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2014

### 2014-2015 - College of Pharmacy Operating Budget (October)

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# EAST TENNESSEE STATE UNIVERSITY

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BILL GATTON COLLEGE of PHARMACY

REVISED  
OPERATING BUDGET  
2014-2015

**EAST TENNESSEE STATE UNIVERSITY  
BILL GATTON COLLEGE OF PHARMACY**

**2014-2015 OCTOBER 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 employment 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 2014-15

	Actual 2013-14	July Budget 2014-15	October Budget 2014-15	% Change Over Actual
Unrestricted Current Fund Balances				
at Beginning of Period				
Allocation for Encumbrances	20,484	20,500	80,000	290.5
Allocation for Working Capital	-7	0	0	-100.0
Special Allocations	610,000	732,100	732,100	20.0
Unallocated Balance	198,578	0	106,200	-46.5
Total Unrestricted Current Fund Balances	829,055	752,600	918,300	10.8
Revenues				
Education and General				
Tuition and Fees	10,526,620	10,760,800	10,630,400	01.0
Private Grants & Contracts	6,392	0	0	-100.0
Private Gifts	10,000	0	0	-100.0
Other Sources	39,288	35,000	35,000	-10.9
Total Education and General	10,582,300	10,795,800	10,665,400	00.8
Sales & Services of Aux Enterprises				
Total Revenues	10,582,300	10,795,800	10,665,400	00.8
Expenditures and Transfers				
Education and General				
Instruction	5,502,400	6,381,000	6,480,400	17.8
Research	179,254	449,100	526,100	193.5
Academic Support	885,405	1,324,100	1,325,600	49.7
Student Services	550,695	611,700	611,700	11.1
Institutional Support	519,701	577,000	595,300	14.5
Operation & Maintenance of Plant	496,482	540,200	540,200	08.8
Total Education and General	8,133,937	9,883,100	10,079,300	23.9
Mandatory Transfers for:				
Principal and Interest	661,000	661,000	661,000	00.0
Total Mandatory Transfers	661,000	661,000	661,000	00.0
Non-Mandatory Transfers for:				
Transfers to Renewal & Replacements	1,700,000	766,800	548,500	-67.7
Transfers from Other Funds	-1,819	0	0	-100.0
Total Non-Mandatory Transfers	1,698,181	766,800	548,500	-67.7
Total Education and General	10,493,118	11,310,900	11,288,800	07.6

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2014-15

	Actual 2013-14	July Budget 2014-15	October Budget 2014-15	% Change Over Actual
Auxiliary Enterprises Expenditures				
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	10,493,118	11,310,900	11,288,800	07.6
Other				00.0
				00.0
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	79,990	20,500	80,000	00.0
Allocation for Working Capital	-13	0	0	-100.0
Special Allocations	732,100	217,000	214,900	-70.6
Unallocated Balance	106,160	0	0	-100.0
Total Unrestricted Current Fund Balances	918,237	237,500	294,900	-67.9

ETSU  
Special Allocations  
October Budget 2014-15

	Actual 2013-14	July Budget 2014-15	October Budget 2014-15
At Beginning of Period			
2% to 5% Reserve	610,000	732,100	732,100
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
Allocation for Conferences and Institutes			
Allocation for Floyd Scholarship			
Allocation for RODP			
Allocation for Res/Spec Program			
Allocation for OPEB			
Allocation for Designated Appropriations			
Allocation for Sustainable Campus Fee			
Allocation for AMBA			
Allocation for International Education Fee			
Allocation for Cost Centers			
Total	610,000	732,100	732,100
At End of Period			
2% to 5% Reserve	732,100	217,000	214,900
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
Allocation for Conferences and Institutes			
Allocation for Floyd Scholarship			
Allocation for RODP			
Allocation for Res/Spec Program			
Allocation for OPEB			
Allocation for Designated Appropriations			
Allocation for AMBA			
Allocation for Sustainable Campus Fee			
Allocation for International Education Fee			
Allocation for Cost Centers			
Total	732,100	217,000	214,900

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,579,618	220,798	1,148,358	84,555	469,071	0	5,502,400	67.65
Research	0	0	0	0	179,254	0	179,254	2.20
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	390,208	89,627	190,913	31,352	173,305	10,000	885,405	10.89
Student Services	245,391	70,192	147,285	17,208	70,619	0	550,695	6.77
Institutional Support	0	0	0	0	519,701	0	519,701	6.39
Oper & Maint of Plant	0	55,960	32,600	0	407,922	0	496,482	6.10
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,215,217	436,577	1,519,156	133,115	1,819,872	10,000	8,133,937	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,215,217	436,577	1,519,156	133,115	1,819,872	10,000	8,133,937	

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Original 2014-15

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,872,300	332,700	1,414,700	158,500	602,800	0	6,381,000	64.56
Research	0	0	0	0	449,100	0	449,100	4.54
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	609,000	163,900	311,400	41,100	198,700	0	1,324,100	13.40
Student Services	249,400	76,000	150,500	18,000	117,800	0	611,700	6.19
Institutional Support	0	0	0	0	577,000	0	577,000	5.84
Oper & Maint of Plant	0	53,700	30,900	0	455,600	0	540,200	5.47
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,730,700	626,300	1,907,500	217,600	2,401,000	0	9,883,100	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,730,700	626,300	1,907,500	217,600	2,401,000	0	9,883,100	



ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Revised 2014-15

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	3,923,400	330,300	1,414,700	158,500	653,500	0	6,480,400	64.29
Research	0	0	0	0	526,100	0	526,100	5.22
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	598,000	176,000	311,400	53,400	186,800	0	1,325,600	13.15
Student Services	249,400	76,000	150,500	18,000	117,800	0	611,700	6.07
Institutional Support	0	0	0	0	595,300	0	595,300	5.91
Oper & Maint of Plant	0	53,700	30,900	0	455,600	0	540,200	5.36
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,770,800	636,000	1,907,500	229,900	2,535,100	0	10,079,300	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,770,800	636,000	1,907,500	229,900	2,535,100	0	10,079,300	

ETSU  
Detail Of Transfers  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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:			
Renewals and Replacements:			
Transfers to Renew and Replace	1,700,000	766,780	548,500
Other:			
Transfers from Restricted	-1,819	0	0
Total E&G Non-Mandatory Transfers	1,698,181	766,780	548,500
Total Educational And General	2,359,181	1,427,780	1,209,500
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	2,359,181	1,427,780	1,209,500

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Actual 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	213,810	0	0	0	0	213,810	0	213,810
Academic	3,357,579	0	0	34,506	0	0	0	0	3,392,085	0	3,392,085
Supporting	132,912	0	0	89,092	68,477	0	55,960	0	346,441	0	346,441
Students	0	0	0	535	1,715	0	0	0	2,250	0	2,250
Medical Residents	87,886	0	0	0	0	0	0	0	87,886	0	87,886
Professional	222,039	0	0	141,892	245,391	0	0	0	609,322	0	609,322
<b>Total Salaries</b>	<b>3,800,416</b>	<b>0</b>	<b>0</b>	<b>479,835</b>	<b>315,583</b>	<b>0</b>	<b>55,960</b>	<b>0</b>	<b>4,651,794</b>	<b>0</b>	<b>4,651,794</b>
<b>Employee Benefits</b>											
FICA	263,235	0	0	28,015	22,338	0	3,913	0	317,501	0	317,501
Retirement	421,165	0	0	63,214	45,263	0	9,011	0	538,653	0	538,653
Insurance	426,320	0	0	84,312	74,155	0	19,139	0	603,926	0	603,926
Unemployment Compensation	5,058	0	0	672	436	0	76	0	6,242	0	6,242
Other	32,580	0	0	14,700	5,093	0	461	0	52,834	0	52,834
<b>Total Benefits</b>	<b>1,148,358</b>	<b>0</b>	<b>0</b>	<b>190,913</b>	<b>147,285</b>	<b>0</b>	<b>32,600</b>	<b>0</b>	<b>1,519,156</b>	<b>0</b>	<b>1,519,156</b>
<b>Total Personal Serv.</b>	<b>4,948,774</b>	<b>0</b>	<b>0</b>	<b>670,748</b>	<b>462,868</b>	<b>0</b>	<b>88,560</b>	<b>0</b>	<b>6,170,950</b>	<b>0</b>	<b>6,170,950</b>
<b>Other</b>											
Travel	84,555	0	0	31,352	17,208	0	0	0	133,115	0	133,115
Printing, Duplicating, Film Processing	8,620	69	0	5,705	3,123	0	0	0	17,517	0	17,517
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Communications & Shipping Cost	21,262	182	0	5,824	4,079	0	0	0	31,347	0	31,347
Maintenance/Repairs	0	31,006	0	0	0	0	0	0	31,006	0	31,006
Professional/Admin. Services	251,003	46,079	0	18,866	7,603	120	4,355	0	328,026	0	328,026
Supplies	131,090	71,450	0	142,147	53,022	3,209	4,330	0	405,248	0	405,248
Rental & Insurance	26,196	0	0	0	2,183	0	0	0	28,379	0	28,379
Awards & Idemnitites	32	0	0	0	0	0	0	0	32	0	32
Other Services & Expenses	0	0	0	0	0	1,332	0	0	1,332	0	1,332
Equipment	0	0	0	10,000	0	0	0	0	10,000	0	10,000
Dept Revenue & Service Charges	30,868	30,468	0	763	609	515,040	173,857	0	751,605	0	751,605
<b>Total Other</b>	<b>553,626</b>	<b>179,254</b>	<b>0</b>	<b>214,657</b>	<b>87,827</b>	<b>519,701</b>	<b>407,922</b>	<b>0</b>	<b>1,962,987</b>	<b>0</b>	<b>1,962,987</b>
<b>Total E &amp; G</b>	<b>5,502,400</b>	<b>179,254</b>	<b>0</b>	<b>885,405</b>	<b>550,695</b>	<b>519,701</b>	<b>496,482</b>	<b>0</b>	<b>8,133,937</b>	<b>0</b>	<b>8,133,937</b>
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,359,181	0	2,359,181
<b>Grand Total</b>	<b>5,502,400</b>	<b>179,254</b>	<b>0</b>	<b>885,405</b>	<b>550,695</b>	<b>519,701</b>	<b>496,482</b>	<b>0</b>	<b>10,493,118</b>	<b>0</b>	<b>10,493,118</b>

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Original 2014-15

	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	360,170	0	0	0	0	360,170	0	360,170
Academic	3,567,200	0	0	39,480	0	0	0	0	3,606,680	0	3,606,680
Supporting	152,670	0	0	161,940	73,040	0	53,680	0	441,330	0	441,330
Students	0	0	0	2,000	3,000	0	0	0	5,000	0	5,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	305,090	0	0	209,320	249,380	0	0	0	763,790	0	763,790
Total Salaries	4,204,960	0	0	772,910	325,420	0	53,680	0	5,356,970	0	5,356,970
Employee Benefits											
FICA	286,477	0	0	63,059	30,476	0	6,257	0	386,269	0	386,269
Retirement	487,081	0	0	107,215	51,817	0	10,639	0	656,752	0	656,752
Insurance	536,454	0	0	118,083	57,070	0	11,717	0	723,324	0	723,324
Unemployment Compensation	5,659	0	0	1,246	602	0	124	0	7,631	0	7,631
Other	99,029	0	0	21,798	10,535	0	2,163	0	133,525	0	133,525
Total Benefits	1,414,700	0	0	311,401	150,500	0	30,900	0	1,907,501	0	1,907,501
Total Personal Serv.	5,619,660	0	0	1,084,311	475,920	0	84,580	0	7,264,471	0	7,264,471
Other											
Travel	158,490	0	0	41,050	18,000	0	0	0	217,540	0	217,540
Operating Expense Budget	603,410	449,580	0	198,650	117,800	27,370	230,250	0	1,627,060	0	1,627,060
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	-20,000	-500	0	0	0	0	0	0	-20,500	0	-20,500
Rental & Insurance	19,400	0	0	0	0	0	0	0	19,400	0	19,400
Dept Revenue & Service Charges	0	0	0	0	0	549,670	0	0	549,670	0	549,670
Total Other	761,300	449,080	0	239,700	135,800	577,040	455,630	0	2,618,550	0	2,618,550
Total E & G	6,380,960	449,080	0	1,324,011	611,720	577,040	540,210	0	9,883,021	0	9,883,021
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,427,780	0	1,427,780
Grand Total	6,380,960	449,080	0	1,324,011	611,720	577,040	540,210	0	11,310,801	0	11,310,801

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Revised 2014-15

	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	360,270	0	0	0	0	360,270	0	360,270
Academic	3,618,250	0	0	27,480	0	0	0	0	3,645,730	0	3,645,730
Supporting	149,260	0	0	174,040	73,040	0	53,680	0	450,020	0	450,020
Students	1,000	0	0	2,000	3,000	0	0	0	6,000	0	6,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	305,100	0	0	210,220	249,380	0	0	0	764,700	0	764,700
Total Salaries	4,253,610	0	0	774,010	325,420	0	53,680	0	5,406,720	0	5,406,720
Employee Benefits											
FICA	289,589	0	0	63,744	30,807	0	6,325	0	390,465	0	390,465
Retirement	491,467	0	0	108,180	52,284	0	10,735	0	662,666	0	662,666
Insurance	551,026	0	0	121,290	58,620	0	12,036	0	742,972	0	742,972
Unemployment Compensation	5,659	0	0	1,246	602	0	124	0	7,631	0	7,631
Other	76,960	0	0	16,940	8,187	0	1,681	0	103,768	0	103,768
Total Benefits	1,414,701	0	0	311,400	150,500	0	30,901	0	1,907,502	0	1,907,502
Total Personal Serv.	5,668,311	0	0	1,085,410	475,920	0	84,581	0	7,314,222	0	7,314,222
Other											
Travel	158,490	0	0	53,380	18,000	0	0	0	229,870	0	229,870
Operating Expense Budget	626,770	526,250	0	186,300	117,780	36,340	230,240	0	1,723,680	0	1,723,680
Printing, Duplicating, Film Processing	383	0	0	150	0	0	0	0	533	0	533
Utilities & Fuel	0	0	0	0	0	0	225,380	0	225,380	0	225,380
Maintenance/Repairs	-62,500	-17,400	0	0	0	0	0	0	-79,900	0	-79,900
Professional/Admin. Services	58,880	0	0	360	0	0	0	0	59,240	0	59,240
Supplies	2,967	17,250	0	0	0	0	0	0	20,217	0	20,217
Rental & Insurance	27,000	0	0	0	0	0	0	0	27,000	0	27,000
Dept Revenue & Service Charges	0	0	0	0	0	558,960	0	0	558,960	0	558,960
Total Other	811,990	526,100	0	240,190	135,780	595,300	455,620	0	2,764,980	0	2,764,980
Total E & G	6,480,301	526,100	0	1,325,600	611,700	595,300	540,201	0	10,079,202	0	10,079,202
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,209,500	0	1,209,500
Grand Total	6,480,301	526,100	0	1,325,600	611,700	595,300	540,201	0	11,288,702	0	11,288,702

ETSU  
Current Fund Revenues  
October Budget 2014-15

	ACTUAL 2013-14	JULY 2014-15	OCTOBER 2014-15
Education and General			
Tuition and Fees			
Mandatory Fees			
5100 Maintenance Fees	10,352,456	10,574,800	10,475,000
General Access			
51159 Graduation Fee Pharmacy	2,931	3,000	3,000
51160 Drop Add Fee Pharmacy	4,880	5,000	5,000
51190 Online Textbook Fee - COP	16,001	25,000	18,400
5120 Technology Access Fee	73,240	75,000	75,000
5125 Student Activity Fee	49,262	54,000	54,000
Total Mandatory Fees	10,498,770	10,736,800	10,630,400
Non-Mandatory Fees			
5160 CEU Student Fees	4,750	0	0
5170 Application Fees	23,100	24,000	0
Specialized Academic Course Fee			
Total Non-Mandatory Fees	27,850	24,000	0
Total Tuition & Fees	10,526,620	10,760,800	10,630,400
5600 Private Grants & Contracts	6,392	0	0
5700 Private Gifts	10,000	0	0
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	35,157	35,000	35,000
58520 On Behalf of Retirees Revenue	4,131	0	0
Total Other Sources	39,288	35,000	35,000
Total Educational & General	10,582,300	10,795,800	10,665,400
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0
Total Revenues	10,582,300	10,795,800	10,665,400

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	Actual 2013-14	July 2014-15	October 2014-15
Education and General			
Instruction (20)			
Instruction (200)			
Pharmaceutical Sciences (36025)			
Salaries - Administrative	0	0	0
Salaries - Academic	1,147,742	1,171,430	1,169,040
Salaries - Supporting	48,620	57,120	57,120
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	63,212	63,410	63,410
Employee Benefits	376,916	438,600	438,600
Travel	22,752	23,500	23,500
Operating Expenses	55,242	87,700	87,700
Capital Outlay	0	0	0
Department Revenues	843	0	0
Total - Pharmaceutical Sciences (36025):	1,715,327	1,841,760	1,839,370
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	0	0	0
Operating Expenses	135,748	222,470	281,350
Capital Outlay	0	0	0
Department Revenues	28,627	0	0
Total - Teaching Services (36045):	164,375	222,470	281,350

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	Actual 2013-14	July 2014-15	October 2014-15
Pharmacy Practice (36050)			
Salaries - Administrative	0	0	0
Salaries - Academic	2,145,594	2,220,490	2,263,430
Salaries - Supporting	50,042	59,130	55,720
Salaries - Students	0	0	1,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	0	27,540	27,540
Employee Benefits	670,167	820,900	820,900
Travel	39,760	78,500	78,500
Operating Expenses	61,677	89,150	89,280
Capital Outlay	0	0	0
Department Revenues	1,230	0	0
<b>Total - Pharmacy Practice (36050):</b>	<b>3,056,356</b>	<b>3,475,710</b>	<b>3,516,370</b>
Research & Improvement - Pharmacy (36051)			
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	23,390
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Research &amp; Improvement - Pharmacy (36051):</b>	<b>0</b>	<b>0</b>	<b>23,390</b>



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	Actual 2013-14	July 2014-15	October 2014-15
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	0
Salaries - Professional	0	0	0
Employee Benefits	0	0	0
Travel	12,575	23,160	23,160
Operating Expenses	24,107	27,480	28,900
Capital Outlay	0	0	0
Department Revenues	134	0	0
<b>Total - COP Residents (36080):</b>	<b>36,816</b>	<b>50,640</b>	<b>52,060</b>
Continuing Educ Pharmacy (36125)			
Salaries - Administrative	0	0	0
Salaries - Academic	828	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	170	0	0
Travel	0	800	800
Operating Expenses	2,848	12,150	12,150
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Continuing Educ Pharmacy (36125):</b>	<b>3,846</b>	<b>12,950</b>	<b>12,950</b>

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	Actual 2013-14	July 2014-15	October 2014-15
Instruction Additional Compensation (36130)			
Salaries - Administrative	0	0	0
Salaries - Academic	62,219	61,430	66,930
Salaries - Supporting	0	0	0
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	0	0
Employee Benefits	17,563	21,800	21,800
Travel	0	0	0
Operating Expenses	0	0	0
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Instruction Additional Compensation (36130):</b>	<b>79,782</b>	<b>83,230</b>	<b>88,730</b>
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	9,770	10,000	10,000
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - COP-Campus Infrastructure (36146):</b>	<b>9,770</b>	<b>10,000</b>	<b>10,000</b>

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	Actual 2013-14	July 2014-15	October 2014-15
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	63,470	65,000	65,000
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - COP Reequip Exist Labs (36147):	63,470	65,000	65,000
	<hr/>	<hr/>	<hr/>
Faculty Recruitment (36150)			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	5,000
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	2,966	12,530	12,530
Operating Expenses	2,933	7,470	8,450
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - Faculty Recruitment (36150):	5,899	20,000	25,980
	<hr/>	<hr/>	<hr/>

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	Actual 2013-14	July 2014-15	October 2014-15
<b>General Academics Pool (36155)</b>			
Salaries - Administrative	0	0	0
Salaries - Academic	0	113,850	113,850
Salaries - Supporting	0	0	0
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	55,080	55,080
Employee Benefits	6,878	64,000	64,000
Travel	0	0	0
Operating Expenses	26,196	19,400	-15,530
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - General Academics Pool (36155):</b>	<b>33,074</b>	<b>252,330</b>	<b>217,400</b>
<b>Experiential Programs (36305)</b>			
Salaries - Administrative	0	0	0
Salaries - Academic	1,196	0	0
Salaries - Supporting	34,250	36,420	36,420
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	158,827	159,060	159,070
Employee Benefits	76,664	69,400	69,400
Travel	6,502	20,000	20,000
Operating Expenses	56,212	61,990	62,810
Capital Outlay	0	0	0
Department Revenues	34	0	0
<b>Total - Experiential Programs (36305):</b>	<b>333,685</b>	<b>346,870</b>	<b>347,700</b>

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	Actual 2013-14	July 2014-15	October 2014-15
<b>Total - Instruction (200):</b>			
Salaries - Administrative	0	0	0
Salaries - Academic	3,357,579	3,567,200	3,618,250
Salaries - Supporting	132,912	152,670	149,260
Salaries - Students	0	0	1,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	222,039	305,090	305,100
Employee Benefits	1,148,358	1,414,700	1,414,700
Travel	84,555	158,490	158,490
Operating Expenses	438,203	602,810	653,500
Capital Outlay	0	0	0
Department Revenues	30,868	0	0
<b>Total</b>	5,502,400	6,380,960	6,480,300
 <b>Total - Instruction (20):</b>			
Salaries - Administrative	0	0	0
Salaries - Academic	3,357,579	3,567,200	3,618,250
Salaries - Supporting	132,912	152,670	149,260
Salaries - Students	0	0	1,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	222,039	305,090	305,100
Employee Benefits	1,148,358	1,414,700	1,414,700
Travel	84,555	158,490	158,490
Operating Expense	438,203	602,810	653,500
Capital Outlay	0	0	0
Department Revenues	30,868	0	0
<b>Total</b>	5,502,400	6,380,960	6,480,300
 <b>Research (25)</b>			
<b>Research (250)</b>			

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	Actual 2013-14	July 2014-15	October 2014-15
Designated-Pharmaceutical Sciences (36026)			
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 - Designated-Pharmaceutical Sciences (36026):	0	0	0
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	29,118	75,000	291,690
Capital Outlay	0	0	0
Department Revenues	16,510	0	0
	<hr/>	<hr/>	<hr/>
Total - Research and Imp Dean Pharm (36175):	45,628	75,000	291,690

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	Actual 2013-14	July 2014-15	October 2014-15
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	99,393	150,000	158,840
Capital Outlay	0	0	0
Department Revenues	13,958	0	0
<b>Total - Res Imp Pharm Sciences (36176):</b>	<b>113,351</b>	<b>150,000</b>	<b>158,840</b>
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	20,275	24,580	25,580
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Res Imp Acad Affairs (36177):</b>	<b>20,275</b>	<b>24,580</b>	<b>25,580</b>

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	Actual 2013-14	July 2014-15	October 2014-15
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	0	0	0
Travel	0	0	0
Operating Expenses	0	199,500	49,990
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - Com Exp Research Pharm (36189):	0	199,500	49,990
	<hr/>	<hr/>	<hr/>
 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	0	0	0
Travel	0	0	0
Operating Expenses	148,786	449,080	526,100
Capital Outlay	0	0	0
Department Revenues	30,468	0	0
	<hr/>	<hr/>	<hr/>
Total	179,254	449,080	526,100
	<hr/>	<hr/>	<hr/>



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	Actual 2013-14	July 2014-15	October 2014-15
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	0	0	0
Travel	0	0	0
Operating Expense	148,786	449,080	526,100
Capital Outlay	0	0	0
Department Revenues	30,468	0	0
	<hr/>	<hr/>	<hr/>
Total	179,254	449,080	526,100
	<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/>

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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
Total	<u>0</u>	<u>0</u>	<u>0</u>
Academic Support (35)			
Academic Support (350)			
Dean College of Pharmacy (36000)			
Salaries - Administrative	213,810	213,810	213,910
Salaries - Academic	0	0	0
Salaries - Supporting	55,544	79,140	79,140
Salaries - Students	535	2,000	2,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	58,844	62,050	62,050
Employee Benefits	111,440	126,700	126,700
Travel	24,447	20,000	32,330
Operating Expenses	44,966	50,000	50,150
Capital Outlay	10,000	0	0
Department Revenues	602	0	0
Total - Dean College of Pharmacy (36000):	<u>520,188</u>	<u>553,700</u>	<u>566,280</u>

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	Actual 2013-14	July 2014-15	October 2014-15
<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	92,501	93,000	93,000
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Library (36200):</b>	<b>92,501</b>	<b>93,000</b>	<b>93,000</b>
<b>Assoc Dean Academic Affairs (36300)</b>			
Salaries - Administrative	0	0	146,360
Salaries - Academic	34,506	39,480	27,480
Salaries - Supporting	33,548	33,220	45,320
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	83,048	147,270	148,170
Employee Benefits	78,237	114,400	114,400
Travel	6,905	21,050	21,050
Operating Expenses	35,075	35,650	37,620
Capital Outlay	0	0	0
Department Revenues	161	0	0
<b>Total - Assoc Dean Academic Affairs (36300):</b>	<b>271,480</b>	<b>391,070</b>	<b>540,400</b>

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	Actual 2013-14	July 2014-15	October 2014-15
Com Exp Academic Adm Phar (36325)			
Salaries - Administrative	0	146,360	0
Salaries - Academic	0	0	0
Salaries - Supporting	0	49,580	49,580
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	0	0
Employee Benefits	1,236	70,300	70,300
Travel	0	0	0
Operating Expenses	0	20,000	6,040
Capital Outlay	0	0	0
Department Revenues	0	0	0
	1,236	286,240	125,920
 Total - Com Exp Academic Adm Phar (36325):	 1,236	 286,240	 125,920
 Total - Academic Support (350):			
Salaries - Administrative	213,810	360,170	360,270
Salaries - Academic	34,506	39,480	27,480
Salaries - Supporting	89,092	161,940	174,040
Salaries - Students	535	2,000	2,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	141,892	209,320	210,220
Employee Benefits	190,913	311,400	311,400
Travel	31,352	41,050	53,380
Operating Expenses	172,542	198,650	186,810
Capital Outlay	10,000	0	0
Department Revenues	763	0	0
	885,405	1,324,010	1,325,600
 Total	 885,405	 1,324,010	 1,325,600

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Total - Academic Support (35):			
Salaries - Administrative	213,810	360,170	360,270
Salaries - Academic	34,506	39,480	27,480
Salaries - Supporting	89,092	161,940	174,040
Salaries - Students	535	2,000	2,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	141,892	209,320	210,220
Employee Benefits	190,913	311,400	311,400
Travel	31,352	41,050	53,380
Operating Expense	172,542	198,650	186,810
Capital Outlay	10,000	0	0
Department Revenues	763	0	0
	<hr/>	<hr/>	<hr/>
Total	885,405	1,324,010	1,325,600
	<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	13,387	10,000	10,000
Operating Expenses	24,176	44,000	56,190
Capital Outlay	0	0	0
Department Revenues	106	0	0
	<hr/>	<hr/>	<hr/>
Total - Student Activity Support (36345):	37,669	54,000	66,190
	<hr/>	<hr/>	<hr/>

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	Actual 2013-14	July 2014-15	October 2014-15
Assoc Dean Student Serv (36350)			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	68,477	73,040	73,040
Salaries - Students	1,715	3,000	3,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	245,391	249,380	249,380
Employee Benefits	146,009	149,700	149,700
Travel	2,986	8,000	8,000
Operating Expenses	34,237	34,040	34,270
Capital Outlay	0	0	0
Department Revenues	503	0	0
<b>Total - Assoc Dean Student Serv (36350):</b>	<b>499,318</b>	<b>517,160</b>	<b>517,390</b>
Com Exp Student Services (36358)			
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	1,276	800	800
Travel	0	0	0
Operating Expenses	0	20,000	7,560
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Com Exp Student Services (36358):</b>	<b>1,276</b>	<b>20,800</b>	<b>8,360</b>

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	Actual 2013-14	July 2014-15	October 2014-15
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	835	0	0
Operating Expenses	11,597	19,760	19,760
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - Student Recruitment (36375):	12,432	19,760	19,760
	<hr/>	<hr/>	<hr/>
 Total - Student Services (400):			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	68,477	73,040	73,040
Salaries - Students	1,715	3,000	3,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	245,391	249,380	249,380
Employee Benefits	147,285	150,500	150,500
Travel	17,208	18,000	18,000
Operating Expenses	70,010	117,800	117,780
Capital Outlay	0	0	0
Department Revenues	609	0	0
	<hr/>	<hr/>	<hr/>
Total	550,695	611,720	611,700
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	Actual 2013-14	July 2014-15	October 2014-15
Total - Student Services (40):			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	68,477	73,040	73,040
Salaries - Students	1,715	3,000	3,000
Salaries - Medical Residents	0	0	0
Salaries - Professional	245,391	249,380	249,380
Employee Benefits	147,285	150,500	150,500
Travel	17,208	18,000	18,000
Operating Expense	70,010	117,800	117,780
Capital Outlay	0	0	0
Department Revenues	609	0	0
	<hr/>	<hr/>	<hr/>
Total	550,695	611,720	611,700
	<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	3,329	7,370	7,370
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - COP Graduation Expense (36380):	3,329	7,370	7,370
	<hr/>	<hr/>	<hr/>



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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	1,332	0	9,000
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Provision for Uncollectible Accts (36420):</b>	<b>1,332</b>	<b>0</b>	<b>9,000</b>
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	515,040	549,670	558,960
<b>Total - Pro Rata Administrative Costs (36425):</b>	<b>515,040</b>	<b>549,670</b>	<b>558,960</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
Common Exp Institutional Support (36508)			
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	20,000	19,970
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Common Exp Institutional Support (36508):</b>	<b>0</b>	<b>20,000</b>	<b>19,970</b>
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	4,661	27,370	36,340
Capital Outlay	0	0	0
Department Revenues	515,040	549,670	558,960
<b>Total</b>	<b>519,701</b>	<b>577,040</b>	<b>595,300</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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	4,661	27,370	36,340
Capital Outlay	0	0	0
Department Revenues	515,040	549,670	558,960
	<hr/>	<hr/>	<hr/>
Total	519,701	577,040	595,300
	<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	5,285	173,150	173,150
Capital Outlay	0	0	0
Department Revenues	173,857	0	0
	<hr/>	<hr/>	<hr/>
Total - Building Maintenance (36525):	179,142	173,150	173,150
	<hr/>	<hr/>	<hr/>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
Custodial (36550)			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	55,960	53,680	53,680
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	0	0
Employee Benefits	32,139	30,600	30,600
Travel	0	0	0
Operating Expenses	3,400	7,100	7,100
Capital Outlay	0	0	0
Department Revenues	0	0	0
<b>Total - Custodial (36550):</b>	<b>91,499</b>	<b>91,380</b>	<b>91,380</b>
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
<b>Total - Utilities (36575):</b>	<b>225,380</b>	<b>225,380</b>	<b>225,380</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
Physical Plant Pool (36579)			
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	461	300	300
Travel	0	0	0
Operating Expenses	0	50,000	49,990
Capital Outlay	0	0	0
Department Revenues	0	0	0
	<hr/>	<hr/>	<hr/>
Total - Physical Plant Pool (36579):	461	50,300	50,290
	<hr/>	<hr/>	<hr/>
 Total - Physical Plant (500):			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	55,960	53,680	53,680
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	0	0
Employee Benefits	32,600	30,900	30,900
Travel	0	0	0
Operating Expenses	234,065	455,630	455,620
Capital Outlay	0	0	0
Department Revenues	173,857	0	0
	<hr/>	<hr/>	<hr/>
Total	496,482	540,210	540,200
	<hr/>	<hr/>	<hr/>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
Total - Physical Plant (50):			
Salaries - Administrative	0	0	0
Salaries - Academic	0	0	0
Salaries - Supporting	55,960	53,680	53,680
Salaries - Students	0	0	0
Salaries - Medical Residents	0	0	0
Salaries - Professional	0	0	0
Employee Benefits	32,600	30,900	30,900
Travel	0	0	0
Operating Expense	234,065	455,630	455,620
Capital Outlay	0	0	0
Department Revenues	173,857	0	0
	<hr/>	<hr/>	<hr/>
Total	496,482	540,210	540,200
	<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 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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	213,810	360,170	360,270
Salaries - Academic	3,392,085	3,606,680	3,645,730
Salaries - Supporting	346,441	441,330	450,020
Salaries - Students	2,250	5,000	6,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	609,322	763,790	764,700
Employee Benefits	1,519,156	1,907,500	1,907,500
Travel	133,115	217,540	229,870
Operating Expense	1,068,267	1,851,340	1,976,150
Capital Outlay	10,000	0	0
Department Revenues	751,605	549,670	558,960
	<hr/>	<hr/>	<hr/>
Total	8,133,937	9,883,020	10,079,200
	<hr/>	<hr/>	<hr/>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
<b>E &amp; G Transfers</b>			
<b>Mandatory Transfers</b>			
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
<b>Total E &amp; G Mandatory Transfers:</b>	<u>661,000</u>	<u>661,000</u>	<u>661,000</u>
<b>Non-Mandatory Transfers</b>			
Transfers to Unexpended Plant	0	0	0
Transfers to Renew and Replace	1,700,000	766,780	548,500
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	-1,819	0	0
Transfers from Endowment	0	0	0
Intrafund Transfers In	0	0	0
Transfer from Reserves	0	0	0
<b>Total E &amp; G Non-Mandatory Transfers:</b>	<u>1,698,181</u>	<u>766,780</u>	<u>548,500</u>
<b>Total E &amp; G Transfers</b>	<u>2,359,181</u>	<u>1,427,780</u>	<u>1,209,500</u>



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	213,810	360,170	360,270
Salaries - Academic	3,392,085	3,606,680	3,645,730
Salaries - Supporting	346,441	441,330	450,020
Salaries - Students	2,250	5,000	6,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	609,322	763,790	764,700
Employee Benefits	1,519,156	1,907,500	1,907,500
Travel	133,115	217,540	229,870
Operating Expense	1,068,267	1,851,340	1,976,150
Capital Outlay	10,000	0	0
Department Revenues	751,605	549,670	558,960
E & G Transfers	2,359,181	1,427,780	1,209,500
Total	<u>10,493,118</u>	<u>11,310,800</u>	<u>11,288,700</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
<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 2014-15

	Actual 2013-14	July 2014-15	October 2014-15
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
	<hr/>	<hr/>	<hr/>
Total	0	0	0
	<hr/>	<hr/>	<hr/>
Total Unrestricted			
Salaries - Administrative	213,810	360,170	360,270
Salaries - Academic	3,392,085	3,606,680	3,645,730
Salaries - Supporting	346,441	441,330	450,020
Salaries - Students	2,250	5,000	6,000
Salaries - Medical Residents	87,886	180,000	180,000
Salaries - Professional	609,322	763,790	764,700
Employee Benefits	1,519,156	1,907,500	1,907,500
Travel	133,115	217,540	229,870
Operating Expenses	1,068,267	1,851,340	1,976,150
Capital Outlay	10,000	0	0
Department Revenues	751,605	549,670	558,960
E & G Transfers and Auxiliary Transfers	2,359,181	1,427,780	1,209,500
	<hr/>	<hr/>	<hr/>
Total	10,493,118	11,310,800	11,288,700
	<hr/>	<hr/>	<hr/>

ETSU  
Summary of Restricted Current Funds Available and Applied  
October Budget 2014-15

	Actual 2013-14 -----	July Budget 2014-15 -----	October Budget 2014-15 -----	% Change October Over Actual -----
Restricted Revenues				
9005 Federal Grants and Contracts	0	50,000	50,000	0.00
9035 State Grants and Contracts	90,500	23,500	23,500	-74.03
9045 Private Grants & Contracts	53,871	14,400	14,400	-73.27
Total Restricted Revenues	144,371	87,900	87,900	-39.12
Restricted Expenditures				
9205 Instruction	0	50,000	50,000	0.00
9210 Research	22,746	12,400	12,400	-45.48
9215 Public Service	22,914	0	0	-100.00
9240 Scholarships and Fellowships	90,500	23,400	23,400	-74.14
Total Restricted Expenditures	136,160	85,800	85,800	-36.99