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2015

2015-2016 - Quillen College of Medicine Analysis Tables (October)

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EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

REVISED
ANALYSIS TABLES
2015-2016

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERISTY - MEDICINE
2015-16 OCTOBER BUDGET ANALYSIS**

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EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from July 2015
October Budget Revision 2015

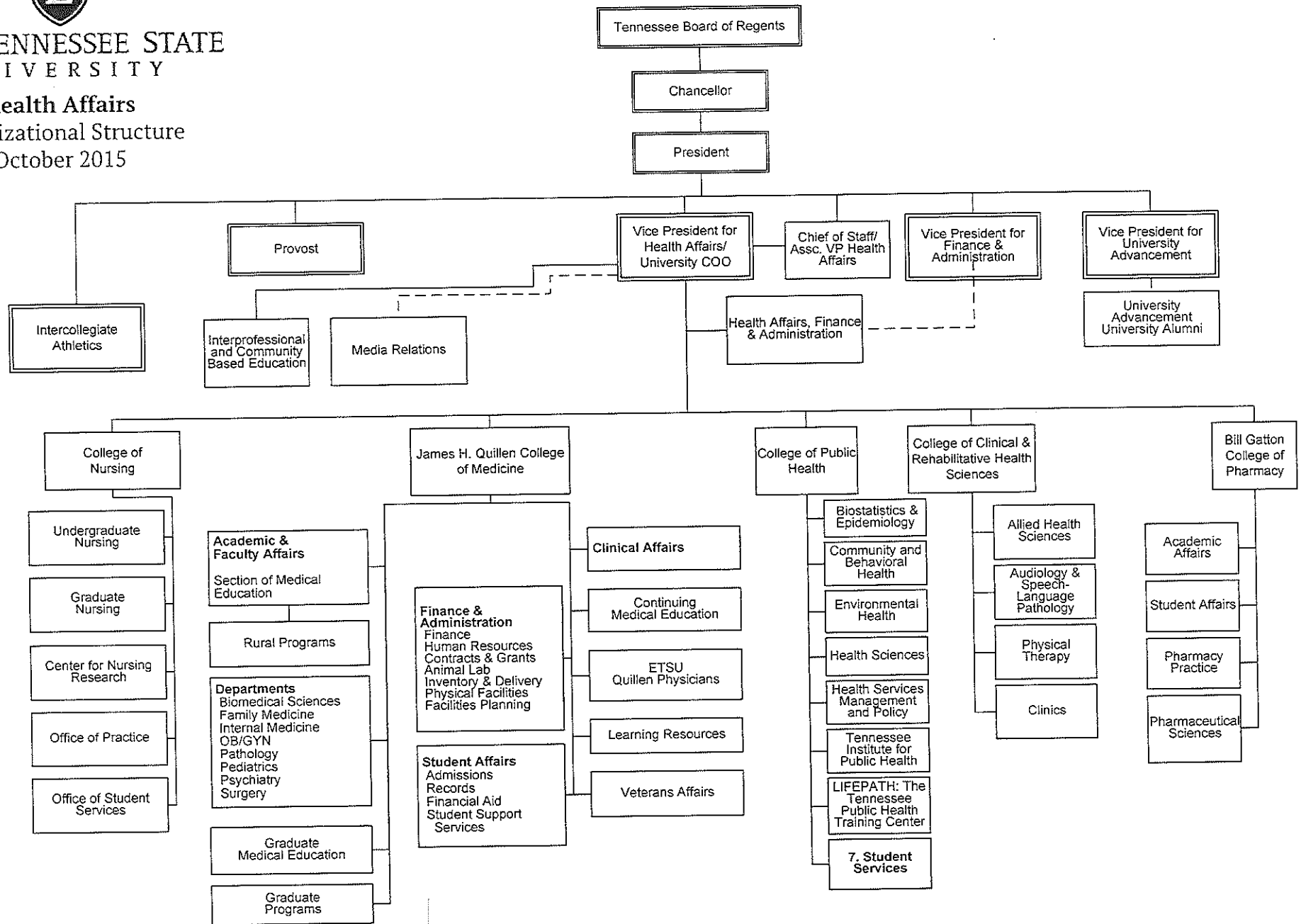
DIVISION OF HEALTH AFFAIRS

7. Added Student Services under College of Public Health

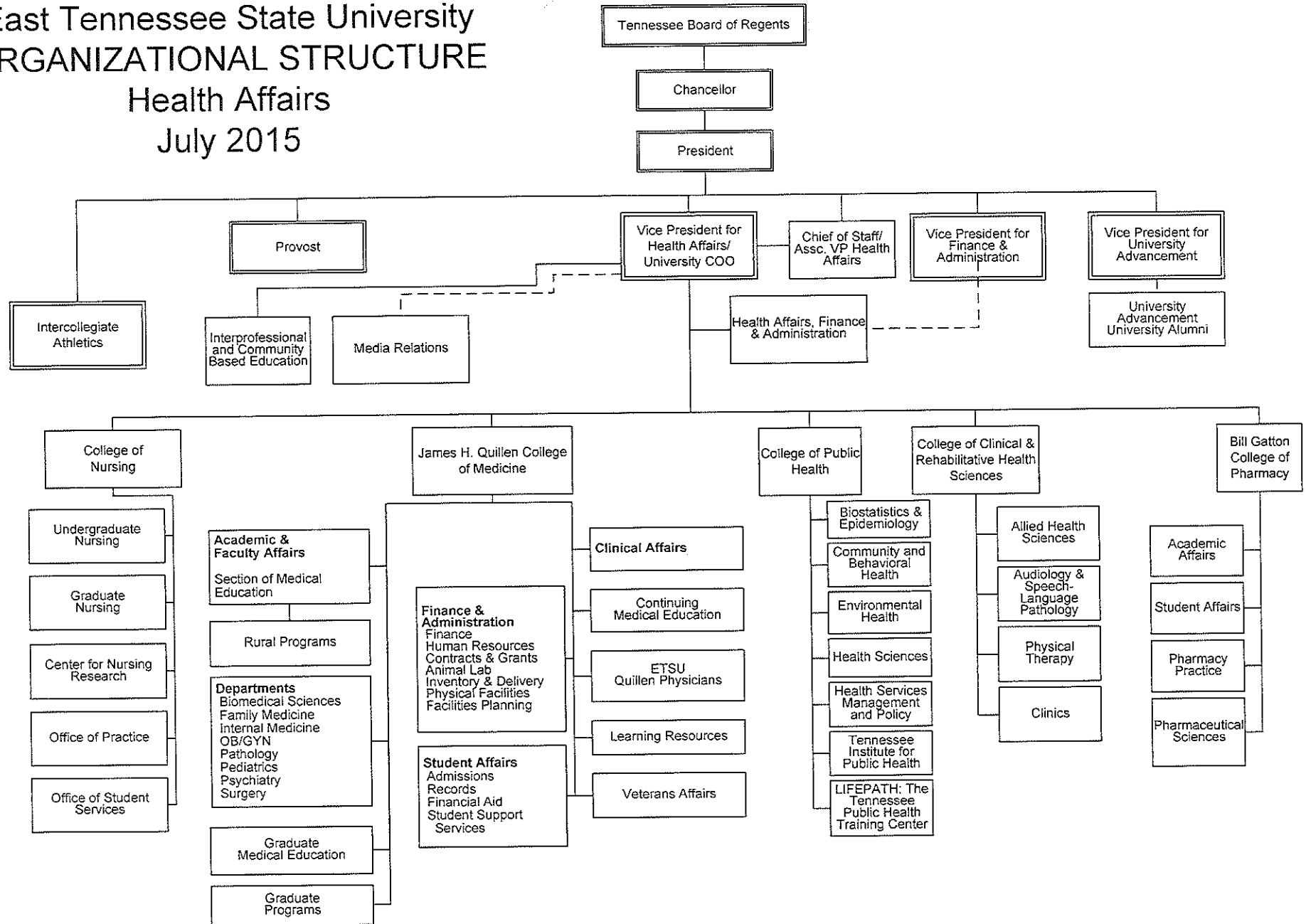


EAST TENNESSEE STATE UNIVERSITY

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 - MEDICINE
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>
51000	In State Tuition	9,176,800.00	8,889,000.00	(287,800.00)	Fewer students than anticipated	Students
51050	Out of State Tuition	288,500.00	91,800.00	(196,700.00)	Fewer out of state students	Students
52000	State Appropriation	30,249,900.00	30,218,700.00	(31,200.00)	Budget instructions	State
53500	IDC Federal	597,300.00	970,000.00	372,700.00	Adjusted to anticipated actual	Contracts & Grants
58503	Miscellaneous	15,000.00	25,000.00	10,000.00	Adjusted to anticipated actual	Local

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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	40,465,800.00	42,129,700.00	1,663,900.00	Funding of TBR approved salary and benefit increases, & carryover of medical residents funds from prior fiscal year
Research	4,173,700.00	5,457,500.00	1,283,800.00	Funding of startup commitment and carryover of research funding from prior fiscal year
Public Service	-	-	-	
Academic Support	5,776,700.00	5,789,000.00	12,300.00	Funding of TBR approved salary and benefit increases
Student Services	1,581,900.00	1,591,000.00	9,100.00	Funding of TBR approved salary and benefit increases
Institutional Support	2,925,100.00	2,968,100.00	43,000.00	Funding of TBR approved salary and benefit increase & audit costs
Operation and Maintenance	6,425,800.00	6,402,400.00	(23,400.00)	Funding of TBR approved salary increases and reducing benefits to anticipated actual
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	<u>-</u>	
TOTAL	<u>\$ 61,609,000.00</u>	<u>\$ 64,597,700.00</u>	<u>\$ 2,988,700.00</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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	22,185,900.00	23,353,100.00	1,167,200.00	Funding of TBR approved salary increases
Other Salaries	13,543,800.00	13,589,200.00	45,400.00	Funding of TBR approved salary increases
Travel	293,700.00	405,900.00	112,200.00	Manual revisions by departments and medical resident carryover from prior fiscal year
Employee Benefits	11,462,400.00	11,545,000.00	82,600.00	Funding related to salary increases
Operating Expense	14,123,200.00	15,473,800.00	1,350,600.00	Funding of startup commitment, carryover of research funding and medical resident funding from prior fiscal year.
Capital Outlay	-	230,700.00	230,700.00	Manual revisions by departments
TOTAL	<u>\$ 61,609,000.00</u>	<u>\$ 64,597,700</u>	<u>\$ 2,988,700</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
OCTOBER BUDGET 2015-16**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs	-
1. Total Instructional Salaries	20,000.00
2. Total Contracted Service	<u>20,000.00</u>
Total Instructional Costs	20,000.00
B. 125% of Instructional Costs	<u>25,000.00</u>
C. Non-credit Instruction Fee Revenue (should agree with Total Revenue presented in Section II.)	<u>75,000.00</u>
D. Revenue Over/(Under)* 125% of Instructional Costs	<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	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Account Title	Total
	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	Program Code/ Org Code	
A. Revenues										
Non-credit Instruction Fees	200/31110	100/31110								75,000.00
		75,000.00								
B. Expenditures										
Salaries-Professional										122,400.00
Salaries-Instructional										-
Salaries-Other										185,250.00
Contractual Services										20,000.00
Benefits										92,300.00
Equipment										-
Travel										10,000.00
Operating Expenses										77,460.00
Total Expenditures										507,410.00
		507,410.00	-	-	-	-	-	-	-	

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 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:	54,943,200.00	-	54,943,200.00
Expenses:	59,140,200.00	5,457,500.00	64,597,700.00
Difference	<u>(4,197,000.00)</u>	<u>(5,457,500.00)</u>	<u>(9,654,500.00)</u>

JUSTIFICATION:

\$8.1 million will be budgeted as a transfer from plant funds. The unallocated fund balance at the end of the 2015-16 fiscal year is anticipated to be sufficient to fund and eliminate the transfer.

The College of Medicine revenue budget consists of student fees, state appropriation, indirect cost recovery, and resident participation which accounts for 99% of the total revenue budget. The remaining 1% is miscellaneous and other income which we have each year. The revenue budget amounts are conservative and will be recurring each year.

EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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	\$ (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	-	-	-	-	-	-
Total	\$ (5,979,800.00)	\$ (1,681,400.00)	\$ (1,000,000.00)	\$ -	\$ -	\$ (8,661,200.00)

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 2015-16**

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

**REGULAR FULL-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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	152	33		156	44		156	64		0	20	0
ADM	6	0		5	0		5	0		0	0	0
MAINT/TECH/SUPP	110	12		110	19		111	21		1	2	0
PROF SUPPORT	83	15		84	41		85	46		1	5	0
TOTAL	351	60	0	355	104	0	357	131	0	2	27	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	Coordinator	Instruction Pool	Unrestricted	Instruction	28,540	Commitment to Chair
PROF SUPPORT	Coordinator	Instruction Pool	Unrestricted	Instruction	35,890	Commitment to Chair

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
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FACULTY

ADM

MAINT/TECH/SUPP

PROF SUPPORT

EXAMPLE:

New Positions Listed Above
Deleted Positions Listed Above
Transfer from Restricted to Unrestricted (Per Form 9.B.)
Transfers between objects
TOTAL

<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
		1	1
0	0	1	1

**REGULAR PART-TIME POSITIONS
 FILLED AND UNFILLED
 AUXILIARIES INCLUDED
 EAST TENNESSEE STATE UNIVERSITY - MEDICINE
 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	22	5		17	5		17	7		0	2	0
ADM	0	0		0	0		0	0		0	0	0
MAINT/TECH/SUPP	3	1		3	1		3	1		0	0	0
PROF SUPPORT	1	1		1	0		1	1		0	1	0
TOTAL	26	7	0	21	6	0	21	9	0	0	3	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
 Deleted Positions Listed Above
 Transfer from Restricted to Unrestricted (Per Form 9.B.)
 Transfers between objects .

<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
0	0	0	0

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
OCTOBER BUDGET 2015-16**

	<u>ACTUAL 2014-15</u>	<u>OCTOBER 2015-16</u>
Total Unrestricted E&G longevity	<u>\$ 361,940.00</u>	<u>\$ 460,180.00</u>

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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
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 Tech Lab	6,368,487	-	-	-	-	-	2,000,000	-	4,368,487
State Appropriations:									
COM HVAC Corrections	153,021	-	-	-	-	-	50,000	-	103,021
COM Exterior Updates	74,028	-	-	-	-	-	74,028	-	-
COM Building 2 Chilled Water	20,234	-	-	-	-	-	20,234	-	-
TSSBA:									
NONE	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS									
Local Funds:									
NONE	-	-	-	-	-	-	-	-	-
State Appropriations:									
COM Several Building Sprinklers	-	500,000	-	-	-	-	250,000	-	250,000
TSSBA:									
NONE	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>6,615,771</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,394,263</u>	<u>-</u>	<u>4,721,508</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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)	
COM Equipment	19,202,020	(8,175,000)	50,000	-	-	350,000	-	-	10,727,020
TOTAL RENEWAL AND REPLACEMENT	<u>19,202,020</u>	<u>(8,175,000)</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>10,727,020</u>

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
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)	
VA 6 Forensics (329)	-	-	1,000	-	80,790	44,750	36,760	-	280	-
COM Student Center (340)	462,211	147,300	-	-	-	39,360	46,760	-	1,950	521,441
TOTAL RETIREMENT OF INDEBTEDNESS	462,211	147,300	1,000	0	80,790	84,110	83,520	0	2,230	521,441

¹ Transfer from Restricted

² Administrative Charges