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College of Pharmacy Operating Budgets and  
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2016

### 2016-2017 - College of Pharmacy Analysis Tables (October)

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

REVISED  
ANALYSIS TABLES  
2016-2017

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
2016-17 OCTOBER BUDGET ANALYSIS**

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EAST TENNESSEE STATE UNIVERSITY  
Changes to Organizational Charts from July 2016  
October Budget Revision 2016

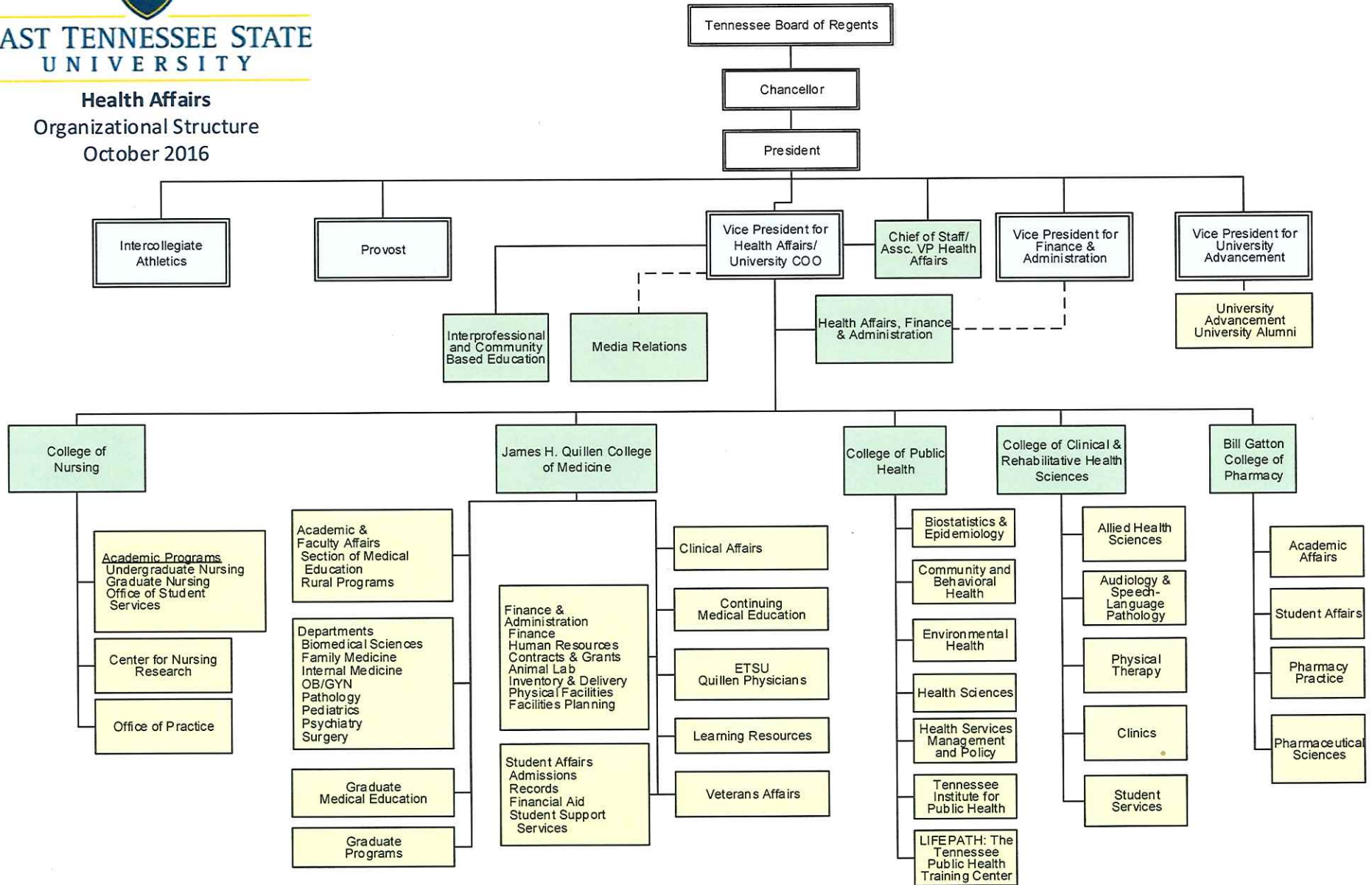
DIVISION OF HEALTH AFFAIRS

No changes.



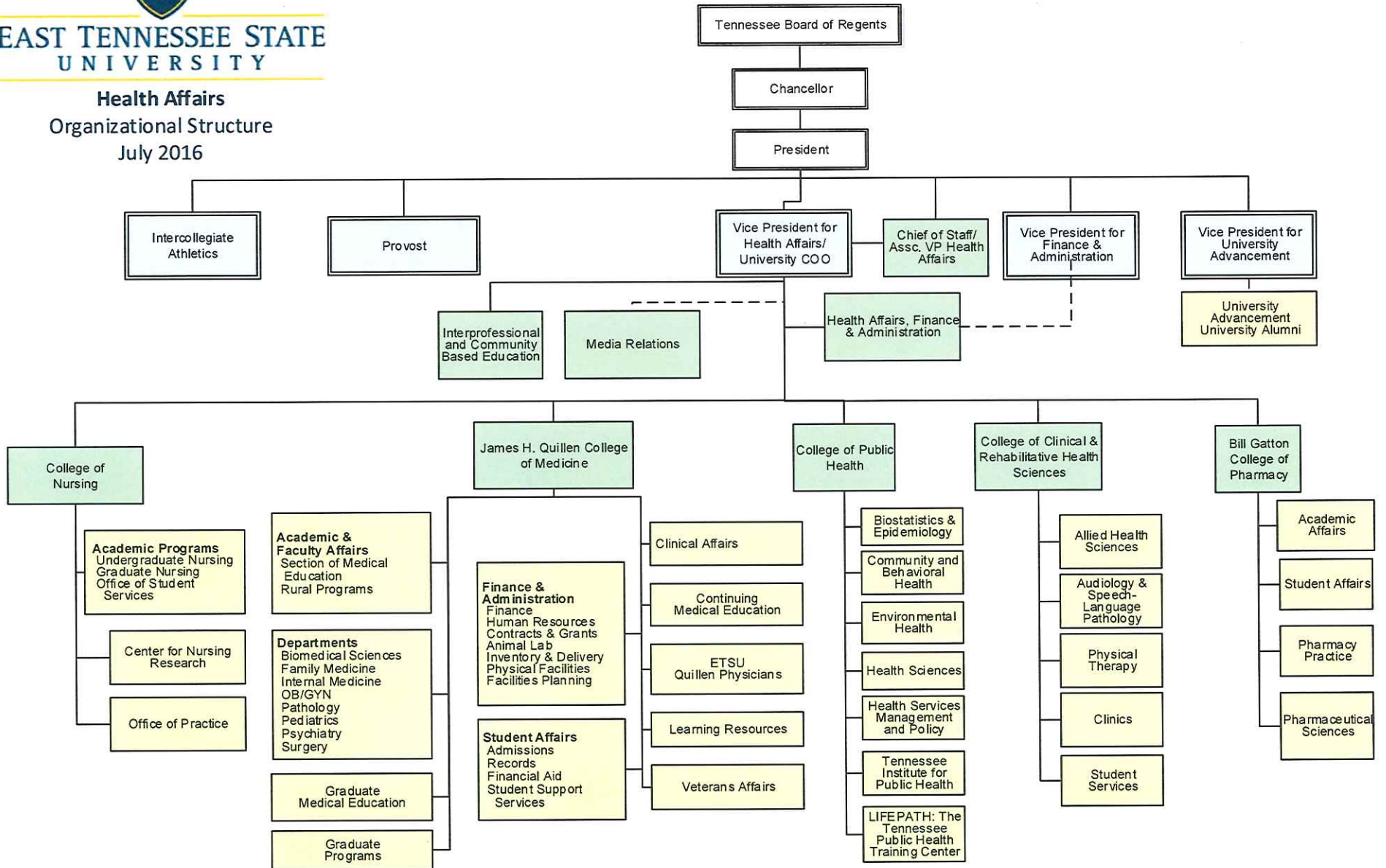
EAST TENNESSEE STATE UNIVERSITY

Health Affairs
Organizational Structure
October 2016





**Health Affairs**  
Organizational Structure  
July 2016



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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2016-17 JULY BUDGET</u>	<u>2016-17 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	11,107,200.00	11,150,800.00	43,600.00	Adjusted to anticipated actual	Students

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

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	6,380,700.00	6,479,900.00	99,200.00	Salary and benefit increase and required travel
Research	423,800.00	459,200.00	35,400.00	Faculty research incentive
Public Service	-	-	-	
Academic Support	1,426,300.00	1,677,800.00	251,500.00	Hiring of new dean; salary and benefit increases
Student Services	619,700.00	656,700.00	37,000.00	Student activity carryover
Institutional Support	621,100.00	610,600.00	(10,500.00)	Reduced prorata administration costs
Operation and Maintenance	523,900.00	528,300.00	4,400.00	Salary and benefit increases
Scholarships and Fellowships	<u>302,100.00</u>	<u>332,100.00</u>	<u>30,000.00</u>	Additional funding for scholarships
<b>TOTAL</b>	<u>\$ 10,297,600.00</u>	<u>\$ 10,744,600.00</u>	<u>\$ 447,000.00</u>	



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

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	4,980,800.00	5,136,200.00	155,400.00	Funding of salary increases
Other Salaries	643,000.00	684,000.00	41,000.00	Funding of salary increases
Travel	144,300.00	152,800.00	8,500.00	Manual revisions by departments for required travel
Employee Benefits	1,932,900.00	1,924,500.00	(8,400.00)	Adjusted to more closely reflect anticipated actuals
Operating Expense	2,596,600.00	2,847,100.00	250,500.00	Funding for preceptors, scholarship, research incentive, and student activity carryover
Capital Outlay	-	-	-	
<b>TOTAL</b>	<u>\$ 10,297,600.00</u>	<u>\$ 10,744,600.00</u>	<u>\$ 447,000.00</u>	

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

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

<b>A. Instructional Costs</b>	
1. Total Instructional Salaries	-
2. Total Contracted Service	-
<b>Total Instructional Costs</b>	<u>-</u>
<b>B. 125% of Instructional Costs</b>	<u>-</u>
<b>C. Non-credit Instruction Fee Revenue</b> (should agree with Total Revenue presented in Section II.)	<u>-</u>
<b>D. Revenue Over/(Under)* 125% of Instructional Costs</b>	<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
<b>A. Revenues</b>											
Non-credit Instruction Fees	36125/200										-
<b>B. Expenditures</b>											
Salaries-Professional											-
Salaries-Instructional											-
Salaries-Other											-
Contractual Services											-
Benefits											-
Equipment											-
Travel											-
Operating Expenses	29,000.00										29,000.00
<b>Total Expenditures</b>	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 2016-17**

**Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliary and Transfers**

Revised budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	11,334,000.00	-	11,334,000.00
Expenses:	10,285,400.00	459,200.00	10,744,600.00
Difference	<u>1,048,600.00</u>	<u>(459,200.00)</u>	<u>589,400.00</u>

**Justification:**

Recurring revenues continue to be sufficient to cover recurring and nonrecurring expenses.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

OCTOBER REVISED BUDGET 2016-17

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 2016-17**

**Old Account**

**New Account**

Title	Account Code	Program/Org Code	Position No.
None			

Title	Obj. Code	Program/Org Code	Position No.
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**REGULAR FULL-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	35			35			35			0	0	0
ADM	1			1			2			1	0	0
MAINT/TECH/SUPP	15			15			14			-1	0	0
PROF SUPPORT	15			14			14			0	0	0
TOTAL	66	0	0	65	0	0	65	0	0	0	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						

**EXAMPLE:**

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above				
Deleted Positions Listed Above				
Transfer from Restricted to Unrestricted (Per Form 9.8.)				
Transfers between objects	1	1	-1	-1
TOTAL	1	1	-1	-1

**REGULAR PART-TIME POSITIONS  
 FILLED AND UNFILLED  
 AUXILIARIES INCLUDED  
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
 OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	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			1			0	0	0
TOTAL	1	0	0	1	0	0	1	0	0	0	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						
<b>EXAMPLE:</b>				<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>
New Positions Listed Above						
Deleted Positions Listed Above						
Transfer from Restricted to Unrestricted (Per Form 9.B.)						
Transfers between objects						
TOTAL				0	0	0

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

	<u>ACTUAL 2015-16</u>	<u>OCTOBER 2016-17</u>
Total Unrestricted E&G longevity	<u>\$ 43,310.00</u>	<u>\$ 49,600.00</u>



TSSBA Debt Service Coverage  
EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
OCTOBER BUDGET 2016-17

FY 2016-17 Debt Service Amount	\$	<u>661,000.00</u>
FY 2016-17 Appropriation	\$	<u>-</u>
Debt Service Coverage		#DIV/0!
FY 2016-17 Debt Service Amount	\$	<u>661,000.00</u>
FY 2016-17 Unrestricted Revenues	\$	<u>11,334,000.00</u>
Debt Service Coverage		0.058320099

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

	UNEXPENDED BALANCE 6-30-16	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-17
		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 Tech Lab	6,201,935	-	-	-	-	-	-	3,000,000	-	3,201,935
State Appropriations:										
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE										
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<u>6,201,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>-</u>	<u>3,201,935</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
OCTOBER BUDGET 2016-17**

ACCOUNT NAME	BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	6,730,946	202,700	5,000	-	2,000,000 <sup>1</sup>	-	-	-	8,938,646
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<b>6,730,946</b>	<b>202,700</b>	<b>5,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,938,646</b>

<sup>1</sup> Gifts

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
OCTOBER 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)	268,639	661,000	1,500	-	-	363,220	266,320	-	1,490 <sup>1</sup>	300,109
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>268,639</b>	<b>661,000</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>363,220</b>	<b>266,320</b>	<b>0</b>	<b>1,490</b>	<b>300,109</b>

<sup>1</sup> Administrative Charges