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2014

### 2014-2015 - 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  
2014-2015

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
2014-2015 OCTOBER BUDGET ANALYSIS**

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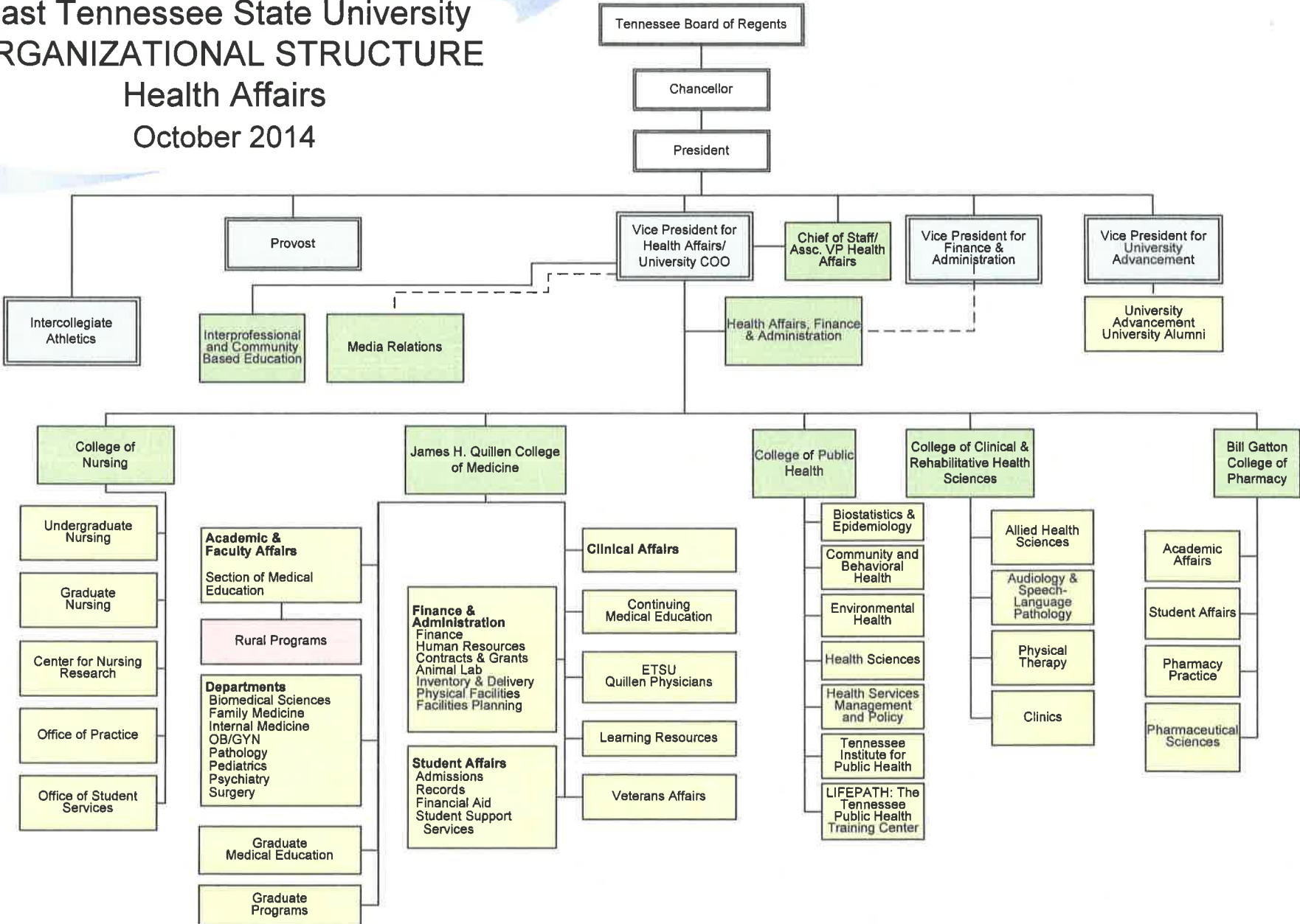
EAST TENNESSEE STATE UNIVERSITY  
Changes to Organizational Charts from July 2014  
October Budget Revision 2014

DIVISION OF HEALTH AFFAIRS

No Changes

# East Tennessee State University ORGANIZATIONAL STRUCTURE

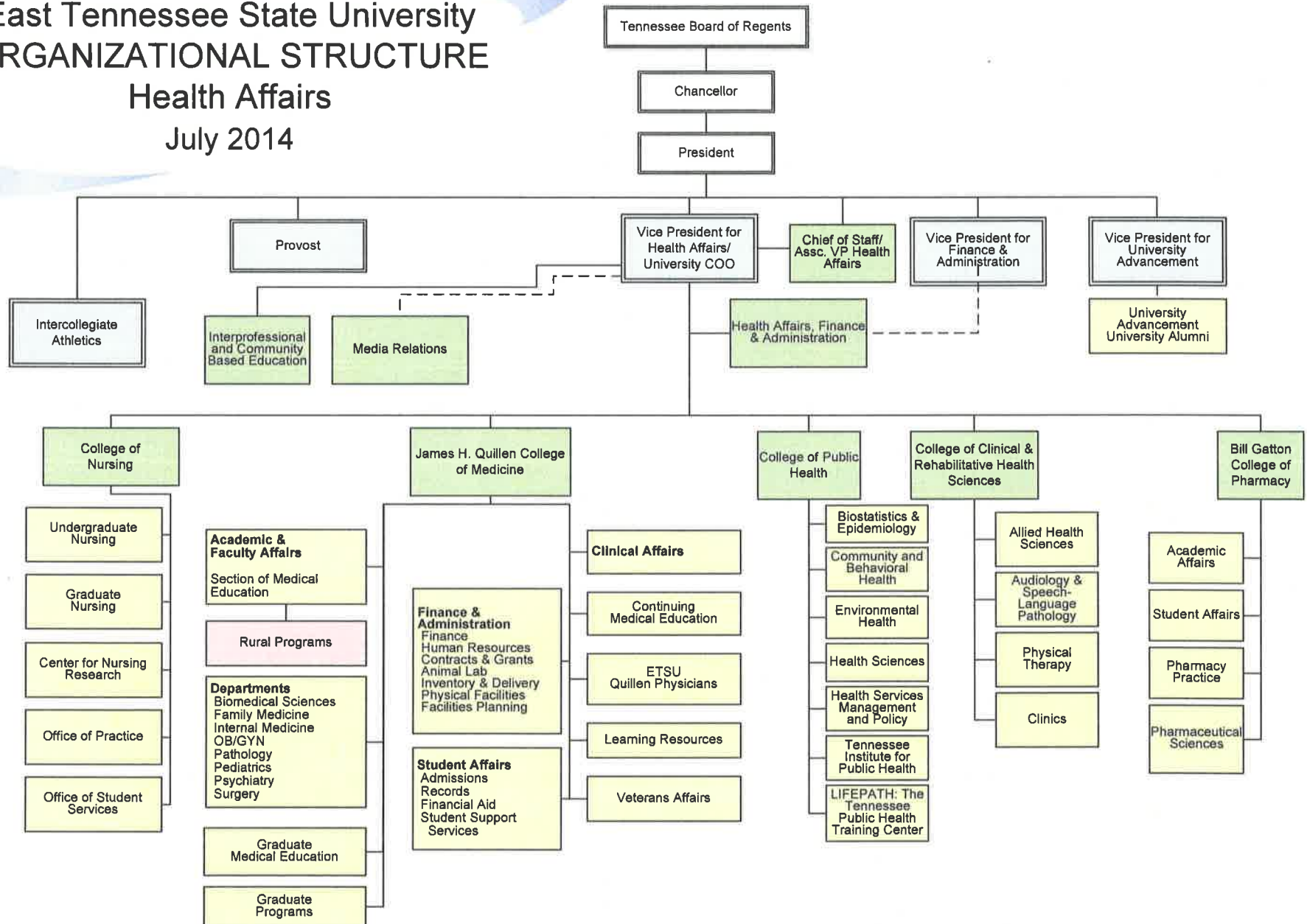
## Health Affairs October 2014



# East Tennessee State University ORGANIZATIONAL STRUCTURE

## Health Affairs

July 2014



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2014-15 JULY BUDGET</u>	<u>2014-15 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In state tuition	8,776,500.00	8,914,600.00	138,100.00	Tuition increase	Students
51050	Out of state tuition	256,900.00	277,600.00	20,700.00	Tuition increase	Students
52000	State appropriations	28,998,500.00	28,971,400.00	(27,100.00)	Budget instructions	State

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

	<u>JULY BUDGET 2014-15</u>	<u>OCTOBER BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	38,807,100.00	38,960,800.00	153,700.00	Funding of new faculty positons
Research	3,020,900.00	3,984,700.00	963,800.00	Funding for new faculty startup and carry over of research startup funds from prior year
Public Service	-	-	-	
Academic Support	5,704,300.00	5,719,700.00	15,400.00	Funding of Dean's commitments; revisions by departments
Student Services	1,563,300.00	1,575,800.00	12,500.00	Student activity funding carry over from prior year
Institutional Support	2,712,400.00	2,676,600.00	(35,800.00)	Revisions by departments; salaries reduced to amount required for the fiscal year
Operation and Maintenance	6,440,200.00	6,450,700.00	10,500.00	Revisions by departments for equipment requirements
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	<u>-</u>	
<b>TOTAL</b>	<b><u>\$ 58,508,200.00</u></b>	<b><u>\$ 59,628,300.00</u></b>	<b><u>\$ 1,120,100.00</u></b>	



**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

	<u>JULY BUDGET 2014-15</u>	<u>OCTOBER BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	20,912,700.00	20,839,000.00	(73,700.00)	Correction of salary error in July budget
Other Salaries	13,390,300.00	13,543,000.00	152,700.00	New positions
Travel	284,700.00	334,900.00	50,200.00	Manual transfers by departments
Employee Benefits	10,976,800.00	11,040,300.00	63,500.00	Manual transfers by departments
Operating Expense	12,943,700.00	13,537,700.00	594,000.00	Funding for new faculty startup and carry over research startup funds from prior year
Capital Outlay	-	333,400.00	333,400.00	Manual revisions by departments
<b>TOTAL</b>	<u>\$ 58,508,200.00</u>	<u>\$ 59,628,300</u>	<u>\$ 1,120,100</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

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

<b>A. Instructional Costs</b>	
1. Total Instructional Salaries	20,000.00
2. Total Contracted Service	
<b>Total Instructional Costs</b>	<u>20,000.00</u>
<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	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		92,280.00								92,280.00
Salaries-Instructional		-								-
Salaries-Other		195,280.00								195,280.00
Contractual Services		20,000.00								20,000.00
Benefits		92,000.00								92,000.00
Equipment		-								-
Travel		10,000.00								10,000.00
Operating Expenses		77,460.00								77,460.00
<b>Total Expenditures</b>		487,020.00								487,020.00

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 - MEDICINE

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
OCTOBER BUDGET 2014-15

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

October Budget:	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	53,530,200.00	-	53,530,200.00
Expenses:	53,312,700.00	3,020,900.00	56,333,600.00
Difference	<u>217,500.00</u>	<u>(3,020,900.00)</u>	<u>(2,803,400.00)</u>

**Justification:**

The \$2.8 million will be budgeted as transfer from plant funds. The unallocated funds at the end of the 2014-15 fiscal year is anticipated to be sufficient to fund and eliminate the transfer.

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE**  
**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**OCTOBER BUDGET 2014-15**  
**REPORT OF ANTICIPATED SAVINGS FOR REBUDGET**

## October budget:

Functional Area	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Capital Outlay	
Instruction	\$ (5,245,200.00)	\$ (1,421,800.00)	\$ -	\$ -	\$ -	\$ (6,667,000.00)
Research	-	-	(1,000,000.00)	-	-	(1,000,000.00)
Public Service	-	-	-	-	-	-
Academic Support	(526,400.00)	(178,100.00)	-	-	-	(704,500.00)
Student Services	(24,900.00)	(19,500.00)	-	-	-	(44,400.00)
Institutional Support	(160,800.00)	(47,600.00)	-	-	-	(208,400.00)
M&O	(22,500.00)	(14,400.00)	-	-	-	(36,900.00)
Auxiliary	-	-	-	-	-	-
<b>Total</b>	<b>\$ (5,979,800.00)</b>	<b>\$ (1,681,400.00)</b>	<b>\$ (1,000,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,661,200.00)</b>

**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 - MEDICINE  
October Budget 2014-15**

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

**REGULAR FULL-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

	10/13			7/14			10/14			DIFFERENCE 7/14 TO 10/14		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	152	41	0	153	41	0	152	33	0	-1	-8	0
ADM	6	0	0	7	0	0	6	0	0	-1	0	0
MAINT/TECH/SUPP	109	17	0	108	17	0	110	12	0	2	-5	0
PROF SUPPORT	78	31	0	77	31	0	83	15	0	6	-16	0
TOTAL	345	89	0	345	89	0	351	60	0	6	-29	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 Attach Schedule					
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	N/A					
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

**EXAMPLE:**

New Positions Listed Above	<u>Faculty</u>	3	<u>Admin</u>	0	<u>Maint/Tech Support</u>	2	<u>Prof Support</u>	2
Deleted Positions Listed Above		0		0		0		0
Transfer from Restricted to Unrestricted (Per Form 9.B.)		0		0		0		0
Transfers between objects		-4		-1		0		4
TOTAL		<u>-1</u>		<u>-1</u>		<u>2</u>		<u>6</u>

**REGULAR FULL-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

**NEW POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT FUND</u>		<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
<b>FACULTY</b>						
	Professor	Psychiatry	Unrestricted	Instruction	25,000	Commitment to new Chairs
	Professor	Pool Account	Unrestricted	Instruction	25,000	Commitment to new Chairs
	Professor	Pool Account	Unrestricted	Instruction	25,000	Commitment to new Chairs
<b>MAINT/TECH/SUPP</b>						
	Information Res Tech	Pool Account	Unrestricted	Instruction	25,000	Commitment to new Chairs
	Anatomic Tech	Biomed Sci	Unrestricted	Instruction	19,140	Commitment to new Chairs
<b>PROF SUPPORT</b>						
	Coordinator	Pediatrics	Unrestricted	Instruction	25,000	Commitment to new Chairs
	Research Coordinator	Pool Account	Unrestricted	Instruction	27,870	Commitment to new Chairs

**REGULAR PART-TIME POSITIONS  
 FILLED AND UNFILLED  
 AUXILIARIES INCLUDED  
 EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
 OCTOBER BUDGET 2014-15**

	10/13			7/14			10/14			DIFFERENCE 7/14 TO 10/14		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	21	6	0	21	5	0	22	5	0	1	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	1	0	0	1	0
PROF SUPPORT	2	1	0	2	1	0	1	1	0	-1	0	0
TOTAL	26	7	0	26	6	0	26	7	0	0	1	0

**NEW POSITIONS**

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	N/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	N/A					
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	0	0	0	0
Deleted Positions Listed Above	0	0	0	0
Transfer from Restricted to Unrestricted (Per Form 9.B.)	0	0	0	0
Transfers between objects .	1	0	0	-1
TOTAL	<u>1</u>	<u>0</u>	<u>0</u>	<u>-1</u>



**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

	<u>ACTUAL 2013-14</u>	<u>OCTOBER 2014-15</u>
Total Unrestricted E&G longevity	<u>\$ 344,053.96</u>	<u>\$ 508,400.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

	UNEXPENDED BALANCE 06/30/14	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 06/30/15
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
<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:									
Bldg 60 Renov-Simulation and Teaching Labs	6,431,000						1,000,000		5,431,000
State Appropriations:									
COM Electric Upgrade	17,573								17,573
COM Build HVAC Correction	175,999						100,000		75,999
COM Bldg Exterior Updates	1,141,749						900,000		241,749
COM Drainage System Rep	27,817						27,817		-
Clinical Ed Bldg Electrical	78,741						60,000		18,741
Building 2 Chilled Water System	456,366						350,000		106,366
TSSBA:									
NONE									
<b>SPECIAL PROJECTS</b>									
Local Funds:									
NONE									
State Appropriations:									
NONE									
TSSBA:									
NONE									
<b>TOTAL</b>	<b>8,329,245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,437,817</b>	<b>-</b>	<b>5,891,428</b>

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

ACCOUNT NAME	BALANCE 06/30/14	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 06/30/15
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	14,608,576	(2,989,300)	62,000			350,000			11,331,276
	<u>14,608,576</u>	<u>(2,989,300)</u>	<u>62,000</u>	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>0</u>	<u>0</u>	<u>11,331,276</u>

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2014-15**

ACCOUNT NAME	PROJECT BALANCE 06/30/14	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 06/30/15
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Forensics (329)	0		1,000		84,688	42,949	41,059		1,680	(0)
COM Student Center (340)	400,662	147,300				37,457	48,649		2,023	459,834
<b>Total Retirement of Indebtedness</b>	<b>400,662</b>	<b>147,300</b>	<b>1,000</b>	<b>0</b>	<b>84,688</b>	<b>80,406</b>	<b>89,708</b>	<b>0</b>	<b>3,703</b>	<b>459,834</b>

<sup>1</sup> Transfer from Restricted Funds

<sup>2</sup> Administrative Charges