



---

# EAST TENNESSEE STATE UNIVERSITY

---

BILL GATTON COLLEGE of PHARMACY

OPERATING BUDGET  
2025-2026

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
EAST TENNESSEE STATE UNIVERSITY - BILL GATTON COLLEGE OF PHARMACY  
JULY PROPOSED BUDGET 2025-2026  
BUDGET SUMMARY  
TABLE OF CONTENTS**

<u>FORM</u>	<u>PAGE</u>
I. Summary of Unrestricted Current Funds Available and Applied	1
II. Detail of Special Allocations at Beginning and Ending of Period	3
III. Unrestricted Educational and General Expenditures by Budget Category:	
Actual.....	5
Revised.....	6
Estimated.....	7
Proposed .....	8
IV. Detail of Mandatory and Non-Mandatory Transfers	9
V. Unrestricted Expenditures and Transfers by Major Functional Area and Account for Fiscal Year:	
Actual.....	10
Revised.....	11
Estimated.....	12
Proposed .....	13
VI. Current Fund Revenues	14
VII. Unrestricted - Detailed Budget Proposals - Current Fund Expenditures	16
VIII. Summary of Restricted Current Funds - Available and Applied	40

East Tennessee State University is a Tennessee Board of Regents Institution and is fully in accordance with the belief that educational and employments opportunities should be available to all eligible persons without regard to age, sex, color, race, religion, national origin, disability, veterans status, or sexual orientation.

ETSU  
Summary Of Unrestricted Current Funds Available And Applied  
July Budget 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	38,360	15,800	15,800	-58.8	15,800	-58.8
Allocation for Working Capital	1,258,297	69,100	69,100	-94.5	69,100	-94.5
Special Allocations	233,900	233,900	233,900	00.0	306,500	31.0
Unallocated Balance	596,804	2,017,300	2,017,300	238.0	0	-100.0
Total Unrestricted Current Fund Balances	2,127,361	2,336,100	2,336,100	09.8	391,400	-81.6
Revenues						
Education and General						
Tuition and Fees	5,282,873	5,464,100	5,447,500	03.1	6,066,800	14.8
State Appropriations	2,593,336	2,707,700	2,707,700	04.4	2,880,000	11.1
Federal Grants and Contracts	45,185	0	0	-100.0	20,000	-55.7
State Grants and Contracts	0	14,800	14,800		20,000	
Private Grants and Contracts	40,731	20,000	37,300	-08.4	20,000	-50.9
Sales & Services of Educ Activities	4,625	7,000	7,000	51.4	5,000	08.1
Sales & Services of Other Activities	554,280	559,700	560,200	01.1	596,200	07.6
Other Sources	2,050	5,300	4,100	100.0	5,000	143.9
Total Education and General	8,523,080	8,778,600	8,778,600	03.0	9,613,000	12.8
Sales & Services of Aux Enterprises						
Total Revenues	8,523,080	8,778,600	8,778,600	03.0	9,613,000	12.8
Expenditures and Transfers						
Education and General						
Instruction	3,662,485	3,944,400	3,772,500	03.0	3,977,100	08.6
Research	224,835	690,400	650,000	189.1	500,100	122.4
Public Service	448,174	710,100	710,100	58.4	507,500	13.2
Academic Support	1,716,542	2,429,200	2,198,300	28.1	2,276,100	32.6
Student Services	827,113	950,000	885,600	07.1	804,700	-02.7
Institutional Support	545,181	715,800	648,300	18.9	556,900	02.1
Operation & Maintenance of Plant	393,119	533,700	494,400	25.8	415,500	05.7
Scholarships & Fellowships	221,465	464,700	417,200	88.4	569,100	157.0
Total Education and General	8,038,914	10,438,300	9,776,400	21.6	9,607,000	19.5
Mandatory Transfers for:						
Principal & Interest	670,976	671,600	671,700	00.1	672,400	00.2
Total Mandatory Transfers	670,976	671,600	671,700	00.1	672,400	00.2
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	20,640	22,000	22,100	07.1	23,600	14.3
Transfers to Other Funds	244,712	252,400	253,100	03.4	254,200	03.9
Transfers from Renewal & Replacements	-661,000	-661,000	0	-100.0	-944,200	42.8
Total Non-Mandatory Transfers	-395,648	-386,600	275,200	-169.6	-666,400	68.4
Total Education and General	8,314,242	10,723,300	10,723,300	29.0	9,613,000	15.6
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	8,314,242	10,723,300	10,723,300	29.0	9,613,000	15.6
Other						
Total Other	0	0	0	00.0	0	00.0
Unrestricted Current Fund Balances at End of Period						
Allocation for Encumbrances	15,849	15,800	15,800	-00.3	15,800	-00.3
Allocation for Working Capital	69,120	69,100	69,100	00.0	69,100	00.0
Special Allocations	233,896	306,500	306,500	31.0	306,500	31.0
Unallocated Balance	2,017,334	0	0	-100.0	0	-100.0
Total Unrestricted Current Fund Balances	2,336,199	391,400	391,400	-83.2	391,400	-83.2

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	233,900	233,900	233,900	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 Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fees				
Total	233,900	233,900	233,900	233,900
At End of Period				
2% to 5% Reserve	233,896	306,500	306,500	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 Discretionary Fees				
Allocation for Special Programs				
Allocation for International Education Fee				
Allocation for Cost Centers				
Allocation for ASRL Comm Outreach				
Allocation for Miscellaneous Course Fee				

ETSU  
Special Allocations  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
Allocation for Center for Global Sports Leadership				
Allocation for Colleges and Administration Units				
Total	233,896	306,500	306,500	233,900

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	
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  
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	
Total Unrestricted	4,439,100	673,900	1,812,800	138,600	3,373,900	0	10,438,300	



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	2,121,700	282,700	804,500	47,500	516,100	0	3,772,500	38.59
Research	185,900	0	28,800	6,400	428,900	0	650,000	6.65
Public Service	410,600	0	105,200	0	194,300	0	710,100	7.26
Academic Support	969,800	301,300	412,600	49,300	465,300	0	2,198,300	22.49
Student Services	405,700	103,000	202,500	47,700	126,700	0	885,600	9.06
Institutional Support	106,100	0	42,800	2,700	496,700	0	648,300	6.63
Oper & Maint of Plant	24,800	60,800	61,000	0	347,800	0	494,400	5.06
Scholarships & Fellow	0	0	0	0	417,200	0	417,200	4.27
Total Educational and General	4,224,600	747,800	1,657,400	153,600	2,993,000	0	9,776,400	
Total Unrestricted	4,224,600	747,800	1,657,400	153,600	2,993,000	0	9,776,400	

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	2,390,800	300,800	892,300	36,400	356,800	0	3,977,100	41.40
Research	223,400	0	44,100	0	232,600	0	500,100	5.21
Public Service	454,000	0	53,500	0	0	0	507,500	5.28
Academic Support	1,177,300	233,900	446,500	49,900	368,500	0	2,276,100	23.69
Student Services	371,100	105,700	180,800	51,100	96,000	0	804,700	8.38
Institutional Support	108,700	0	46,900	3,100	398,200	0	556,900	5.80
Oper & Maint of Plant	25,100	63,700	62,400	0	264,300	0	415,500	4.32
Scholarships & Fellow	0	0	0	0	569,100	0	569,100	5.92
Total Educational and General	4,750,400	704,100	1,726,500	140,500	2,285,500	0	9,607,000	
Total Unrestricted	4,750,400	704,100	1,726,500	140,500	2,285,500	0	9,607,000	

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	670,976	671,610	671,670	672,430
Loan Fund Matching-NDSL				
Renewals and Replacements:				
Total E&G Mandatory Transfers	670,976	671,610	671,670	672,430
Non-Mandatory Transfers To (From)				
Unexpended Plant Funds:				
Transfers to Unexpended Plant	20,640	21,960	22,080	23,640
Renewals and Replacements:				
Transfers from Renew and Replace	-661,000	-661,000	0	-944,190
Other:				
Transfers to Retire of Indebtedness	29,584	0	0	0
Intrafund Transfers Out	215,128	252,350	253,070	254,240
Total E&G Non-Mandatory Transfers	-395,648	-386,690	275,150	-666,310
Total Educational And General	275,328	284,920	946,820	6,120
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	275,328	284,920	946,820	6,120

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
Salaries											
Administrative/Professional	0	0	0	82,829	0	12,935	0	0	95,764	0	95,764
Academic	1,930,736	90,269	320,785	596,616	153,115	0	0	0	3,091,521	0	3,091,521
Supporting	152,441	0	0	166,964	102,972	0	51,573	0	473,950	0	473,950
Medical Residents	91,500	0	0	0	0	0	0	0	91,500	0	91,500
Professional	207,058	0	0	134,557	270,425	89,413	23,623	0	725,076	0	725,076
Total Salaries	2,381,735	90,269	320,785	980,966	526,512	102,348	75,196	0	4,477,811	0	4,477,811
Employee Benefits											
FICA	171,144	6,657	24,776	64,358	38,743	7,216	5,334	0	318,228	0	318,228
Retirement	258,336	9,144	32,017	116,904	66,696	12,315	14,053	0	509,465	0	509,465
Insurance	318,825	9,340	35,664	114,892	60,220	23,098	28,922	0	590,961	0	590,961
Unemployment Compensation	3,233	128	485	1,373	748	145	104	0	6,216	0	6,216
Other	63,065	243	34,233	29,280	33,098	368	4,664	0	164,951	0	164,951
Total Benefits	814,603	25,512	127,175	326,807	199,505	43,142	53,077	0	1,589,821	0	1,589,821
Total Personal Serv.	3,196,338	115,781	447,960	1,307,773	726,017	145,490	128,273	0	6,067,632	0	6,067,632
Other											
Travel	33,291	187	0	33,159	22,482	2,477	0	0	91,596	0	91,596
Printing, Duplicating, Film Processing	4,530	0	0	1,112	2,479	1,098	0	0	9,219	0	9,219
Utilities & Fuel	0	18,623	0	0	0	0	169,220	0	187,843	0	187,843
Communications & Shipping Cost	13,707	26	0	4,177	3,339	2,358	0	0	23,607	0	23,607
Maintenance/Repairs	0	0	0	0	0	0	505	0	505	0	505
Professional/Admin. Services	313,039	338	214	259,224	15,197	124,857	2,795	0	715,664	0	715,664
Supplies	75,369	18,699	0	102,881	51,466	7,941	10,702	0	267,058	0	267,058
Rental & Insurance	10,100	0	0	0	117	0	0	0	10,217	0	10,217
Other Services & Expenses	4,473	0	0	0	0	0	0	0	4,473	0	4,473
Dept Revenue & Service Charges	11,638	71,181	0	8,216	6,016	260,960	81,624	0	439,635	0	439,635
Scholarships	0	0	0	0	0	0	0	221,465	221,465	0	221,465
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  
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	0	0	0	317,830	3,600	13,360	0	0	334,790	0	334,790
Academic	1,966,640	188,110	364,770	687,900	144,840	0	0	0	3,352,260	0	3,352,260
Supporting	136,980	0	0	226,370	103,020	0	61,970	0	528,340	0	528,340
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	191,430	0	0	133,400	309,770	92,450	24,990	0	752,040	0	752,040
Total Salaries	2,440,550	188,110	364,770	1,365,500	561,230	105,810	86,960	0	5,112,930	0	5,112,930
Employee Benefits											
FICA	182,287	10,413	22,151	99,794	42,755	9,795	14,396	0	381,591	0	381,591
Retirement	310,970	17,765	37,788	170,242	72,937	16,709	24,559	0	650,970	0	650,970
Insurance	339,027	19,368	41,198	185,602	79,518	18,216	26,775	0	709,704	0	709,704
Unemployment Compensation	3,637	208	442	1,991	853	195	287	0	7,613	0	7,613
Other	30,049	1,717	3,651	16,451	7,048	1,615	2,373	0	62,904	0	62,904
Total Benefits	865,970	49,471	105,230	474,080	203,111	46,530	68,390	0	1,812,782	0	1,812,782
Total Personal Serv.	3,306,520	237,581	470,000	1,839,580	764,341	152,340	155,350	0	6,925,712	0	6,925,712
Other											
Travel	45,460	3,600	0	39,300	47,670	2,530	0	0	138,560	0	138,560
Operating Expense Budget	560,930	371,980	240,100	547,920	133,110	554,620	132,660	0	2,541,320	0	2,541,320
Printing, Duplicating, Film	220	0	0	300	1,240	0	0	0	1,760	0	1,760
Processing											
Utilities & Fuel	0	15,530	0	0	0	0	168,870	0	184,400	0	184,400
Professional/Admin. Services	50	0	0	1,660	3,320	3,200	0	0	8,230	0	8,230
Supplies	4,910	280	0	380	290	0	20	0	5,880	0	5,880
Rental & Insurance	27,180	0	0	0	0	0	0	0	27,180	0	27,180
Dept Revenue & Service Charges	-1,010	61,370	0	0	50	3,160	76,740	0	140,310	0	140,310
Scholarships	0	0	0	0	0	0	0	464,650	464,650	0	464,650
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	3,944,260	690,341	710,100	2,429,140	950,021	715,850	533,640	464,650	10,438,002	0	10,438,002
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	284,920	0	284,920
Grand Total	3,944,260	690,341	710,100	2,429,140	950,021	715,850	533,640	464,650	10,722,922	0	10,722,922

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	0	0	0	193,220	3,600	13,480	0	0	210,300	0	210,300
Academic	1,930,300	185,940	410,610	698,150	98,190	0	0	0	3,323,190	0	3,323,190
Supporting	137,230	0	0	301,300	103,020	0	60,800	0	602,350	0	602,350
Medical Residents	145,500	0	0	0	0	0	0	0	145,500	0	145,500
Professional	191,440	0	0	78,420	303,950	92,600	24,760	0	691,170	0	691,170
Total Salaries	2,404,470	185,940	410,610	1,271,090	508,760	106,080	85,560	0	4,972,510	0	4,972,510
Employee Benefits											
FICA	169,343	6,054	22,151	86,848	42,630	9,018	12,836	0	348,880	0	348,880
Retirement	288,889	10,328	37,788	148,157	72,725	15,384	21,898	0	595,169	0	595,169
Insurance	314,954	11,260	41,198	161,525	79,287	16,772	23,874	0	648,870	0	648,870
Unemployment Compensation	3,379	121	442	1,733	851	180	256	0	6,962	0	6,962
Other	27,915	998	3,651	14,317	7,027	1,487	2,116	0	57,511	0	57,511
Total Benefits	804,480	28,761	105,230	412,580	202,520	42,841	60,980	0	1,657,392	0	1,657,392
Total Personal Serv.	3,208,950	214,701	515,840	1,683,670	711,280	148,921	146,540	0	6,629,902	0	6,629,902
Other											
Travel	47,460	6,400	0	49,300	47,670	2,730	0	0	153,560	0	153,560
Operating Expense Budget	474,630	348,480	194,260	462,780	123,450	479,470	118,790	0	2,201,860	0	2,201,860
Printing, Duplicating, Film	220	0	0	300	1,240	0	0	0	1,760	0	1,760
Processing											
Utilities & Fuel	0	15,530	0	0	0	0	168,870	0	184,400	0	184,400
Professional/Admin. Services	50	0	0	1,660	3,320	3,200	0	0	8,230	0	8,230
Supplies	4,910	280	0	380	290	0	20	0	5,880	0	5,880
Rental & Insurance	27,180	0	0	0	0	0	0	0	27,180	0	27,180
Dept Revenue & Service Charges	9,070	64,610	0	140	-1,600	13,990	60,100	0	146,310	0	146,310
Scholarships	0	0	0	0	0	0	0	417,240	417,240	0	417,240
Total Other	563,520	435,300	194,260	514,560	174,370	499,390	347,780	417,240	3,146,420	0	3,146,420
Total E & G	3,772,470	650,001	710,100	2,198,230	885,650	648,311	494,320	417,240	9,776,322	0	9,776,322
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	946,820	0	946,820
Grand Total	3,772,470	650,001	710,100	2,198,230	885,650	648,311	494,320	417,240	10,723,142	0	10,723,142

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	0	0	0	333,750	7,000	13,650	0	0	354,400	0	354,400
Academic	2,243,110	223,430	454,040	706,690	50,770	0	0	0	3,678,040	0	3,678,040
Supporting	140,730	0	0	233,850	105,660	0	63,680	0	543,920	0	543,920
Medical Residents	160,100	0	0	0	0	0	0	0	160,100	0	160,100
Professional	147,650	0	0	136,820	313,290	95,040	25,080	0	717,880	0	717,880
Total Salaries	2,691,590	223,430	454,040	1,411,110	476,720	108,690	88,760	0	5,454,340	0	5,454,340
Employee Benefits											
FICA	187,825	9,289	11,270	93,986	38,058	9,866	13,127	0	363,421	0	363,421
Retirement	320,418	15,847	19,226	160,335	64,925	16,831	22,393	0	619,975	0	619,975
Insurance	349,328	17,277	20,961	174,801	70,783	18,350	24,414	0	675,914	0	675,914
Unemployment Compensation	3,748	185	225	1,875	759	197	262	0	7,251	0	7,251
Other	30,962	1,531	1,858	15,493	6,274	1,626	2,164	0	59,908	0	59,908
Total Benefits	892,281	44,129	53,540	446,490	180,799	46,870	62,360	0	1,726,469	0	1,726,469
Total Personal Serv.	3,583,871	267,559	507,580	1,857,600	657,519	155,560	151,120	0	7,180,809	0	7,180,809
Other											
Travel	36,360	0	0	49,940	51,130	3,120	0	0	140,550	0	140,550
Operating Expense Budget	346,710	154,000	0	368,470	96,000	398,210	95,400	0	1,458,790	0	1,458,790
Utilities & Fuel	0	18,630	0	0	0	0	168,860	0	187,490	0	187,490
Rental & Insurance	10,100	0	0	0	0	0	0	0	10,100	0	10,100
Dept Revenue & Service Charges	0	59,920	0	0	0	0	0	0	59,920	0	59,920
Scholarships	0	0	0	0	0	0	0	569,090	569,090	0	569,090
Total Other	393,170	232,550	0	418,410	147,130	401,330	264,260	569,090	2,425,940	0	2,425,940
Total E & G	3,977,041	500,109	507,580	2,276,010	804,649	556,890	415,380	569,090	9,606,749	0	9,606,749
Transfers & Debt Serv.	0	0	0	0	0	0	0	0	6,120	0	6,120
Grand Total	3,977,041	500,109	507,580	2,276,010	804,649	556,890	415,380	569,090	9,612,869	0	9,612,869

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	4,644,000	4,914,000	4,905,000	5,319,000
5105 Out-Of-State Tuition	477,000	378,000	369,500	474,000
5110 Debt Service Fees	39,560	42,080	42,320	45,320
General Access				
51159 PSF Graduation Fee Pharmacy	1,548	1,650	1,650	1,770
51160 PSF Drop Add Fee Pharmacy	2,580	2,740	2,760	2,960
51190 PSF Online Textbook Fee - COP	9,825	10,350	10,350	100,470
5120 Technology Access Fee	50,912	54,160	54,460	58,310
5125 Student Activity Fee	30,960	32,940	33,120	34,670
5131 Facilities Fee	20,640	21,960	22,080	23,640
5132 Sustainable Campus Fee	2,408	2,560	2,580	2,760
5133 International Fee	3,440	3,660	3,680	3,940
Total Mandatory Fees	5,282,873	5,464,100	5,447,500	6,066,840
Non-Mandatory Fees				
Specialized Academic Course Fee				
Total Non-Mandatory Fees	0	0	0	0
 Total Tuition & Fees	 5,282,873	 5,464,100	 5,447,500	 6,066,840
52000 State Appropriations	2,593,336	2,707,650	2,707,650	2,880,000
5300 Federal Grants and Contracts	45,185	0	0	20,000
5400 State Grants & Contracts	0	14,780	14,780	20,000
5600 Private Grants & Contracts	40,731	20,000	37,250	20,000
 Sales & Services of Educ. Activities				
58390 Other Sales and Services of Educ Ac	4,625	7,000	7,000	5,000
 Total Sales & Services of Educ. Activities	 4,625	 7,000	 7,000	 5,000
 Sales & Services of Other Activities				
5800 Athletics	84,280	89,660	90,160	88,650
58890 Other Sales and Services Other	470,000	470,000	470,000	507,580
 Total Sales & Services of Other Activities	 554,280	 559,660	 560,160	 596,230
 Other Sources				
58503 Miscellaneous	736	5,000	3,470	5,000



ETSU  
Current Fund Revenues  
July Budget 2025-26

	Actual 2023-24	October Budget 2024-25	Estimated Budget 2024-25	July Budget 2025-26
58529 Insurance Health Incentives	1,314	250	630	0
Total Other Sources	2,050	5,250	4,100	5,000
Total Educational & General	8,523,080	8,778,440	8,778,440	9,613,070
Auxiliary Enterprises Revenues				
Total Auxiliary Revenues	0	0	0	0
Total Revenues	8,523,080	8,778,440	8,778,440	9,613,070

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)				
Pharmaceutical Sciences (36025)				
Salaries - Academic	461,860	463,700	463,700	591,450
Salaries - Supporting	69,004	45,850	46,720	47,250
Salaries - Professional	154,255	135,030	136,710	90,130
Employee Benefits	208,741	213,480	213,480	223,050
Travel	4,720	10,000	10,000	10,000
Operating Expenses	37,318	36,120	30,750	38,590
Department Revenues	-3,175	-1,280	4,090	0
Total - Pharmaceutical Sciences (36025):	932,723	902,900	905,450	1,000,470
Teaching Services - Pharm Sciences (36027)				
Operating Expenses	12,745	26,900	26,900	17,540
Total - Teaching Services - Pharm Sciences (36027):	12,745	26,900	26,900	17,540
Pharm Sciences Recruiting (36028)				
Salaries - Academic	0	0	0	5,000
Employee Benefits	0	0	0	400
Travel	0	7,500	7,500	0
Operating Expenses	0	1,500	1,500	0
Total - Pharm Sciences Recruiting (36028):	0	9,000	9,000	5,400

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Teaching Services-Pharm Practice (36045)				
Travel	0	460	460	0
Operating Expenses	239,312	184,010	184,010	160,460
Department Revenues	5,330	0	0	0
Total - Teaching Services-Pharm Practice (36045):	244,642	184,470	184,470	160,460
Pharmacy Practice (36050)				
Salaries - Academic	1,235,076	1,254,110	1,263,120	1,406,710
Salaries - Supporting	39,638	41,250	42,060	42,560
Employee Benefits	413,618	423,030	416,850	472,130
Travel	6,552	6,000	6,000	6,550
Operating Expenses	25,765	43,360	34,310	33,990
Department Revenues	8,220	270	4,320	0
Total - Pharmacy Practice (36050):	1,728,869	1,768,020	1,766,660	1,961,940
COP Residents (36080)				
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Employee Benefits	26,759	30,940	28,190	46,820
Travel	5,119	13,310	15,310	13,310
Operating Expenses	24,169	26,730	26,240	24,820
Department Revenues	650	0	490	0
Total - COP Residents (36080):	148,197	216,480	215,730	245,050
Continuing Educ Pharmacy (36125)				
Operating Expenses	0	5,000	5,000	5,000
Department Revenues	-625	0	0	0
Total - Continuing Educ Pharmacy (36125):	-625	5,000	5,000	5,000

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Instruction Additional Compensation (36130)				
Salaries - Academic	82,792	38,320	39,470	0
Employee Benefits	22,262	0	2,370	0
Total - Instruction Additional Compensation (36130):	<u>105,054</u>	<u>38,320</u>	<u>41,840</u>	<u>0</u>
Technology Access Fee COP (36146)				
Operating Expenses	50,912	54,160	54,460	58,310
Total - Technology Access Fee COP (36146):	<u>50,912</u>	<u>54,160</u>	<u>54,460</u>	<u>58,310</u>
Faculty Recruitment (36150)				
Salaries - Academic	5,000	10,000	10,000	5,000
Employee Benefits	392	770	770	400
Travel	11,719	90	90	0
Operating Expenses	10,474	20	11,020	0
Department Revenues	215	0	0	0
Total - Faculty Recruitment (36150):	<u>27,800</u>	<u>10,880</u>	<u>21,880</u>	<u>5,400</u>
General Academics Pool (36155)				
Salaries - Academic	0	46,500	0	76,260
Salaries - Supporting	0	2,520	0	1,980
Salaries - Professional	0	2,740	0	2,160
Employee Benefits	39,313	95,120	34,900	39,330
Operating Expenses	10,100	186,220	111,700	10,100
Total - General Academics Pool (36155):	<u>49,413</u>	<u>333,100</u>	<u>146,600</u>	<u>129,830</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
Com Exp Instruction Pharm (36187)				
Employee Benefits	2,081	0	140	2,080
Total - Com Exp Instruction Pharm (36187):	<u>2,081</u>	<u>0</u>	<u>140</u>	<u>2,080</u>
Experiential Programs (36305)				
Salaries - Academic	146,008	154,010	154,010	158,690
Salaries - Supporting	43,799	47,360	48,450	48,940
Salaries - Professional	52,803	53,660	54,730	55,360
Employee Benefits	101,437	102,630	107,780	108,070
Travel	604	5,100	5,100	5,000
Operating Expenses	7,158	29,270	21,100	8,000
Department Revenues	1,023	0	170	0
Total - Experiential Programs (36305):	<u>352,832</u>	<u>392,030</u>	<u>391,340</u>	<u>384,060</u>
DPS Student Travel (36347)				
Travel	4,577	3,000	3,000	1,500
Operating Expenses	3,265	0	0	0
Total - DPS Student Travel (36347):	<u>7,842</u>	<u>3,000</u>	<u>3,000</u>	<u>1,500</u>
Total - Instruction (200):				
Salaries - Academic	1,930,736	1,966,640	1,930,300	2,243,110
Salaries - Supporting	152,441	136,980	137,230	140,730
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Salaries - Professional	207,058	191,430	191,440	147,650
Employee Benefits	814,603	865,970	804,480	892,280
Travel	33,291	45,460	47,460	36,360
Operating Expenses	421,218	593,290	506,990	356,810
Department Revenues	11,638	-1,010	9,070	0
Total	<u>3,662,485</u>	<u>3,944,260</u>	<u>3,772,470</u>	<u>3,977,040</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 - Instruction (20):				
Salaries - Academic	1,930,736	1,966,640	1,930,300	2,243,110
Salaries - Supporting	152,441	136,980	137,230	140,730
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Salaries - Professional	207,058	191,430	191,440	147,650
Employee Benefits	814,603	865,970	804,480	892,280
Travel	33,291	45,460	47,460	36,360
Operating Expense	421,218	593,290	506,990	356,810
Department Revenues	11,638	-1,010	9,070	0
Total	3,662,485	3,944,260	3,772,470	3,977,040
Research (25)				
Research (250)				
DPS Research Support (36029)				
Salaries - Academic	90,269	185,940	185,940	218,730
Employee Benefits	25,488	48,840	28,700	42,700
Travel	0	3,600	3,600	0
Operating Expenses	18,623	22,530	22,530	22,630
Department Revenues	58,922	59,920	59,920	59,920
Total - DPS Research Support (36029):	193,302	320,830	300,690	343,980
Research DPS A. Puri (36031)				
Operating Expenses	1,064	37,940	37,260	0
Department Revenues	384	0	680	0
Total - Research DPS A. Puri (36031):	1,448	37,940	37,940	0

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Research DPS S. Digavalli (36032)				
Operating Expenses	5,536	41,790	40,660	0
Department Revenues	0	0	1,130	0
Total - Research DPS S. Digavalli (36032):	<u>5,536</u>	<u>41,790</u>	<u>41,790</u>	<u>0</u>
Research & Improvement - Pharmacy (36051)				
Operating Expenses	85	28,950	28,870	0
Department Revenues	654	90	170	0
Total - Research & Improvement - Pharmacy (36051):	<u>739</u>	<u>29,040</u>	<u>29,040</u>	<u>0</u>
Research and Imp Dean Pharm (36175)				
Operating Expenses	0	38,510	38,510	0
Department Revenues	4,000	0	0	0
Total - Research and Imp Dean Pharm (36175):	<u>4,000</u>	<u>38,510</u>	<u>38,510</u>	<u>0</u>
Res Imp Pharm Sciences (36176)				
Travel	187	0	0	0
Operating Expenses	11,990	5,420	4,070	0
Department Revenues	7,221	1,360	2,710	0
Total - Res Imp Pharm Sciences (36176):	<u>19,398</u>	<u>6,780</u>	<u>6,780</u>	<u>0</u>
Res Imp Acad Affairs (36177)				
Operating Expenses	0	9,120	9,120	0
Total - Res Imp Acad Affairs (36177):	<u>0</u>	<u>9,120</u>	<u>9,120</u>	<u>0</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
Research DPP A. Welch (36178)				
Operating Expenses	0	0	0	150,000
Total - Research DPP A. Welch (36178):	0	0	0	150,000
Research DPP N. Hagemeyer (36179)				
Travel	0	0	2,800	0
Operating Expenses	0	8,860	6,060	0
Total - Research DPP N. Hagemeyer (36179):	0	8,860	8,860	0
research DPP K. Dowling (36180)				
Operating Expenses	338	5,850	5,850	0
Total - research DPP K. Dowling (36180):	338	5,850	5,850	0
Research DPP J. Gray (36181)				
Operating Expenses	0	1,660	1,660	0
Total - Research DPP J. Gray (36181):	0	1,660	1,660	0
Research DPP R. Lugo (36182)				
Operating Expenses	50	149,950	149,950	0
Total - Research DPP R. Lugo (36182):	50	149,950	149,950	0



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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Com Exp Research Pharm (36189)				
Salaries - Academic	0	2,170	0	4,700
Employee Benefits	24	630	60	1,430
Operating Expenses	0	37,210	19,750	0
Total - Com Exp Research Pharm (36189):	24	40,010	19,810	6,130
Total - Research (250):				
Salaries - Academic	90,269	188,110	185,940	223,430
Employee Benefits	25,512	49,470	28,760	44,130
Travel	187	3,600	6,400	0
Operating Expenses	37,686	387,790	364,290	172,630
Department Revenues	71,181	61,370	64,610	59,920
Total	224,835	690,340	650,000	500,110
Total - Research (25):				
Salaries - Academic	90,269	188,110	185,940	223,430
Employee Benefits	25,512	49,470	28,760	44,130
Travel	187	3,600	6,400	0
Operating Expense	37,686	387,790	364,290	172,630
Department Revenues	71,181	61,370	64,610	59,920
Total	224,835	690,340	650,000	500,110
Public Service (30)				
Public Service (300)				

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
CPEAO (36030)				
Salaries - Academic	320,785	364,770	410,610	425,540
Employee Benefits	94,695	105,230	105,230	44,460
Operating Expenses	214	240,100	194,260	0
Total - CPEAO (36030):	415,694	710,100	710,100	470,000
Com Exp Public Service Pharm (36034)				
Employee Benefits	-4,023	0	0	0
Total - Com Exp Public Service Pharm (36034):	-4,023	0	0	0
Surgoinsville Pharmacy (36035)				
Salaries - Academic	0	0	0	28,500
Employee Benefits	0	0	0	9,080
Total - Surgoinsville Pharmacy (36035):	0	0	0	37,580
Com Exp Public Service COP (36320)				
Employee Benefits	36,503	0	0	0
Total - Com Exp Public Service COP (36320):	36,503	0	0	0
Total - Public Service (300):				
Salaries - Academic	320,785	364,770	410,610	454,040
Employee Benefits	127,175	105,230	105,230	53,540
Operating Expenses	214	240,100	194,260	0
Total	448,174	710,100	710,100	507,580

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 - Public Service (30):				
Salaries - Academic	320,785	364,770	410,610	454,040
Employee Benefits	127,175	105,230	105,230	53,540
Operating Expense	214	240,100	194,260	0
Total	<u>448,174</u>	<u>710,100</u>	<u>710,100</u>	<u>507,580</u>
Academic Support (35)				
Academic Support (350)				
Dean College of Pharmacy (36000)				
Salaries - Administrative	67,436	296,840	190,220	310,270
Salaries - Academic	317,069	363,870	378,270	375,850
Salaries - Supporting	45,155	45,880	46,770	47,310
Employee Benefits	113,298	232,710	181,610	193,840
Travel	22,135	22,000	32,000	32,140
Operating Expenses	131,554	113,820	103,750	64,280
Department Revenues	2,025	0	70	0
Total - Dean College of Pharmacy (36000):	<u>698,672</u>	<u>1,075,120</u>	<u>932,690</u>	<u>1,023,690</u>
Library (36200)				
Operating Expenses	116,843	117,550	130,680	129,970
Total - Library (36200):	<u>116,843</u>	<u>117,550</u>	<u>130,680</u>	<u>129,970</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
Assoc Dean Academic Affairs (36300)				
Salaries - Administrative	15,393	15,000	3,000	18,750
Salaries - Academic	279,547	310,620	319,880	320,250
Salaries - Supporting	121,809	176,390	254,530	183,100
Salaries - Professional	134,557	130,820	78,420	134,790
Employee Benefits	204,386	222,370	225,150	243,530
Travel	11,024	17,300	17,300	17,800
Operating Expenses	118,997	179,430	166,230	156,120
Department Revenues	6,191	0	70	0
Total - Assoc Dean Academic Affairs (36300):	891,904	1,051,930	1,064,580	1,074,340
Com Exp Academic Adm Phar (36325)				
Salaries - Administrative	0	5,990	0	4,730
Salaries - Academic	0	13,410	0	10,590
Salaries - Supporting	0	4,100	0	3,440
Salaries - Professional	0	2,580	0	2,030
Employee Benefits	9,123	19,000	5,820	9,120
Operating Expenses	0	139,460	64,460	18,100
Total - Com Exp Academic Adm Phar (36325):	9,123	184,540	70,280	48,010
Total - Academic Support (350):				
Salaries - Administrative	82,829	317,830	193,220	333,750
Salaries - Academic	596,616	687,900	698,150	706,690
Salaries - Supporting	166,964	226,370	301,300	233,850
Salaries - Professional	134,557	133,400	78,420	136,820
Employee Benefits	326,807	474,080	412,580	446,490
Travel	33,159	39,300	49,300	49,940
Operating Expenses	367,394	550,260	465,120	368,470
Department Revenues	8,216	0	140	0
Total	1,716,542	2,429,140	2,198,230	2,276,010

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 - Academic Support (35):				
Salaries - Administrative	82,829	317,830	193,220	333,750
Salaries - Academic	596,616	687,900	698,150	706,690
Salaries - Supporting	166,964	226,370	301,300	233,850
Salaries - Professional	134,557	133,400	78,420	136,820
Employee Benefits	326,807	474,080	412,580	446,490
Travel	33,159	39,300	49,300	49,940
Operating Expense	367,394	550,260	465,120	368,470
Department Revenues	8,216	0	140	0
Total	1,716,542	2,429,140	2,198,230	2,276,010
Student Services (40)				
Student Services (400)				
Student Activity Support (36345)				
Travel	8,263	10,620	10,620	10,000
Operating Expenses	22,403	22,620	26,300	24,670
Department Revenues	0	0	-3,500	0
Total - Student Activity Support (36345):	30,666	33,240	33,420	34,670
GCOP Student Travel (36346)				
Travel	0	20,500	20,500	25,500
Total - GCOP Student Travel (36346):	0	20,500	20,500	25,500

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Assoc Dean Student Serv (36350)				
Salaries - Administrative	0	3,600	3,600	7,000
Salaries - Academic	153,115	141,830	98,190	50,000
Salaries - Supporting	96,258	96,490	98,020	97,740
Salaries - Professional	270,425	303,950	303,950	308,690
Employee Benefits	190,584	185,430	197,150	169,910
Travel	4,131	5,000	5,000	4,130
Operating Expenses	14,380	16,240	15,570	14,580
Department Revenues	194	0	670	0
Total - Assoc Dean Student Serv (36350):	729,087	752,540	722,150	652,050
Com Exp Student Services (36358)				
Salaries - Academic	0	3,010	0	770
Salaries - Supporting	0	1,530	0	1,200
Salaries - Professional	0	5,820	0	4,600
Employee Benefits	8,398	17,680	5,370	10,370
Operating Expenses	0	34,490	23,000	0
Total - Com Exp Student Services (36358):	8,398	62,530	28,370	16,940
Student Recruitment (36375)				
Travel	10,088	11,550	11,550	11,500
Operating Expenses	35,815	59,610	58,430	56,050
Department Revenues	5,732	50	1,230	0
Total - Student Recruitment (36375):	51,635	71,210	71,210	67,550

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
GCOP Summer Camp (36675)				
Salaries - Supporting	6,714	5,000	5,000	6,720
Employee Benefits	523	0	0	520
Operating Expenses	0	5,000	5,000	700
Department Revenues	90	0	0	0
Total - GCOP Summer Camp (36675):	<u>7,327</u>	<u>10,000</u>	<u>10,000</u>	<u>7,940</u>
 Total - Student Services (400):				
Salaries - Administrative	0	3,600	3,600	7,000
Salaries - Academic	153,115	144,840	98,190	50,770
Salaries - Supporting	102,972	103,020	103,020	105,660
Salaries - Professional	270,425	309,770	303,950	313,290
Employee Benefits	199,505	203,110	202,520	180,800
Travel	22,482	47,670	47,670	51,130
Operating Expenses	72,598	137,960	128,300	96,000
Department Revenues	6,016	50	-1,600	0
Total	<u>827,113</u>	<u>950,020</u>	<u>885,650</u>	<u>804,650</u>
 Total - Student Services (40):				
Salaries - Administrative	0	3,600	3,600	7,000
Salaries - Academic	153,115	144,840	98,190	50,770
Salaries - Supporting	102,972	103,020	103,020	105,660
Salaries - Professional	270,425	309,770	303,950	313,290
Employee Benefits	199,505	203,110	202,520	180,800
Travel	22,482	47,670	47,670	51,130
Operating Expense	72,598	137,960	128,300	96,000
Department Revenues	6,016	50	-1,600	0
Total	<u>827,113</u>	<u>950,020</u>	<u>885,650</u>	<u>804,650</u>
 Institutional Support (45)				
Institutional Support (450)				

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
COP Ceremonial Expense (36380)				
Travel	98	0	0	120
Operating Expenses	9,531	29,230	26,650	15,700
Department Revenues	6,169	2,770	5,350	0
Total - COP Ceremonial Expense (36380):	15,798	32,000	32,000	15,820
Finance and Administration (36400)				
Salaries - Administrative	12,935	13,090	13,480	13,450
Salaries - Professional	8,091	8,210	8,370	8,460
Employee Benefits	7,628	6,700	7,810	7,950
Total - Finance and Administration (36400):	28,654	28,000	29,660	29,860
Pro Rata Administrative Costs (36425)				
Operating Expenses	0	240,100	240,100	240,100
Department Revenues	240,100	0	0	0
Total - Pro Rata Administrative Costs (36425):	240,100	240,100	240,100	240,100
Communications and Engagement (36460)				
Salaries - Professional	73,886	75,060	76,540	77,380
Employee Benefits	33,336	36,660	32,860	35,020
Travel	2,379	2,530	2,730	3,000
Operating Expenses	124,412	149,310	140,860	141,500
Department Revenues	14,691	390	8,640	0
Total - Communications and Engagement (36460):	248,704	263,950	261,630	256,900



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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Development (36475)				
Salaries - Professional	7,436	7,540	7,690	7,780
Employee Benefits	2,169	2,360	2,160	2,270
Operating Expenses	0	500	500	0
Total - Development (36475):	9,605	10,400	10,350	10,050
Audit Costs COP (36480)				
Operating Expenses	2,311	2,310	2,310	910
Total - Audit Costs COP (36480):	2,311	2,310	2,310	910
Common Exp Institutional Support (36508)				
Salaries - Administrative	0	270	0	200
Salaries - Professional	0	1,640	0	1,420
Employee Benefits	9	810	10	1,630
Operating Expenses	0	136,370	72,250	0
Total - Common Exp Institutional Support (36508):	9	139,090	72,260	3,250
Total - Institutional Support (450):				
Salaries - Administrative	12,935	13,360	13,480	13,650
Salaries - Professional	89,413	92,450	92,600	95,040
Employee Benefits	43,142	46,530	42,840	46,870
Travel	2,477	2,530	2,730	3,120
Operating Expenses	136,254	557,820	482,670	398,210
Department Revenues	260,960	3,160	13,990	0
Total	545,181	715,850	648,310	556,890

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 - Institutional Support (45):				
Salaries - Administrative	12,935	13,360	13,480	13,650
Salaries - Professional	89,413	92,450	92,600	95,040
Employee Benefits	43,142	46,530	42,840	46,870
Travel	2,477	2,530	2,730	3,120
Operating Expense	136,254	557,820	482,670	398,210
Department Revenues	260,960	3,160	13,990	0
Total	545,181	715,850	648,310	556,890
Physical Plant (50)				
Physical Plant (500)				
Com Exp Physical Plant Pharm (36509)				
Employee Benefits	167	0	0	170
Total - Com Exp Physical Plant Pharm (36509):	167	0	0	170
Building Maintenance (36525)				
Salaries - Professional	23,623	24,530	24,760	24,720
Employee Benefits	10,732	10,000	11,260	11,230
Operating Expenses	9,733	38,150	54,790	91,400
Department Revenues	81,624	76,740	60,100	0
Total - Building Maintenance (36525):	125,712	149,420	150,910	127,350

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
Custodial (36550)				
Salaries - Supporting	51,573	60,800	60,800	62,760
Employee Benefits	39,431	51,900	44,840	48,210
Operating Expenses	4,269	4,020	4,020	4,000
Total - Custodial (36550):	95,273	116,720	109,660	114,970
Utilities (36575)				
Operating Expenses	169,220	168,870	168,870	168,860
Total - Utilities (36575):	169,220	168,870	168,870	168,860
Physical Plant Pool (36579)				
Salaries - Supporting	0	1,170	0	920
Salaries - Professional	0	460	0	360
Employee Benefits	2,747	6,490	4,880	2,750
Operating Expenses	0	90,510	60,000	0
Total - Physical Plant Pool (36579):	2,747	98,630	64,880	4,030
Total - Physical Plant (500):				
Salaries - Supporting	51,573	61,970	60,800	63,680
Salaries - Professional	23,623	24,990	24,760	25,080
Employee Benefits	53,077	68,390	60,980	62,360
Operating Expenses	183,222	301,550	287,680	264,260
Department Revenues	81,624	76,740	60,100	0
Total	393,119	533,640	494,320	415,380

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 - Physical Plant (50):				
Salaries - Supporting	51,573	61,970	60,800	63,680
Salaries - Professional	23,623	24,990	24,760	25,080
Employee Benefits	53,077	68,390	60,980	62,360
Operating Expense	183,222	301,550	287,680	264,260
Department Revenues	81,624	76,740	60,100	0
Total	393,119	533,640	494,320	415,380
Scholarships and Fellowships (55)				
Scholarships and Fellowships (550)				
COP Residents Schol (36081)				
Operating Expenses	14,590	24,090	24,090	24,090
Total - COP Residents Schol (36081):	14,590	24,090	24,090	24,090
Competitive APPE Scholarship (36082)				
Operating Expenses	0	5,000	5,000	5,000
Total - Competitive APPE Scholarship (36082):	0	5,000	5,000	5,000
COP Scholarship Pool (36090)				
Operating Expenses	0	75,560	28,150	0
Total - COP Scholarship Pool (36090):	0	75,560	28,150	0

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

	Actual 2023-24	October 2024-25	Estimated 2024-25	July 2025-26
COP Scholarships (36600)				
Operating Expenses	206,875	360,000	360,000	540,000
Total - COP Scholarships (36600):	<u>206,875</u>	<u>360,000</u>	<u>360,000</u>	<u>540,000</u>
Total - Scholarships and Fellowships (550):				
Operating Expenses	221,465	464,650	417,240	569,090
Total	<u>221,465</u>	<u>464,650</u>	<u>417,240</u>	<u>569,090</u>
Total - Scholarships and Fellowships (55):				
Operating Expense	221,465	464,650	417,240	569,090
Total	<u>221,465</u>	<u>464,650</u>	<u>417,240</u>	<u>569,090</u>
Total Education and General				
Salaries - Administrative	95,764	334,790	210,300	354,400
Salaries - Academic	3,091,521	3,352,260	3,323,190	3,678,040
Salaries - Supporting	473,950	528,340	602,350	543,920
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Salaries - Professional	725,076	752,040	691,170	717,880
Employee Benefits	1,589,821	1,812,780	1,657,390	1,726,470
Travel	91,596	138,560	153,560	140,550
Operating Expense	1,440,051	3,233,420	2,846,550	2,225,470
Department Revenues	439,635	140,310	146,310	59,920
Total	<u>8,038,914</u>	<u>10,438,000</u>	<u>9,776,320</u>	<u>9,606,750</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
E & G Transfers				
Mandatory Transfers				
Retirement of Indebtedness	670,976	671,610	671,670	672,430
 Total E & G Mandatory Transfers:	<u>670,976</u>	<u>671,610</u>	<u>671,670</u>	<u>672,430</u>
 Non-Mandatory Transfers				
Transfers to Unexpended Plant	20,640	21,960	22,080	23,640
Transfers to Retire of Indebtedness	29,584	0	0	0
Intrafund Transfers Out	215,128	252,350	253,070	254,240
Transfers from Renew and Replace	-661,000	-661,000	0	-944,190
 Total E & G Non-Mandatory Transfers:	<u>-395,648</u>	<u>-386,690</u>	<u>275,150</u>	<u>-666,310</u>
  Total E & G Transfers	<u>275,328</u>	<u>284,920</u>	<u>946,820</u>	<u>6,120</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	95,764	334,790	210,300	354,400
Salaries - Academic	3,091,521	3,352,260	3,323,190	3,678,040
Salaries - Supporting	473,950	528,340	602,350	543,920
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Salaries - Professional	725,076	752,040	691,170	717,880
Employee Benefits	1,589,821	1,812,780	1,657,390	1,726,470
Travel	91,596	138,560	153,560	140,550
Operating Expense	1,440,051	3,233,420	2,846,550	2,225,470
Department Revenues	439,635	140,310	146,310	59,920
E & G Transfers	275,328	284,920	946,820	6,120
Total	8,314,242	10,722,920	10,723,140	9,612,870

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	95,764	334,790	210,300	354,400
Salaries - Academic	3,091,521	3,352,260	3,323,190	3,678,040
Salaries - Supporting	473,950	528,340	602,350	543,920
Salaries - Medical Residents	91,500	145,500	145,500	160,100
Salaries - Professional	725,076	752,040	691,170	717,880
Employee Benefits	1,589,821	1,812,780	1,657,390	1,726,470
Travel	91,596	138,560	153,560	140,550
Operating Expenses	1,440,051	3,233,420	2,846,550	2,225,470
Department Revenues	439,635	140,310	146,310	59,920
E & G Transfers and Auxiliary Transfers	275,328	284,920	946,820	6,120
Total	8,314,242	10,722,920	10,723,140	9,612,870

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 -----
Restricted Revenues						
9004 Tuition and Fees	13,072	13,000	13,000	-0.55	13,000	0.00
9005 Federal Grants and Contracts	192,263	175,000	150,000	-21.98	125,000	-16.67
9035 State Grants and Contracts	59,256	60,000	60,000	1.26	60,000	0.00
9045 Private Grants & Contracts	195,556	136,000	136,000	-30.45	136,000	0.00
Total Restricted Revenues	460,147	384,000	359,000	-21.98	334,000	-6.96
Restricted Expenditures						
9205 Instruction	2,104	2,100	2,100	-0.19	2,100	0.00
9210 Research	129,321	100,000	100,000	-22.67	100,000	0.00
9215 Public Service	336,504	250,000	225,000	-33.14	200,000	-11.11
9240 Scholarships and Fellowships	48,300	50,900	50,900	5.38	50,900	0.00
Total Restricted Expenditures	516,229	403,000	378,000	-26.78	353,000	-6.61