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EAST TENNESSEE STATE  
UNIVERSITY

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REVISED  
ANALYSIS TABLES  
2024-2025

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
2024-25 OCTOBER BUDGET ANALYSIS**

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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT  
REVISED BUDGET 2024-25**

<b><u>Account Code</u></b>	<b><u>Account Name</u></b>	<b><u>Actual 2023-24</u></b>	<b><u>Revised 2024-25</u></b>
51019	Bad Debts Contra Mandatory Fees	(417,087.23)	(417,090.00)
51199	PSF Bad Debts contra-Required Fe	(102,051.06)	(102,050.00)
51699	Bad Debts - Contra Course Fees	(102,348.13)	(102,350.00)

**UNRESTRICTED AND RESTRICTED ATHLETICS  
REVISED BUDGET 2024-25**

	Actual 2023-24			July 2024-25			October 2024-25		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
<b>REVENUES:</b>									
1. Student athletic fees	6,276,292.08		6,276,292.08	6,239,610.00		6,239,610.00	6,244,990.00		6,244,990.00
2. General Fund Support	6,581,916.98		6,581,916.98	6,745,430.00		6,745,430.00	7,403,190.00		7,403,190.00
3. Ticket sales	745,859.82		745,859.82	788,000.00		788,000.00	797,000.00		797,000.00
4. Game guarantees	802,000.00		802,000.00	645,000.00		645,000.00	585,000.00		585,000.00
5. Conference income	-		-	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	1,181,411.75		1,181,411.75	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
8. Program/ad sales	-		-	-		-	-		-
9. Concessions	38,856.38		38,856.38	35,800.00		35,800.00	41,800.00		41,800.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts	-	69,711.96	69,711.96	-	120,000.00	120,000.00	-	70,000.00	70,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	-		-	1,110,000.00		1,110,000.00	960,000.00		960,000.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	157,780.00		157,780.00	-		-	-		-
In-kind Gifts	228,095.00		228,095.00	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	171,040.36		171,040.36	20,000.00		20,000.00	1,000.00		1,000.00
BASA Hospitality	23,285.51		23,285.51	25,000.00		25,000.00	25,000.00		25,000.00
Parking	57,369.77		57,369.77	55,000.00		55,000.00	62,000.00		62,000.00
Novelties	-		-	-		-	-		-
Buc Sports Network	633,616.00		633,616.00	-		-	-		-
	-		-	-		-	-		-
	-		-	-		-	-		-
	-		-	-		-	-		-
<b>Total Revenues</b>	<b>\$ 16,897,523.65</b>	<b>\$ 69,711.96</b>	<b>\$ 16,967,235.61</b>	<b>\$ 16,863,840.00</b>	<b>\$ 120,000.00</b>	<b>\$ 16,983,840.00</b>	<b>\$ 17,319,980.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,389,980.00</b>
1. Administrative salaries	2,041,203.09		2,041,203.09	2,182,170.00		2,182,170.00	2,335,300.00		2,335,300.00
2. Coaches salaries	3,728,854.02	14,249.97	3,743,103.99	4,089,860.00	120,000.00	4,209,860.00	3,853,390.00	70,000.00	3,923,390.00
3. Support staff salaries	362,025.25		362,025.25	306,900.00		306,900.00	321,690.00		321,690.00
4. Employee benefits	1,907,831.80	2,287.35	1,910,119.15	1,931,100.00		1,931,100.00	1,940,770.00		1,940,770.00
5. Team travel	1,403,192.52		1,403,192.52	1,313,200.00		1,313,200.00	1,311,910.00		1,311,910.00
6. Other travel	245,479.91		245,479.91	328,300.00		328,300.00	327,980.00		327,980.00
7. Scholarships	5,225,068.37		5,225,068.37	5,013,250.00		5,013,250.00	5,086,850.00		5,086,850.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	1,988,638.90	53,174.64	2,041,813.54	1,699,060.00		1,699,060.00	1,629,810.00		1,629,810.00
10. Capital outlay	20,480.00		20,480.00	-		-	21,350.00		21,350.00
11. Transfers	-		-	-		-	518,800.00		518,800.00
<b>Total Expenses</b>	<b>\$ 16,922,773.86</b>	<b>\$ 69,711.96</b>	<b>\$ 16,992,485.82</b>	<b>\$ 16,863,840.00</b>	<b>\$ 120,000.00</b>	<b>\$ 16,983,840.00</b>	<b>\$ 17,347,850.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,417,850.00</b>
Less: Prior Year Encumbrances	(53,122.92)		(53,122.92)			-	(27,870.00)		(27,870.00)
Plus: Current Year Encumbrances	27,872.71		27,872.71			-	-		-
<b>Total Adjusted Expenses</b>	<b>\$ 16,897,523.65</b>	<b>\$ 69,711.96</b>	<b>\$ 16,967,235.61</b>	<b>\$ 16,863,840.00</b>	<b>\$ 120,000.00</b>	<b>\$ 16,983,840.00</b>	<b>\$ 17,319,980.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,389,980.00</b>

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

	<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>Mandatory Transfers</u>	<u>Non-mandatory Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/25</u>
<b>Auxiliary Enterprises:</b>									
Bookstore	31,390.00	180,210.00		180,210.00	79,270.00		100,940.00	0.00	31,390.00
Food Services	375,340.00	11,332,250.00		11,332,250.00	8,191,910.00		3,053,300.00	87,040.00	462,380.00
Housing	826,710.00	20,040,660.00		20,040,660.00	9,850,710.00	5,800,030.00	4,262,420.00	127,500.00	954,210.00
Parking	191,780.00	3,226,250.00		3,226,250.00	1,092,960.00	1,344,080.00	742,770.00	46,440.00	238,220.00
Vending	1,570.00	50,050.00		50,050.00	34,550.00		15,500.00	0.00	1,570.00
Director of Auxiliaries	(6,860.00)	380.00		380.00	438,480.00		(438,100.00)	0.00	(6,860.00)
Postal/Passport Services	(3,620.00)	488,700.00		488,700.00	366,660.00		117,160.00	4,880.00	1,260.00
Center for Physical Activities	36,390.00	1,766,320.00		1,766,320.00	1,607,270.00		146,430.00	12,620.00	49,010.00
<b>Total</b>	<b>1,452,700.00</b>	<b>37,084,820.00</b>	<b>0.00</b>	<b>37,084,820.00</b>	<b>21,661,810.00</b>	<b>7,144,110.00</b>	<b>8,000,420.00</b>	<b>278,480.00</b>	<b>1,731,180.00</b>

**Contingency Allocation:**

5% of Gross Margin	1,276,115.50
Per Budget	1,276,115.50
Difference*	<u>0.00</u>

**R & R Transfer:**

5% of Gross Margin	1,854,241.00
Per Budget	<u>8,313,520.00</u>
Difference*	<u>6,459,279.00</u>

**Instructions:**

Enter the actual beginning fund balance for each auxiliary enterprise for Actual Fund Balance 7/1/XX.

The amounts for revenues on this form should be obtained from Summary Form VI.

The total of cost of goods sold and other expenditures should agree to the total Auxiliary expenses on Summary Form I and per Auxiliary on Summary Form VI.

The total of transfers should agree to total Auxiliary transfers on Summary Form I.

The Contingency Allocation Per Budget amount should be obtained from Summary Form II for Auxiliary Contingency At End of Period for October Budget.

The calculated 5% of Revenue and the allocation reported on Summary Form II should not be significantly different. An explanation may be requested for differences. Rounding differences are acceptable.

The 5% contingency allocation is optional for contracted-out auxiliaries.

The R&R Transfer Per Budget amount should be obtained from Summary Form IV Total Mandatory or Non-mandatory Transfers for Auxiliary Enterprises. This amount should agree with Summary Form I.

The calculated 5% of Gross Margin and the transfer reported on Summary Form IV should not be significantly different. An explanation may be requested for differences. Rounding differences are acceptable.

This transfer is only incurred if there is a contractual obligation for equipment replacement.

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

I. <u>Restricted Revenue</u>	State	Carryforward	Other (Describe)	Total			
	Appropriation						
Center for Appalachian Studies and Services	335,300.00	86,516.00	-	421,816.00			
Center for Early Childhood Learning & Development	207,800.00	188,500.00	-	396,300.00			
Total	<u>543,100.00</u>	<u>275,016.00</u>	<u>-</u>	<u>818,116.00</u>			

  

II. <u>Restricted Expenditures</u>	Amount of Expenditures						
	Salaries	Longevity	Benefits	Travel	Operating Exp.	Equipment	Total
Center for Appalachian Studies and Services	228,081.28	995.00	103,956.24	17,201.73	3,499.50	-	353,733.75
Center for Early Childhood Learning & Development	119,410.13	316.00	25,573.00	16,981.56	115,012.17	-	277,292.86
Total	<u>347,491.41</u>	<u>1,311.00</u>	<u>129,529.24</u>	<u>34,183.29</u>	<u>118,511.67</u>	<u>-</u>	<u>631,026.61</u>

  

III. <u>Matching Funds</u>	Expense Function*	Unrestricted E & G		Outside Source		Total
		Program/ Org Code	Amount	Name	Amount	
Center for Appalachian Studies and Services	Public Serv	300/21851	12,490.42	Grants and Foundatic	256,186.00	268,676.42
Center for Early Childhood Learning & Development	Academic Su Student Serv	350/23151 400/23155	102,944.58 54,259.85	Grants and Foundatic	2,088,815.00	2,191,759.58 54,259.85
Total			<u>169,694.85</u>		<u>2,345,001.00</u>	<u>2,514,695.85</u>

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

**Instructions:**

The amounts reported for state appropriations should agree with Attachment E (Attachments A-K spreadsheet provided with the budget guidelines) and Summary Form VIII for State Appropriations: Center of Emphasis.

The Matching expense amounts should agree with Summary Form VII for the org code reported.

The Center of Emphasis funding is 2/3 state appropriations and 1/3 local matching funds (see calculation below).

State Appropriation/.67 = X

X - State Appropriation = Required Match

Example using \$100,000 State Appropriations:

100,000.00 State Appropriation - Change the State Appropriation amount as needed.

149,253.73 Total Required Centers of Emphasis Funding

49,253.73 Required College Match

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

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	344,100.00	68,082.00	-	412,182.00			
Center for Early Childhood Learning & Development	212,300.00	119,007.00	-	331,307.00			
				-			
				-			
				-			
Total	<u>556,400.00</u>	<u>187,089.00</u>	<u>-</u>	<u>743,489.00</u>			
II. <u>Restricted Expenditures</u>	<u>Amount of Expenditures</u>						
	<u>Salaries</u>	<u>Longevity</u>	<u>Benefits</u>	<u>Travel</u>	<u>Operating Exp.</u>	<u>Equipment</u>	<u>Total</u>
Center for Appalachian Studies and Services	239,658.00	1,088.00	104,342.00	-	67,094.00	-	412,182.00
Center for Early Childhood Learning & Development	118,000.00	500.00	30,000.00	20,000.00	162,807.00	-	331,307.00
							-
Total	<u>357,658.00</u>	<u>1,588.00</u>	<u>134,342.00</u>	<u>20,000.00</u>	<u>229,901.00</u>	<u>-</u>	<u>743,489.00</u>
III. <u>Matching Funds</u>	<u>Unrestricted E &amp; G</u>			<u>Outside Source</u>			
	<u>Expense Function*</u>	<u>Program/ Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>	
Center for Appalachian Studies and Services	Public Service	300/21851	12,730.00	Grants and Foundatic	265,293.00	265,293.00	-
Center for Early Childhood Learning & Development	Academic Sup Student Serv	350/23151 400/23155	131,670.00 118,180.00	Grants and Foundatic	1,860,433.00	1,860,433.00	118,180.00
							-
							-
							-
							-
							-
							-
							-
Total			<u>262,580.00</u>		<u>2,125,726.00</u>	<u>2,243,906.00</u>	

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

**Instructions:**

The amounts reported for state appropriations should agree with Attachment E (Attachments A-K spreadsheet provided with the budget guidelines) and Summary Form VIII for State Appropriations: Center of Emphasis.

The Matching expense amounts should agree with Summary Form VII for the org code reported.

The Center of Emphasis funding is 2/3 state appropriations and 1/3 local matching funds (see calculation below).

State Appropriation/.67 = X

X - State Appropriation = Required Match

Example using \$100,000 State Appropriations:

100,000.00 State Appropriation - Change the State Appropriation amount as needed.

149,253.73 Total Required Centers of Emphasis Funding

49,253.73 Required College Match

**BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
REVISED BUDGET 2024-25**

Total M&O Expenditures	<u>27,302,065.00</u>
Less: E & G Utiliti (enter as negative amount)	<u>(5,728,200.00)</u>
Staff Benefi (enter as negative amount)	<u>(5,123,220.00)</u>
Longevity (enter as negative amount)	<u>(181,850.00)</u>
Plus: Extraordinary Maintenance Transfer	<u>-</u>
Net Basic M & O Expenditures	<u>16,268,795.00</u>
Basic M & O Funded Amount	<u>8,911,100.00</u>
Actual % of Funded Amount	<u>183%</u>



**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**TSSBA Debt Service Coverage**  
**REVISED BUDGET 2024-25**

	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY2024-25 October Budget</u>
Debt Service Amount	\$ 13,457,704.28	\$ 14,218,167.10	\$ 14,250,000.00
Unrestricted Revenues	\$ 281,729,700.00	\$ 292,623,826.00	\$ 303,101,550.00
Debt Service Coverage	20.93445465	20.58098093	21.27028421

- 1) Unrestricted Revenues should only include tuition and fees (net of unrestricted scholarship expenses), auxiliary charges (net of unrestricted or auxiliary scholarship expenses), auxiliary commissions, and other various revenues driven by sales or services, such as facility rental or athletics.
- 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 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 12 (B).
- 4) The Debt Service Coverage must be at least 2.0 to meet the required required metric.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TSSBA Debt Service Coverage - Disclosed Projects Adjustment  
REVISED BUDGET 2024-25**

<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>
---------------------	-----------------------------	-------------------------------	---------------------------------	------------------------------------

Revised Budget: NONE

Note: Please list all disclosed projects which are intended to be brought forth during the current 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.

EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TSSBA Debt Service Coverage - Required Representations  
REVISED BUDGET 2024-25

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  
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. ✓

President Signature: Bryan Noland AM

CFO Signature: Christina A. Gresh

Please indicate compliance by adding a check after each item above in the space designated.  
The form should then be printed and signed by the President and CFO and sent as as PDF attachment to your budget submission.

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ANALYSIS OF UNEXPENDED PLANT FUND  
REVISED BUDGET 2024-25**

	Unexpended Balance 7/1/2024	ADDITIONS					DEDUCTIONS		Unexpended Balance 6/30/2025
		State Appropriation	TSSBA	Current Fund Transfers	*Other Transfers	Investment Income	*Other	Expenditures	
<b>LAND PURCHASES</b>									
Local Funds:									
Master Plan Land Acq	535,557.67			1,000,000.00					1,535,557.67
State Appropriations:									
None									
TSSBA:									
None									
<b>NEW CONSTRUCTION</b>									
Local Funds:									
ETSU Academic Bldg	1,247,866.28				50,000.00	<sup>1</sup>	600,000.00		697,866.28
Inegrated Health Services	-				25,000.00	<sup>1</sup>	10,000.00		15,000.00
State Appropriations:									
ETSU Academic Bldg	43,881,485.42						25,000,000.00		18,881,485.42
Inegrated Health Services	40,393,871.92						1,200,000.00		39,193,871.92
TSSBA:									
None									
<b>MAJOR RENOVATIONS</b>									
Local Funds:									
Millennium Center Compute	189,730.38						25,000.00		164,730.38
Lamb Hall	5,146,512.29						20,000.00		5,126,512.29
Housing Renovations	1,361,415.00						100,000.00		1,286,415.00
Admissions Office Renov	-		121,160.00		25,000.00	<sup>1</sup>	50,000.00		71,160.00
Warf-Pickle Renov	4,371.23						2,500.00		1,871.23
Brown Hall Renov	156,302.29						50,000.00		106,302.29
Nursing Program Exp	670,123.07						65,000.00		605,123.07
Maple St Housing Renov	-						75,000.00	<sup>2</sup>	75,000.00
Ball Hall Renov	57,427.75						35,000.00		22,427.75
Powell Hall Renov	2,313,979.83						1,200,000.00		1,113,979.83
Buc Ridge Mult Bldg	293,025.63						100,000.00		193,025.63
Brinkley Ctr Renov	1,000,000.00						100,000.00		900,000.00
State Appropriations:									
Chiller Replacement	3,939.04						1,500.00		2,439.04
Campus Water Line	873.21						873.21		-
Main Campus Electrical	1,295,568.62						250,000.00		1,045,568.62
Memorial Ctr Code Corre	20,618.92						5,000.00		15,618.92
Brown Hall Shelbridge re	540,015.80						500,000.00		40,015.80
HVAC Steam Line Repair	754,473.61						100,000.00		654,473.61
Multiple Bldg Roof repairs	980,475.88						700,000.00		280,475.88
Multiple Bldg HVAC repai	2,521,446.48						1,500,000.00		1,021,446.48
Exterior Bldg Improveme	46,168.73						15,000.00		31,168.73
Brown Hall Renov	44,810,909.04						5,000,000.00		39,810,909.04
Yoakley Hall Renovation	-		2,000,000.00				2,500,000.00	<sup>2</sup>	4,250,000.00

\*Footnote

Housing Renov	24,805,998.04						7,500,000.00			17,305,998.04
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**SPECIAL PROJECTS**

<b>Local Funds:</b>										
Bud Frank Theater	35,026.80						2,500.00			32,526.80
Campus Master Plan	174,762.85						75,000.00			99,762.85
Emergency Preparednes	442,378.78	50,000.00					10,000.00			482,378.78
Extraordinary Maintenanc	368,620.00						20,000.00			348,620.00
Facilities Improvement	15,331.30				200.00	<sup>1</sup>	5,000.00			10,531.30
Insurance Loss Pool	(1,785,614.75)				2,000,000.00	<sup>1</sup>	50,000.00			164,385.25
Physical Plant Equipment	637,332.65		250,000.00				50,000.00			837,332.65
Rogers Stout Basement	135.53						135.53			-
Student Activity Projects	60,951.54						5,000.00			55,951.54
Student Fee Improvemen	806,853.66						100,000.00			706,853.66
Univ Facilities Student Im	1,393,701.38	1,500,000.00					250,000.00			2,643,701.38
CPA Flooring	98,623.04						5,000.00			93,623.04
Utility Reserve	929,620.00				5,000.00	<sup>1</sup>	2,500.00			932,120.00
Blvd Commons	3,612,805.62				500,000.00		2,500,000.00			1,612,805.62
Millennium (Brinkley Ctr C	1,171,588.59						150,000.00			1,021,588.59
Bosque Plaza	2,100,000.00						50,000.00			2,050,000.00
Greenhouse Installations	42,000.00						32,720.00			9,280.00
<b>State Appropriations:</b>										
Safety Lighting&Fire Alarr	1,514,173.40	1,600,000.00					150,000.00			2,964,173.40
ADA Compliance	87,696.77						50,000.00			37,696.77
Radio Tower Repair&Rep	152,366.04						125,000.00			27,366.04
<b>TSSBA:</b>										
None										

<b>Total</b>	<u>184,890,509.33</u>	<u>1,600,000.00</u>	<u>-</u>	<u>4,921,160.00</u>	<u>2,605,200.00</u>	<u>-</u>	<u>2,575,000.00</u>	<u>48,012,728.74</u>	<u>-</u>	<u>148,579,140.59</u>
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**Instructions:**  
**Unexpended Plant Funds are funds that start with 91 in Banner Finance. Local Funds are those funds that the college contributes to the project. State appropriations are those funds recorded as Capital Appropriations in Banner Finance.**  
 \* Indicates a footnote is required here. Please letter footnotes for ease of identification.

<sup>1</sup> Foundation Transfer  
<sup>2</sup> Transfer from other plant funds

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

Account Name	R&R	ADDITIONS				DEDUCTIONS			R&R
	Balance 7/1/2024	Current Fund Transfers	Investment Income	Reallocation	*Other	Expenditures	Reallocation	*Other	Balance 6/30/2025
Parking R & R	1,496,808.05					1,200,000.00			296,808.05
Bookstore	791,367.92					37,000.00			754,367.92
Food Service	3,493,958.50					1,500,000.00			1,993,958.50
Student Housing-Dorms	4,670,122.82					16,200,000.00			(11,529,877.18)
CPA	445,344.48					122,000.00			323,344.48
Post Office	177,219.89					39,600.00			137,619.89
Vending	194,937.04					160,000.00			34,937.04
Telecommunications RR	302,746.15	50,000.00				250,000.00			102,746.15
Computer Ctr	2,623,748.05					4,000,000.00			(1,376,251.95)
E-Watch R&R	424,454.10	25,000.00				340,000.00			109,454.10
ITS ERP & Telecomm	1,500,000.00					1,500,000.00			-
Motor Pool	48,765.90					46,000.00			2,765.90
Nonmand tsfr RR Plant Maintenance		1,200,000.00				1,100,000.00			100,000.00
Nonmand tsfr RR Business Tech Dpt		199,050.00				342,000.00			(142,950.00)
Nonmand tsfr RR Business Tech Dpt		199,050.00				342,000.00			(142,950.00)
R and R Debit Card Operation		40,300.00							40,300.00
Fine Arts RR	1,301,579.41					1,300,000.00			1,579.41
University Center Projects	104,030.85					39,000.00			65,030.85
Equipment Replace.-Primary Resrv	15,993,651.52					16,000,000.00			(6,348.48)
Equipment Replace-#2	1,522,931.68	1,250,000.00				118,000.00			2,654,931.68
Arts Initiative Reserve RR	1,000,467.28					100,000.00			900,467.28
Micro CT RR	48,810.00					34,000.00			14,810.00
Computer Replacement	350,790.13	350,000.00				400,000.00			300,790.13
Extended Warranty PC's R&R	112,379.23					8,500.00			103,879.23
University School	253,517.55	30,000.00				150,000.00			133,517.55
Campus ID System	142,056.26					2,000.00			140,056.26
Technology Access Fee	932,298.84	50,000.00				930,000.00			52,298.84
Business & Finance Admin Systems	1,147,128.93	125,000.00				1,100,000.00			172,128.93
Facilities-athletics	770,188.39	515,000.00				110,000.00			1,175,188.39
Sports Club	214,056.85					7,000.00			207,056.85
Esports R&R	262,958.14	77,000.00				46,000.00			293,958.14
Biology Lab Facility Enhancements	5,000.00					5,000.00			0.00
BHWC Clinic PSYC R&R	9,117.25					9,000.00			117.25
College Arts Sciences RR	1,567.40					1,500.00			67.40
Clemmer College	(62,383.21)								(62,383.21)
Provost RR	1,169,177.02					250,000.00			919,177.02
Library	195,240.00					194,000.00			1,240.00
College of Nursing R&R	1,481,929.47	1,491,630.00				1,400,000.00			1,573,559.47
Clinical Rehab Health R&R	416,208.43					187,000.00			229,208.43
Public Health R&R	22,044.52					22,000.00			44.52
Business Finance RR	12,770.00					12,600.00			170.00
Administration R&R	334,342.08					334,000.00			342.08
Facilities Projects RR	6,163,213.26	297,290.00				3,600,000.00		2,500,000.00 <sup>1</sup>	360,503.26
D.P. Culp Major Reno Reserve	1,123,432.01					1,100,000.00			23,432.01
Library	1,800,000.00					1,800,000.00			-
IPE RR	289,603.60					288,000.00			1,603.60
Rcorp Valleybrook R&R	724,634.36					720,000.00			4,634.36
Natural History Museum	99,912.23					99,500.00			412.23
<b>Total</b>	<b>54,112,126.38</b>	<b>5,899,320.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,545,700.00</b>	<b>-</b>	<b>2,500,000.00</b>	<b>(34,253.62)</b>

<sup>1</sup> Transfer to Unexpended Plant Fund

**Instructions:**  
Renewals & Replacement (R&R) Funds are funds that start with 93 in Banner Finance.

\* Indicates a footnote is required here. Please letter footnotes for ease of identification.

**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS  
REVISED BUDGET 2024-25**

Account Name	Project Balance 7/1/2024	ADDITIONS				DEDUCTIONS				Project Balance 6/30/2025
		Current Fund Transfers	Investment Income	Reallocation	*Other	Principal	Interest	Reallocation	*Other	
Culp Center Renov	3,377,992.60	2,644,000.00				298,947.65	21,637.42			5,701,407.53
Culp Center Addition	6,597,577.18	1,091,760.00				2,269,404.92	1,279,308.82		5,000.00 <sup>1</sup>	4,135,623.44
Soccer Facility	912,529.90	28,080.00				196,596.23	14,396.53			729,617.14
Baseball	443,247.99	220,500.00				159,452.85	32,093.35			472,201.79
Football Stadium	1,067,591.79	837,000.00				773,483.91	534,601.21			596,506.67
Energy Performance 2	941,989.11	645,400.00								1,587,389.11
Fine Arts	177,957.86	836,960.00				827,605.55	86,544.55			100,767.76
SBITAs	(235,739.49)									(235,739.49)
Capital Leases	(1,010,354.77)									(1,010,354.77)
Center For Phys Act	1,007,409.55	987,000.00				716,416.90	194,469.58			1,083,523.07
Buc Ridge Apts	-					219,009.33	44,080.33			(263,089.66)
Buc Ridge Additions	-									-
Davis Renovation	-									-
Governors Hall	-									-
Housing Renovations	-					20,357.72	20,357.72			(40,715.44)
Housing Renovations 2024	-									-
Main Campus Apts Phase II	2,394,388.81	5,800,030.00				1,257,630.49	234,252.51			6,702,535.81
Buc Ridge Apts Phase III	-									-
Buc Ridge Apts Phase IV	-					232,032.31	46,701.61			(278,733.92)
MSH Renovation	-					23,306.08	23,306.08			(46,612.16)
Powell/West Renovation	-									-
Parking Garage	386,013.47	1,344,080.00				66,285.44	66,285.44			1,597,522.59
Millennium Center Parking Garage	12,895.41					233,293.08	69,299.08			(289,696.75)
Recreation Center Expansion	77,892.90	14,570.00				18,990.10	18,990.10			54,482.70
Building 7/Pharm Renov	1,288,009.07									1,288,009.07
Deferred Gain/Loss on Bonds	-									-
Bond Premium/Discount	-									-
New Dorms	-					653,024.69	47,974.14			(700,998.83)
Housing Renovations	-					671,238.04	48,691.09			(719,929.13)
Housing Renovations	-					384,553.13	28,160.75			(412,713.88)
<b>Total</b>	<b>17,439,401.38</b>	<b>14,449,380.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,021,628.42</b>	<b>2,811,150.31</b>	<b>-</b>	<b>5,000.00</b>	<b>20,051,002.65</b>

<sup>1</sup> Transfer to Unrestricted E & G

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

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES  
REVISED BUDGET 2024-25**

	<b>Actual 2023-24</b>	<b>July 2024-25</b>	<b>October 2024-25</b>
Admin Salaries	2,000.00	-	-
Professional Support Salaries	-	-	-
Academic Salaries	100,275.00	73,970.00	73,970.00
Supporting Salaries	3,321.00	6,670.00	6,670.00
Student Wages	-	-	-
Employee Benefits	18,323.00	9,200.00	9,200.00
Travel	1,272.00	500.00	500.00
Operating Expenses	710.00	9,340.00	141,300.00
Capital Outlay	-	-	-
<b>TOTAL</b>	<b>\$ 125,901.00</b>	<b>\$ 99,680.00</b>	<b>\$ 231,640.00</b>

**Instructions:**

The amounts for this form should be obtained from Summary Form VII.



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

	<u>Actual 2023-24</u>	<u>October 2024-25</u>
Total Unrestricted E&G longevity	<u>\$ 1,534,765.00</u>	<u>\$ 1,637,510.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
STUDENT ACTIVITY FEES  
2023-24**

	Undergraduate	Graduate	Total Current Year
Fall 2023 Headcount	10,633	2,477	13,110
Student Activity Fee Revenue (FY 2023-24)			\$ 2,821,691.01

Carryover from Prior Year (FY 2022-23)			\$ 23,065.54
Total Available Resources			\$ 2,844,756.55
Student Activity Fee Expenditures (FY 2023-24)*			\$ 3,024,007.93
Unexpended Funds at Year End (06/30/2024)			\$ (179,251.38)

\*Should match the total of Programmatic Use of Funds for Actual 2023-24 reported below.

**PROGRAMMATIC USE OF FUNDS EXPENDED**

Description	Category	Actual FY2023-24	Budgeted 2024-25
<b>Ex. Family Weekend</b>	<b>Student Programming</b>	<b>\$14,450.00</b>	<b>\$16,000.00</b>
1 Women & Gender Resource Ctr SAAC	Student Services	\$3,970.05	\$0.00
2 Living Learning Community	Student Organization	\$5,382.00	\$10,000.00
3 Music Activities	Student Organization	\$37,934.99	\$43,250.00
4 BlueSky Student Activity	Student Programming	\$3,128.89	\$0.00
5 Child Care Services	Student Services	\$54,259.85	\$0.00
6 Kingsport Student Center	Student Organization	\$7,956.16	\$8,160.00
7 SAACS - Int Student Support	Student Programming	\$11,202.44	\$1,500.00
8 Sherrord Library Student Act	Student Services	\$301,469.41	\$429,710.00
9 Custodial Library SAAC	Salary & Benefits	\$80,529.00	\$0.00
10 Student Health Clinic (75450)	Student Services	\$508,160.00	\$508,160.00
11 Student Services Adm - GA	Salary & Benefits	\$12,702.00	\$12,400.00
12 Advisement Resource Career Ctr	Student Services	\$0.00	\$4,000.00
13 Welcome Week	Student Programming	\$19,415.57	\$20,000.00
14 The University Center	Salary & Benefits	\$32,192.62	\$34,000.00
15 Undergraduate Student Success	Student Programming		\$11,700.00
16 (POLO) New Student and Family Programs	Student Programming	\$37,375.90	\$36,200.00
17 SAACS Student Wellness	Student Services	\$22,861.52	\$0.00
18 Student Media Center	Student Services	\$14,000.00	\$0.00
19 BIG's Program	Student Organization	\$40,992.62	\$0.00
20 Student Wellness	Student Services	\$0.00	\$20,000.00
21 Suicide Prevention - THRIVE	Student Services	\$16,869.77	\$0.00
22 Counseling Center Programming	Student Services	\$22,108.21	\$2,500.00
23 Resilience	Student Services	\$12.00	\$16,900.00
24 University Career Services - GA	Salary & Benefits	\$27,788.89	\$20,400.00
25 Advisement Resource Career Ctr - GA	Salary & Benefits	\$18,000.00	\$12,000.00
26 SAF University Advisement	Student Services	\$51,203.54	\$0.00
27 Street Medicine Interest Group	Student Programming	\$991.11	\$1,700.00
28 Residence Hall	Student Services	\$14,407.31	\$17,000.00
29 RHA Scholarship	Student Services	\$1,000.00	\$0.00
30 Student Activity Other	Student Services	\$313,385.42	\$450,685.00
31 Student Government Association	Student Organizations	\$37,092.97	\$39,450.00
32 Campus ID Services*	Student Services	\$278,662.52	\$310,210.00
33 Student Newspaper	Student Programming	\$13,164.94	\$19,380.00
34 Campus Recreation	Student Services	\$220,010.91	\$272,460.00
35 (Volunteer ETSU) Civic Engagement & Leader	Student Programming	\$38,547.10	\$48,000.00
36 Director of Student Activities	Student Programming	\$672.00	\$3,360.00
37 Std Org Resource Center	Student Services	\$61,312.67	\$62,110.00
38 Service Learning	Student Services	\$13,670.75	\$13,700.00
39 Buctainment	Student Programming	\$111,334.77	\$112,200.00
40 Black Affairs Association	Student Services	\$15,457.98	\$17,750.00
41 Office of Multicultural Affairs	Student Organizations	\$17,500.92	\$21,500.00
42 Diversity Events Committee	Student Organizations	\$16.37	\$10,000.00
43 Grad. Prof. Student Assoc.	Student Organizations	\$16,281.79	\$20,400.00
44 Gospel Choir	Student Programming	\$19,035.80	\$19,380.00
45 Fraternity and Sorority Life and Co	Student Services	\$113,686.72	\$109,700.00
46 America Reads	Student Programming	\$2,460.81	\$8,000.00
47 Assist Dir NSFP	Salary & Benefits	\$26,838.84	\$55,100.00
48 ETSU Counseling Center	Salary & Benefits	\$94,411.44	\$99,560.00
49 Eco Nuts	Student Organizations	\$5,055.85	\$11,000.00
50 Sexuality & Gender Alliance (SAGA)	Student Organizations	\$352.21	\$1,000.00
51 ETSU Sevierville	Student Programming	\$5,443.42	\$5,800.00
52 Speech & Debate	Student Organizations	\$6,055.26	\$7,650.00
53 Arts Collaborative	Student Organizations	\$8,225.38	\$0.00
54 Admissions ambassadors Org/Expedition	Student Organizations	\$23,686.56	\$20,400.00
55 Multicultural Center	Student Services	\$24,006.11	\$18,360.00
56 Culp Student Center SAF	Student Services	\$67,437.13	\$70,000.00
57 Student Government Association Scholar	Student Organizations	\$1,868.98	\$1,800.00
58 Diversity Educators	Student Organizations	\$1,626.08	\$0.00
59 Gatton COP Wellmess Program	Student Services	\$2,992.75	\$3,500.00
60 Pride Center		\$73,780.01	\$13,745.00
61 ETSU votes	Student Organizations	\$19,430.35	\$17,000.00
62 Interprof Student Org at VA Campus	Student Organizations	\$1,499.27	\$0.00
63 Transfer Living Community	Student Programming	\$0.00	\$2,500.00
64 ID System R & R	Other	\$40,300.00	\$40,300.00
65 Space Requests	Other	\$2,790.00	\$0.00