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2015

### 2015-2016 - 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  
2015-2016

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY  
 OCTOBER REVISED BUDGET 2015-2016  
 BUDGET SUMMARY  
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ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>Budget<br>2015-16 | October<br>Budget<br>2015-16 | % Change<br>Over<br>Actual |
|--|-------------------|---------------------------|------------------------------|----------------------------|
| Unrestricted Current Fund Balances           |                   |                           |                              |                            |
| at Beginning of Period                       |                   |                           |                              |                            |
| Allocation for Encumbrances                  | 79,990            | 80,000                    | 59,700                       | -25.4                      |
| Allocation for Working Capital               | -13               | 0                         | 0                            | -100.0                     |
| Special Allocations                          | 732,100           | 213,200                   | 213,200                      | -70.9                      |
| Unallocated Balance                          | 106,160           | 0                         | 307,300                      | 189.5                      |
| <br>Total Unrestricted Current Fund Balances | <br>918,237       | <br>293,200               | <br>580,200                  | <br>-36.8                  |
| Revenues                                     |                   |                           |                              |                            |
| Education and General                        |                   |                           |                              |                            |
| Tuition and Fees                             | 10,637,396        | 11,224,700                | 11,224,700                   | 05.5                       |
| Private Gifts                                | 70,000            | 0                         | 0                            | -100.0                     |
| Other Sources                                | 38,291            | 35,000                    | 35,000                       | -08.6                      |
| <br>Total Education and General              | <br>10,745,687    | <br>11,259,700            | <br>11,259,700               | <br>04.8                   |
| Sales & Services of Aux Enterprises          |                   |                           |                              |                            |
| <br>Total Revenues                           | <br>10,745,687    | <br>11,259,700            | <br>11,259,700               | <br>04.8                   |
| Expenditures and Transfers                   |                   |                           |                              |                            |
| Education and General                        |                   |                           |                              |                            |
| Instruction                                  | 5,483,363         | 6,515,300                 | 6,613,600                    | 20.6                       |
| Research                                     | 350,255           | 344,000                   | 404,100                      | 15.4                       |
| Academic Support                             | 979,102           | 1,224,900                 | 1,322,100                    | 35.0                       |
| Student Services                             | 557,822           | 558,700                   | 633,500                      | 13.6                       |
| Institutional Support                        | 554,948           | 614,300                   | 618,500                      | 11.5                       |
| Operation & Maintenance of Plant             | 497,201           | 496,200                   | 507,500                      | 02.1                       |
| Scholarships and Fellowships                 | 0                 | 0                         | 111,900                      | 00.0                       |
| <br>Total Education and General              | <br>8,422,691     | <br>9,753,400             | <br>10,211,200               | <br>21.2                   |
| Mandatory Transfers for:                     |                   |                           |                              |                            |
| Principal and Interest                       | 661,000           | 661,000                   | 661,000                      | 00.0                       |
| <br>Total Mandatory Transfers                | <br>661,000       | <br>661,000               | <br>661,000                  | <br>00.0                   |
| Non-Mandatory Transfers for:                 |                   |                           |                              |                            |
| Transfers to Renewal & Replacements          | 2,000,000         | 833,300                   | 668,200                      | -66.6                      |
| <br>Total Non-Mandatory Transfers            | <br>2,000,000     | <br>833,300               | <br>668,200                  | <br>-66.6                  |
| <br>Total Education and General              | <br>11,083,691    | <br>11,247,700            | <br>11,540,400               | <br>04.1                   |

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>Budget<br>2015-16 | October<br>Budget<br>2015-16 | % Change<br>Over<br>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                       | 11,083,691        | 11,247,700                | 11,540,400                   | 04.1                       |
| Other  |                   |                           |                              |                            |
|  |                   |                           |                              | 00.0                       |
|  |                   |                           |                              | 00.0                       |
| Total Other  | 0                 | 0                         | 0                            | 00.0                       |
| Unrestricted Current Fund Balances<br>at End of Period |                   |                           |                              |                            |
| Allocation for Encumbrances                            | 59,699            | 80,000                    | 59,700                       | 00.0                       |
| Allocation for Working Capital                         | -11               | 0                         | 0                            | -100.0                     |
| Special Allocations                                    | 213,200           | 225,200                   | 239,800                      | 12.5                       |
| Unallocated Balance                                    | 307,345           | 0                         | 0                            | -100.0                     |
| Total Unrestricted Current Fund Balances               | 580,233           | 305,200                   | 299,500                      | -48.4                      |

ETSU  
Special Allocations  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>Budget<br>2015-16 | October<br>Budget<br>2015-16 |
|---|-------------------|---------------------------|------------------------------|
| At Beginning of Period                          |                   |                           |                              |
| 2% to 5% Reserve                                | 732,100           | 213,200                   | 213,200                      |
| 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                     |                   |                           |                              |
| Allocation for ASRL Comm Outreach               |                   |                           |                              |
| Allocation for Miscellaneous Course Fees        |                   |                           |                              |
| Total   | 732,100           | 213,200                   | 213,200                      |
| At End of Period                                |                   |                           |                              |
| 2% to 5% Reserve                                | 213,200           | 225,200                   | 239,800                      |
| 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                     |                   |                           |                              |
| Allocation for ASRL Comm Outreach               |                   |                           |                              |
| Allocation for Miscellaneous Course Fee         |                   |                           |                              |
| Total   | 213,200           | 225,200                   | 239,800                      |

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

|  | Professional Salaries | Other Salaries | Employee Benefits | Travel  | Operating Expense | Capital Outlay | Total     | % OF Total E & G |
|--|-----------------------|----------------|-------------------|---------|-------------------|----------------|-----------|------------------|
| UNRESTRICTED EXPENDITURES<br>EDUCATION AND GENERAL |                       |                |                   |         |                   |                |           |                  |
| Instruction  | 3,493,331             | 259,198        | 1,134,954         | 71,792  | 524,088           | 0              | 5,483,363 | 65.10            |
| Research   | 0                     | 0              | 0                 | 0       | 345,244           | 5,011          | 350,255   | 4.16             |
| Public Service                                     | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Academic Support                                   | 424,224               | 81,267         | 195,658           | 32,566  | 175,387           | 70,000         | 979,102   | 11.62            |
| Student Services                                   | 249,374               | 67,202         | 152,345           | 28,231  | 60,670            | 0              | 557,822   | 6.62             |
| Institutional Support                              | 0                     | 0              | 0                 | 0       | 554,948           | 0              | 554,948   | 6.59             |
| Oper & Maint of Plant                              | 0                     | 56,842         | 33,196            | 0       | 407,163           | 0              | 497,201   | 5.90             |
| Scholarships & Fellow                              | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Total Educational and General                      | 4,166,929             | 464,509        | 1,516,153         | 132,589 | 2,067,500         | 75,011         | 8,422,691 |                  |
| Auxiliary Enterprises                              | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         |                  |
| Total Unrestricted                                 | 4,166,929             | 464,509        | 1,516,153         | 132,589 | 2,067,500         | 75,011         | 8,422,691 |                  |

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Original 2015-16

|                               | Professional Salaries | Other Salaries | Employee Benefits | Travel  | Operating Expense | Capital Outlay | Total     | % OF Total E & G |
|-------------------------------|-----------------------|----------------|-------------------|---------|-------------------|----------------|-----------|------------------|
| UNRESTRICTED EXPENDITURES     |                       |                |                   |         |                   |                |           |                  |
| EDUCATION AND GENERAL         |                       |                |                   |         |                   |                |           |                  |
| Instruction                   | 3,864,400             | 333,500        | 1,431,300         | 133,000 | 753,100           | 0              | 6,515,300 | 66.80            |
| Research                      | 0                     | 0              | 0                 | 0       | 344,000           | 0              | 344,000   | 3.53             |
| Public Service                | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Academic Support              | 559,700               | 180,200        | 252,300           | 39,100  | 193,600           | 0              | 1,224,900 | 12.56            |
| Student Services              | 253,500               | 72,700         | 111,700           | 18,000  | 102,800           | 0              | 558,700   | 5.73             |
| Institutional Support         | 0                     | 0              | 0                 | 0       | 614,300           | 0              | 614,300   | 6.30             |
| Oper & Maint of Plant         | 0                     | 56,100         | 19,400            | 0       | 420,700           | 0              | 496,200   | 5.09             |
| Scholarships & Fellow         | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         | 0.00             |
| Total Educational and General | 4,677,600             | 642,500        | 1,814,700         | 190,100 | 2,428,500         | 0              | 9,753,400 |                  |
| Auxiliary Enterprises         | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0         |                  |
| Total Unrestricted            | 4,677,600             | 642,500        | 1,814,700         | 190,100 | 2,428,500         | 0              | 9,753,400 |                  |



ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Revised 2015-16

|  | Professional Salaries | Other Salaries | Employee Benefits | Travel  | Operating Expense | Capital Outlay | Total      | % OF Total E & G |
|--|-----------------------|----------------|-------------------|---------|-------------------|----------------|------------|------------------|
| UNRESTRICTED EXPENDITURES<br>EDUCATION AND GENERAL |                       |                |                   |         |                   |                |            |                  |
| Instruction  | 3,954,400             | 334,300        | 1,376,300         | 133,000 | 809,600           | 6,000          | 6,613,600  | 64.77            |
| Research   | 0                     | 0              | 0                 | 0       | 404,100           | 0              | 404,100    | 3.96             |
| Public Service                                     | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0          | 0.00             |
| Academic Support                                   | 605,000               | 180,900        | 303,500           | 39,100  | 193,600           | 0              | 1,322,100  | 12.95            |
| Student Services                                   | 254,800               | 73,100         | 164,700           | 18,000  | 122,900           | 0              | 633,500    | 6.20             |
| Institutional Support                              | 0                     | 0              | 0                 | 0       | 618,500           | 0              | 618,500    | 6.06             |
| Oper & Maint of Plant                              | 0                     | 55,300         | 33,500            | 0       | 418,700           | 0              | 507,500    | 4.97             |
| Scholarships & Fellow                              | 0                     | 0              | 0                 | 0       | 111,900           | 0              | 111,900    | 1.10             |
| Total Educational and General                      | 4,814,200             | 643,600        | 1,878,000         | 190,100 | 2,679,300         | 6,000          | 10,211,200 |                  |
| Auxiliary Enterprises                              | 0                     | 0              | 0                 | 0       | 0                 | 0              | 0          |                  |
| Total Unrestricted                                 | 4,814,200             | 643,600        | 1,878,000         | 190,100 | 2,679,300         | 6,000          | 10,211,200 |                  |

ETSU  
Detail Of Transfers  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| 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          | 2,000,000         | 833,300         | 668,200            |
| Other:                                  |                   |                 |                    |
| Total E&G Non-Mandatory Transfers       | 2,000,000         | 833,300         | 668,200            |
| Total Educational And General           | 2,661,000         | 1,494,300       | 1,329,200          |
| 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                         | 2,661,000         | 1,494,300       | 1,329,200          |

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

|  | Instruction      | Research       | Public Service | Academic Support | Student Services | Inst. Support  | Operation & Maintenance | Scholar/ Fellowships | Total E & G       | Auxiliary | Total             |
|--|------------------|----------------|----------------|------------------|------------------|----------------|-------------------------|----------------------|-------------------|-----------|-------------------|
| <b>Salaries</b>                        |                  |                |                |                  |                  |                |                         |                      |                   |           |                   |
| Administrative/Professional            | 1,196            | 0              | 0              | 219,307          | 0                | 0              | 0                       | 0                    | 220,503           | 0         | 220,503           |
| Academic                               | 3,234,817        | 0              | 0              | 32,814           | 0                | 0              | 0                       | 0                    | 3,267,631         | 0         | 3,267,631         |
| Supporting                             | 125,781          | 0              | 0              | 80,737           | 65,350           | 0              | 56,842                  | 0                    | 328,710           | 0         | 328,710           |
| Students                               | 540              | 0              | 0              | 530              | 1,852            | 0              | 0                       | 0                    | 2,922             | 0         | 2,922             |
| Medical Residents                      | 132,877          | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 132,877           | 0         | 132,877           |
| Professional                           | 257,318          | 0              | 0              | 172,103          | 249,374          | 0              | 0                       | 0                    | 678,795           | 0         | 678,795           |
| Total Salaries                         | 3,752,529        | 0              | 0              | 505,491          | 316,576          | 0              | 56,842                  | 0                    | 4,631,438         | 0         | 4,631,438         |
| <b>Employee Benefits</b>               |                  |                |                |                  |                  |                |                         |                      |                   |           |                   |
| FICA                                   | 261,108          | 0              | 0              | 29,655           | 22,335           | 0              | 3,953                   | 0                    | 317,051           | 0         | 317,051           |
| Retirement                             | 403,903          | 0              | 0              | 62,605           | 45,210           | 0              | 9,143                   | 0                    | 520,861           | 0         | 520,861           |
| Insurance                              | 431,842          | 0              | 0              | 91,976           | 77,957           | 0              | 19,551                  | 0                    | 621,326           | 0         | 621,326           |
| Unemployment Compensation              | 4,832            | 0              | 0              | 666              | 436              | 0              | 77                      | 0                    | 6,011             | 0         | 6,011             |
| Other                                  | 33,269           | 0              | 0              | 10,756           | 6,407            | 0              | 472                     | 0                    | 50,904            | 0         | 50,904            |
| Total Benefits                         | 1,134,954        | 0              | 0              | 195,658          | 152,345          | 0              | 33,196                  | 0                    | 1,516,153         | 0         | 1,516,153         |
| Total Personal Serv.                   | 4,887,483        | 0              | 0              | 701,149          | 468,921          | 0              | 90,038                  | 0                    | 6,147,591         | 0         | 6,147,591         |
| <b>Other</b>                           |                  |                |                |                  |                  |                |                         |                      |                   |           |                   |
| Travel                                 | 71,792           | 0              | 0              | 32,566           | 28,231           | 0              | 0                       | 0                    | 132,589           | 0         | 132,589           |
| Printing, Duplicating, Film Processing | 14,262           | 151            | 0              | 7,613            | 2,653            | 106            | 0                       | 0                    | 24,785            | 0         | 24,785            |
| Utilities & Fuel                       | 0                | 0              | 0              | 0                | 0                | 0              | 225,380                 | 0                    | 225,380           | 0         | 225,380           |
| Communications & Shipping Cost         | 18,883           | 115            | 0              | 4,646            | 4,425            | 13             | 0                       | 0                    | 28,082            | 0         | 28,082            |
| Maintenance/Repairs                    | 0                | 53,288         | 0              | 0                | 0                | 0              | 4,761                   | 0                    | 58,049            | 0         | 58,049            |
| Professional/Admin. Services           | 259,009          | 120,379        | 0              | 20,989           | 6,883            | 120            | 0                       | 0                    | 407,380           | 0         | 407,380           |
| Supplies                               | 152,681          | 157,402        | 0              | 142,068          | 45,818           | 2,529          | 6,757                   | 0                    | 507,255           | 0         | 507,255           |
| Rental & Insurance                     | 28,761           | 0              | 0              | 0                | 500              | 3,750          | 0                       | 0                    | 33,011            | 0         | 33,011            |
| Grants & Subsidies                     | 617              | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 617               | 0         | 617               |
| Equipment                              | 0                | 5,011          | 0              | 70,000           | 0                | 0              | 0                       | 0                    | 75,011            | 0         | 75,011            |
| Dept Revenue & Service Charges         | 31,689           | 13,909         | 0              | 71               | 391              | 548,430        | 170,265                 | 0                    | 764,755           | 0         | 764,755           |
| Scholarships                           | 18,186           | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 18,186            | 0         | 18,186            |
| Total Other                            | 595,880          | 350,255        | 0              | 277,953          | 88,901           | 554,948        | 407,163                 | 0                    | 2,275,100         | 0         | 2,275,100         |
| Total E & G                            | 5,483,363        | 350,255        | 0              | 979,102          | 557,822          | 554,948        | 497,201                 | 0                    | 8,422,691         | 0         | 8,422,691         |
| Transfers & Debt Serv.                 | 0                | 0              | 0              | 0                | 0                | 0              | 0                       | 0                    | 2,661,000         | 0         | 2,661,000         |
| <b>Grand Total</b>                     | <b>5,483,363</b> | <b>350,255</b> | <b>0</b>       | <b>979,102</b>   | <b>557,822</b>   | <b>554,948</b> | <b>497,201</b>          | <b>0</b>             | <b>11,083,691</b> | <b>0</b>  | <b>11,083,691</b> |

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Original 2015-16

|                                | 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              | 217,200          | 0                | 0             | 0                       | 0                    | 217,200     | 0         | 217,200    |
| Academic                       | 3,548,360   | 0        | 0              | 128,910          | 0                | 0             | 0                       | 0                    | 3,677,270   | 0         | 3,677,270  |
| Supporting                     | 151,540     | 0        | 0              | 178,190          | 69,720           | 0             | 56,050                  | 0                    | 455,500     | 0         | 455,500    |
| Students                       | 2,000       | 0        | 0              | 2,000            | 3,000            | 0             | 0                       | 0                    | 7,000       | 0         | 7,000      |
| Medical Residents              | 180,000     | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 180,000     | 0         | 180,000    |
| Professional                   | 316,000     | 0        | 0              | 213,610          | 253,540          | 0             | 0                       | 0                    | 783,150     | 0         | 783,150    |
| Total Salaries                 | 4,197,900   | 0        | 0              | 739,910          | 326,260          | 0             | 56,050                  | 0                    | 5,320,120   | 0         | 5,320,120  |
| Employee Benefits              |             |          |                |                  |                  |               |                         |                      |             |           |            |
| FICA                           | 292,983     | 0        | 0              | 51,640           | 22,871           | 0             | 3,963                   | 0                    | 371,457     | 0         | 371,457    |
| Retirement                     | 497,227     | 0        | 0              | 87,639           | 38,815           | 0             | 6,726                   | 0                    | 630,407     | 0         | 630,407    |
| Insurance                      | 557,484     | 0        | 0              | 98,259           | 43,519           | 0             | 7,541                   | 0                    | 706,803     | 0         | 706,803    |
| Unemployment Compensation      | 5,725       | 0        | 0              | 1,009            | 447              | 0             | 77                      | 0                    | 7,258       | 0         | 7,258      |
| Other                          | 77,862      | 0        | 0              | 13,723           | 6,078            | 0             | 1,053                   | 0                    | 98,716      | 0         | 98,716     |
| Total Benefits                 | 1,431,281   | 0        | 0              | 252,270          | 111,730          | 0             | 19,360                  | 0                    | 1,814,641   | 0         | 1,814,641  |
| Total Personal Serv.           | 5,629,181   | 0        | 0              | 992,180          | 437,990          | 0             | 75,410                  | 0                    | 7,134,761   | 0         | 7,134,761  |
| Other                          |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Travel                         | 132,970     | 0        | 0              | 39,100           | 18,000           | 0             | 0                       | 0                    | 190,070     | 0         | 190,070    |
| Operating Expense Budget       | 788,550     | 361,400  | 0              | 193,620          | 102,810          | 37,060        | 195,470                 | 0                    | 1,678,910   | 0         | 1,678,910  |
| Utilities & Fuel               | 0           | 0        | 0              | 0                | 0                | 0             | 225,220                 | 0                    | 225,220     | 0         | 225,220    |
| Maintenance/Repairs            | -62,500     | -17,400  | 0              | 0                | 0                | 0             | 0                       | 0                    | -79,900     | 0         | -79,900    |
| 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                | 577,240       | 0                       | 0                    | 577,240     | 0         | 577,240    |
| Total Other                    | 886,020     | 344,000  | 0              | 232,720          | 120,810          | 614,300       | 420,690                 | 0                    | 2,618,540   | 0         | 2,618,540  |
| Total E & G                    | 6,515,201   | 344,000  | 0              | 1,224,900        | 558,800          | 614,300       | 496,100                 | 0                    | 9,753,301   | 0         | 9,753,301  |
| Transfers & Debt Serv.         | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 1,494,300   | 0         | 1,494,300  |
| Grand Total                    | 6,515,201   | 344,000  | 0              | 1,224,900        | 558,800          | 614,300       | 496,100                 | 0                    | 11,247,601  | 0         | 11,247,601 |

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Revised 2015-16

|  | 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              | 218,260          | 0                | 0             | 0                       | 0                    | 218,260     | 0         | 218,260    |
| Academic                               | 3,679,360   | 0        | 0              | 129,540          | 0                | 0             | 0                       | 0                    | 3,808,900   | 0         | 3,808,900  |
| Supporting                             | 152,280     | 0        | 0              | 178,900          | 70,060           | 0             | 55,310                  | 0                    | 456,550     | 0         | 456,550    |
| Students                               | 2,000       | 0        | 0              | 2,000            | 3,000            | 0             | 0                       | 0                    | 7,000       | 0         | 7,000      |
| Medical Residents                      | 180,000     | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 180,000     | 0         | 180,000    |
| Professional                           | 275,000     | 0        | 0              | 257,170          | 254,750          | 0             | 0                       | 0                    | 786,920     | 0         | 786,920    |
| Total Salaries                         | 4,288,640   | 0        | 0              | 785,870          | 327,810          | 0             | 55,310                  | 0                    | 5,457,630   | 0         | 5,457,630  |
| Employee Benefits                      |             |          |                |                  |                  |               |                         |                      |             |           |            |
| FICA                                   | 287,784     | 0        | 0              | 63,462           | 34,439           | 0             | 7,005                   | 0                    | 392,690     | 0         | 392,690    |
| Retirement                             | 472,759     | 0        | 0              | 104,252          | 56,574           | 0             | 11,507                  | 0                    | 645,092     | 0         | 645,092    |
| Insurance                              | 564,008     | 0        | 0              | 124,374          | 67,494           | 0             | 13,728                  | 0                    | 769,604     | 0         | 769,604    |
| Unemployment Compensation              | 5,505       | 0        | 0              | 1,214            | 659              | 0             | 134                     | 0                    | 7,512       | 0         | 7,512      |
| Other                                  | 46,244      | 0        | 0              | 10,198           | 5,534            | 0             | 1,126                   | 0                    | 63,102      | 0         | 63,102     |
| Total Benefits                         | 1,376,300   | 0        | 0              | 303,500          | 164,700          | 0             | 33,500                  | 0                    | 1,878,000   | 0         | 1,878,000  |
| Total Personal Serv.                   | 5,664,940   | 0        | 0              | 1,089,370        | 492,510          | 0             | 88,810                  | 0                    | 7,335,630   | 0         | 7,335,630  |
| Other                                  |             |          |                |                  |                  |               |                         |                      |             |           |            |
| Travel                                 | 132,970     | 0        | 0              | 39,100           | 18,000           | 0             | 0                       | 0                    | 190,070     | 0         | 190,070    |
| Operating Expense Budget               | 769,550     | 416,410  | 0              | 193,630          | 122,490          | 37,090        | 193,470                 | 0                    | 1,732,640   | 0         | 1,732,640  |
| Printing, Duplicating, Film Processing | 40          | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 40          | 0         | 40         |
| Capital Expenditure Budget             | 6,000       | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 6,000       | 0         | 6,000      |
| Utilities & Fuel                       | 0           | 0        | 0              | 0                | 0                | 0             | 225,220                 | 0                    | 225,220     | 0         | 225,220    |
| Maintenance/Repairs                    | -54,100     | -17,400  | 0              | 0                | 0                | 0             | 0                       | 0                    | -71,500     | 0         | -71,500    |
| Professional/Admin. Services           | 48,600      | 5,000    | 0              | 0                | 0                | 0             | 0                       | 0                    | 53,600      | 0         | 53,600     |
| Supplies                               | 700         | 90       | 0              | 0                | 400              | 50            | 0                       | 0                    | 1,240       | 0         | 1,240      |
| Rental & Insurance                     | 27,000      | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 27,000      | 0         | 27,000     |
| Awards & Idemntities                   | 4,800       | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 4,800       | 0         | 4,800      |
| Dept Revenue & Service Charges         | 0           | 0        | 0              | 0                | 0                | 581,360       | 0                       | 0                    | 581,360     | 0         | 581,360    |
| Scholarships                           | 13,000      | 0        | 0              | 0                | 0                | 0             | 0                       | 111,900              | 124,900     | 0         | 124,900    |
| Total Other                            | 948,560     | 404,100  | 0              | 232,730          | 140,890          | 618,500       | 418,690                 | 111,900              | 2,875,370   | 0         | 2,875,370  |
| Total E & G                            | 6,613,500   | 404,100  | 0              | 1,322,100        | 633,400          | 618,500       | 507,500                 | 111,900              | 10,211,000  | 0         | 10,211,000 |
| Transfers & Debt Serv.                 | 0           | 0        | 0              | 0                | 0                | 0             | 0                       | 0                    | 1,329,200   | 0         | 1,329,200  |
| Grand Total                            | 6,613,500   | 404,100  | 0              | 1,322,100        | 633,400          | 618,500       | 507,500                 | 111,900              | 11,540,200  | 0         | 11,540,200 |

ETSU  
Current Fund Revenues  
October Budget 2015-16

|  | ACTUAL<br>2014-15 | JULY<br>2015-16 | OCTOBER<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Education and General                      |                   |                 |                    |
| Tuition and Fees                           |                   |                 |                    |
| Mandatory Fees                             |                   |                 |                    |
| Maintenance Fees                           | 10,487,323        | 11,064,100      | 11,064,100         |
| General Access                             |                   |                 |                    |
| Graduation Fee Pharmacy                    | 2,876             | 3,000           | 3,000              |
| Drop Add Fee Pharmacy                      | 4,795             | 5,000           | 5,000              |
| Online Textbook Fee - COP                  | 18,239            | 25,000          | 25,000             |
| Technology Access Fee                      | 71,926            | 73,600          | 73,600             |
| Student Activity Fee                       | 51,787            | 54,000          | 54,000             |
| Total Mandatory Fees                       | 10,636,946        | 11,224,700      | 11,224,700         |
| Non-Mandatory Fees                         |                   |                 |                    |
| Application Fees                           | 450               | 0               | 0                  |
| Specialized Academic Course Fee            |                   |                 |                    |
| Total Non-Mandatory Fees                   | 450               | 0               | 0                  |
| Total Tuition & Fees                       | 10,637,396        | 11,224,700      | 11,224,700         |
| Private Gifts                              | 70,000            | 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                              |                   |                 |                    |
| Miscellaneous                              | 33,786            | 35,000          | 35,000             |
| On Behalf of Retirees Revenue              | 4,505             | 0               | 0                  |
| Total Other Sources                        | 38,291            | 35,000          | 35,000             |
| Total Educational & General                | 10,745,687        | 11,259,700      | 11,259,700         |
| Auxiliary Enterprises Revenues             |                   |                 |                    |
| Total Auxiliary Revenues                   | 0                 | 0               | 0                  |
| Total Revenues                             | 10,745,687        | 11,259,700      | 11,259,700         |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16  | October<br>2015-16 |
|--|-------------------|------------------|--------------------|
| Education and General                    |                   |                  |                    |
| Instruction (20)                         |                   |                  |                    |
| Instruction (200)                        |                   |                  |                    |
| Pharmaceutical Sciences (36025)          |                   |                  |                    |
| Salaries - Academic                      | 1,161,740         | 1,175,440        | 1,240,220          |
| Salaries - Supporting                    | 33,840            | 35,930           | 36,620             |
| Salaries - Students                      | 59                | 1,000            | 1,000              |
| Salaries - Professional                  | 63,412            | 63,610           | 64,850             |
| Employee Benefits                        | 360,744           | 433,830          | 429,700            |
| Travel                                   | 17,761            | 23,500           | 23,500             |
| Operating Expenses                       | 66,407            | 87,700           | 81,700             |
| Capital Outlay                           | 0                 | 0                | 6,000              |
| Department Revenues                      | 2,508             | 0                | 0                  |
| Total - Pharmaceutical Sciences (36025): | <u>1,706,471</u>  | <u>1,821,010</u> | <u>1,883,590</u>   |
| Teaching Services (36045)                |                   |                  |                    |
| Travel                                   | 377               | 0                | 0                  |
| Operating Expenses                       | 157,537           | 423,000          | 471,500            |
| Department Revenues                      | 27,107            | 0                | 0                  |
| Total - Teaching Services (36045):       | <u>185,021</u>    | <u>423,000</u>   | <u>471,500</u>     |
| Pharmacy Practice (36050)                |                   |                  |                    |
| Salaries - Academic                      | 2,002,328         | 2,124,230        | 2,228,070          |
| Salaries - Supporting                    | 55,725            | 55,820           | 56,920             |
| Salaries - Students                      | 481               | 1,000            | 1,000              |
| Salaries - Medical Residents             | 132,877           | 180,000          | 180,000            |
| Salaries - Professional                  | 33,750            | 0                | 0                  |
| Employee Benefits                        | 675,746           | 802,760          | 789,100            |
| Travel                                   | 38,382            | 61,650           | 61,650             |
| Operating Expenses                       | 80,251            | 52,190           | 52,290             |
| Department Revenues                      | 2,031             | 0                | 0                  |
| Total - Pharmacy Practice (36050):       | <u>3,021,571</u>  | <u>3,277,650</u> | <u>3,369,030</u>   |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| COP Residents (36080)                                |                   |                 |                    |
| Travel   | 5,812             | 24,510          | 24,510             |
| Operating Expenses                                   | 23,199            | 42,730          | 48,230             |
| Department Revenues                                  | 43                | 0               | 0                  |
| Total - COP Residents (36080):                       | <u>29,054</u>     | <u>67,240</u>   | <u>72,740</u>      |
| Continuing Educ Pharmacy (36125)                     |                   |                 |                    |
| Travel   | 421               | 0               | 0                  |
| Operating Expenses                                   | 3,405             | 29,000          | 29,000             |
| Total - Continuing Educ Pharmacy (36125):            | <u>3,826</u>      | <u>29,000</u>   | <u>29,000</u>      |
| Instruction Additional Compensation (36130)          |                   |                 |                    |
| Salaries - Academic                                  | 66,945            | 79,000          | 89,940             |
| Employee Benefits                                    | 18,687            | 26,860          | 28,800             |
| Total - Instruction Additional Compensation (36130): | <u>85,632</u>     | <u>105,860</u>  | <u>118,740</u>     |
| COP-Campus Infrastructure (36146)                    |                   |                 |                    |
| Operating Expenses                                   | 9,588             | 9,900           | 9,900              |
| Total - COP-Campus Infrastructure (36146):           | <u>9,588</u>      | <u>9,900</u>    | <u>9,900</u>       |
| COP Reequip Exist Labs (36147)                       |                   |                 |                    |
| Operating Expenses                                   | 62,338            | 63,700          | 63,700             |
| Total - COP Reequip Exist Labs (36147):              | <u>62,338</u>     | <u>63,700</u>   | <u>63,700</u>      |



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Faculty Recruitment (36150)             |                   |                 |                    |
| Salaries - Academic                     | 5,000             | 5,000           | 5,000              |
| Employee Benefits                       | 382               | 1,700           | 1,600              |
| Travel                                  | 3,804             | 5,030           | 5,030              |
| Operating Expenses                      | 5,640             | 4,370           | 4,370              |
| Total - Faculty Recruitment (36150):    | <u>14,826</u>     | <u>16,100</u>   | <u>16,000</u>      |
| General Academics Pool (36155)          |                   |                 |                    |
| Salaries - Academic                     | 0                 | 164,690         | 116,130            |
| Salaries - Supporting                   | 0                 | 23,470          | 21,720             |
| Salaries - Professional                 | 0                 | 87,230          | 41,740             |
| Employee Benefits                       | 6,981             | 97,630          | 61,400             |
| Operating Expenses                      | 28,761            | -15,480         | -7,080             |
| Total - General Academics Pool (36155): | <u>35,742</u>     | <u>357,540</u>  | <u>233,910</u>     |
| Experiential Programs (36305)           |                   |                 |                    |
| Salaries - Administrative               | 1,196             | 0               | 0                  |
| Salaries - Academic                     | -1,196            | 0               | 0                  |
| Salaries - Supporting                   | 36,216            | 36,320          | 37,020             |
| Salaries - Professional                 | 160,156           | 165,160         | 168,410            |
| Employee Benefits                       | 72,414            | 68,500          | 65,700             |
| Travel                                  | 5,235             | 18,280          | 18,280             |
| Operating Expenses                      | 55,273            | 55,940          | 55,980             |
| Total - Experiential Programs (36305):  | <u>329,294</u>    | <u>344,200</u>  | <u>345,390</u>     |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|                              | Actual<br>2014-15 | July<br>2015-16  | October<br>2015-16 |
|------------------------------|-------------------|------------------|--------------------|
| Total - Instruction (200):   |                   |                  |                    |
| Salaries - Administrative    | 1,196             | 0                | 0                  |
| Salaries - Academic          | 3,234,817         | 3,548,360        | 3,679,360          |
| Salaries - Supporting        | 125,781           | 151,540          | 152,280            |
| Salaries - Students          | 540               | 2,000            | 2,000              |
| Salaries - Medical Residents | 132,877           | 180,000          | 180,000            |
| Salaries - Professional      | 257,318           | 316,000          | 275,000            |
| Employee Benefits            | 1,134,954         | 1,431,280        | 1,376,300          |
| Travel                       | 71,792            | 132,970          | 132,970            |
| Operating Expenses           | 492,399           | 753,050          | 809,590            |
| Capital Outlay               | 0                 | 0                | 6,000              |
| Department Revenues          | 31,689            | 0                | 0                  |
| Total                        | <u>5,483,363</u>  | <u>6,515,200</u> | <u>6,613,500</u>   |

|                              |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|
| Total - Instruction (20):    |                  |                  |                  |
| Salaries - Administrative    | 1,196            | 0                | 0                |
| Salaries - Academic          | 3,234,817        | 3,548,360        | 3,679,360        |
| Salaries - Supporting        | 125,781          | 151,540          | 152,280          |
| Salaries - Students          | 540              | 2,000            | 2,000            |
| Salaries - Medical Residents | 132,877          | 180,000          | 180,000          |
| Salaries - Professional      | 257,318          | 316,000          | 275,000          |
| Employee Benefits            | 1,134,954        | 1,431,280        | 1,376,300        |
| Travel                       | 71,792           | 132,970          | 132,970          |
| Operating Expense            | 492,399          | 753,050          | 809,590          |
| Capital Outlay               | 0                | 0                | 6,000            |
| Department Revenues          | 31,689           | 0                | 0                |
| Total                        | <u>5,483,363</u> | <u>6,515,200</u> | <u>6,613,500</u> |

Research (25)  
Research (250)

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Research & Improvement - Pharmacy (36051)          |                   |                 |                    |
| Operating Expenses                                 | 6,119             | 84,220          | 126,930            |
| Total - Research & Improvement - Pharmacy (36051): | <u>6,119</u>      | <u>84,220</u>   | <u>126,930</u>     |
| Research and Imp Dean Pharm (36175)                |                   |                 |                    |
| Operating Expenses                                 | 220,009           | 75,000          | 80,000             |
| Department Revenues                                | -10,632           | 0               | 0                  |
| Total - Research and Imp Dean Pharm (36175):       | <u>209,377</u>    | <u>75,000</u>   | <u>80,000</u>      |
| Res Imp Pharm Sciences (36176)                     |                   |                 |                    |
| Operating Expenses                                 | 78,032            | 150,000         | 150,090            |
| Capital Outlay                                     | 5,011             | 0               | 0                  |
| Department Revenues                                | 24,541            | 0               | 0                  |
| Total - Res Imp Pharm Sciences (36176):            | <u>107,584</u>    | <u>150,000</u>  | <u>150,090</u>     |
| Res Imp Acad Affairs (36177)                       |                   |                 |                    |
| Operating Expenses                                 | 27,175            | 32,190          | 32,190             |
| Total - Res Imp Acad Affairs (36177):              | <u>27,175</u>     | <u>32,190</u>   | <u>32,190</u>      |
| Com Exp Research Pharm (36189)                     |                   |                 |                    |
| Operating Expenses                                 | 0                 | 2,590           | 14,890             |
| Total - Com Exp Research Pharm (36189):            | <u>0</u>          | <u>2,590</u>    | <u>14,890</u>      |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Total - Research (250):                         |                   |                 |                    |
| Operating Expenses                              | 331,335           | 344,000         | 404,100            |
| Capital Outlay                                  | 5,011             | 0               | 0                  |
| Department Revenues                             | 13,909            | 0               | 0                  |
| Total   | <u>350,255</u>    | <u>344,000</u>  | <u>404,100</u>     |
| Total - Research (25):                          |                   |                 |                    |
| Operating Expense                               | 331,335           | 344,000         | 404,100            |
| Capital Outlay                                  | 5,011             | 0               | 0                  |
| Department Revenues                             | 13,909            | 0               | 0                  |
| Total   | <u>350,255</u>    | <u>344,000</u>  | <u>404,100</u>     |
| Public Service (30)<br>Public Service (300)     |                   |                 |                    |
| Total - Public Service (30):                    |                   |                 |                    |
| Total   | <u>0</u>          | <u>0</u>        | <u>0</u>           |
| Academic Support (35)<br>Academic Support (350) |                   |                 |                    |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Dean College of Pharmacy (36000)                    |                   |                 |                    |
| Salaries - Administrative                           | 213,910           | 214,010         | 218,260            |
| Salaries - Supporting                               | 36,655            | 55,130          | 55,810             |
| Salaries - Students                                 | 530               | 2,000           | 2,000              |
| Salaries - Professional                             | 62,449            | 62,150          | 105,870            |
| Employee Benefits                                   | 107,669           | 113,320         | 133,700            |
| Travel  | 22,921            | 20,000          | 20,000             |
| Operating Expenses                                  | 36,710            | 50,000          | 50,010             |
| Capital Outlay                                      | 70,000            | 0               | 0                  |
| <b>Total - Dean College of Pharmacy (36000):</b>    | <b>550,844</b>    | <b>516,610</b>  | <b>585,650</b>     |
| Library (36200)                                     |                   |                 |                    |
| Operating Expenses                                  | 92,235            | 96,200          | 96,200             |
| <b>Total - Library (36200):</b>                     | <b>92,235</b>     | <b>96,200</b>   | <b>96,200</b>      |
| Assoc Dean Academic Affairs (36300)                 |                   |                 |                    |
| Salaries - Administrative                           | 5,397             | 0               | 0                  |
| Salaries - Academic                                 | 32,814            | 127,000         | 129,540            |
| Salaries - Supporting                               | 44,082            | 45,420          | 46,080             |
| Salaries - Professional                             | 109,654           | 148,370         | 151,300            |
| Employee Benefits                                   | 86,662            | 109,070         | 153,700            |
| Travel  | 9,645             | 19,100          | 19,100             |
| Operating Expenses                                  | 46,371            | 27,440          | 31,240             |
| Department Revenues                                 | 71                | 0               | 0                  |
| <b>Total - Assoc Dean Academic Affairs (36300):</b> | <b>334,696</b>    | <b>476,400</b>  | <b>530,960</b>     |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16  | October<br>2015-16 |
|---|-------------------|------------------|--------------------|
| Com Exp Academic Adm Phar (36325)                 |                   |                  |                    |
| Salaries - Administrative                         | 0                 | 3,190            | 0                  |
| Salaries - Academic                               | 0                 | 1,910            | 0                  |
| Salaries - Supporting                             | 0                 | 77,640           | 77,010             |
| Salaries - Professional                           | 0                 | 3,090            | 0                  |
| Employee Benefits                                 | 1,327             | 29,880           | 16,100             |
| Operating Expenses                                | 0                 | 19,980           | 16,180             |
| <b>Total - Com Exp Academic Adm Phar (36325):</b> | <b>1,327</b>      | <b>135,690</b>   | <b>109,290</b>     |
|   |                   |                  |                    |
| Total - Academic Support (350):                   |                   |                  |                    |
| Salaries - Administrative                         | 219,307           | 217,200          | 218,260            |
| Salaries - Academic                               | 32,814            | 128,910          | 129,540            |
| Salaries - Supporting                             | 80,737            | 178,190          | 178,900            |
| Salaries - Students                               | 530               | 2,000            | 2,000              |
| Salaries - Professional                           | 172,103           | 213,610          | 257,170            |
| Employee Benefits                                 | 195,658           | 252,270          | 303,500            |
| Travel  | 32,566            | 39,100           | 39,100             |
| Operating Expenses                                | 175,316           | 193,620          | 193,630            |
| Capital Outlay                                    | 70,000            | 0                | 0                  |
| Department Revenues                               | 71                | 0                | 0                  |
| <b>Total</b>                                      | <b>979,102</b>    | <b>1,224,900</b> | <b>1,322,100</b>   |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| <b>Total - Academic Support (35):</b>            |                   |                 |                    |
| Salaries - Administrative                        | 219,307           | 217,200         | 218,260            |
| Salaries - Academic                              | 32,814            | 128,910         | 129,540            |
| Salaries - Supporting                            | 80,737            | 178,190         | 178,900            |
| Salaries - Students                              | 530               | 2,000           | 2,000              |
| Salaries - Professional                          | 172,103           | 213,610         | 257,170            |
| Employee Benefits                                | 195,658           | 252,270         | 303,500            |
| Travel   | 32,566            | 39,100          | 39,100             |
| Operating Expense                                | 175,316           | 193,620         | 193,630            |
| Capital Outlay                                   | 70,000            | 0               | 0                  |
| Department Revenues                              | 71                | 0               | 0                  |
| <br>   |                   |                 |                    |
| <b>Total</b>                                     | 979,102           | 1,224,900       | 1,322,100          |
| <br>   |                   |                 |                    |
| <b>Student Services (40)</b>                     |                   |                 |                    |
| Student Services (400)                           |                   |                 |                    |
| Student Activity Support (36345)                 |                   |                 |                    |
| Travel   | 20,615            | 10,000          | 10,000             |
| Operating Expenses                               | 23,160            | 44,000          | 64,180             |
| <b>Total - Student Activity Support (36345):</b> | 43,775            | 54,000          | 74,180             |
| <br>   |                   |                 |                    |
| Assoc Dean Student Serv (36350)                  |                   |                 |                    |
| Salaries - Supporting                            | 65,350            | 68,740          | 70,060             |
| Salaries - Students                              | 1,852             | 3,000           | 3,000              |
| Salaries - Professional                          | 249,374           | 249,880         | 254,750            |
| Employee Benefits                                | 151,010           | 109,350         | 163,900            |
| Travel   | 5,318             | 8,000           | 8,000              |
| Operating Expenses                               | 28,822            | 23,100          | 23,500             |
| Department Revenues                              | 391               | 0               | 0                  |
| <b>Total - Assoc Dean Student Serv (36350):</b>  | 502,117           | 462,070         | 523,210            |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Com Exp Student Services (36358)          |                   |                 |                    |
| Salaries - Supporting                     | 0                 | 980             | 0                  |
| Salaries - Professional                   | 0                 | 3,660           | 0                  |
| Employee Benefits                         | 1,335             | 2,380           | 800                |
| Operating Expenses                        | 0                 | 20,000          | 19,500             |
| Total - Com Exp Student Services (36358): | <u>1,335</u>      | <u>27,020</u>   | <u>20,300</u>      |
| Student Recruitment (36375)               |                   |                 |                    |
| Travel                                    | 2,298             | 0               | 0                  |
| Operating Expenses                        | 8,297             | 15,710          | 15,710             |
| Total - Student Recruitment (36375):      | <u>10,595</u>     | <u>15,710</u>   | <u>15,710</u>      |
| Total - Student Services (400):           |                   |                 |                    |
| Salaries - Supporting                     | 65,350            | 69,720          | 70,060             |
| Salaries - Students                       | 1,852             | 3,000           | 3,000              |
| Salaries - Professional                   | 249,374           | 253,540         | 254,750            |
| Employee Benefits                         | 152,345           | 111,730         | 164,700            |
| Travel                                    | 28,231            | 18,000          | 18,000             |
| Operating Expenses                        | 60,279            | 102,810         | 122,890            |
| Department Revenues                       | 391               | 0               | 0                  |
| Total                                     | <u>557,822</u>    | <u>558,800</u>  | <u>633,400</u>     |



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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Total - Student Services (40):                     |                   |                 |                    |
| Salaries - Supporting                              | 65,350            | 69,720          | 70,060             |
| Salaries - Students                                | 1,852             | 3,000           | 3,000              |
| Salaries - Professional                            | 249,374           | 253,540         | 254,750            |
| Employee Benefits                                  | 152,345           | 111,730         | 164,700            |
| Travel   | 28,231            | 18,000          | 18,000             |
| Operating Expense                                  | 60,279            | 102,810         | 122,890            |
| Department Revenues                                | 391               | 0               | 0                  |
|  | <hr/>             | <hr/>           | <hr/>              |
| Total  | 557,822           | 558,800         | 633,400            |
|  | <hr/>             | <hr/>           | <hr/>              |
| Institutional Support (45)                         |                   |                 |                    |
| Institutional Support (450)                        |                   |                 |                    |
| COP Graduation Expense (36380)                     |                   |                 |                    |
| Operating Expenses                                 | 6,518             | 8,060           | 8,140              |
| Total - COP Graduation Expense (36380):            | <hr/> 6,518       | <hr/> 8,060     | <hr/> 8,140        |
|  | <hr/>             | <hr/>           | <hr/>              |
| Provision for Uncollectible Accts (36420)          |                   |                 |                    |
| Operating Expenses                                 | 0                 | 9,000           | 9,000              |
| Total - Provision for Uncollectible Accts (36420): | <hr/> 0           | <hr/> 9,000     | <hr/> 9,000        |
|  | <hr/>             | <hr/>           | <hr/>              |
| Pro Rata Administrative Costs (36425)              |                   |                 |                    |
| Department Revenues                                | 548,430           | 577,240         | 581,360            |
| Total - Pro Rata Administrative Costs (36425):     | <hr/> 548,430     | <hr/> 577,240   | <hr/> 581,360      |
|  | <hr/>             | <hr/>           | <hr/>              |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Common Exp Institutional Support (36508)          |                   |                 |                    |
| Operating Expenses                                | 0                 | 20,000          | 20,000             |
| Total - Common Exp Institutional Support (36508): | <u>0</u>          | <u>20,000</u>   | <u>20,000</u>      |
|   |                   |                 |                    |
| Total - Institutional Support (450):              |                   |                 |                    |
| Operating Expenses                                | 6,518             | 37,060          | 37,140             |
| Department Revenues                               | 548,430           | 577,240         | 581,360            |
| Total   | <u>554,948</u>    | <u>614,300</u>  | <u>618,500</u>     |
|   |                   |                 |                    |
| Total - Institutional Support (45):               |                   |                 |                    |
| Operating Expense                                 | 6,518             | 37,060          | 37,140             |
| Department Revenues                               | 548,430           | 577,240         | 581,360            |
| Total   | <u>554,948</u>    | <u>614,300</u>  | <u>618,500</u>     |
|   |                   |                 |                    |
| Physical Plant (50)                               |                   |                 |                    |
| Physical Plant (500)                              |                   |                 |                    |
| Building Maintenance (36525)                      |                   |                 |                    |
| Operating Expenses                                | 6,330             | 168,420         | 166,420            |
| Department Revenues                               | 170,265           | 0               | 0                  |
| Total - Building Maintenance (36525):             | <u>176,595</u>    | <u>168,420</u>  | <u>166,420</u>     |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|                                      | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--------------------------------------|-------------------|-----------------|--------------------|
| Custodial (36550)                    |                   |                 |                    |
| Salaries - Supporting                | 56,842            | 53,800          | 55,310             |
| Employee Benefits                    | 32,724            | 18,290          | 33,200             |
| Operating Expenses                   | 5,188             | 6,990           | 6,990              |
| Total - Custodial (36550):           | <u>94,754</u>     | <u>79,080</u>   | <u>95,500</u>      |
| Utilities (36575)                    |                   |                 |                    |
| Operating Expenses                   | 225,380           | 225,220         | 225,220            |
| Total - Utilities (36575):           | <u>225,380</u>    | <u>225,220</u>  | <u>225,220</u>     |
| Physical Plant Pool (36579)          |                   |                 |                    |
| Salaries - Supporting                | 0                 | 2,250           | 0                  |
| Employee Benefits                    | 472               | 1,070           | 300                |
| Operating Expenses                   | 0                 | 20,060          | 20,060             |
| Total - Physical Plant Pool (36579): | <u>472</u>        | <u>23,380</u>   | <u>20,360</u>      |
| <br>Total - Physical Plant (500):    |                   |                 |                    |
| Salaries - Supporting                | 56,842            | 56,050          | 55,310             |
| Employee Benefits                    | 33,196            | 19,360          | 33,500             |
| Operating Expenses                   | 236,898           | 420,690         | 418,690            |
| Department Revenues                  | 170,265           | 0               | 0                  |
| Total                                | <u>497,201</u>    | <u>496,100</u>  | <u>507,500</u>     |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|   | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|---|-------------------|-----------------|--------------------|
| Total - Physical Plant (50):                |                   |                 |                    |
| Salaries - Supporting                       | 56,842            | 56,050          | 55,310             |
| Employee Benefits                           | 33,196            | 19,360          | 33,500             |
| Operating Expense                           | 236,898           | 420,690         | 418,690            |
| Department Revenues                         | 170,265           | 0               | 0                  |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                       | 497,201           | 496,100         | 507,500            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Scholarships and Fellowships (55)           |                   |                 |                    |
| Scholarships and Fellowships (550)          |                   |                 |                    |
| COP Scholarships (36600)                    |                   |                 |                    |
| Operating Expenses                          | 0                 | 0               | 111,900            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - COP Scholarships (36600):           | 0                 | 0               | 111,900            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total - Scholarships and Fellowships (550): |                   |                 |                    |
| Operating Expenses                          | 0                 | 0               | 111,900            |
|   | <hr/>             | <hr/>           | <hr/>              |
| Total                                       | 0                 | 0               | 111,900            |
|   | <hr/>             | <hr/>           | <hr/>              |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Total - Scholarships and Fellowships (55): |                   |                 |                    |
| Operating Expense                          | 0                 | 0               | 111,900            |
| Total                                      | 0                 | 0               | 111,900            |
|  |                   |                 |                    |
| Total Education and General                |                   |                 |                    |
| Salaries - Administrative                  | 220,503           | 217,200         | 218,260            |
| Salaries - Academic                        | 3,267,631         | 3,677,270       | 3,808,900          |
| Salaries - Supporting                      | 328,710           | 455,500         | 456,550            |
| Salaries - Students                        | 2,922             | 7,000           | 7,000              |
| Salaries - Medical Residents               | 132,877           | 180,000         | 180,000            |
| Salaries - Professional                    | 678,795           | 783,150         | 786,920            |
| Employee Benefits                          | 1,516,153         | 1,814,640       | 1,878,000          |
| Travel                                     | 132,589           | 190,070         | 190,070            |
| Operating Expense                          | 1,302,745         | 1,851,230       | 2,097,940          |
| Capital Outlay                             | 75,011            | 0               | 6,000              |
| Department Revenues                        | 764,755           | 577,240         | 581,360            |
| Total                                      | 8,422,691         | 9,753,300       | 10,211,000         |

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16   | October<br>2015-16 |
|--|-------------------|-------------------|--------------------|
| E & G Transfers  |                   |                   |                    |
| Mandatory Transfers                                    |                   |                   |                    |
| Retirement of Indebtedness                             | 661,000           | 661,000           | 661,000            |
| <br>   |                   |                   |                    |
| Total E & G Mandatory Transfers:                       | <u>661,000</u>    | <u>661,000</u>    | <u>661,000</u>     |
| <br>   |                   |                   |                    |
| Non-Mandatory Transfers                                |                   |                   |                    |
| Transfers to Renew and Replace                         | 2,000,000         | 833,300           | 668,200            |
| <br>   |                   |                   |                    |
| Total E & G Non-Mandatory Transfers:                   | <u>2,000,000</u>  | <u>833,300</u>    | <u>668,200</u>     |
| <br>   |                   |                   |                    |
| Total E & G Transfers                                  | <u>2,661,000</u>  | <u>1,494,300</u>  | <u>1,329,200</u>   |
| <br>   |                   |                   |                    |
| Total Education and General (Expenditures & Transfers) |                   |                   |                    |
| Salaries - Administrative                              | 220,503           | 217,200           | 218,260            |
| Salaries - Academic                                    | 3,267,631         | 3,677,270         | 3,808,900          |
| Salaries - Supporting                                  | 328,710           | 455,500           | 456,550            |
| Salaries - Students                                    | 2,922             | 7,000             | 7,000              |
| Salaries - Medical Residents                           | 132,877           | 180,000           | 180,000            |
| Salaries - Professional                                | 678,795           | 783,150           | 786,920            |
| Employee Benefits                                      | 1,516,153         | 1,814,640         | 1,878,000          |
| Travel   | 132,589           | 190,070           | 190,070            |
| Operating Expense                                      | 1,302,745         | 1,851,230         | 2,097,940          |
| Capital Outlay   | 75,011            | 0                 | 6,000              |
| Department Revenues                                    | 764,755           | 577,240           | 581,360            |
| E & G Transfers  | 2,661,000         | 1,494,300         | 1,329,200          |
| <br>   |                   |                   |                    |
| Total  | <u>11,083,691</u> | <u>11,247,600</u> | <u>11,540,200</u>  |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Auxiliaries                            |                   |                 |                    |
| Auxiliary Expenditures                 |                   |                 |                    |
| Auxiliary Enterprises (710)            |                   |                 |                    |
| Auxiliary Mandatory Transfers (720)    |                   |                 |                    |
| Auxiliary Nonmandatory Transfers (730) |                   |                 |                    |
| <br>Total Auxiliary Expenditures       |                   |                 |                    |

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
October Budget 2015-16

|  | Actual<br>2014-15 | July<br>2015-16 | October<br>2015-16 |
|--|-------------------|-----------------|--------------------|
| Auxiliary Transfers                                    |                   |                 |                    |
| Mandatory Transfers                                    |                   |                 |                    |
| Total Auxiliary Mandatory Transfers:                   | 0                 | 0               | 0                  |
| Non-Mandatory Transfers                                |                   |                 |                    |
| Total Auxiliary Non-Mandatory Transfers:               | 0                 | 0               | 0                  |
| Total Auxiliary Transfers                              | 0                 | 0               | 0                  |
| Total Auxiliary Enterprises (Expenditures & Transfers) |                   |                 |                    |
| Total Unrestricted                                     |                   |                 |                    |
| Salaries - Administrative                              | 220,503           | 217,200         | 218,260            |
| Salaries - Academic                                    | 3,267,631         | 3,677,270       | 3,808,900          |
| Salaries - Supporting                                  | 328,710           | 455,500         | 456,550            |
| Salaries - Students                                    | 2,922             | 7,000           | 7,000              |
| Salaries - Medical Residents                           | 132,877           | 180,000         | 180,000            |
| Salaries - Professional                                | 678,795           | 783,150         | 786,920            |
| Employee Benefits                                      | 1,516,153         | 1,814,640       | 1,878,000          |
| Travel   | 132,589           | 190,070         | 190,070            |
| Operating Expenses                                     | 1,302,745         | 1,851,230       | 2,097,940          |
| Capital Outlay   | 75,011            | 0               | 6,000              |
| Department Revenues                                    | 764,755           | 577,240         | 581,360            |
| E & G Transfers and Auxiliary Transfers                | 2,661,000         | 1,494,300       | 1,329,200          |
| Total  | 11,083,691        | 11,247,600      | 11,540,200         |



ETSU  
Summary of Restricted Current Funds Available and Applied  
October Budget 2015-16

|                                   | Actual<br>2014-15<br>----- | July<br>Budget<br>2015-16<br>----- | October<br>Budget<br>2015-16<br>----- | % Change<br>October<br>Over<br>Actual<br>----- |
|-----------------------------------|----------------------------|------------------------------------|---------------------------------------|--|
| Restricted Revenues               |                            |                                    |                                       |  |
| 9004 Federal Grants and Contracts | 0                          | 50,000                             | 50,000                                | 0  |
| 9035 State Grants & Contracts     | 92,000                     | 23,500                             | 23,500                                | -74.56   |
| 9045 Private Grants & Contracts   | 33,125                     | 14,400                             | 14,400                                | -56.53   |
| <br>Total Restricted Revenues     | <br>125,125                | <br>87,900                         | <br>87,900                            | <br>-29.75                                     |
| Restricted Expenditures           |                            |                                    |                                       |  |
| 9205 Instruction                  | 0                          | 50,000                             | 50,000                                | 0  |
| 9210 Research                     | 0                          | 12,400                             | 12,400                                | 100.00   |
| 9215 Public Service               | 30.405                     | 0                                  | 0                                     | -100.00  |
| 9225 Student Services             | 2,720                      | 0                                  | 0                                     | -100.00  |
| 9240 Scholarships and Fellowships | 92.000                     | 23,400                             | 23,400                                | -74.57   |
| <br>Total Restricted Expenditures | <br>125,125                | <br>85,800                         | <br>85,800                            | <br>-31.43                                     |