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2022

2022-2023 - ETSU General Academic Analysis Tables (July)

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EAST TENNESSEE STATE
UNIVERSITY

ANALYSIS TABLES
2022-2023

THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY PROPOSED BUDGET 2022-2023
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
PROPOSED BUDGET 2022-23**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2021-22 ESTIMATED BUDGET</u>	<u>2022-23 PROPOSED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(833,790.00)	(833,790.00)
51199	PSF Bad Debts Contra - Required Fees	(113,070.00)	(113,070.00)
51699	Bad Debts Contra - Course Fees	(93,070.00)	(93,070.00)

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2022-23

FINANCING OF INTERCOLLEGIATE ATHLETICS: REVENUE

	Actual 2020-21			Estimated 2021-22			Proposed 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Student Athletic Fee	5,932,317.83		5,932,317.83	5,899,410.00		5,899,410.00	5,902,780.00		5,902,780.00
2 General Fund Support	5,025,090.00		5,025,090.00	5,145,400.00		5,145,400.00	5,178,110.00		5,178,110.00
3 Ticket sales	97,207.61		97,207.61	808,500.00		808,500.00	808,500.00		808,500.00
4 Game guarantees	71,500.00		71,500.00	584,500.00		584,500.00	584,500.00		584,500.00
5 Conference Income	-		-	-		-	-		-
6 Conference tournament	-		-	-		-	-		-
7 NCAA proceeds	1,041,126.84		1,041,126.84	924,900.00		924,900.00	924,900.00		924,900.00
8 Program/ad sales	-		-	-		-	-		-
9 Concessions	-		-	29,000.00		29,000.00	29,000.00		29,000.00
10 TV Income and Radio	-		-	-		-	-		-
11 Gifts	-	(82,169.74)	(82,169.74)	-	150,000.00	150,000.00	-	232,610.00	232,610.00
12 Interest income	-		-	-		-	-		-
13 Athletic marketing/advertising	556,398.50		556,398.50	700,000.00		700,000.00	700,000.00		700,000.00
14 Parking permits	-		-	-		-	-		-
15 Licensing fees	907.97		907.97	-		-	-		-
16 Other			-	-		-	-		-
Sponsorship	170,000.00		170,000.00	-		-	-		-
In-Kind Gifts	246,805.04		246,805.04	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	(40.00)		(40.00)	-		-	-		-
BASA Hospitality	3,832.18		3,832.18	40,000.00		40,000.00	40,000.00		40,000.00
Parking	1,030.58		1,030.58	50,000.00		50,000.00	50,000.00		50,000.00
Novelties	1,051.92		1,051.92	-		-	-		-
Rental of Facility	-		-	-		-	-		-
Bad Debts - Contra	-		-	-		-	-		-
			-	-		-	-		-
TOTAL REVENUE	13,147,228.47	(82,169.74)	13,065,058.73	14,381,710.00	150,000.00	14,531,710.00	14,417,790.00	232,610.00	14,650,400.00

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2022-23

FINANCING OF INTERCOLLEGIATE ATHLETICS: EXPENDITURES

	Actual 2020-21			Estimated 2021-22			Proposed 2022-23		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
1 Salaries - administrative	1,767,558.71		1,767,558.71	1,819,110.00		1,819,110.00	1,784,220.00		1,784,220.00
2 Salaries - coaches	3,256,584.91	4,999.20	3,261,584.11	4,094,290.00		4,094,290.00	3,825,060.00		3,825,060.00
3 Salaries - support staff	381,241.68		381,241.68	464,350.00		464,350.00	549,460.00		549,460.00
4 Employee benefits	1,732,218.37	382.45	1,732,600.82	1,953,130.00		1,953,130.00	1,926,010.00		1,926,010.00
5 Team travel	666,756.55		666,756.55	1,175,750.00		1,175,750.00	1,108,980.00		1,108,980.00
6 Other Travel	44,696.69		44,696.69	293,930.00		293,930.00	277,240.00		277,240.00
7 Scholarships	5,278,079.96	51,335.16	5,329,415.12	5,228,870.00		5,228,870.00	5,424,680.00		5,424,680.00
8 Post-season expense	-		-	-		-	-		-
9 Other operating	2,201,677.36	50,523.35	2,252,200.71	(407,640.00)	150,000.00	(257,640.00)	(232,610.00)	232,610.00	-
10 Capital outlay	115,483.41		115,483.41	14,930.00		14,930.00	-		-
Total Expense	<u>15,444,297.64</u>	<u>107,240.16</u>	<u>15,551,537.80</u>	<u>14,636,720.00</u>	<u>150,000.00</u>	<u>14,786,720.00</u>	<u>14,663,040.00</u>	<u>232,610.00</u>	<u>14,895,650.00</u>
11 Encumbrances									
12 Prior year (negative amount)	(63.63)		(63.63)	(13,130.00)		(13,130.00)			-
13 Current year	13,099.74		13,099.74			-			-
14 Transfers	(2,310,105.28)		(2,310,105.28)	(241,880.00)		(241,880.00)	(245,250.00)		(245,250.00)
Total expenditures, encumbrances & transfers	<u>13,147,228.47</u>	<u>107,240.16</u>	<u>13,254,468.63</u>	<u>14,381,710.00</u>	<u>150,000.00</u>	<u>14,531,710.00</u>	<u>14,417,790.00</u>	<u>232,610.00</u>	<u>14,650,400.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
 JULY BUDGET 22-23
 AUXILIARY ENTERPRISE SUMMARY SCHEDULE

	Actual 2020-21			Revised 2021-22			Estimated 2021-22			Proposed 2022-23		
	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference	Revenue	Expenditure & Transfers	Difference
Bookstore	177,850.65	159,237.64	18,613.01	220,210.00	220,210.00	0.00	220,210.00	220,210.00	0.00	220,210.00	220,210.00	0.00
Food Service	4,901,503.83	5,137,688.58	(236,184.75)	6,994,500.00	6,994,500.00	0.00	7,064,050.00	7,064,050.00	0.00	7,267,610.00	7,267,610.00	0.00
Housing	9,280,326.31	9,244,760.67	35,565.64	13,646,700.00	13,445,640.00	201,060.00	13,878,900.00	13,666,240.00	212,660.00	14,472,560.00	14,442,880.00	29,680.00
Other:												
Dir of Auxiliaries				350.00	350.00	0.00	350.00	350.00	0.00	350.00	350.00	0.00
Vending	11,960.09	11,668.72	291.37	35,100.00	35,100.00	0.00	35,100.00	35,100.00	0.00	35,100.00	35,100.00	0.00
Parking	2,100,040.79	2,159,332.69	(59,291.90)	2,174,390.00	2,169,830.00	4,560.00	2,177,390.00	2,172,680.00	4,710.00	2,177,390.00	2,177,170.00	220.00
Postal Services	311,162.06	304,907.27	6,254.79	309,600.00	308,670.00	930.00	323,100.00	321,520.00	1,580.00	323,100.00	323,100.00	0.00
Center for Physical Activities	1,429,176.37	1,432,239.26	(3,062.89)	1,453,310.00	1,450,230.00	3,080.00	1,440,670.00	1,438,220.00	2,450.00	1,460,670.00	1,459,670.00	1,000.00
	<u>18,212,020.10</u>	<u>18,449,834.83</u>	<u>(237,814.73)</u>	<u>24,834,160.00</u>	<u>24,624,530.00</u>	<u>209,630.00</u>	<u>25,139,770.00</u>	<u>24,918,370.00</u>	<u>221,400.00</u>	<u>25,956,990.00</u>	<u>25,926,090.00</u>	<u>30,900.00</u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2022-23
CONTRACTED FOOD SERVICES

	<u>Actual 2020-21</u>		<u>Revised 2021-22</u>		<u>Estimated 2021-22</u>		<u>Proposed 2022-23</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Insurance Recovery	50,000.00	1%						
Commissions	4,847,763.80	99%	6,992,400.00	100%	7,061,050.00	100%	7,264,610.00	100%
Interest Income	3,740.03	0%	2,100.00	0%	3,000.00	0%	3,000.00	0%
Total Revenues	<u>4,901,503.83</u>		<u>6,994,500.00</u>		<u>7,064,050.00</u>		<u>7,267,610.00</u>	
EXPENDITURES:								
Administrative salaries	82,240.17	2%	23,300.00	1%	25,100.00	0%	22,630.00	0%
Clerical/Support salaries	41,792.67	1%	60,480.00	1%	56,480.00	1%	61,280.00	1%
Employee benefits	61,371.57	1%	50,750.00	1%	50,750.00	1%	50,000.00	1%
Travel	982.33	0%		0%		0%		0%
Operating	4,306,728.52	96%	4,123,450.00	97%	5,600,910.00	98%	5,830,750.00	98%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	<u>4,493,115.26</u>		<u>4,257,980.00</u>		<u>5,733,240.00</u>		<u>5,964,660.00</u>	
Net Operating Results Before Transfers	<u>408,388.57</u>		<u>2,736,520.00</u>		<u>1,330,810.00</u>		<u>1,302,950.00</u>	
TRANSFERS:								
Renewal and Replacement	544,573.32		2,636,520.00		1,230,810.00		1,202,950.00	
Intrafund Transfers Out	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Restricted								
Net Operating Results	<u>(236,184.75)</u>		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	

For Contracted Food Services, please provide:

Vendor Name: SODEXO

Length and term of contract: 10 years (07/16 to 07/26)

Commission provisions and accounting methodology: Concession Sales - 25%, Non-Branded Retail Commissions - 9%, Branded Retail Commissions - 5%, C-store Sales & Catering - 9%,

For Board or meal ticket plans please provide:

of Meals

Cost

Mandatory/Voluntary

7 days silver unlimited access plus \$100 dining dollars

1,804.00

Mandatory if living in Housing (excluding Buc Ridge)

7 days gold unlimited access plus \$200 dining dollars

1,911.00

Voluntary

7 days platinum unlimited access plus \$400 dining dollars

2,126.00

Voluntary

Commuter Plans

5 day unlimited access plus \$100 dining dollars

1,562.00

Voluntary

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
THE STATE UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF TENNESSEE
JULY BUDGET 2022-23
CONTRACTED BOOKSTORE

	Actual 2020-21		Revised 2021-22		Estimated 2021-22		Proposed 2022-23	
	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:								
Commissions	177,787.80	100%	220,000.00	100%	220,000.00	100%	220,000.00	100%
Interest Income	62.85	0%	210.00	0%	210.00	0%	210.00	0%
Total Revenues	177,850.65		220,210.00		220,210.00		220,210.00	
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	57,147.44	100%	72,370.00	100%	71,050.00	100%	70,600.00	100%
Capital Outlay		0%		0%		0%		0%
Total Expenditures	57,147.44		72,370.00		71,050.00		70,600.00	
Net Operating Results Before Transfers	120,703.21		147,840.00		149,160.00		149,610.00	
TRANSFERS:								
Renewal and Replacement	52,090.20		97,840.00		99,160.00		99,610.00	
Retirement of Indebtedness Unrestricted	50,000.00		50,000.00		50,000.00		50,000.00	
Net Operating Results	18,613.01		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

Commission provision and accounting methodology: 7% on sales up to \$2,000,000 / 9% on sales between \$2,000,000 and \$3,000,000 and 11% on sales over 3,000,000 beginning May 1, 2018 during temporary store operation

Upon occupancy of the new store, Follett shall pay 13% of all commissionable sales up to \$4,000,000; plus 15% of any part of commissionable sales over \$4,000,000

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS

JULY BUDGET 2022-23

HOUSING INFORMATION

A.	Number of spaces projected for 2020-21		2,935	
B.	Dormitory		2,227	
	Room Rate Per Term Based On:			
	1 Double Occupancy	\$2035-\$3,100		
	2 Single Occupancy	\$3,052-\$5,340		
	3 Telephone Charge	NA		
	4 Air Conditioning Charge	NA		
	5 Maximum Rate	NA		
	6 Other Charge (describe)			
	Average monthly rate of other rentals			
C.	Apartments		708	
	Room Rate Per Term Based On:			
	1 Efficiency	\$2,965-\$3,700		
	2 One bedroom	\$3,215-3,775		
	3 Two bedroom	\$3,320-\$4,070		
	4 Telephone Charge	NA		
	5 Air Conditioning Charge	NA		
	6 Other Charge (describe)		2,990	
D.	Occupancy Utilization			
	<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>
	Fall 2019	2,935	2,593	88.35%
	Spring 2020	2,935	2,439	83.10%
	Fall 2020	2,934	1,758	59.92%
	Spring 2021	2,934	1,611	54.91%

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

JULY BUDGET 2022-23

TOTAL HOUSING

	<u>Actual 2020-21</u>		<u>Revised 2021-22</u>		<u>Estimated 2021-22</u>		<u>Proposed 2022-23</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	9,237,491.21	100%	13,579,450.00	100%	13,829,450.00	100%	14,426,110.00	100%
Other Revenue	42,835.10	0%	67,250.00	0%	49,450.00	0%	46,450.00	0%
Total Revenues	<u>9,280,326.31</u>		<u>13,646,700.00</u>		<u>13,878,900.00</u>		<u>14,472,560.00</u>	
EXPENDITURES:								
Administrative salaries	506,636.27	8%	591,920.00	8%	637,790.00	9%	685,510.00	9%
Clerical/Support salaries	356,072.40	5%	426,330.00	6%	397,630.00	6%	509,960.00	7%
Employee benefits	413,954.29	6%	567,410.00	8%	534,410.00	7%	558,100.00	7%
Travel	507.96	0%	5,000.00	0%	5,000.00	0%	5,000.00	0%
Operating	5,276,783.56	81%	5,724,590.00	78%	5,641,440.00	78%	5,692,340.00	76%
Equipment	0.00	0%	5,000.00	0%	5,000.00	0%	5,000.00	0%
Total Expenditures	<u>6,553,954.48</u>		<u>7,320,250.00</u>		<u>7,221,270.00</u>		<u>7,455,910.00</u>	
Net Operating Results Before Transfers	<u>2,726,371.83</u>		<u>6,326,450.00</u>		<u>6,657,630.00</u>		<u>7,016,650.00</u>	
TRANSFERS:								
Renewal and Replacement	(2,582,745.34)		682,340.00		693,940.00		723,620.00	
Retirement of Indebtedness	5,373,551.53		5,543,050.00		5,851,030.00		6,363,350.00	
Intrafund Transfers In	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	
Net Operating Results	<u>35,565.64</u>		<u>201,060.00</u>		<u>212,660.00</u>		<u>29,680.00</u>	

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2022-23
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
ESTIMATED BUDGET 2021-2022

	Actual Fund Balance <u>7/1/21</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>6/30/22</u>
Auxiliary Enterprises:								
Bookstore	20,610.00	220,210		220,210	71,050	149,160	-	20,610
Food Services	196,970.00	7,064,050		7,064,050	5,733,240	1,330,810	-	196,970
Housing	653,530.00	13,878,900		13,878,900	7,221,270	6,444,970	212,660	866,190
Parking	88,990.00	2,177,390		2,177,390	886,350	1,286,330	4,710	93,700
Vending	580.00	35,100		35,100	27,470	7,630	-	580
Director of Auxiliaries	(6,860.00)	350		350	350		-	(6,860)
Postal/Passport Services	(40,320.00)	323,100		323,100	302,300	19,220	1,580	(38,740)
Center for Physical Activities	6,820.00	1,440,670		1,440,670	1,364,560	73,660	2,450	9,270
Total	920,320	25,139,770	-	25,139,770	15,606,590	9,311,780	221,400	1,141,720

Contingency Allocation:

5% of Gross Margin	891,021
Per Budget	891,021
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,256,989
Per Budget	<u>2,233,290</u>
Difference*	<u><u>976,302</u></u>

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
JULY BUDGET 2022-23
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS
PROPOSED BUDGET 2022-2023

	<u>Actual Fund Balance 7/1/22</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 6/30/23</u>
Auxiliary Enterprises:								
Bookstore	20,610	220,210		220,210	70,600	149,610	-	20,610
Food Services	196,970	7,267,610		7,267,610	5,964,660	1,302,950	-	196,970
Housing	866,190	14,472,560		14,472,560	7,355,910	7,086,970	29,680	895,870
Parking	93,700	2,177,390		2,177,390	886,940	1,290,230	220	93,920
Vending	580	35,100		35,100	27,460	7,640	-	580
Director of Auxiliaries	(6,860)	350		350	350		-	(6,860)
Postal/Passport Services	(38,740)	323,100		323,100	303,880	19,220	-	(38,740)
Center for Physical Activities	9,270	1,460,670		1,460,670	1,382,820	76,850	1,000	10,270
Total	<u>1,141,720</u>	<u>25,956,990</u>	<u>-</u>	<u>25,956,990</u>	<u>15,992,620</u>	<u>9,933,470</u>	<u>30,900</u>	<u>1,172,620</u>

Contingency Allocation:

5% of Gross Margin	921,704
Per Budget	921,704
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,297,850
Per Budget	<u>2,238,540</u>
Difference*	<u><u>940,691</u></u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CENTERS OF EXCELLENCE/EMPHASIS
ESTIMATED BUDGET 2021-22**

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	312,200.00	3,681.12	-	315,881.12
Center for Early Childhood Learning & Development	194,000.00	75,068.95	-	269,068.95
Total	<u>506,200.00</u>	<u>78,750.07</u>	<u>-</u>	<u>584,950.07</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	186,521.26	78.00	95,025.69	1,000.00	25,695.68	7,560.49	315,881.12
Center for Early Childhood Learning & Development	106,553.51	840.00	19,016.29	39,871.06	102,787.29	-	269,068.15
Total	<u>293,074.77</u>	<u>918.00</u>	<u>114,041.98</u>	<u>40,871.06</u>	<u>128,482.97</u>	<u>7,560.49</u>	<u>584,949.27</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	15,010.00	Grants and Foundation	242,924.00	257,934.00
Center for Early Childhood Learning & Development	Academic Support	350/23151	78,580.00	Grants and Foundation	1,447,155.00	1,525,735.00
	Student Services	400/23155	143,500.00			143,500.00
Total			<u>237,090.00</u>		<u>1,690,079.00</u>	<u>1,927,169.00</u>

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

I. <u>Restricted Revenue</u>	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	322,200.00	-	-	322,200.00
Center for Early Childhood Learning & Development	199,100.00	-	-	199,100.00
Total	521,300.00	-	-	521,300.00

II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						<u>Total</u>
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	
Center for Appalachian Studies and Services	194,020.00	100.00	97,530.00	1,000.00	21,990.00	7,560.00	322,200.00
Center for Early Childhood Learning & Development	110,370.00	900.00	20,300.00	1,000.00	66,530.00		199,100.00
Total	304,390.00	1,000.00	117,830.00	2,000.00	88,520.00	7,560.00	521,300.00

III. <u>Matching Funds</u>	<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 and Foundation	250,212.00	262,652.00
Center for Early Childhood Learning & Development	Academic Support	350/23151	74,940.00	Grants and Foundation	1,478,173.00	1,553,113.00
	Student Services	400/23155	125,000.00			125,000.00
Total			212,380.00		1,728,385.00	1,940,765.00

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION
JULY BUDGET 2022-23**

	ESTIMATED	PROPOSED
Total M&O Expenditures	<u>19,548,060.00</u>	<u>19,353,940.00</u>
Less: E & G Utilities	<u>(4,410,560.00)</u>	<u>(4,410,060.00)</u>
Staff Benefits	<u>(3,876,320.00)</u>	<u>(4,742,610.00)</u>
Longevity	<u>(217,390.00)</u>	<u>(202,900.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>	<u>-</u>
Net Basic M & O Expenditures	<u>11,043,790.00</u>	<u>9,998,370.00</u>
Basic M & O Funded Amount	<u>6,698,200.00</u>	<u>7,553,700.00</u>
Actual % of Funded Amount	<u>165%</u>	<u>132%</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Proposed Budget 2022-2023

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Estimated Budget FY 2021-22</u>	<u>Proposed Budget FY 2022-23</u>
Debt Service Amount	\$ 11,850,357.38	\$ 12,671,602.98	\$ 12,604,410.00	\$ 13,320,130.00
Unrestricted Revenues	\$ 271,916,374.00	\$ 257,646,700.00	\$ 267,100,000.00	\$ 276,650,300.00
Debt Service Coverage	22.94583744	20.33260515	21.19099585	20.76933934

- 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 2022-2023

<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 2022-2023

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 2021-22**

	UNEXPENDED BALANCE 6-30-21	CHANGES TO UNEXPENDED FUND BALANCES								ESTIMATED PROJECT BALANCE 6-30-22
		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									554,611.00
Sale of Property	(5,400)									(5,400.00)
State Appropriations:										
None										
TSSBA:										
None										
NEW CONSTRUCTION										
Local Funds:										
Data Center	8,609							8,609		-
Fine Arts Building	1,938,890							1,938,890		-
Fine Arts Building-gifts	1,936,412								1,000,000	4 936,412.24
State Appropriations:										
None										
TSSBA:										
None										
MAJOR RENOVATIONS										
Local Funds:										
Buc Ridge P&Q HVAC Phase 2	376,781							376,781		-
DP Culp Center/Stone Hall Renovation	1,176,789							825,900		350,889.25
Buc Ridge Multiple Bld Reno.	-							-	1,500,000	3 1,500,000.00
Lamb Hall	3,600,108							2,280,000	4,467,140	1 5,787,247.68
Millennium Center Computer Renov	53,749			1,020,000				53,749		1,020,000.02
Nave Center Renovation	9,511							9,511		-
State Appropriations:										
Campus Water Lines Repair-Phase 1	267,553							170,000		97,552.61
Campus HVAC Upgrades	65,357							65,357		-
Campus HVAC Upgrades	100,974							65,000		35,973.95
Chiller Replacement	104,912							35,000		69,912.12
Lamb Hall	15,553,948							8,590,000		6,963,948.46
Main Campus Electrical	3,300,000							2,044,510		1,255,490.00
Memorial Center Code Corrections	1,275,112							1,275,112		-
Multiple Building Roof Replacements	48,553							48,553		-
Powerhouse Boiler Replacement	8,755							8,755		-
Valleybrook Building Systems	123,819							123,819		-

TSSBA:
None

SPECIAL PROJECTS

Local Funds:

Brown Hall Corridor Project	250,000				-			250,000.00
Bud Frank Theater Renovation	297,777				75,000			222,776.80
Campus Master Plan	600,000				100,000			500,000.00
Campus Wide Paving	291,217				50,000			241,216.85
College of Education Special Projects	335,000				-		335,000 4	-
Dance Studio Project	2,120				2,120			-
Emergency Preparedness	292,379	50,000			-			342,378.78
Extraordinary Maintenance	368,620				-			368,620.00
Facilities Improvement	459,736				-	500		460,236.07
Housing Maintenance - Several Buildings	417,175				405,000			12,175.31
Insurance Loss Pool	442,809				-			442,808.88
Memorial Center Signage	75,000				75,000			-
Parking Lot #35 Maintenance	82,785				82,785			-
Physical Plant Equipment	823,852				10,000			813,852.29
Rogers Stout Basement Renovation	440,000				-			440,000.00
Student Activity Projects	127,535				75,000			52,534.95
Student Fee Improvement Reserve	1,246,834			240,000 2	-			1,486,833.66
Student Fee-Facilities Improvement	1,289,506	1,500,000		(240,000) 2	350,000			2,199,506.34
University Facilities-Covid-19	67,695				43,000			24,695.29
Utility Reserves	2,647,793				-	500		2,648,292.66
					-			

State Appropriations:
ADA Compliance

253,097					125,000			128,097.00
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TSSBA:
None

Total	<u>41,309,972</u>	<u>-</u>	<u>-</u>	<u>2,570,000</u>	<u>-</u>	<u>1,000</u>	<u>5,967,140</u>	<u>19,312,450</u>	<u>1,335,000</u>	<u>29,200,662</u>
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- 1 Transfer from Restricted \$3.8M. Gifts \$667,140
- 2 Interfund Transfer
- 3 Transfer from R & R
- 4 Transfer to R & R

(NAME OF INSTITUTION)
**ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
 PROPOSED 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	
LAND PURCHASES									
Local Funds:									
Master Plan Land Acq	554,611						-		554,611
Sale of Property	(5,400)						-		(5,400)
State Appropriations:									
None									
TSSBA:									
None									
NEW CONSTRUCTION									
Local Funds:									
Fine Arts Building-gifts	936,412						218,206		718,206
State Appropriations:									
None									
TSSBA:									
None									
MAJOR RENOVATIONS									
Local Funds:									
DP Culp Center/Stone Hall Renovation	350,889						350,889		-
Lamb Hall	5,787,248						3,600,000		2,187,248
Millennium Center Computer Renov	1,020,000						-		1,020,000
State Appropriations:									
Campus Water Lines Repair-Phase 1	97,553						97,553		-
Buc Ridge Multiple Bldg Renov	1,500,000						250,000		1,250,000
Campus HVAC Upgrades	35,974						35,974		-
Chiller Replacement	69,912						69,912		-
Lamb Hall	6,963,948						4,560,000		2,403,948
Main Campus Electrical	1,255,490						1,255,490		-
TSSBA:									
None									
SPECIAL PROJECTS									
Local Funds:									
Brown Hall Corridor Project	250,000						250,000		-

Bud Frank Theater Renovation	222,777						222,777		-	
Campus Master Plan	500,000						500,000		-	
Campus Wide Paving	241,217						241,217		-	
Emergency Preparedness	342,379	50,000					-		392,379	
Extraordinary Maintenance	368,620						-		368,620	
Facilities Improvement	460,236				500		-		460,736	
Housing Maintenance - Several Buildings	12,175						12,175		-	
Insurance Loss Pool	442,809						-		442,809	
Physical Plant Equipment	813,852						350,000		463,852	
Rogers Stout Basement Renovation	440,000						250,000		190,000	
Student Activity Projects	52,535						5,000		47,535	
Student Fee Improvement Reserve	1,486,834						-		1,486,834	
Student Fee-Facilities Improvement	2,199,506	1,500,000					200,000		3,499,506	
University Facilities-Covid-19	24,695						24,695		-	
Utility Reserves	2,648,293				300		-		2,648,593	
State Appropriations:										
ADA Compliance	128,097						128,097		-	
TSSBA:										
None										
Total	<u>29,200,662</u>	<u>-</u>	<u>-</u>	<u>1,550,000</u>	<u>-</u>	<u>800</u>	<u>-</u>	<u>12,621,985</u>	<u>-</u>	<u>18,129,477</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS
ESTIMATED BUDGET 2021-22**

ACCOUNT NAME	BALANCE JUNE 30, 2021	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2022
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	1,155,224	108,870	80	-	-	125,210	-	-	1,138,964
Bookstore	752,703	99,160	4,100	-	-	12,000	-	-	843,963
Food Service	2,554,588	1,230,810	700	-	-	195,000	-	-	3,591,098
Student Housing	5,258,008	693,940	15,500	-	6,000,000 ¹	1,075,000	-	1,500,000 ⁶	9,392,448
Center for Physical Activity	973,296	73,660	1,500	-	-	120,000	-	-	928,456
Post Office	108,576	19,220	1,800	-	-	5,000	-	-	124,596
Vending	113,370	7,630	350	-	-	-	-	-	121,350
Total Auxiliary	10,915,765	2,233,290	24,030	-	6,000,000	1,532,210	-	1,500,000	16,140,875
Computer Center	2,215,029	57,690	650	-	186,000 ²	300,000	-	-	2,159,369
E-Watch	181,424	25,000	400	-	-	-	-	-	206,824
Motor Pool	43,595	-	500	-	-	-	-	-	44,095
Telecommunications	151,128	50,000	-	-	-	-	-	-	201,128
Total Service Centers	2,591,176	132,690	1,550	-	186,000	300,000	-	-	2,611,416
University Center Projects	11,318	-	350	-	-	10,000	-	-	1,668
Equipment Replacement/Primary rsv	7,938,501	-	27,600	-	-	-	-	-	7,966,101
Equipment Replacement #2	1,814,757	-	-	-	-	-	-	300,000 ⁶	1,514,757
Arts Initiative Reserve R R	-	-	-	-	1,000,000 ⁴	-	-	-	1,000,000
Computer Replacement	613,535	400,000	750	-	-	600,000	-	-	414,285
Repurposed PC Warranty	62,595	-	150	-	-	20,000	-	-	42,745
University School	791,749	30,000	250	-	-	50,000	-	-	771,999
Campus ID System	108,982	40,300	750	-	-	70,000	-	-	80,032
Technology Access Fee	690,135	50,000	3,500	-	-	-	-	-	743,635
Business & Finance Admin Systems	772,207	150,000	2,500	-	-	100,000	-	-	824,707
Facilities-Athletics	3,716	-	-	-	-	-	-	-	3,716
Sports Club	197,225	-	200	-	-	-	-	-	197,425
Esports	77,000	77,000	-	-	-	-	-	-	154,000
Biology Lab Facility Enhancement	52	-	-	-	20,000 ³	-	-	-	20,052
BHWC Clinic PSYC R&R	9,100	-	-	-	-	-	-	-	9,100
Clemmer College	230,000	-	-	-	335,000 ⁴	25,000	-	-	540,000
College of Nursing R&R	25,979	-	-	-	-	-	-	-	25,979
Clinical & Rehabilitative Health Sciences	1,619	-	-	-	-	-	-	-	1,619
Public Health R&R	23,490	-	-	-	-	-	-	-	23,490
Administration R&R	163,845	-	-	-	-	65,000	-	-	98,845
Natural History Museum	95,957	-	700	-	2,000 ⁵	-	-	-	98,657
Total Other	13,631,762	747,300	36,750	-	1,357,000	940,000	-	300,000	14,532,812
TOTAL RENEWAL AND REPLACEMENT									
Total	27,138,703	3,113,280	62,330	-	7,543,000	2,772,210	-	1,800,000	33,285,103

¹ 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 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	1,138,964	108,650	80	-	-	130,500	-	-	1,117,194
Bookstore	843,963	99,610	4,100	-	-	10,000	-	-	937,673
Food Service	3,591,098	1,202,950	700	-	-	100,000	-	-	4,694,748
Student Housing	9,392,448	723,620	15,500	-	-	450,000	-	-	9,681,568
Center for Physical Activity	928,456	76,850	1,500	-	-	75,000	-	-	931,806
Post Office	124,596	19,220	1,800	-	-	2,500	-	-	143,116
Vending	121,350	7,640	350	-	-	-	-	-	129,340
Total Auxiliary	<u>16,140,875</u>	<u>2,238,540</u>	<u>24,030</u>	<u>-</u>	<u>-</u>	<u>768,000</u>	<u>-</u>	<u>-</u>	<u>17,635,445</u>
Computer Center	2,159,369	-	650	-	150,000 ¹	150,000	-	-	2,160,019
E-Watch	206,824	25,000	400	-	-	20,000	-	-	212,224
Motor Pool	44,095	-	500	-	-	-	-	-	44,595
Telecommunications	201,128	50,000	-	-	-	-	-	-	251,128
Total Service Centers	<u>2,611,416</u>	<u>75,000</u>	<u>1,550</u>	<u>-</u>	<u>150,000</u>	<u>170,000</u>	<u>-</u>	<u>-</u>	<u>2,667,966</u>
University Center Projects	1,668	-	350	-	-	2,018	-	-	0
Equipment Replacement/Primary rsrv	7,966,101	-	27,600	-	-	50,000	-	-	7,943,701
Equipment Replacement #2	1,514,757	-	-	-	-	-	-	-	1,514,757
Fine Arts	1,000,000	-	-	-	-	-	-	-	1,000,000
Computer Replacement	414,285	400,000	1,000	-	-	400,000	-	-	415,285
Repurposed PC Warranty	42,745	-	200	-	-	-	-	-	42,945
University School	771,999	30,000	250	-	-	100,000	-	-	702,249
Campus ID System	80,032	40,300	750	-	-	10,000	-	-	111,082
Technology Access Fee	743,635	50,000	3,500	-	-	-	-	-	797,135
Business & Finance Admin Systems	824,707	150,000	2,500	-	-	100,000	-	-	877,207
Facilities-Athletics	3,716	-	-	-	-	-	-	-	3,716
Sports Club	197,425	77,000	200	-	-	75,000	-	-	199,625
Esports	154,000	-	-	-	-	-	-	-	154,000
Biology Lab Facility Enhancement	20,052	-	-	-	-	-	-	-	20,052
BHWC Clinic PSYC R&R	9,100	-	-	-	-	5,000	-	-	4,100
Clemmer College	540,000	-	-	-	-	-	-	-	540,000
College of Nursing R&R	25,979	-	-	-	-	-	-	-	25,979
Clinical & Rehabilitative Health Sciences	1,619	-	-	-	-	-	-	-	1,619
Public Health R&R	23,490	-	-	-	-	23,490	-	-	-
Administration R&R	98,845	-	-	-	-	5,000	-	-	93,845
Natural History Museum	98,657	-	700	-	2,000 ²	4,520	-	-	96,837
Natural History Museum Total Other	<u>14,532,812</u>	<u>747,300</u>	<u>37,050</u>	<u>-</u>	<u>2,000</u>	<u>775,028</u>	<u>-</u>	<u>-</u>	<u>14,544,134</u>
Total	<u>33,285,103</u>	<u>3,060,840</u>	<u>62,630</u>	<u>-</u>	<u>152,000</u>	<u>1,713,028</u>	<u>-</u>	<u>-</u>	<u>34,847,545</u>

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 2021-22**

ACCOUNT NAME	PROJECT	ADDITIONS				DEDUCTIONS				PROJECT
	BALANCE JUNE 30, 2021	CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	Principal	Interest	REALLOCATION	OTHER (FOOTNOTE)	BALANCE JUNE 30, 2022
Culp Renovation (332)	2,454,760	685,000	1,700	-	-	351,190	91,870	-	7,080	1 2,691,320
Culp Addition (352)	10,468,352	2,900,000	-	-	-	767,460	1,362,860	-	5,050,980	2 6,187,052
Soccer (335)	1,179,434	240,000	750	-	-	159,230	42,090	-	1,770	1 1,217,094
Baseball (343)	594,904	220,000	-	-	-	120,740	60,510	-	120	1 633,534
Energy Performance II (337)	906,145	663,500	-	-	-	568,620	75,580	175,000	3,590	1 746,855
Fine Arts (353)	475,344	343,400	-	175,000	-	687,560	140,050	-	13,600	1 152,534
Center for Physical Activities (322)	841,071	756,970	-	-	-	482,640	231,100	-	4,020	1 880,281
Recreation Center Expansion (347)	-	218,030	-	-	-	102,090	115,520	-	420	1 -
Football Stadium (350)	1,088,966	700,000	-	-	-	205,610	567,890	-	14,900	1 1,000,566
Buc Ridge Apartments (320)	-	515,300	-	-	-	495,830	17,460	-	2,010	1 -
Buc Ridge Addition (325)	-	181,670	-	-	-	146,920	34,600	-	150	1 -
Davis Renovations (326)	-	201,160	-	-	-	190,220	10,750	-	190	1 -
Governors Hall (327)	-	849,460	-	-	-	518,210	325,440	-	5,810	1 -
Housing Renovations (331)	-	1,084,910	-	-	-	843,280	232,290	-	9,340	1 -
Main Campus Apts Phase II (336)	695,202	1,985,560	-	-	-	879,800	752,460	-	15,970	1 1,032,532
Buc Ridge Phase III (339)	-	337,330	-	-	-	165,840	171,320	-	170	1 -
Buc Ridge Phase IV (344)	-	357,380	-	-	-	175,700	181,500	-	180	1 -
MSH Renovation (345)	-	180,550	-	-	-	125,290	54,750	-	510	1 -
Powell/West Renovation (346)	-	157,710	-	-	-	109,440	47,820	-	450	1 -
Parking Garage (348)	-	937,020	-	-	-	356,340	403,240	-	1,460	1 175,980
Millennium Ctr Parking Garage (354)	-	240,440	-	-	-	152,160	81,140	-	7,140	1 -
Total	18,704,177	13,755,390	2,450	175,000	-	7,604,170	5,000,240	175,000	5,139,860	14,717,747

1 Administrative Charges

2 Administrative Charges \$50,980, Transfer to RR - \$5M

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
PROPOSED 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)	2,691,320	685,000	-	-	-	379,510	76,700	-	7,080	2,920,110
Culp Addition (352)	6,187,052	2,927,700	1,700	-	-	801,510	1,328,510	-	50,980	6,979,352
Soccer (335)	1,207,094	250,260	-	-	-	176,420	33,600	-	1,770	1,196,354
Baseball (343)	633,534	229,240	750	-	-	121,350	52,470	-	120	687,934
Energy Performance II (337)	746,855	663,500	-	-	-	598,990	46,390	175,000	3,590	589,855
Fine Arts (353)	152,534	343,400	-	175,000	-	708,500	119,110	-	13,600	(160,266)
Center for Physical Activities (322)	880,281	756,970	-	-	-	494,560	220,030	-	4,020	909,061
Recreation Center Expansion (347)	-	259,070	-	-	-	165,870	96,340	-	420	(7,160)
Football Stadium (350)	1,000,566	729,750	-	-	-	216,150	557,340	-	14,900	956,406
Buc Ridge Apartments (320)	-	528,650	-	-	-	509,190	17,450	-	2,010	(12,890)
Buc Ridge Addition (325)	-	215,600	-	-	-	191,080	24,370	-	150	(1,860)
Davis Renovations (326)	-	226,530	-	-	-	223,480	2,860	-	190	40
Governors Hall (327)	-	938,430	-	-	-	729,500	203,120	-	5,810	5,620
Housing Renovations (331)	-	1,075,810	-	-	-	893,800	172,670	-	9,340	3,530
Main Campus Apts Phase II (336)	1,032,532	2,268,390	-	-	-	1,252,030	648,050	-	15,970	1,391,502
Buc Ridge Phase III (339)	-	344,560	-	-	-	197,980	146,410	-	170	(15,800)
Buc Ridge Phase IV (344)	-	365,040	-	-	-	209,750	155,110	-	180	10
MSH Renovation (345)	-	215,550	-	-	-	166,150	48,890	-	510	330
Powell/West Renovation (346)	-	184,790	-	-	-	145,130	39,210	-	450	(60)
Parking Garage (348)	175,980	939,140	-	-	-	578,980	336,270	-	1,460	199,420
Millennium Ctr Parking Garage (354)	-	242,440	-	-	-	158,790	76,510	-	7,140	5,680
Total	14,707,747	14,389,820	2,450	175,000	-	8,918,720	4,401,410	175,000	139,860	15,647,167

1 Administration Charge

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 2022-23
REMEDIAL, DEVELOPMENTAL, and PRESCRIBED COURSES EXPENDITURES**

	<u>ACTUAL</u> <u>2020-21</u>	<u>OCTOBER</u> <u>2021-22</u>	<u>ESTIMATED</u> <u>2021-22</u>	<u>JULY</u> <u>2022-23</u>
Admin Salaries	-	-	-	-
Academic Salaries	52,466.00	71,970.00	72,500.00	71,970.00
Supporting Salaries	1,442.00	1,430.00	1,460.00	1,490.00
Student Wages	-	-	-	-
Employee Benefits	6,400.00	9,200.00	9,200.00	9,200.00
Travel	-	500.00	500.00	500.00
Operating Expenses	852.00	48,970.00	48,410.00	16,520.00
Capital Outlay	-	-	-	-
TOTAL	<u>\$ 61,160.00</u>	<u>\$ 132,070.00</u>	<u>\$ 132,070.00</u>	<u>\$ 99,680.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
UNRESTRICTED E&G LONGEVITY REPORTING FORM
JULY PROPOSED BUDGET 2022-23**

	ESTIMATED 2021-22	PROPOSED 2022-23
Total Unrestricted E&G longevity	<u>\$ 1,662,710.00</u>	<u>\$ 1,636,940.00</u>