



UNC  
**GREENSBORO**

# **FISCAL PROFILE**

## **2014 - 2018**

March, 2019

The University of North Carolina at Greensboro  
**FISCAL PROFILE 2014 – 2018**  
**INTRODUCTION**

This document is an overview of financial, budgetary, and student data for The University of North Carolina at Greensboro. The primary objective of the assimilation and presentation of the data within this document is to create a fiscal profile of the University and its affiliated foundations (The UNCG Excellence Foundation, The University of North Carolina at Greensboro Human Environmental Sciences Foundation, Incorporated, The Capital Facilities Foundation, Inc., the University of North Carolina at Greensboro Investment Fund, Incorporated, and The UNCG Weatherspoon Art Foundation) and to provide a basis for understanding the financial condition of the University.

Primarily, the data presented is for fiscal years 2014 - 2018. For specific categories of comparison, student enrollment and total endowment data is presented for fiscal years 2010 - 2018. Additionally, budget and student data for fiscal year 2019 is presented utilizing data available as of March 2019.

All data presented is based upon information and reports available within the official records of the University, primarily, those of the Office of Business Affairs. To enhance the understanding of the data, a variety of schedules and graphs are utilized. When the data source may be unclear to the reader or additional information is required for understanding the data, footnotes have been included.

# FISCAL PROFILE 2014 – 2018

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The University of North Carolina at Greensboro  
**STATEMENT OF NET POSITION - CONSOLIDATED**

June 30, 2018

	<u>UNCG Only</u>	<u>Affiliated Foundations &amp; Eliminations</u>	<u>Consolidated</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 104,236,931	\$ 6,037,397	\$ 110,274,328
Restricted cash and cash equivalents	26,929,634	779,564	27,709,198
Short-term investments	352,663	432,220	784,883
Restricted short-term investments	4,893,733	4,189,600	9,083,333
Receivables, net	10,123,518	768,757	10,892,275
Inventories	574,899		574,899
Notes receivable, net	1,182,011		1,182,011
Total current assets	<u>148,293,389</u>	<u>12,207,538</u>	<u>160,500,927</u>
<b>Noncurrent Assets</b>			
Restricted cash and cash equivalents	3,261,587	377,354	3,638,941
Receivables, net	1,029,154	55,057	1,084,211
Endowment investments	153,976,851	138,057,273	292,034,124
Other long-term investments	3,865,314	739,500	4,604,814
Notes receivable, net	3,169,650		3,169,650
Net Other Postemployment Benefits Asset	584,980		584,980
Capital assets - nondepreciable	70,813,608	24,541,087	95,354,695
Capital assets - depreciable, net	675,818,770	8,894,663	684,713,433
Total noncurrent assets	<u>912,519,914</u>	<u>172,664,934</u>	<u>1,085,184,848</u>
Total assets	<u>1,060,813,303</u>	<u>184,872,472</u>	<u>1,245,685,775</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding	6,722,213		6,722,213
Deferred outflows related to pensions	22,037,602		22,037,602
Deferred Outflows Related to Other Postemployment Benefits	11,129,161		11,129,161
Total deferred outflows of resources	<u>39,888,976</u>	<u>0</u>	<u>39,888,976</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	15,611,078	181,307	15,792,385
Due to primary government	3,813		3,813
Deposits payable	794,310		794,310
Funds Held for Others	169	22,934	23,103
Unearned revenue	3,649,393	25,000	3,674,393
Interest payable	3,493,900	57,127	3,551,027
Long-term liabilities-current portion	14,363,327	220,810	14,584,137
Total current liabilities	<u>37,915,990</u>	<u>507,178</u>	<u>38,423,168</u>
<b>Noncurrent Liabilities</b>			
Accounts payable and accrued liabilities	1,307,170	311,525	1,618,695
Funds held for others	800,511	122,022	922,533
U.S. government grants refundable	5,084,360		5,084,360
Funds held in trust for pool participants	3,865,957		3,865,957
Long-term liabilities	676,039,565	15,110,948	691,150,513
Total noncurrent liabilities	<u>687,097,563</u>	<u>15,544,495</u>	<u>702,642,058</u>
Total liabilities	<u>725,013,553</u>	<u>16,051,673</u>	<u>741,065,226</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred revenue, split Interest trust agreements		149,822	149,822
Deferred inflows related to pensions	1,984,490		1,984,490
Deferred Inflows Related to Other Postemployment Benefits	144,213,215		144,213,215
Total deferred inflows of resources	<u>146,197,705</u>	<u>149,822</u>	<u>146,347,527</u>
<b>NET POSITION</b>	<u>\$ 229,491,021</u>	<u>\$ 168,670,977</u>	<u>\$ 398,161,998</u>

**Note:** Net Position reflects a \$430 million reduction due to required restatement for GASB 75 for other post-employment benefits.

The University of North Carolina at Greensboro  
**STATEMENT OF REVENUES, EXPENSES,  
and CHANGES in NET POSITION (Excluding Foundations)**  
For the Fiscal Year Ended June 30, 2018

**REVENUES**

Operating Revenues	
Student tuition and fees, net	\$ 112,143,611
Federal grants and contracts	14,734,013
State and local grants and contracts	3,754,570
Nongovernmental grants and contracts	2,316,693
Sales and services, net	56,032,521
Interest earnings on loans	114,323
Other operating revenues	(2,881,141)
Total operating revenues	<u>186,214,590</u>

**EXPENSES**

Operating Expenses	
Salaries and benefits	265,688,027
Supplies and materials	22,850,830
Services	63,323,926
Scholarships and fellowships	29,913,984
Utilities	8,789,805
Depreciation	21,929,255
Total operating expenses	<u>412,495,827</u>
Operating loss	<u>(226,281,237)</u>

**NONOPERATING REVENUES (EXPENSES)**

State appropriations	170,294,190
Noncapital grants - student financial aid	59,649,732
Noncapital grants	8,914,978
Noncapital gifts	9,807,222
Investment gain	14,087,937
Interest and fees on debt	(11,013,471)
Other nonoperating expenses	(1,505,737)
Net nonoperating revenues	<u>250,234,851</u>
Income before other revenues	23,953,614

Capital appropriations	2,514,816
Capital grants	11,518,051
Capital gifts	23,085
Additions to endowments	1,360,862
Increase in net position	<u>39,370,428</u>

**NET POSITION**

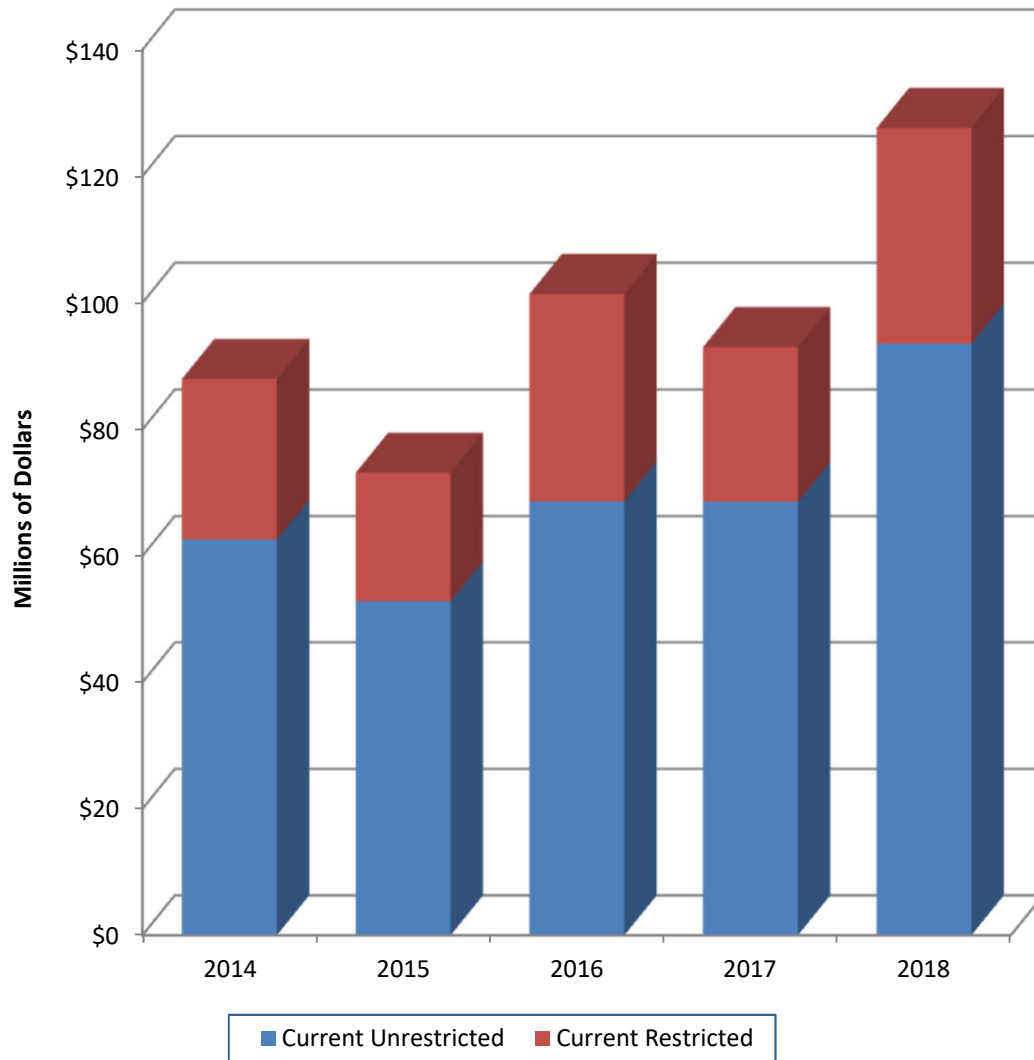
Net position - July 1, 2017	<u>620,421,295</u>
Restatement	(430,300,702)
Net position - June 30, 2018	<u><u>\$ 229,491,021</u></u>

**STATEMENT OF CURRENT FUNDS REVENUES AND EXPENDITURES  
AS A PERCENTAGE OF EDUCATIONAL AND GENERAL  
CASH BASIS**

Years Ended June 30, 2014 - 2018

	2014		2015		2016		2017		2018	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES:</b>										
Educational and General										
Tuition and Fees	\$ 109,979,482	32.69	\$ 113,395,694	33.17	\$ 122,014,929	34.12	133,874,307	35.66	136,363,782	33.82
State Appropriations	147,367,243	43.79	144,234,249	42.19	148,838,492	41.62	153,781,139	40.97	170,294,190	42.24
Contracts and Grants	61,880,404	18.39	65,349,155	19.11	66,805,265	18.68	66,427,425	17.70	70,722,795	17.54
Private Gifts, Grants and Contracts	9,375,979	2.79	9,884,433	2.89	10,211,411	2.86	11,012,445	2.93	11,093,984	2.75
Endowment Income	13,961	0.00	305,284	0.09	398,777	0.11	66,073	0.02	408,533	0.10
Sales and Services of Educational and General activities	7,268,452	2.16	7,866,748	2.30	7,733,875	2.16	8,745,446	2.33	12,435,860	3.08
Investment Income	313,670	0.09	356,102	0.10	663,802	0.19	857,507	0.23	1,092,449	0.27
Other Sources	254,652	0.08	484,218	0.14	912,530	0.26	608,740	0.16	744,436	0.18
Total Educational and General	<u>336,453,843</u>	<u>100.00</u>	<u>341,875,883</u>	<u>100.00</u>	<u>357,579,081</u>	<u>100.00</u>	<u>375,373,082</u>	<u>100.00</u>	<u>403,156,029</u>	<u>100.00</u>
Auxiliary Enterprises:										
Sales and Services and Other	54,330,552		58,880,694		61,580,312		63,469,645		66,931,958	
Student Fees	18,829,317		20,207,663		20,734,078		21,920,262		22,826,462	
Investment Income	207,698		194,498		280,375		446,597		640,822	
Total Auxiliary Enterprises	<u>73,367,566</u>		<u>79,282,855</u>		<u>82,594,765</u>		<u>85,836,504</u>		<u>90,399,242</u>	
<b>TOTAL REVENUES</b>	<u>409,821,409</u>		<u>421,158,738</u>		<u>440,173,846</u>		<u>461,209,586</u>		<u>493,555,271</u>	
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>										
Educational and General:										
Instruction	128,769,925	38.32	125,551,032	37.33	129,757,825	37.44	143,359,033	38.67	149,926,988	37.85
Research	16,179,356	4.82	18,717,190	5.57	20,987,240	6.06	20,937,347	5.65	19,258,778	4.86
Public Service	10,789,722	3.21	9,081,791	2.70	9,824,726	2.83	8,925,370	2.41	8,856,426	2.24
Libraries	11,120,851	3.31	10,669,439	3.17	11,023,750	3.18	10,849,391	2.93	12,770,392	3.22
Other Academic Support	35,341,767	10.52	33,295,725	9.90	30,814,885	8.89	34,405,724	9.28	37,050,077	9.35
Student Services	17,699,583	5.27	18,791,810	5.59	19,018,841	5.49	21,428,861	5.78	23,147,402	5.84
Institutional Support	28,927,975	8.61	26,358,559	7.84	27,142,856	7.83	30,385,662	8.20	37,370,020	9.44
Operations and Maintenance of Plant	30,993,592	9.23	31,785,744	9.45	32,246,373	9.30	33,536,392	9.05	35,679,859	9.01
Student Financial Aid	52,977,234	15.76	55,420,206	16.48	58,158,452	16.78	59,250,031	15.98	65,132,660	16.44
Mandatory Transfers	3,128,861	0.93	6,663,530	1.98	7,632,998	2.20	7,663,727	2.07	6,878,338	1.74
Total Educational and General	<u>335,928,866</u>	<u>100.00</u>	<u>336,335,026</u>	<u>100.00</u>	<u>346,607,946</u>	<u>100.00</u>	<u>370,741,538</u>	<u>100.00</u>	<u>396,070,940</u>	<u>100.00</u>
Auxiliary Enterprises and Int Service:										
Expenditures	50,598,242		51,708,102		53,152,635		57,252,561		64,593,082	
Mandatory Transfers for Debt Service	12,431,796		15,756,826		16,601,709		18,063,479		17,935,581	
Total Auxiliary Enterprises and Int Service	<u>63,030,038</u>		<u>67,464,928</u>		<u>69,754,344</u>		<u>75,316,040</u>		<u>82,528,663</u>	
<b>TOTAL EXPENDITURES</b>	<u>398,958,904</u>		<u>403,799,954</u>		<u>416,362,290</u>		<u>446,057,578</u>		<u>478,599,603</u>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>\$ 10,862,505</u>		<u>\$ 17,358,784</u>		<u>\$ 23,811,556</u>		<u>\$ 15,152,008</u>		<u>\$ 14,955,668</u>	

The University of North Carolina at Greensboro (Excluding Foundations)  
**CURRENT UNRESTRICTED and RESTRICTED FUND BALANCES**  
 June 30, 2014 - 2018

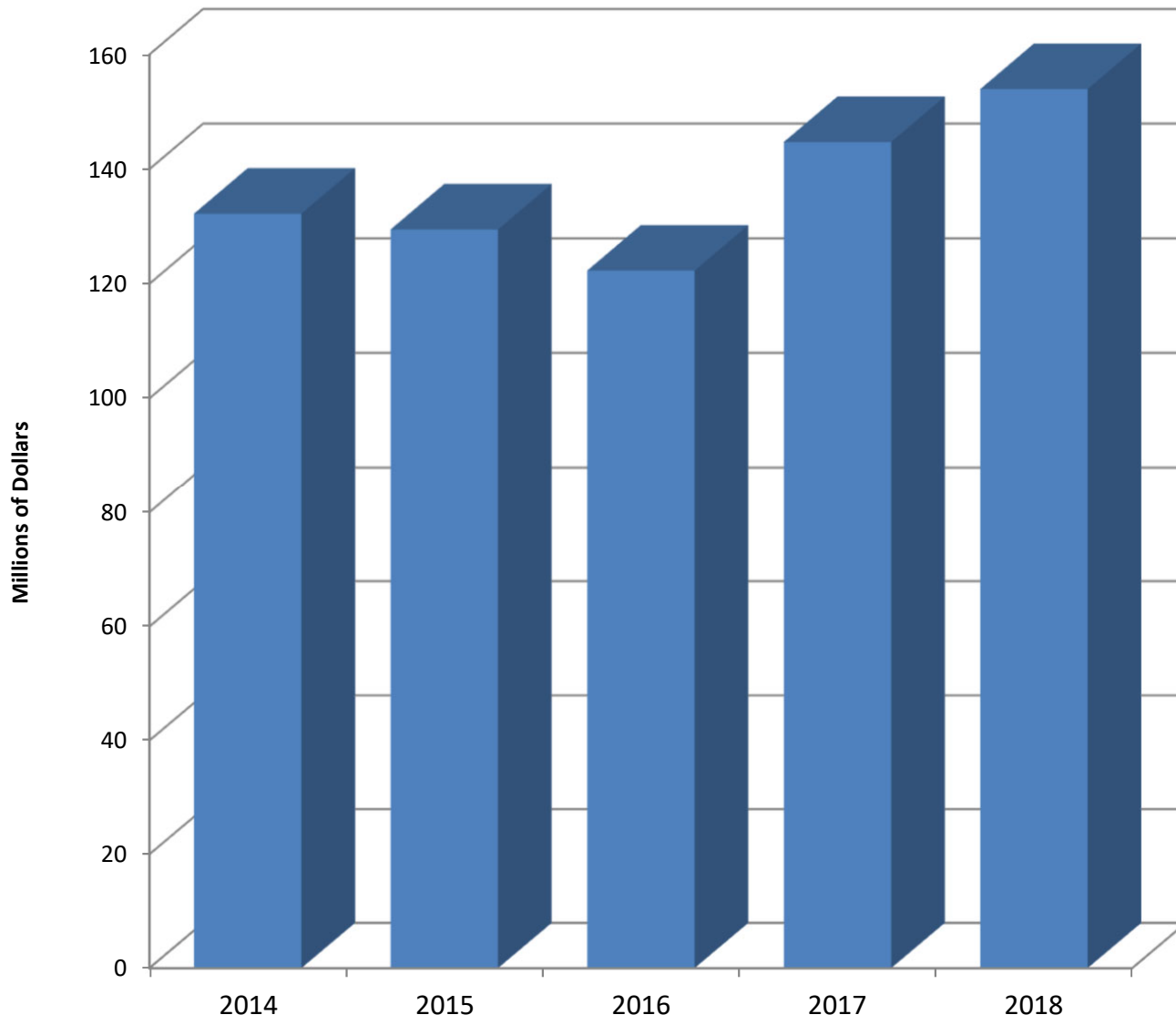


Year	Current Unrestricted	Current Restricted	Total
2014	\$ 62,593,159	\$ 25,388,948	\$ 87,982,107
2015	\$ 52,834,728	\$ 20,325,679	\$ 73,160,407
2016	\$ 68,648,738	\$ 32,743,803	\$ 101,392,541
2017	\$ 68,584,979	\$ 24,438,560	\$ 93,023,357
<b>2018</b>	<b>\$ 93,569,380</b>	<b>\$ 34,057,829</b>	<b>\$ 127,627,209</b> <sup>(1)</sup>

<sup>(1)</sup> Net of GASB 68 and GASB 75 requirements wherein the University must assume a proportionate share of the State's total liability for retirees' pension and health insurance expense.

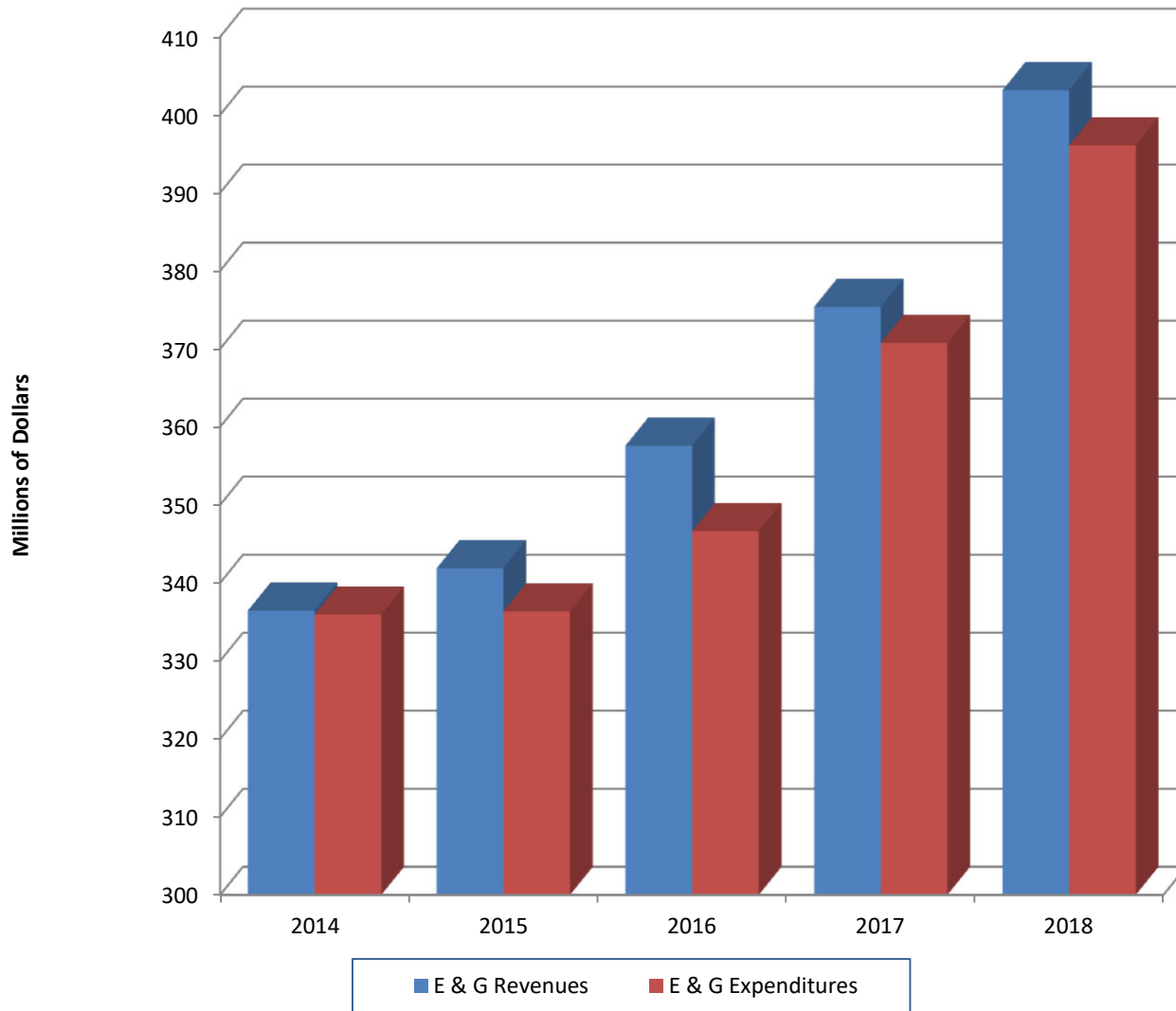


The University of North Carolina at Greensboro (Excluding Foundations)  
**ENDOWMENT ASSETS AT MARKET VALUE**  
June 30, 2014 - 2018



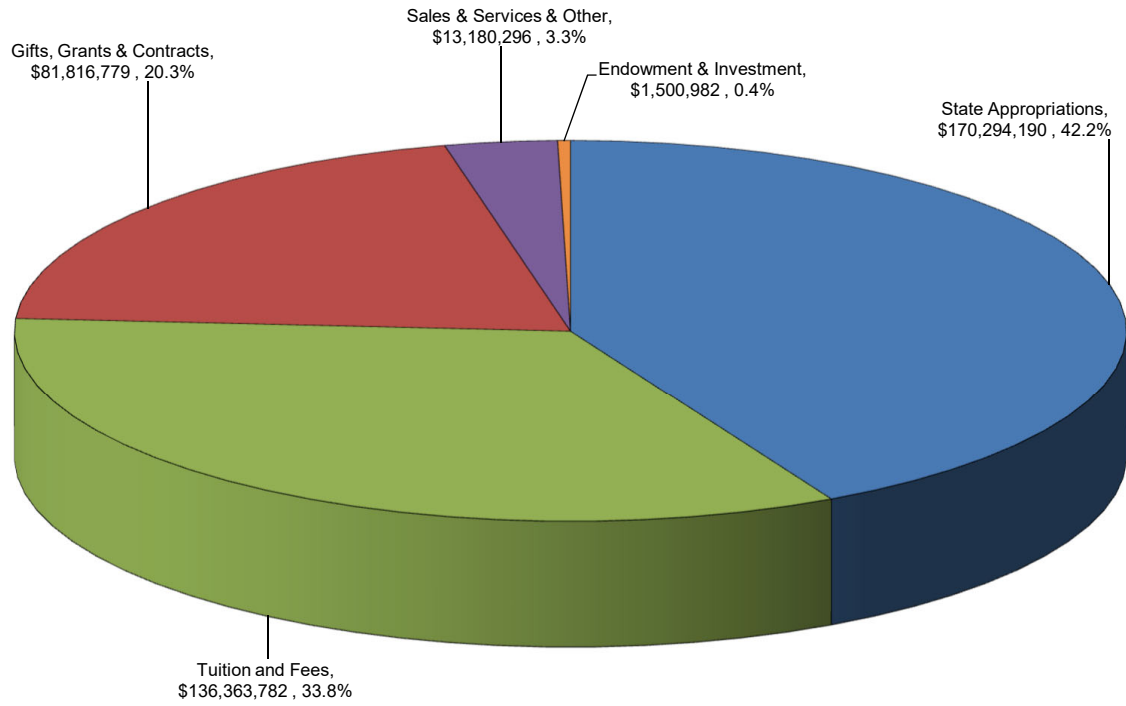
Year	Market Value
2014	\$ 132,242,996
2015	\$ 129,487,684
2016	\$ 122,309,847
2017	\$ 144,742,507
2018	\$ 153,976,851

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2014 - 2018



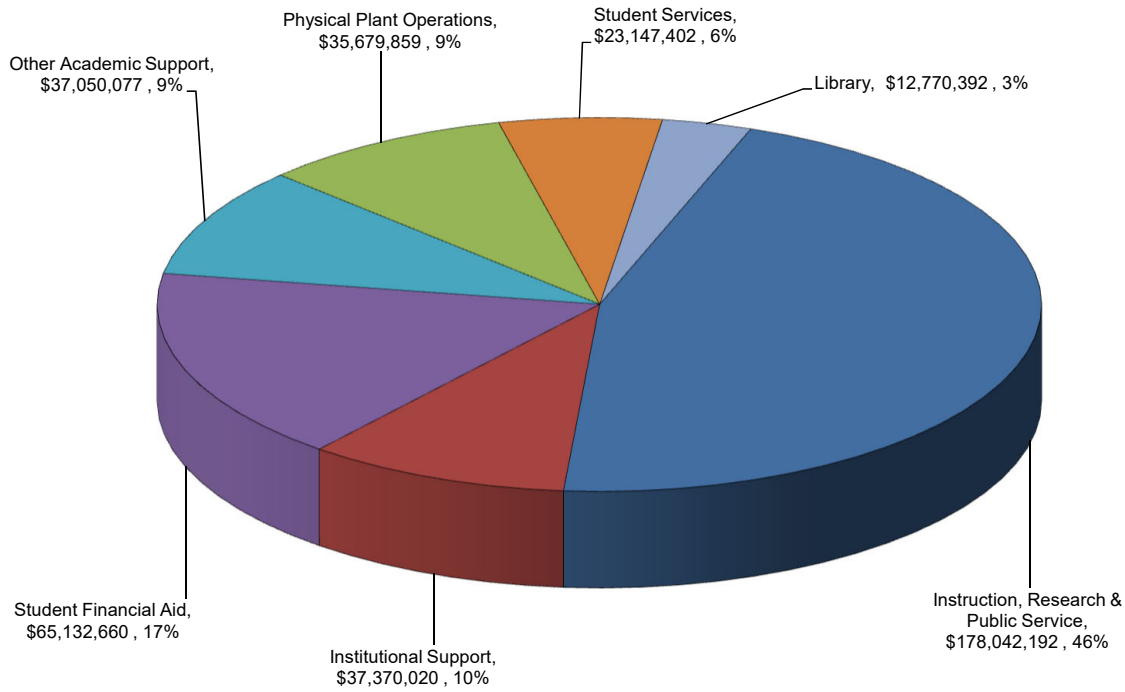
Year	E & G Revenues	E & G Expenditures
2014	\$ 336,453,843	\$ 335,928,866
2015	\$ 341,875,883	\$ 336,335,026
2016	\$ 357,579,081	\$ 346,607,946
2017	\$ 375,373,082	\$ 370,741,538
<b>2018</b>	<b>\$ 403,156,029</b>	<b>\$ 396,070,940</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL and GENERAL REVENUES**  
**CASH BASIS**  
Year Ended June 30, 2018



	Amount	%
State Appropriations	\$ 170,294,190	42.2%
Tuition and Fees	\$ 136,363,782	33.8%
Gifts, Grants & Contracts	\$ 81,816,779	20.3%
Sales & Services & Other	\$ 13,180,296	3.3%
Endowment & Investment	\$ 1,500,982	0.4%
<b>Total</b>	<b>\$ 403,156,029</b>	<b>100.00%</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL EXPENDITURES**  
**CASH BASIS**  
 Year Ended June 30, 2018



	Amount	%
Instruction, Research & Public Service	\$ 178,042,192	46%
Institutional Support	\$ 37,370,020	10%
Student Financial Aid	\$ 65,132,660	17%
Other Academic Support	\$ 37,050,077	10%
Physical Plant Operations	\$ 35,679,859	9%
Student Services	\$ 23,147,402	6%
Library	\$ 12,770,392	3%
<b>Total</b>	<b>\$ 389,192,602</b>	<b>100%</b>

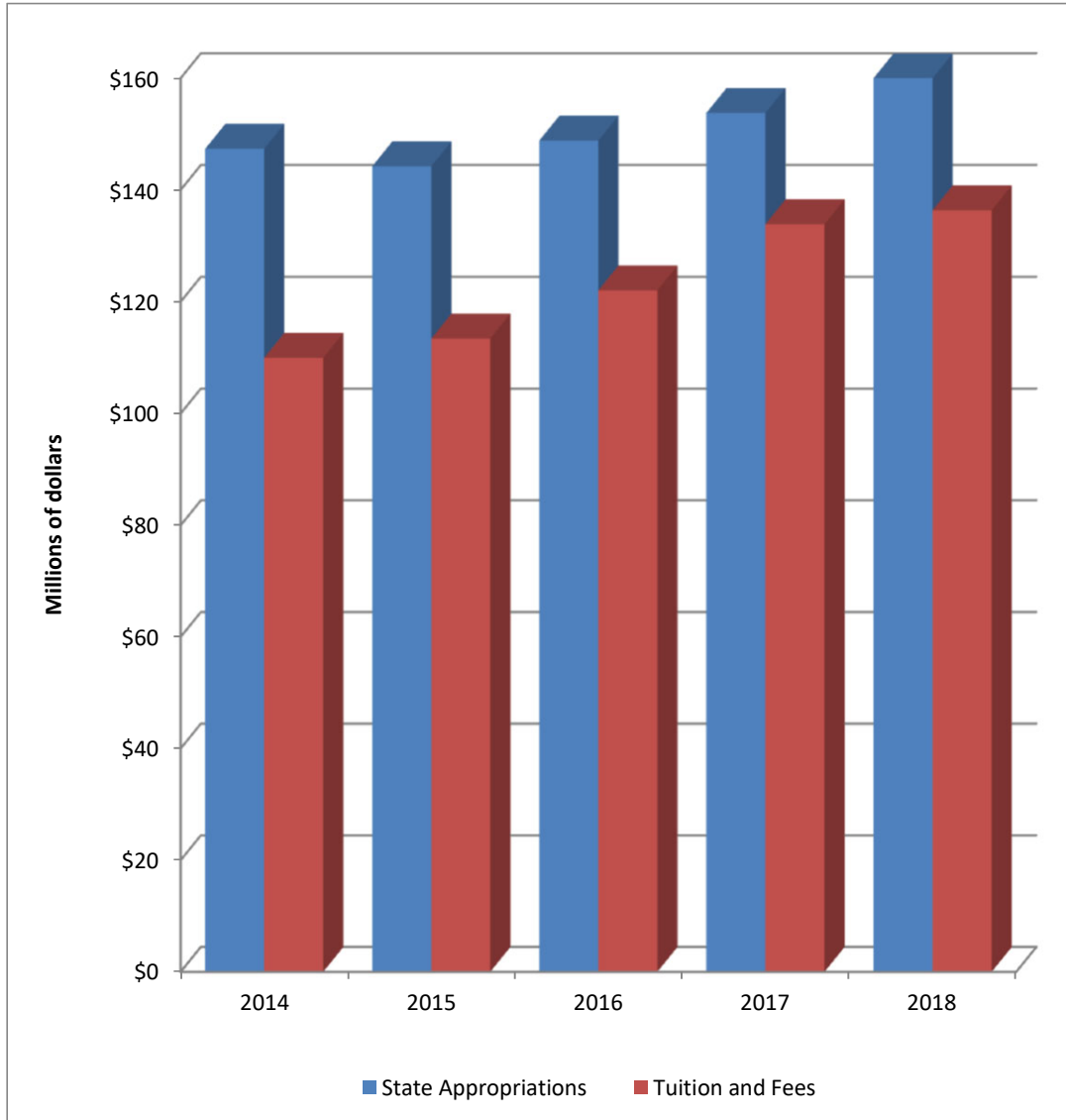
**Note:** Mandatory transfers are excluded

The University of North Carolina at Greensboro (Excluding Foundations)

**STATE APPROPRIATIONS and TUITION & FEES**

**CASH BASIS**

Years Ended June 30, 2014 - 2018

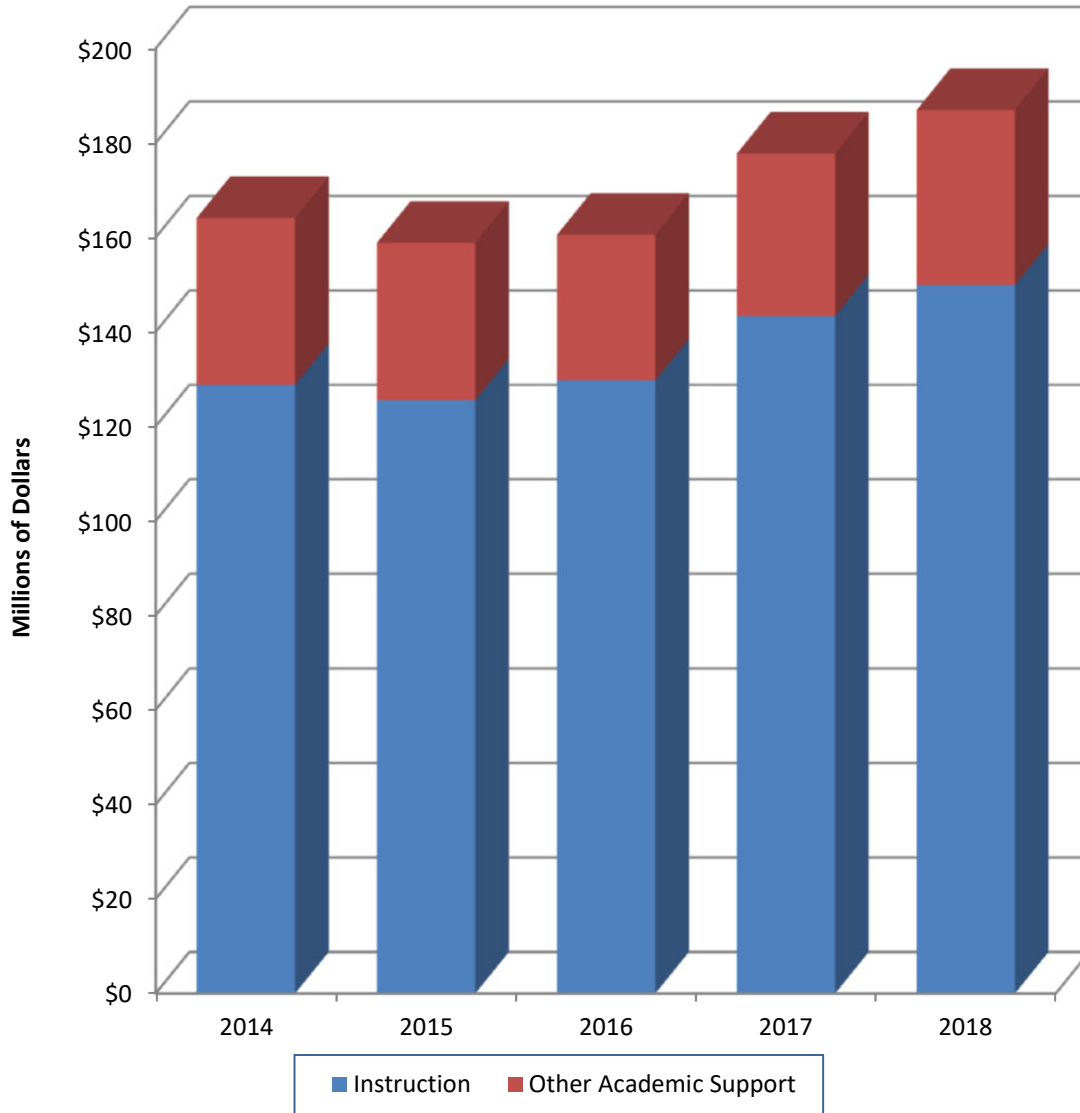


Year	State Appropriations	Tuition and Fees	Total
2014	147,367,243	109,979,482	257,346,725
2015	144,234,249	113,395,694	257,629,943
2016	148,838,492	122,014,929	270,853,421
2017	153,781,139	133,874,307	287,655,446
<b>2018</b>	<b>170,294,190</b>	<b>136,363,782</b>	<b>306,657,972</b>

**Note:** Auxiliary Enterprises student fees are excluded.

The University of North Carolina at Greensboro (Excluding Foundations)  
**INSTRUCTION & OTHER ACADEMIC SUPPORT EXPENDITURES**  
**CASH BASIS**

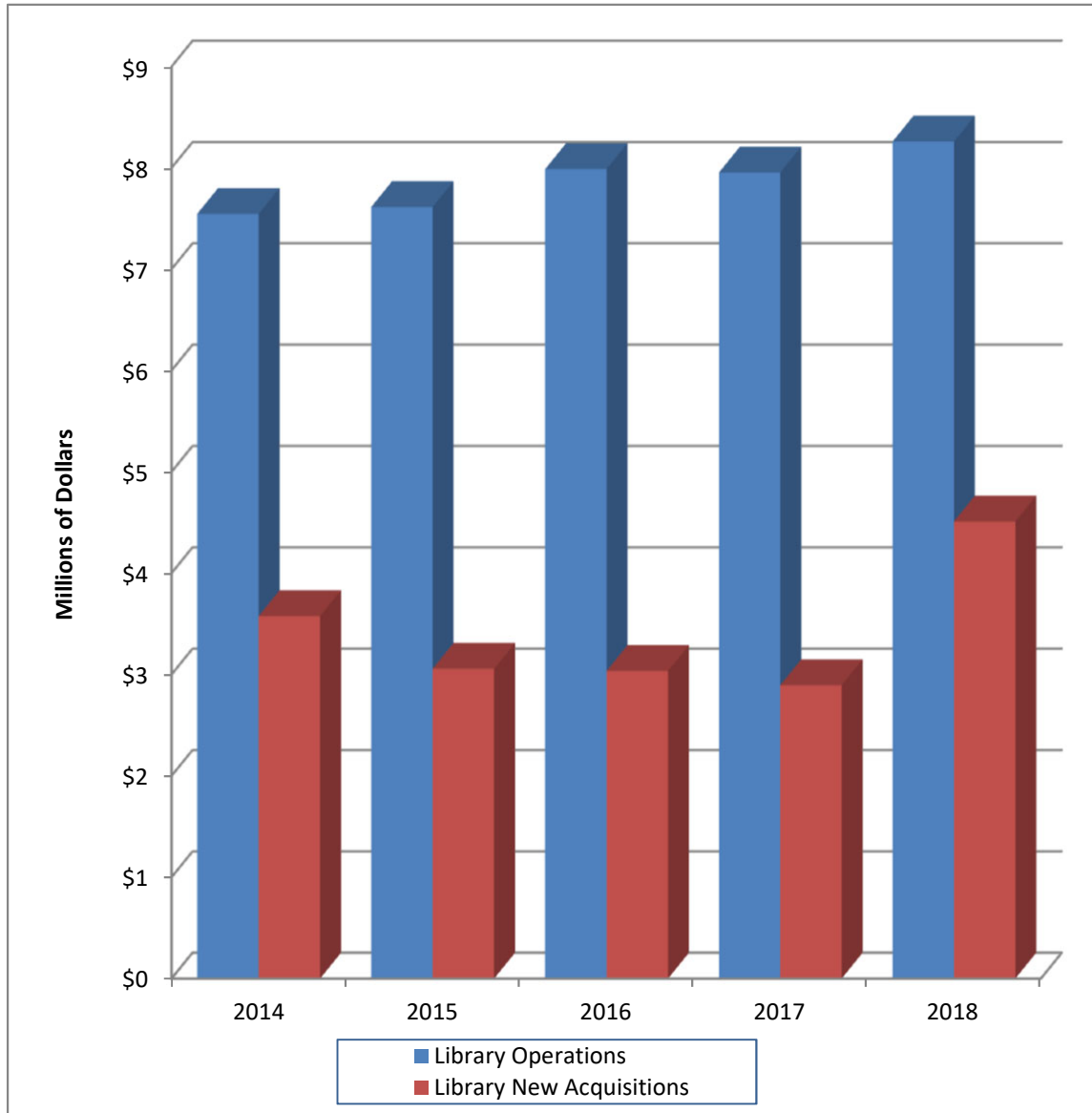
Years Ended June 30, 2014 -2018



Year	Instruction	Other Academic Support	Total
2014	\$ 128,769,925	\$35,341,767	\$ 164,111,692
2015	\$ 125,551,032	\$33,295,725	\$ 158,846,757
2016	\$ 129,757,825	\$30,814,885	\$ 160,572,710
2017	\$ 143,359,033	\$34,405,724	\$ 177,764,757
<b>2018</b>	<b>\$ 149,926,988</b>	<b>\$37,050,077</b>	<b>\$ 186,977,065</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**LIBRARY OPERATIONS and NEW ACQUISITIONS EXPENDITURES**  
**CASH BASIS**

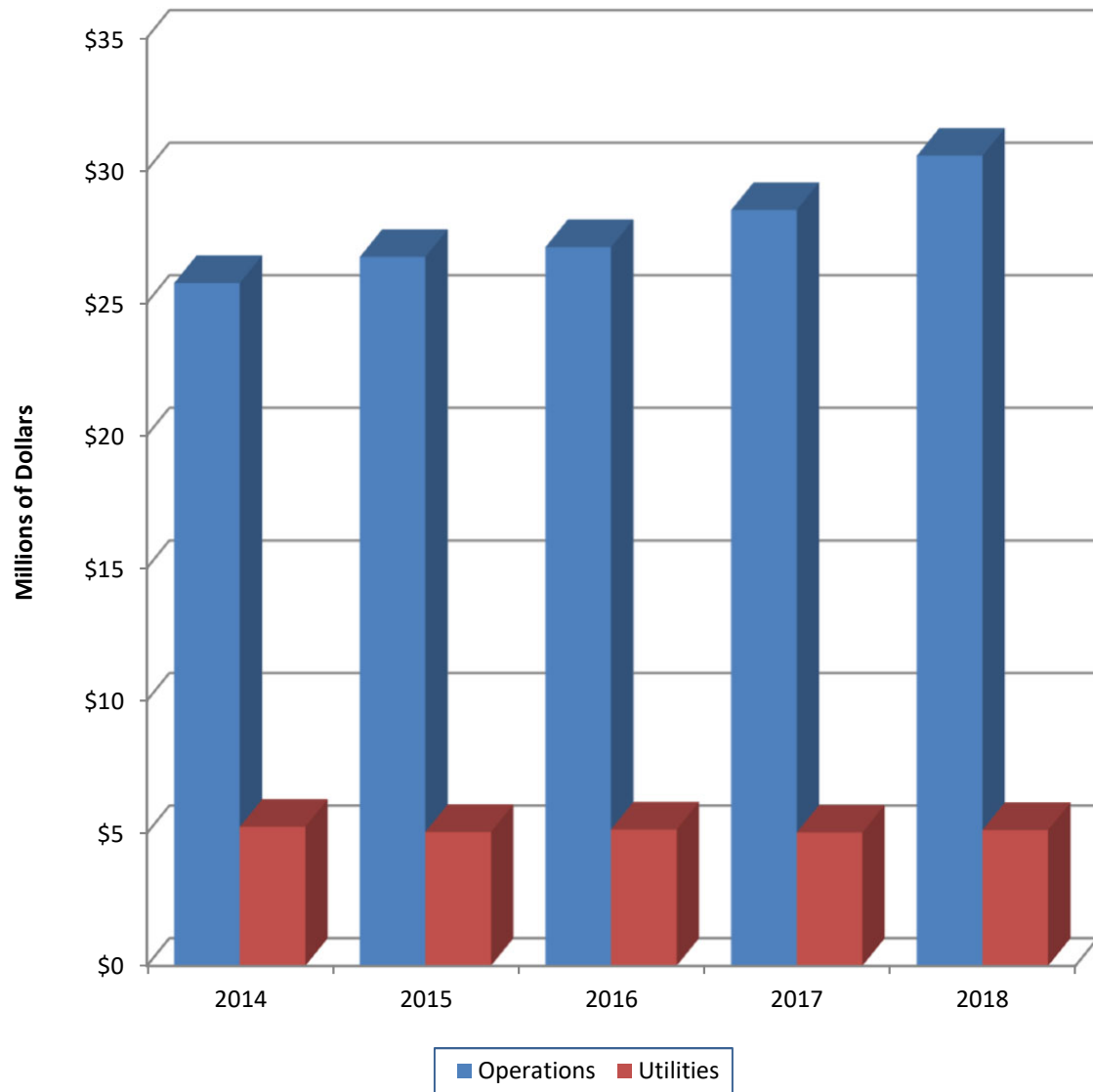
Years Ended June 30, 2014 - 2018



Year	Library		Total
	Operations	New Acquisitions	
2014	\$ 7,545,556	\$ 3,575,295	\$11,120,851
2015	\$ 7,613,299	\$ 3,056,140	\$10,669,439
2016	\$ 7,988,722	\$ 3,035,028	\$11,023,750
2017	\$ 7,954,599	\$ 2,894,792	\$10,849,391
<b>2018</b>	<b>\$ 8,260,777</b>	<b>\$ 4,509,615</b>	<b>\$12,770,392</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**UTILITIES and FACILITIES OPERATIONS EXPENDITURES**  
**CASH BASIS**

Years Ended June 30, 2014 - 2018

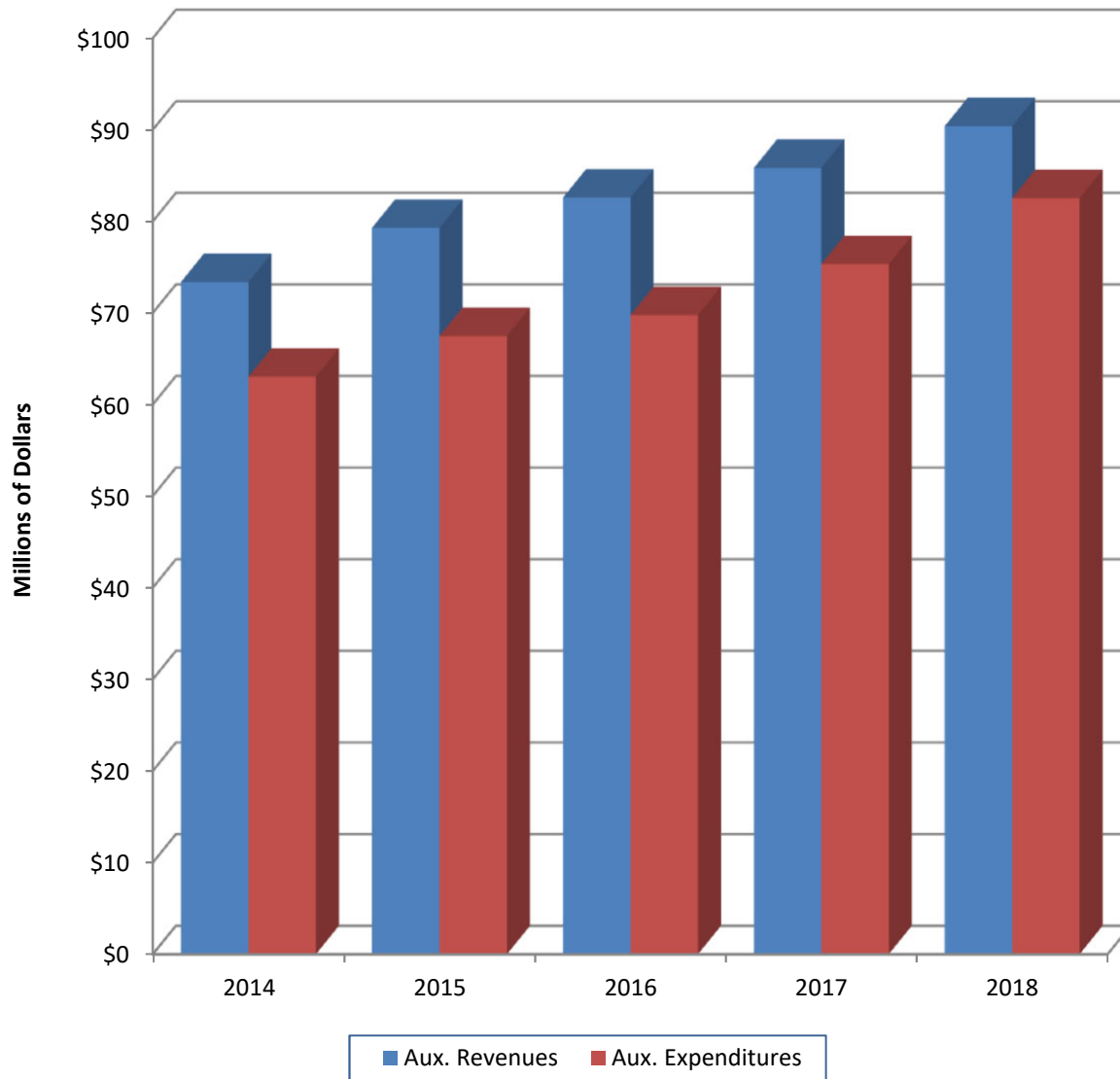


Year	Operations	Utilities	Total
2014	\$ 25,751,661	\$ 5,241,931	\$30,993,592
2015	\$ 26,738,285	\$ 5,047,549	\$31,785,834
2016	\$ 27,105,707	\$ 5,140,666	\$32,246,373
2017	\$ 28,507,189	\$ 5,029,203	\$33,536,392
<b>2018</b>	<b>\$ 30,557,502</b>	<b>\$ 5,122,357</b>	<b>\$35,679,859</b>

Note: Auxiliary Enterprises utilities are excluded



The University of North Carolina at Greensboro (Excluding Foundations)  
**AUXILIARY ENTERPRISES REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2014 - 2018



Year	Revenues	Expenditures
2014	\$ 73,367,566	\$ 63,030,038
2015	\$ 79,282,855	\$ 67,464,928
2016	\$ 82,594,765	\$ 69,754,344
2017	\$ 85,836,504	\$ 75,316,040
2018	\$ 90,399,242	\$ 82,528,663

The University of North Carolina at Greensboro  
**BUDGETED REVENUES, APPROPRIATIONS, AND EXPENDITURES**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2015 - 2019

	<b>2014-15</b>		<b>2015-16</b>		<b>2016-17</b>		<b>2017-18</b>		<b>2018-19</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Revenues	\$ 90,888,886	38.5	\$ 90,115,737	38.3	\$ 96,641,251	39.2	\$ 104,906,607	38.4	<b>\$ 109,591,257</b>	38.3
Appropriations	<u>145,317,762</u>	<u>61.5</u>	<u>\$ 145,128,884</u>	<u>61.7</u>	<u>\$ 149,831,008</u>	<u>60.8</u>	<u>\$ 167,970,984</u>	<u>61.6</u>	<b><u>\$ 176,812,902</u></b>	<u>61.7</u>
Expenditures	<u>\$ 236,206,648</u>	<u>100.0</u>	<u>\$ 235,244,621</u>	<u>100.0</u>	<u>\$ 246,472,259</u>	<u>100.0</u>	<u>\$ 272,877,591</u>	<u>100.0</u>	<b><u>\$ 286,404,159</u></b>	<u>100.0</u>

Note: Various Carryforwards have been excluded.

The University of North Carolina at Greensboro

**BUDGETED REVENUES**

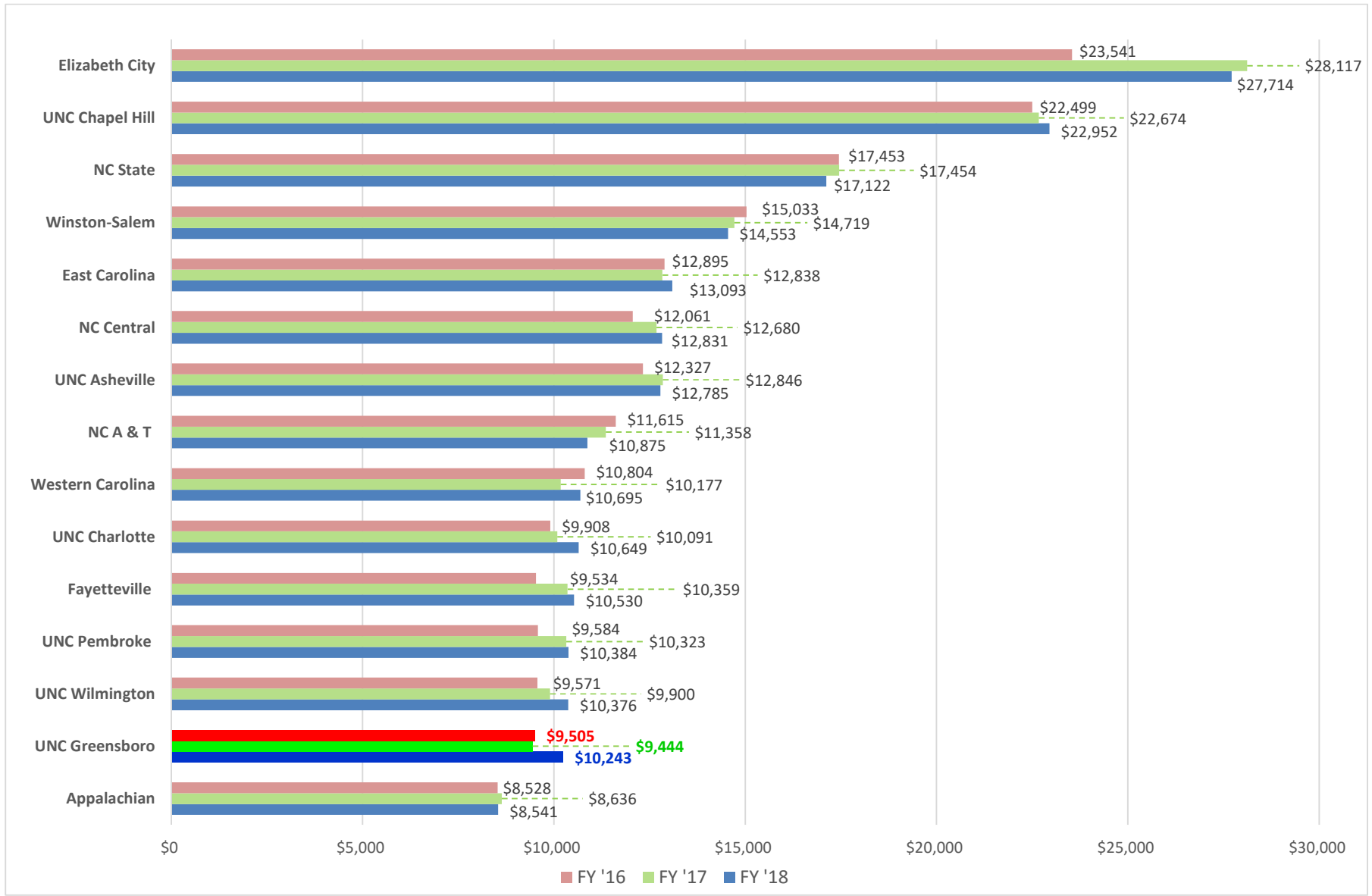
**BY SOURCE**

**STATE OPERATING CODE 16040**

Fiscal Years 2015 - 2019

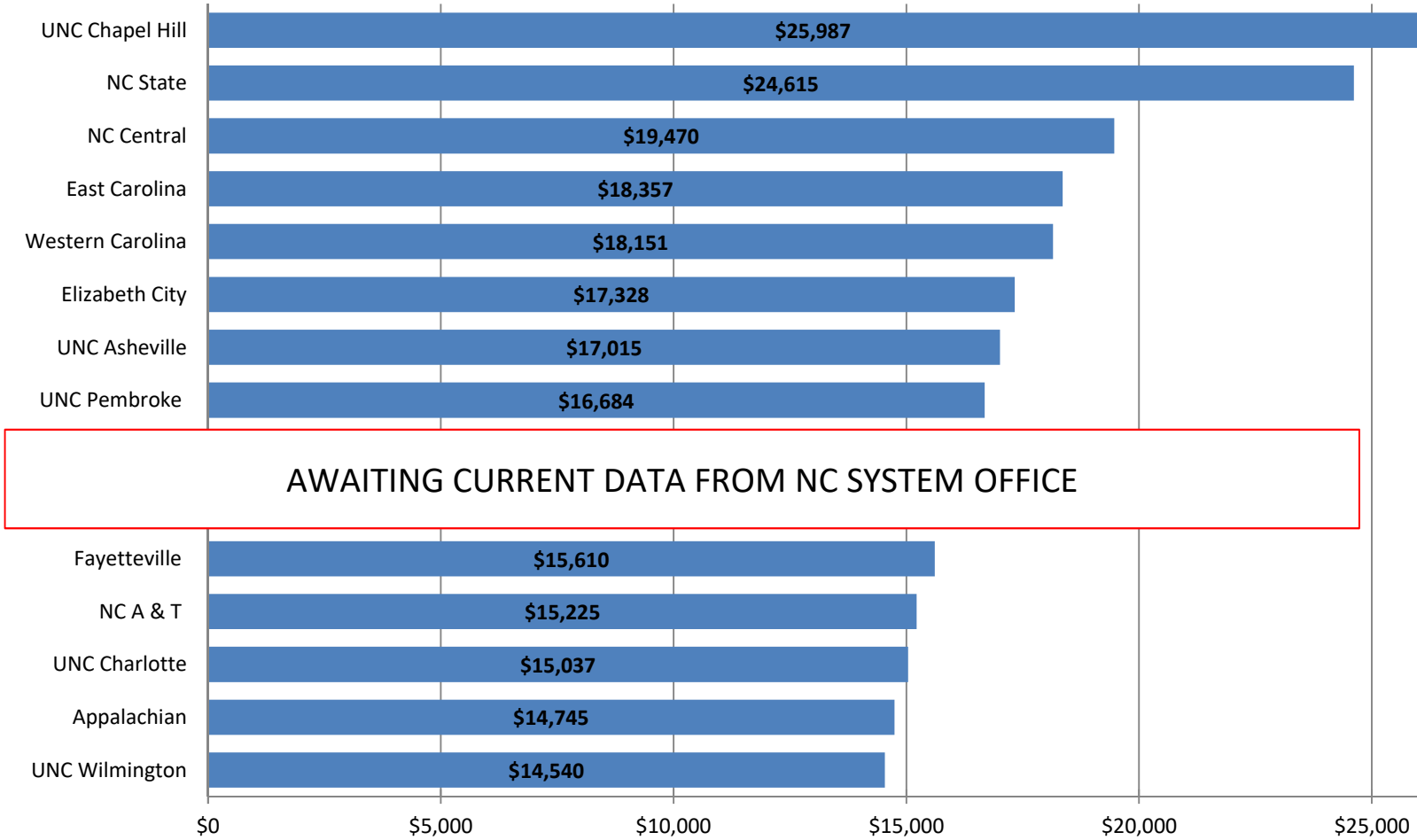
	<b>2014-2015</b>		<b>2015-2016</b>		<b>2016-2017</b>		<b>2017-2018</b>		<b>2018-19</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Regular Term Tuition	\$ 82,613,479	90.9	\$ 81,859,330	90.8	\$ 89,746,644	92.9	\$ 97,010,558	92.5	\$ 99,338,992	90.6
Summer Term Tuition	4,208,712	4.6	\$ 4,208,712	4.7	\$ 2,208,712	2.3	\$ 2,208,712	2.1	\$ 2,208,712	2.0
Non-Credit Extension Instruction Fees	660,515	0.7	\$ 660,515	0.7	\$ 660,515	0.7	\$ 660,515	0.6	\$ 660,515	0.6
Partnership School									\$ 3,379,164	3.1
Utilities Revenues	2,786,129	3.1	\$ 2,786,129	3.1	\$ 3,386,129	3.5	\$ 3,386,129	3.2	\$ 3,386,129	3.1
Repairs and Alterations Revenues	291,378	0.3	\$ 291,378	0.3	\$ 291,378	0.3	\$ 331,378	0.3	\$ 339,378	0.3
Library	59,000	0.1	\$ 59,000	0.1	\$ 59,000	0.1	\$ 25,000	0.1	\$ 25,000	0.0
Federal C & G Adm Cost Allow	111,798	0.1	\$ 111,798	0.1	\$ 136,798	0.1	\$ 136,798	0.1	\$ 136,798	0.1
Other	157,875	0.2	\$ 138,875	0.2	\$ 152,075	0.2	\$ 1,147,517	1.1	\$ 116,569	0.1
<b>Total</b>	<b>\$ 90,888,886</b>	<b>100.0</b>	<b>\$ 90,115,737</b>	<b>100.0</b>	<b>\$ 96,641,251</b>	<b>100.0</b>	<b>\$ 104,906,607</b>	<b>100.0</b>	<b>\$ 109,591,257</b>	<b>100.0</b>
Actual Tuition	82,451,653	99.8	\$ 88,101,454	107.63	\$ 98,372,776	109.61	99,296,348	102.36	N/A	N/A
Budgeted Tuition	\$ 82,613,479	100.0	\$ 81,859,330	100.0	\$ 89,746,644	100.0	\$ 97,010,558	100.0	\$ 99,338,992	
Over (Under) Realization	\$ (161,826)	(0.2)	\$ 6,242,124	7.6	\$ 8,626,132	9.6	\$ 2,285,790	2.4	N/A	N/A
Budgeted Enrollment FTE	14,345		14,515		14,919		15,564		15,318	
Actual Enrollment FTE	14,549		15,072		15,913		15,788		15,247	

The University of North Carolina  
**BUDGETED APPROPRIATIONS PER IN-STATE STUDENT FTE**  
 2016 - 2018



Source: [The University of North Carolina System Office schedule: "UNC Appropriations per Student FTE \(FY 2006-07 through 2017-18\)".](#)

The University of North Carolina  
**BUDGETED EXPENDITURES PER TOTAL STUDENT FTE**  
 2008-09



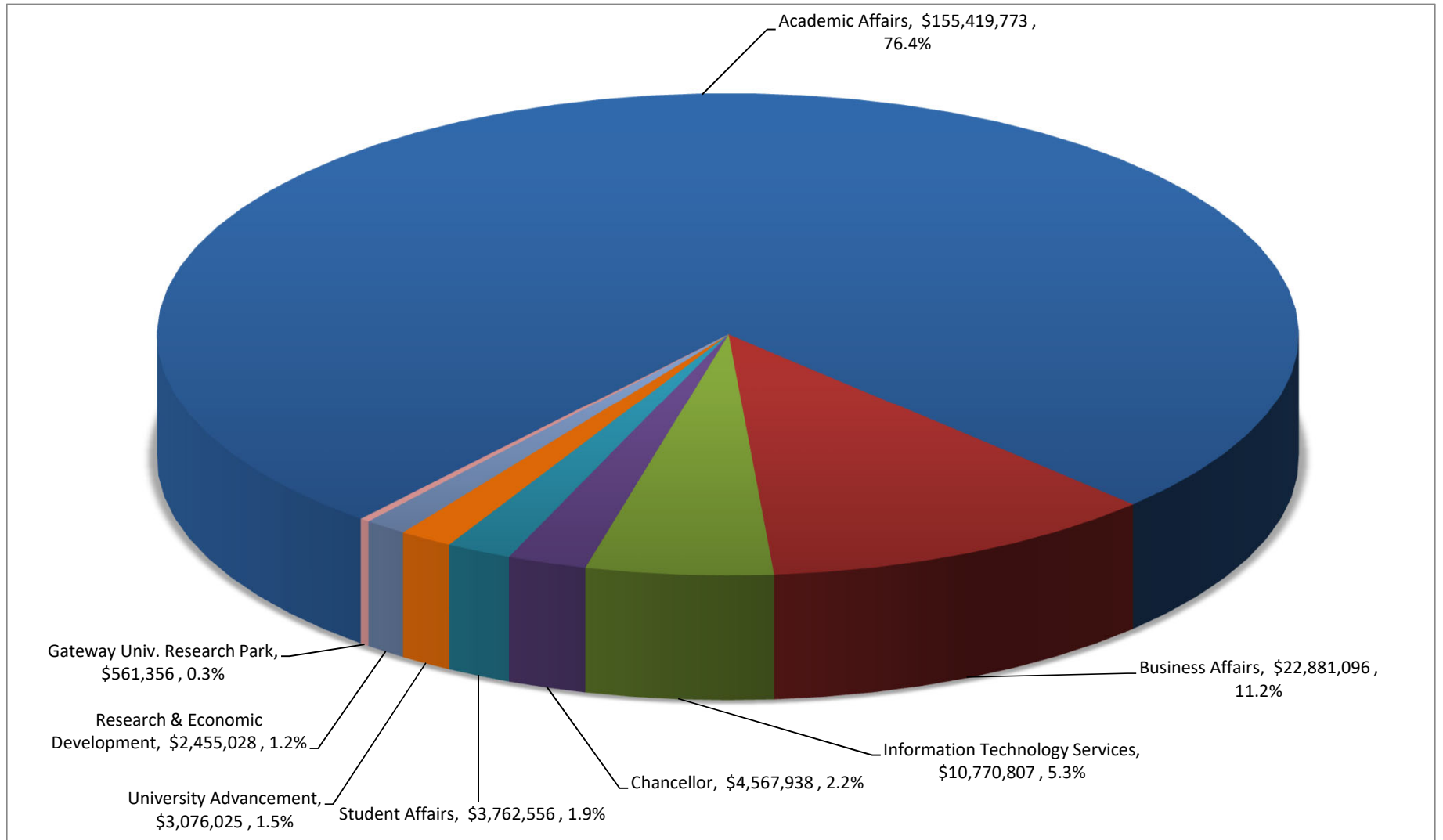
Notes: Total budgeted expenditures per total student FTE were calculated by dividing total budgeted state expenditures by the total student FTE for each campus. Nonrecurring items are excluded from this schedule. The out-of-state Undergraduate Tuition is \$14,001 at UNC Greensboro. The out-of-state Graduate Tuition at UNC Greensboro is \$14,170.

The University of North Carolina at Greensboro  
**Base Budget, Expansion and Reductions**  
 2017-18 through 2018-19

	<u>Requirements</u>	<u>Receipts</u>	<u>Appropriations</u>	<u>Positions</u>
<b>2017-18 Beginning Base Budget</b>	<b>\$ 272,877,591</b>	<b>\$ 104,906,607</b>	<b>\$ 167,970,984</b>	<b>2,279.43</b>
<b>Continuation Budget Change</b>				
Enrollment Growth	8,253,335	1,538,390	6,714,945	37.04
<b>Total Continuation Budget Change</b>	<b>8,253,335</b>	<b>1,538,390</b>	<b>6,714,945</b>	<b>37.04</b>
<b>Other</b>				
Partnership School	3,379,164	3,379,164		42.00
Tuition Differentials	72,000	72,000	-	
Employer Health Insurance and Retirement Increase	101,397	-	101,397	-
Salary Increase	2,011,755	-	2,011,755	-
Other	(291,083)	(304,904)	13,821	-
<b>Total Other</b>	<b>5,273,233</b>	<b>3,146,260</b>	<b>2,126,973</b>	<b>42.00</b>
<b>Flexibility Changes</b>	-	-		30.49
<b>Total 2017-18 Budget</b>	<b>\$ 286,404,159</b>	<b>\$ 109,591,257</b>	<b>\$ 176,812,902</b>	<b>2,388.96</b>

<b>Institutional Budgets:</b>				
Benefits	\$ 55,689,820			
Financial Aid	13,877,278			
Tuition Surcharge	450,000			
Insurance	122,482			
IT Licenses & Maintenance	2,216,657			
Utilities	9,388,777			
ESCO Debt Service	704,467			
Other	460,099			
Total Institutional Budgets:	82,909,580			
<b>Departmental Budgets:</b>	203,494,579			
<b>Total 2017-18 Budget</b>	<b>\$ 286,404,159</b>			

The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET 2018-19**  
**SUMMARY BY DIVISION**  
(Excluding Benefits and Other Institutional Budgets)



The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET**  
**SUMMARY BY DIVISION**  
2018-2019

<b>Division Name</b>	<b>EHRA</b>	<b>SHRA</b>	<b>Faculty</b>	<b>Temp Wages</b>	<b>Oth Personnel</b>	<b>Equipment</b>	<b>OTP less Equip</b>	<b>TOTAL</b>
Academic Affairs	\$20,304,480	\$14,622,356	\$103,672,231	\$827,171	\$3,218	\$4,511,582	\$11,478,735	\$155,419,773
Business Affairs	2,342,224	16,760,876		49,788	7,360	402,794	3,318,054	22,881,096
Information Technology Services	1,629,207	7,345,650			25,326	599,456	1,171,168	10,770,807
University Advancement	1,178,015	1,507,123		48,000			342,887	3,076,025
Student Affairs	2,438,142	871,870		45,731		21,548	385,265	3,762,556
Research & Engagement	195,224	451,937	975,024	2,688	1,195		828,960	2,455,028
Chancellor	2,330,808	1,088,749		5,000	4,012	5,000	1,134,369	4,567,938
Gateway University Research Park		91,405					469,951	561,356
<b>TOTAL</b>	<b>\$30,418,100</b>	<b>\$42,739,966</b>	<b>\$104,647,255</b>	<b>\$978,378</b>	<b>\$41,111</b>	<b>\$5,540,380</b>	<b>\$19,129,389</b>	<b>\$203,494,579</b>



The University of North Carolina at Greensboro  
**BUDGETED EXPENDITURES BY PURPOSE**  
**STATE OPERATING CODE 16040**

Fiscal Years 2015 - 2019

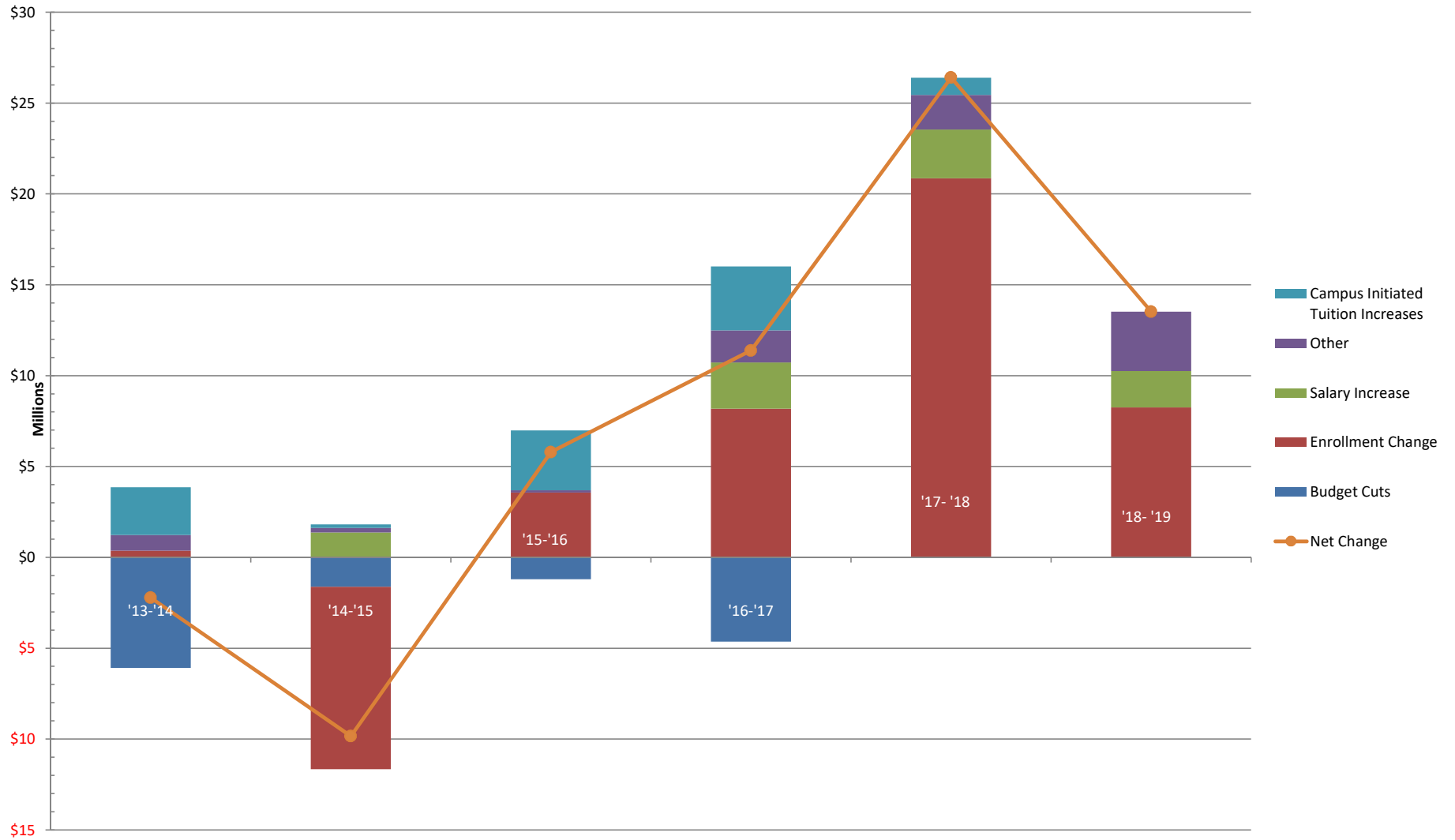
	2014-2015		2015-2016		2016-2017		2017-2018		2018-19	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
101 Regular Term Instruction	\$ 122,343,880	51.6%	\$ 127,349,422	54.1%	\$ 135,137,182	54.8%	\$ 150,243,949	55.1%	\$ 156,285,793	54.6%
102 Summer Term Instruction	4,208,712	1.8%	4,208,712	1.8%	2,208,712	0.9%	2,208,712	0.8%	2,208,712	0.8%
103 Non-Credit Extension Instruction	660,515	0.3%	660,515	0.3%	660,515	0.3%	660,515	0.2%	660,515	0.2%
112 Partnership School									3,580,164	1.3%
151 Libraries	10,692,214	4.5%	10,657,497	4.5%	10,925,746	4.4%	12,989,598	4.8%	13,710,904	4.8%
152 General Academic Support	15,439,650	6.5%	13,900,804	5.9%	14,390,955	5.8%	15,114,033	5.5%	15,211,616	5.3%
160 Student Services	14,300,787	6.0%	14,120,448	6.0%	15,087,101	6.1%	15,922,719	5.8%	16,082,478	5.6%
170 Institutional Support	24,404,928	10.3%	21,706,909	9.2%	25,533,939	10.4%	31,142,535	11.4%	32,655,636	11.4%
180 Physical Plant Operations	29,865,987	12.6%	28,872,518	12.3%	28,652,561	11.6%	30,663,246	11.2%	32,022,328	11.2%
230 Student Financial Aid	15,281,307	6.4%	13,767,796	5.9%	13,875,548	5.6%	13,932,284	5.1%	13,986,013	4.9%
<b>TOTAL</b>	<b>\$ 237,197,980</b>	<b>100.0%</b>	<b>\$ 235,244,621</b>	<b>100.0%</b>	<b>\$ 246,472,259</b>	<b>100.0%</b>	<b>\$ 272,877,591</b>	<b>100.0%</b>	<b>\$ 286,404,159</b>	<b>100.0%</b>

**BUDGETED EXPENDITURES BY MAJOR OBJECT CATEGORIES  
STATE OPERATING CODE 16040**

Fiscal Years 2015 - 2019

	Revised Budget at June 30th								Original Budget	
	2014-2015		2015-2016		2016-17		2017-18		2018-19	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
EHRA Academic Salaries	\$ 79,962,536	33.4%	\$ 85,597,641	36.6%	\$ 85,175,839	32.4%	\$ 90,640,903	32.2%	\$ 104,647,255	36.5%
EHRA Regular Salaries	22,455,705	9.4%	22,446,868	9.6%	24,329,396	9.2%	28,338,071	10.1%	\$ 30,418,100	10.6%
SHRA Regular Salaries	35,734,903	15.0%	37,751,338	16.1%	36,741,663	14.0%	42,453,137	15.1%	\$ 42,739,965	14.9%
Employee Benefits	42,516,662	17.8%	42,648,832	18.2%	43,233,822	16.4%	44,535,299	15.8%	\$ 55,689,820	19.4%
Other Personnel	1,599,836	0.7%	1,097,294	0.5%	2,620,563	1.0%	2,682,674	1.0%	\$ 1,019,489	0.4%
Total Personnel Compensation	\$ 182,269,642	76.3%	\$ 189,541,973	81.0%	\$ 192,101,283	73.0%	\$ 208,650,084	74.1%	\$ 234,514,629	81.9%
Supplies	3,729,085	1.6%	5,875,820	2.5%	5,392,276	2.0%	5,708,736	2.0%	5,487,650	1.9%
Utilities	7,978,698	3.3%	8,607,376	3.7%	8,790,158	3.3%	9,501,413	3.4%	9,388,777	3.3%
Purchased Contractual Services	5,360,764	2.2%	1,690,768	0.7%	7,040,512	2.7%	7,391,838	2.6%	4,756,449	1.7%
Purchased Services	9,576,541	4.0%	8,145,954	3.5%	12,434,433	4.7%	15,211,783	5.4%	9,232,451	3.2%
General Travel	1,353,951	0.6%	823,741	0.4%	1,799,905	0.7%	2,746,588	1.0%	796,372	0.3%
Other Operating	1,328,646	0.6%	746,861	0.3%	1,790,412	0.7%	1,479,208	0.5%	2,214,621	0.8%
Academic Services	159,181	0.1%	127,669	0.1%	81,742	0.0%	68,043	0.0%	95,764	0.0%
Library Books and Journals	3,603,660	1.5%	3,434,912	1.5%	3,453,577	1.3%	4,558,145	1.6%	3,434,912	1.2%
Property, Plant & Equipment	6,477,412	2.7%	454,644	0.2%	9,204,399	3.5%	9,867,192	3.5%	1,481,789	0.5%
Aids and Grants	15,020,966	6.3%	13,658,104	5.8%	15,171,613	5.8%	15,213,923	5.4%	13,877,278	4.8%
Transfers and Other	2,044,224	0.9%	859,930	0.4%	5,903,184	2.2%	1,112,871	0.4%	1,123,467	0.4%
Total Non-Salary	\$ 56,633,128	23.8%	\$ 44,425,779	19.0%	\$ 71,062,211	27.0%	\$ 72,859,740	25.9%	\$ 51,889,530	18.1%
	<b>\$ 238,902,770</b>	<b>100.1%</b>	<b>\$ 233,967,752</b>	<b>100.0%</b>	<b>\$ 263,163,494</b>	<b>100.0%</b>	<b>\$ 281,509,824</b>	<b>100.0%</b>	<b>\$ 286,404,159</b>	<b>100.0%</b>

The University of North Carolina at Greensboro  
**NET CHANGE IN BASE BUDGET**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2014 - 2019



The University of North Carolina at Greensboro  
**NET CHANGE IN BASE BUDGET**  
**STATE OPERATING CODE 16040**  
Fiscal Years 2015 - 2019

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Enrollment Change	\$ (10,041,907)	\$ 3,570,912	\$ 8,189,787	\$ 20,860,071	\$ 8,253,335
Salary Increases	1,378,468	-	2,539,830	2,684,106	2,011,755
Campus Initiated Tuition Increases	195,069	3,305,280	3,520,017	948,659	-
Budget Cuts	(1,609,668)	(1,200,000)	(4,579,118)	-	-
Other	<u>240,656</u>	<u>121,285</u>	<u>1,557,122</u>	<u>1,912,496</u>	<u>3,261,478</u>
	<u><u>\$ (9,837,382)</u></u>	<u><u>\$ 5,797,477</u></u>	<u><u>\$ 11,227,638</u></u>	<u><u>\$ 26,405,332</u></u>	<u><u>\$ 13,526,568</u></u>

The University of North Carolina at Greensboro  
State Operating Budget

**BUDGETED SALARIES and FTE BY DIVISION**

2018-19

Division	EHRA Administrative		SHRA		Faculty	
	Budget	FTE	Budget	FTE	Budget	FTE
<b>Academic Affairs:</b>						
Arts & Sciences	\$ 805,833	10.96	\$ 2,598,210	58.01	\$ 35,209,803	406.73
Business & Economics	1,146,031	13.96	1,060,467	26.25	13,745,410	107.02
Education	803,024	14.23	621,210	14.17	9,271,613	97.07
Partnership School	2,355,583	42.00	0	0.00	0	0.00
College of Visual and Performing Arts	472,425	6.66	932,187	22.15	10,246,551	113.13
Nursing	334,500	3.38	700,099	16.00	6,004,854	63.88
Health and Human Sciences	922,330	12.59	1,203,870	28.29	14,092,843	147.61
Graduate Studies	276,053	3.16	708,262	15.00	1,386,706	15.55
Online Learning	1,433,983	22.62	848,766	17.00	3,790,953	26.94
Provost & Other	11,754,718	165.51	5,949,284	131.90	9,923,498	147.06
<b>Total Academic Affairs</b>	<b>\$ 20,304,480</b>	<b>295.07</b>	<b>\$ 14,622,355</b>	<b>328.77</b>	<b>\$ 103,672,231</b>	<b>1124.99</b>
<b>Information Technology and Planning</b>	1,629,207	12.50	7,345,650	90.50		
<b>Total Information Technology &amp; Planning</b>	<b>\$ 1,629,207</b>	<b>12.50</b>	<b>\$ 7,345,650</b>	<b>90.50</b>		
<b>University Advancement</b>	1,178,015	10.87	1,507,123	27.25		
<b>Total University Advancement</b>	<b>\$ 1,178,015</b>	<b>10.87</b>	<b>\$ 1,507,123</b>	<b>27.25</b>		
<b>Student Affairs</b>	2,438,142	39.37	871,870	20.41		
<b>Total Student Affairs</b>	<b>\$ 2,438,142</b>	<b>39.37</b>	<b>\$ 871,870</b>	<b>20.41</b>		
<b>Business Affairs:</b>						
Institutional Support	1,512,480	11.59	4,927,166	86.01		
Physical Plant	829,744	7.00	11,833,710	276.93		
<b>Total Business Affairs</b>	<b>\$ 2,342,224</b>	<b>18.59</b>	<b>\$ 16,760,876</b>	<b>362.94</b>		
<b>Chancellor</b>						
Institutional Support	1,057,895	7.50	835,724	16.75		
Chancellor	1,272,913	10.00	253,025	4.00		
<b>Total Chancellor</b>	<b>\$ 2,330,808</b>	<b>17.50</b>	<b>\$ 1,088,749</b>	<b>20.75</b>		
<b>Gateway University Research Park</b>			\$ 91,405	2.00		
<b>Research &amp; Economic Development</b>	\$ 195,224	3.25	\$ 451,937	8.21	\$ 975,024	5.99
<b>TOTAL OF ALL DIVISIONS</b>	<b>\$ 30,418,100</b>	<b>397.15</b>	<b>\$ 42,739,965</b>	<b>860.83</b>	<b>\$ 104,647,255</b>	<b>1130.98</b>

The University of North Carolina at Greensboro  
**SALARY INCREASES**  
for Fiscal Years 2010 - 2019

Year	Faculty				EHRA Non-Faculty		SHRA			
	Base	Enhance	Total	Bonus	Base	Bonus	Across the Board	Career	Total	Bonus
2009-10 <sup>(1)</sup>	0.00		<b>0.00</b>				0.00		<b>0.00</b>	
2010-11 <sup>(1)</sup>	0.00		<b>0.00</b>				0.00		<b>0.00</b>	
2011-12 <sup>(1)</sup>	0.00		<b>0.00</b>				0.00		<b>0.00</b>	
2012-13 <sup>(2)</sup>	1.20		<b>1.20</b>		1.20	5 days bonus leave	1.20		<b>1.20</b>	5 days bonus leave
2013-14 <sup>(1), (3)</sup>	0.00		<b>0.00</b>			5 days bonus leave	0.00		<b>0.00</b>	5 days bonus leave
2014-15 <sup>(4)</sup>	0.27		<b>0.27</b>		0.27	5 days bonus leave	\$1,000/person		<b>\$1,000/person</b>	5 days bonus leave
2015-16 <sup>(5)</sup>	0.00		<b>0.00</b>	\$750/person	0.00	\$750/person			<b>\$750/person</b>	\$750/person
2016-17 <sup>(6)</sup>	1.50		<b>1.50</b>	Merit Increase + .5 across the board	1.50		1.50		<b>1.50</b>	Merit Increase + .5 Increase
2017-18 <sup>(7)</sup>	\$1,000/position		<b>\$1,000/position</b>		\$1,000/position	3 days bonus leave	\$1,000/person		<b>\$1,000/person</b>	3 days bonus leave
2018-19 <sup>(8)</sup>	up to 4.99		<b>up to 4.99</b>		2.50 performance-based; up to 4.99 merit-based	5 days bonus leave	2.00 performance-based; 0.5 up to 2.99 merit-based		<b>up to 4.99</b>	5 days bonus leave

<sup>(1)</sup> In 2009-10, 2010-11, 2011-12, and 2013-14, no Legislative salary increase funds were available.

<sup>(2)</sup> In 2012-13, the Legislature granted a 1.2% salary increase across-the-board plus 5 days of bonus leave which must be used by 6/30/2013.

<sup>(3)</sup> In 2013-14, the Legislature granted 5 days of bonus leave which must be used by 6/30/2014.

<sup>(4)</sup> In 2014-15, the Legislature granted \$276,634 for EPA salary increases, which equals 0.27% of total EHRA salaries. Eligibility was determined by the University. The Legislature granted a \$1,000 salary increase to eligible SHRA employees plus 5 additional days of bonus leave without an expiration date.

<sup>(5)</sup> In 2015-16, the Legislature granted \$750 bonus for all eligible employees.

<sup>(6)</sup> 2016-17, the Legislature granted a 1.5% salary increase for EHRA and SHRA employees, merit increases for EHRA and SHRA employees and a .5% increase across-the-board increase for EHRA and SHRA employees.

<sup>(7)</sup> In 2017-18, the Legislature granted \$1,000/FTE for the EHRA Annual Raise Process (ARP). Eligibility was determined by the University with an increase cap of 4.99% of the employees June 30, 2017 salary. The Legislature granted a \$1,000 salary increase to eligible SHRA employees. In addition, 3 extra days of bonus leave were granted to all leave-earning employees without an expiration date, but NOT payable at departure from system.

<sup>(8)</sup> In 2018-19, the Legislature granted the following based on employees June 30, 2018 salaries: up to a 4.99% increase for the Faculty Annual Raise Process (ARP). Eligibility was determined by the University. EHRA Non-Faculty were granted a 2.5% performance-based increase and up to a 4.99% merit-based increase. Eligibility was determined by the University. SHRA employees were granted a performance-based 2% salary increase and an additional 0.5% up to 2.99% for merit-based increases based upon eligibility. In addition, 5 extra days of bonus leave were granted to all leave-earning employees without an expiration date, but NOT payable at departure from system. Note: The increase amount allocated to the universities was insufficient for all permissible increases. The decision was to cover SHRA increases and use the remaining 0.2%, supplemented with an additional 1.8% - 2.3%, to provide increases to the eligible population.

**FULL-TIME WORK FORCE BY GENDER  
ALL FUND SOURCES**

For Years 2013, 2016, 2017 and 2018

Occupational Activity Group	Fall 2013 (A)			Fall 2016			Fall 2017			Fall 2018			Percent Female				
	M	F	T	M	F	T	M	F	T	M	F	T	2013	2016	2017	2018	
<b>Faculty and Non-Faculty</b>																	
Instructional Faculty Tenured	235	185	420	232	188	420	224	193	417	222	192	414	44.0%	44.8%	46.3%	46.4%	
Instructional Faculty Untenured, On Track	45	77	122	35	62	97	38	63	101	62	79	141	63.1%	63.9%	62.4%	56.0%	
Other Instructional Faculty, Not On Track	87	165	252	83	174	257	139	243	382	139	253	392	65.5%	67.7%	63.6%	64.5%	
Non-Faculty Status (Post-Docs)*				10	6	16	10	6	16	10	5	15		37.5%	37.5%	33.3%	
<b>Faculty and Non-Faculty Total</b>	<b>367</b>	<b>427</b>	<b>794</b>	<b>360</b>	<b>430</b>	<b>790</b>	<b>411</b>	<b>505</b>	<b>916</b>	<b>433</b>	<b>529</b>	<b>962</b>	<b>53.8%</b>	<b>54.4%</b>	<b>55.1%</b>	<b>55.0%</b>	
<b>Staff</b>																	
<b>EHRA Staff</b>	<b>227</b>	<b>369</b>	<b>596</b>	<b>221</b>	<b>360</b>	<b>581</b>	<b>312</b>	<b>494</b>	<b>806</b>	<b>277</b>	<b>453</b>	<b>730</b>	<b>61.9%</b>	<b>62.0%</b>	<b>61.3%</b>	<b>62.1%</b>	
<b>SHRA Staff</b>	<b>467</b>	<b>625</b>	<b>1,092</b>	<b>460</b>	<b>602</b>	<b>1,062</b>	<b>494</b>	<b>651</b>	<b>1,145</b>	<b>497</b>	<b>651</b>	<b>1,148</b>	<b>57.2%</b>	<b>56.7%</b>	<b>56.9%</b>	<b>56.7%</b>	
<b>Staff Total</b>	<b>694</b>	<b>994</b>	<b>1,688</b>	<b>681</b>	<b>962</b>	<b>1,643</b>	<b>806</b>	<b>1,145</b>	<b>1,951</b>	<b>774</b>	<b>1,104</b>	<b>1,878</b>	<b>58.9%</b>	<b>58.6%</b>	<b>58.7%</b>	<b>58.8%</b>	
<b>GRAND TOTALS</b>	<b>1,061</b>	<b>1,421</b>	<b>2,482</b>	<b>1,041</b>	<b>1,392</b>	<b>2,433</b>	<b>1,217</b>	<b>1,650</b>	<b>2,867</b>	<b>1,207</b>	<b>1,633</b>	<b>2,840</b>	<b>57.3%</b>	<b>57.2%</b>	<b>57.6%</b>	<b>57.5%</b>	

Source of Fall 2013, 2016, 2017 and 2018: UCG Full-Time Work Force by SOC Job Title and Gender provided by Institutional Research

(A): For Fall 2013 and 2016, required data for IPEDS reporting shifted from Occupational Activity Group classification to Standard Occupational Classification (SOC).

\* Fall 2016 is the first year Post Docs were broken out as a group (prior years they were categorized under "Other")

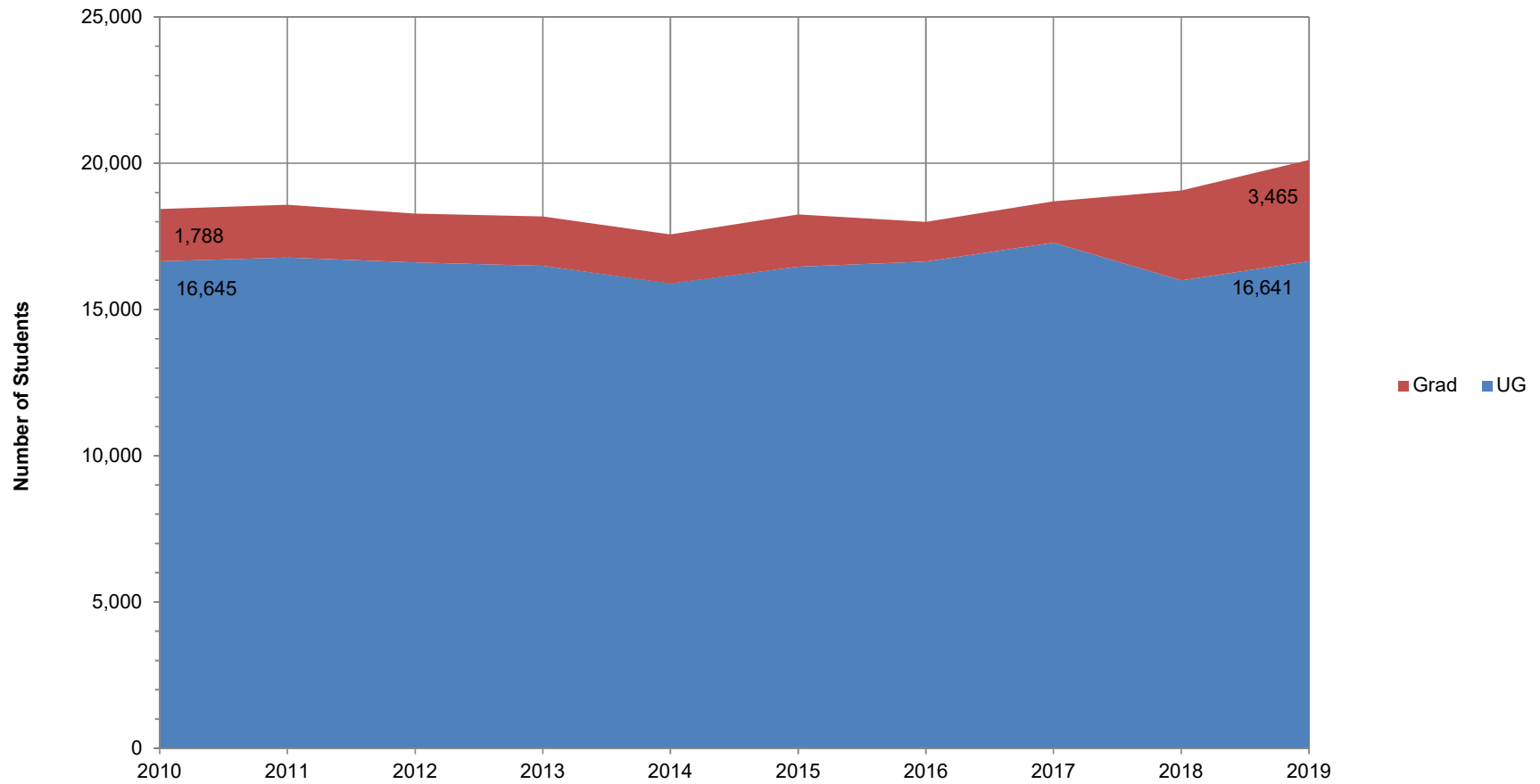
The University of North Carolina at Greensboro  
**EXPENDITURE BUDGETS BY SOURCE and DIVISION**  
 2018-19

	Academic Affairs	Information Technology & Planning	University Advancement	Student Affairs	Business Affairs	Chancellor	Gateway University Research Park	Research & Economic Development	Source Total
State Funds	155,419,773	10,770,807	3,076,025	3,762,556	22,881,096	4,567,938	561,356	2,455,028	203,494,579
	76.4%	5.3%	1.5%	1.8%	11.2%	2.2%	0.3%	1.2%	100.0%
Auxiliary Administration					1,951,411				1,951,411
Student Activities Fees	166,231			5,296,380	2,056,398				7,519,009
Overhead	3,549,979						50,000		3,549,979
Unrestricted Gifts and Investment Income	349,683	19,000	726,000		26,000	169,500			1,290,183
<b>Division Totals</b>	<b>\$159,485,666</b> 73.2%	<b>\$10,789,807</b> 5.0%	<b>\$3,802,025</b> 1.7%	<b>\$9,058,936</b> 4.2%	<b>\$26,914,905</b> 12.4%	<b>\$4,737,438</b> 2.2%	<b>\$611,356</b> 0.3%	<b>\$2,455,028</b> 1.1%	<b>\$217,805,161</b> 100.0%

Note: This analysis excludes Athletic Fee, Health Fee, Facility Fee and self supporting operations. Benefits, Utilities, Financial Aid, Rent, Insurance and O&M reserves are considered institutional and are also excluded.

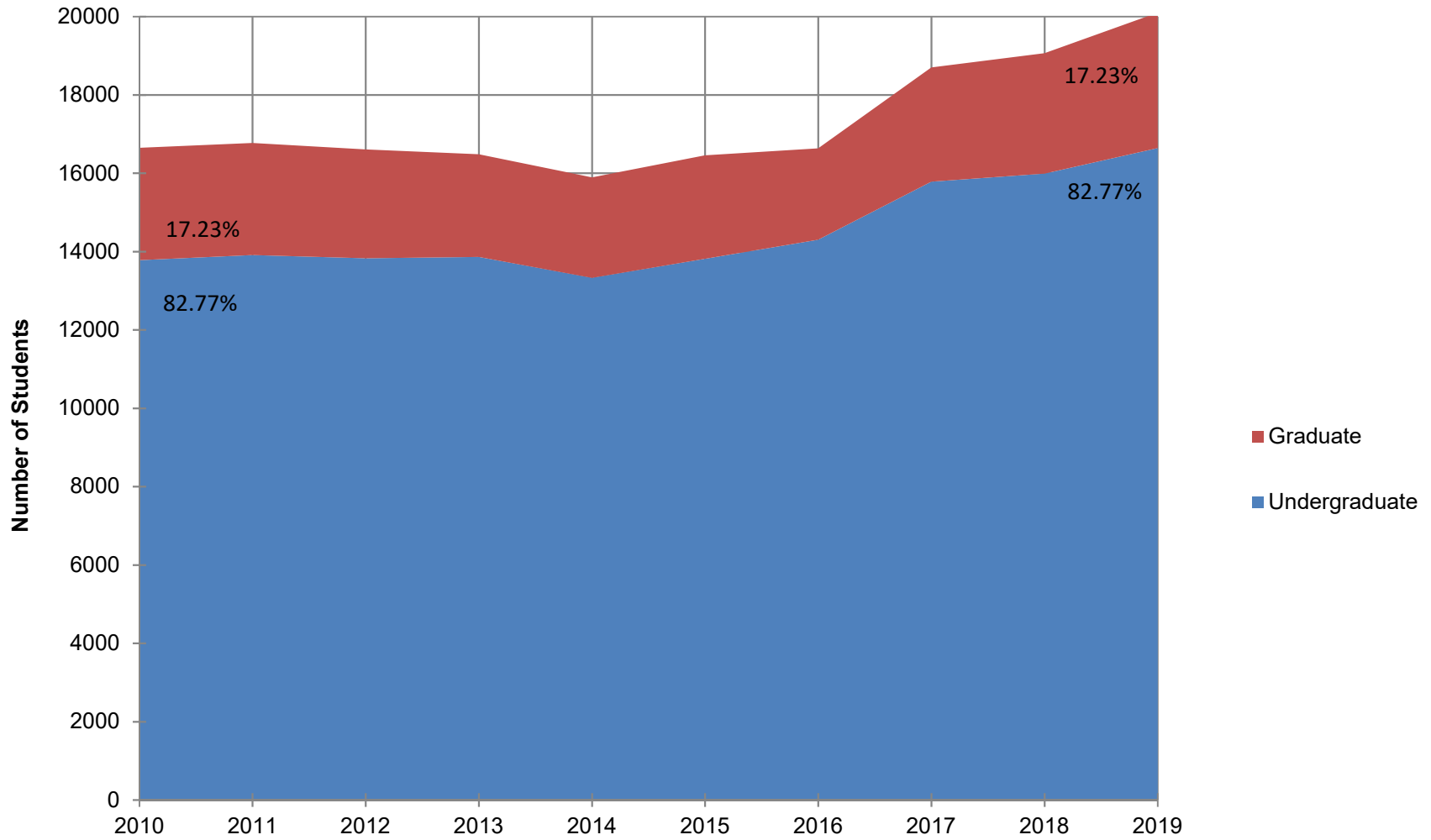


The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT & FTE - FALL SEMESTERS**  
 Years Ended June 30, 2010 - 2019

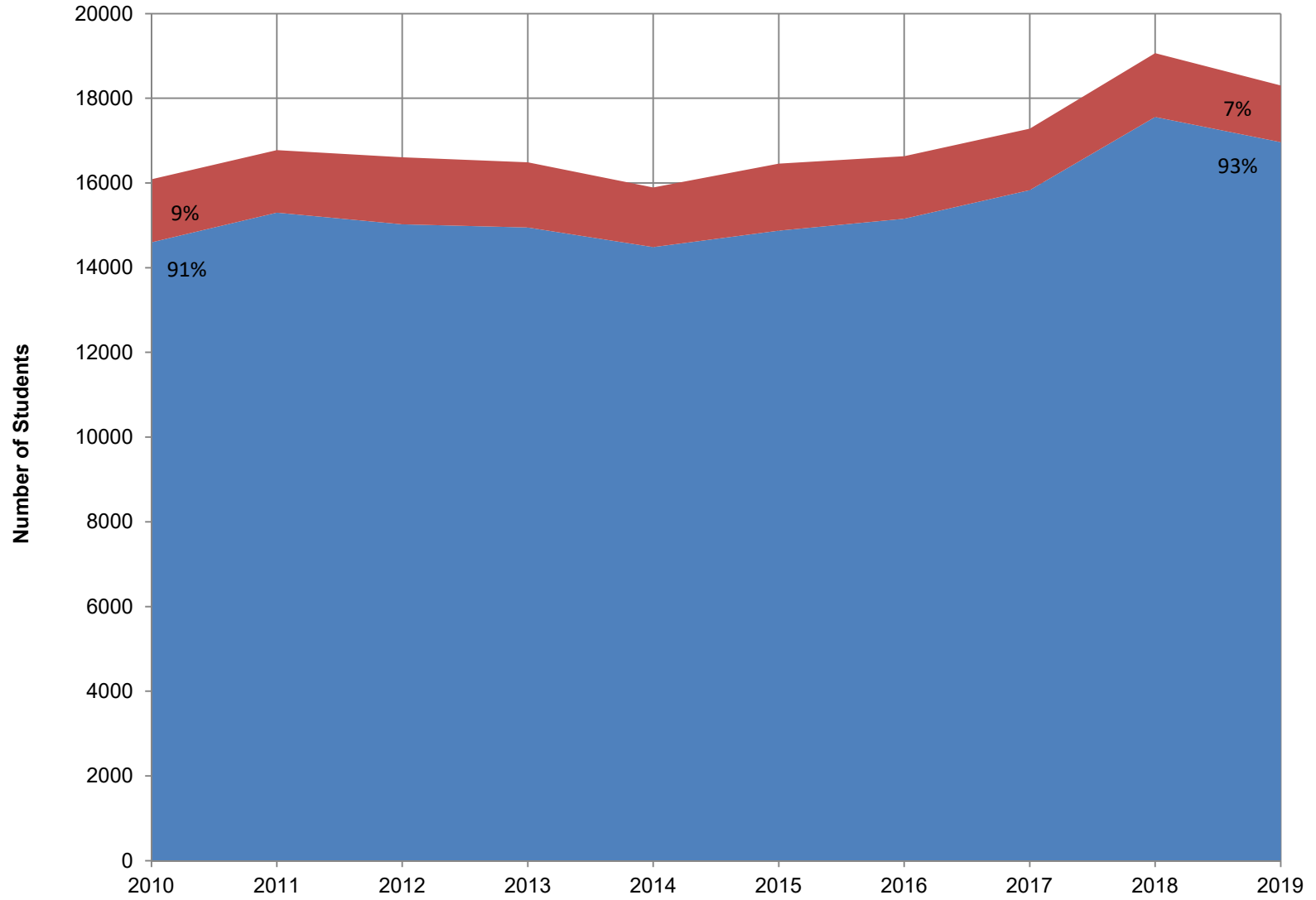


FY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Headcount</b>	18,433	18,579	18,274	18,175	17,559	18,246	17,988	18,697	19,067	20,106
<b>FTE</b>	16,645	16,773	16,608	16,486	15,890	16,456	16,632	17,283	17,620	18,303

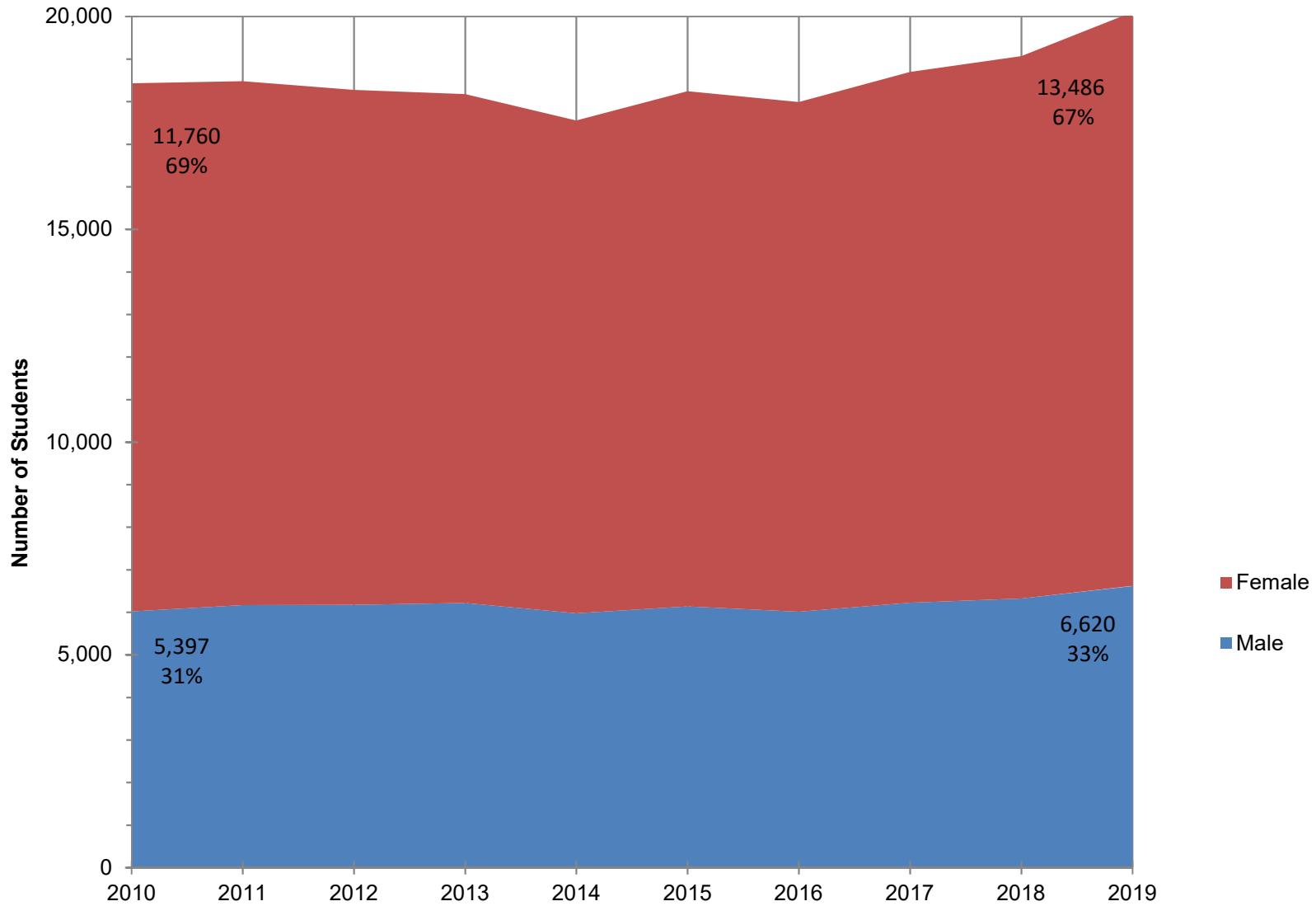
The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - UNDERGRADUATE & GRADUATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2010 - 2019



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - IN-STATE & OUT-OF-STATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2010 - 2019



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT BY GENDER - FALL SEMESTERS**  
Years Ended June 30, 2010 - 2019



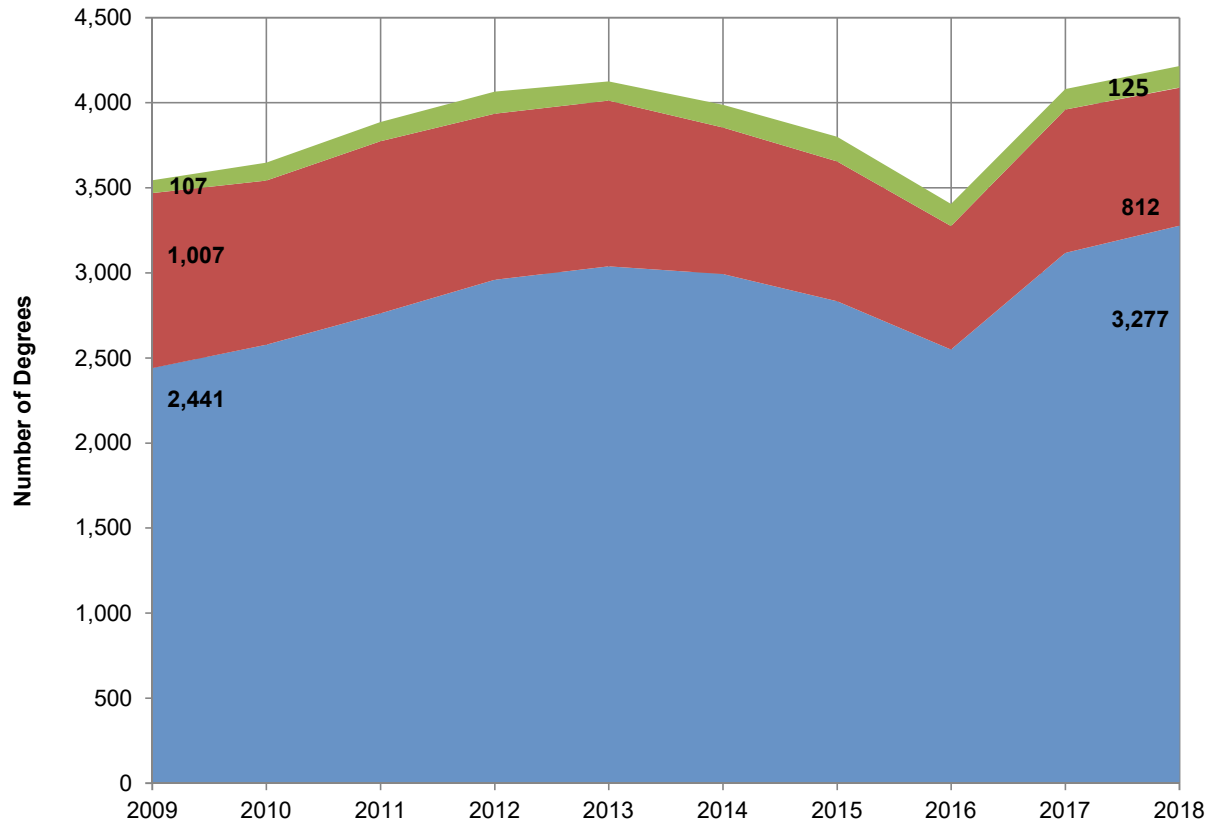
The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA**  
2009-10 through 2018-19

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>SAT Scores</b>										
Verbal	516	513	514	514	518	522	519	528	560	551
Math	523	517	518	519	523	519	521	521	545	533
<b>Total</b>	<b>1,039</b>	<b>1,030</b>	<b>1,032</b>	<b>1,033</b>	<b>1,041</b>	<b>1,041</b>	<b>1,040</b>	<b>1,049</b>	<b>1,105</b>	<b>1,084</b>
<b>FTE Students by Program (Fall Semester)</b>										
College of Arts & Sciences	6,800	6,686	6,910	6,924	6,581	6,651	6,793	6,638	6,661	6,646
School of Business & Economics	2,532	2,543	2,758	2,851	2,890	3,082	3,336	3,489	3,677	3,835
School of Education	1,881	1,917	1,785	1,489	1,396	1,306	1,221	1,255	1,385	1,290
School of Health & Human Science			3,240	3,185	3,012	3,245	3,336	3,466	3,559	3,469
School of Health & Human Performance ‡	1,705	1,678								
School of Human Environmental Sciences ‡	1,402	1,428								
School of Music, Theatre, and Dance	550	967	756	835	877	899	965			4
School of Nursing	1,180	1,161	896	883	883	821	870	928	1,011	986
Joint School of Nanoscience and Nanoengineering		14	24	32	33	42	44	44	50	49
Undeclared	596	379	337	287	218	410	67	57	306	558
College of Visual and Performing Arts								1,408	1,394	1,468
<b>Total</b>	<b>16,645</b>	<b>16,773</b>	<b>16,707</b>	<b>16,486</b>	<b>15,890</b>	<b>16,456</b>	<b>16,632</b>	<b>17,285</b>	<b>18,043</b>	<b>18,305</b>
<b>Student Housing</b>										
Capacity	4,251	4,251	3,890	4,552	4,861	5,075	5,422	5,349	5,325	5,681
Occupancy	4,436	4,280	3,991	4,566	4,765	5,107	5,404	5,386	5,385	5,524
Occupancy Rate (Fall) †	104.4%	100.7%	102.6%	100.3%	98.0%	100.6%	99.7%	100.7%	101.0%	97.2%
Students Residing on Campus	26.7%	25.5%	23.9%	27.7%	30.0%	31.0%	32.5%	31.2%	30.1%	30.2%
<b>Faculty</b>										
Faculty (Total FTE Budgeted Regular Term)	1,065	1,116	999	1,004	1,005	948	962	994	1,088	1,131
Full-Time Faculty (OCR Perm. Staff)	788	838	806	751	777	751	739	773	762	856
No. Holding Doctorates/Terminal Degrees	630	662	596	559	615	609	599	615	636	805
Percentage Tenured	52.4%	51.0%	54.1%	53.7%	54.6%	56.0%	55.0%	53.2%	51.0%	49.3%
Budgeted Student/Budgeted Faculty Ratio	13.8:1	13.4:1	15.7:1	15.2:1	15.2:1	16.1:1	14.9:1	14.6:1	16:1	13.5:1

† Capacity can be greater than 100% in some years, due to the temporary use of lounge spaces, RA Rooms, and other places.

‡ The School of Health and Human Performance and the School of Human Environmental Sciences ceased to exist on July 1, 2011, with most of the departments previously housed in these two schools moving into the newly formed School of Health and Human Sciences

The University of North Carolina at Greensboro  
**DEGREES CONFERRED**  
 Years Ended June 30, 2009 - 2018



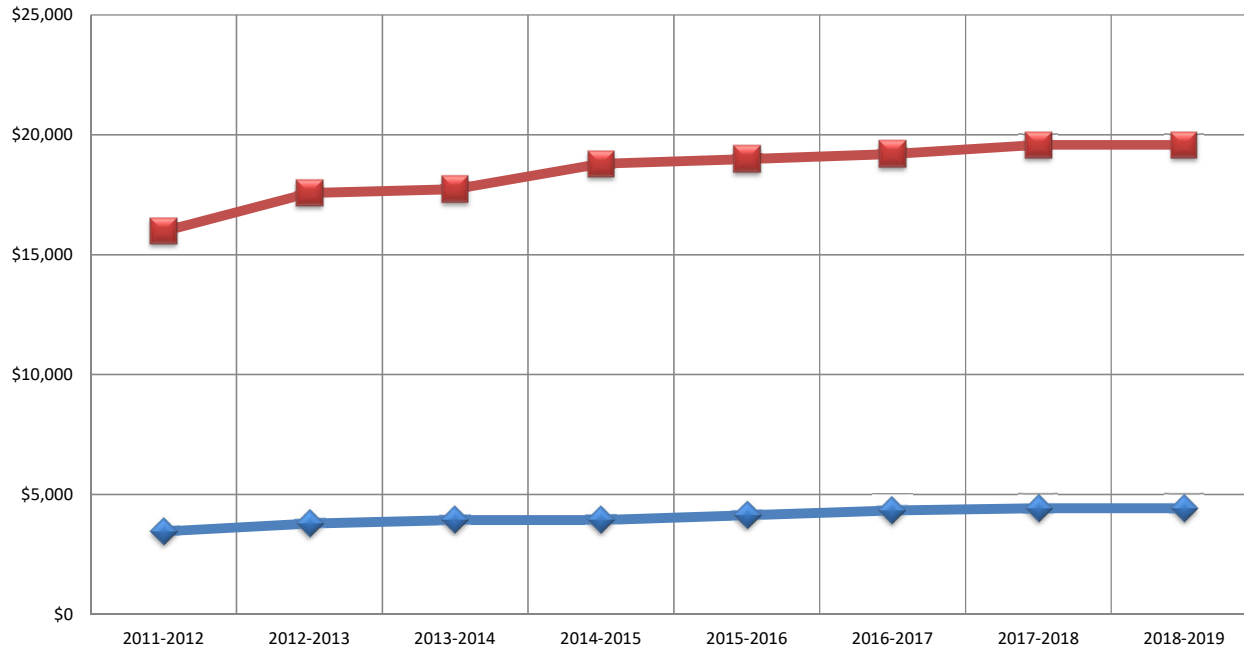
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Doctoral	107	113	130	113	134	145	129	120	127	125
Masters	1,028	965	1,012	977	975	862	822	726	843	812
Baccalaureate	2,441	2,576	2,762	2,958	3,038	2,992	2,832	2,549	3,116	3,277
<b>Total</b>	<b>3,576</b>	<b>3,654</b>	<b>3,904</b>	<b>4,048</b>	<b>4,147</b>	<b>3,999</b>	<b>3,783</b>	<b>3,395</b>	<b>4,086</b>	<b>4,214</b>

The University of North Carolina at Greensboro  
**RESIDENTIAL STUDENT FEES AND CHARGES (Per Year)**  
 Years Ended June 30, 2010 - 2019

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
<b>IN-STATE RESIDENTIAL STUDENTS</b>										
Tuition	\$ 2,590	\$ 3,243	\$ 3,454	\$ 3,779	\$ 3,932	\$ 3,932	\$4,129	\$4,335	\$4,422	<b>\$4,422</b>
Graduate Premium	454	484	515	587	609	659	744	782	797	<b>797</b>
Board	2,440	2,860	2,860	3,048	2,998	3,297	3,442	3,476	3,564	<b>3,636</b>
Room (Double Room)	3,392	3,855	3,652	3,652	4,410	6,128	6,281	6,438	6,599	<b>6,771</b>
Fees:										
Student Activities	345	368	373	384	402	390	417	507	543	<b>580</b>
Athletic	461	489	541	589	622	659	717	717	739	<b>761</b>
Health Service	226	252	257	265	273	274	284	284	293	<b>302</b>
Educational & Technology	292	301	330	361	386	392	420	420	433	<b>446</b>
Student Facilities	272	272	381	490	507	707	707	707	707	<b>707</b>
Administration Computer Fee	50	-	-	-	-	-	-	-	-	
Transportation Fee	-	47	47	50	53	54	58	58	100	<b>100</b>
Registration Fee	12	12	12	12	12	12	12	12	12	<b>12</b>
UNC System Student Government Fee	1	1	1	1	1	1	1	1	1	<b>1</b>
<b>Total Undergraduate</b>	<b>\$ 10,081</b>	<b>\$ 11,700</b>	<b>\$ 11,908</b>	<b>\$ 12,631</b>	<b>\$ 13,596</b>	<b>\$ 15,846</b>	<b>\$ 16,468</b>	<b>\$ 16,955</b>	<b>\$ 17,413</b>	<b>\$ 17,738</b>
<b>Total Graduate</b>	<b>\$ 10,535</b>	<b>\$ 12,184</b>	<b>\$ 12,423</b>	<b>\$ 13,218</b>	<b>\$ 14,205</b>	<b>\$ 16,505</b>	<b>\$ 17,212</b>	<b>\$ 17,737</b>	<b>\$ 18,210</b>	<b>\$ 18,535</b>
<b>OUT-OF-STATE RESIDENTIAL STUDENTS</b>										
Tuition	\$ 14,351	\$ 15,004	\$ 15,979	\$ 17,577	\$ 17,730	\$ 18,794	\$ 18,991	\$ 19,197	\$ 19,581	<b>\$ 19,581</b>
Graduate Premium	173	203	216	238	260	(702)	(669)	(631)	(644)	<b>(644)</b>
Board	2,440	2,860	2,860	2,912	2,998	3,297	3,442	3,476	3,564	<b>3,636</b>
Room (Double Room)	3,392	3,855	3,652	3,652	4,410	6,128	6,281	6,438	6,599	<b>6,771</b>
Fees:										
Student Activities	345	368	373	384	402	390	417	507	543	<b>580</b>
Athletic	461	489	541	589	622	659	717	717	739	<b>761</b>
Health Service	226	252	257	265	273	274	284	284	293	<b>302</b>
Educational & Technology	292	301	330	361	386	392	420	420	433	<b>446</b>
Student Facilities	272	272	381	490	507	707	707	707	707	<b>707</b>
Administration Computer Fee	50	-	-	-	-	-	-	-	-	
Transportation Fee	-	47	47	50	53	54	58	58	100	<b>100</b>
Registration Fee	12	12	12	12	12	12	12	12	12	<b>12</b>
UNC System Student Government Fee	1	1	1	1	1	1	1	1	1	<b>1</b>
<b>Total Undergraduate</b>	<b>\$ 21,842</b>	<b>\$ 23,461</b>	<b>\$ 24,433</b>	<b>\$ 26,293</b>	<b>\$ 27,394</b>	<b>\$ 30,708</b>	<b>\$ 31,330</b>	<b>\$ 31,817</b>	<b>\$ 32,572</b>	<b>\$ 32,897</b>
<b>Total Graduate</b>	<b>\$ 22,015</b>	<b>\$ 23,664</b>	<b>\$ 24,649</b>	<b>\$ 26,531</b>	<b>\$ 27,654</b>	<b>\$ 30,006</b>	<b>\$ 30,661</b>	<b>\$ 31,186</b>	<b>\$ 31,928</b>	<b>\$ 32,253</b>

\*The University of North Carolina at Greensboro implemented the Fixed Tuition Program as required by North Carolina General Statute § 116-143.9 that required tuition rates at all UNC institutions be fixed for eight consecutive semesters (not including summer sessions) for all North Carolina residents who were first-time undergraduate students seeking a baccalaureate degree. The Guaranteed Tuition Plan became effective with the Fall 2016 cohort of current and newly enrolled UNCG undergraduate NC resident students.

The University of North Carolina at Greensboro  
**IN-STATE and OUT-OF-STATE UNDERGRADUATE TUITION**  
 Academic Years 2012 - 2019



	In-State	Out-of-State
2011-2012	\$3,454	\$15,979
2012-2013	\$3,779	\$17,577
2013-2014	\$3,932	\$17,730
2014-2015	\$3,932	\$18,794
2015-2016	\$4,129	\$18,991
2016-2017	\$4,335	\$19,197
2017-2018	\$4,422	\$19,581
<b>2018-2019</b>	<b>\$4,422</b>	<b>\$19,581</b>

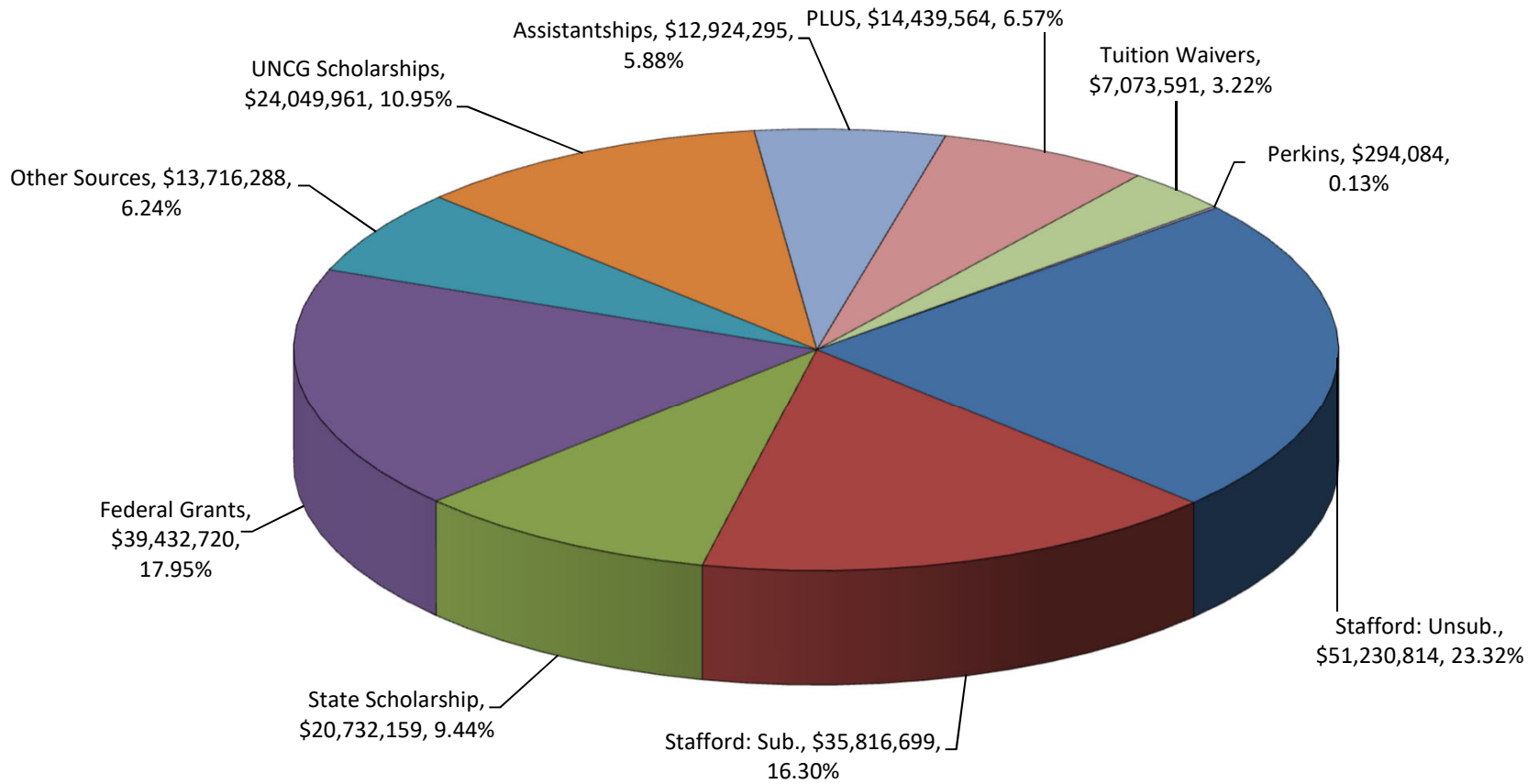
\*The University of North Carolina at Greensboro implemented the Fixed Tuition Program as required by [North Carolina General Statute § 116-143.9](#) that required tuition rates at all UNC institutions be fixed for eight consecutive semesters (not including summer sessions) for all North Carolina residents who were first-time undergraduate students seeking a baccalaureate degree. The Guaranteed Tuition Plan became effective with the Fall 2016 cohort of current and newly enrolled UNCG undergraduate NC resident students.



The University of North Carolina at Greensboro

**FINANCIAL AID  
SOURCES OF FUNDING**

Year Ended June 30, 2018



The University of North Carolina at Greensboro  
**FINANCIAL AID AWARDS**  
Year Ended June 30, 2018

Source	Funding	No. Awards
Federal Grants	\$ 39,432,720	9,133
Federal Loans		
Perkins	294,084	120
PLUS	14,439,564	1,587
Stafford: Subsidized	35,816,699	9,087
Stafford: Unsubsidized	51,230,814	10,553
	\$ 101,781,161	21,347
State Scholarship	20,732,159	7,829
Tuition Waivers	7,073,591 $\Delta$	804
Assistantships	12,924,295 $\infty$	1,218
Institutional, Gift, Endowment & Other Support	12,488,323	9,006
UNCG Scholarships	11,561,638	4,507
Other	13,716,288	2,464
<b>Total</b>	<b>\$ 219,710,175</b>	<b>56,308</b>

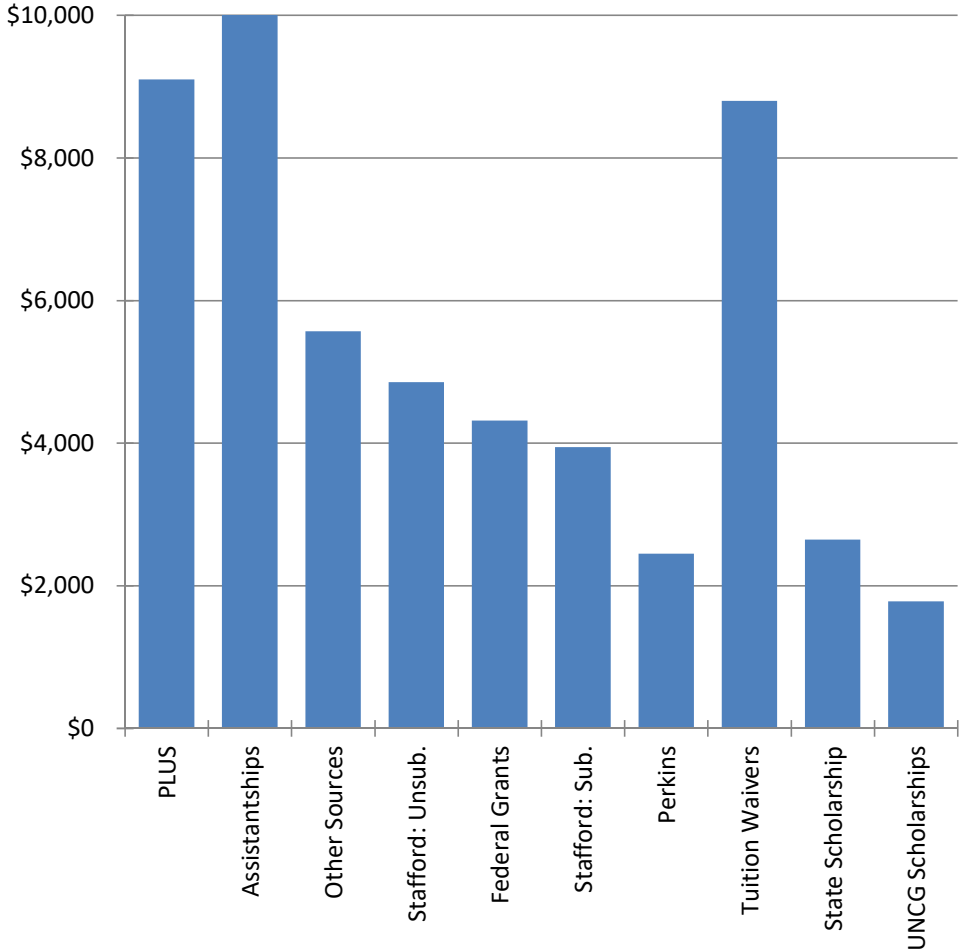
Source: Financial Aid Office Statistical Summary unless otherwise noted

$\Delta$  Source: Cashiers & Student Accounts Office

$\infty$  Source: Graduate School (excludes UNC Campus Scholarship & American Indian - see D-4)

Note: Federal Work Study is excluded from this analysis.

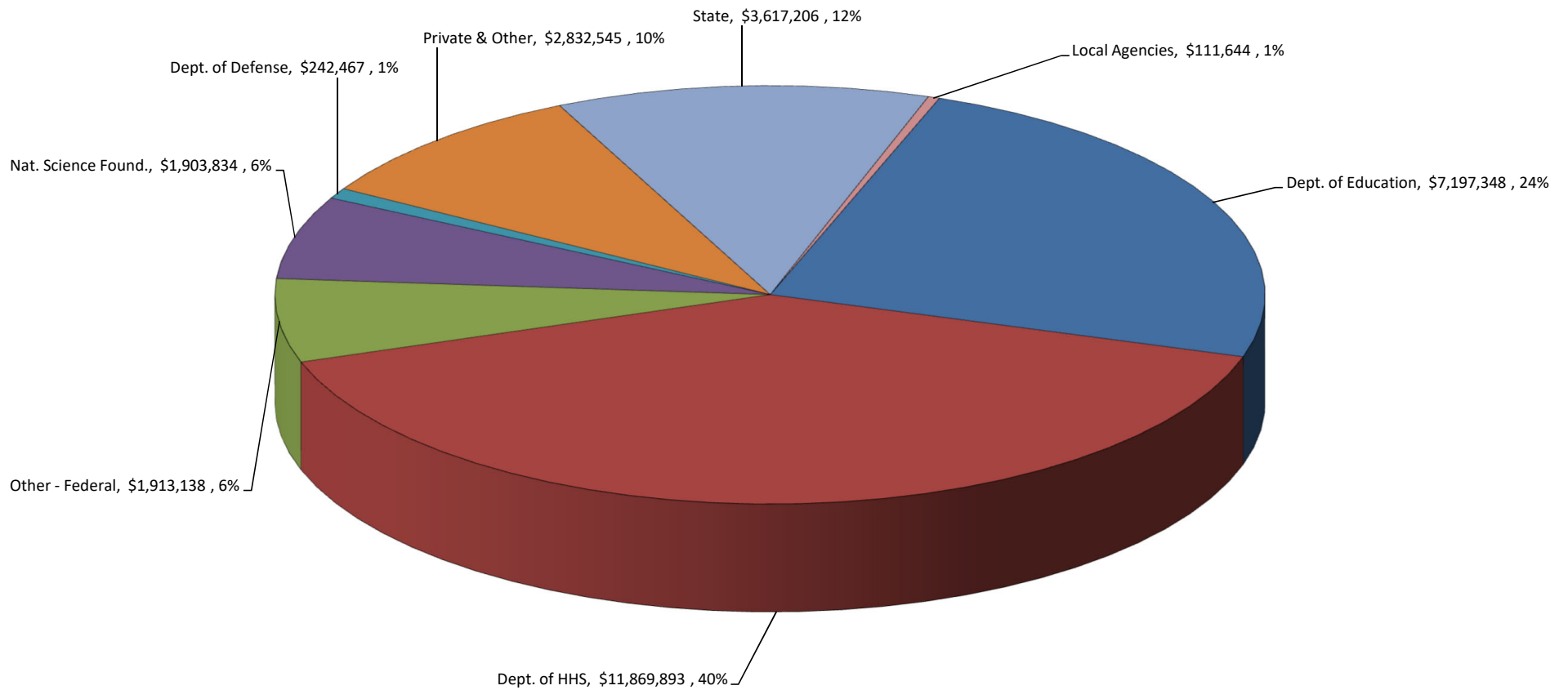
The University of North Carolina at Greensboro  
**AVERAGE FINANCIAL AID AWARD**  
Year Ended June 30, 2017



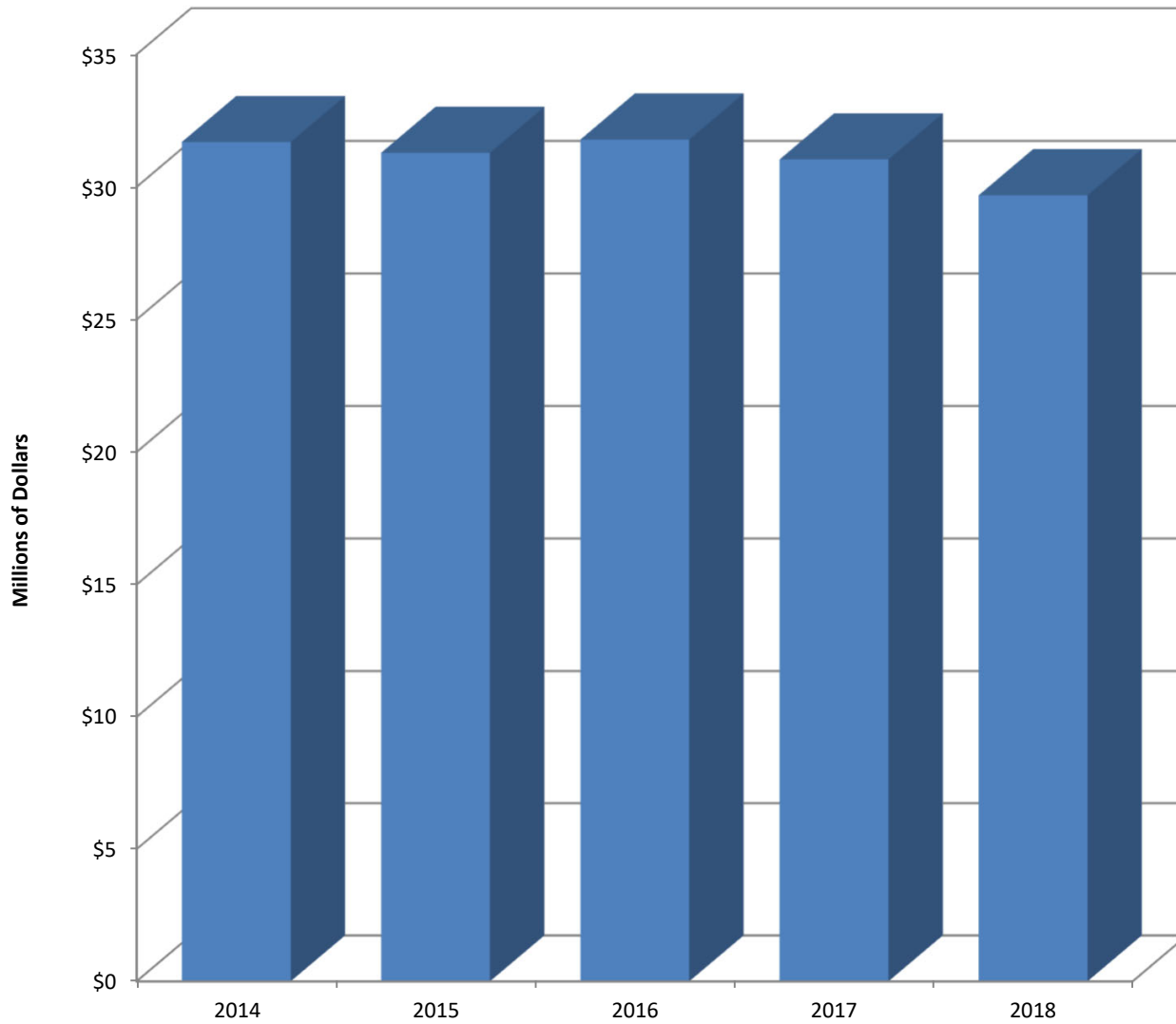
The University of North Carolina at Greensboro  
**STUDENT FINANCIAL AID**  
**GRADUATE ASSISTANTSHIPS**  
2018-2019

Academic Unit	Number Appointed	Amount		
		State Appropriations	Other	Total
College of Arts & Sciences	322	\$ 4,435,138	\$ 582,847	\$ 5,017,985
School of Business & Economics	88	787,739	52,667	840,406
School of Education	138	937,424	661,076	1,598,500
School of Health and Human Sciences	166	1,469,586	301,545	1,771,131
College of Visual and Performing Arts	102	953,036	9,500	962,536
Joint School of Nanoscience and Nanoengineering	44	747,000	105,500	852,500
School of Nursing	31	156,550	173,700	330,250
Other Departments	104	509,071	613,764	1,122,835
Summer School	217	162,844	242,309	405,153
UNC Campus Scholarship & American Indian (not included in Dept. totals)	6	23,000	-	23,000
<b>Total</b>	<b><u>1,218</u></b>	<b><u>\$ 10,181,388</u></b>	<b><u>\$ 2,742,907</u></b>	<b><u>\$12,924,295</u></b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS EXPENDITURES BY FUNDING SOURCE**  
Year Ended June 30, 2018

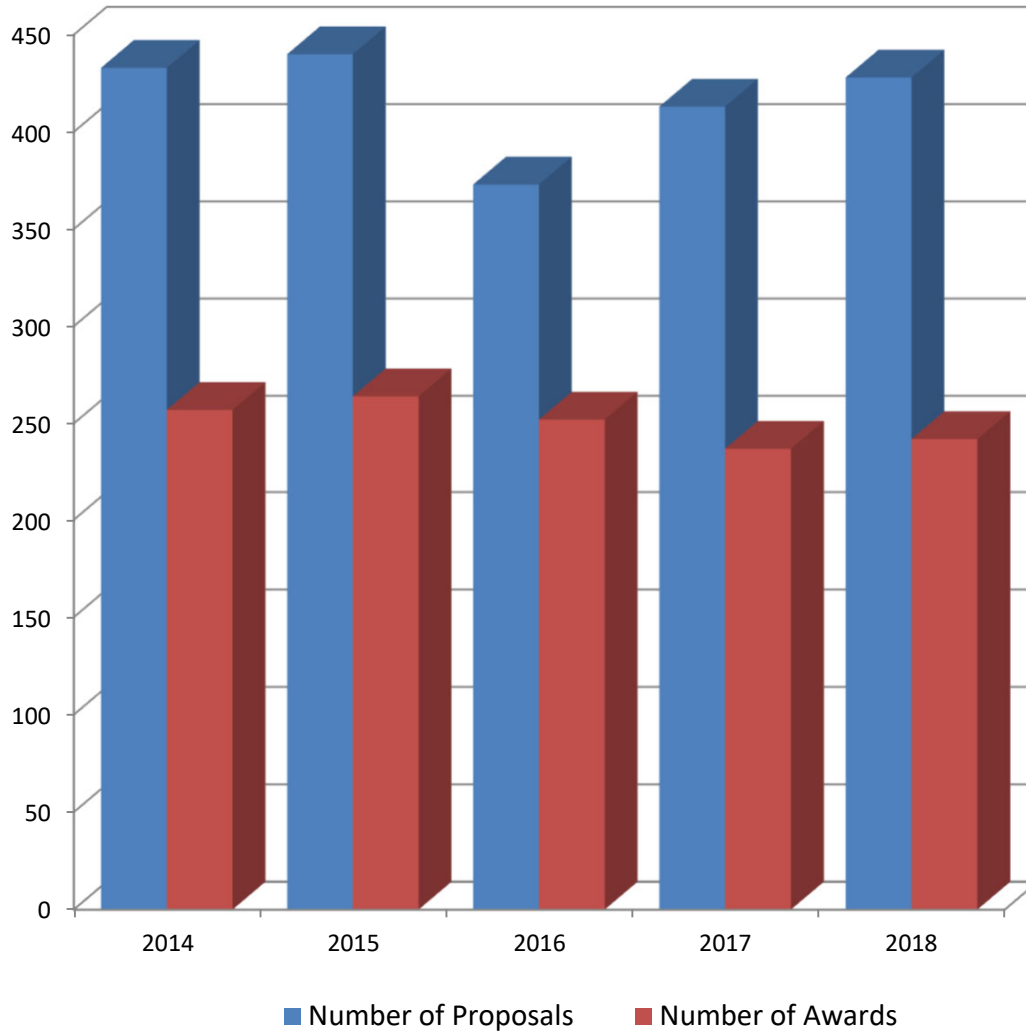


The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAM EXPENDITURES**  
 Years Ended June 30, 2014 - 2018



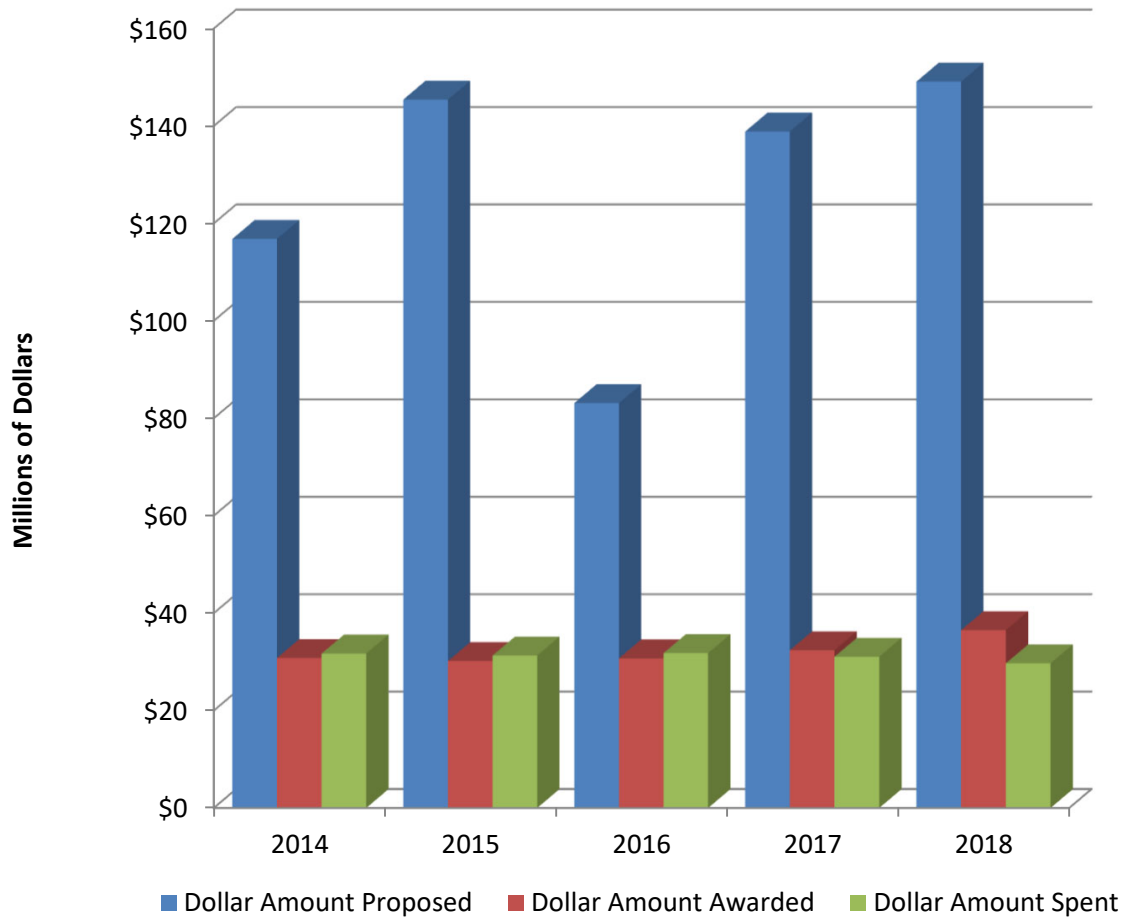
Year	Expenditures
2014	\$ 31,693,742
2015	\$ 31,286,238
2016	\$ 31,787,026
2017	\$ 31,037,789
<b>2018</b>	<b>\$ 29,688,075</b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS**  
**PROPOSAL AND AWARD ACTIVITY BY NUMBER**  
 Years Ended June 30, 2014 - 2018



Year	Number of Proposals	Number of Awards	% Funded
2014	433	257	59.4
2015	440	264	60.0
2016	373	252	67.6
2017	413	237	57.4
<b>2018</b>	<b>428</b>	<b>242</b>	<b>56.5</b>

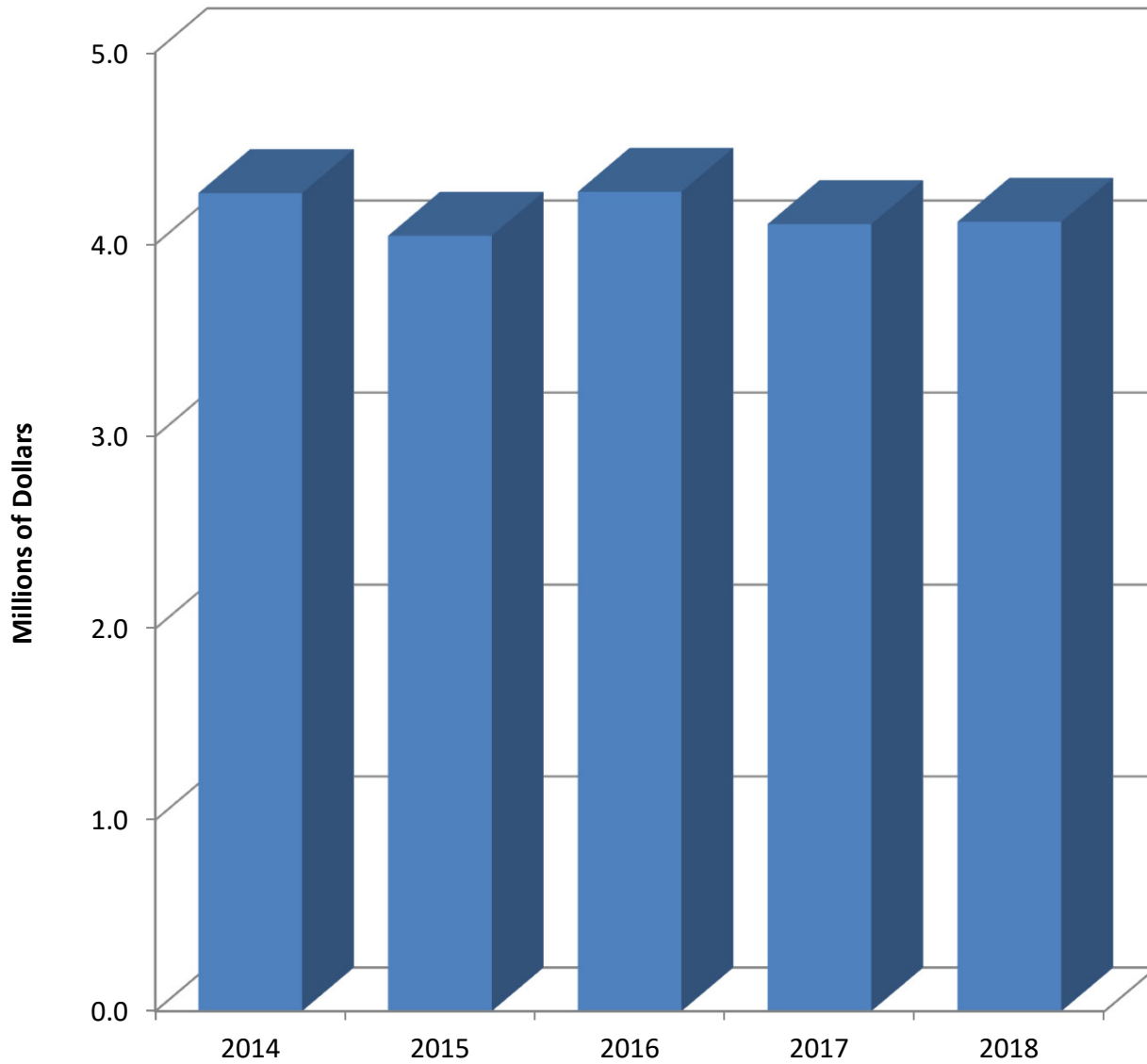
The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS**  
**PROPOSAL AND AWARD ACTIVITY BY DOLLARS**  
 Years Ended June 30, 2014 - 2018



Year	Amount Proposed	Amount Awarded	Amount Spent
2014	\$116,811,879	\$30,787,417	\$31,693,742
2015	\$145,419,909	\$30,158,252	\$31,286,238
2016	\$83,101,202	\$30,705,538	\$31,787,026
2017	\$138,853,907	\$32,374,191	\$31,037,789
<b>2018</b>	<b>\$149,095,347</b>	<b>\$36,504,975</b>	<b>\$29,688,075</b>



The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**SUMMARY OF OVERHEAD REVENUES**  
 Years Ended June 30, 2014 - 2018



Year	Dollar Amount	Indirect Cost Rate
2014	4,267,247	43.5%
2015	4,044,921	45.5%
2016	4,274,109	45.5%
2017	4,105,272	45.5%
<b>2018</b>	<b>4,118,088</b>	<b>45.5%</b>

The University of North Carolina at Greensboro  
**STATEMENT OF CHANGES IN FUND BALANCES - CASH BASIS**  
**OVERHEAD RECEIPTS**  
Years Ended June 30, 2014 - 2018

	2014	2015	2016	2017	2018
BEGINNING FUND BALANCE	\$ 10,219,292	\$ 8,831,501	\$ 8,295,185	\$ 8,505,906	<b>\$ 8,738,419</b>
REVENUES	4,267,575	4,049,389	4,278,414	4,105,272	<b>4,087,961</b>
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	<b>\$ 14,486,867</b>	<b>\$ 12,880,890</b>	<b>\$ 12,573,599</b>	<b>\$ 12,611,178</b>	<b>\$ 12,826,380</b>
EXPENDITURES AND TRANSFERS:					
Personnel Compensation	3,194,869	2,339,268	2,587,907	2,616,265	<b>2,187,478</b>
Supplies	681,506	290,714	251,059	181,701	<b>178,348</b>
Current Services	1,403,798	1,203,831	1,085,873	972,854	<b>824,346</b>
Fixed Charges	323,518	232,847	130,713	95,131	<b>152,200</b>
Aids and Grants	38,810	22,012	10,666	6,600	<b>13,375</b>
Utilities	3,012	0	1,537	208	<b>1,622</b>
Net Transfers	9,853	497,033	(62)	0	<b>583,611</b>
TOTAL EXPENDITURES AND TRANSFERS	<b>\$ 5,655,366</b>	<b>\$ 4,585,705</b>	<b>\$ 4,067,693</b>	<b>\$ 3,872,759</b>	<b>\$ 3,940,980</b>
ENDING FUND BALANCE	<b>\$ 8,831,501</b>	<b>\$ 8,295,185</b>	<b>\$ 8,505,906</b>	<b>\$ 8,738,419</b>	<b>\$ 8,885,400</b>
INDIRECT COST RATE	43.5%	45.5%	45.5%	45.5%	<b>45.5%</b>

NOTES: The current indirect cost rate was negotiated in Fiscal Year 2014, until amended, using the Modified Total Direct Cost method. The indirect cost rate, effective July 1, 2014, is 45.5% of salaries and wages, fringe benefits, materials, supplies, services, travel, and the first \$25,000 of each subgrant/subcontract. The larger net transfers in 2015 and 2018 were as a result of capital improvements.

The University of North Carolina at Greensboro  
**BUILDINGS SUMMARY - HISTORICAL COST, REPLACEMENT VALUE AND SQUARE FOOTAGE**  
As of December 2017

Type of Building	Cost		Square Footage	
	Historical	Replacement	Gross	ASF
Instruction				
Classrooms - 27 Buildings	\$ 223,410,834	\$ 846,361,355	1,781,155	970,886
Other - 18 Buildings	17,494,674	174,400,760	398,868	242,380
Student Services - 12 Buildings	132,476,787	399,897,660	760,893	420,009
Residence Halls - 30 Buildings	163,991,779	790,717,698	2,176,870	1,309,667
Administration and General Institutional - 32 Buildings	80,080,585	338,440,737	1,432,628	343,206
<b>Total Buildings Owned and in Use</b>	<b>617,454,659</b>	<b>2,549,818,210</b>	<b>6,550,414</b>	<b>3,286,148</b>
Leased Buildings - (11)	N/A	10,788,142	28,052	21,931
Buildings at Gateway University Research Park (3) *	1,378,147	16,380,741	40,985	32,664
<b>Total Buildings in Use</b>	<b>\$ 618,832,806</b>	<b>\$ 2,576,987,093</b>	<b>6,619,451</b>	<b>3,340,743</b>

\* Shared with NC A&T

Note: All square footage and usage information for owned buildings is submitted for publication in the 2017 Building Characteristic Report for the N.C. Commission of Higher Education Facilities provided by Administration and Planning. Net square footage is the sum of all areas on all floors which are assigned to, or available for assignment to, an occupant. Specifically, it is the building's gross area less its custodial, circulation, mechanical, and structural areas.

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2017

Instruction	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Classrooms:</b>				
326 Tate St	N/A	\$ 3,741,002	13,246	4,162
328 Tate St	N/A	1,522,836	5,392	2,974
812 Lilly Ave	N/A	3,174,175	11,239	8,917
842-A West Gate City Blvd	N/A	276,494	979	870
842-B West Gate City Blvd	N/A	632,592	1,585	1,486
842-C West Gate City Blvd	N/A	447,644	1,452	1,213
1510 Walker Ave	\$ 10,832,634	52,523,861	89,676	47,359
Brown	7,019,205	22,975,347	33,164	16,343
Bryan Building	6,085,215	48,973,610	121,130	75,688
Carmichael Building	179,000	3,466,926	8,575	6,129
Carter Child Care (117 Mclver Street)	147,000	799,637	4,390	1,825
Curry	3,291,739	37,540,494	82,133	47,735
Eberhart	4,661,000	60,855,656	129,311	67,124
Ferguson Building	3,647,559	23,078,204	57,081	33,652
Maud Gatewood Studio Arts Building	18,199,288	45,557,528	112,680	66,021
Graham	1,535,000	27,251,047	67,403	27,326
Coleman (formerly HHP)	16,945,548	126,240,962	242,833	137,799
Mclver	1,770,320	52,381,912	121,332	72,846
Moore Humanities & Research	14,440,000	36,581,626	90,480	53,659
Moore Nursing	1,140,000	16,723,721	41,361	23,461
Music Building	24,531,728	69,395,670	152,466	70,025
Patricia A Sullivan Science Bldg	45,936,300	93,229,043	181,178	88,195
North Drive Child Care Center	116,000	1,473,580	5,001	3,550
Petty	15,458,685	60,418,783	92,753	41,881
School of Education Bldg	47,470,000	61,772,399	118,615	58,830
Stone	9,770,047	43,976,830	85,463	47,483
Taylor Theatre	1,067,200	13,668,380	33,806	21,314
<b>Total Classrooms</b>	<b>\$ 223,410,834</b>	<b>\$ 846,361,355</b>	<b>1,781,155</b>	<b>970,886</b>
<b>Other:</b>				
Cone Art Building	\$ 6,616,264	\$ 25,471,806	49,501	30,040
Foust	1,345,297	27,111,223	35,417	17,491
Family Research Center (536 Highland Ave)	20,000	700,363	3,845	1,823
119 Mclver Street	101,500	776,322	4,262	1,453
127 Mclver Street	102,000	705,280	3,872	1,590
Jackson Library	5,851,454	104,952,746	238,399	138,710
Highland Mixed Used East	527,583	589,725	3,589	2,711
Highland Mixed Use West	419,685	469,118	2,855	2,499
Lee Lower Mixed Use	306,135	356,566	2,611	2,298
Lee Upper Mixed Use	353,969	412,281	3,014	2,372
Lexington Retail	N/A	2,381,778	11,981	10,809
Lofts on Lee Mixed Use	309,420	475,322	3,684	3,002
McCormick Retail	N/A	3,112,444	15,445	14,385
Nursing Annex (320 Mclver Street)	66,000	2,306,162	7,843	4,082
996 Spring Garden Street	131,500	843,786	2,087	1,213

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2017

	<u>Historical Cost</u>	<u>Replacement</u>	<u>Square Footage</u>	
			<u>Gross</u>	<u>ASF</u>
1605 Spring Garden Street	725,000	1,917,883	5,218	3,315
Research Greenhouse - Northridge	266,104	653,553	3,588	3,397
Three College Observatory	352,763	1,164,402	1,657	1,190
<b>Total Other</b>	<b>\$ 17,494,674</b>	<b>\$ 174,400,760</b>	<b>398,868</b>	<b>242,380</b>
<b>Total Instruction</b>	<b>\$ 240,905,508</b>	<b>\$ 1,020,762,115</b>	<b>2,180,023</b>	<b>1,213,266</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2017

	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Recreation and Student Services:</b>				
UNCG Auditorium	\$ 20,379,850	\$ 64,977,755	69,260	25,491
Moran Commons and Plaza (formerly Dining Hall)	8,065,752	112,841,167	128,320	75,607
Elliott University Center	1,807,000	79,097,659	194,105	113,701
Gove Student Health Ctr	532,000	19,291,581	43,739	23,206
Kaplan Center for Wellness	86,540,000	91,187,371	231,460	144,547
Piney Lake Main House	159,000	163,293	3,158	2,527
Soccer Stadium and Press Box	3,256,621	14,832,010	50,442	12,149
Baseball Stadium, pavilion, maintenance bldg	5,333,234	4,621,471	13,223	5,388
Baseball Locker Room & Training Facility	2,800,000	3,672,771	10,619	7,659
Recreational Field Support Building	294,840	441,502	1,092	399
Sports Turf Care Center	11,830	965,078	2,387	2,035
UNCG Spartan Softball Stadium	3,296,660	7,806,002	13,088	7,300
<b>Total Recreation and Student Services</b>	<b>\$ 132,476,787</b>	<b>\$ 399,897,660</b>	<b>760,893</b>	<b>420,009</b>
<b>Residence Halls:</b>				
Bailey	\$ 911,629	\$ 17,867,468	34,328	15,398
Coit	500,621	17,867,468	34,328	15,501
Cone	3,371,995	44,350,479	76,431	48,948
Cotten	536,710	17,867,468	34,327	15,502
Mary Foust	643,238	24,532,197	46,678	24,914
Gray	536,710	17,867,468	34,328	15,493
Grogan	2,703,301	35,125,315	68,507	43,351
Guilford	597,979	24,532,197	46,678	25,389
Haywood Residence Hall	9,423,961	10,976,409	66,068	44,430
Highland	14,933,436	26,692,402	101,588	70,139
Hinshaw	911,539	17,867,468	34,328	15,106
Jamison	875,539	17,867,468	34,328	15,437
Jefferson Suites	34,000,000	44,243,975	205,419	110,132
Lee Residence Hall	13,006,658	15,149,301	110,616	75,554
Lexington Residence Hall	N/A	19,753,006	99,363	65,367
Lofts on Lee	3,820,000	5,010,708	41,785	30,434
McCormick Residence Hall	N/A	17,830,105	88,479	59,135
Mendenhall	539,000	23,398,923	45,021	26,696
Moore - Strong	5,538,078	40,821,990	71,661	40,753
Phillips - Hawkins	7,937,074	43,111,170	106,630	50,093
Ragsdale	539,000	24,022,773	46,685	26,548
Reynolds	1,570,634	33,081,806	67,665	43,160
Shaw	888,065	29,847,645	57,345	28,322
Spencer - North	4,426,759	51,811,006	76,977	30,287
Spencer - South	4,426,759	27,030,956	32,322	16,857
Spring Garden Apartments	27,812,366	42,352,812	251,343	192,206
Tower Village Apartments	6,873,101	38,561,918	95,378	54,304
Union Residence Hall	10,519,627	12,252,569	89,955	62,545
Weil	3,074,000	21,683,206	32,888	20,675
Winfield	3,074,000	27,340,022	45,421	26,991

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2017

	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Total Residence Halls</b>	<b>\$ 163,991,779</b>	<b>\$ 790,717,698</b>	<b>2,176,870</b>	<b>1,309,667</b>
<b>Administration and General Institutional:</b>				
Alumni House	\$ 755,185	\$ 18,914,914	24,782	9,513
Becher-Weaver Building (915 Northridge)	2,271,189	35,445,383	84,445	63,757
Campus Supply Stores	255,491	10,196,740	24,973	14,675
Armfield/Preyer Visitor Center	2,741,029	4,841,531	10,977	3,241
Gray Home (Facilities Design and Construction)	128,061	808,925	4,441	2,844
Faculty Center	261,480	1,707,347	3,871	2,706
723 Kenilworth Street	853,861	2,579,475	6,574	3,730
821 South Aycock St	939,146	964,503	9,999	6,945
840 Neal Street	1,924,560	1,976,523	25,796	15,290
Forney	7,099,449	12,737,703	22,843	11,711
UNCG Police Building	10,030,000	11,213,511	28,307	16,445
Chemical Safety Building	2,008,828	3,974,552	7,724	3,419
Steam Plant	4,671,644	13,032,039	19,698	1,454
Sink Building	451,500	8,735,035	21,606	14,317
Physical Plant Garage	77,159	2,769,865	9,420	8,336
UNCG Surplus Warehouse	689,200	16,451,622	40,691	38,340
McNutt	706,260	11,391,008	26,512	16,752
Power Substation	3,886,450	5,918,304	12,482	0
Kaplan Utilities Building	4,550,000	4,794,344	4,796	0
Mossman Building	2,366,000	27,828,749	55,663	33,747
1100 West Market Street	2,142,321	12,998,849	32,151	16,515
Parking Deck & Chiller - Mclver Street	10,218,200	32,137,382	254,391	1,271
Parking Deck-Walker Avenue	6,892,491	27,947,194	292,447	4,107
Parking Deck - Oakland Avenue	11,205,100	46,715,062	349,094	3,421
1312 W Gate City Blvd	260,000	328,425	6,048	5,503
500 Forest Street	131,647	981,655	2,428	1,315
Stone Building Chiller	84,930	436,651	1,475	0
University Graphics & Printing (525 Tate Street)	275,000	2,141,595	5,300	4,504
University Warehouse (2900 Oakland Avenue)	683,131	16,019,106	40,691	38,340
Nicholas Vacc Bell Tower	500,000	836,021	117	0
Physical Plant Wash	146,273	284,269	1,176	1,008
Jackson Library Chiller	875,000	1,332,455	1,710	0
<b>Total Administration and General</b>	<b>\$ 80,080,585</b>	<b>\$ 338,440,737</b>	<b>1,432,628</b>	<b>343,206</b>
<b>Total Buildings Owned and in Use</b>	<b>\$ 617,454,659</b>	<b>\$ 2,549,818,210</b>	<b>6,550,414</b>	<b>3,286,148</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2017

	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Leased Buildings</b>				
Union Square	N/A	\$ 9,053,236	32,211	32,210
AmeriCorp Lease	N/A	152,082	1,116	910
Art Gallery	N/A	904,890	3,204	2,378
901 Spring Garden St	N/A	900,936	3,190	2,820
Bryan House 711 Sunset Drive	N/A	1,871,203	5,159	3,971
401 Taylor Ave	N/A	632,593	4,893	3,785
3954-E Hahns Lane	N/A	255,595	905	797
3965-F Hahns Lane	N/A	360,374	1,276	797
UNCG Engagement Office	N/A	24,867	182	163
2634 Durham-Chapel Hill Rd, Durham	N/A	131,454	1,280	1,143
UNC Nutrition Research	N/A	5,554,148	6,847	5,167
<b>Total Leased Buildings</b>	<b>N/A</b>	<b>\$ 10,788,142</b>	<b>28,052</b>	<b>21,931</b>
<b>Total Buildings Owned and Leased and In Use</b>	<b>\$ 617,454,659</b>	<b>\$ 2,560,606,352</b>	<b>6,578,466</b>	<b>3,308,079</b>
<b>Buildings at Gateway University Research Park *</b>				
Merricka Hall (Admin Bldg)	\$ 692,342	\$ 1,519,602	671	582
Dixon Building	685,805	1,490,871	16,803	10,709
Joint School of Nano Sci and Nano Eng		13,370,268	23,511	21,373
<b>Total Bldgs In Use at Gateway University Research Park</b>	<b>\$ 1,378,147</b>	<b>\$ 16,380,741</b>	<b>40,985</b>	<b>32,664</b>
<b>Total Buildings In Use</b>	<b>\$ 618,832,806</b>	<b>\$ 2,576,987,093</b>	<b>6,619,451</b>	<b>3,340,743</b>

Note: All square footage and usage information for owned buildings is published in the 2017 Building Characteristic Report for the N.C. Commission of Higher Education Facilities provided by Administration and Planning.

\* Shared with NC A&T



The University of North Carolina at Greensboro  
**FACILITIES UTILIZATION**  
 October 30, 2007 - 2017

**Assignable Square Feet of Academic Facilities Per FTE Student**

Academic Assign Sq. Ft.	2015 FTE Enrollment	Square Feet of Academic Facilities Per Student										
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>1,475,622</u>	<u>17,885</u>	<u>81</u>	<u>81</u>	<u>77</u>	<u>80</u>	<u>82</u>	<u>86</u>	<u>90</u>	<u>87</u>	<u>85</u>	<u>83</u>	<u>83</u>

**Assignable Square Feet Per Student Station**

	No. of Rooms	No. of Student Stations	Average Stud. Sta. Per Room	Total Assign. Sq. Ft.	Square Feet of Academic Facilities Per Student Station										
					2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Classrooms:	149	8,808	59	149,094	17	17	17	17	17	17	17	17	17	17	17
Class Laboratories:	83	2,420	29	116,609	47	47	47	48	48	46	48	47	48	48	48

**Gross Square Feet by Period of Construction**

Total Gross SF on Campus	Period of Construction									
	Pre-1900	1900-1929	1930-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2017
<u>6,619,460</u>	<u>35,417</u>	<u>861,354</u>	<u>261,762</u>	<u>546,239</u>	<u>563,021</u>	<u>749,275</u>	<u>373,366</u>	<u>959,609</u>	<u>1,030,093</u>	<u>1,239,324</u>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED ORGANIZATIONS**  
**CONSOLIDATED STATEMENT OF GIFTS**  
Years Ended June 30, 2014 - 2018

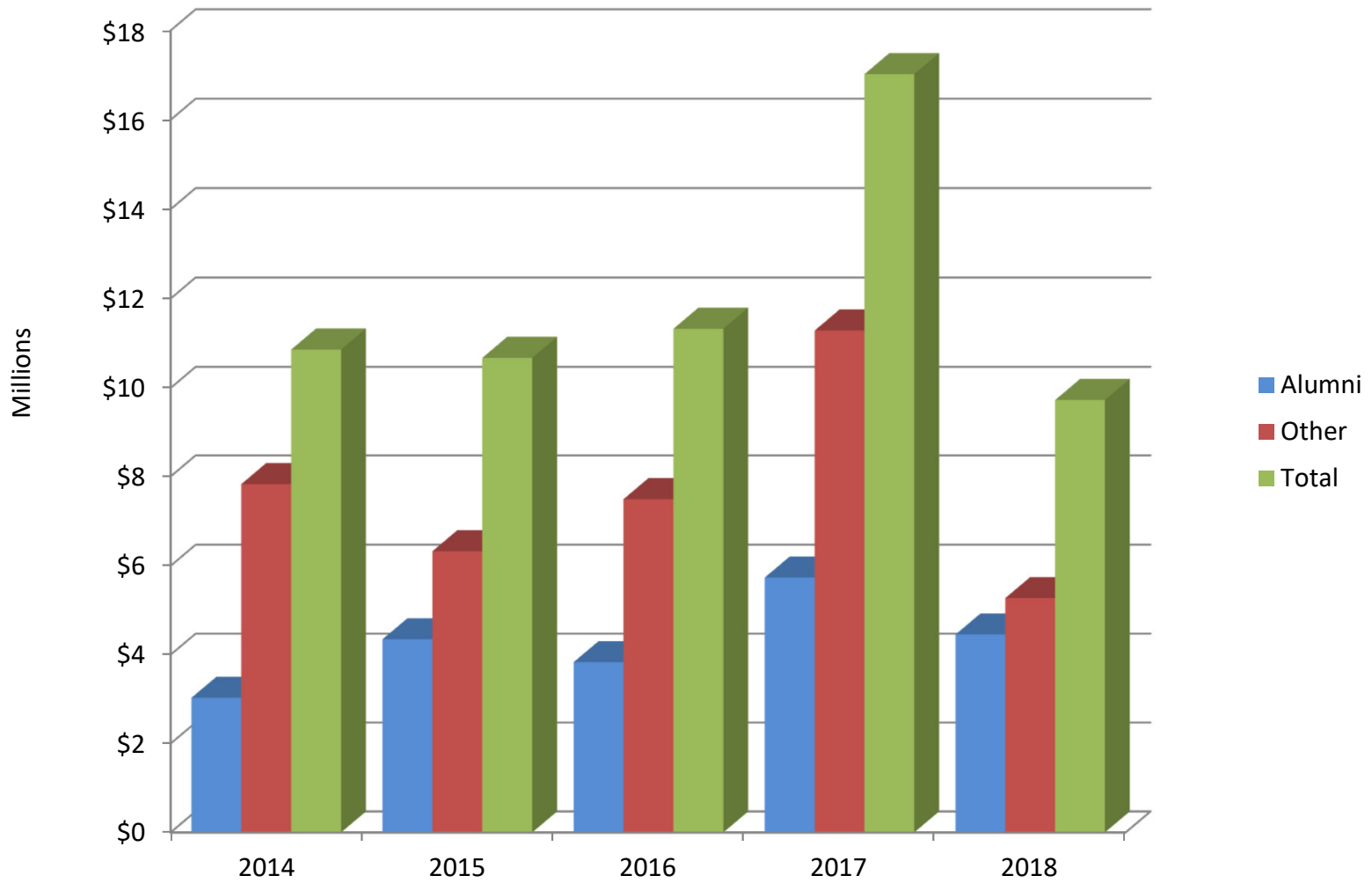
	2014	2015	2016	2017	2018
<b><u>SOURCES OF SUPPORT</u></b>					
Alumni	\$ 3,029,407	\$ 4,347,279	\$ 3,832,373	\$ 5,735,808	\$ 4,454,817
Parents	54,001	62,441	58,583	133,326	182,951
Other Individuals	1,839,772	1,745,323	1,318,611	1,493,429	810,169
Corporate	917,863	1,261,734	1,108,139	1,066,963	897,480
Private Foundations	3,166,695	2,282,365	4,060,359	6,811,393	2,351,341
Other Organizations	1,850,814	974,541	946,107	1,779,801	1,032,875
<b>TOTAL SOURCES OF SUPPORT</b>	<b>\$ 10,858,552</b>	<b>\$ 10,673,683</b>	<b>\$ 11,324,172</b>	<b>\$ 17,020,720</b>	<b>\$ 9,729,633</b>
<b><u>PURPOSES OF SUPPORT</u></b>					
Current - Unrestricted Funds	\$ 403,273	\$ 367,286	\$ 390,663	\$ 366,742	\$ 268,516
Current - Restricted Funds	2,649,946	3,115,813	2,986,279	2,849,481	3,287,298
Loan Funds	670	235	340	430	2,200
Endowment Funds	3,524,349	4,501,904	6,050,355	11,040,834	4,154,051
Annuity and Life Income Funds	* 1,670	* 0	* 0	* 0	* 25,100
Plant Funds	179,119	210,020	8,029	69,458	0
Grants	4,099,525	2,478,425	1,888,506	2,693,775	1,992,468
<b>TOTAL PURPOSES OF SUPPORT</b>	<b>\$ 10,858,552</b>	<b>\$ 10,673,683</b>	<b>\$ 11,324,172</b>	<b>\$ 17,020,720</b>	<b>\$ 9,729,633</b>

The following organizations are included:

- The UNCG Excellence Foundation
- The University of North Carolina at Greensboro Human Environmental Sciences Foundation, Incorporated
- The Weatherspoon Art Foundation
- The Weatherspoon Art Museum Association
- The UNCG Alumni Association

\* Prior to fiscal year 2014, Annuity and Life Income Funds were recorded at face value. Beginning in 2014, University Advancement began following CASE recommendations to record at the net present value of these gifts. For 2014, 2015, 2016, 2017, and 2018, the face value of these gifts was \$73,977, \$202,510, \$45,760, (\$10,332), and \$0 respectively.

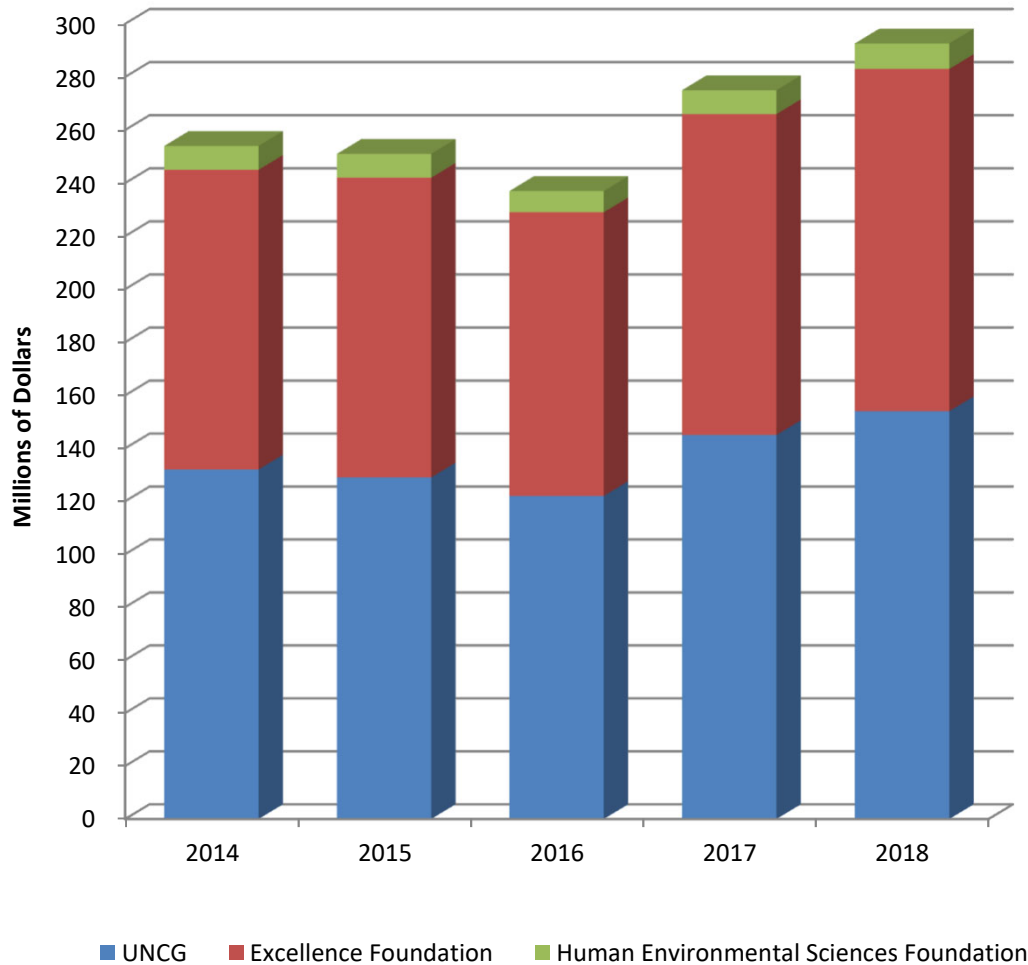
The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED ORGANIZATIONS**  
**CONSOLIDATED GIFTS - SOURCES OF SUPPORT**  
Years Ended June 30, 2014 - 2018



The University of North Carolina at Greensboro  
**GIFTS TO UNCG**  
**FROM AFFILIATED ORGANIZATIONS**  
Years Ended June 30, 2014 - 2018

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>THE UNCG EXCELLENCE FOUNDATION:</b>					
Instructional Support	\$ 821,421	\$ 912,806	\$ 979,626	\$ 906,790	\$ 1,045,349
Scholarships and Fellowships	2,274,917	2,539,384	2,753,523	2,546,818	2,768,094
Other	397,266	419,542	564,869	823,985	1,165,926
<b>TOTAL EXCELLENCE FOUNDATION</b>	<b>\$ 3,493,604</b>	<b>\$ 3,871,732</b>	<b>\$ 4,298,018</b>	<b>\$ 4,277,593</b>	<b>\$ 4,979,369</b>
 <b>UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>					
Instructional Support	\$ 45,049	\$ 55,099	\$ 44,730	\$ 43,130	\$ 50,493
Scholarships and Fellowships	151,346	171,121	186,292	179,992	178,304
Other	106,510	114,857	142,371	172,699	162,478
<b>TOTAL UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>	<b>302,905</b>	<b>341,077</b>	<b>373,393</b>	<b>395,821</b>	<b>391,275</b>
 <b>TOTAL GIFTS FROM AFFILIATED ORGANIZATIONS</b>	 <b>\$ 3,796,509</b>	 <b>\$ 4,212,809</b>	 <b>\$ 4,671,411</b>	 <b>\$ 4,673,414</b>	 <b>\$ 5,370,644</b>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED FOUNDATIONS**  
**TOTAL ENDOWMENT ASSETS - MARKET VALUE**  
 June 30, 2014 - 2018

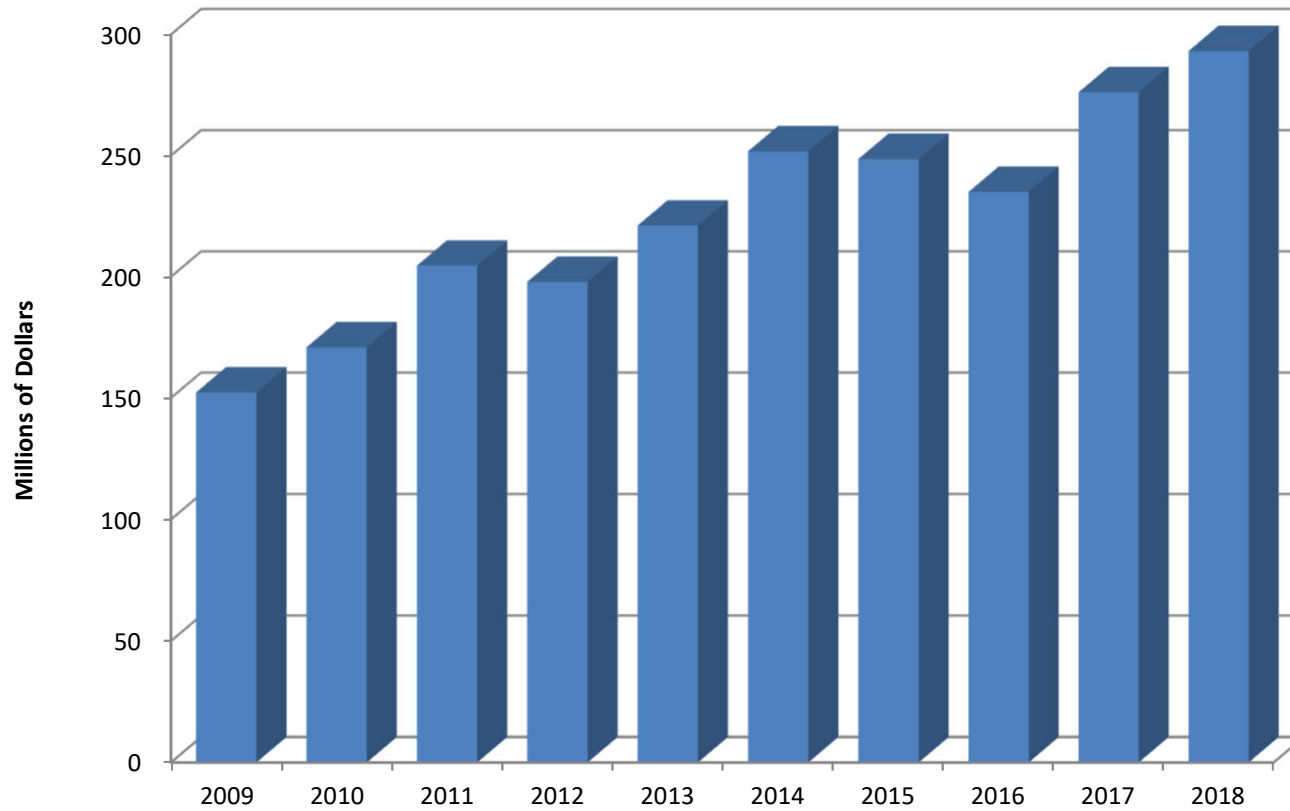


	UNCG	Excellence Foundation	Human Environmental Sciences Foundation	Total
2014	132,464,710	113,439,995	9,060,040	254,964,745
2015	129,515,319	112,604,322	8,878,707	250,998,348
2016	122,341,464	106,420,971	8,196,203	236,958,638
2017	144,778,601	121,451,046	9,180,980	275,410,627
<b>2018</b>	<b>154,003,519</b>	<b>129,128,889</b>	<b>9,624,689</b>	<b>292,757,097</b>

Note: Reconciliation of Endowment Investments to Total Endowment Assets for 2018

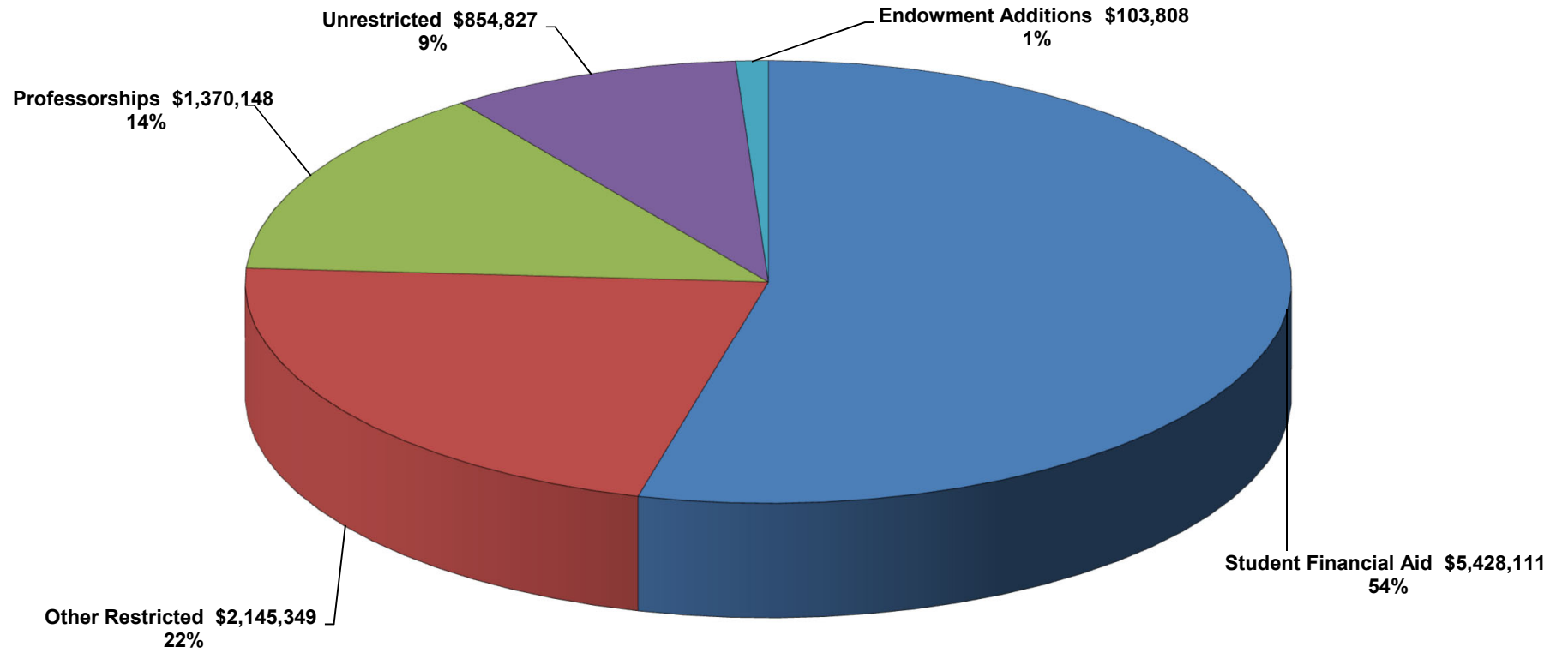
Endowment Investments per A-1	292,034,124
Noncurrent Restricted Cash	(17,656)
Other Long-term Investments (Land)	739,500
Current Receivables/Payables	0
Exclude from A1: Loan Funds spending	1,229
Exclude from A1: Fund G31180 overstatement	(100)
<b>Total Endowment Assets per H-1</b>	<b><u>292,757,097</u></b>

The University of North Carolina at Greensboro  
**ENDOWMENT INVESTMENT POOL - MARKET VALUE**  
 June 30, 2009 - 2018



	Market Value
2009	\$ 152,250,802
2010	\$ 170,870,870
2011	\$ 204,555,417
2012	\$ 197,879,687
2013	\$ 221,123,918
2014	\$ 251,755,902
2015	\$ 248,590,801
2016	\$ 235,021,232
2017	\$ 276,120,937
<b>2018</b>	<b>\$ 293,162,053</b>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED FOUNDATIONS**  
**ENDOWMENT SUPPORT BY PURPOSE**  
Year Ended June 30, 2018



**Executive Overview**  
**UNCG Operating Resources**  
**STATE OPERATING BUDGET**

The State Operating Budget is the largest component of the University's operating funds. It is established by the State Legislature and is predominantly funded from revenues collected from the State's taxpayers and student tuition payments. The state operating budget consists of two components, a continuation budget and an expansion budget which are described below:

**Continuation Budget**

The "Continuation Budget," sometimes referred to as the "Base Budget," is the permanent continuing budget for the ongoing operation of the primary functions and mission of the University. It is established by the General Assembly on a biennial basis. It is a line-item detail budget supported primarily from appropriations from the State of North Carolina and tuition charges to students. The state-operating budget for the University is enrollment-driven, dependent on the number of full-time equivalent undergraduate and graduate students and the related student credit hours. One FTE is based on 12 semester hours of work for undergraduates and 9 semester hours of work for graduate students.

This budget supports the following functions: instruction, libraries, general academic support, student services, institutional support, and physical plant operations.

There is a formal process for establishing the continuation budget on a biennial basis. Instructions are prepared by the Office of State Budget and Management (OSBM). The University of North Carolina System Office then tailors' instructions specifically for the university system. These instructions set forth what is to be included and what inflationary and other changes to the base budget that may be requested. Normally, the instructions are received in March of even numbered years and the completed package is due in September of even numbered years, approximately nine months before the beginning of the biennium for which the budget is being requested. Changes to enrollment are included in the continuation budget. The UNC System Office prepares a summary of the requests for the entire university system. The Office of State Budget and Management reviews the requests and makes adjustments to realign and to remove or reduce items included in the requests. The Governor submits the continuation budget request to the "Long Session" of the General Assembly in January of odd numbered years. The General Assembly enacts legislation to establish the continuation budget for the biennium, usually in June, July, or August.

The continuation budget established for the biennium can be adjusted for the second year of the biennium when the General Assembly meets for its "Short Session" in the following April through July. There may be budget changes in both the long session and the short session of the General Assembly.



In 2007-08, the enrollment change budget was included in the biennial continuation budget. The enrollment change budget is an estimate of the student credit hours that will change from the current budget. The UNC System Office requires the institutions to base projections on the prior year actual and the current year estimate. Using the funding model, the student credit hour change for both regular term and distance education are translated into a change in budgeted funds. In 2014-15, the legislation was changed to say the enrollment projections shall be considered by the Director of the Budget when proposing an appropriation to the University of North Carolina. In 2017-18, the General Assembly required that the UNC System Office base the distribution of enrollment funds on the actual fall registrations at census date and a projection of spring enrollments.

Since the continuation budget is somewhat fixed and stable, internal allocation decisions are made in advance of receiving the final approved budget from the legislature. The process for recording the new year budget is started in early June and is based on May 30 data. Financial Planning and Budgets extracts the permanent budget changes for each department from Banner Finance and posts these transactions to the new year. This allows purchases to be made as early in the new fiscal year as possible. Any permanent budget transactions recorded in June are reflected in the new year budgets in July. Allocation adjustments as a result of budget cuts by the legislature or the Governor are reflected in departmental budgets at the point the cuts are final.

Detail line-item budgets are established and controlled at the department level. The allocations to individual departments are made by the Provost, Vice Chancellors, and Deans for their respective areas of responsibility on an annual basis. The department heads make expenditure decisions and are held accountable for managing their budgets.

Salary Increases are legislated by the General Assembly. There are separate processes for the administration of salary increases based upon employee categories. Faculty and certain administrators are Exempt from the state Human Resource Act (EPA or EHRA) and the process for the related salary increases is set by the Board of Governors. Other employees are Subject to the state Human Resource Act (SPA or SHRA) and the process for salary increases is set by the North Carolina Office of State Human Resources. Salary increases, when approved on a recurring basis, become part of the continuing budget.

### **Expansion Budget**

The expansion budget, sometimes referred to as the “change budget,” is that part of the state operating budget for new programs and changes in programs directly related to the institutional mission. These changes include adjustments in funding resulting from basic program support, and miscellaneous items such as library acquisitions, computing, safety equipment, preventive maintenance funds, etc. The expansion budget becomes part of the continuation budget for the next biennium to the extent that the items are considered ongoing.

There is a formal process for requesting the expansion budget on a biennial basis. Instructions are received from the UNC System Office in May of even numbered years that prescribe the format and nature of allowable requests and the amount of funding that can be requested. The Chancellor makes the internal allocation decisions for the divisions. The Provost and Vice Chancellors, together with department heads, deans and directors, develop the requests for each division based upon the allocations and priorities established by the Chancellor. The completed package is submitted to the UNC System Office in September of even numbered years, approximately nine months before the beginning of the biennium. The UNC System Office prepares a summary of the requests for the entire university system. The Office of State Budget and Management review the requests. The expansion budget request is submitted to the “Long Session” of the General Assembly by the Governor in January. The General Assembly enacts legislation to establish the expansion budget for the biennium, usually in June, July, or August.

Once the General Assembly enacts legislation for the expansion budget, the Board of Governors then makes allocations to the individual institutions in the UNC System. Instructions are received from the UNC System Office for the preparation of line-item detail budgets within a very tight timeframe, sometimes forty-eight hours or less. The Chancellor makes internal allocation decisions for each division consistent with the strategic operating plans. The Provost and Vice Chancellors then make divisional decisions in accordance with the allocations and general priorities established by the Chancellor.

The expansion budget is also addressed in the second year of the biennium when the General Assembly meets for its “Short Session” in the following April through July.

### **Rules and Policies of Major Importance**

- There can be no deficit spending, overall or by specific category.
- The creation and elimination of positions require approval of the Provost or Vice Chancellor via a budget flexibility revision.
- Prior approval of the Provost or Vice Chancellor is required for transfers between purposes/function, transfer between Personnel Lines and OTP, and changes in the level of budgeted revenues and expenditures via budget flexibility revision.

Permanent positions are separately budgeted and cannot be overdrawn in total, or in terms of annual rate, FTE, or hourly rate.

For a more detailed explanation of appropriate expenditures, please see the “Spending Guidelines” located at:

<https://fsv.uncg.edu/wp-content/uploads/2018/07/SpendingGuidelines2.pdf>

**Executive Overview**  
**UNCG Operating Resources**  
**STATE OPERATING BUDGET – BUDGET FLEXIBILITY**

During the 1991 and several subsequent sessions of the General Assembly, additional latitude was granted to the University that enables UNCG to (1) transfer budget in ways that was not previously available without Office of State Budget & Management (OSBM) approval, (2) administer personnel classifications and properly set compensation for campus personnel and (3) purchase items at higher dollar limits without State Purchasing & Contract approval. This legislative action has been referred to as Budget Flexibility and the Board of Governors must designate a UNC institution as a “Special Responsibility Constituent Institution” before the institution may benefit from the legislation.

The Board of Governors has established policies that specify how an institution may be designated as a Special Responsibility Constituent Institution. Further, the Board has adopted broad budgetary, carry forward, personnel administration, purchasing and reporting policies.

**A. Achieving and Retaining Status as a Special Responsibility Constituent Institution**

Management Staffing Standards and Internal Controls and Safeguards requirements include:

The Chancellor must assume personal responsibility and establish the appropriate administrative and internal control procedures for carrying out the special delegations of authority. This includes the budget, human resource classification and compensation administration, purchasing, and financial record integrity.

- The Chancellor shall prepare a plan for the uses of appropriations carried forward from the previous fiscal year and anticipated lapsed salary funds for the current fiscal year.
- Other provisions of the legislation require the President to follow up on major audit findings

**B. Budget Administration**

**Appropriations**

The General Fund appropriation is made in the form of a single sum to the University.

The University may expend the General Fund appropriation in the manner deemed by the Chancellor to maintain and advance the programs and services of the institution consistent with the directives and policies of the Board of Governors. These directives prohibit the elimination of a program of study, creation of new financial aid programs, creation of new faculty

positions on a permanent basis and using funds appropriated for Distance Education on other initiatives without Board approval.

### **Reversions and Carry-Forwards of Appropriations**

The appropriations credit balance remaining at the close of a fiscal year may be carried forward to the next fiscal year and used for one-time expenditures that will not impose additional financial obligations on the State. However, the amount carried forward under this section shall not exceed two and one-half percent (2 1/2%) of the General Fund appropriation (G.S. 116-30.3) and is subject to approval by the State Budget Director. For 2015-16 only, the General Assembly temporarily increased the carry forward limit to 5%. Any amount above 2 1/2%, was to be used for repair and renovations of existing facilities.

In addition to the general carry forward (as discussed above), the University can choose to carry forward unspent utilities (G.S. 116-30.3B) savings that have been realized through energy conservation measures. At least 60% of these funds will be used for energy conservation projects in the new year. These funds are limited to one-time capital and operating expenditures that do not create a continuing burden on the state. An annual report on the use of these funds is required.

### **C. Personnel Administration**

The Chancellor, when he/she finds that to do so would help to maintain and advance the programs and services of the institution, may establish and abolish positions, acting in accordance with State personnel policies and procedures or policies and procedures of the Board of Governors if these positions are exempt from the State Human Resource Act.

No action should have the effect of either establishing a new academic program or administrative unit or closing an existing academic or inter-institutional program or administrative unit. No action should be taken which permanently reduces the number or amount of Regular Term budgeted teaching positions supported by General Fund appropriations thereby changing the student-faculty ratio or the budgeted average teaching salary established by the Board of Governors.

Implementation of all personnel actions are subject to the availability of funds within the University's current budget to fund the full annualized costs of these actions.

## D. Purchasing

The expenditure benchmark for the University regarding competitive bid procedures and the bid value benchmark is \$500,000.

## E. Impact on Education

The University must include in its institutional effectiveness plan those assessment measures that are determined by the Board to be measures that will assure some standard measure of student learning and development in general undergraduate education.

## F. Reporting Requirements

- *Monthly Report* The University must prepare a monthly operating report showing the institution's current expenditure plan.
- *Fiscal Year Plan* The Chancellor must prepare a fiscal year plan, specifying programmatic, and major expenditure classification detail, for expending funds carried forward from the previous fiscal year. This report has not been required in the last few years.

## UNCG Implementation

UNCG has established internal policies concerning Budget Flexibility that are used to assure the institution not only complies with the Board of Governors directives and the legislation but also leverages budget flexibility to maximize the institution's ability to react to short term needs (for example, utility costs) and the funding of major campus wide initiatives. In past years, the Student Information System purchase and implementation and the partial funding of several Capital Improvement projects utilizing the prior year's carry-forward were accomplished via Budget Flexibility.

The major policy concerning budget flexibility that may be unique to UNCG concerns the use of lapsed SHRA salaries. During some years, the Chancellor may redirect one-half of these funds to the Provost or Vice Chancellors for allocation. UNCG does not allow departments to utilize the other half of lapsed SHRA salaries unless these funds are used to pay a contract or temporary worker to do the work normally performed by the vacant SHRA position.

Any State funding that is carried to the next year is under the direction of the Chancellor, regardless of the source of the funds. In the current year, the Provost and Vice Chancellors may anticipate that some of their funding will not be fully utilized due to extraordinary circumstances; the Chancellor may approve the allocation of these funds back to the Division that generated them if he/she deems it in the best interest of the University.

For a more detailed explanation of appropriate expenditures, please see the "Spending Guidelines" located at:

<https://fsv.uncg.edu/wp-content/uploads/2018/07/SpendingGuidelines2.pdf>

## **Executive Overview UNCG Operating Resources OVERHEAD RECEIPTS**

Overhead receipts are primarily associated with contracts and grants and reimburse the University for Facilities and Administrative (F&A) costs, which include laboratory and office space; utilities; administrative services (e.g., purchasing, accounting, research, administration, personnel, security); custodial services; and building, grounds, and street maintenance. In other words, they include all those things essential to support sponsored research, which cannot be broken down and directly charged to a specific grant or contract. F&A cost percentages are currently set for a four-year period based on actual cost records audited and approved by the Federal Government. Although the rates may be revised where the sponsor administratively limits F&A cost recovery, they are not subject to arbitrary adjustment either by the University or the sponsor.

Unless prohibited by the funding agency, all requests for extra mural funding must include F&A costs. UNCG is currently on a modified total direct cost base for the F&A cost calculation.

Overhead receipts are currently included in institutional trust funds. Legislation was enacted in 1989 to gradually reduce the transfer to the State Operating Budget over a period of years until 1996-97 when it reached zero. At that point, overhead receipts were shifted to institutional trust funds.

The University adopted an overhead receipts allocation policy in 1985. The allocation policy is based on prior year revenues. The allocation of revenue according to the policy is as follows for the year of 2018-19:

- Salaries that support centralized contract and grant functions and that are approved by the Chancellor are initially allocated. This represents about 50 percent of the total available revenues.
- Approximately 20 percent is made available to the department generating the contracts and grants. Of this sum, half will be made available to the principal investigator.
- The remainder (about 30 percent) is allocated by the Chancellor upon recommendation by the Provost, normally to support the teaching and research aims of the University.

Internally, the budgeting process is initiated early enough to allow a review of the proposed allocations. Projections of F&A cost receipts are made in April, and instructions for preparation of budget requests are distributed. After receipt of the proposed allocation requests, the Chancellor makes allocation decisions in June and the departmental budgets are established in Banner Finance. All permanent positions are approved by the Chancellor prior to the funding changing or prior to the position being established. Unspent funds remain in the account where they were originally allocated unless redirected by the Provost or Chancellor.

For a more detailed explanation of appropriate expenditures, please see the "Spending Guidelines" located at:

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**Executive Overview  
UNCG Operating Resources  
REQUIRED STUDENT FEES**

This category consists of the following fees which are approved by The University of North Carolina System Office and assessed to all students:

- Student Activities Fee
- Athletics Fee
- Health Services Fee
- Student Facilities Fee
- Educational and Technology Fee
- Campus Security Fee

**Student Activities Fee**

The Student Activities Fee encompasses the programs and activities that can be grouped into four areas: Cultural Activities and Performing Arts, Student Organizations and Programs, Student Recreation and Activities, and Facilities Maintenance and Operation.

**Athletics Fee**

The purpose of the Athletics Fee is to support the overall operation of a Division I intercollegiate athletics program including facilities. The program includes the seventeen sports listed below:

Men's Sports

Women's Sports

- Basketball
- Soccer
- Golf
- Tennis
- Cross Country
- Baseball
- Indoor Track
- Outdoor Track

- Basketball
- Soccer
- Golf
- Tennis
- Cross Country
- Softball
- Indoor Track
- Outdoor Track
- Volleyball

**Health Services Fee**

The Health Services Fee provides support to two critical student service operations—the Student Health Center and the Counseling and Testing Center.

Both the Student Health Center and the Counseling and Testing Center offer comprehensive primary and preventive health care to UNCG students within the context of this University community.

### **Student Facilities Fee**

For several years, the University has moved toward improving the quality of the overall physical environment on the campus and the level and quality of services provided for the students enrolled. Since state appropriations are not available, a student facilities fee is used to provide the necessary funding for the self-liquidating capital projects. Important facilities being funded in this manner include the Soccer Stadium, Student Recreation Center, and Elliott University Center's addition and renovation.

### **Educational and Technology Fee**

By directive from The Board of Governors, an Educational and Technology Fee was established to replace computer and academic course fees. This fee is used to provide staffing, supplies, and equipment for computer labs for students and to provide funding for departments for those courses that are equipment and materials intensive.

### **Campus Security Fee**

The Campus Security was established in February 2015 by the Board of Governors for implementation in fall 2016. This fee provides assistance in funding campus-based and system-wide safety and security efforts consistent with the 2013-14 UNC Campus Security Initiative report. Some of the initiatives included incenting shared services, collaboration, group purchasing and efficiency on a system level while also allowing implementation of some of the priority recommendations at the campus level. The initial structure of the fee was each student would pay \$30 per year. Then, \$4 would be transferred from the campuses to The University of North Carolina System Office for system-wide coordination, trainings, and other shared service functions. The remaining \$26 would stay at the campus level.

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Instructions relative to requesting changes in student fee rates are normally received from The University of North Carolina System Office in October for the next academic year. Therefore, the internal decision-making process must take place prior to submitting requests for rate changes to The University of North Carolina System Office. The process is normally initiated in September with the



appointment of the committee members by the Chancellor. The Student Fee Committee meets with those departments who rely on student fees. In order to determine the fee rates, the level of revenues and expenditures must be projected and evaluated for the various fee alternatives. Programmatic issues must also be considered prior to finalizing the request for changes in student fee rates. The Student Fee Committee makes recommendations to the Chancellor. Student fee changes must be approved by the UNCG Board of Trustees prior to submission to The University of North Carolina System Office for approval by the Board of Governors.

After approval of the student fees by the Board of Governors, the Vice Chancellor for Business Affairs will report on the total amount of fee revenues to be allocated to the Provost and Vice Chancellors responsible for the various programs supported from student fees. The Provost and Vice Chancellors then allocate fee revenues to the individual fee programs. Detail expenditure budgets and estimates of other revenue are prepared and the approved budgets are established in Banner Finance.

Unlike the State Operating Budget, which is a line-item detail budget with some restrictions relative to transfers among personnel and non-personnel lines, there are fewer constraints relative to student fees. However, a number of rules still apply. There can be no deficit spending. Creation of new positions requires prior approval of the Vice Chancellor. Prior approval of the Vice Chancellor for Business Affairs is required for increases in the budgeted level of revenues and related expenditures and for the use of fund balances.

Processes such as personnel and purchasing apply to all University resources, not just state appropriated resources.

For a more detailed explanation of appropriate expenditures, please see the "Spending Guidelines" located at:

<https://fsv.uncg.edu/wp-content/uploads/2018/07/SpendingGuidelines2.pdf>

**Executive Overview**  
**UNCG Operating Resources**  
**UNRESTRICTED GIFTS & INVESTMENT INCOME FUNDS**

Unrestricted Gifts & Investment Income (UGII) funds are an important source of funding for many campus activities. They can be used for any legitimate business purpose as authorized by the Chancellor. At The University of North Carolina at Greensboro (UNCG) these funds are provided primarily by the following:

- The Alumni Annual Giving Campaign;
- Gifts and other funds provided by foundations, etc. (i.e., the UNCG Excellence Foundation, the Human Environmental Services Foundation, and other unrestricted endowment funds);
- Investment Income.

Allocations of UGII funds are made to cover ongoing operational matters (i.e., Alumni Scholars, Founders' Day, etc.) and for items that are of strategic importance in moving the University forward. The latter may be special projects which can have a duration of a single year or multiple years with a defined ending date. Strategic proposals that require continuing operating support are considered, but those not requiring such support are more likely to be funded. Generally, UGII monies are not used to make up for normal operating shortages.

UGII funds are the most flexible of the available resources. Accordingly, the budget allocation decisions for this source of funding can be deferred until decisions are made for those funding sources with greater constraints. However, the budgeting process must start early enough to allow appropriate identification and review of items of significant importance to moving the University forward. The formal process is normally initiated in March with the projection of available UGII funds and the preparation of division requests and justifications for UGII allocations. The allocation decisions are made by June in order for the funds to be moved and budgets to be established in Banner Finance to allow purchases to be made as early in the new fiscal year as possible.

Unlike the State Operating Budget, which is a line-item detail budget with restrictions relative to transfers among personnel and non-personnel lines, there are few constraints. The major rule is that there can be no deficit spending and the funds must be expended for the purposes originally designated in the allocation.

Processes such as personnel and purchasing apply to all University resources, not just state appropriated resources.

For a more detailed explanation of appropriate expenditures, please see the "Spending Guidelines" located at:

<https://fsv.uncg.edu/wp-content/uploads/2018/07/SpendingGuidelines2.pdf>