

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES
FINANCE AND ADMINISTRATION COMMITTEE
APRIL 2020 CALLED MEETING

3:00 – 4:00 p.m. ET
Wednesday
April 1, 2020

Telephonic Meeting

AGENDA

- I. Call to Order
- II. Roll Call
- III. [Approval of Committee Minutes from February 21, 2020](#)
- IV. [Approval of Proposed Salary Pool for FY21 for Budget Development](#)
- V. [Approval of Proposed Tuition/Mandatory Fees for Budget Development](#)
- VI. [Discussion of Spring Estimated and July Proposed Budgets](#)
- VII. Other Business
- VIII. Adjournment

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES

ACTION ITEM

DATE: April 1, 2020

ITEM: Approval of the Minutes of February 21, 2020

COMMITTEE: Finance and Administration Committee

RECOMMENDED ACTION: Approve

PRESENTED BY: Nathan Dugger
Associate Secretary

The minutes of the February 21, 2020 meeting of the Finance and Administration Committee are included in the meeting materials.

MOTION: I move that the Board of Trustees adopt the resolution, approving the minutes as outlined in the meeting materials.

RESOLVED: The reading of the minutes of the February 21, 2020 meeting of the Finance and Administration Committee is omitted, and the minutes are approved as presented in the meeting materials, provided that the Secretary is authorized to make any necessary edits to correct spelling errors, grammatical errors, format errors, or other technical errors subsequently identified.

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES
FINANCE AND ADMINISTRATION COMMITTEE

MINUTES

February 21, 2020
Johnson City, Tennessee

The East Tennessee State University Board of Trustees' Finance and Administration Committee met on Friday, February 21, 2020, in the Millennium Center on ETSU's main campus in Johnson City, Tennessee.

I. Call to Order

Steve DeCarlo, Chairman of the Finance and Administration Committee, called the meeting to order at 10:18 a.m.

II. Roll Call

Associate Board Secretary Nathan Dugger led the roll call. Committee members present were:

Chairman Steve DeCarlo
Trustee Dorothy Grisham (via teleconference)
Trustee Ron Ramsey
Trustee Cristopher Santana (non-voting student member)

Absent: Trustee Kelly Wolfe

Since Trustee Grisham called in to the meeting from another location, in accordance with Tennessee Code § 8-44-108 section (c)(3), Mr. Dugger asked a series of questions to ensure that Trustee Grisham could hear the proceedings and that others in the meeting could hear her. He also asked Trustee Grisham to identify anyone present in the room with her to which she indicated she was along. Mr. Dugger informed the Committee that a roll call vote would be required on all action items since Trustee Grisham was calling in to the meeting.

III. Approval of Minutes of the Finance and Administration Committee November 15, 2019

The minutes for the November 15, 2019 Finance and Administration Committee meeting were reviewed. Trustee Ramsey made a motion for approval, and Trustee DeCarlo seconded the motion. After a roll call vote, the minutes were unanimously approved.

IV. Approval of the College of Medicine and College of Pharmacy FY21 Tuition

Dr. B.J. King, Chief Financial Officer for Business and Finance, presented the College of Medicine and College of Pharmacy FY21 tuition increases. These increases are assessed at an earlier date than the main-campus since classes for these colleges begin earlier.

For the College of Medicine, a 2% increase is proposed – a \$328 increase for M1, M2, and M4 students and a \$436 increase for M3 students. For College of Pharmacy, a 1.5% increase is proposed – a \$285 increase for all students.

Trustee Ramsey made a motion for approval, and Trustee Grisham seconded the motion. After a roll call vote, the vote passed unanimously.

V. Approval of Housing and Food Service Non-Mandatory Charges for FY21

Dr. King presented the proposed rates for Housing and Food Service for 2020-21.

The proposal included a 1.7%-1.9% increase for residence halls and 1.9%-2% increase for apartments. The food service contract increase is 3.1% and will not be passed on to students as a dining service survey is being conducted.

Trustee Ramsey made a motion to approve the proposed rates, and Trustee Santana seconded the motion. After a roll call vote, it passed unanimously.

VI. Discussion of Proposed Salary Pool for FY21 for Budget Development

Dr. King updated the committee on Governor Lee's budget, which was released on Feb. 3, 2020. The Governor's budget included a 2.5% salary pool for higher education employees beginning July 1, 2020. Management proposed the creation of a 2.5% salary pool with a \$500 minimum for any across-the-board increase. Employees with annual performance evaluations that are unsatisfactory or performance far below expectations do not participate in salary increases. Additionally, service bonus is prorated based on percentage of contract. The proposed increases will be used in preparation of the FY21 budget, which will be presented at the next committee meeting.

VII. Discussion of Comparative Mandatory Fees for Tennessee Public Universities

Dr. King showed a slide that demonstrated what a 2% fee increase would look like at ETSU and how that compares to other Tennessee institutions. Under that model, ETSU is at \$9,681 at a 2% increase next year. She indicated that amount would keep ETSU at a comparative level with other institutions, while also leaving room for a possible move to a 15-4 in future years. She indicated that ETSU is working through a study with a consulting group to look at the "enrollment funnel" and net tuition revenue. A report on this study will be presented at the April 2020 board meeting.

VIII. Discussion of Proposed Tuition/Maintenance Fees for Budget Development

The University is looking at going to a 2% overall program service fee increase generating approximately \$1.6 million to help fund the salary pool and inflationary costs. During this discussion, Dr. King also outlined proposed mandatory fee requests per semester, including an increase to the SGA fee, Student Activity Fee, and Technology Access Fee. She indicated that the figures she presented to the Committee would be utilized for budget development.

IX. Annual Tuition Transparency Report Submitted to State Legislature per T.C.A. 49-7-1604

Dr. King presented the report that was submitted to the Office of Legislative Budget Analysis for distribution to the General Assembly with information regarding expenditures of revenues derived from any increase in tuition and fees from the previous full academic year. The report shows how revenues were used, the effect on student financial aid, and the effect on the average total cost of attendance per student.

X. Quarterly Reports on Agreements \$250,000 or greater

As an information item, Dr. King provided the committee with a list of contracts and purchase orders that exceed \$250,000, covering the time period of October-December 2019.

XI. Other Business

No other business was brought before the committee.

XII. Adjournment

Chairman DeCarlo adjourned the meeting at 11:30 a.m.

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES

ACTION ITEM

DATE: April 1, 2020

ITEM: Approval of Proposed 1.5% Salary Pool for FY21

COMMITTEE: Finance and Administration Committee

RECOMMENDED ACTION: Approve

PRESENTED BY: B.J. King
Chief Financial Officer

The Governor’s Budget was released in conjunction with the State of the State address on February 3, 2020. The budget related to higher education can be found at <https://www.tn.gov/content/dam/tn/finance/budget/documents/2021BudgetDocumentVoll.pdf>. Subsequent to the release of the Governor’s Budget, budget reductions were released which reduce the percentage pool for salary increases from 2.5% to 1.5% for higher education employees. The pools were established for the main campus as well as the College of Medicine and Family Medicine.

Based on the 1.5% salary pools for the formula and non-formula units, management is recommending creation of a 1.5% salary pool for the university formula unit. Implementation of the salary increase is under discussion due to economic conditions created by COVID-19 activities.

Traditionally, the State funds approximately 60% of the funding required for a salary increase with related benefits. The remaining 40% is funded through student fee increases.

	\$ Needed for 1.5% Pool	60% Funding For 1.5% Pool	Funding through Student Fees
Main Campus	\$2,004,900	\$1,202,940	\$801,960

Management is proposing using the first 1.0% or \$802,000 of the Governor’s to fund a salary pool. Funding through student fees would be added to the salary pool. The additional 0.5% of Governor’s budget funding will be used for critical salary adjustments and job audits. The table below presents the salary increase implementation since fiscal year 2010 through 2021. The proposed increases have been used in preparation of the FY21 budget.

Year	Across-the Board			Equity Increase to Market		Service Bonus	
2020-21 (1)	TBD	TBD	(2)				
2019-20	2.0%	\$500 min	(2)				
2018-19	2.5%	\$500 min	(2)				
2017-18	2.0%	\$500 min	(2)	1% pool	\$3,000 ceiling		
2016-17	2.0%	\$500 min	(2)				
2015-16	2.0%	\$500 min	(2)	Pharmacy faculty only			
2014-15	0.0%						
2013-14	1.5%	\$250 min	(2)	4.25%			
2012-13	2.5%	\$750 min	(2)	8.5%	\$5,000 ceiling		
2011-12	3.0%	\$750 min	(2)			\$1,000	2 years + (3)
2010-11	0.0%			Pharmacy faculty only			
2009-10	0.0%						

(1) Proposed 1.5% salary pool implemented 1% ATB with a \$500 minimum and .5% job audit/critical adjustments.

(2) Employees with annual performance evaluations which are unsatisfactory or performance far below expectations do not participate in salary increases.

(3) Service bonus is prorated based on percentage of contract.

MOTION: I move that the Finance and Administration Committee recommend adoption of the following Resolution by the Board of Trustees:

RESOLVED: The proposed salary increase for 2020-21 is approved as presented in the meeting materials contingent on the approval of the Governor's budget and the approval of the THEC binding fee limit in May.

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES

ACTION ITEM

DATE: April 1, 2020

ITEM: Approval of Proposed Tuition and Mandatory Fees for
FY21 Budget Development

COMMITTEE: Finance and Administration Committee

RECOMMENDED ACTION: Approve

PRESENTED BY: B.J. King
Chief Financial Officer

The Board of Trustees must consider certain criteria when considering an increase in tuition and mandatory fees. Those criteria are –

1. Level of state support;
2. Total cost of attendance;
3. Efforts to mitigate the financial effect on students;
4. Tennessee Higher Education Commission (THEC) binding tuition and mandatory fee increase ranges;
5. Other factors affecting the university's financial stability such as projected student enrollment; university enrollment goals; market and cost factors for higher education; new program or new facility cost; and cost related to operations, programs of study, or individual courses.

University management has outlined the current year assessment are as follows:

- 1) Level of state support – The Tennessee Higher Education Commission based tuition models on a flat enrollment with an inflation factor of 1.7% and an appropriation increase of 4.9% for the universities. The 1.7% inflation factor for the main campus equates to an expenditure increase of \$4.5 million. Governor's budget provides an increase of \$1,202,940 for a 1.5% salary pool and \$2,306,900 for operational expenditures per the budget documents. For ETSU main campus appropriation, the unfunded portion of the 1.5% salary pool is approximately \$800,000 which will need to be funded through a tuition increase.
- 2) Total cost of attendance – the tuition and mandatory fees for FY20 at ETSU continue to be comparable to other public institutions of higher education in the state. Tables comparing the tuition and mandatory fees for the institutions are below and show that ETSU is below the university average for tuition and mandatory fees.
- 3) Efforts to mitigate the financial effect on students – the university continues to look for ways to mitigate rising costs to students through process improvements geared to reduce costs and

through efforts to limit cost increases. The university is deploying an information system to assist in analyzing the efficiencies in how instructional assets are deployed. Reviews of academic and administrative areas are ongoing and should identify areas to improve services, reduce costs, or allow assets to be used more effectively for students.

- 4) Tennessee Higher Education Commission (THEC) binding tuition and mandatory fee increase ranges – THEC proposed a 0.0% - 2.0% tuition and mandatory fee limit at their November 2019 meeting. The Commission should vote on a binding limit at their May meeting. All indications are the limit will be 0.0% - 2.0%. The university is proposing a 1.99% tuition and mandatory fee increase. This is a 1.66% increase in tuition/maintenance fees and a 3.3% increase in other mandatory fees compared to a 2.02% and 3.5% increase in the prior year respectively.
- 5) Other factors affecting the university's financial stability such as -
 - a. projected student enrollment and university enrollment goals - The university's enrollment has remained relatively flat over the last few of years. The university is continuing efforts and activities to grow enrollment as defined in the strategic plan. Tuition and fees must remain competitive in the marketplace and students should be able to identify the value inherent in the education provided by the university over other institutions.
 - b. market and cost factors for higher education – The market for higher education shows a declining number of high school graduates in the region, while there is increased competition from community colleges, other state universities, regional private institutions and border state colleges and universities. Faculty and staff salaries are the primary cost driver for the university. Pricing for out-of-state tuition shows that the university should discontinue increasing these fees. The university is conducting research on the enrollment pool, tuition pricing and scholarship discounts to determine if any changes in pricing or scholarship activity would increase net tuition revenue and reduce fee increases in the future. Results of the research should inform the structures for academic year 2021-22.
There was funding specifically identified for a 1.5% salary pool for all appropriation units. Historically the state has funded 60% of the salary increase for universities, the remainder of any increase being funded through student tuition. For the main campus, the state funding for a 1.5% salary increase would be \$1.2 million and the amount to be funded from tuition would be \$800,000 or approximately a 0.8% tuition increase.
 - c. new program or new facility cost – Costs related to new programs are largely being absorbed in the colleges in the distributed budget model implemented in FY19. Facility costs will increase with the reopening of the expanded D.P. Culp Student Center this year and Martin Fine Arts Center opening. Costs for the facilities will be addressed in the FY21 budget development.
 - d. cost related to operations, programs of study, or individual courses. – The Consumer Price Index shows operational costs are increasing by 1.7%. The university's programs of study and some individual courses are compared to other institutions with similar programs or courses to determine the market pressures for offering the programs.

The history of student maintenance and mandatory fees for the last five years is presented below with a comparison to the Tennessee Locally Governed Institutions (LGIs) and the University of Tennessee System schools.

Tuition (Maintenance Fees)

	2015-16	% Incr	2016-17	% Incr	2017-18	% Incr	2018-19	% Incr	2019-20	% Incr
APSU	\$6,248	0.8%	\$6,522	4.4%	\$6,696	2.7%	\$6,888	2.9%	\$7,044	2.3%
ETSU	6,828	3.0%	7,002	2.5%	7,224	3.2%	7,422	2.7%	7,572	2.0%
MTSU	6,756	3.1%	6,930	2.6%	7,176	3.5%	7,380	2.8%	7,554	2.4%
TSU	6,378	2.9%	6,528	2.4%	6,726	3.0%	6,900	2.6%	7,026	1.8%
TN Tech	7,182	10.9%	7,380	2.8%	7,656	3.7%	7,860	2.7%	8,040	2.3%
Memphis ²	7,686	3.7%	7,860	2.3%	8,064	2.6%	8,064	0.0%	8,232	2.1%
UTK ¹	10,678	3.0%	10,914	2.2%	11,110	1.8%	11,110	0.0%	11,332	2.0%
UTM ¹	6,918	3.0%	7,680	11.0%	7,818	1.8%	8,052	3.0%	8,214	2.0%
UTC ¹	6,624	3.0%	6,768	2.2%	6,888	1.8%	6,888	0.0%	7,836	13.8%
Univ. Avg	\$7,255		\$7,509		\$7,706		\$7,840		\$8,092	

¹ UT-Knoxville implemented 15/4 fee structure in 2013-14.

UT-Martin implemented 15/4 fee structure in 2016-17.

UT-Chattanooga implemented 15/4 fee structure in 2019-20.

Fees shown represent the rates for incoming freshmen in the UT system.

² University of Memphis implemented guaranteed tuition in 2019-20.

Fees shown for UM represent the rates for non-guaranteed tuition.

Mandatory Fees

	2015-16	% Incr	2016-17	% Incr	2017-18	% Incr	2018-19	% Incr	2019-20	% Incr
APSU	\$1,453	15.0%	\$1,473	1.4%	\$1,529	3.8%	\$1,583	3.5%	\$1,583	0.0%
ETSU	1,649	21.7%	1,669	1.2%	1,791	7.3%	1,855	3.6%	1,919	3.5%
MTSU	1,648	0.7%	1,660	0.7%	1,772	5.5%	1,826	3.0%	1,870	2.4%
TSU	1,039	1.3%	1,039	0.0%	1,050	1.1%	1,107	5.4%	1,157	4.5%
TN Tech	1,171	-22.5%	1,171	0.0%	1,217	3.9%	1,243	2.1%	1,278	2.8%
Memphis	1,583	1.3%	1,637	3.4%	1,637	0.0%	1,637	0.0%	1,704	4.1%
UTK	1,758	16.4%	1,810	3.0%	1,860	2.8%	1,896	1.9%	1,932	1.9%
UTM	1,408	7.6%	1,408	0.0%	1,418	0.7%	1,460	3.0%	1,534	5.1%
UTC	1,732	1.4%	1,776	2.5%	1,776	0.0%	1,776	0.0%	1,820	2.5%
University Average	\$1,493		\$1,516		\$1,561		\$1,598		\$1,644	

Total Tuition and Mandatory Fees

	2015-16	% Incr	2016-17	% Incr	2017-18	% Incr	2018-19	% Incr	2019-20	% Incr
APSU	\$7,701	3.2%	\$7,997	3.8%	\$8,225	2.9%	\$8,471	3.0%	\$8,627	1.8%
ETSU	8,477	6.2%	8,671	2.3%	9,015	4.0%	9,277	2.9%	9,491	2.3%
MTSU	8,404	2.6%	8,590	2.2%	8,948	4.2%	9,206	2.9%	9,424	2.4%
TSU	7,417	2.7%	7,567	2.0%	7,776	2.8%	8,007	3.0%	8,183	2.2%
TN Tech	8,353	4.6%	8,551	2.4%	8,873	3.8%	9,103	2.6%	9,318	2.4%
UM ²	9,269	3.3%	9,497	2.5%	9,701	2.1%	9,701	0.0%	9,936	2.4%
UTK ¹	12,436	4.7%	12,724	2.3%	12,970	1.9%	13,006	0.03%	13,264	2.0%
UTM ¹	8,326	3.8%	9,088	9.2%	9,236	1.6%	9,512	3.0%	9,748	2.5%
UTC	8,356	2.7%	8,544	2.2%	8,664	1.4%	8,664	0.0%	9,656	10.4%
University Average	\$8,749		\$9,025		\$9,268		\$9,439		\$10,785	

¹ UT-Knoxville implemented 15/4 fee structure in 2013-14.

UT-Martin implemented 15/4 fee structure in 2016-17.

UT-Chattanooga implemented 15/4 fee structure in 2019-20.

Fees shown represent the rates for incoming freshmen in the UT system.

² University of Memphis implemented guaranteed tuition in 2019-20.

Fees shown for UM represent the rates for non-guaranteed tuition.

The Tennessee Higher Education Commission proposed a binding limit of 0% - 2% on mandatory tuition and fees at the November 2019 Commission meeting. University leadership is proposing the following increase based on the criteria for Board approval of tuition and mandatory fees. The proposed increases could be changed based on the approved budget for the State of Tennessee and the THEC tuition increase that will be approved at the May 2020 quarterly meeting. The proposed increases will be used to prepare the budget for fiscal year 2021 that will be presented at the next meeting.

	Maintenance Fee/Tuition Request – Per Semester				Additional Revenue	Purpose of Funding
	2019-20 Actual	Proposed	2019-20 \$ Increase	% Increase		
Undergrad Tuition @ 15 cr hr	\$3,786	\$3,849	\$63	1.66%	\$1,650,000	\$800,000 – 1.5% salary pool; faculty tenure and promotion funding; inflationary costs for university share of employee benefits and other operational costs.
Graduate Tuition @ 9 cr hr	\$4,230	\$4,392	\$72	1.67%		
UG Out of State @ 15 cr hr	\$9,591	\$9,591	\$0	0.0%	\$0	
Grad Out-of-State @ 9 cr hr	\$7,560	\$7,560	\$0	0.0%		

Mandatory Fee Request – Per Semester Fee Capped at 8 credit hours

	2019-20	2019-20		Additional	
	Actual	Proposed	\$ Increase	Revenue	Purpose of Funding
SGA Fee – year 2 of a 2 year request by SGA	\$27.00	\$38.00	\$11	\$262,000	Significantly increase the quality and availability for the SGA spring and fall concerts and additional funding for BUC Fund.
Student Activity Fee – year 1 of a 3 year request	\$159.00	\$167.00	\$8	\$190,000	SGA Student Wellness Initiative - Provide additional funding for Health Clinic, Counseling Center and SAAC funding for student organizations.
Technology Access – year 4 of a 5 year request	\$144.50	\$157.50	\$13	\$364,000	Increased bandwidth costs, Storage Area Network (SAN) for backup and student network storage, maintenance of 10Gb equipment.

Undergraduate academic-year costs are shown below to compare to the Tennessee public university tables on page 11 above.

Undergraduate Tuition and Mandatory Fee Request – Per Academic Year

	2019-20		2019-20	
	Actual	Proposed	\$ Increase	% Increase
Undergrad Tuition @ 15 cr hr	\$7,572	\$7,698	\$126	1.7%
Mandatory Fees	\$1,919	\$1,983	63	3.3%
Total UG Tuition and Mandatory Fees	\$9,491	\$9,681	\$190	2.0%

All fee increases included in this item are contingent on the passage of the Governor’s budget and THEC approval of binding limits for tuition and fees.

MOTION: I move that the Finance and Administration Committee recommend adoption of the following resolution by the Board of Trustees:

RESOLVED: The proposed tuition and mandatory fees for 2020-2021 is approved as presented in the meeting materials contingent on the approval of the Governor’s budget and THEC binding tuition limit.

EAST TENNESSEE STATE UNIVERSITY
BOARD OF TRUSTEES

INFORMATION ITEM

DATE: April 1, 2020

ITEM: Discussion of Spring Estimated and July Proposed Budgets

COMMITTEE: Finance and Administration Committee

PRESENTED BY: B.J. King
Chief Financial Officer

In compliance with Tennessee Code Annotated 49-8-203 (a) (10) (C) ETSU policy Budget Control requires three budgets be prepared each year and submitted to the Board of Trustees for approval. The university prepares budgets for the one formula funded unit (Main Campus), two non-formula units (College of Medicine and Family Medicine) and one self-funded unit (College of Pharmacy). The three budgets prepared each year are:

- 1) the proposed budget to fund the fiscal year beginning July 1;
- 2) the revised fall budget that is prepared after the fall enrollment cycle and financial statement preparation for the prior fiscal year; and
- 3) the estimated spring budget that is submitted at the same time as the proposed budget for the next fiscal year.

The Board will consider the 2019-20 spring estimated budgets and the July proposed budgets for the one formula funded unit, two non-formula units and one self-funded unit. In meetings held during the last year, the Board approved the 2019-20 July proposed and October revised budgets. The proposed budgets for the new fiscal year are based on the estimates for revenue and expenditures known at the time the budget is prepared. Details of these budgets are outlined below.

Main Campus Budget

	Actual 18-19	Orig. 2019-20	Oct. Revised	Est. Spring	July Proposed	F20 to F21
Revenue	\$ 270,662,400	\$ 272,257,100	\$ 274,175,200	\$ 272,717,500	\$ 277,277,400	\$ 5,020,300
Expenditures and Transfers						
Instruction	\$ 101,238,200	\$ 110,711,900	\$ 118,692,900	\$ 114,604,300	\$ 111,754,200	\$ 1,042,300
Research	2,975,900	2,949,500	5,309,500	4,770,600	2,895,600	(53,900)
Public Service	2,382,800	2,564,200	2,915,400	3,086,100	2,750,000	185,800
Academic Support	23,227,600	24,400,500	27,356,000	27,467,500	25,172,200	771,700
Student Services	26,133,600	26,983,400	26,964,600	27,098,100	27,742,800	759,400
Institutional Support	15,660,600	16,641,700	18,908,800	19,511,000	17,573,400	931,700
Facilities	24,052,800	17,557,500	18,476,200	18,559,700	17,852,000	294,500
Scholarships	33,008,700	34,580,500	35,736,800	36,408,700	36,759,100	2,178,600
Total before transfers	228,680,200	236,389,200	254,360,200	251,506,000	242,499,300	6,110,100
Debt Service	4,230,800	3,798,800	4,845,500	4,845,500	4,845,500	1,046,700
Non-Mandatory Transfers	8,865,900	5,344,500	4,440,400	7,100,900	4,581,800	(762,700)
Auxiliaries Exp & Tnfrs	25,652,100	26,503,700	26,250,100	24,984,400	25,245,800	(1,257,900)
Total	\$ 267,429,000	\$ 272,036,200	\$ 289,896,200	\$ 288,436,800	\$ 277,172,400	\$ 5,136,200

FT Unrestricted and Auxiliary Positions	Orig. 19-20	Oct. Revised	July Proposed	F20 to F21
Faculty	699	711	722	23
Administration	48	48	47	(1)
Maint/Tech/Support	521	519	506	(15)
Professional Support	526	532	549	23
Total	1,794	1,810	1,824	30

Quillen College of Medicine Budget

	Actual 18-19	Orig. 19-20	Oct. Revised	Est. Spring	July Proposed	F20 to F21
Revenue	\$ 59,912,900	\$ 64,896,200	\$ 65,248,900	\$ 60,890,300	\$ 64,771,500	(\$124,700)
<u>Expenditures and Transfers</u>						
Instruction	\$ 38,041,500	\$ 48,843,600	\$ 48,079,500	\$ 43,646,700	\$ 47,245,100	(\$1,598,500)
Research	1,882,700	4,081,700	4,846,300	4,885,100	3,730,300	(351,400)
Academic Support	5,802,100	6,972,000	6,652,200	7,006,200	7,041,100	69,100
Student Services	1,547,200	1,832,400	1,645,200	1,779,300	1,873,300	40,900
Institutional Support	3,303,300	3,116,500	3,031,000	3,052,200	3,142,400	25,900
Facilities	5,096,400	6,660,900	6,725,700	6,759,700	6,801,200	140,300
Scholarships	256,700	260,000	260,000	260,000	260,000	-
Total before transfers	55,929,900	71,767,100	71,239,900	67,389,200	70,093,400	(1,673,700)
Debt Service	84,600	88,860	88,800	88,800	88,000	(860)
Non-Mandatory Transfers	3,516,700	(7,021,600)	(3,587,300)	(4,006,200)	(5,507,000)	1,514,600
Total	\$ 59,531,200	\$ 64,834,360	\$ 67,741,400	\$ 63,471,800	\$ 64,674,400	(\$159,960)

FT Unrestricted and Auxiliary Positions	Orig. 19-20	Oct. Revised	July Proposed	F20 to F21
Faculty	154	156	157	3
Administration	7	7	7	-
Maint/Tech/Support	113	112	111	(2)
Professional Support	89	88	88	(1)
Total	363	363	363	-

Family Medicine Budget

	Actual 18-19	Orig. 19-20	Oct. Revised	Est. Spring	July Proposed	F20 to F21
Revenue	\$ 16,849,600	\$ 17,239,900	\$ 17,318,900	\$ 17,318,900	\$ 17,550,700	\$ 310,800
Expenditures and Transfers						
Instruction	\$ 11,191,700	\$ 11,540,400	\$ 11,904,500	\$ 11,976,600	\$ 12,018,000	\$ 477,600
Research	353,300	268,400	273,900	309,500	260,400	(8,000)
Academic Support	3,395,100	3,607,100	3,650,500	3,799,900	3,788,500	181,400
Institutional Support	1,629,300	1,706,100	1,669,300	1,681,100	1,650,900	(55,200)
Facilities	339,100	400,000	424,300	483,300	387,900	(12,100)
Debt Service	262,900	262,900	262,900	-	-	(262,900)
Transfer from R&R		(200,000)	(350,000)	(350,000)	(375,000)	(175,000)
Transfer from COM	(444,400)	(350,000)	(400,000)	(465,000)	(200,000)	150,000
Total	\$ 16,727,000	\$ 17,234,900	\$ 17,435,400	\$ 17,435,400	\$ 17,530,700	\$ 295,800
FT Unrestricted and Auxiliary Positions						
		Orig. 19-20	Oct. Revised		July Proposed	F20 to F21
Faculty		31	31		32	1
Administration		-	-		-	-
Maint/Tech/Support		54	53		52	(2)
Professional Support		25	26		29	4
Total		110	110		113	3

Gatton College of Pharmacy Budget

	Actual 18-19	Orig. 19-20	Oct. Revised	Est. Spring	July Proposed	F20 to F21
Revenue	\$ 11,553,300	\$ 11,541,800	\$ 1,541,800	\$ 11,560,600	\$ 11,318,600	(\$223,200)
Expenditures and Transfers						
Instruction	\$ 6,353,100	\$ 7,049,200	\$ 7,905,000	\$ 7,885,700	\$ 7,272,100	\$222,900
Research	149,300	294,100	533,000	530,000	108,600	(185,500)
Academic Support	1,316,000	1,462,200	1,637,600	1,637,600	1,336,900	(125,300)
Student Services	639,400	608,100	714,400	684,800	661,300	53,200
Institutional Support	452,400	432,900	609,800	613,500	631,200	198,300
Facilities	489,100	528,400	648,000	658,500	461,500	(66,900)
Scholarships	481,400	467,600	467,600	529,700	416,000	(51,600)
Total before transfers	9,880,700	10,842,500	12,515,400	12,539,800	10,887,600	45,100
Debt Service	661,000	661,000	661,000	661,000	661,000	-
Non-Mandatory Transfers	36,600	38,300	38,300	35,900	(230,100)	(268,400)
Total	\$ 10,578,300	\$ 11,541,800	\$ 13,214,700	\$ 13,236,700	\$ 11,318,500	(\$223,300)

FT Unrestricted and Auxiliary Positions	Orig. 19-20	Oct. Revised	July Proposed	F20 to F21
Faculty	34	34	34	
Administration	1	1	1	-
Maint/Tech/Support	13	14	14	-
Professional Support	15	15	15	-
Total	63	64	64	-