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2013

### 2013-2014 - Quillen College of Medicine Analysis Tables (October)

Budget and Financial Planning, East Tennessee State University

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EAST TENNESSEE STATE  
UNIVERSITY

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QUILLEN COLLEGE of MEDICINE

REVISED  
ANALYSIS TABLES  
2013-2014

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
2013-2014 OCTOBER BUDGET ANALYSIS**

**TABLE OF CONTENTS**

	Organizational Charts	1
Form 1	Analysis of Budget Changes for Revenue Accounts	4
Form 1 (A)	Summary of Total Budget Changes by Function	5
Form 1(B)	Summary of Total Budget Changes for Budget Categories	6
Form 2	Analysis of Non-credit Instruction Fees	7
Form 8 (A)	Positions Transferred From Restricted to Unrestricted	8
Form 8 (B) 1	Regular Full-Time Positions - Filled and Unfilled - Auxiliaries Included	9
Form 8 (B) (1) A	Regular Full-Time Positions	10
Form 8 (B) 2	Regular Part-Time Positions - Filled and Untilled - Auxiliaries Included	11
Form 10	Unrestricted E & G Longevity Reporting	12
	Plant Fund Schedules	13

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

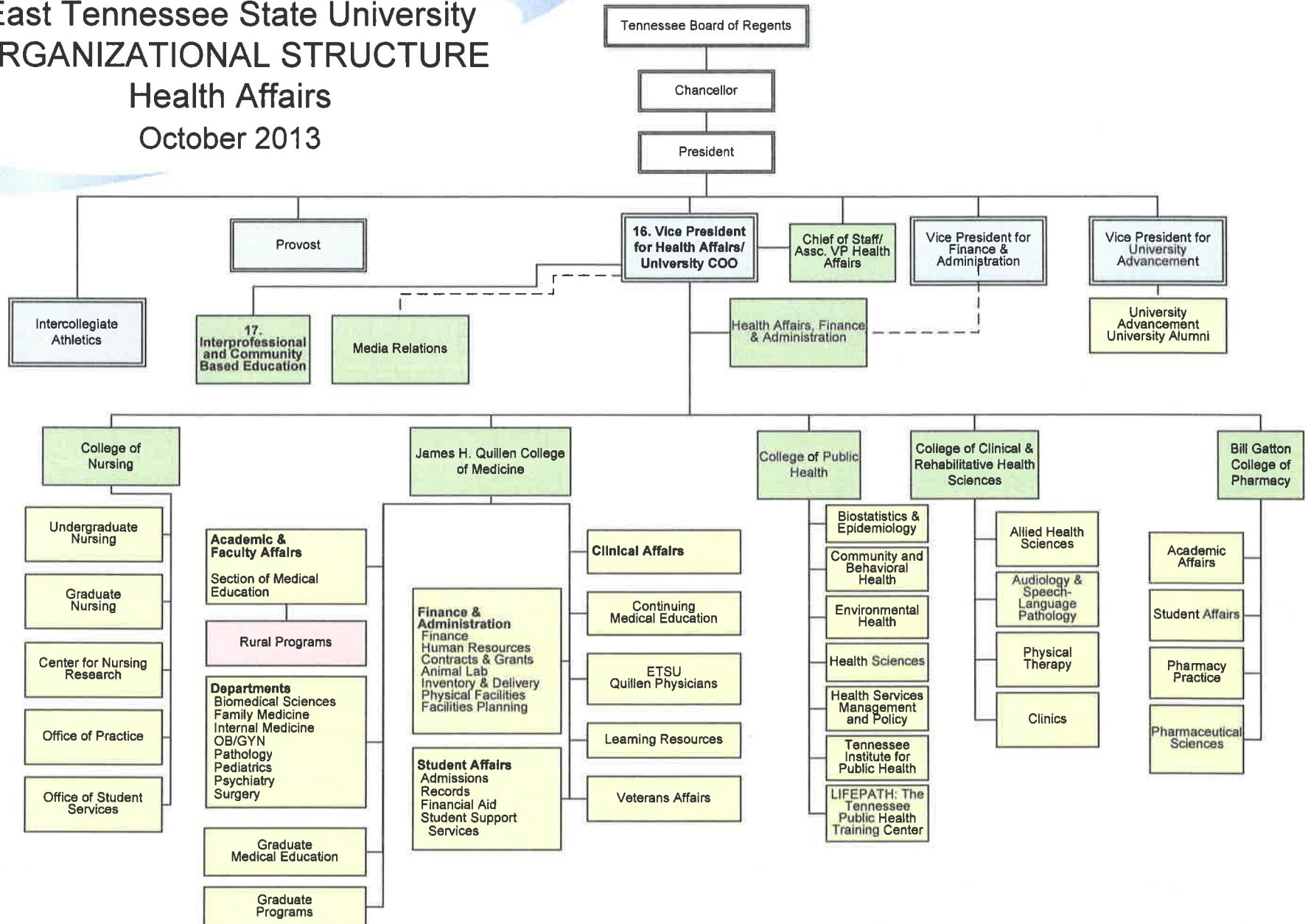
DIVISION OF HEALTH AFFAIRS

16. Deleted Government Relations under Vice President for Health Affairs/University COO.
17. Corrected title from Interprofessional and Community Based-Education to Interprofessional and Community Based Education under Vice President for Health Affairs/University COO.

# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

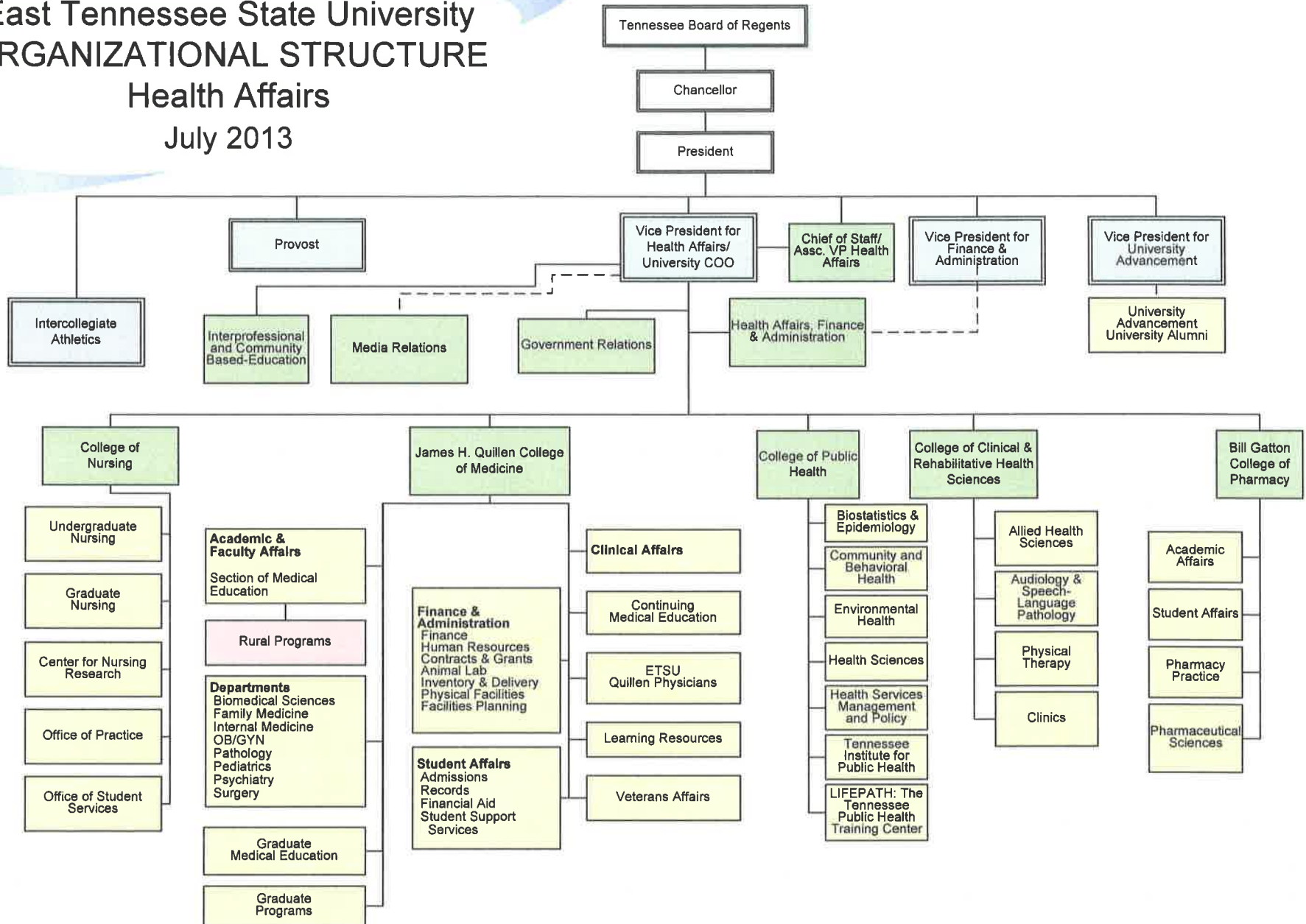
October 2013



# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

July 2013



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14 JULY BUDGET</u>	<u>2013-14 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In state tuition	8,551,200.00	8,523,700.00	(27,500.00)	Adjusted to anticipated actual	Students
51050	Out of state tuition	509,600.00	356,200.00	(153,400.00)	Reduction in out of state students	Students
51251	Student activity fee	39,400.00	45,300.00	5,900.00	Adjusted to anticipated actual	Students
52000	State appropriations	28,987,400.00	28,916,500.00	(70,900.00)	Per budget instructions	State

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

	<u>JULY BUDGET 2013-14</u>	<u>OCTOBER BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	37,378,500.00	38,699,800.00	1,321,300.00	Salary & benefit increases; funding for new positions, recruitment costs, & prior commitments
Research	3,048,300.00	3,694,800.00	646,500.00	Funding for new faculty startup & carryover of research startup funds from prior year
Public Service	-	-	-	
Academic Support	5,522,900.00	5,461,100.00	(61,800.00)	Salary & benefit decreased to anticipated needs
Student Services	1,459,200.00	1,436,200.00	(23,000.00)	Salary & benefits decreased to anticipated needs
Institutional Support	2,548,600.00	2,618,500.00	69,900.00	Salary and benefit increases
Operation and Maintenance	6,317,900.00	6,383,600.00	65,700.00	Salary and benefit increases; additional funding for student center operations
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	<u>-</u>	
<b>TOTAL</b>	<b><u>\$ 56,535,400.00</u></b>	<b><u>\$ 58,554,000.00</u></b>	<b><u>\$ 2,018,600.00</u></b>	



**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

	<u>JULY BUDGET 2013-14</u>	<u>OCTOBER BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	20,135,400.00	20,380,200.00	244,800.00	Salary increases and new faculty positions
Other Salaries	13,413,600.00	13,415,400.00	1,800.00	Immaterial
Travel	284,700.00	424,500.00	139,800.00	Funding for recruitment and manual transfers by departments
Employee Benefits	10,120,000.00	10,594,800.00	474,800.00	Increase in salaries and adjust to prior year actual
Operating Expense	12,242,600.00	13,656,200.00	1,413,600.00	Funding for prior commitments and manual transfers by departments
Capital Outlay	<u>339,100.00</u>	<u>82,900.00</u>	<u>(256,200.00)</u>	Manual revisions by library for databases
TOTAL	<u>\$ 56,535,400.00</u>	<u>\$ 58,554,000</u>	<u>\$ 2,018,600</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

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

<b>A. Instructional Costs</b>	
1. Total Instructional Salaries	-
2. Total Contracted Service	<u>20,000.00</u>
<b>Total Instructional Costs</b>	20,000.00
<b>B. 125% of Instructional Costs</b>	<u>25,000.00</u>
<b>C. Non-credit Instruction Fee Revenue</b> (should agree with Total Revenue presented in Section II.)	<u>75,000.00</u>
<b>D. Revenue Over/(Under)* 125% of Instructional Costs</b>	<u>50,000.00</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	200/31110	100/31110									75,000.00
		75,000.00									
<b>B. Expenditures</b>											
Salaries-Professional		121,320.00									121,320.00
Salaries-Instructional		-									-
Salaries-Other		172,160.00									172,160.00
Contractual Services		20,000.00									20,000.00
Benefits		96,800.00									96,800.00
Equipment		-									-
Travel		10,000.00									10,000.00
Operating Expenses		77,460.00									77,460.00
<b>Total Expenditures</b>		497,740.00									497,740.00

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.

**POSITIONS TRANSFERRED FROM RESTRICTED  
ACCOUNTS TO UNRESTRICTED ACCOUNTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
October Budget 2012-13**

**Old Account**

**New Account**

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Title	Account Code	Program/Org Code	Position No.
N/A			

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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 - MEDICINE  
 OCTOBER BUDGET 2013-14**

	10/12			7/13			10/13			DIFFERENCE 7/13 TO 10/13		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	149	39	0	146	41	0	152	41	0	6	0	0
ADM	7	0	0	7	0	0	6	0	0	-1	0	0
MAINT/TECH/SUPP	107	10	0	110	17	0	109	17	0	-1	0	0
PROF SUPPORT	<u>81</u>	<u>21</u>	<u>0</u>	<u>76</u>	<u>31</u>	<u>0</u>	<u>78</u>	<u>31</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>
TOTAL	344	70	0	339	89	0	345	89	0	6	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	See Attached Form 8 (B) (1) A					
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	4	0	2	1
Deleted Positions Listed Above	0	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	0	0	0	0
Transfers between objects	<u>2</u>	<u>-1</u>	<u>-3</u>	<u>1</u>
TOTAL	<u>6</u>	<u>-1</u>	<u>-1</u>	<u>2</u>

FORM 8 (B) (1) A

**REGULAR FULL-TIME POSITIONS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET - 2013-14**

**NEW POSITIONS**

	<b>Position Title</b>	<b>Department</b>	<b>Fund</b>	<b>Functional Area</b>	<b>Salary</b>	<b>Justification</b>
Faculty	Assistant Professor	Pool Account	Unrestricted	Instruction	\$25,000	Commitment to new Chairs
	Assistant Professor	Pool Account	Unrestricted	Instruction	\$25,000	Commitment to new Chairs
	Assistant Professor	Pool Account	Unrestricted	Instruction	\$25,000	Commitment to new Chairs
	Assistant Professor	Pool Account	Unrestricted	Instruction	\$25,000	Commitment to new Chairs
Maint/Tech/Support	Secretary 2	Pool Account	Unrestricted	Instruction	\$9,800	Commitment to new Chairs
		Pool Account	Unrestricted	Instruction	\$9,800	Commitment to new Chairs
Prof Support	Coordinator	Pool Account	Unrestricted	Instruction	\$17,600	Commitment to new Chairs

**REGULAR PART-TIME POSITIONS  
 FILLED AND UNFILLED  
 AUXILIARIES INCLUDED  
 EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
 OCTOBER BUDGET 2013-14**

	10/12			7/13			10/13			DIFFERENCE 7/13 TO 10/13		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	21	4	0	21	6	0	21	6	0	0	0	0
ADM	0	0	0	0	0	0	0	0	0	0	0	0
MAINT/TECH/SUPP	3	0	0	3	0	0	3	0	0	0	0	0
PROF SUPPORT	<u>2</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	26	5	0	26	7	0	26	7	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:**

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

**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

	<u>ACTUAL 2012-13</u>	<u>OCTOBER 2013-14</u>
Total Unrestricted E&G longevity	<u>\$ 349,560.00</u>	<u>\$ 555,300.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUNDS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2013-14**

UNEXPENDED BALANCE 6-30-13	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-14	
	STATE		FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS				
	APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
<b>LAND PURCHASES</b>										
<b>Local Funds</b>										
NONE										
<b>State Appropriations</b>										
NONE										
<b>TSSBA</b>										
NONE										
<b>NEW CONSTRUCTION</b>										
<b>Local Funds</b>										
Cardiology Building						98,075 <sup>4</sup>			(2,427,361)	
COM Student Center	(2,525,436)								15,459	
<b>State Appropriations</b>										
NONE										
<b>TSSBA</b>										
NONE										
<b>MAJOR RENOVATIONS</b>										
<b>Local Funds</b>										
COM Surface Parking	20,494								20,494	
Bldg 60 Renov-Simulation and Teaching Labs	2,100,000			4,331,000 <sup>4</sup>			1,000,000		5,431,000	
<b>State Appropriations</b>										
COM Electric Upgrade	17,573						5000		12,573	
COM Build HVAC Correction	213,361						150,000		63,361	
COM Bldg Exterior Updates	1,446,514						700,000		746,514	
COM Drainage System Rep	769,028						600,000		169,028	
Clinical Ed Bldg Electrical	454,204								454,204	
Building 2 Chilled Water System		500,000							500,000	
<b>TSSBA</b>										
NONE										
<b>SPECIAL PROJECTS</b>										
<b>Local Funds</b>										
NONE										
<b>State Appropriations</b>										
NONE										
<b>TSSBA</b>										
NONE										
<b>TOTAL</b>	<u>2,511,197</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>4,331,000</u>	<u>-</u>	<u>98,075</u>	<u>2,455,000</u>	<u>-</u>	<u>4,985,272</u>

<sup>1</sup> Transfer from Endowment  
<sup>4</sup> Rental Income



**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER 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)	
COM Equipment	11,659,861		62,000			350,000		3,652,700 <sup>1</sup>	7,719,161
	<u>11,659,861</u>	<u>-</u>	<u>62,000</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>3,652,700</u>	<u>7,719,161</u>

<sup>1</sup> Transfer to Unrestricted

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER 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)	
Forensics (329)			1,000		85,687 <sup>1</sup>	41,217	42,708		1,762 <sup>2</sup>	0
COM Student Center	340,548	164,600				36,892	49,214		21,816 <sup>3</sup>	397,226
	<u>340,548</u>	<u>164,600</u>	<u>1,000</u>	<u>0</u>	<u>85,687</u>	<u>78,109</u>	<u>91,922</u>	<u>0</u>	<u>23,578</u>	<u>397,226</u>

Transfer from Restricted Funds

Administrative Charges

Administrative Charges, \$2,116.00; Transfer to Unrestricted, \$19,700.00.

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.