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2020-2021 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE UNIVERSITY

ANALYSIS TABLES
2020-2021

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY PROPOSED BUDGET 2020-2021
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2020-21**

ACCOUNT CODE	ACCOUNT NAME	2019-20 ESTIMATED BUDGET	2020-21 PROPOSED BUDGET
51199	PSF Bad Debts Contra- Required Fees	(1,139,150.00)	(1,139,150.00)
51699	Bad Debts Contra - Course Fees	(66,800.00)	(66,800.00)

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

JULY BUDGET 2020-21

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2018-19			Estimated 2019-20			Proposed 2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	6,293,304.50		6,293,304.50	6,292,720.00		6,292,720.00	6,292,720.00		6,292,720.00
2 General Fund Support	5,967,550.00		5,967,550.00	5,742,550.00		5,742,550.00	5,742,550.00		5,742,550.00
3 Ticket sales	944,451.91		944,451.91	1,130,940.00		1,130,940.00	1,007,500.00		1,007,500.00
4 Game guarantees	726,000.00		726,000.00	843,000.00		843,000.00	723,500.00		723,500.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	691,153.00		691,153.00	877,410.00		877,410.00	869,040.00		869,040.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	36,956.84		36,956.84	32,440.00		32,440.00	29,190.00		29,190.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	491,359.90	398,347.24	889,707.14		200,000.00	200,000.00	-	200,000.00	200,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	798,156.16		798,156.16	805,000.00		805,000.00	951,000.00		951,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other	-		-	-		-	-		-
Sponsorship	160,000.00		160,000.00			-	-		-
In-kind Gifts	215,185.16		215,185.16	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	26,873.85		26,873.85	-		-	-		-
BASA Hospitality	37,120.42		37,120.42	36,000.00		36,000.00	30,000.00		30,000.00
Parking	58,679.12		58,679.12	58,300.00		58,300.00	55,960.00		55,960.00
Novelties	7,121.26		7,121.26	7,100.00		7,100.00	14,200.00		14,200.00
Athletic Special Events	-		-	-		-	-		-
			-			-			-
TOTAL REVENUE	16,453,912.12	398,347.24	16,852,259.36	16,025,460.00	200,000.00	16,225,460.00	15,915,660.00	200,000.00	16,115,660.00

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

JULY BUDGET 2020-21

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2018-19			Estimated 2019-20			Proposed 2020-21		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,590,192.02		1,590,192.02	1,829,250.00		1,829,250.00	1,540,840.00		1,540,840.00
2 Salaries - coaches	3,185,075.83	71,117.80	3,256,193.63	3,220,380.00	75,000.00	3,295,380.00	3,308,090.00	75,000.00	3,383,090.00
3 Salaries - support staff	501,383.47		501,383.47	445,640.00		445,640.00	501,120.00		501,120.00
4 Employee benefits	1,696,537.25	19,280.73	1,715,817.98	1,833,630.00	10,000.00	1,843,630.00	1,985,890.00	10,000.00	1,995,890.00
5 Team travel	1,084,668.55	2,532.48	1,087,201.03	1,083,400.00		1,083,400.00	1,050,760.00		1,050,760.00
6 Other Travel	313,668.62		313,668.62	361,140.00		361,140.00	350,250.00		350,250.00
7 Scholarships	5,371,751.71	220,413.18	5,592,164.89	5,598,180.00		5,598,180.00	5,259,560.00		5,259,560.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	2,019,745.83	85,003.05	2,104,748.88	1,428,460.00	115,000.00	1,543,460.00	1,919,150.00	115,000.00	2,034,150.00
10 Capital outlay	688,587.55		688,587.55	234,410.00		234,410.00	-		-
Total Expense	16,451,610.83	398,347.24	16,849,958.07	16,034,490.00	200,000.00	16,234,490.00	15,915,660.00	200,000.00	16,115,660.00
11 Encumbrances									
12 Prior year (negative amount)	(9,024.63)		(9,024.63)	(9,030.00)		(9,030.00)	-		-
13 Current year	1,395.92		1,395.92	-		-	-		-
14 Transfers	9,930.00		9,930.00	-		-	-		-
Total expenditures, encumbrances & transfers	16,453,912.12	398,347.24	16,852,259.36	16,025,460.00	200,000.00	16,225,460.00	15,915,660.00	200,000.00	16,115,660.00

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

JULY BUDGET 2020-21

AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2018-19			Revised 2019-20			Estimated 2019-20			Proposed 2020-21		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	141,285.23	142,767.27	(1,482.04)	140,200.00	140,200.00	0.00	110,210.00	110,210.00	0.00	219,740.00	219,740.00	0.00
Food Service	6,778,787.21	6,715,583.71	63,203.50	7,077,000.00	7,077,000.00	0.00	5,865,960.00	5,865,960.00	0.00	6,873,000.00	6,873,000.00	0.00
Housing	14,452,405.82	14,673,076.04	(220,670.22)	14,546,000.00	14,541,840.00	4,160.00	11,885,100.00	11,885,100.00	0.00	13,729,070.00	13,636,870.00	92,200.00
Other:												
Dir of Auxiliaries	0.00	0.00	0.00	0.00	0.00	0.00	280.00	280.00	0.00	280.00	280.00	0.00
Vending	56,821.22	56,856.40	(35.18)	55,100.00	55,100.00	0.00	50,100.00	50,100.00	0.00	55,100.00	55,100.00	0.00
Parking	2,116,025.43	2,093,521.50	22,503.93	2,501,500.00	2,482,540.00	18,960.00	2,422,000.00	2,407,020.00	14,980.00	2,447,000.00	2,445,750.00	1,250.00
Postal Services	339,081.30	335,310.80	3,770.50	342,000.00	341,720.00	280.00	343,000.00	342,670.00	330.00	343,000.00	343,000.00	0.00
Center for Physical Activities	1,615,350.55	1,618,006.86	(2,656.31)	1,612,730.00	1,611,750.00	980.00	1,607,880.00	1,607,140.00	740.00	1,612,880.00	1,612,630.00	250.00
	<u>25,499,756.76</u>	<u>25,635,122.58</u>	<u>(135,365.82)</u>	<u>26,274,530.00</u>	<u>26,250,150.00</u>	<u>24,380.00</u>	<u>22,284,530.00</u>	<u>22,268,480.00</u>	<u>16,050.00</u>	<u>25,280,070.00</u>	<u>25,186,370.00</u>	<u>93,700.00</u>

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

JULY BUDGET 2020-21

CONTRACTED FOOD SERVICES

	Actual 2018-19		Revised 2019-20		Estimated 2019-20		Proposed 2020-21	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	6,769,618.38	100%	7,068,000.00	100%	5,856,960.00	100%	6,864,000.00	100%
Interest Income	9,168.83	0%	9,000.00	0%	9,000.00	0%	9,000.00	0%
Total Revenues	<u>6,778,787.21</u>		<u>7,077,000.00</u>		<u>5,865,960.00</u>		<u>6,873,000.00</u>	
EXPENDITURES:								
Administrative salaries	18,926.05	0%	20,890.00	0%	18,890.00	0%	21,400.00	0%
Clerical/Support salaries	29,980.66	1%	39,060.00	1%	39,060.00	1%	59,590.00	1%
Employee benefits	24,518.10	0%	22,470.00	0%	28,000.00	1%	40,500.00	1%
Travel		0%		0%		0%		0%
Operating	5,005,767.95	99%	5,175,010.00	98%	5,040,840.00	98%	5,049,420.00	98%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>5,079,192.76</u>		<u>5,257,430.00</u>		<u>5,126,790.00</u>		<u>5,170,910.00</u>	
Net Operating Results Before Transfers	<u>1,699,594.45</u>		<u>1,819,570.00</u>		<u>739,170.00</u>		<u>1,702,090.00</u>	
TRANSFERS:								
Renewal and Replacement	1,636,390.95		1,719,570.00		639,170.00		1,602,090.00	
Intrafund Transfers Out			88,000.00		88,000.00		95,000.00	
Transfer to Restricted			12,000.00		12,000.00		5,000.00	
Net Operating Results	<u><u>63,203.50</u></u>		<u><u>0.00</u></u>		<u><u>0.00</u></u>		<u><u>0.00</u></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	1,804.00	Mandatory if living in Housing (excluding Buc Ridge)
7 days gold unlimited access plus \$200 dining dollars	1,911.00	Voluntary
7 days platinum unlimited access plus \$400 dining dollars	2,126.00	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 2020-21
CONTRACTED BOOKSTORE

	<u>Actual 2018-19</u>		<u>Revised 2019-20</u>		<u>Estimated 2019-20</u>		<u>Proposed 2020-21</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	141,054.82	100%	140,000.00	100%	110,000.00	100%	219,530.00	100%
Interest Income	230.41	0%	200.00	0%	210.00	0%	210.00	0%
Total Revenues	<u>141,285.23</u>		<u>140,200.00</u>		<u>110,210.00</u>		<u>219,740.00</u>	
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	59,759.79	100%	70,300.00	100%	68,440.00	100%	69,150.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>59,759.79</u>		<u>70,300.00</u>		<u>68,440.00</u>		<u>69,150.00</u>	
Net Operating Results Before Transfers	<u>81,525.44</u>		<u>69,900.00</u>		<u>41,770.00</u>		<u>150,590.00</u>	
TRANSFERS:								
Renewal and Replacement	33,007.48		19,900.00		6,770.00		100,590.00	
Retirement of Indebtedness								
Unrestricted	50,000.00		50,000.00		35,000.00		50,000.00	
Net Operating Results	<u>(1,482.04)</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	

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 2020-21

HOUSING INFORMATION

A. Number of spaces projected for 2020-21 2,935

B. Dormitory

Room Rate Per Term Based On:

1 Double Occupancy	<u>\$2,030-\$3,335 per person/per semester</u>
2 Single Occupancy	<u>\$3,045- \$5,340 per person/per semester</u>
3 Telephone Charge	<u>NA</u>
4 Air Conditioning Charge	<u>Included in Rent</u>
5 Maximum Rate	<u></u>
6 Other Charge (describe)	<u></u>
Average monthly rate of other rentals	<u></u>

C. Apartments

Room Rate Per Term Based On:

1 Efficiency	<u>\$2,965- \$3,700 per person/per semester</u>
2 One bedroom	<u>\$3,215 - \$3,775 per person/per semester</u>
3 Two bedroom	<u>\$3,320- \$4,070 per person/per semester</u>
4 Telephone Charge	<u>NA</u>
5 Air Conditioning Charge	<u>Included in rent</u>
6 Other Charge (describe)	<u>NA</u>

D. Occupancy Utilization

<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
Fall 2018	3,015	2,773	91.97%
Spring 2019	2,937	2,607	88.76%
Fall 2019	2935	2593	88.38%
Spring 2020	2935	2439	83.10%

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

JULY BUDGET 2020-21

TOTAL HOUSING

	<u>Actual 2018-19</u>		<u>Revised 2019-20</u>		<u>Estimated 2019-20</u>		<u>Proposed 2020-21</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	14,306,755.55	99%	14,400,000.00	99%	11,783,250.00	99%	13,582,820.00	99%
Other Revenue	145,650.27	1%	146,000.00	1%	101,850.00	1%	146,250.00	1%
Total Revenues	<u>14,452,405.82</u>		<u>14,546,000.00</u>		<u>11,885,100.00</u>		<u>13,729,070.00</u>	
EXPENDITURES:								
Administrative salaries	531,312.42	8%	614,740.00	8%	554,740.00	8%	586,530.00	8%
Clerical/Support salaries	436,595.81	6%	543,520.00	7%	415,820.00	6%	490,500.00	7%
Employee benefits	511,498.31	7%	590,870.00	8%	530,870.00	8%	560,850.00	8%
Travel	4,239.29	0%	9,500.00	0%	5,500.00	0%	9,500.00	0%
Operating	5,482,228.58	79%	5,608,490.00	76%	5,563,560.00	79%	5,615,360.00	77%
Equipment		0%	30,000.00	0%	5,000.00	0%	15,000.00	0%
Total Expenditures	<u>6,965,874.41</u>		<u>7,397,120.00</u>		<u>7,075,490.00</u>		<u>7,277,740.00</u>	
Net Operating Results Before Transfers	<u>7,486,531.41</u>		<u>7,148,880.00</u>		<u>4,809,610.00</u>		<u>6,451,330.00</u>	
TRANSFERS:								
Renewal and Replacement	1,816,423.93		605,630.00		(1,613,670.00)		(175,030.00)	
Retirement of Indebtedness	5,890,777.70		6,627,090.00		6,511,280.00		6,629,160.00	
Intrafund Transfers In			(88,000.00)		(88,000.00)		(95,000.00)	
Net Operating Results	<u>(220,670.22)</u>		<u>4,160.00</u>		<u>0.00</u>		<u>92,200.00</u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2020-21
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2019-2020

	Actual Fund Balance 7/1/19	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/20
Auxiliary Enterprises:								
Bookstore	2,300.00	110,210		110,210	68,440	41,770	0	2,300
Food Services	222,570.00	5,865,960		5,865,960	5,126,790	739,170	0	222,570
Housing	763,710.00	11,885,100		11,885,100	7,075,490	4,809,610	0	763,710
Parking	111,670.00	2,422,000		2,422,000	895,500	1,511,520	14,980	126,650
Vending	4,050.00	50,100		50,100	31,730	18,370	0	4,050
Director of Auxiliaries	(6,860.00)	280		280	280		0	(6,860)
Postal/Passport Services	(44,660.00)	343,000		343,000	320,980	21,690	330	(44,330)
Center for Physical Activities	22,500.00	1,607,880		1,607,880	1,521,100	86,040	740	23,240
Total	1,075,280	22,284,530	0	22,284,530	15,040,310	7,228,170	16,050	1,091,330

Contingency Allocation:

5% of Gross Margin 812,913

Per Budget (1,350,270)

Difference* (2,163,183)

5% of Gross Margin 1,114,227

Per Budget (685,960)

Difference* (1,800,187)

*Transfer to R&R is less than the 5% gross margin due to COVID 19 refunds to students from Housing and Food Service.

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

JULY BUDGET 2020-21

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

PROPOSED BUDGET 2020-2021

	<u>Actual Fund Balance 7/1/20</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 6/30/21</u>
Auxiliary Enterprises:								
Bookstore	2,300	219,740		219,740	69,150	150,590	0	2,300
Food Services	222,570	6,873,000		6,873,000	5,170,910	1,702,090	0	222,570
Housing	763,710	13,729,070		13,729,070	7,277,740	6,359,130	92,200	855,910
Parking	126,650	2,447,000		2,447,000	883,380	1,562,370	1,250	127,900
Vending	4,050	55,100		55,100	31,770	23,330	0	4,050
Director of Auxiliaries	(6,860)	280		280	280		0	(6,860)
Postal/Passport Services	(44,330)	343,000		343,000	323,870	19,130	0	(44,330)
Center for Physical Activities	23,240	1,612,880		1,612,880	1,531,800	80,830	250	23,490
Total	1,091,330	25,280,070	0	25,280,070	15,288,900	9,897,470	93,700	1,185,030

Contingency Allocation:

5% of Gross Margin 906,612

Per Budget 132,080

Difference* (774,532)

5% of Gross Margin 1,264,004

Per Budget 1,858,090

Difference* 594,087

*Transfer to R&R is less than the 5% gross margin due to COVID 19 refunds to students from Housing and Food Service.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2019-20**

I. <u>Restricted Revenue</u>		<u>State</u> <u>Appropriation</u>	<u>Carryforward</u>	<u>Other</u> <u>(Describe)</u>	<u>Total</u>			
Center for Appalachian Studies and Services		301,600.00	32,257.96	-	333,857.96			
Center for Early Childhood Learning and Development		188,600.00	63,603.13	-	252,203.13			
Total		<u>490,200.00</u>	<u>95,861.09</u>	<u>-</u>	<u>586,061.09</u>			
II. <u>Restricted Expenditures</u>		<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		215,740.11	-	103,618.50	-	5,099.35	9,400.00	333,857.96
Center for Early Childhood Learning and Development		114,340.50	1,959.28	57,742.87	29,083.46	49,077.02	-	252,203.13
Total		<u>330,080.61</u>	<u>1,959.28</u>	<u>161,361.37</u>	<u>29,083.46</u>	<u>54,176.37</u>	<u>9,400.00</u>	<u>586,061.09</u>
III. <u>Matching Funds</u>		<u>Unrestricted E & G</u>			<u>Outside Source</u>			
		<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>	
Center for Appalachian Studies and Services		Public Service	300/21851	16,060.00	Grants and Foundation	241,550.00	257,610.00	
Center for Early Childhood Learning and Development		Academic Support	350/23151	72,500.00	Grants and Foundation	2,098,873.00	2,171,373.00	
		Student Services	400/23155	120,520.00			120,520.00	
		Public Service	300/23152	23,930.00			23,930.00	
Total				<u>233,010.00</u>		<u>2,340,423.00</u>	<u>2,573,433.00</u>	

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

I. <u>Restricted Revenue</u>		<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>		
Center for Appalachian Studies and Services		304,900.00	-	-	304,900.00		
Center for Early Childhood Learning and Development		191,000.00	-	-	191,000.00		
Total		<u>495,900.00</u>	<u>-</u>	<u>-</u>	<u>495,900.00</u>		
II. <u>Restricted Expenditures</u>		<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		200,000.00	-	104,900.00	-	-	-
Center for Early Childhood Learning and Development		115,000.00	1,800.00	60,000.00	-	14,200.00	-
Total		<u>315,000.00</u>	<u>1,800.00</u>	<u>164,900.00</u>	<u>-</u>	<u>14,200.00</u>	<u>-</u>
							<u>495,900.00</u>
III. <u>Matching Funds</u>		<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	15,740.00	Grants and Foundation	241,550.00	257,290.00	
	Academic Support	350/23151	72,590.00	Grants and Foundation	2,054,490.00	2,127,080.00	
Center for Early Childhood Learning and Development	Student Services	400/23155	125,000.00			-	
Total			<u>213,330.00</u>		<u>2,296,040.00</u>	<u>2,384,370.00</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2020-21**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>18,559,680.00</u>	<u>17,807,000.00</u>
Less: E & G Utilities	<u>(4,262,720.00)</u>	<u>(4,262,720.00)</u>
Staff Benefits	<u>(4,535,100.00)</u>	<u>(4,542,320.00)</u>
Longevity	<u>(244,000.00)</u>	<u>(252,400.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>9,517,860.00</u>	<u>8,749,560.00</u>
Basic M & O Funded Amount	<u>6,041,100.00</u>	<u>6,421,600.00</u>
Actual % of Funded Amount	<u>158%</u>	<u>136%</u>

TSSBA Debt Service Coverage
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
Proposed Budget 2020-21

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>Estimated Budget FY 2019-20</u>	<u>Proposed Budget FY 2020-21</u>
Debt Service Amount	\$ 10,372,460.60	\$ 11,925,084.64	\$ 12,434,160.00	\$ 14,351,060.00
Unrestricted Revenues	\$ 254,888,434.00	\$ 270,662,356.00	\$ 270,001,500.00	\$ 275,648,900.00
Debt Service Coverage	24.57357457	22.69689182	21.71449459	19.20756376

- 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 2020-21

<u>Project Name</u>	<u>Total Project Budget</u>	<u>Amt. Financed by TSSBA</u>	<u>Est. Annual Debt Service</u>	<u>Est. Annual Related Fee Rev</u>
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 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

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.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2019-20**

	UNEXPENDED BALANCE 6-30-19	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		PROJECT
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	BALANCE 6-30-20
DP Culp Center/Stone Hall Renovation	20,618,705	-	-	-	-	-	-	17,000,000	-	3,618,705
SPECIAL PROJECTS										
Local Funds:										
Brown Hall Corridor Project		-	-	-	250,000 ¹	-	-	-	-	250,000
Brown Hall Greenhouse Renov	29,310	-	-	-	-	-	-	-	-	29,310
Campus Wide Paving	412,725	-	-	-	-	-	-	212,700	-	200,025
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000
Dance Studio Project	37,460	-	-	39,400	-	-	-	73,200	-	3,660
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Housing Maintenance - Several Building		-	-	-	450,000 ²	-	-	38,952	-	411,048
Memorial Center Locker Room Maintena	-	-	-	-	-	-	225,000 ⁴	150,000	-	75,000
Parking Lot #35 Maintenance		-	-	-	250,000 ²	-	-	-	-	250,000
Physical Plant Equipment	537,673	-	-	-	325,000 ¹	-	-	200,000	-	662,673
Rogers Stout Basement Renovation		-	-	440,000	-	-	-	-	-	440,000
Insurance Loss Pool	455,377	-	-	-	(25,000) ¹	-	23,000 ⁵	20,000	-	433,377
Lamb Hall Water Damage Repair		-	-	-	25,000 ¹	-	450,000 ⁵	150,000	-	325,000
Facilities Improvement	377,013	-	-	-	54,238 ⁶	25,000	-	-	-	456,251
Student Fee-Facilities Improvement	1,253,178	-	-	1,600,000	(641,060)	-	-	510,000	-	1,702,118
Natural History Museum Storage Bldg	112,000	-	-	-	-	-	-	97,425	-	14,575
Student Activity Projects	192,713	-	-	-	-	-	-	100,000	-	92,713
Student Fee Improvement Reserve	759,498	-	-	-	240,000 ¹	-	-	-	-	999,498
Emergency Preparedness	192,379	-	-	50,000	-	-	-	3,300.00	-	239,079
Utility Reserves	1,152,010	-	-	-	(325,000) ¹	2,600	-	-	-	829,610
State Appropriations:										
ADA Compliance	-	260,000	-	-	-	-	-	60,000	-	200,000
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	77,446,518	5,650,000	-	3,296,610	1,649,049	27,600	4,193,760	43,123,490	-	49,140,047

¹ Intrafund Transfer² Transfer from R&R³ Intrafund Transfer \$75,000; Transfer from R&R \$75,000; Transfer to R&R \$69,891⁴ Gifts⁵ Insurance Recovery⁶ Intrafund Transfer COM (\$14,950)/COP (\$61,110) Unexpended Plant; Intrafund Transfer (\$565,000)

LAND PURCHASES

CHANGES TO UNEXPENDED FUND BALANCES										ESTIMATED
	UNEXPENDED	FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		PROJECT
	BALANCE 6-30-20	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	BALANCE 6-30-21
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	554,611	-	-	-	-	-	-	-	-	554,611
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Data Center	8,570	-	-	-	-	-	-	8,570	-	-
Fine Arts Building	3,000,856	-	-	-	-	-	-	3,000,856	-	-
Fine Arts Building-gifts	1,924,029	-	-	-	-	-	-	-	-	1,924,029
State Appropriations:										
NONE										
TSSBA:										
NONE										
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge P&Q HVAC Phase 2	500,000	-	-	-	-	-	-	500,000	-	-
CCRHS Bldg 2 VA Renov	239,670	-	-	-	-	-	-	-	-	239,670
DP Culp Center/Stone Hall Renovation	1,565,069	-	-	-	-	-	-	1,704,851	-	(139,782)
Housing Planning and Programming	120,000	-	-	-	-	-	-	-	-	120,000
Lamb Hall	2,730,187	-	-	-	-	-	-	2,730,187	-	-
Millennium Center Computer Renov	500,000	-	-	-	-	-	-	500,000	-	-
Nave Center Renovation	182,250	-	-	-	-	-	-	182,250	-	-
State Appropriations:										
Campus Water Lines Repair-Phase 1	388,296	-	-	-	-	-	-	388,296	-	-
Campus HVAC Upgrades	162,575	-	-	-	-	-	-	162,575	-	-
Campus HVAC Upgrades	2,280,000	-	-	-	-	-	-	2,280,000	-	-
Chiller Replacement	2,385,000	-	-	-	-	-	-	2,385,000	-	-
Lamb Hall	17,022,376	-	-	-	-	-	-	8,000,000	-	9,022,376
Memorial Center Code Corrections	2,240,895	-	-	-	-	-	-	2,000,000	-	240,895
Multiple Building Roof Replacements	133,133	-	-	-	-	-	-	133,133	-	-
Powerhouse Boiler Replacement	4,506	-	-	-	-	-	-	4,506	-	-
Several Buildings Safety/Structural Repai	518,117	-	-	-	-	-	-	518,117	-	-
Storm water Drainage Repairs	4,146	-	-	-	-	-	-	4,146	-	-
Valleybrook Building Systems	739,499	-	-	-	-	-	-	739,499	-	-
TSSBA:										
DP Culp Center/Stone Hall Renovation	3,618,705	-	-	-	-	-	-	3,618,705	-	-

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2020-21**

	UNEXPENDED BALANCE 6-30-20	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		PROJECT
		STATE		CURRENT FUND	*OTHER	INVESTMENT				BALANCE
		APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER	EXPENDITURES	*OTHER	6-30-21
SPECIAL PROJECTS										
Local Funds:										
Brown Hall Corridor Project	250,000	-	-	-	-	-	-	250,000	-	-
Brown Hall Greenhouse Renov	29,310	-	-	-	-	-	-	-	-	29,310
Campus Wide Paving	200,025	-	-	-	-	-	-	200,025	-	-
College of Education Special Projects	335,000	-	-	-	-	-	-	-	-	335,000
Dance Studio Project	3,660	-	-	-	-	-	-	3,660	-	-
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Housing Maintenance - Several Buildings	411,048	-	-	-	-	-	-	411,048	-	-
Memorial Center Locker Room Maintena	75,000	-	-	-	-	-	-	129,545	-	(54,545)
Parking Lot #35 Maintenance	250,000	-	-	-	-	-	-	250,000	-	-
Physical Plant Equipment	662,673	-	-	-	-	-	-	200,000	-	462,673
Rogers Stout Basement Renovation	440,000	-	-	-	-	-	-	440,000	-	-
Insurance Loss Pool	433,377	-	-	-	-	-	-	1,200	-	432,177
Lamb Hall Water Damage Repair	325,000	-	-	-	-	-	-	325,000	-	-
Facilities Improvement	456,251	-	-	-	-	7,700	-	-	-	463,951
Student Fee-Facilities Improvement	1,702,118	-	-	1,600,000	(221,400)	-	-	510,000	-	2,570,718
Natural History Museum Storage Bldg	14,575	-	-	-	-	-	-	14,575	-	-
Student Activity Projects	92,713	-	-	-	-	-	-	-	-	92,713
Student Fee Improvement Reserve	999,498	-	-	-	221,400	-	-	-	-	1,220,898
Emergency Preparedness	239,079	-	-	50,000	-	-	-	3,300.00	-	285,779
Utility Reserves	829,610	-	-	-	-	2,600	-	-	-	832,210
State Appropriations:										
ADA Compliance	200,000	-	-	-	-	-	-	200,000	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	49,140,047	-	-	1,650,000	-	10,300	-	31,799,044	-	19,001,303

¹ Intrafund Transfer

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2019-20**

ACCOUNT NAME	BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	565,648	155,670	100	-	-	181,760	-	325,000	214,658
Bookstore	664,111	6,770	5,000	-	-	12,000	-	-	663,881
Food Service	910,185	639,170	15,000	-	69,891	377,640	-	-	1,256,606
Student Housing	5,239,332	594,260	20,000	-	-	848,740	-	3,677,930	1,326,922
Center for Physical Activity	664,213	86,040	2,000	-	-	120,000	-	-	632,253
Post Office	67,637	21,690	2,200	-	-	37,660	-	-	53,867
Vending	87,574	18,370	500	-	-	-	-	-	106,444
Total Auxiliary	8,198,700	1,521,970	44,800	-	69,891	1,577,800	-	4,002,930	4,254,631
Computer Center	485,868	1,000,000	800	-	186,000	150,000	-	-	1,522,668
E-Watch	103,717	25,000	500	-	-	60,950	-	-	68,267
Motor Pool	42,225	-	500	-	-	-	-	-	42,725
Telecommunications	50,217	50,000	-	-	-	-	-	-	100,217
Total Service Centers	682,027	1,075,000	1,800	-	186,000	210,950	-	-	1,733,877
University Center Projects	32,757	-	500	-	-	2,690	-	-	30,567
Equipment Replacement/Primary rsrv	5,535,281	-	30,000	-	-	-	-	-	5,565,281
Computer Replacement	242,868	400,000	1,000	-	-	400,000	-	-	243,868
Repurposed PC Warranty	44,405	-	200	-	-	-	-	-	44,605
University School	245,594	30,000	500	-	-	130,000	-	-	146,094
Campus ID System	61,166	40,300	1,000	-	-	20,000	-	-	82,466
Technology Access Fee	571,053	50,000	6,000	-	-	-	-	-	627,053
Business & Finance Admin Systems	521,756	150,000	4,000	-	-	100,000	-	125,320	450,436
Facilities-Athletics	3,678	-	-	-	-	-	-	-	3,678
Sports Club	78,038	-	400	-	-	5,200	-	-	73,238
College of Nursing R&R	58,016	-	-	-	-	-	-	-	58,016
Clinical & Rehabilitative Health Sciences	1,608	-	-	-	-	-	-	-	1,608
Natural History Museum	77,825	-	900	-	10,600	12,920	-	-	76,405
Total Other	7,474,045	670,300	44,500	-	10,600	670,810	-	125,320	7,403,315
TOTAL RENEWAL AND REPLACEMENT	16,354,772	3,267,270	91,100	-	266,491	2,459,560	-	4,128,250	13,391,823

¹ Transfer to Unexpended Plant

² Transfer from Unexpended Plant

³ Transfer to Unexpended Plant \$1,470,000; transfer to auxiliary \$2,207,930

⁴ Equipment Use Charges \$150,000; Rent of data storage \$36,000

⁵ Transfer to UR E&G

⁶ Museum admission fees

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED 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	214,658	207,150	100	-	-	125,210	-	-	296,698
Bookstore	663,881	100,590	5,000	-	-	12,000	-	-	757,471
Food Service	1,256,606	1,602,090	900	-	-	50,000	-	-	2,809,596
Student Housing	1,326,922	686,450	20,000	-	-	200,000	-	861,480 ¹	971,892
Center for Physical Activity	632,253	80,830	2,000	-	-	120,000	-	-	595,083
Post Office	53,867	19,130	2,200	-	-	-	-	-	75,197
Vending	106,444	23,330	500	-	-	-	-	-	130,274
Total Auxiliary	4,254,631	2,719,570	30,700	-	-	507,210	-	861,480	5,636,211
Computer Center	1,522,668	-	800	-	186,000 ²	150,000	-	-	1,559,468
E-Watch	68,267	25,000	500	-	-	20,000	-	-	73,767
Motor Pool	42,725	-	500	-	-	-	-	-	43,225
Telecommunications	100,217	50,000	-	-	-	-	-	-	150,217
Total Service Centers	1,733,877	75,000	1,800	-	186,000	170,000	-	-	1,826,677
University Center Projects	30,567	-	500	-	-	1,700	-	-	29,367
Equipment Replacement/Primary rsrv	5,565,281	-	30,000	-	-	50,000	-	-	5,545,281
Computer Replacement	243,868	400,000	1,000	-	-	400,000	-	-	244,868
Repurposed PC Warranty	44,605	-	200	-	-	-	-	-	44,805
University School	146,094	30,000	500	-	-	120,000	-	-	56,594
Campus ID System	82,466	40,300	1,000	-	-	10,000	-	-	113,766
Technology Access Fee	627,053	50,000	6,000	-	-	-	-	-	683,053
Business & Finance Admin Systems	450,436	150,000	4,000	-	-	100,000	-	-	504,436
Facilities-Athletics	3,678	-	-	-	-	-	-	-	3,678
Sports Club	73,238	-	400	-	-	5,200	-	-	68,438
College of Nursing R&R	58,016	-	-	-	-	-	-	-	58,016
Clinical & Rehabilitative Health Sciences	1,608	-	-	-	-	-	-	-	1,608
Natural History Museum	76,405	-	900	-	7,000 ³	4,520	-	-	79,785
Total Other	7,403,315	670,300	44,500	-	7,000	691,420	-	-	7,433,695
TOTAL RENEWAL AND REPLACEMENT	13,391,823	3,464,870	77,000	-	193,000	1,368,630	-	861,480	14,896,583

¹ Transfer to auxiliary² Equipment Use Charges \$150,000; Rent of data storage \$36,000³ Museum admission fees

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2019-20**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2019	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2020
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Child Study Center(323)	49,746	65,220	-	-	-	70,560	660	-	150	43,596
Culp Renovation (332)	1,895,322	771,980	3,000	-	-	319,240	131,290	-	9,650	2,210,122
Culp Addition (352)	7,550,468	2,849,220	3,000	-	-	-	977,850	-	3,900	9,420,938
Soccer (335)	1,037,726	275,400	1,200	-	-	140,660	65,450	-	2,760	1,105,456
Baseball (343)	494,288	256,000	-	-	-	112,390	86,870	-	1,700	549,328
Energy Performance (330)	182,586	278,180	-	-	-	234,230	21,120	-	730	204,686
Energy Performance II (337)	834,024	663,500	6,000	-	-	502,390	128,820	-	5,660	866,654
Fine Arts (353)	-	854,562	-	-	-	-	159,970	-	-	694,592
Center for Physical Activities (322)	585,837	783,120	3,500	-	-	463,240	248,930	-	5,880	654,407
Recreation Center Expansion (347)	-	319,680	-	-	-	92,380	220,360	-	6,940	-
Football Stadium (350)	1,075,032	814,000	-	-	-	186,040	587,460	-	15,650	1,099,882
Buc Ridge Apartments (320)	-	511,490	-	-	-	475,690	35,800	-	-	-
Buc Ridge Addition (325)	-	232,490	-	-	-	132,630	99,860	-	-	-
Davis Renovations (326)	-	230,710	-	-	-	171,680	59,030	-	-	-
Governors Hall (327)	-	1,131,100	-	-	-	466,950	664,150	-	-	-
Housing Renovations (331)	-	1,132,590	-	-	-	750,520	382,070	-	-	-
Main Campus Apts Phase II (336)	-	1,991,050	-	-	-	784,580	1,206,470	-	-	-
Buc Ridge Phase III (339)	-	411,410	-	-	-	154,360	257,050	-	-	-
Buc Ridge Phase IV (344)	-	435,880	-	-	-	163,540	272,340	-	-	-
MSH Renovation (345)	-	231,950	-	-	-	113,370	118,580	-	-	-
Powell/West Renovation (346)	-	202,610	-	-	-	99,030	103,580	-	-	-
Parking Garage (348)	-	1,115,850	-	-	-	322,430	769,170	-	24,250	-
Millennium Ctr Parking Garage (354)	-	240,000	-	-	-	-	81,370	-	-	158,630
TOTAL RETIREMENT OF INDEBTEDNESS	13,705,029	15,797,992	16,700	-	-	5,755,910	6,678,250	-	77,270	17,008,291

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 2020-21**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2020	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2021
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Child Study Center(323)	43,596	-	-	-	-	-	-	43,596	-	-
Culp Renovation (332)	2,210,122	771,980	3,000	-	-	336,940	118,450	-	9,030	1 2,520,682
Culp Addition (352)	9,420,938	2,849,220	3,000	-	-	734,650	1,395,670	-	52,450	1 10,090,388
Soccer (335)	1,105,456	275,400	1,200	-	-	148,190	58,230	-	2,450	1 1,173,186
Baseball (343)	549,328	256,000	-	-	-	117,330	81,920	-	1,710	1 604,368
Energy Performance (330)	204,686	278,180	-	-	-	246,570	9,250	226,796	250	1 -
Energy Performance II (337)	866,654	663,500	6,000	-	-	529,260	103,020	-	4,650	1 899,224
Fine Arts (353)	694,592	225,190	-	270,392	-	667,230	160,380	-	14,930	1 347,634
Center for Physical Activities (322)	654,407	783,300	3,500	-	-	472,190	240,740	-	5,300	1 722,977
Recreation Center Expansion (347)	-	319,500	-	-	-	97,110	215,620	-	6,770	1 -
Football Stadium (350)	1,099,882	814,000	-	-	-	195,580	577,910	-	15,660	1 1,124,732
Buc Ridge Apartments (320)	-	516,500	-	-	-	486,140	27,380	-	2,980	1 -
Buc Ridge Addition (325)	-	237,780	-	-	-	139,600	93,150	-	5,030	1 -
Davis Renovations (326)	-	233,320	-	-	-	180,710	50,340	-	2,270	1 -
Governors Hall (327)	-	1,152,180	-	-	-	491,980	640,170	-	20,030	1 -
Housing Renovations (331)	-	1,147,260	1,500	-	-	790,690	343,540	-	14,530	1 -
Main Campus Apts Phase II (336)	-	2,035,340	6,500	-	-	828,250	1,166,140	-	47,450	1 -
Buc Ridge Phase III (339)	-	420,160	-	-	-	161,160	250,250	-	8,750	1 -
Buc Ridge Phase IV (344)	-	445,140	-	-	-	170,740	265,130	-	9,270	1 -
MSH Renovation (345)	-	235,650	-	-	-	119,180	112,770	-	3,700	1 -
Powell/West Renovation (346)	-	205,830	-	-	-	104,100	98,500	-	3,230	1 -
Parking Garage (348)	-	1,115,220	-	-	-	338,960	752,640	-	23,620	1 -
Millennium Ctr Parking Garage (354)	158,630	240,000	-	-	-	147,660	85,640	-	7,430	1 157,900
TOTAL RETIREMENT OF INDEBTEDNESS	17,008,291	15,220,650	24,700	270,392	-	7,504,220	6,846,840	270,392	261,490	17,641,091

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 2020-21
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2018-19</u>	<u>OCTOBER</u> <u>2019-20</u>	<u>ESTIMATED</u> <u>2019-20</u>	<u>JULY</u> <u>2020-21</u>
Admin Salaries	-	-	-	-
Academic Salaries	91,293.00	99,170.00	88,260.00	71,970.00
Supporting Salaries	1,388.00	10,720.00	2,070.00	1,620.00
Student Wages	-	-	-	-
Employee Benefits	11,408.00	13,200.00	9,380.00	9,200.00
Travel	305.00	-	-	500.00
Operating Expenses	852.00	(50,390.00)	3,010.00	16,390.00
Capital Outlay	-	-	-	-
TOTAL	<u>105,246.00</u>	<u>72,700.00</u>	<u>102,720.00</u>	<u>99,680.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2020-21**

	ESTIMATED 2019-20	PROPOSED 2020-21
Total Unrestricted E&G longevity	<u>\$ 1,816,400.00</u>	<u>\$ 1,853,240.00</u>