



EAST TENNESSEE STATE
UNIVERSITY

BILL GATTON COLLEGE of PHARMACY

ANALYSIS TABLES
2014-2015

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - PHARMACY
 JULY PROPOSED BUDGET 2014-15
 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 2013
July Budget Request 2014

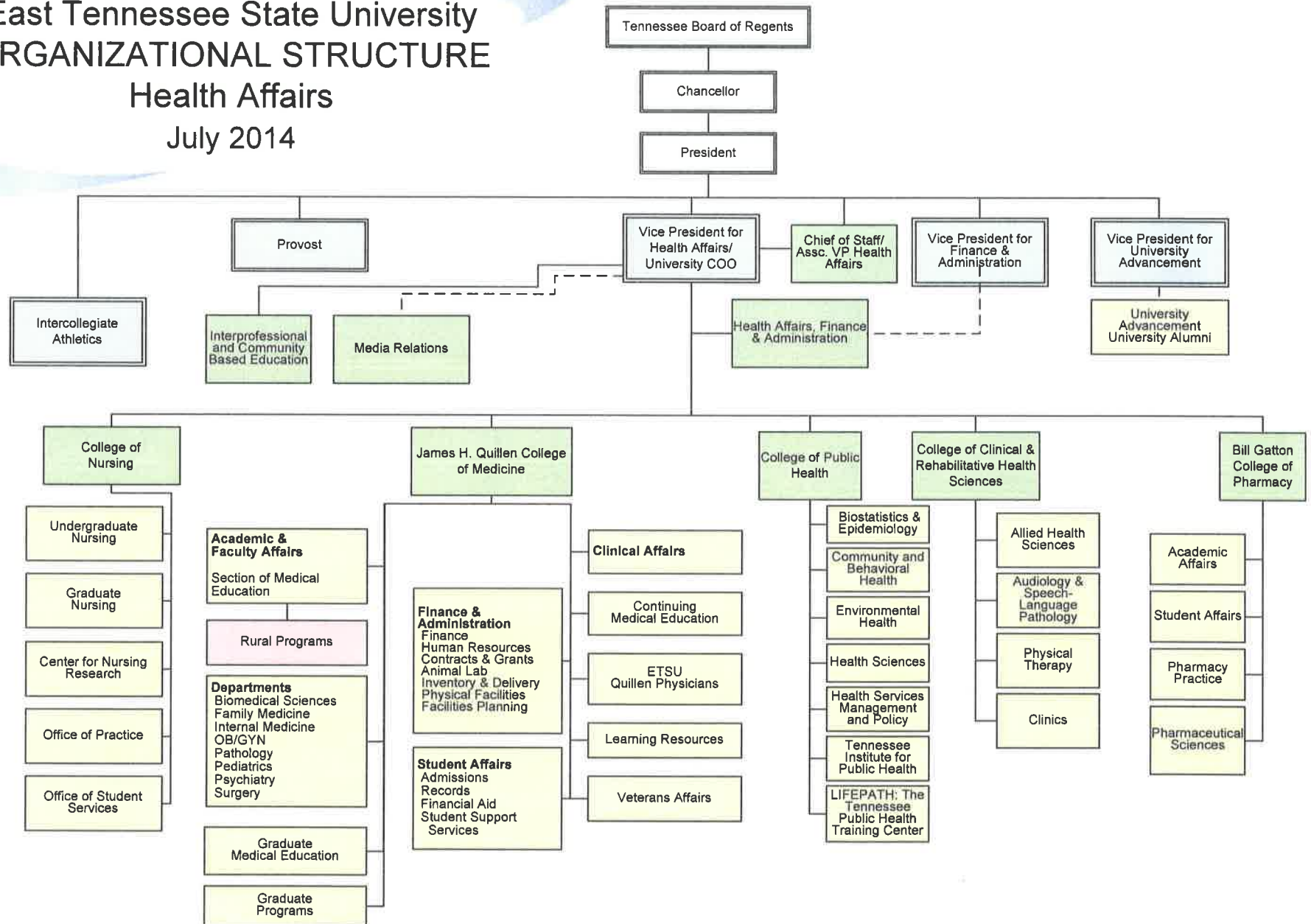
DIVISION OF HEALTH AFFAIRS

No Changes

East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

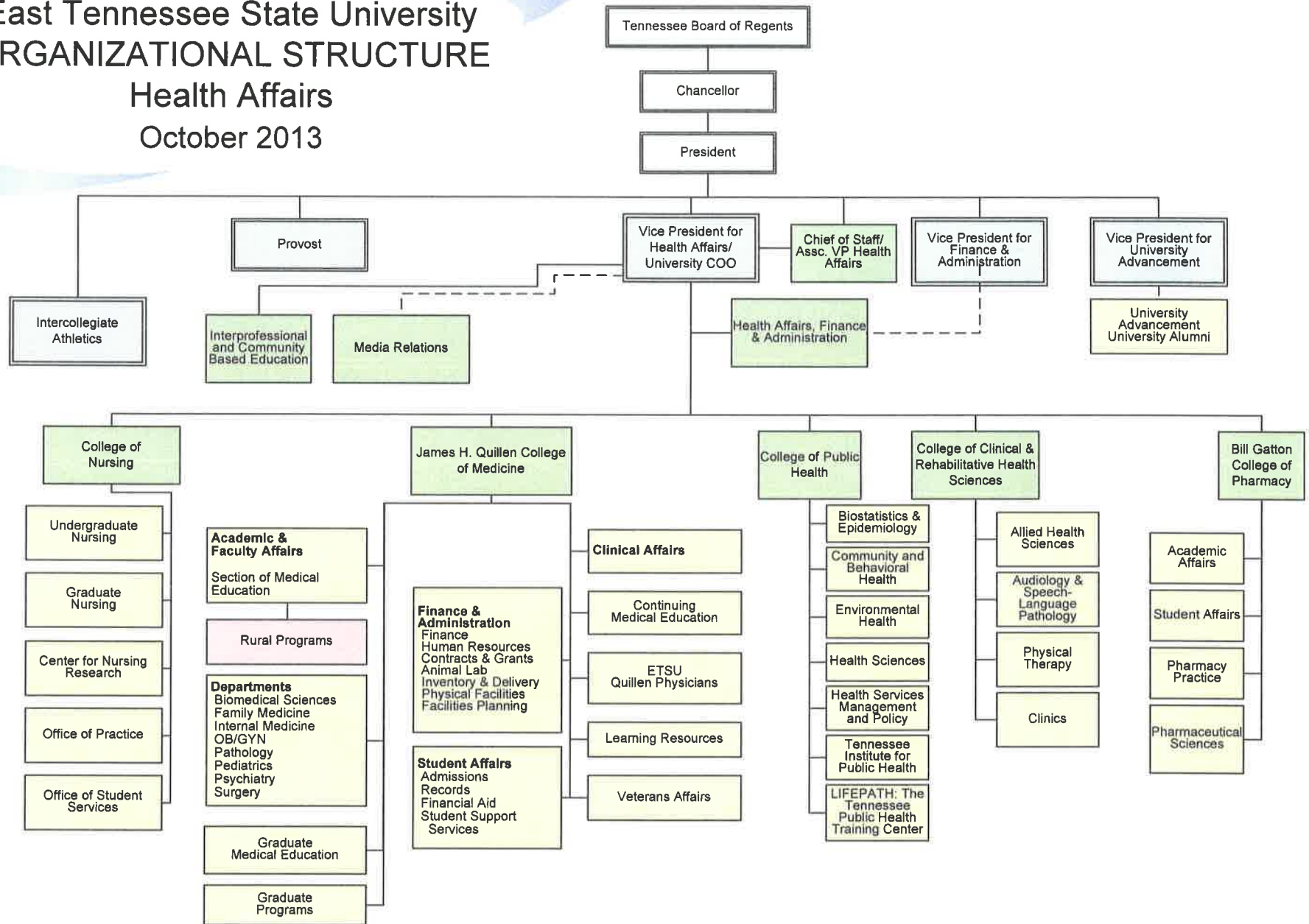
July 2014



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

October 2013



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

	<u>OCTOBER BUDGET 2013-14</u>	<u>ESTIMATED BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,526,800.00	\$ 6,526,900.00	\$ 100.00	Immaterial
Research	315,000.00	515,000.00	\$ 200,000.00	Upgrades to classroom
Public Service	-	-	\$ -	
Academic Support	1,342,600.00	1,342,600.00	\$ -	
Student Services	680,800.00	676,600.00	\$ (4,200.00)	Travel & supplies budgeted at reduced levels
Institutional Support	526,900.00	531,900.00	\$ 5,000.00	Increase in graduation expense funding
Operation and Maintenance	720,700.00	720,700.00	\$ -	
Scholarships and Fellowships	-	-	\$ -	
TOTAL	<u>\$ 10,112,800.00</u>	<u>\$ 10,313,700.00</u>	<u>\$ 200,900.00</u>	

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

	<u>ESTIMATED BUDGET 2013-14</u>	<u>PROPOSED BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 6,526,900.00	\$ 6,381,000.00	\$ (145,900.00)	Proposed reflects reduced instruction support due to fully funding staffing proforma
Research	515,000.00	449,100.00	\$ (65,900.00)	Estimated reflects funding for startup cost
Public Service	-	-	\$ -	
Academic Support	1,342,600.00	1,324,100.00	\$ (18,500.00)	Proposed reflects travel & supplies budgeted at anticipated departmental needs
Student Services	676,600.00	611,700.00	\$ (64,900.00)	Proposed reflects travel & supplies budgeted at anticipated departmental needs
Institutional Support	531,900.00	577,000.00	\$ 45,100.00	Increased prorata expenses
Operation and Maintenance	720,700.00	540,200.00	\$ (180,500.00)	Estimated reflects anticipated cost for minor renovations
Scholarships and Fellowships	<u>-</u>	<u>-</u>	<u>\$ -</u>	
TOTAL	<u>\$ 10,313,700.00</u>	<u>\$ 9,883,100.00</u>	<u>\$ (430,600.00)</u>	

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

	OCTOBER BUDGET 2013-14	ESTIMATED BUDGET 2013-14	Difference	Explanation For Significant Changes
Professional Salaries	4,674,200.00	4,674,200.00	-	
Other Salaries	656,700.00	656,700.00	-	
Employee Benefits	1,896,600.00	1,896,600.00	-	
Travel	193,300.00	205,800.00	12,500.00	Manual transfers by department for required travel
Operating Expense	2,692,000.00	2,880,400.00	188,400.00	Upgrades to classroom
Capital Outlay	-	-	-	
TOTAL	10,112,800	10,313,700	200,900	

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

	ESTIMATED BUDGET 2013-14	PROPOSED BUDGET 2014-15	Difference	Explanation For Significant Changes
Professional Salaries	4,674,200.00	4,730,700.00	56,500.00	Full funding of vacant positions
Other Salaries	656,700.00	626,300.00	(30,400.00)	Position budgeted at amount expected to be spent
Employee Benefits	1,896,600.00	1,907,500.00	10,900.00	Full funding of vacant positions
Travel	205,800.00	217,600.00	11,800.00	Proposed reflects increase in travel plans
Operating Expense	2,880,400.00	2,401,000.00	(479,400.00)	Estimated reflects improvement to classroom & contingency funding
Capital Outlay	-	-	-	
TOTAL	10,313,700	9,883,100	(430,600)	

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

ACCOUNT		2013-14	2013-14	CHANGE	DESCRIPTION OF CHANGE	SOURCE OF FUNDS
<u>CODE</u>	<u>ACCOUNT NAME</u>	<u>OCTOBER BUDGET</u>	<u>ESTIMATED BUDGET</u>			
51000	In State Tuition	10,479,500.00	10,360,400.00	(119,100.00)	Adjusted to actual tuition collections	Students
57010	Private Gifts	-	319,900.00	319,900.00	Amount required to fund operational requirement	Donations

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14 ESTIMATED BUDGET</u>	<u>2014-15 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	10,360,400.00	10,574,800.00	214,400.00	Increase in class size	Students
51159	Graduation Fee	2,900.00	3,000.00	100.00	Increase in class size	Students
51160	Drop Add Fee	4,900.00	5,000.00	100.00	Increase in class size	Students
51190	Online Textbook	18,000.00	25,000.00	7,000.00	Increase in class size	Students
51252	Student Activity Fee	49,100.00	54,000.00	4,900.00	Increase in class size	Students
51600	CEU Fee	4,900.00	-	(4,900.00)	Phasing out CE program	Students
56500	Indirect Cost Recovery	6,400.00	-	(6,400.00)	No federal grants issued	Students
57010	Private Cash Gift	319,900.00	-	(319,900.00)	Amount required to fund operational requirements	Donations
51204	Technology Fee \$15	9,700.00	10,000.00	300.00	Increase in class size	Students
51205	Technology Fee \$97.50	63,000.00	65,000.00	2,000.00	Increase in class size	Students

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2014-15

Recurring and Nonrecurring Revenues and Expenses

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	10,795,800.00		10,795,800.00
Expenses:	10,861,320.00	449,580.00	11,310,900.00
Difference	<u>(65,520.00)</u>	<u>(449,580.00)</u>	<u>(515,100.00)</u>

Justification:

The unallocated funds from the 2013-14 fiscal year is expected to be sufficient to fund the \$515,100 negative difference. Additionally, there are adequate resources in the foundation to support any budget short fall for the College of Pharmacy.

EAST TENNESSEE STATE UNIVERSITY - PHARMACY

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2014-15

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2014-15

**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 2014 - 2015**

	7/1/13	10/31/13	7/1/14	DIFFERENCE (+/-) 10/13 TO 7/14	DIFFERENCE (+/-) 7/13 TO 7/14
FACULTY	34	33	33	0	-1
ADM	2	2	2	0	0
MAINT/TECH/SUPP	15	16	15	-1	0
PROF SUPPORT	<u>16</u>	<u>15</u>	<u>16</u>	<u>1</u>	<u>0</u>
TOTAL	67	66	66	0	-1

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	0	0	-1	1
TOTAL	<u>0</u>	<u>0</u>	<u>-1</u>	<u>1</u>

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

	UNEXPENDED BALANCE 6-30-13	CHANGES TO UNEXPENDED FUND BALANCES						ESTIMATED PROJECT BALANCE 6-30-14		
		STATE APPROPRIATION	TSSBA	FUND BALANCE ADDITIONS		FUND BALANCE DEDUCTIONS				
			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	1,100,000			5,400,000 ¹			350,000		6,150,000	
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>350,000</u>	<u>-</u>	<u>6,150,000</u>

¹ Transfer from R & R

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2014-15**

	UNEXPENDED BALANCE 6-30-14	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-15	
		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	6,150,000							2,000,000.00	4,150,000	
State Appropriations:										
NONE										
TSSBA:										
NONE										
SPECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL	6,150,000	-	-	-	-	-	-	2,000,000	4,150,000	

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED 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	4,821,349		5,000		4,000,000 ¹	15,000		5,400,000 ²	3,411,349
	4,821,349	-	5,000	-	4,000,000	15,000	-	5,400,000	3,411,349

¹ Gifts

² Transfer to Unexpended Plant

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

ACCOUNT NAME	BALANCE JUNE 30, 2014	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy Equipment Reserve	3,411,349	766,780	5,000			1,000,000			3,183,129
TOTAL	3,411,349	766,780	5,000	-	-	1,000,000	-	-	3,183,129

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED 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			317,960	329,470		13,600 ¹	90,254
	<u>85,284</u>	<u>661,000</u>	<u>5,000</u>			<u>317,960</u>	<u>329,470</u>	<u>-</u>	<u>13,600</u>	<u>90,254</u>

¹ Administrative Expense

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

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2014	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Pharmacy	90,254	661,000	5,000			331,330	316,750		12,960	¹ 95,214
	<u>90,254</u>	<u>661,000</u>	<u>5,000</u>			<u>331,330</u>	<u>316,750</u>		<u>12,960</u>	<u>95,214</u>

¹ Administrative Expense

**EAST TENNESSEE STATE UNIVERSITY - PHARMACY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2014-15**

	ESTIMATED 2013-14	PROPOSED 2014-15
Total Unrestricted E&G longevity	<u>\$ 35,500.00</u>	<u>\$ 36,100.00</u>