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ETSU General Academic Operating Budgets and Analysis

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2017

### 2017-2018 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE  
UNIVERSITY

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ANALYSIS TABLES  
2017-2018

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

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

JULY BUDGET 2017-18

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2015-16			Estimated 2016-17			Proposed 2017-18		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	6,167,338.43		6,167,338.43	6,107,470.00		6,107,470.00	5,993,290.00		5,993,290.00
2 General Fund Support	5,235,620.00		5,235,620.00	5,335,420.00		5,335,420.00	5,335,420.00		5,335,420.00
3 Ticket sales	835,226.59		835,226.59	867,840.00		867,840.00	943,750.00		943,750.00
4 Game guarantees	543,000.00		543,000.00	241,000.00		241,000.00	350,000.00		350,000.00
5 Conference Income	-		-			-			-
6 Conference tournament	-		-			-			-
7 NCAA proceeds	456,474.20		456,474.20	700,950.00		700,950.00	720,080.00		720,080.00
8 Program/ad sales	2,267.39		2,267.39			-			-
9 Concessions	11,991.14		11,991.14	5,190.00		5,190.00	14,000.00		14,000.00
10 TV Income and Radio			-			-			-
11 Gifts		45,864.52	45,864.52		60,000.00	60,000.00		60,000.00	60,000.00
12 Interest income			-			-			-
13 Athletic marketing/advertising	702,542.07		702,542.07	920,000.00		920,000.00	1,025,000.00		1,025,000.00
14 Parking permits			-			-			-
15 Licensing fees			-			-			-
16 Other			-			-			-
Sponsorship	109,994.00		109,994.00			-			-
In-kind gifts	290,970.73		290,970.73	200,000.00		200,000.00	200,000.00		200,000.00
Special events			-			-			-
BASA Hospitality	19,738.15		19,738.15	17,000.00		17,000.00	25,000.00		25,000.00
Parking	28,051.49		28,051.49	22,630.00		22,630.00	22,630.00		22,630.00
Novelties	8,133.28		8,133.28	9,200.00		9,200.00	9,200.00		9,200.00
TOTAL REVENUE	<u>14,411,347.47</u>	<u>45,864.52</u>	<u>14,457,211.99</u>	<u>14,426,700.00</u>	<u>60,000.00</u>	<u>14,486,700.00</u>	<u>14,638,370.00</u>	<u>60,000.00</u>	<u>14,698,370.00</u>

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

JULY BUDGET 2017-18

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2015-16			Estimated 2016-17			Proposed 2017-18		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,722,885.16		1,722,885.16	1,598,930.00		1,598,930.00	1,671,370.00		1,671,370.00
2 Salaries - coaches	2,920,034.68	4,803.60	2,924,838.28	2,700,150.00		2,700,150.00	2,765,920.00		2,765,920.00
3 Salaries - support staff	196,999.30		196,999.30	365,510.00		365,510.00	316,960.00		316,960.00
4 Employee benefits	1,800,578.95	314.52	1,800,893.47	1,825,280.00		1,825,280.00	1,825,200.00		1,825,200.00
5 Team travel	849,664.09		849,664.09	968,900.00		968,900.00	1,057,200.00		1,057,200.00
6 Other Travel	329,920.16		329,920.16	376,840.00		376,840.00	264,300.00		264,300.00
7 Scholarships	3,969,353.81		3,969,353.81	4,405,660.00		4,405,660.00	4,374,910.00		4,374,910.00
8 Post-season expense			-			-			-
9 Other operating	2,421,872.61	40,746.40	2,462,619.01	2,208,510.00	60,000.00	2,268,510.00	2,362,510.00	60,000.00	2,422,510.00
10 Capital outlay	163,373.50		163,373.50			-			-
Total Expense	<u>14,374,682.26</u>	<u>45,864.52</u>	<u>14,420,546.78</u>	<u>14,449,780.00</u>	<u>60,000.00</u>	<u>14,509,780.00</u>	<u>14,638,370.00</u>	<u>60,000.00</u>	<u>14,698,370.00</u>
11 Encumbrances									
12     Prior year (negative amount)	(12,661.79)		(12,661.79)			-			-
13     Current year	23,080.00		23,080.00	(23,080.00)		(23,080.00)			-
14 Transfers	26,247.00		26,247.00			-			-
Total expenditures, encumbrances & transfers	<u>14,411,347.47</u>	<u>45,864.52</u>	<u>14,457,211.99</u>	<u>14,426,700.00</u>	<u>60,000.00</u>	<u>14,486,700.00</u>	<u>14,638,370.00</u>	<u>60,000.00</u>	<u>14,698,370.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 JULY BUDGET 2017-18  
 AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2015-16			Revised 2016-17			Estimated 2016-17			Proposed 2017-18		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	329,756.71	330,222.03	(465.32)	325,050.00	325,050.00	0.00	300,050.00	300,050.00	0.00	300,050.00	300,050.00	0.00
Food Service	1,784,821.01	1,839,746.94	(54,925.93)	5,875,000.00	5,875,000.00	0.00	5,688,000.00	5,688,000.00	0.00	5,688,000.00	5,688,000.00	0.00
Housing	14,803,464.35	14,818,173.59	(14,709.24)	14,756,010.00	14,756,010.00	0.00	14,866,010.00	14,860,650.00	5,360.00	14,846,010.00	14,846,010.00	0.00
Other:												
Vending	42,595.69	43,391.70	(796.01)	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	1,827,101.86	1,786,888.94	40,212.92	2,139,400.00	2,122,070.00	17,330.00	2,274,400.00	2,250,320.00	24,080.00	2,244,400.00	2,244,400.00	0.00
Postal Services	283,491.85	279,368.22	4,123.63	362,200.00	358,400.00	3,800.00	318,300.00	316,690.00	1,610.00	332,200.00	331,500.00	700.00
Center for Physical Activities	1,434,255.74	1,432,042.85	2,212.89	1,422,660.00	1,422,660.00	0.00	1,417,770.00	1,417,770.00	0.00	1,407,570.00	1,407,570.00	0.00
	<u>20,505,467.21</u>	<u>20,529,834.27</u>	<u>(24,347.06)</u>	<u>24,922,340.00</u>	<u>24,901,210.00</u>	<u>21,130.00</u>	<u>24,906,550.00</u>	<u>24,875,500.00</u>	<u>31,050.00</u>	<u>24,860,250.00</u>	<u>24,859,550.00</u>	<u>700.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
 JULY BUDGET 2017-18  
 CONTRACTED FOOD SERVICES

	Actual 2015-16		Revised 2016-17		Estimated 2016-17		Proposed 2017-18	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES:</b>								
Commissions	684,515.58	38%	5,870,000.00	100%	5,683,000.00	100%	5,683,000.00	100%
Service Charges	1,100,305.43	62%	5,000.00	0%	5,000.00	0%	5,000.00	0%
<b>Total Revenues</b>	<b>1,784,821.01</b>		<b>5,875,000.00</b>		<b>5,688,000.00</b>		<b>5,688,000.00</b>	
<b>EXPENDITURES:</b>								
Administrative salaries		0%		0%		0%	17,610.00	0%
Clerical/Support salaries		0%	9,700.00	0%	7,700.00	0%	22,340.00	0%
Employee benefits		0%	3,000.00	0%	3,250.00	0%	15,390.00	0%
Travel		0%		0%		0%		0%
Operating	1,482,453.88	100%	4,458,550.00	100%	4,795,420.00	100%	4,798,770.00	99%
Capital Outlay		0%		0%		0%		0%
<b>Total Expenditures</b>	<b>1,482,453.88</b>		<b>4,471,250.00</b>		<b>4,806,370.00</b>		<b>4,854,110.00</b>	
<b>Net Operating Results Before Transfers</b>	<b>302,367.13</b>		<b>1,403,750.00</b>		<b>881,630.00</b>		<b>833,890.00</b>	
<b>TRANSFERS:</b>								
Renewal and Replacement	357,293.06		1,403,750.00		881,630.00		833,890.00	
Retirement of Indebtedness								
Unexpended Plant								
<b>Net Operating Results</b>	<b>(54,925.93)</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	

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	1,675.00	Mandatory for Freshman
7 days gold unlimited access plus \$200 dining dollars	1,775.00	Voluntary
7 days platinum unlimited access plus \$400 dining dollars	1,975.00	Voluntary
Commuter Plans		
5 day unlimited access plus \$100 dining dollars	1,450.00	Voluntary

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE  
JULY BUDGET 2017-18  
CONTRACTED BOOKSTORE

	Actual 2015-16		Revised 2016-17		Estimated 2016-17		Proposed 2017-18	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	329,612.69	100%	325,000.00	100%	300,000.00	100%	300,000.00	100%
Reimbursements	144.02	0%	50.00	0%	50.00	0%	50.00	0%
Total Revenues	<u>329,756.71</u>		<u>325,050.00</u>		<u>300,050.00</u>		<u>300,050.00</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	63,766.84	100%	66,660.00	100%	68,680.00	100%	69,830.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>63,766.84</u>		<u>66,660.00</u>		<u>68,680.00</u>		<u>69,830.00</u>	
Net Operating Results Before Transfers	<u>265,989.87</u>		<u>258,390.00</u>		<u>231,370.00</u>		<u>230,220.00</u>	
TRANSFERS:								
Renewal and Replacement	91,455.19		83,390.00		56,370.00		55,220.00	
Retirement of Indebtedness Unrestricted	175,000.00		175,000.00		175,000.00		175,000.00	
Net Operating Results	<u>(465.32)</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	

For contracted bookstores, please provide:

Vendor name: Follett (Nebraska Book Company/Valldis)

Length and terms of contract: 10 years (11/08 - 11/18)

Commission provision and accounting methodology: 13% on sales up to \$4,000,000 or 15% on sales over 4,000,000



EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

JULY BUDGET 2017-18

HOUSING INFORMATION

A. Number of spaces projected for 2017-18 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 2015	3,018	2,883	95.53%
Spring 2016	3,020	2,661	88.11%
Fall 2016	3,023	2,794	92.42%
Spring 2017	3,021	2,681	88.75%

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

JULY BUDGET 2017-18

TOTAL HOUSING

	Actual 2015-16		Revised 2016-17		Estimated 2016-17		Proposed 2017-18	
	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES:</b>								
Rental Revenue	14,670,361.06	99%	14,628,510.00	99%	14,728,510.00	99%	14,728,510.00	99%
Other Revenue	133,103.29	1%	127,500.00	1%	137,500.00	1%	117,500.00	1%
Total Revenues	<u>14,803,464.35</u>		<u>14,756,010.00</u>		<u>14,866,010.00</u>		<u>14,846,010.00</u>	
<b>EXPENDITURES:</b>								
Administrative salaries	532,207.59	8%	554,340.00	8%	522,490.00	7%	544,790.00	7%
Clerical/Support salaries	434,328.14	6%	559,110.00	8%	559,110.00	8%	560,620.00	8%
Employee benefits	485,210.90	7%	523,950.00	7%	533,100.00	7%	548,100.00	7%
Travel	5,674.02	0%	9,500.00	0%	9,500.00	0%	9,500.00	0%
Operating	5,606,145.17	79%	5,563,150.00	77%	5,654,830.00	77%	5,672,760.00	77%
Equipment	15,000.00	0%	40,000.00	1%	40,000.00	1%	40,000.00	1%
Total Expenditures	<u>7,078,565.82</u>		<u>7,250,050.00</u>		<u>7,319,030.00</u>		<u>7,375,770.00</u>	
Net Operating Results Before Transfers	<u>7,724,898.53</u>		<u>7,505,960.00</u>		<u>7,546,980.00</u>		<u>7,470,240.00</u>	
<b>TRANSFERS:</b>								
Renewal and Replacement	1,120,820.41		738,060.00		773,720.00		788,660.00	
Retirement of Indebtedness	6,618,787.36		6,767,900.00		6,767,900.00		6,681,580.00	
Unexpended Plant								
Net Operating Results	<u>(14,709.24)</u>		<u>0.00</u>		<u>5,360.00</u>		<u>0.00</u>	

## EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

## JULY BUDGET 2017-18

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

## ESTIMATED BUDGET 2016-2017

	<u>Actual Fund Balance 7/1/16</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 6/30/17</u>
Auxiliary Enterprises:								
Bookstore	9,750.00	300,050.00		300,050.00	68,680.00	231,370.00	-	9,750.00
Food Services	52,390.00	5,688,000.00		5,688,000.00	4,806,370.00	881,630.00	-	52,390.00
Housing	1,142,240.00	14,866,010.00		14,866,010.00	7,319,030.00	7,541,620.00	5,360.00	1,147,600.00
Parking	97,780.00	2,274,400.00		2,274,400.00	650,150.00	1,600,170.00	24,080.00	121,860.00
Vending	2,040.00	42,020.00		42,020.00	30,390.00	11,630.00	-	2,040.00
Director of Auxiliaries	(2,350.00)			-			-	(2,350.00)
Postal/Passport Services	(52,490.00)	318,300.00		318,300.00	300,470.00	16,220.00	1,610.00	(50,880.00)
Center for Physical Activities	29,820.00	1,417,770.00		1,417,770.00	1,286,320.00	131,450.00	-	29,820.00
<b>Total</b>	<b>1,279,180</b>	<b>24,906,550</b>	<b>0</b>	<b>24,906,550</b>	<b>14,461,410</b>	<b>10,414,090</b>	<b>31,050</b>	<b>1,310,230</b>

## Contingency Allocation:

5% of Gross Margin	943,824
Per Budget	943,824
Difference*	<u>0</u>

## R &amp; R Transfer:

5% of Gross Margin	1,245,328
Per Budget	<u>2,344,740</u>
Difference*	<u>1,099,413</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 2017-18

SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS

PROPOSED 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	9,750.00	300,050.00		300,050.00	69,830.00	230,220.00	-	9,750.00
Food Services	52,390.00	5,688,000.00		5,688,000.00	4,854,110.00	833,890.00	-	52,390.00
Housing	1,147,600.00	14,846,010.00		14,846,010.00	7,375,770.00	7,470,240.00	-	1,147,600.00
Parking	121,860.00	2,244,400.00		2,244,400.00	692,460.00	1,551,940.00	-	121,860.00
Vending	2,040.00	42,020.00		42,020.00	30,420.00	11,600.00	-	2,040.00
Director of Auxiliaries	(2,350.00)			-			-	(2,350.00)
Postal Services	(50,880.00)	332,200.00		332,200.00	311,150.00	20,350.00	700.00	(50,180.00)
Center for Physical Activities	29,820.00	1,407,570.00		1,407,570.00	1,314,650.00	92,920.00	-	29,820.00
<b>Total</b>	<b>1,310,230</b>	<b>24,860,250</b>	<b>0</b>	<b>24,860,250</b>	<b>14,648,390</b>	<b>10,211,160</b>	<b>700</b>	<b>1,310,930</b>

Contingency Allocation:

5% of Gross Margin	941,509
Per Budget	941,509
Difference*	<u>0</u>

R & R Transfer:

5% of Gross Margin	1,243,013
Per Budget	<u>2,228,700</u>
Difference*	<u>985,688</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 2016-17**

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	279,700.00	-	-	279,700.00			
Center for Early Childhood Learning and Development	174,000.00	68,455.81	-	242,455.81			
<b>Total</b>	<u>453,700.00</u>	<u>68,455.81</u>	<u>-</u>	<u>522,155.81</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	207,500.00	-	72,200.00	-	-	-	279,700.00
Center for Early Childhood Learning and Development	150,323.95	1,959.29	68,430.88	9,137.08	12,604.61	-	242,455.81
<b>Total</b>	<u>357,823.95</u>	<u>1,959.29</u>	<u>140,630.88</u>	<u>9,137.08</u>	<u>12,604.61</u>	<u>-</u>	<u>522,155.81</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	20,820.00	Grants and Foundation	237,131.00	257,951.00	
Center for Early Childhood Learning and Development	Academic Support	350/23151	66,280.00	Grants and Foundation	1,101,277.00	1,167,557.00	
	Student Services	400/23155	125,250.00				
<b>Total</b>			<u>212,350.00</u>		<u>1,338,408.00</u>	<u>1,425,508.00</u>	

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

I. <u>Restricted Revenue</u>	State <u>Appropriation</u>	<u>Carryforward</u>	Other (Describe)	<u>Total</u>			
Center for Appalachian Studies and Services	287,300.00	-	-	287,300.00			
Center for Early Childhood Learning and Development	179,400.00	-	-	179,400.00			
Total	<u>466,700.00</u>	<u>-</u>	<u>-</u>	<u>466,700.00</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	213,730.00	-	73,570.00	-	-	-	287,300.00
Center for Early Childhood Learning and Development	150,300.00	2,000.00	27,100.00	-	-	-	179,400.00
Total	<u>364,030.00</u>	<u>2,000.00</u>	<u>100,670.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>466,700.00</u>
III. <u>Matching Funds</u>	<u>Unrestricted E &amp; 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				Grants and Foundation	244,460.00	244,460.00	
	Public Service	300/21851	20,740.00			20,740.00	
Center for Early Childhood Learning and Development				Grants and Foundation	1,123,530.00	1,123,530.00	
	Academic Support	350/23151	65,740.00			65,740.00	
	Student Services	400/23155	125,000.00			125,000.00	
Total			<u>211,480.00</u>		<u>1,367,990.00</u>	<u>1,579,470.00</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
JULY BUDGET 2017-18**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>16,970,410.00</u>	<u>17,783,530.00</u>
Less: E & G Utilitie (enter as negative amount)	<u>(4,252,070.00)</u>	<u>(4,150,210.00)</u>
Staff Benefit (enter as negative amount)	<u>(3,662,090.00)</u>	<u>(4,437,270.00)</u>
Longevity (enter as negative amount)	<u>(243,000.00)</u>	<u>(246,010.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>8,813,250.00</u>	<u>8,950,040.00</u>
Basic M & O Funded Amount	<u>4,738,700.00</u>	<u>5,122,600.00</u>
Actual % of Funded Amount	<u>186%</u>	<u>175%</u>

TSSBA Debt Service Coverage  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 Proposed Budget 2017-18

	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>Estimated Budget</u>	<u>Proposed Budget</u>
Debt Service Amount	\$ 10,234,906.41	\$ 13,084,306.83	\$ 10,730,470.00	\$ 10,697,350.00
Unrestricted Revenues	\$ 273,256,556.82	\$ 225,049,226.88	\$ 232,548,010.00	\$ 245,890,800.00
Debt Service Coverage	26.69849101	17.19993499	21.67174504	22.98614143



TSSBA Debt Service Coverage - Disclosed Projects Adjustment  
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
 Proposed Budget 2017-18

<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:				
Outdoor Track & Field Facility	4,200,000	-	-	-
Wilson-Wallis Solar Lighting	250,000	-	-	-
Proposed Budget:				
Baseball Hitting Facility	150,000	-	-	-
Demolition-824 W. Walnut Street	15,000	-	-	-
Demolition-820 W. Walnut Street	20,000	-	-	-
Solar Panel System	200,000	-	-	-

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
EAST TENNESSEE STATE UNIVERSITY - GENERAL ACADEMIC CAMPUS  
ESTIMATED BUDGET 2016-17**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2016	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2017
Child Study Center(323)	44,492	65,220	-	-	-	51,660	3,460	-	510	54,082
Culp Renovation (332)	901,180	765,200	4,300	-	-	271,920	193,290	-	8,640	1,196,830
Culp Addition (352)	-	1,748,640	-	-	-	-	1,000	-	15,000	1,732,640
Soccer (335)	798,922	275,400	1,200	-	-	119,100	82,710	-	3,530	870,182
Baseball (343)	343,838	256,000	-	-	-	96,910	104,910	-	4,370	393,648
Energy Performance (330)	106,168	278,180	-	-	-	200,790	53,270	-	2,030	128,258
Energy Performance II (337)	178,013	663,500	5,500	-	-	455,160	200,770	-	2,840	188,243
Fine Arts (353)	-	3,000	-	-	-	-	-	-	3,000	-
Center for Physical Activities (322)	380,032	780,070	10,000	-	-	414,440	324,850	-	7,790	423,022
Recreation Center Expansion (347)	-	322,730	-	-	-	81,100	233,340	-	8,290	-
Football Stadium (350)	43,010	814,000	-	-	-	-	52,000	-	805,010	-
Buc Ridge Apartments (320)	-	617,010	-	-	-	556,930	53,180	-	6,900	-
Buc Ridge Addition (325)	-	237,860	-	-	-	113,750	118,070	-	6,040	-
Davis Renovations (326)	-	233,350	-	-	-	147,180	82,600	-	3,570	-
Governors Hall (327)	-	1,139,910	-	-	-	395,290	721,120	-	23,600	-
Housing Renovations (331)	-	1,184,200	2,200	-	-	684,660	493,020	-	8,720	-
Main Campus Apts Phase II (336)	-	2,025,940	12,000	-	-	714,080	1,319,400	-	4,460	-
Buc Ridge Phase III (339)	-	427,670	-	-	-	133,100	281,830	-	12,740	-
Buc Ridge Phase IV (344)	-	453,090	-	-	-	141,020	298,580	-	13,490	-
MSH Renovation (345)	-	239,590	-	-	-	99,520	134,510	-	5,560	-
Powell/West Renovation (346)	-	209,280	-	-	-	86,930	117,490	-	4,860	-
Parking Garage (348)	-	1,126,450	-	-	-	283,060	814,470	-	28,920	-
<b>TOTAL RETIREMENT OF INDEBTEDNESS</b>	<b>2,795,655</b>	<b>13,866,290</b>	<b>35,200</b>	<b>-</b>	<b>-</b>	<b>5,046,600</b>	<b>5,683,870</b>	<b>-</b>	<b>979,770</b>	<b>4,986,905</b>

<sup>1</sup> Administrative Charges

<sup>2</sup> Administrative Charges \$6,600; transfer to Unexpended Plant \$798,410