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EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

OPERATING BUDGET
2023-2024

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - QUILLEN COLLEGE OF MEDICINE
JULY PROPOSED BUDGET 2023-2024
BUDGET SUMMARY
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East Tennessee State University is a Tennessee Board of Regents Institution and is fully in accordance with the belief that educational and employments opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

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

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Over Actual	July Budget 2023-24	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	350,326	525,500	525,500	50.0	525,500	50.0
Allocation for Working Capital	2,140,640	4,166,900	4,166,900	94.7	4,166,400	94.6
Special Allocations	1,790,220	3,157,600	3,157,600	76.4	1,550,000	-13.4
Unallocated Balance	185,483	51,400	51,400	-72.3	0	-100.0
Total Unrestricted Current Fund Balances	4,466,669	7,901,400	7,901,400	76.9	6,241,900	39.7
Revenues						
Education and General						
Tuition and Fees	10,897,531	12,371,100	11,980,000	09.9	11,570,400	06.2
State Appropriations	40,577,400	44,243,400	44,243,400	09.0	48,115,700	18.6
Federal Grants and Contracts	2,569,792	1,500,000	1,500,000	-41.6	1,500,000	-41.6
State Grants and Contracts	0	5,000	5,000		5,000	
Private Grants and Contracts	160,466	267,000	267,000	66.4	267,000	66.4
Private Gifts	321,054	0	0	-100.0	0	-100.0
Sales & Services of Educ Activities	12,570,100	14,751,700	17,510,700	39.3	18,521,500	47.3
Sales & Services of Other Activities	268,030	249,000	249,000	-07.1	249,900	-06.8
Other Sources	170,641	350,000	350,000	105.1	350,000	105.1
Total Education and General	67,535,014	73,737,200	76,105,100	12.7	80,579,500	19.3
Sales & Services of Aux Enterprises						
Total Revenues	67,535,014	73,737,200	76,105,100	12.7	80,579,500	19.3
Expenditures and Transfers						
Education and General						
Instruction	36,901,487	57,168,800	59,838,200	62.2	64,668,000	75.2
Research	3,151,176	4,185,700	3,592,900	14.0	4,908,300	55.8
Academic Support	6,949,023	9,759,800	9,894,000	42.4	9,867,200	42.0
Student Services	1,809,899	3,306,500	3,302,700	82.5	3,618,600	99.9
Institutional Support	3,452,723	4,368,500	4,339,200	25.7	3,962,800	14.8
Operation & Maintenance of Plant	5,215,527	7,582,200	7,606,400	45.8	7,400,300	41.9
Scholarships & Fellowships	260,000	260,000	260,000	00.0	260,000	00.0
Total Education and General	57,739,835	86,631,500	88,833,400	53.9	94,685,200	64.0
Mandatory Transfers for:						
Principal & Interest	95,407	105,900	105,900	11.0	106,000	11.1
Total Mandatory Transfers	95,407	105,900	105,900	11.0	106,000	11.1
Non-Mandatory Transfers for:						

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

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Over Actual	July Budget 2023-24	% Change Over Actual
Transfers to Unexpended Plant Fund	37,276	37,000	37,000	-00.7	37,200	-00.2
Transfers to Renewal & Replacements	5,975,000	75,000	75,000	-98.7	75,000	-98.7
Transfers to Other Funds	328,302	298,100	298,100	-09.2	300,100	-08.6
Transfers from Renewal & Replacements	0	-11,140,500	-10,974,800		-14,113,700	
Transfers from Other Funds	-75,463	-610,000	-610,000	708.3	-610,000	708.3
Total Non-Mandatory Transfers	6,265,115	-11,340,400	-11,174,700	-278.4	-14,311,400	-328.4
Total Education and General	64,100,357	75,397,000	77,764,600	21.3	80,479,800	25.6
Auxiliary Enterprises Expenditures						
Total Auxiliary Expenditures	0	0	0	00.0	0	00.0
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Total Non-Mandatory Transfers	0	0	0	00.0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0	0	00.0
Total Expenditures And Transfers	64,100,357	75,397,000	77,764,600	21.3	80,479,800	25.6
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	525,458	525,500	525,500	00.0	525,500	00.0
Allocation for Working Capital	4,166,871	4,166,100	4,166,400	00.0	4,166,100	00.0
Special Allocations	3,157,600	1,550,000	1,550,000	-50.9	1,650,000	-47.7
Unallocated Balance	51,397	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	7,901,326	6,241,600	6,241,900	-21.0	6,341,600	-19.7

ETSU
Special Allocations
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
At Beginning of Period				
2% to 5% Reserve	1,299,000	1,400,100	1,400,100	1,550,000
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees				
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees				
Allocation for Unexpended Contracts	491,220	484,000	484,000	
Allocation for Conferences and Institutes				
Allocation for Floyd Scholarship				
Allocation for RODP				
Allocation for Res/Spec Program				
Allocation for OPEB				
Allocation for Designated Appropriations				
Allocation for Special Programs				
Allocation for AMBA				
Allocation for International Education Fee				
Allocation for Discretionary Fees				
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units		1,273,500	1,273,500	
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fees				
Total	1,790,220	3,157,600	3,157,600	1,550,000
At End of Period				
2% to 5% Reserve	1,400,100	1,550,000	1,550,000	1,650,000
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees				
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees				
Allocation for Unexpended Contracts	484,000			
Allocation for Conferences and Institutes				
Allocation for Floyd Scholarship				
Allocation for RODP				
Allocation for Res/Spec Program				
Allocation for OPEB				
Allocation for Designated Appropriations				
Allocation for Discretionary Fees				
Allocation for Special Programs				
Allocation for International Education Fee				
Allocation for Cost Centers				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fee				
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units	1,273,500			
Total	3,157,600	1,550,000	1,550,000	1,650,000

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	16,397,679	11,413,379	7,436,120	57,799	1,545,950	50,560	36,901,487	63.91
Research	1,610,331	118,559	487,775	10,890	573,693	349,928	3,151,176	5.46
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	3,646,664	524,235	1,425,761	24,759	1,327,604	0	6,949,023	12.04
Student Services	903,028	147,561	578,706	7,659	172,945	0	1,809,899	3.13
Institutional Support	723,625	150,516	339,700	881	2,238,001	0	3,452,723	5.98
Oper & Maint of Plant	110,006	572,817	422,229	0	4,110,475	0	5,215,527	9.03
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.45
Total Educational and General	23,391,333	12,927,067	10,690,291	101,988	10,228,668	400,488	57,739,835	
Total Unrestricted	23,391,333	12,927,067	10,690,291	101,988	10,228,668	400,488	57,739,835	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	27,822,600	13,144,500	12,960,600	170,600	3,070,500	0	57,168,800	65.99
Research	638,500	51,500	315,700	16,000	3,035,000	129,000	4,185,700	4.83
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	5,008,500	783,800	2,204,200	82,000	1,681,300	0	9,759,800	11.27
Student Services	1,498,400	147,500	1,022,000	21,000	617,600	0	3,306,500	3.82
Institutional Support	1,276,400	192,400	588,200	13,500	2,298,000	0	4,368,500	5.04
Oper & Maint of Plant	129,500	903,700	640,600	22,000	5,886,400	0	7,582,200	8.75
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.30
Total Educational and General	36,373,900	15,223,400	17,731,300	325,100	16,848,800	129,000	86,631,500	
Total Unrestricted	36,373,900	15,223,400	17,731,300	325,100	16,848,800	129,000	86,631,500	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	27,810,000	15,836,500	13,119,200	175,300	2,897,200	0	59,838,200	67.36
Research	1,674,600	62,000	499,700	42,600	1,165,000	149,000	3,592,900	4.04
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	4,983,600	851,900	2,203,200	84,600	1,770,700	0	9,894,000	11.14
Student Services	1,624,600	147,500	1,022,000	29,000	479,600	0	3,302,700	3.72
Institutional Support	1,280,400	188,400	588,200	13,500	2,268,700	0	4,339,200	4.88
Oper & Maint of Plant	129,500	903,700	640,600	22,000	5,904,200	6,400	7,606,400	8.56
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.29
Total Educational and General	37,502,700	17,990,000	18,072,900	367,000	14,745,400	155,400	88,833,400	
Total Unrestricted	37,502,700	17,990,000	18,072,900	367,000	14,745,400	155,400	88,833,400	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	30,749,700	16,936,200	14,128,200	227,600	2,626,300	0	64,668,000	68.30
Research	715,400	116,100	338,300	1,000	3,737,500	0	4,908,300	5.18
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	5,072,100	947,800	2,233,500	77,000	1,536,800	0	9,867,200	10.42
Student Services	1,679,200	205,200	1,238,800	31,000	464,400	0	3,618,600	3.82
Institutional Support	1,124,300	160,900	550,100	13,500	2,114,000	0	3,962,800	4.19
Oper & Maint of Plant	135,800	969,800	701,200	22,000	5,571,500	0	7,400,300	7.82
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.27
Total Educational and General	39,476,500	19,336,000	19,190,100	372,100	16,310,500	0	94,685,200	
Total Unrestricted	39,476,500	19,336,000	19,190,100	372,100	16,310,500	0	94,685,200	

ETSU
Detail Of Transfers
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	95,407	105,860	105,860	105,980
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	95,407	105,860	105,860	105,980
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	37,276	36,960	36,960	37,200
Renewals and Replacements:				
Transfers to Renew and Replace	5,975,000	75,000	75,000	75,000
Transfers from Renew and Replace	0	-11,140,530	-10,974,780	-14,113,660
Other:				
Transfer to Unrestricted	96,300	79,300	79,300	79,300
Transfers to Retire of Indebtedness	81,655	69,700	69,700	70,720
Intrafund Transfers Out	150,347	149,070	149,070	150,030
Transfers from Restricted	-15,463	-550,000	-550,000	-550,000
Transfers from Endowment	-60,000	-60,000	-60,000	-60,000
Total E&G Non-Mandatory Transfers	6,265,115	-11,340,500	-11,174,750	-14,311,410
Total Educational And General	6,360,522	-11,234,640	-11,068,890	-14,205,430
Auxiliary Enterprises				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Total Auxiliary Mandatory Transfers	0	0	0	0
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Unexpended Plant Funds	0	0	0	0
Unexpended Plant Funds	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Renewals and Replacements	0	0	0	0
Other:				
Other	0	0	0	0
Other	0	0	0	0
Total Auxiliary Non-Mandatory Transfers	0	0	0	0
Total Auxiliary Enterprises	0	0	0	0
Total Transfers	6,360,522	-11,234,640	-11,068,890	-14,205,430

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	618,759	0	0	890,281	0	275,103	0	0	1,784,143	0	1,784,143
Academic	14,461,882	1,339,838	0	1,621,573	402,607	0	0	0	17,825,900	0	17,825,900
Supporting	1,147,636	118,559	0	524,235	147,561	150,516	572,817	0	2,661,324	0	2,661,324
Medical Residents	10,265,743	0	0	0	0	0	0	0	10,265,743	0	10,265,743
Professional	1,317,038	270,493	0	1,134,810	500,421	448,522	110,006	0	3,781,290	0	3,781,290
Total Salaries	27,811,058	1,728,890	0	4,170,899	1,050,589	874,141	682,823	0	36,318,400	0	36,318,400
Employee Benefits											
FICA	1,663,811	100,988	0	261,039	61,774	57,321	48,526	0	2,193,459	0	2,193,459
Retirement	1,939,959	178,599	0	484,304	148,304	118,370	108,374	0	2,977,910	0	2,977,910
Insurance	3,283,361	125,272	0	516,754	151,426	133,568	210,284	0	4,420,665	0	4,420,665
Unemployment Compensation	37,937	2,382	0	5,690	1,221	1,143	945	0	49,318	0	49,318
Other	511,052	80,534	0	157,974	215,981	29,298	54,100	0	1,048,939	0	1,048,939
Total Benefits	7,436,120	487,775	0	1,425,761	578,706	339,700	422,229	0	10,690,291	0	10,690,291
Total Personal Serv.	35,247,178	2,216,665	0	5,596,660	1,629,295	1,213,841	1,105,052	0	47,008,691	0	47,008,691
Other											
Travel	57,799	10,890	0	24,759	7,659	881	0	0	101,988	0	101,988
Printing, Duplicating, Film Processing	31,399	3,815	0	61,477	1,763	2,176	33	0	100,663	0	100,663
Utilities & Fuel	0	0	0	0	0	0	3,499,406	0	3,499,406	0	3,499,406
Communications & Shipping Cost	97,998	635	0	31,810	10,207	10,737	1,565	0	152,952	0	152,952
Maintenance/Repairs	55,534	151,398	0	5,080	0	0	389,828	0	601,840	0	601,840
Professional/Admin. Services	1,044,761	254,548	0	397,478	46,137	79,191	380,309	0	2,202,424	0	2,202,424
Supplies	335,791	213,245	0	1,429,625	82,486	33,898	145,315	0	2,240,360	0	2,240,360
Rental & Insurance	412,980	437	0	26,867	6,253	7,017	2,749	0	456,303	0	456,303
Motor Vehicle Operation	0	0	0	0	0	0	91	0	91	0	91
Awards & Idemntities	500	0	0	0	0	0	0	0	500	0	500
Other Services & Expenses	2,972	825	0	0	0	321,054	0	0	324,851	0	324,851
Equipment	50,560	349,928	0	0	0	0	0	0	400,488	0	400,488
Dept Revenue & Service Charges	-435,985	-51,210	0	-624,733	26,099	1,783,928	-308,821	0	389,278	0	389,278
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	1,654,309	934,511	0	1,352,363	180,604	2,238,882	4,110,475	260,000	10,731,144	0	10,731,144
Total E & G	36,901,487	3,151,176	0	6,949,023	1,809,899	3,452,723	5,215,527	260,000	57,739,835	0	57,739,835
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	6,360,522	0	6,360,522
Grand Total	36,901,487	3,151,176	0	6,949,023	1,809,899	3,452,723	5,215,527	260,000	64,100,357	0	64,100,357

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	933,940	0	0	1,044,700	0	476,650	0	0	2,455,290	0	2,455,290
Academic	24,455,820	305,250	0	2,074,990	884,140	146,100	0	0	27,866,300	0	27,866,300
Supporting	1,808,910	51,490	0	783,770	147,500	192,440	903,690	0	3,887,800	0	3,887,800
Medical Residents	11,335,600	0	0	0	0	0	0	0	11,335,600	0	11,335,600
Professional	2,432,790	333,290	0	1,888,840	614,240	653,650	129,450	0	6,052,260	0	6,052,260
Total Salaries	40,967,060	690,030	0	5,792,300	1,645,880	1,468,840	1,033,140	0	51,597,250	0	51,597,250
Employee Benefits											
FICA	2,693,211	65,598	0	458,031	212,361	122,220	133,108	0	3,684,529	0	3,684,529
Retirement	3,718,393	90,569	0	632,382	293,197	168,743	183,777	0	5,087,061	0	5,087,061
Insurance	5,076,663	123,652	0	863,381	400,298	230,382	250,907	0	6,945,283	0	6,945,283
Unemployment Compensation	60,915	1,484	0	10,360	4,803	2,764	3,011	0	83,337	0	83,337
Other	1,411,408	34,378	0	240,036	111,290	64,051	69,757	0	1,930,920	0	1,930,920
Total Benefits	12,960,590	315,681	0	2,204,190	1,021,949	588,160	640,560	0	17,731,130	0	17,731,130
Total Personal Serv.	53,927,650	1,005,711	0	7,996,490	2,667,829	2,057,000	1,673,700	0	69,328,380	0	69,328,380
Other											
Travel	170,550	16,000	0	82,000	21,000	13,500	22,000	0	325,050	0	325,050
Operating Expense Budget	1,892,787	1,865,406	0	1,774,885	567,134	419,524	1,508,626	0	8,028,362	0	8,028,362
Printing, Duplicating, Film Processing	2,304	57	0	12,323	47	129	0	0	14,860	0	14,860
Capital Expenditure Budget	0	19,994	0	0	0	0	0	0	19,994	0	19,994
Utilities & Fuel	0	0	0	0	0	0	4,233,860	0	4,233,860	0	4,233,860
Maintenance/Repairs	13,721	-1,442,500	0	476	0	0	109,697	0	-1,318,606	0	-1,318,606
Professional/Admin. Services	773,424	2,594,148	0	17,073	20,892	0	28,128	0	3,433,665	0	3,433,665
Supplies	24,708	15,279	0	50,869	5,677	907	330	0	97,770	0	97,770
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Awards & Idemnitities	0	0	0	0	0	330	0	0	330	0	330
Grants & Subsidies	0	0	0	375	0	0	0	0	375	0	375
Equipment	0	109,016	0	0	0	0	0	0	109,016	0	109,016
Dept Revenue & Service Charges	-205,840	1,490	0	-242,100	8,730	1,859,500	-1,100	0	1,420,680	0	1,420,680
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	3,241,054	3,179,990	0	1,763,301	638,580	2,311,490	5,908,441	260,000	17,302,856	0	17,302,856
Total E & G	57,168,704	4,185,701	0	9,759,791	3,306,409	4,368,490	7,582,141	260,000	86,631,236	0	86,631,236
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-11,234,640	0	-11,234,640
Grand Total	57,168,704	4,185,701	0	9,759,791	3,306,409	4,368,490	7,582,141	260,000	75,396,596	0	75,396,596

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	933,940	0	0	1,101,000	0	480,650	0	0	2,515,590	0	2,515,590
Academic	24,461,720	1,174,380	0	1,963,430	1,010,340	146,100	0	0	28,755,970	0	28,755,970
Supporting	1,902,630	61,960	0	851,920	147,500	188,440	903,690	0	4,056,140	0	4,056,140
Medical Residents	13,933,900	0	0	0	0	0	0	0	13,933,900	0	13,933,900
Professional	2,414,340	500,200	0	1,919,140	614,240	653,650	129,450	0	6,231,020	0	6,231,020
Total Salaries	43,646,530	1,736,540	0	5,835,490	1,772,080	1,468,840	1,033,140	0	55,492,620	0	55,492,620
Employee Benefits											
FICA	2,726,174	103,836	0	457,815	212,361	122,220	133,108	0	3,755,514	0	3,755,514
Retirement	3,763,904	143,361	0	632,084	293,197	168,743	183,777	0	5,185,066	0	5,185,066
Insurance	5,138,798	195,729	0	862,974	400,298	230,382	250,907	0	7,079,088	0	7,079,088
Unemployment Compensation	61,660	2,349	0	10,355	4,803	2,764	3,011	0	84,942	0	84,942
Other	1,428,683	54,416	0	239,923	111,290	64,051	69,757	0	1,968,120	0	1,968,120
Total Benefits	13,119,219	499,691	0	2,203,151	1,021,949	588,160	640,560	0	18,072,730	0	18,072,730
Total Personal Serv.	56,765,749	2,236,231	0	8,038,641	2,794,029	2,057,000	1,673,700	0	73,565,350	0	73,565,350
Other											
Travel	175,320	42,560	0	84,640	29,000	13,500	22,000	0	367,020	0	367,020
Operating Expense Budget	1,699,827	55,742	0	1,986,495	424,514	387,624	1,571,516	0	6,125,718	0	6,125,718
Printing, Duplicating, Film Processing	2,304	57	0	12,323	47	129	0	0	14,860	0	14,860
Capital Expenditure Budget	0	39,994	0	0	0	0	6,400	0	46,394	0	46,394
Utilities & Fuel	0	0	0	0	0	0	4,235,880	0	4,235,880	0	4,235,880
Maintenance/Repairs	13,721	-1,442,500	0	476	0	0	109,697	0	-1,318,606	0	-1,318,606
Professional/Admin. Services	773,424	2,518,148	0	17,073	20,892	0	28,128	0	3,357,665	0	3,357,665
Supplies	24,708	15,279	0	50,869	5,677	907	330	0	97,770	0	97,770
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Awards & Idemnitities	0	0	0	0	0	330	0	0	330	0	330
Grants & Subsidies	0	0	0	375	0	0	0	0	375	0	375
Equipment	0	109,016	0	0	0	0	0	0	109,016	0	109,016
Dept Revenue & Service Charges	-186,160	17,170	0	-364,330	13,350	1,862,110	-48,220	0	1,293,920	0	1,293,920
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	3,072,544	1,356,566	0	1,855,321	508,580	2,282,200	5,932,631	260,000	15,267,842	0	15,267,842
Total E & G	59,838,293	3,592,797	0	9,893,962	3,302,609	4,339,200	7,606,331	260,000	88,833,192	0	88,833,192
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-11,068,890	0	-11,068,890
Grand Total	59,838,293	3,592,797	0	9,893,962	3,302,609	4,339,200	7,606,331	260,000	77,764,302	0	77,764,302

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	954,820	0	0	1,071,030	0	479,770	0	0	2,505,620	0	2,505,620
Academic	27,036,160	250,950	0	2,119,390	1,067,710	500	0	0	30,474,710	0	30,474,710
Supporting	2,064,580	116,110	0	947,780	205,200	160,880	969,800	0	4,464,350	0	4,464,350
Medical Residents	14,871,600	0	0	0	0	0	0	0	14,871,600	0	14,871,600
Professional	2,758,680	464,400	0	1,881,680	611,530	644,060	135,750	0	6,496,100	0	6,496,100
Total Salaries	47,685,840	831,460	0	6,019,880	1,884,440	1,285,210	1,105,550	0	58,812,380	0	58,812,380
Employee Benefits											
FICA	2,935,848	70,293	0	464,121	257,425	114,307	145,714	0	3,987,708	0	3,987,708
Retirement	4,053,392	97,050	0	640,791	355,415	157,818	201,180	0	5,505,646	0	5,505,646
Insurance	5,534,032	132,500	0	874,862	485,242	215,466	274,668	0	7,516,770	0	7,516,770
Unemployment Compensation	66,403	1,590	0	10,497	5,822	2,585	3,296	0	90,193	0	90,193
Other	1,538,565	36,838	0	243,228	134,906	59,904	76,363	0	2,089,804	0	2,089,804
Total Benefits	14,128,240	338,271	0	2,233,499	1,238,810	550,080	701,221	0	19,190,121	0	19,190,121
Total Personal Serv.	61,814,080	1,169,731	0	8,253,379	3,123,250	1,835,290	1,806,771	0	78,002,501	0	78,002,501
Other											
Travel	227,550	1,000	0	76,950	31,000	13,500	22,000	0	372,000	0	372,000
Operating Expense Budget	1,698,770	2,610,360	0	1,711,460	407,740	241,591	1,306,939	0	7,976,860	0	7,976,860
Utilities & Fuel	0	0	0	0	0	0	4,257,850	0	4,257,850	0	4,257,850
Maintenance/Repairs	0	-1,449,000	0	0	0	0	0	0	-1,449,000	0	-1,449,000
Professional/Admin. Services	563,200	2,575,000	0	0	40,000	0	0	0	3,178,200	0	3,178,200
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Dept Revenue & Service Charges	-205,100	0	0	-242,100	1,560	1,854,810	-150	0	1,409,020	0	1,409,020
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	2,853,820	3,738,460	0	1,613,710	495,400	2,127,501	5,593,539	260,000	16,682,430	0	16,682,430
Total E & G	64,667,900	4,908,191	0	9,867,089	3,618,650	3,962,791	7,400,310	260,000	94,684,931	0	94,684,931
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-14,205,430	0	-14,205,430
Grand Total	64,667,900	4,908,191	0	9,867,089	3,618,650	3,962,791	7,400,310	260,000	80,479,501	0	80,479,501

ETSU
Current Fund Revenues
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	10,238,726	11,663,530	11,272,450	10,859,690
5105 Out-Of-State Tuition	181,677	173,950	173,950	173,950
5110 Debt Service Fees	177,062	175,290	175,290	176,700
General Access				
51153 PSF Graduation Fee COM	2,795	2,770	2,770	2,790
51155 PSF Drop Add Fee COM	4,659	4,620	4,620	4,650
5120 Technology Access Fee	91,947	91,170	91,170	91,760
5125 Student Activity Fee	118,662	117,660	117,660	118,420
5131 Facilities Fee	37,276	36,960	36,960	37,200
5132 Sustainable Campus Fee	4,349	4,310	4,310	4,340
5133 International Fee	6,213	6,160	6,160	6,200
Total Mandatory Fees	10,863,366	12,276,420	11,885,340	11,475,700
Non-Mandatory Fees				
5160 CEU Student Fees	12,405	75,000	75,000	75,000
5170 Application Fees	21,760	19,700	19,700	19,700
Specialized Academic Course Fee				
Total Non-Mandatory Fees	34,165	94,700	94,700	94,700
Total Tuition & Fees	10,897,531	12,371,120	11,980,040	11,570,400
52000 State Appropriations	40,577,400	44,243,400	44,243,400	48,115,700
5300 Federal Grants and Contracts	2,569,792	1,500,000	1,500,000	1,500,000
5400 State Grants & Contracts	0	5,000	5,000	5,000
5600 Private Grants & Contracts	160,466	267,000	267,000	267,000
5700 Private Gifts	321,054	0	0	0
Sales & Services of Educ. Activities				
58368 Microscope Fee	19,750	18,700	18,700	18,700
58370 Med Sch Resident Part	12,482,382	14,703,000	17,461,960	18,472,830
58371 Medical Library Services	11,499	25,000	25,000	25,000
58373 Biomedical Services COM	56,469	5,000	5,000	5,000
Total Sales & Services of Educ. Activities	12,570,100	14,751,700	17,510,660	18,521,530
Sales & Services of Other Activities				
5800 Athletics	139,785	138,600	138,600	139,500
58863 Rental of Institutional Property	2,591	0	0	0

ETSU
Current Fund Revenues
July Budget 2023-24

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	July Budget 2023-24
58875 Sales of Services to MEAC	110,647	110,400	110,400	110,400
58890 Other Sales and Services Other	15,007	0	0	0
Total Sales & Services of Other Activities	268,030	249,000	249,000	249,900
Other Sources				
58503 Miscellaneous	123,208	50,000	50,000	50,000
58529 Insurance Health Incentives	13,919	0	0	0
58802 Interest Income	33,514	300,000	300,000	300,000
Total Other Sources	170,641	350,000	350,000	350,000
Total Educational & General	67,535,014	73,737,220	76,105,100	80,579,530
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	67,535,014	73,737,220	76,105,100	80,579,530

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Education and General				
Instruction (20)				
Instruction (200)				
Forensic Pathology (31025)				
Salaries - Academic	214,298	290,040	290,040	334,470
Salaries - Supporting	44,498	44,800	46,400	46,680
Salaries - Professional	43,984	44,570	45,910	46,570
Employee Benefits	99,382	140,400	140,400	158,300
Operating Expenses	111,715	213,819	213,679	166,680
Department Revenues	12,478	250	390	0
Total - Forensic Pathology (31025):	526,355	733,879	736,819	752,700
College of Medicine Rural Programs (31105)				
Salaries - Academic	390,473	505,770	668,770	513,780
Salaries - Supporting	42,884	27,170	29,320	30,140
Salaries - Professional	88,923	176,310	192,360	215,900
Employee Benefits	150,528	219,900	219,350	235,500
Travel	12,836	32,550	32,550	32,550
Operating Expenses	42,811	55,950	55,370	70,400
Department Revenues	7,459	1,290	2,630	0
Total - College of Medicine Rural Programs (31105):	735,914	1,018,940	1,200,350	1,098,270
Continuing Medical Education (31110)				
Salaries - Supporting	98,222	100,020	106,320	106,020
Salaries - Professional	153,432	155,480	160,180	162,520
Employee Benefits	119,077	135,400	132,300	142,300
Travel	280	10,000	10,000	10,000
Operating Expenses	58,598	99,711	95,541	97,460
Department Revenues	9,333	270	4,440	0
Total - Continuing Medical Education (31110):	438,942	500,881	508,781	518,300

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Academic Affairs Instruction (31140)				
Salaries - Supporting	112,590	80,000	140,000	150,000
Employee Benefits	9,125	24,800	24,800	46,500
Operating Expenses	3,293	30,980	30,980	30,850
Department Revenues	-68,184	0	0	0
Total - Academic Affairs Instruction (31140):	56,824	135,780	195,780	227,350
COM Simulation Laboratory (31160)				
Salaries - Supporting	0	47,050	47,050	48,910
Salaries - Professional	0	49,980	51,380	51,950
Employee Benefits	0	34,000	34,000	36,300
Operating Expenses	0	30,000	18,790	15,000
Total - COM Simulation Laboratory (31160):	0	161,030	151,220	152,160
Microscope Maint and Repair (31214)				
Operating Expenses	1,880	15,640	15,640	12,000
Department Revenues	936	0	0	0
Total - Microscope Maint and Repair (31214):	2,816	15,640	15,640	12,000
Anatomical Program (31220)				
Salaries - Supporting	17,193	11,770	11,770	11,640
Salaries - Professional	17,211	17,450	18,400	18,140
Employee Benefits	17,593	9,100	9,100	11,900
Operating Expenses	123,279	144,440	143,460	98,220
Department Revenues	-10,982	-2,730	-1,750	0
Total - Anatomical Program (31220):	164,294	180,030	180,980	139,900

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Biomedical Sciences (31270)				
Salaries - Academic	3,004,207	2,242,010	2,242,010	2,418,830
Salaries - Supporting	204,533	140,350	140,350	142,470
Salaries - Professional	203,129	287,030	287,030	296,780
Employee Benefits	1,145,613	907,600	907,600	971,700
Travel	10,661	10,000	10,000	0
Operating Expenses	127,003	167,031	169,801	171,610
Capital Outlay	50,560	0	0	0
Department Revenues	10,646	0	1,660	0
Total - Biomedical Sciences (31270):	4,756,352	3,754,021	3,758,451	4,001,390
COM Dept of Med ED (DME) (31275)				
Salaries - Academic	0	2,692,690	2,852,690	3,051,810
Salaries - Supporting	0	126,390	126,630	135,370
Salaries - Professional	0	35,390	35,390	36,880
Employee Benefits	0	970,500	970,260	999,500
Travel	0	0	10,000	67,000
Operating Expenses	0	0	197,580	128,000
Department Revenues	0	0	2,420	0
Total - COM Dept of Med ED (DME) (31275):	0	3,824,970	4,194,970	4,418,560
Family Medicine (31500)				
Salaries - Academic	316,033	562,260	562,260	587,960
Salaries - Supporting	12,981	27,070	28,420	29,070
Salaries - Professional	88,087	87,170	87,170	137,970
Employee Benefits	149,119	209,700	209,700	264,300
Operating Expenses	4,440	27,450	27,450	27,450
Total - Family Medicine (31500):	570,660	913,650	915,000	1,046,750

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Internal Medicine (31510)				
Salaries - Academic	3,222,916	4,318,080	4,344,080	4,510,760
Salaries - Supporting	318,599	418,590	418,590	437,580
Salaries - Professional	404,427	411,790	411,790	431,340
Employee Benefits	1,190,810	1,596,000	1,596,000	1,667,700
Operating Expenses	137,273	167,280	165,350	150,470
Department Revenues	2,691	60	1,990	0
Total - Internal Medicine (31510):	5,276,716	6,911,800	6,937,800	7,197,850
Dishner Chair Match (31514)				
Salaries - Academic	32,189	49,430	70,430	154,460
Employee Benefits	4,776	15,300	15,300	47,900
Operating Expenses	18,078	35,410	14,410	35,410
Department Revenues	4,475	0	0	0
Total - Dishner Chair Match (31514):	59,518	100,140	100,140	237,770
OB GYN (31530)				
Salaries - Administrative	105,426	106,270	108,270	109,070
Salaries - Academic	1,205,674	1,839,160	1,839,160	2,608,350
Salaries - Supporting	115,078	121,700	121,700	122,590
Salaries - Professional	99,841	101,160	101,160	103,660
Employee Benefits	480,456	672,200	672,200	912,500
Operating Expenses	38,416	122,760	122,150	60,360
Department Revenues	3,139	0	610	0
Total - OB GYN (31530):	2,048,030	2,963,250	2,965,250	3,916,530

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Pathology (31540)				
Salaries - Academic	848,618	954,610	954,610	650,280
Salaries - Supporting	27,817	34,150	31,780	32,340
Salaries - Professional	59,416	59,450	62,150	61,710
Employee Benefits	208,714	324,900	324,900	323,100
Travel	4,524	0	0	0
Operating Expenses	77,629	81,060	84,170	81,650
Department Revenues	772	0	540	0
Total - Pathology (31540):	1,227,490	1,454,170	1,458,150	1,149,080
Pediatrics (31550)				
Salaries - Academic	1,592,861	2,134,670	2,134,670	2,655,560
Salaries - Supporting	127,325	129,620	129,620	136,690
Salaries - Professional	175,266	221,970	221,970	231,610
Employee Benefits	602,715	770,700	771,140	886,200
Operating Expenses	15,429	23,100	19,990	21,300
Department Revenues	2,247	30	3,140	0
Total - Pediatrics (31550):	2,515,843	3,280,090	3,280,530	3,931,360
Psychiatry (31560)				
Salaries - Academic	855,884	1,073,680	1,073,680	1,039,890
Salaries - Supporting	110,618	211,510	211,510	180,130
Salaries - Professional	91,278	98,550	132,000	105,330
Employee Benefits	290,416	429,000	429,000	397,300
Travel	4,388	0	0	0
Operating Expenses	369,474	344,740	344,560	340,950
Department Revenues	2,867	90	270	0
Total - Psychiatry (31560):	1,724,925	2,157,570	2,191,020	2,063,600

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Surgery (31570)				
Salaries - Academic	2,499,260	3,550,150	3,550,150	3,508,550
Salaries - Supporting	137,888	151,910	151,910	161,770
Salaries - Professional	202,828	259,440	259,440	266,920
Employee Benefits	700,906	1,228,100	1,228,100	1,220,500
Operating Expenses	733	0	160	0
Department Revenues	0	0	-160	0
Total - Surgery (31570):	3,541,615	5,189,600	5,189,600	5,157,740
Ctr for Geriatrics and Gerontol (31580)				
Salaries - Academic	80,555	76,890	78,990	79,950
Salaries - Supporting	19,886	0	11,000	0
Salaries - Professional	3,918	14,400	3,400	26,350
Employee Benefits	20,295	28,300	28,300	33,000
Operating Expenses	3,992	4,540	4,540	4,210
Total - Ctr for Geriatrics and Gerontol (31580):	128,646	124,130	126,230	143,510
Quillen Chair of Geriat Geront (31581)				
Salaries - Academic	3,567	4,500	5,400	4,680
Salaries - Supporting	22,907	0	8,000	0
Salaries - Professional	18,939	29,680	21,680	41,410
Employee Benefits	10,777	10,600	10,600	14,300
Operating Expenses	3,124	3,580	3,510	3,400
Department Revenues	462	0	70	0
Total - Quillen Chair of Geriat Geront (31581):	59,776	48,360	49,260	63,790

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Common Expense Accounts (34301)				
Salaries - Administrative	0	26,550	24,550	33,860
Salaries - Academic	0	875,340	521,190	1,710,210
Salaries - Supporting	0	87,120	68,620	223,370
Salaries - Professional	0	209,350	148,660	389,840
Employee Benefits	232,969	709,070	709,070	1,065,910
Operating Expenses	412,980	1,027,150	669,400	669,400
Department Revenues	16,800	16,800	16,800	16,800
Total - Common Expense Accounts (34301):	662,749	2,951,380	2,158,290	4,109,390
Technology Access Fee COM (34302)				
Operating Expenses	91,947	91,170	91,170	91,760
Total - Technology Access Fee COM (34302):	91,947	91,170	91,170	91,760
Grad Medical Educ TennCare (34305)				
Salaries - Administrative	-139,435	0	0	0
Salaries - Academic	-2,003,634	0	0	0
Salaries - Supporting	-350,330	0	0	0
Salaries - Professional	-453,647	0	0	0
Employee Benefits	-896,113	0	0	0
Total - Grad Medical Educ TennCare (34305):	-3,843,159	0	0	0
Ambulatory Teaching (34315)				
Salaries - Academic	268,809	324,690	312,190	334,950
Salaries - Supporting	51,783	15,420	27,920	29,450
Salaries - Professional	90,679	124,510	124,510	83,640
Employee Benefits	183,688	181,200	181,200	138,900
Operating Expenses	256,146	375,350	375,350	320,720
Total - Ambulatory Teaching (34315):	851,105	1,021,170	1,021,170	907,660

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Recruitment Expense (34320)				
Travel	1,997	38,600	38,600	38,600
Operating Expenses	1,251	38,700	38,700	38,700
Total - Recruitment Expense (34320):	3,248	77,300	77,300	77,300
Instructional Stipends (34325)				
Salaries - Administrative	652,768	801,120	801,120	811,890
Salaries - Academic	1,924,172	2,950,850	2,950,850	2,860,670
Salaries - Professional	22,714	42,890	43,540	43,690
Employee Benefits	474,014	1,176,400	1,176,400	1,152,000
Total - Instructional Stipends (34325):	3,073,668	4,971,260	4,971,910	4,868,250
Residents COM (34330)				
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Employee Benefits	2,206,792	3,131,420	3,293,500	3,366,630
Travel	21,777	70,400	70,370	70,400
Operating Expenses	79,163	164,923	164,913	164,200
Department Revenues	3,140	0	2,650	0
Total - Residents COM (34330):	12,576,615	14,702,343	17,465,333	18,472,830
Residents Participant Non-Cover VA (34331)				
Department Revenues	-6,817	0	0	0
Total - Residents Participant Non-Cover VA (34331):	-6,817	0	0	0

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Residents Part Other Hospitals (34332)				
Department Revenues	-37,875	0	0	0
Total - Residents Part Other Hospitals (34332):	<u>-37,875</u>	<u>0</u>	<u>0</u>	<u>0</u>
Univ Share Grad Program (34336)				
Department Revenues	-413,800	-221,900	-221,900	-221,900
Total - Univ Share Grad Program (34336):	<u>-413,800</u>	<u>-221,900</u>	<u>-221,900</u>	<u>-221,900</u>
COM IPE Initiative (39500)				
Salaries - Academic	6,000	11,000	10,550	11,000
Salaries - Supporting	33,164	34,270	45,720	40,360
Salaries - Professional	6,613	6,220	6,220	6,470
Employee Benefits	34,468	36,000	36,000	36,000
Travel	1,336	9,000	3,800	9,000
Operating Expenses	3,281	11,560	16,720	31,170
Department Revenues	24,228	0	40	0
Total - COM IPE Initiative (39500):	<u>109,090</u>	<u>108,050</u>	<u>119,050</u>	<u>134,000</u>
 Total - Instruction (200):				
Salaries - Administrative	618,759	933,940	933,940	954,820
Salaries - Academic	14,461,882	24,455,820	24,461,720	27,036,160
Salaries - Supporting	1,147,636	1,808,910	1,902,630	2,064,580
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Salaries - Professional	1,317,038	2,432,790	2,414,340	2,758,680
Employee Benefits	7,436,120	12,960,590	13,119,220	14,128,240
Travel	57,799	170,550	175,320	227,550
Operating Expenses	1,981,935	3,276,344	3,083,384	2,831,370
Capital Outlay	50,560	0	0	0
Department Revenues	-435,985	-205,840	-186,160	-205,100
Total	<u>36,901,487</u>	<u>57,168,704</u>	<u>59,838,294</u>	<u>64,667,900</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total - Instruction (20):				
Salaries - Administrative	618,759	933,940	933,940	954,820
Salaries - Academic	14,461,882	24,455,820	24,461,720	27,036,160
Salaries - Supporting	1,147,636	1,808,910	1,902,630	2,064,580
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Salaries - Professional	1,317,038	2,432,790	2,414,340	2,758,680
Employee Benefits	7,436,120	12,960,590	13,119,220	14,128,240
Travel	57,799	170,550	175,320	227,550
Operating Expense	1,981,935	3,276,344	3,083,384	2,831,370
Capital Outlay	50,560	0	0	0
Department Revenues	-435,985	-205,840	-186,160	-205,100
Total	36,901,487	57,168,704	59,838,294	64,667,900
Research (25)				
Research (250)				
Res Imp Dean COM (31010)				
Salaries - Academic	0	26,000	66,380	91,270
Salaries - Supporting	0	0	0	29,880
Salaries - Professional	44,413	85,000	88,500	154,580
Employee Benefits	25,639	61,100	61,100	85,500
Travel	3,590	0	35,000	0
Operating Expenses	34,856	101,680	69,800	101,460
Capital Outlay	115,040	0	0	0
Department Revenues	6,550	0	-3,120	0
Total - Res Imp Dean COM (31010):	230,088	273,780	317,660	462,690

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Res Imp Acad Affairs (31101)				
Operating Expenses	0	10,000	10,000	0
Total - Res Imp Acad Affairs (31101):	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Molecular Biology Core (31241)				
Operating Expenses	38,483	31,750	31,730	0
Capital Outlay	5,000	0	0	0
Department Revenues	149	0	20	0
Total - Molecular Biology Core (31241):	<u>43,632</u>	<u>31,750</u>	<u>31,750</u>	<u>0</u>
Molecular Biol Core Facility Contra (31242)				
Operating Expenses	0	2,000	2,000	0
Department Revenues	-41,801	0	0	0
Total - Molecular Biol Core Facility Contra (31242):	<u>-41,801</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Microscopy Core Facility (31253)				
Operating Expenses	22,393	25,930	25,930	0
Capital Outlay	29,905	0	0	0
Total - Microscopy Core Facility (31253):	<u>52,298</u>	<u>25,930</u>	<u>25,930</u>	<u>0</u>
Microscopy Core Facility Contra (31254)				
Operating Expenses	-4,261	3,000	3,000	0
Department Revenues	-8,606	0	0	0
Total - Microscopy Core Facility Contra (31254):	<u>-12,867</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
R & I COM Department of Med Ed (31271)				
Salaries - Academic	678,539	0	0	0
Salaries - Supporting	44,450	0	0	0
Salaries - Professional	16,600	0	0	0
Employee Benefits	206,658	0	0	0
Travel	6,776	10,000	0	0
Operating Expenses	113,618	201,099	27,509	0
Capital Outlay	68,800	0	0	0
Department Revenues	7,238	0	90	0
Total - R & I COM Department of Med Ed (31271):	1,142,679	211,099	27,599	0
R & I - Biomedical Sciences (31272)				
Salaries - Academic	51,399	93,060	93,060	41,190
Salaries - Supporting	69,423	25,320	33,170	25,610
Salaries - Professional	37,184	90,390	253,300	117,910
Employee Benefits	63,688	64,700	117,600	57,300
Travel	30	5,000	5,000	0
Operating Expenses	130,953	1,090,910	1,349,540	10,000
Capital Outlay	76,278	30,200	50,200	0
Department Revenues	63,704	2,320	22,390	0
Total - R & I - Biomedical Sciences (31272):	492,659	1,401,900	1,924,260	252,010
Designated - Biomedical Sciences (31273)				
Salaries - Academic	0	500	500	0
Employee Benefits	0	200	200	0
Operating Expenses	0	30,000	59,420	0
Total - Designated - Biomedical Sciences (31273):	0	30,700	60,120	0

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QDR Fellowship Program (31280)				
Salaries - Academic	757	0	0	0
Employee Benefits	139	0	0	0
Operating Expenses	3,540	103,460	89,030	100,000
Capital Outlay	54,905	0	0	0
Department Revenues	108	0	0	0
Total - QDR Fellowship Program (31280):	<u>59,449</u>	<u>103,460</u>	<u>89,030</u>	<u>100,000</u>
Res Imp Family Practice (31501)				
Operating Expenses	-1,747	22,090	28,290	0
Total - Res Imp Family Practice (31501):	<u>-1,747</u>	<u>22,090</u>	<u>28,290</u>	<u>0</u>
Family Practice Designated Fund (31502)				
Operating Expenses	1,023	30,000	98,810	0
Total - Family Practice Designated Fund (31502):	<u>1,023</u>	<u>30,000</u>	<u>98,810</u>	<u>0</u>
Res Imp Internal Medicine (31511)				
Operating Expenses	1,331	969,160	1,029,650	0
Total - Res Imp Internal Medicine (31511):	<u>1,331</u>	<u>969,160</u>	<u>1,029,650</u>	<u>0</u>
Internal Medicine Desig Fund (31512)				
Operating Expenses	0	50,000	115,640	0
Total - Internal Medicine Desig Fund (31512):	<u>0</u>	<u>50,000</u>	<u>115,640</u>	<u>0</u>

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R&I Start-up for CIIDI (31516)				
Salaries - Professional	75,150	73,130	73,130	76,410
Employee Benefits	52,756	51,200	51,200	57,300
Travel	195	1,000	1,000	1,000
Operating Expenses	66,635	68,620	68,460	71,000
Department Revenues	149	0	160	0
Total - R&I Start-up for CIIDI (31516):	194,885	193,950	193,950	205,710
Flow Cytometry Core (31520)				
Operating Expenses	13,134	3,290	3,290	0
Total - Flow Cytometry Core (31520):	13,134	3,290	3,290	0
Flow Cytometry Core Contra (31521)				
Operating Expenses	0	500	500	0
Department Revenues	-6,885	0	0	0
Total - Flow Cytometry Core Contra (31521):	-6,885	500	500	0
Res Imp OB GYN (31531)				
Operating Expenses	0	25,860	25,860	0
Total - Res Imp OB GYN (31531):	0	25,860	25,860	0
OB GYN Designated Fund (31532)				
Operating Expenses	0	0	1,130	0
Total - OB GYN Designated Fund (31532):	0	0	1,130	0

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Res Imp Pathology (31541)				
Operating Expenses	100	0	0	0
Total - Res Imp Pathology (31541):	100	0	0	0
Pathology Lab (31543)				
Operating Expenses	15,096	24,761	28,570	0
Department Revenues	10	0	-440	0
Total - Pathology Lab (31543):	15,106	24,761	28,130	0
Pathology Lab Contra (31544)				
Operating Expenses	0	400	400	0
Department Revenues	-25,017	0	0	0
Total - Pathology Lab Contra (31544):	-25,017	400	400	0
Res Imp Pediatrics (31551)				
Salaries - Supporting	4,686	0	2,620	0
Employee Benefits	1,414	0	140	0
Travel	299	0	1,560	0
Operating Expenses	1,948	44,320	65,610	0
Department Revenues	365	0	670	0
Total - Res Imp Pediatrics (31551):	8,712	44,320	70,600	0

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Pediatrics Designated Fund (31552)				
Salaries - Academic	9,584	12,170	12,170	12,560
Employee Benefits	2,745	3,800	3,800	3,900
Operating Expenses	825	4,030	4,030	0
Department Revenues	16,820	0	0	0
Total - Pediatrics Designated Fund (31552):	<u>29,974</u>	<u>20,000</u>	<u>20,000</u>	<u>16,460</u>
Proteomics Mass Spectrometry (31553)				
Operating Expenses	0	3,070	3,070	0
Total - Proteomics Mass Spectrometry (31553):	<u>0</u>	<u>3,070</u>	<u>3,070</u>	<u>0</u>
Proteomics Mass Spectrometry Contra (31554)				
Operating Expenses	0	4,000	4,000	0
Total - Proteomics Mass Spectrometry Contra (31554):	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Res Imp Psychiatry (31561)				
Salaries - Professional	0	35,640	35,640	35,640
Employee Benefits	3,487	11,000	11,000	11,000
Operating Expenses	1,704	33,230	45,660	0
Department Revenues	-2,138	-830	-250	0
Total - Res Imp Psychiatry (31561):	<u>3,053</u>	<u>79,040</u>	<u>92,050</u>	<u>46,640</u>

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Psychiatry Designated Fund (31562)				
Operating Expenses	0	25,000	56,900	0
Total - Psychiatry Designated Fund (31562):	<u>0</u>	<u>25,000</u>	<u>56,900</u>	<u>0</u>
Res Imp Surgery (31571)				
Salaries - Academic	7,894	0	0	0
Salaries - Supporting	0	0	0	7,470
Salaries - Professional	0	0	0	10,300
Employee Benefits	2,099	0	0	5,500
Operating Expenses	6,725	233,290	473,950	0
Capital Outlay	0	98,810	98,810	0
Department Revenues	64	0	490	0
Total - Res Imp Surgery (31571):	<u>16,782</u>	<u>332,100</u>	<u>573,250</u>	<u>23,270</u>
Surgery Designated Fund (31572)				
Salaries - Academic	2,640	0	0	0
Employee Benefits	202	0	0	0
Operating Expenses	27,000	68,000	106,860	0
Department Revenues	0	0	160	0
Total - Surgery Designated Fund (31572):	<u>29,842</u>	<u>68,000</u>	<u>107,020</u>	<u>0</u>
Common Expense Accounts (34301)				
Salaries - Academic	0	173,520	173,520	105,930
Salaries - Supporting	0	26,170	26,170	53,150
Salaries - Professional	0	49,130	45,630	69,560
Employee Benefits	31,844	123,680	123,680	117,770
Operating Expenses	437	-962,110	-2,681,963	2,445,000
Department Revenues	-61,920	0	0	0
Total - Common Expense Accounts (34301):	<u>-29,639</u>	<u>-589,610</u>	<u>-2,312,963</u>	<u>2,791,410</u>

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Faculty Research Incentive Comp (34322)				
Salaries - Academic	589,025	0	825,750	0
Salaries - Professional	97,146	0	0	0
Employee Benefits	97,104	0	130,970	0
Operating Expenses	0	783,000	0	1,010,000
Total - Faculty Research Incentive Comp (34322):	783,275	783,000	956,720	1,010,000
Student Summer Research (34732)				
Salaries - Academic	0	0	3,000	0
Salaries - Professional	0	0	4,000	0
Operating Expenses	151,110	3,150	1,150	0
Department Revenues	0	0	-3,000	0
Total - Student Summer Research (34732):	151,110	3,150	5,150	0
Total - Research (250):				
Salaries - Academic	1,339,838	305,250	1,174,380	250,950
Salaries - Supporting	118,559	51,490	61,960	116,110
Salaries - Professional	270,493	333,290	500,200	464,400
Employee Benefits	487,775	315,680	499,690	338,270
Travel	10,890	16,000	42,560	1,000
Operating Expenses	624,903	3,033,490	1,147,826	3,737,460
Capital Outlay	349,928	129,010	149,010	0
Department Revenues	-51,210	1,490	17,170	0
Total	3,151,176	4,185,700	3,592,796	4,908,190

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Total - Research (25):				
Salaries - Academic	1,339,838	305,250	1,174,380	250,950
Salaries - Supporting	118,559	51,490	61,960	116,110
Salaries - Professional	270,493	333,290	500,200	464,400
Employee Benefits	487,775	315,680	499,690	338,270
Travel	10,890	16,000	42,560	1,000
Operating Expense	624,903	3,033,490	1,147,826	3,737,460
Capital Outlay	349,928	129,010	149,010	0
Department Revenues	-51,210	1,490	17,170	0
Total	3,151,176	4,185,700	3,592,796	4,908,190
Public Service (30)				
Public Service (300)				
Total - Public Service (30):				
Total	0	0	0	0
Academic Support (35)				
Academic Support (350)				
COM Contracts and Grants (24555)				
Salaries - Supporting	0	0	25,760	24,130
Salaries - Professional	58,678	56,720	59,470	59,170
Employee Benefits	23,569	17,600	25,590	36,700
Travel	2,343	5,000	5,000	5,000
Operating Expenses	10,572	14,930	15,930	13,500
Department Revenues	680	0	0	0
Total - COM Contracts and Grants (24555):	95,842	94,250	131,750	138,500

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Dean College of Medicine (31000)				
Salaries - Administrative	647,169	687,100	749,900	696,830
Salaries - Academic	18,633	126,580	127,080	80,000
Salaries - Supporting	8,761	29,740	29,740	29,740
Salaries - Professional	105,787	188,350	218,650	191,800
Employee Benefits	157,235	319,800	319,000	309,500
Travel	11,168	21,600	21,600	21,600
Operating Expenses	83,790	142,130	141,150	125,450
Department Revenues	1,887	0	980	0
Total - Dean College of Medicine (31000):	1,034,430	1,515,300	1,608,100	1,454,920
Office of Academic Affairs (31100)				
Salaries - Administrative	243,542	252,650	255,850	257,340
Salaries - Academic	960,429	796,290	796,290	825,840
Salaries - Supporting	216,817	187,660	209,200	220,770
Salaries - Professional	483,498	496,320	496,320	503,160
Employee Benefits	644,917	623,900	623,660	650,600
Travel	3,588	26,900	26,640	26,850
Operating Expenses	160,760	150,460	188,000	159,400
Department Revenues	8,231	0	-2,360	0
Total - Office of Academic Affairs (31100):	2,721,782	2,534,180	2,593,600	2,643,960
Medical Library Administration (31120)				
Salaries - Academic	444,575	462,930	475,930	481,160
Salaries - Supporting	103,732	173,230	173,230	178,860
Salaries - Professional	195,156	241,280	241,280	253,580
Employee Benefits	289,283	342,200	342,200	365,400
Travel	0	5,000	7,000	0
Operating Expenses	15,335	28,530	24,760	33,400
Department Revenues	4,173	0	1,770	0
Total - Medical Library Administration (31120):	1,052,254	1,253,170	1,266,170	1,312,400

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Medical Library Contra (31121)				
Department Revenues	-1,577	-5,000	-5,000	-5,000
Total - Medical Library Contra (31121):	<u>-1,577</u>	<u>-5,000</u>	<u>-5,000</u>	<u>-5,000</u>
Medical Library Automation (31122)				
Operating Expenses	0	12,000	12,000	12,000
Total - Medical Library Automation (31122):	<u>0</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Medical Library Operations (31123)				
Travel	1,888	0	0	0
Operating Expenses	1,240,092	1,043,270	1,043,270	1,000,000
Total - Medical Library Operations (31123):	<u>1,241,980</u>	<u>1,043,270</u>	<u>1,043,270</u>	<u>1,000,000</u>
Biomedical Communications (31130)				
Salaries - Supporting	61,389	29,840	73,390	31,840
Salaries - Professional	123,600	178,070	178,070	131,270
Employee Benefits	56,259	68,600	68,600	52,200
Travel	0	0	300	0
Operating Expenses	178,698	62,340	209,150	51,440
Department Revenues	4,877	0	240	0
Total - Biomedical Communications (31130):	<u>424,823</u>	<u>338,850</u>	<u>529,750</u>	<u>266,750</u>

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Biomedical Comm Contra (31131)				
Department Revenues	-236,065	-50,000	-173,500	-50,000
Total - Biomedical Comm Contra (31131):	<u>-236,065</u>	<u>-50,000</u>	<u>-173,500</u>	<u>-50,000</u>
Office of Graduate Medical Educ (31400)				
Salaries - Administrative	85,187	0	0	0
Salaries - Academic	207,711	280,700	284,300	285,990
Salaries - Supporting	40,572	54,570	54,570	56,570
Salaries - Professional	262,959	266,230	275,530	286,080
Employee Benefits	228,621	234,600	234,600	245,200
Travel	1,427	23,500	23,500	23,500
Operating Expenses	27,771	41,191	41,191	37,270
Department Revenues	5,156	0	0	0
Total - Office of Graduate Medical Educ (31400):	<u>859,404</u>	<u>900,791</u>	<u>913,691</u>	<u>934,610</u>
Common Expense Accounts (34301)				
Salaries - Administrative	0	40,950	31,250	50,790
Salaries - Academic	0	408,490	279,830	446,400
Salaries - Supporting	0	49,560	23,860	136,110
Salaries - Professional	0	91,600	79,550	84,840
Employee Benefits	61,316	285,490	277,500	354,600
Operating Expenses	26,867	235,150	267,400	167,400
Department Revenues	12,600	12,600	12,600	12,600
Total - Common Expense Accounts (34301):	<u>100,783</u>	<u>1,123,840</u>	<u>971,990</u>	<u>1,252,740</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Grad Medical Educ TennCare (34305)				
Salaries - Administrative	-148,821	0	0	0
Salaries - Academic	-9,775	0	0	0
Salaries - Supporting	-77,550	0	0	0
Salaries - Professional	-414,398	0	0	0
Employee Benefits	-276,635	0	0	0
Total - Grad Medical Educ TennCare (34305):	<u>-927,179</u>	<u>0</u>	<u>0</u>	<u>0</u>
Div of Lab Animal Resources (34345)				
Salaries - Supporting	153,796	224,590	227,590	230,440
Salaries - Professional	281,321	329,470	329,470	340,040
Employee Benefits	194,242	254,900	254,900	176,800
Travel	4,345	0	600	0
Operating Expenses	187,002	158,800	157,560	152,200
Department Revenues	2,854	0	640	0
Total - Div of Lab Animal Resources (34345):	<u>823,560</u>	<u>967,760</u>	<u>970,760</u>	<u>899,480</u>
Div of Lab Animal Res-Contra (34346)				
Department Revenues	-427,549	-199,700	-199,700	-199,700
Total - Div of Lab Animal Res-Contra (34346):	<u>-427,549</u>	<u>-199,700</u>	<u>-199,700</u>	<u>-199,700</u>
Occupational Health (34350)				
Operating Expenses	21,450	34,600	34,600	26,800
Total - Occupational Health (34350):	<u>21,450</u>	<u>34,600</u>	<u>34,600</u>	<u>26,800</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
University Academic Support (34355)				
Salaries - Administrative	63,204	64,000	64,000	66,070
Salaries - Supporting	16,718	34,580	34,580	39,320
Salaries - Professional	38,209	40,800	40,800	31,740
Employee Benefits	46,954	57,100	57,100	42,500
Total - University Academic Support (34355):	165,085	196,480	196,480	179,630
Total - Academic Support (350):				
Salaries - Administrative	890,281	1,044,700	1,101,000	1,071,030
Salaries - Academic	1,621,573	2,074,990	1,963,430	2,119,390
Salaries - Supporting	524,235	783,770	851,920	947,780
Salaries - Professional	1,134,810	1,888,840	1,919,140	1,881,680
Employee Benefits	1,425,761	2,204,190	2,203,150	2,233,500
Travel	24,759	82,000	84,640	76,950
Operating Expenses	1,952,337	1,923,401	2,135,011	1,778,860
Department Revenues	-624,733	-242,100	-364,330	-242,100
Total	6,949,023	9,759,791	9,893,961	9,867,090
Total - Academic Support (35):				
Salaries - Administrative	890,281	1,044,700	1,101,000	1,071,030
Salaries - Academic	1,621,573	2,074,990	1,963,430	2,119,390
Salaries - Supporting	524,235	783,770	851,920	947,780
Salaries - Professional	1,134,810	1,888,840	1,919,140	1,881,680
Employee Benefits	1,425,761	2,204,190	2,203,150	2,233,500
Travel	24,759	82,000	84,640	76,950
Operating Expense	1,952,337	1,923,401	2,135,011	1,778,860
Department Revenues	-624,733	-242,100	-364,330	-242,100
Total	6,949,023	9,759,791	9,893,961	9,867,090
Student Services (40)				
Student Services (400)				

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Common Expense Accounts (34301)				
Salaries - Academic	0	116,740	116,740	131,140
Salaries - Supporting	0	5,560	-1,050	9,630
Salaries - Professional	0	50,680	40,180	56,940
Employee Benefits	19,980	84,450	84,450	93,310
Operating Expenses	6,023	170,100	40,100	115,100
Department Revenues	1,560	1,560	1,560	1,560
Total - Common Expense Accounts (34301):	27,563	429,090	281,980	407,680
Grad Medical Educ TennCare (34305)				
Salaries - Supporting	-8,060	0	0	0
Salaries - Professional	-25,808	0	0	0
Employee Benefits	-22,011	0	0	0
Total - Grad Medical Educ TennCare (34305):	-55,879	0	0	0
Student Medical Assistance (34360)				
Salaries - Academic	7,978	12,000	12,000	12,000
Employee Benefits	620	3,700	3,700	3,700
Operating Expenses	33,000	50,200	50,200	70,000
Total - Student Medical Assistance (34360):	41,598	65,900	65,900	85,700
Graduate Program COM (34600)				
Salaries - Academic	226,887	257,000	383,200	386,510
Employee Benefits	196,479	319,800	319,800	471,900
Travel	300	5,000	5,000	5,000
Operating Expenses	3,202	26,820	25,620	26,820
Department Revenues	1,053	0	1,200	0
Total - Graduate Program COM (34600):	427,921	608,620	734,820	890,230

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Student Services COM (34720)				
Salaries - Academic	167,742	498,400	498,400	538,060
Salaries - Supporting	139,676	141,940	148,550	195,570
Salaries - Professional	525,829	563,560	574,060	554,590
Employee Benefits	382,971	614,000	614,000	669,900
Travel	7,009	6,000	14,000	16,000
Operating Expenses	76,750	113,130	102,010	207,600
Department Revenues	21,325	7,170	10,290	0
Total - Student Services COM (34720):	1,321,302	1,944,200	1,961,310	2,181,720
Student Activity Support (34731)				
Salaries - Supporting	15,945	0	0	0
Salaries - Professional	400	0	0	0
Employee Benefits	667	0	0	0
Travel	350	10,000	10,000	10,000
Operating Expenses	27,871	43,690	43,690	43,320
Department Revenues	2,161	0	0	0
Total - Student Activity Support (34731):	47,394	53,690	53,690	53,320
Student Community Learning Ctr (34735)				
Operating Expenses	0	204,910	204,610	0
Department Revenues	0	0	300	0
Total - Student Community Learning Ctr (34735):	0	204,910	204,910	0

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total - Student Services (400):				
Salaries - Academic	402,607	884,140	1,010,340	1,067,710
Salaries - Supporting	147,561	147,500	147,500	205,200
Salaries - Professional	500,421	614,240	614,240	611,530
Employee Benefits	578,706	1,021,950	1,021,950	1,238,810
Travel	7,659	21,000	29,000	31,000
Operating Expenses	146,846	608,850	466,230	462,840
Department Revenues	26,099	8,730	13,350	1,560
Total	1,809,899	3,306,410	3,302,610	3,618,650

Total - Student Services (40):				
Salaries - Academic	402,607	884,140	1,010,340	1,067,710
Salaries - Supporting	147,561	147,500	147,500	205,200
Salaries - Professional	500,421	614,240	614,240	611,530
Employee Benefits	578,706	1,021,950	1,021,950	1,238,810
Travel	7,659	21,000	29,000	31,000
Operating Expense	146,846	608,850	466,230	462,840
Department Revenues	26,099	8,730	13,350	1,560
Total	1,809,899	3,306,410	3,302,610	3,618,650

Institutional Support (45)
Institutional Support (450)

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
VP for Health Affairs COM Share (30005)				
Salaries - Administrative	73,756	211,660	211,660	204,320
Salaries - Supporting	793	0	0	0
Salaries - Professional	23,602	29,160	29,960	30,310
Employee Benefits	24,085	86,700	86,700	84,500
Total - VP for Health Affairs COM Share (30005):	122,236	327,520	328,320	319,130
Finance and Administration (34300)				
Salaries - Administrative	227,397	251,480	256,480	258,580
Salaries - Academic	0	500	500	500
Salaries - Supporting	30,992	39,420	41,920	40,400
Salaries - Professional	432,449	550,150	550,150	550,520
Employee Benefits	256,762	311,400	311,400	331,500
Travel	0	5,000	5,000	5,000
Operating Expenses	19,402	26,630	26,580	26,791
Department Revenues	2,629	0	50	0
Total - Finance and Administration (34300):	969,631	1,184,580	1,192,080	1,213,291
Common Expense Accounts (34301)				
Salaries - Administrative	0	13,510	8,510	16,870
Salaries - Academic	0	5,600	5,600	0
Salaries - Supporting	0	6,640	120	6,330
Salaries - Professional	0	24,100	23,300	30,100
Employee Benefits	19,668	44,760	44,760	46,680
Operating Expenses	7,017	146,890	117,600	117,600
Department Revenues	-16,120	-28,450	-28,450	-32,250
Total - Common Expense Accounts (34301):	10,565	213,050	171,440	185,330

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Grad Medical Educ TennCare (34305)				
Salaries - Administrative	-34,050	0	0	0
Salaries - Supporting	-18,519	0	0	0
Salaries - Professional	-62,994	0	0	0
Employee Benefits	-45,967	0	0	0
Total - Grad Medical Educ TennCare (34305):	-161,530	0	0	0
COVID-19 COM Supplies (34308)				
Salaries - Academic	0	140,000	140,000	0
Employee Benefits	0	43,400	43,400	0
Operating Expenses	68,254	150,710	150,710	0
Total - COVID-19 COM Supplies (34308):	68,254	334,110	334,110	0
Audit Costs COM (34380)				
Operating Expenses	0	19,000	19,000	19,000
Total - Audit Costs COM (34380):	0	19,000	19,000	19,000
Pro Rata Administrative Costs (34385)				
Department Revenues	1,787,060	1,887,060	1,887,060	1,887,060
Total - Pro Rata Administrative Costs (34385):	1,787,060	1,887,060	1,887,060	1,887,060
Radiation Safety (34390)				
Travel	0	1,000	1,000	1,000
Operating Expenses	0	6,650	6,650	6,650
Total - Radiation Safety (34390):	0	7,650	7,650	7,650

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Bloodborne Pathogens (34395)				
Operating Expenses	0	4,650	4,650	4,650
Total - Bloodborne Pathogens (34395):	<u>0</u>	<u>4,650</u>	<u>4,650</u>	<u>4,650</u>
Courier Service (34400)				
Salaries - Supporting	94,473	105,450	109,470	111,450
Employee Benefits	55,577	65,400	65,400	72,400
Operating Expenses	336	1,700	1,700	1,700
Total - Courier Service (34400):	<u>150,386</u>	<u>172,550</u>	<u>176,570</u>	<u>185,550</u>
Board Services (34405)				
Operating Expenses	8,100	8,800	8,800	8,800
Total - Board Services (34405):	<u>8,100</u>	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>
General Publications (34723)				
Operating Expenses	1,838	10,870	8,310	11,000
Department Revenues	3,974	460	3,020	0
Total - General Publications (34723):	<u>5,812</u>	<u>11,330</u>	<u>11,330</u>	<u>11,000</u>
COM Development (62020)				
Salaries - Administrative	8,000	0	4,000	0
Salaries - Supporting	42,777	40,930	36,930	2,700
Salaries - Professional	55,465	50,240	50,240	33,130
Employee Benefits	29,575	36,500	36,500	15,000
Travel	881	7,500	7,500	7,500
Operating Expenses	28,072	62,590	62,590	63,000
Department Revenues	6,385	430	430	0
Total - COM Development (62020):	<u>171,155</u>	<u>198,190</u>	<u>198,190</u>	<u>121,330</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Gifts in Kind (70090)				
Operating Expenses	321,054	0	0	0
Total - Gifts in Kind (70090):	<u>321,054</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - Institutional Support (450):				
Salaries - Administrative	275,103	476,650	480,650	479,770
Salaries - Academic	0	146,100	146,100	500
Salaries - Supporting	150,516	192,440	188,440	160,880
Salaries - Professional	448,522	653,650	653,650	644,060
Employee Benefits	339,700	588,160	588,160	550,080
Travel	881	13,500	13,500	13,500
Operating Expenses	454,073	438,490	406,590	259,191
Department Revenues	1,783,928	1,859,500	1,862,110	1,854,810
Total	<u>3,452,723</u>	<u>4,368,490</u>	<u>4,339,200</u>	<u>3,962,791</u>
Total - Institutional Support (45):				
Salaries - Administrative	275,103	476,650	480,650	479,770
Salaries - Academic	0	146,100	146,100	500
Salaries - Supporting	150,516	192,440	188,440	160,880
Salaries - Professional	448,522	653,650	653,650	644,060
Employee Benefits	339,700	588,160	588,160	550,080
Travel	881	13,500	13,500	13,500
Operating Expense	454,073	438,490	406,590	259,191
Department Revenues	1,783,928	1,859,500	1,862,110	1,854,810
Total	<u>3,452,723</u>	<u>4,368,490</u>	<u>4,339,200</u>	<u>3,962,791</u>
Physical Plant (50)				
Physical Plant (500)				

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Facility Usage (31150)				
Operating Expenses	222	2,000	2,000	2,000
Department Revenues	-3,647	0	0	0
Total - Facility Usage (31150):	<u>-3,425</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Common Expense Accounts (34301)				
Salaries - Supporting	0	33,520	33,520	44,600
Salaries - Professional	0	4,840	40	6,300
Employee Benefits	28,538	58,160	58,160	56,020
Operating Expenses	2,749	493,940	293,940	156,900
Department Revenues	120	120	120	120
Total - Common Expense Accounts (34301):	<u>31,407</u>	<u>590,580</u>	<u>385,780</u>	<u>263,940</u>
Grad Medical Educ TennCare (34305)				
Salaries - Supporting	-26,196	0	0	0
Salaries - Professional	-12,823	0	0	0
Employee Benefits	-21,087	0	0	0
Total - Grad Medical Educ TennCare (34305):	<u>-60,106</u>	<u>0</u>	<u>0</u>	<u>0</u>
Student Center Operating Exp COM (34435)				
Operating Expenses	12,700	40,090	63,370	15,370
Department Revenues	48,090	48,780	49,690	49,730
Total - Student Center Operating Exp COM (34435):	<u>60,790</u>	<u>88,870</u>	<u>113,060</u>	<u>65,100</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Physical Plant Adm (40380)				
Salaries - Supporting	282,266	357,730	357,730	374,900
Salaries - Professional	122,829	124,610	129,410	129,450
Employee Benefits	230,963	274,900	274,900	287,500
Travel	0	22,000	22,000	22,000
Operating Expenses	4,613	10,000	10,000	10,000
Department Revenues	8	0	0	0
Total - Physical Plant Adm (40380):	<u>640,679</u>	<u>789,240</u>	<u>794,040</u>	<u>823,850</u>
Physical Plant Adm Contra (40381)				
Operating Expenses	-375,375	0	0	0
Department Revenues	-338,375	-50,000	-50,000	-50,000
Total - Physical Plant Adm Contra (40381):	<u>-713,750</u>	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>
CEB Physical Facilities (40382)				
Operating Expenses	316,105	329,361	329,361	319,800
Department Revenues	84	0	0	0
Total - CEB Physical Facilities (40382):	<u>316,189</u>	<u>329,361</u>	<u>329,361</u>	<u>319,800</u>
Building Maintenance (40384)				
Operating Expenses	462,246	491,449	692,669	540,000
Capital Outlay	0	0	6,400	0
Department Revenues	25,329	0	-7,620	0
Total - Building Maintenance (40384):	<u>487,575</u>	<u>491,449</u>	<u>691,449</u>	<u>540,000</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Custodial Services (40385)				
Salaries - Supporting	316,747	512,440	512,440	550,300
Employee Benefits	183,815	307,500	307,500	357,700
Operating Expenses	61,149	122,770	163,180	120,000
Department Revenues	-40,430	0	-40,410	0
Total - Custodial Services (40385):	521,281	942,710	942,710	1,028,000
Utilities (40386)				
Operating Expenses	1,009,678	1,383,300	1,383,300	1,383,300
Total - Utilities (40386):	1,009,678	1,383,300	1,383,300	1,383,300
Esg Utilities (40387)				
Operating Expenses	2,625,358	2,600,000	2,600,000	2,625,600
Total - Esg Utilities (40387):	2,625,358	2,600,000	2,600,000	2,625,600
Landscape Grounds (40388)				
Operating Expenses	199,578	180,391	180,391	188,719
Total - Landscape Grounds (40388):	199,578	180,391	180,391	188,719
Major Repairs Renov (40389)				
Operating Expenses	0	100,000	100,000	100,000
Total - Major Repairs Renov (40389):	0	100,000	100,000	100,000

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
CEB Custodial (40390) Operating Expenses	100,273	134,240	134,240	110,000
Total - CEB Custodial (40390):	<u>100,273</u>	<u>134,240</u>	<u>134,240</u>	<u>110,000</u>
Total - Physical Plant (500):				
Salaries - Supporting	572,817	903,690	903,690	969,800
Salaries - Professional	110,006	129,450	129,450	135,750
Employee Benefits	422,229	640,560	640,560	701,220
Travel	0	22,000	22,000	22,000
Operating Expenses	4,419,296	5,887,541	5,952,451	5,571,689
Capital Outlay	0	0	6,400	0
Department Revenues	-308,821	-1,100	-48,220	-150
Total	<u>5,215,527</u>	<u>7,582,141</u>	<u>7,606,331</u>	<u>7,400,309</u>
Total - Physical Plant (50):				
Salaries - Supporting	572,817	903,690	903,690	969,800
Salaries - Professional	110,006	129,450	129,450	135,750
Employee Benefits	422,229	640,560	640,560	701,220
Travel	0	22,000	22,000	22,000
Operating Expense	4,419,296	5,887,541	5,952,451	5,571,689
Capital Outlay	0	0	6,400	0
Department Revenues	-308,821	-1,100	-48,220	-150
Total	<u>5,215,527</u>	<u>7,582,141</u>	<u>7,606,331</u>	<u>7,400,309</u>
Scholarships and Fellowships (55) Scholarships and Fellowships (550)				

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
COM State Funded Scholarships (34499) Operating Expenses	200,000	200,000	200,000	200,000
Total - COM State Funded Scholarships (34499):	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Scholarships Endow COM (34722) Operating Expenses	60,000	60,000	60,000	60,000
Total - Scholarships Endow COM (34722):	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total - Scholarships and Fellowships (550): Operating Expenses	260,000	260,000	260,000	260,000
Total	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
Total - Scholarships and Fellowships (55): Operating Expense	260,000	260,000	260,000	260,000
Total	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>

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	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total Education and General				
Salaries - Administrative	1,784,143	2,455,290	2,515,590	2,505,620
Salaries - Academic	17,825,900	27,866,300	28,755,970	30,474,710
Salaries - Supporting	2,661,324	3,887,800	4,056,140	4,464,350
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Salaries - Professional	3,781,290	6,052,260	6,231,020	6,496,100
Employee Benefits	10,690,291	17,731,130	18,072,730	19,190,120
Travel	101,988	325,050	367,020	372,000
Operating Expense	9,839,390	15,428,116	13,451,492	14,901,410
Capital Outlay	400,488	129,010	155,410	0
Department Revenues	389,278	1,420,680	1,293,920	1,409,020
Total	57,739,835	86,631,236	88,833,192	94,684,930

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	95,407	105,860	105,860	105,980
 Total E & G Mandatory Transfers:	95,407	105,860	105,860	105,980
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	37,276	36,960	36,960	37,200
Transfers to Renew and Replace	5,975,000	75,000	75,000	75,000
Transfer to Unrestricted	96,300	79,300	79,300	79,300
Transfers to Retire of Indebtedness	81,655	69,700	69,700	70,720
Intrafund Transfers Out	150,347	149,070	149,070	150,030
Transfers from Renew and Replace	0	-11,140,530	-10,974,780	-14,113,660
Transfers from Restricted	-15,463	-550,000	-550,000	-550,000
Transfers from Endowment	-60,000	-60,000	-60,000	-60,000
 Total E & G Non-Mandatory Transfers:	6,265,115	-11,340,500	-11,174,750	-14,311,410
 Total E & G Transfers	6,360,522	-11,234,640	-11,068,890	-14,205,430

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	1,784,143	2,455,290	2,515,590	2,505,620
Salaries - Academic	17,825,900	27,866,300	28,755,970	30,474,710
Salaries - Supporting	2,661,324	3,887,800	4,056,140	4,464,350
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Salaries - Professional	3,781,290	6,052,260	6,231,020	6,496,100
Employee Benefits	10,690,291	17,731,130	18,072,730	19,190,120
Travel	101,988	325,050	367,020	372,000
Operating Expense	9,839,390	15,428,116	13,451,492	14,901,410
Capital Outlay	400,488	129,010	155,410	0
Department Revenues	389,278	1,420,680	1,293,920	1,409,020
E & G Transfers	6,360,522	-11,234,640	-11,068,890	-14,205,430
 Total	 <u>64,100,357</u>	 <u>75,396,596</u>	 <u>77,764,302</u>	 <u>80,479,500</u>

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

	Actual 2021-22	October 2022-23	Estimated 2022-23	July 2023-24
Auxiliaries				
Auxiliary Expenditures				
Auxiliary Enterprises (710)				
Auxiliary Mandatory Transfers (720)				
Auxiliary Nonmandatory Transfers (730)				
Total Auxiliary Expenditures				
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
Non-Mandatory Transfers				
Total Auxiliary Non-Mandatory Transfers:	0	0	0	0
Total Auxiliary Transfers	0	0	0	0
Total Auxiliary Enterprises (Expenditures & Transfers)				
Total Unrestricted				
Salaries - Administrative	1,784,143	2,455,290	2,515,590	2,505,620
Salaries - Academic	17,825,900	27,866,300	28,755,970	30,474,710
Salaries - Supporting	2,661,324	3,887,800	4,056,140	4,464,350
Salaries - Medical Residents	10,265,743	11,335,600	13,933,900	14,871,600
Salaries - Professional	3,781,290	6,052,260	6,231,020	6,496,100
Employee Benefits	10,690,291	17,731,130	18,072,730	19,190,120
Travel	101,988	325,050	367,020	372,000
Operating Expenses	9,839,390	15,428,116	13,451,492	14,901,410
Capital Outlay	400,488	129,010	155,410	0
Department Revenues	389,278	1,420,680	1,293,920	1,409,020
E & G Transfers and Auxiliary Transfers	6,360,522	-11,234,640	-11,068,890	-14,205,430
Total	64,100,357	75,396,596	77,764,302	80,479,500

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

	Actual 2021-22	October Budget 2022-23	Estimated Budget 2022-23	% Change Estimated Over Actual	July Budget 2023-24	% Change July Over Estimated
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Restricted Revenues						
9004 Tuition and Fees	23,608	23,600	23,600	-0.03	23,600	0.00
9005 Federal Grants and Contracts	9,147,827	9,147,800	9,147,800	0.00	9,147,800	0.00
9035 State Grants and Contracts	7,440,145	7,440,100	7,440,100	0.00	7,440,100	0.00
9040 Local Grants and Contracts	81,368	81,400	81,400	0.04	81,400	0.00
9045 Private Grants & Contracts	18,278,204	18,278,200	18,278,200	0.00	18,278,200	0.00
9050 Endowment Income	388,671	388,700	388,700	0.01	388,700	0.00
Total Restricted Revenues	35,359,823	35,359,800	35,359,800	-0.00	35,359,800	0.00
Restricted Expenditures						
9205 Instruction	7,745,147	7,745,100	7,745,100	0.00	7,745,100	0.00
9210 Research	6,106,889	6,106,900	6,106,900	0.00	6,106,900	0.00
9215 Public Service	18,313,345	18,313,300	18,313,300	0.00	18,313,300	0.00
9220 Academic Support	8,027	8,000	8,000	-0.34	8,000	0.00
9230 Institutional Support	451,992	452,000	452,000	0.00	452,000	0.00
9240 Scholarships and Fellowships	66,000	66,000	66,000	0.00	66,000	0.00
Total Restricted Expenditures	32,691,400	32,691,300	32,691,300	-0.00	32,691,300	0.00