



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

REVISED
OPERATING BUDGET
2024-2025

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY
 OCTOBER REVISED 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 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 2024-25

	Actual 2023-24	July Budget 2024-25	October Budget 2024-25	% Change Over Actual
Unrestricted Current Fund Balances				
at Beginning of Period				
Allocation for Encumbrances	38,360	38,400	15,800	-58.8
Allocation for Working Capital	1,258,297	1,258,300	69,100	-94.5
Special Allocations	233,900	233,700	233,900	00.0
Unallocated Balance	596,804	0	2,017,300	238.0
 Total Unrestricted Current Fund Balances	 2,127,361	 1,530,400	 2,336,100	 09.8
Revenues				
Education and General				
Tuition and Fees	5,282,873	5,321,900	5,464,100	03.4
State Appropriations	2,593,336	2,500,000	2,707,700	04.4
Federal Grants and Contracts	45,185	0	0	-100.0
State Grants & Contracts	0	0	14,800	00.0
Private Grants & Contracts	40,731	20,000	20,000	-50.9
Sales and Services of Educational Activities	4,625	7,000	7,000	51.4
Sales and Services of Other Activities	554,280	554,300	559,700	01.0
Other Sources	2,050	5,000	5,300	158.5
 Total Education and General	 8,523,080	 8,408,200	 8,778,600	 03.0
Sales & Services of Aux Enterprises				
 Total Revenues	 8,523,080	 8,408,200	 8,778,600	 03.0
Expenditures and Transfers				
Education and General				
Instruction	3,662,485	3,665,900	3,944,400	07.7
Research	224,835	325,900	690,400	207.1
Public Service	448,174	470,000	710,100	58.4
Academic Support	1,716,542	2,274,500	2,429,200	41.5
Student Services	827,113	897,900	950,000	14.9
Institutional Support	545,181	569,000	715,800	31.3
Operation & Maintenance of Plant	393,119	439,600	533,700	35.8
Scholarships and Fellowships	221,465	375,000	464,700	109.8
 Total Education and General	 8,038,914	 9,017,800	 10,438,300	 29.8
Mandatory Transfers for:				
Principal and Interest	670,976	671,000	671,600	00.1
 Total Mandatory Transfers	 670,976	 671,000	 671,600	 00.1
Non-Mandatory Transfers for:				

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

	Actual 2023-24	July Budget 2024-25	October Budget 2024-25	% Change Over Actual
Transfers to Unexpended Plant Fund	20,640	20,600	22,000	06.6
Transfers to Other Funds	244,712	244,700	252,400	03.1
Transfers from Renewal & Replacements	-661,000	-1,545,900	-661,000	00.0
Total Non-Mandatory Transfers	-395,648	-1,280,600	-386,600	-02.3
Total Education and General	8,314,242	8,408,200	10,723,300	29.0
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	8,314,242	8,408,200	10,723,300	29.0
Other				
Total Other	0	0	0	00.0
Unrestricted Current Fund Balances at End of Period				
Allocation for Encumbrances	15,849	38,400	15,800	-00.3
Allocation for Working Capital	69,120	1,258,300	69,100	00.0
Special Allocations	233,896	233,700	306,500	31.0
Unallocated Balance	2,017,334	0	0	-100.0
Total Unrestricted Current Fund Balances	2,336,199	1,530,400	391,400	-83.2

ETSU
Special Allocations
October Budget 2024-25

	Actual 2023-24	July Budget 2024-25	October Budget 2024-25
At Beginning of Period			
2% to 5% Reserve	233,900	233,700	233,900
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 ASRL Comm Outreach			
Allocation for Miscellaneous Course Fees			
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	233,900	233,700	233,900
At End of Period			
2% to 5% Reserve	233,896	233,700	306,500
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
October Budget 2024-25

	Actual 2023-24	July Budget 2024-25	October Budget 2024-25
Allocation for Center for Global Sports Leadership			
Allocation for Colleges and Administration Units			
Total	233,896	233,700	306,500

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	2,137,794	243,941	814,603	33,291	432,856	0	3,662,485	45.56
Research	90,269	0	25,512	187	108,867	0	224,835	2.80
Public Service	320,785	0	127,175	0	214	0	448,174	5.58
Academic Support	814,002	166,964	326,807	33,159	375,610	0	1,716,542	21.35
Student Services	423,540	102,972	199,505	22,482	78,614	0	827,113	10.29
Institutional Support	102,348	0	43,142	2,477	397,214	0	545,181	6.78
Oper & Maint of Plant	23,623	51,573	53,077	0	264,846	0	393,119	4.89
Scholarships & Fellow	0	0	0	0	221,465	0	221,465	2.75
Total Educational and General	3,912,361	565,450	1,589,821	91,596	1,879,686	0	8,038,914	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	3,912,361	565,450	1,589,821	91,596	1,879,686	0	8,038,914	

ETSU
Unrestricted Educational And General Expenditures By Budget Category
Original 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	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,394,400	657,800	1,750,600	138,200	2,076,800	0	9,017,800	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES								
EDUCATION AND GENERAL								
Instruction	2,158,100	282,500	866,000	45,500	592,300	0	3,944,400	37.79
Research	188,100	0	49,500	3,600	449,200	0	690,400	6.61
Public Service	364,800	0	105,200	0	240,100	0	710,100	6.80
Academic Support	1,139,100	226,400	474,100	39,300	550,300	0	2,429,200	23.27
Student Services	458,200	103,000	203,100	47,700	138,000	0	950,000	9.10
Institutional Support	105,800	0	46,500	2,500	561,000	0	715,800	6.86
Oper & Maint of Plant	25,000	62,000	68,400	0	378,300	0	533,700	5.11
Scholarships & Fellow	0	0	0	0	464,700	0	464,700	4.45
Total Educational and General	4,439,100	673,900	1,812,800	138,600	3,373,900	0	10,438,300	
Auxiliary Enterprises	0	0	0	0	0	0	0	
Total Unrestricted	4,439,100	673,900	1,812,800	138,600	3,373,900	0	10,438,300	

ETSU
Detail Of Transfers
October Budget 2024-25

	Actual 2023-24	July 2024-25	October 2024-25
Educational And General			
Mandatory Transfers			
Retirement of Indebtedness:			
Retirement of Indebtedness	670,976	670,980	671,610
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	670,976	670,980	671,610
Non-Mandatory Transfers To (From)			
Unexpended Plant Funds:			
Transfers to Unexpended Plant	20,640	20,640	21,960
Transfers from Unexpended Plant	0	0	0
Renewals and Replacements:			
Transfers to Renew and Replace	0	0	0
Transfers from Renew and Replace	-661,000	-1,545,900	-661,000
Other:			
Transfers to Other Funds	0	0	0
Transfer to Unrestricted	0	0	0
Transfer to Restricted	0	0	0
Transfer to Loan Fund	0	0	0
Transfers to Endowment	0	0	0
Transfers to Retire of Indebtedness	29,584	0	0
Intrafund Transfers Out	215,128	244,720	252,350
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	-395,648	-1,280,540	-386,690
Total Educational And General	275,328	-609,560	284,920
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 2024-25

	Actual 2023-24	July 2024-25	October 2024-25
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	275,328	-609,560	284,920

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Total Other	466,147	109,054	214	408,769	101,096	399,691	264,846	221,465	1,971,282	0	1,971,282
Total E & G	3,662,485	224,835	448,174	1,716,542	827,113	545,181	393,119	221,465	8,038,914	0	8,038,914
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	275,328	0	275,328
Grand Total	3,662,485	224,835	448,174	1,716,542	827,113	545,181	393,119	221,465	8,314,242	0	8,314,242

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
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
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year
Revised 2024-25

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Total Other	637,740	452,760	240,100	589,560	185,680	563,510	378,290	464,650	3,512,290	0	3,512,290
Total E & G	3,944,259	690,340	710,099	2,429,141	950,021	715,849	533,641	464,650	10,438,000	0	10,438,000
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	284,920	0	284,920
Grand Total	3,944,259	690,340	710,099	2,429,141	950,021	715,849	533,641	464,650	10,722,920	0	10,722,920

ETSU
Current Fund Revenues
October Budget 2024-25

	ACTUAL 2023-24	JULY 2024-25	OCTOBER 2024-25
Education and General			
Tuition and Fees			
Mandatory Fees			
Maintenance Fees	4,644,000	4,644,000	4,914,000
Out-Of-State Tuition	477,000	516,000	378,000
Debt Service Fees	39,560	39,570	42,080
General Access			
PSF Graduation Fee Pharmacy	1,548	1,550	1,650
PSF Drop Add Fee Pharmacy	2,580	2,580	2,740
PSF Online Textbook Fee - COP	9,825	9,800	10,350
Technology Access Fee	50,912	50,910	54,160
Student Activity Fee	30,960	30,960	32,940
Facilities Fee	20,640	20,640	21,960
Sustainable Campus Fee	2,408	2,410	2,560
International Fee	3,440	3,440	3,660
Total Mandatory Fees	5,282,873	5,321,860	5,464,100
Non-Mandatory Fees			
Specialized Academic Course Fee			
Total Non-Mandatory Fees	0	0	0
Total Tuition & Fees	5,282,873	5,321,860	5,464,100
State Appropriations	2,593,336	2,500,000	2,707,650
Federal Grants and Contracts	45,185	0	0
State Grants & Contracts	0	0	14,780
Private Grants & Contracts	40,731	20,000	20,000
Sales & Services of Educ. Activities			
Other Sales and Services of Educ Ac	4,625	7,000	7,000
Total Sales & Services of Educ. Activities	4,625	7,000	7,000
Sales & Services of Other Activities			
Athletics	84,280	84,280	89,660
Other Sales and Services Other	470,000	470,000	470,000
Total Sales & Services of Other Activities	554,280	554,280	559,660
Other Sources			
Miscellaneous	736	5,000	5,000
Insurance Health Incentives	1,314	0	250

ETSU
Current Fund Revenues
October Budget 2024-25

	ACTUAL 2023-24	JULY 2024-25	OCTOBER 2024-25
Total Other Sources	2,050	5,000	5,250
Total Educational & General	8,523,080	8,408,140	8,778,440
Auxiliary Enterprises Revenues			
Total Auxiliary Revenues	0	0	0
Total Revenues	8,523,080	8,408,140	8,778,440

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

	Actual 2023-24	July 2024-25	October 2024-25
Education and General			
Instruction (20)			
Instruction (200)			
Pharmaceutical Sciences			
Salaries - Academic	461,860	511,070	463,700
Salaries - Supporting	69,004	45,850	45,850
Salaries - Professional	154,255	87,660	135,030
Employee Benefits	208,741	213,480	213,480
Travel	4,720	10,000	10,000
Operating Expenses	37,318	34,840	36,120
Department Revenues	-3,175	0	-1,280
Total - Pharmaceutical Sciences:	932,723	902,900	902,900
Teaching Services - Pharm Sciences			
Operating Expenses	12,745	25,180	26,900
Total - Teaching Services - Pharm Sciences:	12,745	25,180	26,900
Pharm Sciences Recruiting			
Travel	0	7,500	7,500
Operating Expenses	0	1,500	1,500
Total - Pharm Sciences Recruiting:	0	9,000	9,000
Teaching Services-Pharm Practice			
Travel	0	460	460
Operating Expenses	239,312	183,870	184,010
Department Revenues	5,330	0	0
Total - Teaching Services-Pharm Practice:	244,642	184,330	184,470

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

	Actual 2023-24	July 2024-25	October 2024-25
Pharmacy Practice			
Salaries - Academic	1,235,076	1,236,000	1,254,110
Salaries - Supporting	39,638	41,250	41,250
Employee Benefits	413,618	423,030	423,030
Travel	6,552	6,000	6,000
Operating Expenses	25,765	43,140	43,360
Department Revenues	8,220	0	270
Total - Pharmacy Practice:	<u>1,728,869</u>	<u>1,749,420</u>	<u>1,768,020</u>
COP Residents			
Salaries - Medical Residents	91,500	134,500	145,500
Employee Benefits	26,759	30,940	30,940
Travel	5,119	13,310	13,310
Operating Expenses	24,169	26,390	26,730
Department Revenues	650	0	0
Total - COP Residents:	<u>148,197</u>	<u>205,140</u>	<u>216,480</u>
Continuing Educ Pharmacy			
Operating Expenses	0	5,000	5,000
Department Revenues	-625	0	0
Total - Continuing Educ Pharmacy:	<u>-625</u>	<u>5,000</u>	<u>5,000</u>
Instruction Additional Compensation			
Salaries - Academic	82,792	0	38,320
Employee Benefits	22,262	0	0
Total - Instruction Additional Compensation:	<u>105,054</u>	<u>0</u>	<u>38,320</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
Technology Access Fee COP			
Operating Expenses	50,912	50,910	54,160
Total - Technology Access Fee COP:	<u>50,912</u>	<u>50,910</u>	<u>54,160</u>
Faculty Recruitment			
Salaries - Academic	5,000	20,000	10,000
Employee Benefits	392	2,000	770
Travel	11,719	0	90
Operating Expenses	10,474	0	20
Department Revenues	215	0	0
Total - Faculty Recruitment:	<u>27,800</u>	<u>22,000</u>	<u>10,880</u>
General Academics Pool			
Salaries - Academic	0	38,600	46,500
Salaries - Supporting	0	5,940	2,520
Salaries - Professional	0	2,740	2,740
Employee Benefits	39,313	53,550	95,120
Operating Expenses	10,100	27,180	186,220
Total - General Academics Pool:	<u>49,413</u>	<u>128,010</u>	<u>333,100</u>
Com Exp Instruction Pharm			
Employee Benefits	2,081	0	0
Total - Com Exp Instruction Pharm:	<u>2,081</u>	<u>0</u>	<u>0</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
Experiential Programs			
Salaries - Academic	146,008	154,010	154,010
Salaries - Supporting	43,799	38,840	47,360
Salaries - Professional	52,803	53,660	53,660
Employee Benefits	101,437	102,630	102,630
Travel	604	5,100	5,100
Operating Expenses	7,158	26,780	29,270
Department Revenues	1,023	0	0
Total - Experiential Programs:	352,832	381,020	392,030
DPS Student Travel			
Travel	4,577	3,000	3,000
Operating Expenses	3,265	0	0
Total - DPS Student Travel:	7,842	3,000	3,000
Total - Instruction (200):			
Salaries - Academic	1,930,736	1,959,680	1,966,640
Salaries - Supporting	152,441	131,880	136,980
Salaries - Medical Residents	91,500	134,500	145,500
Salaries - Professional	207,058	144,060	191,430
Employee Benefits	814,603	825,630	865,970
Travel	33,291	45,370	45,460
Operating Expenses	421,218	424,790	593,290
Department Revenues	11,638	0	-1,010
Total	3,662,485	3,665,910	3,944,260

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

	Actual 2023-24	July 2024-25	October 2024-25
Total - Instruction (20):			
Salaries - Academic	1,930,736	1,959,680	1,966,640
Salaries - Supporting	152,441	131,880	136,980
Salaries - Medical Residents	91,500	134,500	145,500
Salaries - Professional	207,058	144,060	191,430
Employee Benefits	814,603	825,630	865,970
Travel	33,291	45,370	45,460
Operating Expense	421,218	424,790	593,290
Department Revenues	11,638	0	-1,010
Total	3,662,485	3,665,910	3,944,260
Research (25)			
Research (250)			
DPS Research Support			
Salaries - Academic	90,269	185,940	185,940
Employee Benefits	25,488	48,840	48,840
Travel	0	3,600	3,600
Operating Expenses	18,623	25,630	22,530
Department Revenues	58,922	59,000	59,920
Total - DPS Research Support:	193,302	323,010	320,830
Research DPS A. Puri			
Operating Expenses	1,064	0	37,940
Department Revenues	384	0	0
Total - Research DPS A. Puri:	1,448	0	37,940

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

	Actual 2023-24	July 2024-25	October 2024-25
Research DPS S. Digavalli			
Operating Expenses	5,536	0	41,790
Total - Research DPS S. Digavalli:	<u>5,536</u>	<u>0</u>	<u>41,790</u>
Research & Improvement - Pharmacy			
Operating Expenses	85	0	28,950
Department Revenues	654	0	90
Total - Research & Improvement - Pharmacy:	<u>739</u>	<u>0</u>	<u>29,040</u>
Research and Imp Dean Pharm			
Operating Expenses	0	0	38,510
Department Revenues	4,000	0	0
Total - Research and Imp Dean Pharm:	<u>4,000</u>	<u>0</u>	<u>38,510</u>
Res Imp Pharm Sciences			
Travel	187	0	0
Operating Expenses	11,990	0	5,420
Department Revenues	7,221	0	1,360
Total - Res Imp Pharm Sciences:	<u>19,398</u>	<u>0</u>	<u>6,780</u>
Res Imp Acad Affairs			
Operating Expenses	0	0	9,120
Total - Res Imp Acad Affairs:	<u>0</u>	<u>0</u>	<u>9,120</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
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	338	0	5,850
Total - research DPP K. Dowling:	<u>338</u>	<u>0</u>	<u>5,850</u>
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>
Research DPP R. Lugo Operating Expenses	50	0	149,950
Total - Research DPP R. Lugo:	<u>50</u>	<u>0</u>	<u>149,950</u>
Com Exp Research Pharm Salaries - Academic	0	2,150	2,170
Employee Benefits	24	710	630
Operating Expenses	0	0	37,210
Total - Com Exp Research Pharm:	<u>24</u>	<u>2,860</u>	<u>40,010</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
Total - Research (250):			
Salaries - Academic	90,269	188,090	188,110
Employee Benefits	25,512	49,550	49,470
Travel	187	3,600	3,600
Operating Expenses	37,686	25,630	387,790
Department Revenues	71,181	59,000	61,370
Total	<u>224,835</u>	<u>325,870</u>	<u>690,340</u>
Total - Research (25):			
Salaries - Academic	90,269	188,090	188,110
Employee Benefits	25,512	49,550	49,470
Travel	187	3,600	3,600
Operating Expense	37,686	25,630	387,790
Department Revenues	71,181	59,000	61,370
Total	<u>224,835</u>	<u>325,870</u>	<u>690,340</u>
Public Service (30)			
Public Service (300)			
CPEAO			
Salaries - Academic	320,785	364,770	364,770
Employee Benefits	94,695	105,230	105,230
Operating Expenses	214	0	240,100
Total - CPEAO:	<u>415,694</u>	<u>470,000</u>	<u>710,100</u>

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures
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	Actual 2023-24	July 2024-25	October 2024-25
Com Exp Public Service Pharm Employee Benefits	-4,023	0	0
Total - Com Exp Public Service Pharm:	<u>-4,023</u>	<u>0</u>	<u>0</u>
Com Exp Public Service COP Employee Benefits	36,503	0	0
Total - Com Exp Public Service COP:	<u>36,503</u>	<u>0</u>	<u>0</u>
Total - Public Service (300):			
Salaries - Academic	320,785	364,770	364,770
Employee Benefits	127,175	105,230	105,230
Operating Expenses	214	0	240,100
Total	<u>448,174</u>	<u>470,000</u>	<u>710,100</u>
Total - Public Service (30):			
Salaries - Academic	320,785	364,770	364,770
Employee Benefits	127,175	105,230	105,230
Operating Expense	214	0	240,100
Total	<u>448,174</u>	<u>470,000</u>	<u>710,100</u>
Academic Support (35)			
Academic Support (350)			

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

	Actual 2023-24	July 2024-25	October 2024-25
Dean College of Pharmacy			
Salaries - Administrative	67,436	295,800	296,840
Salaries - Academic	317,069	362,160	363,870
Salaries - Supporting	45,155	45,880	45,880
Employee Benefits	113,298	232,710	232,710
Travel	22,135	22,000	22,000
Operating Expenses	131,554	111,800	113,820
Department Revenues	2,025	0	0
Total - Dean College of Pharmacy:	698,672	1,070,350	1,075,120
Library			
Operating Expenses	116,843	117,550	117,550
Total - Library:	116,843	117,550	117,550
Assoc Dean Academic Affairs			
Salaries - Administrative	15,393	15,000	15,000
Salaries - Academic	279,547	310,620	310,620
Salaries - Supporting	121,809	176,390	176,390
Salaries - Professional	134,557	130,820	130,820
Employee Benefits	204,386	222,370	222,370
Travel	11,024	17,300	17,300
Operating Expenses	118,997	179,110	179,430
Department Revenues	6,191	0	0
Total - Assoc Dean Academic Affairs:	891,904	1,051,610	1,051,930

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

	Actual 2023-24	July 2024-25	October 2024-25
Com Exp Academic Adm Phar			
Salaries - Administrative	0	5,880	5,990
Salaries - Academic	0	12,880	13,410
Salaries - Supporting	0	4,090	4,100
Salaries - Professional	0	2,580	2,580
Employee Benefits	9,123	9,540	19,000
Operating Expenses	0	0	139,460
 Total - Com Exp Academic Adm Phar:	9,123	34,970	184,540
 Total - Academic Support (350):			
Salaries - Administrative	82,829	316,680	317,830
Salaries - Academic	596,616	685,660	687,900
Salaries - Supporting	166,964	226,360	226,370
Salaries - Professional	134,557	133,400	133,400
Employee Benefits	326,807	464,620	474,080
Travel	33,159	39,300	39,300
Operating Expenses	367,394	408,460	550,260
Department Revenues	8,216	0	0
 Total	1,716,542	2,274,480	2,429,140

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

	Actual 2023-24	July 2024-25	October 2024-25
Total - Academic Support (35):			
Salaries - Administrative	82,829	316,680	317,830
Salaries - Academic	596,616	685,660	687,900
Salaries - Supporting	166,964	226,360	226,370
Salaries - Professional	134,557	133,400	133,400
Employee Benefits	326,807	464,620	474,080
Travel	33,159	39,300	39,300
Operating Expense	367,394	408,460	550,260
Department Revenues	8,216	0	0
Total	<u>1,716,542</u>	<u>2,274,480</u>	<u>2,429,140</u>
Student Services (40)			
Student Services (400)			
Student Activity Support			
Travel	8,263	10,320	10,620
Operating Expenses	22,403	20,640	22,620
Total - Student Activity Support:	<u>30,666</u>	<u>30,960</u>	<u>33,240</u>
GCOP Student Travel			
Travel	0	20,500	20,500
Total - GCOP Student Travel:	<u>0</u>	<u>20,500</u>	<u>20,500</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
Assoc Dean Student Serv			
Salaries - Administrative	0	0	3,600
Salaries - Academic	153,115	158,810	141,830
Salaries - Supporting	96,258	96,490	96,490
Salaries - Professional	270,425	303,950	303,950
Employee Benefits	190,584	185,430	185,430
Travel	4,131	5,000	5,000
Operating Expenses	14,380	0	16,240
Department Revenues	194	0	0
Total - Assoc Dean Student Serv:	729,087	749,680	752,540
Com Exp Student Services			
Salaries - Academic	0	2,910	3,010
Salaries - Supporting	0	1,530	1,530
Salaries - Professional	0	5,910	5,820
Employee Benefits	8,398	8,790	17,680
Operating Expenses	0	0	34,490
Total - Com Exp Student Services:	8,398	19,140	62,530
Student Recruitment			
Travel	10,088	11,550	11,550
Operating Expenses	35,815	56,050	59,610
Department Revenues	5,732	0	50
Total - Student Recruitment:	51,635	67,600	71,210

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

	Actual 2023-24	July 2024-25	October 2024-25
GCOP Summer Camp			
Salaries - Supporting	6,714	5,000	5,000
Employee Benefits	523	0	0
Operating Expenses	0	5,000	5,000
Department Revenues	90	0	0
Total - GCOP Summer Camp:	<u>7,327</u>	<u>10,000</u>	<u>10,000</u>
Total - Student Services (400):			
Salaries - Administrative	0	0	3,600
Salaries - Academic	153,115	161,720	144,840
Salaries - Supporting	102,972	103,020	103,020
Salaries - Professional	270,425	309,860	309,770
Employee Benefits	199,505	194,220	203,110
Travel	22,482	47,370	47,670
Operating Expenses	72,598	81,690	137,960
Department Revenues	6,016	0	50
Total	<u>827,113</u>	<u>897,880</u>	<u>950,020</u>
Total - Student Services (40):			
Salaries - Administrative	0	0	3,600
Salaries - Academic	153,115	161,720	144,840
Salaries - Supporting	102,972	103,020	103,020
Salaries - Professional	270,425	309,860	309,770
Employee Benefits	199,505	194,220	203,110
Travel	22,482	47,370	47,670
Operating Expense	72,598	81,690	137,960
Department Revenues	6,016	0	50
Total	<u>827,113</u>	<u>897,880</u>	<u>950,020</u>
Institutional Support (45)			
Institutional Support (450)			

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

	Actual 2023-24	July 2024-25	October 2024-25
COP Ceremonial Expense			
Travel	98	0	0
Operating Expenses	9,531	32,000	29,230
Department Revenues	6,169	0	2,770
Total - COP Ceremonial Expense:	15,798	32,000	32,000
Finance and Administration			
Salaries - Administrative	12,935	13,090	13,090
Salaries - Professional	8,091	8,210	8,210
Employee Benefits	7,628	6,700	6,700
Total - Finance and Administration:	28,654	28,000	28,000
Pro Rata Administrative Costs			
Operating Expenses	0	240,100	240,100
Department Revenues	240,100	0	0
Total - Pro Rata Administrative Costs:	240,100	240,100	240,100
Communications and Engagement			
Salaries - Professional	73,886	75,050	75,060
Employee Benefits	33,336	36,660	36,660
Travel	2,379	2,530	2,530
Operating Expenses	124,412	141,500	149,310
Department Revenues	14,691	0	390
Total - Communications and Engagement:	248,704	255,740	263,950

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

	Actual 2023-24	July 2024-25	October 2024-25
Development			
Salaries - Professional	7,436	7,540	7,540
Employee Benefits	2,169	2,360	2,360
Operating Expenses	0	500	500
Total - Development:	9,605	10,400	10,400
Audit Costs COP			
Operating Expenses	2,311	0	2,310
Total - Audit Costs COP:	2,311	0	2,310
Common Exp Institutional Support			
Salaries - Administrative	0	260	270
Salaries - Professional	0	1,800	1,640
Employee Benefits	9	680	810
Operating Expenses	0	0	136,370
Total - Common Exp Institutional Support:	9	2,740	139,090
 Total - Institutional Support (450):			
Salaries - Administrative	12,935	13,350	13,360
Salaries - Professional	89,413	92,600	92,450
Employee Benefits	43,142	46,400	46,530
Travel	2,477	2,530	2,530
Operating Expenses	136,254	414,100	557,820
Department Revenues	260,960	0	3,160
Total	545,181	568,980	715,850

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

	Actual 2023-24	July 2024-25	October 2024-25
Total - Institutional Support (45):			
Salaries - Administrative	12,935	13,350	13,360
Salaries - Professional	89,413	92,600	92,450
Employee Benefits	43,142	46,400	46,530
Travel	2,477	2,530	2,530
Operating Expense	136,254	414,100	557,820
Department Revenues	260,960	0	3,160
Total	<u>545,181</u>	<u>568,980</u>	<u>715,850</u>
Physical Plant (50)			
Physical Plant (500)			
Com Exp Physical Plant Pharm			
Employee Benefits	167	0	0
Total - Com Exp Physical Plant Pharm:	<u>167</u>	<u>0</u>	<u>0</u>
Building Maintenance			
Salaries - Professional	23,623	23,990	24,530
Employee Benefits	10,732	10,000	10,000
Operating Expenses	9,733	38,150	38,150
Department Revenues	81,624	76,740	76,740
Total - Building Maintenance:	<u>125,712</u>	<u>148,880</u>	<u>149,420</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
Custodial			
Salaries - Supporting	51,573	60,800	60,800
Employee Benefits	39,431	51,900	51,900
Operating Expenses	4,269	4,000	4,020
Total - Custodial:	95,273	116,700	116,720
Utilities			
Operating Expenses	169,220	169,230	168,870
Total - Utilities:	169,220	169,230	168,870
Physical Plant Pool			
Salaries - Supporting	0	1,170	1,170
Salaries - Professional	0	460	460
Employee Benefits	2,747	3,140	6,490
Operating Expenses	0	0	90,510
Total - Physical Plant Pool:	2,747	4,770	98,630
Total - Physical Plant (500):			
Salaries - Supporting	51,573	61,970	61,970
Salaries - Professional	23,623	24,450	24,990
Employee Benefits	53,077	65,040	68,390
Operating Expenses	183,222	211,380	301,550
Department Revenues	81,624	76,740	76,740
Total	393,119	439,580	533,640

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

	Actual 2023-24	July 2024-25	October 2024-25
Total - Physical Plant (50):			
Salaries - Supporting	51,573	61,970	61,970
Salaries - Professional	23,623	24,450	24,990
Employee Benefits	53,077	65,040	68,390
Operating Expense	183,222	211,380	301,550
Department Revenues	81,624	76,740	76,740
Total	<u>393,119</u>	<u>439,580</u>	<u>533,640</u>
Scholarships and Fellowships (55)			
Scholarships and Fellowships (550)			
COP Residents Schol			
Operating Expenses	14,590	15,000	24,090
Total - COP Residents Schol:	<u>14,590</u>	<u>15,000</u>	<u>24,090</u>
Competitive APPE Scholarship			
Operating Expenses	0	0	5,000
Total - Competitive APPE Scholarship:	<u>0</u>	<u>0</u>	<u>5,000</u>
COP Scholarship Pool			
Operating Expenses	0	0	75,560
Total - COP Scholarship Pool:	<u>0</u>	<u>0</u>	<u>75,560</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
COP Scholarships			
Operating Expenses	206,875	360,000	360,000
Total - COP Scholarships:	<u>206,875</u>	<u>360,000</u>	<u>360,000</u>
Total - Scholarships and Fellowships (550):			
Operating Expenses	221,465	375,000	464,650
Total	<u>221,465</u>	<u>375,000</u>	<u>464,650</u>
Total - Scholarships and Fellowships (55):			
Operating Expense	221,465	375,000	464,650
Total	<u>221,465</u>	<u>375,000</u>	<u>464,650</u>
Total Education and General			
Salaries - Administrative	95,764	330,030	334,790
Salaries - Academic	3,091,521	3,359,920	3,352,260
Salaries - Supporting	473,950	523,230	528,340
Salaries - Medical Residents	91,500	134,500	145,500
Salaries - Professional	725,076	704,370	752,040
Employee Benefits	1,589,821	1,750,690	1,812,780
Travel	91,596	138,170	138,560
Operating Expense	1,440,051	1,941,050	3,233,420
Department Revenues	439,635	135,740	140,310
Total	<u>8,038,914</u>	<u>9,017,700</u>	<u>10,438,000</u>

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

	Actual 2023-24	July 2024-25	October 2024-25
E & G Transfers			
Mandatory Transfers			
Retirement of Indebtedness	670,976	670,980	671,610
Total E & G Mandatory Transfers:	670,976	670,980	671,610
Non-Mandatory Transfers			
Transfers to Unexpended Plant	20,640	20,640	21,960
Transfers to Retire of Indebtedness	29,584	0	0
Intrafund Transfers Out	215,128	244,720	252,350
Transfers from Renew and Replace	-661,000	-1,545,900	-661,000
Total E & G Non-Mandatory Transfers:	-395,648	-1,280,540	-386,690
Total E & G Transfers	275,328	-609,560	284,920

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

	Actual 2023-24	July 2024-25	October 2024-25
Total Education and General (Expenditures & Transfers)			
Salaries - Administrative	95,764	330,030	334,790
Salaries - Academic	3,091,521	3,359,920	3,352,260
Salaries - Supporting	473,950	523,230	528,340
Salaries - Medical Residents	91,500	134,500	145,500
Salaries - Professional	725,076	704,370	752,040
Employee Benefits	1,589,821	1,750,690	1,812,780
Travel	91,596	138,170	138,560
Operating Expense	1,440,051	1,941,050	3,233,420
Department Revenues	439,635	135,740	140,310
E & G Transfers	275,328	-609,560	284,920
Total	<u>8,314,242</u>	<u>8,408,140</u>	<u>10,722,920</u>

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

	Actual 2023-24	July 2024-25	October 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
October Budget 2024-25

	Actual 2023-24	July 2024-25	October 2024-25
Auxiliary Transfers			
Mandatory Transfers			
	<hr/>	<hr/>	<hr/>
Total Auxiliary Mandatory Transfers:	0	0	0
	<hr/>	<hr/>	<hr/>
Non-Mandatory Transfers			
	<hr/>	<hr/>	<hr/>
Total Auxiliary Non-Mandatory Transfers:	0	0	0
	<hr/>	<hr/>	<hr/>
Total Auxiliary Transfers	<hr/> 0 <hr/>	<hr/> 0 <hr/>	<hr/> 0 <hr/>
 Total Auxiliary Enterprises (Expenditures & Transfers)			
 Total Unrestricted			
Salaries - Administrative	95,764	330,030	334,790
Salaries - Academic	3,091,521	3,359,920	3,352,260
Salaries - Supporting	473,950	523,230	528,340
Salaries - Medical Residents	91,500	134,500	145,500
Salaries - Professional	725,076	704,370	752,040
Employee Benefits	1,589,821	1,750,690	1,812,780
Travel	91,596	138,170	138,560
Operating Expenses	1,440,051	1,941,050	3,233,420
Department Revenues	439,635	135,740	140,310
E & G Transfers and Auxiliary Transfers	275,328	-609,560	284,920
	<hr/>	<hr/>	<hr/>
Total	8,314,242	8,408,140	10,722,920
	<hr/>	<hr/>	<hr/>

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

	Actual 2023-24 -----	July Budget 2024-25 -----	October Budget 2024-25 -----	% Change October Over Actual -----
Restricted Revenues				
9004 Tuition and Fees	13,072	0	13,000	-0.55
9005 Federal Grants and Contracts	192,263	0	175,000	-8.98
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	59,256	58,700	60,000	1.26
9040 Local Grants and Contracts	0	0	0	0.00
9045 Private Grants & Contracts	195,556	40,500	136,000	-30.45
9047 Private Gifts	0	0	0	0.00
9050 Endowment Income	0	0	0	0.00
9055 Other Income	0	0	0	0.00
Total Restricted Revenues	460,147	99,200	384,000	-16.55
Restricted Expenditures				
9205 Instruction	2,104	16,000	2,100	-0.19
9210 Research	129,321	2,000	100,000	-22.67
9215 Public Service	336,504	29,500	250,000	-25.71
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	48,300	50,900	50,900	5.38
9305 Auxiliary Enterprises	0	0	0	0.00
Total Restricted Expenditures	516,229	98,400	403,000	-21.93