0	106,189	17,000	123,827	1.42
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	696,636	87,861	239,429	8,793	329,135	0	1,361,854	15.63
Student Services	246,777	99,709	142,550	14,707	55,725	0	559,468	6.42
Institutional Support	70,216	0	33,663	951	404,254	0	509,084	5.84
Oper & Maint of Plant	20,518	35,349	52,619	0	288,386	0	396,872	4.56
Scholarships & Fellow	0	0	0	0	185,372	0	185,372	2.13
Total Educational and General	4,571,604	504,993	1,628,604	37,169	1,952,523	17,000	8,711,893	
Total Unrestricted	4,571,604	504,993	1,628,604	37,169	1,952,523	17,000	8,711,893	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Total Educational and General	4,904,700	463,100	1,612,300	124,000	3,653,000	0	10,757,100	
Total Unrestricted	4,904,700	463,100	1,612,300	124,000	3,653,000	0	10,757,100	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,699,200	203,100	1,011,600	55,900	1,137,800	0	6,107,600	58.03
Research	0	2,500	0	4,000	463,900	0	470,400	4.47
Public Service	325,800	0	96,300	0	48,000	0	470,100	4.47
Academic Support	755,800	87,000	260,800	28,600	471,700	0	1,603,900	15.24
Student Services	411,200	96,400	177,400	36,200	98,400	0	819,600	7.79
Institutional Support	93,000	0	39,900	1,500	460,400	0	594,800	5.65
Oper & Maint of Plant	21,400	44,100	35,800	0	357,500	0	458,800	4.36
Scholarships & Fellow	0	0	0	0	500	0	500	0.00
Total Educational and General	5,306,400	433,100	1,621,800	126,200	3,038,200	0	10,525,700	
Total Unrestricted	5,306,400	433,100	1,621,800	126,200	3,038,200	0	10,525,700	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Proposed 2023-24

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	2,550,100	265,000	883,700	49,500	568,200	0	4,316,500	52.23
Research	0	0	0	0	57,000	0	57,000	0.69
Public Service	328,500	0	96,600	0	44,900	0	470,000	5.69
Academic Support	784,000	96,600	271,100	29,800	398,200	0	1,579,700	19.11
Student Services	443,000	98,600	215,000	18,100	112,700	0	887,400	10.74
Institutional Support	99,800	0	45,900	0	392,100	0	537,800	6.51
Oper & Maint of Plant	23,200	25,900	34,700	0	319,800	0	403,600	4.88
Scholarships & Fellow	0	0	0	0	13,000	0	13,000	0.16
Total Educational and General	4,228,600	486,100	1,547,000	97,400	1,905,900	0	8,265,000	
Total Unrestricted	4,228,600	486,100	1,547,000	97,400	1,905,900	0	8,265,000	

ETSU
Detail Of Transfers
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	675,123	673,110	673,110	671,440
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	675,123	673,110	673,110	671,440
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	29,220	2,930	3,350	21,600
Renewals and Replacements:				
Transfers to Renew and Replace	661,000	0	0	0
Transfers from Renew and Replace	0	-661,000	-661,000	-1,167,010
Other:				
Transfers to Other Funds	0	0	35,260	0
Transfer to Unrestricted	0	123,310	120,950	0
Transfers to Retire of Indebtedness	41,882	35,950	690	0
Intrafund Transfers Out	117,854	0	1,940	118,080
Total E&G Non-Mandatory Transfers	849,956	-498,810	-498,810	-1,027,330
Total Educational And General	1,525,079	174,300	174,300	-355,890
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 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Total Transfers	<u>1,525,079</u>	<u>174,300</u>	<u>174,300</u>	<u>-355,890</u>

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	26,319	0	0	286,841	0	2,756	0	0	315,916	0	315,916
Academic	3,356,970	0	0	227,841	0	0	0	0	3,584,811	0	3,584,811
Supporting	135,936	638	0	87,861	99,709	0	35,349	0	359,493	0	359,493
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	154,168	0	0	181,954	246,777	67,460	20,518	0	670,877	0	670,877
Total Salaries	3,818,893	638	0	784,497	346,486	70,216	55,867	0	5,076,597	0	5,076,597
Employee Benefits											
FICA	268,019	0	0	48,221	25,665	5,002	3,806	0	350,713	0	350,713
Retirement	400,057	0	0	89,237	50,491	7,240	9,087	0	556,112	0	556,112
Insurance	417,208	0	0	74,062	49,120	20,824	27,520	0	588,734	0	588,734
Unemployment Compensation	5,277	0	0	1,009	501	97	75	0	6,959	0	6,959
Other	69,782	0	0	26,900	16,773	500	12,131	0	126,086	0	126,086
Total Benefits	1,160,343	0	0	239,429	142,550	33,663	52,619	0	1,628,604	0	1,628,604
Total Personal Serv.	4,979,236	638	0	1,023,926	489,036	103,879	108,486	0	6,705,201	0	6,705,201
Other											
Travel	12,718	0	0	8,793	14,707	951	0	0	37,169	0	37,169
Printing, Duplicating, Film Processing	5,822	0	0	1,247	929	6,452	0	0	14,450	0	14,450
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Communications & Shipping Cost	18,538	0	0	4,565	4,445	2,739	0	0	30,287	0	30,287
Maintenance/Repairs	12,442	0	0	0	0	0	1,447	0	13,889	0	13,889
Professional/Admin. Services	385,224	87,561	0	197,831	6,113	153,473	1,080	0	831,282	0	831,282
Supplies	101,803	11,257	0	125,045	42,578	2,433	5,279	0	288,395	0	288,395
Rental & Insurance	27,177	0	0	2,036	2,036	7,318	0	0	36,531	0	36,531
Awards & Idemntities	0	1,000	0	0	0	0	0	0	1,000	0	1,000
Other Services & Expenses	250	0	0	0	0	0	0	0	250	0	250
Equipment	0	17,000	0	0	0	0	0	0	17,000	0	17,000
Dept Revenue & Service Charges	32,206	6,371	0	447	-376	231,839	169,010	0	439,497	0	439,497
Scholarships	0	0	0	0	0	0	0	185,372	185,372	0	185,372
Total Other	596,180	123,189	0	337,928	70,432	405,205	288,386	185,372	2,006,692	0	2,006,692
Total E & G	5,575,416	123,827	0	1,361,854	559,468	509,084	396,872	185,372	8,711,893	0	8,711,893
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,525,079	0	1,525,079
Grand Total	5,575,416	123,827	0	1,361,854	559,468	509,084	396,872	185,372	10,236,972	0	10,236,972

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	990	0	0	305,800	0	12,880	0	0	319,670	0	319,670
Academic	3,467,380	0	0	260,300	124,060	0	0	0	3,851,740	0	3,851,740
Supporting	123,450	0	0	96,710	97,390	70	44,900	0	362,520	0	362,520
Students	2,000	0	0	0	0	0	0	0	2,000	0	2,000
Medical Residents	98,510	0	0	0	0	0	0	0	98,510	0	98,510
Professional	134,780	0	0	191,030	299,100	86,550	21,820	0	733,280	0	733,280
Total Salaries	3,827,110	0	0	853,840	520,550	99,500	66,720	0	5,367,720	0	5,367,720
Employee Benefits											
FICA	241,437	0	0	49,903	33,362	7,433	7,250	0	339,385	0	339,385
Retirement	411,877	0	0	85,132	56,914	12,680	12,367	0	578,970	0	578,970
Insurance	449,039	0	0	92,813	62,049	13,824	13,483	0	631,208	0	631,208
Unemployment Compensation	4,817	0	0	996	666	148	145	0	6,772	0	6,772
Other	39,800	0	0	8,226	5,500	1,225	1,195	0	55,946	0	55,946
Total Benefits	1,146,970	0	0	237,070	158,491	35,310	34,440	0	1,612,281	0	1,612,281
Total Personal Serv.	4,974,080	0	0	1,090,910	679,041	134,810	101,160	0	6,980,001	0	6,980,001
Other											
Travel	55,740	0	0	28,600	37,180	2,500	0	0	124,020	0	124,020
Operating Expense Budget	1,361,510	455,940	470,000	438,860	119,520	404,350	134,380	0	3,384,560	0	3,384,560
Printing, Duplicating, Film Processing	0	0	0	40	20	0	0	0	60	0	60
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Professional/Admin. Services	13,140	0	0	7,500	1,050	4,640	3,600	0	29,930	0	29,930
Supplies	16,710	4,630	0	1,480	3,930	20	0	0	26,770	0	26,770
Rental & Insurance	0	0	0	0	0	350	0	0	350	0	350
Other Services & Expenses	10	0	0	0	0	0	0	0	10	0	10
Dept Revenue & Service Charges	550	890	0	70	140	1,960	0	0	3,610	0	3,610
Total Other	1,447,660	461,460	470,000	476,550	161,840	413,820	345,570	0	3,776,900	0	3,776,900
Total E & G	6,421,740	461,460	470,000	1,567,460	840,881	548,630	446,730	0	10,756,901	0	10,756,901
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	174,300	0	174,300
Grand Total	6,421,740	461,460	470,000	1,567,460	840,881	548,630	446,730	0	10,931,201	0	10,931,201

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

	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	302,290	0	12,750	0	0	315,040	0	315,040
Academic	3,507,510	0	325,750	264,880	129,510	0	0	0	4,227,650	0	4,227,650
Supporting	122,150	2,500	0	87,000	96,420	0	44,100	0	352,170	0	352,170
Students	130	0	0	0	0	0	0	0	130	0	130
Medical Residents	80,800	0	0	0	0	0	0	0	80,800	0	80,800
Professional	191,650	0	0	188,620	281,720	80,270	21,370	0	763,630	0	763,630
Total Salaries	3,902,240	2,500	325,750	842,790	507,650	93,020	65,470	0	5,739,420	0	5,739,420
Employee Benefits											
FICA	212,942	0	20,271	54,898	37,345	8,399	7,525	0	341,380	0	341,380
Retirement	363,266	0	34,581	93,653	63,708	14,328	12,838	0	582,374	0	582,374
Insurance	396,041	0	37,701	102,103	69,456	15,621	13,996	0	634,918	0	634,918
Unemployment Compensation	4,249	0	404	1,095	745	168	150	0	6,811	0	6,811
Other	35,103	0	3,342	9,050	6,156	1,385	1,241	0	56,277	0	56,277
Total Benefits	1,011,601	0	96,299	260,799	177,410	39,901	35,750	0	1,621,760	0	1,621,760
Total Personal Serv.	4,913,841	2,500	422,049	1,103,589	685,060	132,921	101,220	0	7,361,180	0	7,361,180
Other											
Travel	55,890	4,000	0	28,600	36,180	1,500	0	0	126,170	0	126,170
Operating Expense Budget	1,104,250	393,670	47,950	461,840	93,090	429,930	69,590	0	2,600,320	0	2,600,320
Printing, Duplicating, Film Processing	0	0	0	40	20	0	0	0	60	0	60
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Professional/Admin. Services	13,140	0	0	7,500	1,050	4,640	3,600	0	29,930	0	29,930
Supplies	16,710	4,630	0	1,480	3,930	20	0	0	26,770	0	26,770
Rental & Insurance	0	0	0	0	0	350	0	0	350	0	350
Other Services & Expenses	10	0	0	0	0	0	0	0	10	0	10
Dept Revenue & Service Charges	3,660	65,560	0	830	270	25,460	76,740	0	172,520	0	172,520
Scholarships	0	0	0	0	0	0	0	500	500	0	500
Total Other	1,193,660	467,860	47,950	500,290	134,540	461,900	357,520	500	3,164,220	0	3,164,220
Total E & G	6,107,501	470,360	469,999	1,603,879	819,600	594,821	458,740	500	10,525,400	0	10,525,400
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	174,300	0	174,300
Grand Total	6,107,501	470,360	469,999	1,603,879	819,600	594,821	458,740	500	10,699,700	0	10,699,700

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Proposed 2023-24

	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	305,600	0	12,240	0	0	317,840	0	317,840
Academic	2,413,340	0	328,490	279,540	142,520	0	0	0	3,163,890	0	3,163,890
Supporting	119,540	0	0	96,550	98,630	0	25,940	0	340,660	0	340,660
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	136,760	0	0	198,900	300,470	87,520	23,200	0	746,850	0	746,850
Total Salaries	2,815,140	0	328,490	880,590	541,620	99,760	49,140	0	4,714,740	0	4,714,740
Employee Benefits											
FICA	186,008	0	20,339	57,075	45,253	9,660	7,296	0	325,631	0	325,631
Retirement	317,319	0	34,696	97,366	77,199	16,479	12,446	0	555,505	0	555,505
Insurance	345,949	0	37,827	106,151	84,165	17,966	13,569	0	605,627	0	605,627
Unemployment Compensation	3,711	0	406	1,139	903	193	146	0	6,498	0	6,498
Other	30,663	0	3,353	9,409	7,460	1,592	1,203	0	53,680	0	53,680
Total Benefits	883,650	0	96,621	271,140	214,980	45,890	34,660	0	1,546,941	0	1,546,941
Total Personal Serv.	3,698,790	0	425,111	1,151,730	756,600	145,650	83,800	0	6,261,681	0	6,261,681
Other											
Travel	49,510	0	0	29,800	18,050	30	0	0	97,390	0	97,390
Operating Expense Budget	541,010	56,970	44,890	398,240	112,730	392,070	112,230	0	1,658,140	0	1,658,140
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Rental & Insurance	27,180	0	0	0	0	0	0	0	27,180	0	27,180
Scholarships	0	0	0	0	0	0	0	13,000	13,000	0	13,000
Total Other	617,700	56,970	44,890	428,040	130,780	392,100	319,820	13,000	2,003,300	0	2,003,300
Total E & G	4,316,490	56,970	470,001	1,579,770	887,380	537,750	403,620	13,000	8,264,981	0	8,264,981
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-355,890	0	-355,890
Grand Total	4,316,490	56,970	470,001	1,579,770	887,380	537,750	403,620	13,000	7,909,091	0	7,909,091

ETSU
Current Fund Revenues
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	9,182,810	8,082,930	7,850,700	6,961,320
5110 Debt Service Fees	56,005	48,060	48,060	41,400
General Access				
51159 PSF Graduation Fee Pharmacy	2,192	1,880	1,850	1,620
51160 PSF Drop Add Fee Pharmacy	3,653	3,140	3,090	2,700
51190 PSF Online Textbook Fee - COP	12,750	10,650	10,460	12,070
5120 Technology Access Fee	72,076	61,860	61,860	53,280
5125 Student Activity Fee	41,882	35,530	35,530	31,680
5131 Facilities Fee	29,220	25,080	25,080	21,600
5132 Sustainable Campus Fee	3,409	2,930	2,930	2,520
5133 International Fee	4,870	4,180	4,180	3,600
Total Mandatory Fees	9,408,867	8,276,240	8,043,740	7,131,790
Non-Mandatory Fees				
Specialized Academic Course Fee				
Total Non-Mandatory Fees	0	0	0	0
Total Tuition & Fees	9,408,867	8,276,240	8,043,740	7,131,790
5300 Federal Grants and Contracts	96,777	0	0	0
5400 State Grants & Contracts	0	0	0	150,000
5600 Private Grants & Contracts	1,044	240	240	0
5700 Private Gifts	71,300	71,300	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	109,575	94,050	94,050	81,000
58890 Other Sales and Services Other	470,000	0	0	470,000
Total Sales & Services of Other Activities	579,575	94,050	94,050	551,000
Other Sources				
58503 Miscellaneous	9,875	5,270	5,270	5,000
58529 Insurance Health Incentives	1,192	0	800	0

ETSU
Current Fund Revenues
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Total Other Sources	11,067	5,270	6,070	5,000
Total Educational & General	10,168,630	8,447,100	8,215,400	7,909,090
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	10,168,630	8,447,100	8,215,400	7,909,090

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Education and General				
Instruction (20)				
Instruction (200)				
COP IPE Initiatives (36006)				
Operating Expenses	13,500	568,150	568,150	125,000
Total - COP IPE Initiatives (36006):	<u>13,500</u>	<u>568,150</u>	<u>568,150</u>	<u>125,000</u>
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,228,135	1,275,350	1,511,780	649,310
Salaries - Supporting	42,719	42,600	43,560	44,190
Salaries - Students	0	1,000	0	0
Salaries - Professional	79,033	80,510	141,120	83,600
Employee Benefits	392,247	389,720	328,000	219,640
Travel	1,338	17,640	17,640	10,000
Operating Expenses	39,830	34,610	34,470	28,320
Department Revenues	2,228	70	210	0
Total - Pharmaceutical Sciences (36025):	<u>1,785,530</u>	<u>1,841,500</u>	<u>2,076,780</u>	<u>1,035,060</u>
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	46,463	49,380	47,020	38,750
Department Revenues	3,247	450	2,810	0
Total - Teaching Services - Pharm Sciences (36027):	<u>49,710</u>	<u>49,830</u>	<u>49,830</u>	<u>38,750</u>
Teaching Services-Pharm Practice (36045)				
Salaries - Academic	125	7,500	7,500	0
Employee Benefits	36	0	0	0
Travel	96	0	0	100
Operating Expenses	186,188	239,000	238,620	193,850
Department Revenues	26,442	0	380	0
Total - Teaching Services-Pharm Practice (36045):	<u>212,887</u>	<u>246,500</u>	<u>246,500</u>	<u>193,950</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Pharmacy Practice (36050)				
Salaries - Administrative	22,268	0	0	0
Salaries - Academic	1,883,619	1,807,370	1,738,790	1,507,940
Salaries - Supporting	32,748	35,690	36,200	37,200
Employee Benefits	582,545	600,650	495,170	487,710
Travel	8,810	9,000	9,000	10,810
Operating Expenses	81,802	30,600	30,470	41,840
Department Revenues	439	30	160	0
Total - Pharmacy Practice (36050):	2,612,231	2,483,340	2,309,790	2,085,500
COP Residents (36080)				
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Employee Benefits	28,931	19,000	24,000	28,930
Travel	361	16,300	16,300	14,500
Operating Expenses	20,300	31,330	31,230	28,190
Department Revenues	98	0	100	0
Total - COP Residents (36080):	195,190	165,140	152,430	217,120
Continuing Educ Pharmacy (36125)				
Operating Expenses	15,000	10,000	10,000	5,000
Total - Continuing Educ Pharmacy (36125):	15,000	10,000	10,000	5,000
Instruction Additional Compensation (36130)				
Salaries - Administrative	4,051	0	0	0
Salaries - Academic	88,115	96,800	105,920	84,600
Employee Benefits	24,079	26,010	27,140	25,380
Total - Instruction Additional Compensation (36130):	116,245	122,810	133,060	109,980

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Technology Access Fee COP (36146)				
Operating Expenses	72,076	61,860	61,860	53,280
Total - Technology Access Fee COP (36146):	<u>72,076</u>	<u>61,860</u>	<u>61,860</u>	<u>53,280</u>
Faculty Recruitment (36150)				
Salaries - Academic	0	5,000	5,000	0
Employee Benefits	0	380	380	0
Travel	0	3,500	3,500	0
Operating Expenses	0	5,000	5,000	0
Total - Faculty Recruitment (36150):	<u>0</u>	<u>13,880</u>	<u>13,880</u>	<u>0</u>
General Academics Pool (36155)				
Salaries - Administrative	0	990	0	0
Salaries - Academic	0	142,470	0	29,160
Salaries - Supporting	0	7,610	0	1,550
Salaries - Professional	0	4,940	0	1,780
Employee Benefits	43,153	41,980	44,280	52,900
Operating Expenses	27,177	313,230	63,130	27,180
Total - General Academics Pool (36155):	<u>70,330</u>	<u>511,220</u>	<u>107,410</u>	<u>112,570</u>
Experiential Programs (36305)				
Salaries - Academic	156,976	132,890	138,520	142,330
Salaries - Supporting	60,469	37,550	42,390	36,600
Salaries - Students	0	1,000	130	0
Salaries - Professional	75,135	49,330	50,530	51,380
Employee Benefits	89,352	69,230	92,630	69,090
Travel	1,957	300	450	5,100
Operating Expenses	48,799	48,210	44,160	26,780
Department Revenues	-248	0	0	0
Total - Experiential Programs (36305):	<u>432,440</u>	<u>338,510</u>	<u>368,810</u>	<u>331,280</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
DPS Student Travel (36347)				
Travel	0	9,000	9,000	9,000
Total - DPS Student Travel (36347):	<u>0</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
DPP Student Travel (36348)				
Travel	156	0	0	0
Operating Expenses	121	0	0	0
Total - DPP Student Travel (36348):	<u>277</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Instruction (200):				
Salaries - Administrative	26,319	990	0	0
Salaries - Academic	3,356,970	3,467,380	3,507,510	2,413,340
Salaries - Supporting	135,936	123,450	122,150	119,540
Salaries - Students	0	2,000	130	0
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Salaries - Professional	154,168	134,780	191,650	136,760
Employee Benefits	1,160,343	1,146,970	1,011,600	883,650
Travel	12,718	55,740	55,890	49,510
Operating Expenses	551,256	1,391,370	1,134,110	568,190
Department Revenues	32,206	550	3,660	0
Total	<u>5,575,416</u>	<u>6,421,740</u>	<u>6,107,500</u>	<u>4,316,490</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total - Instruction (20):				
Salaries - Administrative	26,319	990	0	0
Salaries - Academic	3,356,970	3,467,380	3,507,510	2,413,340
Salaries - Supporting	135,936	123,450	122,150	119,540
Salaries - Students	0	2,000	130	0
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Salaries - Professional	154,168	134,780	191,650	136,760
Employee Benefits	1,160,343	1,146,970	1,011,600	883,650
Travel	12,718	55,740	55,890	49,510
Operating Expense	551,256	1,391,370	1,134,110	568,190
Department Revenues	32,206	550	3,660	0
Total	5,575,416	6,421,740	6,107,500	4,316,490
Research (25)				
Research (250)				
DPS Research Support (36029)				
Operating Expenses	0	98,840	36,920	55,970
Department Revenues	0	0	61,920	0
Total - DPS Research Support (36029):	0	98,840	98,840	55,970
Research & Improvement - Pharmacy (36051)				
Operating Expenses	83	178,830	178,830	0
Department Revenues	438	0	0	0
Total - Research & Improvement - Pharmacy (36051):	521	178,830	178,830	0

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Research and Imp Dean Pharm (36175)				
Operating Expenses	30,255	33,350	33,350	1,000
Department Revenues	62	0	0	0
Total - Research and Imp Dean Pharm (36175):	30,317	33,350	33,350	1,000
Res Imp Pharm Sciences (36176)				
Salaries - Supporting	638	0	2,500	0
Travel	0	0	4,000	0
Operating Expenses	11,174	119,080	109,830	0
Capital Outlay	17,000	0	0	0
Department Revenues	5,871	890	3,640	0
Total - Res Imp Pharm Sciences (36176):	34,683	119,970	119,970	0
Res Imp Acad Affairs (36177)				
Operating Expenses	58,306	10,990	10,990	0
Total - Res Imp Acad Affairs (36177):	58,306	10,990	10,990	0
Research DPP N. Hagemeyer (36179)				
Operating Expenses	0	8,860	8,860	0
Total - Research DPP N. Hagemeyer (36179):	0	8,860	8,860	0
research DPP K. Dowling (36180)				
Operating Expenses	0	4,530	4,530	0
Total - research DPP K. Dowling (36180):	0	4,530	4,530	0

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Research DPP J. Gray (36181)				
Operating Expenses	0	1,660	1,660	0
Total - Research DPP J. Gray (36181):	<u>0</u>	<u>1,660</u>	<u>1,660</u>	<u>0</u>
Com Exp Research Pharm (36189)				
Operating Expenses	0	4,430	13,330	0
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>4,430</u>	<u>13,330</u>	<u>0</u>
Total - Research (250):				
Salaries - Supporting	638	0	2,500	0
Travel	0	0	4,000	0
Operating Expenses	99,818	460,570	398,300	56,970
Capital Outlay	17,000	0	0	0
Department Revenues	6,371	890	65,560	0
Total	<u>123,827</u>	<u>461,460</u>	<u>470,360</u>	<u>56,970</u>
Total - Research (25):				
Salaries - Supporting	638	0	2,500	0
Travel	0	0	4,000	0
Operating Expense	99,818	460,570	398,300	56,970
Capital Outlay	17,000	0	0	0
Department Revenues	6,371	890	65,560	0
Total	<u>123,827</u>	<u>461,460</u>	<u>470,360</u>	<u>56,970</u>
Public Service (30)				
Public Service (300)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
CPEAO (36030)				
Salaries - Academic	0	0	325,750	328,490
Employee Benefits	0	0	96,300	96,620
Operating Expenses	0	470,000	47,950	44,890
Total - CPEAO (36030):	0	470,000	470,000	470,000
Total - Public Service (300):				
Salaries - Academic	0	0	325,750	328,490
Employee Benefits	0	0	96,300	96,620
Operating Expenses	0	470,000	47,950	44,890
Total	0	470,000	470,000	470,000
Total - Public Service (30):				
Salaries - Academic	0	0	325,750	328,490
Employee Benefits	0	0	96,300	96,620
Operating Expense	0	470,000	47,950	44,890
Total	0	470,000	470,000	470,000
Academic Support (35)				
Academic Support (350)				

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Dean College of Pharmacy (36000)				
Salaries - Administrative	286,841	281,100	285,770	288,200
Salaries - Academic	105,823	107,130	109,970	111,500
Salaries - Supporting	42,263	41,830	42,920	43,570
Salaries - Professional	4,401	0	0	0
Employee Benefits	108,053	94,610	108,510	110,130
Travel	8,493	20,000	20,000	18,000
Operating Expenses	126,100	108,090	117,330	100,320
Department Revenues	582	70	830	0
Total - Dean College of Pharmacy (36000):	682,556	652,830	685,330	671,720
Library (36200)				
Operating Expenses	169,542	115,920	115,920	131,170
Total - Library (36200):	169,542	115,920	115,920	131,170
Assoc Dean Academic Affairs (36300)				
Salaries - Administrative	0	13,520	16,520	13,520
Salaries - Academic	122,018	142,650	154,910	164,330
Salaries - Supporting	45,598	51,470	44,080	51,820
Salaries - Professional	177,553	183,770	188,620	196,340
Employee Benefits	119,713	131,130	144,360	145,960
Travel	300	8,600	8,600	11,800
Operating Expenses	33,046	153,000	202,000	166,750
Department Revenues	-135	0	0	0
Total - Assoc Dean Academic Affairs (36300):	498,093	684,140	759,090	750,520

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	11,180	0	3,880
Salaries - Academic	0	10,520	0	3,710
Salaries - Supporting	0	3,410	0	1,160
Salaries - Professional	0	7,260	0	2,560
Employee Benefits	11,663	11,330	7,930	15,050
Operating Expenses	0	70,870	35,610	0
Total - Com Exp Academic Adm Phar (36325):	11,663	114,570	43,540	26,360
Total - Academic Support (350):				
Salaries - Administrative	286,841	305,800	302,290	305,600
Salaries - Academic	227,841	260,300	264,880	279,540
Salaries - Supporting	87,861	96,710	87,000	96,550
Salaries - Professional	181,954	191,030	188,620	198,900
Employee Benefits	239,429	237,070	260,800	271,140
Travel	8,793	28,600	28,600	29,800
Operating Expenses	328,688	447,880	470,860	398,240
Department Revenues	447	70	830	0
Total	1,361,854	1,567,460	1,603,880	1,579,770
Total - Academic Support (35):				
Salaries - Administrative	286,841	305,800	302,290	305,600
Salaries - Academic	227,841	260,300	264,880	279,540
Salaries - Supporting	87,861	96,710	87,000	96,550
Salaries - Professional	181,954	191,030	188,620	198,900
Employee Benefits	239,429	237,070	260,800	271,140
Travel	8,793	28,600	28,600	29,800
Operating Expense	328,688	447,880	470,860	398,240
Department Revenues	447	70	830	0
Total	1,361,854	1,567,460	1,603,880	1,579,770
Student Services (40)				
Student Services (400)				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Student Activity Support (36345)				
Travel	8,832	18,110	18,110	0
Operating Expenses	30,582	35,530	35,530	31,680
Total - Student Activity Support (36345):	39,414	53,640	53,640	31,680
GCOP Student Travel (36346)				
Travel	130	10,000	4,000	0
Total - GCOP Student Travel (36346):	130	10,000	4,000	0
Assoc Dean Student Serv (36350)				
Salaries - Academic	0	124,060	129,510	140,630
Salaries - Supporting	99,709	94,450	96,420	97,590
Salaries - Professional	246,777	287,890	281,720	296,640
Employee Benefits	130,913	149,070	171,830	202,090
Travel	0	4,070	4,070	6,500
Operating Expenses	17,126	19,920	19,820	15,000
Department Revenues	1,041	140	240	0
Total - Assoc Dean Student Serv (36350):	495,566	679,600	703,610	758,450
Com Exp Student Services (36358)				
Salaries - Academic	0	0	0	1,890
Salaries - Supporting	0	2,940	0	1,040
Salaries - Professional	0	11,210	0	3,830
Employee Benefits	11,637	9,420	5,580	12,890
Operating Expenses	0	31,000	9,700	0
Department Revenues	-1,500	0	0	0
Total - Com Exp Student Services (36358):	10,137	54,570	15,280	19,650

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Student Recruitment (36375)				
Travel	5,745	5,000	10,000	11,550
Operating Expenses	8,393	38,070	33,040	66,050
Department Revenues	83	0	30	0
Total - Student Recruitment (36375):	14,221	43,070	43,070	77,600
Total - Student Services (400):				
Salaries - Academic	0	124,060	129,510	142,520
Salaries - Supporting	99,709	97,390	96,420	98,630
Salaries - Professional	246,777	299,100	281,720	300,470
Employee Benefits	142,550	158,490	177,410	214,980
Travel	14,707	37,180	36,180	18,050
Operating Expenses	56,101	124,520	98,090	112,730
Department Revenues	-376	140	270	0
Total	559,468	840,880	819,600	887,380
Total - Student Services (40):				
Salaries - Academic	0	124,060	129,510	142,520
Salaries - Supporting	99,709	97,390	96,420	98,630
Salaries - Professional	246,777	299,100	281,720	300,470
Employee Benefits	142,550	158,490	177,410	214,980
Travel	14,707	37,180	36,180	18,050
Operating Expense	56,101	124,520	98,090	112,730
Department Revenues	-376	140	270	0
Total	559,468	840,880	819,600	887,380
Institutional Support (45)				
Institutional Support (450)				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
COP Ceremonial Expense (36380)				
Travel	919	500	500	0
Operating Expenses	28,749	27,790	30,550	27,750
Department Revenues	6,152	1,670	2,910	0
Total - COP Ceremonial Expense (36380):	<u>35,820</u>	<u>29,960</u>	<u>33,960</u>	<u>27,750</u>
Finance and Administration (36400)				
Salaries - Administrative	2,756	11,910	12,750	12,080
Salaries - Professional	2,029	8,090	2,500	7,850
Employee Benefits	1,875	8,060	6,720	6,580
Total - Finance and Administration (36400):	<u>6,660</u>	<u>28,060</u>	<u>21,970</u>	<u>26,510</u>
Pro Rata Administrative Costs (36425)				
Operating Expenses	0	223,970	236,300	236,300
Department Revenues	223,970	0	12,330	0
Total - Pro Rata Administrative Costs (36425):	<u>223,970</u>	<u>223,970</u>	<u>248,630</u>	<u>236,300</u>
Communications and Engagement (36460)				
Salaries - Professional	59,146	69,020	70,840	71,850
Employee Benefits	29,655	25,210	31,310	36,550
Travel	32	2,000	1,000	30
Operating Expenses	143,435	130,740	124,060	128,020
Department Revenues	1,669	80	10,010	0
Total - Communications and Engagement (36460):	<u>233,937</u>	<u>227,050</u>	<u>237,220</u>	<u>236,450</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Development (36475)				
Salaries - Professional	6,285	6,400	6,930	6,650
Employee Benefits	2,133	2,040	1,870	2,360
Operating Expenses	231	290	290	0
Department Revenues	48	210	210	0
Total - Development (36475):	8,697	8,940	9,300	9,010
Common Exp Institutional Support (36508)				
Salaries - Administrative	0	970	0	160
Salaries - Supporting	0	70	0	0
Salaries - Professional	0	3,040	0	1,170
Employee Benefits	0	0	0	400
Operating Expenses	0	26,570	43,740	0
Total - Common Exp Institutional Support (36508):	0	30,650	43,740	1,730
Total - Institutional Support (450):				
Salaries - Administrative	2,756	12,880	12,750	12,240
Salaries - Supporting	0	70	0	0
Salaries - Professional	67,460	86,550	80,270	87,520
Employee Benefits	33,663	35,310	39,900	45,890
Travel	951	2,500	1,500	30
Operating Expenses	172,415	409,360	434,940	392,070
Department Revenues	231,839	1,960	25,460	0
Total	509,084	548,630	594,820	537,750

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total - Institutional Support (45):				
Salaries - Administrative	2,756	12,880	12,750	12,240
Salaries - Supporting	0	70	0	0
Salaries - Professional	67,460	86,550	80,270	87,520
Employee Benefits	33,663	35,310	39,900	45,890
Travel	951	2,500	1,500	30
Operating Expense	172,415	409,360	434,940	392,070
Department Revenues	231,839	1,960	25,460	0
Total	509,084	548,630	594,820	537,750
Physical Plant (50)				
Physical Plant (500)				
Building Maintenance (36525)				
Salaries - Professional	20,518	20,140	21,370	22,900
Employee Benefits	9,982	6,620	9,690	6,620
Operating Expenses	2,964	112,030	35,290	108,430
Department Revenues	169,010	0	76,740	0
Total - Building Maintenance (36525):	202,474	138,790	143,090	137,950
Custodial (36550)				
Salaries - Supporting	35,349	44,100	44,100	25,330
Employee Benefits	38,268	22,280	23,450	23,400
Operating Expenses	4,842	3,800	3,800	3,800
Total - Custodial (36550):	78,459	70,180	71,350	52,530

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Utilities (36575)				
Operating Expenses	111,570	207,590	207,590	207,590
Total - Utilities (36575):	<u>111,570</u>	<u>207,590</u>	<u>207,590</u>	<u>207,590</u>
Physical Plant Pool (36579)				
Salaries - Supporting	0	800	0	610
Salaries - Professional	0	1,680	0	300
Employee Benefits	4,369	5,540	2,610	4,640
Operating Expenses	0	22,150	34,100	0
Total - Physical Plant Pool (36579):	<u>4,369</u>	<u>30,170</u>	<u>36,710</u>	<u>5,550</u>
Total - Physical Plant (500):				
Salaries - Supporting	35,349	44,900	44,100	25,940
Salaries - Professional	20,518	21,820	21,370	23,200
Employee Benefits	52,619	34,440	35,750	34,660
Operating Expenses	119,376	345,570	280,780	319,820
Department Revenues	169,010	0	76,740	0
Total	<u>396,872</u>	<u>446,730</u>	<u>458,740</u>	<u>403,620</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total - Physical Plant (50):				
Salaries - Supporting	35,349	44,900	44,100	25,940
Salaries - Professional	20,518	21,820	21,370	23,200
Employee Benefits	52,619	34,440	35,750	34,660
Operating Expense	119,376	345,570	280,780	319,820
Department Revenues	169,010	0	76,740	0
Total	<u>396,872</u>	<u>446,730</u>	<u>458,740</u>	<u>403,620</u>
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Residents Schol (36081)				
Operating Expenses	11,936	0	0	13,000
Total - COP Residents Schol (36081):	<u>11,936</u>	<u>0</u>	<u>0</u>	<u>13,000</u>
COP Scholarship Pool (36090)				
Operating Expenses	0	0	10	0
Total - COP Scholarship Pool (36090):	<u>0</u>	<u>0</u>	<u>10</u>	<u>0</u>
Student Recruitment Schol (36376)				
Operating Expenses	0	0	490	0
Total - Student Recruitment Schol (36376):	<u>0</u>	<u>0</u>	<u>490</u>	<u>0</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
COP Scholarships (36600)				
Operating Expenses	173,436	0	0	0
Total - COP Scholarships (36600):	<u>173,436</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	185,372	0	500	13,000
Total	<u>185,372</u>	<u>0</u>	<u>500</u>	<u>13,000</u>
Total - Scholarships and Fellowships (55):				
Operating Expense	185,372	0	500	13,000
Total	<u>185,372</u>	<u>0</u>	<u>500</u>	<u>13,000</u>
Total Education and General				
Salaries - Administrative	315,916	319,670	315,040	317,840
Salaries - Academic	3,584,811	3,851,740	4,227,650	3,163,890
Salaries - Supporting	359,493	362,520	352,170	340,660
Salaries - Students	0	2,000	130	0
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Salaries - Professional	670,877	733,280	763,630	746,850
Employee Benefits	1,628,604	1,612,280	1,621,760	1,546,940
Travel	37,169	124,020	126,170	97,390
Operating Expense	1,513,026	3,649,270	2,865,530	1,905,910
Capital Outlay	17,000	0	0	0
Department Revenues	439,497	3,610	172,520	0
Total	<u>8,711,893</u>	<u>10,756,900</u>	<u>10,525,400</u>	<u>8,264,980</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	675,123	673,110	673,110	671,440
Total E & G Mandatory Transfers:	<u>675,123</u>	<u>673,110</u>	<u>673,110</u>	<u>671,440</u>
Non-Mandatory Transfers				
Transfers to Unexpended Plant	29,220	2,930	3,350	21,600
Transfers to Renew and Replace	661,000	0	0	0
Transfers to Other Funds	0	0	35,260	0
Transfer to Unrestricted	0	123,310	120,950	0
Transfers to Retire of Indebtedness	41,882	35,950	690	0
Intrafund Transfers Out	117,854	0	1,940	118,080
Transfers from Renew and Replace	0	-661,000	-661,000	-1,167,010
Total E & G Non-Mandatory Transfers:	<u>849,956</u>	<u>-498,810</u>	<u>-498,810</u>	<u>-1,027,330</u>
Total E & G Transfers	<u>1,525,079</u>	<u>174,300</u>	<u>174,300</u>	<u>-355,890</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	315,916	319,670	315,040	317,840
Salaries - Academic	3,584,811	3,851,740	4,227,650	3,163,890
Salaries - Supporting	359,493	362,520	352,170	340,660
Salaries - Students	0	2,000	130	0
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Salaries - Professional	670,877	733,280	763,630	746,850
Employee Benefits	1,628,604	1,612,280	1,621,760	1,546,940
Travel	37,169	124,020	126,170	97,390
Operating Expense	1,513,026	3,649,270	2,865,530	1,905,910
Capital Outlay	17,000	0	0	0
Department Revenues	439,497	3,610	172,520	0
E & G Transfers	1,525,079	174,300	174,300	-355,890
Total	<u>10,236,972</u>	<u>10,931,200</u>	<u>10,699,700</u>	<u>7,909,090</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
July Budget 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
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 2023-24

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
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	315,916	319,670	315,040	317,840
Salaries - Academic	3,584,811	3,851,740	4,227,650	3,163,890
Salaries - Supporting	359,493	362,520	352,170	340,660
Salaries - Students	0	2,000	130	0
Salaries - Medical Residents	145,500	98,510	80,800	145,500
Salaries - Professional	670,877	733,280	763,630	746,850
Employee Benefits	1,628,604	1,612,280	1,621,760	1,546,940
Travel	37,169	124,020	126,170	97,390
Operating Expenses	1,513,026	3,649,270	2,865,530	1,905,910
Capital Outlay	17,000	0	0	0
Department Revenues	439,497	3,610	172,520	0
E & G Transfers and Auxiliary Transfers	1,525,079	174,300	174,300	-355,890
Total	10,236,972	10,931,200	10,699,700	7,909,090

ETSU
Summary of Restricted Current Funds Available and Applied
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Estimated Over Actual	July Budget 2023-24	% Change July Over Estimated
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Restricted Revenues						
9004 Tuition and Fees	18,506	0	0	-100.00	0	0.00
9005 Federal Grants and Contracts	411,329	0	0	-100.00	0	0.00
9010 State Appropriations: Center of Excellence	58,500	0	0	-100.00	0	0.00
9035 State Grants and Contracts	0	58,700	58,700	0.00	58,700	0.00
9045 Private Grants & Contracts	0	40,500	40,500	0.00	40,500	0.00
9047 Private Gifts	419,696	0	0	-100.00	0	0.00
Total Restricted Revenues	908,031	99,200	99,200	-89.08	99,200	0.00
Restricted Expenditures						
9205 Instruction	30,082	16,000	16,000	-46.81	16,000	0.00
9210 Research	3,727	2,000	2,000	-46.34	2,000	0.00
9215 Public Service	402,058	29,500	29,500	-92.66	29,500	0.00
9240 Scholarships and Fellowships	59,400	50,900	50,900	-14.31	50,900	0.00
Total Restricted Expenditures	495,267	98,400	98,400	-80.13	98,400	0.00