

East Tennessee State University

Digital Commons @ East Tennessee State University

College of Pharmacy Operating Budgets and
Analysis

Operating Budgets and Analysis

2013

2013-2014 - College of Pharmacy Analysis Tables (July)

Budget and Financial Planning, East Tennessee State University

Follow this and additional works at: <https://dc.etsu.edu/pharmacy-operating-budgets>



Part of the [Higher Education Commons](#)

Recommended Citation

Budget and Financial Planning, East Tennessee State University, "2013-2014 - College of Pharmacy Analysis Tables (July)" (2013). *College of Pharmacy Operating Budgets and Analysis*. 1. <https://dc.etsu.edu/pharmacy-operating-budgets/1>

This Analysis is brought to you for free and open access by the Operating Budgets and Analysis at Digital Commons @ East Tennessee State University. It has been accepted for inclusion in College of Pharmacy Operating Budgets and Analysis by an authorized administrator of Digital Commons @ East Tennessee State University. For more information, please contact digilib@etsu.edu.



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES
2013-2014

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 JULY PROPOSED BUDGET 2013-2014
 BUDGET ANALYSIS FORMS**

<u>FORM</u>		<u>PAGE</u>
1	Organization Charts	1
2	Summary of Total Budget Changes	
	A. Expenditures by Function	
	1 Estimated Budget	4
	2 Proposed Budget	5
	B. Expenditures by Object Code	
	1 Estimated Budget	6
	2 Proposed Budget	7
	C. Revenues	
	1 Estimated Budget	8
	2 Proposed Budget	9
3	Debt Service	
	A. Debt Service Schedule	10
	B. Source of Funds	11
6	Analysis of Position Changes	
	A. Transferred from Restricted to Unrestricted	12
	B. Regular Full-Time Positions Excluding Auxiliary	13
8	Non-credit Instruction Analysis Fees	14
12	Plant Fund Schedules	
	A. Analysis of Unexpended Plant Funds	
	1 Estimated Budget	15
	2 Proposed Budget	16
	B. Analysis of Renewal and Replacement Funds	
	1 Estimated Budget	17
	2 Proposed Budget	18
	C. Analysis of Retirement of Indebtedness Funds	
	1 Estimated Budget	19
	2 Proposed Budget	20
14	Unrestricted E&G Longevity	21

EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from October 2012
July Budget Request 2013

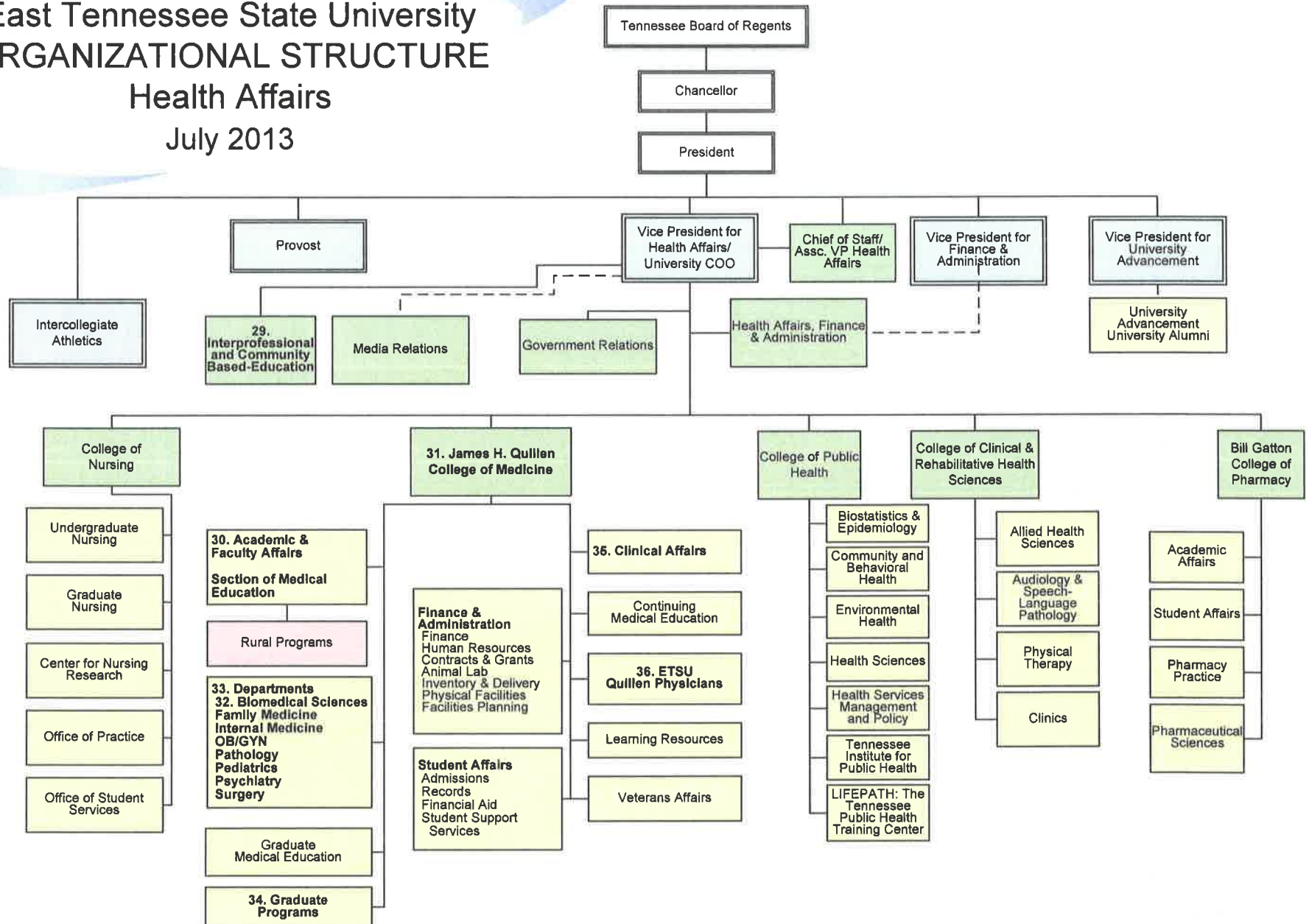
DIVISION OF HEALTH AFFAIRS

29. Changed Rural & Community Health to Interprofessional and Community-Based Education under Vice President for Health Affairs/University COO.
30. Changed Academic & Faculty Affairs to Academic & Faculty Affairs Section of Medical Education under James H. Quillen College of Medicine.
31. Deleted Department of Biomedical Sciences under James H. Quillen College of Medicine.
32. Added Biomedical Sciences under Departments.
33. Changed Clinical Sciences to Departments under James H. Quillen College of Medicine.
34. Changed Graduate Studies to Graduate Programs under James H. Quillen College of Medicine.
35. Deleted Residency Programs under Clinical Affairs.
36. Changed ETSU Physicians & Associates to ETSU Quillen Physicians under James H. Quillen College of Medicine.

East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

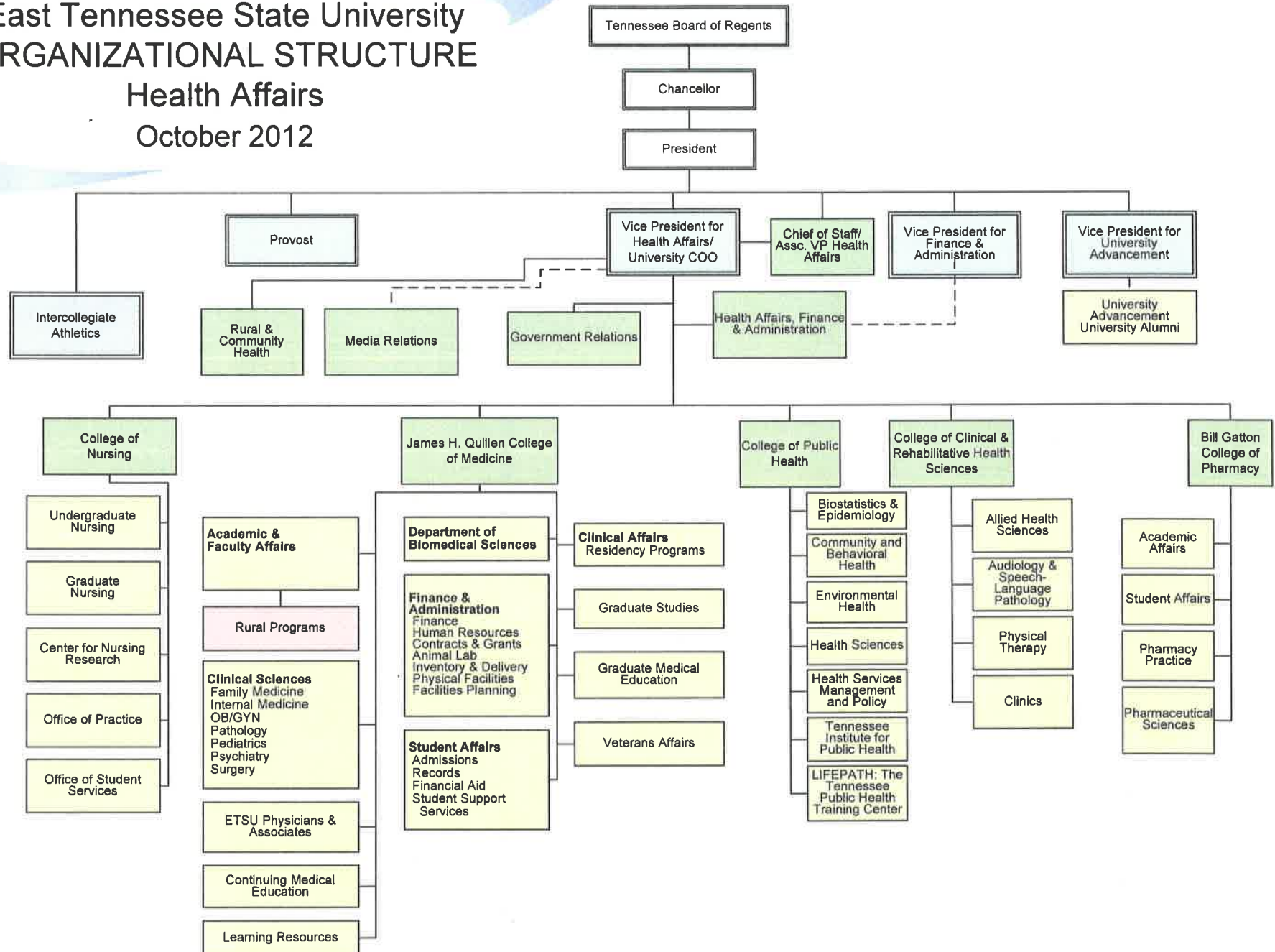
July 2013



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

October 2012



**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
ESTIMATED BUDGET 2012-13**

	OCTOBER BUDGET 2012-13	ESTIMATED BUDGET 2012-13	Difference	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,252,100.00	\$ 6,252,100.00	\$ -	
Research	973,300.00	973,300.00	\$ -	
Public Service	-	-	\$ -	
Academic Support	1,195,300.00	1,165,300.00	\$ (30,000.00)	Reallocation of benefits
Student Services	546,300.00	576,300.00	\$ 30,000.00	Reallocation of benefits
Institutional Support	506,500.00	506,500.00	\$ -	
Operation and Maintenance	509,100.00	509,100.00	\$ -	
Scholarships and Fellowships	-	-	\$ -	
TOTAL	<u>\$ 9,982,600.00</u>	<u>\$ 9,982,600.00</u>	<u>\$ -</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2013-14**

	ESTIMATED BUDGET 2012-13	PROPOSED BUDGET 2013-14	Difference	Explanation For Significant Changes
Instruction	\$ 6,252,100.00	\$ 6,469,100.00	\$ 217,000.00	Anticipated increase in personnel costs
Research	973,300.00	315,000.00	\$ (658,300.00)	Decrease in startup funding
Public Service	-	-	\$ -	
Academic Support	1,165,300.00	1,416,400.00	\$ 251,100.00	Anticipated increase in personnel costs
Student Services	576,300.00	592,300.00	\$ 16,000.00	Anticipated increase in personnel costs
Institutional Support	506,500.00	517,900.00	\$ 11,400.00	Increased prorata expenses
Operation and Maintenance	509,100.00	498,900.00	\$ (10,200.00)	Decreased operational requirements
Scholarships and Fellowships	-	-	\$ -	
TOTAL	<u>\$ 9,982,600.00</u>	<u>\$ 9,809,600.00</u>	<u>\$ (173,000.00)</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
ESTIMATED BUDGET 2012-13**

	<u>OCTOBER BUDGET 2012-13</u>	<u>ESTIMATED BUDGET 2012-13</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	\$ 4,568,100.00	\$ 4,568,100.00	\$ -	
Other Salaries	566,800.00	566,800.00	\$ -	
Employee Benefits	1,832,300.00	1,832,300.00	\$ -	
Travel	179,600.00	216,300.00	\$ 36,700.00	Manual transfers by department for required travel
Operating Expense	2,825,800.00	2,789,100.00	\$ (36,700.00)	Manual transfers by department for required travel
Capital Outlay	<u>10,000.00</u>	<u>10,000.00</u>	<u>\$ -</u>	
TOTAL	<u>\$ 9,982,600.00</u>	<u>\$ 9,982,600.00</u>	<u>\$ -</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2013-14**

	ESTIMATED BUDGET 2012-13	PROPOSED BUDGET 2013-14	Difference	Explanation For Significant Changes
Professional Salaries	\$ 4,568,100.00	\$ 4,801,900.00	\$ 233,800.00	Funding of anticipated salary increases
Other Salaries	566,800.00	586,100.00	\$ 19,300.00	Funding of anticipated salary increases
Employee Benefits	1,832,300.00	1,919,000.00	\$ 86,700.00	Increased anticipated salary increases
Travel	216,300.00	127,400.00	\$ (88,900.00)	Estimated reflects manual transfers by department
Operating Expense	2,789,100.00	2,375,100.00	\$ (414,000.00)	Proposed reflects decreased operational needs
Capital Outlay	<u>10,000.00</u>	<u>-</u>	<u>\$ (10,000.00)</u>	Estimated reflects manual transfers by department
TOTAL	<u>\$ 9,982,600.00</u>	<u>\$ 9,809,500.00</u>	<u>\$ (173,100.00)</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
ESTIMATED BUDGET 2012-13**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2012-13 OCTOBER BUDGET</u>	<u>2012-13 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition Regular Term	9,534,200.00	9,526,600.00	(7,600.00)	Adjusted to anticipated actual tuition collections	Students
51600	CEU Student Fees Individuals	-	4,900.00	4,900.00	Adjusted to anticipated actual fees collections	Students
51700	Application Fees	27,000.00	23,400.00	(3,600.00)	Adjusted to anticipated actual fees collections	Students
56500	Indirect Cost Recovery Private	-	900.00	900.00	Immaterial	Private
57010	Private Cash Gifts	926,200.00	3,916,600.00	2,990,400.00	Amount required to fund operational requirements	Donations

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2013-14**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2012-13 ESTIMATED BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition Regular Term	9,526,600.00	10,257,000.00	730,400.00	Increase in class size and tuition	Students
51160	Drop Add Fee Pharmacy	4,800.00	4,900.00	100.00	Immaterial	Students
51252	Student Activity Fees Pham	42,200.00	49,100.00	6,900.00	Increase in class size and fee	Students
51600	CEU Student Fees Individuals	4,900.00	-	(4,900.00)	Phase out of CE program	Students
51700	Application Fees	23,400.00	29,000.00	5,600.00	Adjusted to anticipated actual	Students
51190	Access Pharmacy and Library	-	18,000.00	18,000.00	New TBR approved fee	Students
56500	Indirect Cost Recovery Private	900.00	-	(900.00)	Immaterial	Students
57010	Private Cash Gifts	3,916,600.00	-	(3,916,600.00)	Amount required to fund operational requirements	Donations
51204	Technology Access Fees \$15	9,400.00	9,700.00	300.00	Immaterial	Students
51205	Technology Access Fees \$97.50	60,800.00	63,000.00	2,200.00	Immaterial	Students

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2013-14
DEBT SERVICE

Issue Name	Date	Interest Rate (%)	Principal Outstanding as of 6/30/12	Total Paid on Principal for 2012-13	Other Additions/ (Deductions)	Principal Outstanding 6/30/13	Cash Reserve Account	6/30/13 Investment	*Principal and Interest Paid 2012-13 (Estimated Cycle)	Principal and Interest Payable 2013-14 (Proposed Cycle)
Pharmacy	2/1/2008	4.25 to 5.0	6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028
Total Educational and General			6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028
Total Housing										
Other Auxiliary Enterprises										
GRAND TOTAL			6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028

* Includes amount paid for trustee fees of \$ 14,201

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2013-14
DEBT SERVICE - SOURCE OF FUNDS

Source of Funds	Amount
Interest on Reserves	5,000
Transfer from Current Fund	656,028
<hr/>	
* Total Educational & General	661,028
<hr/>	
* Total	
<hr/>	
* Total Other Auxiliary Enterprises	
GRAND TOTAL	661,028

* These totals should agree with the Principal and Interest Payable 2013-14 column on Schedule 3.A. for the Proposed Year.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2013-14

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Account Code	Program/Org Code	Position No.
N/A							

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 JULY BUDGET 2013-2014
 TBR PERSONNEL BUDGET POSITION COUNT
 UNRESTRICTED E & G
 REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED**

	7/1/12	10/31/13	7/1/13	DIFFERENCE (+/-) 10/12 TO 7/13	DIFFERENCE (+/-) 7/12 TO 7/13
FACULTY	33	34	34	0	1
ADM	2	2	2	0	0
MAINT/TECH/SUPP	15	15	15	0	0
PROF SUPPORT	<u>15</u>	<u>16</u>	<u>16</u>	<u>0</u>	<u>1</u>
TOTAL	65	67	67	0	2

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

RECONCILIATION OF POSITION CHANGES FROM 10/2012 to 7/2013

	<u>Faculty</u>	<u>Admin</u>	<u>Main/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above	0	0	0	0
Deleted Positions Listed Above	0	0	0	0
Transfer Position from Restricted to Unrestricted	0	0	0	0
Transfer between object codes	0	0	0	0
TOTAL	0	0	0	0

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2013-14**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs

- 1. Total Instructional Salaries
- 2. Total Contracted Service

Total Instructional Costs

B. 125% of Instructional Costs

C. Non-credit Instruction Fee Revenue
(should agree with Total Revenue presented in Section II.)

D. Revenue Over/(Under)* 125% of Instructional Costs

*Explanation should be provided if Revenue is less than 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Account Title Program/ Org Code 200/36125	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Account Title Program/ Org Code	Total
A. Revenues											
Non-credit Instruction Fees											
B. Expenditures											
Salaries-Professional											
Salaries-Instructional											
Salaries-Other											
Contractual Services											
Benefits											
Equipment											
Travel	800.00										800.00
Operating Expenses	11,150.00										11,150.00
Total Expenditures	11,950.00	-	-	-	-	-	-	-	-	-	11,950.00

NOTE: This schedule should include Revenues and Expenditures for all accounts associated with non-credit courses and activities. All administrative and instructional accounts should be included.

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2013-14**

	UNEXPENDED BALANCE 06-30-13	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 06-30-14	
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
LAND PURCHASES										
Local Funds										
NONE										
State Appropriations										
NONE										
TSSBA										
NONE										
NEW CONSTRUCTION										
Local Funds										
NONE										
State Appropriations										
NONE										
TSSBA										
NONE										
MAJOR RENOVATIONS										
Local Funds										
Bullding 60 - Simulation and Teaching Labs				4,000,000 ¹		2,500,000 ²	1,000,000		5,500,000	
State Appropriations										
NONE										
TSSBA										
NONE										
SPECIAL PROJECTS										
Local Funds										
NONE										
State Appropriations										
NONE										
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>0</u>	<u>2,500,000</u>	<u>1,000,000</u>	<u>0</u>	<u>5,500,000</u>

¹ Transfer from R & R

² Private Gift

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2012-13**

ACCOUNT NAME	BALANCE JUNE 30, 2012	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2013
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	4,821,349	3,000,000	5,000			335,000		331,970 ¹	7,159,379
Total	4,821,349	3,000,000	5,000	0	0	335,000	0	331,970	7,159,379

¹ Transfer to COM equipment R & R

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2013-14**

ACCOUNT NAME	BALANCE JUNE 30, 2013	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2014
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	7,491,349		5,000					4,000,000 ¹	3,496,349
	<u>7,491,349</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>3,496,349</u>

¹ Transfer to Unexpended Plant

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2012-13**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2012	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2013
Pharmacy	80,304	661,000	5,000			302,238	344,581		14,201 ¹	85,284
Total Retirement of Indebtedness	<u>80,304</u>	<u>661,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>302,238</u>	<u>344,581</u>	<u>-</u>	<u>14,201</u>	<u>85,284</u>

¹ Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2013-14**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2013	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2014
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy	85,284	661,000	5,000			317,963	329,469		13,596 ¹	90,256
Total Retirement of Indebtedness	<u>85,284</u>	<u>661,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>317,963</u>	<u>329,469</u>	<u>-</u>	<u>13,596</u>	<u>90,256</u>

¹ Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2013-14**

	<u>ESTIMATED 2012-13</u>	<u>PROPOSED 2013-14</u>
Total Unrestricted E&G longevity	<u>\$ 30,900.00</u>	<u>\$ 35,500.00</u>