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2023

2023-2024 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

ANALYSIS TABLES
2023-2024

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY PROPOSED BUDGET 2023-2024
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EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2023-24

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2022-23 ESTIMATED BUDGET</u>	<u>2023-24 PROPOSED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(812,530.00)	(812,530.00)
51199	PSF Bad Debts-Contra-Required Fees	(93,130.00)	(93,130.00)
51699	Bad Debts Contra - Course Fees	(88,620.00)	(88,620.00)

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2023-24

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2021-22			Estimated 2022-23			Proposed 2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	5,745,721.31		5,745,721.31	5,704,580.00		5,704,580.00	6,199,490.00		6,199,490.00
2 General Fund Support	5,173,900.00		5,173,900.00	6,036,920.00		6,036,920.00	6,321,420.00		6,321,420.00
3 Ticket sales	886,468.14		886,468.14	904,500.00		904,500.00	908,500.00		908,500.00
4 Game guarantees	617,000.00		617,000.00	801,550.00		801,550.00	628,400.00		628,400.00
5 Conference Income	600.00		600.00	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	1,045,548.37		1,045,548.37	924,900.00		924,900.00	925,000.00		925,000.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	70,529.73		70,529.73	42,000.00		42,000.00	42,000.00		42,000.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	-	58,729.38	58,729.38	-	60,000.00	60,000.00	-	60,000.00	60,000.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	680,919.00		680,919.00	800,000.00		800,000.00	800,000.00		800,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	-		-	-		-	-		-
16 Other									
Sponsorship	80,186.96		80,186.96	-		-	-		-
In-kind Gifts	393,958.03		393,958.03	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	186,364.37		186,364.37	-		-	-		-
BASA Hospitality	18,972.59		18,972.59	25,000.00		25,000.00	25,000.00		25,000.00
Parking	65,625.78		65,625.78	44,390.00		44,390.00	45,000.00		45,000.00
Novelties	1,412.75		1,412.75	-		-	-		-
Buc Sports Network	2,000.00		2,000.00	-		-	-		-
TOTAL REVENUE	<u>14,969,207.03</u>	<u>58,729.38</u>	<u>15,027,936.41</u>	<u>15,483,840.00</u>	<u>60,000.00</u>	<u>15,543,840.00</u>	<u>16,094,810.00</u>	<u>60,000.00</u>	<u>16,154,810.00</u>

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

JULY BUDGET 2023-24

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2021-22			Estimated 2022-23			Proposed 2023-24		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,747,996.45		1,747,996.45	1,980,320.00		1,980,320.00	1,979,030.00		1,979,030.00
2 Salaries - coaches	4,001,952.45	8,208.50	4,010,160.95	4,036,760.00		4,036,760.00	3,562,740.00		3,562,740.00
3 Salaries - support staff	390,966.06		390,966.06	369,870.00		369,870.00	368,730.00		368,730.00
4 Employee benefits	1,943,402.23		1,943,402.23	1,899,770.00		1,899,770.00	1,967,550.00		1,967,550.00
5 Team travel	1,225,138.74		1,225,138.74	1,286,210.00		1,286,210.00	1,272,970.00		1,272,970.00
6 Other Travel	282,943.04		282,943.04	321,550.00		321,550.00	318,240.00		318,240.00
7 Scholarships	5,265,861.75		5,265,861.75	4,814,060.00		4,814,060.00	4,943,250.00		4,943,250.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	2,361,146.36	50,520.88	2,411,667.24	1,032,070.00	60,000.00	1,092,070.00	1,902,800.00	60,000.00	1,962,800.00
10 Capital outlay	242,045.00		242,045.00	-		-	-		-
Total Expense	<u>17,461,452.08</u>	<u>58,729.38</u>	<u>17,520,181.46</u>	<u>15,740,610.00</u>	<u>60,000.00</u>	<u>15,800,610.00</u>	<u>16,315,310.00</u>	<u>60,000.00</u>	<u>16,375,310.00</u>
11 Encumbrances									
12 Prior year (negative amount)	(13,099.74)		(13,099.74)	(24,120.00)		(24,120.00)	-		-
13 Current year	23,994.88		23,994.88			-			-
14 Transfers	(2,503,140.19)		(2,503,140.19)	(232,650.00)		(232,650.00)	(220,500.00)		(220,500.00)
Total expenditures, encumbrances & transfers	<u>14,969,207.03</u>	<u>58,729.38</u>	<u>15,027,936.41</u>	<u>15,483,840.00</u>	<u>60,000.00</u>	<u>15,543,840.00</u>	<u>16,094,810.00</u>	<u>60,000.00</u>	<u>16,154,810.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 2023-24
 AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2021-22			Revised 2022-23			Estimated 2022-23			Proposed 2023-24		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	211,302.48	223,487.26	(12,184.78)	220,210.00	220,210.00	-	215,210.00	215,210.00	-	215,210.00	215,210.00	-
Food Service	7,080,067.34	7,149,734.53	(69,667.19)	8,723,000.00	8,723,000.00	-	8,603,650.00	8,526,670.00	76,980.00	8,868,650.00	8,855,400.00	13,250.00
Housing	13,883,957.79	14,018,619.49	(134,661.70)	15,750,710.00	15,657,110.00	93,600.00	16,048,060.00	15,939,600.00	108,460.00	16,950,710.00	16,890,710.00	60,000.00
Other:												
Dir of Auxiliaries	-	-	-	350.00	350.00	-	350.00	350.00	-	350.00	350.00	-
Vending	41,290.79	40,641.87	648.92	35,100.00	35,100.00	-	35,050.00	35,050.00	-	35,050.00	35,050.00	-
Parking	2,202,166.95	2,163,043.47	39,123.48	2,181,590.00	2,181,380.00	210.00	2,195,940.00	2,195,010.00	930.00	2,213,500.00	2,212,620.00	880.00
Postal Services	328,373.10	329,973.96	(1,600.86)	343,600.00	342,570.00	1,030.00	355,800.00	354,160.00	1,640.00	358,800.00	358,650.00	150.00
Center for Physical Activities	1,460,104.41	1,248,004.24	212,100.17	1,473,490.00	1,471,840.00	1,650.00	1,466,940.00	1,465,620.00	1,320.00	1,466,740.00	1,466,740.00	-
	<u>25,207,262.86</u>	<u>25,173,504.82</u>	<u>33,758.04</u>	<u>28,728,050.00</u>	<u>28,631,560.00</u>	<u>96,490.00</u>	<u>28,921,000.00</u>	<u>28,731,670.00</u>	<u>189,330.00</u>	<u>30,109,010.00</u>	<u>30,034,730.00</u>	<u>74,280.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2023-24
CONTRACTED FOOD SERVICES

	<u>Actual 2021-22</u>		<u>Revised 2022-23</u>		<u>Estimated 2022-23</u>		<u>Proposed 2023-24</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	7,078,442.71	100%	8,720,000.00	100%	8,601,700.00	100%	8,866,700.00	100%
Interest Income	1,624.63	0%	3,000.00	0%	1,950.00	0%	1,950.00	0%
Total Revenues	<u>7,080,067.34</u>		<u>8,723,000.00</u>		<u>8,603,650.00</u>		<u>8,868,650.00</u>	
EXPENDITURES:								
Administrative salaries	24,505.28	0%	22,630.00	0%	22,630.00	0%	23,610.00	0%
Clerical/Support salaries	51,580.20	1%	61,280.00	1%	56,700.00	1%	65,650.00	1%
Employee benefits	30,298.49	1%	53,270.00	1%	40,000.00	1%	42,890.00	1%
Travel	787.38	0%	4,000.00	0%	4,000.00	0%	4,000.00	0%
Operating	5,350,933.42	98%	6,475,340.00	98%	6,200,390.00	98%	6,657,850.00	98%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>5,458,104.77</u>		<u>6,616,520.00</u>		<u>6,323,720.00</u>		<u>6,794,000.00</u>	
Net Operating Results Before Transfers	<u>1,621,962.57</u>		<u>2,106,480.00</u>		<u>2,279,930.00</u>		<u>2,074,650.00</u>	
TRANSFERS:								
Renewal and Replacement	1,591,629.76		2,006,480.00		2,102,950.00		1,886,400.00	
Intrafund Transfers Out	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Unrestricted							75,000.00	
Net Operating Results	<u>(69,667.19)</u>		<u>-</u>		<u>76,980.00</u>		<u>13,250.00</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 2023-24
CONTRACTED BOOKSTORE

	<u>Actual 2021-22</u>		<u>Revised 2022-23</u>		<u>Estimated 2022-23</u>		<u>Proposed 2023-24</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	211,205.03	100%	220,000.00	100%	215,000.00	100%	215,000.00	100%
Interest Income	97.45	0%	210.00	0%	210.00	0%	210.00	0%
Total Revenues	<u>211,302.48</u>		<u>220,210.00</u>		<u>215,210.00</u>		<u>215,210.00</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	63,198.06	100%	83,220.00	100%	82,380.00	100%	82,600.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>63,198.06</u>		<u>83,220.00</u>		<u>82,380.00</u>		<u>82,600.00</u>	
Net Operating Results Before Transfers	<u>148,104.42</u>		<u>136,990.00</u>		<u>132,830.00</u>		<u>132,610.00</u>	
TRANSFERS:								
Renewal and Replacement	110,289.20		86,990.00		82,830.00		82,610.00	
Retirement of Indebtedness								
Transfer to Unrestricted	50,000.00		50,000.00		50,000.00		50,000.00	
Net Operating Results	<u>(12,184.78)</u>		<u>-</u>		<u>-</u>		<u>-</u>	

For contracted bookstores, please provide:

Vendor name: Follett (Nebraska Book Company/Validis)

Length and terms of contract: 10 years (11/08 - 11/18) Extension until 6/30/2021 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 2023-24

HOUSING INFORMATION

A.	Number of spaces projected for 2022-23		2,942	
B.	Dormitory		2243	
	Room Rate Per Term Based On:			
	1 Double Occupancy		\$2135-\$3,200	
	2 Single Occupancy		\$2,225-\$5,600	
	3 Telephone Charge		NA	
	4 Air Conditioning Charge		NA	
	5 Maximum Rate		NA	
	6 Other Charge (describe)		NA	
	Average monthly rate of other rentals			
C.	Apartments			
	Room Rate Per Term Based On:		699	
	1 Efficiency			
	2 One bedroom		\$3,125-\$3,875	
	3 Two bedroom		\$3,375-3,975	
	4 Telephone Charge		\$3,450-\$4,270	
	5 Air Conditioning Charge		NA	
	6 Other Charge (describe)		NA	
			4 bedroom \$3,450	

D	Occupancy Utilization			
	<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
	Fall 2021	2849	2547	89.40%
	Spring 2022	2794	2444	87.47%
	Fall 2022	3026	2962	97.88%
	Spring 2023	3016	2822	93.57%

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

JULY BUDGET 2023-24

TOTAL HOUSING

	<u>Actual 2021-22</u>		<u>Revised 2022-23</u>		<u>Estimated 2022-23</u>		<u>Proposed 2023-24</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	13,686,620.13	99%	15,703,260.00	100%	15,989,260.00	100%	16,891,910.00	100%
Other Revenue	197,337.66	1%	47,450.00	0%	58,800.00	0%	58,800.00	0%
Total Revenues	<u>13,883,957.79</u>		<u>15,750,710.00</u>		<u>16,048,060.00</u>		<u>16,950,710.00</u>	
EXPENDITURES:								
Administrative salaries	538,998.71	8%	751,070.00	9%	704,580.00	8%	779,980.00	9%
Clerical/Support salaries	337,099.44	5%	456,810.00	5%	475,230.00	6%	473,980.00	5%
Employee benefits	296,945.05	4%	611,630.00	7%	611,330.00	7%	646,900.00	7%
Travel	4,104.22	0%	5,000.00	0%	5,000.00	0%	5,000.00	0%
Operating	5,645,087.18	83%	6,657,350.00	78%	6,674,760.00	79%	7,047,680.00	79%
Equipment		0%		0%		0%		0%
Total Expenditures	<u>6,822,234.60</u>		<u>8,481,860.00</u>		<u>8,470,900.00</u>		<u>8,953,540.00</u>	
Net Operating Results Before Transfers	<u>7,061,723.19</u>		<u>7,268,850.00</u>		<u>7,577,160.00</u>		<u>7,997,170.00</u>	
TRANSFERS:								
Renewal and Replacement	1,891,582.74		787,540.00		1,202,400.00		1,886,790.00	
Retirement of Indebtedness	5,404,802.15		6,487,710.00		6,366,300.00		6,150,380.00	
Intrafund Transfers In	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	
Net Operating Results	<u>(134,661.70)</u>		<u>93,600.00</u>		<u>108,460.00</u>		<u>60,000.00</u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2023-24
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2022-2023

	Actual Fund Balance <u>7/1/22</u>	<u>Revenues</u>	Cost of <u>Goods Sold</u>	<u>Gross Margin</u>	Other <u>Expenditures</u>	<u>Transfers</u>	<u>Profit/(Loss)</u>	Estimated Ending Fund Bal <u>6/30/23</u>
Auxiliary Enterprises:								
Bookstore	8,430.00	215,210		215,210	82,380	132,830	-	8,430
Food Services	127,300.00	8,603,650		8,603,650	6,323,720	2,202,950	76,980	204,280
Housing	518,870.00	16,048,060		16,048,060	8,470,900	7,468,700	108,460	627,330
Parking	128,120.00	2,195,940		2,195,940	864,540	1,330,470	930	129,050
Vending	1,230.00	35,050		35,050	32,990	2,060	-	1,230
Director of Auxiliaries	(6,870.00)	350		350	350	-	-	(6,870)
Postal/Passport Services	(24,730.00)	355,800		355,800	330,260	23,900	1,640	(23,090)
Center for Physical Activities	33,880.00	1,466,940		1,466,940	1,329,420	136,200	1,320	35,200
Total	786,230	28,921,000	-	28,921,000	17,434,560	11,297,110	189,330	975,560

Contingency Allocation:

5% of Gross Margin	1,003,355
Per Budget	1,003,355
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,446,050
Per Budget	<u>3,660,140</u>
Difference*	<u><u>2,214,090</u></u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2023-24
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2023-2024

	<u>Actual Fund Balance 7/1/23</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 6/30/24</u>
Auxiliary Enterprises:								
Bookstore	8,430	215,210		215,210	82,600	132,610	-	8,430
Food Services	204,280	8,868,650		8,868,650	6,794,000	2,061,400	13,250	217,530
Housing	627,330	16,950,710		16,950,710	8,953,540	7,937,170	60,000	687,330
Parking	129,050	2,213,500		2,213,500	912,780	1,299,840	880	129,930
Vending	1,230	35,050		35,050	33,000	2,050	-	1,230
Director of Auxiliaries	(6,870)	350		350	350	-	-	(6,870)
Postal/Passport Services	(23,090)	358,800		358,800	339,460	19,190	150	(22,940)
Center for Physical Activities	35,200	1,466,740		1,466,740	1,380,200	86,540	-	35,200
Total	975,560	30,109,010	-	30,109,010	18,495,930	11,538,800	74,280	1,049,840

Contingency Allocation:

5% of Gross Margin	1,049,505
Per Budget	1,049,505
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,505,451
Per Budget	4,074,250
Difference*	<u><u>2,568,800</u></u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2022-23**

I. Restricted Revenue	State	Carryforward	Other			
	<u>Appropriation</u>		<u>(Describe)</u>	<u>Total</u>		
Center for Appalachian Studies and Services	322,700.00	76,919.73	-	399,619.73		
Center for Early Childhood Learning & Development	199,400.00	135,941.24	-	335,341.24		
Total	<u>522,100.00</u>	<u>212,860.97</u>	<u>-</u>	<u>734,960.97</u>		

II. Restricted Expenditures	Amount of Expenditures						Total
	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment	
Center for Appalachian Studies and Services	239,132.21	300.00	115,498.86	5,430.87	16,197.30	23,060.49	399,619.73
Center for Early Childhood Learning & Development	124,392.46	466.52	21,052.71	38,316.44	151,113.11	-	335,341.24
Total	<u>363,524.67</u>	<u>766.52</u>	<u>136,551.57</u>	<u>43,747.31</u>	<u>167,310.41</u>	<u>23,060.49</u>	<u>734,960.97</u>

III. Matching Funds	Unrestricted E & G			Outside Source		Total
	Expense Function*	Program/Org Code	Amount	Name	Amount	
Center for Appalachian Studies and Services	Public Service	300/21851	9,610.00	Grants	250,212.00	259,822.00
Center for Early Childhood Learning & Development	Academic Support	350/23151	77,760.00	Grants	1,829,099.00	1,906,859.00
	Student Services	400/23155	144,620.00			144,620.00
Total			<u>231,990.00</u>		<u>2,079,311.00</u>	<u>2,311,301.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
PROPOSED 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	-	-	335,300.00
Center for Early Childhood Learning & Development	207,800.00	-	-	207,800.00
Total	<u>543,100.00</u>	<u>-</u>	<u>-</u>	<u>543,100.00</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	208,500.00	400.00	108,400.00	5,000.00	13,000.00	-	335,300.00
Center for Early Childhood Learning & Development	130,800.00	510.00	23,050.00	5,000.00	48,440.00	-	207,800.00
Total	<u>339,300.00</u>	<u>910.00</u>	<u>131,450.00</u>	<u>10,000.00</u>	<u>61,440.00</u>	<u>-</u>	<u>543,100.00</u>

III. Matching Funds	<u>Unrestricted E & G</u>			<u>Outside Source</u>		<u>Total</u>
	<u>Expense Function*</u>	<u>Program/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
Center for Appalachian Studies and Services	Public Service	300/21851	12,440.00	Grants	257,719.00	270,159.00
Center for Early Childhood Learning & Development	Academic Support	350/23151	74,100.00	Grants	1,868,892.00	1,942,992.00
	Student Services	400/23155	125,000.00		125,000.00	
Total			<u>211,540.00</u>		<u>2,126,611.00</u>	<u>2,338,151.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2023-24**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>21,637,970.00</u>	<u>21,335,320.00</u>
Less: E & G Utilitie (enter as negative amount)	<u>(5,867,490.00)</u>	<u>(5,354,790.00)</u>
Staff Benefits (enter as negative amount)	<u>(4,693,540.00)</u>	<u>(4,533,230.00)</u>
Longevity (enter as negative amount)	<u>(205,110.00)</u>	<u>(181,850.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>10,871,830.00</u>	<u>11,265,450.00</u>
Basic M & O Funded Amount	<u>7,653,200.00</u>	<u>8,353,300.00</u>
Actual % of Funded Amount	<u>142%</u>	<u>135%</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Proposed Budget 2023-2024

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Estimated Budget FY 2022-23</u>	<u>Proposed Budget FY 2023-24</u>
Debt Service Amount	\$ 12,671,602.98	\$ 12,481,933.00	\$ 12,604,410.00	\$ 13,320,130.00
Unrestricted Revenues	\$ 257,646,700.00	\$ 267,701,640.00	\$ 309,870,900.00	\$ 299,092,200.00
Debt Service Coverage	20.33260515	21.44713002	24.58432406	22.45415022

- 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 2023-2024

<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 2023-2024

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

Required Representations .

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

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

**ANALYSIS OF UNEXPENDED PLANT FUND
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ESTIMATED BUDGET 2022-23**

	UNEXPENDED BALANCE 6-30-22	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-23
		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	554,611.37	-	-	-	(10,078.70)	-	-	-	-	544,532.67
Sale of Property	(10,078.70)	-	-	-	10,078.70	-	-	-	-	-
State Appropriations:										
NONE	-	-	-	-	-	-	-	-	-	-
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
NEW CONSTRUCTION										
Local Funds:										
Fine Arts Building	987,109.13							800,000.00		187,109.13
Data Center	8,609.13									8,609.13
ETSU Academic Bldg	900,000.00			532,000.00	-		250,000.00	1	100,000.00	1,582,000.00
Integrated Health Services Building	-						3,055,400.00	1	500,000.00	2,555,400.00
State Appropriations:										
ETSU Academic Bldg Approp	3,158,664.61	55,330,000.00							2,000,000.00	56,488,664.61
Integrated Health Services Bldg	-	40,844,600.00							100,000.00	40,744,600.00
TSSBA:										
NONE										
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge Multiple Bldg Renovation	2,912,010.30	-	-	-	-	-	-	-	436,165.00	2,475,845.30
Powell Hall Repairs and Renovation	5,000,000.00								200,000.00	4,800,000.00
Housing Renovations	3,000,000.00								250,000.00	2,750,000.00
DP Culp Center/Stone Hall Renovati	570,132.61	-	-	-	-	-	-	-	250,000.00	320,132.61
Lamb Hall	8,017,614.44	-	-	-	(700,000.00)	-	-	-	1,300,000.00	6,017,614.44
Millennium Center Computer Renov	699,868.25	-	-	-	-	-	-	-	690,000.00	9,868.25
Buc Ridge P&Q HVAC Ph2	107,460.01								107,460.01	-
Admissions Office Renovation	131,431.44								131,431.44	-
Warf-Pickel Memorial Ctr Renov	453,899.07								453,899.07	-
Brown Hall Renovation	-						1,908,000.00	1	50,000.00	1,858,000.00

State Appropriations:										
Powerhouse Boiler Replacement	8,754.90	-	-	-	-	-	-	8,754.90	-	-
ValleyBrook Bldg System	93,329.77	-	-	-	-	-	-	45,000.00	-	48,329.77
Campus Water Lines Repair-Phase	150,895.85	-	-	-	-	-	-	100,000.00	-	50,895.85
Campus HVAC Upgrades 19	50,737.88	-	-	-	-	-	-	50,737.88	-	-
Chiller Replacement	72,970.41	-	-	-	-	-	-	35,000.00	-	37,970.41
Lamb Hall	3,743,638.87	-	-	-	-	2	-	3,500,000.00	-	243,638.87
Main Campus Electrical	1,424,920.31	-	-	-	-	-	-	250,000.00	-	1,174,920.31
Campus HVAC Upgrades 18	17,595.98	-	-	-	-	-	-	17,595.98	-	-
Multiple Bldg Roof Replacements 18	12,728.41	-	-	-	-	-	-	5,000.00	-	7,728.41
Memorial Center Code Corrections	65,776.26	-	-	-	-	-	-	55,000.00	-	10,776.26
HVAC and Steam Line Repairs	3,408,120.10	3,800,000.00	-	-	-	-	-	1,500,000.00	-	5,708,120.10
Brown Hall Shelbridge Repairs	2,929,413.00	-	-	-	-	-	-	650,000.00	-	2,279,413.00
Multiple Bldg Roof Replacements 23	2,092,693.85	2,800,000.00	-	-	-	-	-	2,300,000.00	-	2,592,693.85
Exterior Bldg Improvements	2,254,371.00	-	-	-	-	-	-	1,470,536.00	-	783,835.00
Radio Tower Repair & Replace	-	950,000.00	-	-	-	-	-	200,000.00	-	750,000.00
Brown Hall Renovation	-	45,792,000.00	-	-	-	-	-	100,000.00	-	45,692,000.00
TSSBA:										
Housing Renovations	-	-	-	-	-	-	-	-	-	-
SPECIAL PROJECTS										
Local Funds:										
Extraordinary Maintenance	368,620.00	-	-	-	-	-	-	-	-	368,620.00
Campus Master Plan	600,000.00	-	-	-	-	-	-	350,000.00	-	250,000.00
Physical Plant Equipment	818,446.39	-	-	-	-	-	-	170,000.00	-	648,446.39
Utility Reserves	1,548,369.95	-	-	-	-	4,482.43	-	-	1,011,810.00	541,042.38
Insurance Loss Pool	442,808.88	-	-	-	-	-	600,000.00	2	100,000.00	942,808.88
Facilities Improvement	459,798.52	-	-	-	-	-	-	-	-	459,798.52
Student Fee-Facilities Improvement	1,688,680.85	-	-	1,500,000.00	(225,862.73)	-	-	750,000.00	-	2,212,818.12
Student Fee Improvement Reserve	1,246,833.66	-	-	-	(620,560.00)	-	-	-	-	626,273.66
University Facilities-Covid-19	106,287.47	-	-	-	-	-	-	38,500.00	-	67,787.47
Student Activity Projects	(1,881.31)	-	-	50,000.00	-	-	-	30,000.00	-	18,118.69
Emergency Preparedness	342,378.78	-	-	50,000.00	-	-	-	-	-	392,378.78
Dance Studio Project	2,120.41	-	-	-	-	-	-	2,120.41	-	-
Campus Wide Paving	259,959.22	-	-	-	-	-	-	250,000.00	-	9,959.22
Brown Hall Corridor Renovation	153,577.27	-	-	-	(153,577.27)	-	-	-	-	-
Rogers Stout Basement Renov	390,400.00	-	-	-	-	-	-	150,000.00	-	240,400.00
Housing Maintenance - Several Builc	12,646.75	-	-	-	-	-	-	12,646.75	-	-
Memorial Center Signage	162.15	-	-	-	-	-	-	162.15	-	-
Bud Frank Theater Renovation	297,226.80	-	-	-	-	-	-	2,000.00	-	295,226.80
Boulevard Commons Ext	831,193.26	-	-	-	1,700,000.00	-	-	170,000.00	-	2,361,193.26
State Appropriations:										
ADA Compliance	160,316.00	-	-	-	-	-	-	45,000.00	-	115,316.00
TSSBA:										
NONE	-	-	-	-	-	-	-	-	-	-
TOTAL UNEXPENDED PLANT FUNDS	52,545,223.30	149,516,600.00	-	2,132,000.00	-	4,482.43	5,813,400.00	19,727,009.59	1,011,810.00	189,272,886.14

1 Gifts

2 State Insurance Reimbursement

SPECIAL PROJECTS

Local Funds:

Bud Frank Theater Renovation	295,226.80					200,000		95,227
Campus Master Plan	250,000.00					75,000		175,000
Campus Wide Paving	9,959.22					5,000		4,959
Emergency Preparedness	392,378.78	50,000				392,379		50,000
Extraordinary Maintenance	368,620.00					368,620		-
Facilities Improvement	459,798.52					-		459,799
Insurance Loss Pool	942,808.88					600,000		342,809
Physical Plant Equipment	648,446.39					150,000		498,446
Rogers Stout Basement Renovation	240,400.00					40,000		200,400
Student Activity Projects	18,118.69					5,000		13,119
Student Fee Improvement Reserve	626,273.66				-			626,274
Student Fee-Facilities Improvement	2,212,818.12	1,500,000				500,000		3,212,818
University Facilities-Covid-19	67,787.47					15,000		52,787
Utility Reserves	541,042.38							541,042
Boulevard Commons Ext	2,361,193.26					500,000		1,861,193
State Appropriations:								
ADA Compliance	115,316.00							115,316

TSSBA:
None

Total	<u>189,272,886.14</u>	<u>-</u>	<u>-</u>	<u>1,550,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,857,341</u>	<u>-</u>	<u>176,965,545</u>
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2022-23**

ACCOUNT NAME	BALANCE JUNE 30, 2022	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2023
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	1,224,719	109,800	1,940	-	-	276,130	-	-	1,060,329
Bookstore	864,403	82,830	1,410	-	-	-	-	-	948,643
Food Service	1,999,688	2,102,950	4,200	-	-	296,700	-	-	3,810,138
Student Housing	1,480,085	1,202,400	10,160	-	-	1,146,430	-	-	1,546,215
Center for Physical Activity	973,480	136,200	1,660	-	-	154,460	-	-	956,880
Post Office	64,594	23,900	170	-	-	5,800	-	-	82,864
Vending	131,706	2,060	220	-	-	-	-	-	133,986
Total Auxiliary	6,738,676	3,660,140	19,760	-	-	1,879,520	-	-	8,539,056
Computer Center	2,571,715	500,000	3,990	-	150,000	912,850	-	-	2,312,855
E-Watch	219,844	25,000	350	-	-	-	-	-	245,194
ITS ERP & Telecomm	-	1,500,000	7,000	-	-	-	-	-	1,507,000
Motor Pool	43,677	-	80	-	-	-	-	-	43,757
Telecommunications	201,414	50,000	290	-	-	-	-	-	251,704
Total Service Centers	3,036,651	2,075,000	11,710	-	150,000	912,850	-	-	4,360,511
Fine Arts RR	1,301,579	-	-	-	-	-	-	-	1,301,579
University Center Projects	(26,701)	660,000	2,100	-	-	2,018	-	-	633,381
Equipment Replacement/Primary rsv	9,311,273	-	14,650	-	-	-	-	-	9,325,923
Equipment Replacement #2	1,517,399	-	2,640	-	-	-	-	-	1,520,039
Arts Initiative Reserve R R	1,000,467	-	6,250	-	-	-	-	-	1,006,717
Micro CT RR	22,890	-	330	-	-	-	-	-	23,220
Computer Replacement	523,959	350,000	630	-	-	534,510	-	-	340,079
Repurposed PC Warranty	70,971	-	125	-	-	-	-	-	71,096
University School	971,438	30,000	1,460	-	-	106,400	-	-	896,498
Campus ID System	64,090	40,300	125	-	-	10,650	-	-	93,865
Technology Access Fee	741,443	50,000	1,310	-	-	-	-	-	792,753
Business & Finance Admin Systems	918,668	125,000	1,460	-	-	96,960	-	-	948,168
Facilities-Athletics	3,723	-	10	-	-	-	-	-	3,733
Sports Club	213,257	-	370	-	-	5,930	-	-	207,697
Esports	154,243	77,000	240	-	-	-	-	-	231,483
Biology Lab Facility Enhancement	20,075	-	120	-	-	-	-	-	20,195
BHWC Clinic PSYC R&R	9,117	-	20	-	-	-	-	-	9,137
College Arts Sciences RR	300,067	-	20	-	-	-	-	-	300,087
Clemmer College	222,712	-	710	-	-	-	-	-	223,422
Provost RR	400,000	-	120	-	-	-	-	-	400,120
College of Nursing R&R	693,099	-	200	-	-	-	-	-	693,299
Clinical & Rehabilitative Health Sciences	75,622	-	50	-	-	50,000	-	-	25,672
Public Health R&R	23,535	-	50	-	-	23,490	-	-	95
Business Finance RR	12,770	-	50	-	-	-	-	-	12,820
Rcorp Valleybrook RR	-	829,750	50	-	-	-	-	-	829,800
Administration R&R	45,728	-	230	-	-	19,760	-	-	26,198
Facilities Project RR	299,090	713,350	150	-	-	393,590	-	1,250	617,750
Natural History Museum	101,365	-	180	-	-	10,640	-	-	90,905
Total Other	18,991,880	2,875,400	33,650	-	-	1,253,948	-	1,250	20,645,732
TOTAL RENEWAL AND REPLACEMENT									
Total	28,767,207	8,610,540	65,120	-	150,000	4,046,318	-	1,250	33,545,299

¹ Service Transfer

² Refund to department

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
PROPOSED 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	1,060,329	110,670	1,960	-	-	284,690	-	-	888,269
Bookstore	948,643	82,610	1,420	-	-	-	-	-	1,032,673
Food Service	3,810,138	1,886,400	4,240	-	-	305,898	-	-	5,394,880
Student Housing	1,546,215	1,886,790	10,260	-	-	1,181,969	-	-	2,261,296
Center for Physical Activity	956,880	86,540	1,680	-	-	159,248	-	-	885,852
Post Office	82,864	19,190	170	-	-	5,980	-	-	96,245
Vending	133,986	2,050	220	-	-	-	-	-	136,256
Total Auxiliary	8,539,056	4,074,250	19,950	-	-	1,937,785	-	-	10,695,471
Computer Center	2,312,855	-	4,030	-	-	941,148	-	-	1,375,737
E-Watch	245,194	25,000	350	-	-	-	-	-	270,544
ITS ERP & Telecomm	1,507,000	-	4,500	-	-	500,000	-	-	1,011,500
Motor Pool	43,757	-	80	-	-	-	-	-	43,837
Telecommunications	251,704	50,000	300	-	-	-	-	-	302,004
Total Service Centers	4,360,511	75,000	9,260	-	-	1,441,148	-	-	3,003,622
Fine Arts RR	1,301,579	-	4,500	-	-	500,000	-	-	806,079
University Center Projects	633,381	660,000	2,120	-	-	2,081	-	-	1,293,420
Equipment Replacement/Primary rsvr	9,325,923	-	14,800	-	-	-	-	-	9,340,723
Equipment Replacement #2	1,520,039	-	2,670	-	-	-	-	-	1,522,709
Arts Initiative Reserve R R	1,006,717	-	6,310	-	-	-	-	-	1,013,027
Micro CT RR	23,220	-	70	-	-	-	-	-	23,290
Computer Replacement	340,079	350,000	640	-	-	551,080	-	-	139,639
Repurposed PC Warranty	71,096	-	130	-	-	-	-	-	71,226
University School	896,498	30,000	1,480	-	-	109,698	-	-	818,280
Campus ID System	93,865	40,300	130	-	-	10,980	-	-	123,314
Technology Access Fee	792,753	50,000	1,320	-	-	-	-	-	844,073
Business & Finance Admin Systems	948,168	125,000	1,480	-	-	99,966	-	-	974,683
Facilities-Athletics	3,733	-	10	-	-	-	-	-	3,744
Sports Club	207,697	-	380	-	-	6,114	-	-	201,963
Esports	231,483	77,000	250	-	-	-	-	-	308,733
Biology Lab Facility Enhancement	10,195	-	100	-	-	-	-	-	10,295
BHWC Clinic PSYC R&R	9,137	-	20	-	-	-	-	-	9,157
College Arts Sciences RR	300,087	-	20	-	-	-	-	-	300,107
Clemmer College	223,422	-	720	-	-	-	-	-	224,142
Provost RR	400,120	-	500	-	-	150,000	-	-	250,620
College of Nursing R&R	693,299	-	200	-	-	-	-	-	693,499
Clinical & Rehabilitative Health Sciences	25,672	-	50	-	-	51,550	-	-	(25,828)
Public Health R&R	95	-	50	-	-	24,218	-	-	(24,074)
Business Finance RR	12,820	-	100	-	-	-	-	-	12,920
Rcorp Valleybrook RR	829,800	-	1,000	-	-	-	-	-	830,800
Administration R&R	26,198	-	230	-	-	20,373	-	-	6,055
Facilities Project RR	617,750	-	150	-	-	405,791	-	-	212,109
Natural History Museum	90,905	-	150	-	-	10,970	-	-	80,085
Total Other	20,635,732	1,332,300	39,580	-	-	1,942,820	-	-	20,064,792
Total	33,535,299	5,481,550	68,790	-	-	5,321,754	-	-	33,763,885

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 2022-23**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2022	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2023
Culp Renovation (332)	2,454,760	685,000	1,700	-	-	379,510	76,700	-	6,160	2,679,090
Culp Addition (352)	10,468,352	2,267,920	-	-	-	801,810	1,328,510	-	54,450	10,551,502
Soccer (335)	1,179,434	240,000	750	-	-	176,420	33,600	-	1,450	1,208,714
Baseball (343)	594,904	220,000	-	-	-	121,350	52,470	-	1,890	639,194
Energy Performance II (337)	906,145	645,400	-	-	-	598,990	46,390	-	2,460	903,705
Fine Arts (353)	475,344	827,600	-	-	-	708,500	119,110	-	12,230	463,104
Center for Physical Activities (322)	841,071	768,360	-	-	-	494,560	220,030	-	3,050	891,791
Recreation Center Expansion (347)	-	269,450	-	-	-	165,870	96,340	-	7,240	-
Football Stadium (350)	1,088,966	803,460	-	-	-	216,150	557,340	-	14,490	1,104,446
Buc Ridge Apartments (320)	-	516,290	-	-	-	509,190	6,080	-	1,020	-
Buc Ridge Addition (325)	-	215,450	-	-	-	191,080	24,370	-	-	-
Davis Renovations (326)	-	226,340	-	-	-	223,480	2,860	-	-	-
Governors Hall (327)	-	1,055,880	-	-	-	782,900	268,200	-	4,780	-
Housing Renovations (331)	-	1,140,880	-	-	-	947,100	186,120	-	7,660	-
Main Campus Apts Phase II (336)	695,202	2,090,950	-	-	-	1,252,030	648,050	-	14,220	871,852
Buc Ridge Phase III (339)	-	346,980	-	-	-	197,980	146,410	-	2,590	-
Buc Ridge Phase IV (344)	-	367,610	-	-	-	209,750	155,110	-	2,750	-
MSH Renovation (345)	-	218,530	-	-	-	166,150	48,890	-	3,490	-
Powell/West Renovation (346)	-	187,390	-	-	-	145,130	39,210	-	3,050	-
Parking Garage (348)	-	980,530	-	-	-	578,980	336,270	-	25,270	40,010
Millennium Ctr Parking Garage (354)	-	240,140	-	-	-	156,790	76,510	-	6,840	-
							-			
Total	18,704,177	14,314,160	2,450	-	-	9,023,720	4,468,570	-	175,090	19,353,407

1 Administrative Charges
 2 Administrative Charges - \$49,450, Transfer to Unrestricted \$5,000

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

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2023	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2024
Culp Renovation (332)	2,679,090	685,000	-	-	-	302,580	61,100	-	7,080 ¹	2,993,330
Culp Addition (352)	10,551,502	2,266,460	1,700	-	-	836,470	1,293,840	-	55,980 ²	10,633,372
Soccer (335)	1,208,714	239,460	-	-	-	184,630	24,990	-	1,770 ¹	1,236,784
Baseball (343)	639,194	219,510	750	-	-	127,270	46,550	-	120 ¹	685,514
Energy Performance II (337)	903,705	645,400	-	-	-	628,150	15,700	-	3,590 ¹	901,665
Fine Arts (353)	463,104	827,600	-	-	-	726,390	101,220	-	13,600 ¹	449,494
Center for Physical Activities (322)	891,791	773,020	-	-	-	507,760	207,730	-	4,020 ¹	945,301
Recreation Center Expansion (347)	-	262,630	-	-	-	168,790	93,420	-	420 ¹	-
Football Stadium (350)	1,104,446	801,910	-	-	-	227,230	546,260	-	14,900 ¹	1,117,966
Buc Ridge Addition (325)	-	215,720	-	-	-	191,720	24,000	-	- ¹	-
Davis Renovations (326)	-	226,730	-	-	-	224,300	2,430	-	- ¹	-
Governors Hall (327)	-	1,047,670	-	-	-	804,350	239,650	-	3,670 ¹	-
Housing Renovations (331)	-	1,141,720	-	-	-	994,880	140,930	-	5,910 ¹	-
Main Campus Apts Phase II (336)	871,852	2,403,290	-	-	-	1,299,580	599,700	-	4,010 ¹	1,371,852
Buc Ridge Phase III (339)	-	346,660	-	-	-	206,170	138,220	-	2,270 ¹	-
Buc Ridge Phase IV (344)	-	367,270	-	-	-	218,430	146,430	-	2,410 ¹	-
MSH Renovation (345)	-	214,210	-	-	-	169,660	41,390	-	3,160 ¹	-
Powell/West Renovation (346)	-	187,110	-	-	-	148,200	36,150	-	2,760 ¹	-
Parking Garage (348)	40,010	949,350	-	-	-	589,150	326,090	-	24,120 ¹	50,000
Millennium Ctr Parking Garage (354)	-	239,820	-	-	-	160,750	72,550	-	6,520 ¹	-
Total	19,353,408	14,060,540	2,450	-	-	8,716,460	4,158,350	-	156,310	20,385,278

1 Administration Charge

2 Administration Charge - \$5,000, Transfer to Unrestricted - \$5,000

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2023-24
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2021-22</u>	<u>OCTOBER</u> <u>2022-23</u>	<u>ESTIMATED</u> <u>2022-23</u>	<u>JULY</u> <u>2023-24</u>
Admin Salaries	-	-	-	-
Academic Salaries	77,710.00	71,970.00	81,970.00	71,970.00
Supporting Salaries	1,457.00	5,350.00	5,350.00	5,350.00
Student Wages	-	-	-	-
Employee Benefits	9,783.00	9,200.00	9,200.00	9,200.00
Travel	-	500.00	500.00	500.00
Operating Expenses	852.00	82,020.00	72,020.00	12,660.00
Capital Outlay	-	-	-	-
TOTAL	<u>\$ 89,802.00</u>	<u>\$ 169,040.00</u>	<u>\$169,040.00</u>	<u>\$ 99,680.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2023-24**

	ESTIMATED 2022-23	PROPOSED 2023-24
Total Unrestricted E&G longevity	<u>\$ 1,658,100.00</u>	<u>\$ 1,576,630.00</u>