

**ANALYSIS OF BUDGET CHANGES FOR REVENUE ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2016-17 JULY BUDGET</u>	<u>2016-17 OCTOBER BUDGET</u>	<u>CHANGE</u>	<u>DESCRIPTION OF CHANGE</u>	<u>SOURCE OF FUNDS</u>
5105	Out-of-State Tuition	18,775,840.00	20,567,170.00	1,791,330.00	Increase in out of state student attendance	Students
5155	RODP Fees	891,000.00	451,000.00	(440,000.00)	Decrease based on last year's actual	Students
51801	Library Fines	5,200.00	500.00	(4,700.00)	Decrease based on last year's actual	Students
51808	Learning Support Fee	140,040.00	122,210.00	(17,830.00)	Decrease in student enrollment	Students
5400	State Grants & Contracts	210,000.00	230,000.00	20,000.00	Increase based on last year's actual	Granting Agencies
5600	Private Grants & Contracts	50,000.00	75,000.00	25,000.00	Increase based on last year's actual	Granting Agencies
58382	Counseling Text Book	-	940.00	940.00	Course requirement	Students
58400	NH Museum Admissions & Entry Fe	130,000.00	-	(130,000.00)	Contracted with the City of Johnson City - Hands on Museum	General Public
58402	NH Museum Gift Shop Rev	50,000.00	10,000.00	(40,000.00)	Contracted with the City of Johnson City - Hands on Museum	General Public
58863	Rental of Institutional Property	221,460.00	250,000.00	28,540.00	Increase based on last year's actual	Outside Vendor
58866	Student Center Rentals	6,000.00	4,200.00	(1,800.00)	Decrease based on last year's actual	Students
58527	Study Abroad Costs	-	37,440.00	37,440.00	Geosciences Field Camp	Students
58802	Interest Income	525,000.00	663,000.00	138,000.00	Increase based on last year's actual	Financial Institutions
320	Food Services	6,796,000.00	5,875,000.00	(921,000.00)	Adjustment based upon fall participation	Food Service Contract
370	Post Office	312,200.00	362,200.00	50,000.00	Increase of services being offered	Campus
390	Other Auxiliaries	47,020.00	42,020.00	(5,000.00)	Decrease in vending sales	Campus

**SUMMARY OF TOTAL BUDGET CHANGES BY FUNCTION
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Instruction	96,048,800.00	102,774,300.00	6,725,500.00	Carryforwards from FY2015-16, reallocation of funding from other programs to cover institutional priorities and increase in tuition and stipends for Graduate Assistants.
Research	2,467,700.00	4,697,200.00	2,229,500.00	Carryforwards from FY2015-16
Public Service	2,396,600.00	2,443,500.00	46,900.00	Carryforwards from FY2015-16 and increased activity in revenue producing programs
Academic Support	20,955,000.00	21,073,400.00	118,400.00	Carryforwards from FY2015-16 and increase in tuition and stipends for Graduate Assistants.
Student Services	27,504,500.00	28,150,300.00	645,800.00	Carryforwards from FY2015-16 and funding of university priorities from one-time sources
Institutional Support	15,658,300.00	15,675,400.00	17,100.00	Funding of university priorities from one-time sources
Operation and Maintenance	17,100,700.00	17,163,300.00	62,600.00	Carryforwards from FY2015-16
Scholarships and Fellowships	<u>18,948,200.00</u>	<u>19,136,400.00</u>	<u>188,200.00</u>	Adjust scholarships based on tuition increase and awards
TOTAL	<u>\$ 201,079,800.00</u>	<u>\$ 211,113,800.00</u>	<u>\$ 10,034,000.00</u>	

**SUMMARY OF TOTAL BUDGET CHANGES FOR BUDGET CATEGORIES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	<u>JULY BUDGET 2016-17</u>	<u>OCTOBER BUDGET 2016-17</u>	<u>Difference</u>	<u>Explanation For Significant Changes</u>
Professional Salaries	83,414,200.00	84,239,600.00	825,400.00	Reallocation from other funding sources to cover Fall adjunct faculty, temporary employees, an increase in Graduate Assistant stipends and job reclassifications due to FSLA.
Other Salaries	15,687,500.00	15,939,600.00	252,100.00	Reallocation from other funding sources to cover temporary employees
Travel	2,448,200.00	2,974,000.00	525,800.00	Reallocation from other funding sources to meet University priorities
Employee Benefits	44,390,000.00	44,757,900.00	367,900.00	Increase in employee educational benefits and Graduate Assistants waivers due to increase in tuition.
Operating Expense	54,968,100.00	62,435,100.00	7,467,000.00	Carryforwards from FY2015-16 and one-time funding to meet University priorities
Capital Outlay	<u>171,800.00</u>	<u>767,600.00</u>	<u>595,800.00</u>	Reallocation from other funding sources to meet University priorities
TOTAL	<u>\$ 201,079,800.00</u>	<u>\$ 211,113,800.00</u>	<u>\$ 10,034,000.00</u>	

**ANALYSIS OF NON-CREDIT INSTRUCTION FEES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

I. ANALYSIS OF NON-CREDIT INSTRUCTION FEES

A. Instructional Costs	
1. Total Instructional Salaries	30,860.00
2. Total Contracted Service	<u>30,000.00</u>
Total Instructional Costs	60,860.00
B. 125% of Instructional Costs	<u>76,075.00</u>
C. Non-credit Instruction Fee Revenue (should agree with Total Revenue presented in Section II.)	<u>1,334,180.00</u>
D. Revenue Over/(Under)* 125% of Instructional Costs	<u>1,258,105.00</u>

*Explanation should be provided if Revenue is less than 125% of Instructional Costs.

II. SCHEDULE OF NON-CREDIT INSTRUCTION REVENUES AND EXPENDITURES

	Office of Professional Development 100-72100-51600 200-25070	Non Degree Inst CEU 100-50712-51601 300-50712	Prof Development Departmental Share 100-72100-51602 200-25072	Early Childhood Conference 100-23156-51605 200-23156	CEU Student Fees ROCE 100-72100-51610	ELS Fees 100-72100-51615 200-25004	Total
A. Revenues							
Non-credit Instruction Fees	335,000.00	609,580.00	159,500.00	108,500.00	1,600.00	120,000.00	1,334,180.00
B. Expenditures							
Salaries-Professional	100,850.00	40,920.00		26,970.00			168,740.00
Salaries-Instructional	29,000.00			1,860.00			30,860.00
Salaries-Other	63,160.00	2,700.00					65,860.00
Contractual Services	30,000.00						30,000.00
Benefits	80,690.00	28,310.00		11,600.00			120,600.00
Equipment							
Travel	7,700.00	5,130.00		4,500.00			17,330.00
Operating Expenses	56,340.00	529,580.00	159,500.00	88,460.00		8,500.00	842,380.00
Total Expenditures	367,740.00	606,640.00	159,500.00	133,390.00		8,500.00	1,275,770.00

NOTE: This schedule should include Revenues and Expenditures for all accounts associated with non-credit courses and activities. All administrative and instructional accounts should be included.

**SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	Actual Fund Balance 7/1/16	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Mandatory Transfers	Non-mandatory Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/17
Auxiliary Enterprises:									
Bookstore	9,750.00	325,050.00		325,050.00	66,660.00		258,390.00	-	9,750.00
Food Services	52,390.00	5,875,000.00		5,875,000.00	4,471,250.00		1,403,750.00	-	52,390.00
Housing	1,142,240.00	14,756,010.00		14,756,010.00	7,250,050.00	6,767,900.00	738,060.00	-	1,142,240.00
Parking	97,780.00	2,139,400.00		2,139,400.00	660,480.00	1,126,450.00	335,140.00	17,330.00	115,110.00
Vending	2,040.00	42,020		42,020.00	30,430.00		11,590.00	-	2,040.00
Director of Auxiliaries	(2,350.00)			-				-	(2,350.00)
Postal Services	(52,490.00)	362,200		362,200.00	333,410.00		24,990.00	3,800.00	(48,690.00)
Center for Physical Activities	29,820.00	1,422,660		1,422,660.00	1,300,100.00		122,560.00	-	29,820.00
Total	1,279,180	24,922,340	0	24,922,340	14,112,380	7,894,350	2,894,480	21,130	1,300,310

Contingency Allocation:

5% of Gross Margin	934,014
Per Budget	934,014
Difference*	<u><u>0</u></u>

R & R Transfer:

5% of Gross Margin	1,246,117
Per Budget	<u>2,738,180</u>
Difference*	<u><u>1,492,063</u></u>

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

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

**STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
OCTOBER REVISED BUDGET 2016-17**

Recurring and Nonrecurring Revenues and Expenses - Excluding Auxiliary and Transfers

Revised budget:

	<u>Recurring</u>	<u>Nonrecurring</u>	<u>Total</u>
Revenues:	207,191,300.00	-	207,191,300.00
Expenses:	201,152,630.00	9,961,170.00	211,113,800.00
Difference	<u>6,038,670.00</u>	<u>(9,961,170.00)</u> ¹	<u>(3,922,500.00)</u>

1. Non-recurring expenses from 2015-16 carryovers and one-time funding from unallocated.

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

OCTOBER REVISED BUDGET 2016-17

REPORT OF ANTICIPATED SAVINGS FOR REBUDGET

Revised budget:

Functional Area	Natural Classification					Total
	Salaries	Benefits	Other Operating	Scholarship	Capital Outlay	
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research	-	-	-	-	-	-
Public Service	-	-	-	-	-	-
Academic Support	-	-	N/A	-	-	-
Student Services	-	-	-	-	-	-
Institutional Support	-	-	-	-	-	-
M&O	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Enter as negatives only those amounts that have been budgeted as negative expenses to allow rebudgeting for expenditure elsewhere - such as salary savings. Do not include routine reallocation of expenses to other departments or functions, such as the reallocation of computer center expenses.

**CENTERS OF EXCELLENCE/EMPHASIS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ACTUAL 2015-16**

I. Restricted Revenue	State <u>Appropriation</u>	Carryforward	Other (Describe)	Total			
Center for Appalachian Studies and Services	284,300.00	44,595.02	-	328,895.02			
Center for Early Childhood Learning and Development	176,800.00	67,619.82	-	244,419.82			
Total	<u>461,100.00</u>	<u>112,214.84</u>	<u>-</u>	<u>573,314.84</u>			
II. Restricted Expenditures	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	
Center for Appalachian Studies and Services	216,830.34	300.00	97,877.13	-	13,887.55	-	328,895.02
Center for Early Childhood Learning and Development	125,705.32	3,770.00	36,609.51	3,993.02	5,886.16		175,964.01
Total	<u>342,535.66</u>	<u>4,070.00</u>	<u>134,486.64</u>	<u>3,993.02</u>	<u>19,773.71</u>	<u>-</u>	<u>504,859.03</u>
III. Matching Funds	<u>Unrestricted E & G</u>		<u>Outside Source</u>				
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>		
Center for Appalachian Studies and Services	300/21851	22,955.00	Grants and Foundation	194,706.00	217,661.00		
Center for Early Childhood Learning and Development	350/23151 400/23155	63,402.00 119,762.00	Grants and Foundation	979,931.00	1,163,095.00		
Total		<u>206,119.00</u>		<u>1,174,637.00</u>	<u>1,380,756.00</u>		

**CENTERS OF EXCELLENCE/EMPHASIS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER 2016-17**

I. Restricted Revenue	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (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			
Total	<u>453,700.00</u>	<u>68,455.81</u>	<u>-</u>	<u>522,155.81</u>			
II. Restricted Expenditures	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	
Center for Appalachian Studies and Services	207,500.00	-	72,200.00	-	-	-	279,700.00
Center for Early Childhood Learning and Development	146,073.95	2,359.29	72,280.88	9,137.08	12,604.61	-	242,455.81
Total	<u>353,573.95</u>	<u>2,359.29</u>	<u>144,480.88</u>	<u>9,137.08</u>	<u>12,604.61</u>	<u>-</u>	<u>522,155.81</u>
III. Matching Funds	<u>Unrestricted E & G</u>		<u>Outside Source</u>				
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>		
Center for Appalachian Studies and Services	300/21851	6,900.00	Grants and Foundation	237,131.00	244,031.00		
Center for Early Childhood Learning and Development	350/23151 400/23155	66,060.00 125,250.00	Grants and Foundation	1,101,277.00	1,292,587.00		
Total		<u>198,210.00</u>		<u>1,338,408.00</u>	<u>1,536,618.00</u>		

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

Total M&O Expenditures	<u>17,163,190.00</u>
Less: E & G Utilities	<u>(4,525,590.00)</u>
Staff Benefits	<u>(3,902,650.00)</u>
Longevity	<u>(243,000.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>
Net Basic M & O Expenditures	<u>8,491,950.00</u>
Basic M & O Funded Amount	<u>4,738,700.00</u>
Actual % of Funded Amount	<u>179%</u>

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	<u>ACTUAL 2015-16</u>	<u>JULY 2016-17</u>	<u>OCTOBER 2016-17</u>
Admin Salaries			
Professional Support Salaries			
Academic Salaries	99,073.00	104,620.00	104,870.00
Supporting Salaries	11,627.00	21,300.00	21,320.00
Student Wages			
Employee Benefits	12,071.00	13,200.00	13,200.00
Travel	2,097.00		
Operating Expenses	1,602.00	920.00	40,130.00
Capital Outlay			
TOTAL	\$ 126,470.00	\$ 140,040.00	\$ 179,520.00

**UNRESTRICTED AND RESTRICTED ATHLETICS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	Actual 2015-16			July 2016-17			October 2016-17		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
REVENUES:									
1. Student athletic fees	6,167,338.43		6,167,338.43	6,217,830.00		6,217,830.00	5,993,290.00		5,993,290.00
2. General Fund Support	5,235,620.00		5,235,620.00	5,274,620.00		5,274,620.00	5,335,420.00		5,335,420.00
3. Ticket sales	835,226.59		835,226.59	924,910.00		924,910.00	924,910.00		924,910.00
4. Game guarantees	543,000.00		543,000.00	231,000.00		231,000.00	241,000.00		241,000.00
5. Conference income			-			-			-
6. Conference tournament			-			-			-
7. NCAA proceeds	456,474.20		456,474.20	598,690.00		598,690.00	700,950.00		700,950.00
8. Program/ad sales	2,267.39		2,267.39	2,260.00		2,260.00			-
9. Concessions	11,991.14		11,991.14	11,260.00		11,260.00	5,190.00		5,190.00
10. TV/radio income			-			-			-
11. Gifts		45,854.03	45,854.03		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	935,450.00		935,450.00	935,450.00		935,450.00
14. Parking permits			-			-			-
15. Licensing fees			-			-			-
16. Other (LIST)			-			-			-
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	17,000.00		17,000.00
Parking	28,051.49		28,051.49	19,780.00		19,780.00	28,110.00		28,110.00
Novelties	8,133.28		8,133.28	9,200.00		9,200.00	9,200.00		9,200.00
			-			-			-
			-			-			-
			-			-			-
Total Revenues	\$ 14,411,347.47	\$ 45,854.03	\$ 14,457,201.50	\$ 14,442,000.00	\$ 60,000.00	\$ 14,502,000.00	\$ 14,390,520.00	\$ 60,000.00	\$ 14,450,520.00
1. Administrative salaries	1,722,885.16		1,722,885.16	1,687,790.00		1,687,790.00	1,548,290.00		1,548,290.00
2. Coaches salaries	2,920,034.68	4,803.60	2,924,838.28	2,743,130.00		2,743,130.00	2,794,690.00		2,794,690.00
3. Support staff salaries	196,999.30		196,999.30	253,780.00		253,780.00	300,090.00		300,090.00
4. Employee benefits	1,800,578.95	314.52	1,800,893.47	1,792,800.00		1,792,800.00	1,825,200.00		1,825,200.00
5. Team travel	849,664.09		849,664.09	757,000.00		757,000.00	816,780.00		816,780.00
6. Other travel	329,920.16		329,920.16	504,720.00		504,720.00	504,720.00		504,720.00
7. Scholarships	3,969,353.81		3,969,353.81	4,342,350.00		4,342,350.00	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	2,330,430.00	60,000.00	2,390,430.00	2,218,920.00	60,000.00	2,278,920.00
10. Capital outlay	163,373.50		163,373.50			-			-
11. Transfers	26,247.00		26,247.00	30,000.00		30,000.00	30,000.00		30,000.00
Total Expenses	\$ 14,400,929.26	\$ 45,864.52	\$ 14,446,793.78	\$ 14,442,000.00	\$ 60,000.00	\$ 14,502,000.00	\$ 14,413,600.00	\$ 60,000.00	\$ 14,473,600.00
Less: Prior Year Encumbrances	(12,661.79)		(12,661.79)			-	(23,080.00)		(23,080.00)
Plus: Current Year Encumbrances	23,080.00		23,080.00			-			-
Total Adjusted Expenses	\$ 14,411,347.47	\$ 45,864.52	\$ 14,457,211.99	\$ 14,442,000.00	\$ 60,000.00	\$ 14,502,000.00	\$ 14,390,520.00	\$ 60,000.00	\$ 14,450,520.00

Total unrestricted revenues must equal total adjusted unrestricted expenses for universities.
 Total unrestricted revenues must equal total adjusted unrestricted expenses less post-season expense and out-of-state performance-based scholarships for two-year institutions.
 (total unrestricted expense less post-season expense less out-of-state performance-based scholarships = total unrestricted revenues)

**POSITIONS TRANSFERRED FROM RESTRICTED
ACCOUNTS TO UNRESTRICTED ACCOUNTS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
October Budget 2016-17**

Old Account				New Account			
Title	Account Code	Program/Org Code	Position No.	Title	Obj. Code	Program/Org Code	Position No.

N/A

**REGULAR FULL-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	647	9	0	660	11	0	664	12	0	4	1	0
ADM	46	0	1	46	0	1	45	1	1	-1	1	0
MAINT/TECH/SUPP	486	63	21	487	64	22	494	64	22	7	0	0
PROF SUPPORT	443	159	15	452	171	16	456	172	16	4	1	0
TOTAL	1622	231	37	1645	246	39	1659	249	39	14	3	0

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	See Attachment					
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP						
PROF SUPPORT	Education Coordinator Analyst 3	Natural History Museum Information Technology	Unrestricted Unrestricted	Academic Support Institutional Support	33,760.00 52,520.00	

EXAMPLE:

New Positions Listed Above	<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>	<u>Prof Support</u>
Deleted Positions Listed Above	5	0	7	4
Transfer from Restricted to Unrestricted (Per Form 9.B.)				-2
Transfers between objects	-1	-1	0	2
TOTAL	<u>4</u>	<u>-1</u>	<u>7</u>	<u>4</u>

**REGULAR FULL-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY	Assist Professor	Nursing	Unrestricted	Instruction	80,630.00	Enrollment Growth- Wellmont expansion
	Assist Professor	Nursing	Unrestricted	Instruction	80,630.00	Enrollment Growth- Wellmont expansion
	Assist Professor	CCRHS Acad Health	Unrestricted	Instruction	51,000.00	Enrollment Growth
	Assist Professor	Physical Therapy	Unrestricted	Instruction	82,000.00	Enrollment Growth
	Assist Professor	Library	Unrestricted	Academic Support	24,100.00	For digital commons support
ADM						
MAINT/TECH/SUPP	Electronic Tech	Food Service	Unrestricted	Student Services	28,540.00	Extended hours in Culp Center
	Comm and Tech Coord	Alumni	Unrestricted	Institutional Support	32,260.00	To assist with electronic and print communication
	Custodian	Custodial Services	Unrestricted	Physical Plant	15,450.00	Extended hours due to Food Service contract
	Security Guard	Library	Unrestricted	Academic Support	9,250.00	Increase in Library traffic
	Human Resource Assist Senior	Human Resources	Unrestricted	Institutional Support	29,110.00	To provide secretarial and technical Support
	Information Tech 2	Registrar	Unrestricted	Student Services	13,300.00	Analyzing the curriculum data
	Secretary 2	Education Leadership	Unrestricted	Instruction	20,550.00	Move from 83% to 100%
PROF SUPPORT	Assistant Coach	Track- Athletics	Unrestricted	Student Services	25,500.00	Expanding Track program
	Asst. Dir. For Alumni Outreach	Alumni	Unrestricted	Institutional Support	40,270.00	To Assist with Alumni Outreach
	Benefit Specialist	Personnel	Unrestricted	Institutional Support	34,440.00	To assist with counseling employees regarding their benefits
	Registered Nurse	CON Practice	Unrestricted	Student Services	36,610.00	Move from 50% to 100%

**REGULAR PART-TIME POSITIONS
FILLED AND UNFILLED
AUXILIARIES INCLUDED
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	10/15			7/16			10/16			DIFFERENCE 7/16 TO 10/16		
	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX	UNREST	REST	AUX
FACULTY	0	0	0	1	0	0	1	0	0	0	0	0
ADM	0	0	0	0	0	0	0	0	0	0	0	0
MAINT/TECH/SUPP	14	9	0	11	9	0	9	10	1	-2	1	1
PROF SUPPORT	0	4	0	0	4	0	0	4	0	0	0	0
TOTAL	14	13	0	12	13	0	10	14	1	-2	1	1

NEW POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP	Coordinator	Auxiliaries	Unrestricted	Auxiliaries	21,840.00	Support for Passport Office
PROF SUPPORT						

DELETED POSITIONS

	<u>POSITION TITLE</u>	<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTIONAL AREA</u>	<u>SALARY</u>	<u>JUSTIFICATION</u>
FACULTY						
ADM						
MAINT/TECH/SUPP	Secretary 2	Education Leadership	Unrestricted	Instruction	20,550.00	Move to 100%
	Registered Nurse	CON Practice	Unrestricted	Student Services	36,610.00	Move to 100%
PROF SUPPORT						
				<u>Faculty</u>	<u>Admin</u>	<u>Maint/Tech Support</u>
						<u>Prof Support</u>
						-2
				<u>0</u>	<u>0</u>	<u>-2</u>
TOTAL				<u>0</u>	<u>0</u>	<u>0</u>

EXAMPLE:

New Positions Listed Above
 Deleted Positions Listed Above
 Transfer from Restricted to Unrestricted (Per Form 9.B.)
 Transfers between objects .

**UNRESTRICTED E&G LONGEVITY REPORTING FORM
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	<u>ACTUAL 2015-16</u>	<u>OCTOBER 2016-17</u>
Total Unrestricted E&G longevity	<u>\$ 1,649,593.07</u>	<u>\$ 1,731,960.00</u>

**LOTTERY SCHOLARSHIPS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	<u>ACTUAL 2015-16</u>	<u>OCTOBER 2016-17</u>
Total lottery scholarships included in state grants and contracts	<u>\$ 17,422,162.00</u>	<u>\$ 17,200,000.00</u>

TSSBA Debt Service Coverage
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17

FY 2016-17 Debt Service Amount	<u>\$ 10,867,920.00</u>
FY 2016-17 Appropriation	<u>\$ 55,391,900.00</u>
Debt Service Coverage	0.196200528
FY 2016-17 Debt Service Amount	<u>\$ 10,867,920.00</u>
FY 2016-17 Unrestricted Revenues	<u>\$ 232,113,600.00</u>
Debt Service Coverage	0.046821556

**ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

UNEXPENDED BALANCE 6-30-16	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-17
	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	2,091,989	-	-	-	-	-	5,500	-	2,086,489
State Appropriations:									
NONE									
TSSBA:									
NONE									
NEW CONSTRUCTION									
Local Funds:									
Baseball Stadium	2,671	-	-	-	-	-	-	2,671 ¹	0
Football Stadium	7,480,959	-	-	806,400 ²	-	1,150,076 ³	7,547,379	-	1,890,056
Fine Arts Building	3,729,280	-	-	-	-	20,350,750 ⁴	1,000,000	-	23,080,030
Data Center	2,027,937	-	-	-	-	-	2,027,937	-	0
Parking Garage	44,217	-	-	-	-	-	-	44,217 ¹	(0)
State Appropriations:									
Fine Arts Building	27,800,544	-	-	-	-	-	3,000,000	-	24,800,544
TSSBA:									
Football Stadium	12,819,754	-	-	-	-	-	10,900,000	-	1,919,754
MAJOR RENOVATIONS									
Local Funds:									
DP Culp Center/Stone Hall Renovation	1,557,277	-	-	-	-	-	-	-	1,557,277
Bldg#2 Physical Therapy Renov	1,000,000	-	-	-	-	-	250,000	-	750,000
Several Buildings Space Renovation	-	-	-	750,000 ⁵	-	-	750,000	-	-
State Appropriations:									
Memorial Center Roof Replacement	224,676	-	-	-	-	-	224,676	-	(0)
Several Building Elevator Upgrades	885,875	-	-	-	-	-	885,875	-	(0)
Several Building Lighting Upgrades	351,607	-	-	-	-	-	351,607	-	0
Powerhouse Boiler Replacement	2,832,395	-	-	-	-	-	1,500,000	-	1,332,395
Several Building Roof Replace 2015	1,857,764	-	-	-	-	-	1,500,000	-	357,764
Storm water Drainage Repairs	-	2,000,000	-	-	-	-	1,500,000	-	500,000

TSSBA:

*Footnote

**ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY - GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

	UNEXPENDED BALANCE 6-30-16	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-17
		FUND BALANCE ADDITIONS					FUND BALANCE DEDUCTIONS			
		STATE APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	*OTHER	
DP Culp Center/Stone Hall Renovation	38,978,245	-	-	-	-	-	-	50,000	-	38,928,245
SPECIAL PROJECTS										
Local Funds:										
Campus Quadrangle	162,101	-	-	-	(162,101) ⁵	-	-	-	-	0
Extraordinary Maintenance	360,000	-	-	-	5,000 ⁵	-	-	-	-	365,000
Brown Hall Greenhouse	-	-	-	26,000	-	-	-	-	-	26,000
Physical Plant Equipment	2,194,663	-	-	-	(1,117,500) ⁵	-	-	250,000	-	827,163
Insurance Loss Pool	475,851	-	-	-	160,000 ⁶	-	-	175,000	-	460,851
Facilities Improvement	584,926	-	-	-	371,601 ⁵	-	-	150,000	-	806,527
Memorial Ctr Gym Floor Replacement	-	-	-	-	153,000 ⁵	-	-	100,000	-	53,000
Neil Dossett Parking Lot Expansion	-	-	-	-	550,000 ⁷	-	-	550,000	-	-
Student Activity Projects	73,116	-	-	50,000	-	-	-	1,200	-	121,916
Emergency Preparedness	51,032	-	-	50,000	-	-	-	3,300	-	97,732
-										
State Appropriations:										
ADA Adaptations	27,900	-	-	-	-	-	-	-	-	27,900
TSSBA:										
NONE										
TOTAL UNEXPENDED PLANT FUNDS	107,614,779	2,000,000	-	126,000	1,516,400	-	21,500,826	32,722,474	46,888	99,988,643

- ¹ Transfer to R&R
- ² Transfer from ROI
- ³ Gifts
- ⁴ Gifts \$8,662,500; Johnson City gift \$8,000,000; bond \$3,688,250
- ⁵ Intra fund transfer
- ⁶ Insurance Recovery
- ⁷ Transfer from R&R

*Footnote

**ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
EAST TENNESSEE STATE UNIVERSITY - GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2016-17**

ACCOUNT NAME	BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
932220 Parking R & R	566,056	335,140	1,800	-	44,217 ¹	125,210	-	275,000 ²	547,003
933000 Bookstore	482,869	83,390	900	-	-	-	-	-	567,159
933500 Food Service	825,320	1,403,750	2,500	-	-	158,610	-	-	2,072,960
934000 Student Housing	4,182,340	738,060	7,500	-	-	965,000	-	275,000 ²	3,687,900
935500 Center for Physical Activity	481,413	122,560	100	-	-	38,750	-	-	565,323
936500 Post Office	484,549	24,990	1,000	-	-	49,060	-	-	461,479
937500 Vending	34,077	11,590	100	-	-	-	-	-	45,767
Total Auxiliary	7,056,624	2,719,480	13,900	-	44,217	1,336,630	-	550,000	7,947,591
931510 Computer Center	141,168	-	900	-	150,000 ³	26,880	-	-	265,188
931515 E-Watch	-	27,400	-	-	-	20,000	-	-	7,400
931110 Motor Pool	217,014	-	400	-	-	-	-	-	217,414
Total Service Centers	358,182	27,400	1,300	-	150,000	46,880	-	-	490,002
932110 University Center Projects	62,783	-	900	-	-	1,200	-	-	62,483
932210 Equipment Replacement	2,442,905	-	8,000	-	-	-	-	-	2,450,905
932230 Computer Replacement	-	400,000	100	-	-	400,000	-	-	100
932240 University School	96,419	58,430	500	-	-	2,060	-	-	153,289
932250 Campus ID System	139,607	40,300	600	-	-	500	-	-	180,007
932260 Technology Access Fee	476,644	50,000	1,400	-	-	-	-	-	528,044
932270 Administrative Systems	202,115	150,000	1,250	-	-	100,000	-	-	253,365
932280 Facilities-Athletics	894	-	-	-	2,671 ¹	-	-	-	3,565
932281 Sports Club	19,140	-	-	-	-	5,200	-	-	13,940
937510 Natural History Museum	83,184	-	250	-	-	4,520	-	-	78,914
Total Other	3,523,690	698,730	13,000	-	2,671	513,480	-	-	3,724,611
TOTAL RENEWAL AND REPLACEMENT	10,938,495	3,445,610	28,200	-	196,888	1,896,990	-	550,000	12,162,203

¹ Transfer from Unexp Plant

² Transfer to Unexp Plant

³ Equipment Use Charges

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

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2016	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2017
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	PRINCIPAL	INTEREST	REALLOCATION	OTHER (FOOTNOTE)	
Child Study Center(323)	44,492	65,220	-	-	-	51,660	3,460	-	510	¹ 54,082
Culp Renovation (332)	901,180	765,200	4,300	-	-	271,920	193,290	-	8,640	¹ 1,196,830
Culp Addition (352)	-	1,748,640	-	-	-	-	1,000	-	15,000	¹ 1,732,640
Soccer (335)	798,922	275,400	1,200	-	-	119,100	82,710	-	3,530	¹ 870,182
Baseball (343)	343,838	256,000	-	-	-	96,910	104,910	-	4,370	¹ 393,648
Energy Performance (330)	106,168	278,180	-	-	-	200,790	53,270	-	2,030	¹ 128,258
Energy Performance II (337)	178,013	663,500	5,500	-	-	455,160	200,770	-	2,840	¹ 188,243
Center for Physical Activities (322)	380,032	780,070	10,000	-	-	414,440	324,850	-	7,790	¹ 423,022
Recreation Center Expansion (347)	-	322,730	-	-	-	81,100	233,340	-	8,290	¹ -
Football Stadium (350)	43,010	814,000	-	-	-	-	1,000	-	813,000	² 43,010
Buc Ridge Apartments (320)	-	617,010	-	-	-	556,930	53,180	-	6,900	¹ -
Buc Ridge Addition (325)	-	237,860	-	-	-	113,750	118,070	-	6,040	¹ -
Davis Renovations (326)	-	233,350	-	-	-	147,180	82,600	-	3,570	¹ -
Governors Hall (327)	-	1,139,910	-	-	-	395,290	721,120	-	23,500	¹ -
Housing Renovations (331)	-	1,184,200	2,200	-	-	684,660	493,020	-	8,720	¹ -
Main Campus Apts Phase II (336)	-	2,025,940	12,000	-	-	714,080	1,319,400	-	4,460	¹ -
Buc Ridge Phase III (339)	-	427,670	-	-	-	133,100	281,830	-	12,740	¹ -
Buc Ridge Phase IV (344)	-	453,090	-	-	-	141,020	298,580	-	13,490	¹ -
MSH Renovation (345)	-	239,590	-	-	-	99,520	134,510	-	5,560	¹ -
Powell/West Renovation (346)	-	209,280	-	-	-	86,930	117,490	-	4,860	¹ -
Parking Garage (348)	-	1,126,450	-	-	-	283,060	814,470	-	28,920	¹ -
TOTAL RETIREMENT OF INDEBTEDNESS	2,795,655	13,863,290	35,200	-	-	5,046,600	5,632,870	-	984,760	5,029,915

¹ Administrative Charges

² Administrative Charges \$6,600; transfer to Unexp Plant \$806,400

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