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2019-2020 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

ANALYSIS TABLES
2019-2020

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 JULY BUDGET 2019-2020
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2019-20**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2018-19 ESTIMATED BUDGET</u>	<u>2019-20 PROPOSED BUDGET</u>
70050	Uncollectible Accounts	(700,000.00)	(700,000.00)

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

JULY BUDGET 2019-20

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2017-18			Estimated 2018-19			Proposed 2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	6,315,208.49		6,315,208.49	6,292,720.00		6,292,720.00	6,292,720.00		6,292,720.00
2 General Fund Support	5,531,342.56		5,531,342.56	5,967,550.00		5,967,550.00	5,742,550.00		5,742,550.00
3 Ticket sales	1,022,262.17		1,022,262.17	1,007,500.00		1,007,500.00	1,007,500.00		1,007,500.00
4 Game guarantees	275,500.00		275,500.00	723,500.00		723,500.00	723,500.00		723,500.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	697,682.96		697,682.96	869,040.00		869,040.00	869,040.00		869,040.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	33,130.05		33,130.05	29,190.00		29,190.00	29,190.00		29,190.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	-	318,994.06	318,994.06	-	200,000.00	200,000.00	-	200,000.00	200,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	841,281.16		841,281.16	951,000.00		951,000.00	951,000.00		951,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other	-		-	-		-	-		-
Sponsorship	113,739.00		113,739.00	-		-	-		-
In-kind Gifts	376,985.16		376,985.16	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	-		-	-		-	-		-
BASA Hospitality	34,114.11		34,114.11	30,000.00		30,000.00	30,000.00		30,000.00
Parking	58,884.72		58,884.72	55,960.00		55,960.00	55,960.00		55,960.00
Novelties	10,546.82		10,546.82	14,200.00		14,200.00	14,200.00		14,200.00
Athletic Special Events	-		-	30,000.00		30,000.00	-		-
TOTAL REVENUE	15,310,677.20	318,994.06	15,629,671.26	16,170,660.00	200,000.00	16,370,660.00	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 2019-20

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2017-18			Estimated 2018-19			Proposed 2019-20		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,649,580.00		1,649,580.00	1,574,720.00		1,574,720.00	1,540,840.00		1,540,840.00
2 Salaries - coaches	2,907,436.54	66,101.65	2,973,538.19	3,227,750.00	75,000.00	3,302,750.00	3,308,090.00	75,000.00	3,383,090.00
3 Salaries - support staff	434,404.45		434,404.45	536,730.00		536,730.00	501,120.00		501,120.00
4 Employee benefits	1,777,593.50	9,052.76	1,786,646.26	1,780,290.00	10,000.00	1,790,290.00	1,985,890.00	10,000.00	1,995,890.00
5 Team travel	1,005,793.40		1,005,793.40	1,093,490.00		1,093,490.00	1,050,760.00		1,050,760.00
6 Other Travel	320,895.88	967.52	321,863.40	364,500.00		364,500.00	350,250.00		350,250.00
7 Scholarships	5,330,292.97	74,595.00	5,404,887.97	5,543,720.00		5,543,720.00	5,259,560.00		5,259,560.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	1,731,278.27	168,277.13	1,899,555.40	1,383,490.00	115,000.00	1,498,490.00	1,919,150.00	115,000.00	2,034,150.00
10 Capital outlay	148,200.00		148,200.00	675,000.00		675,000.00	-		-
Total Expense	<u>15,305,475.01</u>	<u>318,994.06</u>	<u>15,624,469.07</u>	<u>16,179,690.00</u>	<u>200,000.00</u>	<u>16,379,690.00</u>	<u>15,915,660.00</u>	<u>200,000.00</u>	<u>16,115,660.00</u>
11 Encumbrances									
12 Prior year (negative amount)	(3,822.44)		(3,822.44)	(9,030.00)		(9,030.00)			-
13 Current year	9,024.63		9,024.63						-
14 Transfers	-		-	-		-			-
Total expenditures, encumbrances & transfers	<u>15,310,677.20</u>	<u>318,994.06</u>	<u>15,629,671.26</u>	<u>16,170,660.00</u>	<u>200,000.00</u>	<u>16,370,660.00</u>	<u>15,915,660.00</u>	<u>200,000.00</u>	<u>16,115,660.00</u>

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

JULY BUDGET 2019-20

AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2017-18			Revised 2018-19			Estimated 2018-19			Proposed 2019-20		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	295,599.44	301,375.27	(5,775.83)	140,050.00	140,050.00	0.00	140,050.00	140,050.00	0.00	140,050.00	140,050.00	0.00
Food Service	6,786,226.22	6,760,503.44	25,722.78	6,756,230.00	6,756,230.00	0.00	6,842,680.00	6,842,680.00	0.00	7,040,360.00	7,040,360.00	0.00
Housing	14,821,256.29	14,693,880.40	127,375.89	14,394,940.00	14,394,940.00	0.00	14,462,940.00	14,462,940.00	0.00	14,864,980.00	14,844,870.00	20,110.00
Other:												
Vending	37,689.30	35,320.34	2,368.96	42,020.00	42,020.00	0.00	47,020.00	47,020.00	0.00	50,020.00	50,020.00	0.00
Parking	2,100,249.06	2,132,026.99	(31,777.93)	2,122,400.00	2,120,070.00	2,330.00	2,122,400.00	2,120,070.00	2,330.00	2,500,900.00	2,481,970.00	18,930.00
Postal Services	328,781.36	327,652.29	1,129.07	330,400.00	330,700.00	(300.00)	336,400.00	336,020.00	380.00	339,400.00	339,250.00	150.00
Center for Physical Activities	1,612,816.30	1,588,226.13	24,590.17	1,630,950.00	1,629,620.00	1,330.00	1,593,130.00	1,593,130.00	0.00	1,607,930.00	1,607,190.00	740.00
	<u>25,982,617.97</u>	<u>25,838,984.86</u>	<u>143,633.11</u>	<u>25,416,690.00</u>	<u>25,413,630.00</u>	<u>3,360.00</u>	<u>25,544,620.00</u>	<u>25,541,910.00</u>	<u>2,710.00</u>	<u>26,543,640.00</u>	<u>26,503,710.00</u>	<u>39,930.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2019-20
CONTRACTED FOOD SERVICES

	<u>Actual 2017-18</u>		<u>Revised 2018-19</u>		<u>Estimated 2018-19</u>		<u>Proposed 2019-20</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	6,783,960.96	100%	6,752,730.00	100%	6,839,180.00	100%	7,036,860.00	100%
Interest Income	2,265.26	0%	3,500.00	0%	3,500.00	0%	3,500.00	0%
Total Revenues	<u>6,786,226.22</u>		<u>6,756,230.00</u>		<u>6,842,680.00</u>		<u>7,040,360.00</u>	
EXPENDITURES:								
Administrative salaries	5,331.55	0%	19,810.00	0%	19,810.00	0%	20,500.00	0%
Clerical/Support salaries	31,077.15	1%	32,350.00	1%	32,350.00	1%	32,320.00	1%
Employee benefits	22,960.59	0%	19,650.00	0%	22,470.00	0%	22,470.00	0%
Travel		0%		0%		0%		0%
Operating	4,767,449.93	99%	4,788,110.00	99%	5,142,450.00	99%	5,155,010.00	99%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>4,826,819.22</u>		<u>4,859,920.00</u>		<u>5,217,080.00</u>		<u>5,230,300.00</u>	
Net Operating Results Before Transfers	<u>1,959,407.00</u>		<u>1,896,310.00</u>		<u>1,625,600.00</u>		<u>1,810,060.00</u>	
TRANSFERS:								
Renewal and Replacement	1,933,684.22		1,896,310.00		1,625,600.00		1,710,060.00	
Intrafund Transfers Out							88,000.00	
Transfer to Restricted							12,000.00	
Net Operating Results	<u>25,722.78</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	1,758.00	Mandatory if living in Housing (excluding Buc Ridge)
7 days gold unlimited access plus \$200 dining dollars	1,862.00	Voluntary
7 days platinum unlimited access plus \$400 dining dollars	2,072.00	Voluntary
Commuter Plans		
5 day unlimited access plus \$100 dining dollars	1,522.00	Voluntary

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2019-20
CONTRACTED BOOKSTORE

	Actual 2017-18		Revised 2018-19		Estimated 2018-19		Proposed 2019-20	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	295,510.95	100%	140,000.00	100%	140,000.00	100%	140,000.00	100%
Interest Income	88.49	0%	50.00	0%	50.00	0%	50.00	0%
Total Revenues	<u>295,599.44</u>		<u>140,050.00</u>		<u>140,050.00</u>		<u>140,050.00</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	57,888.78	100%	71,170.00	100%	70,390.00	100%	70,900.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>57,888.78</u>		<u>71,170.00</u>		<u>70,390.00</u>		<u>70,900.00</u>	
Net Operating Results Before Transfers	<u>237,710.66</u>		<u>68,880.00</u>		<u>69,660.00</u>		<u>69,150.00</u>	
TRANSFERS:								
Renewal and Replacement	68,486.49		18,880.00		19,660.00		19,150.00	
Retirement of Indebtedness Unrestricted	175,000.00		50,000.00		50,000.00		50,000.00	
Net Operating Results	<u>(5,775.83)</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 2019-20

HOUSING INFORMATION

A. Number of spaces projected for 2019-20 2,941

B. Dormitory

Room Rate Per Term Based On:

- 1 Double Occupancy \$1,995 - \$3025 per person/per semester
 - 2 Single Occupancy \$2,990 - \$5,240 per person/per semester
 - 3 Telephone Charge NA
 - 4 Air Conditioning Charge Included in Rent
 - 5 Maximum Rate _____
 - 6 Other Charge (describe) _____
- Average monthly rate of other rentals _____

C. Apartments

Room Rate Per Term Based On:

- 1 Efficiency \$2,900 - \$3,630 per person/per semester
- 2 One bedroom \$3,150 - \$3,995 per person/per semester
- 3 Two bedroom \$3255 - \$3,565 per person/per semester
- 4 Telephone Charge NA
- 5 Air Conditioning Charge Included in rent
- 6 Other Charge (describe) NA

D. Occupancy Utilization

<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
Fall 2017	3,014	2,961	98.21%
Spring 2018	3,019	2,785	92.25%
Fall 2018	3,015	2,773	91.97%
Spring 2019	2,937	2,607	88.76%

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

JULY BUDGET 2019-20

TOTAL HOUSING

	<u>Actual 2017-18</u>		<u>Revised 2018-19</u>		<u>Estimated 2018-19</u>		<u>Proposed 2019-20</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	14,703,844.01	99%	14,232,940.00	99%	14,332,940.00	99%	14,734,980.00	99%
Other Revenue	117,412.28	1%	162,000.00	1%	130,000.00	1%	130,000.00	1%
Total Revenues	<u>14,821,256.29</u>		<u>14,394,940.00</u>		<u>14,462,940.00</u>		<u>14,864,980.00</u>	
EXPENDITURES:								
Administrative salaries	529,720.35	8%	568,420.00	8%	542,920.00	7%	605,360.00	8%
Clerical/Support salaries	422,203.82	6%	551,870.00	7%	526,870.00	7%	538,720.00	7%
Employee benefits	542,736.27	8%	575,250.00	8%	552,260.00	7%	572,260.00	8%
Travel	3,797.33	0%	9,500.00	0%	9,500.00	0%	9,500.00	0%
Operating	5,316,726.93	78%	5,735,290.00	77%	5,721,830.00	77%	5,795,930.00	77%
Equipment		0%	40,000.00	1%	40,000.00	1%	40,000.00	1%
Total Expenditures	<u>6,815,184.70</u>		<u>7,480,330.00</u>		<u>7,393,380.00</u>		<u>7,561,770.00</u>	
Net Operating Results Before Transfers	<u>8,006,071.59</u>		<u>6,914,610.00</u>		<u>7,069,560.00</u>		<u>7,303,210.00</u>	
TRANSFERS:								
Renewal and Replacement	1,808,418.26		269,480.00		424,430.00		744,010.00	
Retirement of Indebtedness	6,070,277.44		6,645,130.00		6,645,130.00		6,627,090.00	
Intrafund Transfers In							88,000.00	
Net Operating Results	<u>127,375.89</u>		<u>0.00</u>		<u>0.00</u>		<u>20,110.00</u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

JULY BUDGET 2019-20

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

ESTIMATED BUDGET 2018-2019

	Actual Fund Balance 7/1/18	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/19
Auxiliary Enterprises:								
Bookstore	3,780	140,050		140,050	70,390	69,660	-	3,780
Food Services	159,360	6,842,680		6,842,680	5,217,080	1,625,600	-	159,360
Housing	984,380	14,462,940		14,462,940	7,393,380	7,069,560	-	984,380
Parking	89,170	2,122,400		2,122,400	761,590	1,358,460	2,330	91,500
Vending	4,090	47,020		47,020	32,030	14,990	-	4,090
Director of Auxiliaries	(6,860)			-			-	(6,860)
Postal/Passport Services	(48,430)	336,400		336,400	318,360	17,660	380	(48,050)
Center for Physical Activities	25,150	1,593,130		1,593,130	1,501,380	91,750	-	25,150
Total	1,210,640	25,544,620	-	25,544,620	15,294,210	10,247,700	2,710	1,213,350

Contingency Allocation:

5% of Gross Margin	925,744
Per Budget	925,744
Difference*	<u>0</u>

R & R Transfer:

5% of Gross Margin	1,277,231
Per Budget	<u>2,336,090</u>
Difference*	<u>1,058,859</u>

*Transfer to R&R above the 5% gross margin; new food service contract exceeds the 5% by a significant amount

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2019-20
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2019-2020

	Actual Fund Balance <u>7/1/19</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>	Estimated Ending Fund Bal <u>6/30/20</u>
Auxiliary Enterprises:								
Bookstore	3,780	140,050		140,050	70,900	69,150	-	3,780
Food Services	159,360	7,040,360		7,040,360	5,230,300	1,810,060	-	159,360
Housing	984,380	14,864,980		14,864,980	7,561,770	7,283,100	20,110	1,004,490
Parking	91,500	2,500,900		2,500,900	772,700	1,709,270	18,930	110,430
Vending	4,090	50,020		50,020	32,110	17,910	-	4,090
Director of Auxiliaries	(6,860)			-			-	(6,860)
Postal/Passport Services	(48,050)	339,400		339,400	320,890	18,360	150	(47,900)
Center for Physical Activities	25,150	1,607,930		1,607,930	1,525,830	81,360	740	25,890
Total	1,213,350	26,543,640	-	26,543,640	15,514,500	10,989,210	39,930	1,253,280

Contingency Allocation:

5% of Gross Margin	965,661
Per Budget	965,661
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,327,182
Per Budget	<u>2,813,070</u>
Difference*	<u><u>1,485,888</u></u>

*Transfer to R&R above the 5% gross margin; new food service contract exceeds the 5% by a significant amount

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2018-19**

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	296,200.00	10.39	-	296,210.39			
Center for Early Childhood Learning and Development	186,200.00	122,529.30	-	308,729.30			
Total	<u>482,400.00</u>	<u>122,539.69</u>	<u>-</u>	<u>604,939.69</u>			
 					<u>Amount of Expenditures</u>		
II. <u>Restricted 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	202,936.51	-	88,673.88	-	4,600.00	-	296,210.39
Center for Early Childhood Learning and Development	157,562.84	2,734.29	70,581.42	10,431.86	67,418.89	-	308,729.30
Total	<u>360,499.35</u>	<u>2,734.29</u>	<u>159,255.30</u>	<u>10,431.86</u>	<u>72,018.89</u>	<u>-</u>	<u>604,939.69</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	16,290.00	Grants and Foundation	241,550.00	257,840.00	
Center for Early Childhood Learning and Development	Academic Support	350/23151	68,750.00	Grants and Foundation	1,626,796.00	1,695,546.00	
	Student Services	400/23155	125,000.00			125,000.00	
Total			<u>210,040.00</u>		<u>1,868,346.00</u>	<u>2,078,386.00</u>	

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

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	301,300.00	-	-	301,300.00		
Center for Early Childhood Learning and Development	188,500.00	-	-	188,500.00		
Total	<u>489,800.00</u>	<u>-</u>	<u>-</u>	<u>489,800.00</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	209,000.00	-	92,300.00	-	-	-
Center for Early Childhood Learning and Development	92,050.00	2,900.00	40,710.00	9,200.00	43,640.00	-
Total	<u>301,050.00</u>	<u>2,900.00</u>	<u>133,010.00</u>	<u>9,200.00</u>	<u>43,640.00</u>	<u>-</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>	<u>Total</u>
Center for Appalachian Studies and Services	Public Service	300/21851	15,740.00	Grants and Foundation	241,550.00	257,290.00
Center for Early Childhood Learning and Development	Academic Support	350/23151	71,120.00	Grants and Foundation	1,660,170.00	1,731,290.00
	Student Services	400/23155	125,000.00			125,000.00
Total			<u>211,860.00</u>		<u>1,901,720.00</u>	<u>2,113,580.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2019-20**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>18,016,172.00</u>	<u>17,557,370.00</u>
Less: E & G Utilities	<u>(4,390,970.00)</u>	<u>(4,098,510.00)</u>
Staff Benefits	<u>(4,030,160.00)</u>	<u>(4,340,200.00)</u>
Longevity	<u>(250,000.00)</u>	<u>(244,800.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>9,345,042.00</u>	<u>8,873,860.00</u>
Basic M & O Funded Amount	<u>5,629,500.00</u>	<u>5,955,000.00</u>
Actual % of Funded Amount	<u>166%</u>	<u>149%</u>

TSSBA Debt Service Coverage
EAST TENNESSEE STATE UNIVERSITY - ACADEMIC CAMPUS
Proposed Budget 2019-20

	FY 2016-17	FY 2017-18	Estimated Budget FY 2018-19	Proposed Budget FY 2019-20
Debt Service Amount	\$ 10,211,109.80	\$ 10,372,460.60	\$ 11,886,760.00	\$ 12,056,170.00
Unrestricted Revenues	\$ 234,117,703.86	\$ 254,888,434.00	\$ 264,225,200.00	\$ 272,257,100.00
Debt Service Coverage	22.92774326	24.57357457	22.22852989	22.58238728

- 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 2019-20

<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:	NONE			
Proposed Budget:	NONE			

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

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 CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2018-19**

	UNEXPENDED BALANCE 6-30-18	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-19	
		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	2,374,218	-	3,700,000	-	-	-	-	5,520,000	-	554,218
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Data Center	46,257	-	-	-	-	-	-	46,257	-	-
Football Stadium	127,832	-	-	-	-	(35)	804,483 ¹	732,280	-	-
Fine Arts Building	9,517,366	-	-	-	-	70,000	90,000 ¹	230,001	404,800 ²	9,042,565
Johnson City Day Center	57,731	-	-	-	-	-	-	57,731	-	-
State Appropriations:										
Fine Arts Building	24,651,198	-	-	-	-	-	-	18,600,000	-	6,051,198
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge P&Q HVAC Update	-	-	-	-	480,000 ³	-	-	30,000	-	450,000
DP Culp Center/Stone Hall Renovation	5,807,293	-	-	-	-	50,000	-	5,000,000	-	857,293
Lamb Hall	3,000,000	-	-	-	-	40,000	-	10,000	-	3,030,000
Bldg#2 Physical Therapy Renov	51,248	-	-	-	-	(139)	-	39,866	11,243 ⁴	-
Millennium Center Computer Renov	-	-	-	450,000	-	-	-	40,000	-	410,000
Nave Center Renovation	-	-	-	493,000	-	-	-	40,000	-	453,000
Several Buildings-Space Renovations	115,467	-	-	-	(115,465) ⁵	(2)	-	-	-	-
State Appropriations:										
Campus Water Lines Repair-Phase 1	-	1,500,000	-	-	-	-	-	120,000	-	1,380,000
Campus HVAC Upgrades	-	2,740,000	-	-	-	-	-	250,000	-	2,490,000
Lamb Hall	17,250,000	-	-	-	-	-	-	200,000	-	17,050,000
Memorial Center Code Corrections	-	2,500,000	-	-	-	-	-	100,000	-	2,400,000
Multiple Building Roof Replacements	-	1,000,000	-	-	-	-	-	100,000	-	900,000
Powerhouse Boiler Replacement	312,767	(75,567)	-	-	-	-	-	237,200	-	-
Safety and Structural Repairs	2,156,753	-	-	-	-	-	-	2,156,753	-	-
Several Building Elevator Upgrades	62,984	(14,973)	-	-	-	-	-	48,011	-	-
Storm water Drainage Repairs	504,562	-	-	-	-	-	-	504,562	-	-
Valleybrook Building Systems Replace	2,749,466	-	-	-	-	-	-	2,749,466	-	-
TSSBA:										

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2018-19**

UNEXPENDED BALANCE	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE	
	FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS				
	STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER		
6-30-18									6-30-19	
DP Culp Center/Stone Hall Renovation	36,499,505	-	-	-	-	-	30,000,000	-	6,499,505	
SPECIAL PROJECTS										
Local Funds:										
Dance Studio Project	124,031	-	-	-	-	-	80,000	-	44,031	
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	368,620	
Brown Hall Greenhouse	148,365	-	-	-	-	-	148,365	-	-	
Campus Quadrangle Project	14	-	-	-	-	(14)	-	-	-	
College of Education Special Projects	335,000	-	-	-	-	-	-	-	335,000	
Physical Plant Equipment	1,384,684	-	-	-	(250,000) ⁵	10,000	300,000	325,000 ⁶	519,684	
Insurance Loss Pool	457,082	-	-	-	-	-	5,000 ⁷	5,000	457,082	
Facilities Improvement	291,474	-	-	-	115,465 ⁵	10,000	150,000	-	266,939	
Student Fee-Facilities Improvement	886,308	-	-	1,476,000	(759,500) ⁵	-	510,000	-	1,092,808	
Maple St Houses Renovation	-	-	-	-	-	-	12,000 ¹	-	12,000	
Natural History Museum Storage Bldg	85,000	-	-	-	27,000 ³	-	85,000	-	27,000	
Nell Dosselt Parking Lot Expansion	289,043	-	-	-	-	(519)	189,694	98,830 ⁴	-	
Solar Panel Installation	189,076	-	-	-	-	-	143,796	45,280 ⁶	-	
Student Activity Projects	73,576	-	-	175,000	-	-	25,000	-	223,576	
Student Fee Improvement Reserve	-	-	-	-	759,500 ⁵	-	-	-	759,500	
Emergency Preparedness	142,379	-	-	50,000	-	-	3,301	-	189,078	
Utility Reserves	-	-	-	-	250,000 ⁵	-	-	-	250,000	
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	
TOTAL UNEXPENDED PLANT FUNDS	110,059,299	7,649,460	3,700,000	2,644,000	507,000	179,291	711,483	68,452,284	885,153	56,113,097

¹ Gifts
² Transfer to Retirement of Indebtedness
³ Transfer from Renewal and Replacement
⁴ Transfer to Renewal and Replacement
⁵ Intrafund Transfer
⁶ Transfer to UR E&G
⁷ Insurance Recovery

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

	UNEXPENDED BALANCE 6-30-19	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-20
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
Local Funds:									
Master Plan Land Acq	554,218	-	-	-	-	-	-	-	554,218
State Appropriations:									
NONE	-	-	-	-	-	-	-	-	-
TSSBA:									
NONE	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION									
Local Funds:									
Fine Arts Building	9,042,565	-	-	-	-	-	8,637,765	404,800 ¹	-
State Appropriations:									
Fine Arts Building	6,051,198	-	-	-	-	-	6,051,198	-	-
TSSBA:									
NONE	-	-	-	-	-	-	-	-	-
MAJOR RENOVATIONS									
Local Funds:									
Buc Ridge P&Q HVAC Update	450,000	-	-	-	-	-	450,000	-	-
DP Culp Center/Stone Hall Renovation	857,293	-	-	-	-	-	857,293	-	-
Lamb Hall	3,030,000	-	-	-	-	40,000	1,500,000	-	1,570,000
Millennium Center Computer Renov	410,000	-	-	-	-	-	410,000	-	-
Nave Center Renovation	453,000	-	-	-	-	-	453,000	-	-
State Appropriations:									
Campus Water Lines Repair-Phase 1	1,380,000	-	-	-	-	-	1,380,000	-	-
Campus HVAC Upgrades	2,490,000	-	-	-	-	-	2,490,000	-	-
Lamb Hall	17,050,000	-	-	-	-	-	8,000,000	-	9,050,000
Memorial Center Code Corrections	2,400,000	-	-	-	-	-	2,400,000	-	-
Multiple Building Roof Replacements	900,000	-	-	-	-	-	900,000	-	-
TSSBA:									
DP Culp Center/Stone Hall Renovation	6,499,505	-	-	-	-	-	6,499,505	-	-

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

	UNEXPENDED BALANCE 6-30-19	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-20
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS		
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
SPECIAL PROJECTS									
Local Funds:									
Dance Studio Project	44,031	-	-	-	-	-	44,031	-	-
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	368,620
College of Education Special Projects	335,000	-	-	-	-	-	-	-	335,000
Physical Plant Equipment	519,684	-	-	-	-	-	-	-	519,684
Insurance Loss Pool	457,082	-	-	-	-	-	5,000	-	452,082
Facilities Improvement	266,939	-	-	-	-	-	-	-	266,939
Student Fee-Facilities Improvement	1,199,756	-	-	1,476,000	-	-	510,000	-	2,165,756
Maple St Houses Renovation	12,000	-	-	-	-	-	-	-	12,000
Natural History Museum Storage Bldg	27,000	-	-	-	-	-	27,000	-	-
Student Activity Projects	223,576	-	-	-	-	-	25,000	-	198,576
Student Fee Improvement Reserve	652,552	-	-	-	-	-	-	-	652,552
Emergency Preparedness	189,078	-	-	50,000	-	-	3,300.00	-	235,778
Utility Reserves	250,000	-	-	-	-	-	-	-	250,000
State Appropriations:									
NONE	-	-	-	-	-	-	-	-	-
TSSBA:									
NONE	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	56,113,097	-	-	1,526,000	-	40,000	40,643,092	404,800	16,631,205

¹ Transfer to Retirement of Indebtedness

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2018-19**

ACCOUNT NAME	BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	707,259	142,000	900	-	49,415 ¹	125,210	-	-	774,364
Bookstore	618,088	19,660	5,000	-	-	12,000	-	-	630,748
Food Service	501,323	1,625,600	900	-	-	158,610	-	-	1,969,213
Student Housing	3,664,966	723,140	20,000	-	61,215 ²	809,500	-	778,710 ³	2,881,111
Center for Physical Activity	628,017	91,750	2,000	-	-	120,000	-	-	601,767
Post Office	345,255	17,660	2,200	-	-	280,000	-	-	85,115
Vending	59,456	14,990	500	-	-	-	-	-	74,946
Total Auxiliary	6,524,364	2,634,800	31,500	-	110,630	1,505,320	-	778,710	7,017,264
Computer Center	273,358	-	800	-	186,000 ⁴	150,000	-	-	310,158
E-Watch	76,939	25,000	500	-	-	20,000	-	-	82,439
Motor Pool	41,354	-	500	-	-	-	-	-	41,854
Telecommunications	-	50,000	-	-	-	-	-	-	50,000
Total Service Centers	391,652	75,000	1,800	-	186,000	170,000	-	-	484,451
University Center Projects	32,339	-	500	-	-	1,700	-	-	31,139
Equipment Replacement/Primary rsvr	4,847,955	-	30,000	-	-	360,000	-	-	4,517,955
Computer Replacement	157,692	400,000	1,000	-	-	40,000	-	-	518,692
Repurposed PC Warranty	28,349	6,620	200	-	-	-	-	-	35,169
University School	206,701	30,000	500	-	-	120,000	-	-	117,201
Campus ID System	46,556	40,300	1,000	-	-	10,000	-	-	77,856
Technology Access Fee	509,725	50,000	6,000	-	-	-	-	-	565,725
Business & Finance Admin Systems	363,223	150,000	4,000	-	-	100,000	-	-	417,223
Facilities-Athletics	3,645	-	-	-	-	-	-	-	3,645
Sports Club	34,182	36,000	400	-	-	5,200	-	-	65,382
Clinical & Rehabilitative Health Sciences	-	-	-	-	11,243 ¹	-	-	-	11,243
Natural History Museum	97,154	-	900	-	7,000 ⁵	4,520	-	27,000 ⁶	73,534
Total Other	6,327,522	712,920	44,500	-	18,243	641,421	-	27,000	6,434,764
TOTAL RENEWAL AND REPLACEMENT	13,243,538	3,422,720	77,800	-	314,873	2,316,741	-	805,710	13,936,479

¹ Transfer from Unexpended Plant

² Gifts \$11,800; transfer from Unexpended Plant \$49,415

³ Transfer to Auxiliary \$298,710; transfer to unexpended plant \$480,000

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

⁵ Museum admission fees

⁶ Transfer to Unexpended Plant

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED 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	774,364	222,220	900	-	-	125,210	-	-	872,274
Bookstore	630,748	19,150	5,000	-	-	12,000	-	-	642,898
Food Service	1,969,213	1,710,060	900	-	-	50,000	-	-	3,630,173
Student Housing	2,881,111	744,010	20,000	-	-	200,000	-	-	3,445,121
Center for Physical Activity	601,767	81,360	2,000	-	-	120,000	-	-	565,127
Post Office	85,115	18,360	2,200	-	-	-	-	-	105,675
Vending	74,946	17,910	500	-	-	-	-	-	93,356
Total Auxiliary	7,017,264	2,813,070	31,500	-	-	507,210	-	-	9,354,624
Computer Center	310,158	-	800	-	186,000 ¹	150,000	-	-	346,958
E-Watch	82,439	25,000	500	-	-	20,000	-	-	87,939
Motor Pool	41,854	-	500	-	-	-	-	-	42,354
Telecommunications	50,000	50,000	-	-	-	-	-	-	100,000
Total Service Centers	484,451	75,000	1,800	-	186,000	170,000	-	-	577,251
University Center Projects	31,139	-	500	-	-	1,700	-	-	29,939
Equipment Replacement/Primary rsvr	4,517,955	-	30,000	-	-	360,000	-	-	4,187,955
Computer Replacement	518,692	400,000	1,000	-	-	400,000	-	-	519,692
Repurposed PC Warranty	35,169	-	200	-	-	-	-	-	35,369
University School	117,201	30,000	500	-	-	120,000	-	-	27,701
Campus ID System	77,856	40,300	1,000	-	-	10,000	-	-	109,156
Technology Access Fee	565,725	50,000	6,000	-	-	-	-	-	621,725
Business & Finance Admin Systems	417,223	150,000	4,000	-	-	100,000	-	-	471,223
Facilities-Athletics	3,645	-	-	-	-	-	-	-	3,645
Sports Club	65,382	-	400	-	-	5,200	-	-	60,582
Clinical & Rehabilitative Health Sciences	11,243	-	-	-	-	-	-	-	11,243
Natural History Museum	73,534	-	900	-	7,000 ²	4,520	-	-	76,914
Total Other	6,434,764	670,300	44,500	-	7,000	1,001,420	-	-	6,155,144
TOTAL RENEWAL AND REPLACEMENT	13,936,479	3,558,370	77,800	-	193,000	1,678,630	-	-	16,087,019

¹ Equipment Use Charges \$150,000; Rent of data storage \$36,000

² Museum admission fees

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2018-19**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2019	
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)		
Child Study Center(323)	62,700	65,220	-	-	-	76,430	1,960	-	300	1	49,230
Culp Renovation (332)	1,550,662	771,980	3,000	-	-	312,490	143,390	-	10,520	1	1,859,242
Culp Addition (352)	4,620,262	2,849,220	3,000	-	-	-	70,000	-	25,000	1	7,377,482
Soccer (335)	954,281	275,400	1,200	-	-	137,250	72,400	-	3,040	1	1,018,191
Baseball (343)	442,054	256,000	-	-	-	106,970	92,290	-	1,920	1	496,874
Energy Performance (330)	157,445	278,180	-	-	-	222,510	32,390	-	1,190	1	179,535
Energy Performance II (337)	203,122	663,500	6,000	-	-	491,670	165,960	-	990	1	214,002
Fine Arts (353)	-	-	-	-	404,800	2	400,000	-	4,800	1	-
Center for Physical Activities (322)	494,643	782,930	3,500	-	-	455,790	255,650	-	6,800	1	562,833
Recreation Center Expansion (347)	-	319,870	-	-	-	87,870	224,870	-	7,130	1	-
Football Stadium (350)	1,036,282	814,000	-	-	-	176,960	596,530	-	16,020	1	1,060,772
Buc Ridge Apartments (320)	-	516,640	-	-	-	469,050	42,710	-	4,880	1	-
Buc Ridge Addition (325)	-	237,820	-	-	-	126,020	106,240	-	5,560	1	-
Davis Renovations (326)	-	233,330	-	-	-	163,090	67,290	-	2,950	1	-
Governors Hall (327)	-	1,164,690	-	-	-	455,600	687,210	-	21,880	1	-
Housing Renovations (331)	-	1,152,710	1,500	-	-	717,960	418,780	-	17,470	1	-
Main Campus Apts Phase II (336)	-	2,031,030	6,500	-	-	771,330	1,264,650	-	1,550	1	-
Buc Ridge Phase III (339)	-	420,780	-	-	-	146,930	264,490	-	9,370	1	-
Buc Ridge Phase IV (344)	-	445,810	-	-	-	155,660	280,220	-	9,930	1	-
MSH Renovation (345)	-	236,090	-	-	-	107,840	124,110	-	4,140	1	-
Powell/West Renovation (346)	-	206,220	-	-	-	94,180	108,410	-	3,620	1	-
Parking Garage (348)	-	1,116,480	-	-	-	306,700	784,900	-	24,880	1	-
Millennium Ctr Parking Garage (354)	-	100,000	-	-	-	-	100,000	-	-	-	-
TOTAL RETIREMENT OF INDEBTEDNESS	9,521,450	14,937,910	24,700	-	404,800	5,582,310	6,304,450	-	183,940		12,818,160

1 Administrative Charges
2 Transfer from Unexpended Plant

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
PROPOSED 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)	49,230	65,220	-	-	-	70,560	660	-	150	1	43,080
Culp Renovation (332)	1,859,242	771,980	3,000	-	-	319,240	131,290	-	9,650	1	2,174,042
Culp Addition (352)	7,377,482	2,849,220	3,000	-	-	-	70,000	-	25,000	1	10,134,702
Soccer (335)	1,018,191	275,400	1,200	-	-	140,660	65,450	-	2,760	1	1,085,921
Baseball (343)	496,874	256,000	-	-	-	112,390	86,870	-	1,700	1	551,914
Energy Performance (330)	179,535	278,180	-	-	-	234,230	21,120	-	730	1	201,635
Energy Performance II (337)	214,002	663,500	6,000	-	-	502,390	128,820	-	5,660	1	246,632
Fine Arts (353)	-	-	-	-	404,800	-	400,000	-	4,800	1	-
Center for Physical Activilles (322)	562,833	783,110	3,500	-	-	463,240	248,930	-	5,890	1	631,383
Recreation Center Expansion (347)	-	319,690	-	-	-	92,380	220,360	-	6,950	1	-
Football Stadium (350)	1,060,772	814,000	-	-	-	186,040	587,460	-	15,670	1	1,085,602
Buc Ridge Apartments (320)	-	515,410	-	-	-	475,690	35,800	-	3,920	1	-
Buc Ridge Addition (325)	-	237,780	-	-	-	132,630	99,860	-	5,290	1	-
Davis Renovations (326)	-	233,320	-	-	-	171,680	59,030	-	2,610	1	-
Governors Hall (327)	-	1,152,060	-	-	-	466,950	664,150	-	20,960	1	-
Housing Renovations (331)	-	1,147,120	1,500	-	-	750,520	382,070	-	16,030	1	-
Main Campus Apts Phase II (336)	-	2,033,590	6,500	-	-	784,580	1,206,470	-	49,040	1	-
Buc Ridge Phase III (339)	-	420,470	-	-	-	154,360	257,050	-	9,060	1	-
Buc Ridge Phase IV (344)	-	445,480	-	-	-	163,540	272,340	-	9,600	1	-
MSH Renovation (345)	-	235,850	-	-	-	113,370	118,580	-	3,900	1	-
Powell/West Renovation (346)	-	206,010	-	-	-	99,030	103,580	-	3,400	1	-
Parking Garage (348)	-	1,115,850	-	-	-	322,430	769,170	-	24,250	1	-
Millennium Ctr Parking Garage (354)	-	371,200	-	-	-	-	371,200	-	-	-	-
TOTAL RETIREMENT OF INDEBTEDNESS	12,818,160	15,190,440	24,700	-	404,800	5,755,910	6,300,260	-	227,020		9,019,665

1 Administrative Charges
2 Transfer from unexpended plant

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 2019-20
 REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

27560	<u>ACTUAL 2017-18</u>	<u>OCTOBER 2018-19</u>	<u>ESTIMATED 2018-19</u>	<u>JULY 2019-20</u>
Admin Salaries	-	-	-	-
Academic Salaries	105,666	83,600	95,130	98,900
Supporting Salaries	1,353	10,790	1,430	10,690
Student Wages	-	-	-	-
Employee Benefits	11,325	13,200	10,360	13,200
Travel	-	-	300	-
Operating Expenses	852	670	1,040	(18,120)
Capital Outlay	-	-	-	-
TOTAL	<u><u>119,196</u></u>	<u><u>108,260</u></u>	<u><u>108,260</u></u>	<u><u>104,670</u></u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2019-20**

	<u>ESTIMATED 2018-19</u>	<u>PROPOSED 2019-20</u>
Total Unrestricted E&G longevity	<u>\$ 1,793,340.00</u>	<u>\$ 1,808,070.00</u>