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College of Pharmacy Operating Budgets and  
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Operating Budgets and Analysis

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2014

### 2014-2015 - College of Pharmacy Analysis Tables (July)

Budget and Financial Planning, East Tennessee State University

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EAST TENNESSEE STATE  
UNIVERSITY

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BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES  
2014-2015

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
 JULY PROPOSED BUDGET 2014-15  
 BUDGET ANALYSIS FORMS**

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EAST TENNESSEE STATE UNIVERSITY  
Changes to Organizational Charts from October 2013  
July Budget Request 2014

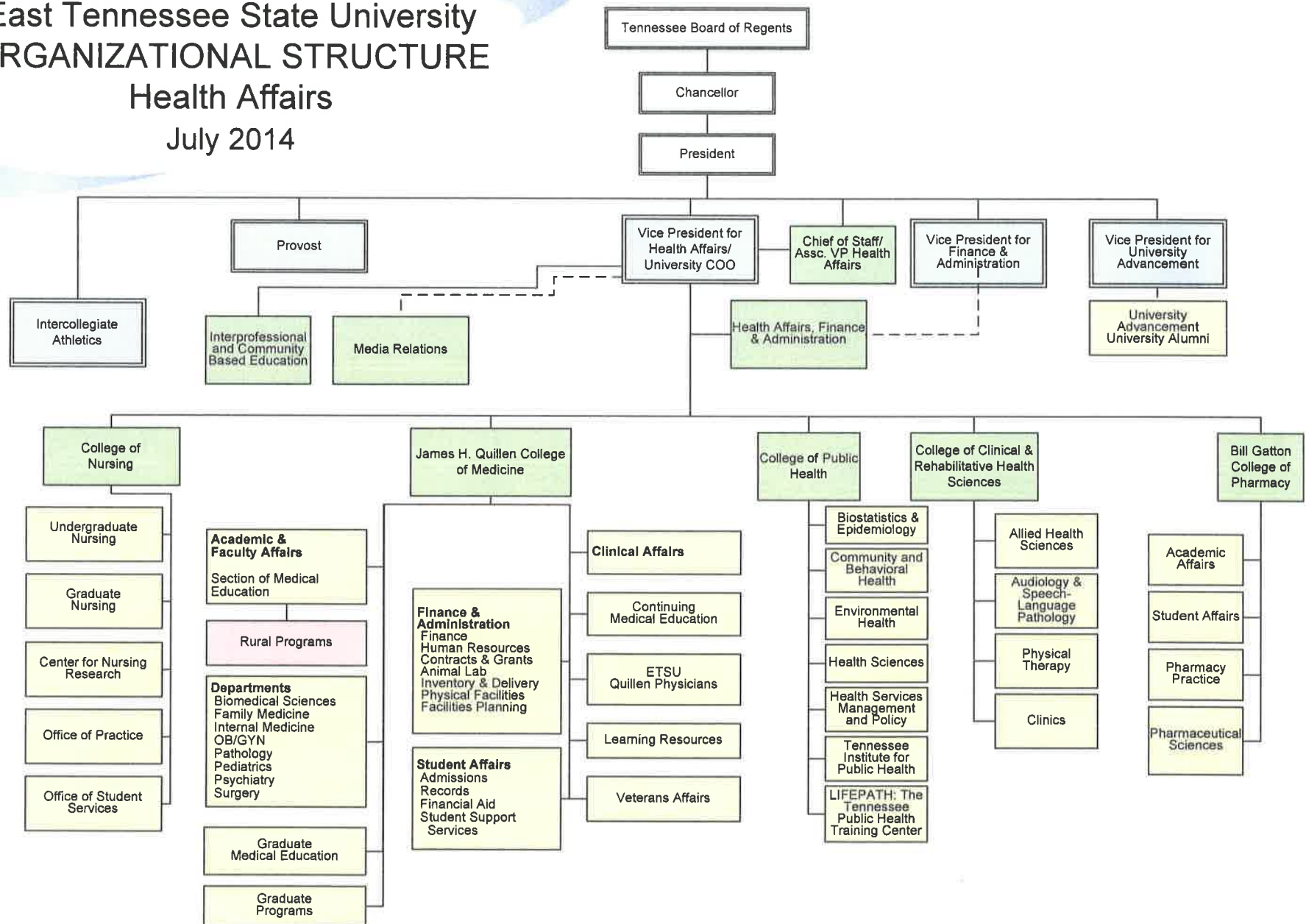
DIVISION OF HEALTH AFFAIRS

No Changes

# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

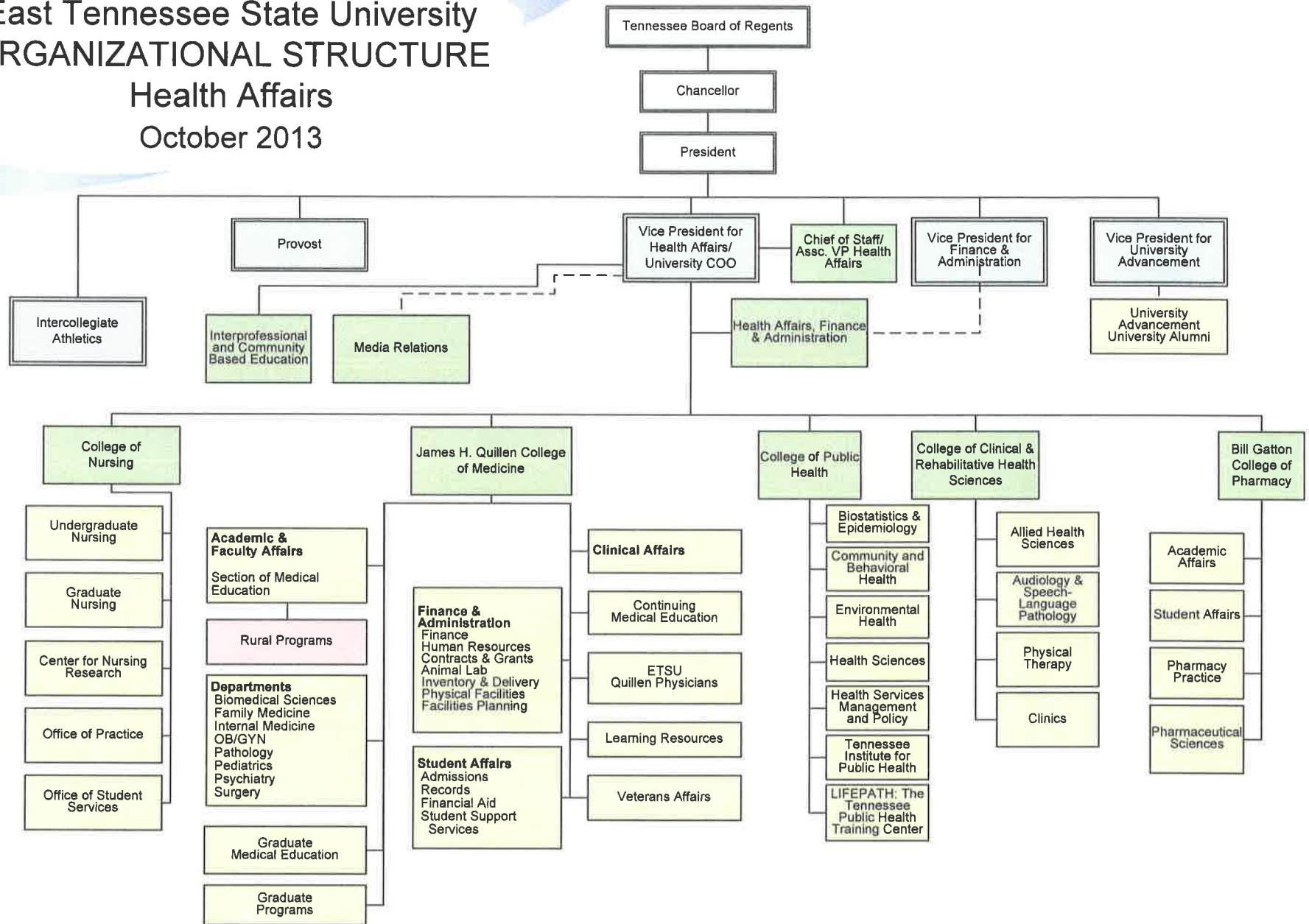
July 2014



# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

October 2013



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

	<u>OCTOBER BUDGET 2013-14</u>	<u>ESTIMATED BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,526,800.00	\$ 6,526,900.00	\$ 100.00	Immaterial
Research	315,000.00	515,000.00	\$ 200,000.00	Upgrades to classroom
Public Service	-	-	\$ -	
Academic Support	1,342,600.00	1,342,600.00	\$ -	
Student Services	680,800.00	676,600.00	\$ (4,200.00)	Travel & supplies budgeted at reduced levels
Institutional Support	526,900.00	531,900.00	\$ 5,000.00	Increase in graduation expense funding
Operation and Maintenance	720,700.00	720,700.00	\$ -	
Scholarships and Fellowships	-	-	\$ -	
<b>TOTAL</b>	<u>\$ 10,112,800.00</u>	<u>\$ 10,313,700.00</u>	<u>\$ 200,900.00</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
PROPOSED BUDGET 2014-15**

	<u>ESTIMATED BUDGET 2013-14</u>	<u>PROPOSED BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,526,900.00	\$ 6,381,000.00	\$ (145,900.00)	Proposed reflects reduced instruction support due to fully funding staffing proforma
Research	515,000.00	449,100.00	\$ (65,900.00)	Estimated reflects funding for startup cost
Public Service	-	-	\$ -	
Academic Support	1,342,600.00	1,324,100.00	\$ (18,500.00)	Proposed reflects travel & supplies budgeted at anticipated departmental needs
Student Services	676,600.00	611,700.00	\$ (64,900.00)	Proposed reflects travel & supplies budgeted at anticipated departmental needs
Institutional Support	531,900.00	577,000.00	\$ 45,100.00	Increased prorata expenses
Operation and Maintenance	720,700.00	540,200.00	\$ (180,500.00)	Estimated reflects anticipated cost for minor renovations
Scholarships and Fellowships	-	-	\$ -	
<b>TOTAL</b>	<u>\$ 10,313,700.00</u>	<u>\$ 9,883,100.00</u>	<u>\$ (430,600.00)</u>	



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

	<b>OCTOBER BUDGET 2013-14</b>	<b>ESTIMATED BUDGET 2013-14</b>	<b>Difference</b>	<b>Explanation For Significant Changes</b>
Professional Salaries	4,674,200.00	4,674,200.00	-	
Other Salaries	656,700.00	656,700.00	-	
Employee Benefits	1,896,600.00	1,896,600.00	-	
Travel	193,300.00	205,800.00	12,500.00	Manual transfers by department for required travel
Operating Expense	2,692,000.00	2,880,400.00	188,400.00	Upgrades to classroom
Capital Outlay	-	-	-	
<b>TOTAL</b>	<b>10,112,800</b>	<b>10,313,700</b>	<b>200,900</b>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
PROPOSED BUDGET 2014-15**

	<b>ESTIMATED BUDGET 2013-14</b>	<b>PROPOSED BUDGET 2014-15</b>	<b>Difference</b>	<b>Explanation For Significant Changes</b>
Professional Salaries	4,674,200.00	4,730,700.00	56,500.00	Full funding of vacant positions
Other Salaries	656,700.00	626,300.00	(30,400.00)	Position budgeted at amount expected to be spent
Employee Benefits	1,896,600.00	1,907,500.00	10,900.00	Full funding of vacant positions
Travel	205,800.00	217,600.00	11,800.00	Proposed reflects increase in travel plans
Operating Expense	2,880,400.00	2,401,000.00	(479,400.00)	Estimated reflects improvement to classroom & contingency funding
Capital Outlay	-	-	-	
<b>TOTAL</b>	<b>10,313,700</b>	<b>9,883,100</b>	<b>(430,600)</b>	

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

<b>ACCOUNT</b>		<b>2013-14</b>	<b>2013-14</b>	<b>CHANGE</b>	<b>DESCRIPTION OF CHANGE</b>	<b>SOURCE OF FUNDS</b>
<u>CODE</u>	<u>ACCOUNT NAME</u>	<u>OCTOBER BUDGET</u>	<u>ESTIMATED BUDGET</u>			
51000	In State Tuition	10,479,500.00	10,360,400.00	(119,100.00)	Adjusted to actual tuition collections	Students
57010	Private Gifts	-	319,900.00	319,900.00	Amount required to fund operational requirement	Donations

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
PROPOSED BUDGET 2014-15**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14 ESTIMATED BUDGET</u>	<u>2014-15 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	10,360,400.00	10,574,800.00	214,400.00	Increase in class size	Students
51159	Graduation Fee	2,900.00	3,000.00	100.00	Increase in class size	Students
51160	Drop Add Fee	4,900.00	5,000.00	100.00	Increase in class size	Students
51190	Online Textbook	18,000.00	25,000.00	7,000.00	Increase in class size	Students
51252	Student Activity Fee	49,100.00	54,000.00	4,900.00	Increase in class size	Students
51600	CEU Fee	4,900.00	-	(4,900.00)	Phasing out CE program	Students
56500	Indirect Cost Recovery	6,400.00	-	(6,400.00)	No federal grants issued	Students
57010	Private Cash Gift	319,900.00	-	(319,900.00)	Amount required to fund operational requirements	Donations
51204	Technology Fee \$15	9,700.00	10,000.00	300.00	Increase in class size	Students
51205	Technology Fee \$97.50	63,000.00	65,000.00	2,000.00	Increase in class size	Students

## EAST TENNESSEE STATE UNIVERSITY - PHARMACY

## STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

## JULY BUDGET 2014-15

## Recurring and Nonrecurring Revenues and Expenses

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	10,795,800.00		10,795,800.00
Expenses:	10,861,320.00	449,580.00	11,310,900.00
Difference	<u><u>(65,520.00)</u></u>	<u><u>(449,580.00)</u></u>	<u><u>(515,100.00)</u></u>

**Justification:**

The unallocated funds from the 2013-14 fiscal year is expected to be sufficient to fund the \$515,100 negative difference. Additionally, there are adequate resources in the foundation to support any budget short fall for the College of Pharmacy.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2014-15

REPORT OF ANTICIPATED SAVINGS FOR REBUDGET

Proposed budget:

Functional Area	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Capital Outlay	
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Academic Support	-	-	-	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
M&O	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note:** Enter as negatives only those amounts that have been budgeted as negative expenses to allow rebudgeting for expenditure elsewhere - such as salary savings. Do not include routine reallocation of expenses to other departments or functions, such as the reallocation of computer center expenses.

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY**

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**

July Budget 2014-15

**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  
 FILLED AND UNFILLED  
 TBR PERSONNEL BUDGET POSITION COUNT  
 UNRESTRICTED E & G  
 REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED  
 JULY BUDGET 2014 - 2015**

	7/1/13	10/31/13	7/1/14	DIFFERENCE (+/-) 10/13 TO 7/14	DIFFERENCE (+/-) 7/13 TO 7/14
FACULTY	34	33	33	0	-1
ADM	2	2	2	0	0
MAINT/TECH/SUPP	15	16	15	-1	0
PROF SUPPORT	<u>16</u>	<u>15</u>	<u>16</u>	<u>1</u>	<u>0</u>
TOTAL	67	66	66	0	-1

**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 10/13 TO 7/14**

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/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	-1	1
TOTAL	<u>0</u>	<u>0</u>	<u>-1</u>	<u>1</u>



**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF NON-CREDIT INSTRUCTION  
JULY BUDGET 2014-15**

**I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES**

<b>A. Instructional Costs</b>		
1. Total Instructional Salaries		-
2. Total Contracted Service		-
		<hr/>
<b>Total Instructional Costs</b>		-
<b>B. 125% of Instructional Costs</b>		<hr/>
<b>C. Non-credit Instruction Fee Revenue</b>		-
(should agree with Total Revenue presented in Section II.)		<hr/>
<b>D. Revenue Over/(Under)* 125% of Instructional Costs</b>		<hr/>

\*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	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
<b>A. Revenues</b>											
Non-credit Instruction Fees											-
<b>B. Expenditures</b>											
Salaries-Professional											-
Salaries-Instructional											-
Salaries-Other											-
Contractual Services											-
Benefits											-
Equipment											-
Travel		800.00									800.00
Operating Expenses		12,150.00									12,150.00
<b>Total Expenditures</b>		12,950.00									12,950.00

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  
ESTIMATED BUDGET 2013-14**

	UNEXPENDED BALANCE 6-30-13	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-14	
		STATE APPROPRIATION	TSSBA	FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS			
			CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
<b>LAND PURCHASES</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>NEW CONSTRUCTION</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
Building 60 - Simulation and Teaching Labs	1,100,000			5,400,000	<sup>1</sup>		350,000		6,150,000	
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>TOTAL</b>	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,400,000</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>6,150,000</u>

<sup>1</sup> Transfer from R & R

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS  
PROPOSED BUDGET 2014-15**

	UNEXPENDED BALANCE 6-30-14	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-15	
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
<b>LAND PURCHASES</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>NEW CONSTRUCTION</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>MAJOR RENOVATIONS</b>										
Local Funds:										
Building 60 - Simulation and Teaching Labs	6,150,000							2,000,000.00	4,150,000	
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
<b>TOTAL</b>	<u>6,150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>4,150,000</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
ESTIMATED 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	4,821,349		5,000		4,000,000 <sup>1</sup>	15,000		5,400,000 <sup>2</sup>	3,411,349
	<u>4,821,349</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>4,000,000</u>	<u>15,000</u>	<u>-</u>	<u>5,400,000</u>	<u>3,411,349</u>

<sup>1</sup> Gifts

<sup>2</sup> Transfer to Unexpended Plant

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
PROPOSED BUDGET 2014-15**

ACCOUNT NAME	BALANCE JUNE 30, 2014	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	3,411,349	766,780	5,000			1,000,000			3,183,129
<b>TOTAL</b>	<b>3,411,349</b>	<b>766,780</b>	<b>5,000</b>	-	-	<b>1,000,000</b>	-	-	<b>3,183,129</b>

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
ESTIMATED 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			317,960	329,470		13,600 <sup>1</sup>	90,254
	<u>85,284</u>	<u>661,000</u>	<u>5,000</u>			<u>317,960</u>	<u>329,470</u>	<u>-</u>	<u>13,600</u>	<u>90,254</u>

<sup>1</sup> Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
PROPOSED BUDGET 2014-15**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2014	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy	90,254	661,000	5,000			331,330	316,750		12,960	<sup>1</sup> 95,214
	<u>90,254</u>	<u>661,000</u>	<u>5,000</u>			<u>331,330</u>	<u>316,750</u>		<u>12,960</u>	<u>95,214</u>

<sup>1</sup> Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
UNRESTRICTED E&G LONGEVITY REPORTING FORM  
JULY PROPOSED BUDGET 2014-15**

	<b>ESTIMATED 2013-14</b>	<b>PROPOSED 2014-15</b>
Total Unrestricted E&G longevity	<u>\$ 35,500.00</u>	<u>\$ 36,100.00</u>