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2014

2014-2015 - Family Medicine Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

FAMILY MEDICINE RESIDENCY

ANALYSIS TABLES
2014-2015

EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY

BUDGET ANALYSIS FORMS

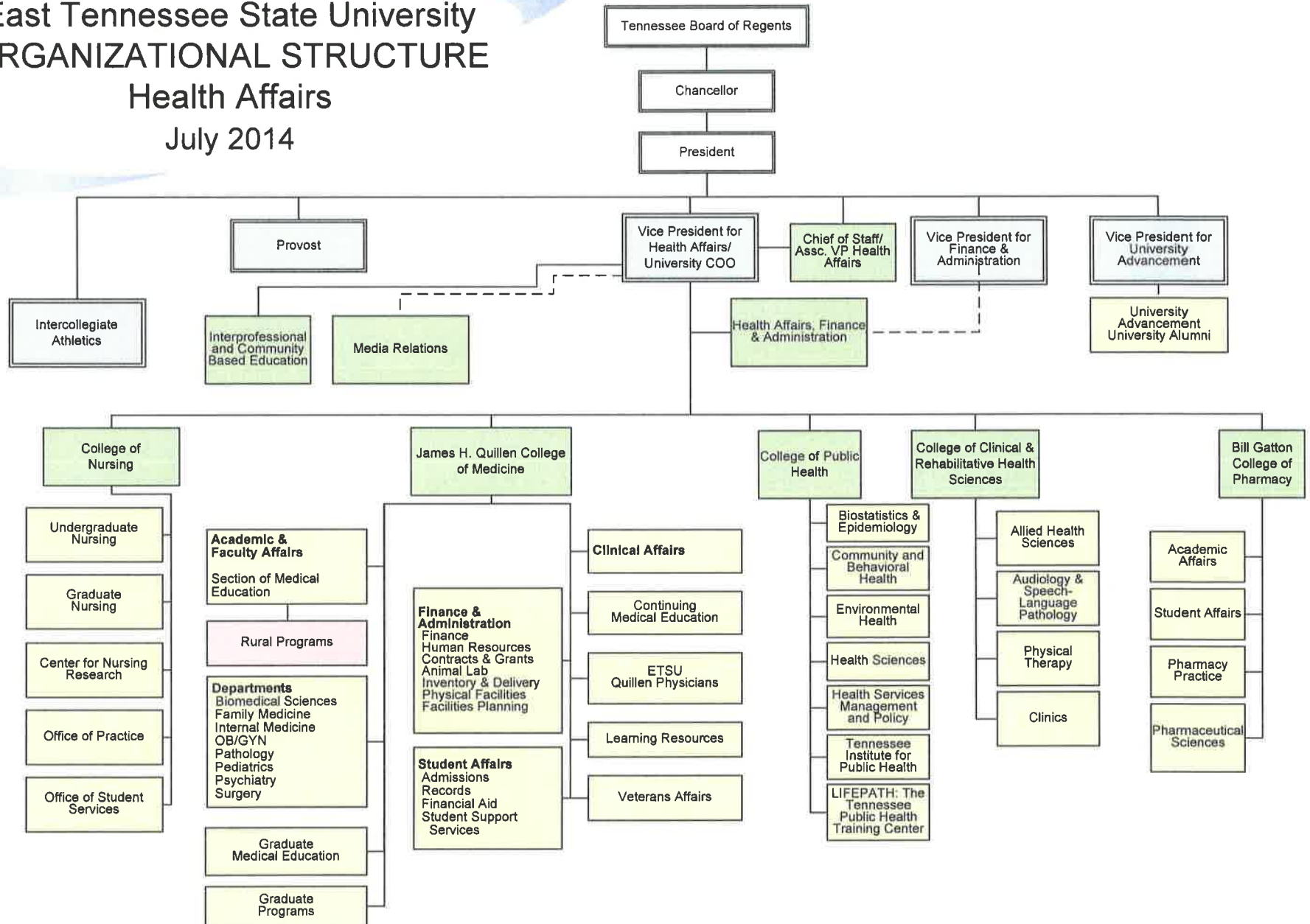
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EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from October 2013
July Budget Request 2014

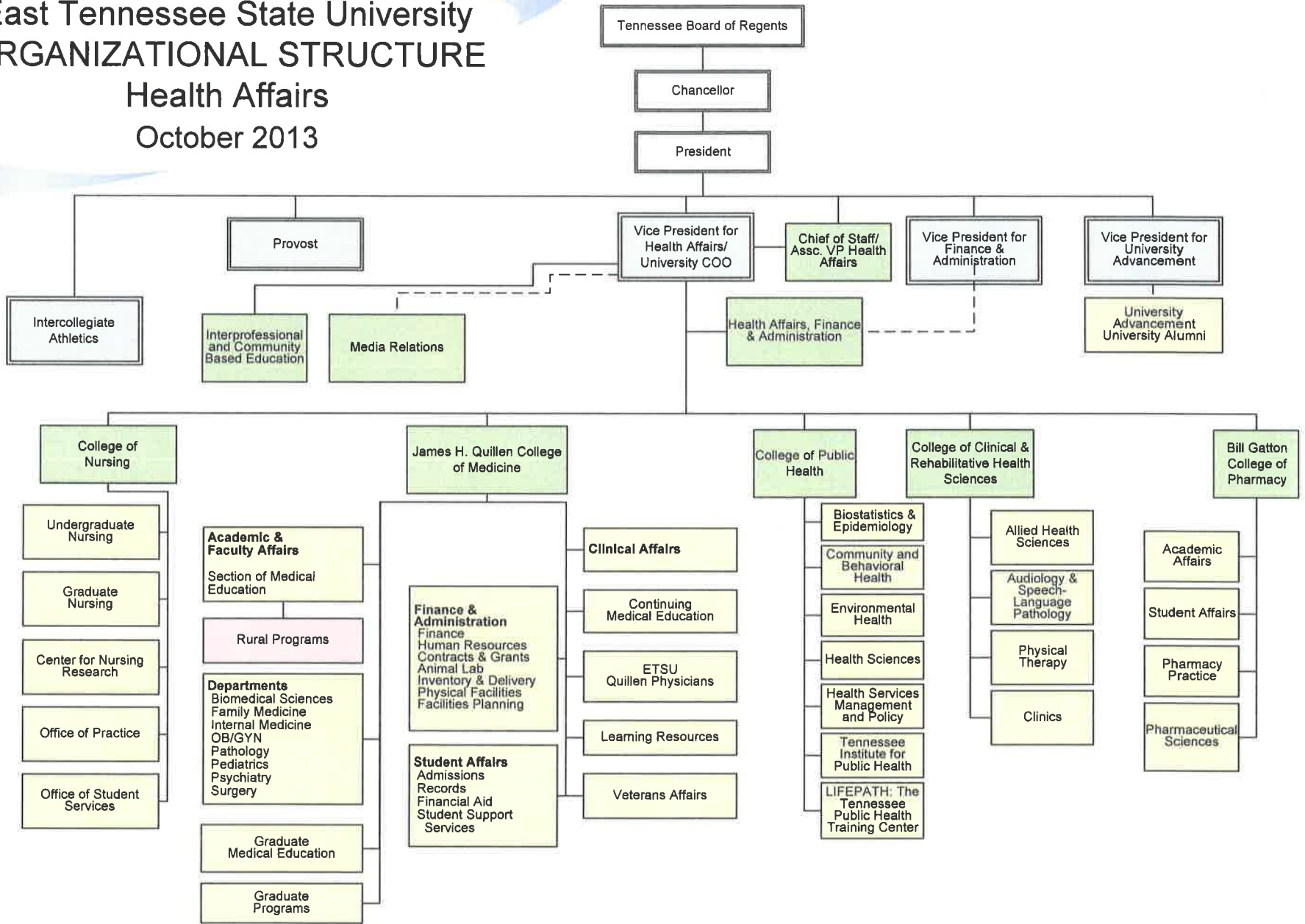
DIVISION OF HEALTH AFFAIRS

No Changes

East Tennessee State University ORGANIZATIONAL STRUCTURE Health Affairs July 2014



East Tennessee State University ORGANIZATIONAL STRUCTURE Health Affairs October 2013



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

	<u>OCTOBER BUDGET 2013-14</u>	<u>ESTIMATED BUDGET 2013-14</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 10,988,000.00	\$ 10,143,900.00	\$ (844,100.00)	Three vacant faculty positions
Research	438,500.00	373,500.00	\$ (65,000.00)	Salary and benefit savings from grant funding
Public Service				
Academic Support	2,650,600.00	2,672,600.00	\$ 22,000.00	Benefits were budgeted at 33%, actual was 45%
Student Services				
Institutional Support	1,760,600.00	1,536,700.00	\$ (223,900.00)	Two unfilled positions and reduction in estimated travel expenses
Operation and Maintenance	299,400.00	287,600.00	\$ (11,800.00)	Actual estimated expenses lower than expected
Scholarships and Fellowships				
TOTAL	<u>\$ 16,137,100.00</u>	<u>\$ 15,014,300.00</u>	<u>\$ (1,122,800.00)</u>	

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

	<u>ESTIMATED BUDGET 2013-14</u>	<u>PROPOSED BUDGET 2014-15</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 10,143,900.00	\$ 10,321,500.00	\$ 177,600.00	Three Faculty salary increases & five faculty promotion salary increases
Research	373,500.00	289,400.00	\$ (84,100.00)	Savings from grant funding; reallocated all faculty with < 5% effort toward research to instruction
Public Service				
Academic Support	2,672,600.00	2,726,200.00	\$ 53,600.00	Unfilled nurse supervisor position filled April 2014
Student Services				
Institutional Support	1,536,700.00	1,274,100.00	\$ (262,600.00)	Faculty incentive payments paid in FY14, not budgeted for FY15
Operation and Maintenance	287,600.00	280,000.00	\$ (7,600.00)	Reduced to expected; previous year expenses were high due to higher energy bills and added snow removal
Scholarships and Fellowships				
TOTAL	<u>\$ 15,014,300.00</u>	<u>\$ 14,891,200.00</u>	<u>\$ (123,100.00)</u>	

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

	OCTOBER BUDGET 2013-14	ESTIMATED BUDGET 2013-14	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	6,133,700.00	5,257,300.00	(876,400.00)	Reduction due to four vacant faculty positions
Other Salaries	4,766,300.00	4,435,600.00	(330,700.00)	Reduction due to clerical turnover
Employee Benefits	3,172,000.00	2,815,300.00	(356,700.00)	Reduction due to four vacant faculty positions
Travel	199,500.00	133,000.00	(66,500.00)	Reduced institutional support travel by \$50,000 to reflect actual needs for the year
Operating Expense	1,865,600.00	2,373,100.00	507,500.00	Increased operating expenses to reflect actual needs for the year
Capital Outlay				
TOTAL	<u>\$ 16,137,100</u>	<u>\$ 15,014,300</u>	<u>\$ (1,122,800)</u>	

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

	ESTIMATED BUDGET 2013-14	PROPOSED BUDGET 2014-15	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	5,257,300.00	5,759,000.00	501,700.00	Unfilled faculty positions currently advertised, expected to be filled
Other Salaries	4,435,600.00	4,366,500.00	(69,100.00)	Reduced resident salaries to meet projected amount for the fiscal year
Employee Benefits	2,815,300.00	2,833,900.00	18,600.00	Increased Academic Support benefit estimate to 45% from 33%
Travel	133,000.00	140,000.00	7,000.00	Additional faculty members expected due to position advertisement
Operating Expense	2,373,100.00	1,791,800.00	(581,300.00)	Reduction due to conservative estimate for FY15 and increased fiscal restrictions on operating purchases
Capital Outlay				
TOTAL	<u>\$ 15,014,300</u>	<u>\$ 14,891,200</u>	<u>\$ (123,100)</u>	

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14</u>		<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
		<u>OCTOBER BUDGET</u>	<u>ESTIMATED BUDGET</u>			
32101/58369	Clinical Revenue	5,160,000	4,360,000	(800,000.00)	Three unfilled revenue generating faculty positions	Clinical
32102/58370	Resident Participation (Kpt)	1,200,000	1,100,000	(100,000.00)	Adjust to anticipated actual	Hospital
32121/58370	Resident Participation (JC)	1,200,000	1,100,000	(100,000.00)	Adjust to anticipated actual	Hospital
73510/58802	Interest Income	2,500	1,300	(1,200.00)	Adjust to anticipated actual	LGIP
73510/58503	Misc Income	640,000	510,000	(130,000.00)	Adjust based on physicians receiving meaningful use funds, funds per physician are lower after the 1st year	Various Sources

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

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2013-14 ESTIMATED BUDGET</u>	<u>2014-15 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
73510/52000	State Appropriations	6,123,700	6,137,300	13,600.00	Increase in state appropriations	TBR
32101/58369	Clinical Revenue	4,360,000	5,000,000	640,000.00	Assumes three vacant faculty positions will be filled	Clinical
32101/58503	Clinical Revenue (Misc)	54,500	50,000	(4,500.00)	Reduced to a more conservative estimate	Clinical
32102/58370	Resident Participation (Kpt)	1,100,000	1,075,000	(25,000.00)	Department will have to fund one resident position	Hospital
32111/58370	Resident Participation (Bst)	1,450,000	1,350,000	(100,000.00)	Based on assumed resident participation calculation	Hospital
32121/58370	Resident Participation (JC)	1,100,000	1,150,000	50,000.00	Based on assumed resident participation calculation	Hospital
73510/58802	Interest Income	1,300	1,500	200.00	Immaterial	LGIP
73510/58503	Misc Income	510,000	280,000	(230,000.00)	Adjust based on year and number of physicians who will receive meaningful use funds	Various Sources

EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2014-15
Recurring and Nonrecurring Revenues and Expenses

Proposed budget:

	Recurring	Nonrecurring	Total
Revenues:	14,863,800.00	285,000.00	15,148,800.00
Expenses:	15,064,100.00	90,000.00	15,154,100.00
Difference	(200,300.00)	195,000.00	(5,300.00)

The unallocated funds from the 2013-14 fiscal year are expected to be sufficient to eliminate the negative difference.

EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

July Budget 2014-15

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Account Code	Program/Org Code	Position No.
none							

EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY

**TBR PERSONNEL BUDGET POSITION COUNT
UNRESTRICTED E & G
REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED**

	7/13	10/13	7/14	DIFFERENCE (+/-) 10/13 TO 7/14	DIFFERENCE (+/-) 7/13 TO 7/14
FACULTY	28	30	31	-1	3
ADM					
MAINT/TECH/SUPP	53	54	53	1	0
PROF SUPPORT	20	20	20	0	0
TOTAL	101	104	104	0	3

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					

RECONCILIATION OF POSITION CHANGES FROM 10/13 TO 7/14

	<u>Faculty</u>	<u>Admin</u>	<u>Main/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above	0	0	0	0
Deleted Positions Listed Above				
Transfer Position from Restricted to Unrestricted				
Transfer between object codes	-1	0	1	0
TOTAL	-1	0	1	0

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2013-14**

	UNEXPENDED BALANCE 9-30-13	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 9-30-14	
		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:										
Kingsport Family Medicine	0			1,981,000 ¹		8,700 ²	500,000		1,489,700	
State Appropriations:										
None										
TSSBA:										
Kingsport Family Medicine	0	1,500,000					100,000		1,400,000	
SPECIAL PROJECTS										
Local Funds:										
None										
State Appropriations:										
None										
TSSBA:										
None										
TOTAL	<u>0</u>	<u>0</u>	<u>1,500,000</u>	<u>-</u>	<u>1,981,000</u>	<u>-</u>	<u>8,700</u>	<u>600,000</u>	<u>-</u>	<u>2,869,700</u>

¹ Transfer from Debt Retirement-Bristol FM, \$1,000,000; Transfer from R & R-FM, \$981,000

² Proceeds from Sale of Land-General University

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2014-15**

	UNEXPENDED BALANCE 6-30-14	CHANGES TO UNEXPENDED FUND BALANCES						ESTIMATED PROJECT BALANCE 6-30-15
		FUND BALANCE ADDITIONS				FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*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:								
Kingsport Family Medicine- Local	1,489,700					750,000		739,700
State Appropriations:								
None								
TSSBA:								
Kingsport Family Medicine- TSSBA	1,400,000					700,000		700,000
SPECIAL PROJECTS								
Local Funds:								
None								
State Appropriations:								
None								
TSSBA:								
None								
TOTAL	2,889,700						1,450,000	1,439,700

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED 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)	
Family Practice Plant Eval & Dev	2,158,775	(251,050)	5,000					981,000 ¹	931,725
Total	2,158,775	(251,050)	5,000	-	-	-	-	981,000	931,725

¹ Transfer to Unexpended Plant

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

ACCOUNT NAME	BALANCE JUNE 30, 2014	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Family Practice Plant Eval & Dev	931,725					100,000			831,725
Total	931,725	-	-	-	-	100,000	-	-	831,725

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED 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)	
Bristol Family Medicine	1,107,964	262,900	500			235,250	24,140		1,000,970 ¹	111,004
Total Retirement of Indebtedness	1,107,964	262,900	500	-	-	235,250	24,140	-	1,000,970	111,004

¹ Administrative Charges, \$970; Transfer to Unexpended Plant, \$1,000,000.

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

ACCOUNT NAME	PROJECT BALANCE June 30, 2014	ADDITIONS				DEDUCTIONS				PROJECT BALANCE June 30, 2015
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Bristol Family Medicine	111,004	262,900	500			247,480	12,370		500 ¹	114,054
Total Retirement of Indebtedness	111,004	262,900	500	0	0	247,480	12,370	0	500	114,054

¹ Administrative Charges

Form 14

**EAST TENNESSEE STATE UNIVERSITY- FAMILY MEDICINE RESIDENCY
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2014-15**

	<u>ESTIMATED 2013-14</u>	<u>PROPOSED 2014-15</u>
Total Unrestricted E&G longevity	<u>\$ 107,900.00</u>	<u>\$ 98,600.00</u>