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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
OPERATING BUDGET
2018-2019

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 OCTOBER REVISED BUDGET 2018-2019
 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 2018-19

	Actual 2017-18	July Budget 2018-19	October Budget 2018-19	% Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period				
Allocation for Encumbrances	4,099	4,100	34,900	751.4
Allocation for Working Capital	-14	0	23,200	-165,814.3
Special Allocations	229,700	229,700	229,700	00.0
Unallocated Balance	1,000,001	0	792,200	-20.8
Total Unrestricted Current Fund Balances	1,233,786	233,800	1,080,000	-12.5
Revenues				
Education and General				
Tuition and Fees	11,087,713	11,474,200	11,649,500	05.1
Private Grants & Contracts	90	0	0	-100.0
Other Sources	14,484	15,000	15,000	03.6
Total Education and General	11,102,287	11,489,200	11,664,500	05.1
Sales & Services of Aux Enterprises				
Total Revenues	11,102,287	11,489,200	11,664,500	05.1
Expenditures and Transfers				
Education and General				
Instruction	5,975,959	6,898,900	7,307,000	22.3
Research	189,378	296,700	357,500	88.8
Academic Support	1,359,558	1,665,700	1,693,600	24.6
Student Services	630,535	661,400	670,600	06.4
Institutional Support	687,149	632,800	609,300	-11.3
Operation & Maintenance of Plant	485,856	521,100	539,800	11.1
Scholarships and Fellowships	392,172	215,000	467,600	19.2
Total Education and General	9,720,607	10,891,600	11,645,400	19.8
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 Unexpended Plant Fund	24,475	24,300	39,900	63.0
Transfers to Renewal & Replacements	850,000	0	102,100	-88.0
Transfers from Renewal & Replacements	0	-87,800	0	00.0
Total Non-Mandatory Transfers	874,475	-63,500	142,000	-83.8

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2018-19

	Actual 2017-18	July Budget 2018-19	October Budget 2018-19	% Change Over Actual
Total Education and General	11,256,082	11,489,100	12,448,400	10.6
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	11,256,082	11,489,100	12,448,400	10.6
Other				
				00.0
				00.0
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances				
at End of Period				
Allocation for Encumbrances	34,876	4,100	34,900	00.1
Allocation for Working Capital	23,173	0	23,200	00.1
Special Allocations	229,700	229,800	238,000	03.6
Unallocated Balance	792,242	0	0	-100.0
Total Unrestricted Current Fund Balances	1,079,991	233,900	296,100	-72.6

ETSU
Special Allocations
October Budget 2018-19

	Actual 2017-18	July Budget 2018-19	October Budget 2018-19
At Beginning of Period			
2% to 5% Reserve	229,700	229,700	229,700
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 Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Allocation for ASRL Comm Outreach			
Allocation for Miscellaneous Course Fees			
Total	229,700	229,700	229,700
At End of Period			
2% to 5% Reserve	229,700	229,800	238,000
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
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			

ETSU
Special Allocations
October Budget 2018-19

	Actual 2017-18	July Budget 2018-19	October Budget 2018-19
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	229,700	229,800	238,000

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Actual 2017-18

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,756,307	324,743	1,236,586	58,939	599,384	0	5,975,959	61.48
Research	159	0	28	5,614	183,577	0	189,378	1.95
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	787,671	73,689	295,525	30,004	172,669	0	1,359,558	13.99
Student Services	270,050	91,013	164,276	25,603	79,593	0	630,535	6.49
Institutional Support	0	0	0	945	686,204	0	687,149	7.07
Oper & Maint of Plant	0	43,583	34,746	0	407,527	0	485,856	5.00
Scholarships & Fellow	0	0	0	0	392,172	0	392,172	4.03
Total Educational and General	4,814,187	533,028	1,731,161	121,105	2,521,126	0	9,720,607	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,814,187	533,028	1,731,161	121,105	2,521,126	0	9,720,607	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Original 2018-19

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,251,400	438,900	1,428,500	104,400	675,700	0	6,898,900	63.34
Research	0	0	0	0	296,700	0	296,700	2.72
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	929,100	144,600	358,700	51,300	182,000	0	1,665,700	15.29
Student Services	277,100	97,100	169,100	8,500	109,600	0	661,400	6.07
Institutional Support	0	0	0	6,500	626,300	0	632,800	5.81
Oper & Maint of Plant	0	61,700	46,100	0	413,300	0	521,100	4.78
Scholarships & Fellow	0	0	0	0	215,000	0	215,000	1.97
Total Educational and General	5,457,600	742,300	2,002,400	170,700	2,518,600	0	10,891,600	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	5,457,600	742,300	2,002,400	170,700	2,518,600	0	10,891,600	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Revised 2018-19

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	4,303,900	457,800	1,420,200	106,400	1,018,700	0	7,307,000	62.75
Research	0	0	0	0	357,500	0	357,500	3.07
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	939,200	144,600	366,500	51,300	192,000	0	1,693,600	14.54
Student Services	277,100	93,400	171,200	32,300	96,600	0	670,600	5.76
Institutional Support	0	0	0	6,500	602,800	0	609,300	5.23
Oper & Maint of Plant	0	61,700	49,800	0	428,300	0	539,800	4.64
Scholarships & Fellow	0	0	0	0	467,600	0	467,600	4.02
Total Educational and General	5,520,200	757,500	2,007,700	196,500	3,163,500	0	11,645,400	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	5,520,200	757,500	2,007,700	196,500	3,163,500	0	11,645,400	

ETSU
Detail Of Transfers
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	661,000	661,000	661,000
Loan Fund Matching-NDSL			
Renewals and Replacements:			
Total E&G Mandatory Transfers	661,000	661,000	661,000
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Transfers to Unexpended Plant	24,475	24,320	39,900
Renewals and Replacements:			
Transfers to Renew and Replace	850,000	0	102,100
Transfers from Renew and Replace	0	-87,820	0
Other:			
Total E&G Non-Mandatory Transfers	874,475	-63,500	142,000
Total Educational And General	1,535,475	597,500	803,000
Auxiliary Enterprises			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	0	0	0
Renewals and Replacements:			
Renewals and Replacements	0	0	0
Total Auxiliary Mandatory Transfers	0	0	0
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Unexpended Plant Funds	0	0	0
Unexpended Plant Funds	0	0	0
Renewals and Replacements:			
Renewals and Replacements	0	0	0
Renewals and Replacements	0	0	0
Other:			
Other	0	0	0
Other	0	0	0
Total Auxiliary Non-Mandatory Transfers	0	0	0
Total Auxiliary Enterprises	0	0	0
Total Transfers	1,535,475	597,500	803,000

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2017-18

	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	372,451	0	0	0	0	372,451	0	372,451
Academic	3,633,538	159	0	159,481	0	0	0	0	3,793,178	0	3,793,178
Supporting	159,430	0	0	73,207	89,866	0	43,583	0	366,086	0	366,086
Students	527	0	0	482	1,147	0	0	0	2,156	0	2,156
Medical Residents	164,786	0	0	0	0	0	0	0	164,786	0	164,786
Professional	122,769	0	0	255,739	270,050	0	0	0	648,558	0	648,558
Total Salaries	4,081,050	159	0	861,360	361,063	0	43,583	0	5,347,215	0	5,347,215
Employee Benefits											
FICA	284,565	11	0	50,656	26,148	0	2,972	0	364,352	0	364,352
Retirement	459,404	17	0	97,966	56,064	0	8,281	0	621,732	0	621,732
Insurance	446,173	0	0	130,008	78,471	0	23,105	0	677,757	0	677,757
Unemployment Compensation	5,469	0	0	1,194	513	0	58	0	7,234	0	7,234
Other	40,975	0	0	15,701	3,080	0	330	0	60,086	0	60,086
Total Benefits	1,236,586	28	0	295,525	164,276	0	34,746	0	1,731,161	0	1,731,161
Total Personal Serv.	5,317,636	187	0	1,156,885	525,339	0	78,329	0	7,078,376	0	7,078,376
Other											
Travel	58,939	5,614	0	30,004	25,603	945	0	0	121,105	0	121,105
Printing, Duplicating, Film Processing	7,325	0	0	4,610	1,547	1,695	0	0	15,177	0	15,177
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Communications & Shipping Cost	18,674	65	0	8,162	4,101	7	0	0	31,009	0	31,009
Maintenance/Repairs	12,058	445	0	0	0	0	5,335	0	17,838	0	17,838
Professional/Admin. Services	345,318	135,915	0	41,093	3,712	78,091	0	0	604,129	0	604,129
Supplies	163,223	34,286	0	109,623	68,765	4,255	7,654	0	387,806	0	387,806
Rental & Insurance	31,630	0	0	0	0	3,330	0	0	34,960	0	34,960
Other Services & Expenses	1,782	4,943	0	0	0	0	0	0	6,725	0	6,725
Dept Revenue & Service Charges	7,907	7,923	0	9,181	1,468	598,826	168,698	0	794,003	0	794,003
Scholarships	11,467	0	0	0	0	0	0	392,172	403,639	0	403,639
Total Other	658,323	189,191	0	202,673	105,196	687,149	407,527	392,172	2,642,231	0	2,642,231
Total E & G	5,975,959	189,378	0	1,359,558	630,535	687,149	485,856	392,172	9,720,607	0	9,720,607
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,535,475	0	1,535,475
Grand Total	5,975,959	189,378	0	1,359,558	630,535	687,149	485,856	392,172	11,256,082	0	11,256,082

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Original 2018-19

	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	382,590	0	0	0	0	382,590	0	382,590
Academic	4,124,790	0	0	139,990	0	0	0	0	4,264,780	0	4,264,780
Supporting	211,870	0	0	142,620	95,140	0	61,660	0	511,290	0	511,290
Students	4,000	0	0	2,000	2,000	0	0	0	8,000	0	8,000
Medical Residents	223,000	0	0	0	0	0	0	0	223,000	0	223,000
Professional	126,640	0	0	406,530	277,110	0	0	0	810,280	0	810,280
Total Salaries	4,690,300	0	0	1,073,730	374,250	0	61,660	0	6,199,940	0	6,199,940
Employee Benefits											
FICA	305,121	0	0	76,625	36,113	0	9,847	0	427,706	0	427,706
Retirement	491,251	0	0	123,367	58,143	0	15,854	0	688,615	0	688,615
Insurance	571,959	0	0	143,635	67,696	0	18,458	0	801,748	0	801,748
Unemployment Compensation	6,000	0	0	1,507	710	0	194	0	8,411	0	8,411
Other	54,139	0	0	13,596	6,408	0	1,747	0	75,890	0	75,890
Total Benefits	1,428,470	0	0	358,730	169,070	0	46,100	0	2,002,370	0	2,002,370
Total Personal Serv.	6,118,770	0	0	1,432,460	543,320	0	107,760	0	8,202,310	0	8,202,310
Other											
Travel	104,370	0	0	51,340	8,500	6,500	0	0	170,710	0	170,710
Operating Expense Budget	675,680	296,710	0	181,980	109,570	29,410	12,420	0	1,305,770	0	1,305,770
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	0	0	0	0	0	0	175,010	0	175,010	0	175,010
Dept Revenue & Service Charges	0	0	0	0	0	596,860	0	0	596,860	0	596,860
Scholarships	0	0	0	0	0	0	0	215,000	215,000	0	215,000
Total Other	780,050	296,710	0	233,320	118,070	632,770	413,270	215,000	2,689,190	0	2,689,190
Total E & G	6,898,820	296,710	0	1,665,780	661,390	632,770	521,030	215,000	10,891,500	0	10,891,500
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	597,500	0	597,500
Grand Total	6,898,820	296,710	0	1,665,780	661,390	632,770	521,030	215,000	11,489,000	0	11,489,000

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2018-19

	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	382,600	0	0	0	0	382,600	0	382,600
Academic	4,177,210	0	0	140,560	0	0	0	0	4,317,770	0	4,317,770
Supporting	230,830	0	0	142,620	91,440	0	61,720	0	526,610	0	526,610
Students	4,000	0	0	2,000	2,000	0	0	0	8,000	0	8,000
Medical Residents	223,000	0	0	0	0	0	0	0	223,000	0	223,000
Professional	126,640	0	0	416,040	277,100	0	0	0	819,780	0	819,780
Total Salaries	4,761,680	0	0	1,083,820	370,540	0	61,720	0	6,277,760	0	6,277,760
Employee Benefits											
FICA	298,946	0	0	77,155	36,031	0	10,483	0	422,615	0	422,615
Retirement	509,983	0	0	131,621	61,467	0	17,883	0	720,954	0	720,954
Insurance	555,997	0	0	143,496	67,013	0	19,497	0	786,003	0	786,003
Unemployment Compensation	5,965	0	0	1,539	719	0	209	0	8,432	0	8,432
Other	49,280	0	0	12,719	5,940	0	1,728	0	69,667	0	69,667
Total Benefits	1,420,171	0	0	366,530	171,170	0	49,800	0	2,007,671	0	2,007,671
Total Personal Serv.	6,181,851	0	0	1,450,350	541,710	0	111,520	0	8,285,431	0	8,285,431
Other											
Travel	106,369	0	0	51,340	32,250	6,500	0	0	196,459	0	196,459
Operating Expense Budget	811,630	357,500	0	192,010	95,815	103,370	35,400	0	1,595,725	0	1,595,725
Utilities & Fuel	0	0	0	0	0	0	225,840	0	225,840	0	225,840
Maintenance/Repairs	125,000	0	0	0	0	0	0	0	125,000	0	125,000
Professional/Admin. Services	29,531	0	0	0	550	0	0	0	30,081	0	30,081
Supplies	4,520	0	0	0	275	0	0	0	4,795	0	4,795
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	499,430	167,040	0	666,470	0	666,470
Scholarships	13,000	0	0	0	0	0	0	467,600	480,600	0	480,600
Total Other	1,125,050	357,500	0	243,350	128,890	609,300	428,280	467,600	3,359,970	0	3,359,970
Total E & G	7,306,901	357,500	0	1,693,700	670,600	609,300	539,800	467,600	11,645,401	0	11,645,401
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	803,000	0	803,000
Grand Total	7,306,901	357,500	0	1,693,700	670,600	609,300	539,800	467,600	12,448,401	0	12,448,401

ETSU
Current Fund Revenues
October Budget 2018-19

	ACTUAL 2017-18	JULY 2018-19	OCTOBER 2018-19
Education and General			
Tuition and Fees			
Mandatory Fees			
5100 Maintenance Fees	10,922,542	11,300,200	11,451,200
General Access			
51159 Graduation Fee Pharmacy	2,377	2,800	2,800
51160 Drop Add Fee Pharmacy	3,962	4,700	4,700
51190 Online Textbook Fee - COP	20,130	17,600	17,600
5120 Technology Access Fee	73,612	73,800	82,700
5125 Student Activity Fee	40,615	50,600	50,600
5131 Facilities Fee	24,475	24,500	39,900
Total Mandatory Fees	11,087,713	11,474,200	11,649,500
Non-Mandatory Fees			
Specialized Academic Course Fee			
Total Non-Mandatory Fees	0	0	0
Total Tuition & Fees	11,087,713	11,474,200	11,649,500
5600 Private Grants & Contracts	90	0	0
Sales & Services of Educ. Activities			
Total Sales & Services of Educ. Activities	0	0	0
Sales & Services of Other Activities			
Total Sales & Services of Other Activities	0	0	0
Other Sources			
58503 Miscellaneous	14,484	15,000	15,000
Total Other Sources	14,484	15,000	15,000
Total Educational & General	11,102,287	11,489,200	11,664,500
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0

ETSU
Current Fund Revenues
October Budget 2018-19

	ACTUAL 2017-18	JULY 2018-19	OCTOBER 2018-19
Total Revenues	11,102,287	11,489,200	11,664,500

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Education and General			
Instruction (20)			
Instruction (200)			
Pharmaceutical Sciences (36025)			
Salaries - Academic	1,166,260	1,299,160	1,321,050
Salaries - Supporting	48,094	49,780	69,030
Salaries - Students	0	2,000	2,000
Salaries - Professional	68,875	69,080	70,750
Employee Benefits	370,736	426,000	438,800
Travel	18,831	23,500	23,500
Operating Expenses	69,758	50,700	50,700
Department Revenues	9,931	0	0
Total - Pharmaceutical Sciences (36025):	1,752,485	1,920,220	1,975,830
Teaching Services - Pharm Sciences (36027)			
Operating Expenses	38,071	77,000	77,000
Department Revenues	683	0	0
Total - Teaching Services - Pharm Sciences (36027):	38,754	77,000	77,000
Teaching Services-Pharm Practice (36045)			
Salaries - Academic	107,188	0	6,730
Employee Benefits	25,372	0	2,000
Travel	4,290	10,500	10,499
Operating Expenses	215,005	291,750	446,561
Department Revenues	36,986	0	0
Total - Teaching Services-Pharm Practice (36045):	388,841	302,250	465,790

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Pharmacy Practice (36050)			
Salaries - Academic	2,156,357	2,465,040	2,574,590
Salaries - Supporting	58,889	103,480	106,680
Salaries - Students	527	1,000	1,000
Salaries - Medical Residents	164,786	223,000	223,000
Employee Benefits	741,925	865,700	909,000
Travel	15,573	16,830	16,830
Operating Expenses	39,561	31,420	31,420
Department Revenues	-40,330	0	0
Total - Pharmacy Practice (36050):	3,137,288	3,706,470	3,862,520
COP Residents (36080)			
Travel	14,378	31,550	31,550
Operating Expenses	42,085	46,160	46,160
Department Revenues	214	0	0
Total - COP Residents (36080):	56,677	77,710	77,710
Continuing Educ Pharmacy (36125)			
Operating Expenses	17,775	26,000	26,000
Total - Continuing Educ Pharmacy (36125):	17,775	26,000	26,000
Instruction Additional Compensation (36130)			
Salaries - Academic	84,772	89,000	94,040
Employee Benefits	24,454	29,400	31,000
Total - Instruction Additional Compensation (36130):	109,226	118,400	125,040

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Technology Access Fee COP (36146)			
Operating Expenses	73,612	73,800	82,700
Total - Technology Access Fee COP (36146):	<u>73,612</u>	<u>73,800</u>	<u>82,700</u>
Faculty Recruitment (36150)			
Salaries - Academic	5,000	0	0
Employee Benefits	376	0	0
Travel	1,155	5,100	7,100
Operating Expenses	5,784	6,600	11,400
Total - Faculty Recruitment (36150):	<u>12,315</u>	<u>11,700</u>	<u>18,500</u>
General Academics Pool (36155)			
Salaries - Academic	0	158,800	65,060
Salaries - Supporting	0	4,430	0
Salaries - Professional	0	2,970	0
Employee Benefits	11,563	33,970	-35,830
Operating Expenses	31,630	5,000	174,970
Total - General Academics Pool (36155):	<u>43,193</u>	<u>205,170</u>	<u>204,200</u>
Experiential Programs (36305)			
Salaries - Academic	113,961	112,790	115,740
Salaries - Supporting	52,447	54,180	55,120
Salaries - Students	0	1,000	1,000
Salaries - Professional	53,894	54,590	55,890
Employee Benefits	62,160	73,400	75,200
Travel	4,712	16,890	16,890
Operating Expenses	58,196	67,250	71,770
Department Revenues	423	0	0
Total - Experiential Programs (36305):	<u>345,793</u>	<u>380,100</u>	<u>391,610</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Total - Instruction (200):			
Salaries - Academic	3,633,538	4,124,790	4,177,210
Salaries - Supporting	159,430	211,870	230,830
Salaries - Students	527	4,000	4,000
Salaries - Medical Residents	164,786	223,000	223,000
Salaries - Professional	122,769	126,640	126,640
Employee Benefits	1,236,586	1,428,470	1,420,170
Travel	58,939	104,370	106,369
Operating Expenses	591,477	675,680	1,018,681
Department Revenues	7,907	0	0
	<hr/>	<hr/>	<hr/>
Total	5,975,959	6,898,820	7,306,900

Total - Instruction (20):			
Salaries - Academic	3,633,538	4,124,790	4,177,210
Salaries - Supporting	159,430	211,870	230,830
Salaries - Students	527	4,000	4,000
Salaries - Medical Residents	164,786	223,000	223,000
Salaries - Professional	122,769	126,640	126,640
Employee Benefits	1,236,586	1,428,470	1,420,170
Travel	58,939	104,370	106,369
Operating Expense	591,477	675,680	1,018,681
Department Revenues	7,907	0	0
	<hr/>	<hr/>	<hr/>
Total	5,975,959	6,898,820	7,306,900

Research (25)
Research (250)

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Research & Improvement - Pharmacy (36051)			
Salaries - Academic	159	0	0
Employee Benefits	28	0	0
Operating Expenses	31,584	135,910	135,880
Total - Research & Improvement - Pharmacy (36051):	<u>31,771</u>	<u>135,910</u>	<u>135,880</u>
Research and Imp Dean Pharm (36175)			
Travel	5,614	0	0
Operating Expenses	68,526	50,000	50,000
Department Revenues	6,453	0	0
Total - Research and Imp Dean Pharm (36175):	<u>80,593</u>	<u>50,000</u>	<u>50,000</u>
Res Imp Pharm Sciences (36176)			
Operating Expenses	31,160	42,500	100,000
Department Revenues	1,470	0	0
Total - Res Imp Pharm Sciences (36176):	<u>32,630</u>	<u>42,500</u>	<u>100,000</u>
Res Imp Acad Affairs (36177)			
Operating Expenses	44,384	63,300	66,620
Total - Res Imp Acad Affairs (36177):	<u>44,384</u>	<u>63,300</u>	<u>66,620</u>
Com Exp Research Pharm (36189)			
Operating Expenses	0	5,000	5,000
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>5,000</u>	<u>5,000</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Total - Research (250):			
Salaries - Academic	159	0	0
Employee Benefits	28	0	0
Travel	5,614	0	0
Operating Expenses	175,654	296,710	357,500
Department Revenues	7,923	0	0
 Total	<hr/> 189,378 <hr/>	<hr/> 296,710 <hr/>	<hr/> 357,500 <hr/>
 Total - Research (25):			
Salaries - Academic	159	0	0
Employee Benefits	28	0	0
Travel	5,614	0	0
Operating Expense	175,654	296,710	357,500
Department Revenues	7,923	0	0
 Total	<hr/> 189,378 <hr/>	<hr/> 296,710 <hr/>	<hr/> 357,500 <hr/>
 Public Service (30) Public Service (300)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
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	372,451	373,310	382,600
Salaries - Supporting	34,026	54,920	55,790
Salaries - Students	482	2,000	2,000
Salaries - Professional	94,834	180,260	195,060
Employee Benefits	156,558	195,400	203,300
Travel	22,399	30,000	30,000
Operating Expenses	52,048	50,270	50,270
Department Revenues	6,950	0	0
Total - Dean College of Pharmacy (36000):	<u>739,748</u>	<u>886,160</u>	<u>919,020</u>
Library (36200)			
Operating Expenses	80,443	102,160	102,160
Total - Library (36200):	<u>80,443</u>	<u>102,160</u>	<u>102,160</u>
Assoc Dean Academic Affairs (36300)			
Salaries - Academic	159,481	136,580	140,560
Salaries - Supporting	39,181	60,220	61,100
Salaries - Professional	160,905	216,500	220,980
Employee Benefits	145,031	152,900	157,300
Travel	7,605	21,340	21,340
Operating Expenses	30,997	24,550	24,550
Department Revenues	2,231	0	0
Total - Assoc Dean Academic Affairs (36300):	<u>545,431</u>	<u>612,090</u>	<u>625,830</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Com Exp Academic Adm Phar (36325)			
Salaries - Administrative	0	9,280	0
Salaries - Academic	0	3,410	0
Salaries - Supporting	0	27,480	25,730
Salaries - Professional	0	9,770	0
Employee Benefits	-6,064	10,430	5,930
Operating Expenses	0	5,000	15,030
Total - Com Exp Academic Adm Phar (36325):	-6,064	65,370	46,690
Total - Academic Support (350):			
Salaries - Administrative	372,451	382,590	382,600
Salaries - Academic	159,481	139,990	140,560
Salaries - Supporting	73,207	142,620	142,620
Salaries - Students	482	2,000	2,000
Salaries - Professional	255,739	406,530	416,040
Employee Benefits	295,525	358,730	366,530
Travel	30,004	51,340	51,340
Operating Expenses	163,488	181,980	192,010
Department Revenues	9,181	0	0
Total	1,359,558	1,665,780	1,693,700

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Total - Academic Support (35):			
Salaries - Administrative	372,451	382,590	382,600
Salaries - Academic	159,481	139,990	140,560
Salaries - Supporting	73,207	142,620	142,620
Salaries - Students	482	2,000	2,000
Salaries - Professional	255,739	406,530	416,040
Employee Benefits	295,525	358,730	366,530
Travel	30,004	51,340	51,340
Operating Expense	163,488	181,980	192,010
Department Revenues	9,181	0	0
	<hr/>	<hr/>	<hr/>
Total	1,359,558	1,665,780	1,693,700
Student Services (40)			
Student Services (400)			
Student Activity Support (36345)			
Travel	20,179	0	19,250
Operating Expenses	37,702	50,600	28,200
Department Revenues	-322	0	0
	<hr/>	<hr/>	<hr/>
Total - Student Activity Support (36345):	57,559	50,600	47,450
Assoc Dean Student Serv (36350)			
Salaries - Supporting	88,126	93,330	91,440
Salaries - Students	1,147	2,000	2,000
Salaries - Professional	270,050	270,540	277,100
Employee Benefits	163,370	168,300	170,400
Travel	3,455	8,500	8,500
Operating Expenses	29,450	31,020	31,020
Department Revenues	1,636	0	0
	<hr/>	<hr/>	<hr/>
Total - Assoc Dean Student Serv (36350):	557,234	573,690	580,460

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Com Exp Student Services (36358)			
Salaries - Supporting	0	1,810	0
Salaries - Professional	0	6,570	0
Employee Benefits	770	770	770
Operating Expenses	0	5,000	18,140
Total - Com Exp Student Services (36358):	770	14,150	18,910
Student Recruitment (36375)			
Salaries - Supporting	1,740	0	0
Employee Benefits	136	0	0
Travel	1,969	0	4,500
Operating Expenses	10,973	22,950	19,280
Department Revenues	154	0	0
Total - Student Recruitment (36375):	14,972	22,950	23,780
Total - Student Services (400):			
Salaries - Supporting	89,866	95,140	91,440
Salaries - Students	1,147	2,000	2,000
Salaries - Professional	270,050	277,110	277,100
Employee Benefits	164,276	169,070	171,170
Travel	25,603	8,500	32,250
Operating Expenses	78,125	109,570	96,640
Department Revenues	1,468	0	0
Total	630,535	661,390	670,600

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Total - Student Services (40):			
Salaries - Supporting	89,866	95,140	91,440
Salaries - Students	1,147	2,000	2,000
Salaries - Professional	270,050	277,110	277,100
Employee Benefits	164,276	169,070	171,170
Travel	25,603	8,500	32,250
Operating Expense	78,125	109,570	96,640
Department Revenues	1,468	0	0
	<hr/>	<hr/>	<hr/>
Total	630,535	661,390	670,600
	<hr/>	<hr/>	<hr/>
Institutional Support (45)			
Institutional Support (450)			
COP Graduation Expense (36380)			
Operating Expenses	6,180	8,710	8,710
Department Revenues	1,688	0	0
Total - COP Graduation Expense (36380):	<hr/>	<hr/>	<hr/>
	7,868	8,710	8,710
	<hr/>	<hr/>	<hr/>
Pro Rata Administrative Costs (36425)			
Department Revenues	596,860	596,860	499,430
Total - Pro Rata Administrative Costs (36425):	<hr/>	<hr/>	<hr/>
	596,860	596,860	499,430
	<hr/>	<hr/>	<hr/>
Communications and Engagement (36460)			
Travel	0	2,000	2,000
Operating Expenses	77,026	8,000	72,000
Total - Communications and Engagement (36460):	<hr/>	<hr/>	<hr/>
	77,026	10,000	74,000
	<hr/>	<hr/>	<hr/>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Development (36475)			
Travel	945	4,500	4,500
Operating Expenses	3,264	5,500	5,500
Department Revenues	278	0	0
Total - Development (36475):	<u>4,487</u>	<u>10,000</u>	<u>10,000</u>
Audit Costs COP (36480)			
Operating Expenses	908	2,200	2,200
Total - Audit Costs COP (36480):	<u>908</u>	<u>2,200</u>	<u>2,200</u>
Common Exp Institutional Support (36508)			
Operating Expenses	0	5,000	14,960
Total - Common Exp Institutional Support (36508):	<u>0</u>	<u>5,000</u>	<u>14,960</u>
Total - Institutional Support (450):			
Travel	945	6,500	6,500
Operating Expenses	87,378	29,410	103,370
Department Revenues	598,826	596,860	499,430
Total	<u>687,149</u>	<u>632,770</u>	<u>609,300</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
Total - Institutional Support (45):			
Travel	945	6,500	6,500
Operating Expense	87,378	29,410	103,370
Department Revenues	598,826	596,860	499,430
Total	687,149	632,770	609,300
Physical Plant (50)			
Physical Plant (500)			
Building Maintenance (36525)			
Operating Expenses	8,124	175,010	7,970
Department Revenues	168,698	0	167,040
Total - Building Maintenance (36525):	176,822	175,010	175,010
Custodial (36550)			
Salaries - Supporting	43,583	60,220	61,720
Employee Benefits	34,416	46,100	49,400
Operating Expenses	4,865	7,420	7,420
Total - Custodial (36550):	82,864	113,740	118,540
Utilities (36575)			
Operating Expenses	225,840	225,840	225,840
Total - Utilities (36575):	225,840	225,840	225,840

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Physical Plant Pool (36579)			
Salaries - Supporting	0	1,440	0
Employee Benefits	330	0	400
Operating Expenses	0	5,000	20,010
Total - Physical Plant Pool (36579):	<u>330</u>	<u>6,440</u>	<u>20,410</u>
Total - Physical Plant (500):			
Salaries - Supporting	43,583	61,660	61,720
Employee Benefits	34,746	46,100	49,800
Operating Expenses	238,829	413,270	261,240
Department Revenues	168,698	0	167,040
Total	<u>485,856</u>	<u>521,030</u>	<u>539,800</u>
Total - Physical Plant (50):			
Salaries - Supporting	43,583	61,660	61,720
Employee Benefits	34,746	46,100	49,800
Operating Expense	238,829	413,270	261,240
Department Revenues	168,698	0	167,040
Total	<u>485,856</u>	<u>521,030</u>	<u>539,800</u>
Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2017-18	July 2018-19	October 2018-19
COP Scholarships (36600)			
Operating Expenses	392,172	215,000	467,600
Total - COP Scholarships (36600):	<u>392,172</u>	<u>215,000</u>	<u>467,600</u>
Total - Scholarships and Fellowships (550):			
Operating Expenses	392,172	215,000	467,600
Total	<u>392,172</u>	<u>215,000</u>	<u>467,600</u>
Total - Scholarships and Fellowships (55):			
Operating Expense	392,172	215,000	467,600
Total	<u>392,172</u>	<u>215,000</u>	<u>467,600</u>
Total Education and General			
Salaries - Administrative	372,451	382,590	382,600
Salaries - Academic	3,793,178	4,264,780	4,317,770
Salaries - Supporting	366,086	511,290	526,610
Salaries - Students	2,156	8,000	8,000
Salaries - Medical Residents	164,786	223,000	223,000
Salaries - Professional	648,558	810,280	819,780
Employee Benefits	1,731,161	2,002,370	2,007,670
Travel	121,105	170,710	196,459
Operating Expense	1,727,123	1,921,620	2,497,041
Department Revenues	794,003	596,860	666,470
Total	<u>9,720,607</u>	<u>10,891,500</u>	<u>11,645,400</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	661,000	661,000	661,000
 Total E & G Mandatory Transfers:	661,000	661,000	661,000
 Non-Mandatory Transfers			
Transfers to Unexpended Plant	24,475	24,320	39,900
Transfers to Renew and Replace	850,000	0	102,100
Transfers from Renew and Replace	0	-87,820	0
 Total E & G Non-Mandatory Transfers:	874,475	-63,500	142,000
 Total E & G Transfers	1,535,475	597,500	803,000
 Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	372,451	382,590	382,600
Salaries - Academic	3,793,178	4,264,780	4,317,770
Salaries - Supporting	366,086	511,290	526,610
Salaries - Students	2,156	8,000	8,000
Salaries - Medical Residents	164,786	223,000	223,000
Salaries - Professional	648,558	810,280	819,780
Employee Benefits	1,731,161	2,002,370	2,007,670
Travel	121,105	170,710	196,459
Operating Expense	1,727,123	1,921,620	2,497,041
Department Revenues	794,003	596,860	666,470
E & G Transfers	1,535,475	597,500	803,000
 Total	11,256,082	11,489,000	12,448,400

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
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 2018-19

	Actual 2017-18	July 2018-19	October 2018-19
Auxiliary Transfers			
Mandatory Transfers			
Total Auxiliary Mandatory Transfers:	<u>0</u>	<u>0</u>	<u>0</u>
Non-Mandatory Transfers			
Total Auxiliary Non-Mandatory Transfers:	<u>0</u>	<u>0</u>	<u>0</u>
Total Auxiliary Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total Auxiliary Enterprises (Expenditures & Transfers)			
Total Unrestricted			
Salaries - Administrative	372,451	382,590	382,600
Salaries - Academic	3,793,178	4,264,780	4,317,770
Salaries - Supporting	366,086	511,290	526,610
Salaries - Students	2,156	8,000	8,000
Salaries - Medical Residents	164,786	223,000	223,000
Salaries - Professional	648,558	810,280	819,780
Employee Benefits	1,731,161	2,002,370	2,007,670
Travel	121,105	170,710	196,459
Operating Expenses	1,727,123	1,921,620	2,497,041
Department Revenues	794,003	596,860	666,470
E & G Transfers and Auxiliary Transfers	1,535,475	597,500	803,000
Total	<u>11,256,082</u>	<u>11,489,000</u>	<u>12,448,400</u>

ETSU
Summary of Restricted Current Funds Available and Applied
October Budget 2018-19

	Actual 2017-18 -----	July Budget 2018-19 -----	October Budget 2018-19 -----	% Change October Over Actual -----
Restricted Revenues				
9005 Federal Grants and Contracts	0	50,000	50,000	0.00
9035 State Grants and Contracts	71,749	23,500	23,500	-67.25
9045 Private Grants & Contracts	944,472	14,400	14,400	-98.48
Total Restricted Revenues	1,016,221	87,900	87,900	-91.35
Restricted Expenditures				
9205 Instruction	1,499	50,000	50,000	3,235.56
9210 Research	32,237	12,400	12,400	-61.53
9215 Public Service	90,048	0	0	-100.00
9240 Scholarships and Fellowships	71,000	23,400	23,400	-67.04
Total Restricted Expenditures	194,784	85,800	85,800	-55.95