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2024

2024-2025 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

ANALYSIS TABLES
2024-2025

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY PROPOSED BUDGET 2024-2025
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2024-25**

ACCOUNT CODE	ACCOUNT NAME	2023-24 ESTIMATED BUDGET	2024-25 PROPOSED BUDGET
51019	Bad Debts Contra Mandatory Fees	(486,020.00)	(486,020.00)
51199	PSF Bad Debts-Contra-Required Fees	(83,960.00)	(83,960.00)
51699	Bad Debts Contra - Course Fees	(82,900.00)	(82,900.00)

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2024-25

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2022-23			Estimated 2023-24			Proposed 2024-25		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	5,676,249.03		5,676,249.03	6,203,020.00		6,203,020.00	6,239,610.00		6,239,610.00
2 General Fund Support	6,203,353.36		6,203,353.36	6,553,890.00		6,553,890.00	6,745,430.00		6,745,430.00
3 Ticket sales	830,510.20		830,510.20	838,000.00		838,000.00	788,000.00		788,000.00
4 Game guarantees	794,852.00		794,852.00	740,500.00		740,500.00	645,000.00		645,000.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	1,012,843.08		1,012,843.08	925,000.00		925,000.00	1,000,000.00		1,000,000.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	38,893.89		38,893.89	41,300.00		41,300.00	35,800.00		35,800.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	-	115,770.59	115,770.59	-	116,000.00	116,000.00	-	120,000.00	120,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	-		-	792,880.00		792,880.00	1,110,000.00		1,110,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other			-			-			-
Sponsorship	140,116.72		140,116.72	-		-	-		-
In-kind Gifts	326,720.00		326,720.00	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	115,781.00		115,781.00	80,000.00		80,000.00	20,000.00		20,000.00
BASA Hospitality	31,175.65		31,175.65	25,000.00		25,000.00	25,000.00		25,000.00
Parking	41,296.67		41,296.67	41,000.00		41,000.00	55,000.00		55,000.00
Novelties	1,411.32		1,411.32	-		-	-		-
Bucs Sports Network	647,121.00		647,121.00	-		-	-		-
TOTAL REVENUE	15,860,323.92	115,770.59	15,976,094.51	16,440,590.00	116,000.00	16,556,590.00	16,863,840.00	120,000.00	16,983,840.00

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

JULY BUDGET 2024-25

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2022-23			Estimated 2023-24			Proposed 2024-25		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,982,743.18		1,982,743.18	2,064,570.00		2,064,570.00	2,182,170.00		2,182,170.00
2 Salaries - coaches	3,921,051.64	115,770.59	4,036,822.23	3,704,900.00	116,000.00	3,820,900.00	4,089,860.00	120,000.00	4,209,860.00
3 Salaries - support staff	336,402.31		336,402.31	362,510.00		362,510.00	306,900.00		306,900.00
4 Employee benefits	1,923,275.76		1,923,275.76	1,948,570.00		1,948,570.00	1,931,100.00		1,931,100.00
5 Team travel	1,350,421.63		1,350,421.63	1,432,630.00		1,432,630.00	1,313,200.00		1,313,200.00
6 Other Travel	270,941.65		270,941.65	358,160.00		358,160.00	328,300.00		328,300.00
7 Scholarships	4,824,148.14		4,824,148.14	4,918,130.00		4,918,130.00	5,013,250.00		5,013,250.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	1,127,801.57		1,127,801.57	1,704,240.00		1,704,240.00	1,699,060.00		1,699,060.00
10 Capital outlay	94,410.00		94,410.00	-		-	-		-
Total Expense	15,831,195.88	115,770.59	15,946,966.47	16,493,710.00	116,000.00	16,609,710.00	16,863,840.00	120,000.00	16,983,840.00
11 Encumbrances									
12 Prior year (negative amount)	(23,994.88)		(23,994.88)	(53,120.00)		(53,120.00)	-		-
13 Current year	53,122.92		53,122.92	-		-	-		-
14 Transfers	-		-	-		-	-		-
Total expenditures, encumbrances & transfers	15,860,323.92	115,770.59	15,976,094.51	16,440,590.00	116,000.00	16,556,590.00	16,863,840.00	120,000.00	16,983,840.00

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 24-25
AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	<u>Actual 2022-23</u>			<u>Revised 2023-24</u>			<u>Estimated 2023-24</u>			<u>Proposed 2024-25</u>		
	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditure & Transfers</u>	<u>Difference</u>
Bookstore	200,720.92	176,715.54	24,005.38	215,210.00	215,210.00	0.00	190,210.00	190,210.00	0.00	190,210.00	190,210.00	0.00
Food Service	8,588,360.09	8,548,795.12	39,564.97	9,810,950.00	9,750,580.00	60,370.00	9,591,610.00	9,542,210.00	49,400.00	10,499,150.00	10,417,620.00	81,530.00
Housing	15,974,840.12	15,825,002.79	149,837.33	17,890,710.00	17,798,570.00	92,140.00	17,490,710.00	17,418,570.00	72,140.00	20,040,660.00	19,886,160.00	154,500.00
Other:												
Dir of Auxiliaries	0.00	2,517.22	(2,517.22)	350.00	350.00	0.00	380.00	380.00	0.00	380.00	380.00	0.00
Vending	50,822.42	48,897.83	1,924.59	50,050.00	49,300.00	750.00	50,050.00	49,300.00	750.00	50,050.00	49,300.00	750.00
Parking	2,226,003.60	2,239,156.69	(13,153.09)	2,317,600.00	2,311,510.00	6,090.00	2,297,600.00	2,292,510.00	5,090.00	3,511,960.00	3,447,030.00	64,930.00
Postal Services	369,263.77	356,579.98	12,683.79	395,100.00	393,130.00	1,970.00	391,100.00	389,250.00	1,850.00	488,700.00	482,200.00	6,500.00
Center for Physical Activities	1,474,149.96	1,475,973.08	(1,823.12)	1,496,990.00	1,495,480.00	1,510.00	1,513,990.00	1,511,630.00	2,360.00	1,766,320.00	1,751,330.00	14,990.00
	<u>28,884,160.88</u>	<u>28,673,638.25</u>	<u>210,522.63</u>	<u>32,176,960.00</u>	<u>32,014,130.00</u>	<u>162,830.00</u>	<u>31,525,650.00</u>	<u>31,394,060.00</u>	<u>131,590.00</u>	<u>36,547,430.00</u>	<u>36,224,230.00</u>	<u>323,200.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2024-25
CONTRACTED FOOD SERVICES

	<u>Actual 2022-23</u>		<u>Revised 2023-24</u>		<u>Estimated 2023-24</u>		<u>Proposed 2024-25</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	8,580,921.47	100%	9,803,450.00	100%	9,584,110.00	100%	10,491,650.00	100%
Interest Income	7,438.62	0%	7,500.00	0%	7,500.00	0%	7,500.00	0%
Total Revenues	<u>8,588,360.09</u>		<u>9,810,950.00</u>		<u>9,591,610.00</u>		<u>10,499,150.00</u>	
EXPENDITURES:								
Administrative salaries	23,204.95	0%	26,720.00	0%	23,640.00	0%	24,440.00	0%
Clerical/Support salaries	57,494.65	1%	87,850.00	1%	82,660.00	1%	96,240.00	1%
Employee benefits	35,238.72	1%	47,930.00	1%	49,930.00	1%	53,440.00	1%
Travel	337.26	0%	4,000.00	0%	4,000.00	0%	4,000.00	0%
Operating	6,217,490.64	98%	6,656,550.00	98%	6,754,760.00	98%	7,319,650.00	98%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>6,333,766.22</u>		<u>6,823,050.00</u>		<u>6,914,990.00</u>		<u>7,497,770.00</u>	
Net Operating Results Before Transfers	<u>2,254,593.87</u>		<u>2,987,900.00</u>		<u>2,676,620.00</u>		<u>3,001,380.00</u>	
TRANSFERS:								
Renewal and Replacement	2,115,028.90		2,752,530.00		2,452,220.00		2,744,850.00	
Intrafund Transfers Out	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Unrestricted			75,000.00		75,000.00		75,000.00	
Net Operating Results	<u>39,564.97</u>		<u>60,370.00</u>		<u>49,400.00</u>		<u>81,530.00</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%, Self-Branded Retail Commissions - 3%, Nationally Branded Retail Commissions - 3%, Non-Alcohol Catering Commissions - 3%, Alcohol Sales Commissions - 30%, Camps and Conferences Commissions - 3%, Student Block Plan Revenue (minus Flex) Commissions - 10%, Faculty/Staff Block Plan Revenue Commissions (Minus Flex) - 10%

For Board or meal ticket plans please provide:

# of Meals	Cost	Mandatory/Voluntary
7 days silver unlimited access plus \$100 dining dollars	1,915.00	Mandatory if living in Housing (excluding Buc Ridge)
7 days gold unlimited access plus \$200 dining dollars	2,035.00	Voluntary
7 days platinum unlimited access plus \$400 dining dollars	2,260.00	Voluntary
Commuter Plans		
Anytime 5 day plus \$100 dining dollars	1,665.00	Voluntary
Anytime Limited 15/week plus \$100 dining dollars	1,665.00	Voluntary

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2024-25
CONTRACTED BOOKSTORE

	Actual 2022-23		Revised 2023-24		Estimated 2023-24		Proposed 2024-25	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	200,431.15	100%	215,000.00	100%	190,000.00	100%	190,000.00	100%
Interest Income	289.77	0%	210.00	0%	210.00	0%	210.00	0%
Total Revenues	200,720.92		215,210.00		190,210.00		190,210.00	
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	75,316.91	100%	80,840.00	100%	78,530.00	100%	76,530.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	75,316.91		80,840.00		78,530.00		76,530.00	
Net Operating Results Before Transfers	125,404.01		134,370.00		111,680.00		113,680.00	
TRANSFERS:								
Renewal and Replacement	51,398.63		84,370.00		61,680.00		63,680.00	
Retirement of Indebtedness								
Transfer to Unrestricted	50,000.00		50,000.00		50,000.00		50,000.00	
Net Operating Results	24,005.38		0.00		0.00		0.00	

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 with the possibility of 5 one-year renewals

Commission provision and accounting methodology: 13% on all commissionable sales up to \$4,000,000; plus 15% of any part of commissionable sales over \$4,000,000 and 7% on all digital sales

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 JULY BUDGET 2024-2025
 HOUSING INFORMATION**

A.	Number of spaces projected for 2024-25		3411
B.	Dormitory		2412
	Room Rate Per Term Based On:		
	1 Double Occupancy		\$2300-3375
	2 Single Occupancy		\$2400-6100
	3 Telephone Charge		NA
	4 Air Conditioning Charge		NA
	5 Maximum Rate		NA
	6 Other Charge (describe)	Triple Occupancy	1900
	Average monthly rate of other rentals		
C.	Apartments		
	Room Rate Per Term Based On:		
	1 Efficiency		\$3425-4175
	2 One bedroom		\$3675-4275
	3 Two bedroom		\$3775-4125
	4 Telephone Charge		NA
	5 Air Conditioning Charge		NA
	6 Other Charge (describe)	Quad Housing	\$3200-3350
		4 bedroom	\$3550
D.	Occupancy Utilization		

<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
Fall 2022	3026	2962	97.88%
Spring 2023	3016	2822	93.57%
Fall 2023	3064	3107	101.40% *includes 54 students in a hotel room
Spring 2024	2983	2883	97.83% *Powell Hall offline for renovation

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

JULY BUDGET 2024-25

TOTAL HOUSING

	<u>Actual 2022-23</u>		<u>Revised 2023-24</u>		<u>Estimated 2023-24</u>		<u>Proposed 2024-25</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	15,960,733.47	100%	17,831,910.00	100%	17,431,910.00	100%	19,981,860.00	100%
Other Revenue	14,106.65	0%	58,800.00	0%	58,800.00	0%	58,800.00	0%
Total Revenues	<u>15,974,840.12</u>		<u>17,890,710.00</u>		<u>17,490,710.00</u>		<u>20,040,660.00</u>	
EXPENDITURES:								
Administrative salaries	703,332.18	9%	710,430.00	8%	702,210.00	8%	737,810.00	8%
Clerical/Support salaries	441,753.35	5%	485,480.00	5%	478,560.00	5%	520,630.00	5%
Employee benefits	552,613.97	7%	703,950.00	8%	648,950.00	7%	696,920.00	7%
Travel	5,479.01	0%	8,000.00	0%	8,000.00	0%	8,000.00	0%
Operating	6,426,396.88	79%	7,261,590.00	79%	7,258,310.00	80%	7,529,950.00	79%
Equipment		0%	5,000.00	0%	5,000.00	0%	5,000.00	0%
Total Expenditures	<u>8,129,575.39</u>		<u>9,174,450.00</u>		<u>9,101,030.00</u>		<u>9,498,310.00</u>	
Net Operating Results Before Transfers	<u>7,845,264.73</u>		<u>8,716,260.00</u>		<u>8,389,680.00</u>		<u>10,542,350.00</u>	
TRANSFERS:								
Renewal and Replacement	1,471,139.81		2,073,740.00		2,291,450.00		4,356,510.00	
Retirement of Indebtedness	6,324,287.59		6,650,380.00		6,126,090.00		6,131,340.00	
Intrafund Transfers In	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	
Net Operating Results	<u>149,837.33</u>		<u>92,140.00</u>		<u>72,140.00</u>		<u>154,500.00</u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2024-25
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2023-2024

	Actual Fund Balance 7/1/23	Revenues	Cost of Goods Sold	Gross Margin	Other Expenditures	Transfers	Profit/(Loss)	Estimated Ending Fund Bal 6/30/24
Auxiliary Enterprises:								
Bookstore	32,430	190,210		190,210	78,530	111,680	-	32,430
Food Services	166,870	9,591,610		9,591,610	7,014,990	2,527,220	49,400	216,270
Housing	664,550	17,490,710		17,490,710	9,001,030	8,417,540	72,140	736,690
Parking	114,970	2,297,600		2,297,600	967,890	1,324,620	5,090	120,060
Vending	3,150	50,050		50,050	32,830	16,470	750	3,900
Director of Auxiliaries	(9,380)	380		380	420,280	(419,900)	-	(9,380)
Postal/Passport Services	(12,050)	391,100		391,100	352,160	37,090	1,850	(10,200)
Center for Physical Activities	32,050	1,513,990		1,513,990	1,423,900	87,730	2,360	34,410
Total	992,590	31,525,650	-	31,525,650	19,291,610	12,102,450	131,590	1,124,180
Contingency Allocation:								
5% of Gross Margin		1,084,689						
Per Budget		1,084,689						
Difference*		<u>-</u>						
R & R Transfer:								
5% of Gross Margin		1,576,283						
Per Budget		5,061,520						
Difference*		<u>3,485,238</u>						

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2024-25
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2024-2025

	<u>Actual Fund Balance 7/1/24</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 6/30/25</u>
Auxiliary Enterprises:								
Bookstore	32,430	190,210		190,210	76,530	113,680	-	32,430
Food Services	216,270	10,499,150		10,499,150	7,597,770	2,819,850	81,530	297,800
Housing	736,690	20,040,660		20,040,660	9,398,310	10,487,850	154,500	891,190
Parking	120,060	3,511,960		3,511,960	1,052,100	2,394,930	64,930	184,990
Vending	3,900	50,050		50,050	32,690	16,610	750	4,650
Director of Auxiliaries	(9,380)	380		380	432,390	(432,010)	-	(9,380)
Postal/Passport Services	(10,200)	488,700		488,700	363,670	118,530	6,500	(3,700)
Center for Physical Activities	34,410	1,766,320		1,766,320	1,442,790	308,540	14,990	49,400
Total	<u>1,124,180</u>	<u>36,547,430</u>	<u>-</u>	<u>36,547,430</u>	<u>20,396,250</u>	<u>15,827,980</u>	<u>323,200</u>	<u>1,447,380</u>

Contingency Allocation:

5% of Gross Margin	1,290,401
Per Budget	1,290,401
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,827,372
Per Budget	<u>8,605,120</u>
Difference*	<u><u>6,777,749</u></u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2023-24**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>			
Center for Appalachian Studies and Services	335,300.00	86,515.91	-	421,815.91	-		
Center for Early Childhood Learning & Development	207,800.00	188,500.41	-	396,300.41	-		
					-		
Total	<u>543,100.00</u>	<u>275,016.32</u>	<u>-</u>	<u>818,116.32</u>			
II. Restricted Expenditures	<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	267,390.83	500.00	137,031.94	869.36	4,963.36	11,060.42	421,815.91
Center for Early Childhood Learning & Development	164,263.27	504.22	37,621.38	55,557.68	138,353.86	-	396,300.41
Total	<u>431,654.10</u>	<u>1,004.22</u>	<u>174,653.32</u>	<u>56,427.04</u>	<u>143,317.22</u>	<u>11,060.42</u>	<u>818,116.32</u>
III. Matching Funds	<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	16,780.00	Grants	257,719.00	274,499.00	
Center for Early Childhood Learning & Development	Academic Support	350/23151	85,700.00	Grants	2,096,049.00	2,181,749.00	
	Student Services	400/23155	125,000.00			125,000.00	
Total			<u>227,480.00</u>		<u>2,353,768.00</u>	<u>2,581,248.00</u>	

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED BUDGET 2024-25**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>				<u>Total</u>
Center for Appalachian Studies and Services	344,000.00	-	-				344,000.00
Center for Early Childhood Learning & Development	212,200.00	-	-				212,200.00
Total	<u>556,200.00</u>	<u>-</u>	<u>-</u>				<u>556,200.00</u>
II. Restricted Expenditures	Amount of Expenditures						
	<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	218,061.60	600.00	111,456.00	-	13,882.40	-	344,000.00
Center for Early Childhood Learning & Development	87,956.90	650.00	20,137.78	-	103,455.32	-	212,200.00
Total	<u>306,018.50</u>	<u>1,250.00</u>	<u>131,593.78</u>	<u>-</u>	<u>117,337.72</u>	<u>-</u>	<u>556,200.00</u>
III. Matching Funds	Unrestricted E & G			Outside Source			
	<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	12,440.00	Grants	265,293.00	277,733.00	
Center for Early Childhood Learning & Development	Academic Support	350/23151	81,090.00	Grants	2,136,017.00	2,217,107.00	
	Student Services	400/23155	118,180.00			118,180.00	
Total			<u>211,710.00</u>		<u>2,401,310.00</u>	<u>2,613,020.00</u>	

* Instruction, Research, Academic Support, Student Services, Public Services, Institutional Support, Maintenance and Operation of Plant, or Scholarships/Fellowships.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2024-25**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>23,220,930.00</u>	<u>22,419,820.00</u>
Less: E & G Utilitie (enter as negative amount)	<u>(5,884,410.00)</u>	<u>(5,174,410.00)</u>
Staff Benefits (enter as negative amount)	<u>(4,501,680.00)</u>	<u>(5,157,820.00)</u>
Longevity (enter as negative amount)	<u>(182,650.00)</u>	<u>(199,430.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>12,652,190.00</u>	<u>11,888,160.00</u>
Basic M & O Funded Amount	<u>8,463,700.00</u>	<u>8,858,000.00</u>
Actual % of Funded Amount	<u>149%</u>	<u>134%</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Proposed Budget 2024-2025

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Estimated Budget FY 2023-24</u>	<u>Proposed Budget FY 2024-25</u>
Debt Service Amount	\$ 12,481,933.00	\$ 13,457,704.28	\$ 13,450,000.00	\$ 9,200,000.00
Unrestricted Revenues	\$ 267,701,640.00	\$ 292,623,826.00	\$ 308,007,870.00	\$ 318,102,100.00
Debt Service Coverage	21.44713002	21.74396315	22.90021338	34.57631522

- 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 2024-2025

<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 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 2024-2025

TBR Policy 4:01:00:05, *Consideration of University Budgets*, requires that each institution with debt issued through TSSBA certify during each budget cycle their compliance with the following required representations.

Required Representations.

- 1. To ensure compliance with the Agreement, during each budget cycle each Institution shall review all outstanding projects financed in whole or part by the Authority and submit a certification asserting the following:
 - a. The Institution has full power and authority to undertake or use each Project and to comply with all requirements of the Agreement entered into between the Board and the Authority;
 - b. All necessary approvals or authorizations by the State (or any agency, subdivision or sub-entity) with respect to each Project have been or will be obtained;
 - c. Construction, acquisition, renovation or improvement by the Institution (directly or indirectly) with respect to each Project shall be conducted pursuant to State law;
 - d. The Institution will proceed with due diligence towards completion of each Project, and will complete each Project with other funds available to the Institution if Authority funds are not sufficient to complete the Project;
 - e. The Institution will complete each Project free and clear of all liens and encumbrances;
 - f. The Institution will neither (i) permit any encumbrance which affects the Board's ability to honor its commitments under the Agreement nor (ii) assign the Agreement or the Board's rights, title or interest in or to any Project;
 - g. The Institution will operate, maintain and keep, or cause the operation, maintenance and functioning of, the Project in good repair and condition, including the provision of and payment for necessary utilities and insurance coverage in accordance with State policy;
 - h. The Institution will comply with all laws, rules and regulations governing the Institution and each Project;
 - i. The Institution will permit the Authority or its representatives to enter Projects during regular business hours for purpose of inspection;
 - j. The Institution will take no action, nor will it fail to take any action, which would cause the Authority to violate any tax covenant with respect to any Project; all representations made by the Institution to the Board, whether or not contained in the Agreement, as to the use of Projects shall at all times be true, complete and correct; and the Institution will inform the Board in advance of any actual or potential change in use or ownership of any Project at the time such change is first known to or considered by the Institution; and
 - k. The Institution has provided to the Board System Office, Office of System wide Internal Audit, copies of any external or internal audits that address Deficiencies in Internal Controls, a Significant Deficiency, or a Material Weakness, all as defined in Statement on Auditing Standard 115, or an Instance of Non-Compliance Required to be Reported as defined in the December 2011 Revision of Government Auditing Standards as issued by the Comptroller General of the United States, Government Accountability Office.

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Please indicate compliance by adding a check or initials after each item above in the space designated.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
ESTIMATED BUDGET 2023-24**

	UNEXPENDED BALANCE 6-30-23	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-24	
		STATE		FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS			
		APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES		*OTHER
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	544,533						5,575		538,958	
State Appropriations:										
None										
TSSBA:										
None										
NEW CONSTRUCTION										
Local Funds:										
ETSU Academic Bldg	1,681,970						550,000		1,131,970	
Integrated Health Services Bldg	-						-		-	
State Appropriations:										
ETSU Academic Bldg	55,520,189						800,000		54,720,189	
Integrated Health Services Bldg		40,844,600					500,000		40,344,600	
TSSBA:										
None										
MAJOR RENOVATIONS										
Local Funds:										
Millennium Center Computer Renovator	189,730						-		189,730	
Lamb Hall	5,162,761						1,100,000		4,062,761	
Housing Renovations	3,000,000						25,000		4,591,585	
Ward-Pickle Renovation	4,371						-		4,371	
Brown Hall Renovation	125,022				25,075		1,000		149,097	
Nursing Program Expansion	693,123						100,000		593,123	
Maple St Houses Renovate	-			71,600			71,600		-	
Ball Hall Renovation	365,000						155,000		210,000	
Powell Hall Repairs and Renovation	3,904,174						900,000		3,004,174	
Buc Ridge Multiple Bldg Renovate	1,691,802						900,000		791,802	
Brinkley Center Renovation	-						-		-	
State Appropriations:										
Chiller Replacement	35,037						31,098		3,939	
Campus Water Lines Repair	32,953						32,080		873	
Main Campus Electrical	1,314,639						90,000		1,224,639	
Memorial Cir Code Corrections	20,618						-		20,618	
Brown Hall Shelbridge Repairs	1,885,791						400,000		1,485,791	
HVAC Steam Line Repairs	4,846,611						3,500,000		1,346,611	
Multiple Bldg Roof Replace	2,360,065						1,500,000		860,065	
Multiple Bldg HVAC Repairs	-	3,800,000					1,000,000		2,800,000	
Exterior Bldg Improvements	212,965						200,000		12,965	
Brown Hall Renovation	45,718,252						2,000,000		43,718,252	
TSSBA:										
Housing Renovations	25,000,000						200,000		24,800,000	
SPECIAL PROJECTS										
Local Funds:										
Radio Tower Repair & Replace	857,150						140,000		717,150	
Bud Frank Theater	214,325						180,000		34,325	
Campus Master Plan	265,250						190,000		75,250	
Emergency Preparedness	392,379			50,000			-		442,379	
Extraordinary Maintenance	368,620						-		368,620	
Facilities Improvement	445,158						-	250,000	195,158	
Insurance Loss Pool	(265,129)						2,000,000		(2,265,129)	
Physical Plant Equipment	603,854						170,000		433,854	
Rogers Stout Basement	93,233						-	21,330	71,903	
Student Activity Projects	(46,936)						6,205	7,810	(60,951)	
Student Fee Improvement Reserve	626,274			1,500,000	730,580		-	-	2,856,854	
Univ Facilities Student Improvement	2,390,686						225,000	196,916	1,968,770	
CPA Flooring	169,312						50,000		119,312	
Utility Reserve	(53,585)			1,250,000			10,241		1,206,656	
Bldg Commons	3,164,409						247,554		3,526,855	
Millennium (Brinkley) Center Chiller Rep	-			1,500,000			200,000		1,300,000	
Bosque Plaza	-						-		-	
Greenhouse Installations	-						-		-	
State Appropriations:										
Safety Lighting and Fire Alarm	-	1,600,000					30,000		1,570,000	
ADA Compliance	123,624						25,000		98,624	
TSSBA:										
None										
Total	163,658,229	46,244,600		4,371,600	865,655		2,126,826	17,525,112	476,056	199,265,742

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2024-25**

	UNEXPENDED BALANCE 6-30-24	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-25
		STATE		FUND BALANCE ADDITIONS			FUND BALANCE DEDUCTIONS		
		APPROPRIATION	TSSBA	CURRENT FUND TRANSFERS	*OTHER TRANSFERS	INVESTMENT INCOME	*OTHER	EXPENDITURES	
LAND PURCHASES									
Local Funds:									
Master Plan Land Acq	538,958								538,958
State Appropriations:									
None									
TSSBA:									
None									
NEW CONSTRUCTION									
Local Funds:									
ETSU Academic Bldg	1,131,970					50,000			1,081,970
Integrated Health Services Bldg				100,000			25,000		75,000
State Appropriations:									
ETSU Academic Bldg	54,720,189					5,000,000			49,720,189
Integrated Health Services Bldg	40,344,600	40,344,000				2,500,000			78,188,600
TSSBA:									
None									
MAJOR RENOVATIONS									
Local Funds:									
Millennium Center Computer Renovator	189,730					10,000			179,730
Lamb Hall	4,062,761					15,000			4,047,761
Housing Renovations	4,591,585					25,000			4,566,585
Warf-Pickle Renovation	4,371					4,000			371
Brown Hall Renovation	149,097					50,000			99,097
Nursing Program Expansion	593,123					20,000			573,123
Maple St Houses Renovate	-					-			-
Ball Hall Renovation	210,000					20,000			190,000
Powell Hall Repairs and Renovation	3,004,174					25,000			2,979,174
Buc Ridge Multiple Bldg Renovate	791,802					50,000			741,802
Brinkley Center Renovation				1,000,000		100,000			900,000
State Appropriations:									
Chiller Replacement	3,939					1,500			2,439
Campus Water Lines Repair	873					500			373
Main Campus Electrical	1,224,639					5,000			1,219,639
Memorial Ctr Code Corrections	20,618					1,200			19,418
Brown Hall Shelbridge Repairs	1,485,791					500,000			985,791
HVAC Steam Line Repairs	1,346,611					250,000			1,096,611
Multiple Bldg Roof Replace	860,065					150,000			710,065
Multiple Bldg HVAC Repairs	2,800,000					50,000			2,750,000
Exterior Bldg Improvements	12,965					750,000			(737,035)
Brown Hall Renovation	43,718,252					5,000,000			38,718,252
TSSBA:									
Housing Renovations	24,800,000					500,000			24,300,000
SPECIAL PROJECTS									
Local Funds:									
Radio Tower Repair & Replace	717,150					150,000			567,150
Bud Frank Theater	34,325					25,000			9,325
Campus Master Plan	75,250					5,000			70,250
Emergency Preparedness	442,379			50,000		-			492,379
Extraordinary Maintenance	368,620					-			368,620
Facilities Improvement	195,158					50,000			145,158
Insurance Loss Pool	(2,265,129)					-			(2,265,129)
Physical Plant Equipment	433,854					15,000			418,854
Rogers Stout Basement	71,903					-			71,903
Student Activity Projects	(60,951)					-			(60,951)
Student Fee Improvement Reserve	2,856,854			1,500,000		40,000			4,316,854
Univ Facilities Student Improvement	1,968,770					65,000			1,903,770
CPA Flooring	119,312					55,000			64,312
Utility Reserve	1,206,656					-			1,206,656
Bldg Commons	3,526,855					100,000			3,426,855
Millennium (Brinkley) Center Chiller Repl	1,300,000					200,000			1,100,000
Bosque Plaza				2,100,000		50,000			2,050,000
Greenhouse Installations				480,000		150,000			330,000
State Appropriations:									
Safety Lighting and Fire Alarm	1,570,000					75,000			1,495,000
ADA Compliance	98,624					10,000			88,624
TSSBA:									
None									
Total	199,265,742			1,550,000	3,580,000		16,092,200		228,747,542

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2023-24**

ACCOUNT NAME	BALANCE JUNE 30, 2023	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2024
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	869,186	114,880	1,960	-	60,061	200,000	-	-	846,087
Bookstore	911,971	61,680	1,420	-	-	30,000	-	-	945,071
Food Service	3,651,147	2,452,220	4,240	-	-	375,000	-	-	5,732,607
Student Housing	1,602,835	2,291,450	10,260	-	-	1,200,000	-	-	2,704,545
Center for Physical Activity	361,163	87,730	1,680	-	-	200,000	-	-	250,573
Post Office	137,288	37,090	170	-	-	25,000	-	-	149,548
Vending	155,248	16,470	4,000	-	-	1,000	-	-	174,718
Total Auxiliary	7,688,838	5,061,520	23,730	-	60,061	2,031,000	-	-	10,803,149
Computer Center	332,879	25,000	8,000	-	-	1,500	-	-	364,379
E-Watch	1,500,000	-	-	-	-	-	-	-	1,500,000
Motor Pool	45,330	-	1,600	-	-	-	-	-	46,930
Telecommunications	251,790	50,000	300	-	-	-	-	-	302,090
Total Service Centers	2,129,999	75,000	9,900	-	-	1,500	-	-	2,213,399
Fine Arts RR	1,301,579	-	-	-	-	-	-	-	1,301,579
Equipment Replacement/Primary	14,823,474	2,600,000	20,000	-	-	-	-	(6,081,810)	23,525,284
Equipment Replacement #2	1,617,399	-	-	-	-	-	-	-	1,617,399
Arts Initiative Reserve R R	1,000,467	-	-	-	-	-	-	-	1,000,467
Micro CT RR	33,810	-	-	-	-	-	-	-	33,810
Computer Replacement	339,916	400,000	12,000	-	-	200,000	-	-	551,916
Repurposed PC Warranty	96,635	-	130	-	-	20,000	-	-	76,765
University School	556,459	30,000	28,000	-	-	200,000	-	-	414,459
Campus ID System	96,066	40,300	2,300	-	-	10,000	-	-	128,666
Technology Access Fee	819,754	50,000	28,000	-	-	-	-	-	897,754
Business & Finance Admin Syste	925,732	150,000	30,000	-	-	100,000	-	-	1,005,732
Facilities-Athletics	3,721	250,000	-	-	-	100	-	-	253,621
Sports Club	204,639	-	7,000	-	-	15,000	-	-	196,639
Esports	231,243	77,000	-	-	-	-	-	-	308,243
Biology Lab Facility Enhancemer	25,075	-	5,000	-	-	-	-	-	30,075
BHWC Clinic PSYC R&R	9,117	-	-	-	-	-	-	-	9,117
College Arts Sciences RR	1,567	-	20	-	-	-	-	-	1,587
Clemmer College	1,717	-	-	-	-	-	-	-	1,717
Provost RR	216,217	-	500	-	-	150,000	-	-	66,717
College of Nursing R&R	1,495,016	-	1,800	-	-	50,000	-	-	1,446,816
Clinical & Rehabilitative Health S	645,852	-	500	-	-	50,000	-	-	596,352
Public Health R&R	22,045	-	-	-	-	25,000	-	-	(2,955)
Business Finance RR	127,700	712,660	-	-	-	-	-	-	840,360
Rcorp Valleybrook RR	829,800	-	1,000	-	-	-	-	-	830,800
Administration R&R	829,750	-	-	-	-	-	-	-	829,750
Facilities Project RR	1,380,369	326,890	-	-	-	1,200,000	-	-	507,259
Natural History Museum	93,243	-	12,000	-	-	20,000	-	-	85,243
Total Other	27,728,362	4,636,850	148,250	-	-	2,040,100	-	(6,081,810)	36,555,172
TOTAL RENEWAL AND REPLACEMENT									
Total	37,547,199	9,773,370	181,880	-	60,061	4,072,600	-	(6,081,810)	49,571,720

Transfer \$5M from Retirement of Debt, \$1M from Restricted
 2 Service transfer \$150,000; data warehouse rent \$36,000
 3 Gifts
 4 Transfer from Unexpended Plant
 5 Museum Admissions Fees
 6 Transfer to Unrestricted E&G

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED BUDGET 2024-25**

ACCOUNT NAME	BALANCE JUNE 30, 2024	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2025
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	847,447	996,400	-	-	-	400,000	-	-	1,443,847
Bookstore	967,761	63,680	-	-	-	40,000	-	-	991,441
Food Service	6,032,917	2,744,850	-	-	-	400,000	-	-	8,377,767
Student Housing	2,486,835	4,356,510	7,000	-	-	1,300,000	-	-	5,550,345
Center for Physical Activity	259,763	308,540	-	-	-	65,000	-	-	503,303
Post Office	161,888	118,530	-	-	-	15,000	-	-	265,418
Vending	174,728	16,610	-	-	-	-	-	-	191,338
Total Auxiliary	10,931,339	8,605,120	7,000	-	-	2,220,000	-	-	17,323,459
Computer Center	364,379	-	-	-	-	1,000,000	-	-	(635,621)
E-Watch	1,500,000	25,000	-	-	-	-	-	-	1,525,000
ITS ERP & Telecomm	-	50,000	-	-	-	-	-	-	50,000
Motor Pool	46,930	-	-	-	-	-	-	-	46,930
Telecommunications	302,090	-	-	-	-	-	-	-	302,090
Total Service Centers	2,213,399	75,000	-	-	-	1,000,000	-	-	1,288,399
Fine Arts RR	1,301,579	-	-	-	-	-	-	-	1,301,579
University Center Projects	-	-	4,000	-	-	40,000	-	-	(36,000)
Equipment Replacement/Primary r	23,525,284	-	-	-	-	-	-	-	23,525,284
Equipment Replacement #2	1,617,399	-	-	-	-	-	-	-	1,617,399
Arts Initiative Reserve R R	1,000,467	-	-	-	-	-	-	-	1,000,467
Micro CT RR	33,810	-	-	-	-	-	-	-	33,810
Computer Replacement	551,916	350,000	-	-	-	350,000	-	-	551,916
Repurposed PC Warranty	76,765	-	-	-	-	5,000	-	-	71,765
University School	414,459	30,000	-	-	-	150,000	-	-	294,459
Campus ID System	128,666	40,300	-	-	-	2,000	-	-	166,966
Technology Access Fee	897,754	50,000	-	-	-	-	-	-	947,754
Business & Finance Admin Systerr	1,005,732	-	-	-	-	-	-	-	1,005,732
Facilities-Athletics	253,621	-	-	-	-	25,000	-	-	228,621
Sports Club	196,639	-	-	-	-	-	-	-	196,639
Esports	308,243	77,000	-	-	-	-	-	-	385,243
Biology Lab Facility Enhancement	30,075	-	-	-	-	-	-	-	30,075
BHWC Clinic PSYC R&R	9,117	-	-	-	-	-	-	-	9,117
College Arts Sciences RR	1,587	-	-	-	-	-	-	-	1,587
Clemmer College	1,717	-	-	-	-	-	-	-	1,717
Provost RR	66,717	-	-	-	-	220,000	-	-	(153,283)
College of Nursing R&R	1,446,816	-	-	-	-	-	-	-	1,446,816
Clinical & Rehabilitative Health Sci	596,352	-	1,030	-	-	110,000	-	-	487,382
Public Health R&R	(2,955)	-	-	-	-	-	-	-	(2,955)
Business Finance RR	840,360	-	-	-	-	-	-	-	840,360
Rcorp Valleybrook RR	830,800	-	-	-	-	90,000	-	-	740,800
Administration R&R	829,750	125,000	-	-	-	-	-	-	954,750
Facilities Projects RR	507,259	-	-	-	-	2,000,000	-	-	(1,492,741)
Natural History Museum	85,243	-	-	-	-	10,000	-	-	75,243
Total Other	36,555,172	672,300	5,030	-	-	3,002,000	-	-	34,230,502
Total	49,699,910	9,352,420	12,030	-	-	6,222,000	-	-	52,842,360

1 Service transfer \$150,000
2 Museum Admission Fees

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
ESTIMATED BUDGET 2023-24**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2023	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2024
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Culp Renovation (332)	2,901,410	685,000	-	-	-	394,500	61,100	-	7,080	3,123,730
Culp Addition (352)	10,684,352	2,271,050	1,700	-	-	836,470	1,293,840	-	5,000	10,821,792
Soccer (335)	1,236,794	239,310	-	-	-	184,620	24,990	-	1,770	1,264,724
Baseball (343)	685,514	219,370	750	-	-	127,270	46,550	-	120	731,694
Energy Performance II (337)	901,665	645,400	-	-	-	628,150	15,700	-	3,590	899,625
Fine Arts (353)	449,494	827,600	-	-	-	726,390	101,220	-	13,600	435,884
Center for Physical Activities (32)	945,301	773,020	-	-	-	507,760	207,730	-	4,020	998,811
Recreation Center Expansion (3)	-	262,030	-	-	-	168,790	93,420	-	420	(600)
Football Stadium (350)	1,117,966	801,470	-	-	-	227,230	546,260	-	14,900	1,131,046
Buc Ridge Addition (325)	-	215,720	-	-	-	191,720	24,000	-	-	-
Davis Renovations (326)	-	226,730	-	-	-	224,300	2,430	-	-	-
Governors Hall (327)	-	1,047,670	-	-	-	804,350	239,650	-	3,670	-
Housing Renovations (331)	-	1,641,720	-	-	-	994,880	140,930	-	5,910	500,000
Main Campus Apts Phase II (331)	1,371,852	2,403,290	-	-	-	1,299,580	599,700	-	4,010	1,871,852
Buc Ridge Phase III (339)	-	346,660	-	-	-	206,170	138,220	-	2,270	-
Buc Ridge Phase IV (344)	-	367,270	-	-	-	218,430	146,430	-	2,410	-
MSH Renovation (345)	-	214,210	-	-	-	169,660	41,390	-	3,160	-
Powell/West Renovation (346)	-	187,110	-	-	-	148,200	36,150	-	2,760	-
Parking Garage (348)	50,000	989,350	-	-	-	589,150	326,090	-	24,120	99,990
Millennium Ctr Parking Garage (348)	-	239,820	-	-	-	160,750	72,550	-	6,520	-
Total	20,344,348	14,603,800	2,450	-	-	8,808,370	4,158,350	-	105,330	21,878,548

1 Administrative Charges

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED BUDGET 2024-25**

ACCOUNT NAME	PROJECT BALANCE JUNE 30, 2024	ADDITIONS				DEDUCTIONS				PROJECT BALANCE JUNE 30, 2025
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	
Culp Renovation (332)	3,123,730	-	53,500	-	-	409,104	44,542	-	4,658	2,718,926
Culp Addition (352)	10,821,792	3,662,540	-	-	-	871,468	1,258,846	-	41,173	12,312,845
Soccer (335)	1,264,724	28,080	37,500	-	-	190,918	16,014	-	758	1,122,615
Baseball (343)	731,694	210,690	-	-	-	133,497	40,317	-	1,411	767,160
Energy Performance II (337)	899,625	645,400	-	-	-	-	-	-	-	1,545,025
Fine Arts (353)	435,884	827,600	-	-	-	741,061	86,545	-	9,355	426,524
Center for Physical Activities (322)	998,811	996,450	-	-	-	521,947	194,470	-	1,044	1,277,800
Football Stadium (350)	1,131,046	975,070	-	-	-	238,883	534,601	-	13,603	1,319,030
Housing Renovations (331)	500,000	-	-	-	-	1,049,121	93,138	-	4,053	(646,312)
Main Campus Apts Phase II (336)	1,871,852	-	-	-	-	1,345,631	548,758	-	10,393	(32,930)
Parking Garage (348)	99,990	-	-	-	-	590,791	258,160	-	22,930	(771,891)
Total	21,879,148	7,345,830	91,000	-	-	6,092,421	3,075,390	-	109,377	20,038,791

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 2024-25
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2022-23</u>	<u>OCTOBER</u> <u>2023-24</u>	<u>ESTIMATED</u> <u>2023-24</u>	<u>JULY</u> <u>2024-25</u>
Admin Salaries	-	2,000.00	2,000.00	-
Academic Salaries	94,569.00	109,970.00	109,970.00	73,970.00
Supporting Salaries	992.00	5,350.00	5,350.00	6,670.00
Student Wages	-	-	-	-
Employee Benefits	13,089.00	23,200.00	23,200.00	9,200.00
Travel	-	500.00	500.00	500.00
Operating Expenses	852.00	64,750.00	64,750.00	9,340.00
Capital Outlay	-	-	-	-
TOTAL	<u>109,502.00</u>	<u>205,770.00</u>	<u>205,770.00</u>	<u>99,680.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2024-25**

	ESTIMATED 2023-24	PROPOSED 2024-25
Total Unrestricted E&G longevity	<u>\$ 1,590,620.00</u>	<u>\$ 1,633,680.00</u>