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2015

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

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Budget and Financial Planning, East Tennessee State University, "2015-2016 - College of Pharmacy Analysis Tables (October)" (2015). *College of Pharmacy Operating Budgets and Analysis*. 14. <https://dc.etsu.edu/pharmacy-operating-budgets/14>

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EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON

COLLEGE of PHARMACY

REVISED
ANALYSIS TABLES
2015-2016

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
2015-16 OCTOBER BUDGET ANALYSIS**

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

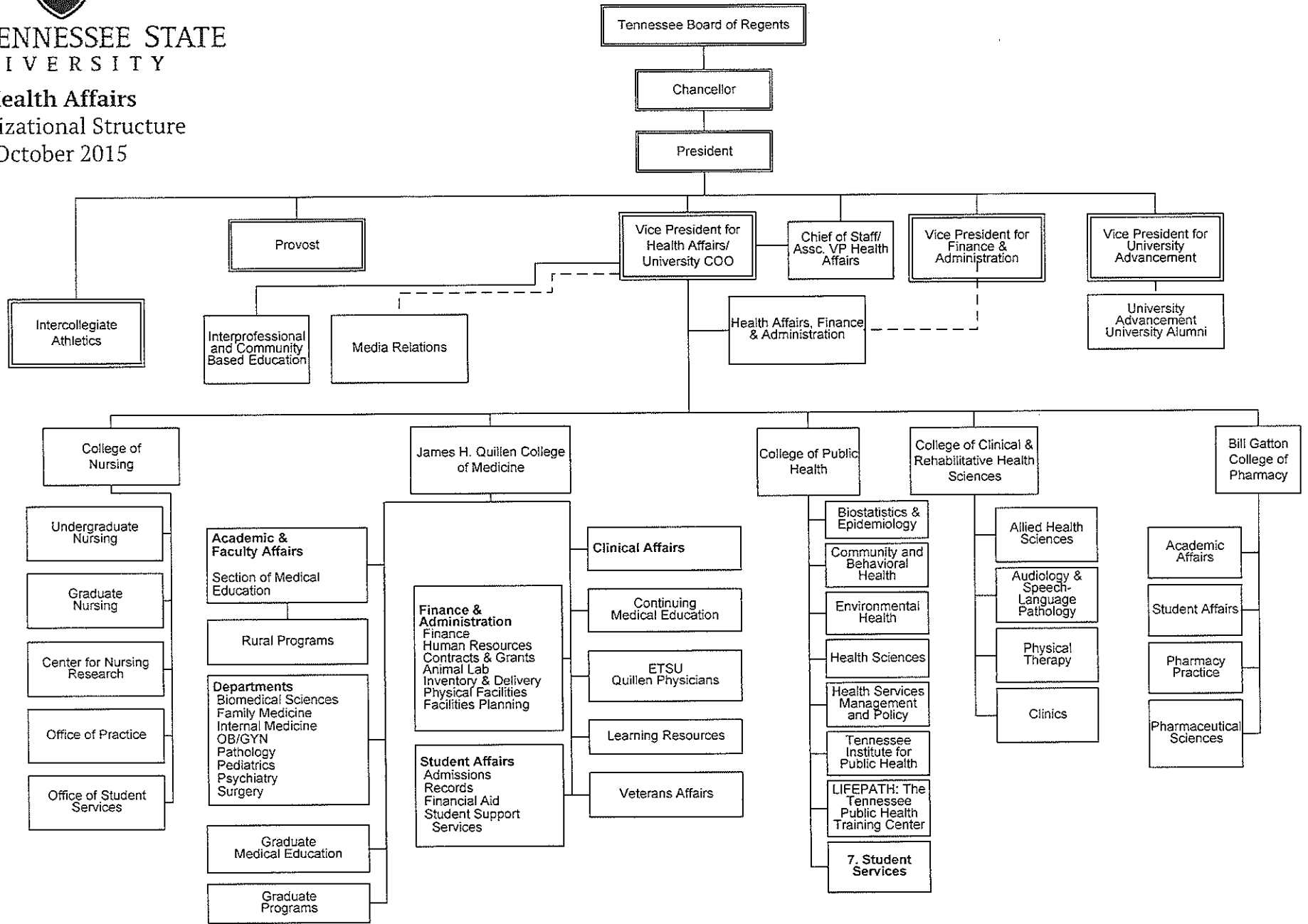
DIVISION OF HEALTH AFFAIRS

7. Added Student Services under College of Public Health



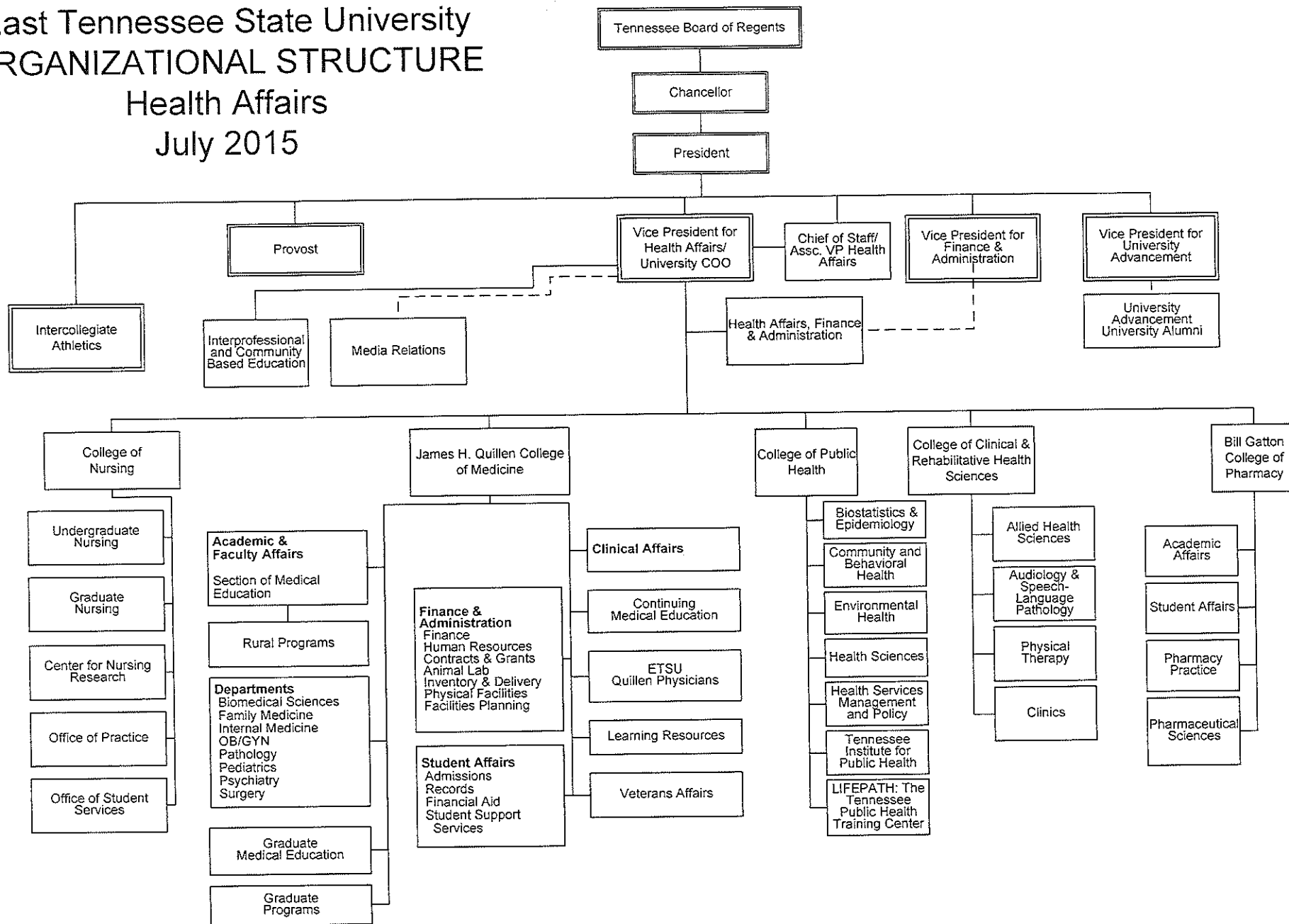
EAST TENNESSEE STATE UNIVERSITY

Health Affairs Organizational Structure October 2015



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs July 2015



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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2015-16 JULY BUDGET</u>	<u>2015-16 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
NONE						

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

	<u>JULY BUDGET 2015-16</u>	<u>OCTOBER BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	6,515,300.00	6,613,600.00	98,300.00	Funding of salary & benefit increases.
Research	344,000.00	404,100.00	60,100.00	Increase for Faculty Research Incentive & Purchase Order carry forward.
Public Service	-		-	
Academic Support	1,224,900.00	1,322,100.00	97,200.00	Funding of salary & benefit increases.
Student Services	558,700.00	633,500.00	74,800.00	Funding of salary & benefit increases, & Student Activity Fee carry over.
Institutional Support	614,300.00	618,500.00	4,200.00	Immaterial
Operation and Maintenance	496,200.00	507,500.00	11,300.00	Funding of salary & benefit increases.
Scholarships and Fellowships	-	111,900.00	111,900.00	Funding of Scholarships.
TOTAL	<u>\$ 9,753,400.00</u>	<u>\$ 10,211,200.00</u>	<u>\$ 457,800.00</u>	

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

	<u>JULY BUDGET 2015-16</u>	<u>OCTOBER BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	4,677,600.00	4,814,200.00	136,600.00	Funding of TBR approved salary increases & faculty equity.
Other Salaries	642,500.00	643,600.00	1,100.00	Immaterial.
Travel	190,100.00	190,100.00	-	
Employee Benefits	1,814,700.00	1,878,000.00	63,300.00	Funding related to salary increase.
Operating Expense	2,428,500.00	2,679,300.00	250,800.00	Scholarships, Faculty Research Incentive, Student Activity Carry over.
Capital Outlay	-	6,000.00	6,000.00	Reflects manual revision by department.
TOTAL	<u>\$ 9,753,400.00</u>	<u>\$ 10,211,200</u>	<u>\$ 457,800</u>	

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

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

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

*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 Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Account Title Program Code/ Org Code	Total
A. Revenues											
Non-credit Instruction Fees	200/36125										-
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

**STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
OCTOBER REVISED BUDGET 2015-16**

Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliary and Transfers

Revised budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	11,259,700.00	0	11,259,700.00
Expenses:	9,807,100.00	404,100.00	10,211,200.00
Difference	<u>1,452,600.00</u>	<u>(404,100.00)</u>	<u>1,048,500.00</u>

Justification:

The unallocated funds from 2014-15 are sufficient to fund the non-recurring expenses budgeted. Additionally, there are adequate resources in the foundation to support any budget shortfall for the College of Pharmacy.

**EAST TENNESSEE STATE UNIVERSITY 2015-16
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
OCTOBER REVISED BUDGET 2015-16
REPORT OF ANTICIPATED SAVINGS FOR REBUDGET**

Revised 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.

POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
October Budget 2015-16

Old Account

Title	Account Code	Program/Org Code	Position No.
-------	--------------	------------------	--------------

New Account

Title	Obj. Code	Program/Org Code	Position No.
-------	-----------	------------------	--------------

NONE

**REGULAR FULL-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2015-16**

	10/14			7/15			10/15			DIFFERENCE 7/15 TO 10/15		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	34			35			35			0	0	0
ADM	2			1			1			0	0	0
MAINT/TECH/SUPP	16			15			15			0	0	0
PROF SUPPORT	15			16			15			-1	0	0
TOTAL	67	0	0	67	0	0	66	0	0	-1	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	Coordinator	Dean COP	Unrestricted	Academic Support	42530	Coordinator went from 100% to 50% Maint/Tech Support
EXAMPLE:				<u>Faculty</u>	<u>Admin</u>	<u>Prof Support</u>
	New Positions Listed Above					
	Deleted Positions Listed Above					-1
	Transfer from Restricted to Unrestricted (Per Form 9.B.)					
	Transfers between objects					
TOTAL					0	0
						-1
						0

**REGULAR PART-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2015-16**

	10/14			7/15			10/15			DIFFERENCE 7/15 TO 10/15		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY										0	0	0
ADM										0	0	0
MAINT/TECH/SUPP										0	0	0
PROF SUPPORT							1			1	0	0
TOTAL	0	0	0	0	0	0	1	0	0	1	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	Coordinator	Dean COP	Unrestricted	Academic Support	42530	Coordinator went from 100% to 50%

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						
EXAMPLE:				<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>
New Positions Listed Above						1
Deleted Positions Listed Above						
Transfer from Restricted to Unrestricted (Per Form 9.B.)						
Transfers between objects						
TOTAL				0	0	1
						0

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

	<u>ACTUAL 2014-15</u>	<u>OCTOBER 2015-16</u>
Total Unrestricted E&G longevity	\$ 39,470.00	\$ 43,200.00

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER 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	-	-	-	-	-	2,000,000	-	4,437,487
State Appropriations:									
NONE	-	-	-	-	-	-	-	-	-
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>-</u>	<u>2,000,000</u>	<u>-</u>	<u>4,437,487</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2015-2016**

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	668,200	5,000	-	-	5,000	-	-	5,685,524
TOTAL RENEWAL AND REPLACEMENT	<u>5,017,324</u>	<u>668,200</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,685,524</u>

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - PHARMACY
OCTOBER BUDGET 2015-2016**

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	1,500	-	-	345,220	283,590	-	2,180 ¹	263,823
TOTAL RETIREMENT OF INDEBTEDNESS	232,313	661,000	1,500	0	0	345,220	283,590	0	2,180	263,823

¹ Administrative Charges