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2016

### 2016-2017 - 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  
2016-2017

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
2016-17 OCTOBER BUDGET ANALYSIS**

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EAST TENNESSEE STATE UNIVERSITY  
Changes to Organizational Charts from July 2016  
October Budget Revision 2016

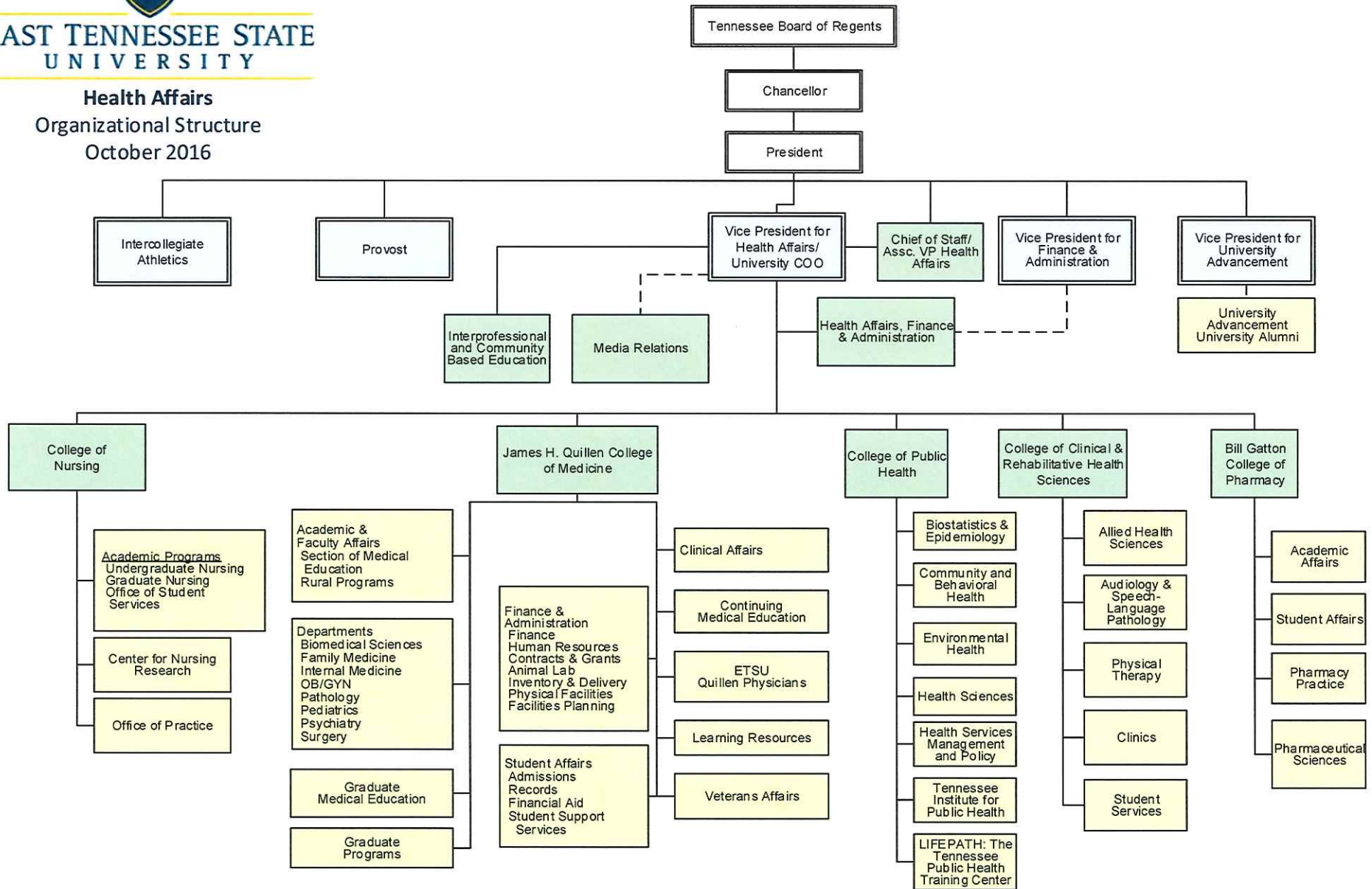
DIVISION OF HEALTH AFFAIRS

No changes.



**EAST TENNESSEE STATE UNIVERSITY**

**Health Affairs  
Organizational Structure  
October 2016**





**EAST TENNESSEE STATE UNIVERSITY**

**Health Affairs  
Organizational Structure  
July 2016**

Tennessee Board of Regents

Chancellor

President

Intercollegiate Athletics

Provost

Vice President for Health Affairs/  
University COO

Chief of Staff/  
Assoc. VP Health Affairs

Vice President for Finance & Administration

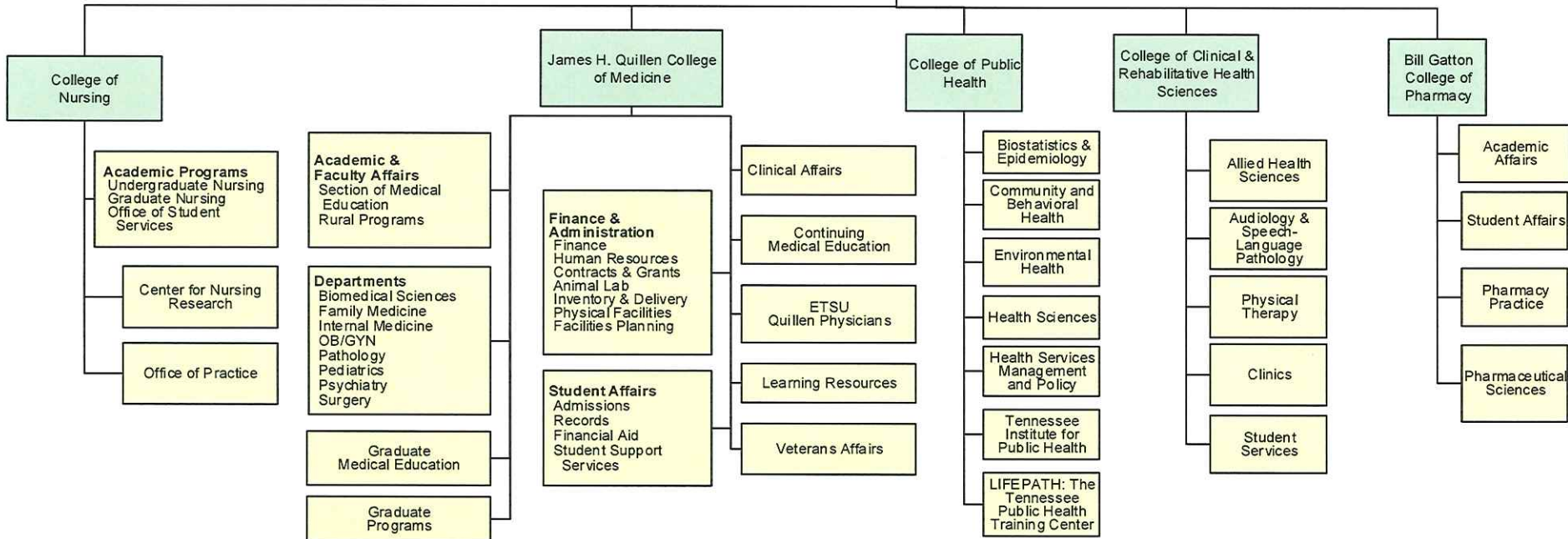
Vice President for University Advancement

Interprofessional and Community Based Education

Media Relations

Health Affairs, Finance & Administration

University Advancement  
University Alumni



**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2016-17 JULY BUDGET</u>	<u>2016-17 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	9,064,500.00	9,287,500.00	223,000.00	More students than anticipated	Students
51050	Out of State Tuition	79,400.00	127,700.00	48,300.00	More students than anticipated	Students
52000	State Appropriations	31,082,900.00	31,291,900.00	209,000.00	Budget instructions	State

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	42,530,300.00	43,008,000.00	477,700.00	Salary and benefits increases; carryover of medical resident travel and supplies; funding of required contractual services
Research	4,468,700.00	5,648,900.00	1,180,200.00	Carryover of research startup from prior fiscal year
Public Service	-	-	-	
Academic Support	5,933,800.00	5,969,100.00	35,300.00	Salary and benefits increases
Student Services	1,575,800.00	1,513,200.00	(62,600.00)	Salary increases; benefits adjusted to more closely reflect anticipated actual
Institutional Support	3,012,200.00	3,049,500.00	37,300.00	Salary and benefit increases; funding adjusted for prorata administrative costs & audit costs
Operation and Maintenance	6,448,200.00	6,447,500.00	(700.00)	Immaterial
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	-	
<b>TOTAL</b>	<b><u>\$ 64,229,000.00</u></b>	<b><u>\$ 65,896,200.00</u></b>	<b><u>\$ 1,667,200.00</u></b>	



**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	23,770,000.00	23,919,500.00	149,500.00	Salary increases
Other Salaries	13,903,300.00	13,882,200.00	(21,100.00)	Adjusted to anticipated actual
Travel	297,100.00	417,200.00	120,100.00	Manual revisions by departments and medical resident carryover from prior year
Employee Benefits	11,684,600.00	11,749,600.00	65,000.00	Funding related to salary increases
Operating Expense	14,574,000.00	15,862,000.00	1,288,000.00	Carryover from prior year for research startup and medical resident supplies
Capital Outlay	<u>-</u>	<u>65,700.00</u>	<u>65,700.00</u>	Manual revisions by departments
<b>TOTAL</b>	<b><u>\$ 64,229,000.00</u></b>	<b><u>\$ 65,896,200.00</u></b>	<b><u>\$ 1,667,200.00</u></b>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

**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>	<u>75,000.00</u>
(should agree with Total Revenue presented in Section II.)	
<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	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	
<b>A. Revenues</b>	200/31110	100/31110								
Non-credit Instruction Fees		75,000.00								75,000.00
<b>B. Expenditures</b>										
Salaries-Professional		122,400.00								122,400.00
Salaries-Instructional										-
Salaries-Other		196,000.00								196,000.00
Contractual Services		20,000.00								20,000.00
Benefits		98,700.00								98,700.00
Equipment		-								-
Travel		13,000.00								13,000.00
Operating Expenses		77,460.00								77,460.00
<b>Total Expenditures</b>		527,560.00	-	-	-	-	-	-	-	527,560.00

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 2016-17

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

Revised budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	56,772,600.00	-	56,772,600.00
Expenses:	60,247,300.00	5,648,900.00	65,896,200.00
Difference	<u><u>(3,474,700.00)</u></u>	<u><u>(5,648,900.00)</u></u>	<u><u>(9,123,600.00)</u></u>

**\$7.7 million is budgeted as a transfer from plant funds. The unallocated fund balance at the end of the 2016-17 fiscal year is anticipated to be sufficient to fund and eliminate the transfer.**

**The College of Medicine revenue consist 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 2016-17

## 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	<u>\$ (5,979,800.00)</u>	<u>\$ (1,681,400.00)</u>	<u>\$ (1,000,000.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,661,200.00)</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 - MEDICINE  
October Budget 2016-17**

**Old Account**

**New Account**

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Title	Account Code	Program/Org Code	Position No.
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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 - MEDICINE  
OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	156	64		156	67		156	66		0	-1	0
ADM	5	0		5	0		5	0		0	0	0
MAINT/TECH/SUPP	111	21		112	24		111	26		-1	2	0
PROF SUPPORT	85	46		85	47		86	51		1	4	0
TOTAL	357	131	0	358	138	0	358	143	0	0	5	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							
Transfer from Restricted to Unrestricted (Per Form 9.B.)							
Transfers between objects							
TOTAL				0	0	-1	1

**REGULAR PART-TIME POSITIONS  
FILLED AND UNFILLED  
AUXILIARIES INCLUDED  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	17	7		17	7		17	6		0	-1	0
ADM	0	0		0	0		0	0		0	0	0
MAINT/TECH/SUPP	3	1		2	1		2	1		0	0	0
PROF SUPPORT	1	1		1	1		1	1		0	0	0
TOTAL	21	9	0	20	9	0	20	8	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						
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						
<b>EXAMPLE:</b>				<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>
New Positions Listed Above						
Deleted Positions Listed Above						
Transfer from Restricted to Unrestricted (Per Form 9.B.)						
Transfers between objects .						
TOTAL				0	0	0

**UNRESTRICTED E&G LONGEVITY REPORTING FORM  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

	<u>ACTUAL 2015-16</u>	<u>OCTOBER 2016-17</u>
Total Unrestricted E&G longevity	\$ 352,718.00	\$ 460,480.00



TSSBA Debt Service-Coverage  
 EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
 OCTOBER BUDGET 2016-17

FY 2016-17 Debt Service Amount	\$	<u>140,600.00</u>
FY 2016-17 Appropriation	\$	<u>31,291,900.00</u>
Debt Service Coverage		0.004493176
FY 2016-17 Debt Service Amount	\$	<u>140,600.00</u>
FY 2016-17 Unrestricted Revenues	\$	<u>56,772,600.00</u>
Debt Service Coverage		0.002476547

**ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

	UNEXPENDED BALANCE 6-30-16	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-17	
		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	6,201,935	-	-	-	-	-	-	3,000,000	-	3,201,935
Pediatrics Renovation	-	-	-	-	-	-	500,000 <sup>1</sup>	500,000	-	-
State Appropriations:										
COM HVAC Corrections	2,918	-	-	-	-	-	-	2,918	-	0
COM Building 2 Chilled Water	18,092	(18,092)	-	-	-	-	-	-	-	0
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
<b>SPECIAL PROJECTS</b>										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
COM Several Building Sprinklers	468,573	-	-	-	-	-	-	468,573	-	(0)
TSSBA:										
NONE										
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<u>6,691,518</u>	<u>(18,092)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,971,491</u>	<u>-</u>	<u>3,201,935</u>

<sup>1</sup> Medical Education Assistance Corporation (MEAC) gift

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

ACCOUNT NAME	BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	18,741,737	-	50,000	-	-	-	-	7,669,500 <sup>1</sup>	11,122,237
<b>TOTAL RENEWAL AND REPLACEMENT</b>	<b>18,741,737</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,669,500</b>	<b>11,122,237</b>

<sup>1</sup> Transfer to Unrestricted E&G

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY - MEDICINE  
OCTOBER BUDGET 2016-17**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2016	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2017
VA 6 Forensics (329)	-	-	250	-	81,570 <sup>1</sup>	47,090	34,530	-	200 <sup>2</sup>	-
COM Student Center (340)	460,229	140,600	-	-	-	41,350	44,760	-	1,870 <sup>2</sup>	512,849
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>460,229</b>	<b>140,600</b>	<b>250</b>	<b>0</b>	<b>81,570</b>	<b>88,440</b>	<b>79,290</b>	<b>0</b>	<b>2,070</b>	<b>512,849</b>

<sup>1</sup> Transfer from Restricted

<sup>2</sup> Administrative Charges