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2016

2016-2017 - College of Pharmacy Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON

COLLEGE of PHARMACY

ANALYSIS TABLES

2016-2017

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
JULY PROPOSED BUDGET 2016-17
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	Proposed Budget	
	A. Recurring and Nonrecurring Revenues & Expenses	10
	B. Reporting of Budgeted Anticipated Savings	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 2015
July Budget Request 2016

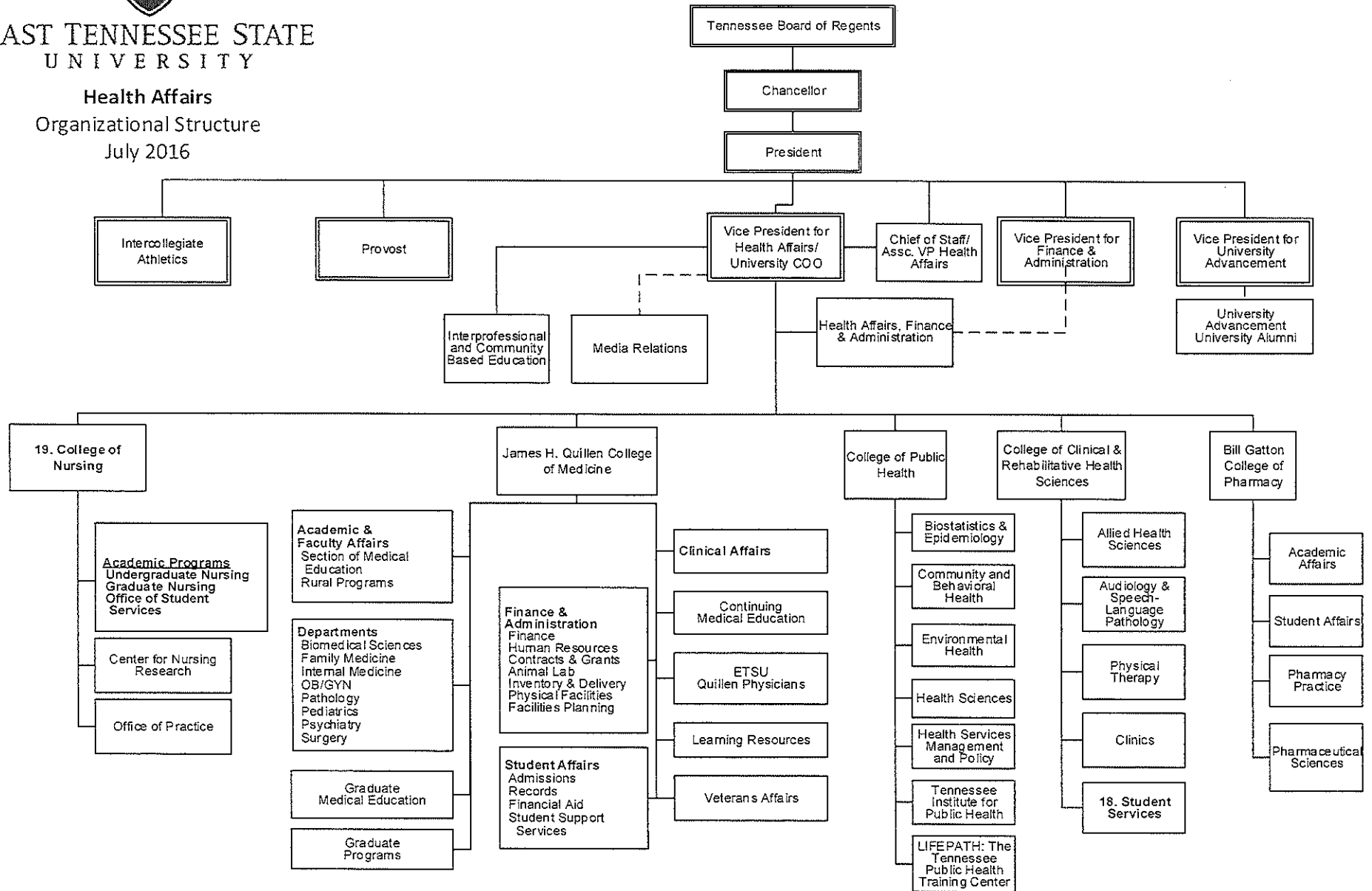
DIVISION OF HEALTH AFFAIRS

18. Added Student Services under College of Clinical Rehabilitative Health Sciences.
19. Changed structure under College of Nursing.



EAST TENNESSEE STATE UNIVERSITY

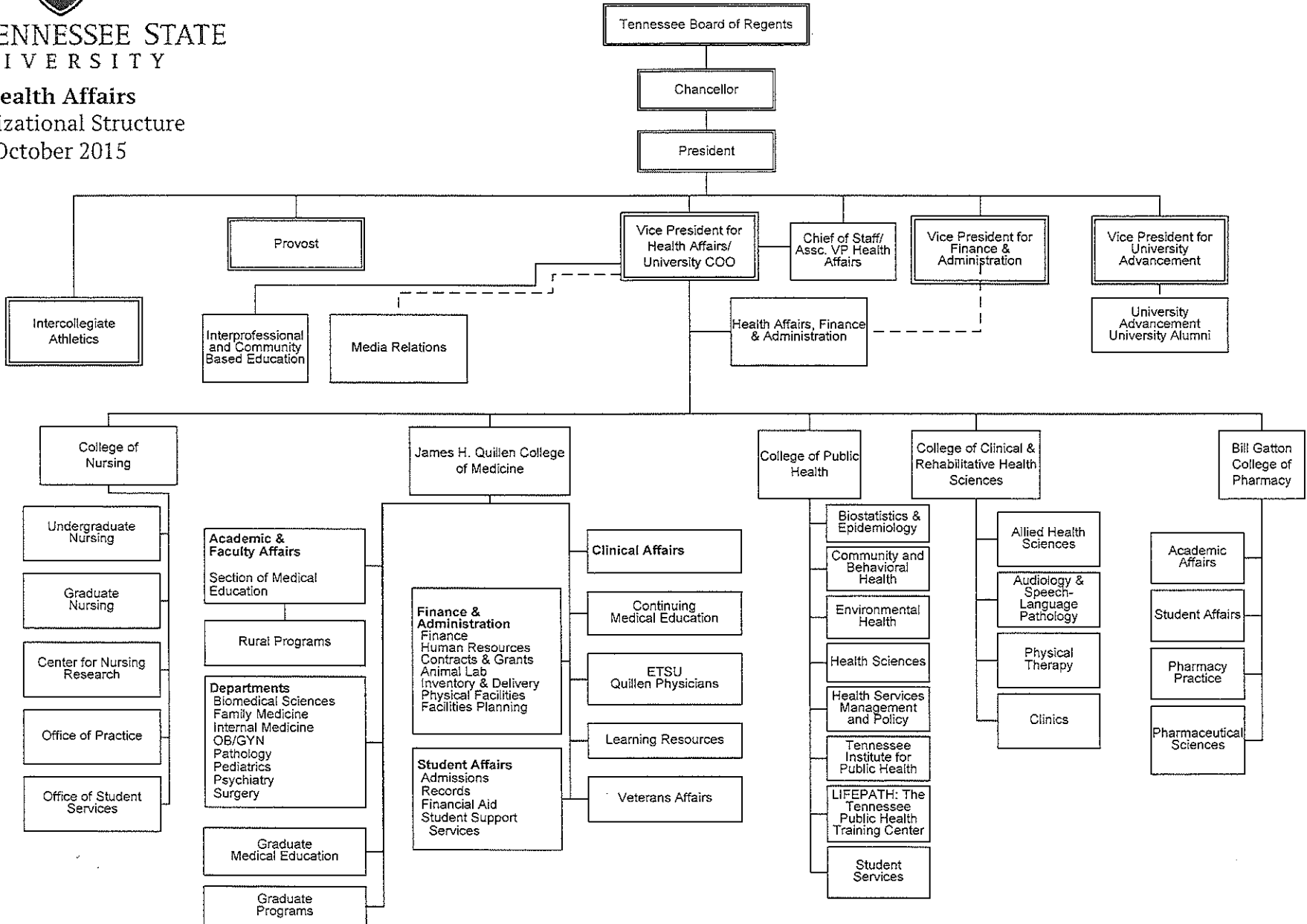
Health Affairs Organizational Structure July 2016





EAST TENNESSEE STATE UNIVERSITY

Health Affairs
Organizational Structure
October 2015



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

	<u>OCTOBER BUDGET 2015-16</u>	<u>ESTIMATED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,613,600.00	\$ 6,616,500.00	\$ 2,900.00	Immaterial.
Research	404,100.00	404,100.00	\$ -	
Public Service	-	-	\$ -	
Academic Support	1,322,100.00	1,368,500.00	\$ 46,400.00	Increase due to anticipated expenses.
Student Services	633,500.00	624,300.00	\$ (9,200.00)	Reduction based on actuals.
Institutional Support	618,500.00	618,500.00	\$ -	
Operation and Maintenance	507,500.00	523,700.00	\$ 16,200.00	Increase due to anticipated benefits.
Scholarships and Fellowships	<u>111,900.00</u>	<u>126,100.00</u>	<u>\$ 14,200.00</u>	Funding of Scholarships.
TOTAL	<u>\$ 10,211,200.00</u>	<u>\$ 10,281,700.00</u>	<u>\$ 70,500.00</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2016-17**

	<u>ESTIMATED BUDGET 2015-16</u>	<u>PROPOSED BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,616,500.00	\$ 6,380,700.00	\$ (235,800.00)	Proposed reflects anticipated operational costs.
Research	404,100.00	423,800.00	\$ 19,700.00	Increase due to anticipated expenses.
Public Service	-		\$ -	
Academic Support	1,368,500.00	1,426,300.00	\$ 57,800.00	Increase due to anticipated expenses.
Student Services	624,300.00	619,700.00	\$ (4,600.00)	Immaterial.
Institutional Support	618,500.00	621,100.00	\$ 2,600.00	Immaterial.
Operation and Maintenance	523,700.00	523,900.00	\$ 200.00	Immaterial.
Scholarships and Fellowships	<u>126,100.00</u>	<u>302,100.00</u>	<u>\$ 176,000.00</u>	Funding of Scholarships.
TOTAL	<u>\$ 10,281,700.00</u>	<u>\$ 10,297,600.00</u>	<u>\$ 15,900.00</u>	

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

	<u>OCTOBER BUDGET 2015-16</u>	<u>ESTIMATED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	\$ 4,814,200.00	\$ 4,815,000.00	\$ 800.00	Immaterial.
Other Salaries	643,600.00	667,000.00	23,400.00	Estimated reflects anticipated actuals.
Employee Benefits	1,878,000.00	1,876,400.00	(1,600.00)	Immaterial.
Travel	190,100.00	205,700.00	15,600.00	Manual revisions by department.
Operating Expense	2,679,300.00	2,698,600.00	19,300.00	increase due to anticipated department needs.
Capital Outlay	<u>6,000.00</u>	<u>19,000.00</u>	<u>13,000.00</u>	Manual revisions by department.
TOTAL	<u>\$ 10,211,200.00</u>	<u>\$ 10,281,700.00</u>	<u>\$ 70,500.00</u>	

EAST TENNESSEE STATE UNIVERSITY - PHARMACY
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2016-17

	ESTIMATED BUDGET <u>2015-16</u>	PROPOSED BUDGET <u>2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	\$ 4,815,000.00	\$ 4,980,800.00	\$ 165,800.00	Proposed reflects anticipated pay increase.
Other Salaries	667,000.00	643,000.00	(24,000.00)	Proposed reflects anticipated salaries.
Employee Benefits	1,876,400.00	1,932,900.00	56,500.00	Increase reflects benefit increase.
Travel	205,700.00	144,300.00	(61,400.00)	Proposed reflects actual anticipated travel.
Operating Expense	2,698,600.00	2,596,600.00	(102,000.00)	Proposed reflects anticipated operational costs.
Capital Outlay	<u>19,000.00</u>	<u>-</u>	<u>(19,000.00)</u>	
TOTAL	<u>\$ 10,281,700.00</u>	<u>\$ 10,297,600</u>	<u>\$ 15,900</u>	

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2015-16 OCTOBER BUDGET</u>	<u>2015-16 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	11,064,100.00	10,839,000.00	(225,100.00)	Adjusted to anticipated tuition collections	Students

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
PROPOSED BUDGET 2016-17**

ACCOUNT		2015-16	2016-17			
CODE	ACCOUNT NAME	ESTIMATED BUDGET	PROPOSED BUDGET	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
51000	In State Tuition	10,839,000.00	11,107,200.00	268,200.00	3% tuition Increase	Students
51159	Graduation Fee	3,000.00	2,900.00	(100.00)	Immaterial	Students
51160	Drop Add Fee	5,000.00	4,800.00	(200.00)	Immaterial	Students
51190	Online Textbook Fee	25,000.00	17,800.00	(7,200.00)	Reduction in Students	Students
51252	Student Activity Fee	54,000.00	51,400.00	(2,600.00)	Reduction in Students	Students
51204	Technology Access Fee \$15.0	9,900.00	9,500.00	(400.00)	Reduction in Students	Students
51205	Technology Access Fee \$97.5	63,700.00	61,800.00	(1,900.00)	Reduction in Students	Students

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

**STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2016-17**

Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliaries and Transfers

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	11,290,400.00	0	11,290,400.00
Expenses:	10,861,600.00	423,800.00	11,285,400.00
Difference	<u>428,800.00</u>	<u>(423,800.00)</u>	<u>5,000.00</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 2016-17 PROPOSED BUDGET
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	-	-	-	-	-	-
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 2016-17

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

<u>Old Account</u>				<u>New Account</u>			
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 2016-17**

	7/1/15	10/31/15	7/1/16	DIFFERENCE (+/-) 10/15 TO 7/16	DIFFERENCE (+/-) 7/15 TO 7/16
FACULTY	35	35	35	0	0
ADM	1	1	1	0	0
MAINT/TECH/SUPP	15	15	15	0	0
PROF SUPPORT	16	15	14	-1	-2
TOTAL	67	66	65	-1	-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	Coordinator	Dean COP	Unrestricted	Student Services	28,270	Coordinator went from 100% to 82.5%
PROF SUPPORT						

RECONCILIATION OF POSITION CHANGES FROM 10/15 TO 7/16

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above				
Deleted Positions Listed Above				
Transfer Position from Restricted to Unrestricted			-1	
Transfer between object codes				
TOTAL	0	0	-1	0

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF NON-CREDIT INSTRUCTION
JULY BUDGET 2016-17**

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	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Total
	200	100	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											-
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.

ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ESTIMATED BUDGET 2015-16

	UNEXPENDED BALANCE 6-30-15	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-16
		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 Tech Lab	6,437,487	-	-	-	-	1,500	-	2,000,000	-	4,438,987
State Appropriations:										
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE										
TOTAL UNEXPENDED PLANT FUNDS	<u>6,437,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>4,438,987</u>
SPECIAL PROJECTS										
Local Funds:										
(List projects)										
State Appropriations:										
(List projects)										
TSSBA:										
(List projects)										
TOTAL	<u>6,437,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>4,438,987</u>

**ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
PROPOSED BUDGET 2016-17**

UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED	
	BALANCE	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			PROJECT
		6-30-16	STATE	TSSBA	CURRENT FUND	*OTHER	INVESTMENT	*OTHER		
	APPROPRIATION		TRANSFERS	TRANSFERS						
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 Tech Lab	4,438,987	-	-	-	-	-	-	3,000,000	-	1,438,987
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>4,438,987</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>1,438,987</u>

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

ACCOUNT NAME	BALANCE JUNE 30, 2015	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	5,017,324	381,700	5,000	-	-	5,000	-	-	5,399,024
TOTAL RENEWAL AND REPLACEMENT	5,017,324	381,700	5,000	-	-	5,000	-	-	5,399,024

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

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2015	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2016
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	232,313	661,000	2,400	-	-	345,220	283,590	-	2,180 ¹	264,723
TOTAL RETIREMENT OF INDEBTEDNESS	232,313	661,000	2,400	0	0	345,220	283,590	0	2,180	264,723

¹ Administrative Charges

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
PROPOSED BUDGET 2016-17**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy (334)	264,723	661,000	1,500	-	-	363,220	266,320	-	1,490 ¹	296,193
TOTAL RETIREMENT OF INDEBTEDNESS	264,723	661,000	1,500	0	0	363,220	266,320	0	1,490	296,193

¹ Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2016-17**

	<u>ESTIMATED 2015-16</u>	<u>PROPOSED 2016-17</u>
Total Unrestricted E&G longevity	<u>\$ 47,000.00</u>	<u>\$ 49,000.00</u>