

East Tennessee State University

## Digital Commons @ East Tennessee State University

---

College of Pharmacy Operating Budgets and  
Analysis

Operating Budgets and Analysis

---

2013

### 2013-2014 - College of Pharmacy Operating Budget (October)

Budget and Financial Planning, East Tennessee State University

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



Part of the [Higher Education Commons](#)

---

#### Recommended Citation

Budget and Financial Planning, East Tennessee State University, "2013-2014 - College of Pharmacy Operating Budget (October)" (2013). *College of Pharmacy Operating Budgets and Analysis*. 34. <https://dc.etsu.edu/pharmacy-operating-budgets/34>

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



---

EAST TENNESSEE STATE  
UNIVERSITY

---

BILL GATTON COLLEGE of PHARMACY

REVISED  
OPERATING BUDGET  
2013-2014

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY  
 OCTOBER REVISED BUDGET 2013-2014  
 BUDGET SUMMARY  
 TABLE OF CONTENTS**

| <u>FORM</u>   | <u>PAGE</u> |
|---|-------------|
| I. Summary of Unrestricted Current Funds Available and Applied                                      | 1           |
| II. Detail of Special Allocations at Beginning and End of Period                                    | 3           |
| III. Unrestricted Educational and General Expenditures by Budget Category:                          |             |
| Actual.....   | 4           |
| Original.....   | 5           |
| Revised .....   | 6           |
| IV. Detail of Mandatory and Non-Mandatory Transfers   | 7           |
| V. Unrestricted Expenditures and Transfers by Major Functional Area and<br>Account for Fiscal Year: |             |
| Actual.....   | 8           |
| Original.....   | 9           |
| Revised .....   | 10          |
| VI. Current Fund Revenues   | 11          |
| VII. Unrestricted Detailed Budget Proposals - Current Fund Expenditures                             | 13          |
| VIII. Summary of Restricted Current Funds Available and Applied                                     | 43          |

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  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>Budget<br>2013-14 | October<br>Budget<br>2013-14 | % Change<br>Over<br>Actual |
|---|-------------------|---------------------------|------------------------------|----------------------------|
| <b>Unrestricted Current Fund Balances</b>       |                   |                           |                              |                            |
| at Beginning of Period                          |                   |                           |                              |                            |
| Allocation for Encumbrances                     | 79,100            | 79,100                    | 20,500                       | -74.1                      |
| Allocation for Working Capital                  | -3                | 0                         | 0                            | -100.0                     |
| Special Allocations                             | -72,539           | -74,300                   | -139,400                     | 92.2                       |
| Unallocated Balance                             | 14,300            | 0                         | 198,600                      | 1288.8                     |
| <b>Total Unrestricted Current Fund Balances</b> | <b>20,858</b>     | <b>4,800</b>              | <b>79,700</b>                | <b>282.1</b>               |
| <b>Revenues</b>                                 |                   |                           |                              |                            |
| <b>Education and General</b>                    |                   |                           |                              |                            |
| Tuition and Fees                                | 9,674,498         | 10,433,600                | 10,656,000                   | 10.1                       |
| Private Grants & Contracts                      | 5,873             | 0                         | 6,400                        | 09.0                       |
| Other Sources                                   | 45,883            | 35,000                    | 35,000                       | -23.7                      |
| <b>Total Education and General</b>              | <b>9,726,254</b>  | <b>10,468,600</b>         | <b>10,697,400</b>            | <b>10.0</b>                |
| <b>Sales &amp; Services of Aux Enterprises</b>  |                   |                           |                              |                            |
| <b>Total Revenues</b>                           | <b>9,726,254</b>  | <b>10,468,600</b>         | <b>10,697,400</b>            | <b>10.0</b>                |
| <b>Expenditures and Transfers</b>               |                   |                           |                              |                            |
| <b>Education and General</b>                    |                   |                           |                              |                            |
| Instruction                                     | 5,412,831         | 6,469,000                 | 6,526,800                    | 20.6                       |
| Research  | 174,170           | 315,000                   | 315,000                      | 80.9                       |
| Academic Support                                | 774,472           | 1,416,400                 | 1,342,600                    | 73.4                       |
| Student Services                                | 536,819           | 592,300                   | 680,800                      | 26.8                       |
| Institutional Support                           | 507,147           | 517,900                   | 526,900                      | 03.9                       |
| Operation & Maintenance of Plant                | 501,037           | 498,900                   | 720,700                      | 43.8                       |
| <b>Total Education and General</b>              | <b>7,906,476</b>  | <b>9,809,500</b>          | <b>10,112,800</b>            | <b>27.9</b>                |
| <b>Mandatory Transfers for:</b>                 |                   |                           |                              |                            |
| Principal and Interest                          | 661,000           | 661,000                   | 661,000                      | 00.0                       |
| <b>Total Mandatory Transfers</b>                | <b>661,000</b>    | <b>661,000</b>            | <b>661,000</b>               | <b>00.0</b>                |
| <b>Non-Mandatory Transfers for:</b>             |                   |                           |                              |                            |
| Transfers to Unexpended Plant Fund              | 1,100,000         | 0                         | 0                            | -100.0                     |
| <b>Total Non-Mandatory Transfers</b>            | <b>1,100,000</b>  | <b>0</b>                  | <b>0</b>                     | <b>-100.0</b>              |
| <b>Total Education and General</b>              | <b>9,667,476</b>  | <b>10,470,500</b>         | <b>10,773,800</b>            | <b>11.4</b>                |
| <b>Auxiliary Enterprises Expenditures</b>       |                   |                           |                              |                            |

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>Budget<br>2013-14 | October<br>Budget<br>2013-14 | % Change<br>Over<br>Actual |
|--|-------------------|---------------------------|------------------------------|----------------------------|
| Total Auxiliary Expenditures                           | 0                 | 0                         | 0                            | 00.0                       |
| Mandatory Transfers for:                               |                   |                           |                              |                            |
| Total Mandatory Transfers                              | 0                 | 0                         | 0                            | 00.0                       |
| Non-Mandatory Transfers for:                           |                   |                           |                              |                            |
| Total Non-Mandatory Transfers                          | 0                 | 0                         | 0                            | 00.0                       |
| Total Auxiliary Enterprises                            | 0                 | 0                         | 0                            | 00.0                       |
| Total Expenditures And Transfers                       | 9,667,476         | 10,470,500                | 10,773,800                   | 11.4                       |
| Other  |                   |                           |                              | 00.0                       |
|  |                   |                           |                              | 00.0                       |
| Total Other  | 0                 | 0                         | 0                            | 00.0                       |
| Unrestricted Current Fund Balances<br>at End of Period |                   |                           |                              |                            |
| Allocation for Encumbrances                            | 20,484            | 79,100                    | 20,500                       | 00.1                       |
| Allocation for Working Capital                         | -7                | 0                         | 200                          | -2957.1                    |
| Special Allocations                                    | -139,419          | -76,200                   | -17,400                      | -87.5                      |
| Unallocated Balance                                    | 198,578           | 0                         | 0                            | -100.0                     |
| Total Unrestricted Current Fund Balances               | 79,636            | 2,900                     | 3,300                        | -95.9                      |

ETSU  
Special Allocations  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>Budget<br>2013-14 | October<br>Budget<br>2013-14 |
|---|-------------------|---------------------------|------------------------------|
| At Beginning of Period                          |                   |                           |                              |
| 2% to 5% Reserve                                | 611,800           | 610,000                   | 610,000                      |
| Allocation for Compensated Absences             | -455,340          | -455,300                  | -498,200                     |
| 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                             | -228,999          | -229,000                  | -251,200                     |
| Allocation for Designated Appropriations        |                   |                           |                              |
| Allocation for Sustainable Campus Fee           |                   |                           |                              |
| Allocation for AMBA                             |                   |                           |                              |
| Allocation for International Education Fee      |                   |                           |                              |
| Allocation for Cost Centers                     |                   |                           |                              |
| Total   | -72,539           | -74,300                   | -139,400                     |
| At End of Period                                |                   |                           |                              |
| 2% to 5% Reserve                                | 610,000           | 608,100                   | 732,000                      |
| Allocation for Compensated Absences             | -498,209          | -455,300                  | -498,200                     |
| 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                             | -251,210          | -229,000                  | -251,200                     |
| Allocation for Designated Appropriations        |                   |                           |                              |
| Allocation for AMBA                             |                   |                           |                              |
| Allocation for Sustainable Campus Fee           |                   |                           |                              |
| Allocation for International Education Fee      |                   |                           |                              |
| Allocation for Cost Centers                     |                   |                           |                              |
| Total   | -139,419          | -76,200                   | -17,400                      |

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Actual 2012-13

| UNRESTRICTED EXPENDITURES<br>EDUCATION AND GENERAL | Professional<br>Salaries | Other<br>Salaries | Employee<br>Benefits | Travel  | Operating<br>Expense | Capital<br>Outlay | Total     | % OF<br>Total<br>E & G |
|--|--------------------------|-------------------|----------------------|---------|----------------------|-------------------|-----------|------------------------|
| Instruction  | 3,409,351                | 210,961           | 1,163,027            | 71,791  | 557,701              | 0                 | 5,412,831 | 68.46                  |
| Research   | 0                        | 0                 | 796                  | 0       | 166,789              | 6,585             | 174,170   | 2.20                   |
| Public Service                                     | 0                        | 0                 | 0                    | 0       | 0                    | 0                 | 0         | 0.00                   |
| Academic Support                                   | 344,854                  | 95,446            | 146,973              | 37,074  | 150,125              | 0                 | 774,472   | 9.80                   |
| Student Services                                   | 203,698                  | 88,230            | 146,442              | 32,200  | 66,249               | 0                 | 536,819   | 6.79                   |
| Institutional Support                              | 0                        | 0                 | 0                    | 0       | 507,147              | 0                 | 507,147   | 6.41                   |
| Oper & Maint of Plant                              | 0                        | 56,118            | 41,557               | 0       | 403,362              | 0                 | 501,037   | 6.34                   |
| Scholarships & Fellow                              | 0                        | 0                 | 0                    | 0       | 0                    | 0                 | 0         | 0.00                   |
| Total Educational and General                      | 3,957,903                | 450,755           | 1,498,795            | 141,065 | 1,851,373            | 6,585             | 7,906,476 |                        |
| Auxiliary Enterprises                              | 0                        | 0                 | 0                    | 0       | 0                    | 0                 | 0         |                        |
| Total Unrestricted                                 | 3,957,903                | 450,755           | 1,498,795            | 141,065 | 1,851,373            | 6,585             | 7,906,476 |                        |

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

|                               | Professional Salaries | Other Salaries | Employee Benefits | Travel  | Operating Expense | Capital Outlay | Total     | % OF Total E & G |
|-------------------------------|-----------------------|----------------|-------------------|---------|-------------------|----------------|-----------|------------------|
| UNRESTRICTED EXPENDITURES     |                       |                |                   |         |                   |                |           |                  |
| EDUCATION AND GENERAL         |                       |                |                   |         |                   |                |           |                  |
| Instruction                   | 3,868,800             | 269,600        | 1,473,000         | 64,300  | 793,300           | 0              | 6,469,000 | 65.95            |
| Research                      | 0                     | 0              | 0                 | 0       | 315,000           | 0              | 315,000   | 3.21             |
| Public Service                | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Academic Support              | 687,900               | 174,700        | 306,800           | 34,500  | 212,500           | 0              | 1,416,400 | 14.44            |
| Student Services              | 245,200               | 87,900         | 119,800           | 28,600  | 110,800           | 0              | 592,300   | 6.04             |
| Institutional Support         | 0                     | 0              | 0                 | 0       | 517,900           | 0              | 517,900   | 5.28             |
| Oper & Maint of Plant         | 0                     | 53,900         | 19,400            | 0       | 425,600           | 0              | 498,900   | 5.09             |
| Scholarships & Fellow         | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Total Educational and General | 4,801,900             | 586,100        | 1,919,000         | 127,400 | 2,375,100         | 0              | 9,809,500 |                  |
| Auxiliary Enterprises         | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         |                  |
| Total Unrestricted            | 4,801,900             | 586,100        | 1,919,000         | 127,400 | 2,375,100         | 0              | 9,809,500 |                  |



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

|  | Professional Salaries | Other Salaries | Employee Benefits | Travel  | Operating Expense | Capital Outlay | Total      | % OF Total E & G |
|--|-----------------------|----------------|-------------------|---------|-------------------|----------------|------------|------------------|
| UNRESTRICTED EXPENDITURES<br>EDUCATION AND GENERAL |                       |                |                   |         |                   |                |            |                  |
| Instruction  | 3,814,900             | 319,200        | 1,470,700         | 130,200 | 791,800           | 0              | 6,526,800  | 64.54            |
| Research   | 0                     | 0              | 0                 | 0       | 315,000           | 0              | 315,000    | 3.11             |
| Public Service                                     | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0          | 0.00             |
| Academic Support                                   | 610,800               | 175,700        | 259,200           | 34,500  | 262,400           | 0              | 1,342,600  | 13.28            |
| Student Services                                   | 248,500               | 107,200        | 126,900           | 28,600  | 169,600           | 0              | 680,800    | 6.73             |
| Institutional Support                              | 0                     | 0              | 0                 | 0       | 526,900           | 0              | 526,900    | 5.21             |
| Oper & Maint of Plant                              | 0                     | 54,600         | 39,800            | 0       | 626,300           | 0              | 720,700    | 7.13             |
| Scholarships & Fellow                              | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0          | 0.00             |
| Total Educational and General                      | 4,674,200             | 656,700        | 1,896,600         | 193,300 | 2,692,000         | 0              | 10,112,800 |                  |
| Auxiliary Enterprises                              | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0          |                  |
| Total Unrestricted                                 | 4,674,200             | 656,700        | 1,896,600         | 193,300 | 2,692,000         | 0              | 10,112,800 |                  |

ETSU  
Detail Of Transfers  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Educational And General                 |                   |                 |                    |
| Mandatory Transfers                     |                   |                 |                    |
| Retirement of Indebtedness:             |                   |                 |                    |
| Retirement of Indebtedness              | 661,000           | 661,000         | 661,000            |
| Loan Fund Matching-NDSL                 |                   |                 |                    |
| Renewals and Replacements:              |                   |                 |                    |
| Total E&G Mandatory Transfers           | 661,000           | 661,000         | 661,000            |
| Non-Mandatory Transfers To (From)       |                   |                 |                    |
| Unexpended Plant Funds:                 |                   |                 |                    |
| Transfers to Unexpended Plant           | 1,100,000         | 0               | 0                  |
| Renewals and Replacements:              |                   |                 |                    |
| Other:                                  |                   |                 |                    |
| Total E&G Non-Mandatory Transfers       | 1,100,000         | 0               | 0                  |
| Total Educational And General           | 1,761,000         | 661,000         | 661,000            |
| Auxiliary Enterprises                   |                   |                 |                    |
| Mandatory Transfers                     |                   |                 |                    |
| Retirement of Indebtedness:             |                   |                 |                    |
| Retirement of Indebtedness              | 0                 | 0               | 0                  |
| Renewals and Replacements:              |                   |                 |                    |
| Renewals and Replacements               | 0                 | 0               | 0                  |
| Total Auxiliary Mandatory Transfers     | 0                 | 0               | 0                  |
| Non-Mandatory Transfers To (From)       |                   |                 |                    |
| Unexpended Plant Funds:                 |                   |                 |                    |
| Unexpended Plant Funds                  | 0                 | 0               | 0                  |
| Unexpended Plant Funds                  | 0                 | 0               | 0                  |
| Renewals and Replacements:              |                   |                 |                    |
| Renewals and Replacements               | 0                 | 0               | 0                  |
| Renewals and Replacements               | 0                 | 0               | 0                  |
| Other:                                  |                   |                 |                    |
| Other                                   | 0                 | 0               | 0                  |
| Other                                   | 0                 | 0               | 0                  |
| Total Auxiliary Non-Mandatory Transfers | 0                 | 0               | 0                  |
| Total Auxiliary Enterprises             | 0                 | 0               | 0                  |
| Total Transfers                         | 1,761,000         | 661,000         | 661,000            |

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Actual 2012-13

|  | Instruction      | Research       | Public Service | Academic Support | Student Services | Inst. Support  | Operation & Maintenance | Scholar/ Fellowships | Total E & G      | Auxiliary | Total            |
|--|------------------|----------------|----------------|------------------|------------------|----------------|-------------------------|----------------------|------------------|-----------|------------------|
| <b>Salaries</b>                        |                  |                |                |                  |                  |                |                         |                      |                  |           |                  |
| Administrative/Professional            | 0                | 0              | 0              | 209,525          | 0                | 0              | 0                       | 0                    | 209,525          | 0         | 209,525          |
| Academic                               | 3,192,136        | 0              | 0              | 34,725           | 0                | 0              | 0                       | 0                    | 3,226,861        | 0         | 3,226,861        |
| Supporting                             | 122,961          | 0              | 0              | 94,946           | 87,628           | 0              | 56,118                  | 0                    | 361,653          | 0         | 361,653          |
| Students                               | 0                | 0              | 0              | 500              | 602              | 0              | 0                       | 0                    | 1,102            | 0         | 1,102            |
| Medical Residents                      | 88,000           | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 88,000           | 0         | 88,000           |
| Professional                           | 217,215          | 0              | 0              | 100,604          | 203,698          | 0              | 0                       | 0                    | 521,517          | 0         | 521,517          |
| <b>Total Salaries</b>                  | <b>3,620,312</b> | <b>0</b>       | <b>0</b>       | <b>440,300</b>   | <b>291,928</b>   | <b>0</b>       | <b>56,118</b>           | <b>0</b>             | <b>4,408,658</b> | <b>0</b>  | <b>4,408,658</b> |
| <b>Employee Benefits</b>               |                  |                |                |                  |                  |                |                         |                      |                  |           |                  |
| FICA                                   | 253,368          | 0              | 0              | 25,450           | 20,780           | 0              | 3,962                   | 0                    | 303,560          | 0         | 303,560          |
| Retirement                             | 409,880          | 0              | 0              | 55,320           | 41,755           | 0              | 9,055                   | 0                    | 516,010          | 0         | 516,010          |
| Insurance                              | 416,910          | 0              | 0              | 52,443           | 75,786           | 0              | 23,214                  | 0                    | 568,353          | 0         | 568,353          |
| Unemployment Compensation              | 4,792            | 0              | 0              | 621              | 405              | 0              | 77                      | 0                    | 5,895            | 0         | 5,895            |
| Other                                  | 78,077           | 796            | 0              | 13,139           | 7,716            | 0              | 5,249                   | 0                    | 104,977          | 0         | 104,977          |
| <b>Total Benefits</b>                  | <b>1,163,027</b> | <b>796</b>     | <b>0</b>       | <b>146,973</b>   | <b>146,442</b>   | <b>0</b>       | <b>41,557</b>           | <b>0</b>             | <b>1,498,795</b> | <b>0</b>  | <b>1,498,795</b> |
| <b>Total Personal Serv.</b>            | <b>4,783,339</b> | <b>796</b>     | <b>0</b>       | <b>587,273</b>   | <b>438,370</b>   | <b>0</b>       | <b>97,675</b>           | <b>0</b>             | <b>5,907,453</b> | <b>0</b>  | <b>5,907,453</b> |
| <b>Other</b>                           |                  |                |                |                  |                  |                |                         |                      |                  |           |                  |
| Travel                                 | 71,791           | 0              | 0              | 37,074           | 32,200           | 0              | 0                       | 0                    | 141,065          | 0         | 141,065          |
| Operating Expense Budget               | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Printing, Duplicating, Film Processing | 13,369           | 3,384          | 0              | 5,015            | 1,945            | 0              | 0                       | 0                    | 23,713           | 0         | 23,713           |
| Capital Expenditure Budget             | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Capitalized Software                   | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Utilities & Fuel                       | 0                | 0              | 0              | 0                | 0                | 0              | 225,380                 | 0                    | 225,380          | 0         | 225,380          |
| Communications & Shipping              | 23,473           | 1,236          | 0              | 5,955            | 4,223            | 0              | 0                       | 0                    | 34,887           | 0         | 34,887           |
| Cost                                   |                  |                |                |                  |                  |                |                         |                      |                  |           |                  |
| Maintenance/Repairs                    | 0                | 23,255         | 0              | 969              | 0                | 0              | 0                       | 0                    | 24,224           | 0         | 24,224           |
| Professional/Admin. Services           | 305,554          | 53,900         | 0              | 14,154           | 8,596            | 1,242          | 4,272                   | 0                    | 387,718          | 0         | 387,718          |
| Supplies                               | 173,894          | 69,458         | 0              | 123,605          | 51,127           | 0              | 2,573                   | 0                    | 420,657          | 0         | 420,657          |
| Rental & Insurance                     | 23,568           | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 23,568           | 0         | 23,568           |
| Motor Vehicle Operation                | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Awards & Idemnities                    | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Grants & Subsidies                     | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Other Services & Expenses              | 0                | 0              | 0              | 0                | 0                | 8,785          | 0                       | 0                    | 8,785            | 0         | 8,785            |
| Stores for Resale                      | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Equipment                              | 0                | 6,585          | 0              | 0                | 0                | 0              | 0                       | 0                    | 6,585            | 0         | 6,585            |
| Land                                   | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Buildings                              | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Improvements Other Than Buildings      | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Dept Revenue & Service Charges         | 17,843           | 15,556         | 0              | 427              | 358              | 497,120        | 171,137                 | 0                    | 702,441          | 0         | 702,441          |
| Library Holdings & Bindings            | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| Scholarships                           | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 0                | 0         | 0                |
| <b>Total Other</b>                     | <b>629,492</b>   | <b>173,374</b> | <b>0</b>       | <b>187,199</b>   | <b>98,449</b>    | <b>507,147</b> | <b>403,362</b>          | <b>0</b>             | <b>1,999,023</b> | <b>0</b>  | <b>1,999,023</b> |
| <b>Total E &amp; G</b>                 | <b>5,412,831</b> | <b>174,170</b> | <b>0</b>       | <b>774,472</b>   | <b>536,819</b>   | <b>507,147</b> | <b>501,037</b>          | <b>0</b>             | <b>7,906,476</b> | <b>0</b>  | <b>7,906,476</b> |
| Transfers & Debt Serv.                 | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 1,761,000        | 0         | 1,761,000        |
| <b>Grand Total</b>                     | <b>5,412,831</b> | <b>174,170</b> | <b>0</b>       | <b>774,472</b>   | <b>536,819</b>   | <b>507,147</b> | <b>501,037</b>          | <b>0</b>             | <b>9,667,476</b> | <b>0</b>  | <b>9,667,476</b> |

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Original 2013-14

|  | Instruction | Research | Public Service | Academic Support | Student Services | Inst. Support | Operation & Maintenance | Scholar/ Fellowships | Total E & G | Auxiliary | Total      |
|--|-------------|----------|----------------|------------------|------------------|---------------|-------------------------|----------------------|-------------|-----------|------------|
| <b>Salaries</b>                        |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Administrative/Professional            | 0           | 0        | 0              | 359,470          | 0                | 0             | 0                       | 0                    | 359,470     | 0         | 359,470    |
| Academic                               | 3,564,790   | 0        | 0              | 26,440           | 0                | 0             | 0                       | 0                    | 3,591,230   | 0         | 3,591,230  |
| Supporting                             | 181,610     | 0        | 0              | 165,660          | 84,870           | 0             | 53,860                  | 0                    | 486,000     | 0         | 486,000    |
| Students                               | 0           | 0        | 0              | 9,000            | 3,000            | 0             | 0                       | 0                    | 12,000      | 0         | 12,000     |
| Medical Residents                      | 88,000      | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 88,000      | 0         | 88,000     |
| Professional                           | 304,020     | 0        | 0              | 302,010          | 245,230          | 0             | 0                       | 0                    | 851,260     | 0         | 851,260    |
| Total Salaries                         | 4,138,420   | 0        | 0              | 862,580          | 333,100          | 0             | 53,860                  | 0                    | 5,387,960   | 0         | 5,387,960  |
| <b>Employee Benefits</b>               |             |          |                |                  |                  |               |                         |                      |             |           |            |
| FICA                                   | 300,050     | 0        | 0              | 62,495           | 24,403           | 0             | 3,952                   | 0                    | 390,900     | 0         | 390,900    |
| Retirement                             | 512,162     | 0        | 0              | 106,674          | 41,654           | 0             | 6,745                   | 0                    | 667,235     | 0         | 667,235    |
| Insurance                              | 545,747     | 0        | 0              | 113,669          | 44,386           | 0             | 7,188                   | 0                    | 710,990     | 0         | 710,990    |
| Unemployment Compensation              | 3,830       | 0        | 0              | 798              | 311              | 0             | 50                      | 0                    | 4,989       | 0         | 4,989      |
| Other                                  | 111,212     | 0        | 0              | 23,163           | 9,045            | 0             | 1,465                   | 0                    | 144,885     | 0         | 144,885    |
| Total Benefits                         | 1,473,001   | 0        | 0              | 306,799          | 119,799          | 0             | 19,400                  | 0                    | 1,918,999   | 0         | 1,918,999  |
| Total Personal Serv.                   | 5,611,421   | 0        | 0              | 1,169,379        | 452,899          | 0             | 73,260                  | 0                    | 7,306,959   | 0         | 7,306,959  |
| <b>Other</b>                           |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Travel                                 | 64,340      | 0        | 0              | 34,500           | 28,600           | 0             | 0                       | 0                    | 127,440     | 0         | 127,440    |
| Operating Expense Budget               | 793,340     | 394,100  | 0              | 212,520          | 110,800          | 2,750         | 200,260                 | 0                    | 1,713,770   | 0         | 1,713,770  |
| Printing, Duplicating, Film Processing | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Capital Expenditure Budget             | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Capitalized Software                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Utilities & Fuel                       | 0           | 0        | 0              | 0                | 0                | 0             | 225,380                 | 0                    | 225,380     | 0         | 225,380    |
| Communications & Shipping Cost         | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Maintenance/Repairs                    | 0           | -79,100  | 0              | 0                | 0                | 0             | 0                       | 0                    | -79,100     | 0         | -79,100    |
| Professional/Admin. Services           | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Supplies                               | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Rental & Insurance                     | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Motor Vehicle Operation                | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Awards & Idemntities                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Grants & Subsidies                     | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Other Services & Expenses              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Stores for Resale                      | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Equipment                              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Land                                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Buildings                              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Improvements Other Than Buildings      | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Dept Revenue & Service Charges         | 0           | 0        | 0              | 0                | 0                | 515,150       | 0                       | 0                    | 515,150     | 0         | 515,150    |
| Library Holdings & Bindings            | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Scholarships                           | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Total Other                            | 857,680     | 315,000  | 0              | 247,020          | 139,400          | 517,900       | 425,640                 | 0                    | 2,502,640   | 0         | 2,502,640  |
| Total E & G                            | 6,469,101   | 315,000  | 0              | 1,416,399        | 592,299          | 517,900       | 498,900                 | 0                    | 9,809,599   | 0         | 9,809,599  |
| Transfers & Debt Serv.                 | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 661,000     | 0         | 661,000    |
| Grand Total                            | 6,469,101   | 315,000  | 0              | 1,416,399        | 592,299          | 517,900       | 498,900                 | 0                    | 10,470,599  | 0         | 10,470,599 |

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Revised 2013-14

|  | Instruction | Research | Public Service | Academic Support | Student Services | Inst. Support | Operation & Maintenance | Scholar/ Fellowships | Total E & G | Auxiliary | Total      |
|--|-------------|----------|----------------|------------------|------------------|---------------|-------------------------|----------------------|-------------|-----------|------------|
| Salaries                               |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Administrative/Professional            | 0           | 0        | 0              | 361,500          | 0                | 0             | 0                       | 0                    | 361,500     | 0         | 361,500    |
| Academic                               | 3,508,700   | 0        | 0              | 27,180           | 0                | 0             | 0                       | 0                    | 3,535,880   | 0         | 3,535,880  |
| Supporting                             | 186,210     | 0        | 0              | 173,740          | 86,240           | 0             | 54,590                  | 0                    | 500,780     | 0         | 500,780    |
| Students                               | 0           | 0        | 0              | 2,000            | 21,000           | 0             | 0                       | 0                    | 23,000      | 0         | 23,000     |
| Medical Residents                      | 133,000     | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 133,000     | 0         | 133,000    |
| Professional                           | 306,240     | 0        | 0              | 222,110          | 248,520          | 0             | 0                       | 0                    | 776,870     | 0         | 776,870    |
| Total Salaries                         | 4,134,150   | 0        | 0              | 786,530          | 355,760          | 0             | 54,590                  | 0                    | 5,331,030   | 0         | 5,331,030  |
| Employee Benefits                      |             |          |                |                  |                  |               |                         |                      |             |           |            |
| FICA                                   | 297,817     | 0        | 0              | 52,488           | 25,697           | 0             | 8,060                   | 0                    | 384,062     | 0         | 384,062    |
| Retirement                             | 506,362     | 0        | 0              | 89,243           | 43,692           | 0             | 13,703                  | 0                    | 653,000     | 0         | 653,000    |
| Insurance                              | 557,689     | 0        | 0              | 98,289           | 48,120           | 0             | 15,092                  | 0                    | 719,190     | 0         | 719,190    |
| Unemployment Compensation              | 5,883       | 0        | 0              | 1,037            | 508              | 0             | 159                     | 0                    | 7,587       | 0         | 7,587      |
| Other                                  | 102,949     | 0        | 0              | 18,144           | 8,883            | 0             | 2,786                   | 0                    | 132,762     | 0         | 132,762    |
| Total Benefits                         | 1,470,700   | 0        | 0              | 259,201          | 126,900          | 0             | 39,800                  | 0                    | 1,896,601   | 0         | 1,896,601  |
| Total Personal Serv.                   | 5,604,850   | 0        | 0              | 1,045,731        | 482,660          | 0             | 94,390                  | 0                    | 7,227,631   | 0         | 7,227,631  |
| Other                                  |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Travel                                 | 130,210     | 0        | 0              | 34,500           | 28,600           | 0             | 0                       | 0                    | 193,310     | 0         | 193,310    |
| Operating Expense Budget               | 771,890     | 393,570  | 0              | 262,370          | 169,640          | 11,750        | 400,930                 | 0                    | 2,010,150   | 0         | 2,010,150  |
| Printing, Duplicating, Film Processing | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Capital Expenditure Budget             | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Capitalized Software                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Utilities & Fuel                       | 0           | 0        | 0              | 0                | 0                | 0             | 225,380                 | 0                    | 225,380     | 0         | 225,380    |
| Communications & Shipping Cost         | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Maintenance/Repairs                    | 0           | -79,100  | 0              | 0                | 0                | 0             | 0                       | 0                    | -79,100     | 0         | -79,100    |
| Professional/Admin. Services           | 17,580      | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 17,580      | 0         | 17,580     |
| Supplies                               | 2,370       | 530      | 0              | 0                | 0                | 0             | 0                       | 0                    | 2,900       | 0         | 2,900      |
| Rental & Insurance                     | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Motor Vehicle Operation                | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Awards & Idemntities                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Grants & Subsidies                     | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Other Services & Expenses              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Stores for Resale                      | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Equipment                              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Land                                   | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Buildings                              | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Improvements Other Than Buildings      | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Dept Revenue & Service Charges         | 0           | 0        | 0              | 0                | 0                | 515,150       | 0                       | 0                    | 515,150     | 0         | 515,150    |
| Library Holdings & Bindings            | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Scholarships                           | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 0           | 0         | 0          |
| Total Other                            | 922,050     | 315,000  | 0              | 296,870          | 198,240          | 526,900       | 626,310                 | 0                    | 2,885,370   | 0         | 2,885,370  |
| Total E & G                            | 6,526,900   | 315,000  | 0              | 1,342,601        | 680,900          | 526,900       | 720,700                 | 0                    | 10,113,001  | 0         | 10,113,001 |
| Transfers & Debt Serv.                 | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 661,000     | 0         | 661,000    |
| Grand Total                            | 6,526,900   | 315,000  | 0              | 1,342,601        | 680,900          | 526,900       | 720,700                 | 0                    | 10,774,001  | 0         | 10,774,001 |

ETSU  
Current Fund Revenues  
October Budget 2013-14

|  | ACTUAL<br>2012-13 | JULY<br>2013-14 | OCTOBER<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Education and General                      |                   |                 |                    |
| Tuition and Fees                           |                   |                 |                    |
| Mandatory Fees                             |                   |                 |                    |
| 5100 Maintenance Fees                      | 9,526,611         | 10,257,000      | 10,479,500         |
| General Access                             |                   |                 |                    |
| 51159 Graduation Fee Pharmacy              | 2,825             | 2,900           | 2,900              |
| 51160 Drop Add Fee Pharmacy                | 4,709             | 4,900           | 4,900              |
| 51190 Online Textbook Fee - COP            | 0                 | 18,000          | 18,000             |
| 5120 Technology Access Fee                 | 70,629            | 72,700          | 72,700             |
| 5125 Student Activity Fee                  | 41,474            | 49,100          | 49,100             |
| Total Mandatory Fees                       | 9,646,248         | 10,404,600      | 10,627,100         |
| Non-Mandatory Fees                         |                   |                 |                    |
| 5160 CEU Student Fees                      | 4,900             | 0               | 4,900              |
| 5170 Application Fees                      | 23,350            | 29,000          | 24,000             |
| Specialized Academic Course Fee            |                   |                 |                    |
| Total Non-Mandatory Fees                   | 28,250            | 29,000          | 28,900             |
| Total Tuition & Fees                       | 9,674,498         | 10,433,600      | 10,656,000         |
| 5600 Private Grants & Contracts            | 5,873             | 0               | 6,400              |
| Sales & Services of Educ. Activities       |                   |                 |                    |
| Total Sales & Services of Educ. Activities | 0                 | 0               | 0                  |
| Sales & Services of Other Activities       |                   |                 |                    |
| Total Sales & Services of Other Activities | 0                 | 0               | 0                  |
| Other Sources                              |                   |                 |                    |
| 58503 Miscellaneous                        | 42,596            | 35,000          | 35,000             |
| 58520 On Behalf of Retirees Revenue        | 3,287             | 0               | 0                  |
| Total Other Sources                        | 45,883            | 35,000          | 35,000             |
| Total Educational & General                | 9,726,254         | 10,468,600      | 10,697,400         |
| Auxiliary Enterprises Revenues             |                   |                 |                    |
| Total Auxiliary Revenues                   | 0                 | 0               | 0                  |

FZROF06 TBR8: 1.1  
Form VI

PAGE 12  
RUN DATE 15-OCT-2013  
RUN TIME 11:19 AM

ETSU  
Current Fund Revenues  
October Budget 2013-14

|                | ACTUAL<br>2012-13 | JULY<br>2013-14 | OCTOBER<br>2013-14 |
|----------------|-------------------|-----------------|--------------------|
| Total Revenues | 9,726,254         | 10,468,600      | 10,697,400         |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Education and General                    |                   |                 |                    |
| Instruction (20)                         |                   |                 |                    |
| Instruction (200)                        |                   |                 |                    |
| Pharmaceutical Sciences (36025)          |                   |                 |                    |
| Salaries - Administrative                | 0                 | 0               | 0                  |
| Salaries - Academic                      | 1,050,651         | 1,094,990       | 1,126,600          |
| Salaries - Supporting                    | 51,853            | 75,660          | 77,090             |
| Salaries - Students                      | 0                 | 0               | 0                  |
| Salaries - Medical Residents             | 0                 | 0               | 0                  |
| Salaries - Professional                  | 60,620            | 60,910          | 63,320             |
| Employee Benefits                        | 363,850           | 437,000         | 449,800            |
| Travel                                   | 13,535            | 23,500          | 29,260             |
| Operating Expenses                       | 86,941            | 87,700          | 87,700             |
| Capital Outlay                           | 0                 | 0               | 0                  |
| Department Revenues                      | 3,794             | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Pharmaceutical Sciences (36025): | 1,631,244         | 1,779,760       | 1,833,770          |
|  | <hr/>             | <hr/>           | <hr/>              |
| Teaching Services (36045)                |                   |                 |                    |
| Salaries - Administrative                | 0                 | 0               | 0                  |
| Salaries - Academic                      | 0                 | 0               | 0                  |
| Salaries - Supporting                    | 0                 | 0               | 0                  |
| Salaries - Students                      | 0                 | 0               | 0                  |
| Salaries - Medical Residents             | 0                 | 0               | 0                  |
| Salaries - Professional                  | 0                 | 0               | 0                  |
| Employee Benefits                        | 0                 | 0               | 0                  |
| Travel                                   | 682               | 500             | 500                |
| Operating Expenses                       | 187,350           | 212,600         | 230,180            |
| Capital Outlay                           | 0                 | 0               | 0                  |
| Department Revenues                      | 12,332            | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Teaching Services (36045):       | 200,364           | 213,100         | 230,680            |
|  | <hr/>             | <hr/>           | <hr/>              |



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14  | October<br>2013-14 |
|---|-------------------|------------------|--------------------|
| Pharmacy Practice (36050)                 |                   |                  |                    |
| Salaries - Administrative                 | 0                 | 0                | 0                  |
| Salaries - Academic                       | 2,079,647         | 2,197,880        | 2,206,820          |
| Salaries - Supporting                     | 55,222            | 55,590           | 57,600             |
| Salaries - Students                       | 0                 | 0                | 0                  |
| Salaries - Medical Residents              | 88,000            | 88,000           | 0                  |
| Salaries - Professional                   | 0                 | 27,130           | 27,540             |
| Employee Benefits                         | 658,874           | 841,000          | 813,200            |
| Travel                                    | 37,389            | 12,990           | 77,360             |
| Operating Expenses                        | 104,671           | 97,670           | 100,040            |
| Capital Outlay                            | 0                 | 0                | 0                  |
| Department Revenues                       | 1,289             | 0                | 0                  |
| <b>Total - Pharmacy Practice (36050):</b> | <b>3,025,092</b>  | <b>3,320,260</b> | <b>3,282,560</b>   |
| COP Residents (36080)                     |                   |                  |                    |
| Salaries - Administrative                 | 0                 | 0                | 0                  |
| Salaries - Academic                       | 0                 | 0                | 0                  |
| Salaries - Supporting                     | 0                 | 0                | 0                  |
| Salaries - Students                       | 0                 | 0                | 0                  |
| Salaries - Medical Residents              | 0                 | 0                | 133,000            |
| Salaries - Professional                   | 0                 | 0                | 0                  |
| Employee Benefits                         | 0                 | 0                | 47,200             |
| Travel                                    | 0                 | 16,550           | 16,550             |
| Operating Expenses                        | 170               | 24,330           | 24,330             |
| Capital Outlay                            | 0                 | 0                | 0                  |
| Department Revenues                       | 0                 | 0                | 0                  |
| <b>Total - COP Residents (36080):</b>     | <b>170</b>        | <b>40,880</b>    | <b>221,080</b>     |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Continuing Educ Pharmacy (36125)                     |                   |                 |                    |
| Salaries - Administrative                            | 0                 | 0               | 0                  |
| Salaries - Academic                                  | 845               | 0               | 0                  |
| Salaries - Supporting                                | 0                 | 0               | 0                  |
| Salaries - Students                                  | 0                 | 0               | 0                  |
| Salaries - Medical Residents                         | 0                 | 0               | 0                  |
| Salaries - Professional                              | 0                 | 0               | 0                  |
| Employee Benefits                                    | 152               | 0               | 0                  |
| Travel   | 0                 | 800             | 800                |
| Operating Expenses                                   | 7,300             | 11,150          | 11,150             |
| Capital Outlay                                       | 0                 | 0               | 0                  |
| Department Revenues                                  | 428               | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Continuing Educ Pharmacy (36125):            | 8,725             | 11,950          | 11,950             |
|  | <hr/>             | <hr/>           | <hr/>              |
| Instruction Additional Compensation (36130)          |                   |                 |                    |
| Salaries - Administrative                            | 0                 | 0               | 0                  |
| Salaries - Academic                                  | 60,993            | 67,290          | 61,430             |
| Salaries - Supporting                                | 0                 | 0               | 0                  |
| Salaries - Students                                  | 0                 | 0               | 0                  |
| Salaries - Medical Residents                         | 0                 | 0               | 0                  |
| Salaries - Professional                              | 0                 | 0               | 0                  |
| Employee Benefits                                    | 17,121            | 24,000          | 21,800             |
| Travel   | 0                 | 0               | 0                  |
| Operating Expenses                                   | 0                 | 0               | 0                  |
| Capital Outlay                                       | 0                 | 0               | 0                  |
| Department Revenues                                  | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Instruction Additional Compensation (36130): | 78,114            | 91,290          | 83,230             |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| COP-Campus Infrastructure (36146)          |                   |                 |                    |
| Salaries - Administrative                  | 0                 | 0               | 0                  |
| Salaries - Academic                        | 0                 | 0               | 0                  |
| Salaries - Supporting                      | 0                 | 0               | 0                  |
| Salaries - Students                        | 0                 | 0               | 0                  |
| Salaries - Medical Residents               | 0                 | 0               | 0                  |
| Salaries - Professional                    | 0                 | 0               | 0                  |
| Employee Benefits                          | 0                 | 0               | 0                  |
| Travel                                     | 0                 | 0               | 0                  |
| Operating Expenses                         | 9,417             | 9,700           | 9,700              |
| Capital Outlay                             | 0                 | 0               | 0                  |
| Department Revenues                        | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - COP-Campus Infrastructure (36146): | 9,417             | 9,700           | 9,700              |
| COP Reequip Exist Labs (36147)             |                   |                 |                    |
| Salaries - Administrative                  | 0                 | 0               | 0                  |
| Salaries - Academic                        | 0                 | 0               | 0                  |
| Salaries - Supporting                      | 0                 | 0               | 0                  |
| Salaries - Students                        | 0                 | 0               | 0                  |
| Salaries - Medical Residents               | 0                 | 0               | 0                  |
| Salaries - Professional                    | 0                 | 0               | 0                  |
| Employee Benefits                          | 0                 | 0               | 0                  |
| Travel                                     | 0                 | 0               | 0                  |
| Operating Expenses                         | 61,212            | 63,000          | 63,000             |
| Capital Outlay                             | 0                 | 0               | 0                  |
| Department Revenues                        | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - COP Reequip Exist Labs (36147):    | 61,212            | 63,000          | 63,000             |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| <b>Faculty Recruitment (36150)</b>             |                   |                 |                    |
| Salaries - Administrative                      | 0                 | 0               | 0                  |
| Salaries - Academic                            | 0                 | 0               | 0                  |
| Salaries - Supporting                          | 0                 | 0               | 0                  |
| Salaries - Students                            | 0                 | 0               | 0                  |
| Salaries - Medical Residents                   | 0                 | 0               | 0                  |
| Salaries - Professional                        | 0                 | 0               | 0                  |
| Employee Benefits                              | 0                 | 0               | 0                  |
| Travel   | 11,762            | 0               | 1,500              |
| Operating Expenses                             | 10,018            | 5,000           | 3,500              |
| Capital Outlay                                 | 0                 | 0               | 0                  |
| Department Revenues                            | 0                 | 0               | 0                  |
| <b>Total - Faculty Recruitment (36150):</b>    | <b>21,780</b>     | <b>5,000</b>    | <b>5,000</b>       |
| <b>General Academics Pool (36155)</b>          |                   |                 |                    |
| Salaries - Administrative                      | 0                 | 0               | 0                  |
| Salaries - Academic                            | 0                 | 204,630         | 113,850            |
| Salaries - Supporting                          | 0                 | 2,090           | 0                  |
| Salaries - Students                            | 0                 | 0               | 0                  |
| Salaries - Medical Residents                   | 0                 | 0               | 0                  |
| Salaries - Professional                        | 0                 | 58,680          | 55,080             |
| Employee Benefits                              | 56,523            | 98,000          | 64,000             |
| Travel   | 0                 | 0               | -5,760             |
| Operating Expenses                             | 22,296            | 220,090         | 200,090            |
| Capital Outlay                                 | 0                 | 0               | 0                  |
| Department Revenues                            | 0                 | 0               | 0                  |
| <b>Total - General Academics Pool (36155):</b> | <b>78,819</b>     | <b>583,490</b>  | <b>427,260</b>     |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Experiential Programs (36305)          |                   |                 |                    |
| Salaries - Administrative              | 0                 | 0               | 0                  |
| Salaries - Academic                    | 0                 | 0               | 0                  |
| Salaries - Supporting                  | 15,886            | 48,270          | 51,520             |
| Salaries - Students                    | 0                 | 0               | 0                  |
| Salaries - Medical Residents           | 0                 | 0               | 0                  |
| Salaries - Professional                | 156,595           | 157,300         | 160,300            |
| Employee Benefits                      | 66,507            | 73,000          | 74,700             |
| Travel                                 | 8,423             | 10,000          | 10,000             |
| Operating Expenses                     | 50,483            | 62,100          | 62,150             |
| Capital Outlay                         | 0                 | 0               | 0                  |
| Department Revenues                    | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Experiential Programs (36305): | 297,894           | 350,670         | 358,670            |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Instruction (200):             |                   |                 |                    |
| Salaries - Administrative              | 0                 | 0               | 0                  |
| Salaries - Academic                    | 3,192,136         | 3,564,790       | 3,508,700          |
| Salaries - Supporting                  | 122,961           | 181,610         | 186,210            |
| Salaries - Students                    | 0                 | 0               | 0                  |
| Salaries - Medical Residents           | 88,000            | 88,000          | 133,000            |
| Salaries - Professional                | 217,215           | 304,020         | 306,240            |
| Employee Benefits                      | 1,163,027         | 1,473,000       | 1,470,700          |
| Travel                                 | 71,791            | 64,340          | 130,210            |
| Operating Expenses                     | 539,858           | 793,340         | 791,840            |
| Capital Outlay                         | 0                 | 0               | 0                  |
| Department Revenues                    | 17,843            | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total                                  | 5,412,831         | 6,469,100       | 6,526,900          |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14  | October<br>2013-14 |
|--|-------------------|------------------|--------------------|
| Total - Instruction (20):                    |                   |                  |                    |
| Salaries - Administrative                    | 0                 | 0                | 0                  |
| Salaries - Academic                          | 3,192,136         | 3,564,790        | 3,508,700          |
| Salaries - Supporting                        | 122,961           | 181,610          | 186,210            |
| Salaries - Students                          | 0                 | 0                | 0                  |
| Salaries - Medical Residents                 | 88,000            | 88,000           | 133,000            |
| Salaries - Professional                      | 217,215           | 304,020          | 306,240            |
| Employee Benefits                            | 1,163,027         | 1,473,000        | 1,470,700          |
| Travel                                       | 71,791            | 64,340           | 130,210            |
| Operating Expense                            | 539,858           | 793,340          | 791,840            |
| Capital Outlay                               | 0                 | 0                | 0                  |
| Department Revenues                          | 17,843            | 0                | 0                  |
| <br>   |                   |                  |                    |
| Total  | <u>5,412,831</u>  | <u>6,469,100</u> | <u>6,526,900</u>   |
| <br>   |                   |                  |                    |
| Research (25)                                |                   |                  |                    |
| Research (250)                               |                   |                  |                    |
| Research and Imp Dean Pharm (36175)          |                   |                  |                    |
| Salaries - Administrative                    | 0                 | 0                | 0                  |
| Salaries - Academic                          | 0                 | 0                | 0                  |
| Salaries - Supporting                        | 0                 | 0                | 0                  |
| Salaries - Students                          | 0                 | 0                | 0                  |
| Salaries - Medical Residents                 | 0                 | 0                | 0                  |
| Salaries - Professional                      | 0                 | 0                | 0                  |
| Employee Benefits                            | 0                 | 0                | 0                  |
| Travel                                       | 0                 | 0                | 0                  |
| Operating Expenses                           | 60,614            | 75,000           | 62,900             |
| Capital Outlay                               | 0                 | 0                | 0                  |
| Department Revenues                          | 0                 | 0                | 0                  |
| <br>   |                   |                  |                    |
| Total - Research and Imp Dean Pharm (36175): | <u>60,614</u>     | <u>75,000</u>    | <u>62,900</u>      |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Res Imp Pharm Sciences (36176)          |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 0                 | 0               | 0                  |
| Salaries - Students                     | 0                 | 0               | 0                  |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 0                 | 0               | 0                  |
| Employee Benefits                       | 0                 | 0               | 0                  |
| Travel                                  | 0                 | 0               | 0                  |
| Operating Expenses                      | 80,604            | 150,000         | 150,530            |
| Capital Outlay                          | 6,585             | 0               | 0                  |
| Department Revenues                     | 15,556            | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Res Imp Pharm Sciences (36176): | 102,745           | 150,000         | 150,530            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Res Imp Acad Affairs (36177)            |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 0                 | 0               | 0                  |
| Salaries - Students                     | 0                 | 0               | 0                  |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 0                 | 0               | 0                  |
| Employee Benefits                       | 0                 | 0               | 0                  |
| Travel                                  | 0                 | 0               | 0                  |
| Operating Expenses                      | 10,015            | 9,080           | 21,180             |
| Capital Outlay                          | 0                 | 0               | 0                  |
| Department Revenues                     | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Res Imp Acad Affairs (36177):   | 10,015            | 9,080           | 21,180             |
|   | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Com Exp Research Pharm (36189)          |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 0                 | 0               | 0                  |
| Salaries - Students                     | 0                 | 0               | 0                  |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 0                 | 0               | 0                  |
| Employee Benefits                       | 796               | 0               | 0                  |
| Travel                                  | 0                 | 0               | 0                  |
| Operating Expenses                      | 0                 | 80,920          | 80,390             |
| Capital Outlay                          | 0                 | 0               | 0                  |
| Department Revenues                     | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Com Exp Research Pharm (36189): | 796               | 80,920          | 80,390             |
|   | <hr/>             | <hr/>           | <hr/>              |
| <br>Total - Research (250):             |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 0                 | 0               | 0                  |
| Salaries - Students                     | 0                 | 0               | 0                  |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 0                 | 0               | 0                  |
| Employee Benefits                       | 796               | 0               | 0                  |
| Travel                                  | 0                 | 0               | 0                  |
| Operating Expenses                      | 151,233           | 315,000         | 315,000            |
| Capital Outlay                          | 6,585             | 0               | 0                  |
| Department Revenues                     | 15,556            | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                   | 174,170           | 315,000         | 315,000            |
|   | <hr/>             | <hr/>           | <hr/>              |



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                               | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|-------------------------------|-------------------|-----------------|--------------------|
| Total - Research (25):        |                   |                 |                    |
| Salaries - Administrative     | 0                 | 0               | 0                  |
| Salaries - Academic           | 0                 | 0               | 0                  |
| Salaries - Supporting         | 0                 | 0               | 0                  |
| Salaries - Students           | 0                 | 0               | 0                  |
| Salaries - Medical Residents  | 0                 | 0               | 0                  |
| Salaries - Professional       | 0                 | 0               | 0                  |
| Employee Benefits             | 796               | 0               | 0                  |
| Travel                        | 0                 | 0               | 0                  |
| Operating Expense             | 151,233           | 315,000         | 315,000            |
| Capital Outlay                | 6,585             | 0               | 0                  |
| Department Revenues           | 15,556            | 0               | 0                  |
|                               | <hr/>             | <hr/>           | <hr/>              |
| Total                         | 174,170           | 315,000         | 315,000            |
|                               | <hr/>             | <hr/>           | <hr/>              |
| Public Service (30)           |                   |                 |                    |
| Public Service (300)          |                   |                 |                    |
| Total - Public Service (300): |                   |                 |                    |
| Salaries - Administrative     | 0                 | 0               | 0                  |
| Salaries - Academic           | 0                 | 0               | 0                  |
| Salaries - Supporting         | 0                 | 0               | 0                  |
| Salaries - Students           | 0                 | 0               | 0                  |
| Salaries - Medical Residents  | 0                 | 0               | 0                  |
| Salaries - Professional       | 0                 | 0               | 0                  |
| Employee Benefits             | 0                 | 0               | 0                  |
| Travel                        | 0                 | 0               | 0                  |
| Operating Expenses            | 0                 | 0               | 0                  |
| Capital Outlay                | 0                 | 0               | 0                  |
| Department Revenues           | 0                 | 0               | 0                  |
|                               | <hr/>             | <hr/>           | <hr/>              |
| Total                         | 0                 | 0               | 0                  |
|                               | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Total - Public Service (30):              |                   |                 |                    |
| Salaries - Administrative                 | 0                 | 0               | 0                  |
| Salaries - Academic                       | 0                 | 0               | 0                  |
| Salaries - Supporting                     | 0                 | 0               | 0                  |
| Salaries - Students                       | 0                 | 0               | 0                  |
| Salaries - Medical Residents              | 0                 | 0               | 0                  |
| Salaries - Professional                   | 0                 | 0               | 0                  |
| Employee Benefits                         | 0                 | 0               | 0                  |
| Travel                                    | 0                 | 0               | 0                  |
| Operating Expense                         | 0                 | 0               | 0                  |
| Capital Outlay                            | 0                 | 0               | 0                  |
| Department Revenues                       | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                     | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Academic Support (35)                     |                   |                 |                    |
| Academic Support (350)                    |                   |                 |                    |
| Dean College of Pharmacy (36000)          |                   |                 |                    |
| Salaries - Administrative                 | 209,525           | 209,990         | 215,140            |
| Salaries - Academic                       | 0                 | 0               | 0                  |
| Salaries - Supporting                     | 69,875            | 82,360          | 91,340             |
| Salaries - Students                       | 500               | 9,000           | 2,000              |
| Salaries - Medical Residents              | 0                 | 0               | 0                  |
| Salaries - Professional                   | 61,116            | 61,480          | 62,460             |
| Employee Benefits                         | 94,822            | 129,000         | 110,800            |
| Travel                                    | 24,989            | 20,000          | 20,000             |
| Operating Expenses                        | 46,013            | 50,000          | 50,000             |
| Capital Outlay                            | 0                 | 0               | 0                  |
| Department Revenues                       | 424               | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Dean College of Pharmacy (36000): | 507,264           | 561,830         | 551,740            |
|   | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| <b>Library (36200)</b>                              |                   |                 |                    |
| Salaries - Administrative                           | 0                 | 0               | 0                  |
| Salaries - Academic                                 | 0                 | 0               | 0                  |
| Salaries - Supporting                               | 0                 | 0               | 0                  |
| Salaries - Students                                 | 0                 | 0               | 0                  |
| Salaries - Medical Residents                        | 0                 | 0               | 0                  |
| Salaries - Professional                             | 0                 | 0               | 0                  |
| Employee Benefits                                   | 0                 | 0               | 0                  |
| Travel  | 0                 | 0               | 0                  |
| Operating Expenses                                  | 71,700            | 111,000         | 111,000            |
| Capital Outlay                                      | 0                 | 0               | 0                  |
| Department Revenues                                 | 0                 | 0               | 0                  |
| <b>Total - Library (36200):</b>                     | <b>71,700</b>     | <b>111,000</b>  | <b>111,000</b>     |
| <b>Assoc Dean Academic Affairs (36300)</b>          |                   |                 |                    |
| Salaries - Administrative                           | 0                 | 0               | 0                  |
| Salaries - Academic                                 | 34,725            | 26,070          | 27,180             |
| Salaries - Supporting                               | 25,071            | 31,660          | 32,820             |
| Salaries - Students                                 | 0                 | 0               | 0                  |
| Salaries - Medical Residents                        | 0                 | 0               | 0                  |
| Salaries - Professional                             | 39,488            | 196,670         | 159,650            |
| Employee Benefits                                   | 46,585            | 90,000          | 78,000             |
| Travel  | 12,085            | 14,500          | 14,500             |
| Operating Expenses                                  | 31,985            | 31,500          | 31,500             |
| Capital Outlay                                      | 0                 | 0               | 0                  |
| Department Revenues                                 | 3                 | 0               | 0                  |
| <b>Total - Assoc Dean Academic Affairs (36300):</b> | <b>189,942</b>    | <b>390,400</b>  | <b>343,650</b>     |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Com Exp Academic Adm Phar (36325)          |                   |                 |                    |
| Salaries - Administrative                  | 0                 | 149,480         | 146,360            |
| Salaries - Academic                        | 0                 | 370             | 0                  |
| Salaries - Supporting                      | 0                 | 51,640          | 49,580             |
| Salaries - Students                        | 0                 | 0               | 0                  |
| Salaries - Medical Residents               | 0                 | 0               | 0                  |
| Salaries - Professional                    | 0                 | 43,860          | 0                  |
| Employee Benefits                          | 5,566             | 87,800          | 70,400             |
| Travel                                     | 0                 | 0               | 0                  |
| Operating Expenses                         | 0                 | 20,020          | 69,870             |
| Capital Outlay                             | 0                 | 0               | 0                  |
| Department Revenues                        | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Com Exp Academic Adm Phar (36325): | 5,566             | 353,170         | 336,210            |
|  | <hr/>             | <hr/>           | <hr/>              |
| <br>Total - Academic Support (350):        |                   |                 |                    |
| Salaries - Administrative                  | 209,525           | 359,470         | 361,500            |
| Salaries - Academic                        | 34,725            | 26,440          | 27,180             |
| Salaries - Supporting                      | 94,946            | 165,660         | 173,740            |
| Salaries - Students                        | 500               | 9,000           | 2,000              |
| Salaries - Medical Residents               | 0                 | 0               | 0                  |
| Salaries - Professional                    | 100,604           | 302,010         | 222,110            |
| Employee Benefits                          | 146,973           | 306,800         | 259,200            |
| Travel                                     | 37,074            | 34,500          | 34,500             |
| Operating Expenses                         | 149,698           | 212,520         | 262,370            |
| Capital Outlay                             | 0                 | 0               | 0                  |
| Department Revenues                        | 427               | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total                                      | 774,472           | 1,416,400       | 1,342,600          |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Total - Academic Support (35):            |                   |                 |                    |
| Salaries - Administrative                 | 209,525           | 359,470         | 361,500            |
| Salaries - Academic                       | 34,725            | 26,440          | 27,180             |
| Salaries - Supporting                     | 94,946            | 165,660         | 173,740            |
| Salaries - Students                       | 500               | 9,000           | 2,000              |
| Salaries - Medical Residents              | 0                 | 0               | 0                  |
| Salaries - Professional                   | 100,604           | 302,010         | 222,110            |
| Employee Benefits                         | 146,973           | 306,800         | 259,200            |
| Travel                                    | 37,074            | 34,500          | 34,500             |
| Operating Expense                         | 149,698           | 212,520         | 262,370            |
| Capital Outlay                            | 0                 | 0               | 0                  |
| Department Revenues                       | 427               | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                     | 774,472           | 1,416,400       | 1,342,600          |
|   | <hr/>             | <hr/>           | <hr/>              |
| Student Services (40)                     |                   |                 |                    |
| Student Services (400)                    |                   |                 |                    |
| Student Activity Support (36345)          |                   |                 |                    |
| Salaries - Administrative                 | 0                 | 0               | 0                  |
| Salaries - Academic                       | 0                 | 0               | 0                  |
| Salaries - Supporting                     | 0                 | 0               | 0                  |
| Salaries - Students                       | 0                 | 0               | 0                  |
| Salaries - Medical Residents              | 0                 | 0               | 0                  |
| Salaries - Professional                   | 0                 | 0               | 0                  |
| Employee Benefits                         | 0                 | 0               | 0                  |
| Travel                                    | 24,820            | 16,600          | 16,600             |
| Operating Expenses                        | 22,190            | 32,500          | 33,100             |
| Capital Outlay                            | 0                 | 0               | 0                  |
| Department Revenues                       | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Student Activity Support (36345): | 47,010            | 49,100          | 49,700             |
|   | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Assoc Dean Student Serv (36350)                  |                   |                 |                    |
| Salaries - Administrative                        | 0                 | 0               | 0                  |
| Salaries - Academic                              | 0                 | 0               | 0                  |
| Salaries - Supporting                            | 87,628            | 83,920          | 86,240             |
| Salaries - Students                              | 602               | 3,000           | 21,000             |
| Salaries - Medical Residents                     | 0                 | 0               | 0                  |
| Salaries - Professional                          | 203,698           | 241,680         | 248,520            |
| Employee Benefits                                | 140,379           | 117,000         | 126,100            |
| Travel   | 7,380             | 11,000          | 11,000             |
| Operating Expenses                               | 43,701            | 44,300          | 44,300             |
| Capital Outlay                                   | 0                 | 0               | 0                  |
| Department Revenues                              | 358               | 0               | 0                  |
| <b>Total - Assoc Dean Student Serv (36350):</b>  | <b>483,746</b>    | <b>500,900</b>  | <b>537,160</b>     |
| Com Exp Student Services (36358)                 |                   |                 |                    |
| Salaries - Administrative                        | 0                 | 0               | 0                  |
| Salaries - Academic                              | 0                 | 0               | 0                  |
| Salaries - Supporting                            | 0                 | 950             | 0                  |
| Salaries - Students                              | 0                 | 0               | 0                  |
| Salaries - Medical Residents                     | 0                 | 0               | 0                  |
| Salaries - Professional                          | 0                 | 3,550           | 0                  |
| Employee Benefits                                | 6,063             | 2,800           | 800                |
| Travel   | 0                 | 0               | 0                  |
| Operating Expenses                               | 0                 | 20,000          | 76,200             |
| Capital Outlay                                   | 0                 | 0               | 0                  |
| Department Revenues                              | 0                 | 0               | 0                  |
| <b>Total - Com Exp Student Services (36358):</b> | <b>6,063</b>      | <b>27,300</b>   | <b>77,000</b>      |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                                      | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--------------------------------------|-------------------|-----------------|--------------------|
| Student Recruitment (36375)          |                   |                 |                    |
| Salaries - Administrative            | 0                 | 0               | 0                  |
| Salaries - Academic                  | 0                 | 0               | 0                  |
| Salaries - Supporting                | 0                 | 0               | 0                  |
| Salaries - Students                  | 0                 | 0               | 0                  |
| Salaries - Medical Residents         | 0                 | 0               | 0                  |
| Salaries - Professional              | 0                 | 0               | 0                  |
| Employee Benefits                    | 0                 | 0               | 0                  |
| Travel                               | 0                 | 1,000           | 1,000              |
| Operating Expenses                   | 0                 | 14,000          | 16,040             |
| Capital Outlay                       | 0                 | 0               | 0                  |
| Department Revenues                  | 0                 | 0               | 0                  |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| Total - Student Recruitment (36375): | 0                 | 15,000          | 17,040             |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| <br>Total - Student Services (400):  |                   |                 |                    |
| Salaries - Administrative            | 0                 | 0               | 0                  |
| Salaries - Academic                  | 0                 | 0               | 0                  |
| Salaries - Supporting                | 87,628            | 84,870          | 86,240             |
| Salaries - Students                  | 602               | 3,000           | 21,000             |
| Salaries - Medical Residents         | 0                 | 0               | 0                  |
| Salaries - Professional              | 203,698           | 245,230         | 248,520            |
| Employee Benefits                    | 146,442           | 119,800         | 126,900            |
| Travel                               | 32,200            | 28,600          | 28,600             |
| Operating Expenses                   | 65,891            | 110,800         | 169,640            |
| Capital Outlay                       | 0                 | 0               | 0                  |
| Department Revenues                  | 358               | 0               | 0                  |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| Total                                | 536,819           | 592,300         | 680,900            |
|                                      | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Total - Student Services (40):          |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 87,628            | 84,870          | 86,240             |
| Salaries - Students                     | 602               | 3,000           | 21,000             |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 203,698           | 245,230         | 248,520            |
| Employee Benefits                       | 146,442           | 119,800         | 126,900            |
| Travel                                  | 32,200            | 28,600          | 28,600             |
| Operating Expense                       | 65,891            | 110,800         | 169,640            |
| Capital Outlay                          | 0                 | 0               | 0                  |
| Department Revenues                     | 358               | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                   | 536,819           | 592,300         | 680,900            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Institutional Support (45)              |                   |                 |                    |
| Institutional Support (450)             |                   |                 |                    |
| COP Graduation Expense (36380)          |                   |                 |                    |
| Salaries - Administrative               | 0                 | 0               | 0                  |
| Salaries - Academic                     | 0                 | 0               | 0                  |
| Salaries - Supporting                   | 0                 | 0               | 0                  |
| Salaries - Students                     | 0                 | 0               | 0                  |
| Salaries - Medical Residents            | 0                 | 0               | 0                  |
| Salaries - Professional                 | 0                 | 0               | 0                  |
| Employee Benefits                       | 0                 | 0               | 0                  |
| Travel                                  | 0                 | 0               | 0                  |
| Operating Expenses                      | 1,242             | 2,750           | 2,750              |
| Capital Outlay                          | 0                 | 0               | 0                  |
| Department Revenues                     | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - COP Graduation Expense (36380): | 1,242             | 2,750           | 2,750              |
|   | <hr/>             | <hr/>           | <hr/>              |



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Provision for Uncollectible Accts (36420)          |                   |                 |                    |
| Salaries - Administrative                          | 0                 | 0               | 0                  |
| Salaries - Academic                                | 0                 | 0               | 0                  |
| Salaries - Supporting                              | 0                 | 0               | 0                  |
| Salaries - Students                                | 0                 | 0               | 0                  |
| Salaries - Medical Residents                       | 0                 | 0               | 0                  |
| Salaries - Professional                            | 0                 | 0               | 0                  |
| Employee Benefits                                  | 0                 | 0               | 0                  |
| Travel   | 0                 | 0               | 0                  |
| Operating Expenses                                 | 8,785             | 0               | 9,000              |
| Capital Outlay                                     | 0                 | 0               | 0                  |
| Department Revenues                                | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Provision for Uncollectible Accts (36420): | 8,785             | 0               | 9,000              |
|  | <hr/>             | <hr/>           | <hr/>              |
| Pro Rata Administrative Costs (36425)              |                   |                 |                    |
| Salaries - Administrative                          | 0                 | 0               | 0                  |
| Salaries - Academic                                | 0                 | 0               | 0                  |
| Salaries - Supporting                              | 0                 | 0               | 0                  |
| Salaries - Students                                | 0                 | 0               | 0                  |
| Salaries - Medical Residents                       | 0                 | 0               | 0                  |
| Salaries - Professional                            | 0                 | 0               | 0                  |
| Employee Benefits                                  | 0                 | 0               | 0                  |
| Travel   | 0                 | 0               | 0                  |
| Operating Expenses                                 | 0                 | 0               | 0                  |
| Capital Outlay                                     | 0                 | 0               | 0                  |
| Department Revenues                                | 497,120           | 515,150         | 515,150            |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - Pro Rata Administrative Costs (36425):     | 497,120           | 515,150         | 515,150            |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| General Publications (36500)             |                   |                 |                    |
| Salaries - Administrative                | 0                 | 0               | 0                  |
| Salaries - Academic                      | 0                 | 0               | 0                  |
| Salaries - Supporting                    | 0                 | 0               | 0                  |
| Salaries - Students                      | 0                 | 0               | 0                  |
| Salaries - Medical Residents             | 0                 | 0               | 0                  |
| Salaries - Professional                  | 0                 | 0               | 0                  |
| Employee Benefits                        | 0                 | 0               | 0                  |
| Travel                                   | 0                 | 0               | 0                  |
| Operating Expenses                       | 0                 | 0               | 0                  |
| Capital Outlay                           | 0                 | 0               | 0                  |
| Department Revenues                      | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total - General Publications (36500):    | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| <br>Total - Institutional Support (450): |                   |                 |                    |
| Salaries - Administrative                | 0                 | 0               | 0                  |
| Salaries - Academic                      | 0                 | 0               | 0                  |
| Salaries - Supporting                    | 0                 | 0               | 0                  |
| Salaries - Students                      | 0                 | 0               | 0                  |
| Salaries - Medical Residents             | 0                 | 0               | 0                  |
| Salaries - Professional                  | 0                 | 0               | 0                  |
| Employee Benefits                        | 0                 | 0               | 0                  |
| Travel                                   | 0                 | 0               | 0                  |
| Operating Expenses                       | 10,027            | 2,750           | 11,750             |
| Capital Outlay                           | 0                 | 0               | 0                  |
| Department Revenues                      | 497,120           | 515,150         | 515,150            |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total                                    | 507,147           | 517,900         | 526,900            |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                                       | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---------------------------------------|-------------------|-----------------|--------------------|
| Total - Institutional Support (45):   |                   |                 |                    |
| Salaries - Administrative             | 0                 | 0               | 0                  |
| Salaries - Academic                   | 0                 | 0               | 0                  |
| Salaries - Supporting                 | 0                 | 0               | 0                  |
| Salaries - Students                   | 0                 | 0               | 0                  |
| Salaries - Medical Residents          | 0                 | 0               | 0                  |
| Salaries - Professional               | 0                 | 0               | 0                  |
| Employee Benefits                     | 0                 | 0               | 0                  |
| Travel                                | 0                 | 0               | 0                  |
| Operating Expense                     | 10,027            | 2,750           | 11,750             |
| Capital Outlay                        | 0                 | 0               | 0                  |
| Department Revenues                   | 497,120           | 515,150         | 515,150            |
|                                       | <hr/>             | <hr/>           | <hr/>              |
| Total                                 | 507,147           | 517,900         | 526,900            |
|                                       | <hr/>             | <hr/>           | <hr/>              |
| Physical Plant (50)                   |                   |                 |                    |
| Physical Plant (500)                  |                   |                 |                    |
| Building Maintenance (36525)          |                   |                 |                    |
| Salaries - Administrative             | 0                 | 0               | 0                  |
| Salaries - Academic                   | 0                 | 0               | 0                  |
| Salaries - Supporting                 | 0                 | 0               | 0                  |
| Salaries - Students                   | 0                 | 0               | 0                  |
| Salaries - Medical Residents          | 0                 | 0               | 0                  |
| Salaries - Professional               | 0                 | 0               | 0                  |
| Employee Benefits                     | 0                 | 0               | 0                  |
| Travel                                | 0                 | 0               | 0                  |
| Operating Expenses                    | 4,843             | 173,150         | 173,150            |
| Capital Outlay                        | 0                 | 0               | 0                  |
| Department Revenues                   | 171,137           | 0               | 0                  |
|                                       | <hr/>             | <hr/>           | <hr/>              |
| Total - Building Maintenance (36525): | 175,980           | 173,150         | 173,150            |
|                                       | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                              | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|------------------------------|-------------------|-----------------|--------------------|
| Custodial (36550)            |                   |                 |                    |
| Salaries - Administrative    | 0                 | 0               | 0                  |
| Salaries - Academic          | 0                 | 0               | 0                  |
| Salaries - Supporting        | 56,118            | 53,070          | 54,590             |
| Salaries - Students          | 0                 | 0               | 0                  |
| Salaries - Medical Residents | 0                 | 0               | 0                  |
| Salaries - Professional      | 0                 | 0               | 0                  |
| Employee Benefits            | 36,308            | 0               | 39,400             |
| Travel                       | 0                 | 0               | 0                  |
| Operating Expenses           | 2,002             | 7,100           | 7,100              |
| Capital Outlay               | 0                 | 0               | 0                  |
| Department Revenues          | 0                 | 0               | 0                  |
| Total - Custodial (36550):   | 94,428            | 60,170          | 101,090            |
| Utilities (36575)            |                   |                 |                    |
| Salaries - Administrative    | 0                 | 0               | 0                  |
| Salaries - Academic          | 0                 | 0               | 0                  |
| Salaries - Supporting        | 0                 | 0               | 0                  |
| Salaries - Students          | 0                 | 0               | 0                  |
| Salaries - Medical Residents | 0                 | 0               | 0                  |
| Salaries - Professional      | 0                 | 0               | 0                  |
| Employee Benefits            | 0                 | 0               | 0                  |
| Travel                       | 0                 | 0               | 0                  |
| Operating Expenses           | 225,380           | 225,380         | 225,380            |
| Capital Outlay               | 0                 | 0               | 0                  |
| Department Revenues          | 0                 | 0               | 0                  |
| Total - Utilities (36575):   | 225,380           | 225,380         | 225,380            |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                                      | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--------------------------------------|-------------------|-----------------|--------------------|
| Physical Plant Pool (36579)          |                   |                 |                    |
| Salaries - Administrative            | 0                 | 0               | 0                  |
| Salaries - Academic                  | 0                 | 0               | 0                  |
| Salaries - Supporting                | 0                 | 790             | 0                  |
| Salaries - Students                  | 0                 | 0               | 0                  |
| Salaries - Medical Residents         | 0                 | 0               | 0                  |
| Salaries - Professional              | 0                 | 0               | 0                  |
| Employee Benefits                    | 5,249             | 19,400          | 400                |
| Travel                               | 0                 | 0               | 0                  |
| Operating Expenses                   | 0                 | 20,010          | 220,680            |
| Capital Outlay                       | 0                 | 0               | 0                  |
| Department Revenues                  | 0                 | 0               | 0                  |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| Total - Physical Plant Pool (36579): | 5,249             | 40,200          | 221,080            |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| <br>Total - Physical Plant (500):    |                   |                 |                    |
| Salaries - Administrative            | 0                 | 0               | 0                  |
| Salaries - Academic                  | 0                 | 0               | 0                  |
| Salaries - Supporting                | 56,118            | 53,860          | 54,590             |
| Salaries - Students                  | 0                 | 0               | 0                  |
| Salaries - Medical Residents         | 0                 | 0               | 0                  |
| Salaries - Professional              | 0                 | 0               | 0                  |
| Employee Benefits                    | 41,557            | 19,400          | 39,800             |
| Travel                               | 0                 | 0               | 0                  |
| Operating Expenses                   | 232,225           | 425,640         | 626,310            |
| Capital Outlay                       | 0                 | 0               | 0                  |
| Department Revenues                  | 171,137           | 0               | 0                  |
|                                      | <hr/>             | <hr/>           | <hr/>              |
| Total                                | 501,037           | 498,900         | 720,700            |
|                                      | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Total - Physical Plant (50):                |                   |                 |                    |
| Salaries - Administrative                   | 0                 | 0               | 0                  |
| Salaries - Academic                         | 0                 | 0               | 0                  |
| Salaries - Supporting                       | 56,118            | 53,860          | 54,590             |
| Salaries - Students                         | 0                 | 0               | 0                  |
| Salaries - Medical Residents                | 0                 | 0               | 0                  |
| Salaries - Professional                     | 0                 | 0               | 0                  |
| Employee Benefits                           | 41,557            | 19,400          | 39,800             |
| Travel                                      | 0                 | 0               | 0                  |
| Operating Expense                           | 232,225           | 425,640         | 626,310            |
| Capital Outlay                              | 0                 | 0               | 0                  |
| Department Revenues                         | 171,137           | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                       | 501,037           | 498,900         | 720,700            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Scholarships and Fellowships (55)           |                   |                 |                    |
| Scholarships and Fellowships (550)          |                   |                 |                    |
| Total - Scholarships and Fellowships (550): |                   |                 |                    |
| Salaries - Administrative                   | 0                 | 0               | 0                  |
| Salaries - Academic                         | 0                 | 0               | 0                  |
| Salaries - Supporting                       | 0                 | 0               | 0                  |
| Salaries - Students                         | 0                 | 0               | 0                  |
| Salaries - Medical Residents                | 0                 | 0               | 0                  |
| Salaries - Professional                     | 0                 | 0               | 0                  |
| Employee Benefits                           | 0                 | 0               | 0                  |
| Travel                                      | 0                 | 0               | 0                  |
| Operating Expenses                          | 0                 | 0               | 0                  |
| Capital Outlay                              | 0                 | 0               | 0                  |
| Department Revenues                         | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                       | 0                 | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Total - Scholarships and Fellowships (55): |                   |                 |                    |
| Salaries - Administrative                  | 0                 | 0               | 0                  |
| Salaries - Academic                        | 0                 | 0               | 0                  |
| Salaries - Supporting                      | 0                 | 0               | 0                  |
| Salaries - Students                        | 0                 | 0               | 0                  |
| Salaries - Medical Residents               | 0                 | 0               | 0                  |
| Salaries - Professional                    | 0                 | 0               | 0                  |
| Employee Benefits                          | 0                 | 0               | 0                  |
| Travel                                     | 0                 | 0               | 0                  |
| Operating Expense                          | 0                 | 0               | 0                  |
| Capital Outlay                             | 0                 | 0               | 0                  |
| Department Revenues                        | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total                                      | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total Education and General                |                   |                 |                    |
| Salaries - Administrative                  | 209,525           | 359,470         | 361,500            |
| Salaries - Academic                        | 3,226,861         | 3,591,230       | 3,535,880          |
| Salaries - Supporting                      | 361,653           | 486,000         | 500,780            |
| Salaries - Students                        | 1,102             | 12,000          | 23,000             |
| Salaries - Medical Residents               | 88,000            | 88,000          | 133,000            |
| Salaries - Professional                    | 521,517           | 851,260         | 776,870            |
| Employee Benefits                          | 1,498,795         | 1,919,000       | 1,896,600          |
| Travel                                     | 141,065           | 127,440         | 193,310            |
| Operating Expense                          | 1,148,932         | 1,860,050       | 2,176,910          |
| Capital Outlay                             | 6,585             | 0               | 0                  |
| Department Revenues                        | 702,441           | 515,150         | 515,150            |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total                                      | 7,906,476         | 9,809,600       | 10,113,000         |
|  | <hr/>             | <hr/>           | <hr/>              |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|                                      | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--------------------------------------|-------------------|-----------------|--------------------|
| <b>E &amp; G Transfers</b>           |                   |                 |                    |
| Mandatory Transfers                  |                   |                 |                    |
| Retirement of Indebtedness           | 661,000           | 661,000         | 661,000            |
| Transfer from Other Funds to ROI     | 0                 | 0               | 0                  |
| Renewal and Replacements             | 0                 | 0               | 0                  |
| Loan Fund Matching                   | 0                 | 0               | 0                  |
| <br>                                 |                   |                 |                    |
| Total E & G Mandatory Transfers:     | <u>661,000</u>    | <u>661,000</u>  | <u>661,000</u>     |
| <br>                                 |                   |                 |                    |
| Non-Mandatory Transfers              |                   |                 |                    |
| Transfers to Unexpended Plant        | 1,100,000         | 0               | 0                  |
| Transfers to Renew and Replace       | 0                 | 0               | 0                  |
| Transfers to Other Funds             | 0                 | 0               | 0                  |
| Transfer to Unrestricted             | 0                 | 0               | 0                  |
| Transfer to Restricted               | 0                 | 0               | 0                  |
| Transfer to Loan Fund                | 0                 | 0               | 0                  |
| Transfers to Endowment               | 0                 | 0               | 0                  |
| Transfers to Retire of Indebtedness  | 0                 | 0               | 0                  |
| Intrafund Transfers Out              | 0                 | 0               | 0                  |
| Transfer to Reserves                 | 0                 | 0               | 0                  |
| Transfers from Unexpended Plant      | 0                 | 0               | 0                  |
| Transfers from Renew and Replace     | 0                 | 0               | 0                  |
| Transfers from Other Funds           | 0                 | 0               | 0                  |
| Transfers from Debt Retirement       | 0                 | 0               | 0                  |
| Transfers from Unrestricted E and G  | 0                 | 0               | 0                  |
| Transfers from Restricted            | 0                 | 0               | 0                  |
| Transfers from Endowment             | 0                 | 0               | 0                  |
| Intrafund Transfers In               | 0                 | 0               | 0                  |
| Transfer from Reserves               | 0                 | 0               | 0                  |
| <br>                                 |                   |                 |                    |
| Total E & G Non-Mandatory Transfers: | <u>1,100,000</u>  | <u>0</u>        | <u>0</u>           |
| <br>                                 |                   |                 |                    |
| Total E & G Transfers                | <u>1,761,000</u>  | <u>661,000</u>  | <u>661,000</u>     |



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14   | October<br>2013-14 |
|--|-------------------|-------------------|--------------------|
| Total Education and General (Expenditures & Transfers) |                   |                   |                    |
| Salaries - Administrative                              | 209,525           | 359,470           | 361,500            |
| Salaries - Academic                                    | 3,226,861         | 3,591,230         | 3,535,880          |
| Salaries - Supporting                                  | 361,653           | 486,000           | 500,780            |
| Salaries - Students                                    | 1,102             | 12,000            | 23,000             |
| Salaries - Medical Residents                           | 88,000            | 88,000            | 133,000            |
| Salaries - Professional                                | 521,517           | 851,260           | 776,870            |
| Employee Benefits                                      | 1,498,795         | 1,919,000         | 1,896,600          |
| Travel   | 141,065           | 127,440           | 193,310            |
| Operating Expense                                      | 1,148,932         | 1,860,050         | 2,176,910          |
| Capital Outlay   | 6,585             | 0                 | 0                  |
| Department Revenues                                    | 702,441           | 515,150           | 515,150            |
| E & G Transfers  | 1,761,000         | 661,000           | 661,000            |
| Total  | <u>9,667,476</u>  | <u>10,470,600</u> | <u>10,774,000</u>  |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|--|-------------------|-----------------|--------------------|
| Auxiliaries                                  |                   |                 |                    |
| Auxiliary Expenditures                       |                   |                 |                    |
| Auxiliary Enterprises (710)                  |                   |                 |                    |
|  |                   |                 |                    |
| Total - Auxiliary Enterprises (710):         |                   |                 |                    |
| Salaries - Administrative                    | 0                 | 0               | 0                  |
| Salaries - Academic                          | 0                 | 0               | 0                  |
| Salaries - Supporting                        | 0                 | 0               | 0                  |
| Salaries - Students                          | 0                 | 0               | 0                  |
| Salaries - Medical Residents                 | 0                 | 0               | 0                  |
| Salaries - Professional                      | 0                 | 0               | 0                  |
| Employee Benefits                            | 0                 | 0               | 0                  |
| Travel                                       | 0                 | 0               | 0                  |
| Operating Expenses                           | 0                 | 0               | 0                  |
| Capital Outlay                               | 0                 | 0               | 0                  |
| Department Revenues                          | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total  | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Auxiliary Mandatory Transfers (720)          |                   |                 |                    |
|  |                   |                 |                    |
| Total - Auxiliary Mandatory Transfers (720): |                   |                 |                    |
| Salaries - Administrative                    | 0                 | 0               | 0                  |
| Salaries - Academic                          | 0                 | 0               | 0                  |
| Salaries - Supporting                        | 0                 | 0               | 0                  |
| Salaries - Students                          | 0                 | 0               | 0                  |
| Salaries - Medical Residents                 | 0                 | 0               | 0                  |
| Salaries - Professional                      | 0                 | 0               | 0                  |
| Employee Benefits                            | 0                 | 0               | 0                  |
| Travel                                       | 0                 | 0               | 0                  |
| Operating Expenses                           | 0                 | 0               | 0                  |
| Capital Outlay                               | 0                 | 0               | 0                  |
| Department Revenues                          | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total  | 0                 | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Auxiliary Nonmandatory Transfers (730)       |                   |                 |                    |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| Total - Auxiliary Nonmandatory Transfers (730): |                   |                 |                    |
| Salaries - Administrative                       | 0                 | 0               | 0                  |
| Salaries - Academic                             | 0                 | 0               | 0                  |
| Salaries - Supporting                           | 0                 | 0               | 0                  |
| Salaries - Students                             | 0                 | 0               | 0                  |
| Salaries - Medical Residents                    | 0                 | 0               | 0                  |
| Salaries - Professional                         | 0                 | 0               | 0                  |
| Employee Benefits                               | 0                 | 0               | 0                  |
| Travel  | 0                 | 0               | 0                  |
| Operating Expenses                              | 0                 | 0               | 0                  |
| Capital Outlay                                  | 0                 | 0               | 0                  |
| Department Revenues                             | 0                 | 0               | 0                  |
| Total   | <u>0</u>          | <u>0</u>        | <u>0</u>           |
| Total Auxiliary Expenditures                    |                   |                 |                    |
| Salaries - Administrative                       | 0                 | 0               | 0                  |
| Salaries - Academic                             | 0                 | 0               | 0                  |
| Salaries - Supporting                           | 0                 | 0               | 0                  |
| Salaries - Students                             | 0                 | 0               | 0                  |
| Salaries - Medical Residents                    | 0                 | 0               | 0                  |
| Salaries - Professional                         | 0                 | 0               | 0                  |
| Employee Benefits                               | 0                 | 0               | 0                  |
| Travel  | 0                 | 0               | 0                  |
| Operating Expense                               | 0                 | 0               | 0                  |
| Capital Outlay                                  | 0                 | 0               | 0                  |
| Department Revenues                             | 0                 | 0               | 0                  |
| Total   | <u>0</u>          | <u>0</u>        | <u>0</u>           |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|   | Actual<br>2012-13 | July<br>2013-14 | October<br>2013-14 |
|---|-------------------|-----------------|--------------------|
| <b>Auxiliary Transfers</b>                      |                   |                 |                    |
| <b>Mandatory Transfers</b>                      |                   |                 |                    |
| Retirement of Indebtedness                      | 0                 | 0               | 0                  |
| Transfer from Other Funds to ROI                | 0                 | 0               | 0                  |
| Renewal and Replacements                        | 0                 | 0               | 0                  |
| Loan Fund Matching                              | 0                 | 0               | 0                  |
| <b>Total Auxiliary Mandatory Transfers:</b>     | <u>0</u>          | <u>0</u>        | <u>0</u>           |
| <b>Non-Mandatory Transfers</b>                  |                   |                 |                    |
| Transfers to Unexpended Plant                   | 0                 | 0               | 0                  |
| Transfers to Renew and Replace                  | 0                 | 0               | 0                  |
| Transfers to Other Funds                        | 0                 | 0               | 0                  |
| Transfer to Unrestricted                        | 0                 | 0               | 0                  |
| Transfer to Restricted                          | 0                 | 0               | 0                  |
| Transfer to Loan Fund                           | 0                 | 0               | 0                  |
| Transfers to Endowment                          | 0                 | 0               | 0                  |
| Transfers to Retire of Indebtedness             | 0                 | 0               | 0                  |
| Intrafund Transfers Out                         | 0                 | 0               | 0                  |
| Transfer to Reserves                            | 0                 | 0               | 0                  |
| Transfers from Unexpended Plant                 | 0                 | 0               | 0                  |
| Transfers from Renew and Replace                | 0                 | 0               | 0                  |
| Transfers from Other Funds                      | 0                 | 0               | 0                  |
| Transfers from Debt Retirement                  | 0                 | 0               | 0                  |
| Transfers from Unrestricted E and G             | 0                 | 0               | 0                  |
| Transfers from Restricted                       | 0                 | 0               | 0                  |
| Transfers from Endowment                        | 0                 | 0               | 0                  |
| Intrafund Transfers In                          | 0                 | 0               | 0                  |
| Transfer from Reserves                          | 0                 | 0               | 0                  |
| <b>Total Auxiliary Non-Mandatory Transfers:</b> | <u>0</u>          | <u>0</u>        | <u>0</u>           |
| <b>Total Auxiliary Transfers</b>                | <u>0</u>          | <u>0</u>        | <u>0</u>           |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2013-14

|  | Actual<br>2012-13 | July<br>2013-14   | October<br>2013-14 |
|--|-------------------|-------------------|--------------------|
| Total Auxiliary Enterprises (Expenditures & Transfers) |                   |                   |                    |
| Salaries - Administrative                              | 0                 | 0                 | 0                  |
| Salaries - Academic                                    | 0                 | 0                 | 0                  |
| Salaries - Supporting                                  | 0                 | 0                 | 0                  |
| Salaries - Students                                    | 0                 | 0                 | 0                  |
| Salaries - Medical Residents                           | 0                 | 0                 | 0                  |
| Salaries - Professional                                | 0                 | 0                 | 0                  |
| Employee Benefits                                      | 0                 | 0                 | 0                  |
| Travel   | 0                 | 0                 | 0                  |
| Operating Expense                                      | 0                 | 0                 | 0                  |
| Capital Outlay   | 0                 | 0                 | 0                  |
| Department Revenues                                    | 0                 | 0                 | 0                  |
| Auxiliary Transfers                                    | 0                 | 0                 | 0                  |
| <br>   |                   |                   |                    |
| Total  | <u>0</u>          | <u>0</u>          | <u>0</u>           |
| <br>   |                   |                   |                    |
| Total Unrestricted                                     |                   |                   |                    |
| Salaries - Administrative                              | 209,525           | 359,470           | 361,500            |
| Salaries - Academic                                    | 3,226,861         | 3,591,230         | 3,535,880          |
| Salaries - Supporting                                  | 361,653           | 486,000           | 500,780            |
| Salaries - Students                                    | 1,102             | 12,000            | 23,000             |
| Salaries - Medical Residents                           | 88,000            | 88,000            | 133,000            |
| Salaries - Professional                                | 521,517           | 851,260           | 776,870            |
| Employee Benefits                                      | 1,498,795         | 1,919,000         | 1,896,600          |
| Travel   | 141,065           | 127,440           | 193,310            |
| Operating Expenses                                     | 1,148,932         | 1,860,050         | 2,176,910          |
| Capital Outlay   | 6,585             | 0                 | 0                  |
| Department Revenues                                    | 702,441           | 515,150           | 515,150            |
| E & G Transfers and Auxiliary Transfers                | 1,761,000         | 661,000           | 661,000            |
| <br>   |                   |                   |                    |
| Total  | <u>9,667,476</u>  | <u>10,470,600</u> | <u>10,774,000</u>  |

ETSU  
Summary of Restricted Current Funds Available and Applied  
October Budget 2013-14

|                                   | Actual<br>2012-13<br>----- | July<br>Budget<br>2013-14<br>----- | October<br>Budget<br>2013-14<br>----- | % Change<br>October<br>Over<br>Actual<br>----- |
|-----------------------------------|----------------------------|------------------------------------|---------------------------------------|--|
| Restricted Revenues               |                            |                                    |                                       |  |
| 9005 Federal Grants and Contracts | 0                          | 50,000                             | 50,000                                | 0.00   |
| 9035 State Grants and Contracts   | 191,000                    | 23,500                             | 23,500                                | -87.70   |
| 9045 Private Grants & Contracts   | 38,394                     | 14,400                             | 14,400                                | -62.49   |
| Total Restricted Revenues         | 229,394                    | 87,900                             | 87,900                                | -61.68   |
| Restricted Expenditures           |                            |                                    |                                       |  |
| 9205 Instruction                  | 0                          | 50,000                             | 50,000                                | 0.00   |
| 9210 Research                     | 13,912                     | 12,400                             | 12,400                                | -10.87   |
| 9215 Public Service               | 18,608                     | 0                                  | 0                                     | -100.00  |
| 9240 Scholarships and Fellowships | 191,000                    | 23,400                             | 23,400                                | -87.75   |
| Total Restricted Expenditures     | 223,520                    | 85,800                             | 85,800                                | -61.61   |