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EAST TENNESSEE STATE  
UNIVERSITY

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BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET  
2024-2025

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY  
 JULY PROPOSED BUDGET 2024-2025  
 BUDGET SUMMARY  
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East Tennessee State University is a Tennessee Board of Regents Institution and is fully in accordance with the belief that educational and employments opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	% Change Over Actual	July Budget 2024-25	% Change Over Actual
Unrestricted Current Fund Balances						
at Beginning of Period						
Allocation for Encumbrances	57,117	38,400	38,400	-32.8	38,400	-32.8
Allocation for Working Capital	79,941	1,258,300	1,258,300	1474.0	1,258,300	1474.0
Special Allocations	492,400	233,900	233,900	-52.5	233,700	-52.5
Unallocated Balance	2,484,090	596,800	596,800	-76.0	0	-100.0
<b>Total Unrestricted Current Fund Balances</b>	<b>3,113,548</b>	<b>2,127,400</b>	<b>2,127,400</b>	<b>-31.7</b>	<b>1,530,400</b>	<b>-50.8</b>
Revenues						
Education and General						
Tuition and Fees	8,041,620	5,305,800	5,282,900	-34.3	5,321,900	-33.8
State Appropriations	0	2,500,000	2,500,000		2,500,000	
Federal Grants and Contracts	41,965	0	0	-100.0	0	-100.0
State Grants and Contracts	0	150,000	150,000		0	
Private Grants and Contracts	139	6,400	13,900	9900.0	20,000	14288.5
Private Gifts	71,300	71,300	15,100	-78.8	0	-100.0
Sales & Services of Educ Activities	0	0	500		7,000	
Sales & Services of Other Activities	562,700	554,500	554,300	-01.5	554,300	-01.5
Other Sources	6,487	5,500	6,500	00.2	5,000	-22.9
<b>Total Education and General</b>	<b>8,724,211</b>	<b>8,593,500</b>	<b>8,523,200</b>	<b>-02.3</b>	<b>8,408,200</b>	<b>-03.6</b>
Sales & Services of Aux Enterprises						
<b>Total Revenues</b>	<b>8,724,211</b>	<b>8,593,500</b>	<b>8,523,200</b>	<b>-02.3</b>	<b>8,408,200</b>	<b>-03.6</b>
Expenditures and Transfers						
Education and General						
Instruction	5,305,193	3,865,500	3,809,400	-28.2	3,665,900	-30.9
Research	80,861	564,400	548,900	578.8	325,900	303.0
Public Service	286,110	655,800	655,800	129.2	470,000	64.3
Academic Support	1,579,177	1,738,600	1,730,400	09.6	2,274,500	44.0
Student Services	800,980	919,900	891,900	11.4	897,900	12.1
Institutional Support	541,543	557,700	583,300	07.7	569,000	05.1
Operation & Maintenance of Plant	381,114	414,900	406,200	06.6	439,600	15.3
Scholarships & Fellowships	493	197,700	219,000	44321.9	375,000	75964.9
<b>Total Education and General</b>	<b>8,975,471</b>	<b>8,914,500</b>	<b>8,844,900</b>	<b>-01.5</b>	<b>9,017,800</b>	<b>00.5</b>
Mandatory Transfers for:						
Principal & Interest	672,948	671,000	671,000	-00.3	671,000	-00.3
<b>Total Mandatory Transfers</b>	<b>672,948</b>	<b>671,000</b>	<b>671,000</b>	<b>-00.3</b>	<b>671,000</b>	<b>-00.3</b>

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	% Change Over Actual	July Budget 2024-25	% Change Over Actual
Non-Mandatory Transfers for:						
Transfers to Unexpended Plant Fund	24,720	20,700	20,600	-16.7	20,600	-16.7
Transfers to Renewal & Replacements	563,953	0	0	-100.0	0	-100.0
Transfers to Other Funds	135,136	245,100	244,700	81.1	244,700	81.1
Transfers from Renewal & Replacements	-661,000	-661,000	-661,000	00.0	-1,545,900	133.9
Transfers from Other Funds	-826	0	0	-100.0	0	-100.0
Total Non-Mandatory Transfers	61,983	-395,200	-395,700	-738.4	-1,280,600	-2166.1
Total Education and General	9,710,402	9,190,300	9,120,200	-06.1	8,408,200	-13.4
Auxiliary Enterprises Expenditures						
Total Auxiliary Expenditures	0	0	0	00.0	0	00.0
Mandatory Transfers for:						
Total Mandatory Transfers	0	0	0	00.0	0	00.0
Non-Mandatory Transfers for:						
Total Non-Mandatory Transfers	0	0	0	00.0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0	0	00.0
Total Expenditures And Transfers	9,710,402	9,190,300	9,120,200	-06.1	8,408,200	-13.4
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	38,360	38,400	38,400	00.1	38,400	00.1
Allocation for Working Capital	1,258,297	1,258,300	1,258,300	00.0	1,258,300	00.0
Special Allocations	233,896	233,900	233,700	-00.1	233,700	-00.1
Unallocated Balance	596,804	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	2,127,357	1,530,600	1,530,400	-28.1	1,530,400	-28.1

ETSU  
Special Allocations  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	July Budget 2024-25
At Beginning of Period				
2% to 5% Reserve	492,400	233,900	233,900	233,700
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 Special Programs				
Allocation for AMBA				
Allocation for International Education Fee				
Allocation for Discretionary Fees				
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fees				
Total	492,400	233,900	233,900	233,700
At End of Period				
2% to 5% Reserve	233,896	233,900	233,700	233,700
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 Discretionary Fees				
Allocation for Special Programs				
Allocation for International Education Fee				
Allocation for Cost Centers				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fee				

ETSU  
Special Allocations  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	July Budget 2024-25
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	233,896	233,900	233,700	233,700

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

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	3,702,784	210,152	1,017,058	27,568	347,631	0	5,305,193	59.11
Research	0	0	0	0	80,861	0	80,861	0.90
Public Service	217,707	0	65,889	711	1,803	0	286,110	3.19
Academic Support	764,618	87,066	264,941	31,453	431,099	0	1,579,177	17.59
Student Services	414,231	101,043	185,344	26,280	74,082	0	800,980	8.92
Institutional Support	96,282	0	40,022	543	404,696	0	541,543	6.03
Oper & Maint of Plant	21,323	27,518	37,247	0	295,026	0	381,114	4.25
Scholarships & Fellow	0	0	0	0	493	0	493	0.01
Total Educational and General	5,216,945	425,779	1,610,501	86,555	1,635,691	0	8,975,471	
Total Unrestricted	5,216,945	425,779	1,610,501	86,555	1,635,691	0	8,975,471	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	2,153,800	232,000	891,600	49,500	538,600	0	3,865,500	43.36
Research	104,300	2,500	31,300	4,000	422,300	0	564,400	6.33
Public Service	328,500	0	96,600	0	230,700	0	655,800	7.36
Academic Support	803,500	177,400	271,200	29,800	456,700	0	1,738,600	19.50
Student Services	452,600	99,900	212,200	36,100	119,100	0	919,900	10.32
Institutional Support	101,700	0	45,900	3,300	406,800	0	557,700	6.26
Oper & Maint of Plant	23,600	49,200	58,100	0	284,000	0	414,900	4.65
Scholarships & Fellow	0	0	0	0	197,700	0	197,700	2.22
Total Educational and General	3,968,000	561,000	1,606,900	122,700	2,655,900	0	8,914,500	
Total Unrestricted	3,968,000	561,000	1,606,900	122,700	2,655,900	0	8,914,500	



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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	2,119,800	240,700	891,700	58,300	498,900	0	3,809,400	43.07
Research	101,300	0	30,400	0	417,200	0	548,900	6.21
Public Service	328,500	0	96,600	0	230,700	0	655,800	7.41
Academic Support	789,100	164,600	271,600	34,800	470,300	0	1,730,400	19.56
Student Services	446,200	102,800	212,300	28,000	102,600	0	891,900	10.08
Institutional Support	101,800	0	46,300	3,300	431,900	0	583,300	6.59
Oper & Maint of Plant	23,600	50,800	60,200	0	271,600	0	406,200	4.59
Scholarships & Fellow	0	0	0	0	219,000	0	219,000	2.48
Total Educational and General	3,910,300	558,900	1,609,100	124,400	2,642,200	0	8,844,900	
Total Unrestricted	3,910,300	558,900	1,609,100	124,400	2,642,200	0	8,844,900	

ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Proposed 2024-25

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	2,103,700	266,400	825,600	45,400	424,800	0	3,665,900	40.65
Research	188,100	0	49,600	3,600	84,600	0	325,900	3.61
Public Service	364,800	0	105,200	0	0	0	470,000	5.21
Academic Support	1,135,700	226,400	464,600	39,300	408,500	0	2,274,500	25.22
Student Services	471,600	103,000	194,200	47,400	81,700	0	897,900	9.96
Institutional Support	106,000	0	46,400	2,500	414,100	0	569,000	6.31
Oper & Maint of Plant	24,500	62,000	65,000	0	288,100	0	439,600	4.87
Scholarships & Fellow	0	0	0	0	375,000	0	375,000	4.16
Total Educational and General	4,394,400	657,800	1,750,600	138,200	2,076,800	0	9,017,800	
Total Unrestricted	4,394,400	657,800	1,750,600	138,200	2,076,800	0	9,017,800	

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Detail Of Transfers  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	July Budget 2024-25
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	672,948	671,000	670,980	670,980
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	672,948	671,000	670,980	670,980
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	24,720	20,700	20,640	20,640
Renewals and Replacements:				
Transfers to Renew and Replace	563,953	0	0	0
Transfers from Renew and Replace	-661,000	-661,000	-661,000	-1,545,900
Other:				
Transfers to Retire of Indebtedness	35,432	0	0	0
Intrafund Transfers Out	99,704	245,050	244,720	244,720
Transfers from Restricted	-826	0	0	0
Total E&G Non-Mandatory Transfers	61,983	-395,250	-395,640	-1,280,540
Total Educational And General	734,931	275,750	275,340	-609,560
Auxiliary Enterprises				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Total Auxiliary Mandatory Transfers	0	0	0	0
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Unexpended Plant Funds	0	0	0	0
Unexpended Plant Funds	0	0	0	0
Renewals and Replacements:				
Renewals and Replacements	0	0	0	0
Renewals and Replacements	0	0	0	0
Other:				
Other	0	0	0	0
Other	0	0	0	0
Total Auxiliary Non-Mandatory Transfers	0	0	0	0
Total Auxiliary Enterprises	0	0	0	0
Total Transfers	734,931	275,750	275,340	-609,560

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
<b>Salaries</b>											
Administrative/Professional	0	0	0	302,287	0	13,321	0	0	315,608	0	315,608
Academic	3,511,140	0	217,707	271,828	132,920	0	0	0	4,133,595	0	4,133,595
Supporting	146,027	0	0	87,066	101,043	0	27,518	0	361,654	0	361,654
Medical Residents	64,125	0	0	0	0	0	0	0	64,125	0	64,125
Professional	191,644	0	0	190,503	281,311	82,961	21,323	0	767,742	0	767,742
<b>Total Salaries</b>	<b>3,912,936</b>	<b>0</b>	<b>217,707</b>	<b>851,684</b>	<b>515,274</b>	<b>96,282</b>	<b>48,841</b>	<b>0</b>	<b>5,642,724</b>	<b>0</b>	<b>5,642,724</b>
<b>Employee Benefits</b>											
FICA	226,717	0	15,910	52,364	37,688	6,705	3,431	0	342,815	0	342,815
Retirement	349,776	0	23,157	103,510	71,494	11,677	8,719	0	568,333	0	568,333
Insurance	367,424	0	25,151	82,488	57,847	21,337	20,644	0	574,891	0	574,891
Unemployment Compensation	5,457	0	303	1,105	730	134	67	0	7,796	0	7,796
Other	67,684	0	1,368	25,474	17,585	169	4,386	0	116,666	0	116,666
<b>Total Benefits</b>	<b>1,017,058</b>	<b>0</b>	<b>65,889</b>	<b>264,941</b>	<b>185,344</b>	<b>40,022</b>	<b>37,247</b>	<b>0</b>	<b>1,610,501</b>	<b>0</b>	<b>1,610,501</b>
<b>Total Personal Serv.</b>	<b>4,929,994</b>	<b>0</b>	<b>283,596</b>	<b>1,116,625</b>	<b>700,618</b>	<b>136,304</b>	<b>86,088</b>	<b>0</b>	<b>7,253,225</b>	<b>0</b>	<b>7,253,225</b>
<b>Other</b>											
Travel	27,568	0	711	31,453	26,280	543	0	0	86,555	0	86,555
Printing, Duplicating, Film Processing	8,071	0	0	1,761	1,080	0	0	0	10,912	0	10,912
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Communications & Shipping Cost	15,799	0	0	4,890	3,880	2,344	0	0	26,913	0	26,913
Maintenance/Repairs	0	0	0	0	0	0	1,883	0	1,883	0	1,883
Professional/Admin. Services	235,375	908	1,413	324,045	17,319	134,864	3,240	0	717,164	0	717,164
Supplies	71,119	11,786	390	92,797	45,911	5,473	5,573	0	233,049	0	233,049
Rental & Insurance	8,197	0	0	0	4,946	3,321	0	0	16,464	0	16,464
Other Services & Expenses	613	0	0	0	0	0	0	0	613	0	613
Dept Revenue & Service Charges	8,457	68,167	0	7,606	946	258,694	76,740	0	420,610	0	420,610
Scholarships	0	0	0	0	0	0	0	493	493	0	493
<b>Total Other</b>	<b>375,199</b>	<b>80,861</b>	<b>2,514</b>	<b>462,552</b>	<b>100,362</b>	<b>405,239</b>	<b>295,026</b>	<b>493</b>	<b>1,722,246</b>	<b>0</b>	<b>1,722,246</b>
<b>Total E &amp; G</b>	<b>5,305,193</b>	<b>80,861</b>	<b>286,110</b>	<b>1,579,177</b>	<b>800,980</b>	<b>541,543</b>	<b>381,114</b>	<b>493</b>	<b>8,975,471</b>	<b>0</b>	<b>8,975,471</b>
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	734,931	0	734,931
<b>Grand Total</b>	<b>5,305,193</b>	<b>80,861</b>	<b>286,110</b>	<b>1,579,177</b>	<b>800,980</b>	<b>541,543</b>	<b>381,114</b>	<b>493</b>	<b>9,710,402</b>	<b>0</b>	<b>9,710,402</b>

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

	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	81,810	0	12,620	0	0	94,430	0	94,430
Academic	1,947,010	104,300	328,490	592,350	151,670	0	0	0	3,123,820	0	3,123,820
Supporting	140,500	2,500	0	177,390	99,890	0	49,170	0	469,450	0	469,450
Medical Residents	91,500	0	0	0	0	0	0	0	91,500	0	91,500
Professional	206,810	0	0	129,320	300,930	89,050	23,570	0	749,680	0	749,680
Total Salaries	2,385,820	106,800	328,490	980,870	552,490	101,670	72,740	0	4,528,880	0	4,528,880
Employee Benefits											
FICA	187,675	6,584	20,339	57,085	44,670	9,660	12,222	0	338,235	0	338,235
Retirement	320,163	11,233	34,696	97,384	76,205	16,479	20,849	0	577,009	0	577,009
Insurance	349,050	12,246	37,827	106,171	83,080	17,966	22,730	0	629,070	0	629,070
Unemployment Compensation	3,745	131	406	1,139	891	193	244	0	6,749	0	6,749
Other	30,937	1,085	3,353	9,410	7,364	1,592	2,015	0	55,756	0	55,756
Total Benefits	891,570	31,279	96,621	271,189	212,210	45,890	58,060	0	1,606,819	0	1,606,819
Total Personal Serv.	3,277,390	138,079	425,111	1,252,059	764,700	147,560	130,800	0	6,135,699	0	6,135,699
Other											
Travel	49,510	4,000	0	29,800	36,050	3,310	0	0	122,670	0	122,670
Operating Expense Budget	500,900	356,840	229,400	438,790	119,840	402,340	56,690	0	2,104,800	0	2,104,800
Printing, Duplicating, Film Processing	0	0	0	90	40	0	0	0	130	0	130
Utilities & Fuel	0	0	0	0	0	0	158,230	0	158,230	0	158,230
Professional/Admin. Services	90	0	1,280	16,730	1,000	3,970	0	0	23,070	0	23,070
Supplies	10,200	5,630	0	210	0	0	0	0	16,040	0	16,040
Rental & Insurance	27,180	0	0	0	0	480	0	0	27,660	0	27,660
Dept Revenue & Service Charges	200	59,840	0	850	-1,760	0	69,080	0	128,210	0	128,210
Scholarships	0	0	0	0	0	0	0	197,710	197,710	0	197,710
Total Other	588,080	426,310	230,680	486,470	155,170	410,100	284,000	197,710	2,778,520	0	2,778,520
Total E & G	3,865,470	564,389	655,791	1,738,529	919,870	557,660	414,800	197,710	8,914,219	0	8,914,219
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	275,750	0	275,750
Grand Total	3,865,470	564,389	655,791	1,738,529	919,870	557,660	414,800	197,710	9,189,969	0	9,189,969

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

	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	79,850	0	12,320	0	0	92,170	0	92,170
Academic	1,912,960	101,260	328,490	574,680	149,520	0	0	0	3,066,910	0	3,066,910
Supporting	149,220	0	0	164,630	102,760	0	50,780	0	467,390	0	467,390
Medical Residents	91,500	0	0	0	0	0	0	0	91,500	0	91,500
Professional	206,800	0	0	134,560	296,640	89,490	23,620	0	751,110	0	751,110
Total Salaries	2,360,480	101,260	328,490	953,720	548,920	101,810	74,400	0	4,469,080	0	4,469,080
Employee Benefits											
FICA	187,699	6,395	20,339	57,168	44,681	9,748	12,672	0	338,702	0	338,702
Retirement	320,202	10,909	34,696	97,524	76,223	16,630	21,618	0	577,802	0	577,802
Insurance	349,093	11,894	37,827	106,324	83,100	18,130	23,568	0	629,936	0	629,936
Unemployment Compensation	3,745	128	406	1,141	891	195	253	0	6,759	0	6,759
Other	30,941	1,054	3,353	9,424	7,365	1,607	2,089	0	55,833	0	55,833
Total Benefits	891,680	30,380	96,621	271,581	212,260	46,310	60,200	0	1,609,032	0	1,609,032
Total Personal Serv.	3,252,160	131,640	425,111	1,225,301	761,180	148,120	134,600	0	6,078,112	0	6,078,112
Other											
Travel	58,270	0	0	34,800	27,960	3,310	0	0	124,340	0	124,340
Operating Expense Budget	454,960	347,700	229,400	450,700	101,080	417,320	32,140	0	2,033,300	0	2,033,300
Printing, Duplicating, Film Processing	0	0	0	90	40	0	0	0	130	0	130
Utilities & Fuel	0	0	0	0	0	0	169,220	0	169,220	0	169,220
Professional/Admin. Services	90	0	1,280	16,730	1,000	3,970	0	0	23,070	0	23,070
Supplies	8,550	5,630	0	210	0	0	0	0	14,390	0	14,390
Rental & Insurance	27,180	0	0	0	0	480	0	0	27,660	0	27,660
Dept Revenue & Service Charges	8,120	63,880	0	2,590	500	10,140	70,280	0	155,510	0	155,510
Scholarships	0	0	0	0	0	0	0	218,970	218,970	0	218,970
Total Other	557,170	417,210	230,680	505,120	130,580	435,220	271,640	218,970	2,766,590	0	2,766,590
Total E & G	3,809,330	548,850	655,791	1,730,421	891,760	583,340	406,240	218,970	8,844,702	0	8,844,702
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	275,340	0	275,340
Grand Total	3,809,330	548,850	655,791	1,730,421	891,760	583,340	406,240	218,970	9,120,042	0	9,120,042

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Proposed 2024-25

	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	316,680	0	13,350	0	0	330,030	0	330,030
Academic	1,959,680	188,090	364,770	685,660	161,720	0	0	0	3,359,920	0	3,359,920
Supporting	131,880	0	0	226,360	103,020	0	61,970	0	523,230	0	523,230
Medical Residents	134,500	0	0	0	0	0	0	0	134,500	0	134,500
Professional	144,060	0	0	133,400	309,860	92,600	24,450	0	704,370	0	704,370
Total Salaries	2,370,120	188,090	364,770	1,362,100	574,600	105,950	86,420	0	5,052,050	0	5,052,050
Employee Benefits											
FICA	173,795	10,430	22,151	97,803	40,883	9,767	13,691	0	368,520	0	368,520
Retirement	296,484	17,793	37,788	166,845	69,744	16,662	23,356	0	628,672	0	628,672
Insurance	323,234	19,399	41,198	181,899	76,037	18,166	25,463	0	685,396	0	685,396
Unemployment Compensation	3,468	208	442	1,951	816	195	273	0	7,353	0	7,353
Other	28,649	1,719	3,651	16,122	6,739	1,610	2,257	0	60,747	0	60,747
Total Benefits	825,630	49,549	105,230	464,620	194,219	46,400	65,040	0	1,750,688	0	1,750,688
Total Personal Serv.	3,195,750	237,639	470,000	1,826,720	768,819	152,350	151,460	0	6,802,738	0	6,802,738
Other											
Travel	45,370	3,600	0	39,300	47,370	2,530	0	0	138,170	0	138,170
Operating Expense Budget	397,610	7,000	0	408,460	81,690	414,100	42,150	0	1,351,010	0	1,351,010
Utilities & Fuel	0	18,630	0	0	0	0	169,230	0	187,860	0	187,860
Rental & Insurance	27,180	0	0	0	0	0	0	0	27,180	0	27,180
Dept Revenue & Service Charges	0	59,000	0	0	0	0	76,740	0	135,740	0	135,740
Scholarships	0	0	0	0	0	0	0	375,000	375,000	0	375,000
Total Other	470,160	88,230	0	447,760	129,060	416,630	288,120	375,000	2,214,960	0	2,214,960
Total E & G	3,665,910	325,869	470,000	2,274,480	897,879	568,980	439,580	375,000	9,017,698	0	9,017,698
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-609,560	0	-609,560
Grand Total	3,665,910	325,869	470,000	2,274,480	897,879	568,980	439,580	375,000	8,408,138	0	8,408,138

ETSU  
Current Fund Revenues  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	July Budget 2024-25
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	7,850,701	4,657,500	4,644,000	4,644,000
5105 Out-Of-State Tuition	0	486,000	477,000	516,000
5110 Debt Service Fees	47,380	39,660	39,570	39,570
General Access				
51159 PSF Graduation Fee Pharmacy	1,854	1,550	1,550	1,550
51160 PSF Drop Add Fee Pharmacy	3,090	2,590	2,600	2,580
51190 PSF Online Textbook Fee - COP	10,463	9,830	9,830	9,800
5120 Technology Access Fee	60,976	51,060	50,910	50,910
5125 Student Activity Fee	35,432	31,050	30,960	30,960
5131 Facilities Fee	24,720	20,700	20,640	20,640
5132 Sustainable Campus Fee	2,884	2,410	2,410	2,410
5133 International Fee	4,120	3,450	3,440	3,440
Total Mandatory Fees	8,041,620	5,305,800	5,282,910	5,321,860
Non-Mandatory Fees				
Specialized Academic Course Fee				
Total Non-Mandatory Fees	0	0	0	0
Total Tuition & Fees	8,041,620	5,305,800	5,282,910	5,321,860
52000 State Appropriations	0	2,500,000	2,500,000	2,500,000
5300 Federal Grants and Contracts	41,965	0	0	0
5400 State Grants & Contracts	0	150,000	150,000	0
5600 Private Grants & Contracts	139	6,370	13,920	20,000
5700 Private Gifts	71,300	71,300	15,110	0
Sales & Services of Educ. Activities				
58390 Other Sales and Services of Educ Ac	0	0	500	7,000
Total Sales & Services of Educ. Activities	0	0	500	7,000
Sales & Services of Other Activities				
5800 Athletics	92,700	84,530	84,280	84,280
58890 Other Sales and Services Other	470,000	470,000	470,000	470,000
Total Sales & Services of Other Activities	562,700	554,530	554,280	554,280
Other Sources				



ETSU  
Current Fund Revenues  
July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	July Budget 2024-25
58503 Miscellaneous	5,369	5,140	5,640	5,000
58529 Insurance Health Incentives	1,118	330	880	0
Total Other Sources	6,487	5,470	6,520	5,000
Total Educational & General	8,724,211	8,593,470	8,523,240	8,408,140
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	8,724,211	8,593,470	8,523,240	8,408,140

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Education and General				
Instruction (20)				
Instruction (200)				
COP IPE Initiatives (36006)				
Operating Expenses	4,197	0	0	0
Total - COP IPE Initiatives (36006):	4,197	0	0	0
Pharmaceutical Sciences (36025)				
Salaries - Academic	1,518,843	462,780	466,260	511,070
Salaries - Supporting	69,710	58,760	69,000	45,850
Salaries - Professional	141,116	151,600	154,000	87,660
Employee Benefits	329,679	219,640	219,640	213,480
Travel	6,292	10,000	10,000	10,000
Operating Expenses	34,318	26,550	35,900	34,840
Department Revenues	1,117	110	760	0
Total - Pharmaceutical Sciences (36025):	2,101,075	929,440	955,560	902,900
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	23,626	45,550	35,550	25,180
Department Revenues	2,968	0	0	0
Total - Teaching Services - Pharm Sciences (36027):	26,594	45,550	35,550	25,180
Pharm Sciences Recruiting (36028)				
Travel	0	0	0	7,500
Operating Expenses	0	0	0	1,500
Total - Pharm Sciences Recruiting (36028):	0	0	0	9,000

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Teaching Services-Pharm Practice (36045)				
Travel	0	100	100	460
Operating Expenses	113,560	193,850	220,520	183,870
Department Revenues	3,913	0	5,330	0
<b>Total - Teaching Services-Pharm Practice (36045):</b>	<b>117,473</b>	<b>193,950</b>	<b>225,950</b>	<b>184,330</b>
Pharmacy Practice (36050)				
Salaries - Academic	1,743,754	1,186,930	1,219,830	1,236,000
Salaries - Supporting	36,301	39,400	39,670	41,250
Employee Benefits	496,727	487,710	454,060	423,030
Travel	9,745	8,090	8,090	6,000
Operating Expenses	22,200	37,450	36,060	43,140
Department Revenues	208	40	1,430	0
<b>Total - Pharmacy Practice (36050):</b>	<b>2,308,935</b>	<b>1,759,620</b>	<b>1,759,140</b>	<b>1,749,420</b>
COP Residents (36080)				
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Employee Benefits	23,547	28,930	28,930	30,940
Travel	8,228	14,500	14,500	13,310
Operating Expenses	17,784	28,230	27,890	26,390
Department Revenues	251	50	390	0
<b>Total - COP Residents (36080):</b>	<b>113,935</b>	<b>163,210</b>	<b>163,210</b>	<b>205,140</b>
Continuing Educ Pharmacy (36125)				
Operating Expenses	15,000	5,000	5,000	5,000
<b>Total - Continuing Educ Pharmacy (36125):</b>	<b>15,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Instruction Additional Compensation (36130)				
Salaries - Academic	108,294	104,220	82,820	0
Employee Benefits	27,142	25,380	25,380	0
Total - Instruction Additional Compensation (36130):	<u>135,436</u>	<u>129,600</u>	<u>108,200</u>	<u>0</u>
Technology Access Fee COP (36146)				
Operating Expenses	60,976	51,060	50,910	50,910
Total - Technology Access Fee COP (36146):	<u>60,976</u>	<u>51,060</u>	<u>50,910</u>	<u>50,910</u>
Faculty Recruitment (36150)				
Salaries - Academic	0	0	0	20,000
Employee Benefits	0	0	0	2,000
Travel	0	2,720	14,020	0
Operating Expenses	0	1,650	8,770	0
Total - Faculty Recruitment (36150):	<u>0</u>	<u>4,370</u>	<u>22,790</u>	<u>22,000</u>
General Academics Pool (36155)				
Salaries - Academic	0	50,750	0	38,600
Salaries - Supporting	0	3,440	0	5,940
Salaries - Professional	0	3,930	0	2,740
Employee Benefits	44,100	60,820	60,930	53,550
Operating Expenses	4,000	122,210	41,030	27,180
Total - General Academics Pool (36155):	<u>48,100</u>	<u>241,150</u>	<u>101,960</u>	<u>128,010</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
<b>Experiential Programs (36305)</b>				
Salaries - Academic	140,249	142,330	144,050	154,010
Salaries - Supporting	40,016	38,900	40,550	38,840
Salaries - Professional	50,528	51,280	52,800	53,660
Employee Benefits	95,863	69,090	102,740	102,630
Travel	451	5,100	5,100	5,100
Operating Expenses	43,513	26,820	26,610	26,780
Department Revenues	0	0	210	0
<b>Total - Experiential Programs (36305):</b>	<b>370,620</b>	<b>333,520</b>	<b>372,060</b>	<b>381,020</b>
<b>DPS Student Travel (36347)</b>				
Travel	2,852	9,000	6,460	3,000
Operating Expenses	0	0	2,540	0
<b>Total - DPS Student Travel (36347):</b>	<b>2,852</b>	<b>9,000</b>	<b>9,000</b>	<b>3,000</b>
<b>Total - Instruction (200):</b>				
Salaries - Academic	3,511,140	1,947,010	1,912,960	1,959,680
Salaries - Supporting	146,027	140,500	149,220	131,880
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Salaries - Professional	191,644	206,810	206,800	144,060
Employee Benefits	1,017,058	891,570	891,680	825,630
Travel	27,568	49,510	58,270	45,370
Operating Expenses	339,174	538,370	490,780	424,790
Department Revenues	8,457	200	8,120	0
<b>Total</b>	<b>5,305,193</b>	<b>3,865,470</b>	<b>3,809,330</b>	<b>3,665,910</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
<b>Total - Instruction (20):</b>				
Salaries - Academic	3,511,140	1,947,010	1,912,960	1,959,680
Salaries - Supporting	146,027	140,500	149,220	131,880
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Salaries - Professional	191,644	206,810	206,800	144,060
Employee Benefits	1,017,058	891,570	891,680	825,630
Travel	27,568	49,510	58,270	45,370
Operating Expense	339,174	538,370	490,780	424,790
Department Revenues	8,457	200	8,120	0
<b>Total</b>	<b>5,305,193</b>	<b>3,865,470</b>	<b>3,809,330</b>	<b>3,665,910</b>
 <b>Research (25)</b>				
<b>Research (250)</b>				
<b>DPS Research Support (36029)</b>				
Salaries - Academic	0	101,260	101,260	185,940
Employee Benefits	0	30,380	30,380	48,840
Travel	0	0	0	3,600
Operating Expenses	0	21,760	21,760	25,630
Department Revenues	61,920	58,920	58,920	59,000
<b>Total - DPS Research Support (36029):</b>	<b>61,920</b>	<b>212,320</b>	<b>212,320</b>	<b>323,010</b>
 <b>Research DPS A. Puri (36031)</b>				
Operating Expenses	0	0	37,330	0
Department Revenues	0	0	140	0
<b>Total - Research DPS A. Puri (36031):</b>	<b>0</b>	<b>0</b>	<b>37,470</b>	<b>0</b>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Research DPS S. Digavalli (36032)				
Operating Expenses	0	0	42,530	0
Total - Research DPS S. Digavalli (36032):	<u>0</u>	<u>0</u>	<u>42,530</u>	<u>0</u>
Research & Improvement - Pharmacy (36051)				
Operating Expenses	704	178,130	27,980	0
Department Revenues	0	0	150	0
Total - Research & Improvement - Pharmacy (36051):	<u>704</u>	<u>178,130</u>	<u>28,130</u>	<u>0</u>
Research and Imp Dean Pharm (36175)				
Operating Expenses	204	34,150	34,150	0
Total - Research and Imp Dean Pharm (36175):	<u>204</u>	<u>34,150</u>	<u>34,150</u>	<u>0</u>
Res Imp Pharm Sciences (36176)				
Salaries - Supporting	0	2,500	0	0
Travel	0	4,000	0	0
Operating Expenses	9,917	90,750	13,500	0
Department Revenues	6,247	920	4,670	0
Total - Res Imp Pharm Sciences (36176):	<u>16,164</u>	<u>98,170</u>	<u>18,170</u>	<u>0</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	1,869	9,120	9,120	0
Total - Res Imp Acad Affairs (36177):	<u>1,869</u>	<u>9,120</u>	<u>9,120</u>	<u>0</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Research DPP N. Hagemeyer (36179)				
Operating Expenses	0	8,860	8,860	0
Total - Research DPP N. Hagemeyer (36179):	<u>0</u>	<u>8,860</u>	<u>8,860</u>	<u>0</u>
research DPP K. Dowling (36180)				
Operating Expenses	0	4,530	4,530	0
Total - research DPP K. Dowling (36180):	<u>0</u>	<u>4,530</u>	<u>4,530</u>	<u>0</u>
Research DPP J. Gray (36181)				
Operating Expenses	0	1,660	1,660	0
Total - Research DPP J. Gray (36181):	<u>0</u>	<u>1,660</u>	<u>1,660</u>	<u>0</u>
Research DPP R. Lugo (36182)				
Operating Expenses	0	0	150,000	0
Total - Research DPP R. Lugo (36182):	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>0</u>
Com Exp Research Pharm (36189)				
Salaries - Academic	0	3,040	0	2,150
Employee Benefits	0	900	0	710
Operating Expenses	0	13,510	1,910	0
Total - Com Exp Research Pharm (36189):	<u>0</u>	<u>17,450</u>	<u>1,910</u>	<u>2,860</u>



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
<b>Total - Research (250):</b>				
Salaries - Academic	0	104,300	101,260	188,090
Salaries - Supporting	0	2,500	0	0
Employee Benefits	0	31,280	30,380	49,550
Travel	0	4,000	0	3,600
Operating Expenses	12,694	362,470	353,330	25,630
Department Revenues	68,167	59,840	63,880	59,000
<b>Total</b>	<u>80,861</u>	<u>564,390</u>	<u>548,850</u>	<u>325,870</u>
<b>Total - Research (25):</b>				
Salaries - Academic	0	104,300	101,260	188,090
Salaries - Supporting	0	2,500	0	0
Employee Benefits	0	31,280	30,380	49,550
Travel	0	4,000	0	3,600
Operating Expense	12,694	362,470	353,330	25,630
Department Revenues	68,167	59,840	63,880	59,000
<b>Total</b>	<u>80,861</u>	<u>564,390</u>	<u>548,850</u>	<u>325,870</u>
<b>Public Service (30)</b>				
<b>Public Service (300)</b>				
<b>CPEAO (36030)</b>				
Salaries - Academic	217,707	328,490	328,490	364,770
Employee Benefits	65,889	96,620	96,620	105,230
Travel	711	0	0	0
Operating Expenses	1,803	230,680	230,680	0
<b>Total - CPEAO (36030):</b>	<u>286,110</u>	<u>655,790</u>	<u>655,790</u>	<u>470,000</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Total - Public Service (300):				
Salaries - Academic	217,707	328,490	328,490	364,770
Employee Benefits	65,889	96,620	96,620	105,230
Travel	711	0	0	0
Operating Expenses	1,803	230,680	230,680	0
 Total	<hr/> 286,110 <hr/>	<hr/> 655,790 <hr/>	<hr/> 655,790 <hr/>	<hr/> 470,000 <hr/>
 Total - Public Service (30):				
Salaries - Academic	217,707	328,490	328,490	364,770
Employee Benefits	65,889	96,620	96,620	105,230
Travel	711	0	0	0
Operating Expense	1,803	230,680	230,680	0
 Total	<hr/> 286,110 <hr/>	<hr/> 655,790 <hr/>	<hr/> 655,790 <hr/>	<hr/> 470,000 <hr/>
 Academic Support (35)				
Academic Support (350)				
Dean College of Pharmacy (36000)				
Salaries - Administrative	285,767	66,290	67,450	295,800
Salaries - Academic	109,972	301,660	306,310	362,160
Salaries - Supporting	42,929	43,570	44,790	45,880
Employee Benefits	108,377	110,130	110,130	232,710
Travel	23,288	18,000	23,000	22,000
Operating Expenses	117,505	100,800	130,390	111,800
Department Revenues	5,365	0	410	0
 Total - Dean College of Pharmacy (36000):	<hr/> 693,203 <hr/>	<hr/> 640,450 <hr/>	<hr/> 682,480 <hr/>	<hr/> 1,070,350 <hr/>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Library (36200)				
Operating Expenses	93,187	131,170	131,170	117,550
Total - Library (36200):	<u>93,187</u>	<u>131,170</u>	<u>131,170</u>	<u>117,550</u>
Assoc Dean Academic Affairs (36300)				
Salaries - Administrative	16,520	13,520	12,400	15,000
Salaries - Academic	161,856	272,830	268,370	310,620
Salaries - Supporting	44,137	131,520	119,840	176,390
Salaries - Professional	190,503	125,770	134,560	130,820
Employee Benefits	149,113	145,960	151,890	222,370
Travel	8,165	11,800	11,800	17,300
Operating Expenses	212,801	182,450	191,120	179,110
Department Revenues	2,241	850	2,180	0
Total - Assoc Dean Academic Affairs (36300):	<u>785,336</u>	<u>884,700</u>	<u>892,160</u>	<u>1,051,610</u>
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	2,000	0	5,880
Salaries - Academic	0	17,860	0	12,880
Salaries - Supporting	0	2,300	0	4,090
Salaries - Professional	0	3,550	0	2,580
Employee Benefits	7,451	15,100	9,560	9,540
Operating Expenses	0	41,400	15,050	0
Total - Com Exp Academic Adm Phar (36325):	<u>7,451</u>	<u>82,210</u>	<u>24,610</u>	<u>34,970</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Total - Academic Support (350):				
Salaries - Administrative	302,287	81,810	79,850	316,680
Salaries - Academic	271,828	592,350	574,680	685,660
Salaries - Supporting	87,066	177,390	164,630	226,360
Salaries - Professional	190,503	129,320	134,560	133,400
Employee Benefits	264,941	271,190	271,580	464,620
Travel	31,453	29,800	34,800	39,300
Operating Expenses	423,493	455,820	467,730	408,460
Department Revenues	7,606	850	2,590	0
 Total	1,579,177	1,738,530	1,730,420	2,274,480
 Total - Academic Support (35):				
Salaries - Administrative	302,287	81,810	79,850	316,680
Salaries - Academic	271,828	592,350	574,680	685,660
Salaries - Supporting	87,066	177,390	164,630	226,360
Salaries - Professional	190,503	129,320	134,560	133,400
Employee Benefits	264,941	271,190	271,580	464,620
Travel	31,453	29,800	34,800	39,300
Operating Expense	423,493	455,820	467,730	408,460
Department Revenues	7,606	850	2,590	0
 Total	1,579,177	1,738,530	1,730,420	2,274,480
 Student Services (40) Student Services (400)				

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Student Activity Support (36345)				
Travel	13,556	18,000	9,910	10,320
Operating Expenses	32,566	20,570	21,050	20,640
Total - Student Activity Support (36345):	<u>46,122</u>	<u>38,570</u>	<u>30,960</u>	<u>30,960</u>
GCOP Student Travel (36346)				
Travel	0	0	0	20,500
Total - GCOP Student Travel (36346):	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,500</u>
Assoc Dean Student Serv (36350)				
Salaries - Academic	132,920	147,490	149,520	158,810
Salaries - Supporting	95,892	97,590	97,760	96,490
Salaries - Professional	281,311	296,640	296,640	303,950
Employee Benefits	179,514	202,090	202,090	185,430
Travel	4,429	6,500	6,500	5,000
Operating Expenses	22,575	19,620	19,020	0
Department Revenues	335	-1,760	-1,160	0
Total - Assoc Dean Student Serv (36350):	<u>716,976</u>	<u>768,170</u>	<u>770,370</u>	<u>749,680</u>
Com Exp Student Services (36358)				
Salaries - Academic	0	4,180	0	2,910
Salaries - Supporting	0	2,300	0	1,530
Salaries - Professional	0	4,290	0	5,910
Employee Benefits	5,428	10,120	10,170	8,790
Operating Expenses	0	13,640	1,660	0
Total - Com Exp Student Services (36358):	<u>5,428</u>	<u>34,530</u>	<u>11,830</u>	<u>19,140</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Student Recruitment (36375)				
Salaries - Supporting	5,151	0	0	0
Employee Benefits	402	0	0	0
Travel	8,295	11,550	11,550	11,550
Operating Expenses	17,995	67,050	55,390	56,050
Department Revenues	611	0	1,660	0
Total - Student Recruitment (36375):	<u>32,454</u>	<u>78,600</u>	<u>68,600</u>	<u>67,600</u>
GCOP Summer Camp (36675)				
Salaries - Supporting	0	0	5,000	5,000
Operating Expenses	0	0	5,000	5,000
Total - GCOP Summer Camp (36675):	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total - Student Services (400):				
Salaries - Academic	132,920	151,670	149,520	161,720
Salaries - Supporting	101,043	99,890	102,760	103,020
Salaries - Professional	281,311	300,930	296,640	309,860
Employee Benefits	185,344	212,210	212,260	194,220
Travel	26,280	36,050	27,960	47,370
Operating Expenses	73,136	120,880	102,120	81,690
Department Revenues	946	-1,760	500	0
Total	<u>800,980</u>	<u>919,870</u>	<u>891,760</u>	<u>897,880</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Total - Student Services (40):				
Salaries - Academic	132,920	151,670	149,520	161,720
Salaries - Supporting	101,043	99,890	102,760	103,020
Salaries - Professional	281,311	300,930	296,640	309,860
Employee Benefits	185,344	212,210	212,260	194,220
Travel	26,280	36,050	27,960	47,370
Operating Expense	73,136	120,880	102,120	81,690
Department Revenues	946	-1,760	500	0
Total	<u>800,980</u>	<u>919,870</u>	<u>891,760</u>	<u>897,880</u>
Institutional Support (45)				
Institutional Support (450)				
COP Ceremonial Expense (36380)				
Travel	96	780	780	0
Operating Expenses	24,196	27,950	26,810	32,000
Department Revenues	7,512	0	1,140	0
Total - COP Ceremonial Expense (36380):	<u>31,804</u>	<u>28,730</u>	<u>28,730</u>	<u>32,000</u>
Finance and Administration (36400)				
Salaries - Administrative	13,321	11,980	12,320	13,090
Salaries - Professional	5,276	7,850	8,090	8,210
Employee Benefits	6,646	6,580	7,400	6,700
Total - Finance and Administration (36400):	<u>25,243</u>	<u>26,410</u>	<u>27,810</u>	<u>28,000</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Pro Rata Administrative Costs (36425)				
Operating Expenses	0	236,300	240,100	240,100
Department Revenues	236,300	0	0	0
<b>Total - Pro Rata Administrative Costs (36425):</b>	<b>236,300</b>	<b>236,300</b>	<b>240,100</b>	<b>240,100</b>
Communications and Engagement (36460)				
Salaries - Professional	70,739	71,850	73,990	75,050
Employee Benefits	31,388	36,550	36,550	36,660
Travel	447	2,530	2,530	2,530
Operating Expenses	121,566	129,270	134,180	141,500
Department Revenues	14,444	0	9,000	0
<b>Total - Communications and Engagement (36460):</b>	<b>238,584</b>	<b>240,200</b>	<b>256,250</b>	<b>255,740</b>
Development (36475)				
Salaries - Professional	6,946	6,650	7,410	7,540
Employee Benefits	1,988	2,360	2,360	2,360
Operating Expenses	240	0	0	500
Department Revenues	438	0	0	0
<b>Total - Development (36475):</b>	<b>9,612</b>	<b>9,010</b>	<b>9,770</b>	<b>10,400</b>
Common Exp Institutional Support (36508)				
Salaries - Administrative	0	640	0	260
Salaries - Professional	0	2,700	0	1,800
Employee Benefits	0	400	0	680
Operating Expenses	0	13,270	20,680	0
<b>Total - Common Exp Institutional Support (36508):</b>	<b>0</b>	<b>17,010</b>	<b>20,680</b>	<b>2,740</b>



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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
<b>Total - Institutional Support (450):</b>				
Salaries - Administrative	13,321	12,620	12,320	13,350
Salaries - Professional	82,961	89,050	89,490	92,600
Employee Benefits	40,022	45,890	46,310	46,400
Travel	543	3,310	3,310	2,530
Operating Expenses	146,002	406,790	421,770	414,100
Department Revenues	258,694	0	10,140	0
<b>Total</b>	541,543	557,660	583,340	568,980
 <b>Total - Institutional Support (45):</b>				
Salaries - Administrative	13,321	12,620	12,320	13,350
Salaries - Professional	82,961	89,050	89,490	92,600
Employee Benefits	40,022	45,890	46,310	46,400
Travel	543	3,310	3,310	2,530
Operating Expense	146,002	406,790	421,770	414,100
Department Revenues	258,694	0	10,140	0
<b>Total</b>	541,543	557,660	583,340	568,980
 <b>Physical Plant (50)</b>				
Physical Plant (500)				
Building Maintenance (36525)				
Salaries - Professional	21,323	22,900	23,620	23,990
Employee Benefits	9,761	6,620	10,650	10,000
Operating Expenses	7,036	39,350	21,630	38,150
Department Revenues	76,740	69,080	70,280	76,740
<b>Total - Building Maintenance (36525):</b>	114,860	137,950	126,180	148,880

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Custodial (36550)				
Salaries - Supporting	27,518	47,170	50,780	60,800
Employee Benefits	24,858	46,800	46,800	51,900
Operating Expenses	3,660	3,800	4,550	4,000
Total - Custodial (36550):	56,036	97,770	102,130	116,700
Utilities (36575)				
Operating Expenses	207,590	158,230	169,220	169,230
Total - Utilities (36575):	207,590	158,230	169,220	169,230
Physical Plant Pool (36579)				
Salaries - Supporting	0	2,000	0	1,170
Salaries - Professional	0	670	0	460
Employee Benefits	2,628	4,640	2,750	3,140
Operating Expenses	0	13,540	5,960	0
Total - Physical Plant Pool (36579):	2,628	20,850	8,710	4,770
Total - Physical Plant (500):				
Salaries - Supporting	27,518	49,170	50,780	61,970
Salaries - Professional	21,323	23,570	23,620	24,450
Employee Benefits	37,247	58,060	60,200	65,040
Operating Expenses	218,286	214,920	201,360	211,380
Department Revenues	76,740	69,080	70,280	76,740
Total	381,114	414,800	406,240	439,580

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Total - Physical Plant (50):				
Salaries - Supporting	27,518	49,170	50,780	61,970
Salaries - Professional	21,323	23,570	23,620	24,450
Employee Benefits	37,247	58,060	60,200	65,040
Operating Expense	218,286	214,920	201,360	211,380
Department Revenues	76,740	69,080	70,280	76,740
Total	<u>381,114</u>	<u>414,800</u>	<u>406,240</u>	<u>439,580</u>
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Residents Schol (36081)				
Operating Expenses	0	13,000	14,590	15,000
Total - COP Residents Schol (36081):	<u>0</u>	<u>13,000</u>	<u>14,590</u>	<u>15,000</u>
COP Scholarship Pool (36090)				
Operating Expenses	0	4,710	0	0
Total - COP Scholarship Pool (36090):	<u>0</u>	<u>4,710</u>	<u>0</u>	<u>0</u>
Student Recruitment Schol (36376)				
Operating Expenses	493	0	0	0
Total - Student Recruitment Schol (36376):	<u>493</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
COP Scholarships (36600)				
Operating Expenses	0	180,000	204,380	360,000
Total - COP Scholarships (36600):	<u>0</u>	<u>180,000</u>	<u>204,380</u>	<u>360,000</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	493	197,710	218,970	375,000
Total	<u>493</u>	<u>197,710</u>	<u>218,970</u>	<u>375,000</u>
Total - Scholarships and Fellowships (55):				
Operating Expense	493	197,710	218,970	375,000
Total	<u>493</u>	<u>197,710</u>	<u>218,970</u>	<u>375,000</u>
Total Education and General				
Salaries - Administrative	315,608	94,430	92,170	330,030
Salaries - Academic	4,133,595	3,123,820	3,066,910	3,359,920
Salaries - Supporting	361,654	469,450	467,390	523,230
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Salaries - Professional	767,742	749,680	751,110	704,370
Employee Benefits	1,610,501	1,606,820	1,609,030	1,750,690
Travel	86,555	122,670	124,340	138,170
Operating Expense	1,215,081	2,527,640	2,486,740	1,941,050
Department Revenues	420,610	128,210	155,510	135,740
Total	<u>8,975,471</u>	<u>8,914,220</u>	<u>8,844,700</u>	<u>9,017,700</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	672,948	671,000	670,980	670,980
Total E & G Mandatory Transfers:	672,948	671,000	670,980	670,980
Non-Mandatory Transfers				
Transfers to Unexpended Plant	24,720	20,700	20,640	20,640
Transfers to Renew and Replace	563,953	0	0	0
Transfers to Retire of Indebtedness	35,432	0	0	0
Intrafund Transfers Out	99,704	245,050	244,720	244,720
Transfers from Renew and Replace	-661,000	-661,000	-661,000	-1,545,900
Transfers from Restricted	-826	0	0	0
Total E & G Non-Mandatory Transfers:	61,983	-395,250	-395,640	-1,280,540
Total E & G Transfers	734,931	275,750	275,340	-609,560

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	315,608	94,430	92,170	330,030
Salaries - Academic	4,133,595	3,123,820	3,066,910	3,359,920
Salaries - Supporting	361,654	469,450	467,390	523,230
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Salaries - Professional	767,742	749,680	751,110	704,370
Employee Benefits	1,610,501	1,606,820	1,609,030	1,750,690
Travel	86,555	122,670	124,340	138,170
Operating Expense	1,215,081	2,527,640	2,486,740	1,941,050
Department Revenues	420,610	128,210	155,510	135,740
E & G Transfers	734,931	275,750	275,340	-609,560
<b>Total</b>	<b>9,710,402</b>	<b>9,189,970</b>	<b>9,120,040</b>	<b>8,408,140</b>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
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  
July Budget 2024-25

	Actual 2022-23	October 2023-24	Estimated 2023-24	July 2024-25
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
<hr style="border: 0.5px solid black;"/>				
Non-Mandatory Transfers				
Total Auxiliary Non-Mandatory Transfers:	0	0	0	0
<hr style="border: 0.5px solid black;"/>				
Total Auxiliary Transfers	0	0	0	0
<hr style="border: 0.5px solid black;"/>				
Total Auxiliary Enterprises (Expenditures & Transfers)				
Total Unrestricted				
Salaries - Administrative	315,608	94,430	92,170	330,030
Salaries - Academic	4,133,595	3,123,820	3,066,910	3,359,920
Salaries - Supporting	361,654	469,450	467,390	523,230
Salaries - Medical Residents	64,125	91,500	91,500	134,500
Salaries - Professional	767,742	749,680	751,110	704,370
Employee Benefits	1,610,501	1,606,820	1,609,030	1,750,690
Travel	86,555	122,670	124,340	138,170
Operating Expenses	1,215,081	2,527,640	2,486,740	1,941,050
Department Revenues	420,610	128,210	155,510	135,740
E & G Transfers and Auxiliary Transfers	734,931	275,750	275,340	-609,560
Total	9,710,402	9,189,970	9,120,040	8,408,140



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Summary of Restricted Current Funds Available and Applied  
 July Budget 2024-25

	Actual 2022-23	October Budget 2023-24	Estimated Budget 2023-24	% Change Estimated Over Actual	July Budget 2024-25	% Change July Over Estimated
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Restricted Revenues						
9004 Tuition and Fees	15,656	0	0	-100.00	0	0.00
9005 Federal Grants and Contracts	177,223	0	0	-100.00	0	0.00
9035 State Grants and Contracts	122,340	58,700	58,700	-52.02	58,700	0.00
9045 Private Grants & Contracts	136,081	40,500	40,500	-70.24	40,500	0.00
Total Restricted Revenues	451,300	99,200	99,200	-78.02	99,200	0.00
Restricted Expenditures						
9205 Instruction	45,525	16,000	16,000	-64.85	16,000	0.00
9210 Research	497	2,000	2,000	302.41	2,000	0.00
9215 Public Service	259,349	29,500	29,500	-88.63	29,500	0.00
9240 Scholarships and Fellowships	79,305	50,900	50,900	-35.82	50,900	0.00
Total Restricted Expenditures	384,676	98,400	98,400	-74.42	98,400	0.00