



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
OPERATING BUDGET
2022-2023

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 OCTOBER REVISED BUDGET 2022-2023
 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 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23	% Change Over Actual
Unrestricted Current Fund Balances				
at Beginning of Period				
Allocation for Encumbrances	218,058	115,900	57,100	-73.8
Allocation for Working Capital	18,192	214,900	79,900	339.2
Special Allocations	234,400	234,400	492,400	110.1
Unallocated Balance	2,711,240	0	2,484,100	-08.4
Total Unrestricted Current Fund Balances	3,181,890	565,200	3,113,500	-02.1
Revenues				
Education and General				
Tuition and Fees	9,408,867	8,117,900	8,276,200	-12.0
Federal Grants and Contracts	96,777	0	0	-100.0
Private Grants & Contracts	1,044	0	200	-80.8
Private Gifts	71,300	71,300	71,300	00.0
Sales and Services of Other Activities	579,575	92,300	94,100	-83.8
Other Sources	11,067	5,000	5,300	-52.1
Total Education and General	10,168,630	8,286,500	8,447,100	-16.9
Sales & Services of Aux Enterprises				
Total Revenues	10,168,630	8,286,500	8,447,100	-16.9
Expenditures and Transfers				
Education and General				
Instruction	5,575,416	5,782,400	6,421,800	15.2
Research	123,827	99,800	461,500	272.7
Public Service	0	0	470,000	00.0
Academic Support	1,361,854	1,466,100	1,567,500	15.1
Student Services	559,468	663,300	841,000	50.3
Institutional Support	509,084	515,400	548,600	07.8
Operation & Maintenance of Plant	396,872	343,400	446,700	12.6
Scholarships and Fellowships	185,372	13,000	0	-100.0
Total Education and General	8,711,893	8,883,400	10,757,100	23.5
Mandatory Transfers for:				
Principal and Interest	675,123	672,900	673,100	-00.3
Total Mandatory Transfers	675,123	672,900	673,100	-00.3
Non-Mandatory Transfers for:				
Transfers to Unexpended Plant Fund	29,220	2,900	2,900	-90.1
Transfers to Renewal & Replacements	661,000	0	0	-100.0

ETSU
Summary Of Unrestricted Current Funds Available And Applied
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23	% Change Over Actual
Transfers to Other Funds	159,736	156,200	159,300	-00.3
Transfers from Renewal & Replacements	0	-1,428,900	-661,000	00.0
Total Non-Mandatory Transfers	849,956	-1,269,800	-498,800	-158.7
Total Education and General	10,236,972	8,286,500	10,931,400	06.8
Auxiliary Enterprises Expenditures				
Total Auxiliary Expenditures	0	0	0	00.0
Mandatory Transfers for:				
Total Mandatory Transfers	0	0	0	00.0
Non-Mandatory Transfers for:				
Total Non-Mandatory Transfers	0	0	0	00.0
Total Auxiliary Enterprises	0	0	0	00.0
Total Expenditures And Transfers	10,236,972	8,286,500	10,931,400	06.8
Other				00.0
				00.0
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	57,117	115,900	57,100	00.0
Allocation for Working Capital	79,941	214,900	79,900	-00.1
Special Allocations	492,400	234,400	492,200	00.0
Unallocated Balance	2,484,090	0	0	-100.0
Total Unrestricted Current Fund Balances	3,113,548	565,200	629,200	-79.8

ETSU
Special Allocations
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23
At Beginning of Period			
2% to 5% Reserve	234,400	234,400	234,400
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			258,000
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	234,400	234,400	492,400
At End of Period			
2% to 5% Reserve	492,400	234,400	234,200
Allocation for Compensated Absences			
Allocation for Student Activity Fees			
Allocation for Technology Access Fees			
Allocation for Auxiliary Contingency			
Allocation for Specialized Academic Course Fees			
Allocation for Unexpended Contracts			
Allocation for Conferences and Institutes			
Allocation for Floyd Scholarship			
Allocation for RODP			
Allocation for Res/Spec Program			
Allocation for OPEB			258,000
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
October Budget 2022-23

	Actual 2021-22	July Budget 2022-23	October Budget 2022-23
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	492,400	234,400	492,200

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Actual 2021-22

UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
Instruction	3,537,457	281,436	1,160,343	12,718	583,462	0	5,575,416	64.00
Research	0	638	0	0	106,189	17,000	123,827	1.42
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	696,636	87,861	239,429	8,793	329,135	0	1,361,854	15.63
Student Services	246,777	99,709	142,550	14,707	55,725	0	559,468	6.42
Institutional Support	70,216	0	33,663	951	404,254	0	509,084	5.84
Oper & Maint of Plant	20,518	35,349	52,619	0	288,386	0	396,872	4.56
Scholarships & Fellow	0	0	0	0	185,372	0	185,372	2.13
Total Educational and General	4,571,604	504,993	1,628,604	37,169	1,952,523	17,000	8,711,893	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,571,604	504,993	1,628,604	37,169	1,952,523	17,000	8,711,893	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,657,700	270,600	1,163,700	55,300	635,100	0	5,782,400	65.09
Research	0	0	0	0	99,800	0	99,800	1.12
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	772,500	99,800	237,100	28,600	328,100	0	1,466,100	16.50
Student Services	299,000	97,400	158,500	34,900	73,500	0	663,300	7.47
Institutional Support	93,700	1,700	38,300	2,000	379,700	0	515,400	5.80
Oper & Maint of Plant	23,700	44,900	51,000	0	223,800	0	343,400	3.87
Scholarships & Fellow	0	0	0	0	13,000	0	13,000	0.15
Total Educational and General	4,846,600	514,400	1,648,600	120,800	1,753,000	0	8,883,400	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,846,600	514,400	1,648,600	120,800	1,753,000	0	8,883,400	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	3,603,200	224,000	1,147,000	55,700	1,391,900	0	6,421,800	59.70
Research	0	0	0	0	461,500	0	461,500	4.29
Public Service	0	0	0	0	470,000	0	470,000	4.37
Academic Support	757,100	96,700	237,100	28,600	448,000	0	1,567,500	14.57
Student Services	423,200	97,400	158,500	37,200	124,700	0	841,000	7.82
Institutional Support	99,400	100	35,300	2,500	411,300	0	548,600	5.10
Oper & Maint of Plant	21,800	44,900	34,400	0	345,600	0	446,700	4.15
Scholarships & Fellow	0	0	0	0	0	0	0	0.00
Total Educational and General	4,904,700	463,100	1,612,300	124,000	3,653,000	0	10,757,100	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,904,700	463,100	1,612,300	124,000	3,653,000	0	10,757,100	

ETSU
Detail Of Transfers
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	675,123	672,890	673,110
Transfer from Other Funds to ROI	0	0	0
Loan Fund Matching-NDSL			
Loan Fund Matching	0	0	0
Renewals and Replacements:			
Renewal and Replacements	0	0	0
Total E&G Mandatory Transfers	675,123	672,890	673,110
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Transfers to Unexpended Plant	29,220	2,870	2,930
Transfers from Unexpended Plant	0	0	0
Renewals and Replacements:			
Transfers to Renew and Replace	661,000	0	0
Transfers from Renew and Replace	0	-1,428,930	-661,000
Other:			
Transfers to Other Funds	0	35,260	0
Transfer to Unrestricted	0	120,950	123,310
Transfer to Restricted	0	0	0
Transfer to Loan Fund	0	0	0
Transfers to Endowment	0	0	0
Transfers to Retire of Indebtedness	41,882	0	35,950
Intrafund Transfers Out	117,854	0	0
Transfer to Reserves	0	0	0
Transfers from Other Funds	0	0	0
Transfers from Debt Retirement	0	0	0
Transfers from Unrestricted E and G	0	0	0
Transfers from Restricted	0	0	0
Transfers from Endowment	0	0	0
Intrafund Transfers In	0	0	0
Transfer from Reserves	0	0	0
Total E&G Non-Mandatory Transfers	849,956	-1,269,850	-498,810
Total Educational And General	1,525,079	-596,960	174,300
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:			

ETSU
Detail Of Transfers
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
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	1,525,079	-596,960	174,300

ETSU
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Actual 2021-22

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	26,319	0	0	286,841	0	2,756	0	0	315,916	0	315,916
Academic	3,356,970	0	0	227,841	0	0	0	0	3,584,811	0	3,584,811
Supporting	135,936	638	0	87,861	99,709	0	35,349	0	359,493	0	359,493
Students	0	0	0	0	0	0	0	0	0	0	0
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	154,168	0	0	181,954	246,777	67,460	20,518	0	670,877	0	670,877
Total Salaries	3,818,893	638	0	784,497	346,486	70,216	55,867	0	5,076,597	0	5,076,597
Employee Benefits											
FICA	268,019	0	0	48,221	25,665	5,002	3,806	0	350,713	0	350,713
Retirement	400,057	0	0	89,237	50,491	7,240	9,087	0	556,112	0	556,112
Insurance	417,208	0	0	74,062	49,120	20,824	27,520	0	588,734	0	588,734
Unemployment Compensation	5,277	0	0	1,009	501	97	75	0	6,959	0	6,959
Other	69,782	0	0	26,900	16,773	500	12,131	0	126,086	0	126,086
Total Benefits	1,160,343	0	0	239,429	142,550	33,663	52,619	0	1,628,604	0	1,628,604
Total Personal Serv.	4,979,236	638	0	1,023,926	489,036	103,879	108,486	0	6,705,201	0	6,705,201
Other											
Travel	12,718	0	0	8,793	14,707	951	0	0	37,169	0	37,169
Operating Expense Budget	0	0	0	0	0	0	0	0	0	0	0
Printing, Duplicating, Film Processing	5,822	0	0	1,247	929	6,452	0	0	14,450	0	14,450
Capital Expenditure Budget	0	0	0	0	0	0	0	0	0	0	0
Capitalized Software	0	0	0	0	0	0	0	0	0	0	0
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Communications & Shipping	18,538	0	0	4,565	4,445	2,739	0	0	30,287	0	30,287
Cost											
Maintenance/Repairs	12,442	0	0	0	0	0	1,447	0	13,889	0	13,889
Professional/Admin. Services	385,224	87,561	0	197,831	6,113	153,473	1,080	0	831,282	0	831,282
Supplies	101,803	11,257	0	125,045	42,578	2,433	5,279	0	288,395	0	288,395
Rental & Insurance	27,177	0	0	0	2,036	7,318	0	0	36,531	0	36,531
Motor Vehicle Operation	0	0	0	0	0	0	0	0	0	0	0
Awards & Idemities	0	1,000	0	0	0	0	0	0	1,000	0	1,000
Grants & Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Services & Expenses	250	0	0	0	0	0	0	0	250	0	250
Stores for Resale	0	0	0	0	0	0	0	0	0	0	0
Equipment	0	17,000	0	0	0	0	0	0	17,000	0	17,000
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0	0
Improvements Other Than Buildings	0	0	0	0	0	0	0	0	0	0	0
Dept Revenue & Service Charges	32,206	6,371	0	447	-376	231,839	169,010	0	439,497	0	439,497
Library Holdings & Bindings	0	0	0	0	0	0	0	0	0	0	0
Scholarships	0	0	0	0	0	0	0	185,372	185,372	0	185,372
Total Other	596,180	123,189	0	337,928	70,432	405,205	288,386	185,372	2,006,692	0	2,006,692
Total E & G	5,575,416	123,827	0	1,361,854	559,468	509,084	396,872	185,372	8,711,893	0	8,711,893
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	1,525,079	0	1,525,079
Grand Total	5,575,416	123,827	0	1,361,854	559,468	509,084	396,872	185,372	10,236,972	0	10,236,972

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	33,160	0	0	292,280	0	13,960	0	0	339,400	0	339,400
Academic	3,492,270	0	0	289,140	0	0	0	0	3,781,410	0	3,781,410
Supporting	121,090	0	0	99,760	97,390	1,730	44,900	0	364,870	0	364,870
Students	4,000	0	0	0	0	0	0	0	4,000	0	4,000
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	132,280	0	0	191,030	299,000	79,780	23,690	0	725,780	0	725,780
Total Salaries	3,928,300	0	0	872,210	396,390	95,470	68,590	0	5,360,960	0	5,360,960
Employee Benefits											
FICA	244,953	0	0	49,903	33,362	8,052	10,729	0	346,999	0	346,999
Retirement	417,874	0	0	85,132	56,914	13,736	18,303	0	591,959	0	591,959
Insurance	455,577	0	0	92,813	62,049	14,975	19,955	0	645,369	0	645,369
Unemployment Compensation	4,887	0	0	996	666	161	214	0	6,924	0	6,924
Other	40,379	0	0	8,226	5,500	1,327	1,769	0	57,201	0	57,201
Total Benefits	1,163,670	0	0	237,070	158,491	38,251	50,970	0	1,648,452	0	1,648,452
Total Personal Serv.	5,091,970	0	0	1,109,280	554,881	133,721	119,560	0	7,009,412	0	7,009,412
Other											
Travel	55,300	0	0	28,600	34,925	2,000	0	0	120,825	0	120,825
Operating Expense Budget	635,140	99,840	0	328,060	73,545	379,740	112,230	0	1,628,555	0	1,628,555
Printing, Duplicating, Film Processing	0	0	0	0	0	0	0	0	0	0	0
Capital Expenditure Budget	0	0	0	0	0	0	0	0	0	0	0
Capitalized Software	0	0	0	0	0	0	0	0	0	0	0
Utilities & Fuel	0	0	0	0	0	0	111,570	0	111,570	0	111,570
Communications & Shipping Cost	0	0	0	0	0	0	0	0	0	0	0
Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0
Professional/Admin. Services	0	0	0	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0	0	0	0
Rental & Insurance	0	0	0	0	0	0	0	0	0	0	0
Motor Vehicle Operation	0	0	0	0	0	0	0	0	0	0	0
Awards & Idemnitities	0	0	0	0	0	0	0	0	0	0	0
Grants & Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Services & Expenses	0	0	0	0	0	0	0	0	0	0	0
Stores for Resale	0	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0	0
Improvements Other Than Buildings	0	0	0	0	0	0	0	0	0	0	0
Dept Revenue & Service Charges	0	0	0	0	0	0	0	0	0	0	0
Library Holdings & Bindings	0	0	0	0	0	0	0	0	0	0	0
Scholarships	0	0	0	0	0	0	0	13,000	13,000	0	13,000
Total Other	690,440	99,840	0	356,660	108,470	381,740	223,800	13,000	1,873,950	0	1,873,950
Total E & G	5,782,410	99,840	0	1,465,940	663,351	515,461	343,360	13,000	8,883,362	0	8,883,362
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-596,960	0	-596,960
Grand Total	5,782,410	99,840	0	1,465,940	663,351	515,461	343,360	13,000	8,286,402	0	8,286,402

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	990	0	0	305,800	0	12,880	0	0	319,670	0	319,670
Academic	3,467,380	0	0	260,300	124,060	0	0	0	3,851,740	0	3,851,740
Supporting	123,450	0	0	96,710	97,390	70	44,900	0	362,520	0	362,520
Students	2,000	0	0	0	0	0	0	0	2,000	0	2,000
Medical Residents	98,510	0	0	0	0	0	0	0	98,510	0	98,510
Professional	134,780	0	0	191,030	299,100	86,550	21,820	0	733,280	0	733,280
Total Salaries	3,827,110	0	0	853,840	520,550	99,500	66,720	0	5,367,720	0	5,367,720
Employee Benefits											
FICA	253,939	0	0	52,487	35,090	7,818	7,625	0	356,959	0	356,959
Retirement	418,759	0	0	86,554	57,865	12,892	12,574	0	588,644	0	588,644
Insurance	407,060	0	0	84,136	56,248	12,532	12,223	0	572,199	0	572,199
Unemployment Compensation	5,161	0	0	1,067	713	159	155	0	7,255	0	7,255
Other	62,051	0	0	12,825	8,574	1,910	1,863	0	87,223	0	87,223
Total Benefits	1,146,970	0	0	237,069	158,490	35,311	34,440	0	1,612,280	0	1,612,280
Total Personal Serv.	4,974,080	0	0	1,090,909	679,040	134,811	101,160	0	6,980,000	0	6,980,000
Other											
Travel	55,740	0	0	28,600	37,180	2,500	0	0	124,020	0	124,020
Operating Expense Budget	1,361,510	455,940	470,000	438,860	119,520	404,350	134,380	0	3,384,560	0	3,384,560
Printing, Duplicating, Film Processing	0	0	0	40	20	0	0	0	60	0	60
Capital Expenditure Budget	0	0	0	0	0	0	0	0	0	0	0
Capitalized Software	0	0	0	0	0	0	0	0	0	0	0
Utilities & Fuel	0	0	0	0	0	0	207,590	0	207,590	0	207,590
Communications & Shipping Cost	0	0	0	0	0	0	0	0	0	0	0
Maintenance/Repairs	0	0	0	0	0	0	0	0	0	0	0
Professional/Admin. Services	13,140	0	0	7,500	1,050	4,640	3,600	0	29,930	0	29,930
Supplies	16,710	4,630	0	1,480	3,930	20	0	0	26,770	0	26,770
Rental & Insurance	0	0	0	0	0	350	0	0	350	0	350
Motor Vehicle Operation	0	0	0	0	0	0	0	0	0	0	0
Awards & Idemntities	0	0	0	0	0	0	0	0	0	0	0
Grants & Subsidies	0	0	0	0	0	0	0	0	0	0	0
Other Services & Expenses	10	0	0	0	0	0	0	0	10	0	10
Stores for Resale	0	0	0	0	0	0	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	0	0	0	0	0	0	0
Improvements Other Than Buildings	0	0	0	0	0	0	0	0	0	0	0
Dept Revenue & Service Charges	550	890	0	70	140	1,960	0	0	3,610	0	3,610
Library Holdings & Bindings	0	0	0	0	0	0	0	0	0	0	0
Scholarships	0	0	0	0	0	0	0	0	0	0	0
Total Other	1,447,660	461,460	470,000	476,550	161,840	413,820	345,570	0	3,776,900	0	3,776,900
Total E & G	6,421,740	461,460	470,000	1,567,459	840,880	548,631	446,730	0	10,756,900	0	10,756,900
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	174,300	0	174,300
Grand Total	6,421,740	461,460	470,000	1,567,459	840,880	548,631	446,730	0	10,931,200	0	10,931,200

ETSU
Current Fund Revenues
October Budget 2022-23

	ACTUAL 2021-22	JULY 2022-23	OCTOBER 2022-23
Education and General			
Tuition and Fees			
Mandatory Fees			
Maintenance Fees	9,182,810	7,928,240	8,082,930
Debt Service Fees	56,005	47,150	48,060
General Access			
PSF Graduation Fee Pharmacy	2,192	1,850	1,880
PSF Drop Add Fee Pharmacy	3,653	3,080	3,140
PSF Online Textbook Fee - COP	12,750	10,430	10,650
Technology Access Fee	72,076	60,680	61,860
Student Activity Fee	41,882	34,850	35,530
Facilities Fee	29,220	24,600	25,080
Sustainable Campus Fee	3,409	2,870	2,930
International Fee	4,870	4,100	4,180
Total Mandatory Fees	9,408,867	8,117,850	8,276,240
Non-Mandatory Fees			
Specialized Academic Course Fee			
Total Non-Mandatory Fees	0	0	0
Total Tuition & Fees	9,408,867	8,117,850	8,276,240
Federal Grants and Contracts	96,777	0	0
Private Grants & Contracts	1,044	0	240
Private Gifts	71,300	71,300	71,300
Sales & Services of Educ. Activities			
Total Sales & Services of Educ. Activities	0	0	0
Sales & Services of Other Activities			
Athletics	109,575	92,250	94,050
Other Sales and Services Other	470,000	0	0
Total Sales & Services of Other Activities	579,575	92,250	94,050
Other Sources			
Miscellaneous	9,875	5,000	5,270
Insurance Health Incentives	1,192	0	0
Total Other Sources	11,067	5,000	5,270

ETSU
Current Fund Revenues
October Budget 2022-23

	ACTUAL 2021-22	JULY 2022-23	OCTOBER 2022-23
Total Educational & General	10,168,630	8,286,400	8,447,100
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0
Total Revenues	10,168,630	8,286,400	8,447,100

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Education and General			
Instruction (20)			
Instruction (200)			
COP IPE Initiatives			
Operating Expenses	13,500	125,000	568,150
Total - COP IPE Initiatives:	<u>13,500</u>	<u>125,000</u>	<u>568,150</u>
Pharmaceutical Sciences			
Salaries - Academic	1,228,135	1,176,470	1,275,350
Salaries - Supporting	42,719	42,600	42,600
Salaries - Students	0	2,000	1,000
Salaries - Professional	79,033	78,010	80,510
Employee Benefits	392,247	389,720	389,720
Travel	1,338	17,500	17,640
Operating Expenses	39,830	30,070	34,610
Department Revenues	2,228	0	70
Total - Pharmaceutical Sciences:	<u>1,785,530</u>	<u>1,736,370</u>	<u>1,841,500</u>
Teaching Services - Pharm Sciences			
Operating Expenses	46,463	35,590	49,380
Department Revenues	3,247	0	450
Total - Teaching Services - Pharm Sciences:	<u>49,710</u>	<u>35,590</u>	<u>49,830</u>
Teaching Services-Pharm Practice			
Salaries - Academic	125	7,500	7,500
Employee Benefits	36	0	0
Travel	96	0	0
Operating Expenses	186,188	234,000	239,000
Department Revenues	26,442	0	0
Total - Teaching Services-Pharm Practice:	<u>212,887</u>	<u>241,500</u>	<u>246,500</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Pharmacy Practice			
Salaries - Administrative	22,268	27,170	0
Salaries - Academic	1,883,619	1,939,320	1,807,370
Salaries - Supporting	32,748	35,690	35,690
Employee Benefits	582,545	600,650	600,650
Travel	8,810	9,000	9,000
Operating Expenses	81,802	28,000	30,600
Department Revenues	439	0	30
Total - Pharmacy Practice:	<u>2,612,231</u>	<u>2,639,830</u>	<u>2,483,340</u>
COP Residents			
Salaries - Medical Residents	145,500	145,500	98,510
Employee Benefits	28,931	35,700	19,000
Travel	361	16,300	16,300
Operating Expenses	20,300	30,000	31,330
Department Revenues	98	0	0
Total - COP Residents:	<u>195,190</u>	<u>227,500</u>	<u>165,140</u>
Continuing Educ Pharmacy			
Operating Expenses	15,000	15,000	10,000
Total - Continuing Educ Pharmacy:	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>
Instruction Additional Compensation			
Salaries - Administrative	4,051	5,000	0
Salaries - Academic	88,115	84,700	96,800
Employee Benefits	24,079	26,010	26,010
Total - Instruction Additional Compensation:	<u>116,245</u>	<u>115,710</u>	<u>122,810</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Technology Access Fee COP			
Operating Expenses	72,076	60,680	61,860
Total - Technology Access Fee COP:	72,076	60,680	61,860
Faculty Recruitment			
Salaries - Academic	0	5,000	5,000
Employee Benefits	0	380	380
Travel	0	3,500	3,500
Operating Expenses	0	5,000	5,000
Total - Faculty Recruitment:	0	13,880	13,880
General Academics Pool			
Salaries - Administrative	0	990	990
Salaries - Academic	0	142,470	142,470
Salaries - Supporting	0	7,610	7,610
Salaries - Professional	0	4,940	4,940
Employee Benefits	43,153	41,980	41,980
Operating Expenses	27,177	25,340	313,230
Total - General Academics Pool:	70,330	223,330	511,220
Experiential Programs			
Salaries - Academic	156,976	136,810	132,890
Salaries - Supporting	60,469	35,190	37,550
Salaries - Students	0	2,000	1,000
Salaries - Professional	75,135	49,330	49,330
Employee Benefits	89,352	69,230	69,230
Travel	1,957	0	300
Operating Expenses	48,799	46,460	48,210
Department Revenues	-248	0	0
Total - Experiential Programs:	432,440	339,020	338,510

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
DPS Student Travel			
Travel	0	9,000	9,000
Total - DPS Student Travel:	<u>0</u>	<u>9,000</u>	<u>9,000</u>
DPP Student Travel			
Travel	156	0	0
Operating Expenses	121	0	0
Total - DPP Student Travel:	<u>277</u>	<u>0</u>	<u>0</u>
 Total - Instruction (200):			
Salaries - Administrative	26,319	33,160	990
Salaries - Academic	3,356,970	3,492,270	3,467,380
Salaries - Supporting	135,936	121,090	123,450
Salaries - Students	0	4,000	2,000
Salaries - Medical Residents	145,500	145,500	98,510
Salaries - Professional	154,168	132,280	134,780
Employee Benefits	1,160,343	1,163,670	1,146,970
Travel	12,718	55,300	55,740
Operating Expenses	551,256	635,140	1,391,370
Department Revenues	32,206	0	550
Total	<u>5,575,416</u>	<u>5,782,410</u>	<u>6,421,740</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total - Instruction (20):			
Salaries - Administrative	26,319	33,160	990
Salaries - Academic	3,356,970	3,492,270	3,467,380
Salaries - Supporting	135,936	121,090	123,450
Salaries - Students	0	4,000	2,000
Salaries - Medical Residents	145,500	145,500	98,510
Salaries - Professional	154,168	132,280	134,780
Employee Benefits	1,160,343	1,163,670	1,146,970
Travel	12,718	55,300	55,740
Operating Expense	551,256	635,140	1,391,370
Department Revenues	32,206	0	550
 Total	 <u>5,575,416</u>	 <u>5,782,410</u>	 <u>6,421,740</u>
 Research (25)			
Research (250)			
DPS Research Support			
Operating Expenses	0	98,840	98,840
Total - DPS Research Support:	<u>0</u>	<u>98,840</u>	<u>98,840</u>
 Research & Improvement - Pharmacy			
Operating Expenses	83	0	178,830
Department Revenues	438	0	0
Total - Research & Improvement - Pharmacy:	<u>521</u>	<u>0</u>	<u>178,830</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Research and Imp Dean Pharm			
Operating Expenses	30,255	1,000	33,350
Department Revenues	62	0	0
Total - Research and Imp Dean Pharm:	<u>30,317</u>	<u>1,000</u>	<u>33,350</u>
Res Imp Pharm Sciences			
Salaries - Supporting	638	0	0
Operating Expenses	11,174	0	119,080
Capital Outlay	17,000	0	0
Department Revenues	5,871	0	890
Total - Res Imp Pharm Sciences:	<u>34,683</u>	<u>0</u>	<u>119,970</u>
Res Imp Acad Affairs			
Operating Expenses	58,306	0	10,990
Total - Res Imp Acad Affairs:	<u>58,306</u>	<u>0</u>	<u>10,990</u>
Research DPP N. Hagemeyer			
Operating Expenses	0	0	8,860
Total - Research DPP N. Hagemeyer:	<u>0</u>	<u>0</u>	<u>8,860</u>
research DPP K. Dowling			
Operating Expenses	0	0	4,530
Total - research DPP K. Dowling:	<u>0</u>	<u>0</u>	<u>4,530</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Research DPP J. Gray Operating Expenses	0	0	1,660
Total - Research DPP J. Gray:	<u>0</u>	<u>0</u>	<u>1,660</u>
Com Exp Research Pharm Operating Expenses	0	0	4,430
Total - Com Exp Research Pharm:	<u>0</u>	<u>0</u>	<u>4,430</u>
Total - Research (250):			
Salaries - Supporting	638	0	0
Operating Expenses	99,818	99,840	460,570
Capital Outlay	17,000	0	0
Department Revenues	6,371	0	890
Total	<u>123,827</u>	<u>99,840</u>	<u>461,460</u>
Total - Research (25):			
Salaries - Supporting	638	0	0
Operating Expense	99,818	99,840	460,570
Capital Outlay	17,000	0	0
Department Revenues	6,371	0	890
Total	<u>123,827</u>	<u>99,840</u>	<u>461,460</u>
Public Service (30)			
Public Service (300)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
CPEAO			
Operating Expenses	0	0	470,000
Total - CPEAO:	<u>0</u>	<u>0</u>	<u>470,000</u>
Total - Public Service (300):			
Operating Expenses	0	0	470,000
Total	<u>0</u>	<u>0</u>	<u>470,000</u>
Total - Public Service (30):			
Operating Expense	0	0	470,000
Total	<u>0</u>	<u>0</u>	<u>470,000</u>
Academic Support (35)			
Academic Support (350)			
Dean College of Pharmacy			
Salaries - Administrative	286,841	281,100	281,100
Salaries - Academic	105,823	107,130	107,130
Salaries - Supporting	42,263	41,830	41,830
Salaries - Professional	4,401	0	0
Employee Benefits	108,053	94,610	94,610
Travel	8,493	20,000	20,000
Operating Expenses	126,100	100,320	108,090
Department Revenues	582	0	70
Total - Dean College of Pharmacy:	<u>682,556</u>	<u>644,990</u>	<u>652,830</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Library			
Operating Expenses	169,542	114,760	115,920
Total - Library:	<u>169,542</u>	<u>114,760</u>	<u>115,920</u>
Assoc Dean Academic Affairs			
Salaries - Administrative	0	0	13,520
Salaries - Academic	122,018	171,490	142,650
Salaries - Supporting	45,598	54,520	51,470
Salaries - Professional	177,553	183,770	183,770
Employee Benefits	119,713	131,130	131,130
Travel	300	8,600	8,600
Operating Expenses	33,046	112,980	153,000
Department Revenues	-135	0	0
Total - Assoc Dean Academic Affairs:	<u>498,093</u>	<u>662,490</u>	<u>684,140</u>
Com Exp Academic Adm Phar			
Salaries - Administrative	0	11,180	11,180
Salaries - Academic	0	10,520	10,520
Salaries - Supporting	0	3,410	3,410
Salaries - Professional	0	7,260	7,260
Employee Benefits	11,663	11,330	11,330
Operating Expenses	0	0	70,870
Total - Com Exp Academic Adm Phar:	<u>11,663</u>	<u>43,700</u>	<u>114,570</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total - Academic Support (350):			
Salaries - Administrative	286,841	292,280	305,800
Salaries - Academic	227,841	289,140	260,300
Salaries - Supporting	87,861	99,760	96,710
Salaries - Professional	181,954	191,030	191,030
Employee Benefits	239,429	237,070	237,070
Travel	8,793	28,600	28,600
Operating Expenses	328,688	328,060	447,880
Department Revenues	447	0	70
 Total	<hr/> 1,361,854 <hr/>	<hr/> 1,465,940 <hr/>	<hr/> 1,567,460 <hr/>
 Total - Academic Support (35):			
Salaries - Administrative	286,841	292,280	305,800
Salaries - Academic	227,841	289,140	260,300
Salaries - Supporting	87,861	99,760	96,710
Salaries - Professional	181,954	191,030	191,030
Employee Benefits	239,429	237,070	237,070
Travel	8,793	28,600	28,600
Operating Expense	328,688	328,060	447,880
Department Revenues	447	0	70
 Total	<hr/> 1,361,854 <hr/>	<hr/> 1,465,940 <hr/>	<hr/> 1,567,460 <hr/>
 Student Services (40) Student Services (400)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Student Activity Support			
Travel	8,832	17,425	18,110
Operating Expenses	30,582	17,425	35,530
Total - Student Activity Support:	<u>39,414</u>	<u>34,850</u>	<u>53,640</u>
GCOP Student Travel			
Travel	130	10,000	10,000
Total - GCOP Student Travel:	<u>130</u>	<u>10,000</u>	<u>10,000</u>
Assoc Dean Student Serv			
Salaries - Academic	0	0	124,060
Salaries - Supporting	99,709	94,450	94,450
Salaries - Professional	246,777	287,790	287,890
Employee Benefits	130,913	149,070	149,070
Travel	0	2,500	4,070
Operating Expenses	17,126	20,600	19,920
Department Revenues	1,041	0	140
Total - Assoc Dean Student Serv:	<u>495,566</u>	<u>554,410</u>	<u>679,600</u>
Com Exp Student Services			
Salaries - Supporting	0	2,940	2,940
Salaries - Professional	0	11,210	11,210
Employee Benefits	11,637	9,420	9,420
Operating Expenses	0	0	31,000
Department Revenues	-1,500	0	0
Total - Com Exp Student Services:	<u>10,137</u>	<u>23,570</u>	<u>54,570</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Student Recruitment			
Travel	5,745	5,000	5,000
Operating Expenses	8,393	35,520	38,070
Department Revenues	83	0	0
Total - Student Recruitment:	<u>14,221</u>	<u>40,520</u>	<u>43,070</u>
Total - Student Services (400):			
Salaries - Academic	0	0	124,060
Salaries - Supporting	99,709	97,390	97,390
Salaries - Professional	246,777	299,000	299,100
Employee Benefits	142,550	158,490	158,490
Travel	14,707	34,925	37,180
Operating Expenses	56,101	73,545	124,520
Department Revenues	-376	0	140
Total	<u>559,468</u>	<u>663,350</u>	<u>840,880</u>
Total - Student Services (40):			
Salaries - Academic	0	0	124,060
Salaries - Supporting	99,709	97,390	97,390
Salaries - Professional	246,777	299,000	299,100
Employee Benefits	142,550	158,490	158,490
Travel	14,707	34,925	37,180
Operating Expense	56,101	73,545	124,520
Department Revenues	-376	0	140
Total	<u>559,468</u>	<u>663,350</u>	<u>840,880</u>
Institutional Support (45)			
Institutional Support (450)			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
COP Ceremonial Expense			
Travel	919	0	500
Operating Expenses	28,749	27,750	27,790
Department Revenues	6,152	0	1,670
Total - COP Ceremonial Expense:	<u>35,820</u>	<u>27,750</u>	<u>29,960</u>
Finance and Administration			
Salaries - Administrative	2,756	12,990	11,910
Salaries - Supporting	0	1,660	0
Salaries - Professional	2,029	20,920	8,090
Employee Benefits	1,875	11,000	8,060
Total - Finance and Administration:	<u>6,660</u>	<u>46,570</u>	<u>28,060</u>
Pro Rata Administrative Costs			
Operating Expenses	0	223,970	223,970
Department Revenues	223,970	0	0
Total - Pro Rata Administrative Costs:	<u>223,970</u>	<u>223,970</u>	<u>223,970</u>
Communications and Engagement			
Salaries - Professional	59,146	49,430	69,020
Employee Benefits	29,655	25,210	25,210
Travel	32	2,000	2,000
Operating Expenses	143,435	128,020	130,740
Department Revenues	1,669	0	80
Total - Communications and Engagement:	<u>233,937</u>	<u>204,660</u>	<u>227,050</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Development			
Salaries - Professional	6,285	6,390	6,400
Employee Benefits	2,133	2,040	2,040
Operating Expenses	231	0	290
Department Revenues	48	0	210
Total - Development:	<u>8,697</u>	<u>8,430</u>	<u>8,940</u>
Common Exp Institutional Support			
Salaries - Administrative	0	970	970
Salaries - Supporting	0	70	70
Salaries - Professional	0	3,040	3,040
Operating Expenses	0	0	26,570
Total - Common Exp Institutional Support:	<u>0</u>	<u>4,080</u>	<u>30,650</u>
Total - Institutional Support (450):			
Salaries - Administrative	2,756	13,960	12,880
Salaries - Supporting	0	1,730	70
Salaries - Professional	67,460	79,780	86,550
Employee Benefits	33,663	38,250	35,310
Travel	951	2,000	2,500
Operating Expenses	172,415	379,740	409,360
Department Revenues	231,839	0	1,960
Total	<u>509,084</u>	<u>515,460</u>	<u>548,630</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total - Institutional Support (45):			
Salaries - Administrative	2,756	13,960	12,880
Salaries - Supporting	0	1,730	70
Salaries - Professional	67,460	79,780	86,550
Employee Benefits	33,663	38,250	35,310
Travel	951	2,000	2,500
Operating Expense	172,415	379,740	409,360
Department Revenues	231,839	0	1,960
	<hr/>	<hr/>	<hr/>
Total	509,084	515,460	548,630
	<hr/>	<hr/>	<hr/>
Physical Plant (50)			
Physical Plant (500)			
Building Maintenance			
Salaries - Professional	20,518	22,010	20,140
Employee Benefits	9,982	6,620	6,620
Operating Expenses	2,964	108,430	112,030
Department Revenues	169,010	0	0
Total - Building Maintenance:	<hr/>	<hr/>	<hr/>
	202,474	137,060	138,790
	<hr/>	<hr/>	<hr/>
Custodial			
Salaries - Supporting	35,349	44,100	44,100
Employee Benefits	38,268	38,810	22,280
Operating Expenses	4,842	3,800	3,800
Total - Custodial:	<hr/>	<hr/>	<hr/>
	78,459	86,710	70,180
	<hr/>	<hr/>	<hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Utilities			
Operating Expenses	111,570	111,570	207,590
Total - Utilities:	<u>111,570</u>	<u>111,570</u>	<u>207,590</u>
Physical Plant Pool			
Salaries - Supporting	0	800	800
Salaries - Professional	0	1,680	1,680
Employee Benefits	4,369	5,540	5,540
Operating Expenses	0	0	22,150
Total - Physical Plant Pool:	<u>4,369</u>	<u>8,020</u>	<u>30,170</u>
Total - Physical Plant (500):			
Salaries - Supporting	35,349	44,900	44,900
Salaries - Professional	20,518	23,690	21,820
Employee Benefits	52,619	50,970	34,440
Operating Expenses	119,376	223,800	345,570
Department Revenues	169,010	0	0
Total	<u>396,872</u>	<u>343,360</u>	<u>446,730</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total - Physical Plant (50):			
Salaries - Supporting	35,349	44,900	44,900
Salaries - Professional	20,518	23,690	21,820
Employee Benefits	52,619	50,970	34,440
Operating Expense	119,376	223,800	345,570
Department Revenues	169,010	0	0
	<hr/>	<hr/>	<hr/>
Total	396,872	343,360	446,730
	<hr/>	<hr/>	<hr/>
Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			
COP Residents Schol			
Operating Expenses	11,936	13,000	0
	<hr/>	<hr/>	<hr/>
Total - COP Residents Schol:	11,936	13,000	0
	<hr/>	<hr/>	<hr/>
COP Scholarships			
Operating Expenses	173,436	0	0
	<hr/>	<hr/>	<hr/>
Total - COP Scholarships:	173,436	0	0
	<hr/>	<hr/>	<hr/>
Total - Scholarships and Fellowships (550):			
Operating Expenses	185,372	13,000	0
	<hr/>	<hr/>	<hr/>
Total	185,372	13,000	0
	<hr/>	<hr/>	<hr/>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total - Scholarships and Fellowships (55):			
Operating Expense	185,372	13,000	0
Total	185,372	13,000	0
Total Education and General			
Salaries - Administrative	315,916	339,400	319,670
Salaries - Academic	3,584,811	3,781,410	3,851,740
Salaries - Supporting	359,493	364,870	362,520
Salaries - Students	0	4,000	2,000
Salaries - Medical Residents	145,500	145,500	98,510
Salaries - Professional	670,877	725,780	733,280
Employee Benefits	1,628,604	1,648,450	1,612,280
Travel	37,169	120,825	124,020
Operating Expense	1,513,026	1,753,125	3,649,270
Capital Outlay	17,000	0	0
Department Revenues	439,497	0	3,610
Total	8,711,893	8,883,360	10,756,900

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	675,123	672,890	673,110
Total E & G Mandatory Transfers:	675,123	672,890	673,110
Non-Mandatory Transfers			
Transfers to Unexpended Plant	29,220	2,870	2,930
Transfers to Renew and Replace	661,000	0	0
Transfers to Other Funds	0	35,260	0
Transfer to Unrestricted	0	120,950	123,310
Transfers to Retire of Indebtedness	41,882	0	35,950
Intrafund Transfers Out	117,854	0	0
Transfers from Renew and Replace	0	-1,428,930	-661,000
Total E & G Non-Mandatory Transfers:	849,956	-1,269,850	-498,810
Total E & G Transfers	1,525,079	-596,960	174,300

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	315,916	339,400	319,670
Salaries - Academic	3,584,811	3,781,410	3,851,740
Salaries - Supporting	359,493	364,870	362,520
Salaries - Students	0	4,000	2,000
Salaries - Medical Residents	145,500	145,500	98,510
Salaries - Professional	670,877	725,780	733,280
Employee Benefits	1,628,604	1,648,450	1,612,280
Travel	37,169	120,825	124,020
Operating Expense	1,513,026	1,753,125	3,649,270
Capital Outlay	17,000	0	0
Department Revenues	439,497	0	3,610
E & G Transfers	1,525,079	-596,960	174,300
Total	<u>10,236,972</u>	<u>8,286,400</u>	<u>10,931,200</u>

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
Auxiliaries			
Auxiliary Expenditures			
Auxiliary Enterprises (710)			
Auxiliary Mandatory Transfers (720)			
Auxiliary Nonmandatory Transfers (730)			
Total Auxiliary Expenditures			

ETSU
Unrestricted Detailed Budget Proposals - Current Fund Expenditures
October Budget 2022-23

	Actual 2021-22	July 2022-23	October 2022-23
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	315,916	339,400	319,670
Salaries - Academic	3,584,811	3,781,410	3,851,740
Salaries - Supporting	359,493	364,870	362,520
Salaries - Students	0	4,000	2,000
Salaries - Medical Residents	145,500	145,500	98,510
Salaries - Professional	670,877	725,780	733,280
Employee Benefits	1,628,604	1,648,450	1,612,280
Travel	37,169	120,825	124,020
Operating Expenses	1,513,026	1,753,125	3,649,270
Capital Outlay	17,000	0	0
Department Revenues	439,497	0	3,610
E & G Transfers and Auxiliary Transfers	1,525,079	-596,960	174,300
Total	<u>10,236,972</u>	<u>8,286,400</u>	<u>10,931,200</u>

ETSU
Summary of Restricted Current Funds Available and Applied
October Budget 2022-23

	Actual 2021-22 -----	July Budget 2022-23 -----	October Budget 2022-23 -----	% Change October Over Actual -----
Restricted Revenues				
9004 Tuition and Fees	18,506	0	0	-100.00
9005 Federal Grants and Contracts	411,329	0	0	-100.00
9010 State Appropriations: Center of Excellence	0	0	0	0.00
9015 State Appropriations: Center of Emphasis	0	0	0	0.00
9020 *** Do Not Use ***	0	0	0	0.00
9025 State Appropriations: Access and Diversity	0	0	0	0.00
9027 State Appropriations: Special Allocations	0	0	0	0.00
9030 State Appropriations: Other	0	0	0	0.00
9035 State Grants and Contracts	58,500	58,700	58,700	3.40
9040 Local Grants and Contracts	0	0	0	0.00
9045 Private Grants & Contracts	0	40,500	40,500	0.00
9047 Private Gifts	419,696	0	0	-100.00
9050 Endowment Income	0	0	0	0.00
9055 Other Income	0	0	0	0.00
Total Restricted Revenues	908,031	99,200	99,200	-89.08
Restricted Expenditures				
9205 Instruction	30,082	16,000	16,000	-46.81
9210 Research	3,727	2,800	2,000	-46.34
9215 Public Service	402,058	29,500	29,500	-92.66
9220 Academic Support	0	0	0	0.00
9225 Student Services	0	0	0	0.00
9230 Institutional Support	0	0	0	0.00
9235 Operation & Maintenance of Plant	0	0	0	0.00
9240 Scholarships and Fellowships	59,400	50,900	50,900	-14.31
9305 Auxiliary Enterprises	0	0	0	0.00
Total Restricted Expenditures	495,267	99,200	98,400	-80.13