

Total Restricted and Unrestricted Expenditures (a) by Functional Classification for Four-Year Public Universities

FY 2023-24 Four-Year Public Universities by SREB Category							
Institution	SREB Category (b)	Student-Focused (d)					
		Instruction	Academic Support	Student Service	Institutional Support	Scholarship/ Fellowship	Subtotal
Auburn University	1	\$312,094,687	\$199,388,484	\$55,947,433	\$97,537,841	\$21,276,339	\$686,244,784
University of Alabama	1	\$355,022,497	\$134,136,736	\$83,016,515	\$143,752,986	\$40,865,148	\$756,793,882
University of Alabama, Birmingham	1	\$355,667,911	\$253,563,650	\$54,468,097	\$328,009,965	\$36,092,687	\$1,027,802,310
University of Alabama, Huntsville	2	\$72,042,870	\$18,672,825	\$20,465,104	\$25,836,595	\$3,357,151	\$140,374,545
University of South Alabama	2	\$149,759,000	\$36,450,000	\$66,029,000	\$14,952,000	\$27,486,000	\$294,676,000
Alabama A&M University	3	\$40,523,298	\$9,702,741	\$24,038,627	\$19,857,772	\$31,335,949	\$125,458,387
Jacksonville State University	3	\$59,262,446	\$10,791,965	\$41,907,399	\$26,393,885	\$16,402,104	\$154,757,799
Troy University (c)	3	\$88,823,483	\$21,119,037	\$48,050,383	\$41,656,256	\$29,385,516	\$229,034,675
University of North Alabama	3	\$59,394,267	\$7,786,730	\$19,094,369	\$17,758,069	\$14,518,163	\$118,551,598
Alabama State University	4	\$42,786,177	\$20,130,795	\$27,302,936	\$44,595,287	\$18,479,647	\$153,294,842
Auburn University at Montgomery	4	\$32,902,343	\$7,863,648	\$11,910,546	\$16,054,913	\$2,775,746	\$71,507,196
University of Montevallo	5	\$37,133,018	\$8,978,106	\$16,581,234	\$20,719,110	\$3,613,745	\$87,025,213
University of West Alabama	5	\$42,914,651	\$5,748,351	\$12,196,096	\$7,603,228	\$1,561,323	\$70,023,649
Athens State University	6	\$21,626,913	\$4,573,605	\$3,933,013	\$9,789,921	\$3,305,863	\$43,229,315
Institution	SREB Category (b)	Percentage of Student-Focused Subtotal					Data Source: IPEDS 2024-25 Data Collection System
Auburn University	1	45%	29%	8%	14%	3%	
University of Alabama	1	47%	18%	11%	19%	5%	
University of Alabama, Birmingham	1	35%	25%	5%	32%	4%	
University of Alabama, Huntsville	2	51%	13%	15%	18%	2%	
University of South Alabama	2	51%	12%	22%	5%	9%	
Alabama A&M University	3	32%	8%	19%	16%	25%	
Jacksonville State University	3	38%	7%	27%	17%	11%	
Troy University (c)	3	39%	9%	21%	18%	13%	
University of North Alabama	3	50%	7%	16%	15%	12%	
Alabama State University	4	28%	13%	18%	29%	12%	
Auburn University at Montgomery	4	46%	11%	17%	22%	4%	
University of Montevallo	5	43%	10%	19%	24%	4%	
University of West Alabama	5	61%	8%	17%	11%	2%	
Athens State University	6	50%	11%	9%	23%	8%	
Institution	SREB Category (b)	Mission-Related (d)			Autonomous Activities (d) (No Independent Operations Reported)		Total Expenditures
		Research	Public Service	Hospital Services	Auxiliary Enterprises	Other Expenses	
Auburn University	1	\$328,563,203	\$136,600,908	\$0	\$245,388,159	\$128,016,026	\$1,524,813,080
University of Alabama	1	\$226,750,968	\$75,662,615	\$0	\$312,213,874	\$135,249,475	\$1,506,670,814
University of Alabama, Birmingham	1	\$413,561,288	\$190,482,082	\$3,155,092,985	\$97,080,507	\$167,329,787	\$5,051,348,959
University of Alabama, Huntsville	2	\$120,125,718	\$3,974,357	\$0	\$10,656,476	\$30,353,438	\$305,484,534
University of South Alabama	2	\$50,087,000	\$17,261,000	\$1,036,167,000	\$21,765,000	\$13,118,000	\$1,433,074,000
Alabama A&M University	3	\$18,543,915	\$15,261,698	\$0	\$46,013,258	\$56,422,924	\$261,700,182
Jacksonville State University	3	\$666,182	\$6,949,151	\$0	\$23,001,532	\$13,040,187	\$198,414,851
Troy University (c)	3	\$2,267,480	\$30,068,711	\$0	\$9,864,984	\$5,084,886	\$276,320,736
University of North Alabama	3	\$146,790	\$6,316,298	\$0	\$17,276,719	\$22,558,494	\$164,849,899
Alabama State University	4	\$5,767,660	\$7,895,703	\$0	\$14,455,728	\$2,946,724	\$184,360,657
Auburn University at Montgomery	4	\$836,216	\$4,811,911	\$0	\$5,614,163	\$20,758,043	\$103,527,529
University of Montevallo	5	\$48,819	\$746,564	\$0	\$5,625,953	\$542,686	\$93,989,235
University of West Alabama	5	\$229,728	\$3,313,656	\$0	\$4,386,741	\$14,414,966	\$92,368,740
Athens State University	6	\$0	\$0	\$0	\$611,981	\$4,837,900	\$48,679,196
Institution		Facilities and Capital Expenses (e)		Institution		Facilities and Capital Expenses (e)	
		OP and Main Plant	Depreciation			OP and Main Plant	Depreciation
Auburn University		\$135,013,957	\$132,321,209	Troy University (c)		\$20,940,459	\$14,642,467
University of Alabama		\$120,423,102	\$111,816,259	University of North Alabama		\$8,692,821	\$8,813,999
University of Alabama, Birmingham		\$109,448,915	\$207,898,530	Alabama State University		\$26,141,432	\$13,105,448
University of Alabama, Huntsville		\$15,112,405	\$21,554,029	Auburn University at Montgomery		\$7,147,358	\$6,173,140
University of South Alabama		\$33,899,000	\$89,412,000	University of Montevallo		\$7,718,822	\$5,785,924
Alabama A&M University		\$3,003,715	\$12,403,501	University of West Alabama		\$146,708	\$3,244,992
Jacksonville State University		\$13,008,845	\$12,222,373	Athens State University		\$1,891,646	\$2,265,194

Notes for Four-Year Public University Expenditures

(a) The data provided in this expenditures table excludes expenses from auxiliary enterprises such as bookstores and dormitories, hospitals, and independent operations.

(b) The Southern Regional Education Board (SREB) defines the Four-Year Categories as follows:

Four-Year Category 1 - includes institutions that award at least 100 research and scholarship doctoral degrees distributed among at least 10 CIP categories (2-digit classification), with no more than 50 percent in any one category.

Four-Year Category 2 - includes institutions that award at least 30 research and scholarship doctoral degrees distributed among at least five CIP categories (2-digit classification).

Four-Year Category 3 - includes institutions that award at least 100 master's, education specialist, postmaster's or research and scholarship doctoral degrees distributed among at least 10 CIP categories (2-digit classification).

Four-Year Category 4 - includes institutions that award at least 30 master's, education specialist, postmaster's or doctoral degrees distributed among at least five CIP categories (2-digit classification).

Four-Year Category 5 - includes institutions that award at least 30 master's, education specialist, postmaster's or doctoral degrees.

Four-Year Category 6 - includes institutions that award at least 100 bachelor's degrees distributed among at least five CIP categories (2-digit classification) with bachelor's degrees being at least 30 percent of the total awards (including certificates) and awarding fewer than 30 master's, education specialist, postmaster's or doctoral degrees.

(c) The data reported for Troy University is reported only for the institution's in-state campuses.

(d) Definitions for the Expenditure columns are as follows:

Instruction – This classification includes expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. The instruction category includes academic instruction, occupational and vocational instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students. Expenses for both credit and noncredit activities are also included. Expenses for academic administration where the primary function is administration (e.g., academic deans) are excluded.

Research - This category includes all expenses for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Does not include non-research sponsored programs (e.g., training programs).

Public Service - Includes expenses for all activities budgeted specifically for public service and for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Includes expenditures for community services and cooperative extension services.

Academic Support - This category includes expenses for the support services that are an integral part of the institution's primary missions of instruction, research, and public service. Expenses for museums, libraries, galleries, audio/visual services, ancillary support, academic administration,

personnel development, and course and curriculum development are included. Veterinary and dental clinic expenses are included if their primary purpose is to support the institutional program.

Student Services - Included in this category are expenses for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, and financial aid administration. This category also includes intercollegiate athletics and student health services, except when operated as self-supporting auxiliary enterprises.

Institutional Support - Expenses for the day-to-day operational support of the institution, including the general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development, are reported in this category.

Scholarships and Fellowships Expenses, excluding Discounts and Allowances - This amount includes Scholarships and fellowships expenses in the form of outright grants to students selected and awarded by the institution. This amount exceeds fees and charges assessed to students by the institution and would not have been recorded as discounts and allowances. This classification includes the excess of awards over fees and charges from Pell Grants and other resources, including funds originally restricted for student assistance. This category does not include loans to students or amounts where the institution is given custody of the funds but is not allowed to select the recipients; these are transactions recorded in balance sheet accounts and not revenues and expenses.

Auxiliary Enterprises - Includes expenses of essentially self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, student health services, intercollegiate athletics, college unions, college stores, and barber shops when the activities are operated as auxiliary enterprises.

Hospital Services - Includes all expenses associated with the operation of a hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations.

Independent Operations - Includes all expenses for operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of major federally funded research and development centers. Does not include the expenses of operations owned and managed as investments of the institution's endowment funds.

(e) Facilities and capital expenses. These amounts are spread across the other categories.

Operations and Maintenance of Plant - Includes expenses for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes. Specific expenses include utilities, fire protection, property insurance, and similar items. This expense does include amounts charged to auxiliary enterprises, hospitals, and independent operations. Also includes information technology expenses related to operation and maintenance of plant activities if the institution separately budgets and expenses information technology resources (otherwise these expenses are included in institutional support).

Depreciation - The allocation or distribution of the cost of capital assets, less any salvage value, to expenses over the estimated useful life of the asset in a systematic and rational manner. Depreciation for the year is the amount of the allocation or distribution for the year involved.

Data Source: *SREB Institutional Categories* and *NCES IPEDS Finance Survey* of the FY Reported as Charts Indicate