



EAST TENNESSEE STATE
UNIVERSITY

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

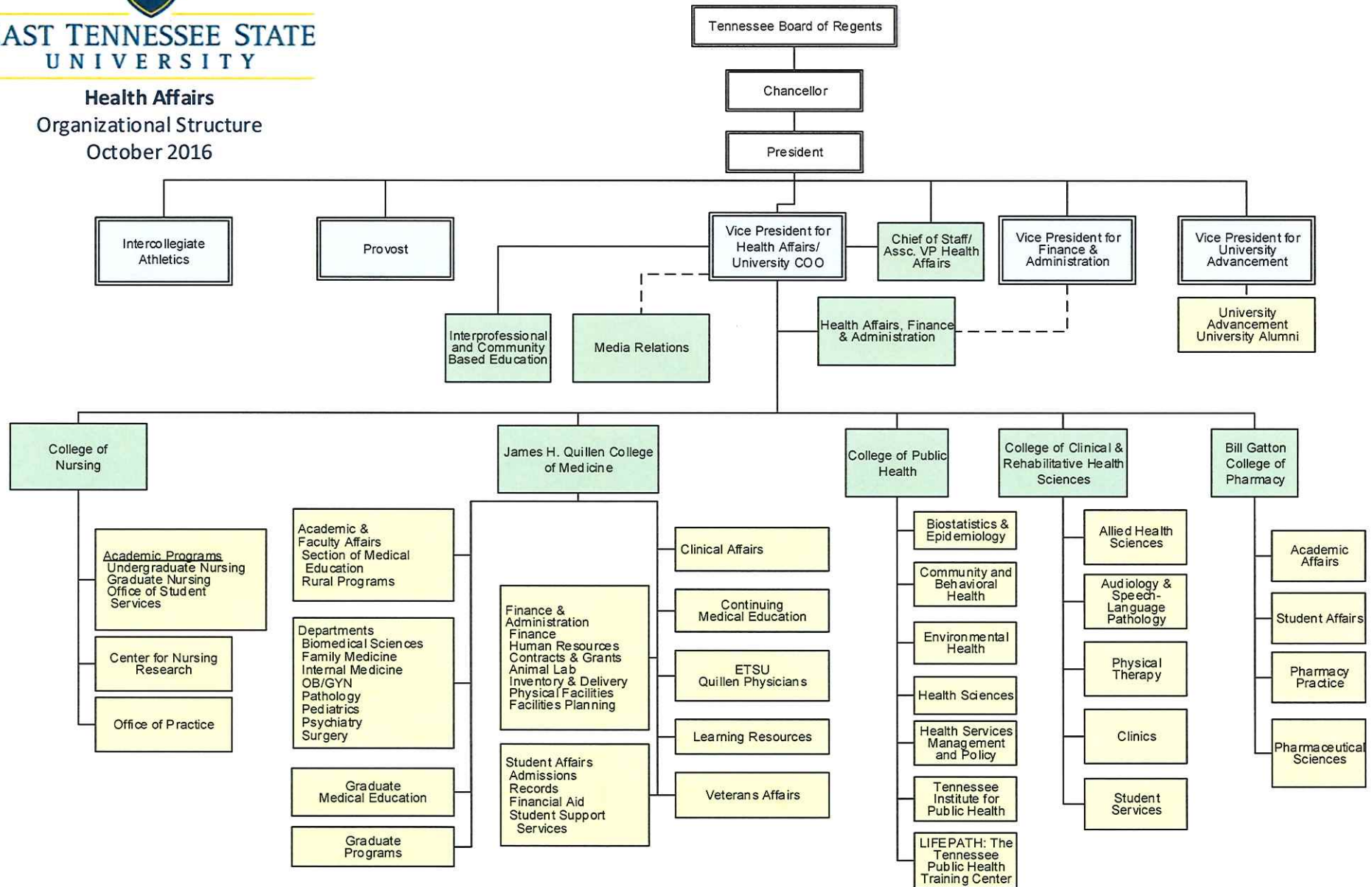
DIVISION OF HEALTH AFFAIRS

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

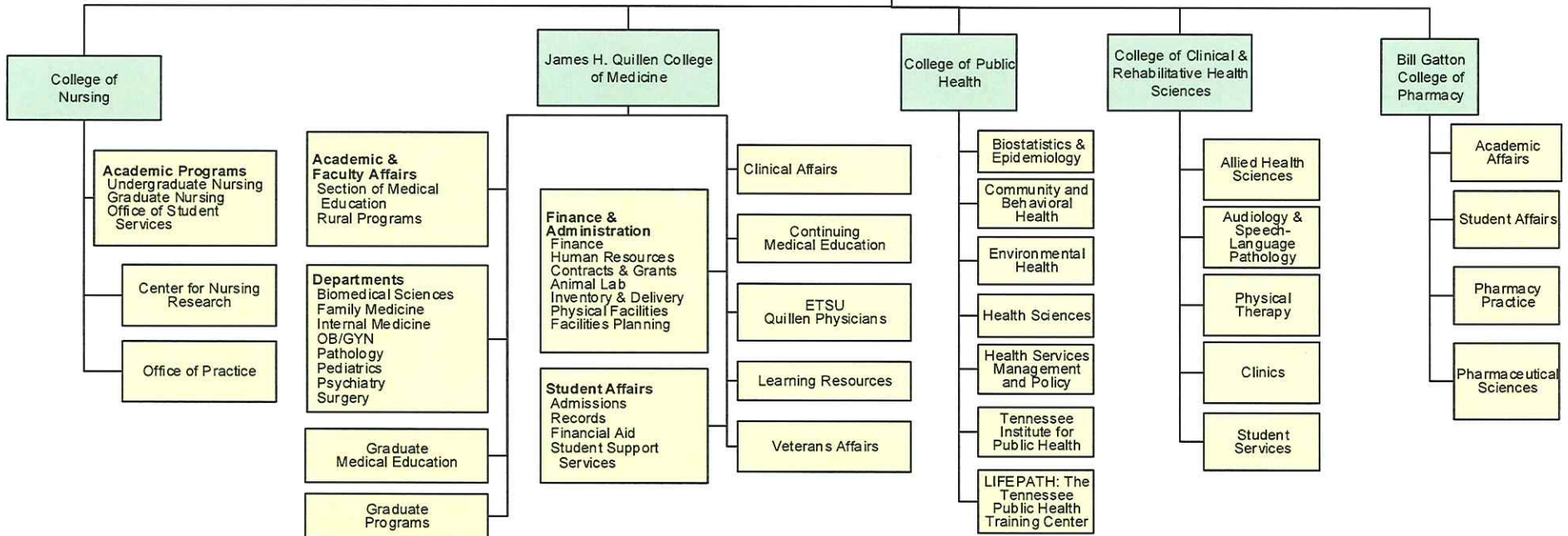
Vice President for University Advancement

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>	<u>-</u>	
TOTAL	<u>\$ 64,229,000.00</u>	<u>\$ 65,896,200.00</u>	<u>\$ 1,667,200.00</u>	

**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
TOTAL	<u>\$ 64,229,000.00</u>	<u>\$ 65,896,200.00</u>	<u>\$ 1,667,200.00</u>	

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

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	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	200/31110	100/31110								
Non-credit Instruction Fees		75,000.00								75,000.00
B. Expenditures										
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
Total Expenditures		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	\$ (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 2016-17**

Old Account

New Account

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						

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>
0	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
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	6,201,935	-	-	-	-	-	-	3,000,000	-	3,201,935
Pediatrics Renovation	-	-	-	-	-	-	500,000 ¹	500,000	-	-
State Appropriations:										
COM HVAC Corrections	2,918	-	-	-	-	-	-	2,918	-	0
COM Building 2 Chilled Water	18,092	(18,092)	-	-	-	-	-	-	-	0
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
NONE	-	-	-	-	-	-	-	-	-	-
State Appropriations:										
COM Several Building Sprinklers	468,573	-	-	-	-	-	-	468,573	-	(0)
TSSBA:										
NONE										
TOTAL UNEXPENDED PLANT FUNDS	<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>

¹ 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 ¹	11,122,237
TOTAL RENEWAL AND REPLACEMENT	18,741,737	-	50,000	-	-	-	-	7,669,500	11,122,237

¹ Transfer to Unrestricted E&G

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

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

¹ Transfer from Restricted

² Administrative Charges