



# FY2023 OPERATIONS PLAN INSTRUCTIONS

State of Alabama  
Department of Finance

For use by Alabama postsecondary institutions, private schools, and state-related schools to submit an annual plan for operation of programs (§41-19-10, Code of Alabama 1975).

Kay Ivey  
Governor



Kay Ivey  
Governor

Bill Poole  
Director of Finance

STATE OF ALABAMA  
Department of Finance  
Executive Budget Office

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Doryan Carlton  
State Budget Officer

June 13, 2022

**MEMORANDUM**

**TO: All Postsecondary Institutions, Private Schools, and State Related Schools**  
**FROM: Doryan Carlton, State Budget Officer**  
**SUBJECT: FY 2023 Operations Plan**

The Education Trust Fund Appropriations Bill (Act 2022-393) makes appropriations for public postsecondary institutions for the fiscal year beginning October 1, 2022. Other acts appropriate funds for the private and state related schools. As a result, you are requested to submit a plan of operation for fiscal year 2023.

Enclosed is a copy of the section of the appropriations law or specific appropriations act that pertains to your institution. Completed operations plans must be submitted through the STAARS Performance Budgeting Application. The Postsecondary Operations Plan instructions manual for STAARS can be located at our web address [www.budget.alabama.gov](http://www.budget.alabama.gov).

Completed operations plans are due in the Executive Budget Office no later than **Friday, July 29, 2022**. Additionally, please submit a copy of your institution's approved operating budget as soon as practical.

Funds for Teacher In-Service Centers were again appropriated through the Department of Education for the universities with existing centers. A copy of this appropriation is included for your information. Please remember to include these funds on the operations plan as unrestricted.

Appropriated funds will be disbursed based upon the availability of funds and proper submission of required forms to the Executive Budget Office.

Additionally, submission of a Quarterly Performance Report will be required using Performance Budgeting. The initial submission of mission, values, goals, and objectives will also be due on **Friday, July 29, 2022**. Information and instructions for submittal can be found on the Executive Budget Office website.

If you have any questions, please contact your budget analyst at (334) 242-7230. Thank you for your continued cooperation and assistance.

DC/jg  
Enclosures

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## I. GENERAL PURPOSE AND LEGAL RESPONSIBILITIES

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, Sections 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 purpose of the Operations Plan is to ensure that the objectives of the Legislature's 2023 fiscal year appropriations are satisfied. The fulfillment of these intentions will be monitored by the preparation of annual budgets based on legislative appropriations. According to the Budget Management Act, Section 41-19-1 et. seq., Code of Alabama 1975, the state Department of Finance will "review each Operations Plan to determine that it is consistent with policy decisions of the Governor and appropriations by the Legislature, that it reflects proper planning and efficient management methods and that appropriations have been made for the planned purpose and will not be exhausted before the end of the fiscal year."

The Budget Management Act ([Section 41-19-10, Code of Alabama 1975, as amended](#)) mandates that the Department of Finance report quarterly to the Governor and the Legislature on the operations of each institution relating actual accomplishments to those planned. Therefore, the Department of Finance requires a quarterly list of performance indicators in conjunction with the Operations Plan. Information and instructions for submittal are located on the Executive Budget Office website ([www.budget.alabama.gov](http://www.budget.alabama.gov)).

## II. CHANGES, REQUIREMENTS AND DEADLINES

1. **Deadline-** A complete Operations Plan package and required attachments are due Friday, July 29, 2022.
2. **Electronic Submission-** The Operations Plan package and all attachments are required to be submitted online electronically using the State of Alabama Accounting and Resource System (STAARS) Performance Budgeting application. Information and instructions for submittal are on the Executive Budget Office (EBO) website at [www.budget.alabama.gov](http://www.budget.alabama.gov). If you do not have access to the system, please contact [financialsystems@comptroller.alabama.gov](mailto:financialsystems@comptroller.alabama.gov) or call (334) 353-9000 for login assistance.
3. **Operations Plan Assistance-** Questions concerning forms or instructions should be directed 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.
4. **Institution's Operating Budget-** A copy of the institution's approved operating budget for the period ending September 30, 2023, is required. If the operating budget is pending approval by the institution's governing board, submit a **draft** copy by July 29, 2022, and submit the approved plan as soon as it is approved.
5. **Quarterly Performance Report (QPR)-** QPR submission is required with mission, vision, goals, and objectives.
6. **Rollover Funds – Per Section 14, ACT 2022-393** - all agencies with Education Trust Fund and any other funds unexpended and unencumbered for the fiscal year ending September 30, 2022, will revert and be reappropriated after October 1, 2022. Funds from the Children First Trust Fund are not covered by this section. Reversions that occur during and after the 2022 fiscal year's 13th Accounting Period cannot be reappropriated. Additionally, reappropriations must occur to the same programs and/or earmarkings from which reversions occurred unless a program change has been approved. Agencies must contact their budget analyst in the Executive Budget Office to verify sufficient cash and to complete the necessary forms for the rollover before additional appropriation authority will be granted. All rollover funds will be handled as an Operations Plan Revision after October 1, 2022. Do not list this rollover on your original Operations Plan.
7. **Line-Item Appropriation Description-** The Department of Finance is requiring a brief but comprehensive description of each separate line-item appropriation, including earmarked appropriations, made to your institution. This information should include the educational purpose and location of the program, service, or entity, to whom and how services are provided, and other similar information describing functions or activities. No specific form is being provided for this purpose. Information may be provided in the form of a letter, brochures, board resolutions, minutes, etc. In conjunction with the above requirement, please submit the name and telephone number of the current chief executive officer as well as the contact person regarding financial matters and updated address information. Documents can be added to the Document Management tab within STAARS Performance Budgeting.

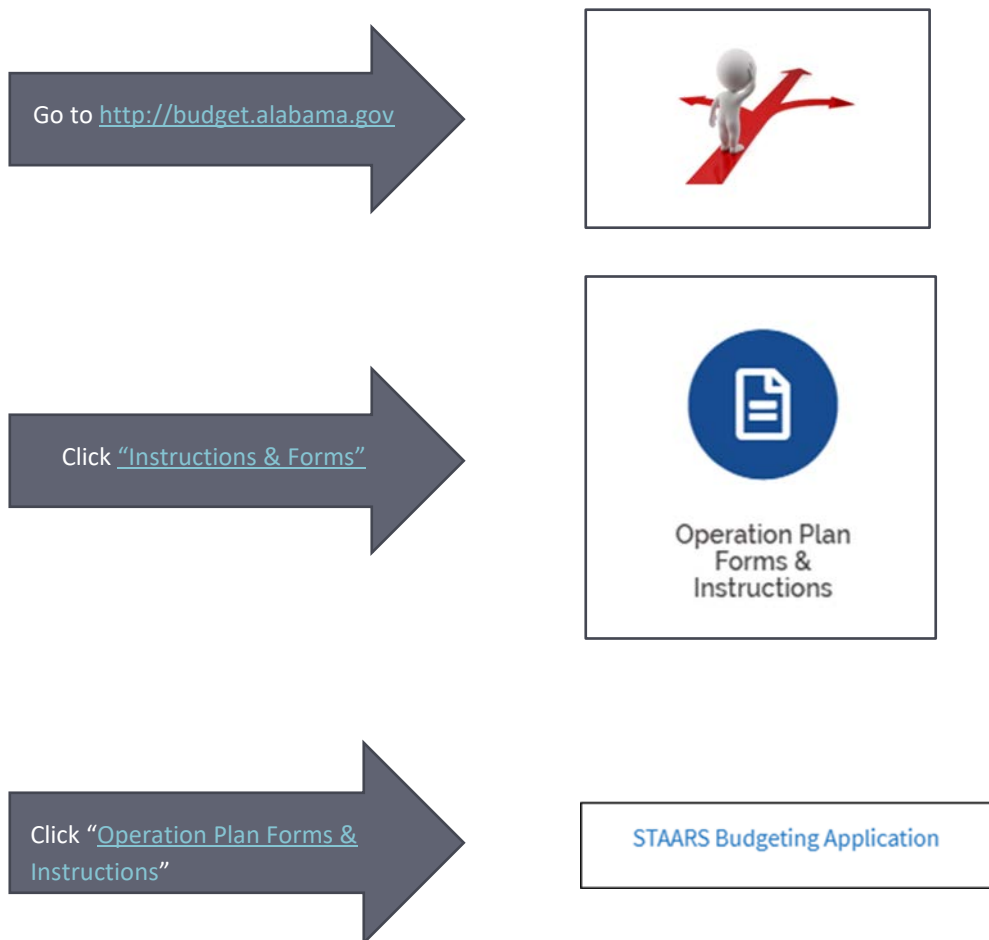
8. **State Funds- In-Service Center Appropriation**– The appropriation for the In-Service Center located at your university should be included under Unrestricted Funds on EBO Form 20, and the amounts are in ETF Appropriation Act 2022-393 under the State Department of Education’s “Teacher In-Service Centers” line-item budget.
9. **Travel Policies** – Effective July 1, 2018, both in-state and out-of-state travel policies have significant changes that affect reimbursement rates and that permit the head of an agency to approve certain travel expenditures. References are provided in the [Appendix](#) for a review of travel laws and policies to determine how changes may impact your budget and internal rules and procedures. Direct questions regarding travel policies and procedures to [travel@comptroller.alabama.gov](mailto:travel@comptroller.alabama.gov).
10. **Rounding**- Round all figures to the nearest dollar and omit all decimal points and zeros in the cents column.
11. **Zero Balance**– Leave spaces blank when figures are not necessary or required; i.e., do not show zero or “X”.
12. **Forms**- All EBO forms are on the Internet at <http://www.budget.alabama.gov>. Forms are made available as work tools for convenience only. The final Operations Plan must be entered and submitted electronically online using the STAARS PB application.
13. **Appropriation requirements – Per Section 4, Act 2022-393** - Each college or university receiving an appropriation from the Education Trust Fund in **Section 3C, Act 2022-393** that operates a public teacher preparation program leading to the attainment of an initial elementary teaching certification shall be in compliance with the credit hour requirements of the reading or literacy coursework, or both, based on the science of learning to read, including multisensory strategies in foundation reading skills. All such programs shall fully cooperate with the Alabama State Department of Education’s internal or external initiatives, such as the Barksdale Reading Institute, that gauge compliance with the Literacy Act to improve the preparation of classroom teachers. Any college or university not in compliance with these provisions by January 2, 2023, as determined by the State Superintendent of Education, shall have their Education Trust Fund appropriation in **Section 3C, Act 2022-393** reduced by \$1,000,000 or one-half of one percent, whichever is greater.
14. **Nongovernmental Entities - Per Section 16, Act 2022-393**– All nongovernmental entities, identified by the Legislative Services Agency, which are allocated funds in Section 3 of Act 2022-393 shall file a report with the Chair of the House Ways and Means-Education Committee, the Chair of the Senate Committee on Finance and Taxation-Education, Finance Director, and the Deputy Director of the Legislative Services Agency-Fiscal Division regarding the proposed expenditures and usage of the funds appropriated in the fiscal year ending September 30, 2023. The Legislative Services Agency shall provide notice to the identified nongovernmental entities within 60 days following enactment of this act regarding the reporting requirements and the methodology to submit reports and format to be used, which may include an online platform.

In the event an entity was appropriated funds from the Education Trust Fund in the fiscal year ending September 30, 2022, the entity shall also include in its report a detailed breakdown of the expenditures and use of those funds, including an inventory of the services delivered and number of clients served, pursuant to guidelines established by the Legislative Services Agency.

### III. STAARS PERFORMANCE BUDGETING APPLICATION

**Access to Performance Budgeting (PB) on the Internet** - From the EBO home page, you may access the Performance Budgeting (PB) application to input data for your Operations Plan. Go to <http://budget.alabama.gov>. Go to Instructions & Forms > Operation Plan Forms & Instructions. Find the STAARS Performance Budgeting Application link at the bottom of the next screen. At that same location will also be PB manuals and Excel® budgeting forms to save and use as work tools if needed.

Instead of starting at the Executive Budget Office’s website, you can either click the following link for direct access to PB, or copy and paste this link into your internet browser and save to favorites for future access: <https://budget.staars.alabama.gov>.



#### IV. POSTSECONDARY OPERATIONS PLAN- EBO FORM 20

1. **University Systems** – The two university systems, University of Alabama and Auburn University, that have separate institutions should submit separate Operations Plans for each institution. **DO NOT submit a consolidated Operations Plan** ([See Appendix for Department Codes](#)).
2. **EBO Operations Form Completion** - The descriptions on the following pages are a guide for completing each section of the Operations Plan.
3. **Source of Current Funds** - All sources (prior-year cash balance brought forward, state, federal and local appropriations, all other state, federal and local funds, tuition and fees, and all other sources) that will be used to pay for total expenditures for the fiscal year by fund group. List the various sources from which expenditures will be made, and provide only that portion your institution needs to support the expenditures (i.e. Sources = Expenditures). Cash balances brought forward **must not** consist of any unexpended state appropriations from the previous fiscal year. **Unexpended state appropriations must revert** to the fund in the state treasury from which the appropriation was made. These categories and descriptions follow:
  - a. **ETF Appropriation-O&M** - Total amount appropriated by law in the Education Trust Fund (ETF) Appropriations Act 2022-393 for Operations and Maintenance of your institution, excluding appropriations to hospitals, Teacher In-Service Centers, and other special line items.
  - b. **ETF Appropriation-Special Line Items** - Appropriations in the ETF budget to your institution for items other than those already listed. *Examples: separate appropriation lines for purposes like a technology network program, Applied Behavioral Analysis training center, rural broadband infrastructure, tornado recovery funding, etc.*
  - c. **ETF Appropriation-Other Act(s)** - ETF appropriations to your institution from a separate appropriation act other than the ETF Appropriations Act 2022-393.
  - d. **State Funds-In-Service Center** - Appropriations in ETF Act 2022-393 to the State Department of Education for the Teacher In-Service Center at your campus.
  - e. **Other State Funds** - Any other funds received from the state. An example would be funds received from a state agency as an appropriation, grant, or contract.
  - f. **Other Stimulus Funds** - Other grant funds received through the Coronavirus Aid, Relief and Economic Security Act (CARES Act), Families First Coronavirus Response Act, Coronavirus Preparedness and Response Supplemental Appropriations Act, American Rescue Plan (ARPA) Act of 2021, Elementary and Secondary School Emergency Relief Fund (ESSER), Consolidated Appropriations Act, or Governor’s Emergency Education Relief Fund (GEERF II).
  - g. **Federal Funds** - Any amounts received from the federal government as an appropriation, grant, or contract.
  - h. **Local Funds** - Any amount received from local governments as an appropriation, grant, or contract.
  - i. **Tuition and Fees** - All tuition and fees assessed (net of refunds) against students. Tuition and fees remissions or exemptions should be assessed and reported as a source of funds even though there is no intention of collecting from the student.
  - j. **All Other Sources** - All revenues other than the ones mentioned above.



4. **Hospitals:**
  - a. **Net Patient Service** - The difference between Patient Service revenues and Allowance for Uncollectible Accounts.
  - b. **Other Income** - Cafeteria revenue, discounts earned, pharmacy out-patient sales, and any other miscellaneous income from the hospital.
  - c. **ETF Appropriation-Regular** - The amount appropriated in ETF Act 2022-393 budgeted for hospitals.
  - d. **ETF Appropriation-Other Act(s)** - The amount appropriated in an appropriation act other than Act 2022-393.
  
5. **Industries for the Blind:**
  - a. **Sales** - Equipment sales for the blind and deaf, ASD store sales, prevocational department sales, etc.
  - b. **Other Income** - Any fees such as fees charged for conducting evaluations, training fees, etc.
  - c. **ETF Appropriation-Regular** - The portion of the amount appropriated in ETF Act 2022-393 budgeted for Industries for the Blind.
  - d. **ETF Appropriation-Other Act(s)** - ETF appropriations to your institution from a separate appropriation act other than the ETF Appropriations Act 2022-393.
  
6. **Auxiliary Enterprises** - Entities that exist to furnish a service to students, faculty, or staff and charge a fee for the service and is essentially self-supporting. Sales and Services revenue is limited to revenues derived directly from the operation of the auxiliary enterprises. Revenues from gifts, grants, or endowment income restricted for Auxiliary Enterprises should be reported under their respective source categories.
  
7. **Educational and General Balances Brought Forward, Hospital Balances Brought Forward, and Auxiliary Balance Brought Forward** - Outstanding purchase orders and other commitments for materials or services not received as of September 30; the fund balance which has been internally designated by action of the governing board for some specific use; the fund balance which has not been allocated or otherwise designated for any particular use. Only the amount that will be used to meet the expenditures itemized in the lower portion of Form 20 should be shown as a source of funds.
  
8. **Total Source of Current Funds** - An aggregate total of all sources of funds for each fund type. Total Sources of Funds must equal Total Expenditures for each fund group.
  
9. **Current Funds Expenditures and Transfers** - The educational and general functional categorization of institutional expenditures according to the purpose for which the costs are incurred (as recommended for current fund expenditures by NACUBO and NCHEMS). These categories and their descriptions follow:
  - a. **Instruction** - 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 considered when computing and reporting the proposed sources of funds on EBO Form No. 20. 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 where the primary assignment is administration (for example, academic deans). However, expenditures for department chairpersons, in which instruction is still an important role of the administrator, should be included in this category.

- b. **Research** - 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).
- c. **Public Service** - 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 include seminars, projects, community service programs (excluding institutional activities), institutes, general advisory services, cooperative extension services, reference bureaus, and various organizations established to provide non-instructional services to community sectors.
- d. **Academic Support** - 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 assists 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") is excluded.

- e. **Student Services** - 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-supported.
  - f. **Institutional Support** - 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.
  - g. **Operation and Maintenance of Physical Plant** - 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.
  - h. **Scholarships and Fellowships** - Monies given as 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.
10. **Total Educational and General Expenditures** - The aggregate total of all educational and general expenditures by functional category.
11. **E & G Mandatory Transfers** - Transfers from the educational and general 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 replacements 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 funds and other funds.
12. **E & G Nonmandatory Transfers** - Transfers from the educational and general 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 E & G Expenditures and Transfers** - The aggregate total of all educational and general expenditures plus mandatory educational and general transfers plus non-mandatory educational and general transfers.

14. **Hospital** - Expenditures for administration, admission, credit and collections, health data systems, recruitment, materials management, communications, planning, systems development, hospital chaplaincy and volunteer service, all professional services related to the delivery of health care to the patient, and all housekeeping maintenance and security for the physical plant. Include also both mandatory and non-mandatory transfers (net) in the total expenditure amount for hospital.
15. **Industry** - Expenditures for salaries, employee benefits, supplies, equipment, utilities, etc. Include also both mandatory and non-mandatory transfers (net) in the total expenditure amount for Industries for the Blind.
16. **Auxiliary Enterprises** - All costs of operating auxiliary enterprises. Expenditures include operation and maintenance of physical plant, general administration, and general institutional expenses. Intercollegiate athletics, if essentially self-supporting, are to be reported as Auxiliary Enterprises. Otherwise, report them under Student Services. Also include other direct and indirect costs whether charged directly as expenditures or allocated as the proportionate share of the costs of other departments or units. Mandatory Transfers and Non-mandatory Transfers follow the same criteria of identification as educational and general transfers.
17. **Total Auxiliary Enterprises** - The aggregate total of all Auxiliary Enterprises expenditures and transfers.
18. **Total Current Funds Expenditures and Transfers** - Total E & G Expenditures and Transfers *plus* hospital (including transfers) *plus* industries (including transfers) *plus* the total Auxiliary Enterprises expenditures.

	Current Unrestricted Funds	Current Restricted Funds	Form
<b>Current Funds - Form 20 Validation</b>			
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	750,695,566	63,800,000	20
TOTAL SOURCE OF CURRENT FUNDS	750,695,566	63,800,000	20
	Ok	Ok	
<b>Current Funds - Form 21 Validation</b>			
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	750,695,566	63,800,000	20
GRAND TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS	750,695,566	63,800,000	21
	Ok	OK	
<b>Total E&amp;G Expenditures Validation</b>			
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCTION	253,203,967	63,800,000	20
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT	253,203,967	63,800,000	21
	Ok	Ok	
<b>E&amp;G Transfers Validation</b>			
Mandatory	15,507,747	0	20
Non Mandatory	1,798,661	0	20
TOTAL FORM 20 EDU AND GEN TRANSFERS	17,306,408	0	
TOTAL BUD E&G TRANSFERS	17,306,408	0	21
	Ok	Ok	
<b>Total Hospital / Industries Expenditures &amp; Transfers</b>			
Hospital (Including Transfers)	451,562,225	0	20
TOTAL FORM 20 HOSPITAL & INDUSTRIES	451,562,225	0	
TOTAL	451,562,225	0	21
	Ok	Ok	
<b>Auxiliary Transfers Validation</b>			
TOTAL FORM 20 AUXILIARY TRANSFERS	5,553,463	0	
Transfer (Net)	5,553,463	0	21
	Ok	Ok	
<b>Auxiliary Enterprises Validation</b>			
TOTAL AUXILIARY ENTERPRISES	28,622,966	0	20
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS	28,622,966	0	21
	Ok	Ok	

	Current Unrestricted Funds	Current Restricted Funds	Current Combined Funds
<b>Source of Current Funds:</b>			
ETF Appropriation - Operations and Maintenance	91,201,955	0	91,201,955
State Department of Education - In-Service Center	302,337	0	302,337
Other State Funds	453,938	7,250,000	7,703,938
Federal Funds	3,835,832	38,400,000	42,235,832
Local Funds	9,715,000	6,550,000	16,265,000
Tuition and Fees	148,897,898	0	148,897,898
BP Oil Funds	0	5,900,000	5,900,000
Other Sources: Miscellaneous	16,103,415	5,700,000	21,803,415
<b>Hospital:</b>			
Net Patient Service and Other	437,787,419	0	437,787,419
ETF Appropriation	10,774,806	0	10,774,806
ETF Appropriation - Cancer Center	3,000,000	0	3,000,000
<b>Auxiliary Enterprises:</b>			
Sales and Service	28,622,966	0	28,622,966
<b>TOTAL SOURCE OF CURRENT FUNDS</b>	<b>750,695,566</b>	<b>63,800,000</b>	<b>814,495,566</b>
<b>CURRENT FUNDS EXPENDITURES AND TRANSFERS:</b>			
<b>Educational and General:</b>			
Instruction	108,261,409	9,300,000	117,561,409
Research	4,868,286	14,100,000	18,968,286
Public Service	9,445,255	12,800,000	22,245,255
Academic Support	20,804,230	0	20,804,230
Student Services	29,731,109	950,000	30,681,109
Institutional Support	30,286,440	0	30,286,440
Operation and Maintenance of Physical Plant	29,358,371	400,000	29,758,371
Scholarships and Fellowships	20,448,867	26,250,000	46,698,867
<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY FUNCT</b>	<b>253,203,967</b>	<b>63,800,000</b>	<b>317,003,967</b>
Mandatory	15,507,747	0	15,507,747
Non Mandatory	1,798,661	0	1,798,661
<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRAN</b>	<b>270,510,375</b>	<b>63,800,000</b>	<b>334,310,375</b>
Hospital (Including Transfers)	451,562,225	0	451,562,225
<b>Auxiliary Enterprises:</b>			
Auxiliary Enterprises Expenditures	23,069,503	0	23,069,503
Mandatory	4,488,061	0	4,488,061
Non-Mandatory	1,065,402	0	1,065,402
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>28,622,966</b>	<b>0</b>	<b>28,622,966</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>750,695,566</b>	<b>63,800,000</b>	<b>814,495,566</b>

## BUDGETED EXPENDITURES &amp; TRANSFERS DETAIL

Fiscal Year: 2023

Institution Name: University of South Alabama

	Current Unrestricted Funds	Current Restricted Funds	Current Combined Funds
<b>BUDGETED E&amp;G EXPENDITURES:</b>			
Salaries and Wages	135,850,394	13,700,000	149,550,394
Employee Benefits	43,382,288	3,400,000	46,782,288
Supplies & Expenses	44,222,418	18,450,000	62,672,418
Equipment and Other Capital Assets	5,700,000	2,000,000	7,700,000
Recoveries from Sales or Services	(10,500,000)	0	(10,500,000)
Fuel and Metered Utilities	14,100,000	0	14,100,000
Scholarships and Fellowships	20,448,867	26,250,000	46,698,867
<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES BY OBJECT</b>	<b>253,203,967</b>	<b>63,800,000</b>	<b>317,003,967</b>
<b>BUDGETED E&amp;G TRANSFERS:</b>			
Debt Service	15,336,508	0	15,336,508
Loan Fund Matching Grant	171,239	0	171,239
Unexpended Plant Fund	1,798,661	0	1,798,661
<b>TOTAL BUD E&amp;G TRANSFERS</b>	<b>17,306,408</b>	<b>0</b>	<b>17,306,408</b>
<b>TOTAL E&amp;G EXPENDITURES AND TRANSFERS</b>	<b>270,510,375</b>	<b>63,800,000</b>	<b>334,310,375</b>
<b>AUXILIARY ENTERPRISES:</b>			
Salaries and Wages	2,648,050	0	2,648,050
Employee Benefits	697,020	0	697,020
Supplies and Expenses	19,724,433	0	19,724,433
Transfer (Net)	5,553,463	0	5,553,463
<b>TOTAL AUXILIARY EXPENDITURES AND TRANSFERS</b>	<b>28,622,966</b>	<b>0</b>	<b>57,245,932</b>
<b>HOSPITAL/INDUSTRIES EXPENDITURES:</b>			
Salaries and Wages	210,953,865	0	210,953,865
Employee Benefits	54,463,624	0	54,463,624
Supplies and Expenses	178,551,505	0	178,551,505
Utilities	4,400,802	0	4,400,802
Transfers	3,192,429	0	3,192,429
<b>TOTAL</b>	<b>451,562,225</b>	<b>0</b>	<b>451,562,225</b>
<b>GRAND TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>	<b>750,695,566</b>	<b>63,800,000</b>	<b>814,495,566</b>

**NOTE:** Form 21 is designed to detail, by major object, the budgeted expenditures shown on Form 20. The requested information on Form 21 is in the same format as information submitted on the EBO Budget Request forms.

1. **Budgeted E&G Expenditures-** Report educational and general expenditures by the objects of expenditure defined below.
  - (a) **Salaries and Wages-** Personnel costs such as regular salaries and wages, overtime earnings, special allowances, and employee termination costs.
  - (b) **Employee Benefits-** Employee benefits costs including all employees' fringe benefits such as FICA, retirement contributions, group health insurance, worker's compensation insurance, unemployment compensation, TIAA, and CREF ([See Appendix for rates](#)).
  - (c) **Supplies and Expenses-** Operating expenses including payments for all services, repairs and maintenance, rentals and leases, advertising, communications, travel and subsistence, products, office supplies and materials, and expenses for payment of grants and awards. (NOTE: Utilities will be reported as a separate object of expenditure classified as "Fuel and Metered (Purchased) Utilities").
  - (d) **Equipment and Other Capital Assets-** Expenditures for equipment and other capital assets which have a useful life of more than one year and an acquisition cost of \$100 or more per unit.
  - (e) **Recoveries from Sales or Services-** Billed price of services and materials which must be reported as reductions of expenditures in accordance with the NACUBO treatment of intra-institutional transactions. This category should be reflected as a credit entry.
  - (f) **Fuel and Metered Utilities-** Fuel purchased for utilities generation and purchased utilities.
  - (g) **Scholarships and Fellowships-** Monies given as outright grants and trainee stipends to individuals enrolled in the 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.
2. **Total E&G Expenditures-** The aggregate total of the E&G expenditures. This total should match the total shown on Form 20.
3. **Budgeted E&G Transfers-** Should be listed in the categories provided for unrestricted and 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. Any transfer between the current fund and any other fund of the institution must be separately and clearly identified.
4. **Total Budgeted E&G Transfers-** The aggregate total of the transfers.
5. **Total E&G Expenditures and Transfers-** The sum of "Total E&G Expenditures" and "Total Budgeted E&G Transfers". This total should match the total shown on Form 20.



6. **Auxiliary Enterprises-** Should be budgeted in the categories provided. All transfers should be consolidated, and the net amount should be on the transfer line.
7. **Total Auxiliary Expenditures and Transfers-** The aggregate total of the budgeted expenditures and transfers for auxiliary enterprises. This total should match the amount shown on Form 20.
8. **Hospital/Industries Expenditures-** Should be budgeted in the categories provided. All transfers should be consolidated, and the net amount should be on the transfer line.
9. **Total Hospital/Industries Expenditures and Transfers-** The aggregate total of the budgeted expenditures and transfers for hospitals/industries. This total should match the amount shown on Form 20.
10. **Grand Total Current Fund Expenditures and Transfers-** The aggregate total of E&G Expenditures and Transfers, Auxiliary Expenditures and Transfers and Hospital/Industries Expenditures and Transfers. This total should match the total amount shown on Form 20.

## VI. QUARTERLY EXPENDITURE REPORT- EBO FORM 20PS

**NOTE:** *EBO FORM 20PS is required for private and state-related schools only.*

1. Form 20PS can be downloaded at [http://budget.alabama.gov/operations\\_plan\\_forms\\_instructions/](http://budget.alabama.gov/operations_plan_forms_instructions/).
2. Fill in your institution's agency name.
3. Fill in the fiscal year of the report.
4. Complete the budgeted column for each quarter using the same information contained in Form 20.
5. Obtain signature of the President or an authorized agent and complete the signature date.
6. Upload a copy of the signed Form 20PS to the document management tab in STAARS Performance Budgeting.
7. Retain a legible copy in your files to report actual expenditures at the end of each quarter.

**Due Date:** Unless otherwise instructed, the standard due date is the last day of the month following the quarter for which you are reporting (or the next business day if that day is a holiday).

State of Alabama								
EBO Form No. 20ps			ALABAMA PRIVATE SCHOOL SAMPLE					
			Institution					
			QUARTERLY EXPENDITURE REPORT FOR FY 2023					
COMBINED CURRENT	FIRST QUARTER		SECOND QUARTER		THIRD QUARTER		FOURTH QUARTER	
FUNDS EXPENDITURES	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
<b>Current Unrestricted Funds:</b>								
Instruction	456,850		507,980		557,750		332,660	
Research	280,030		295,500		315,800		206,900	
Public Service	165,300		103,750		143,740		87,360	
Academic Support	309,830		376,490		408,900		208,730	
Client/Student Services	321,050		34,480		364,730		294,545	
Institutional Support	437,380		45		484,460		389,680	
O&M of Physical Plant	543,760		561,445		583,055		497,450	
Scholarships and Fellowships	477,910		482,030		502,825		403,300	
Sheltered Workshops and BSC								
Other ----								
Total Unrestricted E&G								
Expenditures	2,992,110		2,361,720		3,361,260		2,420,625	
<b>Current Restricted Funds:</b>								
Instruction	111,560		210,000		131,780		98,460	
Research	280,630		167,367		303,260		207,800	
Public Service	116,430		150,000		132,805		104,270	
Academic Support	123,265		150,000		141,230		108,960	
Student Services	105,210		183,820		124,085		95,535	
Institutional Support	170,025		162,820		195,475		123,830	
O&M of Physical Plant	150,450		235,560		174,740		116,265	
Scholarships and Fellowships	221,010		240,000		247,090		198,060	
Total Restricted E&G								
Expenditures	1,278,580		1,499,567		1,450,465		1,053,180	
Auxiliary Enterprise Expenditures	275,980		206,500		234,890		196,100	
TOTAL CURRENT FUND EXPENDITURES	4,546,670		4,067,787		5,046,615		3,669,905	
						Dr. John Hancock		
						Signature		
						31-Jul-22		
						Date		

**APPENDIX A. RATES FOR EMPLOYEE BENEFITS**

**Employee Benefits** - Estimate employer matching contributions for all employee benefits using the rates provided. Standard contributions include Federal Social Security and Medicare (FICA), RSA's retirement funds, group health insurance, Workers Compensation Insurance, and Unemployment Compensation Insurance.

<b>FICA - Social Security and Medicare</b>	<b>Calendar Year</b>	<b>Salary Base</b>	<b>Rate</b>
	2022	Maximum \$147,000	7.65%
	2022	Over \$147,000	1.45%
	2023	Maximum \$151,300 <sup>1</sup>	7.65%
	2023	Over \$151,300 <sup>1</sup>	1.45%

<b>TEACHERS' RETIREMENT SYSTEM</b>	<b>Plan</b>	<b>% of Earnable Compensation</b>
	Tier I	12.59%
	Tier II	11.44%

<b>Plan</b>	<b>FY2023 Monthly Rate Per Employee</b>
Public Education Employees Health Insurance Plan (PEEHIP)	\$800

Contact the Department of Labor for questions about Unemployment Compensation.

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<sup>1</sup> Estimated amounts.

## APPENDIX B. UNIVERSITY DEPARTMENT CODES

Use the university Department Code assigned to your institution from the list below when completing budget forms.

INSTITUTION	CODE
University of Alabama	501
University of Alabama at Birmingham	502
University of Alabama in Huntsville	503
Alabama A & M University	504
Alabama State University	505
Athens State University	581
Auburn University	506
Auburn Montgomery	507
Alabama Agricultural Experiment Station	111
Alabama Cooperative Extension System	112
Fire College	582
Jacksonville University	508
Montevallo University	510
University of North Alabama	511
University of South Alabama	512
University of West Alabama	509
Troy State University	513
Alabama Institute for Deaf and Blind	514
AIDB - Adult	113
AIDB - Industries	114
Lyman Ward Military Academy	123
Talladega College	121
Tuskegee University	122
Marine Environmental Sciences Consortium	571
Alabama College System	069

 <p><b>Executive Budget Office</b> ALABAMA DEPARTMENT OF FINANCE</p>	<p><a href="http://budget.alabama.gov/">http://budget.alabama.gov/</a>  <a href="http://budget.alabama.gov/budget_management_reports/">http://budget.alabama.gov/budget_management_reports/</a>  <a href="http://budget.staars.alabama.gov/">http://budget.staars.alabama.gov/</a>  <a href="https://staarsinfo.alabama.gov/BOE/BI">https://staarsinfo.alabama.gov/BOE/BI</a></p>
 <p>Alabama Secretary of State</p>	<p><a href="https://www.sos.alabama.gov/government-records/legislative-acts">https://www.sos.alabama.gov/government-records/legislative-acts</a></p>
 <p>National Association of College and University Business Officers</p>	<p><a href="https://www.nacubo.org/">https://www.nacubo.org/</a></p>
	<p><a href="https://nchems.org/">https://nchems.org/</a></p>
	<p><a href="https://www.ssa.gov/OACT/COLA/cbb.html">https://www.ssa.gov/OACT/COLA/cbb.html</a></p>
	<p><a href="https://alison.legislature.state.al.us/fiscal-division-budget">https://alison.legislature.state.al.us/fiscal-division-budget</a></p>
	<p><b>Travel Laws, Policies, and Procedures</b></p> <p><a href="#">Finance Director's Memo-June 20, 2018</a></p> <p><a href="#">Act 2018-203</a></p> <p><a href="#">§36-7-20 through 36-7-25, Code of Alabama 1975</a></p> <p><a href="#">Fiscal Policies and Procedures Manual (Chapter 6-5F)</a></p>

## APPENDIX D. POSTSECONDARY OPERATIONS PLAN COMPLETION CHECKLIST

- Form 20 Operations Plan included.
- Form 21 Operations Plan Expenditures and Transfers Detail included.
- Form 20 PS Quarterly Expenditure Report included for private or state-related institutions only.
- University's operating budget for the new fiscal year.
- QPR is included.
- The university's ETF Appropriation total budgeted on the forms matches legislative appropriation.
- Description for line-item appropriations included for separate line-item appropriations or earmarked appropriations.