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EAST TENNESSEE STATE  
UNIVERSITY

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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

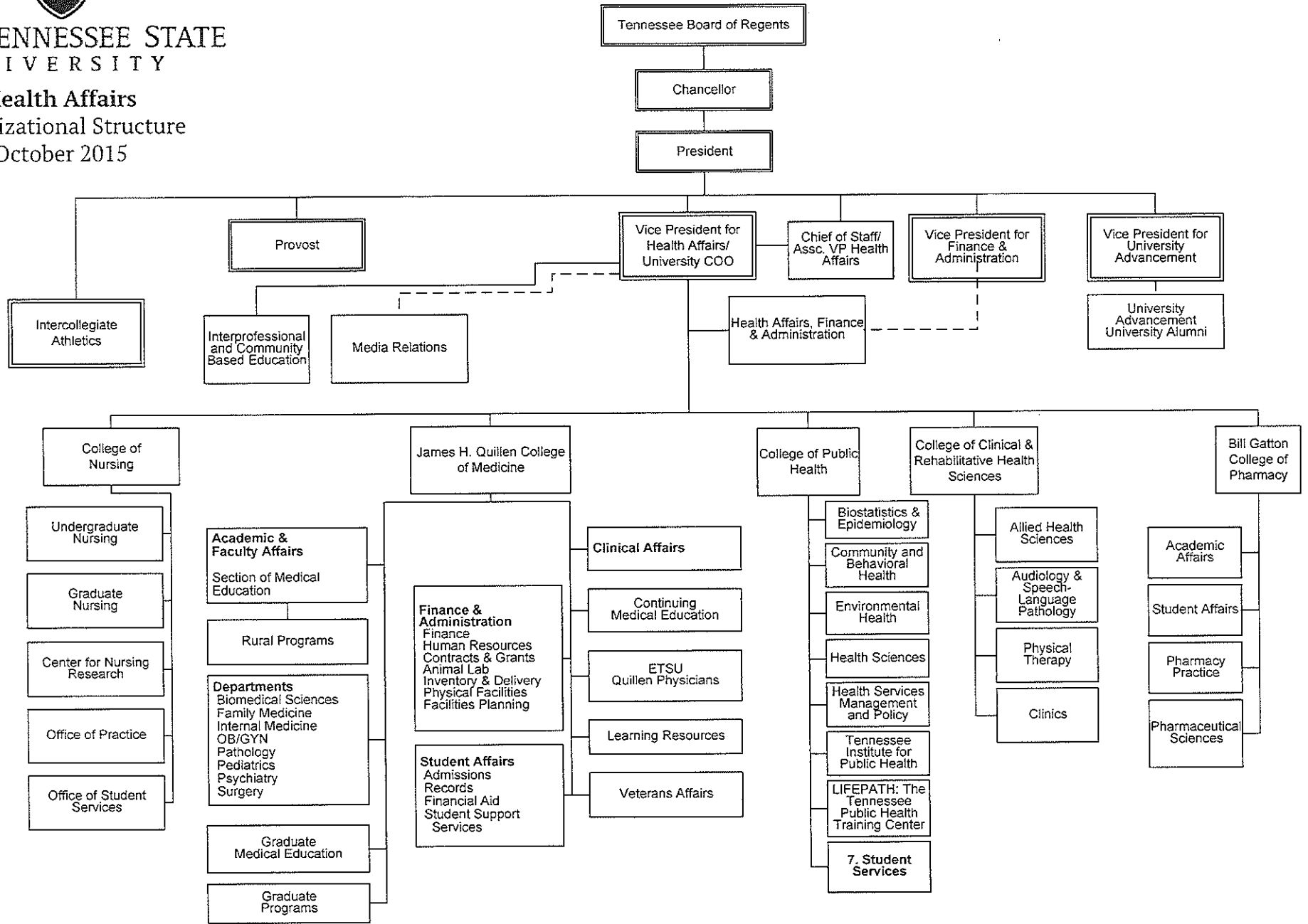
DIVISION OF HEALTH AFFAIRS

7. Added Student Services under College of Public Health



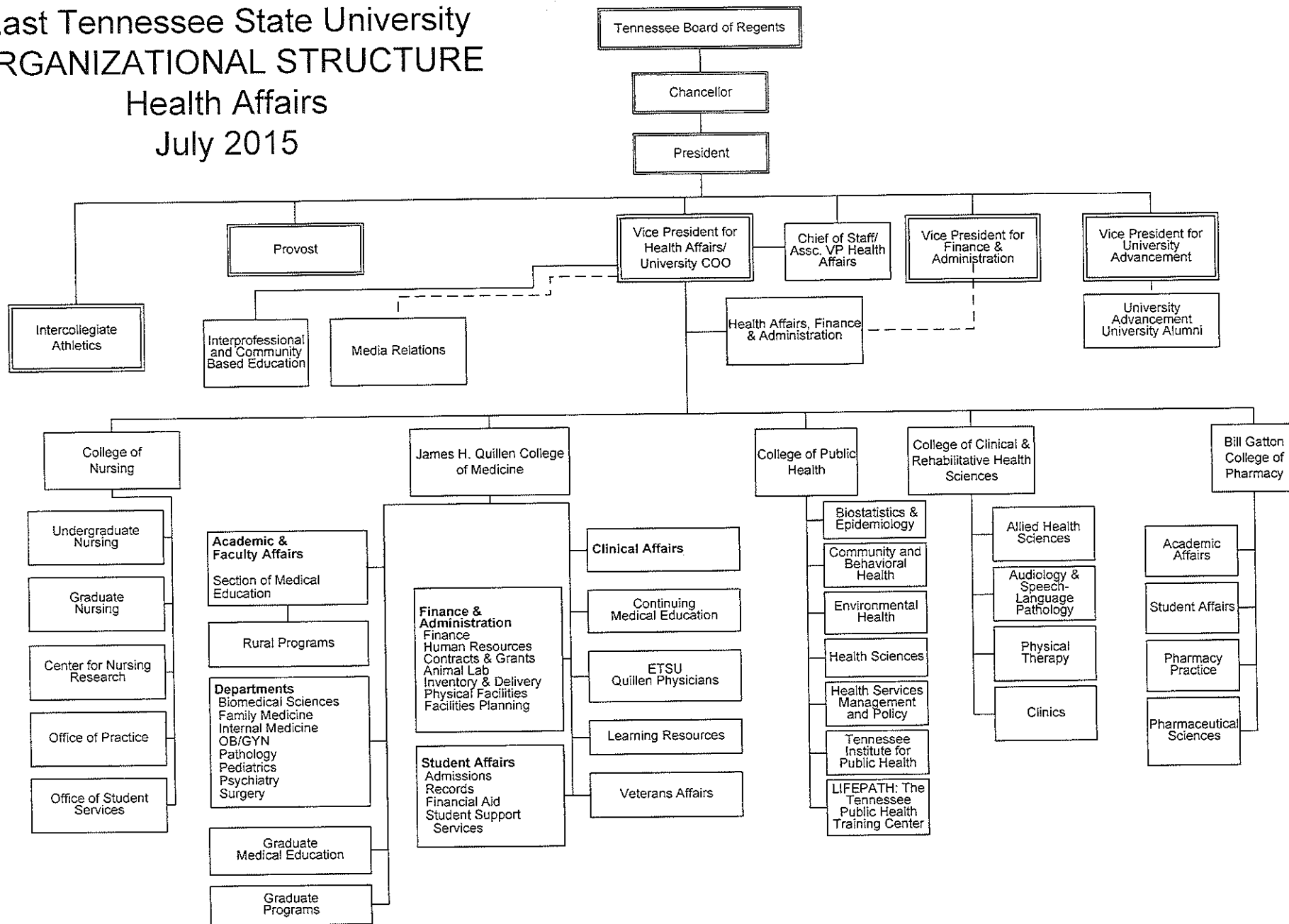
EAST TENNESSEE STATE UNIVERSITY

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.
<b>TOTAL</b>	<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.
<b>TOTAL</b>	<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**

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

\*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	Total
<b>A. Revenues</b>										
Non-credit Instruction Fees	200/36125									-
<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>	<b>29,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,000.00</b>

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	-	-	-	-	-	-
<b>Total</b>	<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

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

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Title	Obj. Code	Program/Org Code	Position No.
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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
<b>EXAMPLE:</b>				<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

**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						
<b>EXAMPLE:</b>				<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

**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		
<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	6,437,487	-	-	-	-	-	-	2,000,000	-	4,437,487
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<u>6,437,487</u>	<u>-</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
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<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 <sup>1</sup>	263,823
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<u>232,313</u>	<u>661,000</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>345,220</u>	<u>283,590</u>	<u>0</u>	<u>2,180</u>	<u>263,823</u>

<sup>1</sup> Administrative Charges