



EAST TENNESSEE STATE
UNIVERSITY

QUILLEN COLLEGE of MEDICINE

ANALYSIS TABLES
2015-2016

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY - MEDICINE
 JULY PROPOSED BUDGET 2015-16
 BUDGET ANALYSIS FORMS**

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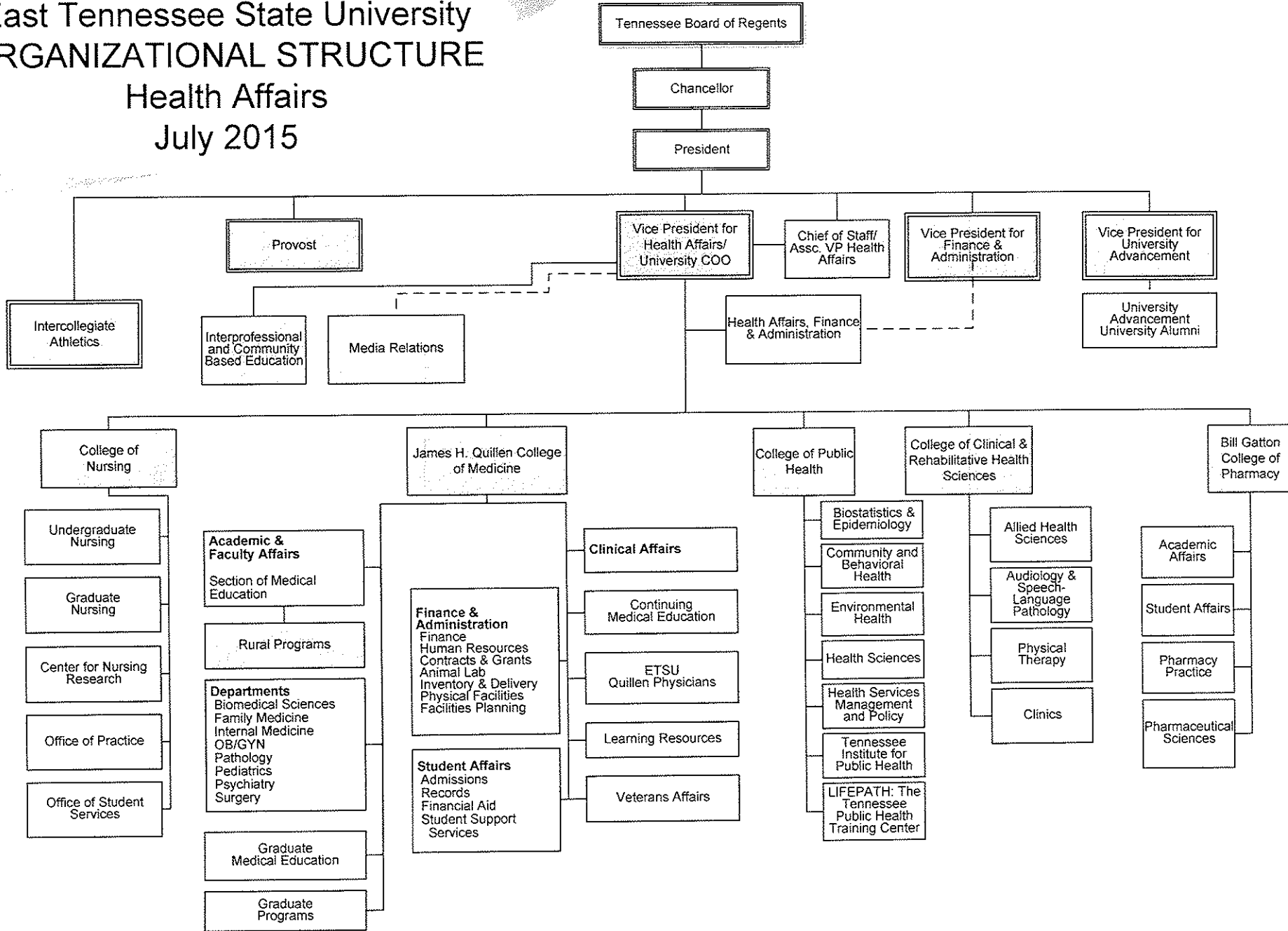
EAST TENNESSEE STATE UNIVERSITY
Changes to Organizational Charts from October 2014
July Budget Request 2015

DIVISION OF HEALTH AFFAIRS

No Changes

East Tennessee State University ORGANIZATIONAL STRUCTURE

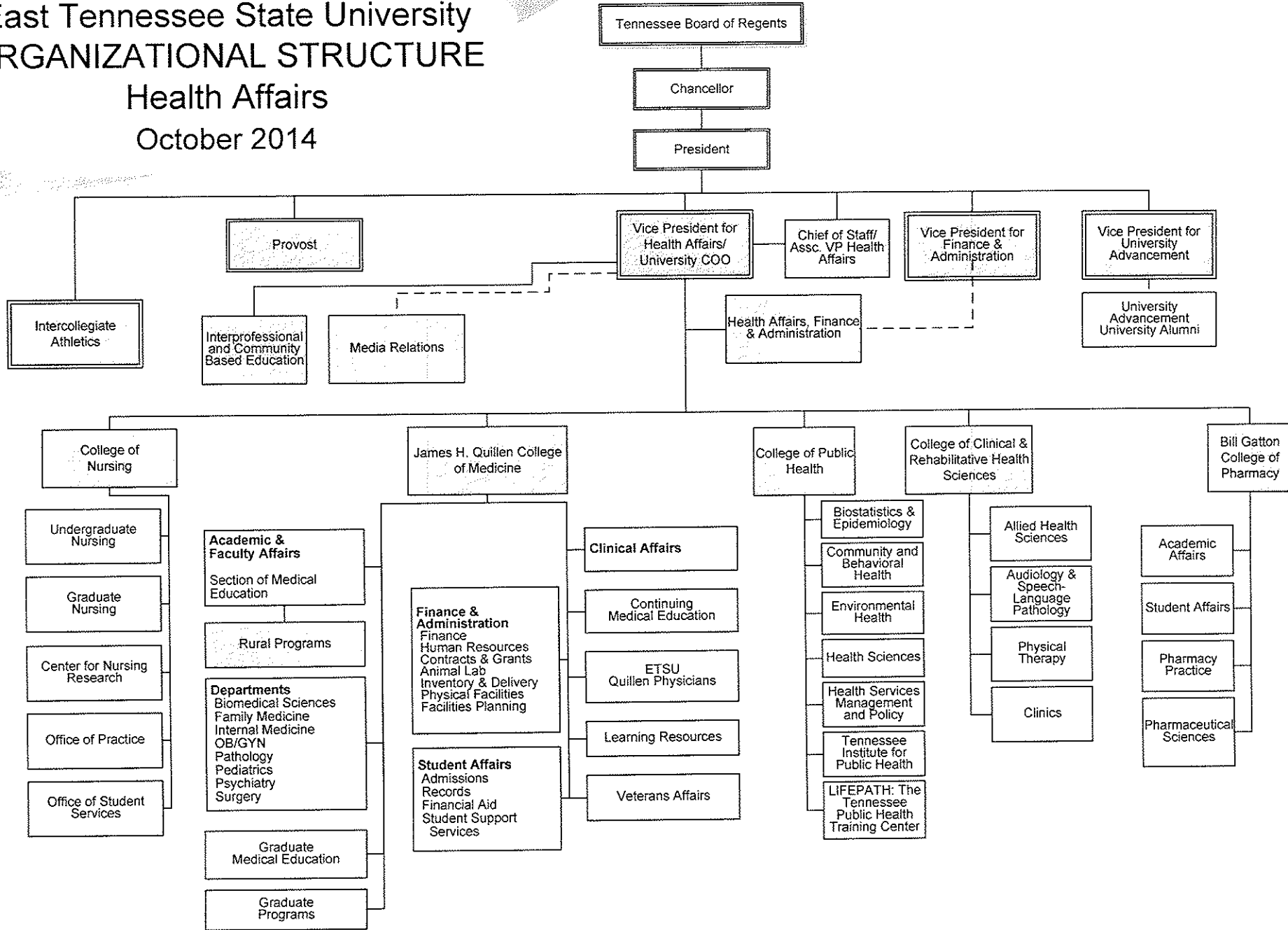
Health Affairs July 2015



East Tennessee State University ORGANIZATIONAL STRUCTURE

Health Affairs

October 2014



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

	OCTOBER BUDGET 2014-15	ESTIMATED BUDGET 2014-15	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 38,960,800.00	\$ 38,950,800.00	\$ (10,000.00)	Immaterial
Research	3,984,700.00	3,984,700.00	\$ -	
Public Service	-	-	\$ -	
Academic Support	5,719,700.00	6,353,200.00	\$ 633,500.00	Funding for medical library data bases
Student Services	1,575,800.00	1,628,400.00	\$ 52,600.00	Contingency funding
Institutional Support	2,676,600.00	2,832,500.00	\$ 155,900.00	Personnel increased to anticipated actuals and operational commitments
Operation and Maintenance	6,450,700.00	6,450,700.00	\$ -	
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	<u>\$ -</u>	
TOTAL	<u>\$ 59,628,300.00</u>	<u>\$ 60,460,300.00</u>	<u>\$ 832,000.00</u>	

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE
SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
PROPOSED BUDGET 2015-16**

	<u>ESTIMATED BUDGET 2014-15</u>	<u>PROPOSED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	\$ 38,950,800.00	\$ 40,465,800.00	\$ 1,515,000.00	Full funding of vacant positions & anticipated salary increase
Research	3,984,700.00	4,173,700.00	\$ 189,000.00	Funding if startup commitment
Public Service	-	-	\$ -	
Academic Support	6,353,200.00	5,776,700.00	\$ (576,500.00)	Estimated reflects additional funding for data bases
Student Services	1,628,400.00	1,581,900.00	\$ (46,500.00)	Proposed reduced to reflect current spending plan
Institutional Support	2,832,500.00	2,925,100.00	\$ 92,600.00	Funding of additional prorata administrative cost
Operation and Maintenance	6,450,700.00	6,425,800.00	\$ (24,900.00)	Immaterial
Scholarships and Fellowships	<u>260,000.00</u>	<u>260,000.00</u>	<u>\$ -</u>	
TOTAL	<u>\$ 60,460,300.00</u>	<u>\$ 61,609,000.00</u>	<u>\$ 1,148,700.00</u>	

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

	OCTOBER BUDGET 2014-15	ESTIMATED BUDGET 2014-15	Difference	Explanation For Significant Changes
Professional Salaries	20,839,000.00	20,884,900.00	45,900.00	Immaterial
Other Salaries	13,543,000.00	13,568,000.00	25,000.00	Immaterial
Employee Benefits	11,040,300.00	11,038,300.00	(2,000.00)	Immaterial
Travel	334,900.00	390,200.00	55,300.00	Manual revisions by departments
Operating Expense	13,537,700.00	14,233,300.00	695,600.00	Funding of medical library data bases and contingency funding
Capital Outlay	333,400.00	345,600.00	12,200.00	Manual revisions by departments
TOTAL	\$ 59,628,300.00	\$ 60,460,300.00	\$ 832,000.00	

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE
SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
PROPOSED BUDGET 2015-16**

	<u>ESTIMATED BUDGET 2014-15</u>	<u>PROPOSED BUDGET 2015-16</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	20,884,900.00	22,185,900.00	1,301,000.00	Full funding of vacant positions & anticipated salary increases
Other Salaries	13,568,000.00	13,543,800.00	(24,200.00)	Reduced temporary salaries to anticipated amounts
Employee Benefits	11,038,300.00	11,462,400.00	424,100.00	Increased due full funding of positions and anticipated salary increases
Travel	390,200.00	293,700.00	(96,500.00)	Estimated reflects manual revisions by departments
Operating Expense	14,233,300.00	14,123,200.00	(110,100.00)	Estimated reflects funding for data bases and contingencies
Capital Outlay	<u>345,600.00</u>	<u>-</u>	<u>(345,600.00)</u>	Estimated reflects manual revisions by departments
TOTAL	<u>\$ 60,460,300.00</u>	<u>\$ 61,609,000.00</u>	<u>\$ 1,148,700.00</u>	

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

ESTIMATED BUDGET 2014-15

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2014-15 OCTOBER BUDGET</u>	<u>2014-15 ESTIMATED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51600	CEU Fees	75,000.00	110,000.00	35,000.00	Adjusted to anticipated actual	Local
53500	IDC Federal	672,300.00	597,300.00	(75,000.00)	Adjusted to anticipated actual	Contracts & Grants
56500	IDC Private	245,500.00	180,000.00	(65,500.00)	Adjusted to anticipated actual	Contracts & Grants
58801	Endowment Income	60,000.00	0.00	(60,000.00)	Will not be requesting for FY15	Endowment
58802	Interest Income	8,000.00	5,000.00	(3,000.00)	Adjusted to anticipated actual	Local

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

PROPOSED BUDGET 2015-16

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2014-15 ESTIMATED BUDGET</u>	<u>2015-16 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
51000	In State Tuition	8,914,600.00	9,176,800.00	262,200.00	Tuition increase	Students
51050	Out of State Tuition	277,600.00	288,500.00	10,900.00	Tuition increase	Students
51600	CEU Fee	110,000.00	75,000.00	(35,000.00)	Proposed is a conservative estimate	Local
52000	State Appropriation	28,971,400.00	30,249,900.00	1,278,500.00	Budget instructions	State
58370	Resident Participation	13,762,100.00	13,960,000.00	197,900.00	Increased to anticipated collections	Hospitals

EAST TENNESSEE STATE UNIVERSITY - MEDICINE

STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2015-16

Recurring and Nonrecurring Revenues and Expenses

Proposed budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	55,076,200.00	-	55,076,200.00
Expenses:	50,796,500.00	4,173,700.00	54,970,200.00
Difference	<u>4,279,700.00</u>	<u>(4,173,700.00)</u>	<u>106,000.00</u>

Justification:

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

JULY BUDGET 2015-16

REPORT OF ANTICIPATED SAVINGS FOR REBUDGET

Proposed budget:

Functional Area	Natural Classification				Capital Outlay	Total
	Salaries	Benefits	Other Operating	Scholarship		
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><u>\$(5,979,800.00)</u></u>	<u><u>\$(1,681,400.00)</u></u>	<u><u>\$(1,000,000.00)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (8,661,200.00)</u></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.

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

July Budget 2015-16

**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.

N/A

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE
 FILLED AND UNFILLED
 TBR PERSONNEL BUDGET POSITION COUNT**

**UNRESTRICTED E & G
 REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED
 JULY BUDGET 2015-16**

	7/1/14	10/31/14	7/1/15	DIFFERENCE (+/-) 10/14 TO 7/15	DIFFERENCE (+/-) 7/14 TO 7/15
FACULTY	153	152	156	4	3
ADM	7	6	5	-1	-2
MAINT/TECH/SUPP	108	110	110	0	2
PROF SUPPORT	<u>77</u>	<u>83</u>	<u>84</u>	1	7
TOTAL	345	351	355	4	10

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	See attachment					
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 10/14 TO 7/15

	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
New Positions Listed Above	4	0	0	0
Deleted Positions Listed Above	0	0	0	0
Transfer Position from Restricted to Unrestricted	0	0	0	0
Transfer between object codes	0	-1	0	1
TOTAL	<u>4</u>	<u>-1</u>	<u>0</u>	<u>1</u>

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE
 FILLED AND UNFILLED
 TBR PERSONNEL BUDGET POSITION COUNT**

**UNRESTRICTED E & G
 REGULAR FULL-TIME POSITIONS AUXILIARIES EXCLUDED
 JULY BUDGET 2015-16**

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUNCTIONAL</u>		<u>SALARY</u>	<u>JUSTIFICATION</u>
			<u>FUND</u>	<u>AREA</u>		
FACULTY	Professor	Family Medicine	Unrestricted	Instruction	10,000	Changing a part time position to full time.
	Assistant Professor	Psychiatry	Unrestricted	Instruction	89,540	Changing a part time position to full time.
	Professor	Pool Account	Unrestricted	Instruction	177,450	Changing a part time position to full time.
	Professor	Pool Account	Unrestricted	Instruction	81,000	Changing a part time position to full time.

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

July Budget 2015-16

BENEFITS SCHEDULE

Name	Title	2015-16 Salary	Longevity	2015-16 Expense Account	Annual Rental Value of House	Car Y/N	Payment of Club Dues Y/N	Other Compensation	Total
Robert T. Means, Jr.	Dean	440,000						100,000	540,000

Other Compensation source is ETSU Physicians & Associates

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

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A.	Instructional Costs		
	1.	Total Instructional Salaries	-
	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		<u>75,000.00</u>
	(should agree with Total Revenue presented in Section II.)		
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	Account Title	Total
	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	Program/ Org Code	
A. Revenues											
Non-credit Instruction Fees	200/31110	100/31110									75,000.00
B. Expenditures											
Salaries-Professional											90,980.00
Salaries-Instructional											-
Salaries-Other											181,670.00
Contractual Services											20,000.00
Benefits											87,700.00
Equipment											-
Travel											10,000.00
Operating Expenses											77,460.00
Total Expenditures											467,810.00

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.

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

Form 12 (A) (1)

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	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		*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:										
Bldg 60 Renov-Simulation and Teaching Labs	6,431,000							50,000.00		6,381,000
State Appropriations:										
COM Electric Upgrade	17,573							70,000		105,999
COM Build HVAC Correction	175,999							1,050,000		91,749
COM Bldg Exterior Updates	1,141,749							-		-
COM Drainge System Rep	27,817	(27,817)						10,000		68,741
Clinical Ed Bldg Electrical	78,741							430,000		26,366
Building 2 Chilled Water System	456,366									
TSSBA:										
NONE										
SPECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL	<u>8,329,245</u>	<u>(27,817)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,610,000</u>	<u>-</u>	<u>6,691,428</u>

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2015-16**

	UNEXPENDED BALANCE 06/30/15	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 06/30/16	
		STATE		FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS			
		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:										
Bldg 60 Renov-Simulation and Teaching Labs	6,381,000						200,000.00		6,181,000	
State Appropriations:										
COM Electric Upgrade	17,573								17,573	
COM Build HVAC Correction	105,999						50,000		55,999	
COM Bldg Exterior Updates	91,749						91,749		-	
Clinical Ed Bldg Electrical	68,741						30,000		38,741	
Building 2 Chilled Water System	26,366						26,366		-	
TSSBA:										
NONE										
SPECIAL PROJECTS										
Local Funds:										
NONE										
State Appropriations:										
NONE										
TSSBA:										
NONE										
TOTAL	<u>6,691,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>398,115</u>	<u>-</u>	<u>6,293,313</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
ESTIMATED 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	(3,885,900)	50,000			410,000			10,362,676
	<u>14,608,576</u>	<u>(3,885,900)</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>410,000</u>	<u>0</u>	<u>0</u>	<u>10,362,676</u>

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2015-16**

ACCOUNT NAME	BALANCE 06/30/15	ADDITIONS				DEDUCTIONS			PROJECT BALANCE 06/30/16
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
COM Equipment	10,362,676	(6,379,400)	50,000			350,000			3,683,276
	<u>10,362,676</u>	<u>(6,379,400)</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>0</u>	<u>0</u>	<u>3,683,276</u>

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
ESTIMATED 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		70,270 ¹	42,950	27,950		370 ²	0
COM Student Center (340)	400,662	147,300				37,460	48,920		2,020 ²	459,562
Total Retirement of Indebtedness	400,662	147,300	1,000	0	70,270	80,410	76,870	0	2,390	459,562

¹ Transfer from Restricted Funds

² Administrative Charges

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY - MEDICINE
PROPOSED BUDGET 2015-16**

ACCOUNT NAME	PROJECT BALANCE 06/30/15	ADDITIONS				DEDUCTIONS				PROJECT BALANCE 06/30/16
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Forensics (329)	0		1,000		80,420 ¹	44,750	36,390		280 ²	0
COM Student Center (340)	459,562	147,300				39,360	46,430		1,950 ²	519,122
Total Retirement of Indebtedness	459,562	147,300	1,000	0	80,420	84,110	82,820	0	2,230	519,122

¹ Transfer from Restricted Funds

² Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY - MEDICINE
UNRESTRICTED E&G LONGEVITY REPORTING FORM**

JULY PROPOSED BUDGET 2015-16

	<u>ESTIMATED 2014-15</u>	<u>PROPOSED 2015-16</u>
Total Unrestricted E&G longevity	<u>\$ 459,480.00</u>	<u>\$ 507,700.00</u>