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# EAST TENNESSEE STATE UNIVERSITY

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QUILLEN COLLEGE of MEDICINE

OPERATING BUDGET  
2025-2026

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
EAST TENNESSEE STATE UNIVERSITY - QUILLEN COLLEGE OF MEDICINE  
JULY PROPOSED BUDGET 2025-2026  
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  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Over Actual	July Budget 2025-26	% Change Over Actual
Unrestricted Current Fund Balances at Beginning of Period						
Allocation for Encumbrances	275,618	240,700	240,700	-12.7	240,700	-12.7
Allocation for Working Capital	4,263,366	8,179,100	8,179,100	91.8	8,179,100	91.8
Special Allocations	2,031,320	2,097,500	2,097,500	03.3	1,880,000	-07.4
Unallocated Balance	4,319,322	-5,046,900	-5,046,900	-216.8	0	-100.0
Total Unrestricted Current Fund Balances	10,889,626	5,470,400	5,470,400	-49.8	10,299,800	-05.4
Revenues						
Education and General						
Tuition and Fees	11,474,494	12,300,000	12,300,000	07.2	12,610,900	09.9
State Appropriations	49,482,529	50,280,600	50,280,600	01.6	52,481,300	06.1
Federal Grants and Contracts	2,149,766	1,500,000	1,500,000	-30.2	1,500,000	-30.2
State Grants and Contracts	6,264	5,000	5,000	-20.2	5,000	-20.2
Private Grants and Contracts	120,343	11,267,000	11,267,000	9262.4	4,267,000	3445.7
Private Gifts	805,937	0	0	-100.0	0	-100.0
Sales & Services of Educ Activities	12,958,398	14,625,700	14,442,500	11.5	15,187,000	17.2
Sales & Services of Other Activities	305,308	265,700	265,700	-13.0	270,100	-11.5
Other Sources	942,269	350,000	350,000	-62.9	350,000	-62.9
Total Education and General	78,245,308	90,594,000	90,410,800	15.5	86,671,300	10.8
Sales & Services of Aux Enterprises						
Total Revenues	78,245,308	90,594,000	90,410,800	15.5	86,671,300	10.8
Expenditures and Transfers						
Education and General						
Instruction	45,855,172	60,921,700	60,542,900	32.0	61,250,800	33.6
Research	3,394,488	7,157,100	7,157,100	110.8	5,031,100	48.2
Academic Support	7,489,658	8,355,900	8,355,900	11.6	9,092,200	21.4
Student Services	3,048,980	4,915,100	4,915,100	61.2	4,080,500	33.8
Institutional Support	4,216,552	4,112,900	4,112,900	-02.5	3,968,600	-05.9
Operation & Maintenance of Plant	5,443,784	7,675,100	7,675,100	41.0	7,537,300	38.5
Scholarships & Fellowships	255,000	260,000	260,000	02.0	260,000	02.0
Total Education and General	69,703,634	93,397,800	93,019,000	33.4	91,220,500	30.9
Mandatory Transfers for:						
Principal & Interest	116,225	106,400	106,400	-08.5	106,900	-08.0
Total Mandatory Transfers	116,225	106,400	106,400	-08.5	106,900	-08.0
Non-Mandatory Transfers for:						

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Over Actual	July Budget 2025-26	% Change Over Actual
Transfers to Unexpended Plant Fund	35,579	38,000	38,000	06.8	39,100	09.9
Transfers to Renewal & Replacements	13,805,148	75,000	75,000	-99.5	75,000	-99.5
Transfers to Other Funds	285,657	319,700	319,700	11.9	329,000	15.2
Transfers from Renewal & Replacements	0	-7,562,300	-7,366,700		-4,358,900	
Transfers from Other Funds	-281,559	-610,000	-610,000	116.7	-610,000	116.7
Total Non-Mandatory Transfers	13,844,825	-7,739,600	-7,544,000	-154.5	-4,525,800	-132.7
Total Education and General	83,664,684	85,764,600	85,581,400	02.3	86,801,600	03.7
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	83,664,684	85,764,600	85,581,400	02.3	86,801,600	03.7
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	240,671	240,700	240,700	00.0	240,700	00.0
Allocation for Working Capital	8,179,074	8,179,100	8,179,100	00.0	8,178,800	00.0
Special Allocations	2,097,450	1,880,000	1,880,000	-10.4	1,750,000	-16.6
Unallocated Balance	-5,046,933	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	5,470,262	10,299,800	10,299,800	88.3	10,169,500	85.9

ETSU  
Special Allocations  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
At Beginning of Period				
2% to 5% Reserve	1,550,000	1,550,000	1,550,000	1,880,000
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees				
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees				
Allocation for Unexpended Contracts	481,320	547,450	547,450	
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	2,031,320	2,097,450	2,097,450	1,880,000
At End of Period				
2% to 5% Reserve	1,550,000	1,880,000	1,880,000	1,750,000
Allocation for Compensated Absences				
Allocation for Student Activity Fees				
Allocation for Technology Access Fees				
Allocation for Auxiliary Contingency				
Allocation for Specialized Academic Course Fees				
Allocation for Unexpended Contracts	547,450			
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				
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	2,097,450	1,880,000	1,880,000	1,750,000

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	22,233,331	12,473,611	9,398,328	114,636	1,597,359	37,907	45,855,172	65.79
Research	1,469,047	161,127	470,627	80,649	1,145,144	67,894	3,394,488	4.87
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	3,840,286	602,326	1,666,062	40,607	1,340,377	0	7,489,658	10.75
Student Services	1,538,532	182,672	845,766	51,881	430,129	0	3,048,980	4.37
Institutional Support	981,312	141,412	478,201	1,442	2,614,185	0	4,216,552	6.05
Oper & Maint of Plant	133,864	731,301	492,395	0	4,089,740	-3,516	5,443,784	7.81
Scholarships & Fellow	0	0	0	0	255,000	0	255,000	0.37
Total Educational and General	30,196,372	14,292,449	13,351,379	289,215	11,471,934	102,285	69,703,634	
Total Unrestricted	30,196,372	14,292,449	13,351,379	289,215	11,471,934	102,285	69,703,634	

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	28,983,700	13,855,900	13,168,600	468,900	3,702,100	742,500	60,921,700	65.23
Research	808,700	144,200	418,100	66,000	5,720,100	0	7,157,100	7.66
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	4,042,700	940,500	1,125,000	137,000	2,110,700	0	8,355,900	8.95
Student Services	2,512,400	230,000	1,421,600	34,000	717,100	0	4,915,100	5.26
Institutional Support	1,171,200	171,300	636,600	13,500	2,120,300	0	4,112,900	4.40
Oper & Maint of Plant	135,100	1,035,700	679,600	22,000	5,802,700	0	7,675,100	8.22
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.28
Total Educational and General	37,653,800	16,377,600	17,449,500	741,400	20,433,000	742,500	93,397,800	
Total Unrestricted	37,653,800	16,377,600	17,449,500	741,400	20,433,000	742,500	93,397,800	

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

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	28,968,700	13,868,400	12,985,200	430,000	3,543,100	747,500	60,542,900	65.09
Research	1,670,600	144,200	584,800	94,000	4,656,500	7,000	7,157,100	7.69
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	4,042,700	940,500	1,125,000	91,700	2,156,000	0	8,355,900	8.98
Student Services	2,525,200	231,700	1,422,000	77,000	659,200	0	4,915,100	5.28
Institutional Support	1,171,200	171,300	636,600	13,500	2,120,300	0	4,112,900	4.42
Oper & Maint of Plant	138,000	1,032,800	679,600	22,000	5,755,700	47,000	7,675,100	8.25
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.28
Total Educational and General	38,516,400	16,388,900	17,433,200	728,200	19,150,800	801,500	93,019,000	
Total Unrestricted	38,516,400	16,388,900	17,433,200	728,200	19,150,800	801,500	93,019,000	



ETSU  
Unrestricted Educational And General Expenditures By Budget Category  
Proposed 2025-26

	Professional Salaries	Other Salaries	Employee Benefits	Travel	Operating Expense	Capital Outlay	Total	% OF Total E & G
UNRESTRICTED EXPENDITURES EDUCATION AND GENERAL								
Instruction	30,808,500	14,319,100	12,682,900	277,200	3,163,100	0	61,250,800	67.15
Research	777,200	67,500	384,800	1,000	3,800,600	0	5,031,100	5.52
Public Service	0	0	0	0	0	0	0	0.00
Academic Support	4,111,800	837,200	1,961,400	137,000	2,044,800	0	9,092,200	9.97
Student Services	1,899,300	233,300	1,209,300	34,000	704,600	0	4,080,500	4.47
Institutional Support	1,087,900	170,000	591,400	13,500	2,105,800	0	3,968,600	4.35
Oper & Maint of Plant	142,200	1,047,700	704,300	22,000	5,621,100	0	7,537,300	8.26
Scholarships & Fellow	0	0	0	0	260,000	0	260,000	0.29
Total Educational and General	38,826,900	16,674,800	17,534,100	484,700	17,700,000	0	91,220,500	
Total Unrestricted	38,826,900	16,674,800	17,534,100	484,700	17,700,000	0	91,220,500	

ETSU  
Detail Of Transfers  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
Educational And General				
Mandatory Transfers				
Retirement of Indebtedness:				
Retirement of Indebtedness	116,225	106,380	106,380	106,900
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	116,225	106,380	106,380	106,900
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	35,579	38,040	38,040	39,120
Renewals and Replacements:				
Transfers to Renew and Replace	13,805,148	75,000	75,000	75,000
Transfers from Renew and Replace	0	-7,562,270	-7,366,720	-4,358,920
Other:				
Transfer to Unrestricted	79,300	79,300	79,300	79,300
Transfers to Retire of Indebtedness	50,996	74,300	74,300	78,910
Intrafund Transfers Out	155,361	166,110	166,110	170,820
Transfers from Restricted	-221,559	-550,000	-550,000	-550,000
Transfers from Endowment	-60,000	-60,000	-60,000	-60,000
Total E&G Non-Mandatory Transfers	13,844,825	-7,739,520	-7,543,970	-4,525,770
Total Educational And General	13,961,050	-7,633,140	-7,437,590	-4,418,870
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	13,961,050	-7,633,140	-7,437,590	-4,418,870

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
<b>Salaries</b>											
Administrative/Professional	644,559	0	0	1,049,309	0	353,137	0	0	2,047,005	0	2,047,005
Academic	19,334,438	1,180,384	0	1,098,352	926,195	0	0	0	22,539,369	0	22,539,369
Supporting	1,648,357	161,127	0	602,326	182,672	141,412	731,301	0	3,467,195	0	3,467,195
Medical Residents	10,825,254	0	0	0	0	0	0	0	10,825,254	0	10,825,254
Professional	2,254,334	288,663	0	1,692,625	612,337	628,175	133,864	0	5,609,998	0	5,609,998
Total Salaries	34,706,942	1,630,174	0	4,442,612	1,721,204	1,122,724	865,165	0	44,488,821	0	44,488,821
<b>Employee Benefits</b>											
FICA	2,116,784	83,580	0	271,851	96,104	74,801	62,045	0	2,705,165	0	2,705,165
Retirement	2,653,542	171,656	0	601,404	239,448	181,180	135,270	0	3,982,500	0	3,982,500
Insurance	4,106,164	126,316	0	565,184	264,877	183,402	246,025	0	5,491,968	0	5,491,968
Unemployment Compensation	48,230	2,266	0	6,187	1,999	1,565	1,210	0	61,457	0	61,457
Other	473,608	86,809	0	221,436	243,338	37,253	47,845	0	1,110,289	0	1,110,289
Total Benefits	9,398,328	470,627	0	1,666,062	845,766	478,201	492,395	0	13,351,379	0	13,351,379
Total Personal Serv.	44,105,270	2,100,801	0	6,108,674	2,566,970	1,600,925	1,357,560	0	57,840,200	0	57,840,200
<b>Other</b>											
Travel	114,636	80,649	0	40,607	51,881	1,442	0	0	289,215	0	289,215
Printing, Duplicating, Film Processing	17,590	5,051	0	192,366	1,510	2,126	0	0	218,643	0	218,643
Utilities & Fuel	0	0	0	0	0	0	3,221,029	0	3,221,029	0	3,221,029
Communications & Shipping Cost	92,152	1,002	0	30,987	10,064	7,643	1,560	0	143,408	0	143,408
Maintenance/Repairs	66,777	70,117	0	2,997	0	0	554,092	0	693,983	0	693,983
Professional/Admin. Services	820,048	493,500	0	385,497	154,625	43,231	367,412	0	2,264,313	0	2,264,313
Supplies	387,732	480,346	0	1,522,560	224,138	20,212	117,858	0	2,752,846	0	2,752,846
Rental & Insurance	389,347	285	0	17,547	3,934	4,583	1,796	0	417,492	0	417,492
Motor Vehicle Operation	0	0	0	0	0	0	7	0	7	0	7
Awards & Idemnities	26	0	0	0	0	0	0	0	26	0	26
Other Services & Expenses	2,056	1,000	0	265	74	774,817	0	0	778,212	0	778,212
Equipment	37,907	67,894	0	0	0	0	-3,516	0	102,285	0	102,285
Dept Revenue & Service Charges	-178,369	93,843	0	-811,842	35,784	1,761,573	-174,014	0	726,975	0	726,975
Scholarships	0	0	0	0	0	0	0	255,000	255,000	0	255,000
Total Other	1,749,902	1,293,687	0	1,380,984	482,010	2,615,627	4,086,224	255,000	11,863,434	0	11,863,434
Total E & G	45,855,172	3,394,488	0	7,489,658	3,048,980	4,216,552	5,443,784	255,000	69,703,634	0	69,703,634
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	13,961,050	0	13,961,050
Grand Total	45,855,172	3,394,488	0	7,489,658	3,048,980	4,216,552	5,443,784	255,000	83,664,684	0	83,664,684

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
Salaries											
Administrative/Professional	61,930	0	0	711,910	0	491,360	0	0	1,265,200	0	1,265,200
Academic	26,749,060	235,000	0	1,598,320	1,651,550	0	0	0	30,233,930	0	30,233,930
Supporting	2,018,890	144,230	0	940,500	230,030	171,280	1,035,720	0	4,540,650	0	4,540,650
Medical Residents	11,837,000	0	0	0	0	0	0	0	11,837,000	0	11,837,000
Professional	2,172,660	573,710	0	1,732,490	860,840	679,860	135,110	0	6,154,670	0	6,154,670
Total Salaries	42,839,540	952,940	0	4,983,220	2,742,420	1,342,500	1,170,830	0	54,031,450	0	54,031,450
Employee Benefits											
FICA	2,736,435	86,875	0	233,773	295,400	132,281	141,225	0	3,625,989	0	3,625,989
Retirement	3,778,071	119,944	0	322,760	407,846	182,635	194,983	0	5,006,239	0	5,006,239
Insurance	5,158,141	163,758	0	440,659	556,825	249,348	266,207	0	6,834,938	0	6,834,938
Unemployment Compensation	61,892	1,965	0	5,287	6,681	2,992	3,194	0	82,011	0	82,011
Other	1,434,061	45,528	0	122,511	154,808	69,324	74,011	0	1,900,243	0	1,900,243
Total Benefits	13,168,600	418,070	0	1,124,990	1,421,560	636,580	679,620	0	17,449,420	0	17,449,420
Total Personal Serv.	56,008,140	1,371,010	0	6,108,210	4,163,980	1,979,080	1,850,450	0	71,480,870	0	71,480,870
Other											
Travel	468,910	66,000	0	136,950	34,000	13,500	22,000	0	741,360	0	741,360
Operating Expense Budget	2,487,977	7,269,950	0	2,126,752	651,183	242,289	1,475,973	0	14,254,124	0	14,254,124
Printing, Duplicating, Film Processing	4,848	22	0	13,156	359	0	0	0	18,385	0	18,385
Capital Expenditure Budget	742,470	0	0	0	0	0	0	0	742,470	0	742,470
Utilities & Fuel	0	0	0	0	0	0	4,256,430	0	4,256,430	0	4,256,430
Communications & Shipping	0	0	0	2,070	0	0	0	0	2,070	0	2,070
Cost											
Maintenance/Repairs	0	-1,379,000	0	0	0	0	43,837	0	-1,335,163	0	-1,335,163
Professional/Admin. Services	835,974	-100,672	0	92,845	47,609	686	12,962	0	889,404	0	889,404
Supplies	9,001	18,871	0	498	1,319	1,076	0	0	30,765	0	30,765
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Dept Revenue & Service Charges	-205,100	-90,170	0	-192,020	1,560	1,858,660	6,560	0	1,379,490	0	1,379,490
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	4,913,480	5,786,101	0	2,247,651	751,130	2,133,811	5,824,662	260,000	21,916,835	0	21,916,835
Total E & G	60,921,620	7,157,111	0	8,355,861	4,915,110	4,112,891	7,675,112	260,000	93,397,705	0	93,397,705
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-7,633,140	0	-7,633,140
Grand Total	60,921,620	7,157,111	0	8,355,861	4,915,110	4,112,891	7,675,112	260,000	85,764,565	0	85,764,565

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

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	61,930	0	0	711,910	2,600	491,360	0	0	1,267,800	0	1,267,800
Academic	26,675,810	1,096,910	0	1,598,320	1,648,950	0	0	0	31,019,990	0	31,019,990
Supporting	2,031,390	144,230	0	940,500	231,730	171,280	1,032,820	0	4,551,950	0	4,551,950
Medical Residents	11,837,000	0	0	0	0	0	0	0	11,837,000	0	11,837,000
Professional	2,230,910	573,710	0	1,732,490	873,640	679,860	138,010	0	6,228,620	0	6,228,620
Total Salaries	42,837,040	1,814,850	0	4,983,220	2,756,920	1,342,500	1,170,830	0	54,905,360	0	54,905,360
Employee Benefits											
FICA	2,698,325	121,511	0	233,773	295,483	132,281	141,225	0	3,622,598	0	3,622,598
Retirement	3,725,454	167,765	0	322,760	407,960	182,635	194,983	0	5,001,557	0	5,001,557
Insurance	5,086,303	229,047	0	440,659	556,982	249,348	266,207	0	6,828,546	0	6,828,546
Unemployment Compensation	61,030	2,748	0	5,287	6,683	2,992	3,194	0	81,934	0	81,934
Other	1,414,088	63,679	0	122,511	154,851	69,324	74,011	0	1,898,464	0	1,898,464
Total Benefits	12,985,200	584,750	0	1,124,990	1,421,959	636,580	679,620	0	17,433,099	0	17,433,099
Total Personal Serv.	55,822,240	2,399,600	0	6,108,210	4,178,879	1,979,080	1,850,450	0	72,338,459	0	72,338,459
Other											
Travel	429,970	94,000	0	91,690	77,000	13,500	22,000	0	728,160	0	728,160
Operating Expense Budget	2,515,487	8,526,430	0	2,362,352	581,713	241,229	1,451,883	0	15,679,094	0	15,679,094
Printing, Duplicating, Film Processing	4,848	22	0	13,156	359	0	0	0	18,385	0	18,385
Capital Expenditure Budget	747,470	7,020	0	0	0	0	47,000	0	801,490	0	801,490
Utilities & Fuel	0	0	0	0	0	0	4,293,130	0	4,293,130	0	4,293,130
Communications & Shipping	0	0	0	2,070	0	0	0	0	2,070	0	2,070
Cost											
Maintenance/Repairs	0	-1,379,000	0	0	0	0	43,837	0	-1,335,163	0	-1,335,163
Professional/Admin. Services	629,314	-2,448,852	0	92,845	47,609	686	12,962	0	-1,665,436	0	-1,665,436
Supplies	9,001	18,871	0	498	1,319	1,076	0	0	30,765	0	30,765
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Dept Revenue & Service Charges	-184,910	-62,080	0	-382,360	13,130	1,859,720	-53,050	0	1,190,450	0	1,190,450
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	4,720,580	4,757,511	0	2,247,651	736,230	2,133,811	5,824,662	260,000	20,680,445	0	20,680,445
Total E & G	60,542,820	7,157,111	0	8,355,861	4,915,109	4,112,891	7,675,112	260,000	93,018,904	0	93,018,904
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-7,437,590	0	-7,437,590
Grand Total	60,542,820	7,157,111	0	8,355,861	4,915,109	4,112,891	7,675,112	260,000	85,581,314	0	85,581,314

ETSU  
Unrestricted Expenditures And Transfers By Major Functional Area And Account For Fiscal Year  
Proposed 2025-26

	Instruction	Research	Public Service	Academic Support	Student Services	Inst. Support	Operation & Maintenance	Scholar/ Fellowships	Total E & G	Auxiliary	Total
Salaries											
Administrative/Professional	736,090	0	0	1,166,640	0	380,350	0	0	2,283,080	0	2,283,080
Academic	27,428,660	193,390	0	933,970	1,161,770	0	0	0	29,717,790	0	29,717,790
Supporting	1,845,800	67,540	0	837,160	233,320	170,020	1,047,680	0	4,201,520	0	4,201,520
Medical Residents	12,473,300	0	0	0	0	0	0	0	12,473,300	0	12,473,300
Professional	2,643,700	583,760	0	2,011,150	737,550	707,520	142,170	0	6,825,850	0	6,825,850
Total Salaries	45,127,550	844,690	0	4,948,920	2,132,640	1,257,890	1,189,850	0	55,501,540	0	55,501,540
Employee Benefits											
FICA	2,635,509	79,955	0	407,581	251,295	122,889	146,358	0	3,643,587	0	3,643,587
Retirement	3,638,727	110,391	0	562,729	346,951	169,667	202,069	0	5,030,534	0	5,030,534
Insurance	4,967,896	150,714	0	768,284	473,687	231,644	275,882	0	6,868,107	0	6,868,107
Unemployment Compensation	59,610	1,808	0	9,219	5,684	2,779	3,310	0	82,410	0	82,410
Other	1,381,169	41,901	0	213,598	131,694	64,401	76,700	0	1,909,463	0	1,909,463
Total Benefits	12,682,911	384,769	0	1,961,411	1,209,311	591,380	704,319	0	17,534,101	0	17,534,101
Total Personal Serv.	57,810,461	1,229,459	0	6,910,331	3,341,951	1,849,270	1,894,169	0	73,035,641	0	73,035,641
Other											
Travel	277,150	1,000	0	136,950	34,000	13,500	22,000	0	484,600	0	484,600
Operating Expense Budget	2,222,270	3,731,460	0	2,102,520	647,980	242,000	1,312,830	0	10,259,060	0	10,259,060
Utilities & Fuel	0	0	0	0	0	0	4,310,390	0	4,310,390	0	4,310,390
Maintenance/Repairs	0	-1,382,000	0	0	0	0	0	0	-1,382,000	0	-1,382,000
Professional/Admin. Services	576,500	1,450,000	0	67,000	40,000	0	0	0	2,133,500	0	2,133,500
Rental & Insurance	569,400	1,100	0	67,400	15,100	17,600	6,900	0	677,500	0	677,500
Dept Revenue & Service Charges	-205,100	0	0	-192,100	1,560	1,846,170	-8,980	0	1,441,550	0	1,441,550
Scholarships	0	0	0	0	0	0	0	260,000	260,000	0	260,000
Total Other	3,440,220	3,801,560	0	2,181,770	738,640	2,119,270	5,643,140	260,000	18,184,600	0	18,184,600
Total E & G	61,250,681	5,031,019	0	9,092,101	4,080,591	3,968,540	7,537,309	260,000	91,220,241	0	91,220,241
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	-4,418,870	0	-4,418,870
Grand Total	61,250,681	5,031,019	0	9,092,101	4,080,591	3,968,540	7,537,309	260,000	86,801,371	0	86,801,371

ETSU  
Current Fund Revenues  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
Education and General				
Tuition and Fees				
Mandatory Fees				
5100 Maintenance Fees	10,817,878	11,586,600	11,586,600	11,931,300
5105 Out-Of-State Tuition	207,827	164,130	164,130	116,600
5110 Debt Service Fees	169,000	180,690	180,690	185,810
General Access				
51153 PSF Graduation Fee COM	2,668	2,850	2,850	2,940
51155 PSF Drop Add Fee COM	4,447	4,760	4,760	4,890
5120 Technology Access Fee	87,761	93,830	93,830	96,500
5125 Student Activity Fee	115,631	123,630	123,630	127,140
5131 Facilities Fee	35,579	38,040	38,040	39,120
5132 Sustainable Campus Fee	4,151	4,440	4,440	4,560
5133 International Fee	5,930	6,340	6,340	6,520
Total Mandatory Fees	11,450,872	12,205,310	12,205,310	12,515,380
Non-Mandatory Fees				
5160 CEU Student Fees	3,422	75,000	75,000	75,000
5170 Application Fees	20,200	19,700	19,700	20,550
Specialized Academic Course Fee				
Total Non-Mandatory Fees	23,622	94,700	94,700	95,550
Total Tuition & Fees	11,474,494	12,300,010	12,300,010	12,610,930
52000 State Appropriations	49,482,529	50,280,600	50,280,600	52,481,300
5300 Federal Grants and Contracts	2,149,766	1,500,000	1,500,000	1,500,000
5400 State Grants & Contracts	6,264	5,000	5,000	5,000
5600 Private Grants & Contracts	120,343	11,267,000	11,267,000	4,267,000
5700 Private Gifts	805,937	0	0	0
Sales & Services of Educ. Activities				
58368 Microscope Lab Fee	19,500	18,700	18,700	16,300
58370 Med Sch Resident Part	12,867,981	14,577,000	14,393,750	15,140,700
58371 Medical Library Services	2,880	25,000	25,000	25,000
58373 Biomedical Services COM	68,037	5,000	5,000	5,000
Total Sales & Services of Educ. Activities	12,958,398	14,625,700	14,442,450	15,187,000
Sales & Services of Other Activities				
5800 Athletics	145,280	155,330	155,330	159,740
58875 Sales of Services to MEAC	128,074	110,400	110,400	110,400

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Current Fund Revenues  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
58890 Other Sales and Services Other	31,954	0	0	0
Total Sales & Services of Other Activities	305,308	265,730	265,730	270,140
Other Sources				
58503 Miscellaneous	26,800	50,000	50,000	50,000
58529 Insurance Health Incentives	10,145	0	0	0
58802 Interest Income	905,324	300,000	300,000	300,000
Total Other Sources	942,269	350,000	350,000	350,000
Total Educational & General	78,245,308	90,594,040	90,410,790	86,671,370
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	78,245,308	90,594,040	90,410,790	86,671,370



ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Education and General				
Instruction (20)				
Instruction (200)				
Forensic Pathology (31025)				
Salaries - Academic	242,530	252,610	257,810	260,180
Salaries - Supporting	50,354	50,970	51,970	52,460
Salaries - Professional	43,059	47,620	48,620	49,010
Employee Benefits	112,644	129,900	129,900	133,800
Operating Expenses	3,613	166,980	166,730	189,380
Capital Outlay	0	42,470	42,470	0
Department Revenues	417	0	250	0
Total - Forensic Pathology (31025):	452,617	690,550	697,750	684,830
College of Medicine Rural Programs (31105)				
Salaries - Academic	447,221	465,210	465,210	501,210
Salaries - Supporting	11,305	0	10,000	0
Salaries - Professional	211,757	225,950	230,950	232,680
Employee Benefits	207,879	214,300	214,300	227,500
Travel	34,373	90,660	90,660	90,550
Operating Expenses	51,758	109,460	106,150	109,460
Department Revenues	7,963	0	3,310	0
Total - College of Medicine Rural Programs (31105):	972,256	1,105,580	1,120,580	1,161,400
Continuing Medical Education (31110)				
Salaries - Academic	500	0	0	0
Salaries - Supporting	109,974	114,750	114,750	113,520
Salaries - Professional	212,449	220,350	220,350	221,360
Employee Benefits	183,372	191,000	191,000	190,900
Travel	6,492	10,000	10,000	10,000
Operating Expenses	65,058	100,810	100,160	97,460
Department Revenues	9,779	0	650	0
Total - Continuing Medical Education (31110):	587,624	636,910	636,910	633,240

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Academic Affairs Instruction (31140)				
Salaries - Supporting	168,820	150,000	150,000	150,000
Employee Benefits	12,869	46,500	46,500	46,500
Operating Expenses	993	30,860	30,820	30,850
Department Revenues	70	0	40	0
Total - Academic Affairs Instruction (31140):	182,752	227,360	227,360	227,350
COM Simulation Laboratory (31160)				
Salaries - Supporting	44,645	45,520	46,470	46,870
Salaries - Professional	53,715	54,270	55,370	55,880
Employee Benefits	37,652	37,900	37,900	39,000
Operating Expenses	8,094	15,000	15,000	15,000
Department Revenues	-84	0	0	0
Total - COM Simulation Laboratory (31160):	144,022	152,690	154,740	156,750
Microscope Maint and Repair (31214)				
Operating Expenses	0	12,000	12,000	12,000
Total - Microscope Maint and Repair (31214):	0	12,000	12,000	12,000
Anatomical Program (31220)				
Salaries - Professional	16,060	0	0	0
Employee Benefits	8,784	0	0	0
Travel	0	0	6,500	0
Operating Expenses	162,473	179,820	182,890	98,220
Department Revenues	-21,794	0	-9,570	0
Total - Anatomical Program (31220):	165,523	179,820	179,820	98,220

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Biomedical Sciences (31270)				
Salaries - Academic	2,029,429	2,338,590	2,338,590	2,497,780
Salaries - Supporting	120,488	146,880	146,880	144,040
Salaries - Professional	277,065	311,600	311,600	316,960
Employee Benefits	845,686	1,034,900	1,034,900	1,094,700
Travel	17,065	15,000	25,000	0
Operating Expenses	144,076	160,460	144,510	171,610
Capital Outlay	6,787	700,000	705,000	0
Department Revenues	6,906	0	950	0
Total - Biomedical Sciences (31270):	3,447,502	4,707,430	4,707,430	4,225,090
COM Dept of Med ED (DME) (31275)				
Salaries - Academic	3,160,171	3,149,950	3,224,950	3,297,200
Salaries - Supporting	153,058	140,150	144,750	144,130
Salaries - Professional	186,802	139,450	162,250	166,120
Employee Benefits	901,886	1,268,900	1,268,900	44,800
Travel	14,469	77,000	77,000	77,000
Operating Expenses	99,011	108,230	99,970	107,220
Department Revenues	8,939	0	5,760	0
Total - COM Dept of Med ED (DME) (31275):	4,524,336	4,883,680	4,983,580	3,836,470
Ctr for Surgical Innovation & Train (31276)				
Salaries - Academic	0	34,750	35,450	35,750
Salaries - Supporting	0	10,310	10,520	10,620
Salaries - Professional	0	98,850	98,850	74,310
Employee Benefits	0	52,000	52,000	43,600
Operating Expenses	3,856	128,060	127,460	0
Department Revenues	0	0	600	0
Total - Ctr for Surgical Innovation & Train (31276):	3,856	323,970	324,880	164,280

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Family Medicine (31500)				
Salaries - Academic	159,367	127,190	127,190	14,160
Salaries - Supporting	0	500	500	500
Salaries - Professional	88,735	95,270	97,580	97,960
Employee Benefits	72,976	77,900	77,900	39,200
Operating Expenses	4,440	27,450	27,450	27,450
Total - Family Medicine (31500):	325,518	328,310	330,620	179,270
Internal Medicine (31510)				
Salaries - Academic	3,638,946	5,405,890	5,405,890	6,653,800
Salaries - Supporting	330,185	384,370	384,370	439,690
Salaries - Professional	399,804	418,210	427,060	430,290
Employee Benefits	1,312,408	1,924,600	1,924,600	2,332,400
Travel	141	0	0	0
Operating Expenses	125,579	163,300	167,030	150,470
Department Revenues	8,647	0	1,800	0
Total - Internal Medicine (31510):	5,815,710	8,296,370	8,310,750	10,006,650
Dishner Chair Match (31514)				
Salaries - Academic	1,161	10,850	10,850	0
Salaries - Professional	1,271	0	0	0
Employee Benefits	581	3,700	3,700	0
Operating Expenses	5,612	35,490	35,490	35,410
Department Revenues	390	0	0	0
Total - Dishner Chair Match (31514):	9,015	50,040	50,040	35,410

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
OB GYN (31530)				
Salaries - Administrative	95,490	96,960	116,260	99,950
Salaries - Academic	1,174,191	1,295,080	1,295,080	1,527,500
Salaries - Supporting	140,703	144,650	144,650	152,900
Salaries - Professional	82,363	140,700	140,700	144,850
Employee Benefits	447,253	520,000	526,200	596,800
Travel	196	0	0	0
Operating Expenses	36,183	100,520	98,710	110,360
Department Revenues	1,205	0	1,810	0
Total - OB GYN (31530):	1,977,584	2,297,910	2,323,410	2,632,360
Pathology (31540)				
Salaries - Academic	487,187	580,020	580,020	871,310
Salaries - Supporting	32,338	33,750	34,410	34,230
Salaries - Professional	35,405	35,550	36,350	36,520
Employee Benefits	122,137	201,300	201,300	292,000
Travel	4,491	6,400	6,400	0
Operating Expenses	80,230	86,110	93,020	92,350
Department Revenues	516	0	890	0
Total - Pathology (31540):	762,304	943,130	952,390	1,326,410
Pediatrics (31550)				
Salaries - Academic	2,038,059	2,668,200	2,668,200	3,099,120
Salaries - Supporting	132,333	126,380	142,580	125,630
Salaries - Professional	219,162	303,890	303,890	306,430
Employee Benefits	808,809	1,115,400	1,115,400	1,271,200
Travel	0	25,000	37,000	0
Operating Expenses	15,574	96,870	83,660	121,300
Department Revenues	1,614	0	1,210	0
Total - Pediatrics (31550):	3,215,551	4,335,740	4,351,940	4,923,680

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Psychiatry (31560)				
Salaries - Academic	602,577	1,358,120	1,350,350	1,393,930
Salaries - Supporting	135,694	140,190	142,990	144,400
Salaries - Professional	123,996	127,670	138,530	131,350
Employee Benefits	301,097	569,100	569,100	584,400
Travel	8,662	10,000	10,000	0
Operating Expenses	327,899	452,250	238,190	30,950
Department Revenues	1,826	0	7,400	0
Total - Psychiatry (31560):	1,501,751	2,657,330	2,456,560	2,285,030
Surgery (31570)				
Salaries - Academic	2,536,408	2,822,440	2,772,440	2,794,380
Salaries - Supporting	159,475	187,310	187,310	192,810
Salaries - Professional	234,398	207,490	301,290	215,610
Employee Benefits	702,993	997,300	1,010,300	992,900
Travel	0	45,000	45,000	0
Operating Expenses	723	255,000	252,320	300,000
Capital Outlay	31,120	0	0	0
Department Revenues	0	0	2,680	0
Total - Surgery (31570):	3,665,117	4,514,540	4,571,340	4,495,700
Ctr for Geriatrics and Gerontol (31580)				
Salaries - Academic	48,626	0	0	0
Employee Benefits	8,218	0	0	0
Operating Expenses	672	0	0	0
Total - Ctr for Geriatrics and Gerontol (31580):	57,516	0	0	0

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Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Quillen Chair of Geriat Geront (31581)				
Salaries - Academic	3,765	0	0	0
Employee Benefits	-1,709	0	0	0
Operating Expenses	732	0	0	0
Total - Quillen Chair of Geriat Geront (31581):	2,788	0	0	0
Common Expense Accounts (34301)				
Salaries - Administrative	0	19,430	130	15,340
Salaries - Academic	0	3,990,320	3,894,640	1,283,490
Salaries - Supporting	0	280,610	255,100	43,660
Salaries - Professional	0	370,140	281,140	107,700
Employee Benefits	221,453	1,743,910	1,724,710	1,093,710
Operating Expenses	43,125	669,400	862,730	669,400
Department Revenues	11,470	16,800	16,800	16,800
Total - Common Expense Accounts (34301):	276,048	7,090,610	7,035,250	3,230,100
Technology Access Fee COM (34302)				
Operating Expenses	87,761	93,830	93,830	96,500
Total - Technology Access Fee COM (34302):	87,761	93,830	93,830	96,500
Grad Medical Educ TennCare (34305)				
Salaries - Administrative	0	-848,710	-848,710	0
Salaries - Academic	0	-1,110,860	-1,110,860	0
Salaries - Professional	0	-709,810	-709,810	0
Employee Benefits	0	-826,510	-826,510	0
Total - Grad Medical Educ TennCare (34305):	0	-3,495,890	-3,495,890	0

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Ambulatory Teaching (34315)				
Salaries - Academic	236,116	289,080	293,380	230,250
Salaries - Supporting	11,348	14,370	14,770	750
Salaries - Professional	31,152	33,960	33,960	24,130
Employee Benefits	82,183	111,300	111,300	84,200
Operating Expenses	420,743	576,920	576,920	644,020
Total - Ambulatory Teaching (34315):	781,542	1,025,630	1,030,330	983,350
Recruitment Expense (34320)				
Travel	0	38,600	38,600	38,600
Operating Expenses	0	38,700	38,700	38,700
Total - Recruitment Expense (34320):	0	77,300	77,300	77,300
Instructional Stipends (34325)				
Salaries - Administrative	549,069	794,250	794,250	620,800
Salaries - Academic	2,528,184	3,060,620	3,060,620	2,968,600
Salaries - Professional	24,502	44,750	45,350	25,490
Employee Benefits	609,371	1,208,900	1,208,900	1,120,600
Total - Instructional Stipends (34325):	3,711,126	5,108,520	5,109,120	4,735,490
Residents COM (34330)				
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Employee Benefits	2,358,936	2,503,400	2,320,000	2,417,900
Travel	27,651	142,250	83,000	52,000
Operating Expenses	64,877	292,300	153,750	197,500
Department Revenues	4,535	0	2,400	0
Total - Residents COM (34330):	13,281,253	14,774,950	14,396,150	15,140,700



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Residents Part Other Hospitals (34332)				
Department Revenues	-9,000	0	0	0
Total - Residents Part Other Hospitals (34332):	-9,000	0	0	0
Univ Share Grad Program (34336)				
Department Revenues	-211,900	-221,900	-221,900	-221,900
Total - Univ Share Grad Program (34336):	-211,900	-221,900	-221,900	-221,900
COM IPE Initiative (39500)				
Salaries - Academic	0	11,000	6,000	0
Salaries - Supporting	47,637	48,180	49,370	49,590
Salaries - Professional	12,639	6,750	6,880	7,050
Employee Benefits	40,850	42,900	42,900	36,800
Travel	1,096	9,000	810	9,000
Operating Expenses	22,646	7,380	20,560	22,560
Department Revenues	132	0	10	0
Total - COM IPE Initiative (39500):	125,000	125,210	126,530	125,000
Total - Instruction (200):				
Salaries - Administrative	644,559	61,930	61,930	736,090
Salaries - Academic	19,334,438	26,749,060	26,675,810	27,428,660
Salaries - Supporting	1,648,357	2,018,890	2,031,390	1,845,800
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Salaries - Professional	2,254,334	2,172,660	2,230,910	2,643,700
Employee Benefits	9,398,328	13,168,600	12,985,200	12,682,910
Travel	114,636	468,910	429,970	277,150
Operating Expenses	1,775,728	3,907,200	3,728,050	3,368,170
Capital Outlay	37,907	742,470	747,470	0
Department Revenues	-178,369	-205,100	-184,910	-205,100
Total	45,855,172	60,921,620	60,542,820	61,250,680

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Total - Instruction (20):				
Salaries - Administrative	644,559	61,930	61,930	736,090
Salaries - Academic	19,334,438	26,749,060	26,675,810	27,428,660
Salaries - Supporting	1,648,357	2,018,890	2,031,390	1,845,800
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Salaries - Professional	2,254,334	2,172,660	2,230,910	2,643,700
Employee Benefits	9,398,328	13,168,600	12,985,200	12,682,910
Travel	114,636	468,910	429,970	277,150
Operating Expense	1,775,728	3,907,200	3,728,050	3,368,170
Capital Outlay	37,907	742,470	747,470	0
Department Revenues	-178,369	-205,100	-184,910	-205,100
Total	45,855,172	60,921,620	60,542,820	61,250,680
Research (25)				
Research (250)				
Res Imp Dean COM (31010)				
Salaries - Academic	80,087	46,400	46,400	44,850
Salaries - Supporting	38,762	37,140	37,140	34,780
Salaries - Professional	186,972	207,370	207,370	213,570
Employee Benefits	111,975	122,200	122,200	123,100
Travel	16,297	0	13,000	0
Operating Expenses	194,281	122,540	184,800	181,460
Capital Outlay	12,477	0	0	0
Department Revenues	29,470	0	12,740	0
Total - Res Imp Dean COM (31010):	670,321	535,650	623,650	597,760

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Designated Dean COM (31011)				
Operating Expenses	0	63,800	154,660	0
Total - Designated Dean COM (31011):	0	63,800	154,660	0
Res Imp Acad Affairs (31101)				
Operating Expenses	0	10,000	10,000	0
Total - Res Imp Acad Affairs (31101):	0	10,000	10,000	0
Molecular Biology Core (31241)				
Operating Expenses	15,854	18,730	34,210	0
Capital Outlay	0	0	2,020	0
Department Revenues	250	0	0	0
Total - Molecular Biology Core (31241):	16,104	18,730	36,230	0
Molecular Biol Core Facility Contra (31242)				
Department Revenues	-4,251	-18,730	-36,230	0
Total - Molecular Biol Core Facility Contra (31242):	-4,251	-18,730	-36,230	0
Microscopy Core Facility (31253)				
Operating Expenses	521	40,500	40,500	0
Total - Microscopy Core Facility (31253):	521	40,500	40,500	0

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Microscopy Core Facility Contra (31254)				
Department Revenues	-19,582	-40,500	-40,500	0
Total - Microscopy Core Facility Contra (31254):	-19,582	-40,500	-40,500	0
R & I COM Department of Med Ed (31271)				
Operating Expenses	3,516	71,140	71,140	0
Total - R & I COM Department of Med Ed (31271):	3,516	71,140	71,140	0
R & I - Biomedical Sciences (31272)				
Salaries - Academic	111,407	54,530	54,530	21,750
Salaries - Supporting	121,555	55,530	55,530	5,690
Salaries - Professional	0	136,880	136,880	139,560
Employee Benefits	79,442	93,800	93,800	63,500
Travel	16,487	20,000	20,000	0
Operating Expenses	221,273	1,921,710	1,975,370	80,000
Capital Outlay	55,417	0	0	0
Department Revenues	33,221	0	23,820	0
Total - R & I - Biomedical Sciences (31272):	638,802	2,282,450	2,359,930	310,500
Designated - Biomedical Sciences (31273)				
Operating Expenses	32	56,560	56,860	0
Total - Designated - Biomedical Sciences (31273):	32	56,560	56,860	0

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QDR Fellowship Program (31280)				
Salaries - Academic	800	15,000	15,000	0
Salaries - Professional	3,000	3,000	3,000	3,000
Employee Benefits	1,083	5,600	5,600	900
Operating Expenses	10,207	63,960	58,960	150,000
Capital Outlay	0	0	5,000	0
Department Revenues	370	0	0	0
Total - QDR Fellowship Program (31280):	<u>15,460</u>	<u>87,560</u>	<u>87,560</u>	<u>153,900</u>
Res Imp Family Practice (31501)				
Operating Expenses	0	41,730	41,730	0
Total - Res Imp Family Practice (31501):	<u>0</u>	<u>41,730</u>	<u>41,730</u>	<u>0</u>
Family Practice Designated Fund (31502)				
Operating Expenses	0	98,810	98,810	0
Total - Family Practice Designated Fund (31502):	<u>0</u>	<u>98,810</u>	<u>98,810</u>	<u>0</u>
Res Imp Internal Medicine (31511)				
Employee Benefits	-33	0	0	0
Operating Expenses	192,936	872,110	872,080	0
Department Revenues	110,993	0	30	0
Total - Res Imp Internal Medicine (31511):	<u>303,896</u>	<u>872,110</u>	<u>872,110</u>	<u>0</u>

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Internal Medicine Desig Fund (31512)				
Operating Expenses	0	169,840	169,840	0
Total - Internal Medicine Desig Fund (31512):	<u>0</u>	<u>169,840</u>	<u>169,840</u>	<u>0</u>
R&I Start-up for CIIDI (31516)				
Salaries - Professional	92,607	124,920	124,920	151,700
Employee Benefits	61,472	65,000	65,000	78,900
Travel	1,489	1,000	6,000	1,000
Operating Expenses	47,161	75,771	70,741	58,000
Department Revenues	653	0	30	0
Total - R&I Start-up for CIIDI (31516):	<u>203,382</u>	<u>266,691</u>	<u>266,691</u>	<u>289,600</u>
Flow Cytometry Core (31520)				
Operating Expenses	6,948	1,970	1,970	0
Total - Flow Cytometry Core (31520):	<u>6,948</u>	<u>1,970</u>	<u>1,970</u>	<u>0</u>
Flow Cytometry Core Contra (31521)				
Department Revenues	-1,880	-1,970	-1,970	0
Total - Flow Cytometry Core Contra (31521):	<u>-1,880</u>	<u>-1,970</u>	<u>-1,970</u>	<u>0</u>
Res Imp OB GYN (31531)				
Operating Expenses	16,162	7,480	7,480	0
Department Revenues	2,048	0	0	0
Total - Res Imp OB GYN (31531):	<u>18,210</u>	<u>7,480</u>	<u>7,480</u>	<u>0</u>

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OB GYN Designated Fund (31532)				
Operating Expenses	18,938	5,330	5,330	0
Department Revenues	835	0	0	0
Total - OB GYN Designated Fund (31532):	<u>19,773</u>	<u>5,330</u>	<u>5,330</u>	<u>0</u>
Res Imp Pathology (31541)				
Operating Expenses	100	0	0	0
Total - Res Imp Pathology (31541):	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Pathology Lab (31543)				
Operating Expenses	11,704	20,900	20,210	0
Department Revenues	4,841	0	690	0
Total - Pathology Lab (31543):	<u>16,545</u>	<u>20,900</u>	<u>20,900</u>	<u>0</u>
Pathology Lab Contra (31544)				
Operating Expenses	-180	0	0	0
Department Revenues	-16,250	-20,900	-20,900	0
Total - Pathology Lab Contra (31544):	<u>-16,430</u>	<u>-20,900</u>	<u>-20,900</u>	<u>0</u>
Res Imp Pediatrics (31551)				
Salaries - Supporting	810	0	0	0
Employee Benefits	2,623	0	0	0
Travel	4,734	0	10,000	0
Operating Expenses	791	102,320	92,180	0
Department Revenues	-1,662	0	140	0
Total - Res Imp Pediatrics (31551):	<u>7,296</u>	<u>102,320</u>	<u>102,320</u>	<u>0</u>

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Pediatrics Designated Fund (31552)				
Salaries - Academic	12,119	8,090	12,390	12,690
Employee Benefits	569	2,500	2,500	3,900
Operating Expenses	0	140,080	128,830	0
Department Revenues	5,000	0	11,250	0
Total - Pediatrics Designated Fund (31552):	<u>17,688</u>	<u>150,670</u>	<u>154,970</u>	<u>16,590</u>
Proteomics Mass Spectrometry (31553)				
Operating Expenses	0	8,070	8,070	0
Total - Proteomics Mass Spectrometry (31553):	<u>0</u>	<u>8,070</u>	<u>8,070</u>	<u>0</u>
Proteomics Mass Spectrometry Contra (31554)				
Department Revenues	0	-8,070	-8,070	0
Total - Proteomics Mass Spectrometry Contra (31554):	<u>0</u>	<u>-8,070</u>	<u>-8,070</u>	<u>0</u>
Res Imp Psychiatry (31561)				
Salaries - Professional	0	37,580	37,580	38,520
Employee Benefits	2,530	11,600	11,600	11,900
Operating Expenses	21,313	39,630	41,060	0
Department Revenues	-1,326	0	-1,430	0
Total - Res Imp Psychiatry (31561):	<u>22,517</u>	<u>88,810</u>	<u>88,810</u>	<u>50,420</u>



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Psychiatry Designated Fund (31562)				
Operating Expenses	706	47,870	47,870	0
Department Revenues	357	0	0	0
Total - Psychiatry Designated Fund (31562):	1,063	47,870	47,870	0
Res Imp Surgery (31571)				
Salaries - Professional	1,084	0	0	0
Employee Benefits	259	0	0	0
Travel	41,642	45,000	45,000	0
Operating Expenses	47,001	498,670	496,430	0
Department Revenues	6,110	0	2,240	0
Total - Res Imp Surgery (31571):	96,096	543,670	543,670	0
Surgery Designated Fund (31572)				
Operating Expenses	33,086	60,170	60,170	0
Total - Surgery Designated Fund (31572):	33,086	60,170	60,170	0
Common Expense Accounts (34301)				
Salaries - Academic	0	100,980	96,680	104,100
Salaries - Supporting	0	51,560	51,560	27,070
Salaries - Professional	0	63,960	58,960	37,410
Employee Benefits	35,814	114,270	114,270	99,470
Operating Expenses	208,285	-75,600	-332,240	2,001,100
Department Revenues	-51,604	0	0	0
Total - Common Expense Accounts (34301):	192,495	255,170	-10,770	2,269,150

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Faculty Research Incentive Comp (34322)				
Salaries - Academic	965,971	0	861,910	0
Employee Benefits	172,290	0	166,680	0
Operating Expenses	0	1,160,000	131,410	1,160,000
Total - Faculty Research Incentive Comp (34322):	1,138,261	1,160,000	1,160,000	1,160,000
Student Summer Research (34732)				
Salaries - Academic	10,000	10,000	10,000	10,000
Salaries - Professional	5,000	0	5,000	0
Employee Benefits	2,603	3,100	3,100	3,100
Operating Expenses	666	166,180	170,100	170,000
Department Revenues	-3,750	0	-3,920	0
Total - Student Summer Research (34732):	14,519	179,280	184,280	183,100
Total - Research (250):				
Salaries - Academic	1,180,384	235,000	1,096,910	193,390
Salaries - Supporting	161,127	144,230	144,230	67,540
Salaries - Professional	288,663	573,710	573,710	583,760
Employee Benefits	470,627	418,070	584,750	384,770
Travel	80,649	66,000	94,000	1,000
Operating Expenses	1,051,301	5,810,271	4,718,571	3,800,560
Capital Outlay	67,894	0	7,020	0
Department Revenues	93,843	-90,170	-62,080	0
Total	3,394,488	7,157,111	7,157,111	5,031,020

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Total - Research (25):				
Salaries - Academic	1,180,384	235,000	1,096,910	193,390
Salaries - Supporting	161,127	144,230	144,230	67,540
Salaries - Professional	288,663	573,710	573,710	583,760
Employee Benefits	470,627	418,070	584,750	384,770
Travel	80,649	66,000	94,000	1,000
Operating Expense	1,051,301	5,810,271	4,718,571	3,800,560
Capital Outlay	67,894	0	7,020	0
Department Revenues	93,843	-90,170	-62,080	0
Total	3,394,488	7,157,111	7,157,111	5,031,020
Public Service (30)				
Public Service (300)				
Total - Public Service (30):				
Total	0	0	0	0
Academic Support (35)				
Academic Support (350)				
COM Contracts and Grants (24555)				
Salaries - Supporting	14,345	0	0	0
Salaries - Professional	60,815	97,370	98,280	100,910
Employee Benefits	29,161	42,800	42,800	44,400
Travel	7,288	5,000	5,000	5,000
Operating Expenses	21,416	13,520	13,480	13,500
Department Revenues	500	0	40	0
Total - COM Contracts and Grants (24555):	133,525	158,690	159,600	163,810

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Dean College of Medicine (31000)				
Salaries - Administrative	717,894	731,400	742,900	753,360
Salaries - Supporting	0	19,040	19,040	16,160
Salaries - Professional	166,644	405,280	405,280	466,900
Employee Benefits	206,600	404,500	404,500	432,700
Travel	9,878	21,600	21,600	21,600
Operating Expenses	97,031	126,090	125,460	125,450
Department Revenues	3,200	0	630	0
Total - Dean College of Medicine (31000):	<u>1,201,247</u>	<u>1,707,910</u>	<u>1,719,410</u>	<u>1,816,170</u>
Office of Academic Affairs (31100)				
Salaries - Administrative	265,092	286,590	292,290	318,000
Salaries - Academic	563,042	579,920	588,520	441,160
Salaries - Supporting	178,512	188,730	188,730	234,210
Salaries - Professional	493,181	628,900	628,900	598,180
Employee Benefits	549,675	640,000	640,000	604,800
Travel	5,581	86,850	36,850	86,850
Operating Expenses	162,750	157,550	207,290	155,900
Department Revenues	1,704	0	260	0
Total - Office of Academic Affairs (31100):	<u>2,219,537</u>	<u>2,568,540</u>	<u>2,582,840</u>	<u>2,439,100</u>
Medical Library Administration (31120)				
Salaries - Academic	446,798	384,650	392,350	396,740
Salaries - Supporting	86,674	122,580	122,580	118,030
Salaries - Professional	208,291	224,540	228,770	230,890
Employee Benefits	266,435	292,700	292,700	298,300
Travel	6,499	0	4,640	0
Operating Expenses	19,659	34,000	23,250	33,400
Department Revenues	1,424	0	1,110	0
Total - Medical Library Administration (31120):	<u>1,035,780</u>	<u>1,058,470</u>	<u>1,065,400</u>	<u>1,077,360</u>

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Medical Library Contra (31121)				
Department Revenues	0	-4,920	-4,920	-5,000
Total - Medical Library Contra (31121):	<u>0</u>	<u>-4,920</u>	<u>-4,920</u>	<u>-5,000</u>
Medical Library Automation (31122)				
Operating Expenses	0	12,000	12,000	12,000
Total - Medical Library Automation (31122):	<u>0</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Medical Library Operations (31123)				
Operating Expenses	1,257,021	1,313,000	1,508,700	1,313,000
Department Revenues	28,515	0	0	0
Total - Medical Library Operations (31123):	<u>1,285,536</u>	<u>1,313,000</u>	<u>1,508,700</u>	<u>1,313,000</u>
Biomedical Communications (31130)				
Salaries - Supporting	108,862	73,950	73,950	76,150
Salaries - Professional	209,697	161,100	171,020	165,810
Employee Benefits	119,659	91,700	94,900	94,400
Operating Expenses	346,178	137,800	300,850	100,000
Department Revenues	969	0	1,950	0
Total - Biomedical Communications (31130):	<u>785,365</u>	<u>464,550</u>	<u>642,670</u>	<u>436,360</u>
Biomedical Comm Contra (31131)				
Department Revenues	-476,772	0	-165,000	0
Total - Biomedical Comm Contra (31131):	<u>-476,772</u>	<u>0</u>	<u>-165,000</u>	<u>0</u>

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Office of Graduate Medical Educ (31400)				
Salaries - Academic	88,512	22,540	22,950	23,150
Salaries - Supporting	19,876	16,540	16,710	4,790
Salaries - Professional	151,211	25,350	25,640	25,780
Employee Benefits	133,781	23,800	23,800	19,900
Travel	4,330	23,500	23,500	23,500
Operating Expenses	41,718	37,270	37,270	37,270
Department Revenues	993	0	0	0
Total - Office of Graduate Medical Educ (31400):	440,421	149,000	149,870	134,390
Common Expense Accounts (34301)				
Salaries - Administrative	0	31,910	13,360	26,130
Salaries - Academic	0	611,210	594,500	72,920
Salaries - Supporting	0	212,120	209,770	123,560
Salaries - Professional	0	156,360	128,700	44,760
Employee Benefits	110,728	477,210	468,910	246,310
Operating Expenses	17,547	267,400	76,700	267,400
Department Revenues	12,600	12,600	12,600	12,600
Total - Common Expense Accounts (34301):	140,875	1,768,810	1,504,540	793,680
Grad Medical Educ TennCare (34305)				
Salaries - Administrative	0	-405,140	-405,140	0
Salaries - Professional	0	-328,790	-328,790	0
Employee Benefits	0	-1,076,220	-1,076,220	0
Total - Grad Medical Educ TennCare (34305):	0	-1,810,150	-1,810,150	0

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Div of Lab Animal Resources (34345)				
Salaries - Supporting	172,854	267,530	267,530	242,900
Salaries - Professional	366,869	329,220	335,780	338,890
Employee Benefits	207,852	185,000	187,100	180,400
Travel	7,031	0	100	0
Operating Expenses	167,449	169,491	198,721	152,200
Department Revenues	2,364	0	670	0
Total - Div of Lab Animal Resources (34345):	<u>924,419</u>	<u>951,241</u>	<u>989,901</u>	<u>914,390</u>
Div of Lab Animal Res-Contra (34346)				
Department Revenues	-387,339	-199,700	-229,700	-199,700
Total - Div of Lab Animal Res-Contra (34346):	<u>-387,339</u>	<u>-199,700</u>	<u>-229,700</u>	<u>-199,700</u>
Occupational Health (34350)				
Operating Expenses	21,450	34,600	34,600	26,800
Total - Occupational Health (34350):	<u>21,450</u>	<u>34,600</u>	<u>34,600</u>	<u>26,800</u>
University Academic Support (34355)				
Salaries - Administrative	66,323	67,150	68,500	69,150
Salaries - Supporting	21,203	40,010	42,190	21,360
Salaries - Professional	35,917	33,160	38,910	39,030
Employee Benefits	42,171	43,500	46,500	40,200
Total - University Academic Support (34355):	<u>165,614</u>	<u>183,820</u>	<u>196,100</u>	<u>169,740</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Academic Support (350):				
Salaries - Administrative	1,049,309	711,910	711,910	1,166,640
Salaries - Academic	1,098,352	1,598,320	1,598,320	933,970
Salaries - Supporting	602,326	940,500	940,500	837,160
Salaries - Professional	1,692,625	1,732,490	1,732,490	2,011,150
Employee Benefits	1,666,062	1,124,990	1,124,990	1,961,410
Travel	40,607	136,950	91,690	136,950
Operating Expenses	2,152,219	2,302,721	2,538,321	2,236,920
Department Revenues	-811,842	-192,020	-382,360	-192,100
Total	7,489,658	8,355,861	8,355,861	9,092,100
Total - Academic Support (35):				
Salaries - Administrative	1,049,309	711,910	711,910	1,166,640
Salaries - Academic	1,098,352	1,598,320	1,598,320	933,970
Salaries - Supporting	602,326	940,500	940,500	837,160
Salaries - Professional	1,692,625	1,732,490	1,732,490	2,011,150
Employee Benefits	1,666,062	1,124,990	1,124,990	1,961,410
Travel	40,607	136,950	91,690	136,950
Operating Expense	2,152,219	2,302,721	2,538,321	2,236,920
Department Revenues	-811,842	-192,020	-382,360	-192,100
Total	7,489,658	8,355,861	8,355,861	9,092,100
Student Services (40)				
Student Services (400)				



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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Common Expense Accounts (34301)				
Salaries - Academic	0	424,950	382,450	49,670
Salaries - Supporting	0	6,260	6,260	5,050
Salaries - Professional	0	190,820	178,070	47,910
Employee Benefits	22,360	223,660	205,660	62,510
Operating Expenses	3,934	115,100	115,100	115,100
Department Revenues	1,560	1,560	1,560	1,560
Total - Common Expense Accounts (34301):	<u>27,854</u>	<u>962,350</u>	<u>889,100</u>	<u>281,800</u>
Student Medical Assistance (34360)				
Salaries - Academic	0	12,000	12,000	12,000
Employee Benefits	0	3,700	3,700	3,700
Operating Expenses	41,200	74,800	74,800	70,000
Total - Student Medical Assistance (34360):	<u>41,200</u>	<u>90,500</u>	<u>90,500</u>	<u>85,700</u>
Graduate Program COM (34600)				
Salaries - Academic	351,145	423,720	425,720	333,730
Salaries - Professional	0	53,360	53,360	54,950
Employee Benefits	218,324	431,200	431,200	378,200
Travel	6,073	8,000	8,000	8,000
Operating Expenses	6,459	41,420	39,240	26,820
Department Revenues	2,261	0	2,180	0
Total - Graduate Program COM (34600):	<u>584,262</u>	<u>957,700</u>	<u>959,700</u>	<u>801,700</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Student Services COM (34720)				
Salaries - Administrative	0	0	2,600	0
Salaries - Academic	575,050	790,880	828,780	766,370
Salaries - Supporting	163,301	211,770	198,970	222,270
Salaries - Professional	612,337	616,660	642,210	634,690
Employee Benefits	604,735	761,100	779,100	763,000
Travel	36,272	16,000	59,000	16,000
Operating Expenses	277,430	398,110	345,720	394,100
Department Revenues	29,238	0	9,390	0
Total - Student Services COM (34720):	2,298,363	2,794,520	2,865,770	2,796,430
Res Imp Stdtd Affairs (34721)				
Salaries - Supporting	0	6,000	6,000	0
Total - Res Imp Stdtd Affairs (34721):	0	6,000	6,000	0
Student Activity Support (34731)				
Salaries - Supporting	19,371	6,000	20,500	6,000
Employee Benefits	347	1,900	2,300	1,900
Travel	9,536	10,000	10,000	10,000
Operating Expenses	46,179	39,160	24,260	50,560
Department Revenues	-5,934	0	0	0
Total - Student Activity Support (34731):	69,499	57,060	57,060	68,460
Student Community Learning Ctr (34735)				
Operating Expenses	19,143	46,980	46,980	46,500
Department Revenues	8,659	0	0	0
Total - Student Community Learning Ctr (34735):	27,802	46,980	46,980	46,500

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Student Services (400):				
Salaries - Administrative	0	0	2,600	0
Salaries - Academic	926,195	1,651,550	1,648,950	1,161,770
Salaries - Supporting	182,672	230,030	231,730	233,320
Salaries - Professional	612,337	860,840	873,640	737,550
Employee Benefits	845,766	1,421,560	1,421,960	1,209,310
Travel	51,881	34,000	77,000	34,000
Operating Expenses	394,345	715,570	646,100	703,080
Department Revenues	35,784	1,560	13,130	1,560
Total	3,048,980	4,915,110	4,915,110	4,080,590
Total - Student Services (40):				
Salaries - Administrative	0	0	2,600	0
Salaries - Academic	926,195	1,651,550	1,648,950	1,161,770
Salaries - Supporting	182,672	230,030	231,730	233,320
Salaries - Professional	612,337	860,840	873,640	737,550
Employee Benefits	845,766	1,421,560	1,421,960	1,209,310
Travel	51,881	34,000	77,000	34,000
Operating Expense	394,345	715,570	646,100	703,080
Department Revenues	35,784	1,560	13,130	1,560
Total	3,048,980	4,915,110	4,915,110	4,080,590
Institutional Support (45)				
Institutional Support (450)				

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
VP for Health Affairs COM Share (30005)				
Salaries - Administrative	86,215	210,820	210,820	93,440
Salaries - Professional	31,241	26,460	32,310	32,640
Employee Benefits	47,872	102,000	102,000	54,200
Total - VP for Health Affairs COM Share (30005):	165,328	339,280	345,130	180,280
Finance and Administration (34300)				
Salaries - Administrative	266,922	270,190	275,890	278,380
Salaries - Supporting	36,402	47,700	47,700	44,020
Salaries - Professional	522,399	553,650	553,650	576,120
Employee Benefits	317,433	374,800	376,650	386,400
Travel	65	5,000	5,000	5,000
Operating Expenses	14,211	26,790	26,790	26,800
Department Revenues	2,494	0	0	0
Total - Finance and Administration (34300):	1,159,926	1,278,130	1,285,680	1,316,720
Common Expense Accounts (34301)				
Salaries - Administrative	0	10,350	4,650	8,530
Salaries - Supporting	0	4,090	2,040	3,370
Salaries - Professional	0	18,800	12,950	15,590
Employee Benefits	21,198	49,680	47,830	37,780
Operating Expenses	4,583	117,600	117,600	117,600
Department Revenues	-32,250	-28,400	-28,400	-40,890
Total - Common Expense Accounts (34301):	-6,469	172,120	156,670	141,980

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Audit Costs COM (34380)				
Operating Expenses	29,206	19,000	19,000	19,000
Total - Audit Costs COM (34380):	<u>29,206</u>	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
Pro Rata Administrative Costs (34385)				
Department Revenues	1,787,060	1,887,060	1,887,060	1,887,060
Total - Pro Rata Administrative Costs (34385):	<u>1,787,060</u>	<u>1,887,060</u>	<u>1,887,060</u>	<u>1,887,060</u>
Radiation Safety (34390)				
Travel	0	1,000	1,000	1,000
Operating Expenses	0	6,650	6,650	6,650
Total - Radiation Safety (34390):	<u>0</u>	<u>7,650</u>	<u>7,650</u>	<u>7,650</u>
Bloodborne Pathogens (34395)				
Operating Expenses	0	4,650	4,650	4,650
Total - Bloodborne Pathogens (34395):	<u>0</u>	<u>4,650</u>	<u>4,650</u>	<u>4,650</u>
Courier Service (34400)				
Salaries - Supporting	105,010	119,490	121,540	122,630
Employee Benefits	65,167	80,100	80,100	82,200
Operating Expenses	336	1,700	1,700	1,700
Total - Courier Service (34400):	<u>170,513</u>	<u>201,290</u>	<u>203,340</u>	<u>206,530</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Board Services (34405)				
Operating Expenses	9,200	9,500	9,500	9,200
Total - Board Services (34405):	<u>9,200</u>	<u>9,500</u>	<u>9,500</u>	<u>9,200</u>
General Publications (34723)				
Operating Expenses	8,033	11,000	10,760	11,000
Department Revenues	3,049	0	240	0
Total - General Publications (34723):	<u>11,082</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
COM Development (62020)				
Salaries - Professional	74,535	80,950	80,950	83,170
Employee Benefits	26,531	30,000	30,000	30,800
Travel	1,377	7,500	7,500	7,500
Operating Expenses	12,226	64,761	63,941	63,000
Department Revenues	1,220	0	820	0
Total - COM Development (62020):	<u>115,889</u>	<u>183,211</u>	<u>183,211</u>	<u>184,470</u>
Gifts in Kind (70090)				
Operating Expenses	774,817	0	0	0
Total - Gifts in Kind (70090):	<u>774,817</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Institutional Support (450):				
Salaries - Administrative	353,137	491,360	491,360	380,350
Salaries - Supporting	141,412	171,280	171,280	170,020
Salaries - Professional	628,175	679,860	679,860	707,520
Employee Benefits	478,201	636,580	636,580	591,380
Travel	1,442	13,500	13,500	13,500
Operating Expenses	852,612	261,651	260,591	259,600
Department Revenues	1,761,573	1,858,660	1,859,720	1,846,170
Total	4,216,552	4,112,891	4,112,891	3,968,540

Total - Institutional Support (45):

Salaries - Administrative	353,137	491,360	491,360	380,350
Salaries - Supporting	141,412	171,280	171,280	170,020
Salaries - Professional	628,175	679,860	679,860	707,520
Employee Benefits	478,201	636,580	636,580	591,380
Travel	1,442	13,500	13,500	13,500
Operating Expense	852,612	261,651	260,591	259,600
Department Revenues	1,761,573	1,858,660	1,859,720	1,846,170
Total	4,216,552	4,112,891	4,112,891	3,968,540

Physical Plant (50)  
Physical Plant (500)

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Facility Usage (31150)				
Operating Expenses	668	2,000	2,000	2,000
Total - Facility Usage (31150):	<u>668</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Common Expense Accounts (34301)				
Salaries - Supporting	0	163,800	151,400	110,560
Salaries - Professional	0	0	0	3,120
Employee Benefits	27,539	91,120	88,120	75,920
Operating Expenses	1,796	156,900	95,200	156,900
Department Revenues	120	120	120	120
Total - Common Expense Accounts (34301):	<u>29,455</u>	<u>411,940</u>	<u>334,840</u>	<u>346,620</u>
Student Center Operating Exp COM (34435)				
Operating Expenses	9,151	14,940	14,940	27,560
Department Revenues	51,330	56,440	56,440	40,900
Total - Student Center Operating Exp COM (34435):	<u>60,481</u>	<u>71,380</u>	<u>71,380</u>	<u>68,460</u>
Physical Plant Adm (40380)				
Salaries - Supporting	365,199	388,110	397,610	439,520
Salaries - Professional	133,864	135,110	138,010	139,050
Employee Benefits	265,290	298,200	301,200	329,800
Travel	0	22,000	22,000	22,000
Operating Expenses	4,266	57,000	10,000	10,000
Capital Outlay	0	0	47,000	0
Department Revenues	1,305	0	0	0
Total - Physical Plant Adm (40380):	<u>769,924</u>	<u>900,420</u>	<u>915,820</u>	<u>940,370</u>



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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Physical Plant Adm Contra (40381)				
Operating Expenses	-278,571	0	0	0
Department Revenues	-213,441	-50,000	-50,000	-50,000
Total - Physical Plant Adm Contra (40381):	-492,012	-50,000	-50,000	-50,000
CEB Physical Facilities (40382)				
Operating Expenses	303,634	324,081	385,781	356,500
Department Revenues	302	0	0	0
Total - CEB Physical Facilities (40382):	303,936	324,081	385,781	356,500
Building Maintenance (40384)				
Operating Expenses	521,824	582,901	585,901	540,000
Capital Outlay	13,570	0	0	0
Department Revenues	32,065	0	-3,000	0
Total - Building Maintenance (40384):	567,459	582,901	582,901	540,000
Custodial Services (40385)				
Salaries - Supporting	366,102	483,810	483,810	497,600
Employee Benefits	199,566	290,300	290,300	298,600
Operating Expenses	155,614	232,200	288,810	120,000
Department Revenues	-45,695	0	-56,610	0
Total - Custodial Services (40385):	675,587	1,006,310	1,006,310	916,200

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Utilities (40386)				
Operating Expenses	1,059,144	1,383,300	1,383,300	1,383,400
Total - Utilities (40386):	<u>1,059,144</u>	<u>1,383,300</u>	<u>1,383,300</u>	<u>1,383,400</u>
Esg Utilities (40387)				
Operating Expenses	2,210,916	2,625,600	2,625,600	2,625,600
Capital Outlay	-17,086	0	0	0
Total - Esg Utilities (40387):	<u>2,193,830</u>	<u>2,625,600</u>	<u>2,625,600</u>	<u>2,625,600</u>
Landscape Grounds (40388)				
Operating Expenses	184,333	198,160	198,160	198,160
Total - Landscape Grounds (40388):	<u>184,333</u>	<u>198,160</u>	<u>198,160</u>	<u>198,160</u>
Major Repairs Renov (40389)				
Operating Expenses	0	100,000	100,000	100,000
Total - Major Repairs Renov (40389):	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
CEB Custodial (40390)				
Operating Expenses	90,979	119,020	119,020	110,000
Total - CEB Custodial (40390):	<u>90,979</u>	<u>119,020</u>	<u>119,020</u>	<u>110,000</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total - Physical Plant (500):				
Salaries - Supporting	731,301	1,035,720	1,032,820	1,047,680
Salaries - Professional	133,864	135,110	138,010	142,170
Employee Benefits	492,395	679,620	679,620	704,320
Travel	0	22,000	22,000	22,000
Operating Expenses	4,263,754	5,796,102	5,808,712	5,630,120
Capital Outlay	-3,516	0	47,000	0
Department Revenues	-174,014	6,560	-53,050	-8,980
Total	5,443,784	7,675,112	7,675,112	7,537,310

Total - Physical Plant (50):				
Salaries - Supporting	731,301	1,035,720	1,032,820	1,047,680
Salaries - Professional	133,864	135,110	138,010	142,170
Employee Benefits	492,395	679,620	679,620	704,320
Travel	0	22,000	22,000	22,000
Operating Expense	4,263,754	5,796,102	5,808,712	5,630,120
Capital Outlay	-3,516	0	47,000	0
Department Revenues	-174,014	6,560	-53,050	-8,980
Total	5,443,784	7,675,112	7,675,112	7,537,310

Scholarships and Fellowships (55)  
Scholarships and Fellowships (550)

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
COM State Funded Scholarships (34499) Operating Expenses	195,000	200,000	200,000	200,000
Total - COM State Funded Scholarships (34499):	<u>195,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Scholarships Endow COM (34722) Operating Expenses	60,000	60,000	60,000	60,000
Total - Scholarships Endow COM (34722):	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total - Scholarships and Fellowships (550): Operating Expenses	255,000	260,000	260,000	260,000
Total	<u>255,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
Total - Scholarships and Fellowships (55): Operating Expense	255,000	260,000	260,000	260,000
Total	<u>255,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total Education and General				
Salaries - Administrative	2,047,005	1,265,200	1,267,800	2,283,080
Salaries - Academic	22,539,369	30,233,930	31,019,990	29,717,790
Salaries - Supporting	3,467,195	4,540,650	4,551,950	4,201,520
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Salaries - Professional	5,609,998	6,154,670	6,228,620	6,825,850
Employee Benefits	13,351,379	17,449,420	17,433,100	17,534,100
Travel	289,215	741,360	728,160	484,600
Operating Expense	10,744,959	19,053,515	17,960,345	16,258,450
Capital Outlay	102,285	742,470	801,490	0
Department Revenues	726,975	1,379,490	1,190,450	1,441,550
Total	69,703,634	93,397,705	93,018,905	91,220,240

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	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	116,225	106,380	106,380	106,900
 Total E & G Mandatory Transfers:	<u>116,225</u>	<u>106,380</u>	<u>106,380</u>	<u>106,900</u>
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	35,579	38,040	38,040	39,120
Transfers to Renew and Replace	13,805,148	75,000	75,000	75,000
Transfer to Unrestricted	79,300	79,300	79,300	79,300
Transfers to Retire of Indebtedness	50,996	74,300	74,300	78,910
Intrafund Transfers Out	155,361	166,110	166,110	170,820
Transfers from Renew and Replace	0	-7,562,270	-7,366,720	-4,358,920
Transfers from Restricted	-221,559	-550,000	-550,000	-550,000
Transfers from Endowment	-60,000	-60,000	-60,000	-60,000
 Total E & G Non-Mandatory Transfers:	<u>13,844,825</u>	<u>-7,739,520</u>	<u>-7,543,970</u>	<u>-4,525,770</u>
  Total E & G Transfers	<u>13,961,050</u>	<u>-7,633,140</u>	<u>-7,437,590</u>	<u>-4,418,870</u>

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Total Education and General (Expenditures & Transfers)				
Salaries - Administrative	2,047,005	1,265,200	1,267,800	2,283,080
Salaries - Academic	22,539,369	30,233,930	31,019,990	29,717,790
Salaries - Supporting	3,467,195	4,540,650	4,551,950	4,201,520
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Salaries - Professional	5,609,998	6,154,670	6,228,620	6,825,850
Employee Benefits	13,351,379	17,449,420	17,433,100	17,534,100
Travel	289,215	741,360	728,160	484,600
Operating Expense	10,744,959	19,053,515	17,960,345	16,258,450
Capital Outlay	102,285	742,470	801,490	0
Department Revenues	726,975	1,379,490	1,190,450	1,441,550
E & G Transfers	13,961,050	-7,633,140	-7,437,590	-4,418,870
Total	83,664,684	85,764,565	85,581,315	86,801,370

ETSU  
Unrestricted Detailed Budget Proposals - Current Fund Expenditures  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
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  
July Budget 2025-26

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Auxiliary Transfers				
Mandatory Transfers				
Total Auxiliary Mandatory Transfers:	0	0	0	0
Non-Mandatory Transfers				
Total Auxiliary Non-Mandatory Transfers:	0	0	0	0
Total Auxiliary Transfers	0	0	0	0
Total Auxiliary Enterprises (Expenditures & Transfers)				
Total Unrestricted				
Salaries - Administrative	2,047,005	1,265,200	1,267,800	2,283,080
Salaries - Academic	22,539,369	30,233,930	31,019,990	29,717,790
Salaries - Supporting	3,467,195	4,540,650	4,551,950	4,201,520
Salaries - Medical Residents	10,825,254	11,837,000	11,837,000	12,473,300
Salaries - Professional	5,609,998	6,154,670	6,228,620	6,825,850
Employee Benefits	13,351,379	17,449,420	17,433,100	17,534,100
Travel	289,215	741,360	728,160	484,600
Operating Expenses	10,744,959	19,053,515	17,960,345	16,258,450
Capital Outlay	102,285	742,470	801,490	0
Department Revenues	726,975	1,379,490	1,190,450	1,441,550
E & G Transfers and Auxiliary Transfers	13,961,050	-7,633,140	-7,437,590	-4,418,870
Total	83,664,684	85,764,565	85,581,315	86,801,370

ETSU  
Summary of Restricted Current Funds Available and Applied  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	% Change Estimated Over Actual	July Budget 2025-26	% Change July Over Estimated
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Restricted Revenues						
9004 Tuition and Fees	22,533	0	0	-100.00	0	0.00
9005 Federal Grants and Contracts	9,352,349	10,000,000	10,000,000	6.93	10,000,000	0.00
9035 State Grants and Contracts	1,070,308	1,500,000	1,500,000	40.15	1,500,000	0.00
9040 Local Grants and Contracts	21,048	25,000	25,000	18.78	25,000	0.00
9045 Private Grants & Contracts	30,038,687	35,000,000	35,000,000	16.52	35,000,000	0.00
9050 Endowment Income	402,379	415,000	415,000	3.14	415,000	0.00
Total Restricted Revenues	40,907,304	46,940,000	46,940,000	14.75	46,940,000	0.00
Restricted Expenditures						
9205 Instruction	1,846,326	2,000,000	2,000,000	8.32	2,000,000	0.00
9210 Research	5,458,024	6,000,000	6,000,000	9.93	6,000,000	0.00
9215 Public Service	28,929,615	30,000,000	30,000,000	3.70	30,000,000	0.00
9220 Academic Support	0	15,000	15,000	0.00	15,000	0.00
9225 Student Services	0	50,000	50,000	0.00	50,000	0.00
9230 Institutional Support	540,730	550,000	550,000	1.71	550,000	0.00
9240 Scholarships and Fellowships	139,975	140,000	140,000	0.02	140,000	0.00
Total Restricted Expenditures	36,914,670	38,755,000	38,755,000	4.99	38,755,000	0.00