



UNC
GREENSBORO

FISCAL PROFILE

2018 - 2022

March 2023

The University of North Carolina at Greensboro
FISCAL PROFILE 2018 – 2022
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 (Excellence Foundation, 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. The Human Environmental Sciences Foundation was consolidated into Excellence Foundation in May 2019.

Primarily, the data presented is for fiscal years 2018 - 2022. For specific categories of comparison, student enrollment and total endowment data is presented for fiscal years 2014 - 2022. Additionally, budget and student data for fiscal year 2023 is presented utilizing data available as of March 2023.

All data presented is based upon information and reports available within the official records of the University, primarily, those of the Office of Finance and Administration. 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 2018 – 2022

TABLE OF CONTENTS

Introduction

Financial Statement Summaries and Graphs

Statement of Net Position - Consolidated	A-1
Statement of Revenues, Expenses, and Changes in Net Position (excluding Foundations)	A-2
Statement of Current Funds Revenues and Expenditures - Cash Basis	A-3
Current Unrestricted and Restricted Fund Balances (5 Year Stacked Bar Graph)	A-4
Endowment Assets at Market Value (5 Year Bar Graph)	A-5
Educational & General Revenues and Expenditures - Cash Basis (5 year Bar Graph)	A-6
Educational & General Revenues - Cash Basis (Recent Year Pie Graph)	A-7
Educational & General Expenditures - Cash Basis (Recent Year Pie Graph)	A-8
State Appropriations and Tuition & Fees - Cash Basis (5 Year Bar Graph)	A-9
Instruction & Other Academic Support Expenditures - Cash Basis (5 Year Stacked Bar)	A-10
Library Operations and New Acquisitions Expenditures - Cash Basis (5 Year Bar Graph)	A-11
Utilities and Facilities Operations Expenditures - Cash Basis (5 Year Bar Graph)	A-12
Auxiliary Enterprises Revenue and Expenditures - Cash Basis (5 Year Bar Graph)	A-13

Budget Information

Revenues, Appropriations, and Expenditures	B-1
Revenues by Source	B-2
Budgeted Appropriation per In-State Student FTE	B-3
Base Budget, Expansion and Reductions (Prospective Year)	B-4
State Operating Budget Summary (Excluding Benefits) (Recent Year Pie Graph)	B-5
State Operating Budget Summary by Division	B-6
Budgeted Expenditures by Purpose	B-7
Budgeted Expenditures by Major Object Categories	B-8
Net Change in Base Budget (6 year Stacked Bar)	B-9
Net Change in Base Budget	B-10
Budgeted Salaries and FTE by Division	B-11
Salary Increases 2013-2022	B-12
Full-Time Work Force by Gender	B-13
Expenditure Budgets by Source and Division	B-14

Student Data

Enrollment Statistical Data - Headcount & FTE (10 Year Area Graph)	C-1
Enrollment Statistical Data - Undergraduate and Graduate FTE (10 Year Area Graph)	C-2
Enrollment Statistical Data - In-State and Out-of-State FTE (10 Year Area Graph)	C-3
Enrollment Statistical Data – Headcount by Gender (10 Year Area Graph)	C-4
Enrollment Statistical Data - SAT Scores, Program Offerings, Housing and Faculty	C-5
Degrees Conferred (10 Year Area Graph)	C-6
Residential Student Fees and Charges	C-7
In-State and Out-of-State Undergraduate Tuition (6 Year Area Graph)	C-8

Student Financial Aid

Financial Aid Sources of Funding (Recent Year Pie Graph)	D-1
Financial Aid Awards	D-2
Average Financial Aid Award (Recent Year Bar Graph)	D-3
Graduate Assistantships (Prospective Year)	D-4

Contracts and Grants

Expenditures by Funding Source (Recent Year Pie Graph)	E-1
Expenditures (5 Year Bar Graph)	E-2
Proposal and Award Activity by Number (5 Year Bar Graph)	E-3
Proposal and Award Activity by Dollars (5 Year Bar Graph)	E-4
Summary of Overhead Revenues (5 Year Bar Graph)	E-5
Statement of Changes in Fund Balances for Overhead Receipts	E-6

Plant Funds

Building Summary - Historical Cost, Replacement Value and Square Footage	F-1
Building Usage - Historical Cost and Square Footage	F-2
Facilities Utilization	F-3

Gifts to UNCG

Consolidated Statement of Gifts	G-1
Consolidated Gifts - Sources of Support (5 Year Bar Graph)	G-2
Gifts to UNCG from Affiliated Organizations	G-3

UNCG and Affiliated Foundations Endowments

UNCG and Affiliated Foundations Assets (5 Year Stacked Bar Graph)	H-1
Endowment Investment Pool - Market Value (10 Year Bar Graph)	H-2
Endowment Support by Purpose (Recent Year Pie Graph)	H-3

Budget Overviews

Executive Overview - State Operating Budget	I-1
Executive Overview - State Operating Budget Flexibility	I-2
Executive Overview - Overhead Receipts	I-3
Executive Overview - Student Fees	I-4
Executive Overview - Unrestricted Gifts and Investment Income	I-5

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

June 30, 2022

ASSETS	Affiliated Foundations &			Consolidated
Current Assets	UNCG Only	Eliminations	Custodial Funds	
Cash and Cash Equivalents	\$ 148,705,794	\$ 5,540,394	\$	\$ 154,246,188
Restricted Cash and Cash Equivalents	29,962,128	1,111,151		31,073,279
Short-term Investments	(291,833)	511,500		219,667
Restricted Short-term Investments	5,750,497	4,156,486		9,906,983
Receivables, Net	22,923,673	714,305		23,637,978
Inventories	483,241			483,241
Notes Receivable, Net	225,358			225,358
Leases Receivable, Net	370,414			370,414
Total Current Assets	208,129,271	12,033,837		220,163,108
Noncurrent Assets				
Restricted Cash and Cash Equivalents	32,235,379	237,723		32,473,102
Receivables, Net	2,312,638	115,640		2,428,278
Endowment Investments	188,102,318	178,227,892		366,330,210
Other Investments	(643)	740,143	700,890	739,500
Notes Receivable, Net	1,073,439			1,073,439
Leases Receivable, Net	1,791,177			1,791,177
Net Other Postemployment Benefits Asset	168,439			168,439
Capital Assets - Nondepreciable	50,524,717	25,385,201		75,909,918
Capital Assets - Depreciable, Net	726,885,460	8,652,796		735,538,256
Total Noncurrent Assets	1,003,092,924	213,359,395	700,890	1,216,452,319
Total Assets	1,211,222,195	225,393,232	700,890	1,436,615,427
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Loss on Refunding	4,235,290			4,235,290
Deferred Outflows Related to Pensions	27,787,953			27,787,953
Deferred Outflows Related to Other Postemployment Benefits	69,884,136			69,884,136
Total Deferred Outflows of Resources	101,907,379			101,907,379
LIABILITIES				
Current Liabilities				
Accounts Payable and Accrued Liabilities	12,207,005	218,058		12,425,063
Deposits Payable	730,310	0		730,310
Funds Held for Others	2,691	40,742	700,890	43,433
Unearned Revenue	7,874,729	25,000		7,899,729
Interest Payable	2,839,576	51,444		2,891,020
Long-term Liabilities-Current Portion	17,241,904	1,282,349		18,524,253
Total Current Liabilities	40,896,216	1,617,592	700,890	42,513,808
Noncurrent Liabilities				
Accounts Payable and Accrued Liabilities (Note 7)	51,564			51,564
Funds Held for Others	129,207	1,596,531		1,725,738
Unearned Revenue	12,612,833			12,612,833
U.S. Government Grants Refundable	2,397,899			2,397,899
Long-term Liabilities	629,739,929	10,783,469		640,523,398
Total Noncurrent Liabilities	644,931,431	12,380,001		657,311,432
Total Liabilities	685,827,647	13,997,593	700,890	699,825,240
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows for Irrevocable Split-Interest Agreements		88,390		88,390
Deferred Inflows Related to Pensions	31,941,811			31,941,811
Deferred Inflows Related to Other Postemployment Benefits	92,213,822			92,213,822
Deferred Inflows for Leases	2,123,584			2,123,584
Total Deferred Inflows of Resources	126,279,217	88,390		126,367,607
NET POSITION	\$ 501,022,710	\$ 211,307,249	700,890	\$ 712,329,959

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, 2022

REVENUES

Operating Revenues	
Student Tuition and Fees, Net	\$ 96,820,534
Federal Grants and Contracts	33,682,994
State and Local Grants and Contracts	11,219,349
Nongovernmental Grants and Contracts	4,075,034
Sales and Services, Net	49,214,233
Interest Earnings on Loans	63,916
Lease Income	370,314
Other Operating Revenues	1,180,623
Total Operating Revenues	<u>196,626,997</u>

EXPENSES

Operating Expenses	
Salaries and Benefits	268,284,057
Supplies and Services	92,173,236
Scholarships and Fellowships	50,480,539
Utilities	9,134,957
Lease Payments	47,314
Depreciation	27,110,186
Total Operating Expenses	<u>447,230,289</u>
Operating Loss	<u>(250,603,292)</u>

NONOPERATING REVENUES (EXPENSES)

State Appropriations	189,186,045
State Aid - Coronavirus Relief Fund	3,857,662
Student Financial Aid	58,832,714
Federal Aid - COVID-19	44,765,756
Noncapital Contributions	19,716,643
Investment Income	(10,177,029)
Interest and Fees on Debt	(10,101,297)
Interest Earned on Leases	25,270
Other Nonoperating Revenues	1,000,454
Net Nonoperating Revenues	<u>297,106,218</u>
Income Before Other Revenues	<u>46,502,926</u>
Capital Contributions	6,945,501
Additions to Endowments	1,496,058
Total Other Revenue	<u>8,441,559</u>
Increase in Net Position	<u>54,944,486</u>

NET POSITION

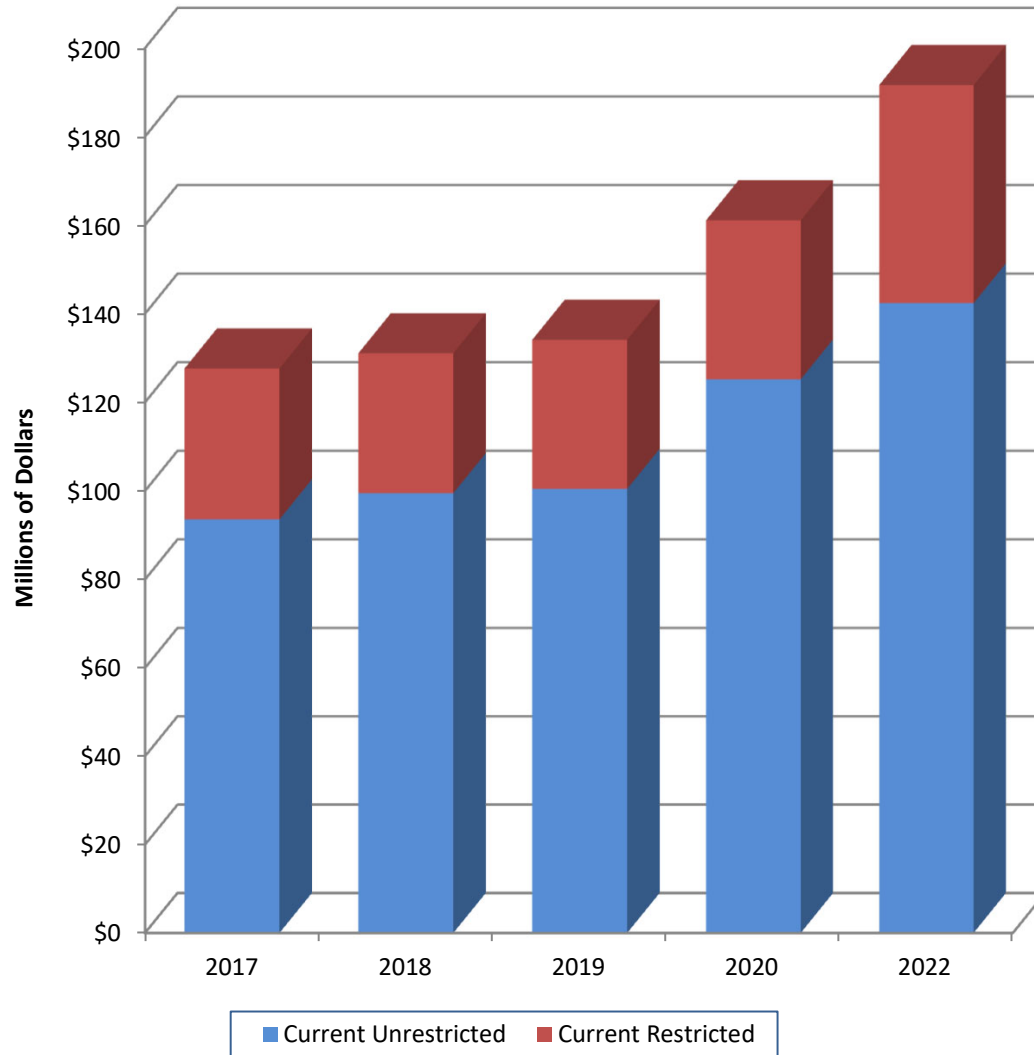
Net Position - July 1, 2021	<u>446,078,224</u>
Net Position - June 30, 2022	<u>\$ 501,022,710</u>

The University of North Carolina at Greensboro (Excluding Foundations)
STATEMENT OF CURRENT FUNDS REVENUES AND EXPENDITURES
AS A PERCENTAGE OF EDUCATIONAL AND GENERAL
CASH BASIS

Years Ended June 30, 2018 - 2022

	2018		2019		2020		2021		2022	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
REVENUES:										
Educational and General										
Tuition and Fees	136,363,782	33.82	133,577,331	31.80	133,767,005	31.02	129,053,685	29.08	124,372,252	25.50
State Appropriations	170,294,190	42.24	179,541,641	42.75	181,445,203	42.08	179,816,778	40.52	189,186,045	38.79
State Aid - COVID-19							1,501,532	0.34	3,856,005	0.79
Federal Aid - COVID-19					7,791,400	1.81	21,797,235	4.91	43,018,979	8.82
Contracts and Grants	70,722,795	17.54	79,910,828	19.03	82,112,877	19.04	86,031,368	19.39	92,403,366	18.94
Private Gifts, Grants and Contracts	11,093,984	2.75	12,086,079	2.88	12,655,988	2.94	13,406,011	3.02	21,140,746	4.33
Endowment Income	408,533	0.10	16,796	0.00	12,034	0.00	15,825	0.00	23,340	0.00
Sales and Services of Educational and General activities	12,435,860	3.08	12,820,017	3.05	11,142,636	2.58	9,286,016	2.09	12,431,092	2.55
Investment Income	1,092,449	0.27	1,801,806	0.43	1,971,572	0.46	396,831	0.09	244,267	0.05
Other Sources	744,436	0.18	256,195	0.06	276,924	0.06	2,419,240	0.55	1,089,824	0.22
Total Educational and General	<u>403,156,029</u>	<u>100.00</u>	<u>420,010,693</u>	<u>100.00</u>	<u>431,175,639</u>	<u>100.00</u>	<u>443,724,520</u>	<u>100.00</u>	<u>487,765,917</u>	<u>100.00</u>
Auxiliary Enterprises:										
Sales and Services and Other	66,931,958		71,199,023		58,299,812		51,167,652		61,564,167	
Student Fees	22,826,462		23,919,719		23,781,195		23,233,407		21,146,994	
Noncapital Grants					607					
Investment Income	640,822		852,396		1,085,358		237,764		156,897	
Total Auxiliary Enterprises	<u>90,399,242</u>		<u>95,971,138</u>		<u>83,166,972</u>		<u>74,638,823</u>		<u>82,868,058</u>	
TOTAL REVENUES	<u>493,555,271</u>		<u>515,981,831</u>		<u>514,342,611</u>		<u>518,363,343</u>		<u>570,633,975</u>	
EXPENDITURES AND MANDATORY TRANSFERS:										
Educational and General:										
Instruction	149,926,988	37.85	160,618,894	38.92	161,463,738	37.86	158,608,741.85	37.00	160,915,044	34.62
Research	19,258,778	4.86	21,665,990	5.25	23,798,599	5.58	27,137,893.17	6.33	33,075,723	7.12
Public Service	8,856,426	2.24	9,592,813	2.32	10,179,731	2.39	10,030,768.01	2.34	11,688,998	2.51
Libraries	12,770,392	3.22	13,431,966	3.25	13,370,173	3.14	12,730,114.41	2.97	12,489,335	2.69
Other Academic Support	37,050,077	9.35	37,278,755	9.03	33,185,297	7.78	30,737,154.58	7.17	29,055,839	6.25
Student Services	23,147,402	5.84	24,545,927	5.95	24,583,964	5.77	24,429,284.68	5.70	26,252,891	5.65
Institutional Support	37,370,020	9.44	35,169,510	8.52	38,096,246	8.93	37,972,398.42	8.86	41,051,942	8.83
Operations and Maintenance of Plant	35,679,859	9.01	35,942,816	8.71	37,714,779	8.84	34,647,055.32	8.08	36,419,324	7.83
Student Financial Aid	65,132,660	16.44	67,554,549	16.37	69,029,318	16.19	67,854,837.90	15.83	65,044,365	13.99
Federal & State Aid - COVID-19					8,008,800	1.88	17,214,201.00	4.02	41,819,959	9.00
Mandatory Transfers	6,878,338	1.74	6,926,142	1.68	6,991,090	1.64	7,287,556.00	1.70	7,047,225	1.52
Total Educational and General	<u>396,070,940</u>	<u>100.00</u>	<u>412,727,362</u>	<u>100.00</u>	<u>426,421,735</u>	<u>100.00</u>	<u>428,650,005</u>	<u>100.00</u>	<u>464,860,646</u>	<u>100.00</u>
Auxiliary Enterprises and Int Service:										
Expenditures	64,593,082		64,077,555		60,820,278		52,059,367		54,366,261	
Mandatory Transfers for Debt Service	17,935,581		20,457,249		20,464,392		20,398,231		20,059,923	
Total Auxiliary Enterprises and Int Service	<u>82,528,663</u>		<u>84,534,804</u>		<u>81,284,670</u>		<u>72,457,598</u>		<u>74,426,184</u>	
TOTAL EXPENDITURES	<u>478,599,603</u>		<u>497,262,166</u>		<u>507,706,405</u>		<u>501,107,603</u>		<u>539,286,830</u>	
REVENUES OVER/(UNDER) EXPENDITURES	<u>\$ 14,955,668</u>		<u>\$ 18,719,665</u>		<u>\$ 6,636,206</u>		<u>\$ 17,255,740</u>		<u>\$ 31,347,145</u>	

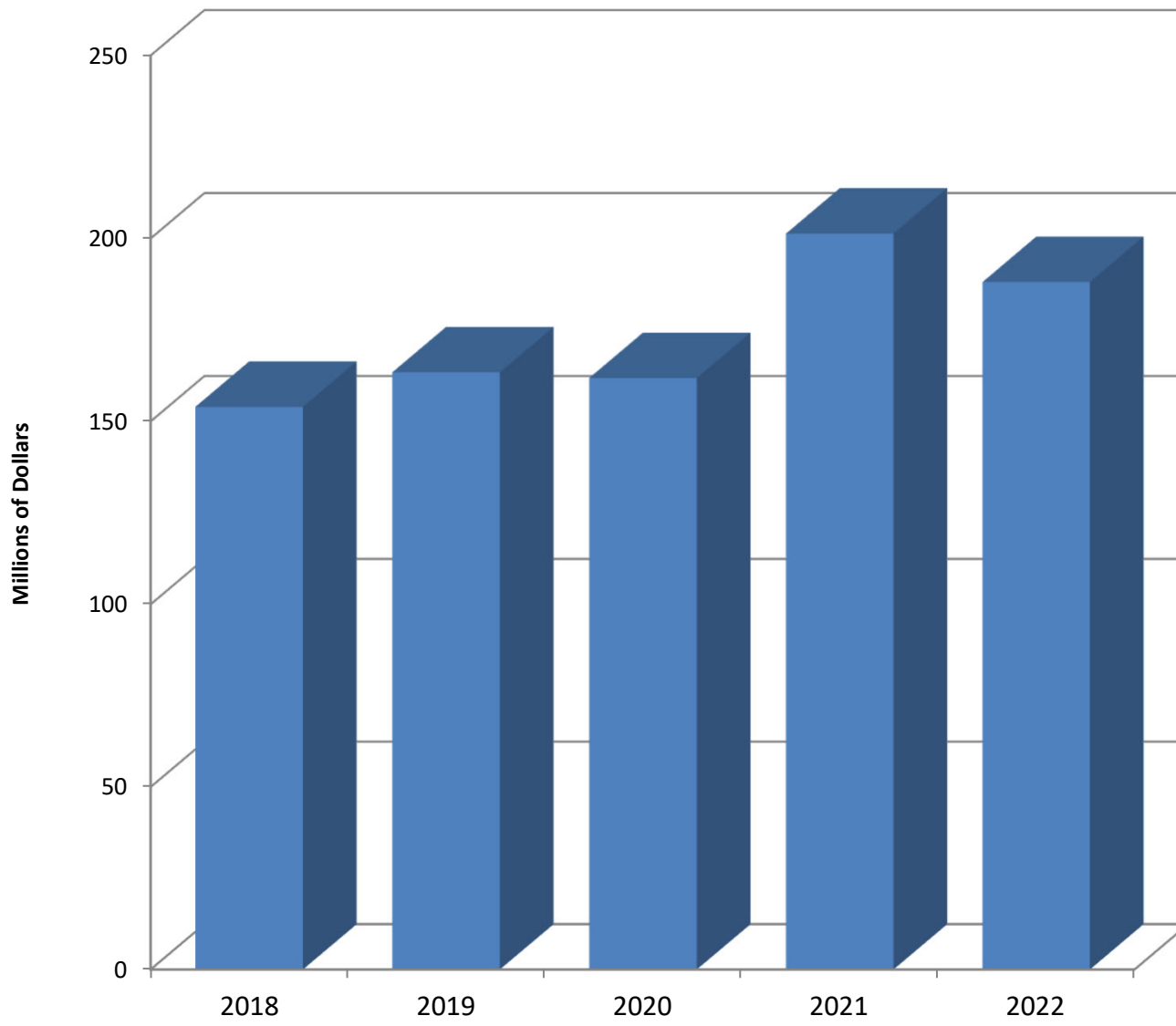
The University of North Carolina at Greensboro (Excluding Foundations)
CURRENT UNRESTRICTED and RESTRICTED FUND BALANCES
 June 30, 2018 - 2022



Year	Current Unrestricted	Current Restricted	Total
2018	\$ 93,569,380	\$ 34,057,829	\$ 127,627,209
2019	\$ 99,478,375	\$ 31,586,095	\$ 131,064,470
2020	\$ 100,464,199	\$ 33,638,738	\$ 134,102,937
2021	\$ 125,191,104	\$ 35,896,169	\$ 161,087,273
2022	\$ 142,386,178	\$ 49,244,320	\$ 191,630,498

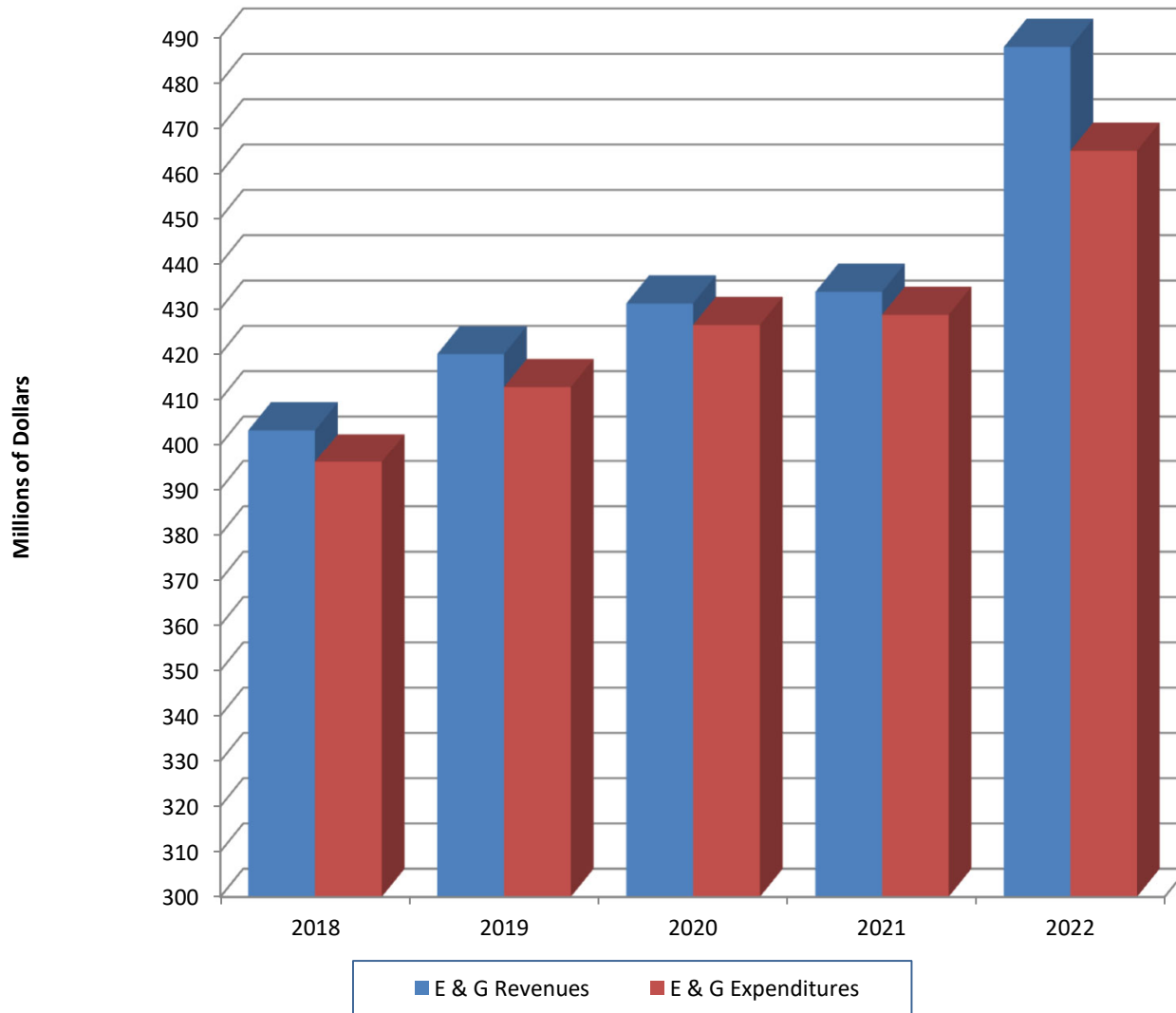
Net of GASB 68 and GASB 75 requirements wherein the University must assume a proportionate share of the State's total liability for retirees' pension and health insurance expense.

The University of North Carolina at Greensboro (Excluding Foundations)
ENDOWMENT ASSETS AT MARKET VALUE
June 30, 2018 - 2022



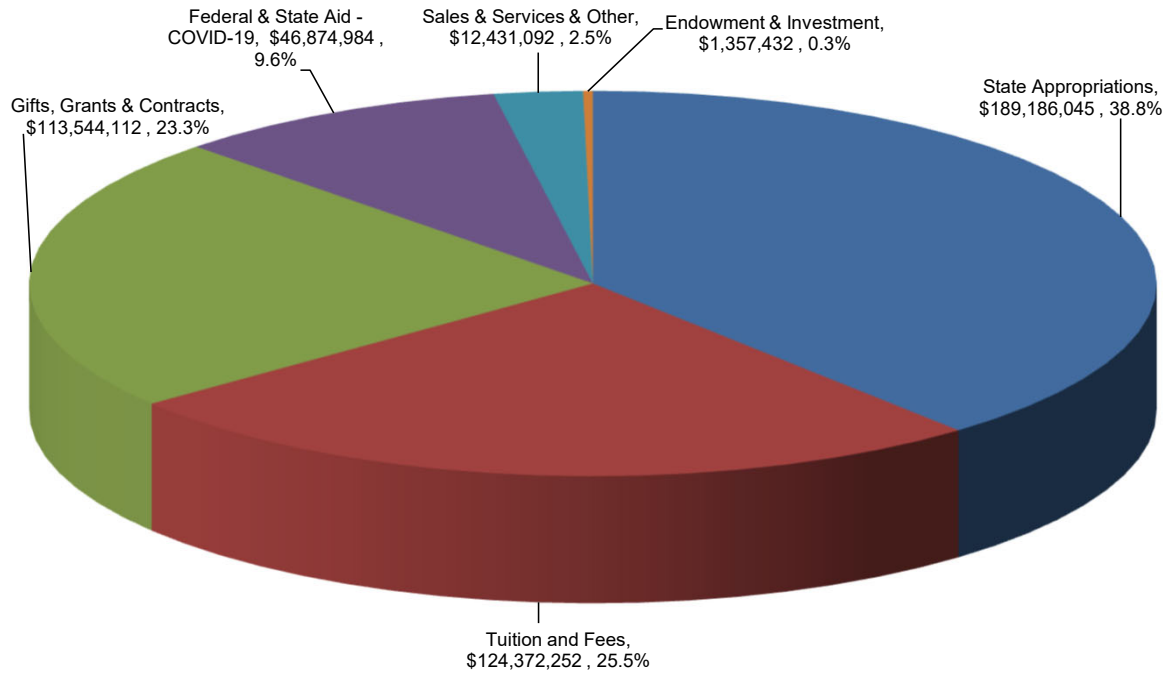
Year	Market Value
2018	\$ 153,976,851
2019	\$ 163,405,133
2020	\$ 161,853,351
2021	\$ 201,349,208
2022	\$ 188,102,318

The University of North Carolina at Greensboro (Excluding Foundations)
EDUCATIONAL & GENERAL REVENUES and EXPENDITURES
CASH BASIS
 June 30, 2018 - 2022



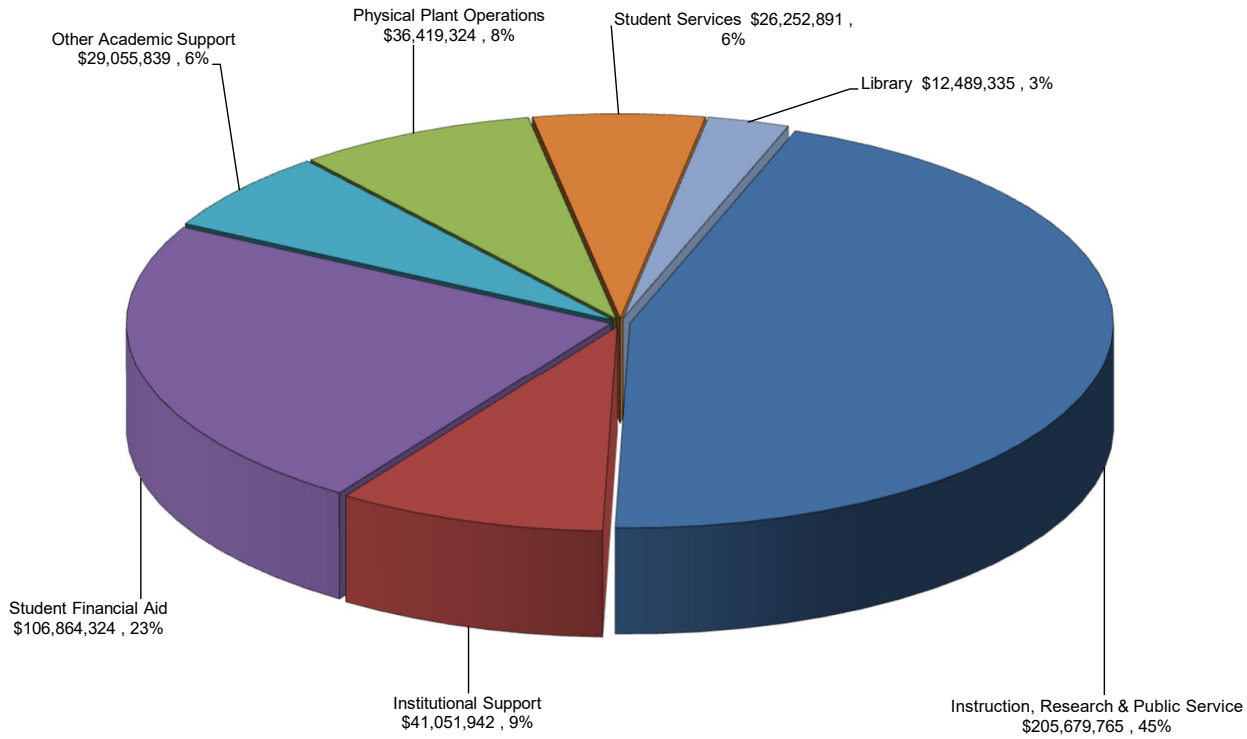
Year	E & G Revenues	E & G Expenditures
2018	\$ 403,156,029	\$ 396,070,940
2019	\$ 420,010,693	\$ 412,727,362
2020	\$ 431,175,639	\$ 426,421,735
2021	\$ 443,724,520	\$ 428,650,005
2022	\$ 487,765,917	\$ 464,860,646

The University of North Carolina at Greensboro (Excluding Foundations)
EDUCATIONAL and GENERAL REVENUES
CASH BASIS
 Year Ended June 30, 2022



	Amount	%
State Appropriations	\$ 189,186,045	38.8%
Tuition and Fees	\$ 124,372,252	25.5%
Gifts, Grants & Contracts	\$ 113,544,112	23.3%
Federal & State Aid - COVID-19	\$ 46,874,984	9.6%
Sales & Services & Other	\$ 12,431,092	2.5%
Endowment & Investment	\$ 1,357,432	0.3%
Total	\$ 487,765,917	100.0%

The University of North Carolina at Greensboro (Excluding Foundations)
EDUCATIONAL & GENERAL EXPENDITURES
CASH BASIS
 Year Ended June 30, 2022



	Amount	%
Instruction, Research & Public Service	\$ 205,679,765	45%
Institutional Support	\$ 41,051,942	9%
Student Financial Aid	\$ 106,864,324	23%
Other Academic Support	\$ 29,055,839	6%
Physical Plant Operations	\$ 36,419,324	8%
Student Services	\$ 26,252,891	6%
Library	\$ 12,489,335	3%
Total	\$ 457,813,420	100%

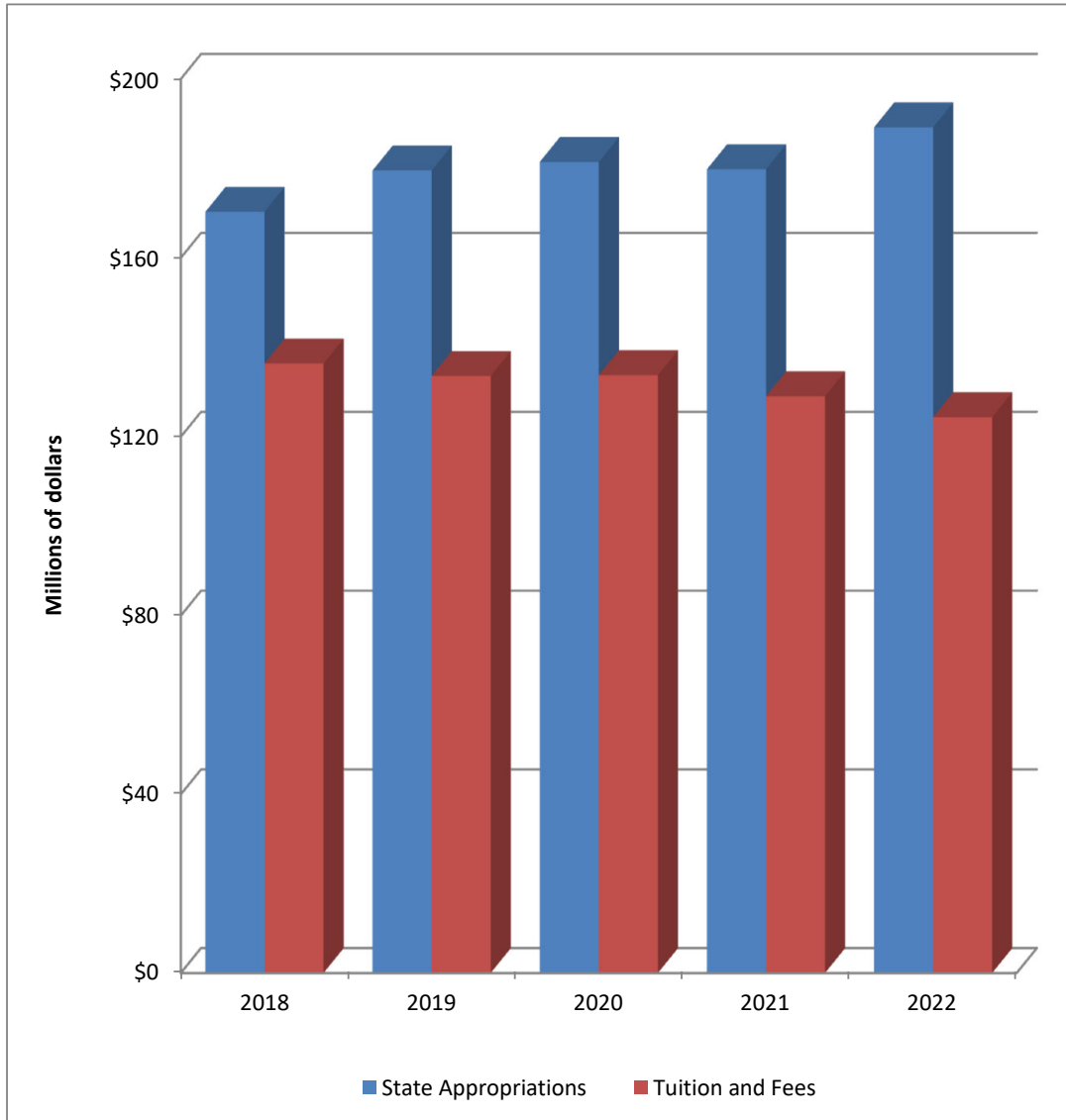
Note: Mandatory transfers are excluded

The University of North Carolina at Greensboro (Excluding Foundations)

STATE APPROPRIATIONS and TUITION & FEES

CASH BASIS

Years Ended June 30, 2018 - 2022

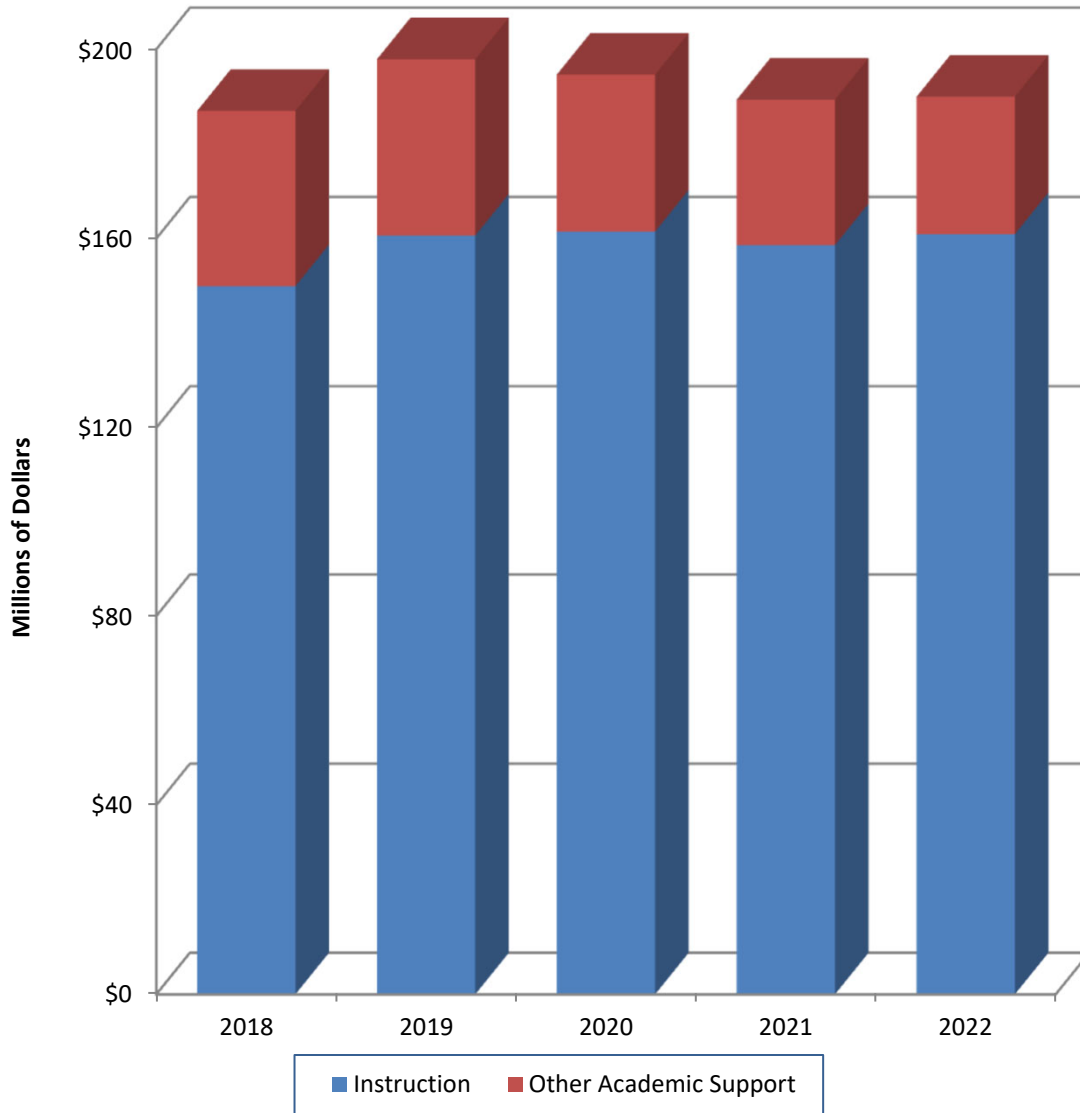


Year	State Appropriations	Tuition and Fees	Total
2018	170,294,190	136,363,782	306,657,972
2019	179,541,641	133,577,331	313,118,972
2020	181,445,203	133,767,005	315,212,208
2021	179,816,778	129,053,685	308,870,463
2022	189,186,045	124,372,252	313,558,297

Note: Auxiliary Enterprises student fees are excluded.

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

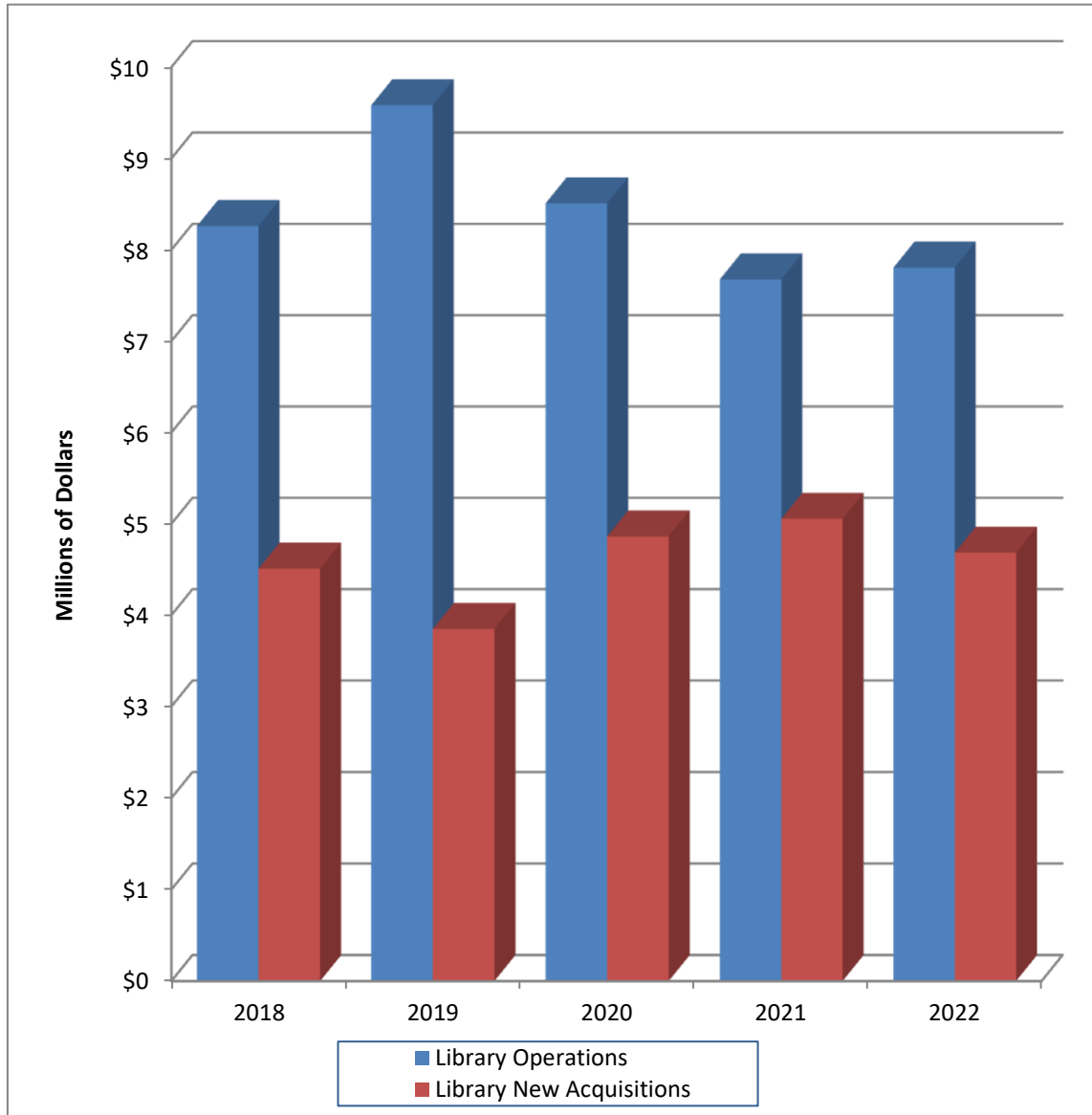
Years Ended June 30, 2018 - 2022



Year	Instruction	Other Academic Support	Total
2018	\$ 149,926,988	\$37,050,077	\$ 186,977,065
2019	\$ 160,618,894	\$37,278,755	\$ 197,897,649
2020	\$ 161,463,738	\$33,185,297	\$ 194,649,035
2021	\$ 158,608,742	\$30,737,155	\$ 189,345,897
2022	\$ 160,915,044	\$29,055,839	\$ 189,970,883

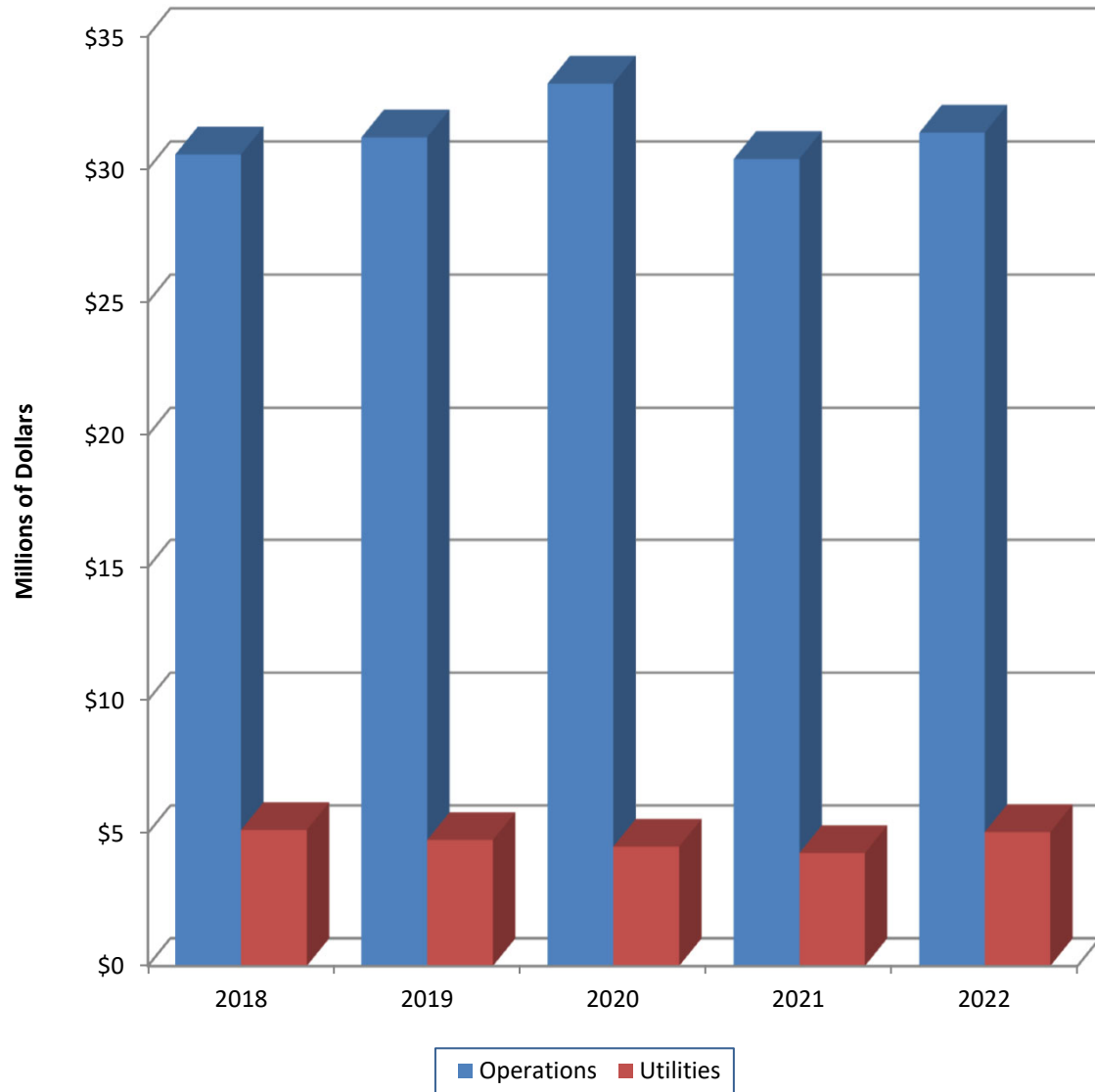
The University of North Carolina at Greensboro (Excluding Foundations)
LIBRARY OPERATIONS and NEW ACQUISITIONS EXPENDITURES
CASH BASIS

Years Ended June 30, 2018 - 2022



Year	Library		Total
	Operations	New Acquisitions	
2018	\$ 8,260,777	\$ 4,509,615	\$12,770,392
2019	\$ 9,582,882	\$ 3,849,084	\$13,431,966
2020	\$ 8,508,258	\$ 4,861,915	\$13,370,173
2021	\$ 7,675,739	\$ 5,054,375	\$12,730,114
2022	\$ 7,805,435	\$ 4,683,901	\$12,489,336

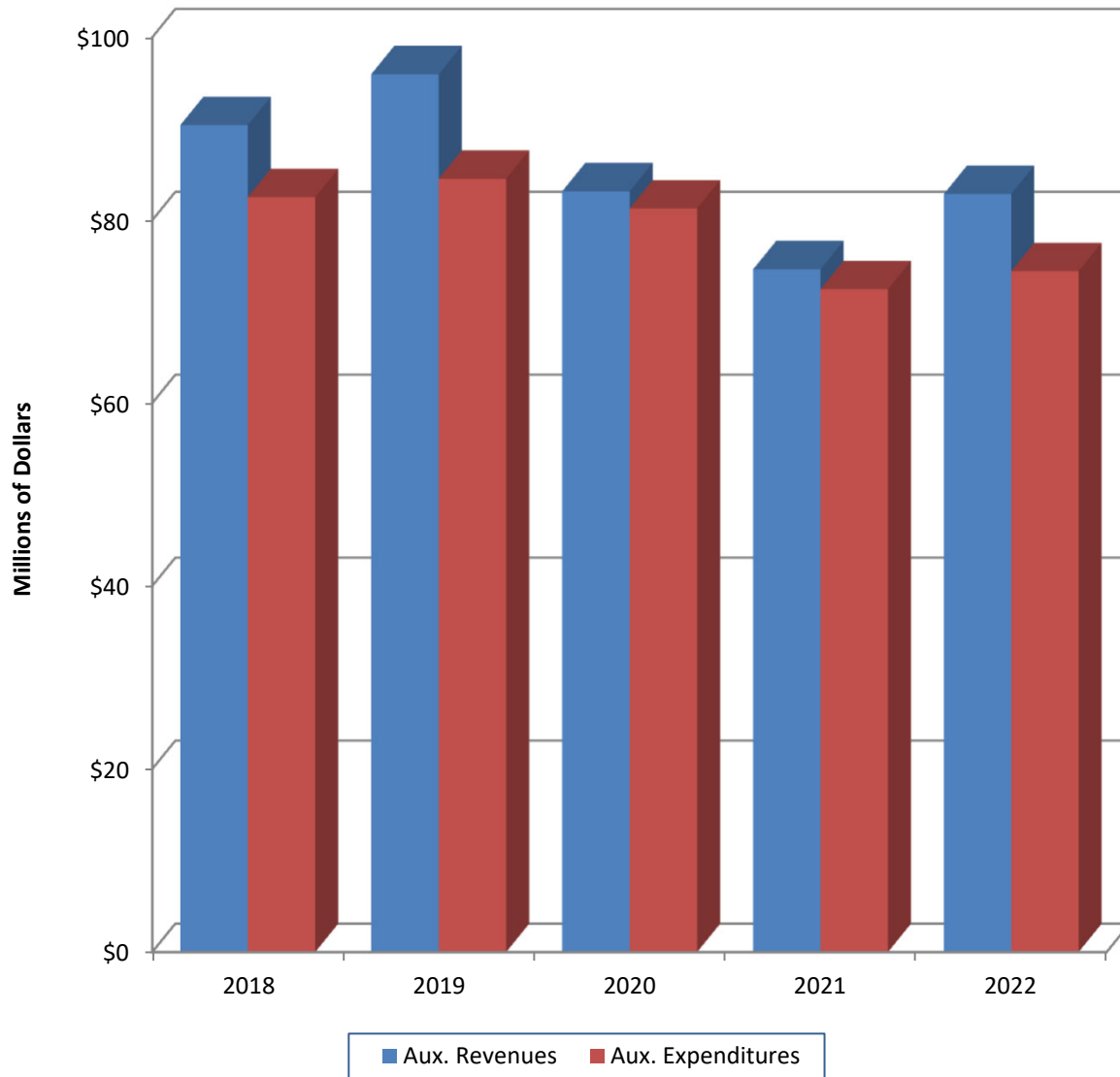
The University of North Carolina at Greensboro (Excluding Foundations)
UTILITIES and FACILITIES OPERATIONS EXPENDITURES
CASH BASIS
 Years Ended June 30, 2018 - 2022



Year	Operations	Utilities	Total
2018	\$ 30,557,502	\$ 5,122,357	\$35,679,859
2019	\$ 31,198,136	\$ 4,744,680	\$35,942,816
2020	\$ 33,218,208	\$ 4,496,571	\$37,714,779
2021	\$ 30,391,124	\$ 4,255,931	\$34,647,055
2022	\$ 31,376,496	\$ 5,042,828	\$36,419,324

Note: Auxiliary Enterprises utilities are excluded

The University of North Carolina at Greensboro (Excluding Foundations)
AUXILIARY ENTERPRISES REVENUES and EXPENDITURES
CASH BASIS
 June 30, 2018 - 2022



Year	Revenues	Expenditures
2018	\$ 90,399,242	\$ 82,528,663
2019	\$ 95,971,138	\$ 84,534,804
2020	\$ 83,166,872	\$ 81,284,670
2021	\$ 74,638,823	\$ 72,457,598
2022	\$ 82,868,058	\$ 74,426,184

The University of North Carolina at Greensboro
BUDGETED REVENUES, APPROPRIATIONS, AND EXPENDITURES
STATE OPERATING CODE 16040
 Fiscal Years 2019 - 2023

	2018-19		2019-20		2020-21		2021-22		2022-23	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Revenues	\$ 109,591,257	38.3	\$ 110,147,340	38.2	\$ 108,204,808	37.5	\$ 107,251,455	36.9	\$ 105,192,973	35.1
Appropriations	\$ 176,812,902	61.7	\$ 178,565,779	61.8	\$ 180,460,536	62.5	\$ 183,783,737	63.1	\$ 194,820,021	64.9
Expenditures	<u>\$ 286,404,159</u>	<u>100.0</u>	<u>\$ 288,713,119</u>	<u>100.0</u>	<u>\$ 288,665,344</u>	<u>100.0</u>	<u>\$ 291,035,192</u>	<u>100.0</u>	<u>\$ 300,012,994</u>	<u>100.0</u>

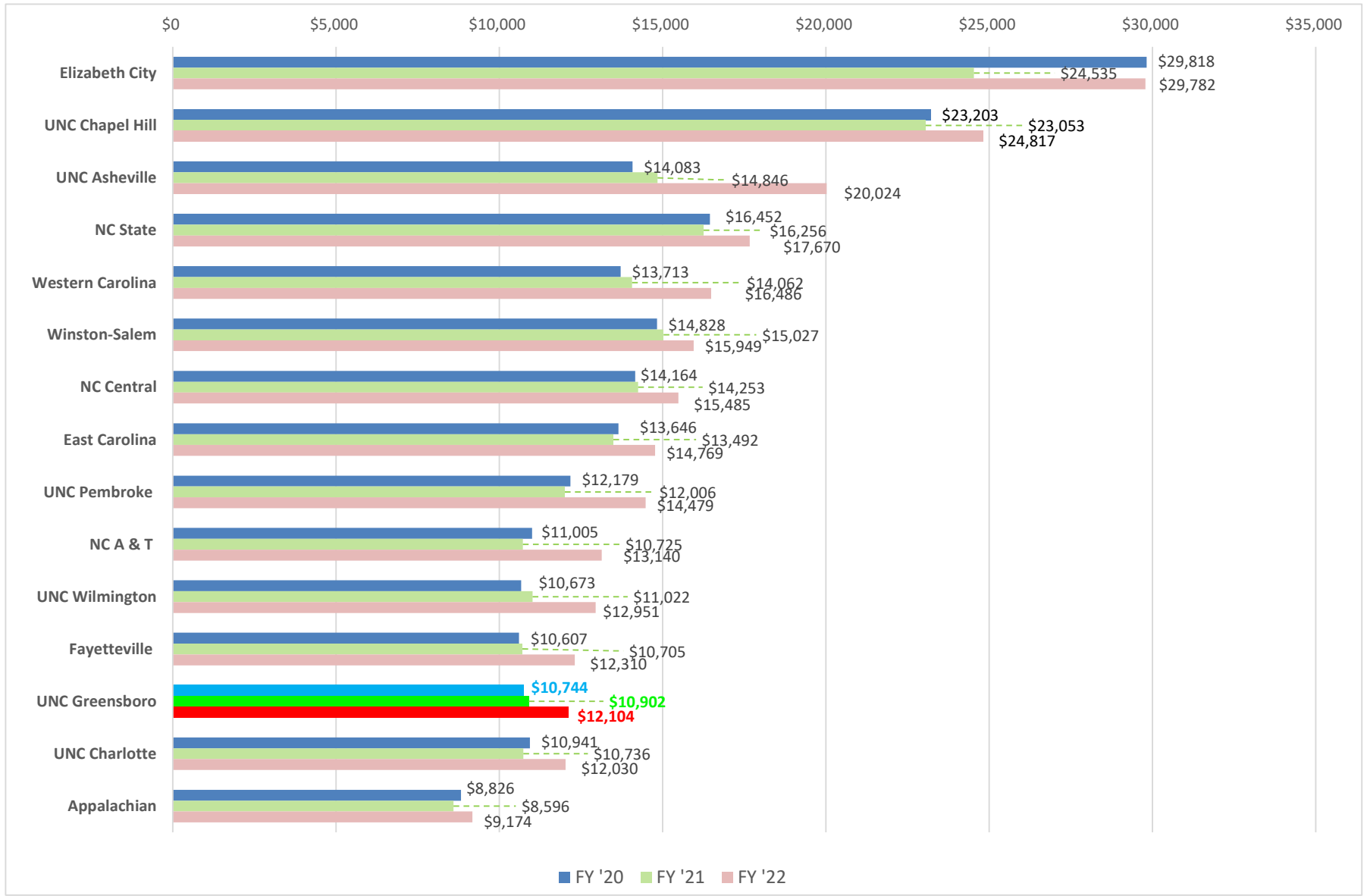
Note: Various Carryforwards have been excluded.

The University of North Carolina at Greensboro
BUDGETED REVENUES
BY SOURCE
STATE OPERATING CODE 16040
Fiscal Years 2019 - 2023

	2018-2019		2019-2020		2020-2021		2021-22		2022-23	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Regular Term Tuition	\$ 99,338,992	90.6	\$ 99,491,992	90.3	\$ 96,967,453	89.6	\$ 96,237,066	89.7	\$ 94,898,547	90.2
Summer Term Tuition	\$ 2,208,712	2.0	\$ 2,208,712	2.0	\$ 2,208,712	2.0	\$ 2,208,712	2.1	\$ 1,024,105	1.0
Non-Credit Extension Instruction Fees	\$ 660,515	0.6	\$ 1,135,515	1.0	\$ 1,391,165	1.3	\$ 1,391,165	1.3	\$ 1,689,352	1.6
Partnership School	\$ 3,379,164	3.1	\$ 3,341,831	3.0	\$ 3,645,604	3.4	\$ 3,410,638	3.2	\$ 3,355,545	3.2
Utilities Revenues	\$ 3,386,129	3.1	\$ 3,386,129	3.1	\$ 3,386,129	3.1	\$ 3,386,129	3.2	\$ 3,607,679	3.4
Repairs and Alterations Revenues	\$ 339,378	0.3	\$ 339,378	0.3	\$ 339,378	0.3	\$ 339,378	0.3	\$ 339,378	0.3
Library	\$ 25,000	0.1	\$ 25,000	0.0	\$ 25,000	0.0	\$ 25,000	0.0	\$ 25,000	0.0
Federal C & G Adm Cost Allow	\$ 136,798	0.1	\$ 136,798	0.1	\$ 136,798	0.1	\$ 136,798	0.1	\$ 136,798	0.1
Other	\$ 116,569	0.1	\$ 81,985	0.1	\$ 104,569	0.1	\$ 116,569	0.1	\$ 116,569	0.1
Total	\$ 109,591,257	100.0	\$ 110,147,340	100.0	\$ 108,204,808	100.0	\$ 107,251,455	100.0	\$ 105,192,973	100.0
Actual Tuition	98,400,432	99.1	99,145,917	100.2	95,849,603	98.8	91,667,629	95.3	N/A	N/A
Budgeted Tuition	\$ 99,338,992	100.0	\$ 98,990,455	100.0	\$ 96,967,453	100.0	\$ 96,237,066	100.0	\$ 94,898,547	100.0
Over (Under) Realization	\$ (938,560)	(0.9)	\$ 155,462	0.2	\$ (1,117,850)	(1.2)	\$ (4,569,437)	(4.7)	N/A	N/A
Budgeted Enrollment FTE (1)	15,318		15,318		15,037		14,680			
Actual Enrollment FTE (1)	15,247		15,247		15,072		14,185			

(1) This reporting ends with FY22. UNC System Office funding model changed to arrears based on calendar year [2020-2019] for FY22. Data for historical reference.

The University of North Carolina
BUDGETED APPROPRIATIONS PER IN-STATE STUDENT FTE
 2020 - 2022



Source: [The University of North Carolina System Office schedule: "UNC Appropriations per Resident Student FTE \(FY 2010-11 through 2021-22\)".](#)

The University of North Carolina at Greensboro
Base Budget, Expansion and Reductions
 2021-22 through 2022-23

	<u>Requirements</u>	<u>Receipts</u>	<u>Appropriations</u>	<u>Positions</u>
2021-22 Beginning Base Budget	\$ 291,035,192	\$ 107,251,455	\$ 183,783,737	2,301.20
Continuation Budget Change				
Enrollment Growth / Tuition Adjustment	(3,664,445)	(1,439,119)	(2,225,326)	(11.42)
Building Reserves	550,973		550,973	
Total Continuation Budget Change	<u>(3,113,472)</u>	<u>(1,439,119)</u>	<u>(1,674,353)</u>	<u>(11.42)</u>
Other				
Moss Street Partnership School	24,907	(55,093)	80,000	-
Tuition Differentials	119,989	100,600	19,389.00	-
Employer Health Insurance and Retirement Increase	1,820,019	-	1,820,019	-
Salary Increase	10,575,150		10,575,150	
Other	(448,791)	(664,870.00)	216,079	-
Total Other	<u>12,091,274</u>	<u>(619,363)</u>	<u>12,710,637</u>	<u>-</u>
Flexibility Changes				(52.02)
Total 2022-23 Budget	<u><u>\$ 300,012,994</u></u>	<u><u>\$ 105,192,973</u></u>	<u><u>\$ 194,820,021</u></u>	<u><u>2,237.76</u></u>

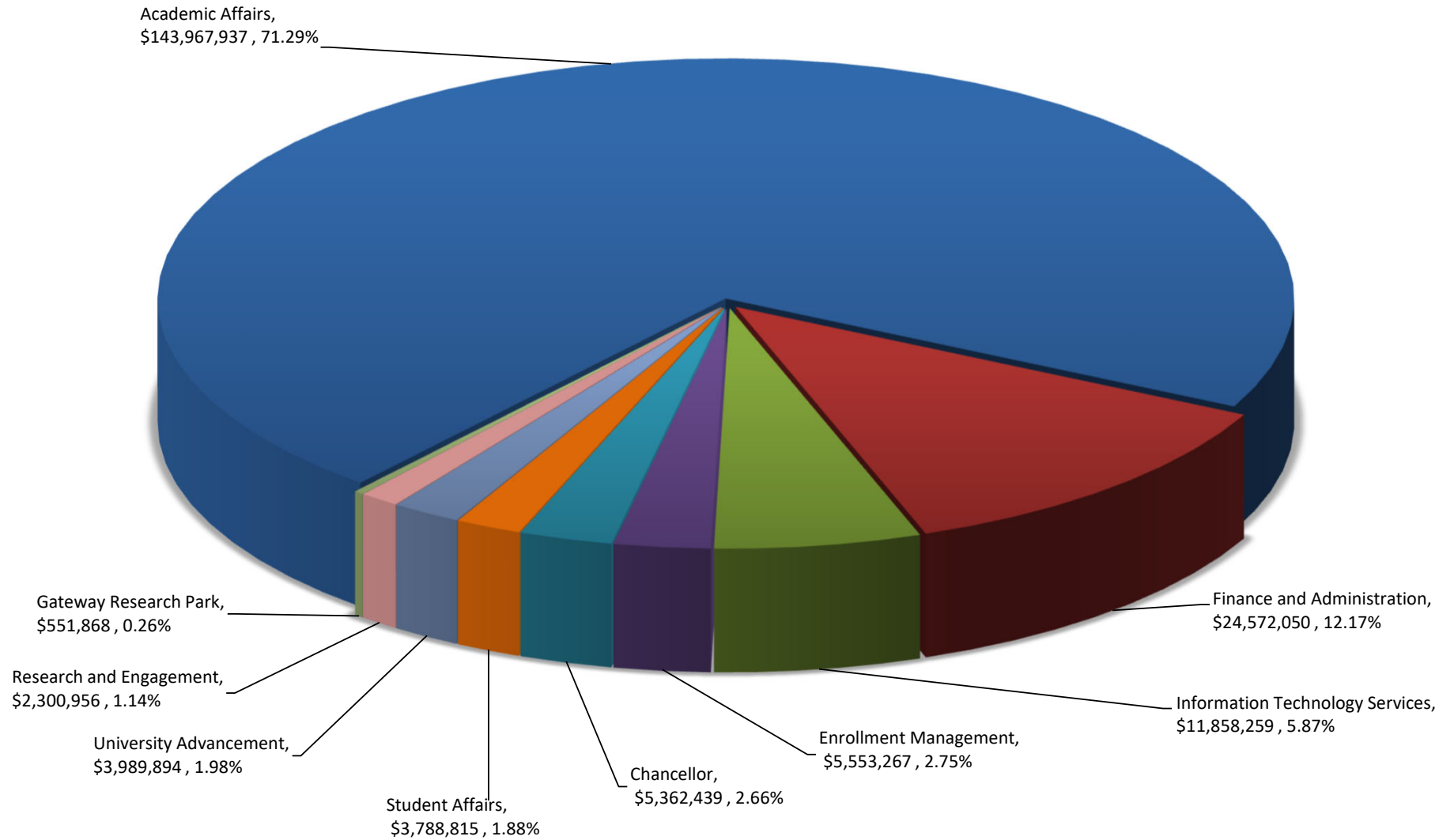
Institutional Budgets:

Benefits	\$ 70,922,425
Financial Aid	13,877,278
Insurance	131,986
IT Licenses & Maintenance	2,779,927
Utilities	10,314,794
Other	41,099
Total Institutional Budgets:	<u>98,067,509</u>

Departmental Budgets:

Total 2022-23 Budget	<u><u>\$ 300,012,994</u></u>
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The University of North Carolina at Greensboro
STATE OPERATING BUDGET 2022-23
SUMMARY BY DIVISION
(Excluding Benefits and Other Institutional Budgets)



The University of North Carolina at Greensboro
STATE OPERATING BUDGET
SUMMARY BY DIVISION
2022-2023

Division Name	EHRA	SHRA	Faculty	Temp Wages	Oth Personnel	Equipment	OTP less Equip	TOTAL
Academic Affairs	\$15,896,990	\$11,704,309	\$100,223,541	\$891,506	\$3,392	\$4,538,873	\$10,709,326	\$143,967,937
Finance and Administration	2,809,171	17,180,037		48,116	7,360	266,088	4,261,278	24,572,050
Information Technology Services	6,063,330	3,586,081			23,352	1,968,297	217,199	11,858,259
University Advancement	1,864,241	1,832,407		66,000	5,780	39,500	181,966	3,989,894
Student Affairs	2,495,904	846,528		44,291		17,548	384,544	3,788,815
Research and Engagement	234,092	378,442	787,289	2,688	715		897,730	2,300,956
Chancellor	2,970,579	1,444,495		5,000	3,760	5,000	933,605	5,362,439
Gateway Research Park		93,747					458,121	551,868
Enrollment Management	3,427,193	1,661,411		44,956		41,454	378,253	5,553,267
TOTAL	\$35,761,500	\$38,727,457	\$101,010,830	\$1,102,557	\$44,359	\$6,876,760	\$18,422,022	\$201,945,485

The University of North Carolina at Greensboro
BUDGETED EXPENDITURES BY PURPOSE
STATE OPERATING CODE 16040
 Fiscal Years 2019 - 2023

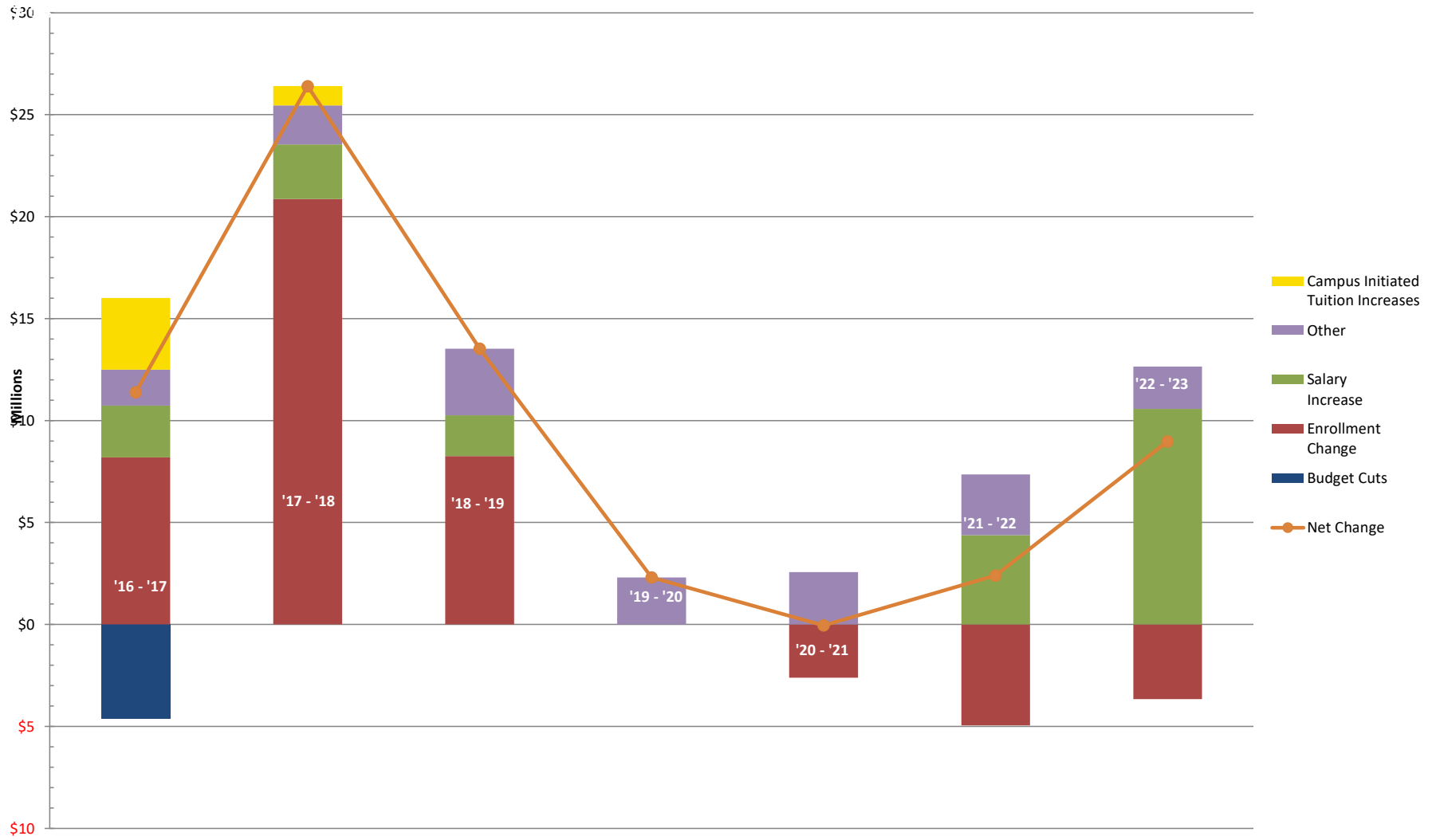
	2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
101 Regular Term Instruction	\$ 156,285,793	54.6%	\$ 159,280,059	55.2%	\$ 157,570,184	54.6%	\$ 159,113,412	51.9%	\$ 163,420,243	52.5%
102 Summer Term Instruction	2,208,712	0.8%	2,208,715	0.8%	2,208,712	0.8%	2,208,712	0.7%	1,024,105	0.3%
103 Non-Credit Extension Instruction	660,515	0.2%	660,515	0.2%	1,214,945	0.4%	2,268,871	0.7%	3,068,800	1.0%
112 Partnership School	3,580,164	1.3%	3,770,331	1.3%	3,882,203	1.3%	4,579,608	1.5%	4,800,746	1.5%
151 Libraries	13,710,904	4.8%	13,745,725	4.8%	13,253,280	4.6%	13,474,429	4.4%	13,274,274	4.3%
152 General Academic Support	15,211,616	5.3%	15,290,388	5.3%	14,987,738	5.2%	17,890,302	5.8%	17,486,716	5.6%
160 Student Services	16,082,478	5.6%	16,296,163	5.6%	17,256,364	6.0%	17,707,569	5.8%	18,681,527	6.0%
170 Institutional Support	32,655,636	11.4%	31,784,653	11.0%	31,727,286	11.0%	32,022,812	10.4%	38,583,415	12.4%
180 Physical Plant Operations	32,022,328	11.2%	31,734,794	11.0%	32,673,050	11.3%	43,268,353	14.1%	36,442,159	11.7%
230 Student Financial Aid	13,986,013	4.9%	13,941,776	4.8%	13,891,582	4.8%	14,146,342	4.6%	14,342,832	4.6%
TOTAL	\$ 286,404,159	100.0%	\$ 288,713,119	100.0%	\$ 288,665,344	100.0%	\$ 306,680,410	100.0%	\$ 311,124,817	100.0%

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

Fiscal Years 2019 - 2023

	2018-19		2019-20		2020-21		2021-22		Original Budget 2022-23	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
EHRA Academic Salaries	\$ 96,380,167	32.9%	\$ 97,997,651	32.7%	\$ 100,988,869	34.1%	\$ 102,222,133	35.1%	\$ 101,010,830	33.7%
EHRA Regular Salaries	32,175,677	11.0%	35,536,525	11.8%	33,139,632	11.2%	32,643,645	11.2%	\$ 35,761,500	11.9%
SHRA Regular Salaries	44,810,304	15.3%	42,176,641	14.1%	40,044,085	13.5%	36,766,098	12.6%	\$ 38,727,457	12.9%
Employee Benefits	52,992,297	18.1%	52,051,117	17.4%	56,980,421	19.2%	61,368,816	21.1%	\$ 70,922,425	23.6%
Other Personnel	2,678,511	0.9%	2,686,849	0.9%	1,352,863	0.5%	1,145,796	0.4%	\$ 1,146,916	0.4%
Total Personnel Compensation	\$ 234,514,629	79.9%	\$ 234,514,629	78.2%	\$ 232,505,870	78.5%	\$ 234,146,488	80.5%	\$ 247,569,128	82.5%
Supplies	5,503,794	1.9%	6,229,565	2.1%	9,601,197	3.2%	5,033,244	1.7%	4,444,198	1.5%
Utilities	8,607,882	2.9%	8,227,921	2.7%	10,120,784	3.4%	10,093,244	3.5%	10,314,794	3.4%
Purchased Contractual Services	5,877,465	2.0%	6,054,123	2.0%	2,838,595	1.0%	5,515,070	1.9%	5,253,217	1.8%
Purchased Services	12,850,529	4.4%	10,911,924	3.6%	14,984,425	5.1%	9,344,625	3.2%	9,402,392	3.1%
General Travel	2,246,525	0.8%	1,826,390	0.6%	529,273	0.2%	820,923	0.3%	719,116	0.2%
Other Operating	1,543,799	0.5%	1,537,774	0.5%	1,465,702	0.5%	1,723,145	0.6%	1,466,266	0.5%
Academic Services	95,764	0.0%	57,955	0.0%	122,057	0.0%	135,015	0.0%	89,845	0.0%
Library Books and Journals	3,878,674	1.3%	4,905,278	1.6%	4,599,709	1.6%	3,887,762	1.3%	3,887,762	1.3%
Property, Plant & Equipment	4,920,218	1.7%	7,290,567	2.4%	3,142,009	1.1%	2,062,246	0.7%	2,988,998	1.0%
Aids and Grants	12,123,501	4.1%	15,094,707	5.0%	15,654,990	5.3%	15,273,430	5.2%	13,877,278	4.6%
Transfers and Other	1,123,467	0.4%	3,304,636	1.1%	469,517	0.2%	3,000,000	1.0%	0	0.0%
Total Non-Salary	\$ 58,771,618	20.1%	\$ 65,440,840	21.8%	\$ 63,528,258	18.1%	\$ 56,888,704	19.5%	\$ 52,443,866	17.5%
	\$ 293,286,247	100.0%	\$ 299,955,469	100.0%	\$ 296,034,128	96.6%	\$ 291,035,192	100.0%	\$ 300,012,994	100.0%

The University of North Carolina at Greensboro
NET CHANGE IN BASE BUDGET
STATE OPERATING CODE 16040
 Fiscal Years 2017 - 2023



Notes:

The year 2019-20 was unprecedented in that for the first time in history, North Carolina failed to pass a two-year budget. Also beginning in FY '20, enrollment growth allocations are no longer based on future year projections, but are to be awarded in arrears based upon actual enrollment figures.

In the Spring of 2020, the COVID-19 pandemic occurred. This forced UNCG, as well as other universities, to shift the majority of classes to online during the remainder of FY '20. The pandemic was a major disruption to the university and continued to affect daily operations in FY '21 & FY '22.

The University of North Carolina at Greensboro
NET CHANGE IN BASE BUDGET
STATE OPERATING CODE 16040
 Fiscal Years 2019 - 2023

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Enrollment Change	\$ 8,253,335	\$ -	\$ (2,614,731)	\$ (4,956,298)	\$ (3,664,445)
Salary Increases	2,011,755	-	-	4,382,008	10,575,150
Campus Initiated Tuition Increases	-	-	-	-	-
Budget Cuts	-	-	-	-	-
Other	<u>3,261,478</u>	<u>2,308,960</u>	<u>2,566,956</u>	<u>2,974,108</u>	<u>2,067,097</u>
	<u><u>\$ 13,526,568</u></u>	<u><u>\$ 2,308,960</u></u>	<u><u>\$ (47,775)</u></u>	<u><u>\$ 2,399,818</u></u>	<u><u>\$ 8,977,802</u></u>

The University of North Carolina at Greensboro
State Operating Budget
BUDGETED SALARIES and FTE BY DIVISION
2022-2023

Division	EHRA Administrative		SHRA		Faculty	
	Budget	FTE	Budget	FTE	Budget	FTE
Academic Affairs:						
Arts & Sciences	\$ 783,430	10.44	\$ 2,647,210	57.25	\$ 35,438,731	406.95
Business & Economics	1,148,271	13.89	1,087,362	23.30	15,310,622	113.85
Education	726,897	10.32	626,487	12.99	9,383,383	98.48
Partnership School	2,939,495	47.00	-	0.00	-	0.00
College of Visual and Performing Arts	526,107	6.39	978,571	19.85	10,632,404	118.45
Nursing	391,840	4.38	666,040	13.10	6,429,171	62.46
Health and Human Sciences	850,998	12.09	1,264,992	27.49	14,719,654	147.34
Graduate Studies	156,174	1.50	702,030	13.00	1,466,790	5.50
Online Learning						
Joint Schl Nanoscience & Nanoengr	1,140,224	10.29	121,175	2.00	1,585,225	13.00
Provost & Other	7,233,554	103.94	3,623,195	69.69	5,257,561	92.90
Total Academic Affairs	\$ 15,896,990	220.24	\$ 11,717,062	238.67	\$ 100,223,541	1058.93
Information Technology and Planning	6,063,330	55.93	3,456,540	39.50		
Total Information Technology & Planning	\$ 6,063,330	55.93	\$ 3,456,540	39.50		
University Advancement	1,864,241	17.10	1,832,407	31.56		
Total University Advancement	\$ 1,864,241	17.10	\$ 1,832,407	31.56		
Student Affairs	2,495,904	36.62	846,528	18.38		
Total Student Affairs	\$ 2,495,904	36.62	\$ 846,528	18.38		
Finance and Administration						
Institutional Support	1,904,413	15.00	4,863,712	81.10		
Physical Plant	904,758	7.00	12,316,325	266.41		
Total Finance and Administration	\$ 2,809,171	22.00	\$ 17,180,037	347.51		
Chancellor						
Institutional Support	1,635,602	12.89	1,338,197	26.03		
Chancellor	1,334,977	8.30	106,298	3.00		
Total Chancellor	\$ 2,970,579	21.19	\$ 1,444,495	29.03		
Gateway University Research Park			\$ 93,747	2.00		
Research & Economic Development	\$ 234,092	3.46	\$ 378,442	6.58	\$ 787,289	5.05
Enrollment Management	\$ 3,427,193	50.51	\$ 1,661,411	33.50		
TOTAL OF ALL DIVISIONS	\$ 35,761,500	427.05	\$ 38,610,669	746.73	\$ 101,010,830	1063.98

The University of North Carolina at Greensboro
SALARY INCREASES
for Fiscal Years 2013 - 2023

Year	Faculty			EHRA Non-Faculty		SHRA				
	Base	Enhance	Total	Bonus	Base	Bonus	Across the Board	Career	Total	Bonus
2012-13 ⁽²⁾	1.20		1.20		1.20	5 days bonus leave	1.20		1.20	5 days bonus leave
2013-14 ^{(1), (3)}	0.00		0.00			5 days bonus leave	0.00		0.00	5 days bonus leave
2014-15 ⁽⁴⁾	0.27		0.27		0.27	5 days bonus leave	\$1,000/person		\$1,000/person	5 days bonus leave
2015-16 ⁽⁵⁾	0.00		0.00	\$750/person	0.00	\$750/person	0.00		\$750/person	\$750/person
2016-17 ⁽⁶⁾	1.50		1.50	Merit Increase + .5 across the board	1.50		1.50		1.50	Merit Increase + .5 Increase
2017-18 ⁽⁷⁾	\$1,000/position		\$1,000/position		\$1,000/position	3 days bonus leave	\$1,000/person		\$1,000/person	3 days bonus leave
2018-19 ⁽⁸⁾	up to 4.99		up to 4.99		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		up to 4.99	5 days bonus leave
2019-20 ⁽¹⁾	0.00		0.00				0.00		0.00	
2020-21 ⁽¹⁾	0.00		0.00				0.00		0.00	
2021-22 ⁽⁹⁾	2.50		2.50	\$1,000/\$500 per person	2.50	\$1,000/\$500 per person	2.50		2.50	\$1,000/\$500 per person
2022-23 ⁽¹⁰⁾	3.50		3.50		3.50		3.50		3.50	

⁽¹⁾ In 2013-14, 2019-20 and 2020-21 no Legislative salary increase funds were available.

⁽²⁾ 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.

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

⁽⁴⁾ In 2014-15, the Legislature granted \$276,634 for EHRA 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.

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

⁽⁶⁾ In 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.

⁽⁷⁾ 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.

⁽⁸⁾ 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.

⁽⁹⁾ In 2021-22, the Legislation granted employees (based on June 30, 2021 salaries) an across-the-board 2.5% increase. In addition a \$1000/\$500 Pandemic Bonus was awarded to employees. \$1,000 was awarded to permanent full-time state employees. An additional \$500 was also awarded to those whose annual salary did not exceed \$75,000 on December 1, 2021 or the employee was law enforcement.

⁽¹⁰⁾ In 2022-23, the Legislation granted employees (based on June 30, 2022 salaries) an across-the-board 2.5% increase. An additional across the board 1.0% cost of living increase was also given for a total of a 3.5% across the board increase. The University was also awarded \$2,659,805 in labor market adjustment funding to be distributed as needed to bring employees up to or closer to the market rate of their positions.

The University of North Carolina at Greensboro
FULL-TIME WORK FORCE BY GENDER
ALL FUND SOURCES
For Years 2019, 2020, 2021 and 2022

Occupational Activity Group	Fall 2019			Fall 2020			Fall 2021			Fall 2022			Percent Female				
	M	F	T	M	F	T	M	F	T	M	F	T	2019	2020	2021	2022	
Faculty and Non-Faculty																	
Instructional Faculty Tenured	212	189	401	205	189	394	194	185	379	188	180	368	47.2%	47.9%	48.9%	48.9%	
Instructional Faculty Untenured, On Track	67	100	167	76	103	179	76	107	183	66	99	165	59.9%	57.5%	58.5%	60.0%	
Other Instructional Faculty, Not On Track	154	247	400	149	246	396	153	249	403	146	246	392	61.7%	62.3%	61.9%	62.9%	
Non-Faculty Status (Post-Docs)	11	8	19	17	10	27	3	1	4	5	5	10	42.1%	37.0%	25.0%	50.0%	
Faculty and Non-Faculty Total	444	544	988	447	548	995	426	543	969	405	530	935	55.1%	55.1%	56.0%	56.7%	
Staff																	
EHRA Staff	285	462	747	282	474	756	292	457	749	287	447	734	61.9%	62.7%	61.0%	60.9%	
SHRA Staff	482	635	1,116	462	635	1,097	419	589	1,008	419	553	972	56.9%	57.9%	58.4%	56.9%	
Staff Total	766	1,097	1,863	744	1,109	1,853	711	1,046	1,757	706	1,000	1,706	58.9%	59.9%	59.5%	58.6%	
GRAND TOTALS	1,210	1,641	2,851	1,191	1,657	2,849	1,138	1,588	2,726	1,111	1,530	2,641	57.6%	58.2%	58.3%	57.9%	

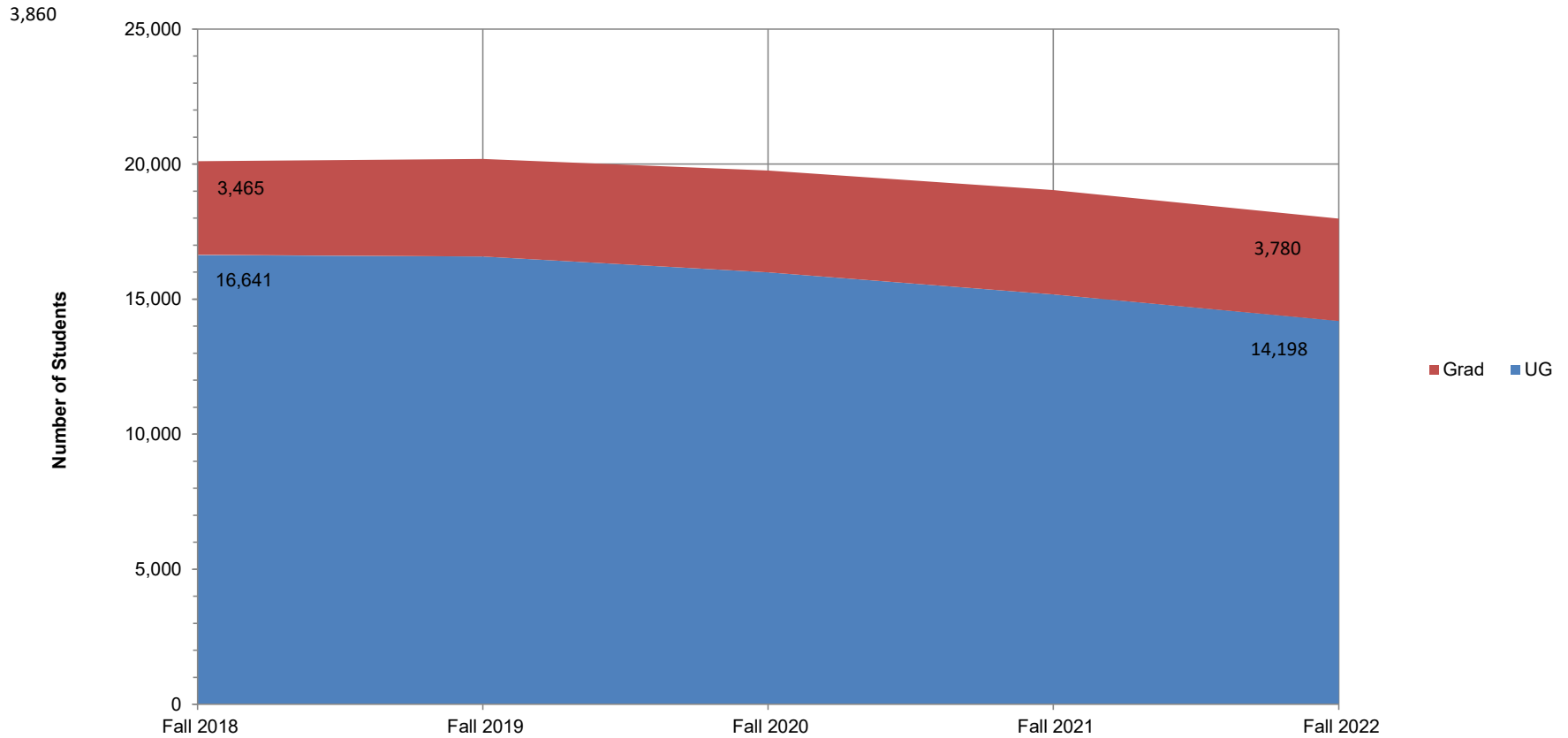
Source of Fall 2019, 2020, 2021 and 2022: UNCG Full-Time Work Force by SOC Job Title and Gender provided by Institutional Research
Figures have been updated to coincide with changes reported to UNC System Office

The University of North Carolina at Greensboro
EXPENDITURE BUDGETS BY SOURCE and DIVISION
 2022-2023

	Academic Affairs	Information Technology & Planning	University Advancement	Student Affairs	Finance & Administration	Chancellor	Gateway University Research Park	Research & Economic Development	Enrollment Management	Source Total
State Funds	143,976,937	11,858,259	3,989,894	3,788,815	24,572,050	5,362,439	551,868	2,300,956	5,553,267	201,954,485
	71.3%	5.9%	2.0%	1.9%	12.2%	2.7%	0.3%	1.1%	2.7%	100.0%
Auxiliary Administration					3,339,300					3,339,300
Student Activities Fees	161,010			5,154,029	2,206,729					7,521,768
Overhead	6,441,550						25,000			6,441,550
Unrestricted Gifts and Investment Income	222,000	15,000	0		0	364,500			94,505	696,005
Division Totals	\$150,801,497 68.6%	\$11,873,259 5.4%	\$3,989,894 1.8%	\$8,942,844 4.1%	\$30,118,079 13.7%	\$5,726,939 2.6%	\$576,868 0.3%	\$2,300,956 1.0%	\$5,647,772 2.6%	\$219,953,108 100.0%

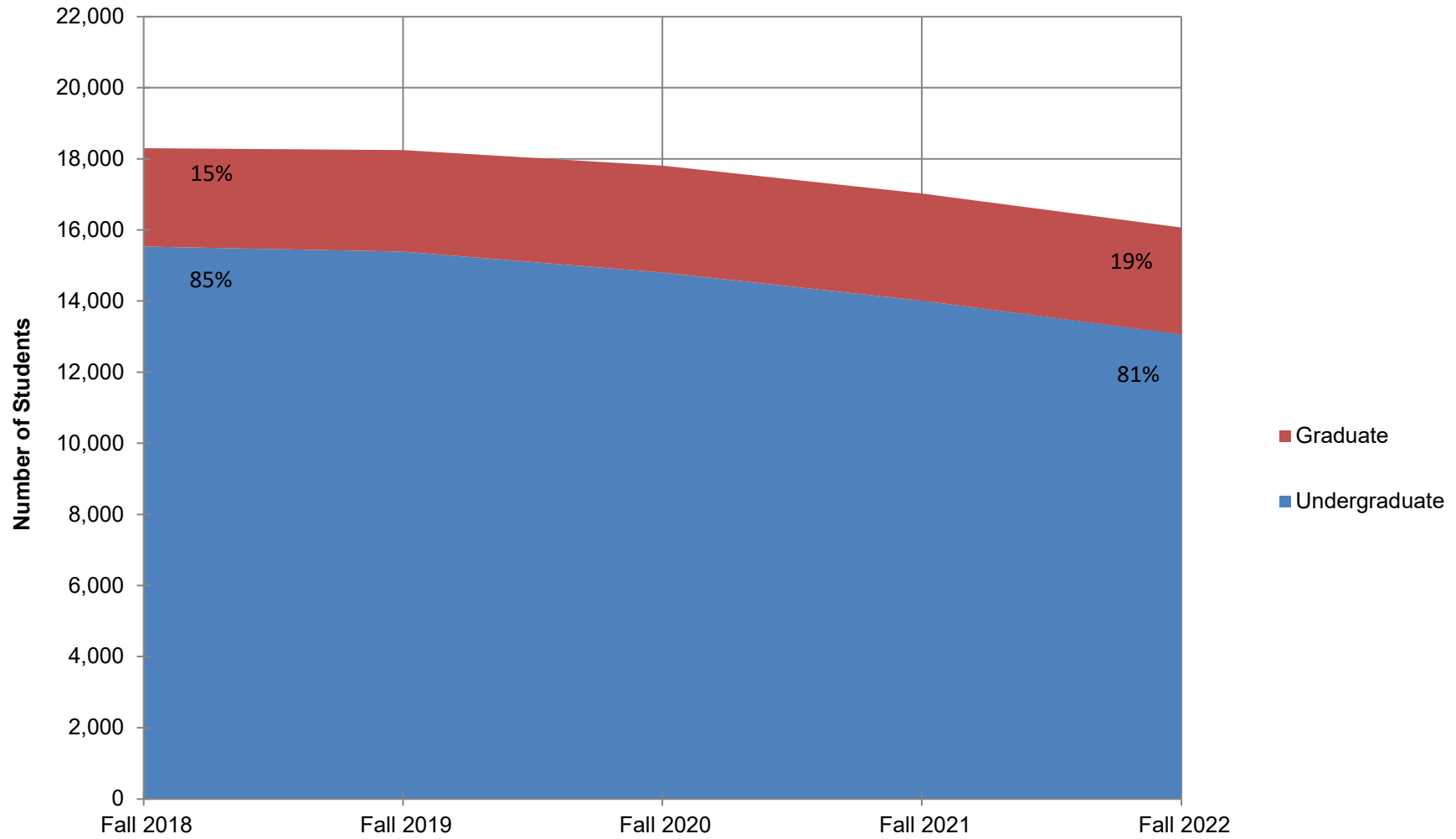
Note: This analysis excludes Athletic Fee, Health Fee, Facility Fee and self supporting operations. Benefits, Utilities, Financial Aid, Rent, Insurance and O&M reserves are considered institutional and are also excluded.

The University of North Carolina at Greensboro
ENROLLMENT STATISTICAL DATA - HEADCOUNT & FTE - FALL SEMESTERS
 Years Ended June 30, 2019 - 2023



Fall Semester Headcount	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022
	20,106	20,196	19,764	19,038	17,978
FTE	18,303	18,249	17,811	17,025	16,070

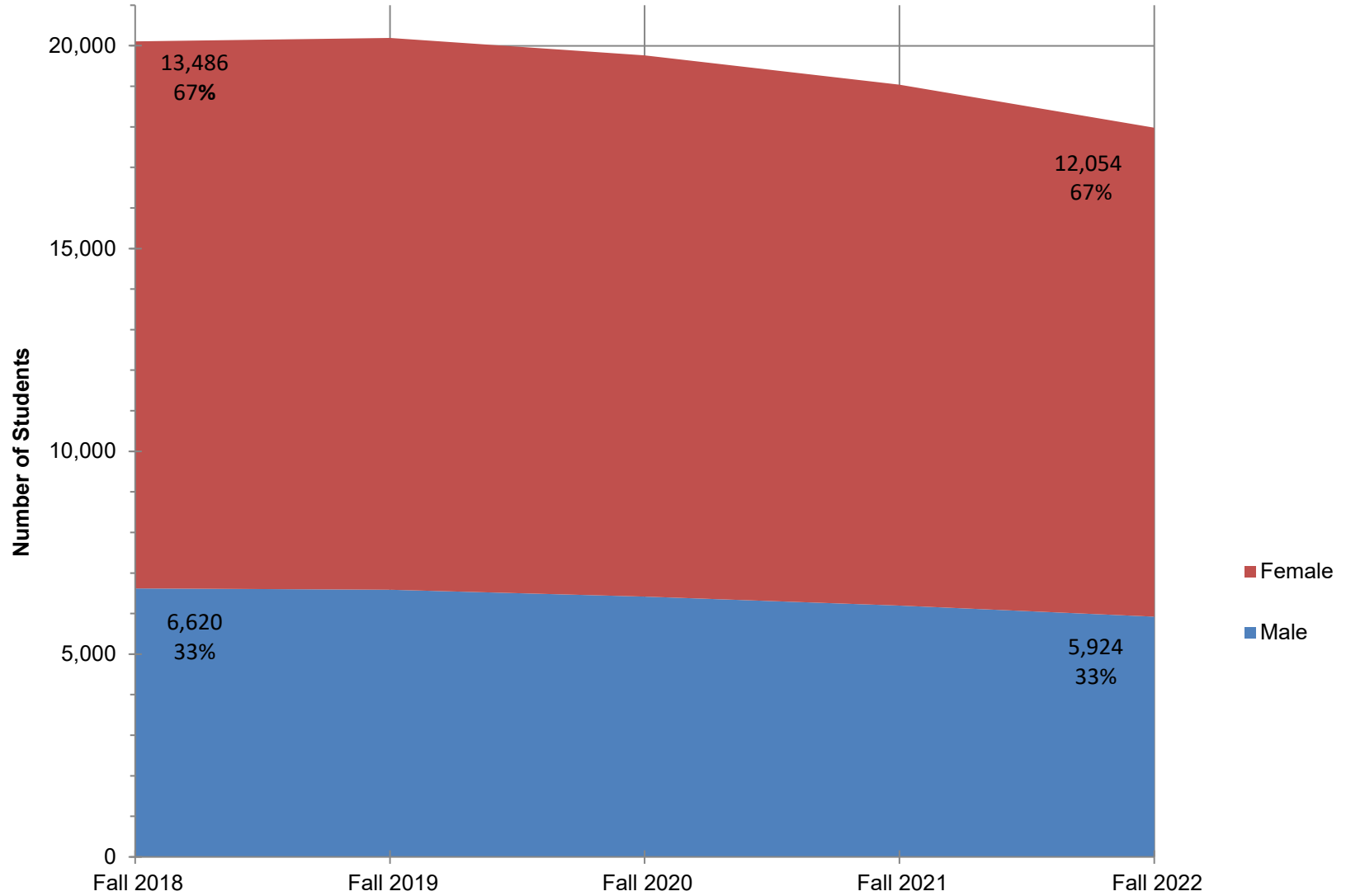
The University of North Carolina at Greensboro
ENROLLMENT STATISTICAL DATA - UNDERGRADUATE & GRADUATE FTE - FALL SEMESTERS
Years Ended June 30, 2019 - 2023



The University of North Carolina at Greensboro
ENROLLMENT STATISTICAL DATA - IN-STATE & OUT-OF-STATE FTE - FALL SEMESTERS
Years Ended June 30, 2019 - 2023



The University of North Carolina at Greensboro
ENROLLMENT STATISTICAL DATA - HEADCOUNT BY GENDER - FALL SEMESTERS
Years Ended June 30, 2019 - 2023



The University of North Carolina at Greensboro
ENROLLMENT STATISTICAL DATA
2013-14 through 2022-23

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
SAT Scores										
Verbal	518	522	519	528	560	551	556	544	605	613
Math	523	519	521	521	545	533	543	532	578	588
Total	1,041	1,041	1,040	1,049	1,105	1,084	1,099	1,076	1,182	1,201 ⁽²⁾
FTE Students by Program (Fall Semester)										
College of Arts & Sciences	6,581	6,651	6,793	6,638	6,661	6,646	6,544	6,483	6,384	6,177
School of Business & Economics	2,890	3,082	3,336	3,489	3,677	3,835	4,200	4,113	4,047	4,010
School of Education	1,396	1,306	1,221	1,255	1,385	1,290	1,500	1,595	1,572	1,458
School of Health & Human Sciences	3,012	3,245	3,336	3,466	3,559	3,469	3,653	3,988	3,812	3,306
School of Music, Theatre, and Dance	877	899	965			4				
School of Nursing	883	821	870	928	1,011	986	738	697	635	630
Joint School of Nanoscience and Nanoengineering	33	42	44	44	50	49	56	57	68	74
Undeclared	218	410	67	57	306	558	676	442	33	42
College of Visual and Performing Arts				1,408	1,394	1,468	1,555	1,548	1,493	1,494
Total	15,890	16,456	16,632	17,285	18,043	18,305	18,922	18,923	18,044	17,191
Student Housing										
Capacity	4,861	5,075	5,422	5,349	5,325	5,681	5,666	5,273 ⁽¹⁾	4,952 ⁽³⁾	5,232 ⁽⁴⁾
Occupancy	4,765	5,107	5,404	5,386	5,385	5,524	5,527	3,833 ⁽¹⁾	4,569 ⁽³⁾	5,024 ⁽⁴⁾
Occupancy Rate (Fall) †	98.0%	100.6%	99.7%	100.7%	101.0%	97.2%	97.5%	72.7%	92.3%	96.0%
Students Residing on Campus	30.0%	31.0%	32.5%	31.2%	30.1%	30.2%	29.2%	20.3%	25.3%	29.2%
Faculty										
Faculty (Total FTE Budgeted Regular Term)	1,005	948	962	994	1,088	1,131	1,131	1,111	1,094	1,064
Full-Time Faculty (OCR Perm. Staff)	777	751	739	773	762	856	860	887	874	829
No. Holding Doctorates/Terminal Degrees	615	609	599	615	636	805	805	719	718	683
Percentage Tenured	54.6%	56.0%	55.0%	53.2%	51.0%	49.3%	49.3%	44.1%	40.3%	44.1%
Budgeted Student/Budgeted Faculty Ratio	15.2:1	16.1:1	15.9:1	14.4:1	16:1	13.2:1	13.5:1	13.5:1	13.4:1	⁽⁵⁾

† 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 previously housed in these two schools moving into the newly formed School of Health and Human Sciences

⁽¹⁾ Due to COVID-19 pandemic in 2020-21: Capacity; 387 beds were off-line in order to create 150 quarantine spaces. Occupancy; figures are representative of a shift from face-to-face to online classes.

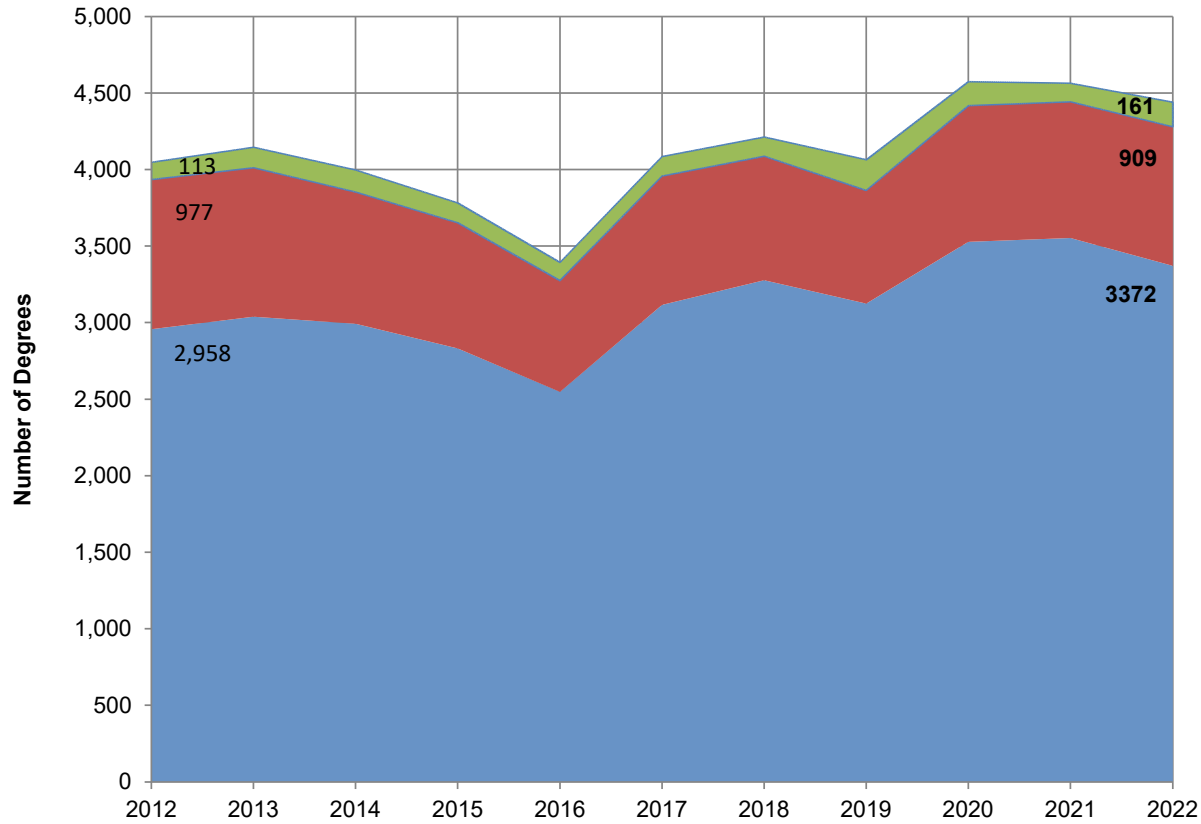
⁽²⁾ Beginning Fall 2021, SAT not required for fall admission. Cohort reporting scores dropped from 1,349 students in Fall 2020 to only 146 in Fall 2021 and 123 in Fall 2022.

⁽³⁾ Due to continuing COVID-19 pandemic in 2021-22: Capacity; 713 beds were off-line, in part to create isolation/quarantine spaces as well as a pandemic cost-savings measure.

⁽⁴⁾ Due to continuing COVID-19 concerns in 2022-23: Capacity; 448 beds were off-line, in part to create isolation/quarantine spaces as well as a pandemic cost-savings measure.

⁽⁵⁾ Budgeted figures based on calendar year funding in arrears. FY2022-23 calculation will not be available until next fiscal year.

The University of North Carolina at Greensboro
DEGREES CONFERRED
 Years Ended June 30, 2012 - 2022



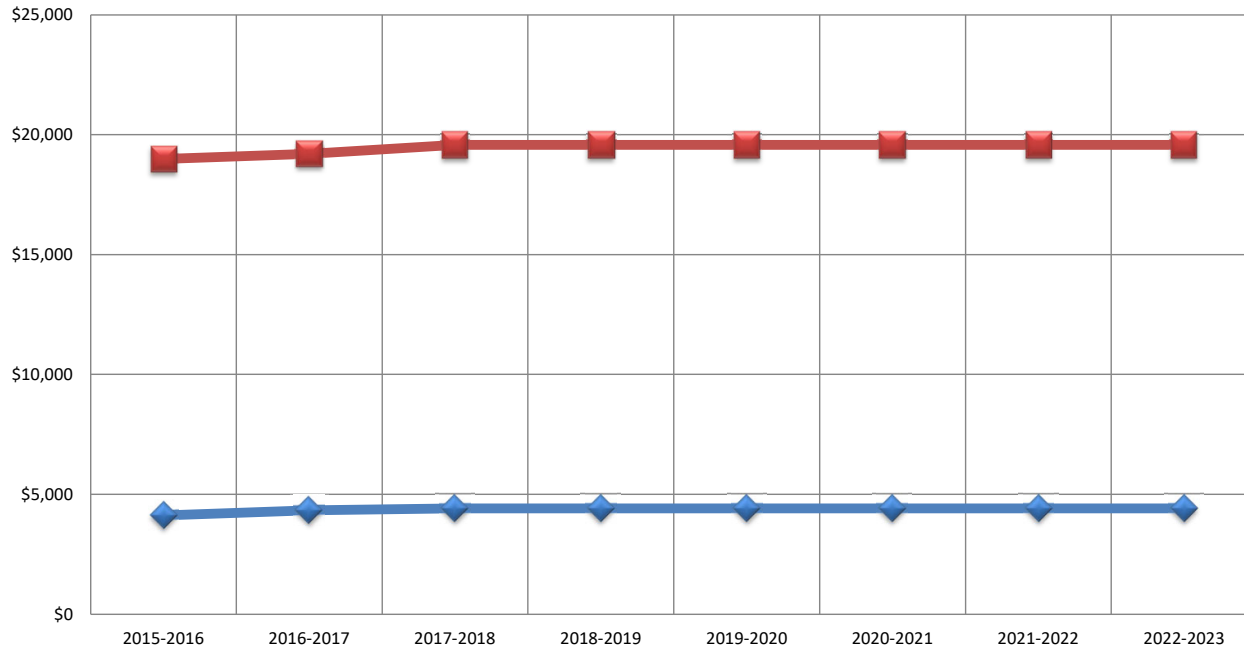
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Doctoral	113	134	145	129	120	127	125	199	156	121	161
Masters	977	975	862	822	726	843	812	741	891	891	909
Baccalaureate	2,958	3,038	2,992	2,832	2,549	3,116	3,277	3,124	3,528	3,553	3,372
Total	4,048	4,147	3,999	3,783	3,395	4,086	4,214	4,064	4,575	4,565	4,442

The University of North Carolina at Greensboro
RESIDENTIAL STUDENT FEES AND CHARGES (Per Year)
 Years Ended June 30, 2014 - 2023

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019 - 2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	
IN-STATE RESIDENTIAL STUDENTS										
Tuition	\$ 3,932	\$ 3,932	\$ 4,129	\$4,335	\$4,422	\$4,422	\$4,422	\$4,422	\$4,422	\$4,422
Graduate Premium	609	659	744	782	797	797	797	797	797	797
Board	2,998	3,297	3,442	3,476	3,564	3,636	3,713	3,797	3,912	4,036
Room (Double Room)	4,410	6,128	6,281	6,438	6,599	6,771	6,940	7,080	7,256	7,401
Fees:										
Student Activities	402	390	417	507	543	580	607	607	631	637
Athletic	622	659	717	717	739	761	780	780	780	780
Health Service	273	274	284	284	293	302	310	310	372	372
Educational & Technology	386	392	420	420	433	446	461	461	461	461
Student Facilities	507	707	707	707	707	707	707	707	707	707
Transportation Fee	53	54	58	58	100	100	103	106	106	106
Registration Fee	12	12	12	12	12	12	12	12	12	12
UNC System Student Government F	1	1	1	1	1	1	1	1	1	1
Total Undergraduate	<u>\$ 13,596</u>	<u>\$ 15,846</u>	<u>\$ 16,468</u>	<u>\$ 16,955</u>	<u>\$ 17,413</u>	<u>\$ 17,738</u>	<u>\$ 18,056</u>	<u>\$ 18,283</u>	<u>\$ 18,660</u>	<u>\$ 18,935</u>
Total Graduate	<u>\$ 14,205</u>	<u>\$ 16,505</u>	<u>\$ 17,212</u>	<u>\$ 17,737</u>	<u>\$ 18,210</u>	<u>\$ 18,535</u>	<u>\$ 18,853</u>	<u>\$19,080</u>	<u>\$19,457</u>	<u>\$19,732</u>
OUT-OF-STATE RESIDENTIAL STUDENTS										
Tuition	\$ 17,730	\$ 18,794	\$ 18,991	\$ 19,197	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581
Graduate Premium	260	(702)	(669)	(631)	(644)	(644)	(644)	(644)	(644)	(644)
Board	2,998	3,297	3,442	3,476	3,564	3,636	3,713	3,797	3,912	4,036
Room (Double Room)	4,410	6,128	6,281	6,438	6,599	6,771	6,940	7,080	7,256	7,401
Fees:										
Student Activities	402	390	417	507	543	580	607	607	631	637
Athletic	622	659	717	717	739	761	780	780	780	780
Health Service	273	274	284	284	293	302	310	310	372	372
Educational & Technology	386	392	420	420	433	446	461	461	461	461
Student Facilities	507	707	707	707	707	707	707	707	707	707
Administration Computer Fee	-	-	-	-	-	-	-	-	-	-
Transportation Fee	53	54	58	58	100	100	103	106	106	106
Registration Fee	12	12	12	12	12	12	12	12	12	12
UNC System Student Government F	1	1	1	1	1	1	1	1	1	1
Total Undergraduate	<u>\$ 27,394</u>	<u>\$ 30,708</u>	<u>\$ 31,330</u>	<u>\$ 31,817</u>	<u>\$ 32,572</u>	<u>\$ 32,897</u>	<u>\$ 33,215</u>	<u>\$ 33,442</u>	<u>\$ 33,819</u>	<u>\$ 34,094</u>
Total Graduate	<u>\$ 27,654</u>	<u>\$ 30,006</u>	<u>\$ 30,661</u>	<u>\$ 31,186</u>	<u>\$ 31,928</u>	<u>\$ 32,253</u>	<u>\$ 32,571</u>	<u>\$ 32,798</u>	<u>\$ 33,175</u>	<u>\$ 33,450</u>

*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.

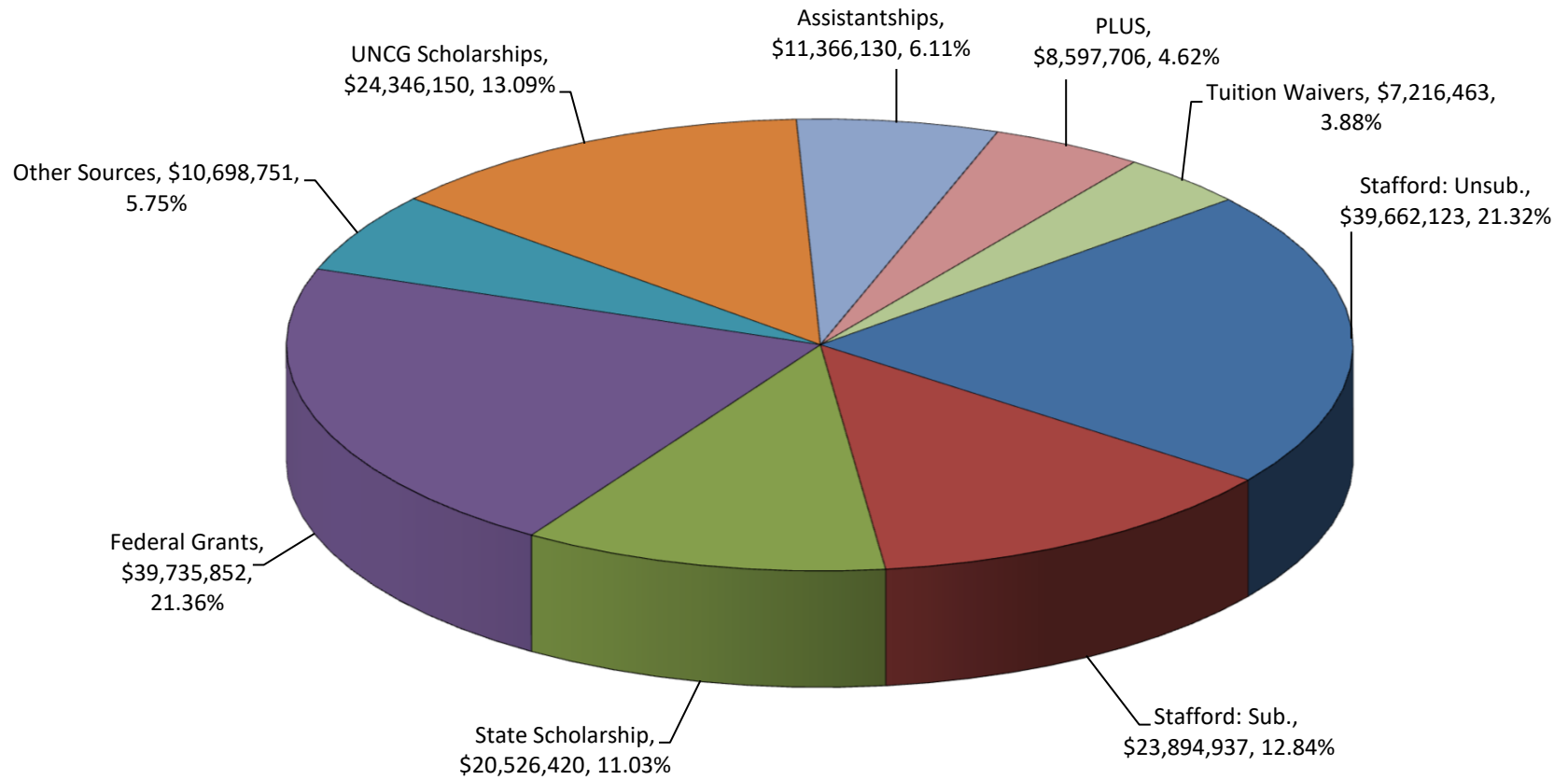
The University of North Carolina at Greensboro
IN-STATE and OUT-OF-STATE UNDERGRADUATE TUITION
 Academic Years 2016 - 2023



	In-State	Out-of-State
2015-2016	\$4,129	\$18,991
2016-2017	\$4,335	\$19,197
2017-2018	\$4,422	\$19,581
2018-2019	\$4,422	\$19,581
2019-2020	\$4,422	\$19,581
2020-2021	\$4,422	\$19,581
2021-2022	\$4,422	\$19,581
2022-2023	\$4,422	\$19,581

*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, 2022



The University of North Carolina at Greensboro
FINANCIAL AID AWARDS
Year Ended June 30, 2022

Source	Funding	No. Awards
Federal Grants	\$39,735,852	8,842
Federal Loans		
PLUS	\$8,597,706	864
Stafford: Subsidized	\$23,894,937	6,456
Stafford: Unsubsidized	\$39,662,123	8,222
	\$ 72,154,766	15,542
State Scholarship	\$ 20,526,420	9,532
Tuition Waivers	\$ 7,216,463 Δ	852
Assistantships	\$ 11,366,130 ∞	1,181
Institutional, Gift, Endowment & Other Support	\$ 12,040,790	5,742
UNCG Scholarships	\$12,305,360	5,693
Other	\$10,698,751	1,734
Total	\$ 186,044,532	49,118

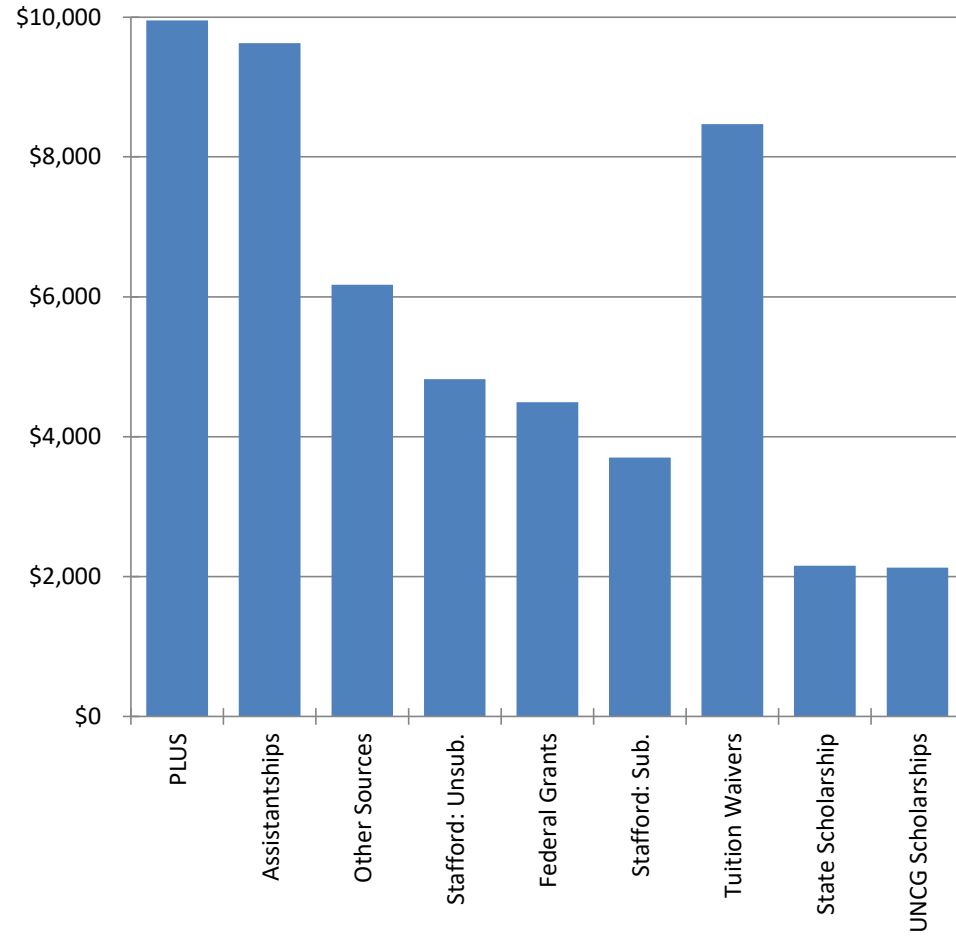
Source: Financial Aid Office Statistical Summary unless otherwise noted

Δ Source: Cashiers & Student Accounts Office

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

Note: Federal Work Study is excluded from this analysis.

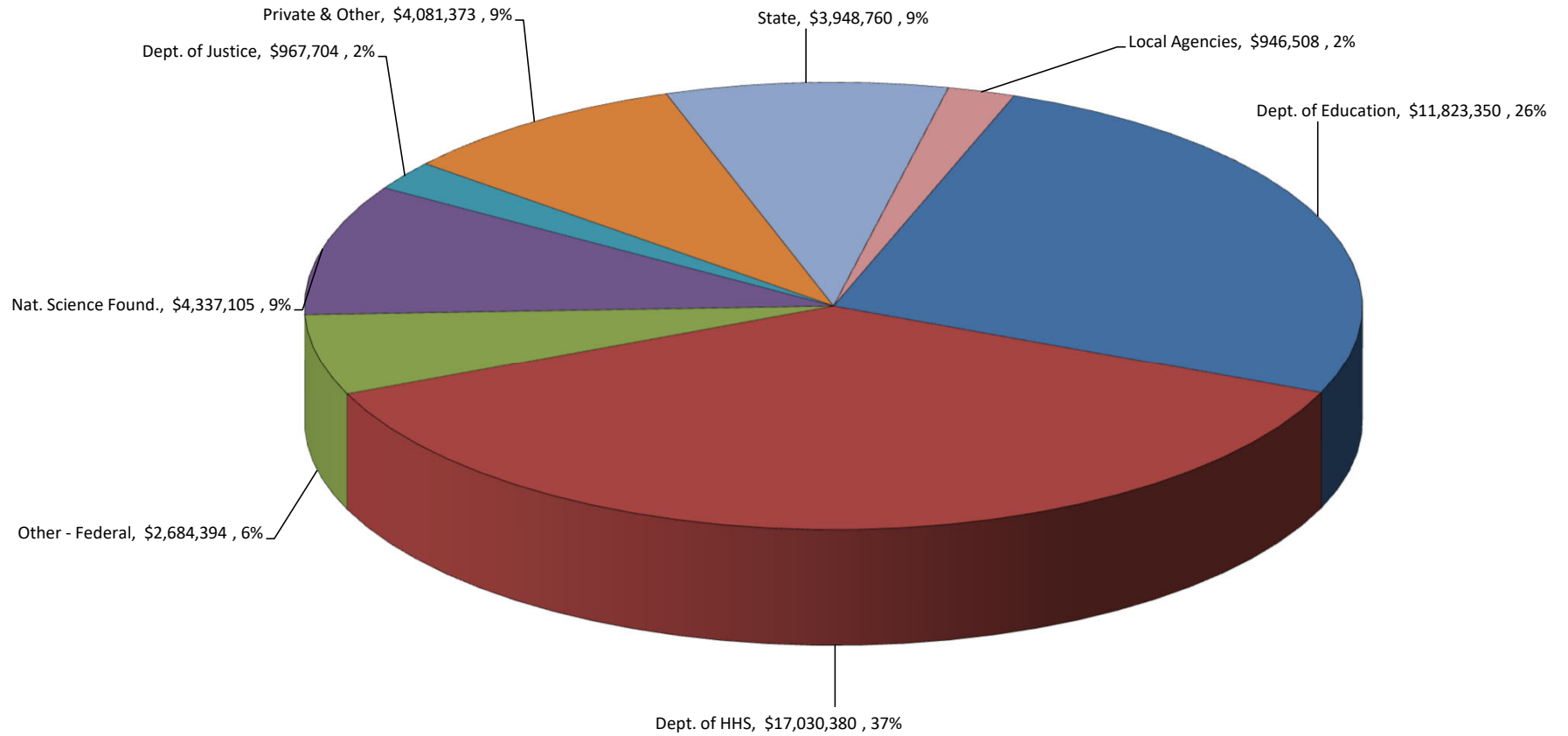
The University of North Carolina at Greensboro
AVERAGE FINANCIAL AID AWARD
Year Ended June 30, 2022



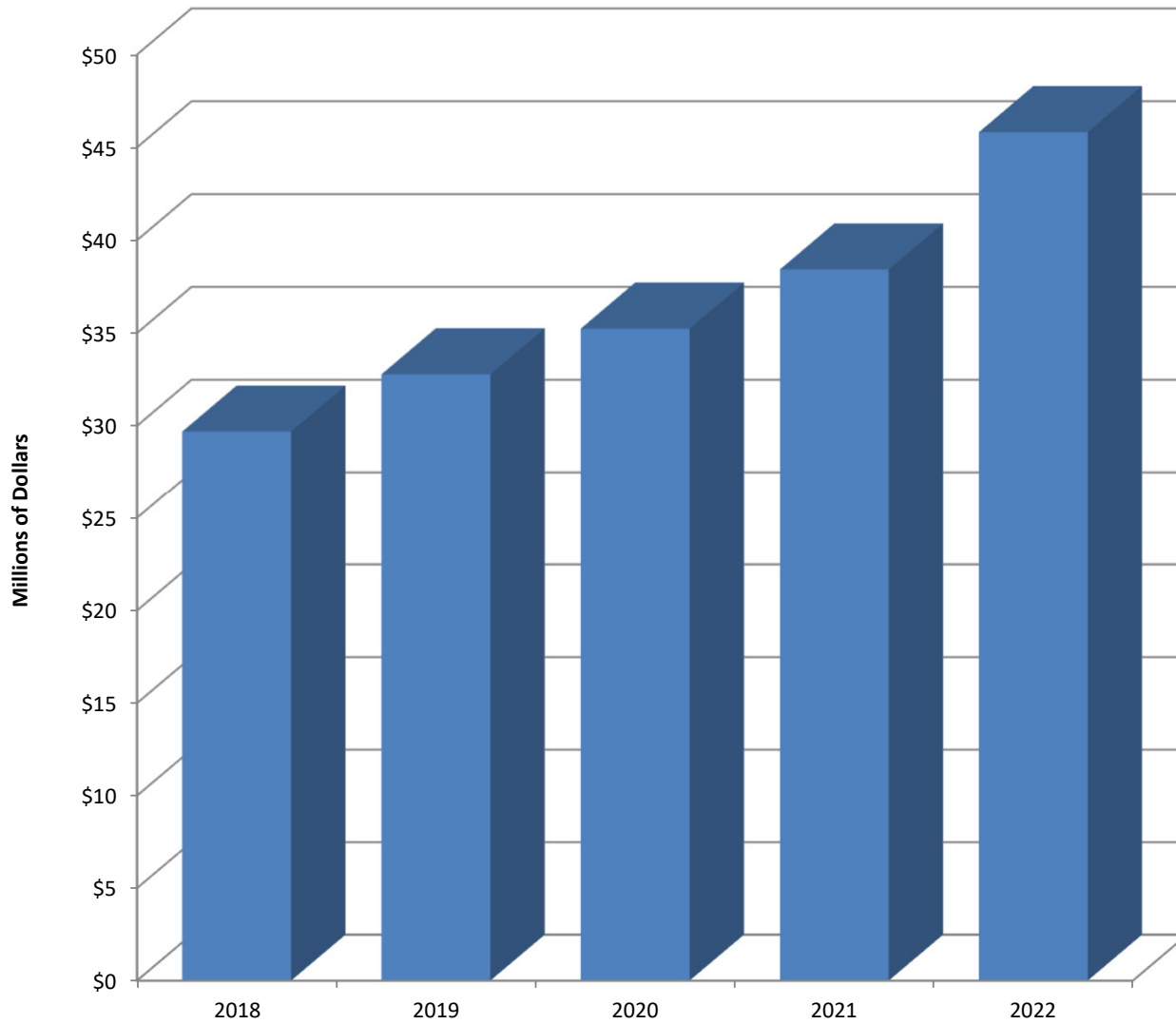
The University of North Carolina at Greensboro
STUDENT FINANCIAL AID
GRADUATE ASSISTANTSHIPS
2022-2023

Academic Unit	Number Appointed	Amount		
		State Appropriations	Other	Total
College of Arts & Sciences	350	\$ 3,544,899	\$ 741,596	\$ 4,286,495
School of Business & Economics	80	554,898	281,200	836,098
School of Education	163	760,883	822,769	1,583,652
School of Health and Human Sciences	230	1,197,115	738,520	1,935,635
College of Visual and Performing Arts	127	862,274	119,425	981,699
Joint School of Nanoscience and Nanoengineering	39	508,500	132,000	640,500
School of Nursing	13	61,251	65,000	126,251
Other Departments	30	220,737	159,249	379,986
Summer School	186	180,259	222,079	402,338
Total	1,218	\$ 7,890,816	\$ 3,281,838	\$ 11,172,654

The University of North Carolina at Greensboro
CONTRACTS AND GRANTS
RESEARCH AND OTHER SPONSORED PROGRAMS EXPENDITURES BY FUNDING SOURCE
Year Ended June 30, 2022

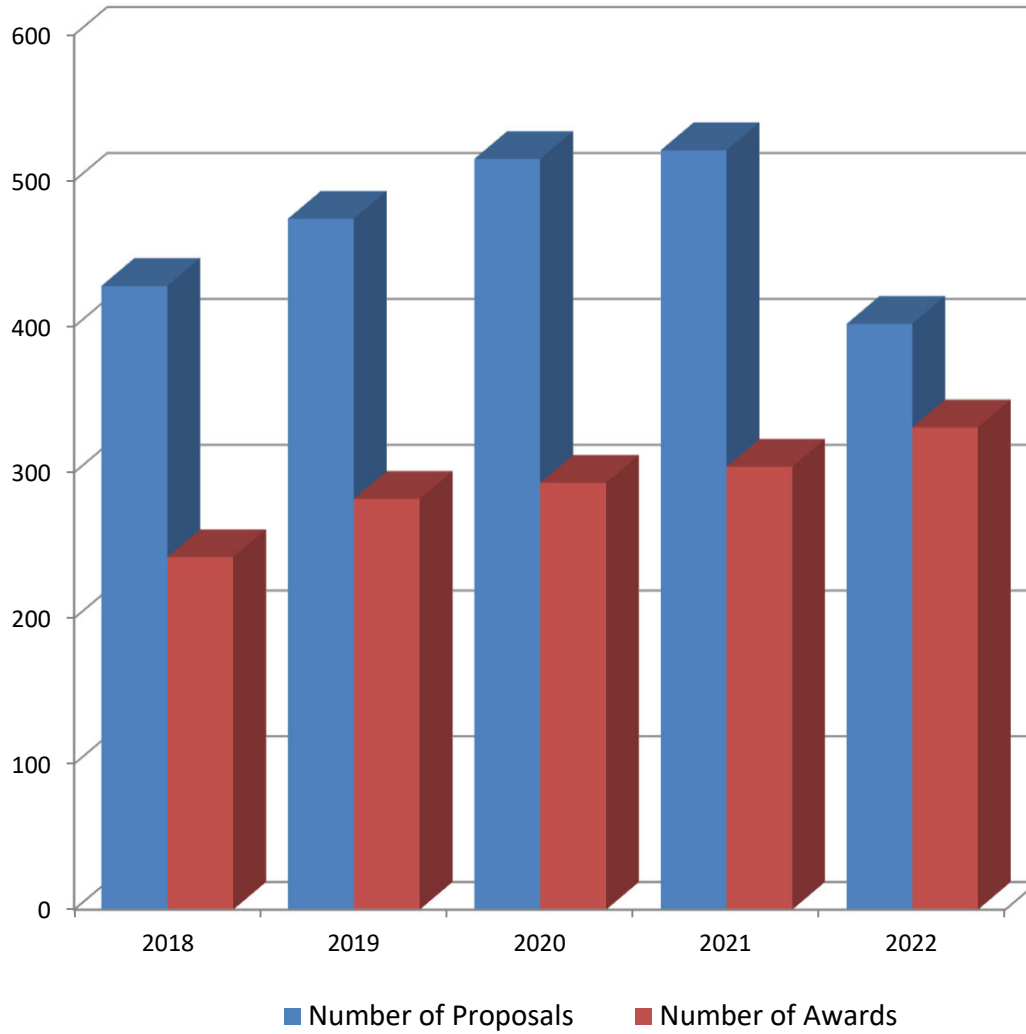


The University of North Carolina at Greensboro
CONTRACTS AND GRANTS
RESEARCH AND OTHER SPONSORED PROGRAM EXPENDITURES
Years Ended June 30, 2018 - 2022



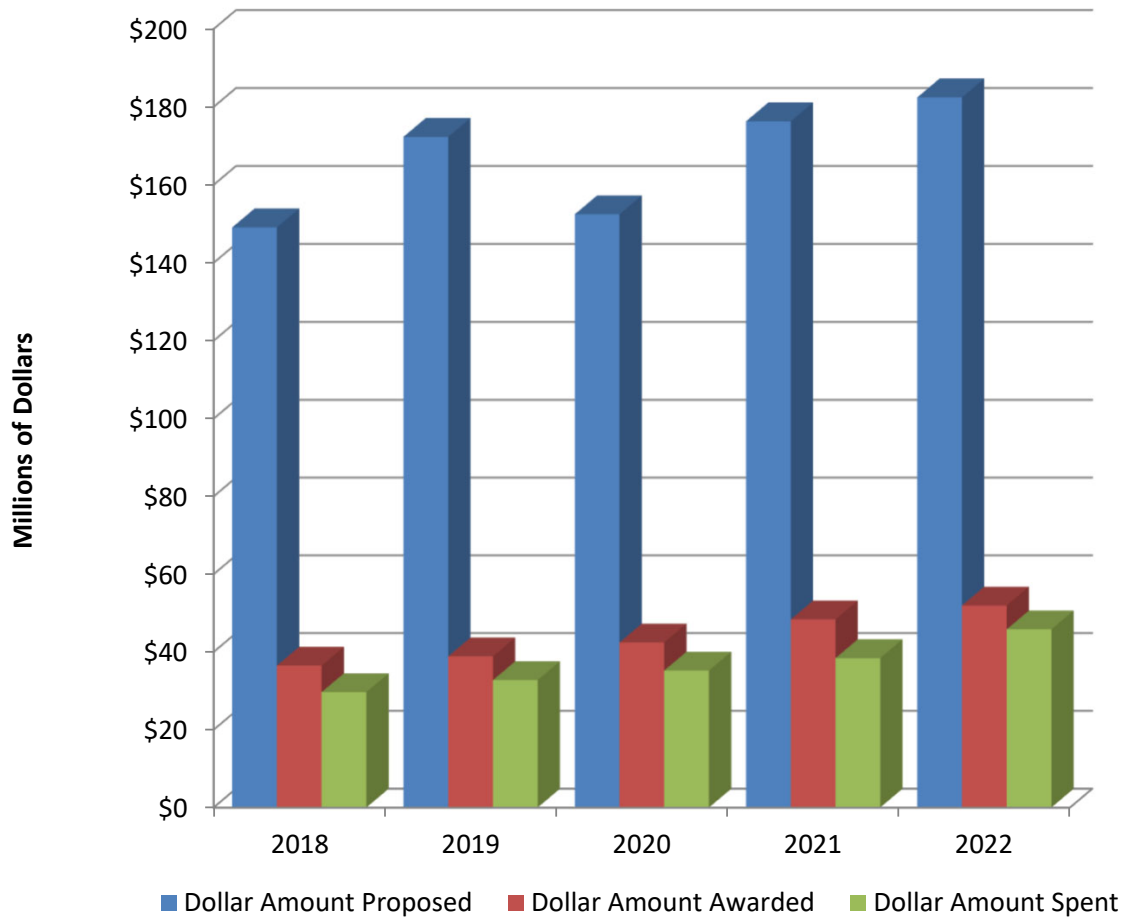
Year	Expenditures
2018	\$ 29,688,075
2019	\$ 32,773,616
2020	\$ 35,233,151
2021	\$ 38,421,329
2022	\$ 45,819,574

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, 2018 - 2022



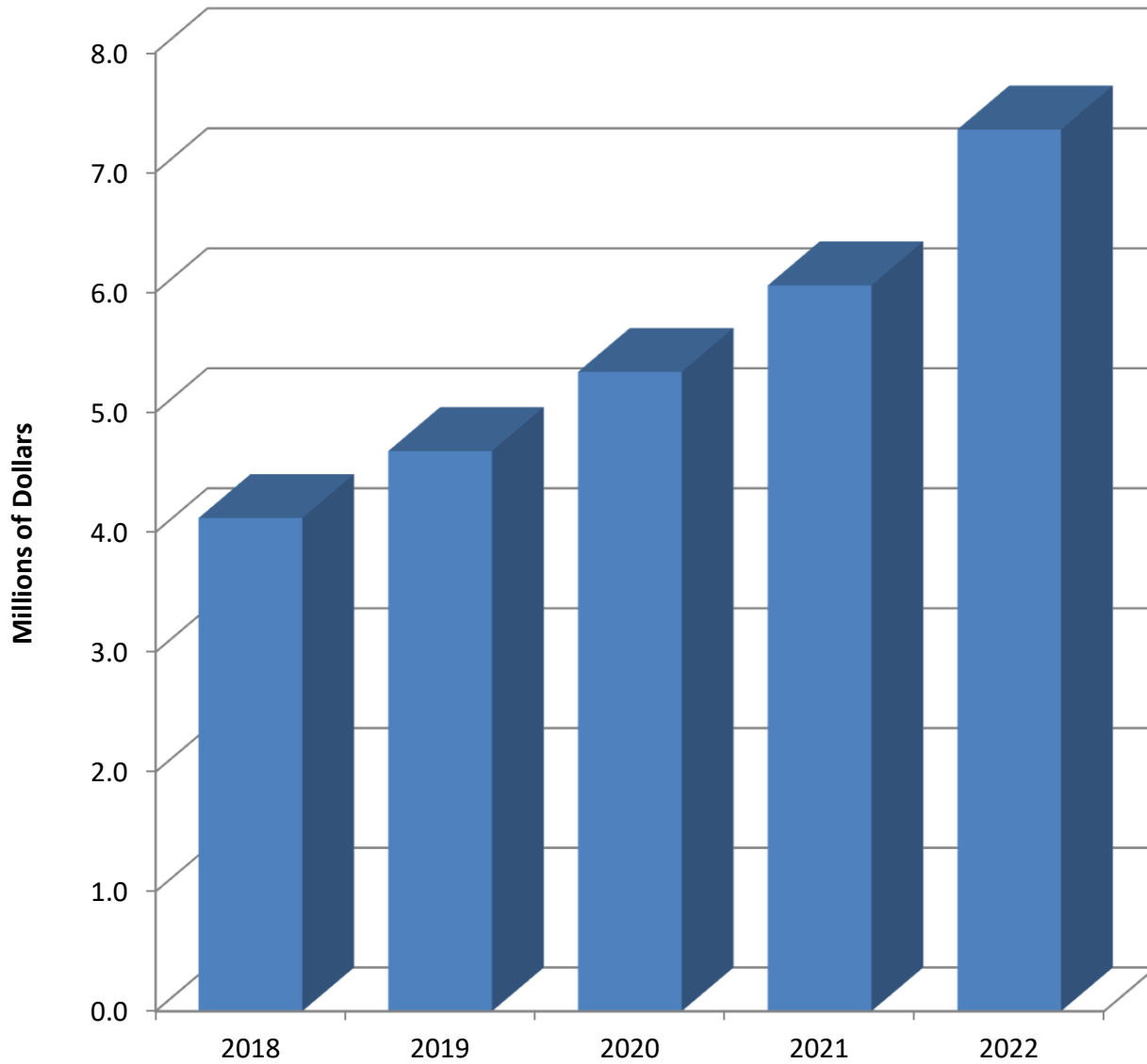
Year	Number of Proposals	Number of Awards	% Funded
2018	428	242	57.4
2019	474	282	56.5
2020	515	293	56.9
2021	521	304	58.3
2022	402	331	82.3

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, 2018 - 2022



Year	Amount Proposed	Amount Awarded	Amount Spent
2018	\$149,095,347	\$36,504,975	\$29,688,075
2019	\$172,335,261	\$38,887,886	\$32,773,616
2020	\$152,457,983	\$42,449,246	\$35,233,151
2021	\$176,326,990	\$48,375,573	\$38,421,329
2022	\$182,450,885	\$51,958,820	\$45,819,574

The University of North Carolina at Greensboro
CONTRACTS AND GRANTS
SUMMARY OF OVERHEAD REVENUES
 Years Ended June 30, 2018 - 2022



Year	Dollar Amount	Indirect Cost Rate
2018	4,118,088	45.5%
2019	4,676,587	45.5%
2020	5,336,253	45.5%
2021	6,057,194	45.5%
2022	7,356,466	45.5%

The University of North Carolina at Greensboro
STATEMENT OF CHANGES IN FUND BALANCES - CASH BASIS
OVERHEAD RECEIPTS
Years Ended June 30, 2018 - 2022

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
BEGINNING FUND BALANCE	\$ 8,738,419	\$ 8,885,400	\$ 10,562,207	\$ 14,053,860	\$ 17,487,426
REVENUES	<u>4,087,961</u>	<u>4,707,038</u>	<u>5,176,034</u>	<u>6,057,194</u>	<u>7,356,466</u>
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	<u>\$ 12,826,380</u>	<u>\$ 13,592,438</u>	<u>\$ 15,738,241</u>	<u>\$ 20,111,054</u>	<u>\$ 24,843,892</u>
EXPENDITURES AND TRANSFERS:					
Personnel Compensation	2,187,478	1,634,459	838,194	1,728,309	1,550,011
Supplies	178,348	242,612	212,578	485,639	237,977
Current Services	824,346	937,509	648,909	491,521	650,857
Fixed Charges	152,200	131,269	(47,333)	159,134	141,486
Aids and Grants	13,375	9,240	28,594	30,246	6,547
Utilities	1,622	367	3,440	(732)	173
Net Transfers	<u>583,611</u>	<u>74,775</u>	<u>0</u>	<u>(270,489)</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 3,940,980</u>	<u>\$ 3,030,231</u>	<u>\$ 1,684,381</u>	<u>\$ 2,623,628</u>	<u>\$ 2,587,051</u>
ENDING FUND BALANCE	<u><u>\$ 8,885,400</u></u>	<u><u>\$ 10,562,207</u></u>	<u><u>\$ 14,053,860</u></u>	<u><u>\$ 17,487,426</u></u>	<u><u>\$ 22,256,841</u></u>
INDIRECT COST RATE	<u>45.5%</u>	<u>45.5%</u>	<u>45.5%</u>	<u>45.5%</u>	<u>45.5%</u>

NOTE: 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 University of North Carolina at Greensboro
BUILDINGS SUMMARY - HISTORICAL COST, REPLACEMENT VALUE AND SQUARE FOOTAGE
As of December 2021

Type of Building	Cost		Square Footage	
	Historical	Replacement	Gross	ASF
Instruction				
Classrooms - 25 Buildings	\$ 191,231,103	\$ 1,065,189,743	1,783,015	994,038
Other - 17 Buildings	\$ 15,916,555	\$ 212,243,293	381,087	226,320
Student Services - 24 Buildings	\$ 99,091,041	\$ 497,468,335	764,112	424,074
Residence Halls - 28 Buildings	\$ 168,503,273	\$ 967,944,075	2,172,193	1,306,477
Administration and General Institutional - 37 Buildings	\$ 75,486,859	\$ 522,416,297	1,520,769	371,493
Total Buildings Owned and in Use	\$ 550,228,831	\$ 3,265,261,743	6,621,176	3,322,402
Leased Buildings - (16)	N/A	\$ 24,387,186	79,961	70,924
Buildings at Gateway University Research Park (4) *	\$ -	\$ 23,787,582	44,923	34,898
Total Buildings in Use (151)	\$ 550,228,831	\$ 3,313,436,511	6,746,060	3,428,224

* Shared with NC A&T

Note: All square footage and usage information for owned buildings is submitted for publication in the 2020 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, 2021

Instruction	No.	Building Name	Historical Cost	Replacement	Square Footage	
					Gross	ASF
Classrooms:						
	029	Petty Building	1,727,000	75,283,461	92,753	41,882
	031	Stone Building	1,048,000	54,796,336	85,463	47,151
	032	Carmichael Building	179,000	4,319,886	8,575	6,131
	033	Brown Building	654,000	28,627,913	33,164	16,550
	035	Taylor Theatre	698,000	17,031,176	33,555	21,442
	045	Curry Building	956,000	46,776,486	82,133	47,213
	056	Moore Nursing Building	1,140,000	20,838,214	41,361	23,497
	058	Graham Building	1,535,000	33,955,551	67,403	37,179
	063	Eberhart Building	4,661,000	75,827,817	129,332	66,739
	070	326 Tate St	540,000	4,661,390	11,008	5,881
	071	328 Tate St	296,000	1,897,495	5,392	3,629
	072	812 Lilly Ave	375,000	3,955,108	11,239	8,736
	082	Bryan Building	4,990,215	61,022,462	121,130	75,430
	084	School of Education Bldg	47,470,000	76,970,103	118,615	58,509
	086	Ferguson Building	3,764,200	28,756,076	57,081	34,171
	089	996 Spring Garden Street	141,000	1,051,380	2,087	1,213
	098	Coleman Building	8,975,975	157,299,701	242,833	141,693
	134	1510 Walker Ave	7,988,000	65,446,171	90,708	75,282
	170	Music Building	25,526,779	86,468,909	152,466	70,073
	178	Patricia A Sullivan Science Building	45,936,300	116,165,944	181,178	88,201
	246	Moore Humanities & Research Building	14,400,000	45,581,710	98,843	53,984
	247	Maud Gatewood Studio Arts Building	17,613,674	56,765,930	112,680	66,034
	310A	842-A West Gate City Blvd	205,320	344,520	979	825
	310B	842-B West Gate City Blvd	205,320	788,228	1,585	1,434
	310C	842-C West Gate City Blvd	205,320	557,776	1,452	1,159
		Total Classrooms	\$ 191,231,103	\$ 1,065,189,743	1,783,015	994,038
Other:						
	027	North Drive Child Care Center	116,000	1,836,121	5,001	3,717
	030	Nursing Annex (320 McIver Street)	66,000	2,873,542	7,843	6,094
	039	Jackson Library	4,454,000	130,774,000	239,773	138,621
	044	Foust Building	548,000	33,781,327	36,384	17,491
	064	536 Highland Ave	20,000	872,672	3,845	1,823
	099	Cone Art Building	7,465,000	31,738,569	49,501	30,040
	100	Three College Observatory	352,763	1,450,877	1,657	1,190
	150	127 McIver Street	102,000	878,799	3,872	3,069
	159	119 McIver Street	101,500	967,319	4,262	2,852
	162	Carter Child Care (117 McIver Street)	147,000	996,370	4,390	1,829
	183	Research Greenhouse - Northridge	265,000	814,345	3,588	3,397
	253	1605 Spring Garden Street	362,500	2,389,735	5,218	3,315
	300	Lofts on Lee Mixed Use	309,420	592,264	3,684	3,002
	301	Lee Mixed Use East Side	353,969	513,714	3,014	2,372
	302	Lee Mixed Use West Side	306,135	444,291	2,611	2,298
	303	Highland Mixed Use West	419,685	584,534	2,855	2,499
	305	Highland Mixed Used East	527,583	734,814	3,589	2,711
		Total Other	\$ 15,916,555	\$ 212,243,293	381,087	226,320
		Total Instruction	\$ 207,147,658	\$ 1,277,433,036	2,164,102	1,220,358

The University of North Carolina at Greensboro
BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE
As of December, 2021

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
Recreation and Student Services					
016	Gove Student Health Center	532,000	24,037,839	43,739	23,837
022	Moran Commons and Plaza	471,000	140,603,190	128,320	75,721
034	UNCG Auditorium	849,000	80,964,065	69,260	25,491
040	Elliott University Center	1,807,000	98,557,852	194,105	115,634
088	Piney Lake Main House	66,331	203,467	3,158	2,533
135	Soccer Stadium and Press Box	133,750	18,481,092	50,442	12,149
177	Baseball Stadium	536,975	1,768,895	4,828	2,617
181	Baseball Locker Room & Training Facility	2,800,000	4,576,373	10,619	7,659
248	Baseball Stadium Pavillion	1,278,225	3,350,619	6,651	1,258
249	Baseball Maintenance Building	305,200	638,972	1,744	1,513
254	UNCG Spartan Softball Stadium	2,950,153	5,597,789	5,100	1,878
257	Recreational Field Support Building	254,000	550,124	1,092	399
261	Softball Field Ticket Office	5,380	43,214	136	79
262	Softball Stadium Press Box	37,127	398,990	792	608
263	Softball Stadium Restroom Building	128,960	1,558,594	2,836	1,090
264	Softball Stadium Indoor Batting	175,040	2,127,906	4,224	3,645
308	Kaplan Center for Wellness	86,450,000	113,621,965	231,460	143,919
088A	Piney Lake Lakeside Lodge	60,000	74,762	1,212	1,049
088B	Piney Lake Lakeside Office	36,200	45,107	724	328
088C	Piney Lake Barn	20,160	25,119	875	576
088D	Piney Lake Hilltop Lodge	149,040	185,707	1,855	1,558
088E	Piney Lake Mens Bath House	15,500	19,314	310	124
088F	Piney Lake Womens Bath House	15,000	18,690	310	113
088G	Piney Lake Hilltop Storage	15,000	18,690	320	296
Total Recreation and Student Services		\$ 99,091,041	\$ 497,468,335	764,112	424,074
Residence Halls					
004	Shaw Residence Hall	298,000	37,190,985	57,392	28,372
005	Hinshaw Residence Hall	330,000	22,263,354	34,328	15,389
006	Gray Residence Hall	330,000	22,263,354	34,328	15,493
007	Bailey Residence Hall	330,000	22,263,354	34,328	15,302
008	Cotten Residence Hall	330,000	22,263,354	34,327	15,502
009	Jamison Residence Hall	294,000	22,263,354	34,328	15,437
010	Coit Residence Hall	294,000	22,263,354	34,328	15,473
013	Moore-Strong Residence Hall	918,000	50,865,318	71,661	40,545
015	Phillips-Hawkins Residence Hall	1,234,000	53,717,700	106,630	49,919
019	Reynolds Residence Hall	924,000	41,220,838	67,665	43,160
020	Grogan Residence Hall	924,000	43,767,105	68,507	43,493
021	Cone Residence Hall	1,234,000	55,261,914	72,020	48,845
023	South Spencer Residence Hall	630,000	33,681,313	32,322	16,857
024	North Spencer Residence Hall	630,000	64,557,935	76,977	30,287
025	Guilford Residence Hall	382,000	30,567,791	46,678	25,697
026	Mary Foust Residence Hall	382,000	30,567,791	46,678	24,981
137	Tower Village Apartments	6,881,600	48,049,207	95,378	54,216
200	Lee Residence Hall	13,006,658	18,876,445	110,616	75,554
201	Highland Residence Hall	14,933,436	20,799,191	101,588	70,139
202	Haywood Residence Hall	9,423,961	13,676,906	66,068	44,430
203	Union Residence Hall	10,519,627	15,267,037	89,955	62,545
204	McCormick Residence Hall	17,361,349	22,216,800	88,479	58,927
205	Lexington Residence Hall	19,233,696	24,612,787	99,363	66,908
234	Ragsdale-Mendenhall Residence Hall	1,078,000	57,256,525	92,016	48,682
236	Weil-Winfield Residence Hall	1,198,000	58,064,911	78,309	47,640
237	Spring Garden Apartments	27,892,366	52,772,766	250,720	192,163
238	Jefferson Suites	34,000,000	55,129,206	205,419	110,087
239	Lofts on Lee	3,510,580	6,243,480	41,785	30,434
Total Residence Halls		\$ 168,503,273	\$ 967,944,075	2,172,193	1,306,477

The University of North Carolina at Greensboro
BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE
As of December, 2021

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
Administration and General Institutional					
025	Physical Plant Garage	382,000	30,567,791	46,678	25,697
034	UNCG Police Building	849,000	80,964,065	69,260	25,491
037	Forney Building	479,000	15,871,527	22,843	11,822
041	Armfield-Preyer	107,000	6,032,680	10,404	3,240
042	Alumni House	284,000	23,568,502	24,782	9,513
043	Faculty Center	61,000	2,127,401	3,871	2,615
047	South Chiller Plant	14,000,000	16,582,114	9,821	-
048	Sink Building	249,000	10,884,094	21,606	14,406
049	Steam Plant	830,000	16,238,278	19,698	1,454
050	Campus Supply Store Building	235,000	12,580,814	24,973	14,194
051	Jackson Library Chiller	875,000	1,660,276	1,710	-
057	McNutt Building	530,000	14,193,508	26,512	16,855
059	Gray Home	117,000	1,007,943	4,441	2,841
080	Mossman Building	2,000,000	34,675,384	56,692	34,180
090	1312 W Gate City Blvd	260,000	409,227	6,048	5,503
094	University Graphics & Printing (525 Tate Street)	275,000	2,668,486	5,300	4,505
097	UNCG Surplus Warehouse	689,200	20,499,172	40,691	37,921
107	723 Kenilworth Street	590,000	3,214,096	6,574	3,762
139	1100 West Market Street	1,642,928	16,196,922	32,151	16,692
140	Stone Building Chiller	84,930	544,078	1,475	-
141	Walker Avenue Parking Deck	7,511,700	34,822,969	292,447	4,107
143	Sports Turf Care Center	182,800	1,202,513	2,387	2,035
144	500 Forest Street	132,000	1,223,169	2,428	1,587
168	Mclver Chiller Plant	2,486,800	7,000,059	20,290	-
169	Mclver Street Parking Deck	7,731,400	33,044,001	234,101	1,272
174	Chemical Safety Building	1,719,600	4,952,401	7,724	3,420
175	Becher-Weaver Building (915 Northridge)	2,100,000	44,165,919	84,445	66,920
195	821 South Josephine Boyd Street	-	1,201,797	9,999	7,068
196	840 Neal Street	-	2,462,802	25,796	15,303
240	Physical Plant Wash	146,273	354,207	1,176	1,008
252	Oakland Parking Deck	13,000,000	58,208,248	349,094	3,421
255	Power Substation	3,886,450	7,374,369	12,482	-
256	Nicholas Vacc Bell Tower	500,000	1,041,705	117	-
309	Kaplan Center Utilities Building	4,550,000	5,973,884	4,796	-
740	15 Clubview Court	1,650,000	2,055,946	10,531	9,467
204R	McCormick Retail	3,030,617	3,878,190	15,445	14,385
205R	Lexington Retail	2,319,161	2,967,760	11,981	10,809
Total Administration and General		\$ 75,486,859	\$ 522,416,297	1,520,769	371,493
Total Buildings Owned and in Use		\$ 550,228,831	\$ 3,265,261,743	6,621,176	3,322,402

The University of North Carolina at Greensboro
BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE
As of December, 2021

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
Leased Buildings					
711	2634 Durham-Chapel Hill Rd, Durham	-	163,796	2,305	2,161
749	Plants Human Health	-	3,346,060	7,783	6,485
727	401 Taylor Ave	-	788,229	4,893	4,308
728	AmeriCorp Lease	-	189,499	1,116	910
730	Union Square	-	11,280,580	33,770	32,210
731	UNCG Engagement Office	-	30,985	363	326
733	Art Gallery	-	1,127,517	3,204	2,378
735	3954-E Hahns Lane	-	1,122,592	905	797
736	3954-F Hahns Lane	-	318,478	1,276	797
741	424-E Greenbriar	-	386,955	1,100	466
742	424-F Greenbriar	-	386,955	1,100	830
743	903 West Gate City	-	712,728	10,030	9,213
748	Transform GSO	-	30,985	234	229
751	Greensboro Project Space	-	628,100	1,947	1,760
750	101 South Elm Street	-	3,346,060	8,435	6,829
747	201 N Westgate Drive	-	527,667	1,500	1,225
Total Leased Buildings		N/A	\$ 24,387,186	79,961	70,924
Total Buildings Owned and Leased and In Use		\$ 550,228,831	\$ 3,289,648,929	6,701,137	3,393,326
Buildings at Gateway University Research Park *					
800	Merricka Hall	-	1,893,466	1,217	1,075
801	Dixon Building	-	1,782,904	16,803	10,709
805	Mehl Hall	-	3,451,491	3,392	3,056
901	Joint School of Nano Sci and Nano Eng	-	16,659,721	23,511	20,058
Total Bldgs In Use at Gateway University Research Park		\$ -	\$ 23,787,582	44,923	34,898
Total Buildings In Use		\$ 550,228,831	\$ 3,313,436,511	6,746,060	3,428,224

Note: All square footage and usage information for owned buildings is published in the 2021 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, 2012 - 2021

Assignable Square Feet of Academic Facilities Per FTE Student

Academic Assign Sq. Ft.	2020 FTE Enrollment	Square Feet of Academic Facilities Per Student										AWAITING DATA
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
1,484,677	17,764	86	90	87	85	83	83	79	85	84		

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									AWAITING DATA
					2012	2013	2014	2015	2016	2017	2018	2019	2020	
Classrooms:	135	3,222	24	137,336	17	17	17	17	17	17	17	17	43	
Class Laboratories:	99	1,886	19	134,161	46	48	47	48	48	48	38	37	71	

Gross Square Feet by Period of Construction

Total Gross ⁽¹⁾ SF on Campus	Period of Construction									
	Pre-1900	1901-1920	1921-1940	1941-1960	1961-1980	1981-2000	2001-2005	2006-2010	2011-2015	2016-2020
6,669,240	37,259	330,087	742,065	528,802	1,327,621	1,352,288	558,227	520,664	757,627	514,600

Source: State of North Carolina Higher Education Facilities Inventory and Utilization Study 2020

Note: The buildings on the North Campus are part of the Gateway University Research Park with shared use with NC A&T, and are not UNCG buildings.

⁽¹⁾ Data has been re-grouped by UNC System Office to consolidate years.

⁽²⁾ Currently awaiting information from UNC System Office

The University of North Carolina at Greensboro
UNCG AND AFFILIATED ORGANIZATIONS
CONSOLIDATED STATEMENT OF GIFTS
Years Ended June 30, 2018 - 2022

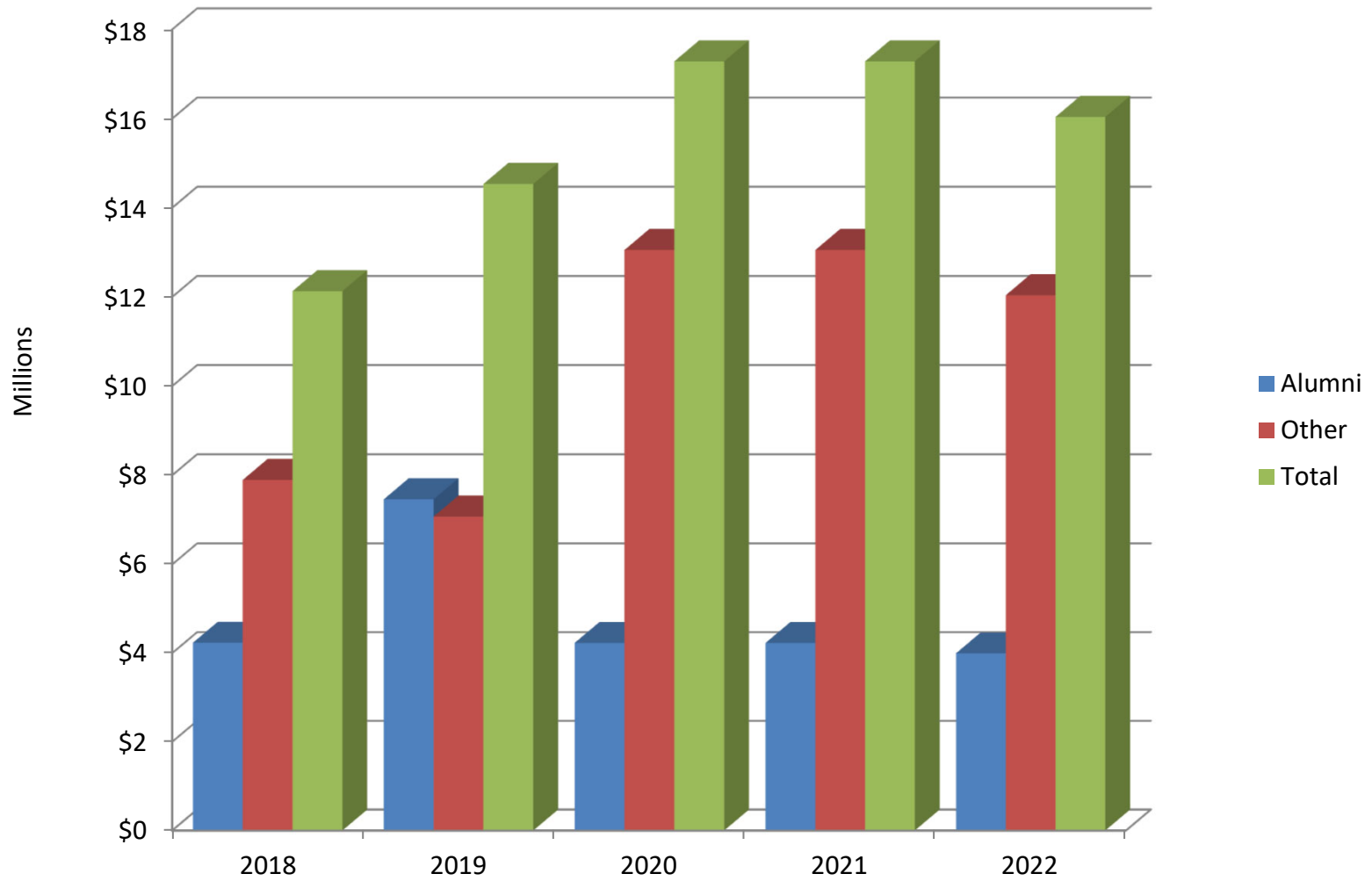
	2018	2019	2020	2021	2022
<u>SOURCES OF SUPPORT</u>					
Alumni	\$ 4,454,817	\$ 4,234,695	\$ 7,461,260	\$ 4,230,932	\$ 3,998,554
Parents	182,951	115,782	80,608	234,678	189,046
Other Individuals	810,169	786,262	1,928,097	2,180,349	2,699,869
Corporate	897,480	1,505,494	1,269,875	3,941,056	2,030,641
Private Foundations	2,351,341	2,994,534	2,795,524	3,848,190	5,383,716
Other Organizations	1,032,875	2,494,223	1,000,235	2,849,984	1,737,640
TOTAL SOURCES OF SUPPORT	\$ 9,729,633	\$ 12,130,990	\$ 14,535,599	\$ 17,285,189	\$ 16,039,466
<u>PURPOSES OF SUPPORT</u>					
Current - Unrestricted Funds	\$ 268,516	\$ 628,328	\$ 196,826	\$ 537,554	\$ 230,552
Current - Restricted Funds	3,287,298	3,416,045	3,911,012	4,870,446	5,684,475
Loan Funds	2,200	2,200	0	3,200	2,200
Endowment Funds	4,154,051	3,183,742	7,788,493	7,217,507	6,080,222
Annuity and Life Income Funds	* 25,100	* 101,574	* 500	* 10,000	* 0
Plant Funds	0	519	178,178	116,564	16,668
Grants	1,992,468	4,798,582	2,460,590	4,529,918	4,025,349
TOTAL PURPOSES OF SUPPORT	\$ 9,729,633	\$ 12,130,990	\$ 14,535,599	\$ 17,285,189	\$ 16,039,466

The following organizations are included:

- The UNCG Excellence Foundation
- The University of North Carolina at Greensboro Human Environmental Sciences Foundation, Incorporated (2017-2019)
- The Weatherspoon Art Foundation
- The Weatherspoon Art Museum Association (2017-2019)
- The UNCG Alumni Association (2017-2019)

* 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 2017, 2018, 2019, 2020 and 2021, the face value of these gifts was(\$10,332), \$0, \$11,978, \$500, and \$100 respectively.

The University of North Carolina at Greensboro
UNCG AND AFFILIATED ORGANIZATIONS
CONSOLIDATED GIFTS - SOURCES OF SUPPORT
Years Ended June 30, 2018 - 2022

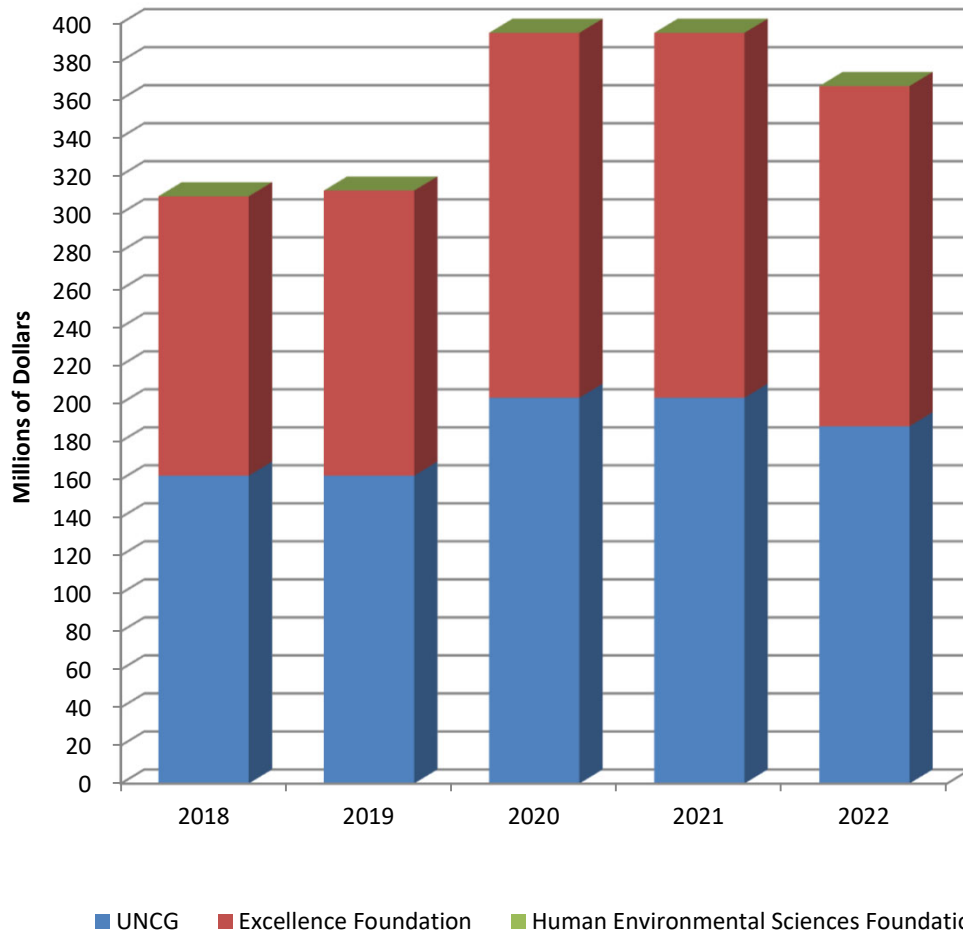


The University of North Carolina at Greensboro
GIFTS TO UNCG
FROM AFFILIATED ORGANIZATIONS
Years Ended June 30, 2018 - 2022

	2018	2019	2020	2021	2022
THE UNCG EXCELLENCE FOUNDATION:					
Instructional Support	\$ 1,045,349	\$ 1,067,985	\$ 1,141,563	\$ 1,237,114	\$ 1,255,023
Scholarships and Fellowships	2,768,094	2,903,092	3,130,175	3,350,470	3,461,629
Other	1,165,926	1,015,994	1,717,130	2,707,803	2,554,309
TOTAL EXCELLENCE FOUNDATION	\$ 4,979,369	\$ 4,987,071	\$ 5,988,868	\$ 7,295,387	\$ 7,270,961
 UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.					
Instructional Support	\$ 50,493	\$ 55,693			
Scholarships and Fellowships	178,304	172,636			
Other	162,478	183,781			
TOTAL UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.	391,275	412,110			
 TOTAL GIFTS FROM AFFILIATED ORGANIZATIONS	 \$ 5,370,644	 \$ 5,399,181	 \$ 5,988,868	 \$ 7,295,387	 \$ 7,270,961

Note: As of May 2019, Human Environmental Sciences Foundation was consolidated into Excellence Foundation.

The University of North Carolina at Greensboro
UNCG AND AFFILIATED FOUNDATIONS
TOTAL ENDOWMENT ASSETS - MARKET VALUE
 June 30, 2018 - 2022

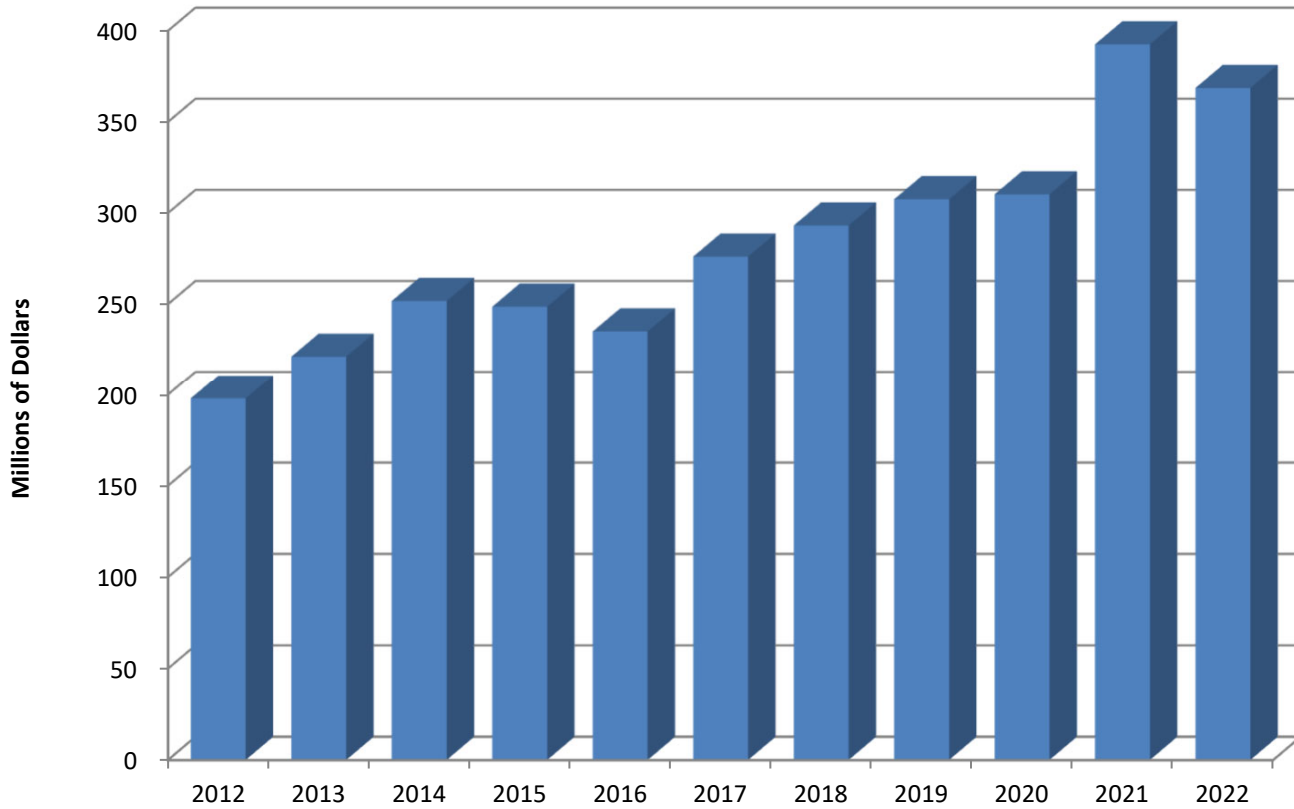


	UNCG	Excellence Foundation	Human Environmental Sciences Foundation	Total
2018	154,003,519	129,128,889	9,624,689	292,757,097
2019	163,443,117	146,958,043	0	310,401,160
2020	161,908,950	148,570,376	0	310,479,326
2021	203,149,208	192,307,828	0	395,457,036
2022	188,101,675	178,968,035	0	367,069,710

Per A-1	
Endowment Investments	366,330,210
Other LT Investment	739,500
	<u>367,069,710</u>

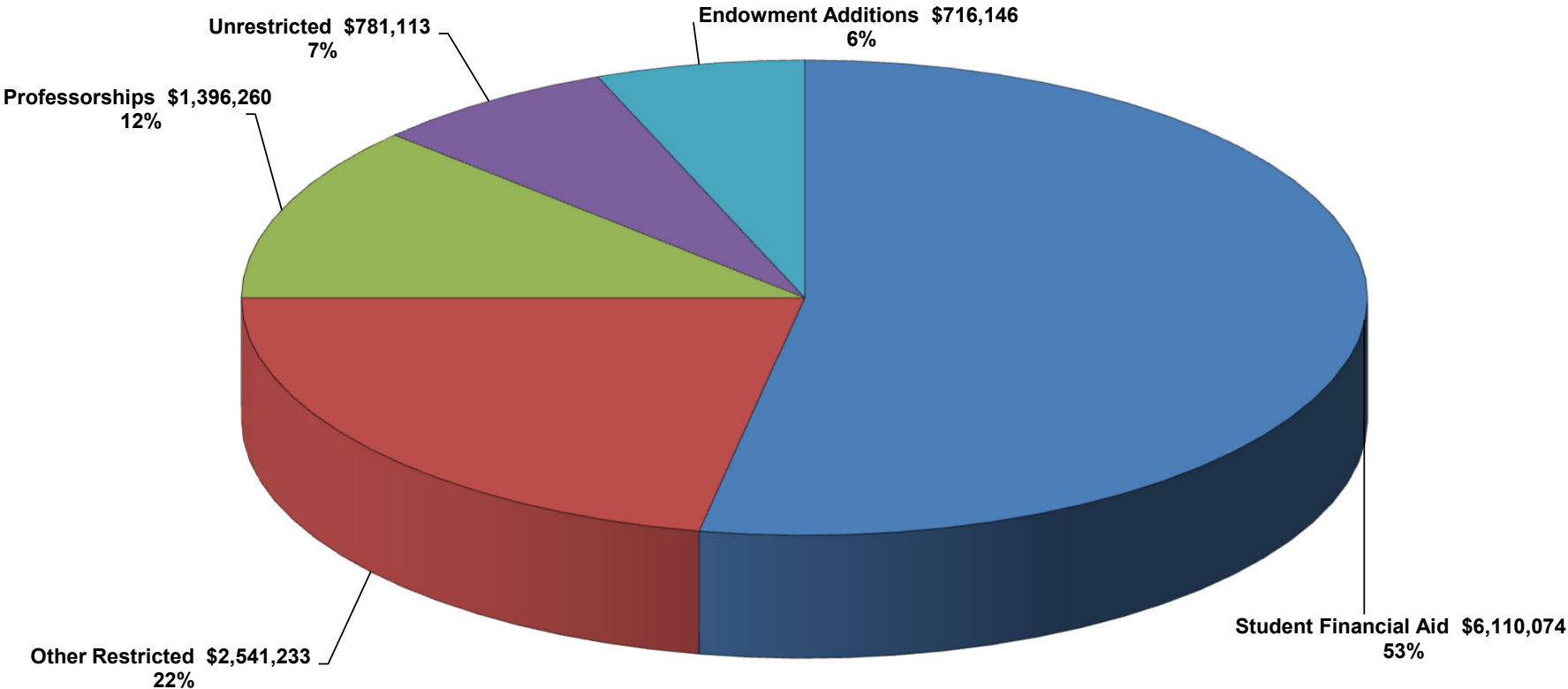
Note: As of May 2019, Human Environmental Sciences Foundation was consolidated into Excellence Foundation.

The University of North Carolina at Greensboro
ENDOWMENT INVESTMENT POOL - MARKET VALUE
 June 30, 2012 - 2022



	Market Value
2012	\$ 197,879,687
2013	\$ 221,123,918
2014	\$ 251,755,902
2015	\$ 248,590,801
2016	\$ 235,021,232
2017	\$ 276,120,937
2018	\$ 293,162,053
2019	\$ 307,581,149
2020	\$ 310,293,804
2021	\$ 392,609,634
2022	\$ 368,639,796

The University of North Carolina at Greensboro
UNCG AND AFFILIATED FOUNDATIONS
ENDOWMENT SUPPORT BY PURPOSE
Year Ended June 30, 2022



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 changes 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. Beginning in 2019-20, enrollment funding has been in arrears and is based on the prior calendar year enrollment taken at end of the term.

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 (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 (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 reviews 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/UNCG-Spending-Guidelines.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 or abolishment 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. In 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 2020, the General Assembly increased the carry forward limit to 5%. The entire carry forward amount must be used for repair and renovations.

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.

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

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

Women's Sports

- 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 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. In 2021-22, the UNC System allowed an increase of \$24 for a total of \$54 per year.

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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 Finance and Administration 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 Finance and Administration 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:

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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:

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