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EAST TENNESSEE STATE  
UNIVERSITY

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BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES  
2013-2014

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**EAST TENNESSEE STATE UNIVERSITY - PHARMACY**  
**JULY PROPOSED BUDGET 2013-2014**  
**BUDGET ANALYSIS FORMS**

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EAST TENNESSEE STATE UNIVERSITY  
Changes to Organizational Charts from October 2012  
July Budget Request 2013

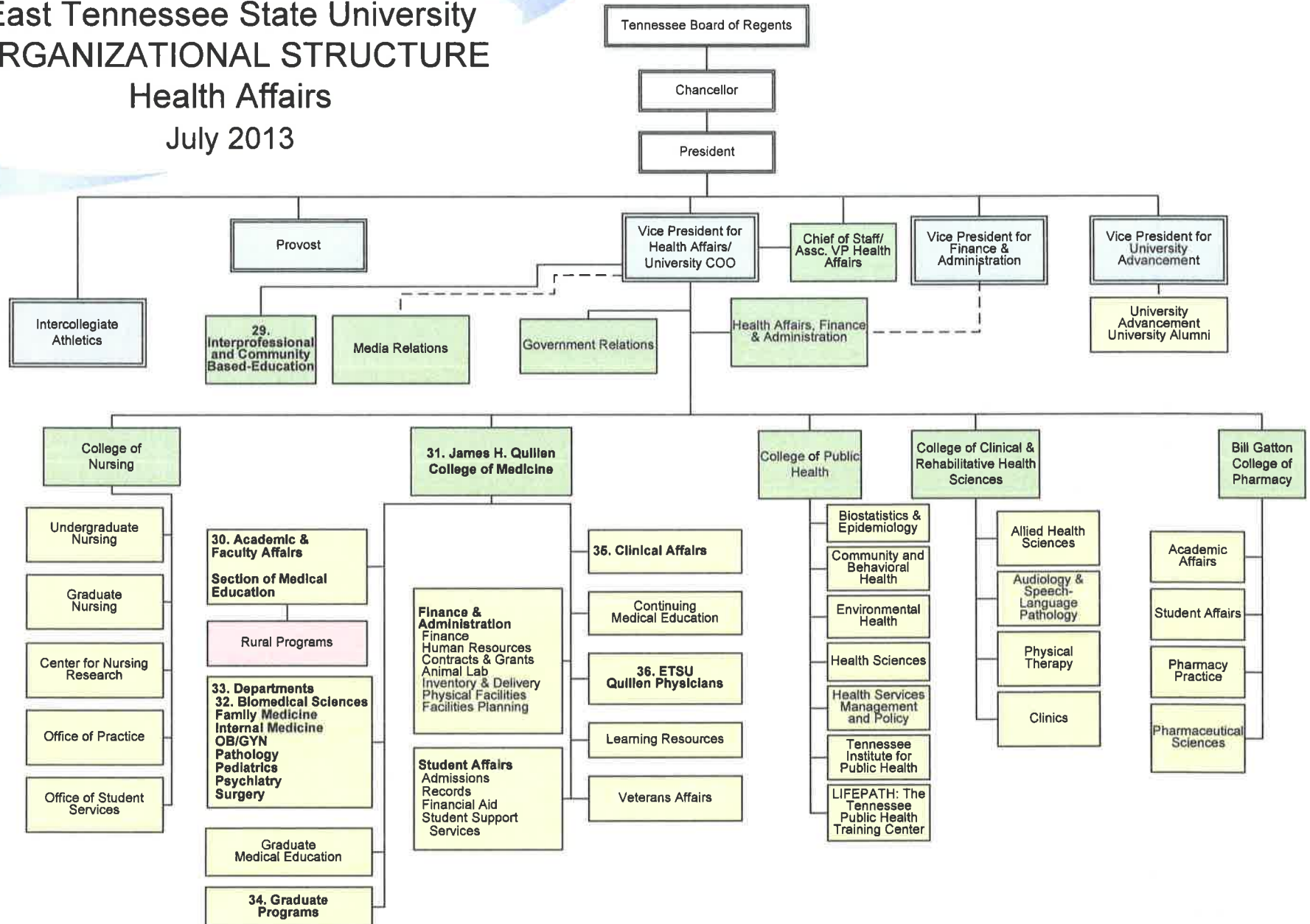
DIVISION OF HEALTH AFFAIRS

29. Changed Rural & Community Health to Interprofessional and Community-Based Education under Vice President for Health Affairs/University COO.
30. Changed Academic & Faculty Affairs to Academic & Faculty Affairs Section of Medical Education under James H. Quillen College of Medicine.
31. Deleted Department of Biomedical Sciences under James H. Quillen College of Medicine.
32. Added Biomedical Sciences under Departments.
33. Changed Clinical Sciences to Departments under James H. Quillen College of Medicine.
34. Changed Graduate Studies to Graduate Programs under James H. Quillen College of Medicine.
35. Deleted Residency Programs under Clinical Affairs.
36. Changed ETSU Physicians & Associates to ETSU Quillen Physicians under James H. Quillen College of Medicine.

# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

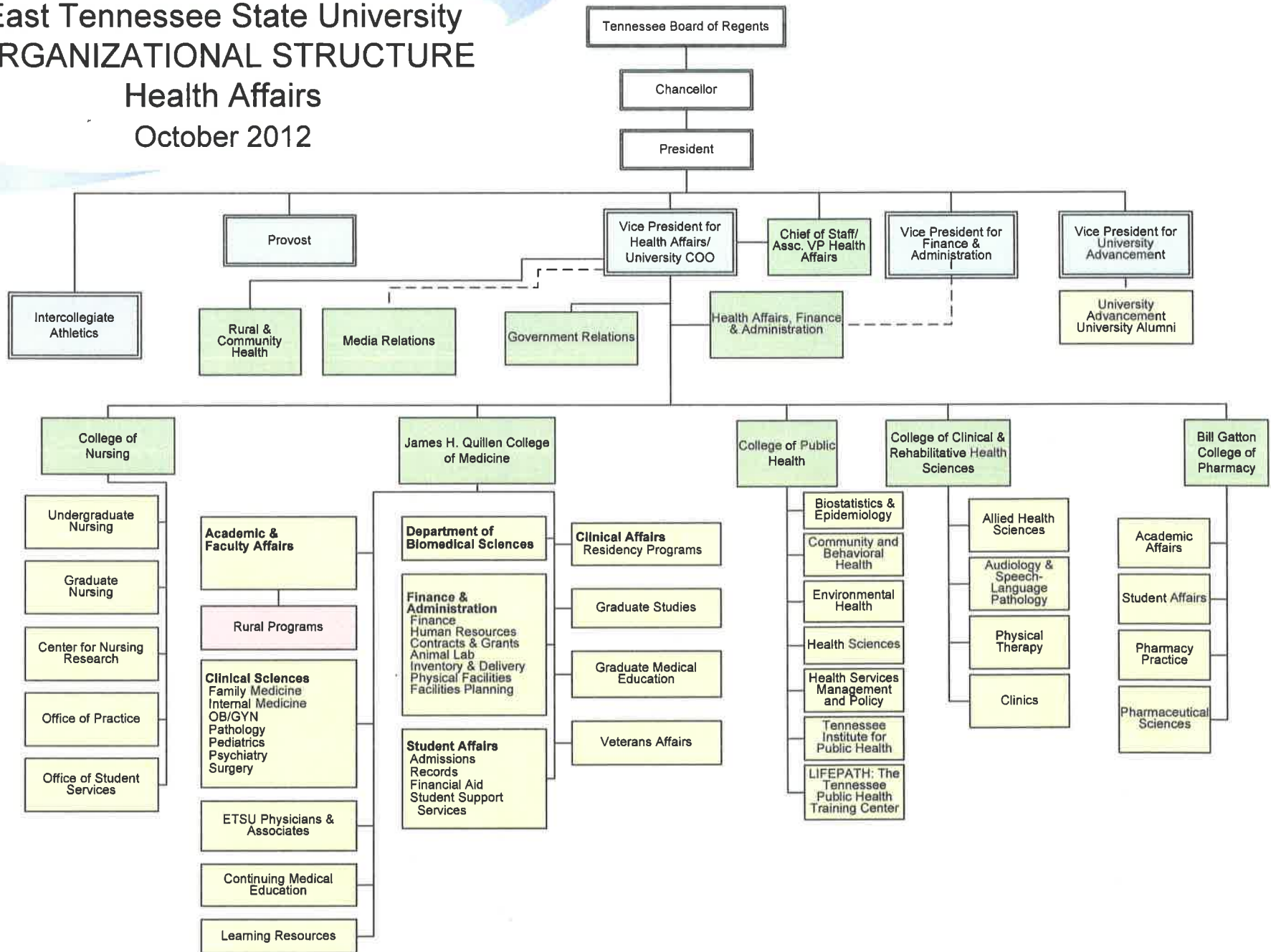
July 2013



# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

October 2012



**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
ESTIMATED BUDGET 2012-13**

	<b>OCTOBER BUDGET 2012-13</b>	<b>ESTIMATED BUDGET 2012-13</b>	<b>Difference</b>	<b><u>Explanation For Significant Changes</u></b>
Instruction	\$ 6,252,100.00	\$ 6,252,100.00	\$ -	
Research	973,300.00	973,300.00	\$ -	
Public Service	-	-	\$ -	
Academic Support	1,195,300.00	1,165,300.00	\$ (30,000.00)	Reallocation of benefits
Student Services	546,300.00	576,300.00	\$ 30,000.00	Reallocation of benefits
Institutional Support	506,500.00	506,500.00	\$ -	
Operation and Maintenance	509,100.00	509,100.00	\$ -	
Scholarships and Fellowships	-	-	\$ -	
<b>TOTAL</b>	<b><u>\$ 9,982,600.00</u></b>	<b><u>\$ 9,982,600.00</u></b>	<b><u>\$ -</u></b>	

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

	<u>ESTIMATED BUDGET 2012-13</u>	<u>PROPOSED BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,252,100.00	\$ 6,469,100.00	\$ 217,000.00	Anticipated increase in personnel costs
Research	973,300.00	315,000.00	\$ (658,300.00)	Decrease in startup funding
Public Service	-	-	\$ -	
Academic Support	1,165,300.00	1,416,400.00	\$ 251,100.00	Anticipated increase in personnel costs
Student Services	576,300.00	592,300.00	\$ 16,000.00	Anticipated increase in personnel costs
Institutional Support	506,500.00	517,900.00	\$ 11,400.00	Increased prorata expenses
Operation and Maintenance	509,100.00	498,900.00	\$ (10,200.00)	Decreased operational requirements
Scholarships and Fellowships	-	-	\$ -	
<b>TOTAL</b>	<u>\$ 9,982,600.00</u>	<u>\$ 9,809,600.00</u>	<u>\$ (173,000.00)</u>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
ESTIMATED BUDGET 2012-13**

	<u>OCTOBER BUDGET 2012-13</u>	<u>ESTIMATED BUDGET 2012-13</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	\$ 4,568,100.00	\$ 4,568,100.00	\$ -	
Other Salaries	566,800.00	566,800.00	\$ -	
Employee Benefits	1,832,300.00	1,832,300.00	\$ -	
Travel	179,600.00	216,300.00	\$ 36,700.00	Manual transfers by department for required travel
Operating Expense	2,825,800.00	2,789,100.00	\$ (36,700.00)	Manual transfers by department for required travel
Capital Outlay	<u>10,000.00</u>	<u>10,000.00</u>	<u>\$ -</u>	
<b>TOTAL</b>	<b><u>\$ 9,982,600.00</u></b>	<b><u>\$ 9,982,600.00</u></b>	<b><u>\$ -</u></b>	



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

	<b>ESTIMATED BUDGET 2012-13</b>	<b>PROPOSED BUDGET 2013-14</b>	<b>Difference</b>	<b>Explanation For Significant Changes</b>
Professional Salaries	\$ 4,568,100.00	\$ 4,801,900.00	\$ 233,800.00	Funding of anticipated salary increases
Other Salaries	566,800.00	586,100.00	\$ 19,300.00	Funding of anticipated salary increases
Employee Benefits	1,832,300.00	1,919,000.00	\$ 86,700.00	Increased anticipated salary increases
Travel	216,300.00	127,400.00	\$ (88,900.00)	Estimated reflects manual transfers by department
Operating Expense	2,789,100.00	2,375,100.00	\$ (414,000.00)	Proposed reflects decreased operational needs
Capital Outlay	10,000.00	-	\$ (10,000.00)	Estimated reflects manual transfers by department
<b>TOTAL</b>	<b>\$ 9,982,600.00</b>	<b>\$ 9,809,500.00</b>	<b>\$ (173,100.00)</b>	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
ESTIMATED BUDGET 2012-13**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2012-13 OCTOBER BUDGET</u>	<u>2012-13 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition Regular Term	9,534,200.00	9,526,600.00	(7,600.00)	Adjusted to anticipated actual tuition collections	Students
51600	CEU Student Fees Individuals	-	4,900.00	4,900.00	Adjusted to anticipated actual fees collections	Students
51700	Application Fees	27,000.00	23,400.00	(3,600.00)	Adjusted to anticipated actual fees collections	Students
56500	Indirect Cost Recovery Private	-	900.00	900.00	Immaterial	Private
57010	Private Cash Gifts	926,200.00	3,916,600.00	2,990,400.00	Amount required to fund operational requirements	Donations

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2012-13 ESTIMATED BUDGET</u>	<u>2013-14 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition Regular Term	9,526,600.00	10,257,000.00	730,400.00	Increase in class size and tuition	Students
51160	Drop Add Fee Pharmacy	4,800.00	4,900.00	100.00	Immaterial	Students
51252	Student Activity Fees Pham	42,200.00	49,100.00	6,900.00	Increase in class size and fee	Students
51600	CEU Student Fees Individuals	4,900.00	-	(4,900.00)	Phase out of CE program	Students
51700	Application Fees	23,400.00	29,000.00	5,600.00	Adjusted to anticipated actual	Students
51190	Access Pharmacy and Library	-	18,000.00	18,000.00	New TBR approved fee	Students
56500	Indirect Cost Recovery Private	900.00	-	(900.00)	Immaterial	Students
57010	Private Cash Gifts	3,916,600.00	-	(3,916,600.00)	Amount required to fund operational requirements	Donations
51204	Technology Access Fees \$15	9,400.00	9,700.00	300.00	Immaterial	Students
51205	Technology Access Fees \$97.50	60,800.00	63,000.00	2,200.00	Immaterial	Students

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY**  
**STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**JULY BUDGET 2013-14**  
**DEBT SERVICE**

Issue Name	Date	Interest Rate (%)	Principal Outstanding as of 6/30/12	Total Paid on Principal for 2012-13	Other Additions/ (Deductions)	Principal Outstanding 6/30/13	Cash Reserve Account	6/30/13 Investment	*Principal and Interest Paid 2012-13 (Estimated Cycle)	Principal and Interest Payable 2013-14 (Proposed Cycle)
Pharmacy	2/1/2008	4.25 to 5.0	6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028
Total Educational and General			6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028
Total Housing										
Other Auxiliary Enterprises										
<b>GRAND TOTAL</b>			6,456,183	302,238		6,153,945	85,284	85,284	661,020	661,028

\* Includes amount paid for trustee fees of \$ 14,201

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY**  
**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**JULY BUDGET 2013-14**  
**DEBT SERVICE - SOURCE OF FUNDS**

Source of Funds	Amount
Interest on Reserves	5,000
Transfer from Current Fund	656,028
<hr/>	
* Total Educational & General	661,028
<hr/>	
* Total	
<hr/>	
* Total Other Auxiliary Enterprises	
<hr/>	
GRAND TOTAL	661,028

\* These totals should agree with the Principal and Interest Payable 2013-14 column on Schedule 3.A. for the Proposed Year.

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY**

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

July Budget 2013-14

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

<b>Old Account</b>				<b>New Account</b>			
Title	Account Code	Program/Org Code	Position No.	Title	Account Code	Program/Org Code	Position No.
N/A							

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
 JULY BUDGET 2013-2014  
 TBR PERSONNEL BUDGET POSITION COUNT  
 UNRESTRICTED E & G  
 REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED**

	7/1/12	10/31/13	7/1/13	DIFFERENCE (+/-) 10/12 TO 7/13	DIFFERENCE (+/-) 7/12 TO 7/13
FACULTY	33	34	34	0	1
ADM	2	2	2	0	0
MAINT/TECH/SUPP	15	15	15	0	0
PROF SUPPORT	<u>15</u>	<u>16</u>	<u>16</u>	<u>0</u>	<u>1</u>
TOTAL	65	67	67	0	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						
PROF SUPPORT						

**RECONCILIATION OF POSITION CHANGES FROM 10/2012 to 7/2013**

	<u>Faculty</u>	<u>Admin</u>	<u>Main/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	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>







**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS  
PROPOSED BUDGET 2013-14**

	UNEXPENDED BALANCE 06-30-13	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 06-30-14	
		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										
Bullding 60 - Simulation and Teaching Labs				4,000,000 <sup>1</sup>		2,500,000 <sup>2</sup>	1,000,000		5,500,000	
State Appropriations										
NONE										
TSSBA										
NONE										
<b>SPECIAL PROJECTS</b>										
Local Funds										
NONE										
State Appropriations										
NONE										
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>0</u>	<u>2,500,000</u>	<u>1,000,000</u>	<u>0</u>	<u>5,500,000</u>

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

<sup>2</sup> Private Gift

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
ESTIMATED BUDGET 2012-13**

ACCOUNT NAME	BALANCE JUNE 30, 2012	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2013
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	4,821,349	3,000,000	5,000			335,000		331,970 <sup>1</sup>	7,159,379
Total	4,821,349	3,000,000	5,000	0	0	335,000	0	331,970	7,159,379

<sup>1</sup> Transfer to COM equipment R & R

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
PROPOSED 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	7,491,349		5,000					4,000,000 <sup>1</sup>	3,496,349
	<u>7,491,349</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>3,496,349</u>

<sup>1</sup> Transfer to Unexpended Plant

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
ESTIMATED BUDGET 2012-13**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2012	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2013
Pharmacy	80,304	661,000	5,000			302,238	344,581		14,201 <sup>1</sup>	85,284
Total Retirement of Indebtedness	<u>80,304</u>	<u>661,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>302,238</u>	<u>344,581</u>	<u>-</u>	<u>14,201</u>	<u>85,284</u>

<sup>1</sup> Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
PROPOSED 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			317,963	329,469		13,596 <sup>1</sup>	90,256
Total Retirement of Indebtedness	<u>85,284</u>	<u>661,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>317,963</u>	<u>329,469</u>	<u>-</u>	<u>13,596</u>	<u>90,256</u>

<sup>1</sup> Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY  
UNRESTRICTED E&G LONGEVITY REPORTING FORM  
JULY PROPOSED BUDGET 2013-14**

	<b>ESTIMATED 2012-13</b>	<b>PROPOSED 2013-14</b>
Total Unrestricted E&G longevity	<u>\$ 30,900.00</u>	<u>\$ 35,500.00</u>