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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
OPERATING BUDGET
2016-2017

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

**2016-2017 OCTOBER BUDGET SUMMARY
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East Tennessee State University is a Tennessee Board of Regents Institution and is fully in accordance with the belief that educational and employment opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2016-17

	Actual 2015-16	July Budget 2016-17	October Budget 2016-17	% Change Over Actual
Unrestricted Current Fund Balances				
at Beginning of Period				
Allocation for Encumbrances	59,699	59,700	31,300	-47.6
Allocation for Working Capital	-11	0	0	-100.0
Special Allocations	213,200	230,700	230,700	08.2
Unallocated Balance	307,345	0	273,400	-11.0
Total Unrestricted Current Fund Balances	580,233	290,400	535,400	-07.7
Revenues				
Education and General				
Tuition and Fees	10,999,220	11,255,400	11,299,000	02.7
Other Sources	14,002	35,000	35,000	150.0
Total Education and General	11,013,222	11,290,400	11,334,000	02.9
Sales & Services of Aux Enterprises				
Total Revenues	11,013,222	11,290,400	11,334,000	02.9
Expenditures and Transfers				
Education and General				
Instruction	5,541,744	6,380,700	6,479,900	16.9
Research	207,234	423,800	459,200	121.6
Academic Support	1,151,906	1,426,300	1,677,800	45.7
Student Services	565,345	619,700	656,700	16.2
Institutional Support	589,062	621,100	610,600	03.7
Operation & Maintenance of Plant	508,669	523,900	528,300	03.9
Scholarships and Fellowships	133,137	302,100	332,100	149.4
Total Education and General	8,697,097	10,297,600	10,744,600	23.5
Mandatory Transfers for:				
Principal and Interest	661,000	661,000	661,000	00.0
Total Mandatory Transfers	661,000	661,000	661,000	00.0
Non-Mandatory Transfers for:				
Transfers to Renewal & Replacements	1,700,000	326,800	202,700	-88.1
Total Non-Mandatory Transfers	1,700,000	326,800	202,700	-88.1
Total Education and General	11,058,097	11,285,400	11,608,300	05.0
Auxiliary Enterprises Expenditures				

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2016-17

	Actual 2015-16	July Budget 2016-17	October Budget 2016-17	% Change Over Actual
Total Auxiliary Expenditures	0	0	0	00.0
Mandatory Transfers for:				
Total Mandatory Transfers	0	0	0	00.0
Non-Mandatory Transfers for:				
Total Non-Mandatory Transfers	0	0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0
Total Expenditures And Transfers	11,058,097	11,285,400	11,608,300	05.0
Other				00.0
				00.0
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	31,317	59,700	31,300	-00.1
Allocation for Working Capital	-13	0	0	-100.0
Special Allocations	230,700	235,700	229,800	-00.4
Unallocated Balance	273,354	0	0	-100.0
Total Unrestricted Current Fund Balances	535,358	295,400	261,100	-51.2

ETSU
Special Allocations
October Budget 2016-17

	Actual 2015-16	July Budget 2016-17	October Budget 2016-17
At Beginning of Period			
2% to 5% Reserve	213,200	230,700	230,700
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	213,200	230,700	230,700
At End of Period			
2% to 5% Reserve	230,700	235,700	229,800
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	230,700	235,700	229,800

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,529,373	276,613	1,124,729	110,550	500,479	0	5,541,744	63.72
Research	0	0	-28	2,964	191,388	12,910	207,234	2.38
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	584,830	90,004	235,677	31,154	210,241	0	1,151,906	13.24
Student Services	254,748	67,935	153,776	27,859	61,027	0	565,345	6.50
Institutional Support	0	0	0	0	589,062	0	589,062	6.77
Oper & Maint of Plant	0	58,846	43,095	0	406,728	0	508,669	5.85
Scholarships & Fellow	0	0	0	0	133,137	0	133,137	1.53
Total Educational and General	4,368,951	493,398	1,557,249	172,527	2,092,062	12,910	8,697,097	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,368,951	493,398	1,557,249	172,527	2,092,062	12,910	8,697,097	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Original 2016-17

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	4,099,100	337,000	1,377,800	76,800	490,000	0	6,380,700	61.96
Research	0	0	0	0	423,800	0	423,800	4.12
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	623,900	181,000	346,900	50,000	224,500	0	1,426,300	13.85
Student Services	257,800	67,000	162,800	17,500	114,600	0	619,700	6.02
Institutional Support	0	0	0	0	621,100	0	621,100	6.03
Oper & Maint of Plant	0	58,000	45,400	0	420,500	0	523,900	5.09
Scholarships & Fellow	0	0	0	0	302,100	0	302,100	2.93
Total Educational and General	4,980,800	643,000	1,932,900	144,300	2,596,600	0	10,297,600	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,980,800	643,000	1,932,900	144,300	2,596,600	0	10,297,600	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Revised 2016-17

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,007,700	367,600	1,371,100	80,300	653,200	0	6,479,900	60.31
Research	0	0	0	0	459,200	0	459,200	4.27
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	868,200	189,500	345,600	50,000	224,500	0	1,677,800	15.62
Student Services	260,300	67,600	159,200	22,500	147,100	0	656,700	6.11
Institutional Support	0	0	0	0	610,600	0	610,600	5.68
Oper & Maint of Plant	0	59,300	48,600	0	420,400	0	528,300	4.92
Scholarships & Fellow	0	0	0	0	332,100	0	332,100	3.09
Total Educational and General	5,136,200	684,000	1,924,500	152,800	2,847,100	0	10,744,600	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	5,136,200	684,000	1,924,500	152,800	2,847,100	0	10,744,600	

ETSU
Detail Of Transfers
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	661,000	661,000	661,000
Loan Fund Matching-NDSL			
Renewals and Replacements:			
Total E&G Mandatory Transfers	661,000	661,000	661,000
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Renewals and Replacements:			
Transfers to Renew and Replace	1,700,000	326,800	202,700
Other:			
Total E&G Non-Mandatory Transfers	1,700,000	326,800	202,700
Total Educational And General	2,361,000	987,800	863,700
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	2,361,000	987,800	863,700

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 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	218,264	0	0	0	0	218,264	0	218,264
Academic	3,365,798	0	0	153,000	0	0	0	0	3,518,798	0	3,518,798
Supporting	139,511	0	0	89,504	67,436	0	58,846	0	355,297	0	355,297
Students	415	0	0	500	499	0	0	0	1,414	0	1,414
Medical Residents	136,687	0	0	0	0	0	0	0	136,687	0	136,687
Professional	163,575	0	0	213,566	254,748	0	0	0	631,889	0	631,889
Total Salaries	3,805,986	0	0	674,834	322,683	0	58,846	0	4,862,349	0	4,862,349
Employee Benefits											
FICA	262,168	0	0	42,402	22,974	0	3,894	0	331,438	0	331,438
Retirement	404,116	-28	0	78,497	44,366	0	9,049	0	536,000	0	536,000
Insurance	414,810	0	0	102,705	79,541	0	29,527	0	626,583	0	626,583
Unemployment Compensation	4,995	0	0	915	467	0	83	0	6,460	0	6,460
Other	38,640	0	0	11,158	6,428	0	542	0	56,768	0	56,768
Total Benefits	1,124,729	-28	0	235,677	153,776	0	43,095	0	1,557,249	0	1,557,249
Total Personal Serv.	4,930,715	-28	0	910,511	476,459	0	101,941	0	6,419,598	0	6,419,598
Other											
Travel	110,550	2,964	0	31,154	27,859	0	0	0	172,527	0	172,527
Printing, Duplicating, Film Processing	9,275	0	0	8,274	1,191	0	0	0	18,740	0	18,740
Utilities & Fuel	0	0	0	0	0	0	225,220	0	225,220	0	225,220
Communications & Shipping Cost	18,191	166	0	6,233	4,100	-3	0	0	28,687	0	28,687
Maintenance/Repairs	0	0	0	0	0	0	5,120	0	5,120	0	5,120
Professional/Admin. Services	258,985	90,004	0	34,022	4,040	120	0	0	387,171	0	387,171
Supplies	133,732	81,532	0	161,121	50,225	2,392	8,609	0	437,611	0	437,611
Rental & Insurance	34,750	0	0	0	0	3,750	0	0	38,500	0	38,500
Awards & Idemities	4,800	0	0	0	0	0	0	0	4,800	0	4,800
Equipment	0	12,910	0	0	0	0	0	0	12,910	0	12,910
Dept Revenue & Service Charges	24,073	19,686	0	591	1,471	582,803	167,779	0	796,403	0	796,403
Scholarships	16,673	0	0	0	0	0	0	133,137	149,810	0	149,810
Total Other	611,029	207,262	0	241,395	88,886	589,062	406,728	133,137	2,277,499	0	2,277,499
Total E & G	5,541,744	207,234	0	1,151,906	565,345	589,062	508,669	133,137	8,697,097	0	8,697,097
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	2,361,000	0	2,361,000
Grand Total	5,541,744	207,234	0	1,151,906	565,345	589,062	508,669	133,137	11,058,097	0	11,058,097

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Original 2016-17

	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	220,540	0	0	0	0	220,540	0	220,540
Academic	3,821,160	0	0	130,850	0	0	0	0	3,952,010	0	3,952,010
Supporting	154,960	0	0	180,020	63,960	0	57,950	0	456,890	0	456,890
Students	2,000	0	0	1,000	3,000	0	0	0	6,000	0	6,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	277,920	0	0	272,510	257,840	0	0	0	808,270	0	808,270
Total Salaries	4,436,040	0	0	804,920	324,800	0	57,950	0	5,623,710	0	5,623,710
Employee Benefits											
FICA	282,036	0	0	71,010	33,325	0	9,293	0	395,664	0	395,664
Retirement	478,648	0	0	120,513	56,557	0	15,772	0	671,490	0	671,490
Insurance	536,653	0	0	135,118	63,411	0	17,683	0	752,865	0	752,865
Unemployment Compensation	5,511	0	0	1,388	651	0	182	0	7,732	0	7,732
Other	74,952	0	0	18,871	8,856	0	2,470	0	105,149	0	105,149
Total Benefits	1,377,800	0	0	346,900	162,800	0	45,400	0	1,932,900	0	1,932,900
Total Personal Serv.	5,813,840	0	0	1,151,820	487,600	0	103,350	0	7,556,610	0	7,556,610
Other											
Travel	76,830	0	0	50,000	17,500	0	0	0	144,330	0	144,330
Operating Expense Budget	408,930	418,700	0	224,480	114,100	8,220	194,610	0	1,369,040	0	1,369,040
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	54,100	5,100	0	0	500	0	0	0	59,700	0	59,700
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	612,880	0	0	612,880	0	612,880
Scholarships	0	0	0	0	0	0	0	302,100	302,100	0	302,100
Total Other	566,860	423,800	0	274,480	132,100	621,100	420,450	302,100	2,740,890	0	2,740,890
Total E & G	6,380,700	423,800	0	1,426,300	619,700	621,100	523,800	302,100	10,297,500	0	10,297,500
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	987,800	0	987,800
Grand Total	6,380,700	423,800	0	1,426,300	619,700	621,100	523,800	302,100	11,285,300	0	11,285,300

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2016-17

	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	482,300	0	0	0	0	482,300	0	482,300
Academic	3,848,790	0	0	108,690	0	0	0	0	3,957,480	0	3,957,480
Supporting	185,550	0	0	186,480	64,580	0	59,260	0	495,870	0	495,870
Students	2,000	0	0	3,000	3,000	0	0	0	8,000	0	8,000
Medical Residents	180,000	0	0	0	0	0	0	0	180,000	0	180,000
Professional	158,860	0	0	277,170	260,320	0	0	0	696,350	0	696,350
Total Salaries	4,375,200	0	0	1,057,640	327,900	0	59,260	0	5,820,000	0	5,820,000
Employee Benefits											
FICA	311,651	0	0	78,555	36,186	0	11,047	0	437,439	0	437,439
Retirement	399,950	0	0	100,812	46,439	0	14,177	0	561,378	0	561,378
Insurance	589,436	0	0	148,573	68,440	0	20,893	0	827,342	0	827,342
Unemployment Compensation	6,033	0	0	1,521	700	0	214	0	8,468	0	8,468
Other	64,030	0	0	16,140	7,435	0	2,270	0	89,875	0	89,875
Total Benefits	1,371,100	0	0	345,601	159,200	0	48,601	0	1,924,502	0	1,924,502
Total Personal Serv.	5,746,300	0	0	1,403,241	487,100	0	107,861	0	7,744,502	0	7,744,502
Other											
Travel	80,330	0	0	50,000	22,500	0	0	0	152,830	0	152,830
Operating Expense Budget	605,160	459,220	0	224,460	147,100	8,210	194,600	0	1,638,750	0	1,638,750
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	-22,100	-300	0	0	-8,900	0	0	0	-31,300	0	-31,300
Professional/Admin. Services	16,500	0	0	0	0	0	0	0	16,500	0	16,500
Supplies	5,610	280	0	0	8,900	50	0	0	14,840	0	14,840
Rental & Insurance	35,000	0	0	0	0	0	0	0	35,000	0	35,000
Dept Revenue & Service Charges	0	0	0	0	0	602,340	0	0	602,340	0	602,340
Scholarships	13,000	0	0	0	0	0	0	332,100	345,100	0	345,100
Total Other	733,500	459,200	0	274,460	169,600	610,600	420,440	332,100	2,999,900	0	2,999,900
Total E & G	6,479,800	459,200	0	1,677,701	656,700	610,600	528,301	332,100	10,744,402	0	10,744,402
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	863,700	0	863,700
Grand Total	6,479,800	459,200	0	1,677,701	656,700	610,600	528,301	332,100	11,608,102	0	11,608,102

ETSU
Current Fund Revenues
October Budget 2016-17

	ACTUAL 2015-16	JULY 2016-17	OCTOBER 2016-17
Education and General			
Tuition and Fees			
Mandatory Fees			
5100 Maintenance Fees	10,826,229	11,107,200	11,150,800
General Access			
51159 Graduation Fee Pharmacy	3,943	2,900	2,900
51160 Drop Add Fee Pharmacy	6,572	4,800	4,800
51190 Online Textbook Fee - COP	18,169	17,800	17,800
5120 Technology Access Fee	71,606	71,300	71,300
5125 Student Activity Fee	70,976	51,400	51,400
Total Mandatory Fees	10,997,495	11,255,400	11,299,000
Non-Mandatory Fees			
5160 CEU Student Fees	1,725	0	0
Specialized Academic Course Fee			
Total Non-Mandatory Fees	1,725	0	0
Total Tuition & Fees	10,999,220	11,255,400	11,299,000
Sales & Services of Educ. Activities			
Total Sales & Services of Educ. Activities	0	0	0
Sales & Services of Other Activities			
Total Sales & Services of Other Activities	0	0	0
Other Sources			
58503 Miscellaneous	9,500	35,000	35,000
58520 On Behalf of Retirees Revenue	4,502	0	0
Total Other Sources	14,002	35,000	35,000
Total Educational & General	11,013,222	11,290,400	11,334,000
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0
Total Revenues	11,013,222	11,290,400	11,334,000

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Education and General			
Instruction (20)			
Instruction (200)			
Pharmaceutical Sciences (36025)			
Salaries - Academic	1,223,843	1,241,100	1,264,850
Salaries - Supporting	35,513	36,820	37,520
Salaries - Students	0	1,000	1,000
Salaries - Professional	64,850	64,950	66,210
Employee Benefits	371,448	443,500	424,600
Travel	23,233	23,500	23,500
Operating Expenses	61,914	87,680	90,570
Department Revenues	1,527	0	0
Total - Pharmaceutical Sciences (36025):	1,782,328	1,898,550	1,908,250
Teaching Services (36045)			
Salaries - Supporting	577	0	2,500
Travel	0	0	3,500
Operating Expenses	130,512	48,600	274,330
Department Revenues	18,696	0	0
Total - Teaching Services (36045):	149,785	48,600	280,330
Pharmacy Practice (36050)			
Salaries - Academic	2,064,248	2,223,750	2,253,340
Salaries - Supporting	56,867	55,400	59,100
Salaries - Students	415	1,000	1,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	25,313	0	0
Employee Benefits	681,256	811,900	797,200
Travel	61,024	16,700	16,700
Operating Expenses	48,164	46,270	46,270
Department Revenues	3,185	0	0
Total - Pharmacy Practice (36050):	3,077,159	3,335,020	3,353,610

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
COP Residents (36080)			
Travel	15,737	24,380	24,380
Operating Expenses	49,656	41,160	41,160
Department Revenues	665	0	0
Total - COP Residents (36080):	66,058	65,540	65,540
Continuing Educ Pharmacy (36125)			
Operating Expenses	22,372	29,000	29,000
Total - Continuing Educ Pharmacy (36125):	22,372	29,000	29,000
Instruction Additional Compensation (36130)			
Salaries - Academic	77,480	89,950	115,170
Employee Benefits	21,151	29,700	28,400
Total - Instruction Additional Compensation (36130):	98,631	119,650	143,570
COP-Campus Infrastructure (36146)			
Operating Expenses	9,547	9,500	9,500
Total - COP-Campus Infrastructure (36146):	9,547	9,500	9,500
COP Reequip Exist Labs (36147)			
Operating Expenses	62,059	61,800	61,800
Total - COP Reequip Exist Labs (36147):	62,059	61,800	61,800

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2015-16	July 2016-17	October 2016-17
Faculty Recruitment (36150)			
Salaries - Academic	0	5,000	5,000
Employee Benefits	0	2,000	2,000
Travel	7,031	0	0
Operating Expenses	6,684	5,000	5,000
Total - Faculty Recruitment (36150):	<u>13,715</u>	<u>12,000</u>	<u>12,000</u>
General Academics Pool (36155)			
Salaries - Academic	0	261,360	92,430
Salaries - Supporting	0	25,630	24,610
Salaries - Professional	0	44,450	42,570
Employee Benefits	8,586	62,700	53,300
Operating Expenses	34,750	101,100	32,900
Total - General Academics Pool (36155):	<u>43,336</u>	<u>495,240</u>	<u>245,810</u>
Experiential Programs (36305)			
Salaries - Academic	227	0	118,000
Salaries - Supporting	46,554	37,110	61,820
Salaries - Professional	73,412	168,520	50,080
Employee Benefits	42,288	28,000	65,600
Travel	3,525	12,250	12,250
Operating Expenses	50,748	59,920	62,640
Total - Experiential Programs (36305):	<u>216,754</u>	<u>305,800</u>	<u>370,390</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2015-16	July 2016-17	October 2016-17
Total - Instruction (200):			
Salaries - Academic	3,365,798	3,821,160	3,848,790
Salaries - Supporting	139,511	154,960	185,550
Salaries - Students	415	2,000	2,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	163,575	277,920	158,860
Employee Benefits	1,124,729	1,377,800	1,371,100
Travel	110,550	76,830	80,330
Operating Expenses	476,406	490,030	653,170
Department Revenues	24,073	0	0
	<hr/>	<hr/>	<hr/>
Total	5,541,744	6,380,700	6,479,800
Total - Instruction (20):			
Salaries - Academic	3,365,798	3,821,160	3,848,790
Salaries - Supporting	139,511	154,960	185,550
Salaries - Students	415	2,000	2,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	163,575	277,920	158,860
Employee Benefits	1,124,729	1,377,800	1,371,100
Travel	110,550	76,830	80,330
Operating Expense	476,406	490,030	653,170
Department Revenues	24,073	0	0
	<hr/>	<hr/>	<hr/>
Total	5,541,744	6,380,700	6,479,800
Research (25)			
Research (250)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2015-16	July 2016-17	October 2016-17
Research & Improvement - Pharmacy (36051)			
Travel	2,299	0	0
Operating Expenses	1,938	182,430	202,900
Department Revenues	5,000	0	0
Total - Research & Improvement - Pharmacy (36051):	9,237	182,430	202,900
Research and Imp Dean Pharm (36175)			
Operating Expenses	38,156	75,000	75,000
Department Revenues	2,640	0	0
Total - Research and Imp Dean Pharm (36175):	40,796	75,000	75,000
Res Imp Pharm Sciences (36176)			
Travel	665	0	0
Operating Expenses	68,075	100,000	100,280
Capital Outlay	12,910	0	0
Department Revenues	11,770	0	0
Total - Res Imp Pharm Sciences (36176):	93,420	100,000	100,280
Res Imp Acad Affairs (36177)			
Operating Expenses	63,533	41,270	41,270
Department Revenues	276	0	0
Total - Res Imp Acad Affairs (36177):	63,809	41,270	41,270

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2015-16	July 2016-17	October 2016-17
Com Exp Research Pharm (36189)			
Employee Benefits	-28	0	0
Operating Expenses	0	25,100	39,750
Total - Com Exp Research Pharm (36189):	<u>-28</u>	<u>25,100</u>	<u>39,750</u>
Total - Research (250):			
Employee Benefits	-28	0	0
Travel	2,964	0	0
Operating Expenses	171,702	423,800	459,200
Capital Outlay	12,910	0	0
Department Revenues	19,686	0	0
Total	<u>207,234</u>	<u>423,800</u>	<u>459,200</u>
Total - Research (25):			
Employee Benefits	-28	0	0
Travel	2,964	0	0
Operating Expense	171,702	423,800	459,200
Capital Outlay	12,910	0	0
Department Revenues	19,686	0	0
Total	<u>207,234</u>	<u>423,800</u>	<u>459,200</u>
Public Service (30)			
Public Service (300)			

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2015-16	July 2016-17	October 2016-17
Total - Public Service (30):			
Total	<u>0</u>	<u>0</u>	<u>0</u>
Academic Support (35)			
Academic Support (350)			
Dean College of Pharmacy (36000)			
Salaries - Administrative	218,264	218,370	482,300
Salaries - Supporting	44,583	55,410	61,110
Salaries - Students	500	1,000	3,000
Salaries - Professional	64,862	121,060	123,420
Employee Benefits	108,078	176,500	198,700
Travel	17,068	30,000	30,000
Operating Expenses	59,949	60,000	60,000
Department Revenues	556	0	0
Total - Dean College of Pharmacy (36000):	<u>513,860</u>	<u>662,340</u>	<u>958,530</u>
Library (36200)			
Operating Expenses	114,484	96,450	96,450
Total - Library (36200):	<u>114,484</u>	<u>96,450</u>	<u>96,450</u>
Assoc Dean Academic Affairs (36300)			
Salaries - Academic	153,000	129,550	108,690
Salaries - Supporting	44,921	46,170	46,840
Salaries - Professional	148,704	148,800	153,750
Employee Benefits	126,854	152,500	119,800
Travel	14,086	20,000	20,000
Operating Expenses	35,217	38,030	38,030
Department Revenues	35	0	0
Total - Assoc Dean Academic Affairs (36300):	<u>522,817</u>	<u>535,050</u>	<u>487,110</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Com Exp Academic Adm Phar (36325)			
Salaries - Administrative	0	2,170	0
Salaries - Academic	0	1,300	0
Salaries - Supporting	0	78,440	78,530
Salaries - Professional	0	2,650	0
Employee Benefits	745	17,900	27,100
Operating Expenses	0	30,000	29,980
Total - Com Exp Academic Adm Phar (36325):	<u>745</u>	<u>132,460</u>	<u>135,610</u>
Total - Academic Support (350):			
Salaries - Administrative	218,264	220,540	482,300
Salaries - Academic	153,000	130,850	108,690
Salaries - Supporting	89,504	180,020	186,480
Salaries - Students	500	1,000	3,000
Salaries - Professional	213,566	272,510	277,170
Employee Benefits	235,677	346,900	345,600
Travel	31,154	50,000	50,000
Operating Expenses	209,650	224,480	224,460
Department Revenues	591	0	0
Total	<u>1,151,906</u>	<u>1,426,300</u>	<u>1,677,700</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Total - Academic Support (35):			
Salaries - Administrative	218,264	220,540	482,300
Salaries - Academic	153,000	130,850	108,690
Salaries - Supporting	89,504	180,020	186,480
Salaries - Students	500	1,000	3,000
Salaries - Professional	213,566	272,510	277,170
Employee Benefits	235,677	346,900	345,600
Travel	31,154	50,000	50,000
Operating Expense	209,650	224,480	224,460
Department Revenues	591	0	0
	<hr/>	<hr/>	<hr/>
Total	1,151,906	1,426,300	1,677,700
	<hr/>	<hr/>	<hr/>
Student Services (40)			
Student Services (400)			
Student Activity Support (36345)			
Salaries - Supporting	308	0	0
Travel	22,759	10,000	10,000
Operating Expenses	30,111	41,400	86,050
Department Revenues	39	0	0
Total - Student Activity Support (36345):	<hr/>	<hr/>	<hr/>
	53,217	51,400	96,050
	<hr/>	<hr/>	<hr/>
Assoc Dean Student Serv (36350)			
Salaries - Supporting	67,128	63,340	64,580
Salaries - Students	499	3,000	3,000
Salaries - Professional	254,748	255,350	260,320
Employee Benefits	153,214	161,000	157,400
Travel	3,939	7,500	7,500
Operating Expenses	18,298	32,700	34,910
Department Revenues	1,432	0	0
Total - Assoc Dean Student Serv (36350):	<hr/>	<hr/>	<hr/>
	499,258	522,890	527,710
	<hr/>	<hr/>	<hr/>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Com Exp Student Services (36358)			
Salaries - Supporting	0	620	0
Salaries - Professional	0	2,490	0
Employee Benefits	562	1,800	1,800
Operating Expenses	0	20,500	11,140
Total - Com Exp Student Services (36358):	562	25,410	12,940
Student Recruitment (36375)			
Travel	1,161	0	5,000
Operating Expenses	11,147	20,000	15,000
Total - Student Recruitment (36375):	12,308	20,000	20,000
Total - Student Services (400):			
Salaries - Supporting	67,436	63,960	64,580
Salaries - Students	499	3,000	3,000
Salaries - Professional	254,748	257,840	260,320
Employee Benefits	153,776	162,800	159,200
Travel	27,859	17,500	22,500
Operating Expenses	59,556	114,600	147,100
Department Revenues	1,471	0	0
Total	565,345	619,700	656,700

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Total - Student Services (40):			
Salaries - Supporting	67,436	63,960	64,580
Salaries - Students	499	3,000	3,000
Salaries - Professional	254,748	257,840	260,320
Employee Benefits	153,776	162,800	159,200
Travel	27,859	17,500	22,500
Operating Expense	59,556	114,600	147,100
Department Revenues	1,471	0	0
	<hr/>	<hr/>	<hr/>
Total	565,345	619,700	656,700
	<hr/>	<hr/>	<hr/>
Institutional Support (45)			
Institutional Support (450)			
COP Graduation Expense (36380)			
Operating Expenses	6,259	8,220	8,260
Department Revenues	1,443	0	0
	<hr/>	<hr/>	<hr/>
Total - COP Graduation Expense (36380):	7,702	8,220	8,260
	<hr/>	<hr/>	<hr/>
Pro Rata Administrative Costs (36425)			
Department Revenues	581,360	612,880	602,340
	<hr/>	<hr/>	<hr/>
Total - Pro Rata Administrative Costs (36425):	581,360	612,880	602,340
	<hr/>	<hr/>	<hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Total - Institutional Support (450):			
Operating Expenses	6,259	8,220	8,260
Department Revenues	582,803	612,880	602,340
Total	<u>589,062</u>	<u>621,100</u>	<u>610,600</u>
Total - Institutional Support (45):			
Operating Expense	6,259	8,220	8,260
Department Revenues	582,803	612,880	602,340
Total	<u>589,062</u>	<u>621,100</u>	<u>610,600</u>
Physical Plant (50)			
Physical Plant (500)			
Building Maintenance (36525)			
Operating Expenses	8,854	167,190	167,190
Department Revenues	167,779	0	0
Total - Building Maintenance (36525):	<u>176,633</u>	<u>167,190</u>	<u>167,190</u>
Custodial (36550)			
Salaries - Supporting	58,846	57,400	59,260
Employee Benefits	42,739	44,800	48,000
Operating Expenses	4,875	7,420	7,420
Total - Custodial (36550):	<u>106,460</u>	<u>109,620</u>	<u>114,680</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Utilities (36575)			
Operating Expenses	225,220	225,840	225,840
Total - Utilities (36575):	<u>225,220</u>	<u>225,840</u>	<u>225,840</u>
Physical Plant Pool (36579)			
Salaries - Supporting	0	550	0
Employee Benefits	356	600	600
Operating Expenses	0	20,000	19,990
Total - Physical Plant Pool (36579):	<u>356</u>	<u>21,150</u>	<u>20,590</u>
Total - Physical Plant (500):			
Salaries - Supporting	58,846	57,950	59,260
Employee Benefits	43,095	45,400	48,600
Operating Expenses	238,949	420,450	420,440
Department Revenues	167,779	0	0
Total	<u>508,669</u>	<u>523,800</u>	<u>528,300</u>
Total - Physical Plant (50):			
Salaries - Supporting	58,846	57,950	59,260
Employee Benefits	43,095	45,400	48,600
Operating Expense	238,949	420,450	420,440
Department Revenues	167,779	0	0
Total	<u>508,669</u>	<u>523,800</u>	<u>528,300</u>
Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
COP Scholarships (36600) Operating Expenses	133,137	302,100	332,100
Total - COP Scholarships (36600):	<u>133,137</u>	<u>302,100</u>	<u>332,100</u>
Total - Scholarships and Fellowships (550):			
Operating Expenses	133,137	302,100	332,100
Total	<u>133,137</u>	<u>302,100</u>	<u>332,100</u>
Total - Scholarships and Fellowships (55):			
Operating Expense	133,137	302,100	332,100
Total	<u>133,137</u>	<u>302,100</u>	<u>332,100</u>
Total Education and General			
Salaries - Administrative	218,264	220,540	482,300
Salaries - Academic	3,518,798	3,952,010	3,957,480
Salaries - Supporting	355,297	456,890	495,870
Salaries - Students	1,414	6,000	8,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	631,889	808,270	696,350
Employee Benefits	1,557,249	1,932,900	1,924,500
Travel	172,527	144,330	152,830
Operating Expense	1,295,659	1,983,680	2,244,730
Capital Outlay	12,910	0	0
Department Revenues	796,403	612,880	602,340
Total	<u>8,697,097</u>	<u>10,297,500</u>	<u>10,744,400</u>

Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	661,000	661,000	661,000
Total E & G Mandatory Transfers:	<u>661,000</u>	<u>661,000</u>	<u>661,000</u>
Non-Mandatory Transfers			
Transfers to Renew and Replace	1,700,000	326,800	202,700
Total E & G Non-Mandatory Transfers:	<u>1,700,000</u>	<u>326,800</u>	<u>202,700</u>
Total E & G Transfers	<u>2,361,000</u>	<u>987,800</u>	<u>863,700</u>
Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	218,264	220,540	482,300
Salaries - Academic	3,518,798	3,952,010	3,957,480
Salaries - Supporting	355,297	456,890	495,870
Salaries - Students	1,414	6,000	8,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	631,889	808,270	696,350
Employee Benefits	1,557,249	1,932,900	1,924,500
Travel	172,527	144,330	152,830
Operating Expense	1,295,659	1,983,680	2,244,730
Capital Outlay	12,910	0	0
Department Revenues	796,403	612,880	602,340
E & G Transfers	2,361,000	987,800	863,700
Total	<u>11,058,097</u>	<u>11,285,300</u>	<u>11,608,100</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
Auxiliaries			
Auxiliary Expenditures			
Auxiliary Enterprises (710)			
Auxiliary Mandatory Transfers (720)			
Auxiliary Nonmandatory Transfers (730)			
Total Auxiliary Expenditures			

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2016-17

	Actual 2015-16	July 2016-17	October 2016-17
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	218,264	220,540	482,300
Salaries - Academic	3,518,798	3,952,010	3,957,480
Salaries - Supporting	355,297	456,890	495,870
Salaries - Students	1,414	6,000	8,000
Salaries - Medical Residents	136,687	180,000	180,000
Salaries - Professional	631,889	808,270	696,350
Employee Benefits	1,557,249	1,932,900	1,924,500
Travel	172,527	144,330	152,830
Operating Expenses	1,295,659	1,983,680	2,244,730
Capital Outlay	12,910	0	0
Department Revenues	796,403	612,880	602,340
E & G Transfers and Auxiliary Transfers	2,361,000	987,800	863,700
Total	11,058,097	11,285,300	11,608,100

ETSU
Summary of Restricted Current Funds Available and Applied
October Budget 2016-17

	Actual 2015-16	July Budget 2016-17	October Budget 2016-17	% Change October Over Actual
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Restricted Revenues				
9005 Federal Grants and Contracts	0	50,000	50,000	0.00
9035 State Grants and Contracts	97,000	23,500	23,500	-75.77
9045 Private Grants & Contracts	34,852	14,400	14,400	-58.68
Total Restricted Revenues	131,852	87,900	87,900	-33.33
Restricted Expenditures				
9205 Instruction	11,364	50,000	50,000	339.99
9210 Research	0	12,400	12,400	0.00
9215 Public Service	21,026	0	0	-100.00
9225 Student Services	2,461	0	0	-100.00
9235 Operation & Maintenance of Plant	56,250	23,400	23,400	-58.40
Total Restricted Expenditures	91,101	85,800	85,800	-5.82