



EAST TENNESSEE STATE
UNIVERSITY

REVISED
ANALYSIS TABLES
2023-2024

**TENNESSEE BOARD OF REGENTS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
2023-24 OCTOBER BUDGET ANALYSIS**

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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT
REVISED BUDGET 2023-24**

<u>ACCOUNT CODE</u>	<u>ACCOUNT NAME</u>	<u>2022-23 ACTUAL</u>	<u>2023-24 REVISED BUDGET</u>
51019	Bad Debts Contra Mandatory Fees	(486,020.77)	(486,020.00)
51199	PSF Bad Debts Contra-Required Fees	(83,958.96)	(83,960.00)
51699	Bad Debts Contra-Course Fees	(82,903.71)	(82,900.00)

**UNRESTRICTED AND RESTRICTED ATHLETICS
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2023-24**

	Actual 2022-23			July 2023-24			October 2023-24		
	Unrest.	Rest.	Total	Unrest.	Rest.	Total	Unrest.	Rest.	Total
REVENUES:									
1. Student athletic fees	5,676,249.03		5,676,249.03	6,199,490.00		6,199,490.00	6,199,490.00		6,199,490.00
2. General Fund Support	6,203,353.36		6,203,353.36	6,321,420.00		6,321,420.00	6,388,620.00		6,388,620.00
3. Ticket sales	830,510.20		830,510.20	908,500.00		908,500.00	838,000.00		838,000.00
4. Game guarantees	794,852.00		794,852.00	628,400.00		628,400.00	740,500.00		740,500.00
5. Conference income	-		-	-		-	-		-
6. Conference tournament	-		-	-		-	-		-
7. NCAA proceeds	1,012,843.08		1,012,843.08	925,000.00		925,000.00	925,000.00		925,000.00
8. Program/ad sales	-		-	-		-	-		-
9. Concessions	38,893.89		38,893.89	42,000.00		42,000.00	41,300.00		41,300.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts	-	115,770.59	115,770.59	-	60,000.00	60,000.00		116,000.00	116,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	-		-	800,000.00		800,000.00	872,880.00		872,880.00
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	140,116.72		140,116.72	-		-	-		-
In-kind Gifts	326,720.00		326,720.00	200,000.00		200,000.00	200,000.00		200,000.00
Special Events	115,781.00		115,781.00	-		-	-		-
BASA Hospitality	31,175.65		31,175.65	25,000.00		25,000.00	25,000.00		25,000.00
Parking	41,296.67		41,296.67	45,000.00		45,000.00	41,000.00		41,000.00
Novelties	1,411.32		1,411.32	-		-	-		-
Buc Sports Network	647,121.00		647,121.00	-		-	-		-
	-		-	-		-	-		-
	-		-	-		-	-		-
	-		-	-		-	-		-
Total Revenues	\$ 15,860,323.92	\$ 115,770.59	\$ 15,976,094.51	\$ 16,094,810.00	\$ 60,000.00	\$ 16,154,810.00	\$ 16,271,790.00	\$ 116,000.00	\$ 16,387,790.00
1. Administrative salaries	1,982,743.18		1,982,743.18	1,979,030.00		1,979,030.00	1,978,310.00		1,978,310.00
2. Coaches salaries	3,921,051.64	115,770.59	4,036,822.23	3,562,740.00		3,562,740.00	3,551,820.00	116,000.00	3,667,820.00
3. Support staff salaries	336,402.31		336,402.31	368,730.00		368,730.00	357,700.00		357,700.00
4. Employee benefiits	1,923,275.76		1,923,275.76	1,967,550.00		1,967,550.00	1,901,310.00		1,901,310.00
5. Team travel	1,350,421.63		1,350,421.63	1,272,970.00		1,272,970.00	1,521,100.00		1,521,100.00
6. Other travel	270,941.65		270,941.65	318,240.00		318,240.00	380,270.00		380,270.00
7. Scholarships	4,824,148.14		4,824,148.14	4,943,250.00		4,943,250.00	4,896,180.00		4,896,180.00
8. Post-season expense	-		-	-		-	-		-
9. Other operating	1,127,801.57		1,127,801.57	1,902,800.00	60,000.00	1,962,800.00	1,738,220.00		1,738,220.00
10. Capital outlay	94,410.00		94,410.00	-		-	-		-
11. Transfers	-		-	(220,500.00)		(220,500.00)	-		-
Total Expenses	\$ 15,831,195.88	\$ 115,770.59	\$ 15,946,966.47	\$ 16,094,810.00	\$ 60,000.00	\$ 16,154,810.00	\$ 16,324,910.00	\$ 116,000.00	\$ 16,440,910.00
Less: Prior Year Encumbrances	(23,994.88)		(23,994.88)			-	(53,120.00)		(53,120.00)
Plus: Current Year Encumbrances	53,122.92		53,122.92			-			-
Total Adjusted Expenses	\$ 15,860,323.92	\$ 115,770.59	\$ 15,976,094.51	\$ 16,094,810.00	\$ 60,000.00	\$ 16,154,810.00	\$ 16,271,790.00	\$ 116,000.00	\$ 16,387,790.00

Total unrestricted revenues must equal total adjusted unrestricted expenses for universities.

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

(total unrestricted expense less post-season expense less out-of-state performance-based scholarships = total unrestricted revenues)

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

	<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>Mandatory Transfers</u>	<u>Non-mandatory Transfers</u>	<u>Profit/(Loss)</u>	<u>Estimated Ending Fund Bal 6/30/24</u>
Auxiliary Enterprises:									
Bookstore	32,430	215,210		215,210	80,840		134,370	-	32,430
Food Services	166,870	9,810,950		9,810,950	6,923,050		2,827,530	60,370	227,240
Housing	664,550	17,890,710		17,890,710	9,074,450	6,650,380	2,073,740	92,140	756,690
Parking	114,970	2,317,600		2,317,600	966,100	1,229,170	116,240	6,090	121,060
Vending	3,150	50,050		50,050	32,820		16,480	750	3,900
Director of Auxiliaries	(9,380)	350		350	426,770		(426,420)	-	(9,380)
Postal/Passport Services	(12,050)	395,100		395,100	343,700		49,430	1,970	(10,080)
Center for Physical Activities	32,050	1,496,990		1,496,990	1,398,560		96,920	1,510	33,560
Total	992,590	32,176,960	-	32,176,960	19,246,290	7,879,550	4,888,290	162,830	1,155,420

Contingency Allocation:

5% of Gross Margin	1,105,038
Per Budget	1,105,038
Difference*	<u><u>-</u></u>

R & R Transfer:

5% of Gross Margin	1,608,848
Per Budget	<u>5,189,710</u>
Difference*	<u><u>3,580,862</u></u>

* Any difference should be explained.

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

	<u>ACTUAL</u> <u>2022-23</u>	<u>OCTOBER</u> <u>2023-24</u>
Total Unrestricted E&G longevity	<u>\$ 1,547,424.54</u>	<u>\$ 1,570,860.00</u>

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

I. Restricted Revenue	<u>State Appropriation</u>	<u>Carryforward</u>	<u>Other (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	<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>	<u>Total</u>
Center for Appalachian Studies and Services	199,999.38	720.00	81,088.92	4,561.51	16,734.01	10,000.00	313,103.82
Center for Early Childhood Learning & Development	78,129.19	462.30	13,431.33	2,758.76	52,059.25	-	146,840.83
							-
Total	<u>278,128.57</u>	<u>1,182.30</u>	<u>94,520.25</u>	<u>7,320.27</u>	<u>68,793.26</u>	<u>10,000.00</u>	<u>459,944.65</u>
III. Matching Funds	<u>Unrestricted E & G</u>		<u>Outside Source</u>				
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	<u>Total</u>		
Center for Appalachian Studies and Services	300/21851	9,168.00	Grants	244,638.00	253,806.00	-	
Center for Early Childhood Learning & Development	350/23151	81,559.00	Grants	1,992,899.00	2,074,458.00	-	
	400/23155	133,801.00			133,801.00	-	
						-	
Total		<u>224,528.00</u>		<u>2,237,537.00</u>	<u>2,462,065.00</u>	-	

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

I. Restricted Revenue	State <u>Appropriation</u>	<u>Carryforward</u>	Other <u>(Describe)</u>	<u>Total</u>
Center for Appalachian Studies and Services	335,300.00	86,515.91	-	421,815.91
Center for Early Childhood Learning & Development	207,800.00	188,500.41	-	396,300.41
Total	<u>543,100.00</u>	<u>275,016.32</u>	<u>-</u>	<u>818,116.32</u>

II. Restricted Expenditures	Amount of Expenditures						<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	232,678.00	-	102,622.00	-	86,515.91	-	421,815.91
Center for Early Childhood Learning & Development	118,000.00	500.00	30,000.00	20,000.00	227,800.41	-	396,300.41
Total	<u>350,678.00</u>	<u>500.00</u>	<u>132,622.00</u>	<u>20,000.00</u>	<u>314,316.32</u>	<u>-</u>	<u>818,116.32</u>

III. Matching Funds	Unrestricted E & G		Outside Source		<u>Total</u>
	<u>Program Code/Org Code</u>	<u>Amount</u>	<u>Name</u>	<u>Amount</u>	
Center for Appalachian Studies and Services	300/21851	12,440.00	Grants	257,719.00	270,159.00
Center for Early Childhood Learning & Development	350/23151	76,100.00	Grants	2,096,049.00	2,172,149.00
	400/23155	125,000.00			125,000.00
Total		<u>213,540.00</u>		<u>2,353,768.00</u>	<u>2,567,308.00</u>

TSSBA Debt Service Coverage
 EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
 Revised Budget 2023-24

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Revised Budget</u>
Debt Service Amount	\$ 12,481,933.00	\$ 13,457,704.28	\$ 13,450,000.00
Unrestricted Revenues	\$ 267,701,640.00	\$ 281,729,700.00	\$ 270,924,590.00
Debt Service Coverage	21.44713002	20.93445465	20.14309219

- 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 13.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
 Revised Budget 2023-24

<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>
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Revised Budget:

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
ANALYSIS OF CHANGES IN UNEXPENDED PLANT FUNDS
PROPOSED BUDGET 2023-24**

	UNEXPENDED BALANCE 6-30-23	CHANGES TO UNEXPENDED FUND BALANCES							ESTIMATED PROJECT BALANCE 6-30-24
		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	554,611.00								554,611.00
State Appropriations:									
None									
TSSBA:									
NEW CONSTRUCTION									
Local Funds:									
Fine Arts Building-gifts	396,698.66						150,000.00		246,698.66
Data Center	8,609.13								8,609.13
ETSU Academic Bldg	1,681,970.00						200,000.00		1,481,970.00
Integrated Health Services Building							250,000.00	1,000,000.00	750,000.00
State Appropriations:									
ETSU Academic Bldg	55,520,188.68						5,000,000.00		50,520,188.68
Integrated Health Services Building	40,844,600.00						1,000,000.00		39,844,600.00
TSSBA:									
None									
MAJOR RENOVATIONS									
Local Funds:									
DP Culp Center/Stone Hall Renovation	395,414.72						250,000.00		145,414.72
Lamb Hall	5,162,761.00						2,000,000.00		3,162,761.00
Millennium Center Computer Renov	189,730.38						100,000.00		89,730.38
Housing Renovations	3,000,000.00						100,000.00		2,900,000.00
Admissions Office Renovation	-				30,000.00		30,000.00		-
Warf-Pickel Memorial Ctr Renovation	6,900.23						6,900.00		0.23
Brown Hall Renovation	100,000.00						20,000.00		80,000.00
Nursing Program Expansion	679,969.70						300,000.00		379,969.70
Housing Renovations	3,000,000.00						50,000.00		2,950,000.00
Ball Hall Renovation	-						150,000.00		(150,000.00)
Powell Hall Repairs and Renovations	4,723,299.80						200,000.00		4,523,299.80
Brinkley Center Chiller Replacement	366,840.36						300,000.00		66,840.36
BucRidge Multiple Bldg Renovation	1,130,124.69						500,000.00		630,124.69
State Appropriations:									
Campus Water Lines Repair-Phase 1	32,953.85						20,000.00		12,953.85
ValleyBrook Bldg System	48,935.96								48,935.96
Chiller Replacement	35,037.04						25,000.00		10,037.04
Main Campus Electrical	1,314,639.38						250,000.00		1,064,639.38
Memorial Center Code Corrections	20,618.92						10,000.00		10,618.92
Brown Hall Shelbridge Repairs	1,885,791.11						500,000.00		1,385,791.11
HVAC and Steam Line Repairs	4,846,611.47						500,000.00		4,346,611.47
Multiple Bldg Roof Replacement 23	2,360,065.30						400,000.00		1,960,065.30
Exterior Bldg Improvements	212,965.24						150,000.00		62,965.24
Radio Tower Repair & Replace	857,149.99						300,000.00		557,149.99
Brown Hall Renovation	45,718,252.00						5,000,000.00		40,718,252.00
TSSBA:									
Housing Renovations	25,000,000.00						1,000,000.00		24,000,000.00

*Footnote

Schedule I

SPECIAL PROJECTS

Local Funds:										
Bud Frank Theater Renovation	214,324.80						200,000.00		14,324.80	
Campus Master Plan	262,520.35						75,000.00		187,520.35	
Campus Wide Paving	60,060.88				(60,061.00)				(0.12)	
Emergency Preparedness	392,378.78	50,000.00					50,000.00		392,378.78	
Extraordinary Maintenance	368,620.00						50,000.00		318,620.00	
Facilities Improvement	460,360.04						75,000.00		385,360.04	
Insurance Loss Pool	265,129.49						20,000.00		245,129.49	
Physical Plant Equipment	603,854.81						150,000.00		453,854.81	
Rogers Stout Basement Renovation	93,233.53						40,000.00		53,233.53	
Student Activity Projects	46,936.54						20,000.00		26,936.54	
Student Fee Improvement Reserve	626,273.66						250,000.00		376,273.66	
Student Fee-Facilities Improvement	2,390,685.97	1,500,000.00					500,000.00	250,000.00	3,140,685.97	
University Facilities-Covid-19	127,790.73						20,000.00		107,790.73	
CPA-Flooring Replacement	169,311.77						100,000.00		69,311.77	
Maple Street Project	-	71,600.00								
Utility Reserves	53,584.99	1,250,000.00					75,000.00		1,228,584.99	
Brinkley Center	-	1,500,000.00								
Boulevard Commons Ext	3,164,408.82						500,000.00		2,664,408.82	
State Appropriations:										
ADA Compliance	123,623.75						40,000.00		83,623.75	
TSSBA:										
None										
Total	<u>209,517,837.52</u>	<u>-</u>	<u>-</u>	<u>4,371,600.00</u>	<u>(30,061.00)</u>	<u>-</u>	<u>1,000,000.00</u>	<u>20,926,900.00</u>	<u>250,000.00</u>	<u>192,110,876.52</u>

1. To E & G

TOTAL UNEXPENDED PLANT FUNDS

*Footnote

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

ACCOUNT NAME	BALANCE JUNE 30, 2023	ADDITIONS				DEDUCTIONS			PROJECT BALANCE JUNE 30, 2024
		CURRENT FUND TRANSFERS	INVESTMENT INCOME	REALLOCATION	OTHER (FOOTNOTE)	EXPENDITURES	REALLOCATION	OTHER (FOOTNOTE)	
Parking R & R	869,186	116,240	1,960	-	60,061	200,000	-	-	847,447
Bookstore	911,971	84,370	1,420	-	-	30,000	-	-	967,761
Food Service	3,651,147	2,752,530	4,240	-	-	375,000	-	-	6,032,917
Student Housing	1,602,835	2,073,740	10,260	-	-	1,200,000	-	-	2,486,835
Center for Physical Activity	361,163	96,920	1,680	-	-	200,000	-	-	259,763
Post Office	137,288	49,430	170	-	-	25,000	-	-	161,888
Vending	155,248	16,480	4,000	-	-	1,000	-	-	174,728
Total Auxiliary	7,688,838	5,189,710	23,730	-	60,061	2,031,000	-	-	10,931,339
E-Watch	332,879	25,000	8,000	-	-	1,500	-	-	364,379
ITS ERP & Telecomm	1,500,000	-	-	-	-	-	-	-	1,500,000
Motor Pool	45,330	-	1,600	-	-	-	-	-	46,930
Telecommunications	251,790	50,000	300	-	-	-	-	-	302,090
Total Service Centers	2,129,999	75,000	9,900	-	-	1,500	-	-	2,213,399
Fine Arts RR	1,301,579	-	-	-	-	-	-	-	1,301,579
Equipment Replacement/Primary rsrv	14,823,474	2,600,000	20,000	-	-	-	-	(6,081,810)	23,525,284
Equipment Replacement #2	1,617,399	-	-	-	-	-	-	-	1,617,399
Arts Initiative Reserve R R	1,000,467	-	-	-	-	-	-	-	1,000,467
Micro CT RR	33,810	-	-	-	-	-	-	-	33,810
Computer Replacement	339,916	400,000	12,000	-	-	200,000	-	-	551,916
Repurposed PC Warranty	96,635	-	130	-	-	20,000	-	-	76,765
University School	556,459	30,000	28,000	-	-	200,000	-	-	414,459
Campus ID System	96,066	40,300	2,300	-	-	10,000	-	-	128,666
Technology Access Fee	819,754	50,000	28,000	-	-	-	-	-	897,754
Business & Finance Admin Systems	925,732	150,000	30,000	-	-	100,000	-	-	1,005,732
Facilities-Athletics	3,721	250,000	-	-	-	100	-	-	253,621
Sports Club	204,639	-	7,000	-	-	15,000	-	-	196,639
Esports	231,243	77,000	-	-	-	-	-	-	308,243
Biology Lab Facility Enhancement	25,075	-	5,000	-	-	-	-	-	30,075
BHWC Clinic PSYC R&R	9,117	-	-	-	-	-	-	-	9,117
College Arts Sciences RR	1,567	-	20	-	-	-	-	-	1,587
Clemmer College	1,717	-	-	-	-	-	-	-	1,717
Provost RR	216,217	-	500	-	-	150,000	-	-	66,717
College of Nursing R&R	1,495,016	-	1,800	-	-	50,000	-	-	1,446,816
Clinical & Rehabilitative Health Sciences	645,852	-	500	-	-	50,000	-	-	596,352
Public Health R&R	22,045	-	-	-	-	25,000	-	-	(2,955)
Business Finance RR	127,700	712,660	-	-	-	-	-	-	840,360
Rcorp Valleybrook RR	829,800	-	1,000	-	-	-	-	-	830,800
Administration R&R	829,750	-	-	-	-	-	-	-	829,750
Facilities Project RR	1,380,369	326,890	-	-	-	1,200,000	-	-	507,259
Natural History Museum	93,243	-	12,000	-	-	20,000	-	-	85,243
Total Other	27,728,361	4,636,850	148,250	-	-	2,040,100	-	(6,081,810)	36,555,171
Total	37,547,198	9,901,560	181,880	-	60,061	4,072,600	-	(6,081,810)	49,699,909

1 Transfer from Archived unexpended plant project

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS
OCTOBER 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)	2,901,410	685,000	-	-	-	394,500	61,100	-	7,080 ¹	3,123,730
Culp Addition (352)	10,684,352	2,271,050	1,700	-	-	836,470	1,293,840	-	5,000 ¹	10,821,792
Soccer (335)	1,236,794	239,310	-	-	-	184,620	24,990	-	1,770 ¹	1,264,724
Baseball (343)	685,514	219,370	750	-	-	127,270	46,550	-	120 ¹	731,694
Energy Performance II (337)	901,665	645,400	-	-	-	628,150	15,700	-	3,590 ¹	899,625
Fine Arts (353)	449,494	827,600	-	-	-	726,390	101,220	-	13,600 ¹	435,884
Center for Physical Activities (322)	945,301	773,020	-	-	-	507,760	207,730	-	4,020 ¹	998,811
Recreation Center Expansion (347)	-	262,030	-	-	-	168,790	93,420	-	420 ¹	(600)
Football Stadium (350)	1,117,966	801,470	-	-	-	227,230	546,260	-	14,900 ¹	1,131,046
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)	-	1,641,720	-	-	-	994,880	140,930	-	5,910 ¹	500,000
Main Campus Apts Phase II (336)	1,371,852	2,403,290	-	-	-	1,299,580	599,700	-	4,010 ¹	1,871,852
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)	50,000	989,350	-	-	-	589,150	326,090	-	24,120 ¹	99,990
Millennium Ctr Parking Garage (354)	-	239,820	-	-	-	160,750	72,550	-	6,520 ¹	-
Total	20,344,348	14,603,800	2,450	-	-	8,808,370	4,158,350	-	105,330	21,878,548
	1 Administration Charge				University	3,801,180	2,390,810		50,500	6,242,490

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

**REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS
OCTOBER BUDGET 2023-24**

	<u>ACTUAL 2022-23</u>	<u>JULY 2023-24</u>	<u>OCTOBER 2023-24</u>
Admin Salaries	-	-	2,000.00
Professional Support Salaries	-	-	-
Academic Salaries	94,569.00	71,970.00	109,970.00
Supporting Salaries	992.00	5,350.00	5,350.00
Student Wages	-	-	-
Employee Benefits	13,089.00	9,200.00	23,200.00
Travel	-	500.00	500.00
Operating Expenses	852.00	12,660.00	64,750.00
Capital Outlay	-	-	-
TOTAL	\$ 109,502.00	\$ 99,680.00	\$ 205,770.00