STATE OF ALABAMA

Department of Finance

POSTSECONDARY

BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2012

Bob Riley
Governor

State of Alabama
Department of Finance
Office of the Director

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Bob Riley
Governor

Bill Newton
Acting Director of Finance

September 29, 2010

MEMORANDUM

TO: All Postsecondary Education Institutions

FROM: Bill Newton
Acting Director of Finance

RE: FY 2012 Budget Request

In order to develop the Governor's Budget for FY 2012 and meet statutory requirements, it is necessary that each institution submit an annual budget request to the Executive Budget Office. Due to printing cost, postsecondary budget request forms and instructions are located on the Internet at the Executive Budget Office website. The web address is www.budget.alabama.gov. If you do not have access to the Internet, please contact your budget analyst. If your institution submits computer generated forms, those forms must be substantially identical to EBO forms.

All budget requests should be received on or before Monday, November 1, 2010. Please mail the original and one copy to the Executive Budget Office (see page 2 in the instructions for additional submissions). If your submission is not received by the due date, we cannot guarantee its inclusion in the Governor's Executive Budget.

Please note that each line item(s) and/or earmarked appropriation(s) must be detailed separately. This includes a separate line for the following appropriations: operations and maintenance, Knight vs. Alabama, Teacher In-Service Center, State Fiscal Stabilization Funds, and all other earmarked appropriations. Amounts earmarked for specific purposes should be excluded from the ETF Appropriation for Operations & Maintenance and listed separately on Forms 14 and 14A.

Please contact your budget analyst if you have any questions concerning preparation of the budget forms and other budgetary processes. Thank you very much for your continued cooperation. Please let us know when we can be of assistance.

BN/lhl

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General Information

Direct questions concerning the budget forms and/or instructions to the Executive Budget Office, telephone number (334) 242-7230, or ATTNET number 220-7230. The budget analyst assigned to your institution will be available to provide technical assistance in the development of your budget.

1. **Due Date** – The deadline for submission of the budget request forms to the Executive Budget Office is **Monday, November 1, 2010**. Please note that this deadline is established due to statutory deadlines imposed upon the Finance Department in the Budget Management Act. (§41-4-84, *Code of Alabama, 1975*).

   Submit two copies of the institution's financial statement for the fiscal year ending September 30, 2009, to the Executive Budget Office no later than Friday, January 7, 2011 (senior institutions).

   The 2011 Regular Session of the Legislature begins Monday, March 1, 2011.

2. **EBO Forms** – Forms and instructions are available on the Internet at the Executive Budget Office's website http://www.budget.alabama.gov. From the EBO home page, select the Documents and Forms tab and it will lead you to links containing the Budget Request Forms and Instructions. Institutions that have the capability to create EBO forms by computer may do so if the forms are substantially the same as EBO forms and have been pre-approved by the Executive Budget Office.
3. **Signature** - It will only be necessary to have page 3 of EBO Forms No. 14, 14A, or 14B approved by signature.
4. **Rounding** – Round all figures to the nearest dollar and omit all decimal points and zeros in the cents column.
5. **Gross Budgeting** – Total budget make-up is on the basis of current gross revenues and expenditures.
6. **Percent Increase or Decrease from Prior Year** –SHOW THE PERCENTAGE TO TWO DECIMAL PLACES, e.g. 2.78 or 22.00. When there is not an amount shown in the FY 2011 column and there is an amount shown in the FY 2012 column, the percent of increase should be shown by five dots.
7. **Zero Balances** Do not put zeros or dots in spaces when figures are not required.

A. SUBMITTING THE BUDGET REQUEST

1. **Number of Copies** - After budget forms are completed, the following distribution is required:

   (a) Return the original and one copy to the Executive Budget Office.

State Hand Mail Address:	Physical Street Address:
Department of Finance Executive Budget Office P. O. Box 302610 Montgomery, Alabama 36130-2610	Executive Budget Office Alabama State House, Suite. 237 11 South Union St. Montgomery, Alabama 36104

   (b) Forward five copies to the Legislative Fiscal Office, P. O. Box 303525, Montgomery, Alabama 36130-3525;
   (c) Forward two copies to the Alabama Commission on Higher Education, P. O. Box 302000, Montgomery, Alabama 36130-2000.
   (d) Forward one copy to the Executive Planning Office, 100 N. Union Street, Suite 750, Montgomery, AL 36130.

2. **Revisions** - If a revision to your Budget Request necessitates submitting a new request to the Executive Budget Office, please resubmit an entire revised original (not just revised pages) with the word "REVISION" noted in the top right corner, ***and*** resubmit copies to the Legislative Fiscal Office, the Alabama Commission on Higher Education and the Executive Planning Office.

B. BUDGET AUTHORITY

The "Fletcher Budget Act" (*Code of Alabama 1975*, Sections 41-4-80 through 41-4-96, inclusive, as amended) embodies the original budget authority for the State of Alabama. The "Budget Management Act" (*Code of Alabama 1975*, Section 41-19-1 through 41-19-12, inclusive, as amended) greatly expanded the scope of the budget authority and financial management. The act established a comprehensive system for budgeting and financial management and provided for program budgeting, accounting, and performance reporting.

The State of Alabama has sound budgeting laws and appropriation structure built to accommodate the kind of performance management system envisioned in SMART Governing. Over the past four year, SMART Governing approach has provided strategic planning on the "front end" of the process and meaningful performance monitoring to complete the process on the "back end." The results have required organizational planning to be linked with the budget request and appropriations creating meaningful performance measurements.

C. HIGHLIGHTS

1. **American Recovery and Reinvestment Act of 2009 (ARRA)** – In additional to all other funds received in the Education Trust Fund Appropriation bill, funds received under the American Recovery and Reinvestment Act of 2009 (ARRA) are conditionally appropriated upon receipt of these funds, the recommendation of the Director of Finance and the approval of the Governor. As your agency develops the FY 2012 Budget Request, list ARRA funds on a separate line for FY2010, FY 2011 and FY 2012 as applicable. Also, State Fiscal Stabilization Funds (SFSF) should be listed separately from other ARRA funds.

2. **BP Oil Funds** – Agencies that received funds from BP (either as a grant or reimbursement) in FY 2010 or anticipate receiving BP funds in FY 2011 should present these funds on a separate line on the EBO Form 14 as applicable.

3. **Proration** – Proration of Education Trust Fund should be presented on a separate line as a reduction in receipts on EBO Form 14 and labeled as ETF Proration. Even though proration was declared and adjusted throughout the fiscal year, the number should be shown as one number (see example on page 19).

4. SMART Governing has incorporated Form 19a (SMART Budget Request) as part of the "SMART" Forms. Each institution will be required to electronically submit this form via the SMART website at www.smart.alabama.gov. You will receive information and instruction from the Executive Planning Office concerning the completion and submission of Form 19a.

5. Completion and submission of Forms 14, 17 and 19a are required for all institutions. Forms 14A and 14B must be completed, if applicable.

6. The Executive Budget Office is requesting that all institutions required to submit a Facilities Master Plan to the Commission on Higher Education submit Form 1A of the Facilities Master Plan in lieu of EBO Form No. 18.

7. Those institutions receiving funds from the Education Trust Fund as a result of Civil Action Number CV 83-M1676-S (Knight vs Alabama) should report these amounts by program or purpose as a separate line in the Revenue section and identify it by program or purpose. Corresponding expenditures should be reported accordingly.

8. **Institutions with appropriations earmarked for a specific purpose are requested to report those amounts on a separate line**. (see example on page 19)

9. New rates (which are the best estimates at press time) are provided for Social Security, Teachers' Retirement, and Public Education Employees Health Insurance.

10. In order that we may keep current records, please submit a cover letter with the President's name, mailing address, and telephone number, as well as the name, telephone number and email address of a contact person for the budget and financial information.

D. EXPENDITURE CATEGORIES

The following expenditure categories are the major objects of expenditure which are used on the EBO forms for the submission of the FY 2012 budget requests by postsecondary education institutions. These categories are not the major objects of expenditure which are used by state agencies and defined in the State of Alabama Chart of Accounts.

1. Salaries and Wages A major object which includes all costs relating to personnel such as regular salaries and wages, overtime earnings, special allowances and employee termination costs.
2. Employee Benefits A major object which captures employer costs for employee benefits. Include all employees' fringe benefits such as FICA, retirement contributions, group health insurance, worker's compensation insurance, unemployment compensation, TIAA and CREF. Employee benefits should be estimated on the following basis for FY 2012:

FICA	FY 2010 & 2011	FY2012
2010 Calendar Year - Up to $106,800	7.65%	…..
2010 Calendar Year - Over $106,800	1.45%	…..
2011 Calendar Year - Up to $110,500[1]	7.65%	…..
2011 Calendar Year - Over $110,500[2]	1.45%	…..
2012 Calendar Year - Up to $114,100[3]	…..	7.65%
2012 Calendar Year - Over $114,100[4]	…..	1.45%
TEACHERS RETIREMENT SYSTEM (TRS)	12.51%	12.51%
PEEHIP GROUP HEALTH INSURANCE	$752 per employee per month	$856 per employee per month

3. Supplies and Expenses A major object which includes all expenditures excluding salaries and wages, employee benefits and capital assets (defined below). Include expenses such as payments for all services, repairs and maintenance, rentals and leases, advertising, utilities, communications,

[1] Forecasted amounts.
[2] Forecasted amounts.
[3] Forecasted amounts.
[4] Forecasted amounts.

travel and subsistence, products, office supplies and materials, and expenses for payment of grants and awards.

4. Equipment and Other Capital Assets A major object which includes all expenditures for equipment and other capital assets which have a useful life of more than one year and an acquisition cost of $500 or more per unit.

E. FUNCTIONAL CATGORIES

The functional categorization of institutional expenditures according to the purpose for which the costs are incurred is recommended for current fund expenditures by NACUBO and NCHEMS. These categories and their descriptions follow.

1. Instruction

This category includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special and extension sessions should be included. However, the fact that proposed expenditures for continuing/adult education courses are to be included in this category of expenditures does not change stated policy concerning the source of funding for these course offerings. That is, it continues to be state policy that continuing/adult education courses be self-supporting. This policy should be taken into account when computing and reporting the proposed sources of revenue on EBO Forms No. 14 and 15. Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category will exclude expenditures for academic administration when the primary assignment is administration (for example, academic deans). However, expenditures for department chairpersons for which instruction is still an important role should be included in this category.

2. Research

This category includes all funds expended for activities specifically organized to produce research outcomes as commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. This category does not contain all sponsored programs (such as training grants) or sponsored research only, since internally supported research programs should be included in this category. This category includes expenditures for departmental research activities that are separately budgeted and are normally managed within academic departments. Also included are research activities that are part of a formal research organization (institutes or centers) created to manage a number of research efforts (excluding federally funded research and development centers which are classified as independent operations).

3. Public Service

This category includes all funds budgeted specifically for public service and expended for activities established primarily to provide non-instructional services beneficial to groups external to the institution. Such activities can include seminars, projects, community service programs (excluding

institutional activities), institutes, general advisory services, cooperative extension services, reference bureaus and various organizational entities established to provide non-instructional services to particular sectors of the community.

4. Academic Support

This category includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the institution's three primary programs: instruction, research, and public service. This includes the provision of services that directly assist the academic functions of the institution. Include expenditures for libraries, museums, galleries, audio/visual services, ancillary support, academic personnel development, course and curriculum development and the expenditures for academic deans. Do not include those of the department chairpersons, which are included under "Instruction." Also included in this category is computer processing that supports the three programs of instruction, research and public service; however, administrative data processing included in "Institutional Support" should be excluded.

5. Student Services

This category includes all funds expended for admissions, registrar activities and activities whose primary purpose is to contribute to all students' emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instruction program. Examples are career guidance, counseling, financial aid administration, student health services (except when operated as a self-supporting auxiliary enterprise), student activities, cultural events, student newspaper, intramural athletics, and student organizations. Intercollegiate athletics should appear in "Student Services" if not essentially self-supporting.

6. Institutional Support

This category includes all funds expended for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution, excluding expenditures for physical plant operations. Appropriate allocations of institutional support should be made to auxiliary enterprises, to hospitals and to any other activities not reported as "Educational and General" expenditures. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and community and legislative relations.

7. Operation and Maintenance of Physical Plant

This category includes all expenditures of current funds for the operation and maintenance of physical plant net of amounts charged to auxiliary enterprises and hospitals. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, fire protection and similar items.

8. Scholarships and Fellowships

This category applies to monies given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Do not report Federal PELL Grants, ROTC scholarships or other programs where the institution is not allowed to select the recipients of the grants. Include scholarships and fellowships in whichever reporting unit is applicable.

9. Auxiliary Enterprises

An auxiliary enterprise is an entity that exists to furnish a service to students, faculty or staff and charges a fee that is directly related to, although not necessarily equal to, the cost of the service. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting operations. Therefore, although revenues do not always exceed or equal expenditures, fees for auxiliary enterprises, unlike those of any other institutional operations, are usually set with this goal in mind. The general public may incidentally be served in some auxiliary enterprises. Examples are residence halls, food services, intercollegiate athletics and student stores.

This category of expenditures embraces all costs, except depreciation, of operating the institution's auxiliary enterprises, including charges for physical plant operations and general institutional support. Also included in this category are other direct and indirect costs whether charged directly as expenditures or allocated as the proportionate share of the costs of other departments or units.

A. COMPILATION OF POSTSECONDARY EDUCATION BUDGET REQUEST

1. Senior Institutions

The basis for submitting the FY 2012 budget request is the current funds reporting unit. A reporting unit is defined as any of the following:

O & M appropriations - unrestricted current funds only

Each additional line item appropriation - unrestricted current funds only

Each new program request - unrestricted current funds only

Restricted Funds for the institution - current funds only

University systems should submit separate complete budgets for each institution and a consolidated budget for the system.

a. Submit the following set of forms for each unrestricted reporting unit.

EBO Form No. 14-Financial Summary

EBO Form No. 17-Personnel

b. Submit the following set of summary forms for the institution to combine the unrestricted reporting units (unrestricted current funds only). Use this set if there is only one unrestricted reporting unit (i.e., O&M) for the institution:

EBO Form No. 14-Financial Summary

EBO Form No. 17-Personnel

c. Submit the following set of forms for the restricted funds reporting unit:

EBO Form No. 14-Financial Summary

EBO Form No. 17-Personnel

d. Submit the following set of summary forms for the institution to combine the restricted and unrestricted current funds:

EBO Form No. 14-Financial Summary

EBO Form No. 14A-Hospital Financial Summary (if applicable)

EBO Form No. 14B-Industries For The Blind (if applicable)

EBO Form No. 17-Personnel

EBO Form No. 18-Capital Assets Request (optional or Form 1A of FMP)

EBO Form No. 19a-SMART Budget Request (electronic submission)

e. Submit as supplemental information two copies of the institution's financial statement for the year ended September 30, 2009, no later than January 7, 2011.

2. Two-Year Colleges

The basis for submitting the FY 2012 budget request is the fund groups used by all junior, community, and technical colleges. Fund 1 ("Current Funds - Unrestricted") and Fund 2 ("Current Funds - Restricted") will appear on the EBO forms. Although the request is submitted for the system, information should be available for individual colleges upon request.

a. Submit the following set of forms for the unrestricted funds - Fund 1 (Auxiliary Enterprises appear only on EBO Form No. 14):

   EBO Form No. 14-Financial Summary

   EBO Form No. 17-Personnel

b. Submit the following set of forms for the restricted funds - Fund 2:

   EBO Form No. 14-Financial Summary

   EBO Form No. 17-Personnel

c. Submit the following set of summary forms for the institution to combine the restricted and unrestricted current funds:

   EBO Form No. 14-Financial Summary

   EBO Form No. 17-Personnel

   EBO Form No. 18-Capital Assets Request (optional or Form 1A of FMP)

   EBO Form No. 19a-SMART Budget Request (electronic submission)

B. SPECIAL INSTRUCTIONS

1. Restricted/Unrestricted Funds

The following definitions will be used to distinguish between restricted and unrestricted funds.

Restricted funds are those available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds. Internal designations do not create restricted funds, inasmuch as the removal of the designation remains at the discretion of the governing board. NOTE: Restricted funds for the institution will be treated as a separate reporting unit; therefore, no restricted funds should appear in any place except in this one reporting unit and the institution summary combining restricted and unrestricted funds.

Unrestricted funds include all funds received for which no stipulation was made by the donor or other external agency as to the purposes for which they should be expended. **PLEASE NOTE THAT ALL ETF APPROPRIATIONS ARE CONSIDERED UNRESTRICTED FUNDS**.

2. Treatment of Intra-Institutional Transactions

Intra-institutional transactions between service departments and storerooms and other institutional departments or offices should not be reported as revenues of the service departments but rather as reductions of expenditures of such departments, since these transactions are essentially interdepartmental transfers of cost. These reductions of expenditures should be reflected as a credit entry on EBO Form No. 14 in an appropriate expenditure category. If the expenditures are not distinguishable by object, reflect the reduction in supplies and expenses. The billed price of services and materials obtained from service departments and central stores to offices and departments should be treated just as if they had been obtained from sources outside the institution. Any difference between costs and billed prices as recorded in the service department account, whether credit or debit, should be reported under the Institutional Support expenditure classifications.

Certain intra-institutional transactions, however, should be reflected in the operating statements of the institution as revenues and expenditures. Materials or services produced by an

instructional department as a by-product of the instructional program and sold to other departments or to auxiliary enterprises or hospitals - for example, milk sold by the dairy department to the dining halls - should be treated as sales and services revenues of the selling department and as expenditures of the receiving department.

Sales and services of auxiliary enterprises to other departments - for example, catering by the food services department in the entertainment of institutional guests and sales by the college store to instructional departments - should be treated as sales and services revenues of the respective auxiliary enterprises and as expenditures of the unit receiving the services or materials.

3. Capital Assets

Capital assets include all equipment and other items which have a useful life of more than one year and an acquisition cost of $500 or more per unit. Funds requested from the ETF to purchase capital assets may appear on either EBO Form No. 14 or EBO Form No. 18. Please note that if your institution is required to submit a Facilities Master Plan (FMP) to the Commission on Higher Education, Form 1A of the FMP should be submitted in lieu of EBO Form No. 18. No single asset is to appear on more than one form. If the expenditure for a capital asset involves current funds (restricted or unrestricted), such expenditures will be reflected in the category titled "Equipment and Other Capital Assets" on EBO Form No. 14. If there is a need to request additional funds for capital assets over and above those listed on EBO Form No. 14, these requests will be documented on EBO Form No. 18 or Form 1A of the Facilities Master Plan. Examples might include the purchase of land, construction of a new building, replacement of a major piece of equipment or a major supplementary purchase of library materials to upgrade library holdings.

EBO Form No. 14 - Financial Summary

Note: Prepare one EBO Form No. 14 for each of the following:

(1) to reflect the total unrestricted current funds (the sum of all unrestricted reporting units, including auxiliary enterprises and excluding hospitals);

(2) to reflect the total restricted current funds; and

(3) to combine all current funds - restricted and unrestricted.

1. Institution is the name of the institution submitting the budget request.

2. In the column designated Actual 2010, show the preliminary actual data for the 2010 fiscal year to reflect unrestricted or restricted amounts (whichever is appropriate). We realize that, due to encumbrances and 13th accounting period expenditures, the expenditures in this column will likely not match financial statements.

3. In the column designated Estimated 2011, show the budgeted (estimated) data for the 2011 fiscal year to reflect unrestricted or restricted amounts (whichever is appropriate).

4. In the column designated Requested 2012, show the requested data for 2012 fiscal year to reflect unrestricted or restricted amounts (whichever is appropriate).

5&6. The Increase (Decrease) Prior Year is the amount and percent of increase or decrease from FY 2011 to FY 2012.

The amount of increase or decrease (5) is the amount requested for FY 2012 (4) less the amount estimated for FY 2011 (3). The percent increase or decrease (6) is the amount (5) divided by the estimated amount in item (3) for FY 2011 and multiplied by 100. ALL PERCENTAGES MUST BE SHOWN TO TWO DECIMAL PLACES, e.g. 2.78 or 22.00.

7. Educational and General Beginning Balance is the fund balance which has not been formally allocated or otherwise designated for any particular use. However, the beginning balance may include funds which may be designated or allocated for a specific use in the future.

8. Revenues are the revenues received by the institution for each of the three years shown (see the categories below).

The ETF Appropriation-Operations & Maintenance is the total amount appropriated by law for operations and maintenance excluding amounts earmarked for specific purposes.
The ETF Proration is the percentage of proration declared during the fiscal year that reduced the ETF appropriation.
The ETF Appropriation-Other is the appropriated earmarked amount for the institution for a specific purpose (e.g. Agricultural Research State Match or Chauncey Sparks Center), excluding appropriations for Operations & Maintenance, appropriations to hospitals, and for Knight vs. Alabama. Specify each appropriation.
The ETF Appropriation-Act is the amount appropriated by law in an appropriation act other than Act 2009-339 and/or Act 2010-610.
The State Department of Education – In-Service Center is the amount appropriated to your institution through the State Department of Education.
The Knight vs. Alabama is the ETF amounts listed in the Financial Obligation section of Act 2009-339 and/or Act 2010-610. Please list these amounts individually by program or purpose.
Other State Funds refers to any other funds received from the state.
Federal Funds includes any amounts received from the federal government as an appropriation or for a grant or contract.
Stimulus Funds refers to funds received by the federal government originating from the *American Recovery and Reinvestment Act of 2009.*
State Fiscal Stabilization Funds is a one time appropriation from the U.S. Department of Education awarded to Governors to help stabilize State and local budgets in order to minimize and avoid reductions in education and other essential services, in exchange for a State's commitment to advance essential education reform.
Local Funds includes any amounts received from local government as an appropriation or for a grant or contract.
Tuition and Fees includes all tuition and fees assessed (net of refunds) against students. Tuition and fees remissions or exemptions should be assessed and reported as revenue even though there is no intention of collecting from the student. An amount equal to such remissions or exemptions should be reflected as expenditures and classified in the category Scholarships and Fellowships (if that is the purpose of the exemption) or classified as staff benefits in the appropriate expenditure category (if the exemption is made in compliance with a formalized policy granting exemptions to relatives of the institution's staff or the staff itself).
All Other Sources includes all revenues other than the ones mentioned above. List the major sources.

9. Total Revenues is the sum of all revenue sources.

10. Total Available is the sum of "Educational and General Beginning Balance" (No. 7) plus "Total Revenue" (No. 9).

11. Total Educational and General Expenditures is the total of all expenditures. This amount should equal "Total Educational and General Expenditures by Function" and "Total Educational and General Expenditures by Object" from Form 14, page 2 of 3.

12. Educational and General Transfers (Net) includes a list of all transfers (net) in the categories provided for unrestricted or restricted funds. If the net amount of the transfer is an in-flow to the fund group, it should be parenthesized and treated as a negative figure. If the net amount transferred is an outflow from the fund group, it should be shown as an unsigned integer and treated as a positive figure in subsequent summations of expenditures and transfers.

    Mandatory Transfers includes transfers from the current funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts of debt retirement, interest and required provisions for renewals and replacement of plant, not financed from other sources; and (2) grant agreements with agencies of the federal government, donors and other organizations to match gifts and grants to loan and other funds.

    Nonmandatory Transfers includes those transfers from the current funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant and repayments on debt principal. It may also include the transfer of resources to current funds.

13. Total Educational and General Transfers is the sum of all transfers in categories in "Educational and General Transfers (Net)" (No.12).

14. Total Educational and General Expenditures and Transfers is the sum of "Total Educational and General Expenditures" (No. 11) and Total Educational and General Transfers" (No. 13).

15. Educational and General Ending Balance is "Total Available" (No. 10) less "Total Educational and General Expenditures and Transfers" (No. 14).

16. Educational and General Expenditures by Function is pre-printed by functional categories. Use the appropriate categories for each reporting unit and the summaries. See pages 7-9 for definitions of functional categories.

17. Total Educational and General Expenditures by Function is the sum of all expenditures by function.

18. Educational and General Expenditures by Object is pre-printed by major objects of expenditure. Use the appropriate categories for each reporting unit and the summaries. See pages 5-6 for definitions of major objects of expenditure.

19. Total Educational and General Expenditures by Object is the sum of all expenditures by object in No. 18. This must equal the total in No. 17.

20. Detail of Employer Costs For Fringe Benefits is the institution's cost for all Educational and General employee benefits such federal insurance contributions (FICA), retirement, health insurance, unemployment compensation, and all others. **Although fringe benefits may be combined for other reporting purposes, please detail these costs.**

21. Total Employer Costs For Fringe Benefits is the sum of all employer costs in No. 20. This total must match the "Employee Benefits" expenditure object line under No. 18.

22. Auxiliary Enterprises information is reported only on this form; it is not to be added to any other institution totals. This category includes all costs of operating the auxiliary enterprises, including charges for operation and maintenance of physical plant, general administration and general institutional expenses. Intercollegiate athletics, if essentially self-supporting, are reported as Auxiliary Enterprises. Otherwise report them under "Student Services." *NOTE: All institutions should report auxiliary enterprises as unrestricted funds, as well as on the institution summary.*

23. Total Auxiliary Beginning Balance is the sum total of the beginning of year fund balances for all auxiliary enterprises.

24. Auxiliary Revenues Includes the amounts received from Sales and Services. Please specify any other source of revenue.

25. Total Auxiliary Revenue is the sum of the categories in No. 24.

26. Total Available is the sum of "Total Auxiliary Beginning Balance" (No. 23) plus "Total Auxiliary Revenues" (No. 25).

27. Auxiliary Expenditures categories are pre-printed by objects of expenditure. Use the appropriate category to identify all auxiliary expenditures.

28. Total Auxiliary Expenditures is the sum of the categories in No. 27.

29. Auxiliary Transfers (Net) should be reported in the preprinted categories provided. If the net amount of the transfer is an in-flow to the fund group, it should be parenthesized and treated as a negative figure. If the net amount transferred is an outflow from the fund group, it should be shown as an unsigned integer and treated as a positive figure in subsequent summations of expenditures and transfers.

30. Total Auxiliary Transfers is the sum of the categories in No. 29.

31. Total Auxiliary Expenditures and Transfers is the sum of “Total Auxiliary Expenditures” (No. 28) “Total Auxiliary Transfers” (No. 30).

32. Total Auxiliary Ending Balance is "Total Available" (No. 26) less "Total Auxiliary Expenditures and Transfers" (No. 31).

33. EBO Form 14 (unrestricted, restricted, and combined) should be approved by the president of the institution. A signature is required on the form; the date indicates the date signed by the president.

State of Alabama
EBO Form No. 14, page 1 of 3

POSTSECONDARY EDUCATION BUDGET REQUEST
FINANCIAL SUMMARY
CONDITION OF CURRENT FUNDS

Institution: **(1)** University of XYZ
Restricted and Unrestricted Summary

	ACTUAL 2010	ESTIMATED 2011	REQUESTED 2012	INCREASE (DECREASE) PRIOR YEAR AMOUNT	PERCENT
	(2)	(3)	(4)	(5)	(6)
EDUCATIONAL AND GENERAL BEGINNING BALANCE (7)	3,895,478	5,415,218	7,236,086	1,820,868	33.63
REVENUES (8)					
ETF Appropriation - Operations & Maintenance	20,050,017	17,264,812	18,742,777	1,477,965	8.56
ETF - Proration	(2,205,502)	(1,604,157)			
ETF Appropriation - Other (specify) Special Technology Program		100,000	100,000		
ETF Appropriation - Act_____					
State Department of Education - In-Service Center	173,748	148,647	148,442	(205)	(0.14)
Knight vs. Alabama - Trust for Excellence	1,000,000	1,000,000	1,000,000		
Knight vs. Alabama - Diversity Scholarships	500,000				
Knight vs. Alabama - Transfer Scholardship Program	900,000	1,000,000	1,000,000		
Knight vs. Alabama - _____					
Knight vs. Alabama - _____					
Other State Funds	1,352,940	1,188,226	1,488,226		
Federal Funds	525,711	535,421	535,421		
Federal - American Recovery and Reinvestment Funds (ARRA)	1,000,000	1,000,000			
Federal - State Fiscal Stabilization Funds (SFSF)		500,000	500,000		
Local Funds	33,339				
Tuition and Fees	11,890,959	13,217,096	15,219,228	2,002,132	15.15
All Other Sources: Miscelleanous Revenue		2,000,000	1,583,214	(416,786)	(20.84)
BP Funds		300,000	200,000		
TOTAL REVENUES (9)	35,221,212	36,650,045	40,517,308	3,867,263	10.55
TOTAL AVAILABLE (10)	39,116,690	42,065,263	47,753,394	5,688,131	13.52
LESS:					
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES (11)	31,893,395	33,166,017	36,042,156	2,876,139	8.67
EDUCATIONAL AND GENERAL TRANSFERS (NET) (12)					
Mandatory	1,301,508	1,131,655	1,131,655		
Non-mandatory	506,569	531,505	552,769	21,264	4.00
TOTAL EDUCATIONAL AND GENERAL TRANSFERS (13)	1,808,077	1,663,160	1,684,424	21,264	1.28
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (14)	33,701,472	34,829,177	37,726,580	2,897,403	8.32
EDUCATIONAL AND GENERAL ENDING BALANCE (15)	5,415,218	7,236,086	10,026,814	2,790,728	38.57

Example

State of Alabama
EBO Form No. 14, page 2 of 3

POSTSECONDARY EDUCATION BUDGET REQUEST
FINANCIAL SUMMARY
EXPENDITURES BY FUNCTION AND OBJECT

Institution: **(1)** University of XYZ

	ACTUAL 2010	ESTIMATED 2011	REQUESTED 2012	INCREASE (DECREASE) PRIOR YEAR AMOUNT	INCREASE (DECREASE) PRIOR YEAR PERCENT
	(2)	(3)	(4)	(5)	(6)
EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION (16)					
Instruction	13,453,966	13,718,447	16,226,033	2,507,586	18.28
Research	911,284	481,805	621,332	139,527	28.96
Public Service	597,924	453,110	462,045	8,935	1.97
Academic Support	3,310,247	5,333,633	4,421,945	(911,688)	(17.09)
Student Services	4,572,127	510,767	5,181,268	4,670,501	914.41
Institutional Support	4,432,031	4,578,929	3,739,416	(839,513)	(18.33)
Operation and Maintenance of Physical Plant	3,472,588	6,507,893	3,784,003	(2,723,890)	(41.86)
Scholarships and Fellowships	1,143,228	1,581,433	1,606,114	24,681	1.56
TOTAL EDUCATIONAL AND GENERAL (17) EXPENDITURES BY FUNCTION	31,893,395	33,166,017	36,042,156	2,876,139	8.67
EDUCATIONAL AND GENERAL (18) EXPENDITURES BY OBJECT					
Salaries and Wages	16,045,818	18,290,805	20,826,239	2,535,434	13.86
Employee Benefits	4,956,307	5,418,015	5,724,025	306,010	5.65
Supplies and Expenses	7,460,189	6,605,216	6,851,569	246,353	3.73
Equipment and Other Capital Assets	1,505,999	1,469,071	1,669,837	200,766	13.67
Scholarships and Fellowships	1,925,082	1,382,910	970,486	(412,424)	(29.82)
TOTAL EDUCATIONAL AND GENERAL (19 EXPENDITURES BY OBJECT	31,893,395	33,166,017	36,042,156	2,876,139	8.67
DETAIL OF EMPLOYER COSTS FOR FRINGE BENEFITS (20)					
FICA (Social Security and Medicare)	1,542,942	1,613,608	1,701,252	87,644	5.43
Retirement	1,417,893	1,527,849	1,618,345	90,496	5.92
Health Insurance	2,761,200	2,761,200	2,926,892	165,692	6.00
Unemployment Compensation	184,771	185,000	185,000		
All Other					
TOTAL EMPLOYER COSTS FOR FRINGE BENEFITS (21)	5,906,806	6,087,657	6,431,489	343,832	5.65

EXAMPLE

State of Alabama
EBO Form No. 14, page 3 of 3

POSTSECONDARY EDUCATION BUDGET REQUEST
FINANCIAL SUMMARY
AUXILIARY ENTERPRISES

Institution: **(1)** University of XYZ

	ACTUAL 2010	ESTIMATED 2011	REQUESTED 2012	INCREASE (DECREASE) PRIOR YEAR AMOUNT	PERCENT
	(2)	(3)	(4)	(5)	(6)
AUXILIARY ENTERPRISES (22)					
TOTAL AUXILIARY BEGINNING BALANCE (23)	3,936,521	5,003,464	5,898,886	895,422	17.90
AUXILIARY REVENUES: (24)					
Sales and Services	7,745,599	7,597,413	7,884,618	287,205	3.78
Other: (specify) _____					
TOTAL AUXILIARY REVENUES (25)	7,745,599	7,597,413	7,884,618	287,205	3.78
TOTAL AVAILABLE (26)	11,682,120	12,600,877	13,783,504	1,182,627	9.39
AUXILIARY EXPENDITURES: (27)					
Salaries and Wages	794,821	827,441	834,159	6,718	0.81
Employee Benefits	271,874	284,571	237,155	2,584	1.10
Supplies and Expenses	3,415,177	3,516,523	3,516,523		
Equipment and Other Capital Assets	68,159	73,456	74,156	700	0.95
TOTAL AUXILIARY EXPENDITURES (28)	4,550,031	4,651,991	4,661,993	10,002	0.22
AUXILIARY TRANSFERS (NET) (29)					
Mandatory	2,000,000	2,000,000	2,000,000		
Non-mandatory	128,625	50,000	50,000		
TOTAL AUXILIARY TRANSFERS (30)	2,128,625	2,050,000	2,050,000		
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS (31)	6,678,656	6,701,991	6,711,993	10,002	0.15
TOTAL AUXILIARY ENDING BALANCE (32)	5,003,464	5,898,886	7,071,511	1,172,625	19.88

(33)

Approved:_____ **Date:**_____
President

Example

EBO Form No. 14A - Hospital Financial Summary

1. Institution is the name of the institution submitting the budget request.

2. In the column designated Actual 2010, show the actual data for the 2010 fiscal year to reflect unrestricted amounts.

3. In the column designated Estimated 2011, show the budgeted (estimated) data for the 2011 fiscal year to reflect unrestricted amounts.

4. In the column designated Requested 2012, show the requested data for the 2010-2011 fiscal year to reflect unrestricted amounts.

5&6. The Increase (Decrease) Prior Year is the amount and percent of increase or decrease from FY 2011 to FY 2012.

The amount of increase or decrease (5) is the amount requested for FY 2012 (4) less the amount estimated for FY 2011 (3). The percent increase or decrease (6) is the amount (5) divided by the estimated amount in item (3) FY 2011 and multiplied by 100. ALL PERCENTAGES MUST BE SHOWN TO TWO DECIMAL PLACES, e.g. 2.78 or 22.00.

7. Balance Brought Forward at Beginning of Year is the fund balance which has not been allocated or otherwise designated for any particular use. However, the beginning balance may include funds which have designated or allocated for a specific use in the future.

8. List the amount of Revenues received by the institution hospital for the three years shown. Patient service revenues should include all charges related to patient care. Example: Daily service charges - clinical laboratories, anesthesiology, diagnostic radiology, pharmacy, operating suites and all other special patient charges.

9. Allowance for Uncollectible Accounts is patient charges that have been reviewed through an aging procedure and have been determined to be uncollectible by the institution. These accounts are reflected as reduction to revenues from patient services.

10. Net Patient Service is the difference between the Patient Service revenues and the Allowance for Uncollectible Accounts.

11. ETF Appropriation is the appropriation made by the State of Alabama from the Education Trust Fund which is allocated to hospitals.

12. ETF Proration is the percentage of proration declared during the fiscal year that reduced the original ETF appropriation.

13. ETF Appropriation - Act is the amount appropriated by law in an appropriation act other than Act 2009-339 and/or Act 2010-610.

14. Other Income includes such items as cafeteria revenue, discounts earned, pharmacy outpatient sales, and any other miscellaneous income from the hospital. Any amount that exceeds $50,000 should be specifically identified.

15. Total Hospital Revenues is the sum total of the revenue in items No. 10 through No. 13.

16. The Expenditures section of the Hospital Financial Summary has been divided into three functional categories: (1) Administrative Services, (2) Nursing and Professional Services, and (3) Operation and Maintenance of Physical Plant. The Administrative Services would include expenditure costs for administration, admission, credit and collections, health data systems, recruitment, materials management, communications, planning, systems development, hospital chaplaincy, and volunteer service.

17. Nursing and Professional Services would include all professional services related to the delivery of health care to the patient.

18. Operation and Maintenance of Physical Plant would include all housekeeping, maintenance and security for the physical plant. Itemize Utilities separately under "Operation and Maintenance of Physical Plant."

19. Total Hospital Expenditures (Excluding Depreciation) is the total of the expenditure categories in items No. 15 through No. 17.

20. List all Transfers (Net) in the categories provided. If the net amount of the transfer is an in-flow to the fund group, it should be parenthesized and treated as a negative figure. If the net amount transferred is an outflow from the fund group, it should be shown as an unsigned integer and treated as a positive figure in subsequent summations of expenditures and transfers.

21. Total Hospital Transfers is the sum of all transfer categories in No. 19.

22. Total Hospital Expenditures and Transfers is the sum of lines 18 and 20.

23. Balance At End of Year is the sum of a "Balance Brought Forward" (No. 7) plus "Total Hospital Revenues" (No. 14) less "Total Hospital Expenditures and Transfers (No. 21).

24. The Accounts Receivable balance at beginning of the fiscal year and also at the end of the fiscal year should reflect the net accounts receivable, i.e. the gross accounts receivable less the allowance for doubtful accounts.

25. List salary amounts for the Hospital Personnel in the categories provided. The nursing staff and other licensed or registered employees would be classified under the Professional Non-Faculty category.

26. Total Hospital Personnel is the sum of all the categories in No. 24.

27. EBO Form 14A should be approved by the president of the institution. A signature is required on the form; the date indicates the date signed.

State of Alabama
EBO Form No. 14A, page 1 of 3

POSTSECONDARY EDUCATION BUDGET REQUEST
HOSPITAL FINANCIAL SUMMARY

Institution: **(1)** University of XYZ_____

	ACTUAL 2010	ESTIMATED 2011	REQUESTED 2012	INCREASE (DECREASE) PRIOR YEAR AMOUNT	PERCENT
	(2)	**(3)**	**(4)**	**(5)**	**(6)**
BALANCE BROUGHT FORWARD AT BEGINNING OF YEAR (7)	6,159,518	6,407,837	9,378,896		
REVENUES (8)					
Patient Service	321,798,321	346,561,221	364,582,105	18,020,884	5.20
Less Allowances for Uncollectible Accounts **(9)**	(156,779,544)	(172,349,025)	(173,600,000)	(1,250,975)	0.73
Net Patient Service **(10)**	165,018,777	174,212,196	190,982,105	16,769,909	9.63
ETF Appropriation **(11)**	5,698,421	7,359,987	8,975,624	1,615,637	21.95
ETF Proration **(12)**	(626,826)	(699,199)			
ETF Appropriation - Act_____ **(13)**					
Other Income (Specify): **(14)**					
Medicaid Disproportionate Share Payments	8,625,757				
Medicaid Research Income	14,123,654	14,978,654	14,986,259	7,605	0.05
TOTAL HOSPITAL REVENUES (15)	192,839,783	195,851,638	214,943,988	19,092,350	9.75
EXPENDITURES (16)					
Administrative Services:					
Salaries and Wages	7,549,368	7,698,259	8,001,251	302,992	3.94
Employee Benefits	1,987,254	2,451,222	2,675,123	223,901	9.13
Supplies and Expenses	12,359,487	12,679,487	13,526,211	846,724	6.68
Equipment and Other Capital Assets					
TOTAL	21,896,109	22,828,968	24,202,585	1,373,617	6.02
Nursing and Professional Services: **(17)**					
Salaries and Wages	75,269,421	79,589,541	81,978,999	2,389,458	3.00
Employee Benefits	15,649,021	16,001,829	16,875,689	873,860	5.46
Supplies and Expenses	40,587,478	42,987,222	44,251,687	1,264,465	2.94
Equipment and Other Capital Assets					
TOTAL	131,505,920	138,578,592	143,106,375	4,527,783	3.27

EXAMPLE

State of Alabama
EBO Form No. 14A, page 2 of 3

POSTSECONDARY EDUCATION BUDGET REQUEST
HOSPITAL FINANCIAL SUMMARY

Institution: **(1)** University of XYZ

	ACTUAL 2010	ESTIMATED 2011	REQUESTED 2012	INCREASE (DECREASE) PRIOR YEAR AMOUNT	PERCENT
	(2)	(3)	(4)	(5)	(6)
Operation and Maintenance of Physical Plant: **(18)**					
Salaries and Wages	6,987,564	7,123,587	7,400,126	276,539	3.88
Employee Benefits	1,841,548	1,924,001	2,201,594	277,593	14.43
Supplies and Expenses	6,948,136	7,125,648	7,625,648	500,000	7.02
Equipment and Other Capital Assets					
Utilities	3,500,926	3,700,125	4,001,658	301,533	8.15
TOTAL	19,278,174	19,873,361	21,229,026	1,355,665	6.82
TOTAL HOSPITAL EXPENDITURES (Excluding Depreciation) (19)	172,680,203	181,280,921	188,537,986	7,257,065	4.00
TRANSFERS (NET) (20)					
Mandatory	6,921,762	7,001,658	7,001,658		
Non-mandatory	12,989,499	4,598,000	4,598,000		
TOTAL HOSPITAL TRANSFERS (21)	19,911,261	11,599,658	11,599,658		
TOTAL HOSPITAL EXPENDITURES AND TRANSFERS (22)	192,591,464	192,880,579	200,137,644	7,257,065	3.76
BALANCE AT END OF YEAR (23)	6,407,837	9,378,896	24,185,240	14,806,344	157.87
ACCOUNTS RECEIVABLE (24)					
Beginning of Year	33,415,897	28,659,418	27,000,000	(1,659,418)	(5.79)
End of Year	28,791,659	25,000,000	24,000,000	(1,000,000)	(4.00)

EXAMPLE

State of Alabama
EBO Form No. 14A, page 3 of 3

HOSPITAL FINANCIAL SUMMARY

Institution: **(1)** University of XYZ

	ACTUAL FY 2010		ESTIMATED FY 2011		REQUESTED FY 2012		INCREASE(DECREASE) PRIOR YEAR	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	PERCENT
HOSPITAL PERSONNEL (25)								
Executive / Administrative / Managerial	125.50	7,545,669	126.00	7,869,010	130.25	8,125,659	4.25	0.03
Faculty:								
Full-Time								
Part-Time								
Professional Non-Faculty	1,296.25	74,659,126	1,331.50	79,269,458	1,350.25	82,549,361	18.75	0.04
Secretarial / Clerical	528.80	6,948,269	576.00	7,258,936	671.75	7,986,159	95.75	0.10
Student Assistants								
Other Personnel	613.20	10,689,529	620.25	11,659,426	873.25	14,598,268	253.00	0.25
TOTAL HOSPITAL PERSONNEL (26)	2,563.75	99,842,593	2,653.75	106,056,830	3,025.50	113,259,447	371.75	0.07

EXAMPLE

(27)

Approved _____ President

_____ Date

EBO Form No. 17 - Personnel

Note: Prepare one EBO Form No. 17 for each of the following:

(1) for each reporting unit;

(2) for all unrestricted reporting units;

(3) for the restricted funds reporting unit; and

(4) to combine the restricted and unrestricted funds.

1. Institution is the name of the institution submitting the budget request.

2. List the appropriate reporting unit.

3. Each institution must indicate on EBO Form No. 17 its basis for determining a full-time instructional workload. For example, an institution on the semester system may consider 12 semester hours of course instruction to be a full-time workload.

4. Educational and General Personnel by Function categories are pre-printed by functional categories. Use the appropriate categories for each reporting unit.

5&6. In the column designated Actual 2010, show the actual FTE and salary amount for the fiscal year for each classification listed. The following basis will be used to compute Full-Time Equivalent (FTE) Annual

Instructional Faculty:

The base computation for determining FTE will be that a full-time instructional faculty member with a full-time workload on a 9-10 months' contract employed for the entire contract period counts as 1.00 FTE. All other FTE computations must be made relative to this basis. A full-time instructional faculty member with a full-time workload on an 11-12 months' contract counts as 1.50 FTE on a semester system or 1.33 on a quarter system.

Both salary expense and FTE for summer instruction by full-time faculty members on a 9-10 months' contract should be reported in the instruction category. The FTE calculation for the summer instruction should be made as if the person were a part-time instructor for the summer term with the procedure described below being used.

Full-time employees on 9-10 months' or 11-12 months' contracts who were employed for only a portion of the academic or fiscal year should be counted according to the proportion of the contract time served. For example, a person on an

11-12 months' contract who was hired in middle of the fiscal year counts 0.75 FTE; likewise, a person on a 9-10 months' contract who served only during the first of three academic quarters counts 0.33 FTE.

A full-time faculty member whose separately budgeted responsibilities do not fall solely within a single reporting unit should be reported as the appropriate fraction of FTE under each reporting unit in which he has separately budgeted responsibilities. For example, a full-time faculty member who is budgeted half-time for O&M and half-time for the School of Nursing should be reported as 0.50 FTE in the O&M reporting unit (salary split accordingly). Likewise, 0.50 FTE and one-half salary would be reported in the School of Nursing reporting unit.

Full-time equivalency of part-time faculty should be calculated using one of the following procedures:

(a) Divide total credit hours taught by part-time faculty during the fiscal year by 30 (for semester hours) or by 45 (for quarter hours).

(b) Divide total salaries paid to part-time faculty during the fiscal year by the product of the average (or standard) rate per credit hour for part-time instruction times 30 for semester institutions or 45 for quarter institutions.

All Other Employees:

FTE for part-time, professional employees who are not engaged in credit-hour-producing activities (e.g. part-time faculty in medical schools and part-time research assistants) should be determined using whatever the institution believes will produce the most accurate and meaningful FTE figure.

The FTE of part-time non-professionals should be calculated by dividing total hours worked during the fiscal year by the total hours a comparable full-time employee would be expected to work during the fiscal year.

The FTE reported for a full-time, non-professional position which was not filled for the entire fiscal year should be determined by the fraction of the fiscal year during which the position was filled. The FTE for full-time non-professionals employed for the entire fiscal year is, of course, 1.00.

7&8. In the column designated "Estimated 2011" show the FTE and salary amount for the fiscal year for each classification listed. Refer to FTE instructions in No. 5 and No. 6.

9&10. In the column designated "Requested 2012" show the FTE and salary amount for the fiscal year for each classification listed. Refer to FTE instructions in No. 5 and No. 6.

11&12. <u>The Increase (Decrease) Prior Year</u> is the FTE and percent of increase or decrease from FY 2011 to FY 2012.

The <u>FTE</u> increase or decrease (11) is the FTE requested for FY 2012 (9) less the FTE estimated for FY 2011 (7). The <u>percent</u> increase or decrease (12) is the FTE (11)

divided by the estimated FTE in item (7) for FY 2011 and multiplied by 100. ALL PERCENTAGES MUST BE SHOWN TO TWO DECIMAL PLACES, e.g. 2.78 OR 22.00.

13. Total Educational and General Personnel is the sum of all categories in No. 5 through No. 12.

14. Educational and General Personnel by Occupational Activity categories are pre-printed by occupational activity category. Use the appropriate categories for each reporting unit. The occupational activity categories are defined as follows:

Executive, Administrative and Managerial

Include all persons whose assignments require primary and major responsibility for management of the institution or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations of the institution, department or subdivision, etc. It is assumed that assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment and to direct the work of others. Report in this category all officers holding such titles as president, vice president, dean, director or the equivalent, as well as officers subordinate to any of these administrators with such titles as associate dean, assistant dean, executive officer of academic departments (chairpersons, heads, or the equivalent) if their principal activity is administrative.

NOTE: Supervisory personnel of the technical, clerical, craft and service/maintenance force will be reported within the specific categories of the personnel they supervise.

Faculty

Include all persons whose specific assignments customarily are made for the purpose of conducting instruction, research, or public service as a principal activity or activities and who hold academic rank titles of professor, associate professor, assistant professor, instructor, lecturer or the equivalent of any one of these academic ranks. Report in this category deans, directors or the equivalents, as well as associate deans, assistant deans and executive officers of academic departments (chairpersons, heads, or the equivalent) if their principal activity is instruction. Do not include student teaching assistants or research assistants.

Professional Non-Faculty

Include in this category persons whose assignments would require either college graduation or experience of such kind and amount as to provide a comparable background. Included would be all staff members with assignments requiring specialized professional training who should not be reported under Activity 1 (Executive) or Activity 2 (Faculty) and who should not be classified under one of the four "Non-professional" categories of activities.

Secretarial/Clerical

Include all persons whose assignments typically are associated with clerical activities or are specifically of a secretarial nature. Include personnel who are responsible for internal and external communications, recording and retrieval of data (other than computer programmers) and/or information and other paper work required in an office, such as bookkeepers, stenographers, clerk-typists, office machine operators, statistical clerks, payroll clerks, etc. Also include sales clerks, such as those employed full-time in the bookstore, and library clerks who are not recognized as librarians.

Student & Graduate Assistants

Include all Student Assistants, Graduate Teaching Assistants (GTAs) and Graduate Research Assistants (GRAs).

Other Personnel

Include all persons who are not otherwise classified.

15. Total Educational and General Personnel is the sum of all categories in No. 14. This amount must equal the total in No. 13 above.

16. Employee classifications are pre-printed for Auxiliary Enterprises. Use the appropriate categories.

17. Total Auxiliary Enterprises Personnel is the sum of all categories in No. 16.

18. Total Personnel (Excluding Hospitals) is the sum of Educational and General Personnel (No. 15) and Auxiliary Personnel (No. 17).

State of Alabama | **POSTSECONDARY EDUCATION BUDGET REQUEST** | INSTITUTION: **(1)** University of XYZ

EBO Form No. 17 | **PERSONNEL** | REPORTING UNIT: **(2)** Restricted and Unrestricted Summary

FULL TIME INSTRUCTIONAL WORKLOAD	ACTUAL FY 2010		ESTIMATED FY 2011		REQUESTED FY 2012		INCREASE (DECREASE) PRIOR YEAR	
Sem: _____ hrs Qtr: _____ hrs (3)	**FTE**	**AMOUNT**	**FTE**	**AMOUNT**	**FTE**	**AMOUNT**	**FTE**	**PERCENT**
EDUCATIONAL AND GENERAL PERSONNEL BY FUNCTION (4)	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**	**(12)**
Instruction	345.75	12,721,051	341.00	12,841,955	342.00	13,023,789	1.00	0.29
Research	25.00	623,159	8.00	498,821	8.00	501,628		
Public Service	19.50	504,266	17.00	496,321	20.50	523,102	3.50	20.59
Academic Support	83.50	2,401,597	82.00	2,402,498	87.00	2,601,159	5.00	6.10
Student Services	121.30	3,300,911	125.30	3,705,628	121.50	3,699,012	-3.80	(3.03)
Institutional Support	93.30	2,990,312	85.20	2,598,561	90.00	3,224,569	4.80	5.63
Operation and Maintenance	79.00	1,616,258	70.00	1,621,554	70.00	1,754,623		
TOTAL EDUCATIONAL AND GENERAL PERSONNEL **(13)**	767.35	24,157,554	728.50	24,165,338	739.00	25,327,882	10.50	1.44
EDUCATIONAL AND GENERAL PERSONNEL BY OCCUPATIONAL ACTIVITY (14)								
Executive / Administrative / Managerial	45.00	2,640,088	43.00	2,578,641	44.00	2,649,187	1.00	2.33
Faculty:								
Full-Time	226.80	12,589,625	256.00	13,001,594	263.00	13,599,687	7.00	2.73
Part-Time	74.40	1,954,258	82.00	2,500,234	85.00	3,000,159	3.00	3.66
Professional Non-Faculty	98.00	2,100,694	79.25	1,678,458	80.00	1,670,596	0.75	0.95
Secretarial / Clerical	97.50	2,231,587	101.25	2,700,584	100.00	2,659,488	-1.25	(1.23)
Student and Graduate Assistants								
Other Personnel	225.65	2,641,302	167.00	1,705,827	167.00	1,748,765		
TOTAL EDUCATIONAL AND GENERAL PERSONNEL **(15)**	767.35	24,157,554	728.50	24,165,338	739.00	25,327,882	10.50	1.44
AUXILIARY ENTERPRISES PERSONNEL BY OCCUPATIONAL ACTIVITY (16)								
Executive / Administrative / Managerial	1.00	48,974	1.00	49,236	1.00	49,421		
Faculty								
Professional Non-Faculty								
Secretarial / Clerical								
Student and Graduate Assistants	15.00	383,667	16.50	395,110	16.50	408,474		
Other Personnel	21.00	359,487	22.00	362,514	22.00	363,418		
TOTAL AUXILIARY PERSONNEL **(17)**	37.00	792,128	39.50	806,860	39.50	821,313		
TOTAL PERSONNEL (EXCLUDING HOSPITALS) (18)	804.35	24,949,682	768.00	24,972,198	778.50	26,149,195	10.50	1.37

EXAMPLE

EBO Form No. 18 - Capital Assets Request

FOR ALL INSTITUTIONS REQUIRED TO SUBMIT A FACILITIES MASTER PLAN (FMP) TO THE COMMISSION ON HIGHER EDUCATION, PLEASE SUBMIT FORM 1A OF THE FMP IN LIEU OF EBO FORM 18.

NOTE: *For all other institutions, submit only one EBO Form No. 18 for the entire institution. Do not prepare an EBO Form No. 18 for each reporting unit. Include all capital assets requests from all unrestricted reporting units for purchases of capital assets other than those identified in the various expenditure categories on EBO Form No. 14. Include both capital assets to be funded by ETF monies and those to be funded from other sources.*

1. Institution is the name of the institution submitting the budget request.

2. Identify all capital assets requested by the institution in priority order. Requests for repairs, renovations, or other improvements to buildings should be consolidated into *one line item per building*. EBO Form No. 18 will be returned for proper preparation to institutions that fail to meet this requirement.

3. Enter the amount requested from the ETF for each project/item.

4&5. Enter the amount of funds from other sources to be committed to the purchase of the capital asset and the source of funds.

6. Identify the specific reporting unit to be affected by the proposed capital asset expenditure.

7. Total Capital Assets Requested is the sum of the amounts in No. 3 and No. 4, respectively.

8. Briefly describe each proposed project and provide specific information on why it is needed. The narrative justification may address a group of items where it is functionally appropriate, e.g. several pieces of equipment or major purchases of library resources associated with upgrading a particular department may be addressed in a single paragraph of justification. While additional sheets may be attached, be as concise as possible.

State of Alabama
EBO Form No. 18

POSTSECONDARY EDUCATION BUDGET REQUEST
CAPITAL ASSETS REQUESTS

Institution: (1) University of XYZ
Page 1 of 1

CAPITAL ASSETS REQUEST FOR 2011	ETF MONIES REQUESTED	OTHER SOURCES OF FUNDS		REPORTING UNIT(S) AFFECTED
		AMOUNT	SOURCE(S)	
(2)	(3)	(4)	(5)	(6)
1. "Z" Lab Center Addition	8,595,000	1,500,000	Federal Funds	O&M
2. Needspace Hall	12,596,367	500,000	Local Funds	AUX
3. Recreation Center	10,000,000			ALL
TOTAL CAPITAL REQUESTED (7)	31,191,367	2,000,000		

DESCRIPTION AND JUSTIFICATION: (8)
1. "Z" Lab Center addition is needed due to increased student enrollment.
2. Needspace Hall is needed to meet the increasing demand for on-campus housing.
3. Recreation Center is needed to meet the needs of the academic and intercollegiate programs of the University.

EXAMPLE