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EAST TENNESSEE STATE
UNIVERSITY

ANALYSIS TABLES
2021-2022

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 JULY PROPOSED BUDGET 2021-2022
 BUDGET ANALYSIS FORMS**

2	Contra Revenue Accounts for Bad Debt	1
4	Athletic Analysis	
	A. Revenues	2
	B. Expenditures	3
5	Auxiliary Analysis	
	A. Summary Schedule	4
	B. Food Service	
	1 Contracted Food Service	5
	2 Institutionally Operated Food Service	
	3 Total Food Service	
	C. Bookstore	
	1 Institutionally Operated Bookstore	6
	2 Contracted Bookstore	7
	D. Housing Information	
	1 Total Housing	8
	E. Summary by Unit - R&R and Contingency Allocation	
	1 Estimated Budget	9
	2 Proposed Budget	10
9	Center of Excellence Analysis	
	A. Estimated Budget	11
	B. Proposed Budget	12
10	Basic Maintenance and Operation Expenditure Calculation	13
12	TSSBA Debt Service Coverage	14
	A. TSSBA Debt Service Coverage - Disclosed Project Adjustment	15
	B. TSSBA Debt Service Coverage - Required Representations	16
13	Plant Fund Schedules	
	A. Analysis of Unexpended Plant Funds	
	1 Estimated Budget	17
	2 Proposed Budget	19
	B. Analysis of Renewal and Replacement Funds	
	1 Estimated Budget	21
	2 Proposed Budget	22
	C. Analysis of Retirement of Indebtedness Funds	
	1 Estimated Budget	23
	2 Proposed Budget	24
14	Remedial, Developmental, and Prescribed Courses	25
15	Unrestricted E&G Longevity	26

**EASTTENNESSEE STATE UNIVERSITY-GENRAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2021-22**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2020-21 ESTIMATED BUDGET</u>	<u>2021-22 PROPOSED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(568,330.00)	(568,330.00)
51199	PSF Bad Debts Contra-Required Fees	(149,930.00)	(149,930.00)
51699	Bad Debts Contra-Course Fees	(87,140.00)	(87,140.00)

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2021-22

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2019-20			Estimated 2020-21			Proposed 2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	6,142,317.45		6,142,317.45	5,902,780.00		5,902,780.00	5,902,780.00		5,902,780.00
2 General Fund Support	5,874,440.00		5,874,440.00	5,025,090.00		5,025,090.00	5,025,090.00		5,025,090.00
3 Ticket sales	1,044,179.41		1,044,179.41	1,058,500.00		1,058,500.00	1,058,500.00		1,058,500.00
4 Game guarantees	844,000.00		844,000.00	73,500.00		73,500.00	137,500.00		137,500.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	506,986.33		506,986.33	789,480.00		789,480.00	789,480.00		789,480.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	28,797.08		28,797.08	-		-	29,410.00		29,410.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts		227,496.04	227,496.04		200,000.00	200,000.00		200,000.00	200,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	631,880.00		631,880.00	800,000.00		800,000.00	800,000.00		800,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other									
Sponsorship	153,200.00		153,200.00	-		-	-		-
In-kind Gifts	187,780.00		187,780.00	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	-		-	-		-	-		-
BASA Hospitality	42,687.93		42,687.93	50,000.00		50,000.00	50,000.00		50,000.00
Parking	55,257.61		55,257.61	40,000.00		40,000.00	40,000.00		40,000.00
Novelties	1,994.50		1,994.50	-		-	-		-
Rental of Facility	290.00		290.00	-		-	-		-
Bad Debts - Contra	(30,000.00)		(30,000.00)	-		-	-		-
TOTAL REVENUE	<u>15,483,810.31</u>	<u>227,496.04</u>	<u>15,711,306.35</u>	<u>13,939,350.00</u>	<u>200,000.00</u>	<u>14,139,350.00</u>	<u>14,032,760.00</u>	<u>200,000.00</u>	<u>14,232,760.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2021-22

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2019-20			Estimated 2020-21			Proposed 2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,812,068.53		1,812,068.53	1,759,850.00		1,759,850.00	1,733,590.00		1,733,590.00
2 Salaries - coaches	3,175,276.72	35,216.91	3,210,493.63	3,004,410.00	35,000.00	3,039,410.00	3,066,580.00	35,000.00	3,101,580.00
3 Salaries - support staff	383,661.56		383,661.56	441,210.00		441,210.00	353,110.00		353,110.00
4 Employee benefits	1,705,104.94	234.97	1,705,339.91	1,762,830.00		1,762,830.00	1,999,660.00		1,999,660.00
5 Team travel	838,066.10		838,066.10	769,400.00		769,400.00	847,660.00		847,660.00
6 Other Travel	279,355.37		279,355.37	256,470.00		256,470.00	282,550.00		282,550.00
7 Scholarships	5,299,902.97	90,175.00	5,390,077.97	5,328,980.00	90,000.00	5,418,980.00	5,287,030.00	90,000.00	5,377,030.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	1,745,504.03	50,649.82	1,796,153.85	2,610,760.00	75,000.00	2,685,760.00	462,580.00	75,000.00	537,580.00
10 Capital outlay	246,202.38		246,202.38	5,510.00		5,510.00			
Total Expense	<u>15,485,142.60</u>	<u>176,276.70</u>	<u>15,661,419.30</u>	<u>15,939,420.00</u>	<u>200,000.00</u>	<u>16,139,420.00</u>	<u>14,032,760.00</u>	<u>200,000.00</u>	<u>14,232,760.00</u>
11 Encumbrances									
12 Prior year (negative amount)	(1,395.92)		(1,395.92)	(70.00)		(70.00)	-		-
13 Current year	63.63		63.63			-	-		-
14 Transfers	-		-	(2,000,000.00)		(2,000,000.00)	-		-
Total expenditures, encumbrances & transfers	<u>15,483,810.31</u>	<u>176,276.70</u>	<u>15,660,087.01</u>	<u>13,939,350.00</u>	<u>200,000.00</u>	<u>14,139,350.00</u>	<u>14,032,760.00</u>	<u>200,000.00</u>	<u>14,232,760.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**

JULY BUDGET 2021-22

AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	<u>Actual 2019-20</u>			<u>Revised 2020-21</u>			<u>Estimated 2020-21</u>			<u>Proposed 2021-22</u>		
	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>
Bookstore	117,008.95	117,311.72	(302.77)	219,740.00	214,660.00	5,080.00	169,210.00	169,210.00	-	220,210.00	220,210.00	-
Food Service	6,875,512.71	6,840,926.15	34,586.56	4,830,800.00	4,830,800.00	-	4,644,900.00	4,644,900.00	-	5,478,500.00	5,478,500.00	-
Housing	13,536,213.01	13,505,959.22	30,253.79	9,625,190.00	9,625,190.00	-	9,625,390.00	9,625,390.00	-	13,645,900.00	13,444,870.00	201,030.00
Other:												
Dir of Auxiliaries	-	-	-	280.00	280.00	-	350.00	(19,370.00)	19,720.00	350.00	350.00	-
Vending	55,261.63	59,026.17	(3,764.54)	35,100.00	35,100.00	-	10,030.00	10,030.00	-	44,100.00	44,100.00	-
Parking	2,320,142.78	2,283,527.42	36,615.36	2,194,240.00	2,194,240.00	-	2,083,240.00	2,083,240.00	-	2,240,240.00	2,232,390.00	7,850.00
Postal Services	328,847.25	330,761.37	(1,914.12)	327,360.00	327,630.00	(270.00)	291,600.00	291,600.00	-	308,100.00	308,100.00	-
Center for Physical Activities	1,576,744.75	1,589,357.71	(12,612.96)	1,469,660.00	1,469,660.00	-	1,391,810.00	1,391,810.00	-	1,453,310.00	1,450,230.00	3,080.00
	<u>24,809,731.08</u>	<u>24,726,869.76</u>	<u>82,861.32</u>	<u>18,702,370.00</u>	<u>18,697,560.00</u>	<u>4,810.00</u>	<u>18,216,530.00</u>	<u>18,196,810.00</u>	<u>19,720.00</u>	<u>23,390,710.00</u>	<u>23,178,750.00</u>	<u>211,960.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2021-22
CONTRACTED FOOD SERVICES

	<u>Actual 2019-20</u>		<u>Revised 2020-21</u>		<u>Estimated 2020-21</u>		<u>Proposed 2021-22</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Insurance Recovery	200,000.00	3%						
Commissions	6,673,413.35	97%	4,821,800.00	100%	4,642,900.00	100%	5,476,500.00	100%
Interest Income	2,099.36	0%	9,000.00	0%	2,000.00	0%	2,000.00	0%
Total Revenues	<u>6,875,512.71</u>		<u>4,830,800.00</u>		<u>4,644,900.00</u>		<u>5,478,500.00</u>	
EXPENDITURES:								
Administrative salaries	15,258.30	0%	78,950.00	1%	81,260.00	2%	83,590.00	2%
Clerical/Support salaries	35,411.36	1%	59,590.00	1%	49,690.00	1%	58,730.00	1%
Employee benefits	27,161.51	0%	40,500.00	1%	57,040.00	1%	61,000.00	1%
Travel		0%		0%		0%		0%
Operating	5,895,034.81	99%	5,664,470.00	97%	4,590,710.00	96%	4,094,330.00	95%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>5,972,865.98</u>		<u>5,843,510.00</u>		<u>4,778,700.00</u>		<u>4,297,650.00</u>	
Net Operating Results Before Transfers	<u>902,646.73</u>		<u>(1,012,710.00)</u>		<u>(133,800.00)</u>		<u>1,180,850.00</u>	
TRANSFERS:								
Renewal and Replacement	768,060.17		(1,112,710.00)		(233,800.00)		1,080,850.00	
Intrafund Transfers Out	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Restricted								
Net Operating Results	<u>34,586.56</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	

For Contracted Food Services, please provide:

Vendor Name: SODEXO

Length and term of contract: 10 years (07/16 to 07/26)

Commission provisions and accounting methodology: Concession Sales - 25%, Non-Branded Retail Commissions - 9%, Branded Retail Commissions - 5%, C-store Sales & Catering - 9%,

For Board or meal ticket plans please provide:

of Meals

Cost

Mandatory/Voluntary

7 days silver unlimited access plus \$100 dining dollars
 7 days gold unlimited access plus \$200 dining dollars
 7 days platinum unlimited access plus \$400 dining dollars

1,804.00
 1,911.00
 2,126.00

Mandatory if living in Housing (excluding Buc Ridge)
 Voluntary
 Voluntary

Commuter Plans

5 day unlimited access plus \$100 dining dollars

1,562.00

Voluntary

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2021-22
CONTRACTED BOOKSTORE

	Actual 2019-20		Revised 2020-21		Estimated 2020-21		Proposed 2021-22		
	Amount	%	Amount	%	Amount	%	Amount	%	
REVENUES:									
Commissions	116,917.56	100%	219,530.00	100%	169,000.00	100%	220,000.00	100%	
Interest Income	91.39	0%	210.00	0%	210.00	0%	210.00	0%	230.41
Total Revenues	117,008.95		219,740.00		169,210.00		220,210.00		
EXPENDITURES:									
Administrative salaries		0%		0%		0%		0%	
Clerical/Support salaries		0%		0%		0%		0%	
Employee benefits		0%		0%		0%		0%	
Travel		0%		0%		0%		0%	
Operating	63,274.00	100%	61,950.00	100%	66,080.00	100%	68,930.00	100%	
Capital Outlay		0%		0%		0%		0%	
Total Expenditures	63,274.00		61,950.00		66,080.00		68,930.00		
Net Operating Results Before Transfers	53,734.95		157,790.00		103,130.00		151,280.00		
TRANSFERS:									
Renewal and Replacement	19,037.72		102,710.00		53,130.00		101,280.00		
Retirement of Indebtedness Unrestricted	35,000.00		50,000.00		50,000.00		50,000.00		
Net Operating Results	(302.77)		5,080.00		0.00		0.00		

For contracted bookstores, please provide:

Vendor name: Follett (Nebraska Book Company/Validis)

Length and terms of contract: 10 years (11/08 - 11/18) Extension until 6/30/2021

Commission provision and accounting methodology: 7% on sales up to \$2,000,000 / 9% on sales between \$2,000,000 and \$3,000,000 and 11% on sales over 3,000,000 beginning May 1, 2018 during temporary store operation

Upon occupancy of the new store, Follett shall pay 13% of all commissionable sales up to \$4,000,000; plus 15% of any part of commissionable sales over \$4,000,000

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

JULY BUDGET 2021-22

HOUSING INFORMATION

A.	Number of spaces projected for 2020-21		2,935
B.	Dormitory		2227
	Room Rate Per Term Based On:		
	1 Double Occupancy	\$2035-\$3,100	
	2 Single Occupancy	\$3,052-\$5,340	
	3 Telephone Charge	NA	
	4 Air Conditioning Charge	NA	
	5 Maximum Rate	NA	
	6 Other Charge (describe)		
	Average monthly rate of other rentals		
C	Apartments		708
	Room Rate Per Term Based On:		
	1 Efficiency	\$2,965-\$3,700	
	2 One bedroom	\$3,215-3,775	
	3 Two bedroom	\$3,320-\$4,070	
	4 Telephone Charge	NA	
	5 Air Conditioning Charge	NA	
	6 Other Charge (describe)		2990

D	Occupancy Utilization			
	<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
	Fall 2019	2935	2593	88.35%
	Spring 2020	2935	2439	83.10%
	Fall 2020	2934	1758	59.92%
	Spring 2021	2934	1611	54.91%

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE

JULY BUDGET 2021-22

TOTAL HOUSING

	<u>Actual 2019-20</u>		<u>Revised 2020-21</u>		<u>Estimated 2020-21</u>		<u>Proposed 2021-22</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	13,512,626.27	100%	9,523,940.00	99%	9,523,940.00	99%	13,579,450.00	100%
Other Revenue	23,586.74	0%	101,250.00	1%	101,450.00	1%	66,450.00	0%
Total Revenues	<u>13,536,213.01</u>		<u>9,625,190.00</u>		<u>9,625,390.00</u>		<u>13,645,900.00</u>	
EXPENDITURES:								
Administrative salaries	489,249.18	7%	570,030.00	8%	526,660.00	8%	631,080.00	9%
Clerical/Support salaries	377,333.16	6%	402,140.00	6%	400,150.00	6%	409,510.00	6%
Employee benefits	532,199.01	8%	455,850.00	7%	473,070.00	7%	546,720.00	8%
Travel	1,977.00	0%	1,500.00	0%	1,500.00	0%	5,000.00	0%
Operating	5,360,971.92	79%	5,463,370.00	79%	5,427,820.00	79%	5,617,160.00	78%
Equipment		0%	3,000.00	0%	3,000.00	0%	5,000.00	0%
Total Expenditures	<u>6,761,730.27</u>		<u>6,895,890.00</u>		<u>6,832,200.00</u>		<u>7,214,470.00</u>	
Net Operating Results Before Transfers	<u>6,774,482.74</u>		<u>2,729,300.00</u>		<u>2,793,190.00</u>		<u>6,431,430.00</u>	
TRANSFERS:								
Renewal and Replacement	345,951.50		(3,807,860.00)		(3,743,970.00)		(321,730.00)	
Retirement of Indebtedness	6,486,277.45		6,637,160.00		6,637,160.00		6,652,130.00	
Intrafund Transfers In	(88,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	
Net Operating Results	<u><u>30,253.79</u></u>		<u><u>0.00</u></u>		<u><u>0.00</u></u>		<u><u>201,030.00</u></u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2021-22
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2020-2021

	Actual Fund Balance 7/1/20	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/21
Auxiliary Enterprises:								
Bookstore	2,000.00	169,210		169,210.00	66,080	103,130	-	2,000.00
Food Services	433,150.00	4,644,900		4,644,900.00	4,778,700	(133,800)	-	433,150.00
Housing	617,960.00	9,625,390		9,625,390.00	6,832,200	2,793,190	-	617,960.00
Parking	148,290.00	2,083,240		2,083,240.00	726,530	1,356,710	-	148,290.00
Vending	290.00	10,030		10,030.00	29,410	(19,380)	-	290.00
Director of Auxiliaries	(6,860.00)	350		350.00	(19,370)	0	19,720.00	12,860.00
Postal/Passport Services	(46,570.00)	291,600		291,600.00	287,230	4,370	-	(46,570.00)
Center for Physical Activities	9,880.00	1,391,810		1,391,810.00	1,317,020	74,790	-	9,880.00
				-				
Total	1,158,140.00	18,216,530.00	-	18,216,530.00	14,017,800.00	4,179,010.00	19,720.00	1,177,860.00

Contingency Allocation:

5% of Revenue	669,620.00
Per Budget	<u>669,620.00</u>
Difference*	0

R & R Transfer:

5% of Gross Margin	910,827
Per Budget	<u>(3,864,100)</u>
Difference*	<u>(4,774,927)</u>

*Transfer to R&R is negative due to extreme loss of income from COVID-19

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2021-22
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2021-2022

	<u>Actual Fund Balance 7/1/21</u>	<u>Revenues</u>	<u>Cost of Goods Sold</u>	<u>Gross Margin</u>	<u>Other Expenditures</u>	<u>Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/22</u>
Auxiliary Enterprises:								
Bookstore	2,000	220,210		220,210.00	68,930	151,280	-	2,000.00
Food Services	433,150	5,478,500		5,478,500.00	4,297,650	1,180,850	-	433,150.00
Housing	617,960	13,645,900		13,645,900.00	7,214,470	6,230,400	201,030.00	818,990.00
Parking	148,290	2,240,240		2,240,240.00	761,970	1,470,420	7,850.00	156,140.00
Vending	290	44,100		44,100.00	28,360	15,740	-	290.00
Director of Auxiliaries	12,860	350		350.00	350		-	12,860.00
Postal/Passport Services	(46,570)	308,100		308,100.00	289,620	18,480	-	(46,570.00)
Center for Physical Activities	9,880	1,453,310		1,453,310.00	1,374,270	75,960	3,080.00	12,960.00
Total	1,177,860.00	23,390,710.00	-	23,390,710.00	14,035,620.00	9,143,130.00	211,960.00	1,389,820.00
Contingency Allocation:								
5% of Revenue		882,395						
Per Budget		<u>882,395</u>						
Difference*		-						
R & R Transfer:								
5% of Gross Margin		1,169,535.50						
Per Budget		<u>1,086,030.00</u>						
Difference*		<u><u>(83,506)</u></u>						

*Transfer to R&R is negative due to extreme loss of income in Housing from COVID-19

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2020-21**

I. Restricted Revenue	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>			
Center for Appalachian Studies and Services	301,600.00	19,961.07	-	321,561.07			
Center for Early Childhood Learning and Development	189,000.00	11,711.20	-	200,711.20			
Total	<u>490,600.00</u>	<u>31,672.27</u>	<u>-</u>	<u>522,272.27</u>			
II. Restricted Expenditures	<u>Amount of Expenditures</u>						
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Center for Appalachian Studies and Services	220,928.96	-	99,800.53	-	771.09	60.49	321,561.07
Center for Early Childhood Learning and Development	100,532.22	400.00	18,006.78	19,913.36	61,858.84	-	200,711.20
Total	<u>321,461.18</u>	<u>400.00</u>	<u>117,807.31</u>	<u>19,913.36</u>	<u>62,629.93</u>	<u>60.49</u>	<u>522,272.27</u>
III. Matching Funds	<u>Unrestricted E & G</u>			<u>Outside Source</u>		<u>Total</u>	
	<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>		
Center for Appalachian Studies and Services	Public Service	300/21851	12,440.00	Grants and Foundation	242,924.00	255,364.00	
Center for Early Childhood Learning and Development	Academic Support	350/23151	70,940.00	Grants and Foundation	1,447,770.00	1,518,710.00	
	Student Services	400/23155	125,000.00			125,000.00	
	Public Service	300/23152	15,010.00			15,010.00	
Total			<u>223,390.00</u>		<u>1,690,694.00</u>	<u>1,914,084.00</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED BUDGET 2021-22**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	312,100.00	-	-	312,100.00
Center for Early Childhood Learning and Development	193,900.00	-	-	193,900.00
Total	<u>506,000.00</u>	<u>-</u>	<u>-</u>	<u>506,000.00</u>

II. Restricted Expenditures	<u>Amount of Expenditures</u>					<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>
Center for Appalachian Studies and Services	207,200.00	-	104,900.00	-	-	-
Center for Early Childhood Learning and Development	117,900.00	1,800.00	60,000.00	-	14,200.00	-
Total	<u>325,100.00</u>	<u>1,800.00</u>	<u>164,900.00</u>	<u>-</u>	<u>14,200.00</u>	<u>-</u>

III. Matching Funds	<u>Unrestricted E & G</u>			<u>Outside Source</u>		<u>Total</u>
	<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
Center for Appalachian Studies and Services	Public Service	300/21851	12,440.00	Grants and Foundation	241,550.00	253,990.00
Center for Early Childhood Learning and Development	Academic Support	350/23151	72,550.00	Grants and Foundation	1,457,230.00	1,529,780.00
	Student Services	400/23155	125,000.00			125,000.00
	Public Service	300/23152	-			-
			-			-
			-			-
			-			-
			-			-
			-			-
Total			<u>209,990.00</u>		<u>1,698,780.00</u>	<u>1,908,770.00</u>

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2021-22**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>18,143,640.00</u>	<u>17,957,890.00</u>
Less: E & G Utilities	<u>(4,425,190.00)</u>	<u>(4,425,190.00)</u>
Staff Benefits	<u>(4,502,690.00)</u>	<u>(4,633,960.00)</u>
Longevity	<u>(498,840.00)</u>	<u>(217,990.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>8,716,920.00</u>	<u>8,680,750.00</u>
Basic M & O Funded Amount	<u>6,133,300.00</u>	<u>6,679,800.00</u>
Actual % of Funded Amount	<u>142%</u>	<u>130%</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Proposed Budget 2021-2022

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Estimated Budget FY 2020-21</u>	<u>Proposed Budget FY 2021-22</u>
Debt Service Amount	\$ 11,925,084.64	\$ 11,850,357.38	\$ 14,351,060.00	\$ 14,133,700.00
Unrestricted Revenues	\$ 270,662,356.00	\$ 271,916,374.00	\$ 260,314,800.00	\$ 271,968,800.00
Debt Service Coverage	22.69689182	22.94583744	18.13906429	19.24257625

- 1) The prior fiscal years' unrestricted revenue amounts may be obtained from Schedule 2 - Schedule of Current Fund Revenues of the financial statements - total of unrestricted column only. Amount will include auxiliary revenues.
- 2) The prior fiscal years' debt service amounts may be obtained from the Schedule of Changes in Fund Balances - Retirement of Indebtedness Fund. The amount will equal the total of the principal and interest columns for TSSBA projects only.
- 3) The budget amounts should agree to amounts on Summary Form VI (unrestricted revenues) and Analysis Form 12.C - Retirement of Indebtedness Funds, adjusted to include any disclosed project the institution intends to bring to TSSBA for financing within the budgeted fiscal year. Adjustments will include both any revenues (fees) related to the project as well as projected annual financing charges disclosed on the project pro forma financing statement and must agree to those disclosed on Analysis Form 12a.
- 4) The Debt Service Coverage must be at least 2.0 to meet the required metric.

TSSBA Debt Service Coverage - Disclosed Projects Adjustment
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Proposed Budget 2021-2022

Project Name	Total Project Budget	Amt. Financed by TSSBA	Est. Annual Debt Service	Est. Annual Related Fee Rev
Estimated Budget:				
Proposed Budget:				

Note: Please list all disclosed projects which are intended to be brought forth during the Estimated budget fiscal year or the Proposed budget fiscal year. All columns must be completed for all projects. The annual debt service and the and the annual related fee revenue must be included on Analysis Form 12.

TSSBA Debt Service Coverage - Required Representations
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
Proposed Budget 2021-2022

TBR Policy 4:01:00:05, *Consideration of University Budgets*, requires that each institution with debt issued through TSSBA certify during each budget cycle their compliance with the following required representations.

Required Representations.

1. To ensure compliance with the Agreement, during each budget cycle each Institution shall review all outstanding projects financed in whole or part by the Authority and submit a certification asserting the following:
 - a. The Institution has full power and authority to undertake or use each Project and to comply with all requirements of the Agreement entered into between the Board and the Authority;
 - b. All necessary approvals or authorizations by the State (or any agency, subdivision or sub-entity) with respect to each Project have been or will be obtained;
 - c. Construction, acquisition, renovation or improvement by the Institution (directly or indirectly) with respect to each Project shall be conducted pursuant to State law;
 - d. The Institution will proceed with due diligence towards completion of each Project, and will complete each Project with other funds available to the Institution if Authority funds are not sufficient to complete the Project;
 - e. The Institution will complete each Project free and clear of all liens and encumbrances;
 - f. The Institution will neither (i) permit any encumbrance which affects the Board's ability to honor its commitments under the Agreement nor (ii) assign the Agreement or the Board's rights, title or interest in or to any Project;
 - g. The Institution will operate, maintain and keep, or cause the operation, maintenance and functioning of, the Project in good repair and condition, including the provision of and payment for necessary utilities and insurance coverage in accordance with State policy;
 - h. The Institution will comply with all laws, rules and regulations governing the Institution and each Project;
 - i. The Institution will permit the Authority or its representatives to enter Projects during regular business hours for purpose of inspection;
 - j. The Institution will take no action, nor will it fail to take any action, which would cause the Authority to violate any tax covenant with respect to any Project; all representations made by the Institution to the Board, whether or not contained in the Agreement, as to the use of Projects shall at all times be true, complete and correct; and the Institution will inform the Board in advance of any actual or potential change in use or ownership of any Project at the time such change is first known to or considered by the Institution; and
 - k. The Institution has provided to the Board System Office, Office of System wide Internal Audit, copies of any external or internal audits that address Deficiencies in Internal Controls, a Significant Deficiency, or a Material Weakness, all as defined in Statement on Auditing Standard 115, or an Instance of Non-Compliance Required to be Reported as defined in the December 2011 Revision of Government Auditing Standards as issued by the Comptroller General of the United States, Government Accountability Office.

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Please indicate compliance by adding a check or initials after each item above in the space designated.

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2020-21**

UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-21	
	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS				
	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	554,611	-	-	-	-	-	-	-	-	554,611
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Data Center	8,609	-	-	-	-	-	8,609	-	-	-
Fine Arts Building	4,543,395	-	-	-	-	-	4,543,395	-	-	-
Fine Arts Building-gifts	1,936,412	-	-	-	-	-	-	-	-	1,936,412
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge P&Q HVAC Upgrade	27,613	-	-	-	-	-	-	27,613	¹	-
Buc Ridge P&Q HVAC Phase 2	21,038	-	-	-	-	-	21,038	-	-	-
CCRHS Bldg 2 VA Renov	1,091,100	-	-	-	-	-	-	1,091,100	²	-
DP Culp Center/Stone Hall Renovation	4,021,255	-	-	-	-	-	2,000,000	-	-	2,021,255
Lamb Hall	3,338,079	-	-	-	400,000	³	2,295,700	⁴	2,730,187	3,303,592
Millennium Center Computer Renov	553,749	-	-	-	-	-	53,749	500,000	⁵	-
Nave Center Renovation	145,332	-	-	-	-	-	145,332	-	-	-
State Appropriations:										
Campus Water Lines Repair-Phase 1	837,972	-	-	-	-	-	837,972	-	-	-
Campus HVAC Upgrades	84,190	-	-	-	-	-	84,190	-	-	-
Campus HVAC Upgrades	2,322,030	-	-	-	-	-	2,322,030	-	-	-
Chiller Replacement	2,313,716	-	-	-	-	-	2,313,716	-	-	-
Lamb Hall	16,963,496	-	-	-	-	-	8,000,000	-	-	8,963,496
Main Campus Electrical	-	3,300,000	-	-	-	-	500,000	-	-	2,800,000
Memorial Center Code Corrections	2,303,695	-	-	-	-	-	2,303,695	-	-	-
Multiple Building Roof Replacements	130,399	-	-	-	-	-	130,399	-	-	-
Powerhouse Boiler Replacement	8,755	-	-	-	-	-	8,755	-	-	-
Several Buildings Safety/Structural Repairs	14,677	-	-	-	-	-	14,677	-	-	-
Storm water Drainage Repairs	19,009	-	-	-	-	-	19,009	-	-	-
Valleybrook Building Systems	302,570	-	-	-	-	-	302,570	-	-	-
TSSBA:										
DP Culp Center/Stone Hall Renovation	4,365,488	-	-	-	-	-	4,365,488	-	-	-

*Footnote

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2020-21**

	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-21
	UNEXPENDED BALANCE 6-30-20	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
SPECIAL PROJECTS										
Local Funds:										
Brown Hall Corridor Project	250,000	-	-	-	-	-	-	-	-	250,000
Bud Frank Theater Renovation	-	-	-	-	520,000 ⁶	-	-	250,000	-	270,000
Greenhouse	29,310	-	-	-	-	-	-	-	29,310 ⁵	-
Campus Master Plan	-	-	-	-	600,000 ⁷	-	-	200,000	-	400,000
Campus Wide Paving	200,028	-	-	-	-	-	-	200,028	-	-
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000
Dance Studio Project	3,660	-	-	-	-	-	-	3,660	-	-
Emergency Preparedness	242,379	-	-	50,000	-	-	-	-	-	292,379
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Facilities Improvement	458,873	-	-	-	-	1,000	-	-	-	459,873
Housing Maintenance - Several Buildings	11,294	-	-	-	-	-	-	11,294	-	-
Insurance Loss Pool	461,565	-	-	-	-	-	-	-	-	461,565
Lamb Hall Water Damage Repair	-	-	-	-	-	-	60,700 ⁸	60,700	-	-
Lamb Hall Water Damage-Operating	-	-	-	-	-	-	11,000 ⁸	11,000	-	-
Memorial Center Locker Room Maintenance	58,119	-	-	-	-	-	-	-	58,119 ⁹	-
Memorial Center Signage	75,000	-	-	-	-	-	-	-	-	75,000
Parking Lot #35 Maintenance	244,600	-	-	-	80,000 ⁷	-	-	324,600	-	-
Physical Plant Equipment	971,623	-	-	-	-	-	-	200,000	-	771,623
Rogers Stout Basement Renovation	440,000	-	-	-	-	-	-	-	-	440,000
Student Activity Projects	96,575	-	-	150,000	-	-	-	75,000	-	171,575
Student Fee Improvement Reserve	1,011,926	-	-	-	240,000 ⁶	-	-	-	-	1,251,926
Student Fee-Facilities Improvement	1,194,516	-	-	1,600,000	(760,000) ⁶	-	-	650,000	-	1,384,516
University Facilities-Covid-19	414,932	-	-	-	-	-	-	414,932	-	-
Utility Reserves	1,930,996	-	-	-	-	500	-	-	-	1,931,496
State Appropriations:										
ADA Compliance	260,000	-	-	-	-	-	-	50,000	-	210,000
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	<u>54,966,206</u>	<u>3,300,000</u>	<u>-</u>	<u>1,800,000</u>	<u>1,080,000</u>	<u>1,500</u>	<u>2,367,400</u>	<u>33,156,025</u>	<u>1,706,142</u>	<u>28,652,939</u>

¹ Transfer to R&R
² Transfer to COM Unexpended Plant
³ Transfer from restricted
⁴ Gifts
⁵ Transfer to Unrestricted E&G
⁶ Intrafund Transfer
⁷ Transfer from R&R
⁸ Insurance Recovery
⁹ Transfer to Foundation

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED BUDGET 2021-22**

	UNEXPENDED BALANCE 6-30-21	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-22
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	554,611	-	-	-	-	-	-	-	-	554,611
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Fine Arts Building-gifts	1,936,412	-	-	-	-	-	-	1,936,412	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
DP Culp Center/Stone Hall Renovation	2,021,255	-	-	-	-	-	-	2,021,255	-	-
Lamb Hall	3,303,592	-	-	-	-	-	-	3,303,592	-	-
State Appropriations:										
Lamb Hall	8,963,496	-	-	-	-	-	-	8,963,496	-	-
Main Campus Electrical	2,800,000	-	-	-	-	-	-	2,800,000	-	-
TSSBA:										
-	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Brown Hall Corridor Project	250,000	-	-	-	-	-	-	-	-	250,000
Bud Frank Theater Renovation	270,000	-	-	-	-	-	-	270,000	-	-
Campus Master Plan	400,000	-	-	-	-	-	-	400,000	-	-
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000

*Footnote

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED BUDGET 2021-22**

	CHANGES TO UNEXPENDED FUND BALANCES									ESTIMATED PROJECT BALANCE 6-30-22
	UNEXPENDED BALANCE 6-30-21	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
Emergency Preparedness	292,379	-	-	50,000	-	-	-	-	-	342,379
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Facilities Improvement	459,873	-	-	-	-	1,000	-	-	-	460,873
Insurance Loss Pool	461,565	-	-	-	-	-	-	-	-	461,565
Memorial Center Signage	75,000	-	-	-	-	-	-	-	-	75,000
Physical Plant Equipment	771,623	-	-	-	-	-	-	200,000	-	571,623
Rogers Stout Basement Renovation	440,000	-	-	-	-	-	-	-	-	440,000
Student Activity Projects	171,575	-	-	-	-	-	-	75,000	-	96,575
Student Fee Improvement Reserve	1,251,926	-	-	-	240,000 ¹	-	-	-	-	1,491,926
Student Fee-Facilities Improvement	1,384,516	-	-	1,600,000	(240,000) ¹	-	-	650,000	-	2,094,516
Utility Reserves	1,931,496	-	-	-	-	500	-	-	-	1,931,996
State Appropriations:										
ADA Compliance	210,000	-	-	-	-	-	-	50,000	-	160,000
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	28,652,939	-	-	1,650,000	-	1,500	-	20,669,755	-	9,634,684

¹ Intrafund Transfer

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2020-21**

ACCOUNT NAME	BALANCE JUNE 30, 2020	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	717,990	760	100	-	-	125,210	-	80,000 ¹	513,640
Bookstore	697,998	53,130	5,000	-	-	12,000	-	-	744,128
Food Service	1,467,785	-	900	-	-	50,000	-	233,800 ²	1,184,885
Student Housing	4,594,304	-	20,000	-	27,613 ³	200,000	-	3,743,970 ²	697,947
Center for Physical Activity	815,801	74,790	2,000	-	-	120,000	-	-	772,591
Post Office	56,091	4,370	2,200	-	-	1,200	-	-	61,461
Vending	123,566	-	500	-	-	-	-	19,380 ²	104,686
Total Auxiliary	8,473,535	133,050	30,700	-	27,613	508,410	-	4,077,150	4,079,338
Computer Center	1,674,921	500,000	800	-	186,000 ⁴	150,000	-	-	2,211,721
E-Watch	87,480	25,000	500	-	-	20,000	-	-	92,980
Motor Pool	43,354	-	500	-	-	-	-	-	43,854
Telecommunications	100,688	50,000	-	-	-	-	-	-	150,688
Total Service Centers	1,906,443	575,000	1,800	-	186,000	170,000	-	-	2,499,243
University Center Projects	30,287	-	500	-	-	15,000	-	-	15,787
Equipment Replacement/Primary reserve	6,572,567	-	30,000	-	-	50,000	-	-	6,552,567
Equipment Replacement #2	-	1,500,000	-	-	-	-	-	600,000 ¹	900,000
Computer Replacement	456,385	400,000	1,000	-	-	400,000	-	-	457,385
Repurposed PC Warranty	51,654	-	200	-	-	-	-	-	51,854
University School	467,861	30,000	500	-	-	140,000	-	-	358,361
Campus ID System	73,353	40,300	1,000	-	-	10,000	-	-	104,653
Technology Access Fee	636,540	50,000	6,000	-	-	-	-	-	692,540
Business & Finance Admin Systems	629,637	150,000	4,000	-	-	100,000	-	-	683,637
Facilities-Athletics	3,702	-	-	-	-	-	-	-	3,702
Sports Club	107,146	-	400	-	-	5,200	-	-	102,346
Biology Lab Enhancements	-	-	-	-	10,000 ⁵	10,000	-	-	-
BHWC Clinic PSYC R&R	9,100	-	-	-	-	-	-	-	9,100
College of Nursing R&R	58,406	-	-	-	-	32,500	-	-	25,906
Clinical & Rehabilitative Health Sciences	1,619	-	-	-	-	-	-	-	1,619
Natural History Museum	94,437	-	900	-	7,000 ⁶	4,520	-	-	97,817
Total Other	9,192,694	2,170,300	44,500	-	17,000	767,220	-	600,000	10,057,274
TOTAL RENEWAL AND REPLACEMENT	19,572,672	2,878,350	77,000	-	230,613	1,445,630	-	4,677,150	16,635,855

¹ Transfer to Unexpended Plant
² Transfer to auxiliary
³ Transfer from Unexpended Plant
⁴ Equipment Use Charges \$150,000; Rent of data storage \$36,000
⁵ Gifts
⁶ Museum admission fees

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED BUDGET 2021-2022**

ACCOUNT NAME	BALANCE JUNE 30, 2021	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	513,640	115,450	100	-	-	125,210	-	-	503,980
Bookstore	744,128	101,280	5,000	-	-	12,000	-	-	838,408
Food Service	1,184,885	1,080,850	900	-	-	50,000	-	-	2,216,635
Student Housing	697,947	-	20,000	-	-	200,000	-	321,730 ¹	196,217
Center for Physical Activity	772,591	75,960	2,000	-	-	120,000	-	-	730,551
Post Office	61,461	18,480	2,200	-	-	1,200	-	-	80,941
Vending	104,686	15,740	500	-	-	-	-	-	120,926
Total Auxiliary	4,079,338	1,407,760	30,700	-	-	508,410	-	321,730	4,687,658
Computer Center	2,211,721	-	800	-	186,000 ²	150,000	-	-	2,248,521
E-Watch	92,980	25,000	500	-	-	20,000	-	-	98,480
Motor Pool	43,854	-	500	-	-	-	-	-	44,354
Telecommunications	150,688	50,000	-	-	-	-	-	-	200,688
Total Service Centers	2,499,243	75,000	1,800	-	186,000	170,000	-	-	2,592,043
University Center Projects	15,787	-	500	-	-	1,700	-	-	14,587
Equipment Replacement/Primary rsv	6,552,567	-	30,000	-	-	50,000	-	-	6,532,567
Equipment Replacement #2	900,000	-	-	-	-	-	-	-	900,000
Computer Replacement	457,385	400,000	1,000	-	-	400,000	-	-	458,385
Repurposed PC Warranty	51,854	-	200	-	-	-	-	-	52,054
University School	358,361	30,000	500	-	-	120,000	-	-	268,861
Campus ID System	104,653	40,300	1,000	-	-	10,000	-	-	135,953
Technology Access Fee	692,540	50,000	6,000	-	-	-	-	-	748,540
Business & Finance Admin Systems	683,637	150,000	4,000	-	-	100,000	-	-	737,637
Facilities-Athletics	3,702	-	-	-	-	-	-	-	3,702
Sports Club	102,346	-	400	-	-	5,200	-	-	97,546
BHWC Clinic PSYC R&R	9,100	-	-	-	-	-	-	-	9,100
College of Nursing R&R	25,906	-	-	-	-	-	-	-	25,906
Clinical & Rehabilitative Health Sciences	1,619	-	-	-	-	-	-	-	1,619
Natural History Museum	97,817	-	900	-	7,000 ³	4,520	-	-	101,197
Total Other	10,057,274	670,300	44,500	-	7,000	691,420	-	-	10,087,654
TOTAL RENEWAL AND REPLACEMENT	16,635,855	2,153,060	77,000	-	193,000	1,369,830	-	321,730	17,367,355

¹ Transfer to auxiliary

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2020-21**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2020	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2021
Child Study Center(323)	43,969	-	-	-	-	-	-	43,969	-	-
Culp Renovation (332)	2,163,934	740,000	2,000	-	-	336,940	118,450	-	8,600	2,441,944
Culp Addition (352)	9,582,307	3,030,500	-	-	-	734,650	1,395,670	-	52,450	10,430,037
Soccer (335)	1,114,770	271,310	1,200	-	-	148,190	58,230	-	2,480	1,178,380
Baseball (343)	540,902	246,170	-	-	-	117,330	81,920	-	1,470	586,352
Energy Performance (330)	207,378	278,180	-	-	-	246,570	9,250	229,488	250	-
Energy Performance II (337)	870,511	663,500	-	-	-	529,260	103,020	-	4,650	897,081
Fine Arts (353)	667,050	225,190	-	273,457	-	667,230	160,380	-	14,930	323,157
Center for Physical Activities (322)	709,446	776,430	-	-	-	472,190	240,740	-	4,960	767,986
Recreation Center Expansion (347)	-	319,500	-	-	-	97,110	215,620	-	6,770	-
Football Stadium (350)	1,096,214	792,680	-	-	-	195,580	577,910	-	15,290	1,100,114
Buc Ridge Apartments (320)	-	516,500	-	-	-	486,140	27,380	-	2,980	-
Buc Ridge Addition (325)	-	237,780	-	-	-	139,600	93,150	-	5,030	-
Davis Renovations (326)	-	233,320	-	-	-	180,710	50,340	-	2,270	-
Governors Hall (327)	-	1,152,180	-	-	-	491,980	640,170	-	20,030	-
Housing Renovations (331)	-	1,148,760	-	-	-	790,690	343,540	-	14,530	-
Main Campus Apts Phase II (336)	-	2,041,840	-	-	-	828,250	1,166,140	-	47,450	-
Buc Ridge Phase III (339)	-	420,160	-	-	-	161,160	250,250	-	8,750	-
Buc Ridge Phase IV (344)	-	445,140	-	-	-	170,740	265,130	-	9,270	-
MSH Renovation (345)	-	235,650	-	-	-	119,180	112,770	-	3,700	-
Powell/West Renovation (346)	-	205,830	-	-	-	104,100	98,500	-	3,230	-
Parking Garage (348)	-	1,115,220	-	-	-	338,960	752,640	-	23,620	-
Millennium Ctr Parking Garage (354)	-	240,730	-	-	-	147,660	85,640	-	7,430	-
Total	16,996,481.00	15,336,570.00	3,200.00	273,457.00	-	7,504,220.00	6,846,840.00	273,457.00	260,140.00	17,725,051.00

1 Administrative Charges

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED BUDGET 2021-22**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2021	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2022
Culp Renovation (332)	2,441,944	740,000	2,000	-	-	351,190	104,630	-	8,350	2,719,774
Culp Addition (352)	10,430,037	3,028,970	-	-	-	767,460	1,362,860	-	50,980	11,277,707
Soccer (335)	1,178,380	270,740	1,200	-	-	159,230	50,540	-	2,180	1,238,370
Baseball (343)	586,352	245,660	-	-	-	120,740	78,520	-	1,230	631,522
Energy Performance II (337)	897,081	663,500	-	-	-	568,620	75,580	175,000	3,590	737,791
Fine Arts (353)	323,157	343,400	-	175,000	-	687,560	140,050	-	13,600	347
Center for Physical Activities (322)	768,086	774,360	-	-	-	482,640	231,100	-	4,020	824,686
Recreation Center Expansion (347)	-	319,300	-	-	-	102,090	210,640	-	6,570	-
Football Stadium (350)	1,100,114	791,040	-	-	-	205,610	567,890	-	14,900	1,102,754
Buc Ridge Apartments (320)	-	515,300	-	-	-	495,830	17,460	-	2,010	-
Buc Ridge Addition (325)	-	237,730	-	-	-	146,920	86,070	-	4,740	-
Davis Renovations (326)	-	233,290	-	-	-	190,220	41,180	-	1,890	-
Governors Hall (327)	-	1,152,170	-	-	-	518,210	614,920	-	19,040	-
Housing Renovations (331)	-	1,158,930	-	-	-	843,280	302,700	-	12,950	-
Main Campus Apts Phase II (336)	-	2,049,060	-	-	-	879,800	1,123,440	-	45,820	-
Buc Ridge Phase III (339)	-	419,830	-	-	-	165,840	245,570	-	8,420	-
Buc Ridge Phase IV (344)	-	444,800	-	-	-	175,700	260,180	-	8,920	-
MSH Renovation (345)	-	235,400	-	-	-	125,290	106,650	-	3,460	-
Powell/West Renovation (346)	-	205,620	-	-	-	109,440	93,160	-	3,020	-
Parking Garage (348)	-	1,114,530	-	-	-	356,340	735,250	-	22,940	-
Millennium Ctr Parking Garage (354)	-	240,440	-	-	-	152,160	81,140	-	7,140	-
Total	17,725,151.00	15,184,070.00	3,200.00	175,000.00	-	7,604,170.00	6,529,530.00	175,000.00	245,770.00	18,532,951.00

1 Administrative Charges

NOTE - There should be no unallocated balances. All ending balances must relate to a specific project.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2021-22
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2019-20</u>	<u>OCTOBER</u> <u>2020-21</u>	<u>ESTIMATED</u> <u>2020-21</u>	<u>JULY</u> <u>2021-22</u>
Admin Salaries	-	-	-	-
Academic Salaries	85,970.00	71,970.00	71,970.00	71,970.00
Supporting Salaries	1,418.00	1,620.00	1,620.00	1,430.00
Student Wages	-	-	-	-
Employee Benefits	8,906.00	9,200.00	9,200.00	9,200.00
Travel	-	500.00	500.00	500.00
Operating Expenses	852.00	20,550.00	20,550.00	16,580.00
Capital Outlay	-	-	-	-
TOTAL	<u>97,146.00</u>	<u>103,840.00</u>	<u>103,840.00</u>	<u>99,680.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2021-22**

	ESTIMATED 2020-21	PROPOSED 2021-22
Total Unrestricted E&G longevity	<u>\$ 1,820,140.00</u>	<u>\$ 1,659,700.00</u>