

# ETSU BUDGET PROCESS

**September**  
Budget Process Begins

The State Appropriation/Fee Budget allocates new revenue generated by increases in state appropriations and fee increases. Revenue supports salary and benefit increases for entire main campus, scholarship increases due to fee increases, and operating costs increases for service units.

The Budget Model allocates new revenue generated by increases in credit hour production. Revenue is allocated 70% to colleges and 30% to central.

**State Appropriation/Fee Budget**

**Budget Model – funded through credit hour production**

State Approp/Fee Budget or Budget Model distribution?

**September**  
Review prior FY expenditures of allocated funds to prepare TCA 49-7-1604 Tuition Transparency and Accountability Act report for Board

**October**  
President issues Budget Call with institutional priorities.  
Deans/units begin budget hearings.

**November**  
President issues Budget Update with THEC appropriation and fee recommendations.  
ETSU Board of Trustees approves October revised budget.

**November**  
Vice Presidents conduct budget hearings for colleges/units.  
VP budget requests due to President November 30.

**December**  
First round of VP Budget Hearings with Budget and Strategic Planning Committee.

**January**  
Second round of VP Budget Hearings.  
BASPC recommendations to President.  
President recommendations to Executive Team.

**September**  
Budget Model run after census.  
Determination of college distribution of 70% credit hour production.

**October/November**  
College credit hour production budget changes loaded into Banner.

**November/December**  
Late term credit hour production budget changes loaded into Banner.

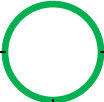
**January**  
Budget Model run after census.  
Determination of college distribution of 70% credit hour production.

**Late January – Early March**  
Governor releases state budget.

**February**  
President recommendations to University Council.  
Salary and student fee recommendations to ETSUBT Finance Committee.

**February**  
College credit hour production budget changes loaded into Banner.

**March/April**  
Late term credit hour production budget changes loaded into Banner.



**March**  
July proposed budget prepared with new base budgets for changes to College credit hour production, salary increases, and tuition increases

**March**  
Spring final budget and July proposed budget to ETSUBT Finance Committee based on February salary and tuition recommendations.

**April**  
Spring final budget and July salary, fee, and budget recommendations from Finance Committee to ETSU Board of Trustees for approval.

**May-June**  
THEC approval of tuition increase.  
Governor's approved budget.  
TBR approval of budget.  
Any changes needed.

**July**  
New fiscal year base budgets loaded into Banner

**September**  
Finance closes the accounting books.  
Calculate "fallout" funds.

**September**  
Allocate non-recurring "fallout" to colleges, units, and central.  
Transfer funds as required for reserves or plant funds.  
Changes approved in October revised budget.

Begin new budget cycle