



**UNC**  
**GREENSBORO**

# **FISCAL PROFILE**

## **2019 - 2023**

April 2024

The University of North Carolina at Greensboro  
**FISCAL PROFILE 2019 – 2023**  
**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 2019 - 2023. 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 2024 is presented utilizing data available as of April 2024.

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 2019 – 2023

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

June 30, 2023

	UNCG Only	Affiliated Foundations & Eliminations	Consolidated
<b>ASSETS</b>			
Current Assets	\$ 178,870,466	15,787,697	\$ 194,658,163
Capital Assets, Net	765,600,904	37,161,268	802,762,172
Other Noncurrent Assets	316,417,081	192,514,025	508,931,106
Total Assets	1,260,888,451	245,462,990	1,506,351,441
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	109,419,914		109,419,914
<b>LIABILITIES</b>			
Current Liabilities	59,168,144	2,219,927	61,388,071
Long-Term Liabilities, Net	590,380,279	7,804,240	598,184,519
Other Noncurrent Liabilities	2,355,917	4,319,309	6,675,226
Total Liabilities	651,904,340	14,343,476	666,247,816
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	120,727,767	89,955	120,817,722
<b>NET POSITION</b>			
Net Investment in Capital Assets	496,419,798	29,141,445	525,561,242
Restricted - Nonexpendable	82,459,580	106,424,103	188,883,683
Restricted - Expendable	161,939,454	81,416,402	243,355,856
Unrestricted	(143,142,573)	14,047,609	(129,094,964)
Total Net Position	\$ 597,676,259	\$ 231,029,559	\$ 828,705,817

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, 2023

**OPERATING REVENUES**

Student Tuition and Fees	\$	92,254,915
Federal Grants and Contracts		43,905,239
State and Local Grants and Contracts		10,617,991
Nongovernmental Grants and Contracts		4,405,962
Sales and Services, Net		55,825,188
Interest Earnings on Loans		53,040
Other Operating Revenues		2,660,846
Total Operating Revenues		209,723,181

**EXPENSES**

Operating Expenses		
Salaries and Benefits	\$	261,223,208
Supplies and Services		92,900,218
Scholarships and Fellowships		36,735,837
Utilities		10,064,239
Depreciation		30,526,768
Total Operating Expenses		431,450,270
Operating Loss		(221,727,089)

**NONOPERATING REVENUES (EXPENSES)**

State Appropriations		198,793,472
Student Financial Aid		57,889,583
Federal Aid - COVID-19		34,247,852
Noncapital Contributions		3,586,671
Investment Income		22,620,410
Interest and Fees on Debt		(9,660,589)
Other Nonoperating Revenues		6,922,907
Net Nonoperating Revenues		314,400,306
Income Before Other Revenues		92,673,217

Capital Contributions		2,244,630
Additions to Endowments		1,723,516
Total Other Revenue		3,968,146
Increase in Net Position		96,641,363

**NET POSITION**

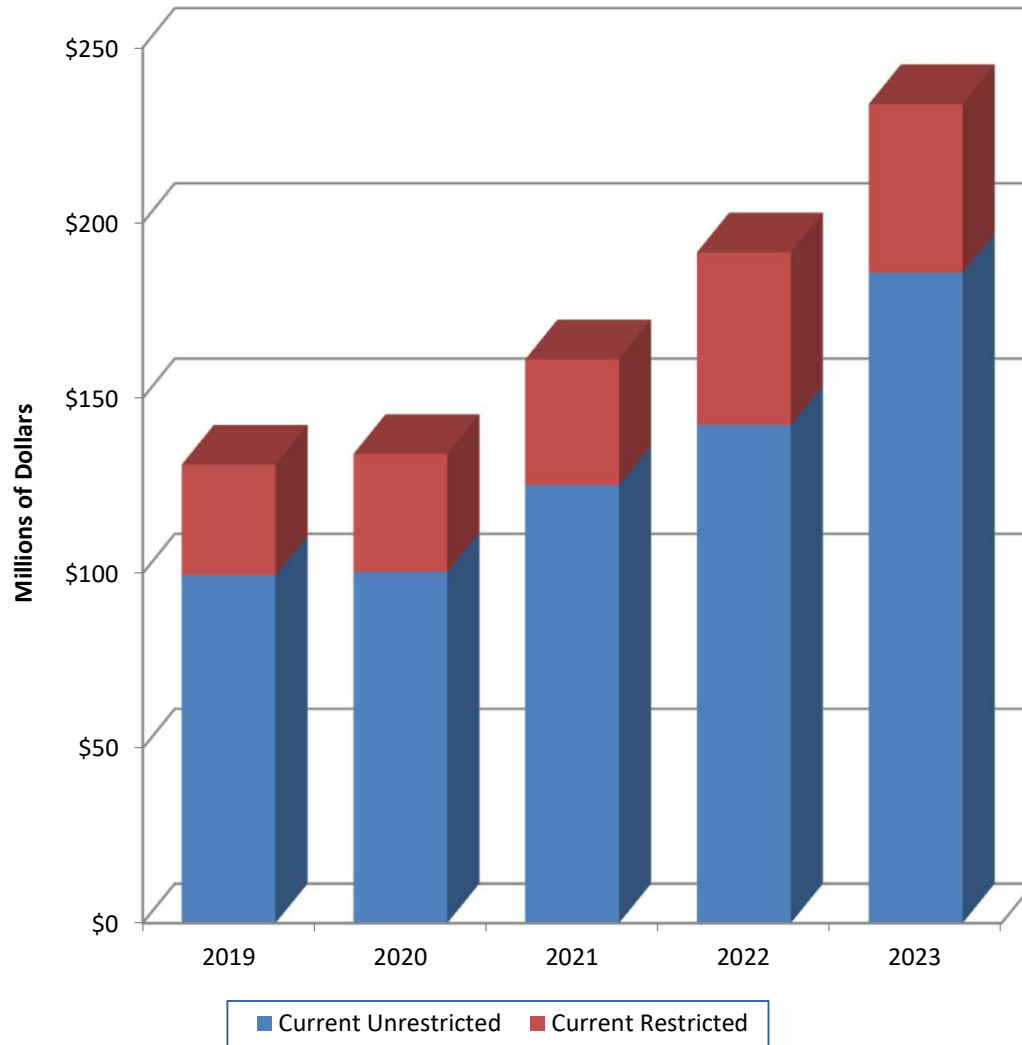
Net Position - July 1, 2022		501,034,896
Net Position - June 30, 2023	\$	597,676,259

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, 2019 - 2023

	2019		2020		2021		2022		2023	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES:</b>										
Educational and General										
Tuition and Fees	133,577,331	31.80	133,767,005	31.02	129,053,685	29.08	124,372,252	25.50	119,430,641	24.05
State Appropriations	179,541,641	42.75	181,445,203	42.08	179,816,778	40.52	189,186,045	38.79	198,793,472	40.02
State Aid - COVID-19					1,501,532	0.34	3,856,005	0.79		0.00
Federal Aid - COVID-19			7,791,400	1.81	21,797,235	4.91	43,018,979	8.82	33,799,904	6.81
Contracts and Grants	79,910,828	19.03	82,112,877	19.04	86,031,368	19.39	92,403,366	18.94	106,786,292	21.50
Private Gifts, Grants and Contracts	12,086,079	2.88	12,655,988	2.94	13,406,011	3.02	21,140,746	4.33	18,603,884	3.75
Endowment Income	16,796	0.00	12,034	0.00	15,825	0.00	23,340	0.00	12,027	0.00
Sales and Services of Educational and General activities	12,820,017	3.05	11,142,636	2.58	9,286,016	2.09	12,431,092	2.55	14,238,948	2.87
Investment Income	1,801,806	0.43	1,971,572	0.46	396,831	0.09	244,267	0.05	3,465,620	0.70
Other Sources	256,195	0.06	276,924	0.06	2,419,240	0.55	1,089,824	0.22	1,557,965	0.31
Total Educational and General	<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>	<u>496,688,752</u>	<u>100.00</u>
Auxiliary Enterprises:										
Sales and Services and Other	71,199,023		58,299,812		51,167,652		61,564,167		67,017,958	
Student Fees	23,919,719		23,781,195		23,233,407		21,146,994		19,396,480	
Noncapital Grants			607							
Investment Income	852,396		1,085,358		237,764		156,897		870,854	
Total Auxiliary Enterprises	<u>95,971,138</u>		<u>83,166,972</u>		<u>74,638,823</u>		<u>82,868,058</u>		<u>87,285,292</u>	
<b>TOTAL REVENUES</b>	<u>515,981,831</u>		<u>514,342,611</u>		<u>518,363,343</u>		<u>570,633,975</u>		<u>583,974,044</u>	
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>										
Educational and General:										
Instruction	160,618,894	38.92	161,463,738	37.86	158,608,742	37.00	160,915,044	34.62	159,198,945	33.77
Research	21,665,990	5.25	23,798,599	5.58	27,137,893	6.33	33,075,723	7.12	34,274,136	7.27
Public Service	9,592,813	2.32	10,179,731	2.39	10,030,768	2.34	11,688,998	2.51	17,201,969	3.65
Libraries	13,431,966	3.25	13,370,173	3.14	12,730,114	2.97	12,489,335	2.69	13,656,865	2.90
Other Academic Support	37,278,755	9.03	33,185,297	7.78	30,737,155	7.17	29,055,839	6.25	31,633,451	6.71
Student Services	24,545,927	5.95	24,583,964	5.77	24,429,285	5.70	26,252,891	5.65	26,731,341	5.67
Institutional Support	35,169,510	8.52	38,096,246	8.93	37,972,398	8.86	41,051,942	8.83	49,532,445	10.51
Operations and Maintenance of Plant	35,942,816	8.71	37,714,779	8.84	34,647,055	8.08	36,419,324	7.83	39,080,690	8.29
Student Financial Aid	67,554,549	16.37	69,029,318	16.19	67,854,838	15.83	65,044,365	13.99	65,832,938	13.96
Federal & State Aid - COVID-19			8,008,800	1.88	17,214,201	4.02	41,819,959	9.00	26,572,067	5.64
Mandatory Transfers	6,926,142	1.68	6,991,090	1.64	7,287,556	1.70	7,047,225	1.52	7,710,418	1.64
Total Educational and General	<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>	<u>471,425,266</u>	<u>100.00</u>
Auxiliary Enterprises and Int Service:										
Expenditures	64,077,555		60,820,278		52,059,367		54,366,261		56,610,932	
Mandatory Transfers for Debt Service	20,457,249		20,464,392		20,398,231		20,059,923		19,745,426	
Total Auxiliary Enterprises and Int Service	<u>84,534,804</u>		<u>81,284,670</u>		<u>72,457,598</u>		<u>74,426,184</u>		<u>76,356,358</u>	
<b>TOTAL EXPENDITURES</b>	<u>497,262,166</u>		<u>507,706,405</u>		<u>501,107,603</u>		<u>539,286,830</u>		<u>547,781,624</u>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>\$ 18,719,665</u>		<u>\$ 6,636,206</u>		<u>\$ 17,255,740</u>		<u>\$ 31,347,145</u>		<u>\$ 36,192,420</u>	

The University of North Carolina at Greensboro (Excluding Foundations)  
**CURRENT UNRESTRICTED and RESTRICTED FUND BALANCES**  
 June 30, 2019 - 2023

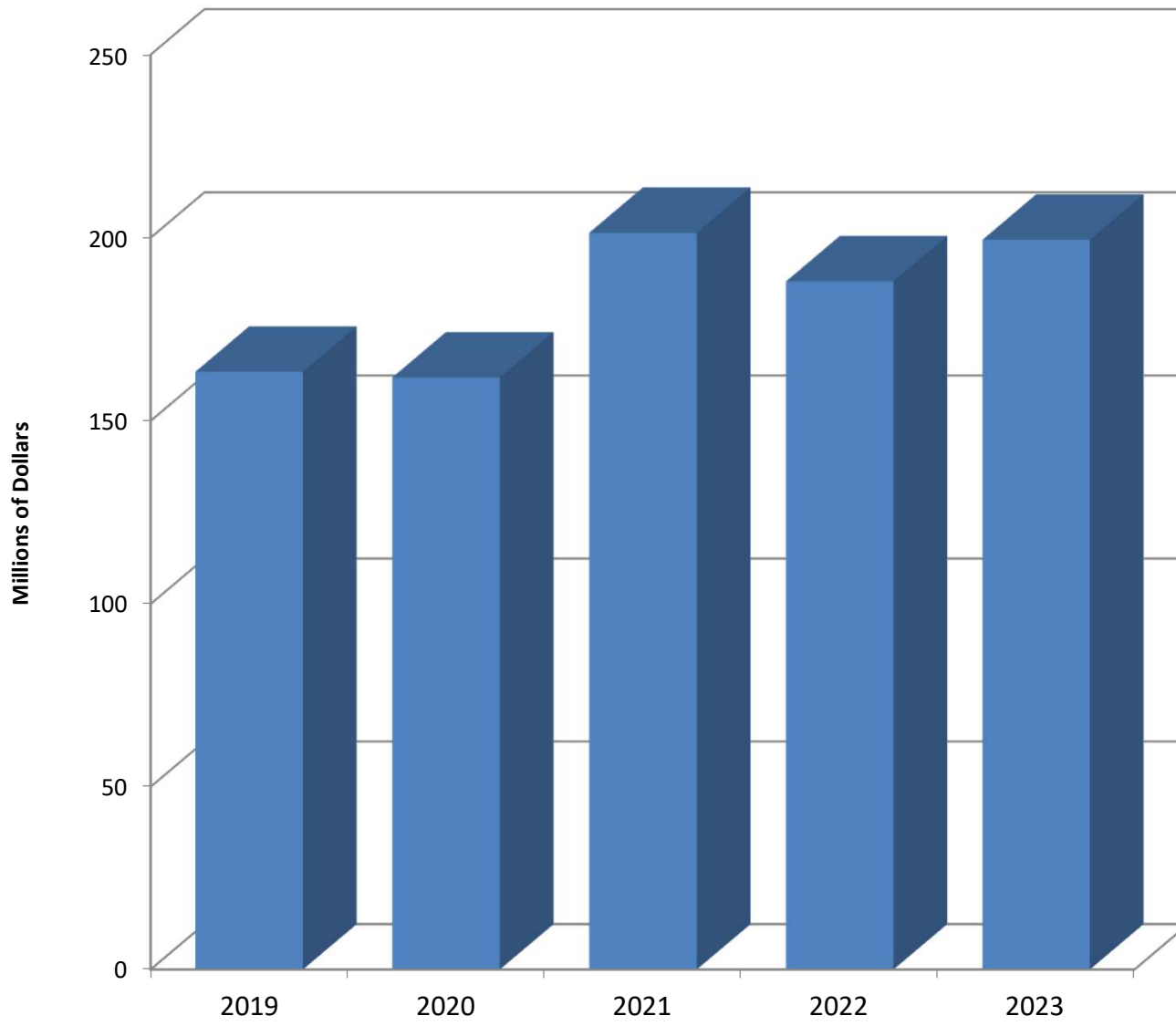


Year	Current Unrestricted	Current Restricted	Total
2019	\$ 99,478,375	\$ 31,586,095	\$ 131,064,470
2020	\$ 100,464,199	\$ 33,638,738	\$ 134,102,937
2021	\$ 125,191,104	\$ 35,896,169	\$ 161,087,273
2022	\$ 142,386,178	\$ 49,244,320	\$ 191,630,498
<b>2023</b>	<b>\$ 185,766,464</b>	<b>\$ 48,164,664</b>	<b>\$ 233,931,128</b>

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.

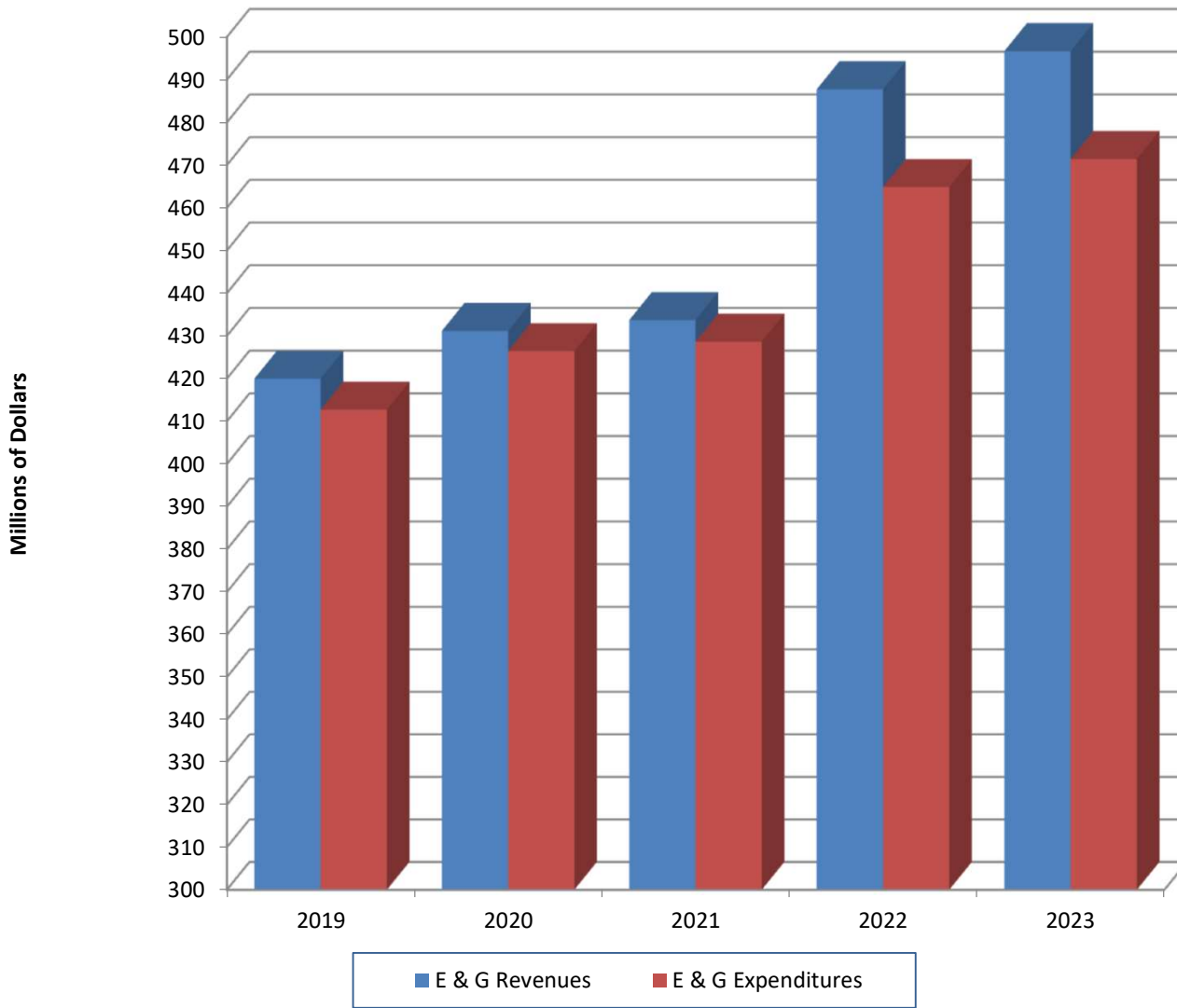


The University of North Carolina at Greensboro (Excluding Foundations)  
**ENDOWMENT ASSETS AT MARKET VALUE**  
June 30, 2019 - 2023



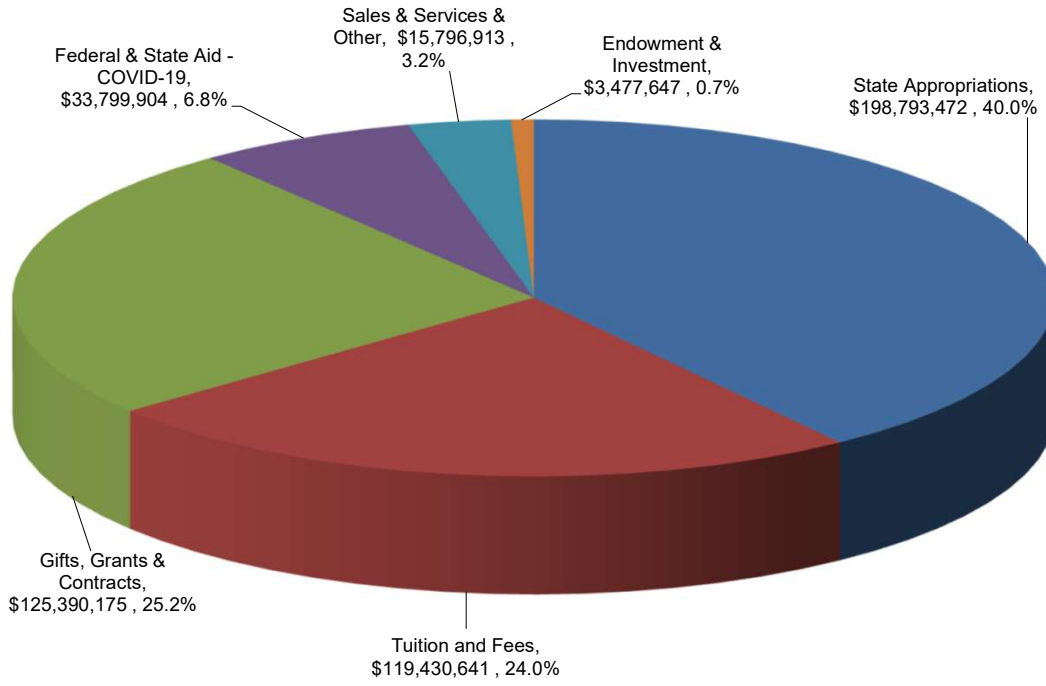
Year	Market Value
2019	\$ 163,405,133
2020	\$ 161,853,351
2021	\$ 201,349,208
2022	\$ 188,102,318
<b>2023</b>	<b>\$ 199,473,033</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2019 - 2023



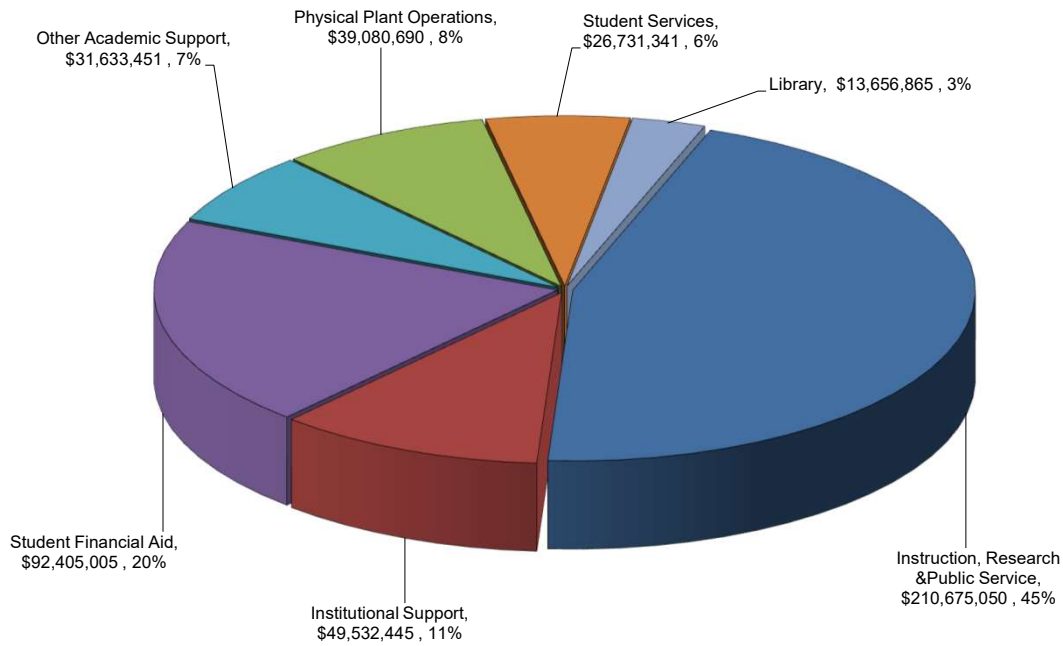
Year	E & G Revenues	E & G Expenditures
2019	\$ 420,010,693	\$412,727,362
2020	\$ 431,175,639	\$426,421,735
2021	\$ 433,724,520	\$428,650,005
2022	\$ 487,765,917	\$464,860,646
<b>2023</b>	<b>\$ 496,688,752</b>	<b>\$471,425,266</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL and GENERAL REVENUES**  
**CASH BASIS**  
Year Ended June 30, 2023



	Amount	%
State Appropriations	\$ 198,793,472	40.0%
Tuition and Fees	\$ 119,430,641	24.0%
Gifts, Grants & Contracts	\$ 125,390,175	25.2%
Federal & State Aid - COVID-19	\$ 33,799,904	6.8%
Sales & Services & Other	\$ 15,796,913	3.2%
Endowment & Investment	\$ 3,477,647	0.7%
<b>Total</b>	<b>\$ 496,688,752</b>	<b>100.0%</b>

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL EXPENDITURES**  
**CASH BASIS**  
 Year Ended June 30, 2023



	Amount	%
Instruction, Research & Public Service	\$ 210,675,050	45%
Institutional Support	\$ 49,532,445	11%
Student Financial Aid	\$ 92,405,005	20%
Other Academic Support	\$ 31,633,451	7%
Physical Plant Operations	\$ 39,080,690	8%
Student Services	\$ 26,731,341	6%
Library	\$ 13,656,865	3%
<b>Total</b>	<b>\$ 463,714,847</b>	<b>100%</b>

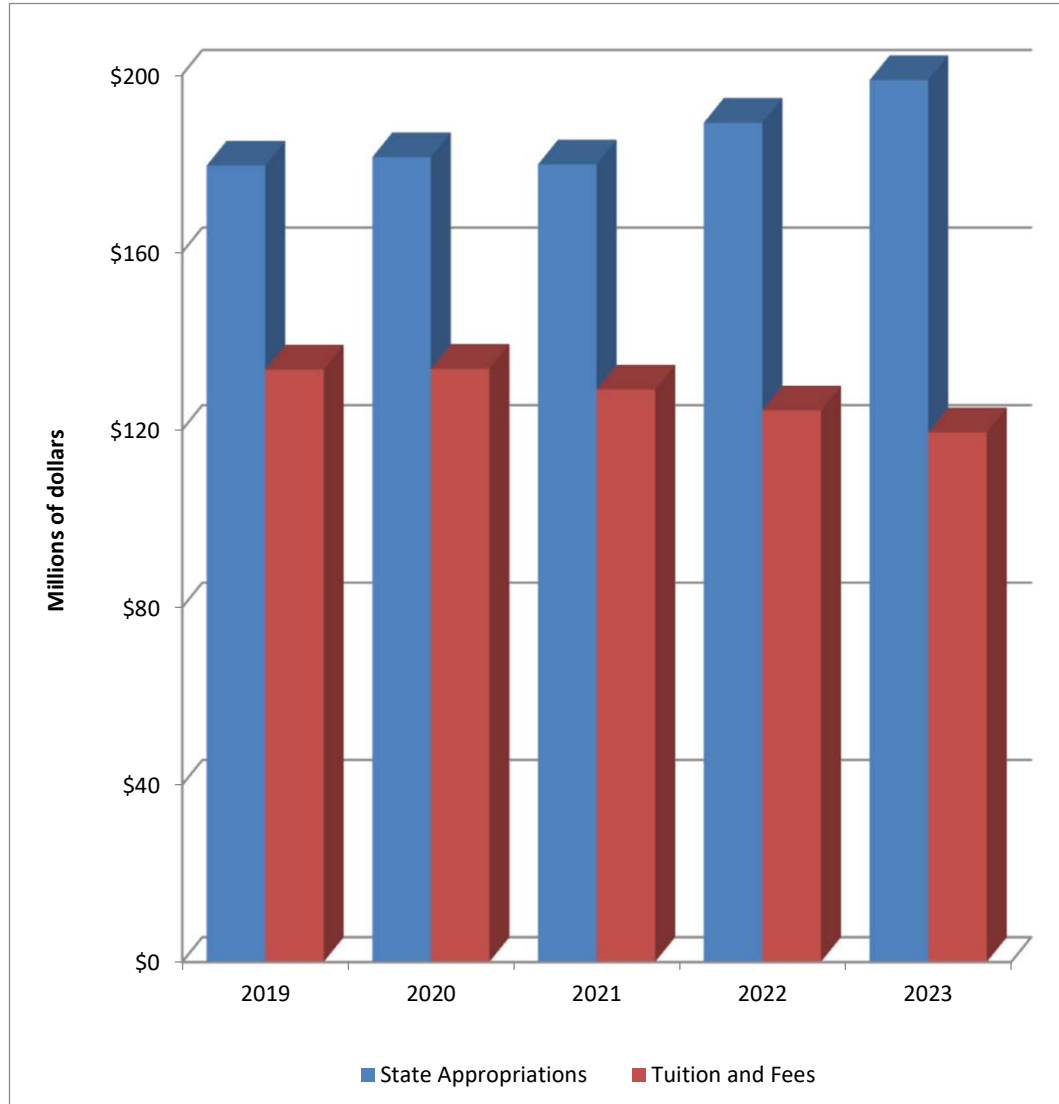
**Note:** Mandatory transfers are excluded

The University of North Carolina at Greensboro (Excluding Foundations)

**STATE APPROPRIATIONS and TUITION & FEES**

**CASH BASIS**

Years Ended June 30, 2019 - 2023

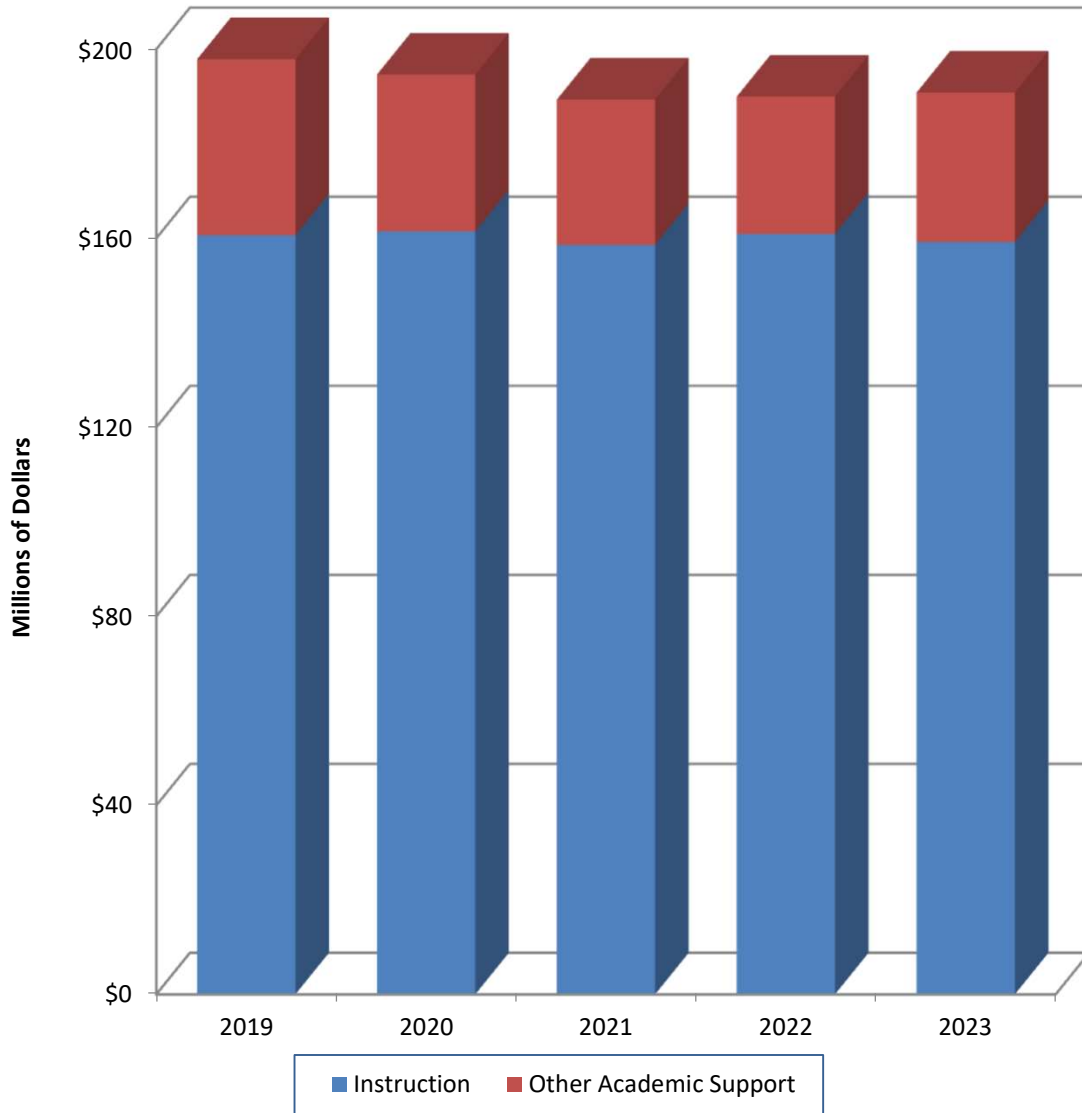


Year	State Appropriations	Tuition and Fees	Total
2019	179,541,641	133,577,331	313,118,972
2020	181,445,203	133,767,005	315,212,208
2021	179,816,778	129,053,685	308,870,463
2022	189,186,045	124,372,252	313,558,297
<b>2023</b>	<b>198,793,472</b>	<b>119,430,641</b>	<b>318,224,113</b>

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

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

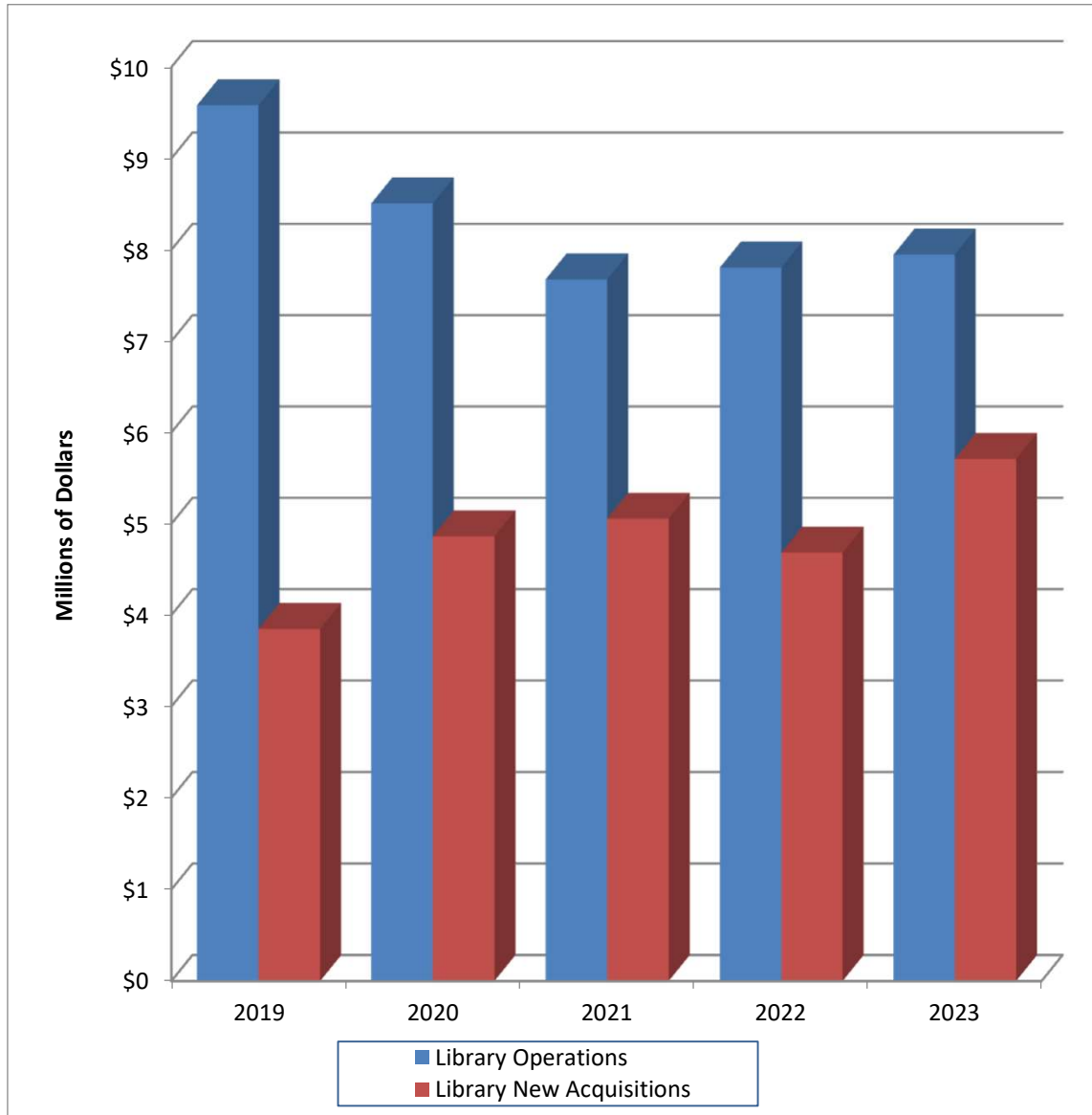
Years Ended June 30, 2019 - 2023



Year	Instruction	Other Academic Support	Total
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	\$ 194,649,035
2022	\$ 160,915,044	\$29,055,839	\$ 189,970,883
<b>2023</b>	<b>\$ 159,198,945</b>	<b>\$31,633,451</b>	<b>\$ 190,832,396</b>

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

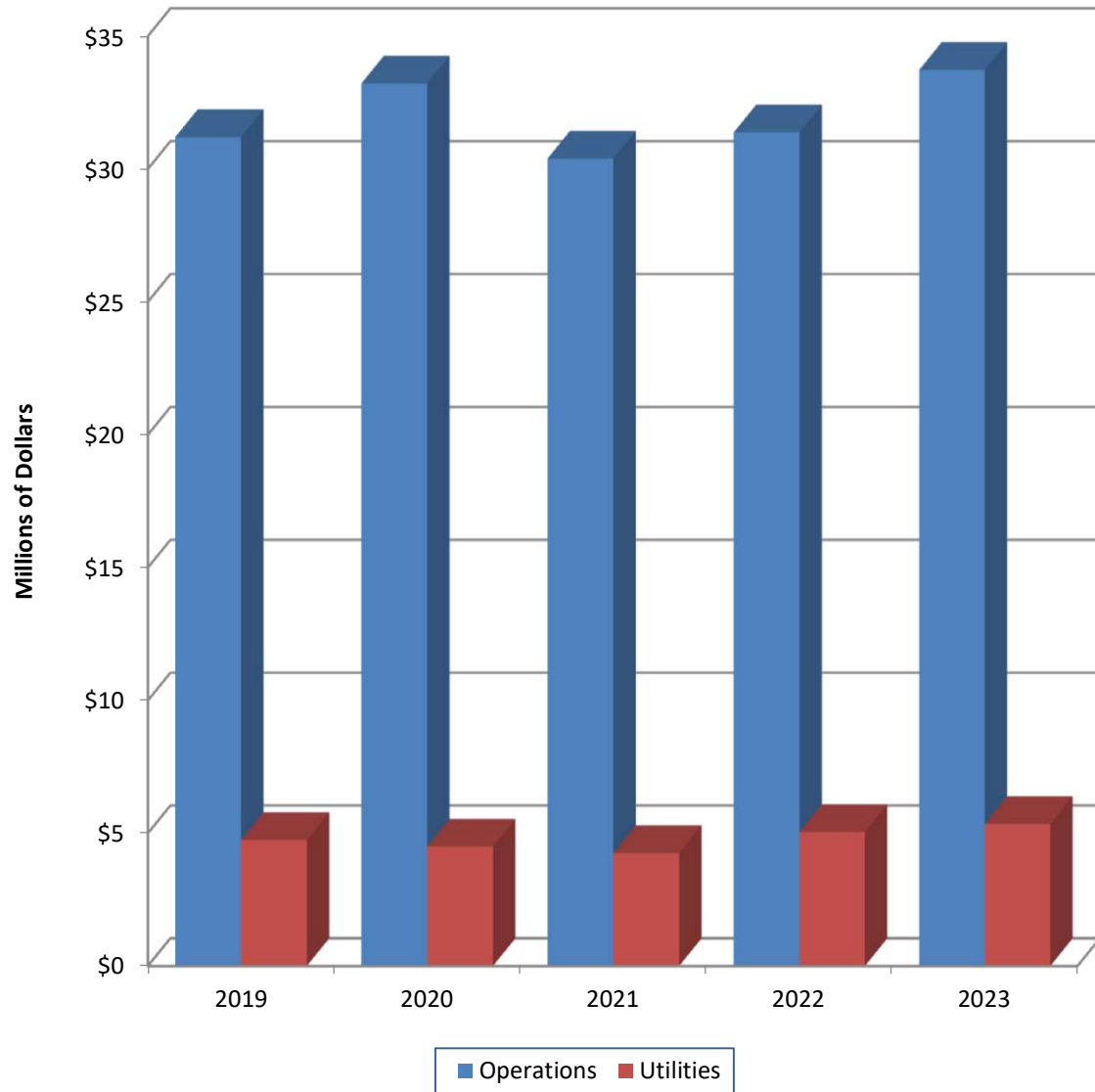
Years Ended June 30, 2019 - 2023



Year	Library		Total
	Operations	New Acquisitions	
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
<b>2023</b>	<b>\$ 7,947,316</b>	<b>\$ 5,709,549</b>	<b>\$13,656,865</b>

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

Years Ended June 30, 2019 - 2023

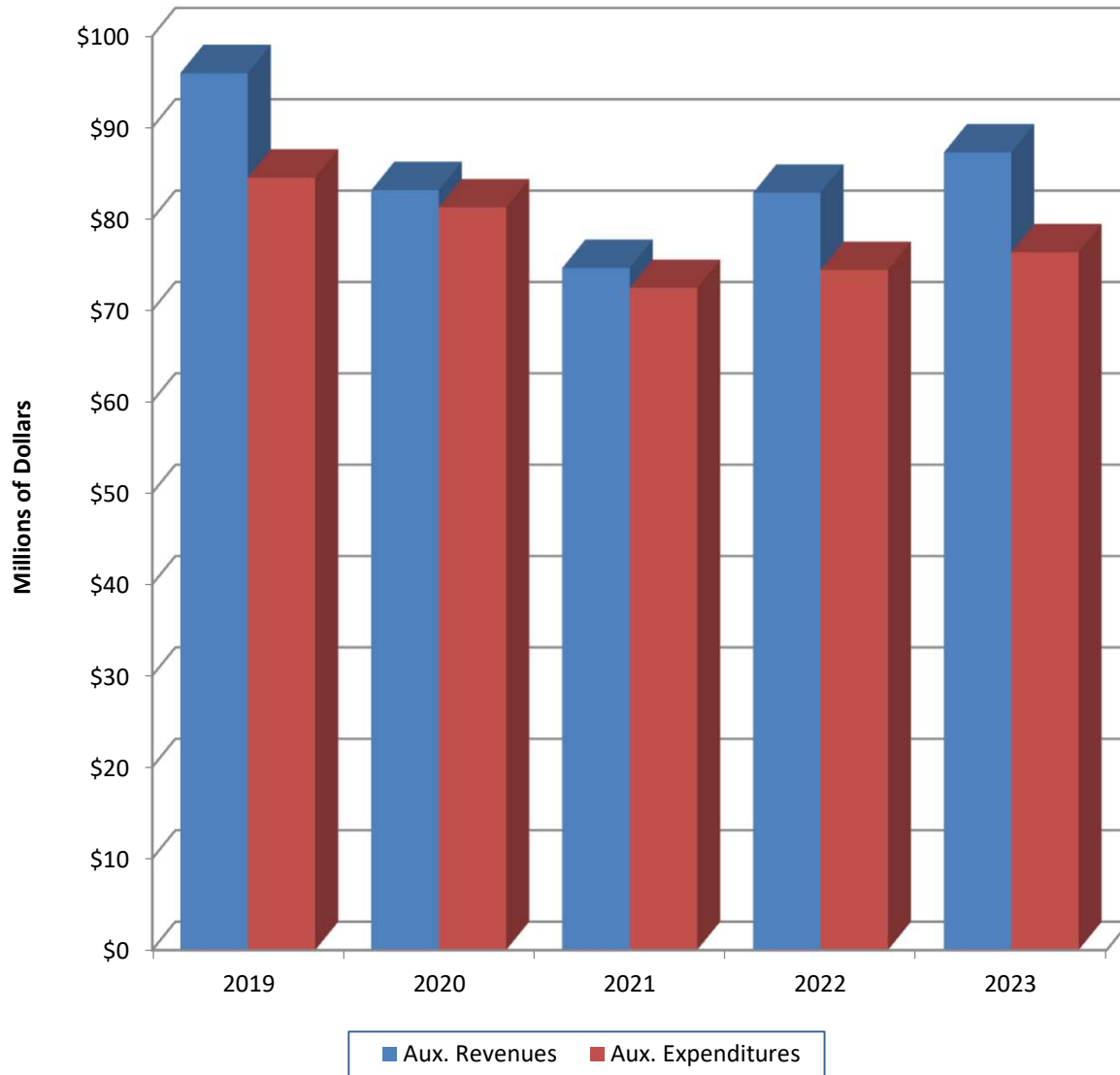


Year	Operations	Utilities	Total
2019	\$ 31,198,136	\$ 4,744,680	\$35,942,816
2020	\$ 33,218,208	\$ 4,496,571	\$37,714,779
2021	\$ 30,391,124	\$ 4,255,931	\$34,647,055
2022	\$ 31,376,496	\$ 5,042,828	\$36,419,324
<b>2023</b>	<b>\$ 33,730,190</b>	<b>\$ 5,350,500</b>	<b>\$39,080,690</b>

Note: Auxiliary Enterprises utilities are excluded



The University of North Carolina at Greensboro (Excluding Foundations)  
**AUXILIARY ENTERPRISES REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2019 - 2023



Year	Revenues	Expenditures
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
<b>2023</b>	<b>\$ 87,285,292</b>	<b>\$ 76,356,358</b>

The University of North Carolina at Greensboro  
**BUDGETED REVENUES, APPROPRIATIONS, AND EXPENDITURES**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2020 - 2024

	<b>2019-20</b>		<b>2020-21</b>		<b>2021-22</b>		<b>2022-23</b>		<b>2023-24</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Revenues	\$ 110,147,340	38.2	\$ 108,204,808	37.5	<b>\$ 107,251,455</b>	<b>36.9</b>	<b>\$ 105,192,973</b>	<b>35.1</b>	<b>\$ 104,326,199</b>	<b>34.8</b>
Appropriations	\$ 178,565,779	61.8	\$ 180,460,536	62.5	<b>\$ 183,783,737</b>	<b>63.1</b>	<b>\$ 194,820,021</b>	<b>64.9</b>	<b>\$ 195,739,103</b>	<b>65.2</b>
Expenditures	<u>\$ 288,713,119</u>	<u>100.0</u>	<u>\$ 288,665,344</u>	<u>100.0</u>	<u><b>\$ 291,035,192</b></u>	<u><b>100.0</b></u>	<u><b>\$ 300,012,994</b></u>	<u><b>100.0</b></u>	<u><b>\$ 300,065,302</b></u>	<u><b>100.0</b></u>

Note: Various Carryforwards have been excluded.

The University of North Carolina at Greensboro  
**BUDGETED REVENUES**  
**BY SOURCE**  
**STATE OPERATING CODE 16040**  
Fiscal Years 2020 - 2024

	<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-22</b>		<b>2022-23</b>		<b>2023-24</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
Regular Term Tuition	\$ 99,491,992	90.3	\$ 96,967,453	89.6	\$ 96,237,066	89.7	\$ 94,898,547	90.2	\$ 93,700,543	89.8
Summer Term Tuition	\$ 2,208,712	2.0	\$ 2,208,712	2.0	\$ 2,208,712	2.1	\$ 1,024,105	1.0	\$ 1,024,105	1.0
Non-Credit Extension Instruction Fees	\$ 1,135,515	1.0	\$ 1,391,165	1.3	\$ 1,391,165	1.3	\$ 1,689,352	1.6	\$ 1,433,702	1.4
Partnership School	\$ 3,341,831	3.0	\$ 3,645,604	3.4	\$ 3,410,638	3.2	\$ 3,355,545	3.2	\$ 3,942,425	3.8
Utilities Revenues	\$ 3,386,129	3.1	\$ 3,386,129	3.1	\$ 3,386,129	3.2	\$ 3,607,679	3.4	\$ 3,607,679	3.5
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	0.0	\$ 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	\$ 81,985	0.1	\$ 104,569	0.1	\$ 116,569	0.1	\$ 116,569	0.1	\$ 116,569	0.1
<b>Total</b>	<b>\$ 110,147,340</b>	<b>100.0</b>	<b>\$ 108,204,808</b>	<b>100.0</b>	<b>\$ 107,251,455</b>	<b>100.0</b>	<b>\$ 105,192,973</b>	<b>100.0</b>	<b>\$ 104,326,199</b>	<b>100.0</b>
Actual Tuition	99,145,917	100.2	95,849,603	98.8	91,667,629	95.3	N/A	N/A	N/A	N/A
Budgeted Tuition	\$ 98,990,455	100.0	\$ 96,967,453	100.0	\$ 96,237,066	100.0	\$ 94,898,547	100.0	\$ 93,700,543	100.0
Over (Under) Realization	\$ 155,462	0.2	\$ (1,117,850)	(1.2)	\$ (4,569,437)	(4.7)	N/A	N/A	N/A	N/A
Budgeted Enrollment FTE (1)	<u>15,318</u>		<u>15,037</u>		<u>14,680</u>					
Actual Enrollment FTE (1)	<u>15,247</u>		<u>15,072</u>		<u>14,185</u>					

(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.

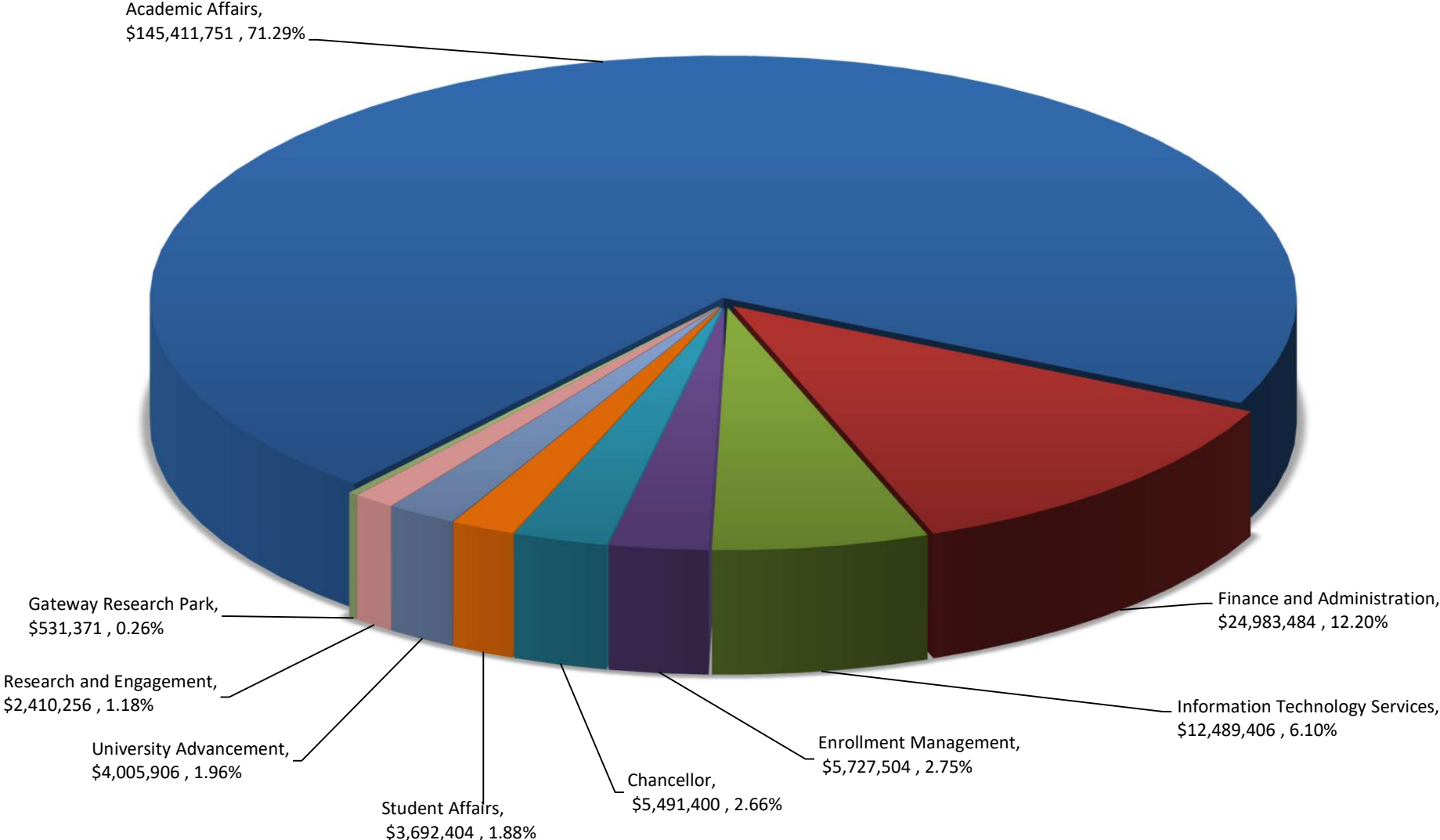
The University of North Carolina at Greensboro  
**Base Budget, Expansion and Reductions**  
 2022-23 through 2023-24

2023-2024

	<u>Requirements</u>	<u>Receipts</u>	<u>Appropriations</u>	<u>Positions</u>
<b>2022-23 Beginning Base Budget</b>	<b>\$ 300,012,994</b>	<b>\$ 105,192,973</b>	<b>\$ 194,820,021</b>	<b>2,237.76</b>
<b>Continuation Budget Change</b>				
Enrollment Growth	(8,307,585)		(8,307,585)	(69.00)
Tuition Adjustment	(1,198,004)	(1,198,004)	0	(4.00)
<b>Total Continuation Budget Change</b>	<b><u>(9,505,589)</u></b>	<b><u>(1,198,004)</u></b>	<b><u>(8,307,585)</u></b>	<b><u>(73.00)</u></b>
<b>Other</b>				
Moss Street Partnership School	586,880	586,880	-	-
Tuition Differentials	(255,650)	(255,650)	-	-
Employer Health Insurance and Retirement Increase	1,555,637	-	1,555,637	-
Salary Increase	7,607,405		7,607,405	
Other	63,625		63,625	-
<b>Total Other</b>	<b><u>9,557,897</u></b>	<b><u>331,230</u></b>	<b><u>9,226,667</u></b>	<b><u>-</u></b>
<b>Flexibility Changes</b>				23.63
<b>Total 2023-24 Budget</b>	<b><u>\$ 300,065,302</u></b>	<b><u>\$ 104,326,199</u></b>	<b><u>\$ 195,739,103</u></b>	<b><u>2,188.39</u></b>

<b>Institutional Budgets:</b>				
Benefits	\$ 68,159,209			
Financial Aid	13,877,278			
Insurance	131,986			
IT Licenses & Maintenance	2,797,454			
Utilities	10,314,794			
Other	41,099			
Total Institutional Budgets:	<u>95,321,820</u>			
<b>Departmental Budgets:</b>	204,743,482			
<b>Total 2022-23 Budget</b>	<b><u>\$ 300,065,302</u></b>			

The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET 2023-24**  
**SUMMARY BY DIVISION**  
 (Excluding Benefits and Other Institutional Budgets)



The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET**  
**SUMMARY BY DIVISION**  
2023-2024

<b>Division Name</b>	<b>EHRA</b>	<b>SHRA</b>	<b>Faculty</b>	<b>Temp Wages</b>	<b>Oth Personnel</b>	<b>Equipment</b>	<b>OTP less Equip</b>	<b>TOTAL</b>
Academic Affairs	\$15,525,485	\$11,423,169	\$101,542,543	\$920,368	\$3,392	\$4,297,619	\$11,699,175	\$145,411,751
Finance and Administration	5,642,366	14,786,239		48,116	7,360	263,089	4,236,314	24,983,484
Information Technology Services	7,711,612	3,416,458			29,160	1,138,683	193,493	12,489,406
University Advancement	1,956,324	1,756,336		21,339	5,780	39,500	226,627	4,005,906
Student Affairs	2,545,141	771,558		37,556	480	14,895	322,774	3,692,404
Research and Engagement	196,192	371,240	732,348	2,688	715		1,107,073	2,410,256
Chancellor	3,090,638	1,452,580		5,000	3,760	5,000	934,422	5,491,400
Gateway Research Park		95,379					435,992	531,371
Enrollment Management	3,514,898	1,832,868		44,956		41,454	293,328	5,727,504
<b>TOTAL</b>	<b>\$40,182,656</b>	<b>\$35,905,827</b>	<b>\$102,274,891</b>	<b>\$1,080,023</b>	<b>\$50,647</b>	<b>\$5,800,240</b>	<b>\$19,449,198</b>	<b>\$204,743,482</b>

The University of North Carolina at Greensboro  
**BUDGETED EXPENDITURES BY PURPOSE**  
**STATE OPERATING CODE 16040**  
Fiscal Years 2020 - 2024

	<b>2019-2020</b>		<b>2020-2021</b>		<b>2021-2022</b>		<b>2022-2023</b>		<b>2023-2024</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
101 Regular Term Instruction	\$ 159,280,059	55.2%	\$ 157,570,184	54.6%	\$ 159,113,412	51.9%	\$ 163,420,243	52.5%	\$ 166,962,310	51.0%
102 Summer Term Instruction	2,208,715	0.8%	2,208,712	0.8%	2,208,712	0.7%	1,024,105	0.3%	887,954	0.3%
103 Non-Credit Extension Instruction	660,515	0.2%	1,214,945	0.4%	2,268,871	0.7%	3,068,800	1.0%	2,181,539	0.7%
112 Partnership School	3,770,331	1.3%	3,882,203	1.3%	4,579,608	1.5%	4,800,746	1.5%	4,185,160	1.3%
151 Libraries	13,745,725	4.8%	13,253,280	4.6%	13,474,429	4.4%	13,274,274	4.3%	13,371,083	4.1%
152 General Academic Support	15,290,388	5.3%	14,987,738	5.2%	17,890,302	5.8%	17,486,716	5.6%	20,893,065	6.4%
160 Student Services	16,296,163	5.6%	17,256,364	6.0%	17,707,569	5.8%	18,681,527	6.0%	19,553,881	6.0%
170 Institutional Support	31,784,653	11.0%	31,727,286	11.0%	32,022,812	10.4%	38,583,415	12.4%	42,604,608	13.0%
180 Physical Plant Operations	31,734,794	11.0%	32,673,050	11.3%	43,268,353	14.1%	36,442,159	11.7%	41,355,642	12.6%
209 Collegiate Athletics	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1,000,000	0.3%
230 Student Financial Aid	13,941,776	4.8%	13,891,582	4.8%	14,146,342	4.6%	14,342,832	4.6%	14,342,832	4.4%
<b>TOTAL</b>	<b>\$ 288,713,119</b>	<b>100.0%</b>	<b>\$ 288,665,344</b>	<b>100.0%</b>	<b>\$ 306,680,410</b>	<b>100.0%</b>	<b>\$ 311,124,817</b>	<b>100.0%</b>	<b>\$ 327,338,074</b>	<b>100.0%</b>

Note: This schedule includes pass-through / non-recurring State funding data as of March 31, 2024.

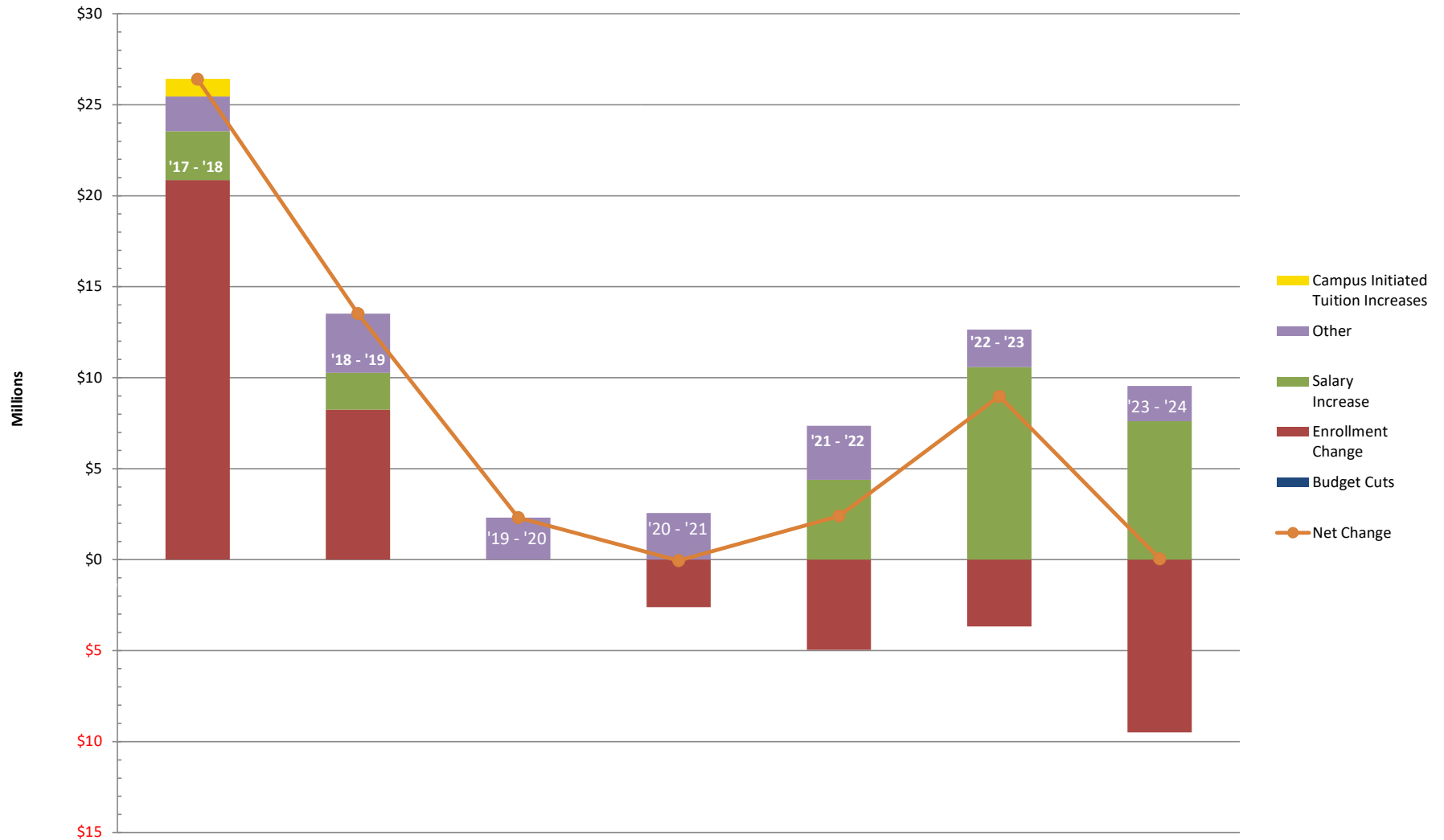
**BUDGETED EXPENDITURES BY MAJOR OBJECT CATEGORIES  
STATE OPERATING CODE 16040**

2023-2024

	2019-20		2020-21		2021-22		2022-23		Original Budget 2023-24	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
EHRA Academic Salaries	\$ 97,997,651	32.7%	\$ 100,988,869	34.1%	\$ 102,222,133	35.1%	\$ 101,010,830	33.7%	\$ 102,274,891	34.1%
EHRA Regular Salaries	35,536,525	11.8%	33,139,632	11.2%	32,643,645	11.2%	\$ 35,761,500	11.9%	\$ 40,182,656	13.4%
SHRA Regular Salaries	42,176,641	14.1%	40,044,085	13.5%	36,766,098	12.6%	\$ 38,727,457	12.9%	\$ 35,905,827	12.0%
Employee Benefits	52,051,117	17.4%	56,980,421	19.2%	61,368,816	21.1%	\$ 70,922,425	23.6%	\$ 68,159,209	22.7%
Other Personnel	2,686,849	0.9%	1,352,863	0.5%	1,145,796	0.4%	\$ 1,146,916	0.4%	\$ 1,130,670	0.4%
Total Personnel Compensation	\$ 234,514,629	78.2%	\$ 232,505,870	78.5%	\$ 234,146,488	80.5%	\$ 247,569,128	82.5%	\$ 247,653,253	82.5%
Supplies	6,229,565	2.1%	9,601,197	3.2%	5,033,244	1.7%	4,444,198	1.5%	4,913,563	1.6%
Utilities	8,227,921	2.7%	10,120,784	3.4%	10,093,244	3.5%	10,314,794	3.4%	10,314,794	3.4%
Purchased Contractual Services	6,054,123	2.0%	2,838,595	1.0%	5,515,070	1.9%	5,253,217	1.8%	5,256,512	1.8%
Purchased Services	10,911,924	3.6%	14,984,425	5.1%	9,344,625	3.2%	9,402,392	3.1%	10,077,183	3.4%
General Travel	1,826,390	0.6%	529,273	0.2%	820,923	0.3%	719,116	0.2%	704,931	0.2%
Other Operating	1,537,774	0.5%	1,465,702	0.5%	1,723,145	0.6%	1,466,266	0.5%	1,380,329	0.5%
Academic Services	57,955	0.0%	122,057	0.0%	135,015	0.0%	89,845	0.0%	87,219	0.0%
Library Books and Journals	4,905,278	1.6%	4,599,709	1.6%	3,887,762	1.3%	3,887,762	1.3%	3,690,908	1.2%
Property, Plant & Equipment	7,290,567	2.4%	3,142,009	1.1%	2,062,246	0.7%	2,988,998	1.0%	2,109,332	0.7%
Aids and Grants	15,094,707	5.0%	15,654,990	5.3%	15,273,430	5.2%	13,877,278	4.6%	13,877,278	4.6%
Transfers and Other	3,304,636	1.1%	469,517	0.2%	3,000,000	1.0%	0	0.0%	0	0.0%
Total Non-Salary	\$ 65,440,840	21.8%	\$ 63,528,258	21.5%	\$ 56,888,704	19.5%	\$ 52,443,866	17.5%	\$ 52,412,049	17.5%
	<b>\$ 299,955,469</b>	<b>100.0%</b>	<b>\$ 296,034,128</b>	<b>100.0%</b>	<b>\$ 291,035,192</b>	<b>100.0%</b>	<b>\$ 300,012,994</b>	<b>100.0%</b>	<b>\$ 300,065,302</b>	<b>100.0%</b>



The University of North Carolina at Greensboro  
**NET CHANGE IN BASE BUDGET**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2018 - 2024



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 2020 - 2024

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Enrollment Change	\$ -	\$ (2,614,731)	\$ (4,956,298)	\$ (3,664,445)	\$ (9,505,589)
Salary Increases	-	-	4,382,008	10,575,150	7,607,405
Campus Initiated Tuition Increases	-	-	-	-	-
Budget Cuts	-	-	-	-	-
Other	<u>2,308,960</u>	<u>2,566,956</u>	<u>2,974,108</u>	<u>2,067,097</u>	<u>1,950,492</u>
	<u>\$ 2,308,960</u>	<u>\$ (47,775)</u>	<u>\$ 2,399,818</u>	<u>\$ 8,977,802</u>	<u>\$ 52,308</u>

The University of North Carolina at Greensboro  
State Operating Budget

**BUDGETED SALARIES and FTE BY DIVISION**  
2023 - 2024

Division	EHRA Administrative		SHRA		Faculty	
	Budget	FTE	Budget	FTE	Budget	FTE
<b>Academic Affairs:</b>						
Arts & Sciences	\$ 768,909	9.69	\$ 2,645,202	55.75	\$ 33,342,841	381.10
Business & Economics	1,241,748	15.88	1,112,278	22.83	15,666,387	112.38
Education	720,519	9.83	616,296	12.00	9,071,673	92.97
Partnership School	2,943,526	47.00	-	0.00	-	0.00
College of Visual and Performing Arts	570,143	6.39	1,034,754	19.84	10,918,814	118.70
Nursing	422,924	4.38	700,768	13.00	7,182,181	61.34
Health and Human Sciences	879,151	12.09	1,229,648	25.51	14,786,509	146.84
Graduate Studies	141,011	2.00	600,695	11.00	1,399,537	4.32
Joint Schl Nanoscience & Nanoengr	1,158,438	10.29	126,022	2.00	1,560,333	12.50
Provost & Other	6,679,116	90.59	3,357,506	62.25	7,614,268	110.05
<b>Total Academic Affairs</b>	<b>\$ 15,525,485</b>	<b>208.14</b>	<b>\$ 11,423,169</b>	<b>224.18</b>	<b>\$ 101,542,543</b>	<b>1040.20</b>
<b>Information Technology and Planning</b>	7,711,612	72.69	3,416,458	37.60		
<b>Total Information Technology &amp; Planning</b>	<b>\$ 7,711,612</b>	<b>72.69</b>	<b>\$ 3,416,458</b>	<b>37.60</b>		
<b>University Advancement</b>	1,956,324	18.10	1,756,336	29.75		
<b>Total University Advancement</b>	<b>\$ 1,956,324</b>	<b>18.10</b>	<b>\$ 1,756,336</b>	<b>29.75</b>		
<b>Student Affairs</b>	2,545,141	34.82	771,558	16.44		
<b>Total Student Affairs</b>	<b>\$ 2,545,141</b>	<b>34.82</b>	<b>\$ 771,558</b>	<b>16.44</b>		
<b>Finance and Administration</b>						
Institutional Support	2,627,700	21.87	4,227,083	70.53		
Physical Plant	3,014,666	37.00	10,559,156	228.50		
<b>Total Finance and Administration</b>	<b>\$ 5,642,366</b>	<b>58.87</b>	<b>\$ 14,786,239</b>	<b>299.03</b>		
<b>Chancellor</b>						
Institutional Support	2,020,732	16.20	1,346,370	24.53		
Chancellor	1,069,906	5.30	106,210	3.00		
<b>Total Chancellor</b>	<b>\$ 3,090,638</b>	<b>21.50</b>	<b>\$ 1,452,580</b>	<b>27.53</b>		
<b>Gateway University Research Park</b>			\$ 95,379	2.00		
<b>Research &amp; Economic Development</b>	\$ 196,192	2.64	\$ 371,240	5.42	\$ 732,348	4.48
<b>Enrollment Management</b>	\$ 3,514,898	50.53	\$ 1,832,868	34.47		
<b>TOTAL OF ALL DIVISIONS</b>	<b>\$ 40,182,656</b>	<b>467.29</b>	<b>\$ 35,905,827</b>	<b>676.42</b>	<b>\$ 102,274,891</b>	<b>1044.68</b>

The University of North Carolina at Greensboro

**SALARY INCREASES**  
for Fiscal Years 2015 - 2024

2023-2024

Year	Faculty				EHRA Non-Faculty		SHRA			
	Base	Enhance	Total	Bonus	Base	Bonus	Across the Board	Career	Total	Bonus
2014-15 <sup>(1)</sup>	0.27		<b>0.27</b>		0.27	5 days bonus leave	\$1,000/person		<b>\$1,000/person</b>	5 days bonus leave
2015-16 <sup>(2)</sup>	0.00		<b>0.00</b>	\$750/person	0.00	\$750/person	0.00		<b>\$750/person</b>	\$750/person
2016-17 <sup>(3)</sup>	1.50		<b>1.50</b>	Merit Increase + .5 across the board	1.50		1.50		<b>1.50</b>	Merit Increase + .5 Increase
2017-18 <sup>(4)</sup>	\$1,000/position		<b>\$1,000/position</b>		\$1,000/position	3 days bonus leave	\$1,000/person		<b>\$1,000/person</b>	3 days bonus leave
2018-19 <sup>(5)</sup>	up to 4.99		<b>up to 4.99</b>		2.50 performance-based; up to 4.99 merit-based	5 days bonus leave	2.00 performance-based; 0.5 up to 2.99 merit-based		<b>up to 4.99</b>	5 days bonus leave
2019-20 <sup>(6)</sup>	0.00		<b>0.00</b>				0.00		<b>0.00</b>	
2020-21 <sup>(6)</sup>	0.00		<b>0.00</b>				0.00		<b>0.00</b>	
2021-22 <sup>(7)</sup>	2.50		<b>2.50</b>	\$1,000/\$500 per person	2.50	\$1,000/\$500 per person	2.50		<b>2.50</b>	\$1,000/\$500 per person
2022-23 <sup>(8)</sup>	3.50		<b>3.50</b>		3.50		3.50		<b>3.50</b>	
2023-24 <sup>(9)</sup>	4.00		<b>4.00</b>		4.00		4.00		<b>4.00</b>	

<sup>(1)</sup> 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.

<sup>(2)</sup> In 2015-16, the Legislature granted \$750 bonus for all eligible employees.

<sup>(3)</sup> 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.

<sup>(4)</sup> In 2017-18, the Legislature granted \$1,000/FTE for the EHRA Annual Raise Process (ARP). Eligibility was determined by the University with an increase cap of 4.99% of the employees June 30, 2017 salary. The Legislature granted a \$1,000 salary increase to eligible SHRA employees. In addition, 3 extra days of bonus leave were granted to all leave-earning employees without an expiration date, but NOT payable at departure from system.

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

<sup>(6)</sup> In 2019-20 and 2020-21 no Legislative salary increase funds were available.

<sup>(7)</sup> 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.

<sup>(8)</sup> 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.

<sup>(9)</sup> In 2023-24, the Legislation granted employees (based on June 30, 2023 salaries) an across-the-board 4.0% increase.

The University of North Carolina at Greensboro  
**FULL-TIME WORK FORCE BY GENDER**  
**ALL FUND SOURCES**  
For Years 2020, 2021, 2022 and 2023

Occupational Activity Group	Fall 2020			Fall 2021			Fall 2022			Fall 2023			Percent Female				
	M	F	T	M	F	T	M	F	T	M	F	T	2020	2021	2022	2023	
<b>Faculty and Non-Faculty</b>																	
Instructional Faculty Tenured	205	189	394	194	185	379	188	180	368	184	176	360	47.9%	48.9%	48.9%	48.9%	
Instructional Faculty Untenured, On Track	76	103	179	76	107	183	66	99	165	54	81	135	57.5%	58.5%	60.0%	60.0%	
Other Instructional Faculty, Not On Track	149	246	396	153	249	403	146	246	392	143	234	377	62.3%	61.9%	62.9%	62.1%	
Non-Faculty Status (Post-Docs)	17	10	27	3	1	4	5	5	10	4	4	8	37.0%	25.0%	50.0%	50.0%	
<b>Faculty and Non-Faculty Total</b>	<b>447</b>	<b>548</b>	<b>995</b>	<b>426</b>	<b>543</b>	<b>969</b>	<b>405</b>	<b>530</b>	<b>935</b>	<b>385</b>	<b>495</b>	<b>880</b>	<b>55.1%</b>	<b>56.0%</b>	<b>56.7%</b>	<b>56.3%</b>	
<b>Staff</b>																	
EHRA Staff	282	474	756	292	457	749	287	447	734	324	426	750	62.7%	61.0%	60.9%	56.8%	
SHRA Staff	462	635	1,097	419	589	1,008	419	553	972	363	507	870	57.9%	58.4%	56.9%	58.3%	
<b>Staff Total</b>	<b>744</b>	<b>1,109</b>	<b>1,853</b>	<b>711</b>	<b>1,046</b>	<b>1,757</b>	<b>706</b>	<b>1,000</b>	<b>1,706</b>	<b>687</b>	<b>933</b>	<b>1,620</b>	<b>59.9%</b>	<b>59.5%</b>	<b>58.6%</b>	<b>57.6%</b>	
<b>GRAND TOTALS</b>	<b>1,191</b>	<b>1,657</b>	<b>2,849</b>	<b>1,138</b>	<b>1,588</b>	<b>2,726</b>	<b>1,111</b>	<b>1,530</b>	<b>2,641</b>	<b>1,072</b>	<b>1,428</b>	<b>2,500</b>	<b>58.2%</b>	<b>58.3%</b>	<b>57.9%</b>	<b>57.1%</b>	

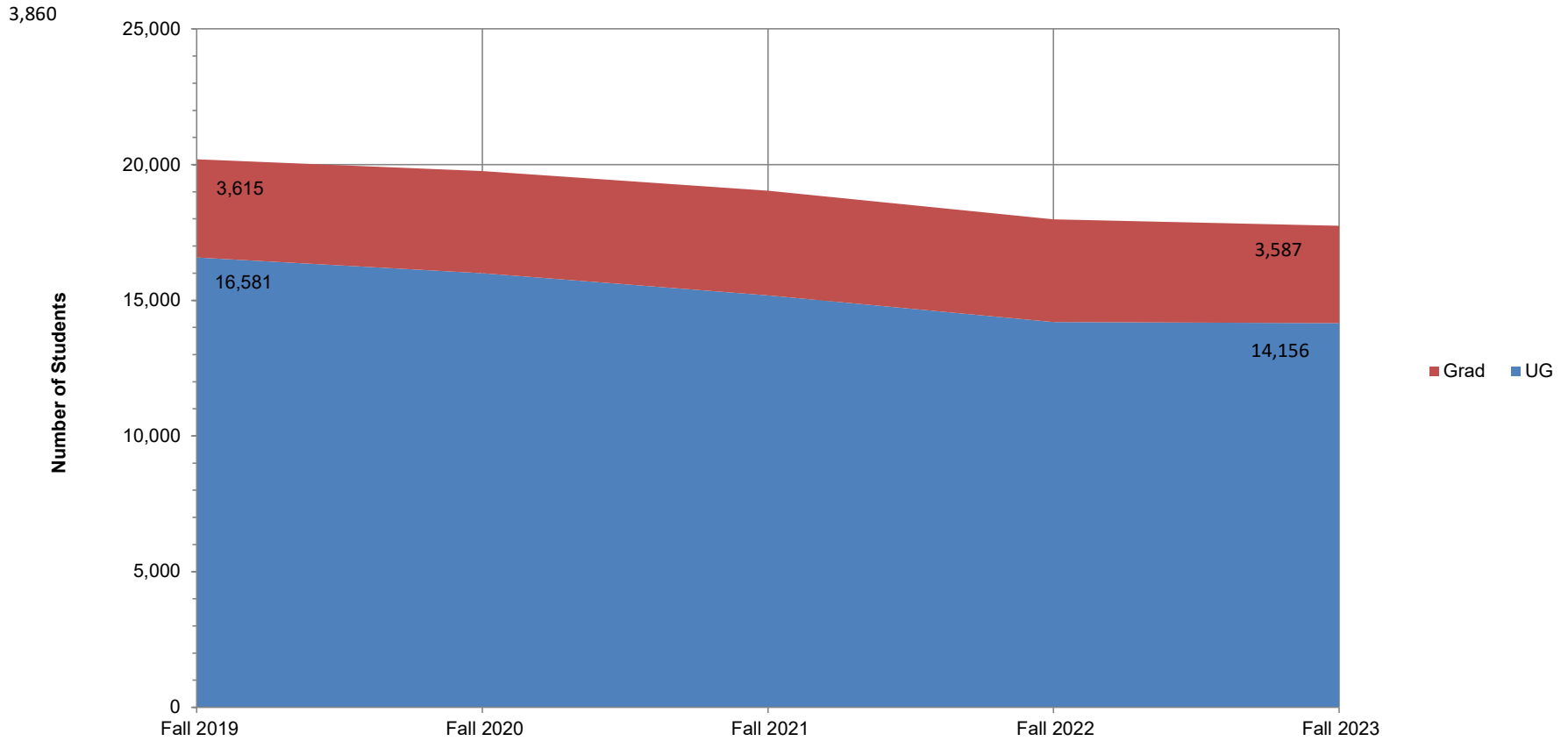
Source of Fall 2020, 2021, 2022 and 2023: UCG Full-Time Work Force by SOC Job Title and Gender provided by Institutional Research  
Figures have been updated to coincide with changes reported to UNC System Office

The University of North Carolina at Greensboro  
**EXPENDITURE BUDGETS BY SOURCE and DIVISION**  
 2023-2024

	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	145,411,751	12,489,406	4,005,906	3,692,404	24,983,484	5,491,400	531,371	2,410,256	5,727,504	204,743,482
	71.0%	6.1%	2.0%	1.8%	12.2%	2.7%	0.3%	1.2%	2.8%	100.0%
Auxiliary Administration					3,698,715					3,698,715
Student Activities Fees	161,010			5,154,029	2,206,729					7,521,768
Overhead	7,699,112						25,000			7,724,112
Unrestricted Gifts and Investment Income	102,136	10,000			21,100	444,500			237,115	814,851
<b>Division Totals</b>	<b>\$153,374,009</b>	<b>\$12,499,406</b>	<b>\$4,005,906</b>	<b>\$8,846,433</b>	<b>\$30,910,028</b>	<b>\$5,935,900</b>	<b>\$556,371</b>	<b>\$2,410,256</b>	<b>\$5,964,619</b>	<b>\$224,502,928</b>
	68.3%	5.6%	1.8%	3.9%	13.8%	2.6%	0.2%	1.1%	2.7%	100.0%

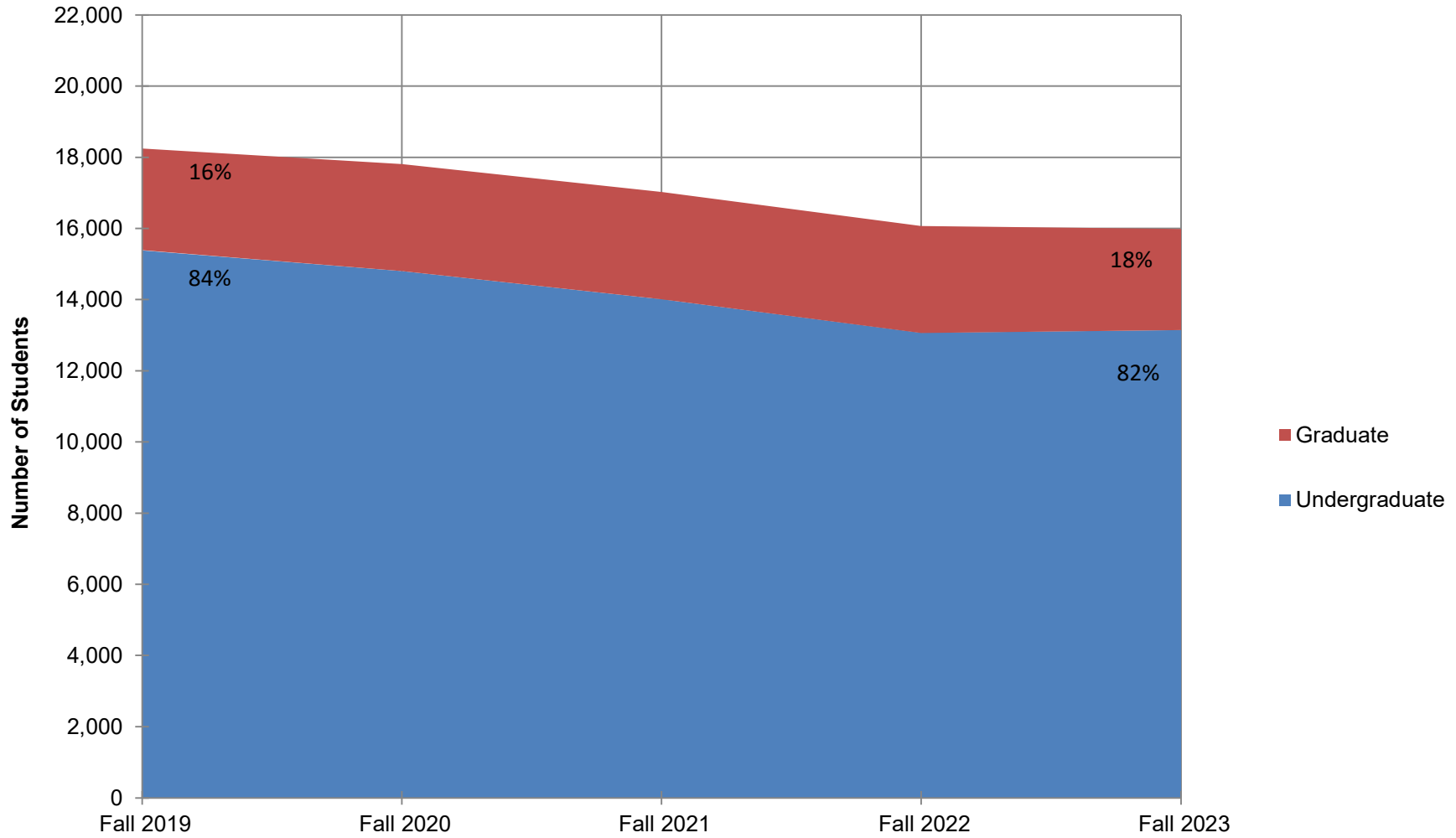
Note: This analysis excludes Athletic Fee, Health Fee, Facility Fee and self supporting operations. Benefits, Utilities, Financial Aid, Rent, Insurance and O&M reserves are considered institutional and are also excluded.

The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT & FTE - FALL SEMESTERS**  
 Years Ended June 30, 2020 - 2024



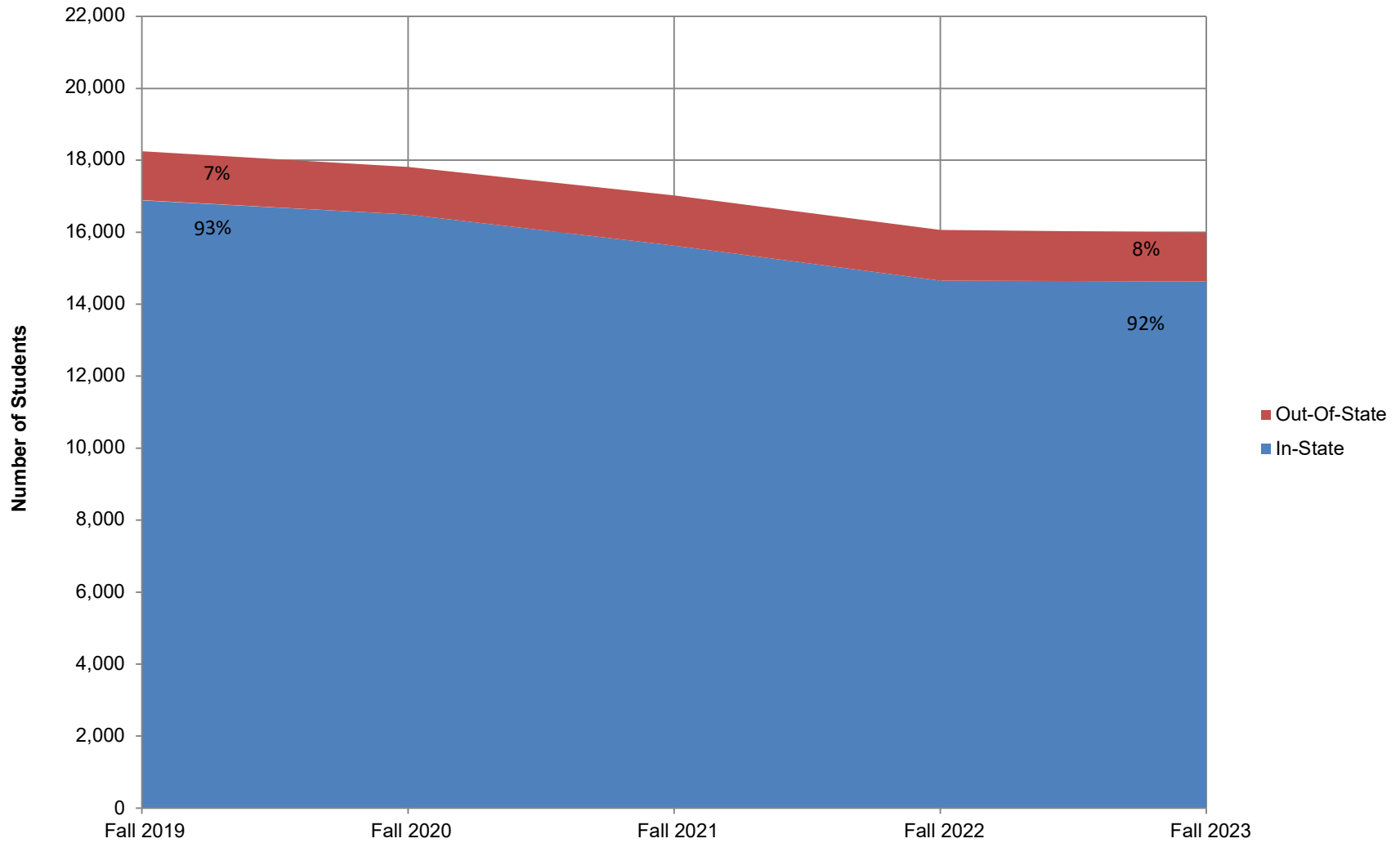
Fall Semester	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
<b>Headcount</b>	20,196	19,764	19,038	17,978	17,743
<b>FTE</b>	18,249	17,811	17,025	16,070	15,988

The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - UNDERGRADUATE & GRADUATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2020 - 2024

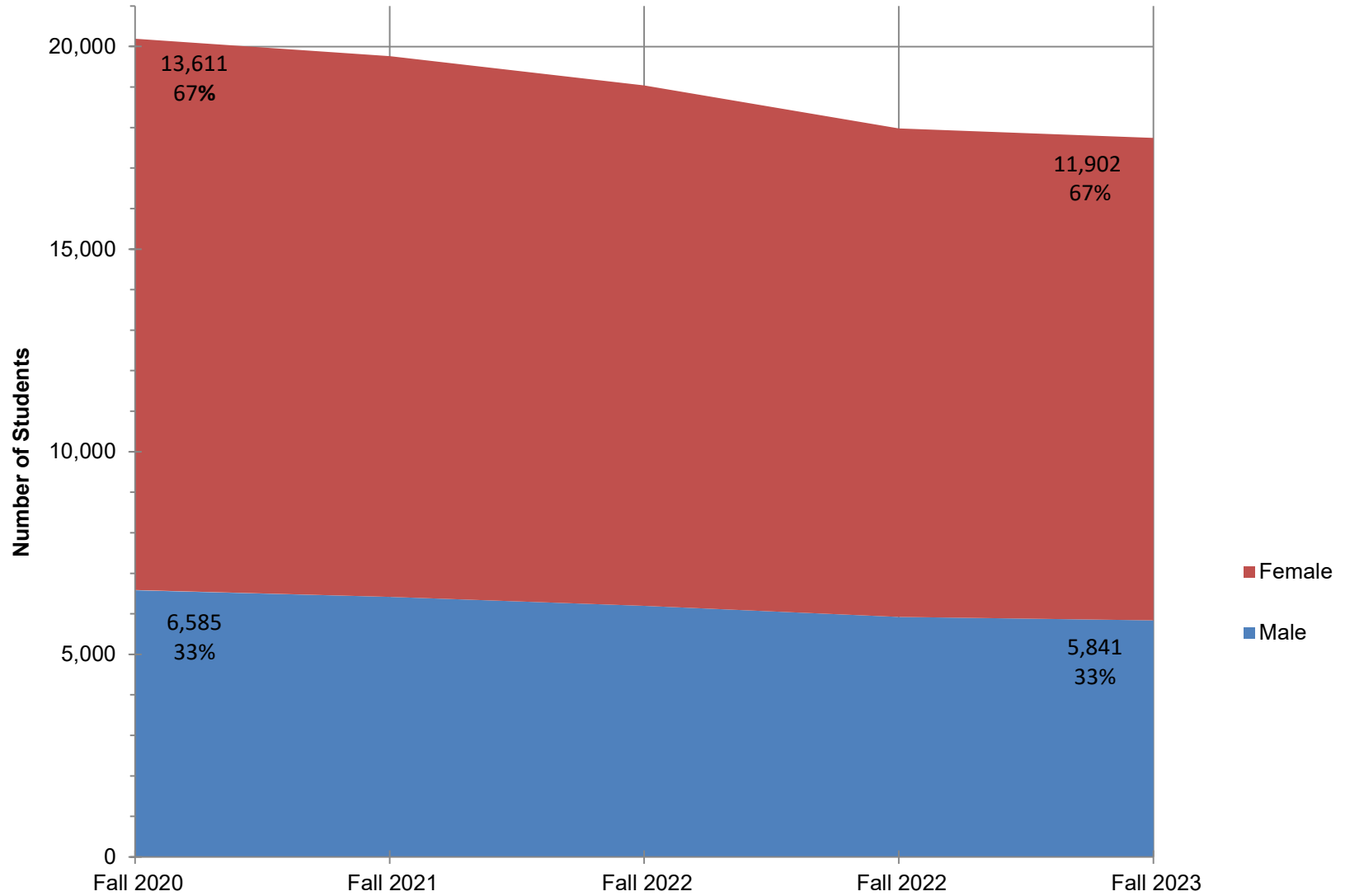




The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - IN-STATE & OUT-OF-STATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2020 - 2024



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT BY GENDER - FALL SEMESTERS**  
Years Ended June 30, 2020 - 2024



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA**  
2014-15 through 2023-24

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>SAT Scores</b>										
Verbal	522	519	528	560	551	556	544	605	613	608
Math	519	521	521	545	533	543	532	578	588	583
<b>Total</b>	<b>1,041</b>	<b>1,040</b>	<b>1,049</b>	<b>1,105</b>	<b>1,084</b>	<b>1,099</b>	<b>1,076</b>	<b>1,182</b>	<b>1,201</b> <sup>(2)</sup>	<b>1,191</b>
<b>Headcount Students by Program (Fall Semester)</b>										
College of Arts & Sciences	6,651	6,793	6,638	6,661	6,646	6,544	6,483	6,384	6,177	6,005
School of Business & Economics	3,082	3,336	3,489	3,677	3,835	4,200	4,113	4,047	4,010	4,160
School of Education	1,306	1,221	1,255	1,385	1,290	1,500	1,595	1,572	1,458	1,337
School of Health & Human Sciences	3,245	3,336	3,466	3,559	3,469	3,653	3,988	3,812	3,306	3,118
School of Music, Theatre, and Dance	899	965			4					
School of Nursing	821	870	928	1,011	986	738	697	635	630	748
Joint School of Nanoscience and Nanoengineering	42	44	44	50	49	56	57	68	74	77
Undeclared	410	67	57	306	558	676	442	33	42	35
College of Visual and Performing Arts			1,408	1,394	1,468	1,555	1,548	1,493	1,494	1,556
<b>Total</b>	<b>16,456</b>	<b>16,632</b>	<b>17,285</b>	<b>18,043</b>	<b>18,305</b>	<b>18,922</b>	<b>18,923</b>	<b>18,044</b>	<b>17,191</b>	<b>17,036</b>
<b>Student Housing</b>										
Capacity	5,075	5,422	5,349	5,325	5,681	5,666	5,273 <sup>(1)</sup>	4,952 <sup>(3)</sup>	5,232 <sup>(4)</sup>	5,600
Occupancy	5,107	5,404	5,386	5,385	5,524	5,527	3,833 <sup>(1)</sup>	4,569 <sup>(3)</sup>	5,024 <sup>(4)</sup>	5,365
Occupancy Rate (Fall) <sup>†</sup>	100.6%	99.7%	100.7%	101.0%	97.2%	97.5%	72.7%	92.3%	96.0%	95.8%
Students Residing on Campus	31.0%	32.5%	31.2%	30.1%	30.2%	29.2%	20.3%	25.3%	29.2%	31.5%
<b>Faculty</b>										
Faculty (Total FTE Budgeted Regular Term)	948	962	994	1,088	1,131	1,131	1,111	1,094	1,064	1,045
Full-Time Faculty (OCR Perm. Staff)	751	739	773	762	856	860	887	874	829	794
No. Holding Doctorates/Terminal Degrees	609	599	615	636	805	805	719	718	683	648
Percentage Tenured	56.0%	55.0%	53.2%	51.0%	49.3%	49.3%	44.1%	40.3%	44.1%	45.2%
Budgeted Student/Budgeted Faculty Ratio	16.1:1	15.9:1	14.4:1	16:1	13.2:1	13.5:1	13.5:1	13.4:1	<sup>(5)</sup>	<sup>(5)</sup>

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

<sup>‡</sup> 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

<sup>(1)</sup> 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.

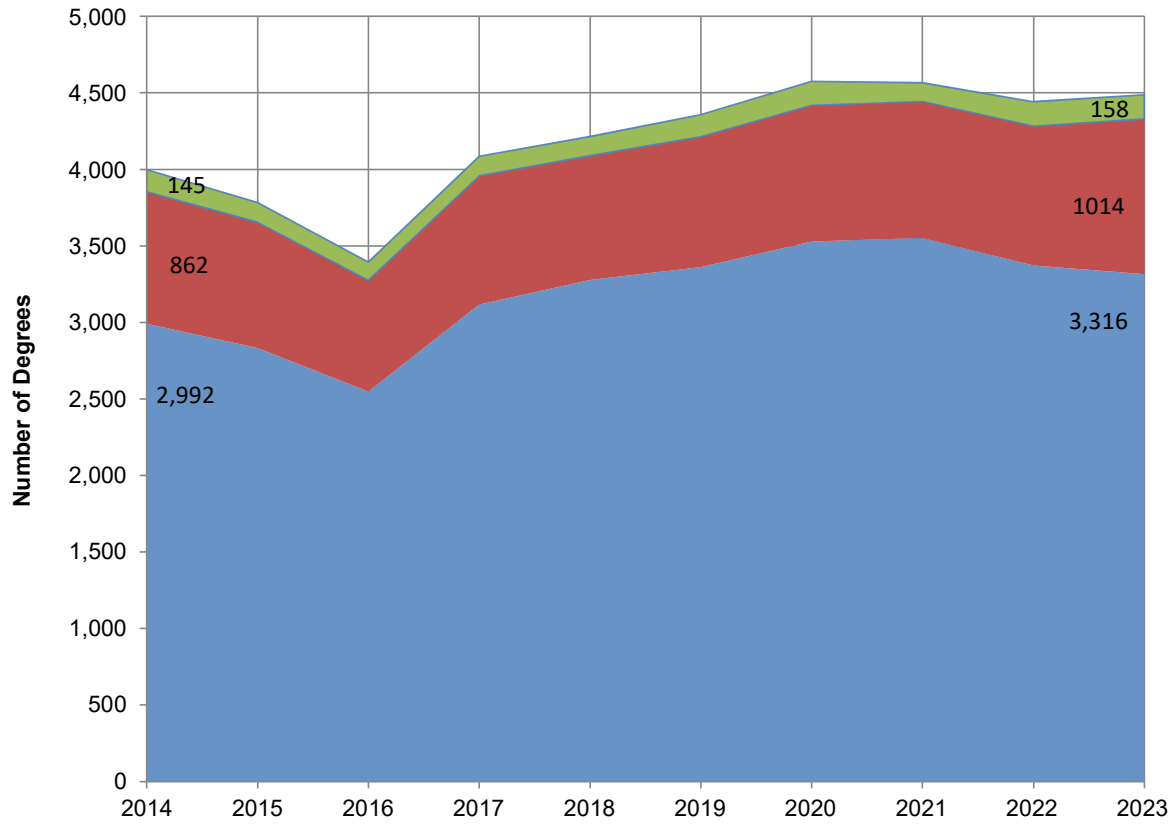
<sup>(2)</sup> Beginning Fall 2021, SAT not required for fall admission. Cohort reporting scores dropped from 1,349 students in Fall 2020 to only 146 in Fall 2021 and 123 in Fall 2022.

<sup>(3)</sup> 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.

<sup>(4)</sup> 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.

<sup>(5)</sup> Budgeted figures based on calendar year funding in arrears. This reporting ended with FY2022 data due to change in UNC System Office funding model.

The University of North Carolina at Greensboro  
**DEGREES CONFERRED**  
 Years Ended June 30, 2014 - 2023



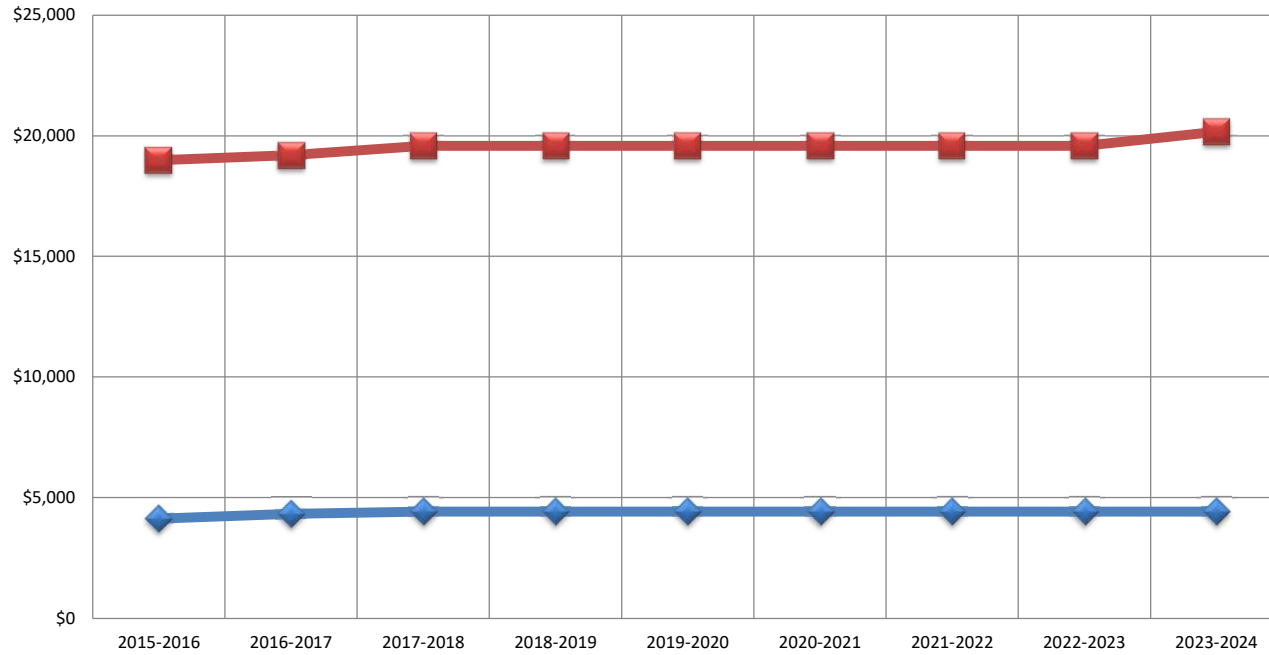
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Doctoral	145	129	120	127	125	145	156	121	161	158
Masters	862	822	726	843	812	852	891	891	909	1014
Baccalaureate	2,992	2,832	2,549	3116	3277	3361	3528	3553	3372	3316
<b>Total</b>	<b>3,999</b>	<b>3,783</b>	<b>3,395</b>	<b>4,086</b>	<b>4,214</b>	<b>4,358</b>	<b>4,575</b>	<b>4,565</b>	<b>4,442</b>	<b>4,488</b>

The University of North Carolina at Greensboro  
**RESIDENTIAL STUDENT FEES AND CHARGES (Per Year)**  
 Years Ended June 30, 2015 - 2024

	<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>	<u>2023-2024</u>	
<b>IN-STATE RESIDENTIAL STUDENTS</b>										
Tuition	\$ 3,932	\$ 4,129	\$ 4,335	\$ 4,422	\$ 4,422	\$ 4,422	\$ 4,422	\$ 4,422	\$ 4,422	\$ 4,422
Graduate Premium	659	744	782	797	797	797	797	797	797	797
Board	3,297	3,442	3,476	3,564	3,636	3,713	3,797	3,912	4,036	4,136
Room (Double Room)	6,128	6,281	6,438	6,599	6,771	6,940	7,080	7,256	7,401	7,550
Fees:										
Student Activities	390	417	507	543	580	607	607	631	637	660
Athletic	659	717	717	739	761	780	780	780	780	811
Health Service	274	284	284	293	302	310	310	372	372	387
Educational & Technology	392	420	420	433	446	461	461	461	461	480
Student Facilities	707	707	707	707	707	707	707	707	707	707
Transportation Fee	54	58	58	100	100	103	106	106	106	109
Registration Fee	12	12	12	12	12	12	12	12	12	16
UNC System Student Government Fee	1	1	1	1	1	1	1	1	1	1
Total Undergraduate	<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>	<u>\$ 19,279</u>
Total Graduate	<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>	<u>\$ 19,732</u>	<u>\$ 20,232</u>
<b>OUT-OF-STATE RESIDENTIAL STUDENTS</b>										
Tuition	\$ 18,794	\$ 18,991	\$ 19,197	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581	\$ 19,581	\$ 20,168
Graduate Premium	(702)	(669)	(631)	(644)	(644)	(644)	(644)	(644)	(644)	(663)
Board	3,297	3,442	3,476	3,564	3,636	3,713	3,797	3,912	4,036	4,136
Room (Double Room)	6,128	6,281	6,438	6,599	6,771	6,940	7,080	7,256	7,401	7,550
Fees:										
Student Activities	390	417	507	543	580	607	607	631	637	660
Athletic	659	717	717	739	761	780	780	780	780	811
Health Service	274	284	284	293	302	310	310	372	372	387
Educational & Technology	392	420	420	433	446	461	461	461	461	480
Student Facilities	707	707	707	707	707	707	707	707	707	707
Administration Computer Fee	-	-	-	-	-	-	-	-	-	-
Transportation Fee	54	58	58	100	100	103	106	106	106	109
Registration Fee	12	12	12	12	12	12	12	12	12	16
UNC System Student Government Fee	1	1	1	1	1	1	1	1	1	1
Total Undergraduate	<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>	<u>\$ 35,025</u>
Total Graduate	<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>	<u>\$ 34,362</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 - 2024



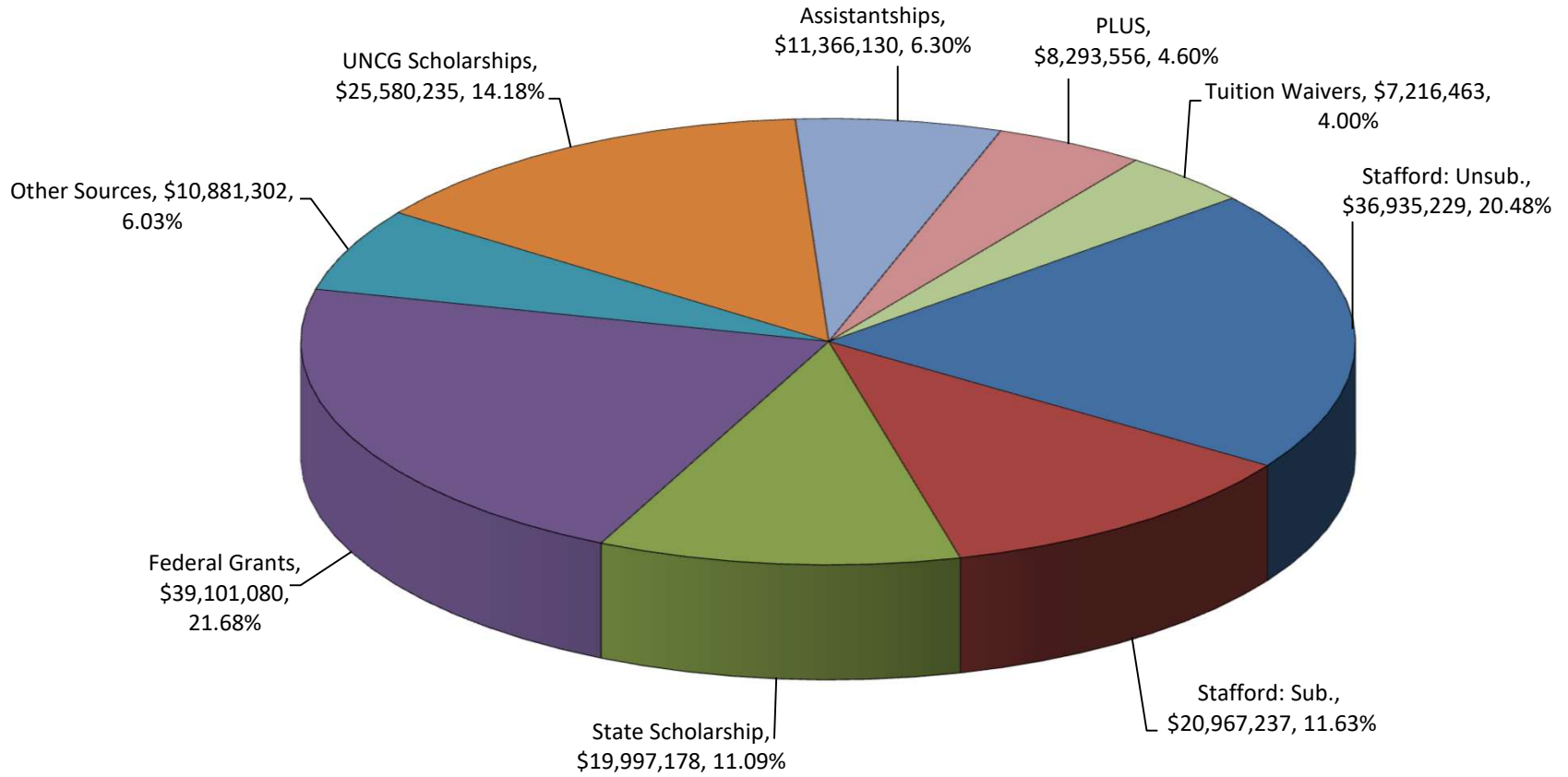
	In-State	Out-of-State
2015-2016	\$4,129	\$18,991
2016-2017	\$4,335	\$19,197
2017-2018	\$4,422	\$19,581
2018-2019	\$4,422	\$19,581
2019-2020	\$4,422	\$19,581
2020-2021	\$4,422	\$19,581
2021-2022	\$4,422	\$19,581
2022-2023	\$4,422	\$19,581
<b>2023-2024</b>	\$4,422	\$20,168

\*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 UNGC undergraduate NC resident students.

The University of North Carolina at Greensboro

**FINANCIAL AID  
SOURCES OF FUNDING**

Year Ended June 30, 2023



The University of North Carolina at Greensboro  
**FINANCIAL AID AWARDS**  
Year Ended June 30, 2023

Source	Funding	No. Awards
Federal Grants	\$39,101,080	8,571
Federal Loans		
PLUS	\$8,293,556	828
Stafford: Subsidized	\$20,967,237	5,721
Stafford: Unsubsidized	\$36,935,229	7,352
	\$ 66,196,022	13,901
State Scholarship	\$ 19,997,178	9,627
Tuition Waivers	\$ 7,216,463 $\Delta$	852
Assistantships	\$ 11,366,130 $\infty$	1,181
Institutional, Gift, Endowment & Other Support	\$ 12,598,820	5,372
UNCG Scholarships	\$12,981,416	6,627
Other	\$10,881,302	1,692
<b>Total</b>	<b>\$ 180,338,410</b>	<b>47,823</b>

Source: Financial Aid Office Statistical Summary unless otherwise noted

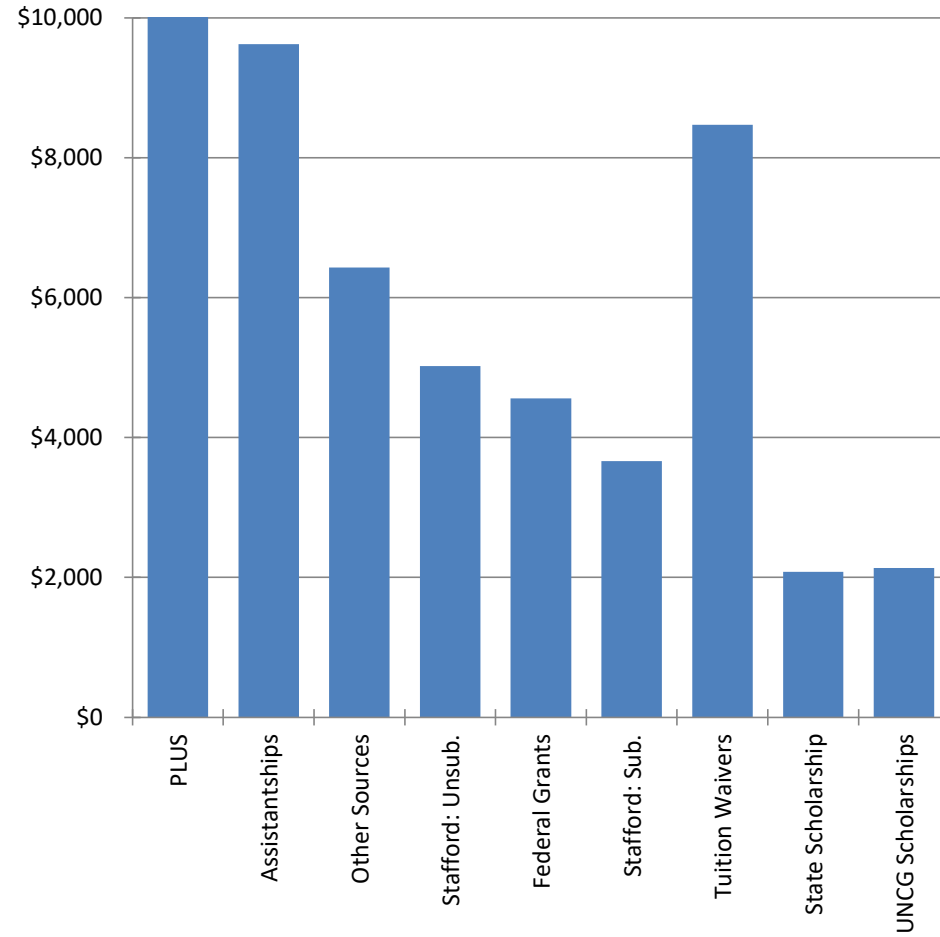
$\Delta$  Source: Cashiers & Student Accounts Office

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

Note: Federal Work Study is excluded from this analysis.



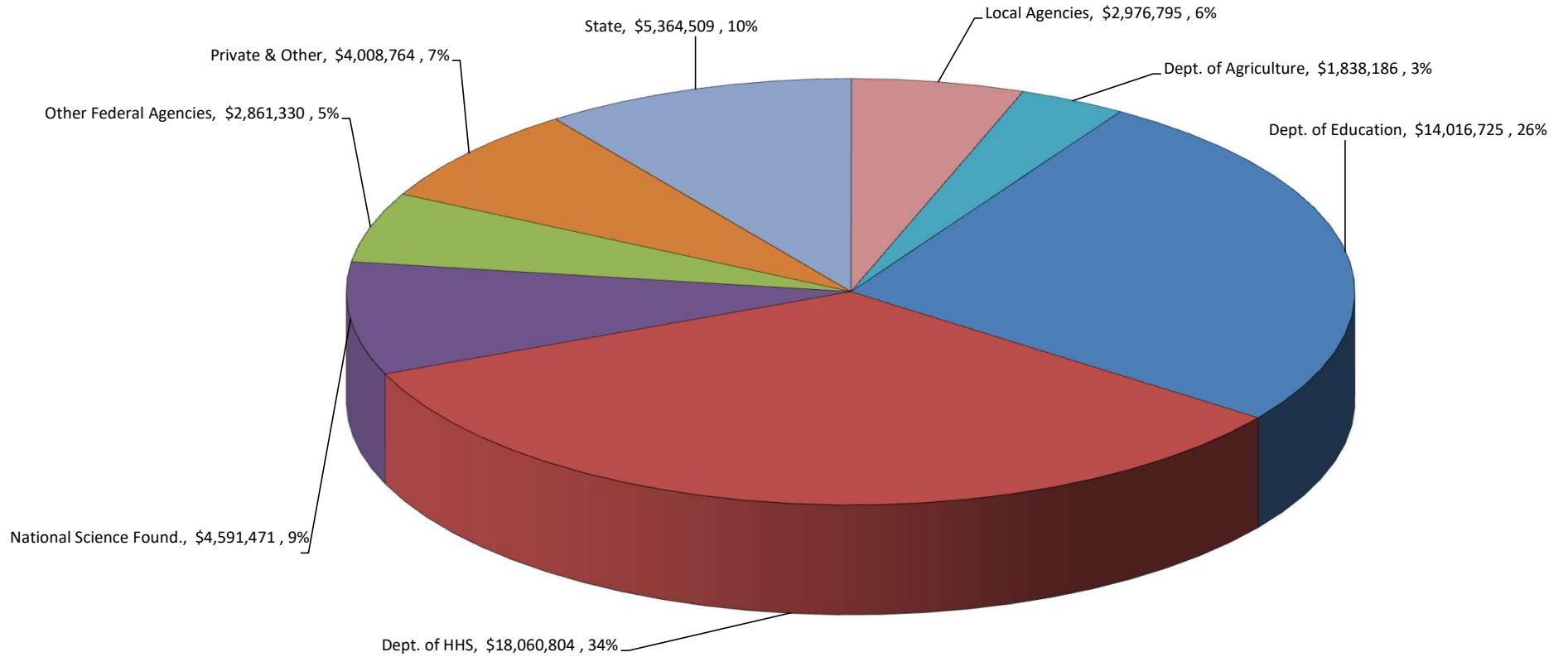
The University of North Carolina at Greensboro  
**AVERAGE FINANCIAL AID AWARD**  
Year Ended June 30, 2023



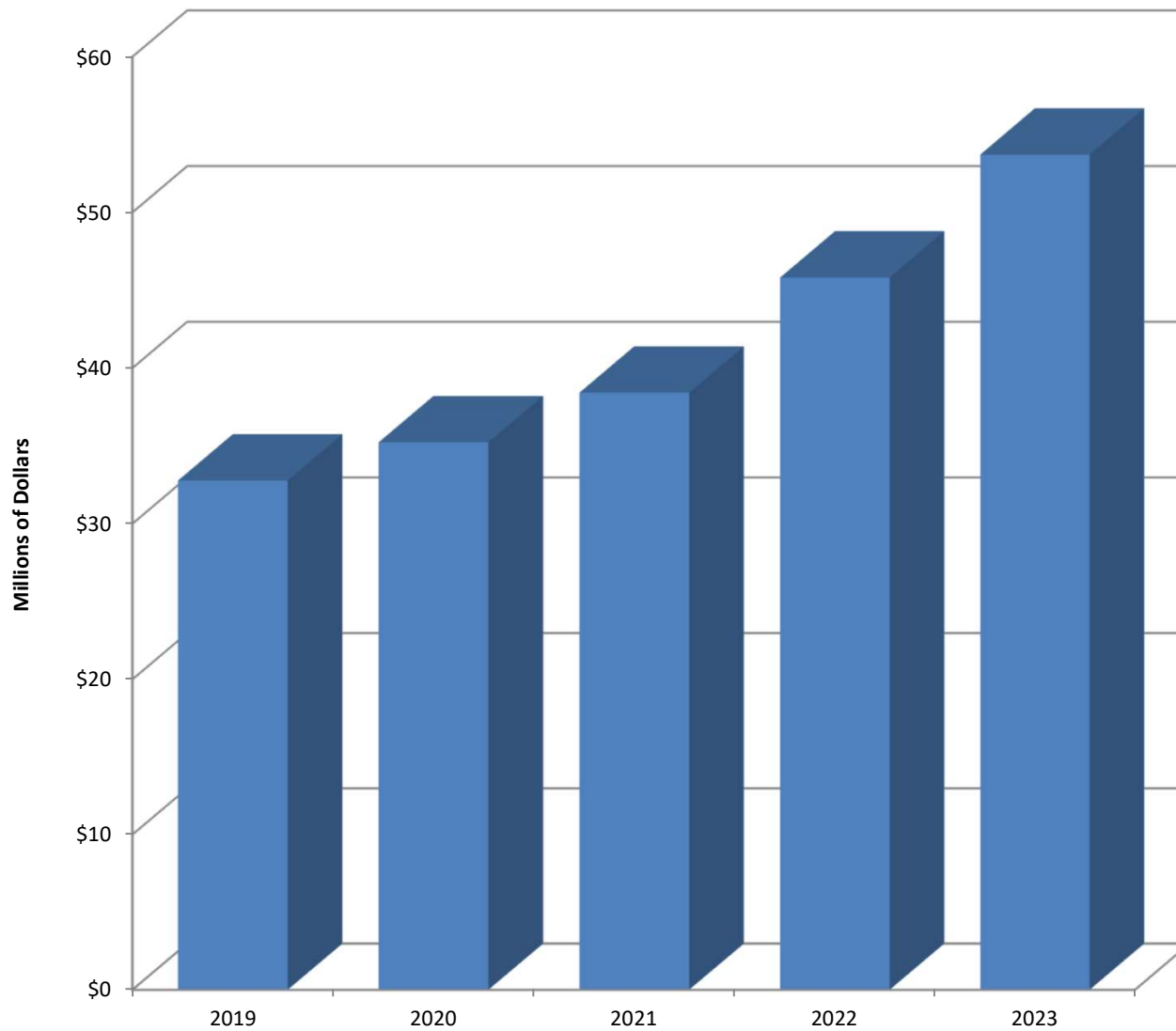
The University of North Carolina at Greensboro  
**STUDENT FINANCIAL AID**  
**GRADUATE ASSISTANTSHIPS**  
2023-2024

Academic Unit	Number Appointed	Amount		
		State Appropriations	Other	Total
College of Arts & Sciences	267	\$ 3,730,868	\$ 639,583	\$ 4,370,450
School of Business & Economics	84	674,336	111,250	785,586
School of Education	123	651,893	945,771	1,597,663
School of Health and Human Sciences	205	1,325,405	552,734	1,878,139
College of Visual and Performing Arts	108	902,942	18,390	921,332
Joint School of Nanoscience and Nanoengineering	79	1,264,000	253,500	1,517,500
School of Nursing	17	56,500	120,500	177,000
Other Departments	142	737,516	742,827	1,480,343
Summer School	246	163,309	320,903	484,212
<b>Total</b>	<b>1,271</b>	<b>\$ 9,506,768</b>	<b>\$ 3,705,456</b>	<b>\$ 13,212,225</b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS EXPENDITURES BY FUNDING SOURCE**  
Year Ended June 30, 2023

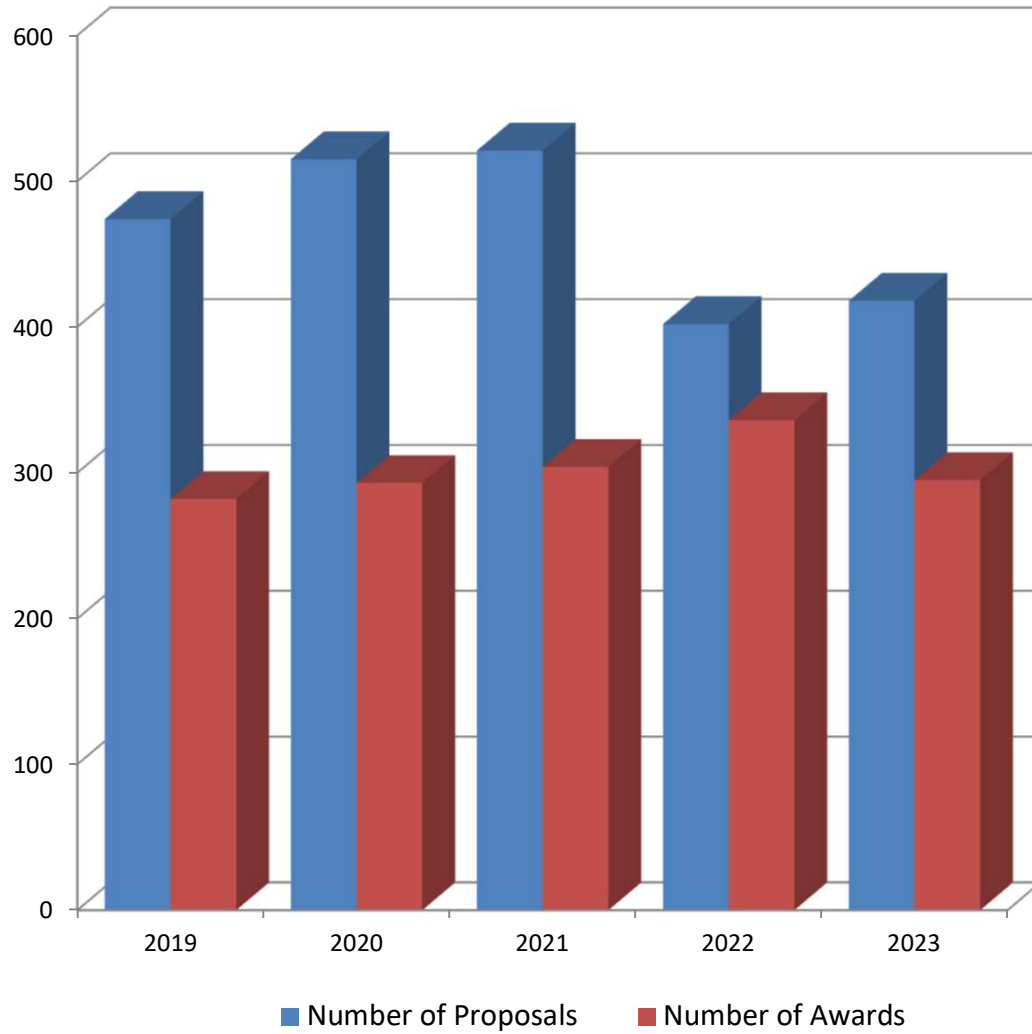


The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAM EXPENDITURES**  
Years Ended June 30, 2019 - 2023



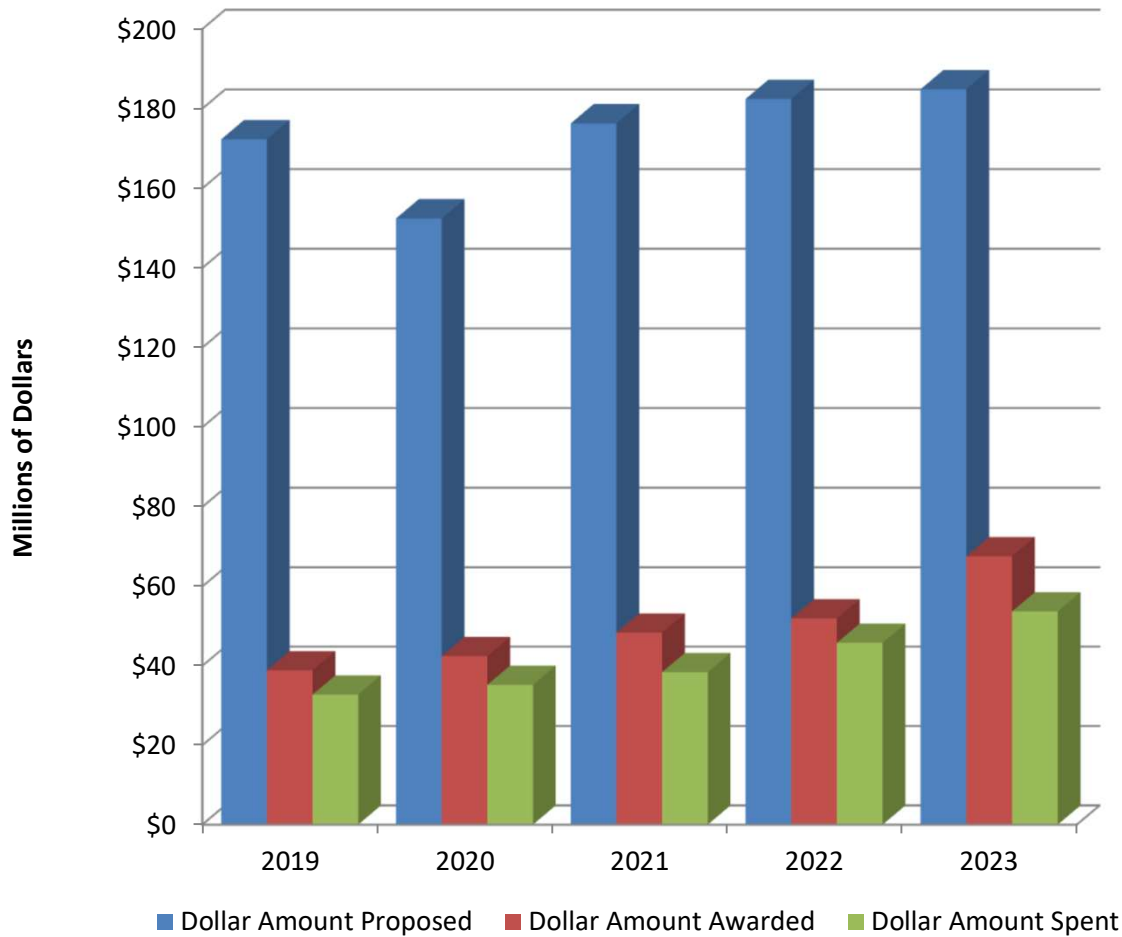
Year	Expenditures
2019	\$32,773,616
2020	\$35,233,151
2021	\$38,421,329
2022	\$45,819,574
<b>2023</b>	<b>\$53,718,584</b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS**  
**PROPOSAL AND AWARD ACTIVITY BY NUMBER**  
 Years Ended June 30, 2019 - 2023



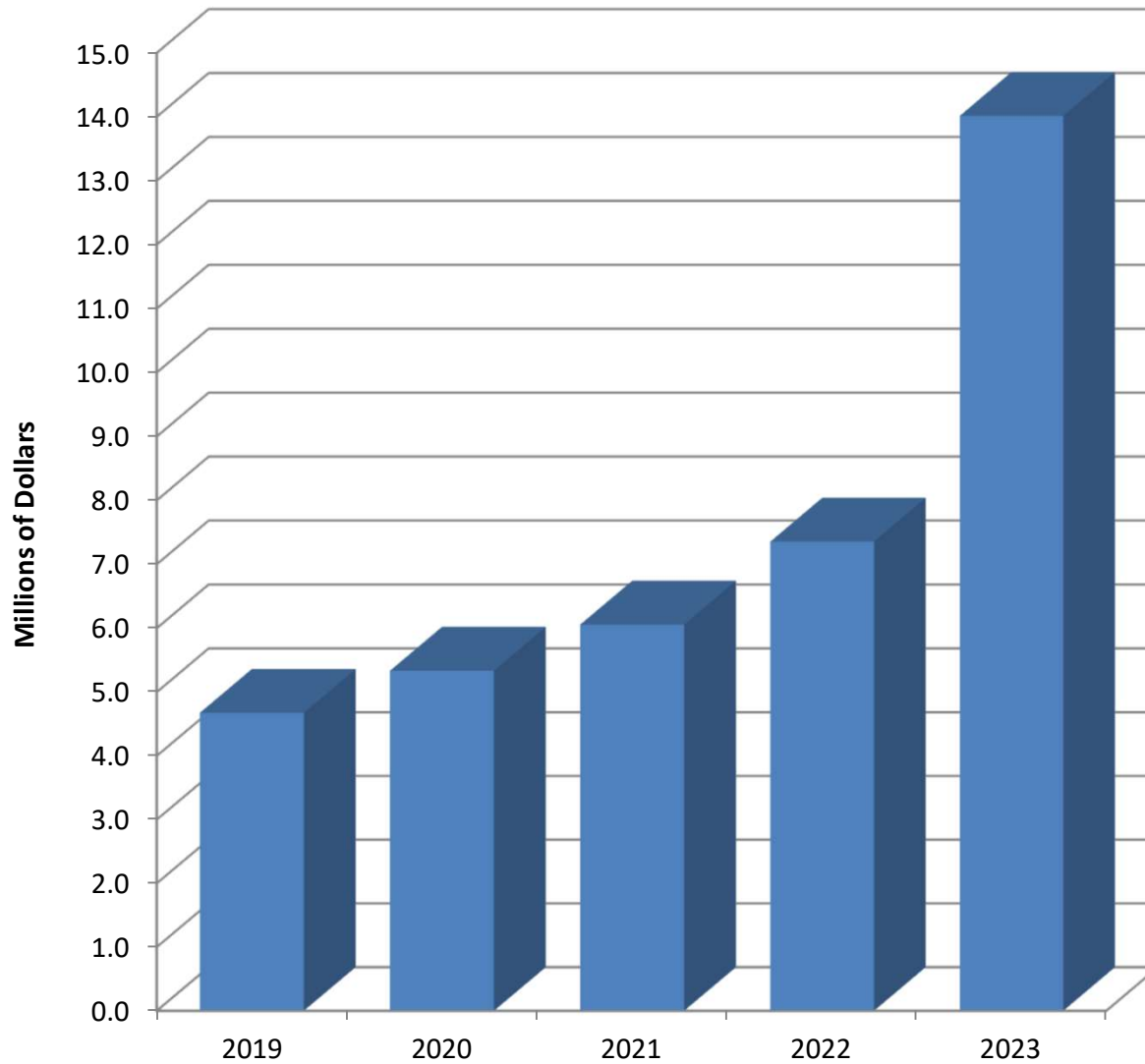
Year	Number of Proposals	Number of Awards	% Funded
2019	474	282	56.5
2020	515	293	56.9
2021	521	304	58.3
2022	402	336	82.3
<b>2023</b>	<b>418</b>	<b>295</b>	<b>70.6</b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS**  
**PROPOSAL AND AWARD ACTIVITY BY DOLLARS**  
 Years Ended June 30, 2019 - 2023



Year	Amount Proposed	Amount Awarded	Amount Spent
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
2023	\$184,894,266	\$67,619,963	\$53,718,584

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**SUMMARY OF OVERHEAD REVENUES**  
 Years Ended June 30, 2019 - 2023



Year	Dollar Amount	Indirect Cost Rate
2019	4,676,587	45.5%
2020	5,336,253	45.5%
2021	6,057,194	45.5%
2022	7,356,466	45.5%
2023*	14,016,750	45.5%

\*2023 Includes \$5.3M of Institutional Overhead recovered from the Federal Higher Edc Emergency Relief Funds (HEERF)

The University of North Carolina at Greensboro  
**STATEMENT OF CHANGES IN FUND BALANCES - CASH BASIS**  
**OVERHEAD RECEIPTS**  
Years Ended June 30, 2019 - 2023

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
BEGINNING FUND BALANCE	\$ 8,885,400	\$ 10,562,207	\$ 14,053,860	\$ 17,487,426	\$ 22,256,841
REVENUES	<u>4,707,038</u>	<u>5,176,034</u>	<u>6,057,194</u>	<u>7,356,466</u>	<u>14,016,750</u>
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	<u>\$ 13,592,438</u>	<u>\$ 15,738,241</u>	<u>\$ 20,111,054</u>	<u>\$ 24,843,892</u>	<u>\$ 36,273,591</u>
EXPENDITURES AND TRANSFERS:					
Personnel Compensation	1,634,459	838,194	1,728,309	1,550,011	1,513,900
Supplies	242,612	212,578	485,639	237,977	455,686
Current Services	937,509	648,909	491,521	650,857	1,390,467
Fixed Charges	131,269	(47,333)	159,134	141,486	624,394
Aids and Grants	9,240	28,594	30,246	6,547	15,599
Utilities	367	3,440	(732)	173	0
Net Transfers	<u>74,775</u>	<u>0</u>	<u>(270,489)</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 3,030,231</u>	<u>\$ 1,684,381</u>	<u>\$ 2,623,628</u>	<u>\$ 2,587,051</u>	<u>\$ 4,000,046</u>
ENDING FUND BALANCE	<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>	<u><u>\$ 32,273,545</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 2022

Type of Building	Cost		Square Footage	
	Historical	Replacement	Gross	ASF
Instruction				
Classrooms - 25 Buildings	\$ 191,231,103	\$ 1,221,772,634	1,783,015	994,038
Other - 17 Buildings	\$ 15,916,555	\$ 243,443,058	381,087	226,320
Student Services - 24 Buildings	\$ 99,091,041	\$ 570,596,180	764,112	424,074
Residence Halls - 28 Buildings	\$ 168,503,273	\$ 1,110,231,852	2,172,193	1,306,477
Administration and General Institutional - 37 Buildings	\$ 75,486,859	\$ 599,211,492	1,520,769	371,493
<b>Total Buildings Owned and in Use</b>	<b>\$ 550,228,831</b>	<b>\$ 3,745,255,216</b>	<b>6,621,176</b>	<b>3,322,402</b>
Leased Buildings - (11)	N/A	\$ 24,954,853	73,979	66,397
Buildings at Gateway University Research Park (4) *	\$ -	\$ 27,284,357	44,923	34,898
<b>Total Buildings in Use (146)</b>	<b>\$ 550,228,831</b>	<b>\$ 3,797,494,426</b>	<b>6,740,078</b>	<b>3,423,697</b>

\* Shared with NC A&T

Note: All square footage and usage information for owned buildings is submitted for publication in the 2021 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, 2022

Instruction	No.	Building Name	Historical Cost	Replacement	Square Footage	
					Gross	ASF
<b>Classrooms:</b>						
	029	Petty Building	1,727,000	86,350,130	92,753	41,882
	031	Stone Building	1,048,000	62,851,397	85,463	47,151
	032	Carmichael Building	179,000	4,954,909	8,575	6,131
	033	Brown Building	654,000	32,836,216	33,164	16,550
	035	Taylor Theatre	698,000	19,534,759	33,555	21,442
	045	Curry Building	956,000	53,652,629	82,133	47,213
	056	Moore Nursing Building	1,140,000	23,901,431	41,361	23,497
	058	Graham Building	1,535,000	38,947,017	67,403	37,179
	063	Eberhart Building	4,661,000	86,974,506	129,332	66,739
	070	326 Tate St	540,000	5,346,614	11,008	5,881
	071	328 Tate St	296,000	2,176,427	5,392	3,629
	072	812 Lilly Ave	375,000	4,536,509	11,239	8,736
	082	Bryan Building	4,990,215	69,992,764	121,130	75,430
	084	School of Education Bldg	47,470,000	88,284,708	118,615	58,509
	086	Ferguson Building	3,764,200	32,983,219	57,081	34,171
	089	996 Spring Garden Street	141,000	1,205,933	2,087	1,213
	098	Coleman Building	8,975,975	180,422,757	242,833	141,693
	134	1510 Walker Ave	7,988,000	75,066,758	90,708	75,282
	170	Music Building	25,526,779	99,179,839	152,466	70,073
	178	Patricia A Sullivan Science Building	45,936,300	133,242,338	181,178	88,201
	246	Moore Humanities & Research Building	14,400,000	52,282,221	98,843	53,984
	247	Maud Gatewood Studio Arts Building	17,613,674	65,110,522	112,680	66,034
	310A	842-A West Gate City Blvd	205,320	395,164	979	825
	310B	842-B West Gate City Blvd	205,320	904,098	1,585	1,434
	310C	842-C West Gate City Blvd	205,320	639,769	1,452	1,159
		<b>Total Classrooms</b>	<b>\$ 191,231,103</b>	<b>\$ 1,221,772,634</b>	<b>1,783,015</b>	<b>994,038</b>
<b>Other:</b>						
	027	North Drive Child Care Center	116,000	2,106,031	5,001	3,717
	030	Nursing Annex (320 Mclver Street)	66,000	3,295,953	7,843	6,094
	039	Jackson Library	4,454,000	149,997,778	239,773	138,621
	044	Foust Building	548,000	38,747,182	36,384	17,491
	064	536 Highland Ave	20,000	1,000,955	3,845	1,823
	099	Cone Art Building	7,465,000	36,404,139	49,501	30,040
	100	Three College Observatory	352,763	1,664,156	1,657	1,190
	150	127 Mclver Street	102,000	1,007,982	3,872	3,069
	159	119 Mclver Street	101,500	1,109,515	4,262	2,852
	162	Carter Child Care (117 Mclver Street)	147,000	1,142,836	4,390	1,829
	183	Research Greenhouse - Northridge	265,000	934,054	3,588	3,397
	253	1605 Spring Garden Street	362,500	2,741,026	5,218	3,315
	300	Lofts on Lee Mixed Use	309,420	679,327	3,684	3,002
	301	Lee Mixed Use East Side	353,969	589,230	3,014	2,372
	302	Lee Mixed Use West Side	306,135	509,602	2,611	2,298
	303	Highland Mixed Use West	419,685	670,460	2,855	2,499
	305	Highland Mixed Used East	527,583	842,832	3,589	2,711
		<b>Total Other</b>	<b>\$ 15,916,555</b>	<b>\$ 243,443,058</b>	<b>381,087</b>	<b>226,320</b>
		<b>Total Instruction</b>	<b>\$ 207,147,658</b>	<b>\$ 1,465,215,692</b>	<b>2,164,102</b>	<b>1,220,358</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2022

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
<b>Recreation and Student Services</b>					
016	Gove Student Health Center	532,000	27,571,401	43,739	23,837
022	Moran Commons and Plaza	471,000	161,271,859	128,320	75,721
034	UNCG Auditorium	849,000	92,865,783	69,260	25,491
040	Elliott University Center	1,807,000	113,045,856	194,105	115,634
088	Piney Lake Main House	66,331	233,377	3,158	2,533
135	Soccer Stadium and Press Box	133,750	21,197,813	50,442	12,149
177	Baseball Stadium	536,975	2,028,923	4,828	2,617
181	Baseball Locker Room & Training Facility	2,800,000	5,249,100	10,619	7,659
248	Baseball Stadium Pavilion	1,278,225	3,843,160	6,651	1,258
249	Baseball Maintenance Building	305,200	732,901	1,744	1,513
254	UNCG Spartan Softball Stadium	2,950,153	6,420,664	5,100	1,878
257	Recreational Field Support Building	254,000	630,992	1,092	399
261	Softball Field Ticket Office	5,380	49,566	136	79
262	Softball Stadium Press Box	37,127	457,642	792	608
263	Softball Stadium Restroom Building	128,960	1,787,707	2,836	1,090
264	Softball Stadium Indoor Batting	175,040	2,440,708	4,224	3,645
308	Kaplan Center for Wellness	86,450,000	130,324,394	231,460	143,919
88A	Piney Lake Lakeside Lodge	60,000	85,752	1,212	1,049
88B	Piney Lake Lakeside Office	36,200	51,738	724	328
88C	Piney Lake Barrn	20,160	28,811	875	576
88D	Piney Lake Hilltop Lodge	149,040	213,006	1,855	1,558
88E	Piney Lake Mens Bath House	15,500	22,153	310	124
88F	Piney Lake Womens Bath House	15,000	21,437	310	113
88G	Piney Lake Hilltop Storage	15,000	21,437	320	296
<b>Total Recreation and Student Services</b>		<b>\$ 99,091,041</b>	<b>\$ 570,596,180</b>	<b>764,112</b>	<b>424,074</b>
<b>Residence Halls</b>					
004	Shaw Residence Hall	298,000	42,658,060	57,392	28,372
005	Hinshaw Residence Hall	330,000	25,536,067	34,328	15,389
006	Gray Residence Hall	330,000	25,536,067	34,328	15,493
007	Bailey Residence Hall	330,000	25,536,067	34,328	15,302
008	Cotten Residence Hall	330,000	25,536,067	34,327	15,502
009	Jamison Residence Hall	294,000	25,536,067	34,328	15,437
010	Coit Residence Hall	294,000	25,536,067	34,328	15,473
013	Moore-Strong Residence Hall	918,000	58,342,520	71,661	40,545
015	Phillips-Hawkins Residence Hall	1,234,000	61,614,202	106,630	49,919
019	Reynolds Residence Hall	924,000	47,280,301	67,665	43,160
020	Grogan Residence Hall	924,000	50,200,869	68,507	43,493
021	Cone Residence Hall	1,234,000	63,385,415	72,020	48,845
023	South Spencer Residence Hall	630,000	38,632,466	32,322	16,857
024	North Spencer Residence Hall	630,000	74,047,951	76,977	30,287
025	Guilford Residence Hall	382,000	35,061,256	46,678	25,697
026	Mary Foust Residence Hall	382,000	35,061,256	46,678	24,981
137	Tower Village Apartments	6,881,600	55,112,440	95,378	54,216
200	Lee Residence Hall	13,006,658	21,651,282	110,616	75,554
201	Highland Residence Hall	14,933,436	23,856,672	101,588	70,139
202	Haywood Residence Hall	9,423,961	15,687,411	66,068	44,430
203	Union Residence Hall	10,519,627	17,511,291	89,955	62,545
204	McCormick Residence Hall	17,361,349	25,482,670	88,479	58,927
205	Lexington Residence Hall	19,233,696	28,230,867	99,363	66,908
234	Ragsdale-Mendenhall Residence Hall	1,078,000	65,673,234	92,016	48,682
236	Weil-Winfield Residence Hall	1,198,000	66,600,453	78,309	47,640
237	Spring Garden Apartments	27,892,366	60,530,363	250,720	192,163
238	Jefferson Suites	34,000,000	63,233,199	205,419	110,087
239	Lofts on Lee	3,510,580	7,161,272	41,785	30,434
<b>Total Residence Halls</b>		<b>\$ 168,503,273</b>	<b>\$ 1,110,231,852</b>	<b>2,172,193</b>	<b>1,306,477</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2022

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
<b>Administration and General Institutional</b>					
025	Physical Plant Garage	382,000	35,061,256	46,678	25,697
034	UNCG Police Building	849,000	92,865,783	69,260	25,491
037	Forney Building	479,000	18,204,641	22,843	11,822
041	Armfield-Preyer	107,000	6,919,484	10,404	3,240
042	Alumni House	284,000	27,033,072	24,782	9,513
043	Faculty Center	61,000	2,440,129	3,871	2,615
047	South Chiller Plant	14,000,000	19,019,685	9,821	-
048	Sink Building	249,000	12,484,056	21,606	14,406
049	Steam Plant	830,000	18,625,305	19,698	1,454
050	Campus Supply Store Building	235,000	14,430,194	24,973	14,194
051	Jackson Library Chiller	875,000	1,904,337	1,710	-
057	McNutt Building	530,000	16,279,954	26,512	16,855
059	Gray Home	117,000	1,156,111	4,441	2,841
080	Mossman Building	2,000,000	39,772,665	56,692	34,180
090	1312 W Gate City Blvd	260,000	469,383	6,048	5,503
094	University Graphics & Printing (525 Tate Street)	275,000	3,060,753	5,300	4,505
097	UNCG Surplus Warehouse	689,200	23,512,550	40,691	37,921
107	723 Kenilworth Street	590,000	3,686,568	6,574	3,762
139	1100 West Market Street	1,642,928	18,577,870	32,151	16,692
140	Stone Building Chiller	84,930	624,057	1,475	-
141	Walker Avenue Parking Deck	7,511,700	39,941,945	292,447	4,107
143	Sports Turf Care Center	182,800	1,379,282	2,387	2,035
144	500 Forest Street	132,000	1,402,975	2,428	1,587
168	McIver Chiller Plant	2,486,800	8,029,068	20,290	-
169	McIver Street Parking Deck	7,731,400	37,901,469	234,101	1,272
174	Chemical Safety Building	1,719,600	5,680,404	7,724	3,420
175	Becher-Weaver Building (915 Northridge)	2,100,000	50,658,309	84,445	66,920
195	821 South Josephine Boyd Street	-	1,378,461	9,999	7,068
196	840 Neal Street	-	2,824,834	25,796	15,303
240	Physical Plant Wash	146,273	406,275	1,176	1,008
252	Oakland Parking Deck	13,000,000	66,764,860	349,094	3,421
255	Power Substation	3,886,450	8,458,401	12,482	-
256	Nicholas Vacc Bell Tower	500,000	1,194,836	117	-
309	Kaplan Center Utilities Building	4,550,000	6,852,045	4,796	-
740	15 Clubview Court	1,650,000	2,358,170	10,531	9,467
204R	McCormick Retail	3,030,617	4,448,284	15,445	14,385
205R	Lexington Retail	2,319,161	3,404,021	11,981	10,809
<b>Total Administration and General</b>		<b>\$ 75,486,859</b>	<b>\$ 599,211,492</b>	<b>1,520,769</b>	<b>371,493</b>
<b>Total Buildings Owned and in Use</b>		<b>\$ 550,228,831</b>	<b>\$ 3,745,255,216</b>	<b>6,621,176</b>	<b>3,322,402</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2022

No.	Building Name	Historical Cost	Replacement	Square Footage	
				Gross	ASF
<b>Leased Buildings</b>					
711	2634 Durham-Chapel Hill Rd, Durham	-	187,874	2,305	2,161
749	Plants Human Health	-	3,837,931	7,783	6,485
727	401 Taylor Ave	-	904,099	4,893	4,308
728	AmeriCorp Lease	-	217,355	1,116	910
730	Union Square	-	12,938,825	33,770	32,210
741	424-E Greenbriar	-	443,837	1,100	466
742	424-F Greenbriar	-	443,837	1,100	830
743	903 West Gate City	-	817,499	10,030	9,213
751	Greensboro Project Space	-	720,431	1,947	1,760
750	101 South Elm Street	-	3,837,931	8,435	6,829
747	201 N Westgate Drive	-	605,234	1,500	1,225
<b>Total Leased Buildings</b>		<b>N/A</b>	<b>\$ 24,954,853</b>	<b>73,979</b>	<b>66,397</b>
<b>Total Buildings Owned and Leased and In Use</b>		<b>\$ 550,228,831</b>	<b>\$ 3,770,210,069</b>	<b>6,695,155</b>	<b>3,388,799</b>
<b>Buildings at Gateway University Research Park *</b>					
800	Merricka Hall	-	2,171,806	1,217	1,075
801	Dixon Building	-	2,044,991	16,803	10,709
805	Mehl Hall	-	3,958,860	3,392	3,056
901	Joint School of Nano Sci and Nano Eng	-	19,108,700	23,511	20,058
<b>Total Bldgs In Use at Gateway University Research Park</b>		<b>\$ -</b>	<b>\$ 27,284,357</b>	<b>44,923</b>	<b>34,898</b>
<b>Total Buildings In Use</b>		<b>\$ 550,228,831</b>	<b>\$ 3,797,494,426</b>	<b>6,740,078</b>	<b>3,423,697</b>

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, 2011 - 2021

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

Academic Assign Sq. Ft.	2020 FTE Enrollment	Square Feet of Academic Facilities Per Student											2021	2022
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020			
<u>1,484,677</u>	<u>17,764</u>	82	86	90	87	85	83	83	79	85	84	93	AWAITING DATA	

**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										2021	2022
					2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
Classrooms:	135	3,222	24	137,336	17	17	17	17	17	17	17	17	17	43	18	AWAITING DATA
Class Laboratories:	99	1,886	19	134,161	48	46	48	47	48	48	48	38	37	71	43	AWAITING DATA

**Gross Square Feet by Period of Construction**

Total Gross <sup>(1)</sup> SF on Campus	Period of Construction					
	1900-1961	1962-1971	1972-1982	1983-2002	2003-2012	2013-2021
<u>7,699,869</u>	<u>1,709,874</u>	<u>631,106</u>	<u>626,839</u>	<u>626,829</u>	<u>919,239</u>	<u>1,833,694</u>

Source: State of North Carolina Higher Education Facilities Inventory and Utilization Study 2021

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.

<sup>(1)</sup> Data has been re-grouped by UNC System Office to consolidate years. Table 21

<sup>(2)</sup> Currently awaiting information from UNC System Office Table 16 & 17

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED ORGANIZATIONS**  
**CONSOLIDATED STATEMENT OF GIFTS**  
Years Ended June 30, 2019 - 2023

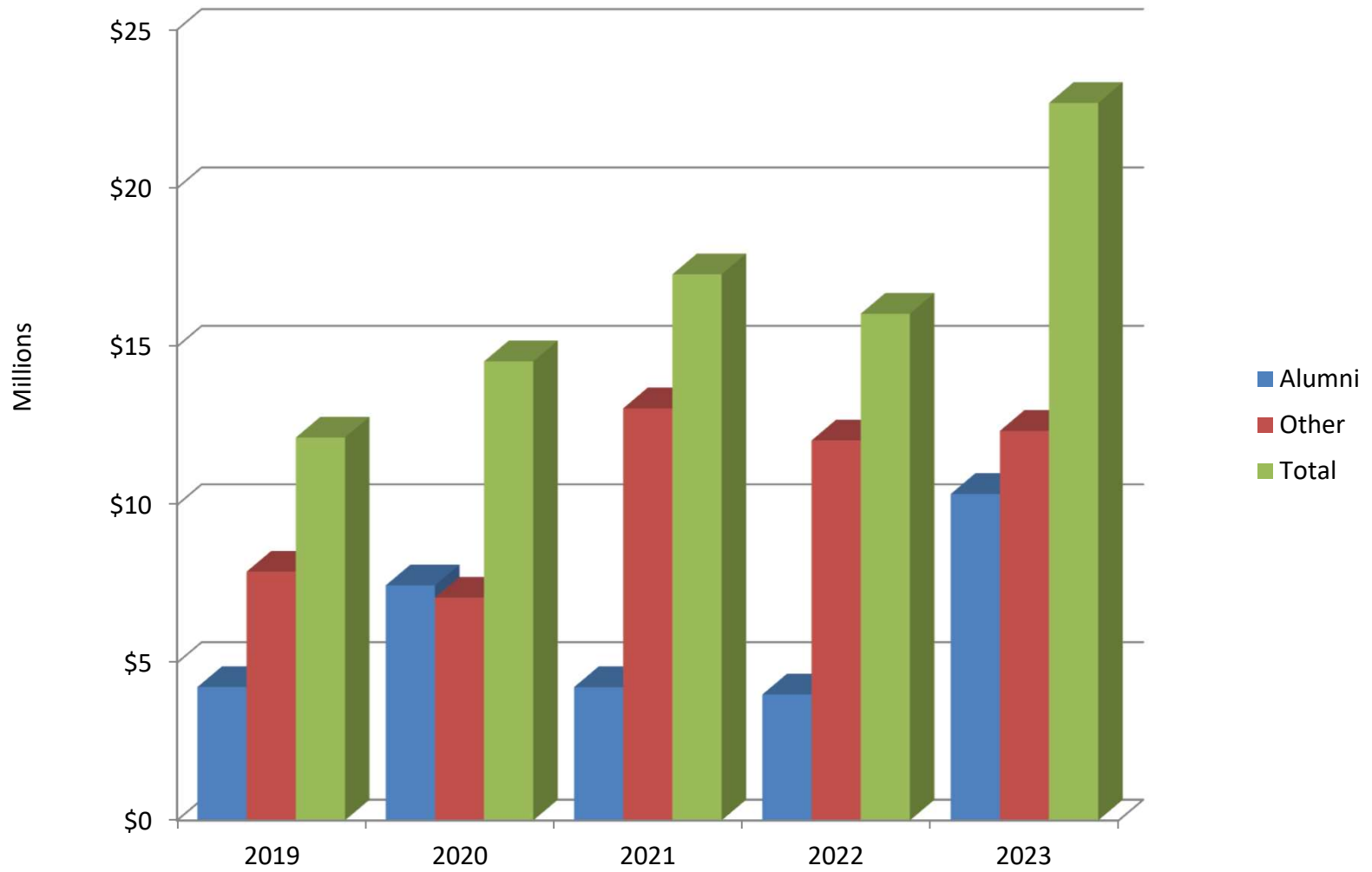
	2019	2020	2021	2022	2023
<b><u>SOURCES OF SUPPORT</u></b>					
Alumni	\$ 4,234,695	\$ 7,461,260	\$ 4,230,932	\$ 3,998,554	\$ <b>10,349,845</b>
Parents	115,782	80,608	234,678	189,046	<b>138,032</b>
Other Individuals	786,262	1,928,097	2,180,349	2,699,869	<b>5,300,817</b>
Corporate	1,505,494	1,269,875	3,941,056	2,030,641	<b>1,847,682</b>
Private Foundations	2,994,534	2,795,524	3,848,190	5,383,716	<b>3,113,514</b>
Other Organizations	2,494,223	1,000,235	2,849,984	1,737,640	<b>1,942,688</b>
<b>TOTAL SOURCES OF SUPPORT</b>	<b>\$ 12,130,990</b>	<b>\$ 14,535,599</b>	<b>\$ 17,285,189</b>	<b>\$ 16,039,466</b>	<b>\$ 22,692,578</b>
<b><u>PURPOSES OF SUPPORT</u></b>					
Current - Unrestricted Funds	\$ 628,328	\$ 196,826	\$ 537,554	\$ 230,552	\$ <b>460,748</b>
Current - Restricted Funds	3,416,045	3,911,012	4,870,446	5,684,475	<b>6,456,620</b>
Loan Funds	2,200	0	3,200	2,200	<b>2,000</b>
Endowment Funds	3,183,742	7,788,493	7,217,507	6,080,222	<b>8,475,876</b>
Annuity and Life Income Funds	* 101,574	* 500	* 10,000	* 0	* <b>0</b>
Plant Funds	519	178,178	116,564	16,668	<b>3,292,121</b>
Grants	4,798,582	2,460,590	4,529,918	4,025,349	<b>4,005,212</b>
<b>TOTAL PURPOSES OF SUPPORT</b>	<b>\$ 12,130,990</b>	<b>\$ 14,535,599</b>	<b>\$ 17,285,189</b>	<b>\$ 16,039,466</b>	<b>\$ 22,692,578</b>

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, 2019 - 2023



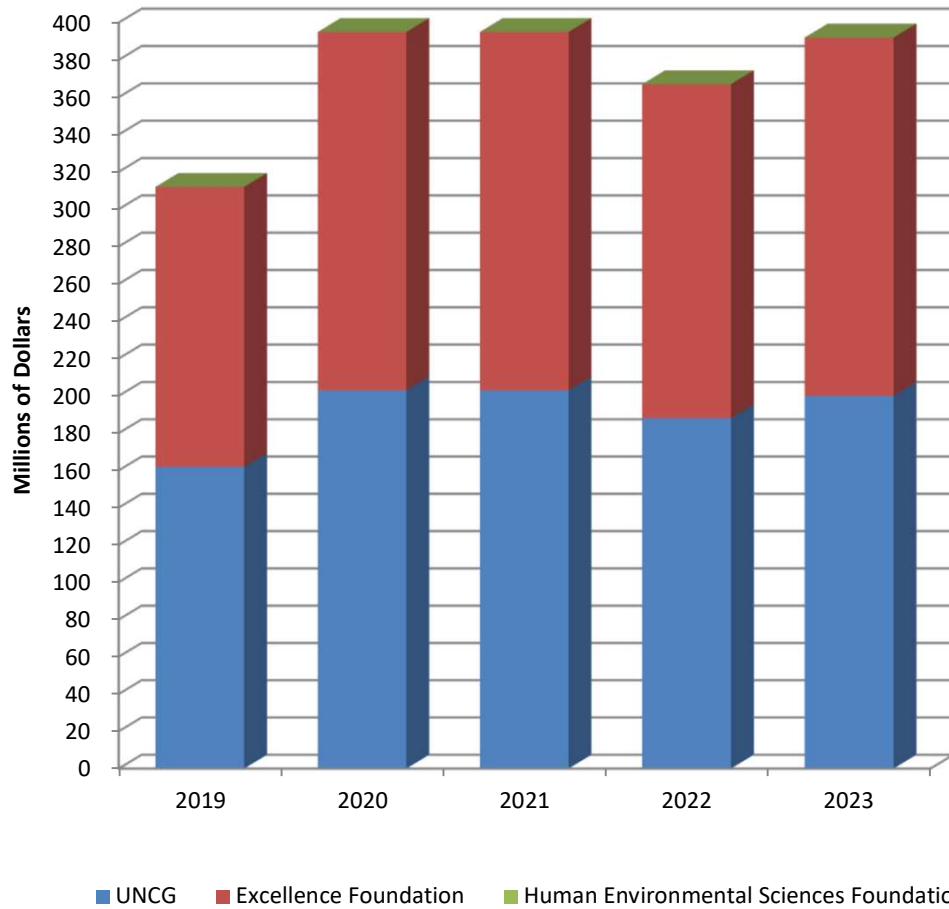


The University of North Carolina at Greensboro  
**GIFTS TO UNCG**  
**FROM AFFILIATED ORGANIZATIONS**  
Years Ended June 30, 2019 - 2023

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>THE UNCG EXCELLENCE FOUNDATION:</b>					
Instructional Support	\$ 1,067,985	\$ 1,141,563	\$ 1,237,114	\$ 1,255,023	<b>\$ 1,404,068</b>
Scholarships and Fellowships	2,903,092	3,130,175	3,350,470	3,461,629	<b>3,754,728</b>
Other	1,015,994	1,717,130	2,707,803	2,554,309	<b>2,360,843</b>
<b>TOTAL EXCELLENCE FOUNDATION</b>	<b>\$ 4,987,071</b>	<b>\$ 5,988,868</b>	<b>\$ 7,295,387</b>	<b>\$ 7,270,961</b>	<b>\$ 7,519,639</b>
 <b>UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>					
Instructional Support	\$ 55,693				
Scholarships and Fellowships	172,636				
Other	183,781				
<b>TOTAL UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>	412,110				
 <b>TOTAL GIFTS FROM AFFILIATED ORGANIZATIONS</b>	 <b>\$ 5,399,181</b>	 <b>\$ 5,988,868</b>	 <b>\$ 7,295,387</b>	 <b>\$ 7,270,961</b>	 <b>\$ 7,519,639</b>

*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, 2019 - 2023



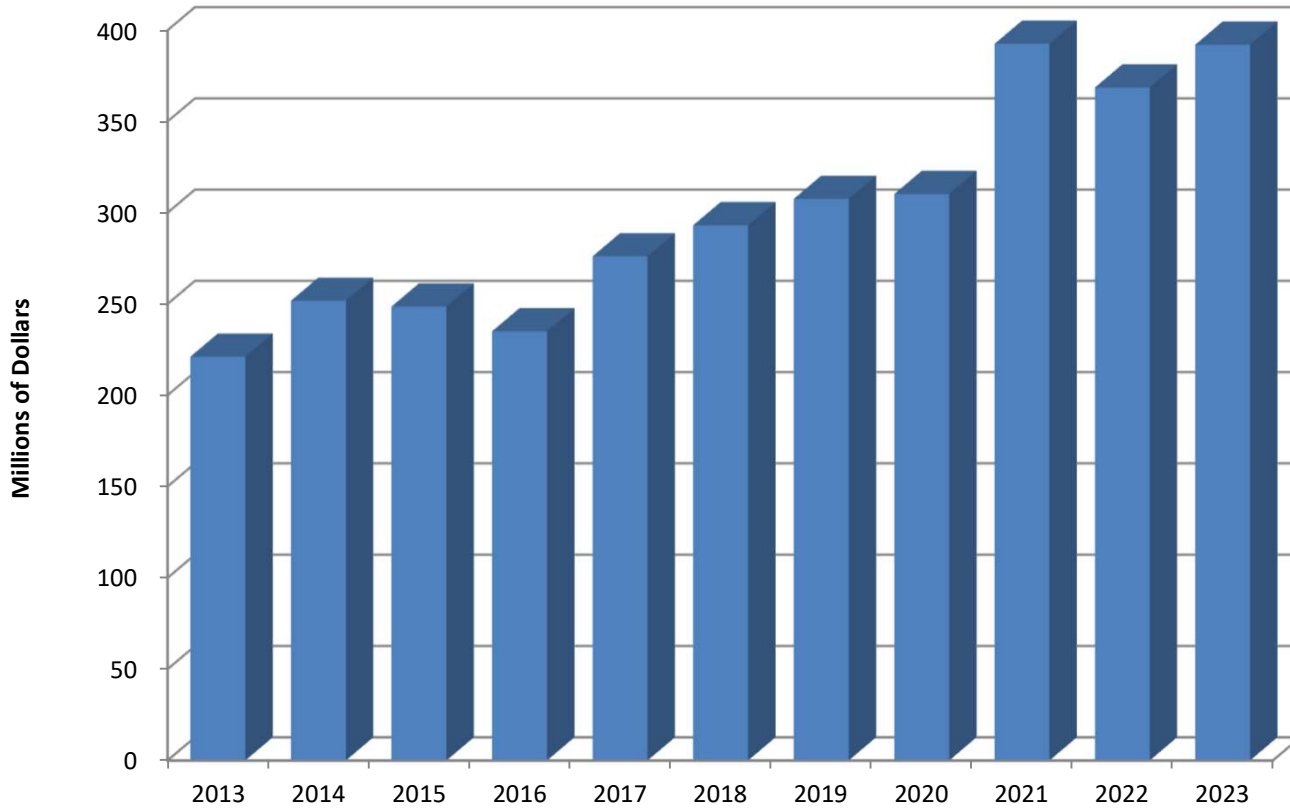
	UNCG	Excellence Foundation	Human Environmental Sciences Foundation	Total
2019	163,443,117	146,958,043	0	310,401,160
2020	161,908,950	148,570,376	0	310,479,326
2021	203,149,208	192,307,828	0	395,457,036
2022	188,101,675	178,968,035	0	367,069,710
<b>2023</b>	<b>199,575,323</b>	<b>191,928,785</b>	<b>0</b>	<b>391,504,108</b>

Per A-1	
Endowment Investments	390,764,608
Other LT Investment	739,500
	<u>391,504,108</u>

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

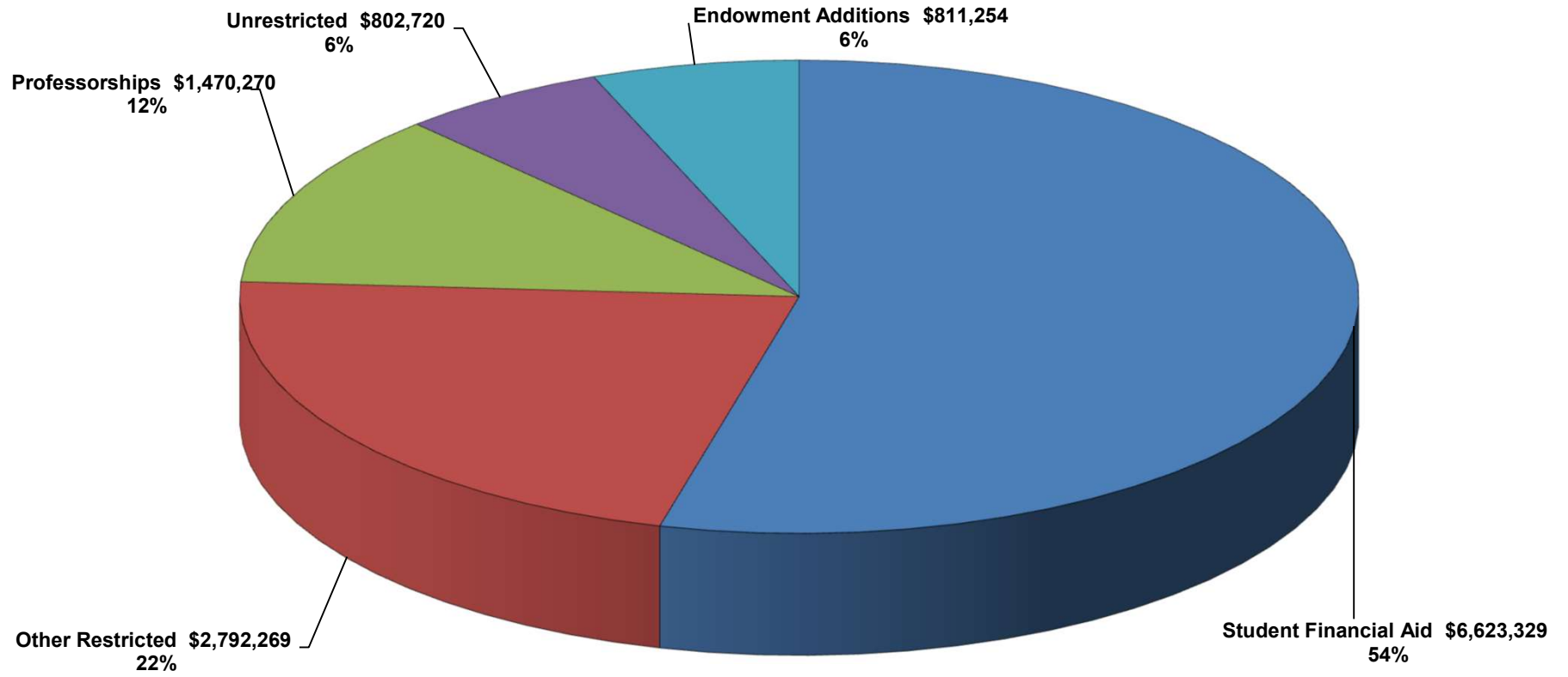
The University of North Carolina at Greensboro  
**ENDOWMENT INVESTMENT POOL - MARKET  
 VALUE**

June 30, 2013 - 2023



	<b>Market Value</b>
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
<b>2023</b>	<b>\$ 392,095,538</b>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED FOUNDATIONS**  
**ENDOWMENT SUPPORT BY PURPOSE**  
Year Ended June 30, 2023



**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 State of NC procurement delegation (benchmark) for the University is \$500,000. The State of NC Small Dollar purchase threshold is \$29,000. Expenditures with a total value greater than \$29,000 must follow the University competition requirements. Expenditures with a total value greater than \$500,000 will require State of NC Purchasing and Contracts division review and approval.

## **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:

<https://fsv.uncg.edu/wp-content/uploads/UNCG-Spending-Guidelines.pdf>

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

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

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

**Student Activities Fee**

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

**Athletics Fee**

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

Men's Sports

Women's Sports

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

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

**Health Services Fee**

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

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

### **Student Facilities Fee**

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

### **Educational and Technology Fee**

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

### **Campus Security Fee**

The Campus Security was established in February 2015 by the Board of Governors for implementation in fall 2016. This fee provides assistance in funding campus-based and system-wide safety and security efforts consistent with the 2013-14 UNC Campus Security Initiative report. Some of the initiatives included 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. The fee was increased to \$30 for a total of \$60 per year in 2022-23.

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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:

<https://fsv.uncg.edu/wp-content/uploads/UNCG-Spending-Guidelines.pdf>