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ETSU General Academic Operating Budgets and Analysis

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2018

### 2018-2019 - ETSU General Academic Analysis Tables (July)

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# EAST TENNESSEE STATE UNIVERSITY

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ANALYSIS TABLES  
2018-2019

**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
JULY BUDGET 2018-2019  
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EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT  
PROPOSED BUDGET 2018-19

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2017-18 ESTIMATED BUDGET</u>	<u>2018-19 PROPOSED BUDGET</u>
51019	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 2018-19**

**FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE**

	<b>Actual 2016-17</b>			<b>Estimated 2017-18</b>			<b>Proposed 2018-19</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
1 Student Athletic Fee	6,123,694.67		6,123,694.67	6,425,170.00		6,425,170.00	6,425,170.00		6,425,170.00
2 General Fund Support	5,335,420.00		5,335,420.00	5,520,940.00		5,520,940.00	5,520,940.00		5,520,940.00
3 Ticket sales	866,487.18		866,487.18	975,250.00		975,250.00	975,250.00		975,250.00
4 Game guarantees	248,500.00		248,500.00	275,500.00		275,500.00	745,500.00		745,500.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	943,769.70		943,769.70	764,280.00		764,280.00	764,280.00		764,280.00
8 Program/ad sales	164.37		164.37	-		-	-		-
9 Concessions	22,461.69		22,461.69	30,840.00		30,840.00	30,840.00		30,840.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	251,288.61	219,420.25	470,708.86	-	60,000.00	60,000.00	-	60,000.00	60,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	762,421.63		762,421.63	1,025,000.00		1,025,000.00	1,025,000.00		1,025,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other									
Sponsorship	111,839.00		111,839.00	200,000.00		200,000.00	200,000.00		200,000.00
In-kind Gifts	-		-	-		-	-		-
Special Events	3,212.00		3,212.00	33,000.00		33,000.00	33,000.00		33,000.00
BASA Hospitality	33,192.82		33,192.82	41,060.00		41,060.00	41,060.00		41,060.00
Parking	29,177.44		29,177.44	9,200.00		9,200.00	9,200.00		9,200.00
Novelties	7,459.83		7,459.83	-		-	-		-
<b>TOTAL REVENUE</b>	<b>14,739,088.94</b>	<b>219,420.25</b>	<b>14,958,509.19</b>	<b>15,300,240.00</b>	<b>60,000.00</b>	<b>15,360,240.00</b>	<b>15,770,240.00</b>	<b>60,000.00</b>	<b>15,830,240.00</b>

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

**JULY BUDGET 2018-19**

**FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES**

	<b>Actual 2016-17</b>			<b>Estimated 2017-18</b>			<b>Proposed 2018-19</b>		
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
1 Salaries - administrative	1,674,618.11		1,674,618.11	1,676,670.00		1,676,670.00	1,593,210.00		1,593,210.00
2 Salaries - coaches	2,561,507.61	50,000.00	2,611,507.61	2,779,900.00		2,779,900.00	3,021,630.00		3,021,630.00
3 Salaries - support staff	333,823.02		333,823.02	408,700.00		408,700.00	417,290.00		417,290.00
4 Employee benefits	1,671,760.63	11,923.68	1,683,684.31	1,836,000.00		1,836,000.00	1,851,010.00		1,851,010.00
5 Team travel	972,649.95		972,649.95	1,033,570.00		1,033,570.00	1,081,390.00		1,081,390.00
6 Other Travel	299,950.06		299,950.06	360,000.00		360,000.00	360,500.00		360,500.00
7 Scholarships	4,920,236.43	41,047.77	4,961,284.20	5,242,160.00		5,242,160.00	5,237,180.00		5,237,180.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	2,199,307.96	116,448.80	2,315,756.76	1,967,070.00	60,000.00	2,027,070.00	2,208,030.00	60,000.00	2,268,030.00
10 Capital outlay	32,810.61		32,810.61			-			-
Total Expense	14,666,664.38	219,420.25	14,886,084.63	15,304,070.00	60,000.00	15,364,070.00	15,770,240.00	60,000.00	15,830,240.00
11 Encumbrances									
12 Prior year (negative amount)	(23,080.00)		(23,080.00)	(3,830.00)		(3,830.00)			-
13 Current year	3,822.44		3,822.44			-			-
14 Transfers	91,682.12		91,682.12			-			-
Total expenditures, encumbrances & transfers	14,739,088.94	219,420.25	14,958,509.19	15,300,240.00	60,000.00	15,360,240.00	15,770,240.00	60,000.00	15,830,240.00

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

**JULY BUDGET 2018-19**

**AUXILIARY ENTERPRISE SUMMARY SCHEDULE**

	<b>Actual 2016-17</b>			<b>Revised 2017-18</b>			<b>Estimated 2017-18</b>			<b>Proposed 2018-19</b>		
	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>
Bookstore	305,829.53	306,021.64	(192.11)	300,050.00	300,050.00	0.00	308,050.00	307,650.00	400.00	140,050.00	140,050.00	0.00
Food Service	5,447,801.42	5,347,514.25	100,287.17	7,094,800.00	7,024,210.00	70,590.00	6,829,230.00	6,829,230.00	0.00	6,756,230.00	6,756,230.00	0.00
Housing	14,554,870.18	14,736,498.66	(181,628.48)	14,943,540.00	14,939,660.00	3,880.00	14,942,040.00	14,938,230.00	3,810.00	14,701,450.00	14,701,450.00	0.00
Other:												
Vending	45,072.95	45,391.25	(318.30)	42,020.00	42,020.00	0.00	42,020.00	42,020.00	0.00	42,020.00	42,020.00	0.00
Parking	2,279,895.65	2,250,168.42	29,727.23	2,073,800.00	2,073,800.00	0.00	2,075,800.00	2,075,800.00	0.00	2,075,800.00	2,075,800.00	0.00
Postal Services	315,267.75	312,912.11	2,355.64	339,900.00	338,820.00	1,080.00	328,900.00	328,370.00	530.00	326,900.00	326,900.00	0.00
Center for Physical Activities	1,436,538.41	1,438,812.33	(2,273.92)	1,615,270.00	1,605,390.00	9,880.00	1,604,250.00	1,594,920.00	9,330.00	1,604,250.00	1,604,250.00	0.00
	<u>24,385,275.89</u>	<u>24,437,318.66</u>	<u>(52,042.77)</u>	<u>26,409,380.00</u>	<u>26,323,950.00</u>	<u>85,430.00</u>	<u>26,130,290.00</u>	<u>26,116,220.00</u>	<u>14,070.00</u>	<u>25,646,700.00</u>	<u>25,646,700.00</u>	<u>0.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**JULY BUDGET 2018-19**  
**CONTRACTED FOOD SERVICES**

	<u>Actual 2016-17</u>		<u>Revised 2017-18</u>		<u>Estimated 2017-18</u>		<u>Proposed 2018-19</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	5,444,367.21	100%	7,091,300.00	100%	6,825,730.00	100%	6,752,730.00	100%
Interest Income	3,434.21	0%	3,500.00	0%	3,500.00	0%	3,500.00	0%
Total Revenues	<u>5,447,801.42</u>		<u>7,094,800.00</u>		<u>6,829,230.00</u>		<u>6,756,230.00</u>	
EXPENDITURES:								
Administrative salaries	3,700.00	0%	19,280.00	0%	19,320.00	0%	19,330.00	0%
Clerical/Support salaries	7,915.85	0%	23,410.00	0%	29,110.00	1%	30,710.00	1%
Employee benefits	5,125.25	0%	15,390.00	0%	19,650.00	0%	19,650.00	0%
Travel		0%		0%		0%		0%
Operating	4,405,018.26	100%	5,936,290.00	99%	4,635,620.00	99%	4,735,000.00	99%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>4,421,759.36</u>		<u>5,994,370.00</u>		<u>4,703,700.00</u>		<u>4,804,690.00</u>	
Net Operating Results Before Transfers	<u>1,026,042.06</u>		<u>1,100,430.00</u>		<u>2,125,530.00</u>		<u>1,951,540.00</u>	
TRANSFERS:								
Renewal and Replacement	925,754.89		1,029,840.00		2,125,530.00		1,951,540.00	
Retirement of Indebtedness								
Unexpended Plant								
Net Operating Results	<u>100,287.17</u>		<u>70,590.00</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

1,718.00  
1,820.00  
2,025.00

Mandatory for Freshman/Sophomore/Junior  
Voluntary  
Voluntary

Commuter Plans

5 day unlimited access plus \$100 dining dollars

1,487.00

Voluntary



**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE**  
**JULY BUDGET 2018-19**  
**CONTRACTED BOOKSTORE**

	<u>Actual 2016-17</u>		<u>Revised 2017-18</u>		<u>Estimated 2017-18</u>		<u>Proposed 2018-19</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	305,344.57	100%	300,000.00	100%	308,000.00	100%	140,000.00	100%
Reimbursements	484.96	0%	50.00	0%	50.00	0%	50.00	0%
Total Revenues	<u>305,829.53</u>		<u>300,050.00</u>		<u>308,050.00</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	62,734.81	100%	61,500.00	100%	62,250.00	100%	60,380.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>62,734.81</u>		<u>61,500.00</u>		<u>62,250.00</u>		<u>60,380.00</u>	
Net Operating Results Before Transfers	<u>243,094.72</u>		<u>238,550.00</u>		<u>245,800.00</u>		<u>79,670.00</u>	
TRANSFERS:								
Renewal and Replacement	68,286.83		63,550.00		70,400.00		29,670.00	
Retirement of Indebtedness								
Unrestricted	175,000.00		175,000.00		175,000.00		50,000.00	
Net Operating Results	<u>(192.11)</u>		<u>0.00</u>		<u>400.00</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: 13% on sales up to \$4,000,000 or 15% on sales over 4,000,000 through April 30, 2018  
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

## EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

## JULY BUDGET 2018-19

## HOUSING INFORMATION

A. Number of spaces projected for 2018-19 3,009

B. Dormitory

Room Rate Per Term Based On:

1 Double Occupancy	<u>\$1,915 - \$2,965 per person/per semester</u>
2 Single Occupancy	<u>\$2,932 - \$5,140 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>\$2,820 - \$3,565 per person/per semester</u>
2 One bedroom	<u>\$3,075 - \$3,640 per person/per semester</u>
3 Two bedroom	<u>\$2,875 - \$3,495 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 2016	3,023	2,794	92.42%
Spring 2017	3,021	2,681	88.75%
Fall 2017	3,014	2,961	98.21%
Spring 2018	3,019	2,785	92.25%

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

**JULY BUDGET 2018-19**

**TOTAL HOUSING**

	<u>Actual 2016-17</u>		<u>Revised 2017-18</u>		<u>Estimated 2017-18</u>		<u>Proposed 2018-19</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	14,401,383.25	99%	14,790,040.00	99%	14,790,040.00	99%	14,549,450.00	99%
Other Revenue	153,486.93	1%	153,500.00	1%	152,000.00	1%	152,000.00	1%
Total Revenues	<u>14,554,870.18</u>		<u>14,943,540.00</u>		<u>14,942,040.00</u>		<u>14,701,450.00</u>	
EXPENDITURES:								
Administrative salaries	520,410.75	7%	560,930.00	8%	576,290.00	8%	597,850.00	8%
Clerical/Support salaries	455,753.83	6%	564,060.00	8%	564,060.00	8%	562,270.00	8%
Employee benefits	520,229.12	7%	548,100.00	8%	575,250.00	8%	575,250.00	8%
Travel	2,290.47	0%	9,500.00	0%	9,500.00	0%	9,500.00	0%
Operating	5,515,108.10	79%	5,544,500.00	76%	5,566,770.00	76%	5,536,350.00	76%
Equipment		0%	40,000.00	1%	40,000.00	1%	40,000.00	1%
Total Expenditures	<u>7,013,792.27</u>		<u>7,267,090.00</u>		<u>7,331,870.00</u>		<u>7,321,220.00</u>	
Net Operating Results Before Transfers	<u>7,541,077.91</u>		<u>7,676,450.00</u>		<u>7,610,170.00</u>		<u>7,380,230.00</u>	
TRANSFERS:								
Renewal and Replacement	1,049,535.79		1,007,150.00		940,940.00		735,100.00	
Retirement of Indebtedness	6,673,170.60		6,665,420.00		6,665,420.00		6,645,130.00	
Unexpended Plant								
Net Operating Results	<u>(181,628.48)</u>		<u>3,880.00</u>		<u>3,810.00</u>		<u>0.00</u>	

## EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

## JULY BUDGET 2018-19

## SUMMARY BY UNIT - R &amp; R AND CONTINGENCY ALLOCATION COMPUTATIONS

## ESTIMATED BUDGET 2017-2018

	<u>Actual Fund Balance 7/1/17</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 6/30/18</u>
Auxiliary Enterprises:								
Bookstore	9,560.00	308,050.00		308,050.00	62,250.00	245,400.00	400.00	9,960.00
Food Services	152,680.00	6,829,230.00		6,829,230.00	4,703,700.00	2,125,530.00	-	152,680.00
Housing	960,610.00	14,942,040.00		14,942,040.00	7,331,870.00	7,606,360.00	3,810.00	964,420.00
Parking	127,510.00	2,075,800.00		2,075,800.00	703,780.00	1,372,020.00	-	127,510.00
Vending	1,720.00	42,020		42,020.00	28,670.00	13,350.00	-	1,720.00
Director of Auxiliaries	(2,350.00)			-			-	(2,350.00)
Postal/Passport Services	(50,140.00)	328,900		328,900.00	308,630.00	19,740.00	530.00	(49,610.00)
Center for Physical Activities	27,550.00	1,604,250		1,604,250.00	1,391,870.00	203,050.00	9,330.00	36,880.00
<b>Total</b>	<b>1,227,140</b>	<b>26,130,290</b>	<b>0</b>	<b>26,130,290</b>	<b>14,530,770</b>	<b>11,585,450</b>	<b>14,070</b>	<b>1,241,210</b>

**Contingency Allocation:**

5% of Revenue	947,550
Per Budget	
Difference*	<u>947,550</u>
	<u>0</u>

**R & R Transfer:**

5% of Gross Margin	1,306,515
Per Budget	<u>3,625,260</u>
Difference*	<u>2,318,746</u>

*Note: The 5% contingency allocation is optional for contracted-out auxiliaries.*

## EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

## JULY BUDGET 2018-19

## SUMMARY BY UNIT - R &amp; R AND CONTINGENCY ALLOCATION COMPUTATIONS

## PROPOSED BUDGET 2018-2019

	<u>Actual Fund Balance 7/1/18</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 6/30/19</u>
Auxiliary Enterprises:								
Bookstore	9,960.00	140,050.00		140,050.00	60,380.00	79,670.00	-	9,960.00
Food Services	152,680.00	6,756,230.00		6,756,230.00	4,804,690.00	1,951,540.00	-	152,680.00
Housing	964,420.00	14,701,450.00		14,701,450.00	7,321,220.00	7,380,230.00	-	964,420.00
Parking	127,510.00	2,075,800.00		2,075,800.00	715,980.00	1,359,820.00	-	127,510.00
Vending	1,720.00	42,020		42,020.00	28,700.00	13,320.00	-	1,720.00
Director of Auxiliaries	(2,350.00)			-			-	(2,350.00)
Postal/Passport Services	(49,610.00)	326,900		326,900.00	310,340.00	16,560.00	-	(49,610.00)
Center for Physical Activities	36,880.00	1,604,250		1,604,250.00	1,471,960.00	132,290.00	-	36,880.00
<b>Total</b>	<b>1,241,210</b>	<b>25,646,700</b>	<b>0</b>	<b>25,646,700</b>	<b>14,713,270</b>	<b>10,933,430</b>	<b>0</b>	<b>1,241,210</b>

**Contingency Allocation:**

5% of Revenue	935,420
Per Budget	
Difference*	<u>935,420</u>
	<u>0</u>

**R & R Transfer:**

5% of Gross Margin	1,282,335
Per Budget	<u>3,118,020</u>
Difference*	<u>1,835,685</u>

*Note: The 5% contingency allocation is optional for contracted-out auxiliaries.*

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CENTERS OF EXCELLENCE/EMPHASIS  
ESTIMATED BUDGET 2017-18**

I. <u>Restricted Revenue</u>		State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>			
Center for Appalachian Studies and Services		289,200.00	4.16	-	289,204.16			
Center for Early Childhood Learning and Development		181,300.00	55,720.59	-	237,020.59			
Total		<u>470,500.00</u>	<u>55,724.75</u>	<u>-</u>	<u>526,224.75</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		197,000.00	-	84,604.16	-	7,600.00	-	289,204.16
Center for Early Childhood Learning and Development		139,511.08	2,459.29	77,746.06	9,467.77	7,836.39	-	237,020.59
Total		<u>336,511.08</u>	<u>2,459.29</u>	<u>162,350.22</u>	<u>9,467.77</u>	<u>15,436.39</u>	<u>-</u>	<u>526,224.75</u>
III. <u>Matching Funds</u>		<u>Unrestricted E &amp; 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	15,640.00	Grants and Foundation	241,550.00	257,190.00		
Center for Early Childhood Learning and Development	Academic Support	350/23151	75,970.00	Grants and Foundation	1,342,894.00	1,418,864.00		
	Student Services	400/23155	125,000.00			125,000.00		
Total			<u>216,610.00</u>		<u>1,584,444.00</u>	<u>1,801,054.00</u>		

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

I.	<b><u>Restricted Revenue</u></b>	State <u>Appropriation</u>	Carryforward <u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>			
	Center for Appalachian Studies and Services	295,400.00	-	-	295,400.00			
	Center for Early Childhood Learning and Development	185,300.00	-	-	185,300.00			
	Total	<u>480,700.00</u>	<u>-</u>	<u>-</u>	<u>480,700.00</u>			
II.	<b><u>Restricted Expenditures</u></b>	<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	201,930.00	-	85,870.00	-	7,600.00	-	295,400.00
	Center for Early Childhood Learning and Development	143,000.00	3,000.00	39,300.00	-	-	-	185,300.00
	Total	<u>344,930.00</u>	<u>3,000.00</u>	<u>125,170.00</u>	<u>-</u>	<u>7,600.00</u>	<u>-</u>	<u>480,700.00</u>
III.	<b><u>Matching Funds</u></b>	<u>Unrestricted E &amp; 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	15,740.00	Grants and Foundation	241,550.00	257,290.00	
	Center for Early Childhood Learning and Development	Academic Support	350/23151	68,720.00	Grants and Foundation	1,580,014.00	1,648,734.00	
		Student Services	400/23155	125,000.00			125,000.00	
	Total			<u>209,460.00</u>		<u>1,821,564.00</u>	<u>2,031,024.00</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
JULY BUDGET 2018-19**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>17,469,580.00</u>	<u>17,301,110.00</u>
Less: E & G Utilities	<u>(4,297,140.00)</u>	<u>(4,297,140.00)</u>
Staff Benefits	<u>(3,986,280.00)</u>	<u>(4,374,590.00)</u>
Longevity	<u>(219,830.00)</u>	<u>(250,000.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>8,966,330.00</u>	<u>8,379,380.00</u>
Basic M & O Funded Amount	<u>5,229,800.00</u>	<u>5,565,800.00</u>
Actual % of Funded Amount	<u>171%</u>	<u>151%</u>



TSSBA Debt Service Coverage  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
Proposed Budget 2018-19

	<u>FY 2015-16</u>	<u>FY 2016-17</u>	<u>Estimated Budget</u>	<u>Proposed Budget</u>
Debt Service Amount	\$ 12,539,045.03	\$ 10,211,109.80	\$ 10,972,090.00	\$ 11,326,760.00
Unrestricted Revenues	\$ 225,049,226.88	\$ 234,117,703.86	\$ 250,628,810.00	\$ 259,316,840.00
Debt Service Coverage	17.94787612	22.92774326	22.84239466	22.89417627

- 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 2018-19

<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:

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.

### Required Representations

- j r  
j r  
j r  
j r  
j r  
j r
- j r  
j r  
j r
- j r / b k
- b j k

**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 2017-18**

		CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED
UNEXPENDED	FUND BALANCE ADDITIONS							FUND BALANCE DEDUCTIONS		PROJECT
BALANCE	STATE		CURRENT FUND	*OTHER	INVESTMENT					BALANCE
6-30-17	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER		EXPENDITURES	*OTHER	6-30-18
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	2,074,943	-	-	-	(300,000) <sup>#</sup>	-	-	-	-	1,774,943
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Football Stadium	4,219,260	-	-	-	-	550,000 <sup>z</sup>		4,369,260	-	400,000
Fine Arts Building	9,732,793	-	-	-	-	290,000 <sup>2</sup>		2,000,000	-	8,022,793
Data Center	47,506	-	-	-	-	-		47,506	-	-
Johnson City Day Center	60,000	-	-	-	-	-		60,000	-	-
State Appropriations:										
Fine Arts Building	27,228,936	-	-	-	-	-		24,800,544	-	2,428,392
TSSBA:										
Fine Arts Building	3,688,250	-	3,812,000	-	-	-		6,560,000	-	940,250
MAJOR RENOVATIONS										
Local Funds:										
DP Culp Center/Stone Hall Renovation	1,304,336	-	-	-	-	5,000,000 <sup>3</sup>		200,000	-	6,104,336
Bldg#2 Physical Therapy Renov	936,513	-	-	400,000	-	-		1,336,513	-	-
Lamb Hall	1,000,000	-	-	-	1,000,000 <sup>#</sup>	-	4,750,000 <sup>2</sup>	-	-	6,750,000
Several Buildings Space Renovation	694,653	-	-	-	-	-		694,653	-	-
State Appropriations:										
Lamb Hall	-	17,250,000	-	-	-	-		-	-	17,250,000
Memorial Center Roof Replacement	173,811	(131,581)	-	-	-	-		42,230	-	-
Powerhouse Boiler Replacement	1,264,430	-	-	-	-	-		1,264,430	-	-
Safety and Structural Repairs	-	2,500,000	-	-	-	-		250,000	-	2,250,000
Several Building Elevator Upgrades	548,894	-	-	-	-	-		548,894	-	-
Several Building Lighting Upgrades	29,673	(14,378)	-	-	-	-		15,295	-	-
Several Building Roof Replace 2015	215,396	(77,974)	-	-	-	-		137,422	-	-
Storm water Drainage Repairs	1,568,692	-	-	-	-	-		1,250,000	-	318,692
Valleybrook Building Systems Replace	-	3,000,000	-	-	-	-		185,000	-	2,815,000

**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ESTIMATED BUDGET 2017-18**

	UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		PROJECT
		STATE		CURRENT FUND	*OTHER	INVESTMENT				BALANCE
	6-30-17	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER	EXPENDITURES	*OTHER	6-30-18
TSSBA:										
DP Culp Center/Stone Hall Renovation	38,814,591	-	-	-	-	-	-	1,000,000	-	37,814,591
SPECIAL PROJECTS										
Local Funds:										
Extraordinary Maintenance	365,000	-	-	-	3,620 <sup>#</sup>	-	-	-	-	368,620
Baseball Hitting Facility	-	-	-	-	-	-	150,000 <sup>2</sup>	11,000	-	139,000
Brown Hall Greenhouse	128,550	-	-	18,750	-	-	17,610 <sup>2</sup>	60,000	-	104,910
College of Education Special Projects	85,000	-	-	250,000	-	-	-	85,000	-	250,000
Demolition 820 W Walnut St Local	-	-	-	1,500	-	-	-	1,500	-	-
Physical Plant Equipment	1,270,888	-	-	-	(3,620) <sup>#</sup>	-	-	250,000	-	1,017,268
Insurance Loss Pool	467,327	-	-	-	-	-	7,700 <sup>4</sup>	7,700	-	467,327
Facilities Improvement	1,117,210	-	-	-	(700,000) <sup>#</sup>	30,000	-	150,000	-	297,210
Student Fee-Facilities Improvement	-	-	-	1,000,000	-	-	-	150,000	-	850,000
Natural History Museum Storage Bldg	-	-	-	85,000	-	-	-	-	-	85,000
Nell Dossett Parking Lot Expansion	516,856	-	-	-	-	-	-	38,000	-	478,856
Solar Panel Installation	180,000	-	-	20,000	-	-	-	15,000	-	185,000
Student Activity Projects	116,089.00	-	-	-	-	-	-	5,000.00	-	111,089.00
Emergency Preparedness	95,067.00	-	-	50,000.00	-	-	-	3,300.00	-	141,767.00
								-		
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	97,944,664	22,526,067	3,812,000	1,825,250	-	30,000	10,765,310	45,538,247	-	91,365,044

<sup>1</sup> Intrafund transfer<sup>2</sup> Gifts<sup>3</sup> Transfer from R&R<sup>4</sup> Insurance Recovery



**ANALYSIS OF UNEXPENDED PLANT FUND  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
PROPOSED BUDGET 2018-19**

	UNEXPENDED	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED
		FUND BALANCE ADDITIONS						FUND BALANCE DEDUCTIONS		PROJECT
		STATE		CURRENT FUND	*OTHER	INVESTMENT				BALANCE
	BALANCE	APPROPRIATION	TSSBA	TRANSFERS	TRANSFERS	INCOME	*OTHER	EXPENDITURES	*OTHER	6-30-19
DP Culp Center/Stone Hall Renovation	37,814,591	-	-	-	-	-	-	30,000,000	-	7,814,591
SPECIAL PROJECTS										
Local Funds:										
Extraordinary Maintenance	368,620	-	-	-	-	-	-	-	-	368,620
Baseball Hitting Facility	139,000	-	-	-	-	-	-	139,000	-	-
Brown Hall Greenhouse	104,910	-	-	-	-	-	-	148,660	-	(43,750)
College of Education Special Projects	250,000	-	-	-	-	-	-	-	-	250,000
Physical Plant Equipment	1,017,268	-	-	-	-	-	-	250,000	-	767,268
Insurance Loss Pool	467,327	-	-	-	-	-	5,000	5,000	-	467,327
Facilities Improvement	297,210	-	-	-	-	-	-	150,000	-	147,210
Student Fee-Facilities Improvement	850,000	-	-	1,476,000	-	-	-	-	-	2,326,000
Natural History Museum Storage Bldg	85,000	-	-	-	-	-	-	85,000	-	-
Nell Dossett Parking Lot Expansion	478,856	-	-	-	-	-	-	478,856	-	-
Niswonger Village at Valleybrook	-	-	-	-	-	-	95,000	95,000	-	-
Solar Panel Installation	185,000	-	-	-	-	-	-	185,000	-	-
Student Activity Projects	111,089.00	-	-	-	-	-	-	3,700.00	-	107,389.00
Emergency Preparedness	141,767.00	-	-	50,000.00	-	-	-	3,300.00	-	188,467.00
								-		
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	91,365,044	7,740,000	-	1,526,000	-	-	100,000	79,562,979	-	21,168,065

<sup>1</sup> Insurance Recovery<sup>2</sup> Gifts

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ESTIMATED BUDGET 2017-18**

ACCOUNT NAME	BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND	INVESTMENT	REALLOCATION	OTHER	EXPENDITURES	REALLOCATION	OTHER	
		TRANSFERS	INCOME		(FOOTNOTE)			(FOOTNOTE)	
Parking R & R	701,911	252,250	900	-	-	125,210	-	560,000 <sup>1</sup>	269,851
Bookstore	553,951	70,400	2,800	-	-	12,000	-	-	615,151
Food Service	1,345,225	2,125,530	3,000	-	-	158,610	-	1,200,000 <sup>1</sup>	2,115,145
Student Housing	4,518,944	940,940	20,000	-	25,800 <sup>2</sup>	809,500	-	3,240,000 <sup>1</sup>	1,456,184
Center for Physical Activity	514,382	203,050	2,000	-	-	93,000	-	-	626,432
Post Office	377,564	19,740	2,200	-	-	49,060	-	-	350,444
Vending	50,157	13,360	100	-	-	-	-	-	63,617
Total Auxiliary	8,062,134	3,625,270	31,000	-	25,800	1,247,380	-	5,000,000	5,496,824
Computer Center	138,328	-	2,400	-	236,000 <sup>3</sup>	150,000	-	-	226,728
E-Watch	27,524	48,900	100	-	-	20,000	-	-	56,524
Motor Pool	150,884	-	400	-	-	110,100	-	-	41,184
Total Service Centers	316,736	48,900	2,900	-	236,000	280,100	-	-	324,436
University Center Projects	42,488	-	500	-	-	1,700	-	-	41,288
Equipment Replacement/Primary rsrv	3,456,203	-	6,000	-	-	-	-	-	3,462,203
Computer Replacement	158,877	400,000	100	-	-	400,000	-	-	158,977
Repurposed PC Warranty	15,053	7,500	-	-	-	-	-	-	22,553
University School	90,864	30,000	400	-	-	25,000	-	-	96,264
Campus ID System	80,145	40,300	600	-	-	75,000	-	-	46,045
Technology Access Fee	453,215	50,000	2,300	-	-	-	-	-	505,515
Business & Finance Admin Systems	210,727	150,000	800	-	-	-	-	-	361,527
Facilities-Athletics	3,605	-	-	-	-	-	-	-	3,605
Sports Club	37,630	-	-	-	-	5,200	-	-	32,430
Natural History Museum	90,595	-	400	-	3,580 <sup>4</sup>	4,520	-	-	90,055
Total Other	4,639,402	677,800	11,100	-	3,580	511,420	-	-	4,820,462
TOTAL RENEWAL AND REPLACEMENT	13,018,272	4,351,970	45,000	-	265,380	2,038,900	-	5,000,000	10,641,722

<sup>1</sup> Transfer to Unexpended Plant<sup>2</sup> Repayment - housing maintenance<sup>3</sup> Equipment Use Charges \$150,000; Rent of data storage \$36,000<sup>4</sup> Museum admission fees/gift shop sales



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

ACCOUNT NAME	BALANCE JUNE 30, 2018	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2019
		CURRENT FUND	INVESTMENT	REALLOCATION	OTHER	EXPENDITURES	REALLOCATION	OTHER	
		TRANSFERS	INCOME		(FOOTNOTE)			(FOOTNOTE)	
Parking R & R	269,851	243,340	900	-	-	125,210	-	-	388,881
Bookstore	615,151	29,670	2,800	-	-	12,000	-	-	635,621
Food Service	2,115,145	1,951,540	3,000	-	-	158,610	-	-	3,911,075
Student Housing	1,456,184	735,100	20,000	-	11,800 <sup>1</sup>	809,500	-	-	1,413,584
Center for Physical Activity	626,432	132,290	2,000	-	-	42,000	-	-	718,722
Post Office	350,444	16,560	2,200	-	-	49,060	-	-	320,144
Vending	63,617	13,320	100	-	-	-	-	-	77,037
Total Auxiliary	5,496,824	3,121,820	31,000	-	11,800	1,196,380	-	-	7,465,064
Computer Center	226,728	-	2,400	-	186,000 <sup>2</sup>	150,000	-	-	265,128
E-Watch	56,524	25,000	100	-	-	20,000	-	-	61,624
Motor Pool	41,184	-	400	-	-	-	-	-	41,584
Total Service Centers	324,436	25,000	2,900	-	186,000	170,000	-	-	368,336
University Center Projects	41,288	-	500	-	-	1,700	-	-	40,088
Equipment Replacement/Primary rsrv	3,462,203	-	6,000	-	-	-	-	-	3,468,203
Computer Replacement	158,977	400,000	100	-	-	400,000	-	-	159,077
Repurposed PC Warranty	22,553	-	-	-	-	-	-	-	22,553
University School	96,264	30,000	400	-	-	25,000	-	-	101,664
Campus ID System	46,045	40,300	600	-	-	10,000	-	-	76,945
Technology Access Fee	505,515	50,000	2,300	-	-	-	-	-	557,815
Business & Finance Admin Systems	361,527	150,000	800	-	-	100,000	-	-	412,327
Facilities-Athletics	3,605	-	-	-	-	-	-	-	3,605
Sports Club	32,430	-	-	-	-	5,200	-	-	27,230
Natural History Museum	90,055	-	400	-	650 <sup>3</sup>	4,520	-	-	86,585
Total Other	4,820,462	670,300	11,100	-	650	546,420	-	-	4,956,092
TOTAL RENEWAL AND REPLACEMENT	10,641,722	3,817,120	45,000	-	198,450	1,912,800	-	-	12,789,492

<sup>1</sup> Gifts<sup>2</sup> Equipment Use Charges \$150,000; Rent of data storage \$36,000<sup>3</sup> Museum admission fees

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ESTIMATED BUDGET 2017-18**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2017	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2018
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Child Study Center(323)	54,657.00	65,220.00	-	-	-	54,350.00	2,950.00	-	410.00 <sup>1</sup>	62,167.00
Culp Renovation (332)	1,197,948.00	771,980.00	3,000.00	-	-	306,410.00	139,800.00	-	11,140.00 <sup>1</sup>	1,515,578.00
Culp Addition (352)	1,575,586.00	2,849,220.00	3,000.00	-	-	-	10,000.00	-	25,000.00 <sup>1</sup>	4,392,806.00
Soccer (335)	871,996.00	275,400.00	1,200.00	-	-	127,440.00	78,380.00	-	3,290.00 <sup>1</sup>	939,486.00
Baseball (343)	386,940.00	256,000.00	-	-	-	118,500.00	79,170.00	-	4,050.00 <sup>1</sup>	441,220.00
Energy Performance (330)	131,968.00	278,180.00	-	-	-	211,380.00	43,100.00	-	1,620.00 <sup>1</sup>	154,048.00
Energy Performance II (337)	184,436.00	663,500.00	6,000.00	-	-	472,010.00	184,840.00	-	1,930.00 <sup>1</sup>	195,156.00
Fine Arts (353)	-	4,800.00	-	-	-	-	-	-	4,800.00 <sup>1</sup>	-
Center for Physical Activities (322)	412,080.00	781,990.00	3,500.00	-	-	528,560.00	205,210.00	-	15,360.00 <sup>1</sup>	448,440.00
Recreation Center Expansion (347)	-	320,810.00	-	-	-	91,360.00	221,380.00	-	8,070.00 <sup>1</sup>	-
Football Stadium (350)	739,184.00	814,000.00	-	-	-	-	415,440.00	-	-	1,137,744.00
Buc Ridge Apartments (320)	-	510,110.00	-	-	-	455,730.00	48,590.00	-	5,790.00 <sup>1</sup>	-
Buc Ridge Addition (325)	-	237,850.00	-	-	-	119,730.00	112,310.00	-	5,810.00 <sup>1</sup>	-
Davis Renovations (326)	-	233,340.00	-	-	-	154,930.00	75,140.00	-	3,270.00 <sup>1</sup>	-
Governors Hall (327)	-	1,144,250.00	-	-	-	414,640.00	706,900.00	-	22,710.00 <sup>1</sup>	-
Housing Renovations (331)	-	1,192,240.00	1,500.00	-	-	721,050.00	465,340.00	-	7,350.00 <sup>1</sup>	-
Main Campus Apts Phase II (336)	-	2,035,040.00	6,500.00	-	-	744,090.00	1,294,410.00	-	3,040.00 <sup>1</sup>	-
Buc Ridge Phase III (339)	-	421,520.00	-	-	-	162,760.00	246,470.00	-	12,290.00 <sup>1</sup>	-
Buc Ridge Phase IV (344)	-	446,580.00	-	-	-	172,440.00	261,120.00	-	13,020.00 <sup>1</sup>	-
MSH Renovation (345)	-	237,250.00	-	-	-	112,120.00	119,830.00	-	5,300.00 <sup>1</sup>	-
Powell/West Renovation (346)	-	207,240.00	-	-	-	97,940.00	104,670.00	-	4,630.00 <sup>1</sup>	-
Parking Garage (348)	-	1,119,770.00	-	-	-	318,890.00	772,710.00	-	28,170.00 <sup>1</sup>	-
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>5,554,795.00</b>	<b>14,866,290.00</b>	<b>24,700.00</b>	<b>-</b>	<b>-</b>	<b>5,384,330.00</b>	<b>5,587,760.00</b>	<b>-</b>	<b>187,050.00</b>	<b>9,286,645.00</b>

1 Administrative Charges

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
PROPOSED 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)	62,167.00	65,220.00	-	-	-	76,430.00	1,960.00	-	300.00 <sup>1</sup>	48,697.00
Culp Renovation (332)	1,515,578.00	771,980.00	3,000.00	-	-	312,490.00	143,390.00	-	10,520.00 <sup>1</sup>	1,824,158.00
Culp Addition (352)	4,392,806.00	2,849,220.00	3,000.00	-	-	-	10,000.00	-	25,000.00 <sup>1</sup>	7,210,026.00
Soccer (335)	939,486.00	275,400.00	1,200.00	-	-	137,250.00	72,400.00	-	3,040.00 <sup>1</sup>	1,003,396.00
Baseball (343)	441,220.00	256,000.00	-	-	-	106,970.00	92,290.00	-	1,920.00 <sup>1</sup>	496,040.00
Energy Performance (330)	154,048.00	278,180.00	-	-	-	222,510.00	32,390.00	-	1,190.00 <sup>1</sup>	176,138.00
Energy Performance II (337)	195,156.00	663,500.00	6,000.00	-	-	491,670.00	165,960.00	-	990.00 <sup>1</sup>	206,036.00
Fine Arts (353)	-	4,800.00	-	-	-	-	-	-	4,800.00 <sup>1</sup>	-
Center for Physical Activities (322)	448,440.00	782,930.00	3,500.00	-	-	455,790.00	255,650.00	-	6,800.00 <sup>1</sup>	516,630.00
Recreation Center Expansion (347)	-	319,870.00	-	-	-	87,870.00	224,870.00	-	7,130.00 <sup>1</sup>	-
Football Stadium (350)	1,137,744.00	814,000.00	-	-	-	176,960.00	596,530.00	-	16,020.00 <sup>1</sup>	1,162,234.00
Buc Ridge Apartments (320)	-	516,640.00	-	-	-	469,050.00	42,710.00	-	4,880.00 <sup>1</sup>	-
Buc Ridge Addition (325)	-	237,820.00	-	-	-	126,020.00	106,240.00	-	5,560.00 <sup>1</sup>	-
Davis Renovations (326)	-	233,330.00	-	-	-	163,090.00	67,290.00	-	2,950.00 <sup>1</sup>	-
Governors Hall (327)	-	1,164,690.00	-	-	-	455,600.00	687,210.00	-	21,880.00 <sup>1</sup>	-
Housing Renovations (331)	-	1,152,710.00	1,500.00	-	-	717,960.00	418,780.00	-	17,470.00 <sup>1</sup>	-
Main Campus Apts Phase II (336)	-	2,031,030.00	6,500.00	-	-	771,330.00	1,264,650.00	-	1,550.00 <sup>1</sup>	-
Buc Ridge Phase III (339)	-	420,790.00	-	-	-	146,930.00	264,490.00	-	9,370.00 <sup>1</sup>	-
Buc Ridge Phase IV (344)	-	445,810.00	-	-	-	155,660.00	280,220.00	-	9,930.00 <sup>1</sup>	-
MSH Renovation (345)	-	236,090.00	-	-	-	107,840.00	124,110.00	-	4,140.00 <sup>1</sup>	-
Powell/West Renovation (346)	-	206,220.00	-	-	-	94,190.00	108,410.00	-	3,620.00 <sup>1</sup>	-
Parking Garage (348)	-	1,116,480.00	-	-	-	306,700.00	784,900.00	-	24,880.00 <sup>1</sup>	-
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>9,286,645.00</b>	<b>14,842,710.00</b>	<b>24,700.00</b>	<b>-</b>	<b>-</b>	<b>5,582,310.00</b>	<b>5,744,450.00</b>	<b>-</b>	<b>183,940.00</b>	<b>9,019,665.00</b>

1 Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
JULY BUDGET 2018-19  
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<b><u>ACTUAL</u> <u>2016-17</u></b>	<b><u>OCTOBER</u> <u>2017-18</u></b>	<b><u>ESTIMATED</u> <u>2017-18</u></b>	<b><u>JULY</u> <u>2018-19</u></b>
Admin Salaries	-	-	-	-
Academic Salaries	102,217.00	98,560.00	98,560.00	98,710.00
Supporting Salaries	12,257.00	10,750.00	10,750.00	10,760.00
Student Wages	-	-	-	-
Employee Benefits	11,753.00	10,740.00	10,740.00	13,200.00
Travel	2,129.00	-	-	-
Operating Expenses	852.00	(440.00)	(440.00)	(18,000.00)
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b><u>129,208.00</u></b>	<b><u>119,610.00</u></b>	<b><u>119,610.00</u></b>	<b><u>104,670.00</u></b>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
UNRESTRICTED E&G LONGEVITY REPORTING FORM  
JULY PROPOSED BUDGET 2018-19**

	<b>ESTIMATED 2017-18</b>	<b>PROPOSED 2018-19</b>
Total Unrestricted E&G longevity	<u>\$ 1,752,730.00</u>	<u>\$ 1,786,260.00</u>