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# EAST TENNESSEE STATE UNIVERSITY

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ANALYSIS TABLES  
2025-2026

**TENNESSEE BOARD OF REGENTS  
EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
JULY PROPOSED BUDGET 2025-2026  
BUDGET ANALYSIS**

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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRA-REVENUE ACCOUNTS FOR BAD DEBT  
PROPOSED BUDGET 2025-26**

<b>ACCOUNT CODE</b>	<b>ACCOUNT NAME</b>	<b>ESTIMATED BUDGET <u>2024-25</u></b>	<b>PROPOSED BUDGET <u>2025-26</u></b>
51019	Bad Debts Contra Mandatory Fees	(417,090.00)	(417,090.00)
51199	PSF Bad Debts contra-Required Fees	(102,050.00)	(102,050.00)
51699	Bad Debts - Contra Course Fees	(102,350.00)	(102,350.00)

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
UNRESTRICTED AND RESTRICTED ATHLETICS  
PROPOSED BUDGET 2025-26**

	Actual 2023-24			Estimated 2024-25			Proposed 2025-26		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES:</b>									
1. Student athletic fees	6,276,292.08		6,276,292.08	6,244,990.00		6,244,990.00	6,248,390.00		6,248,390.00
2. General Fund Support	6,581,916.98		6,581,916.98	7,622,150.00		7,622,150.00	7,117,970.00		7,117,970.00
3. Ticket sales	745,859.82		745,859.82	797,000.00		797,000.00	858,000.00		858,000.00
4. Game guarantees	802,000.00		802,000.00	585,000.00		585,000.00	888,000.00		888,000.00
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	41,800.00		41,800.00	65,000.00		65,000.00
10. TV/radio income	-		-	-		-	-		-
11. Gifts	-	69,711.96	69,711.96	-	70,000.00	70,000.00	-	70,000.00	70,000.00
12. Interest income	-		-	-		-	-		-
13. Athletic marketing/advertising	-		-	-		-	-		-
14. Parking permits	-		-	-		-	-		-
15. Licensing fees	-		-	-		-	-		-
16. Other (LIST)	-		-	-		-	-		-
Sponsorship	157,780.00		157,780.00	160,000.00		160,000.00	195,000.00		195,000.00
In-kind Gifts	228,095.00		228,095.00	217,380.00		217,380.00	200,000.00		200,000.00
Special Events	171,040.36		171,040.36	547,500.00		547,500.00	50,000.00		50,000.00
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	62,000.00		62,000.00	60,000.00		60,000.00
Novelties	-		-	-		-	-		-
Buc Sports Network	633,616.00		633,616.00	826,800.00		826,800.00	670,000.00		670,000.00
	-		-	-		-	-		-
<b>Total Revenues</b>	<b>\$ 16,897,523.65</b>	<b>\$ 69,711.96</b>	<b>\$ 16,967,235.61</b>	<b>\$ 18,129,620.00</b>	<b>\$ 70,000.00</b>	<b>\$ 18,199,620.00</b>	<b>\$ 17,377,360.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,447,360.00</b>
<b>EXPENSES:</b>									
1. Administrative salaries	2,041,203.09		2,041,203.09	2,222,070.00		2,222,070.00	2,416,810.00		2,416,810.00
2. Coaches salaries	3,728,854.02	14,249.97	3,743,103.99	3,932,640.00	70,000.00	4,002,640.00	4,209,940.00	70,000.00	4,279,940.00
3. Support staff salaries	362,025.25		362,025.25	481,850.00		481,850.00	447,840.00		447,840.00
4. Employee benefits	1,907,831.80	2,287.35	1,910,119.15	2,007,640.00		2,007,640.00	2,048,160.00		2,048,160.00
5. Team travel	1,403,192.52		1,403,192.52	1,333,940.00		1,333,940.00	1,290,000.00		1,290,000.00
6. Other travel	245,479.91		245,479.91	333,490.00		333,490.00	322,500.00		322,500.00
7. Scholarships	5,225,068.37		5,225,068.37	5,208,910.00		5,208,910.00	5,515,810.00		5,515,810.00
9. Post-season expense	-		-	-		-	-		-
10. Other operating	1,988,638.90	53,174.64	2,041,813.54	1,789,850.00		1,789,850.00	1,374,690.00		1,374,690.00
11. Capital outlay	20,480.00		20,480.00	21,350.00		21,350.00	-		-
12. Transfers	-		-	770,010.00		770,010.00	(248,390.00)		(248,390.00)
<b>Total Expenses</b>	<b>\$ 16,922,773.86</b>	<b>\$ 69,711.96</b>	<b>\$ 16,992,485.82</b>	<b>\$ 18,101,750.00</b>	<b>\$ 70,000.00</b>	<b>\$ 18,171,750.00</b>	<b>\$ 17,377,360.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,447,360.00</b>
Less: Prior Year Encumbrances	(53,122.92)		(53,122.92)	27,870.00		27,870.00			-
Plus: Current Year Encumbrances	27872.71		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>\$ 18,129,620.00</b>	<b>\$ 70,000.00</b>	<b>\$ 18,199,620.00</b>	<b>\$ 17,377,360.00</b>	<b>\$ 70,000.00</b>	<b>\$ 17,447,360.00</b>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
AUXILIARY ENTERPRISE SUMMARY SCHEDULE  
PROPOSED BUDGET 2025-26**

	<b>Actual 2023-24</b>			<b>Revised 2024-25</b>			<b>Estimated 2024-25</b>			<b>Proposed 2025-26</b>		
	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditure &amp; Transfers</b>	<b>Difference</b>
Bookstore	184,285.61	185,327.70	(1,042.09)	180,210.00	180,210.00	-	170,100.00	170,100.00	-	170,100.00	170,100.00	-
Food Service	10,055,550.37	9,848,120.29	207,430.08	11,332,250.00	11,245,210.00	87,040.00	11,331,480.00	11,244,480.00	87,000.00	11,699,270.00	11,680,880.00	18,390.00
Housing	17,331,195.06	17,187,911.70	143,283.36	20,040,660.00	19,913,160.00	127,500.00	20,166,710.00	20,032,910.00	133,800.00	21,218,600.00	21,166,000.00	52,600.00
Other:												
Dir of Auxiliaries	0.00		-	380.00	380.00	-	380.00	380.00	-	380.00	380.00	-
Vending	56,232.25	57,814.44	(1,582.19)	50,050.00	50,050.00	-	50,050.00	50,050.00	-	50,050.00	50,050.00	-
Parking	2,224,729.15	2,151,367.92	73,361.23	3,226,250.00	3,179,810.00	46,440.00	3,078,350.00	3,039,300.00	39,050.00	3,078,350.00	3,078,350.00	-
Postal Services	388,085.26	381,277.68	6,807.58	488,700.00	483,820.00	4,880.00	491,800.00	484,910.00	6,890.00	491,800.00	491,800.00	-
Center for Physical Activities	1,557,258.69	1,553,918.26	3,340.43	1,766,320.00	1,753,700.00	12,620.00	1,778,780.00	1,765,540.00	13,240.00	1,778,780.00	1,778,780.00	-
	<u>31,797,336.39</u>	<u>31,365,737.99</u>	<u>431,598.40</u>	<u>37,084,820.00</u>	<u>36,806,340.00</u>	<u>278,480.00</u>	<u>37,067,650.00</u>	<u>36,787,670.00</u>	<u>279,980.00</u>	<u>38,487,330.00</u>	<u>38,416,340.00</u>	<u>70,990.00</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRACTED FOOD SERVICES  
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	10,044,717.19	100%	11,324,750.00	100%	11,320,680.00	100%	11,688,470.00	100%
Service Charges	10,833.18	0%	7,500.00	0%	10,800.00	0%	10,800.00	0%
Total Revenues	<u>10,055,550.37</u>		<u>11,332,250.00</u>		<u>11,331,480.00</u>		<u>11,699,270.00</u>	
EXPENDITURES:								
Administrative salaries	23,635.66	0%	41,230.00	1%	39,540.00	0%	50,880.00	1%
Clerical/Support salaries	84,272.64	1%	88,070.00	1%	85,070.00	1%	84,060.00	1%
Employee benefits	56,007.10	1%	58,880.00	1%	58,880.00	1%	61,780.00	1%
Travel	615.33	0%	7,000.00	0%	7,000.00	0%	7,000.00	0%
Operating	7,069,452.82	98%	7,896,730.00	98%	7,895,310.00	98%	8,185,000.00	98%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>7,233,983.55</u>		<u>8,091,910.00</u>		<u>8,085,800.00</u>		<u>8,388,720.00</u>	
Net Operating Results Before Transfers	<u>2,821,566.82</u>		<u>3,240,340.00</u>		<u>3,245,680.00</u>		<u>3,310,550.00</u>	
TRANSFERS:								
Renewal and Replacement	2,439,136.74		2,978,300.00		2,983,680.00		3,117,160.00	
Retirement of Indebtedness	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Unrestricted	75,000.00		75,000.00		75,000.00		75,000.00	
Net Operating Results	<u>207,430.08</u>		<u>87,040.00</u>		<u>87,000.00</u>		<u>18,390.00</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 - 37%, Self-Branded Retail Commissions - 3%, Nationally Branded Retail Commissions - 3%, Non-Alcohol Catering Commissions - 3%, Camps and Conferences Commissions - 3%, Student Block Plan Revenue (minus Flex) Commissions - 10%, Faculty/Staff Block Plan Revenue Commissions (Minus Flex) - 10%

For Board or meal ticket plans please provide:

# of Meals

7 days silver unlimited access plus \$100 dining dollars	2,160.00
7 days gold unlimited access plus \$200 dining dollars	2,265.00
7 days platinum unlimited access plus \$400 dining dollars	2,530.00

Mandatory/Voluntary

Mandatory if living in Housing (exclud

Voluntary

Voluntary

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TOTAL FOOD SERVICES  
PROPOSED BUDGET 2025-26**

	<b>Actual 2023-24</b>		<b>Revised 2024-25</b>		<b>Estimated 2024-25</b>		<b>Proposed 2025-26</b>	
	<b><u>Amount</u></b>	<b><u>%</u></b>	<b><u>Amount</u></b>	<b><u>%</u></b>	<b><u>Amount</u></b>	<b><u>%</u></b>	<b><u>Amount</u></b>	<b><u>%</u></b>
REVENUES								
Commissions	10,044,717.19	100%	11,324,750.00	100%	11,320,680.00	100%	11,688,470.00	100%
Taxable Sales	-	0%	-	0%	-	0%	-	0%
Other	10,833.18	0%	7,500.00	0%	10,800.00	0%	10,800.00	0%
Total Revenue	<u>10,055,550.37</u>		<u>11,332,250.00</u>		<u>11,331,480.00</u>		<u>11,699,270.00</u>	
EXPENDITURES								
Administrative salaries	23,635.66	0%	41,230.00	1%	39,540.00	0%	50,880.00	1%
Clerical/Support salaries	84,272.64	1%	88,070.00	1%	85,070.00	1%	84,060.00	1%
Employee benefits	56,007.10	1%	58,880.00	1%	58,880.00	1%	61,780.00	1%
Travel	615.33	0%	7,000.00	0%	7,000.00	0%	7,000.00	0%
Operating	7,069,452.82	98%	7,896,730.00	98%	7,895,310.00	98%	8,185,000.00	98%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>7,233,983.55</u>		<u>8,091,910.00</u>		<u>8,085,800.00</u>		<u>8,388,720.00</u>	
Net Operating Results Before Transfers	<u>2,821,566.82</u>		<u>3,240,340.00</u>		<u>3,245,680.00</u>		<u>3,310,550.00</u>	
TRANSFERS:								
Renewal and Replacement	2,439,136.74		2,978,300.00		2,983,680.00		3,117,160.00	
Retirement of Indebtedness	100,000.00		100,000.00		100,000.00		100,000.00	
Transfer to Unrestricted	75,000.00		75,000.00		75,000.00		75,000.00	
Net Operating Results	<u><u>207,430.08</u></u>		<u><u>87,040.00</u></u>		<u><u>87,000.00</u></u>		<u><u>18,390.00</u></u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CONTRACTED BOOKSTORE  
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Commissions	184,212.52	100%	180,000.00	100%	170,000.00	100%	170,000.00	100%
Reimbursements	73.09	0%	210.00	0%	100.00	0%	100.00	0%
Total Revenues	<u>184,285.61</u>		<u>180,210.00</u>		<u>170,100.00</u>		<u>170,100.00</u>	
EXPENDITURES:								
Administrative salaries	-	0%	-	0%	-	0%	-	0%
Clerical/Support salaries	-	0%	-	0%	-	0%	-	0%
Employee benefits	-	0%	-	0%	-	0%	-	0%
Travel	-	0%	-	0%	-	0%	-	0%
Operating	72,127.46	100%	79,270.00	100%	78,200.00	100%	77,700.00	100%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>72,127.46</u>		<u>79,270.00</u>		<u>78,200.00</u>		<u>77,700.00</u>	
Net Operating Results Before Transfers	<u>112,158.15</u>		<u>100,940.00</u>		<u>91,900.00</u>		<u>92,400.00</u>	
TRANSFERS:								
Renewal and Replacement	63,200.24		50,940.00		41,900.00		42,400.00	
Retirement of Indebtedness	50,000.00		50,000.00		-		-	
Transfer to Unrestricted	-		-		50,000.00		50,000.00	
Net Operating Results	<u><u>(1,042.09)</u></u>		<u><u>-</u></u>		<u><u>-</u></u>		<u><u>-</u></u>	

For contracted bookstores, please provide:

Vendor name Follett (Nebraska Book Company/Validis)

Length and terms of contract 10 years (11/08-11/18) Extension until 6/30/2027

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



**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TOTAL BOOKSTORE  
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES								
Commissions	184,212.52	100%	180,000.00	100%	170,000.00	100%	170,000.00	100%
Sales	-	0%	-	0%	-	0%	-	0%
Other	73.09	0%	210.00	0%	100.00	0%	100.00	0%
Total Revenue	<u>184,285.61</u>		<u>180,210.00</u>		<u>170,100.00</u>		<u>170,100.00</u>	
COST OF GOODS SOLD								
New books	-	0%	-	0%	-	0%	-	0%
Used books	-	0%	-	0%	-	0%	-	0%
Other Merchandise	-	0%	-	0%	-	0%	-	0%
Total Cost of Goods Sold	<u>-</u>		<u>-</u>		<u>-</u>		<u>-</u>	
EXPENDITURES								
Administrative salaries	-	0%	-	0%	-	0%	-	0%
Clerical/Support salaries	-	0%	-	0%	-	0%	-	0%
Employee benefits	-	0%	-	0%	-	0%	-	0%
Travel	-	0%	-	0%	-	0%	-	0%
Operating	72,127.46	100%	79,270.00	100%	78,200.00	100%	77,700.00	100%
Capital Outlay	-	0%	-	0%	-	0%	-	0%
Total Expenditures	<u>72,127.46</u>		<u>79,270.00</u>		<u>78,200.00</u>		<u>77,700.00</u>	
Net Operating Results Before Transfers	<u>112,158.15</u>		<u>100,940.00</u>		<u>91,900.00</u>		<u>92,400.00</u>	
TRANSFERS:								
Renewal and Replacement	63,200.24		50,940.00		41,900.00		42,400.00	
Retirement of Indebtedness	50,000.00		50,000.00		-		-	
Unexpended Plant	-		-		50,000.00		50,000.00	
Net Operating Results	<u>(1,042.09)</u>		<u>-</u>		<u>-</u>		<u>-</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
HOUSING INFORMATION  
PROPOSED BUDGET 2025-26**

A. Number of spaces projected for 2025-26 3365

B. Dormitory 2399

Room Rate Per Term Based On:

1 Double Occupancy	\$2,500-3575
2 Single Occupancy	\$2,600-6,500
3 Telephone Charge	N/A
4 Air Conditioning Charge	N/A
5 Maximum Rate	N/A
6 Other Charge (describe) Triple Occupancy	1995
Average monthly rate of other rentals	

C Apartments

Room Rate Per Term Based On:

1 Efficiency	\$3,675-4,425
2 One bedroom	\$3,925-4,525
3 Two bedroom	\$4,025-4,375
4 Telephone Charge	N/A
5 Air Conditioning Charge	N/A
6 Other Charge (describe) Quad Housing	\$3,350-4,200
	4 bedroom \$3,600

D Occupancy Utilization

<u>Term:</u>	<u>Capacity</u>	<u>Occupancy</u>	<u>Utilization</u>	
Fall 2024	3375	3274	0.9701	*West rooms were tri
Spring 2025	3278	3078	93.93%	Stone Hall offline for i
Fall 2025	3365	3365	100%	
Spring 2026	3365	3197	95.01%	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TOTAL HOUSING  
PROPOSED BUDGET 2025-26**

	<u>Actual 2023-24</u>		<u>Revised 2024-25</u>		<u>Estimated 2024-25</u>		<u>Proposed 2025-26</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
REVENUES:								
Rental Revenue	17,175,379.63	99%	19,981,860.00	100%	20,066,410.00	100%	21,118,300.00	100%
Other Revenue	155,815.43	1%	58,800.00	0%	100,300.00	0%	100,300.00	0%
Total Revenues	<u>17,331,195.06</u>		<u>20,040,660.00</u>		<u>20,166,710.00</u>		<u>21,218,600.00</u>	
EXPENDITURES:								
Administrative salaries	710,484.49	9%	816,950.00	8%	758,650.00	8%	958,440.00	9%
Clerical/Support salaries	460,392.15	6%	482,570.00	5%	456,670.00	5%	1,225,490.00	11%
Employee benefits	573,604.15	7%	729,570.00	7%	664,470.00	7%	1,136,990.00	10%
Travel	6,256.22	0%	8,000.00	0%	8,000.00	0%	13,000.00	0%
Operating	6,546,585.73	79%	7,908,620.00	79%	8,007,490.00	81%	7,617,580.00	70%
Equipment		0%	5,000.00	0%	5,000.00	0%	5,000.00	0%
Total Expenditures	<u>8,297,322.74</u>		<u>9,950,710.00</u>		<u>9,900,280.00</u>		<u>10,956,500.00</u>	
Net Operating Results Before Transfers	<u>9,033,872.32</u>		<u>10,089,950.00</u>		<u>10,266,430.00</u>		<u>10,262,100.00</u>	
TRANSFERS:								
Renewal and Replacement	3,694,607.73		4,262,420.00		4,601,290.00		4,751,290.00	
Retirement of Indebtedness	5,295,981.23		5,800,030.00		5,631,340.00		5,558,210.00	
Interfund Transfer In	(100,000.00)		(100,000.00)		(100,000.00)		(100,000.00)	
Net Operating Results	<u>143,283.36</u>		<u>127,500.00</u>		<u>133,800.00</u>		<u>52,600.00</u>	

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

	<b>Actual Fund Balance 7/1/24</b>	<b>Revenues</b>	<b>Cost of Goods Sold</b>	<b>Gross Margin</b>	<b>Other Expenditures</b>	<b>Transfers</b>	<b>Profit/(Loss)</b>	<b>Estimated Ending Fund Bal 6/30/25</b>
Auxiliary Enterprises:								
Bookstore	31,390	170,100	-	170,100	78,200	91,900	0	31,390.00
Food Services	375,340	11,331,480		11,331,480	8,085,800	3,158,680	87,000	462,340.00
Housing	826,710	20,166,710		20,166,710	9,900,280	10,132,630	133,800	960,510.00
Parking	191,780	3,078,350		3,078,350	1,021,930	2,017,370	39,050	230,830.00
Vending	1,570	50,050		50,050	34,540	15,510	0	1,570.00
Director of Auxiliaries	(6,860)	380		380	432,780	(432,400)	0	(6,860.00)
Postal/Passport Services	(3,620)	491,800		491,800	394,050	90,860	6,890	3,270.00
Center for Physical Activities	36,390	1,778,780		1,778,780	1,572,220	193,320	13,240	49,630.00
				-			-	-
<b>Total</b>	<b>1,452,700.00</b>	<b>37,067,650.00</b>	<b>-</b>	<b>37,067,650.00</b>	<b>21,519,800.00</b>	<b>15,267,870.00</b>	<b>279,980.00</b>	<b>1,732,680.00</b>

**Contingency Allocation:**

5% of Revenue	1,275,801.00
Per Budget	<u>1,275,801.00</u>
Difference*	<u>-</u>

**R & R Transfer:**

5% of Gross Margin	1,853,382.50
Per Budget	<u>8,591,400.00</u>
Difference*	<u>6,738,017.50</u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
AUXILIARY ENTERPRISE SUMMARY SCHEDULE  
SUMMARY BY UNIT - R & R AND CONTINGENCY ALLOCATION COMPUTATIONS  
PROPOSED BUDGET 2025-26**

	<u>Estimated Fund Balance 7/1/25</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>Proposed Ending Fund Bal 6/30/26</u>
Auxiliary Enterprises:								
Bookstore	31,390.00	170,100.00	-	170,100.00	77,700.00	92,400.00	-	31,390.00
Food Services	462,340.00	11,699,270.00		11,699,270.00	8,388,720.00	3,292,160.00	18,390.00	480,730.00
Housing	960,510.00	21,218,600.00		21,218,600.00	10,856,500.00	10,309,500.00	52,600.00	1,013,110.00
Parking	230,830.00	3,078,350		3,078,350.00	1,137,900	1,940,450	-	230,830.00
Vending	1,570	50,050		50,050.00	34,510	15,540	-	1,570.00
Director of Auxiliaries	(6,860)	380		380.00	442,280	(441,900)	-	(6,860.00)
Postal/Passport Services	3,270	491,800		491,800.00	413,900	77,900	-	3,270.00
Center for Physical Activities	49,630.00	1,778,780		1,778,780.00	1,637,930	140,850	-	49,630.00
<b>Total</b>	<u><u>1,732,680.00</u></u>	<u><u>38,487,330.00</u></u>	<u><u>-</u></u>	<u><u>38,487,330.00</u></u>	<u><u>22,989,440.00</u></u>	<u><u>15,426,900.00</u></u>	<u><u>70,990.00</u></u>	<u><u>1,803,670.00</u></u>

**Contingency Allocation:**

5% of Revenue	1,328,396.00
Per Budget	<u>1,328,396.00</u>
Difference*	<u><u>-</u></u>

**R & R Transfer:**

5% of Gross Margin	1,924,366.50
Per Budget	<u>9,450,710.00</u>
Difference*	<u><u>7,526,343.50</u></u>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CENTERS OF EXCELLENCE  
ESTIMATED BUDGET 2024-25**

I. <u>Restricted Revenue</u>		<u>State</u>	<u>Carryforward</u>	<u>Other</u>	<u>Total</u>		
		<u>Appropriation</u>		<u>(Describe)</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		
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
CENTERS OF EXCELLENCE  
PROPOSED BUDGET 2025-26**

I. <u>Restricted Revenue</u>	<u>State</u>	<u>Carryforward</u>	<u>Other</u>				<u>Total</u>
	<u>Appropriation</u>		<u>(Describe)</u>				
Center for Appalachian Studies and Services	350,300.00	-	-	-	-	-	350,300.00
Center for Early Childhood Learning & Development	215,000.00	-	-	-	-	-	215,000.00
				-	-	-	
				-	-	-	
Total	<u>565,300.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>565,300.00</u>
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</u>	<u>Equipment</u>	
Center for Appalachian Studies and Services	222,711.00	376.00	100,870.00	1,126.00	25,217.00	-	350,300.00
Center for Early Childhood Learning & Development	162,295.00	750.00	30,000.00	-	21,955.00	-	215,000.00
Total	<u>385,006.00</u>	<u>1,126.00</u>	<u>130,870.00</u>	<u>1,126.00</u>	<u>47,172.00</u>	<u>-</u>	<u>565,300.00</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	12,440.00	Grants and Foundati	273252	285,692.00	
Center for Early Childhood	Academic Support	350/23151	231,290.00	Grants and Foundati	1,904,201.00	2,135,491.00	
Total			<u>243,730.00</u>		<u>2,177,453.00</u>	<u>2,421,183.00</u>	

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
BASIC MAINTENANCE AND OPERATION EXPENDITURE CALCULATION  
PROPOSED BUDGET 2025-26**

	<b>ESTIMATED BUDGET <u>2024-25</u></b>	<b>PROPOSED BUDGET <u>2025-26</u></b>
Total M&O Expenditures	26,480,415.00	25,873,010.00
Less: E & G Utilities	(5,503,870.00)	(5,457,770.00)
Staff Benefits	(5,118,900.00)	(5,009,600.00)
Longevity	(201,330.00)	(202,960.00)
Plus: Extraordinary Maintenance Transfer	-	-
Net Basic M & O Expenditures	<u>15,656,315.00</u>	<u>15,202,680.00</u>
Basic M & O Funded Amount	<u>8,911,100.00</u>	<u>9,185,400.00</u>
Actual % of Funded Amount	<u>176%</u>	<u>166%</u>



EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TSSBA DEBT SERVICE COVERAGE  
PROPOSED BUDGET 2025-26

	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>2024-25 Estimated Budget</u>	<u>2025-26 Proposed Budget</u>
Debt Service Amount	\$ 13,457,704.28	\$ 14,218,167.10	\$ 8,180,000.00	\$ 8,523,910.78
Unrestricted Revenues	\$ 281,729,700.00	\$ 319,197,301.00	\$ 320,773,060.00	\$ 330,461,610.00
Debt Service Coverage	20.93445465	22.44996129	39.21431051	38.76877862

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
TSSBA DEBT SERVICE COVERAGE - DISCLOSED PROJECTS ADJUSTMENT  
PROPOSED BUDGET 2025-26**

	<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					

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**TSSBA Debt Service Coverage - Required Representations**  
**PROPOSED BUDGET 2025-26**

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.

**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.**

[illegible]

✓ B. Wohl  
Chantre & Co

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

	Balance July 1, 2024	ADDITIONS					DEDUCTIONS		Balance June 30, 2025	
		State Appropriation	TSSBA	Current Fund Transfers	*Other Transfers	Investment Income	*Other	Expenditures		*Other
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	535,557.67			1,000,000.00				7,739.50		1,527,818.17
State Appropriations:										
None										
TSSBA:										
None										
NEW CONSTRUCTION										
Local Funds:										
ETSU Academic Bldg	1,247,866.28						118,000.00	<sup>1</sup> 97,799.11		1,268,067.17
Integrated Health Services Bldg	-									-
State Appropriations:										
ETSU Academic Bldg	43,881,485.42							16,801,907.70		27,079,577.72
Integrated Health Services Bldg	40,393,871.92							615,882.01		39,777,989.91
TSSBA:										
None										
MAJOR RENOVATIONS										
Local Funds:										
Millennium Center Computer Renov	189,730.38									189,730.38
Lamb Hall	5,262,452.04						200,000.00	<sup>1</sup> 1,161.85	5,700,033.45	<sup>2</sup> (238,743.26)
Housing Renovations	2,413,371.34				2,300,000.00	<sup>2</sup>		241,430.84		4,471,940.50
Admissions Office Renovation	-			121,160.00						121,160.00
Warf-Pickle Renov	4,371.23									4,371.23
Brown Hall Renov	156,302.29									156,302.29
Nursing Program Exp	670,123.07									670,123.07
Ball Hall Renov	57,427.75									57,427.75
Powell Hall Renov	1,233,331.01							569,774.76		663,556.25
Buc Ridge Mult Bldg	293,025.63							14,133.30		278,892.33
Brinkley Ctr Renov	1,000,000.00							23,207.94		976,792.06
State Appropriations:										
Chiller Replacement	3,939.04									3,939.04
Campus Water Line	156,302.29									156,302.29
Main Campus Electrical	1,188,212.69							96,364.00		1,091,848.69
Memorial Ctr Code Corrections	20,618.92									20,618.92
Brown Hall Shelbridge repart	540,015.80							540,015.80		-
HVAC Steam Line Repairs	754,473.61							690,453.99		64,019.62
Multiple Bldg Roof repairs	980,475.88							671,193.52		309,282.36
Multiple Bldg HVAC repair	2,521,446.48							802,494.59		1,718,951.89
Exterior Bldg Improvements	46,168.73							-		46,168.73
Brown Hall Renov	44,810,909.04							2,024,462.73		42,786,446.31
Yoakley Hall Renovation	-			2,000,000.00	2,500,000.00				2,300,000.00	2,200,000.00
TSSBA:										
Housing Renovations	24,805,998.04							4,712,155.97	3,000,000.00	<sup>3</sup> 17,093,842.07

**SPECIAL PROJECTS**

## Local Funds:

Radio Tower	152,366.04						89,896.07		62,469.97
Bud Frank Theater	35,026.80								35,026.80
Campus Master Plan	174,762.85						152,819.85		21,943.00
Emergency Preparedness	442,378.78		50,000.00						492,378.78
Extraordinary Maintenance	368,620.00								368,620.00
Facilities Improvement	758.63			621.84					1,380.47
Insurance Loss Pool	(1,785,614.75)				93,257.01	*	156,852.00		(1,849,209.74)
Physical Plant Equipment	637,332.65		250,000.00				264,624.09		622,708.56
Rogers Stout Basement	135.53								135.53
Student Activity Projects	(60,951.54)		87,720.00						26,768.46
Student Fee Improvement Reserve	806,853.66				500,000.00	1			1,306,853.66
Univ Facilities Student Improvemen	1,145,884.90		1,500,000.00		289,251.39	5	74,636.36		2,860,499.93
CPA Flooring	(98,623.04)								(98,623.04)
Utility Reserve	1,212,010.33			10,913.63					1,222,923.96
Blvd Commons	2,697,611.43				500,000.00	1	2,496,754.02	500,000.00	200,857.41
Millennium (Brinkley Ctr Chiller Rep	937,294.74						555,275.56		382,019.18
Bosque Plaza	2,100,000.00						82,417.15		2,017,582.85
Greenhouse Installations	42,000.00						26,518.20		15,481.80
State Appropriations:									-
Safety Lighting&Fire Alarm	1,514,173.40	1,600,000.00					970,795.24		2,143,378.16
ADA Compliance	87,696.77								87,696.77

## TSSBA:

None

<b>Total</b>	<u>183,577,193.73</u>	<u>1,600,000.00</u>	<u>-</u>	<u>5,008,880.00</u>	<u>4,800,000.00</u>	<u>11,535.47</u>	<u>1,700,508.40</u>	<u>32,780,766.15</u>	<u>11,500,033.45</u>	<u>152,417,318.00</u>
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<sup>1</sup> Foundation Donations<sup>2</sup> Transfer balance to local<sup>3</sup> Transfer to local<sup>4</sup> ST TN Treasury Claims<sup>5</sup> TEMA reimbursement<sup>6</sup> Tsf Foundation donation to student reser

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**ANALYSIS OF UNEXPENDED PLANT FUND**  
**PROPOSED BUDGET 2025-26**

	ADDITIONS						DEDUCTIONS			
	Balance July 1, 2025	State Appropriation	TSSBA	Current Fund Transfers	*Other Transfers	Investment Income	*Other	Expenditures	*Other	Balance June 30, 2026
LAND PURCHASES										
Local Funds:										
Master Plan Land Acq	1,527,818.17									1,527,818.17
State Appropriations:										
None										-
TSSBA:										
None										-
NEW CONSTRUCTION										
Local Funds:										
ETSU Academic Bldg	1,268,067.17							500,000.00		768,067.17
Integrated Health Services Bldg	-									-
State Appropriations:										
ETSU Academic Bldg	27,079,577.72							10,000,000.00		17,079,577.72
Integrated Health Services Bldg	39,777,989.91							15,000,000.00		24,777,989.91
TSSBA:										
None										-
MAJOR RENOVATIONS										
Local Funds:										
Millennium Center Computer Renov	189,730.38							25,000.00		164,730.38
Lamb Hall	(238,743.26)									(238,743.26)
Housing Renovations	4,471,940.50							250,000.00		4,221,940.50
Admissions Office Renovation	121,160.00									121,160.00
Warf-Pickle Renov	4,371.23									4,371.23
Brown Hall Renov	156,302.29							15,000.00		141,302.29
Nursing Program Exp	670,123.07									670,123.07
Ball Hall Renov	57,427.75							10,000.00		47,427.75
Powell Hall Renov	663,556.25							35,000.00		628,556.25
Buc Ridge Mult Bldg	278,892.33							250,000.00		28,892.33
Brinkley Ctr Renov	976,792.06							450,000.00		526,792.06
State Appropriations:										
Chiller Replacement	3,939.04							2,000.00		1,939.04
Campus Water Line	156,302.29									156,302.29
Main Campus Electrical	1,091,848.69							250,000.00		841,848.69
Memorial Ctr Code Corrections	20,618.92							5,000.00		15,618.92
Brown Hall Shelbridge repart	-									-
HVAC Steam Line Repairs	64,019.62							22,000.00		42,019.62
Multiple Bldg Roof repairs	309,282.36							200,000.00		109,282.36
Multiple Bldg HVAC repair	1,718,951.89							1,000,000.00		718,951.89
Exterior Bldg Improvements	46,168.73							30,000.00		16,168.73
Brown Hall Renov	42,786,446.31							10,000,000.00		32,786,446.31
Yoakley Hall Renovation	2,200,000.00							1,500,000.00		700,000.00
TSSBA:										
Housing Renovations	17,093,842.07							5,000,000.00		12,093,842.07

**SPECIAL PROJECTS**

## Local Funds:

Radio Tower Repair&Replace	62,469.97						25,000.00		37,469.97
Bud Frank Theater	35,026.80						7,500.00		27,526.80
Campus Master Plan	21,943.00						15,000.00		6,943.00
Emergency Preparedness	492,378.78	50,000.00					10,000.00		532,378.78
Extraordinary Maintenance	368,620.00						19,000.00		349,620.00
Facilities Improvement	1,380.47						1,000.00		380.47
Insurance Loss Pool	(1,849,209.74)								(1,849,209.74)
Physical Plant Equipment	622,708.56								622,708.56
Rogers Stout Basement	135.53								135.53
Student Activity Projects	26,768.46	877,200.00					10,000.00		893,968.46
Student Fee Improvement Reserve	1,306,853.66						150,000.00		1,156,853.66
Univ Facilities Student Improvement	2,860,499.93	1,500,000.00					150,000.00		4,210,499.93
CPA Flooring	(98,623.04)								(98,623.04)
Utility Reserve	1,222,923.96						5,000.00		1,217,923.96
Blvd Commons	200,857.41						25,000.00		175,857.41
Millennium (Brinkley Ctr Chiller Repla	382,019.18						100,000.00		282,019.18
Bosque Plaza	2,017,582.85						500,000.00		1,517,582.85
Greenhouse Installations	15,481.80						5,000.00		10,481.80
State Appropriations:									-
Safety Lighting&Fire Alarm	2,143,378.16						2,000,000.00		143,378.16
ADA Compliance	87,696.77						50,000.00		37,696.77
TSSBA:									-
None									-

<b>Total</b>	<u>152,417,318.00</u>	<u>-</u>	<u>-</u>	<u>2,427,200.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,616,500.00</u>	<u>-</u>	<u>107,228,018.00</u>
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**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
ESTIMATED BUDGET 2024-25**

Account Name	Balance July 1, 2024	ADDITIONS				DEDUCTIONS			Balance June 30, 2025
		Current Fund Transfers	Investment Income	Reallocation	*Other	Expenditures	Reallocation	*Other	
Parking R & R	1,496,808.05	664,840.00	4,000.00			322,439.18		2,890.00 <sup>1</sup>	1,840,318.87
Bookstore	791,367.92	41,900.00	2,000.00						835,267.92
Food Service	3,493,958.50	2,983,680.00	5,000.00			544,601.93	445,000.00	376,370.00 <sup>1</sup>	5,116,666.57
Student Housing	4,670,122.82	4,601,290.00	10,000.00			2,815,604.81			6,465,808.01
Center for Physical Activity	445,344.48	193,320.00	1,000.00			74,886.16		25,000.00 <sup>1</sup>	539,778.32
Post Office	177,219.89	90,860.00	9,000.00			38,906.31			238,173.58
Vending	194,937.04	15,510.00	10,000.00						220,447.04
Total Auxiliary	11,269,758.70	8,591,400.00	41,000.00	-	-	3,796,438.39	445,000.00	404,260.00	15,256,460.31
Computer Center	2,623,748.05		8,500.00			566,890.88			2,065,357.17
E-Watch	424,454.10	25,000.00	23,000.00						472,454.10
ITS ERP & Telecomm	1,500,000.00	-	-				1,250,000.00		250,000.00
Motor Pool	48,765.90	-	3,000.00						51,765.90
Telecommunications	302,746.15	50,000.00	1,000.00						353,746.15
Total Service Centers	4,899,714.20	75,000.00	35,500.00	-	-	566,890.88	1,250,000.00	-	3,193,323.32
Fine Arts RR	1,301,579.41								1,301,579.41
University Center Projects	104,030.85		4,000.00			43,916.52		52,950.00 <sup>1</sup>	11,164.33
DP Culp Major Reno Reserve	1,123,432.01		-		701,260.78 <sup>2</sup>	3,285.00	90,000.00	8,700.00	1,722,707.79
Equipment Replacement/Primary rsv	15,993,651.52		50,000.00						16,043,651.52
Equipment Replacement #2	1,522,931.68	1,250,000.00	5,000.00						2,777,931.68
Arts Initiative Reserve R R	1,000,467.28		-						1,000,467.28
Micro CT RR	48,810.00		-						48,810.00
Computer Replacement	350,790.13	400,000.00	10,000.00			311,596.02			449,194.11
Repurposed PC Warranty	112,379.23		7,000.00			21,810.41			97,568.82
University School	253,517.55	30,000.00	30,000.00		610,724.34 <sup>3</sup>	23,051.74	500,000.00	218,583.00 <sup>1</sup>	182,607.15
Campus ID System	142,056.26	40,300.00	7,000.00			2,691.90			186,664.36
Technology Access Fee	932,298.84	50,000.00	60,000.00						1,042,298.84
Business & Finance Admin Systems	1,147,128.93	150,000.00	69,000.00						1,366,128.93
Facilities-Athletics	770,188.39	515,000.00	2,000.00			299,434.87		11,390.00 <sup>1</sup>	976,363.52
Sports Club	214,056.85		15,000.00			8,734.25			220,322.60
Esports	262,958.14	77,000.00	-						339,958.14
Athletics R & R	-	500,000.00							500,000.00
Biology Lab Facility Enhancement	5,000.00		-						5,000.00
BHWC Clinic PSYC R&R	9,117.25		-						9,117.25
College Arts Sciences RR	1,567.40		-						1,567.40
Clemmer College	(62,383.21)		-		197,750.00 <sup>2</sup>			163,170.00 <sup>1</sup>	(27,803.21)
Provost RR	1,169,177.02		-			75,927.71			1,093,249.31
College of Nursing R&R	1,481,929.47	1,491,630.00	5,000.00		1,491,630.00 <sup>3</sup>				4,470,189.47
Clinical & Rehabilitative Health Sciences	416,208.43		2,500.00			37,111.32			381,597.11
Public Health R&R	22,044.52		-						22,044.52
Business Finance RR	12,770.00		-				12,770.00		-
Rcorp Valleybrook RR	724,634.36	3,800.00	-	3,800.00		59,813.78		432,500.00	239,920.58
Administration R&R	334,342.08		-	12,770.00		55,400.19		7,530.00	284,181.89
Facilities Project RR	6,163,213.26	1,103,760.00	-		2,515,443.00 <sup>1 &amp; 3</sup>	3,076,106.14	2,500,000.00	16,370.00	4,189,940.12
CBAT Sam Wilson	-	398,100.00							398,100.00
Plant Maintenance		1,200,000.00							1,200,000.00
Natural History Museum	99,912.23		6,000.00		6,174.85 <sup>4</sup>	18,163.00			93,924.08
Total Other	35,657,809.88	7,209,590.00	272,500.00	16,570.00	5,522,982.97	4,037,042.85	3,102,770.00	911,193.00	40,628,447.00
Total	51,827,282.78	15,875,990.00	349,000.00	16,570.00	5,522,982.97	8,400,372.12	4,797,770.00	1,315,453.00	59,078,230.63



**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
ANALYSIS OF CHANGES IN RENEWAL AND REPLACEMENT FUNDS  
PROPOSED BUDGET 2025-26**

Account Name	Balance July 1, 2025	ADDITIONS				DEDUCTIONS			Balance June 30, 2026
		Current Fund Transfers	Investment Income	Reallocation	*Other	Expenditures	Reallocation	*Other	
Parking R & R	1,840,318.87	575,020.00	4,000.00			325,000.00			2,094,338.87
Bookstore	835,267.92	42,400.00	2,000.00						879,667.92
Food Service	5,116,666.57	3,117,160.00	5,000.00			550,000.00			7,688,826.57
Student Housing	6,465,808.01	4,751,290.00	10,000.00			2,825,000.00			8,402,098.01
Center for Physical Activity	539,778.32	140,850.00	1,000.00			75,000.00			606,628.32
Post Office	238,173.58	77,900.00	9,000.00			40,000.00			285,073.58
Vending	220,447.04	15,540.00	10,000.00						245,987.04
Total Auxiliary	15,256,460.31	8,720,160.00	41,000.00	-	-	3,815,000.00	-	-	20,202,620.31
Computer Center	2,065,357.17		8,500.00			575,000.00			1,498,857.17
E-Watch	472,454.10	25,000.00	23,000.00						520,454.10
ITS ERP & Telecomm	250,000.00		-						250,000.00
Motor Pool	51,765.90		3,000.00						54,765.90
Telecommunications	353,746.15	50,000.00	1,000.00						404,746.15
Total Service Centers	3,193,323.32	75,000.00	35,500.00	-	-	575,000.00	-	-	2,728,823.32
Fine Arts RR	1,301,579.41		-			-			1,305,579.41
University Center Projects	11,164.33		4,000.00			45,000.00			(33,835.67)
DP Culp Major Reno Reserve	1,722,707.79		-			3,300.00			1,769,407.79
Equipment Replacement/Primary rsv	16,043,651.52		50,000.00			-			16,048,651.52
Equipment Replacement #2	2,777,931.68		5,000.00			-			2,777,931.68
Arts Initiative Reserve R R	1,000,467.28		-			-			1,000,467.28
Micro CT RR	48,810.00		-			-			58,810.00
Computer Replacement	449,194.11	400,000.00	10,000.00			325,000.00			531,194.11
Repurposed PC Warranty	97,568.82		7,000.00			25,000.00			102,568.82
University School	182,607.15	30,000.00	30,000.00			25,000.00			194,607.15
Campus ID System	186,664.36	40,300.00	7,000.00			3,000.00			283,964.36
Technology Access Fee	1,042,298.84	50,000.00	60,000.00			-			1,161,298.84
Business & Finance Admin Systems	1,366,128.93	150,000.00	69,000.00			-			1,518,128.93
Facilities-Athletics	976,363.52		2,000.00			300,000.00			691,363.52
Sports Club	220,322.60		15,000.00			9,000.00			211,322.60
Esports	339,958.14	77,000.00	-			-			416,958.14
Athletics	500,000.00		-			-			5,000.00
Biology Lab Facility Enhancement	5,000.00		-			-			9,117.25
BHWC Clinic PSYC R&R	9,117.25		-			-			1,567.40
College Arts Sciences RR	1,567.40		-			-			(27,803.21)
Clemmer College	(27,803.21)		-			-			80,000.00
Provost RR	1,093,249.31		-			80,000.00			1,018,249.31
College of Nursing R&R	4,470,189.47		5,000.00			-			4,472,689.47
Clinical & Rehabilitative Health Sciences	381,597.11		2,500.00			38,500.00			343,097.11
Public Health R&R	22,044.52		-			-			22,044.52
Business Finance RR	-		-			-			-
Rcorp Valleybrook RR	239,920.58		-			60,000.00			179,920.58

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

Account Name	Balance July 1, 2024	ADDITIONS				DEDUCTIONS				Balance June 30, 2025
		Current Fund Transfers	Investment Income	Reallocation	*Other	Principal	Interest	Reallocation	*Other	
Culp Renovation (332)	3,377,992.60	1,637,360.00	38,465.23		530,986.15	<sup>1</sup> 409,104.33	35,998.94		5,000.00 <sup>2</sup>	5,134,700.71
Culp Addition (352)	6,597,577.18	2,827,760.00				871,468.00	1,052,624.20			7,501,244.98
Soccer (335)	912,529.90	37,510.00	26,883.15			190,917.70	12,680.54			773,324.81
Baseball (343)	443,247.99	241,720.00			57,436.60	<sup>1</sup> 133,496.50	33,334.24			575,573.85
Football Stadium (350)	1,067,591.79	1,013,050.00			138,548.52	<sup>1</sup> 238,882.70	446,969.32			1,533,338.29
Energy Performance II (33)	941,989.11									941,989.11
Fine Arts (353)	177,957.86	827,610.00				741,061.00	71,802.60			192,704.26
SBITAs	(235,739.49)									(235,739.49)
Capital Leases	(1,010,354.77)									(1,010,354.77)
Center for Physical Activiti	1,007,409.55	827,660.00			39,849.30	<sup>1</sup> 521,947.32	161,791.50			1,191,180.03
Housing Renovations (331)	-	125,000.00					120,277.84			4,722.16
Centennial Hall (336)	2,394,388.81	5,506,340.00				1,345,630.98	457,981.90			6,097,115.93
Parking Garage (348)	386,013.47	1,119,240.00				590,791.00	240,322.52			674,139.95
Millennium Ctr Parking Ga	12,895.41	233,290.00				163,994.00	91,302.39			(9,110.98)
Recreation Center Expans	77,892.90	242,500.00			218,598.28	<sup>1</sup> 169,254.00	78,344.27			291,392.91
Total	16,151,392.31	14,639,040.00	65,348.38	-	985,418.85	5,376,547.53	2,803,430.26	-	5,000.00	23,656,221.75

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS**  
**ANALYSIS OF CHANGES IN RETIREMENT OF INDEBTEDNESS**  
**PROPOSED BUDGET 2025-26**

Account Name	Balance July 1, 2025	ADDITIONS				DEDUCTIONS				Balance June 30, 2026
		Current Fund Transfers	Investment Income	Reallocation	*Other	Principal	Interest	Reallocation	*Other	
Culp Renovation (332)	5,134,700.71	1,634,320.00	40,000.00		1,847,780.00	429,153.46	26,990.94		5,000.00	8,195,656.31
Culp Addition (352)	7,501,244.98	2,822,520.00				908,100.00	1,222,214.62			8,193,450.36
Soccer (335)	773,324.81	45,060.00	26,000.00		38,540.00	205,591.66	6,495.58			670,837.57
Baseball (343)	575,573.85	238,990.00			59,300.00	140,058.00	33,755.75			700,050.10
Football Stadium (350)	1,533,338.29	1,099,360.00			253,940.00	251,133.10	522,350.81			2,113,154.38
Energy Performance II (337)	941,989.11									941,989.11
Fine Arts (353)	192,704.26	827,610.00				756,032.00	71,573.62			192,708.64
SBITAs	(235,739.49)									(235,739.49)
Capital Leases	(1,010,354.77)									(1,010,354.77)
Center for Physical Activities (322)	1,191,180.03	815,420.00			137,110.00	456,312.60	176,216.42			1,511,181.01
Housing Renovations (331)	4,722.16	125,000.00					125,000.00			4,722.16
Centennial Hall (336)	6,097,115.93	5,433,210.00				1,284,607.67	497,592.18			9,748,126.08
Parking Garage (348)	674,139.95	1,132,140.00				593,653.00	321,582.92			891,044.03
Millennium Ctr Parking Garage (3)	(9,110.98)	233,290.00				167,307.00	65,986.07			(9,114.05)
Recreation Center Expansion (34)	291,392.91	242,500.00				170,074.00	92,129.38			271,689.53
<b>Total</b>	<b>23,656,221.75</b>	<b>14,649,420.00</b>	<b>66,000.00</b>	<b>-</b>	<b>2,336,670.00</b>	<b>5,362,022.49</b>	<b>3,161,888.29</b>	<b>-</b>	<b>5,000.00</b>	<b>32,179,400.97</b>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
REMEDIAL, DEVELOPMENTAL, AND PRESCRIBED COURSES EXPENDITURES  
PROPOSED BUDGET 2025-26**

	<b>ACTUAL 2023-24</b>	<b>REVISED 2024-25</b>	<b>ESTIMATED 2024-25</b>	<b>PROPOSED 2025-26</b>
Admin Salaries	2,000.00	-	2,000.00	-
Professional Support Salaries	-	-	-	-
Academic Salaries	100,275.00	73,970.00	77,920.00	73,970.00
Supporting Salaries	3,321.00	6,670.00	8,220.00	6,670.00
Student Wages	-	-	2,800.00	-
Employee Benefits	18,323.00	9,200.00	29,690.00	9,200.00
Travel	1,272.00	500.00	3,000.00	500.00
Operating Expenses	710.00	141,300.00	108,010.00	9,340.00
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 125,901.00</b>	<b>\$ 231,640.00</b>	<b>231,640.00</b>	<b>99,680.00</b>

**EAST TENNESSEE STATE UNIVERSITY-GENERAL ACADEMIC CAMPUS  
UNRESTRICTED E&G LONGEVITY  
PROPOSED BUDGET 2025-26**

	<b>ESTIMATED 2024-25</b>	<b>PROPOSED 2025-26</b>
Total Unrestricted E&G longevity	<u>\$ 1,675,590.00</u>	<u>\$ 1,680,300.00</u>