

Total Revenues by Source (a) for Four-Year Public Universities

FY 2023-24 Four-Year Public Universities by SREB Category								
Institution	SREB Category (b)	Tuition & Fees After Deducting Discounts & Allowances	State and Local Appropriations	Investment Income	Government/ Private Operating Grants and Contracts	Government/ Private Nonoperating Other Funds and Grants	Gifts and Other Revenue	Total Revenue (d)
Auburn University	1	\$542,525,065	\$391,067,312	\$166,558,824	\$250,712,192	\$22,211,163	\$87,634,098	\$1,460,708,654
University of Alabama	1	\$516,178,372	\$229,905,984	\$359,127,912	\$182,813,435	\$45,528,658	\$157,345,364	\$1,490,899,725
University of Alabama, Birmingham	1	\$245,453,396	\$375,199,643	\$588,857,452	\$657,700,319	\$48,016,019	\$69,079,160	\$1,984,305,989
University of Alabama, Huntsville	2	\$68,708,075	\$71,328,381	\$28,256,588	\$126,041,855	\$10,032,782	\$2,834,837	\$307,202,518
University of South Alabama	2	\$135,733,000	\$187,908,000	\$98,095,000	\$63,915,000	\$31,147,000	\$88,503,000	\$605,301,000
Alabama A& M University	3	\$43,172,609	\$75,401,110	\$2,933,743	\$42,553,075	\$27,303,525	\$5,551,669	\$196,915,731
Jacksonville State University	3	\$53,852,737	\$67,978,224	\$5,192,834	\$14,933,553	\$36,278,363	\$4,121,284	\$182,356,995
Troy University (c)	3	\$106,787,304	\$90,870,578	\$23,936,357	\$31,724,691	\$25,992,997	\$0	\$279,311,927
University of North Alabama	3	\$63,389,179	\$76,573,878	\$5,807,391	\$7,507,698	\$11,629,921	\$6,053,473	\$170,961,540
Alabama State University	4	\$39,180,752	\$71,819,002	\$7,297,932	\$35,830,564	\$15,451,088	\$6,613,839	\$176,193,177
Auburn University at Montgomery	4	\$40,862,407	\$42,543,470	\$8,615,668	\$6,338,752	\$8,619,806	\$2,948,744	\$109,928,847
University of Montevallo	5	\$17,790,581	\$28,843,970	\$861,449	\$16,780,367	\$5,664,506	\$2,433,754	\$72,374,627
University of West Alabama	5	\$42,502,614	\$46,205,588	\$9,841	\$6,843,840	\$13,781,991	\$4,119,841	\$113,463,715
Athens State University	6	\$16,120,453	\$33,720,686	\$2,057,171	\$5,996,084	\$6,378,658	\$0	\$64,273,052
Institution	SREB Category (b)	Percentage of Revenues by Source Totals						
Auburn University	1	37.1%	26.8%	11.4%	17.2%	1.5%	6.0%	Data Source: IPEDS 2024-25 Data Collection System
University of Alabama	1	34.6%	15.4%	24.1%	12.3%	3.1%	10.6%	
University of Alabama, Birmingham	1	12.4%	18.9%	29.7%	33.1%	2.4%	3.5%	
University of Alabama, Huntsville	2	22.4%	23.2%	9.2%	41.0%	3.3%	0.9%	
University of South Alabama	2	22.4%	31.0%	16.2%	10.6%	5.1%	14.6%	
Alabama A& M University	3	22.2%	40.8%	4.1%	20.3%	8.8%	3.8%	
Jacksonville State University	3	29.5%	37.3%	2.8%	8.2%	19.9%	2.3%	
Troy University (c)	3	38.2%	32.5%	8.6%	11.4%	9.3%	0.0%	
University of North Alabama	3	37.1%	44.8%	3.4%	4.4%	6.8%	3.5%	
Alabama State University	4	22.9%	42.0%	4.3%	21.0%	9.0%	3.9%	
Auburn University at Montgomery	4	37.2%	38.7%	7.8%	5.8%	7.8%	2.7%	
University of Montevallo	5	24.6%	39.9%	1.2%	23.2%	7.8%	3.4%	
University of West Alabama	5	37.5%	40.7%	0.0%	6.0%	12.1%	3.6%	
Athens State University	6	25.1%	52.5%	3.2%	9.3%	9.9%	0.0%	

Notes for Four-Year Public University Revenues

- (a) The data provided in this revenue table excludes revenues from auxiliary enterprises such as bookstores and dormitories, hospitals, and independent operations.
- (b) The Southern Regional Education Board (SREB) defines the Four-Year Categories as follows:

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

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

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

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

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

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

- (c) The data reported for Troy University is reported only for the institution's in-state campuses.
- (d) Definitions for the Revenue columns are as follows:

Tuition and fees, after deducting discounts and allowances – Charges assessed against students for educational purposes, including student activity fees, but net of discounts and allowances from institutional and governmental scholarships, waivers, etc. are reported here. These values represent what a typical student would be charged to cover a full academic year, and may not be the same for all students at an institution. If tuition is charged on a per- credit-hour basis, the average full-time credit hour load for an entire academic year is used to estimate average tuition. Required fees include all fixed sum charges that are required of such a large proportion of all students that the student who does not pay the charges is an exception. Discounts and allowances are defined as that part of a scholarship or fellowship that is used to pay institutional charges such as tuition and fees or room and board charges.

State appropriations - Includes all amounts received by the institution through acts of a state legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs.

Local appropriations, education district taxes and similar support – Revenues provided to the institution from governments below the state level. These revenues may include amounts received from property or other taxes assessed directly by or for an institution.

Investment income - Revenues derived from the institution's investments, including investments of endowment funds. Such income may take the form of interest income, dividend income, rental income or royalty income and includes both realized and unrealized gains and losses.

Government/Private Operating Grants and Contracts - Revenues from federal, state, and local governmental agencies and from nongovernmental agencies and organizations that are for specific research projects or other types of programs and that are classified as operating revenues. Operating revenues result from providing services and producing and delivering goods. Examples are research projects and similar activities for which amounts are received or expenditures are reimbursable under the terms of a grant or contract. Included federal land grant appropriations if considered operating revenue. This does not include Pell grants or other federal student aid.

Government/Private Nonoperating Other Funds and Grants - *Nonoperating revenues* are those generated from non-exchange transactions, such as appropriations, gifts, and investment earnings. They are often used to support the operations of the institution. The term nonoperating does not preclude use for operating expenses. This category includes the following: ***Federal appropriations*** — Funds received by the institution through acts of a federal legislative body, except grants and contracts. Funds reported in this category are for meeting current operating expenses, not for specific projects or programs. An example is federal land-grant appropriations. ***Local appropriations, education district taxes and similar support*** — Funds received from property or other taxes assessed directly by or for an institution below the state level. Includes any other similar general support provided to the institution from governments below the state level, including local government appropriations. ***Federal, State and Local nonoperating grants*** — All amounts reported as nonoperating revenues from federal, state, and local, governmental agencies that are provided on a nonexchange basis. Includes Pell Grants and other Federal student grant aid. Does not include revenues from the Federal Direct Student Loan (FDSL) Program, Federal Work-Study or federal veteran education benefits. Does not include capital grants and gifts.

Gifts, including contributions from affiliated organizations - Revenues from private donors for which no legal consideration is provided; these would be nonexchange transactions as defined in GASB Statement No. 33 Accounting and Financial Reporting for Nonexchange Transactions. Includes all gifts or contributions to the institution except those classified as additions to permanent endowments or capital grants and gifts. Includes gifts from affiliated organizations. Includes the amount of contributed services recognized by the institution.

Other Revenues - This amount includes all operating and nonoperating revenues not included in other lines.

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