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2015

2015-2016 - College of Pharmacy Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES
2015-2016

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 JULY PROPOSED BUDGET 2015-16
 BUDGET ANALYSIS FORMS**

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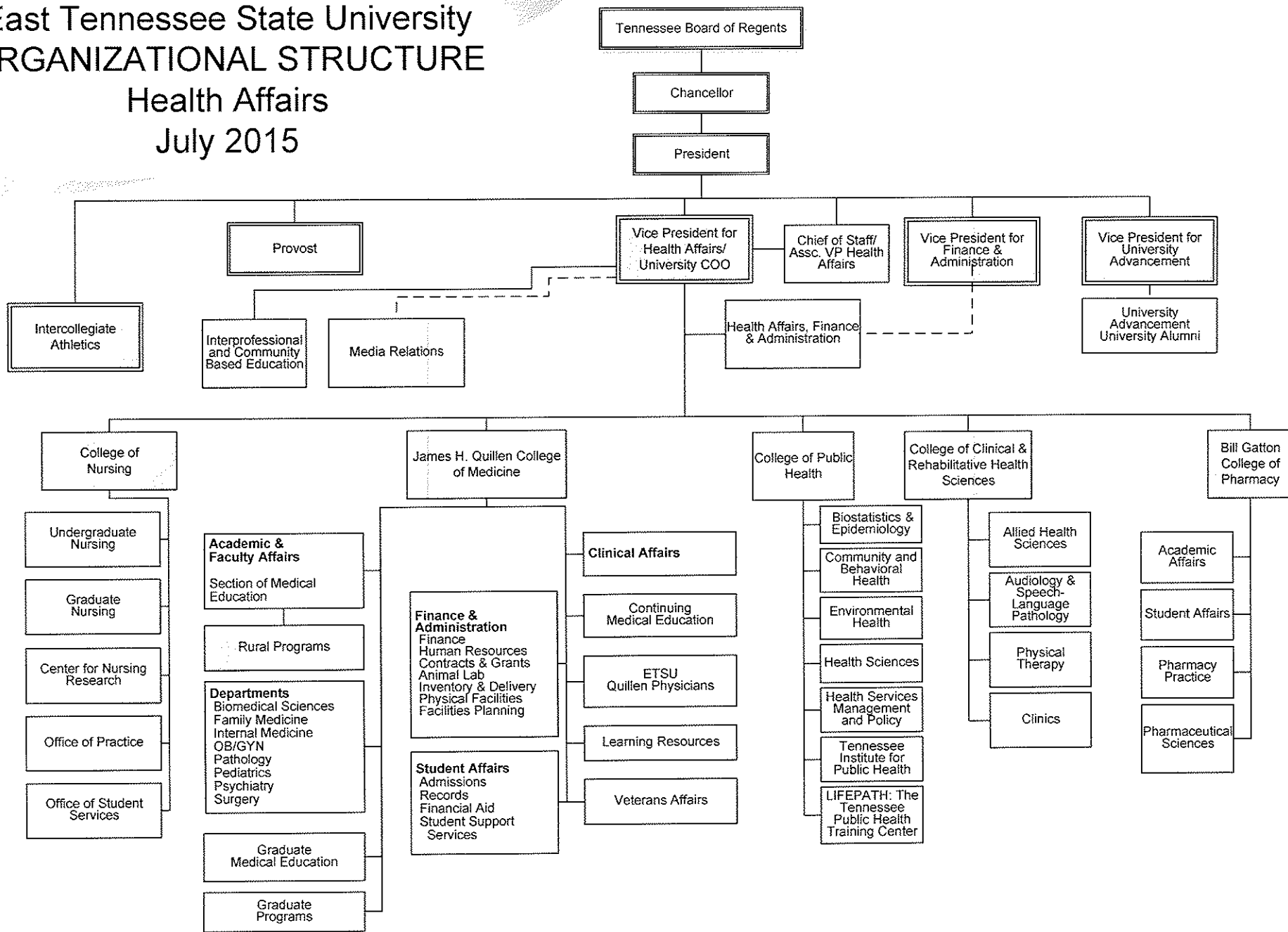
EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from October 2014
July Budget Request 2015

DIVISION OF HEALTH AFFAIRS

No Changes

East Tennessee State University ORGANIZATIONAL STRUCTURE

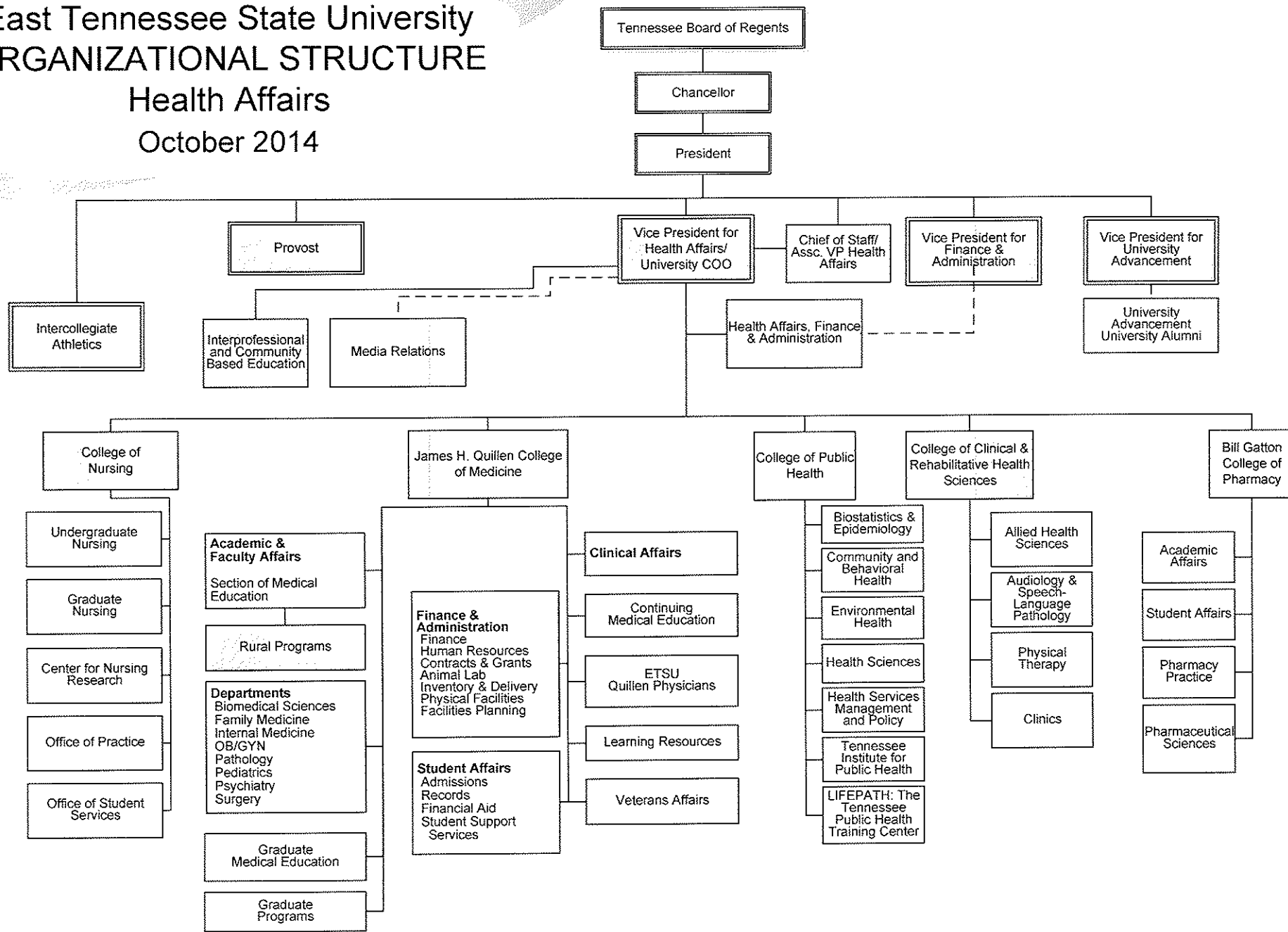
Health Affairs July 2015



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

October 2014



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

	OCTOBER BUDGET 2014-15	ESTIMATED BUDGET 2014-15	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,480,400.00	\$ 6,527,100.00	\$ 46,700.00	Estimated reflects supplies budgeted at anticipated department needs
Research	526,100.00	549,500.00	\$ 23,400.00	Correction of program code error in October revised budget
Public Service	-	-	\$ -	
Academic Support	1,325,600.00	1,330,600.00	\$ 5,000.00	Increase is for anticipated moving expenses
Student Services	611,700.00	616,700.00	\$ 5,000.00	Increase is due to anticipated benefits
Institutional Support	595,300.00	584,800.00	\$ (10,500.00)	Decreased prorata administrative costs
Operation and Maintenance	540,200.00	540,200.00	\$ -	
Scholarships and Fellowships	<u>-</u>	<u>-</u>	<u>\$ -</u>	
TOTAL	<u>\$ 10,079,300.00</u>	<u>\$ 10,148,900.00</u>	<u>\$ 69,600.00</u>	

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2015-16

	<u>ESTIMATED BUDGET 2014-15</u>	<u>PROPOSED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,527,100.00	\$ 6,515,300.00	\$ (11,800.00)	Proposed reflects anticipated operational costs
Research	549,500.00	344,000.00	\$ (205,500.00)	Estimated reflects upgrade of facilities
Public Service			\$ -	
Academic Support	1,330,600.00	1,224,900.00	\$ (105,700.00)	Proposed reflects travel and supplies budgeted at anticipated departmental needs
Student Services	616,700.00	558,700.00	\$ (58,000.00)	Proposed reflects travel and supplies budgeted at anticipated departmental needs
Institutional Support	584,800.00	614,300.00	\$ 29,500.00	Increased prorata administrative costs
Operation and Maintenance	540,200.00	496,200.00	\$ (44,000.00)	Proposed reflects anticipated operational costs
Scholarships and Fellowships	<u>-</u>	<u>-</u>	<u>\$ -</u>	
TOTAL	<u>\$ 10,148,900.00</u>	<u>\$ 9,753,400.00</u>	<u>\$ (395,500.00)</u>	

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

	OCTOBER BUDGET 2014-15	ESTIMATED BUDGET 2014-15	Difference	Explanation For Significant Changes
Professional Salaries	4,770,800.00	4,768,300.00	(2,500.00)	Immaterial
Other Salaries	636,000.00	637,000.00	1,000.00	Immaterial
Employee Benefits	1,907,500.00	1,907,500.00	-	
Travel	229,900.00	235,900.00	6,000.00	Manual transfers by departments for required travel
Operating Expense	2,535,100.00	2,600,200.00	65,100.00	Increase due to anticipated departmental needs
Capital Outlay	-	-	-	
TOTAL	<u>\$ 10,079,300.00</u>	<u>\$ 10,148,900.00</u>	<u>\$ 69,600.00</u>	

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2015-16

	ESTIMATED BUDGET 2014-15	PROPOSED BUDGET 2015-16	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	4,768,300.00	4,677,600.00	(90,700.00)	Decreased amount budgeted in vacant positions
Other Salaries	637,000.00	642,500.00	5,500.00	Proposed reflects anticipated pay increases
Employee Benefits	1,907,500.00	1,814,700.00	(92,800.00)	Proposed benefits reflect actual amounts
Travel	235,900.00	190,100.00	(45,800.00)	Proposed reflects decrease in travel plans
Operating Expense	2,600,200.00	2,428,500.00	(171,700.00)	Proposed reflects anticipated operational costs
Capital Outlay	-	-	-	
TOTAL	<u>\$ 10,148,900.00</u>	<u>\$ 9,753,400.00</u>	<u>\$ (395,500.00)</u>	

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2014-15 OCTOBER BUDGET</u>	<u>2014-15 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	10,475,000.00	10,466,900.00	(8,100.00)	Adjusted to anticipated tuition collections	Students

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2015-16**

ACCOUNT		2014-15	2015-16	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
<u>CODE</u>	<u>ACCOUNT NAME</u>	<u>ESTIMATED BUDGET</u>	<u>PROPOSED BUDGET</u>			
51000	In State Tuition	10,466,900.00	11,064,100.00	597,200.00	4% tuition increase	Students
51190	Online Textbook	18,400.00	25,000.00	6,600.00	Applies to all 4 classes effective 7/1/15	Students
51204	Technology Fee \$15	10,000.00	9,900.00	(100.00)	Immaterial	Students
51205	Technology Fee \$97.50	65,000.00	63,700.00	(1,300.00)	Immaterial	Students

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2015-16

Recurring and Nonrecurring Revenues and Expenses

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	11,259,700.00	0	11,259,700.00
Expenses:	10,903,700.00	344,000.00	11,247,700.00
Difference	<u>356,000.00</u>	<u>(344,000.00)</u>	<u>12,000.00</u>

Justification:

The excess of recurring revenue is sufficient to cover recurring and nonrecurring expenses.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2015-16

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	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 2015-16
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 2015-16**

	7/1/14	10/31/14	7/1/15	DIFFERENCE (+/-) 10/14 TO 7/15	DIFFERENCE (+/-) 7/14 TO 7/15
FACULTY	34	34	35	1	1
ADM	2	2	1	-1	-1
MAINT/TECH/SUPP	15	16	15	0	0
PROF SUPPORT	16	15	16	0	0
TOTAL	67	67	67	0	0

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	1	-1	0	0
TOTAL	1	-1	0	0

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2015-16**

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.)	

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

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Total
	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	
A. Revenues											
Non-credit Instruction Fees	200/36125	100/74100									-
B. Expenditures											
Salaries-Professional											-
Salaries-Instructional											-
Salaries-Other											-
Contractual Services											-
Benefits											-
Equipment											-
Travel											-
Operating Expenses	29,000.00										29,000.00
Total Expenditures	29,000.00	-	-	-	-	-	-	-	-	-	29,000.00

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 2014-15**

	UNEXPENDED BALANCE 6/30/2014	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6/30/2015
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
Local Funds:									
NONE									
State Appropriations:									
NONE									
TSSBA:									
NONE									
NEW CONSTRUCTION									
Local Funds:									
NONE									
State Appropriations:									
NONE									
TSSBA:									
NONE									
MAJOR RENOVATIONS									
Local Funds:									
Building 60 - Simulation and Teaching Labs	1,100,000				5,400,000 ¹			50,000	6,450,000
State Appropriations:									
NONE									
TSSBA:									
NONE									
SPECIAL PROJECTS									
Local Funds:									
NONE									
State Appropriations:									
NONE									
TSSBA:									
NONE									
TOTAL	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,400,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>6,450,000</u>

¹ Transfer from R & R

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2015-16**

	UNEXPENDED BALANCE 6/30/2015	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6/30/2016
		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:										
Building 60 - Simulation and Teaching Labs	6,450,000							200,000		6,250,000
State Appropriations:										
NONE										
TSSBA:										
NONE										
SPECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL	<u>6,450,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>6,250,000</u>

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

ACCOUNT NAME	BALANCE 6/30/2014	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 6/30/2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	6,209,675	472,500	5,000			5,000		5,400,000 ¹	1,282,175
	<u>6,209,675</u>	<u>472,500</u>	<u>5,000</u>	<u>0</u>	<u>-</u>	<u>5,000</u>	<u>0</u>	<u>5,400,000</u>	<u>1,282,175</u>

¹ Transfer to Unexpended Plant

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2015-16**

ACCOUNT NAME	BALANCE 6/30/2015	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 6/30/2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	1,282,175	833,300	5,000			5,000			2,115,475
TOTAL	1,282,175	833,300	5,000	0	-	5,000	0	-	2,115,475

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

ACCOUNT NAME	PROJECT BALANCE 6/30/2014	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 6/30/2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy(334)	115,688	661,000	5,000			331,330	215,590	0	2,840 ¹	291,928
Total Retirement of Indebtedness	115,688	661,000	5,000	0	0	331,330	215,590	-	2,840	291,928

¹ Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS FUNDS
PROPOSED BUDGET 2015-16**

ACCOUNT NAME	PROJECT BALANCE 6/30/2015	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 6/30/2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	231,928	661,000	5,000			345,220	280,710		2,180 ¹	269,818
Total Retirement of Indebtedness	<u>231,928</u>	<u>661,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>345,220</u>	<u>280,710</u>	<u>0</u>	<u>2,180</u>	<u>269,818</u>

¹ Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2015-16**

	<u>ESTIMATED 2014-15</u>	<u>PROPOSED 2015-16</u>
Total Unrestricted E&G longevity	\$ 37,200.00	\$ 42,700.00