

# **FISCAL PROFILE**

**2004 - 2008**

The University of North Carolina at Greensboro  
**FISCAL PROFILE 2004 - 2008**  
**INTRODUCTION**

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

Primarily, the data presented is for fiscal years 2004 - 2008. For specific categories of comparison, student enrollment and total endowment data is presented for fiscal years 2000 - 2009. Additionally, budget and student data for fiscal year 2009 is presented utilizing data available as of December 2008.

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

# FISCAL PROFILE 2004 – 2008

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The University of North Carolina at Greensboro  
**STATEMENT OF NET ASSETS - CONSOLIDATED**  
June 30, 2008

<b>ASSETS</b>		Affiliated Foundations & Eliminations	Consolidated
<b>Current Assets</b>	<u>UNCG Only</u>		
Cash and cash equivalents	\$ 77,722,179	\$ 1,030,228	\$ 78,752,407
Restricted cash and cash equivalents	16,319,325	669,126	16,988,451
Short-term investments	384,970	439,238	824,208
Restricted short-term investments	3,650,770	3,068,790	6,719,560
Receivables, net	7,759,703	534,848	8,294,551
Inventories	479,468		479,468
Notes receivable, net	858,187		858,187
Total current assets	<u>107,174,602</u>	<u>5,742,230</u>	<u>112,916,832</u>
<b>Noncurrent Assets</b>			
Restricted cash and cash equivalents	15,305,159	2,588,097	17,893,256
Receivables, net	1,546,250	59,288	1,605,538
Restricted due from primary government	2,767,644		2,767,644
Endowment investments	94,008,272	90,494,903	184,503,175
Other long-term investments	4,043,068	1,045,928	5,088,996
Notes receivable, net	5,950,940		5,950,940
Capital assets - nondepreciable	29,340,261	21,064,046	50,404,307
Capital assets - depreciable, net	326,259,416	28,312,217	354,571,633
Total noncurrent assets	<u>479,221,010</u>	<u>143,564,479</u>	<u>622,785,489</u>
Total assets	<u>586,395,612</u>	<u>149,306,709</u>	<u>735,702,321</u>
 <b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities	12,666,497	306,339	12,972,836
Due to primary government	24,641		24,641
Deposits payable	374,970		374,970
Funds Held for Others		22,121	22,121
Deferred revenue	4,802,719	204,799	5,007,518
Interest payable	1,030,014	38,534	1,068,548
Long-term liabilities-current portion	4,397,545	29,500,000	33,897,545
Total current liabilities	<u>23,296,386</u>	<u>30,071,793</u>	<u>53,368,179</u>
<b>Noncurrent Liabilities</b>			
Funds held for others	875,287		875,287
U.S. government grants refundable	5,084,360		5,084,360
Funds held in trust for pool participants	3,536,132		3,536,132
Long-term liabilities	93,503,343	6,025,897	99,529,240
Total noncurrent liabilities	<u>102,999,122</u>	<u>6,025,897</u>	<u>109,025,019</u>
Total liabilities	<u>126,295,508</u>	<u>36,097,690</u>	<u>162,393,198</u>
 <b>NET ASSETS</b>	 <u>\$ 460,100,104</u>	 <u>\$ 113,209,019</u>	 <u>\$ 573,309,123</u>

The University of North Carolina at Greensboro  
**STATEMENT OF REVENUE, EXPENSES**  
**and CHANGES in NET ASSETS (Excluding Foundations)**  
For the Year Ended June 30, 2008

**REVENUES**

**Operating Revenues**

Student tuition and fees, net	\$ 69,537,463
Federal grants and contracts	26,789,062
State and local grants and contracts	3,358,652
Nongovernmental grants and contracts	1,740,537
Sales and services, net	36,673,274
Interest earnings on loans	7,691
Other operating revenues	<u>636,678</u>
Total operating revenues	<u>138,743,357</u>

**EXPENSES**

**Operating Expenses**

Salaries and benefits	203,165,513
Supplies and materials	23,530,808
Services	51,301,969
Scholarships and fellowships	14,030,475
Utilities	9,569,022
Depreciation	<u>11,550,711</u>
Total operating expenses	<u>313,148,498</u>
Operating loss	<u>(174,405,141)</u>

**NONOPERATING REVENUES (EXPENSES)**

State appropriations	156,611,887
Noncapital grants	15,509,393
Noncapital gifts	6,754,034
Investment income, net	3,846,036
Interest and fees on capital asset-related debt	(4,161,934)
Other nonoperating revenues (expenses)	<u>(905,003)</u>
Net nonoperating revenues	<u>177,654,413</u>
Gain before other revenues, expenses, gains, or losses	3,249,272
Capital Appropriations	5,716,100
Capital grants	6,415,690
Capital gifts	120,900
Additions to permanent endowments	<u>5,346,556</u>
Increase in net assets	20,848,518

**NET ASSETS**

Net assets-beginning of the year	<u>439,251,586</u>
Net assets-end of the year	<u>\$ 460,100,104</u>

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

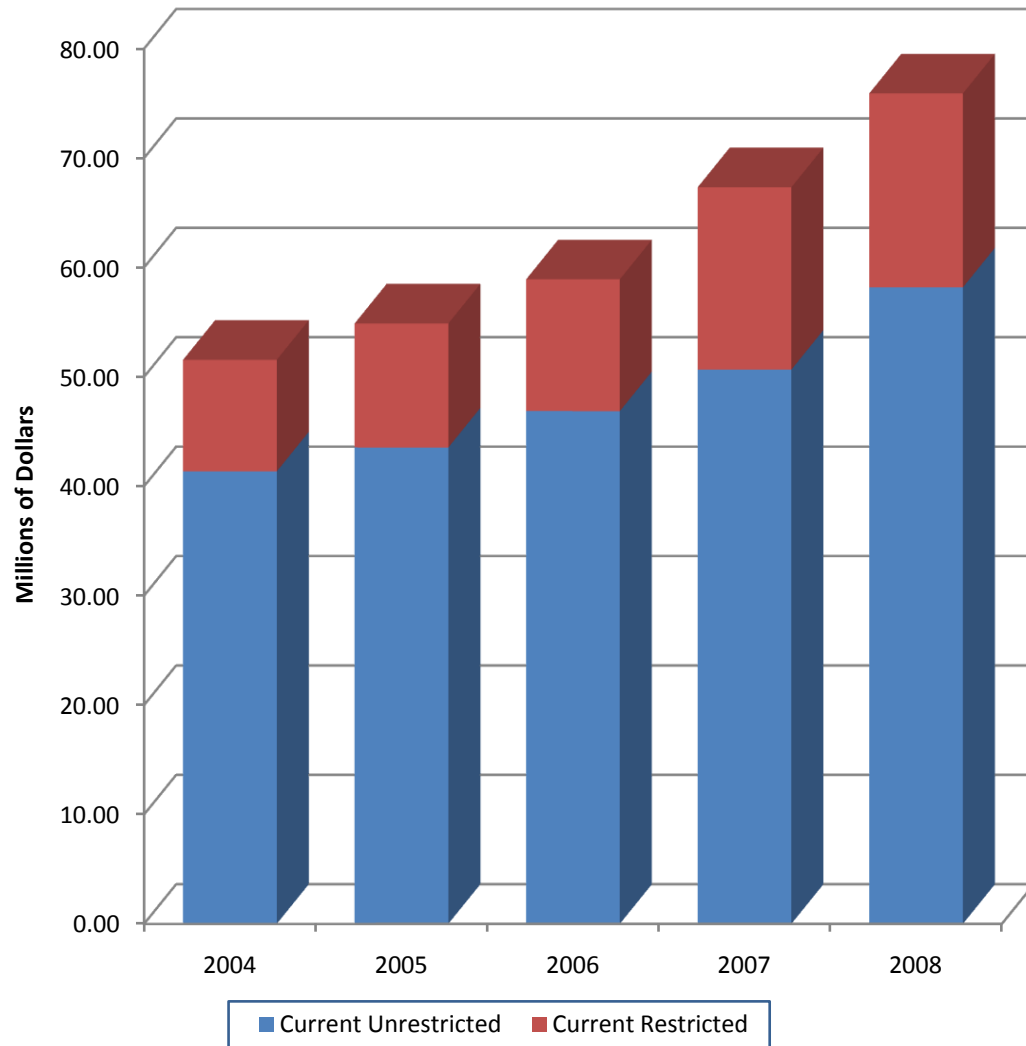
Years Ended June 30, 2004 - 2008

	2008		2007		2006		2005		2004	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>REVENUES:</b>										
Educational and General										
Tuition and Fees	\$ 71,557,746	23.73	\$ 66,134,507	24.72	\$ 60,428,878	25.96	\$ 56,806,468	25.70	\$ 51,041,738	24.23
State Appropriations	156,611,887	51.95	139,732,517	52.23	116,980,339	50.25	108,856,995	49.26	99,411,444	47.19
Contracts and Grants	48,676,579	16.15	41,657,707	15.57	36,706,480	15.77	39,121,594	17.70	44,088,750	20.93
Private Gifts, Grants and Contracts	10,325,406	3.42	9,155,175	3.42	8,365,832	3.59	6,904,792	3.12	7,220,863	3.43
Endowment Income	1,110,391	0.37	687,617	0.26	890,993	0.38	453,013	0.20	486,063	0.23
Sales and Services of Educational and General activities	9,960,325	3.30	8,223,685	3.07	7,808,819	3.35	7,524,043	3.40	7,086,341	3.36
Investment Income	3,061,986	1.02	1,825,946	0.68	1,543,642	0.66	1,281,246	0.58	1,250,239	0.59
Other Sources	188,200	0.06	90,806	0.03	59,312	0.03	51,388	0.02	62,555	0.03
Total Educational and General	<u>301,492,520</u>	<u>100.00</u>	<u>267,507,960</u>	<u>100.00</u>	<u>232,784,295</u>	<u>100.00</u>	<u>220,999,539</u>	<u>100.00</u>	<u>210,647,993</u>	<u>100.00</u>
Auxiliary Enterprises:										
Sales and Services and Other	39,815,822		38,099,590		34,983,515		32,477,013		30,470,917	
Student Fees	12,821,431		9,802,463		8,882,781		8,882,002		7,807,352	
Investment Income	1,857,151		1,838,247		1,042,277		752,174		935,238	
Total Auxiliary Enterprises	<u>54,494,404</u>		<u>49,740,300</u>		<u>44,908,573</u>		<u>41,593,189</u>		<u>39,213,507</u>	
<b>TOTAL REVENUES</b>	<u>355,986,924</u>		<u>317,248,260</u>		<u>277,692,868</u>		<u>262,592,728</u>		<u>249,861,500</u>	
<b>EXPENDITURES AND MANDATORY TRANSFERS:</b>										
Educational and General:										
Instruction	122,526,041	41.58	106,394,915	40.47	94,010,928	40.90	87,178,293	40.05	79,880,559	38.99
Research	16,025,054	5.44	13,455,471	5.12	11,240,895	4.89	13,367,415	6.14	14,147,741	6.91
Public Service	17,549,828	5.96	17,046,567	6.48	14,550,813	6.33	12,553,007	5.77	12,700,485	6.20
Libraries	8,819,817	2.99	11,123,793	4.23	7,509,549	3.27	7,713,911	3.54	8,986,928	4.39
Other Academic Support	25,570,839	8.68	21,879,081	8.32	20,760,411	9.03	19,799,509	9.10	20,789,695	10.15
Student Services	14,813,262	5.03	13,998,146	5.32	12,731,018	5.54	11,839,167	5.44	10,836,856	5.29
Institutional Support	31,570,661	10.71	28,513,175	10.85	23,579,634	10.26	23,261,647	10.69	18,094,708	8.83
Operations and Maintenance of Plant	27,531,287	9.34	24,747,576	9.41	21,207,495	9.23	18,687,871	8.59	17,528,266	8.56
Student Financial Aid	26,620,243	9.03	22,438,605	8.54	21,449,761	9.33	20,843,217	9.58	19,594,748	9.56
Mandatory Transfers	3,634,277	1.23	3,302,192	1.26	2,837,954	1.23	2,410,594	1.11	2,309,661	1.13
Total Educational and General	<u>294,661,309</u>	<u>100.00</u>	<u>262,899,521</u>	<u>100.00</u>	<u>229,878,458</u>	<u>100.00</u>	<u>217,654,631</u>	<u>100.00</u>	<u>204,869,647</u>	<u>100.00</u>
Auxiliary Enterprises and Int Service:										
Expenditures	42,401,919		37,112,221		32,981,968		30,631,616		28,820,453	
Mandatory Transfers for Debt Service	4,587,212		5,637,272		4,622,287		4,962,031		4,754,822	
Total Auxiliary Enterprises and Int Service	<u>46,989,131</u>		<u>42,749,493</u>		<u>37,604,255</u>		<u>35,593,647</u>		<u>33,575,275</u>	
<b>TOTAL EXPENDITURES</b>	<u>341,650,440</u>		<u>305,649,014</u>		<u>267,482,713</u>		<u>253,248,278</u>		<u>238,444,922</u>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>\$ 14,336,484</u>		<u>\$ 11,599,246</u>		<u>\$ 10,210,155</u>		<u>\$ 9,344,450</u>		<u>\$ 11,416,578</u>	

Note:

For 2007 data and beyond a series of SQL programs are needed against the FGBOPAL table (period 14) in order to obtain the data. Account 301401 Bad Debt Write-off is considered an expense for the purposes of this schedule. FOCEXEC: FEX:FSPA\_FISCALPROFILE\_A3 - provided the data for fiscal years 2003-2006. For 2008 Backup, see: W:\Accounting\Fiscal Profile\2008\Sch A-3 Backup.xlsx

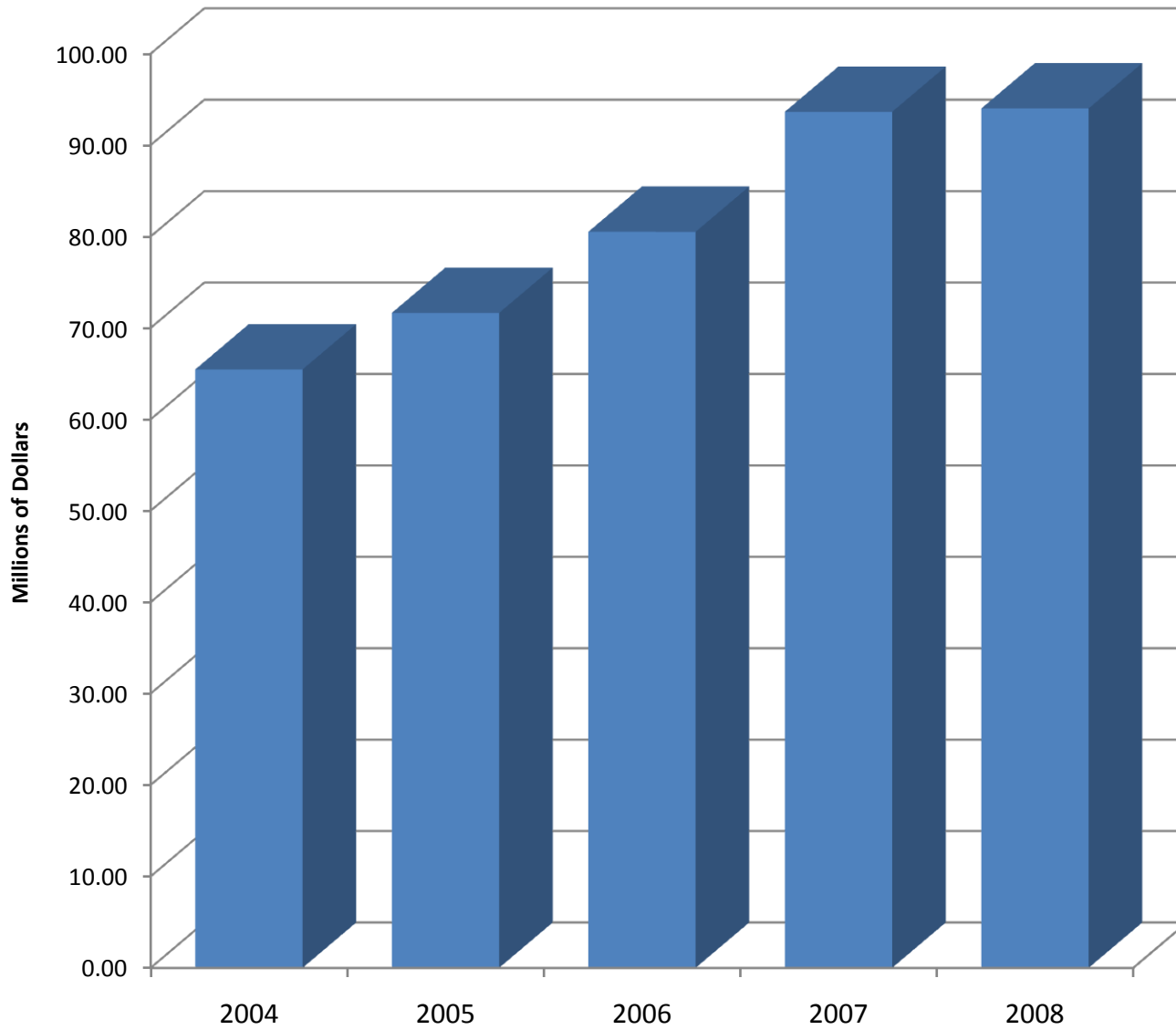
The University of North Carolina at Greensboro  
**CURRENT UNRESTRICTED and RESTRICTED FUND BALANCES**  
 June 30, 2004 - 2008



Year	Current Unrestricted	Current Restricted	Total
2004	\$ 41,354,340	\$ 10,200,916	\$ 51,555,256
2005	\$ 43,540,735	\$ 11,333,914	\$ 54,874,649
2006	\$ 46,867,568	\$ 12,045,063	\$ 58,912,631
2007	\$ 50,660,247	\$ 16,666,514	\$ 67,326,761
2008	\$ 58,178,677	\$ 17,723,842	\$ 75,902,518

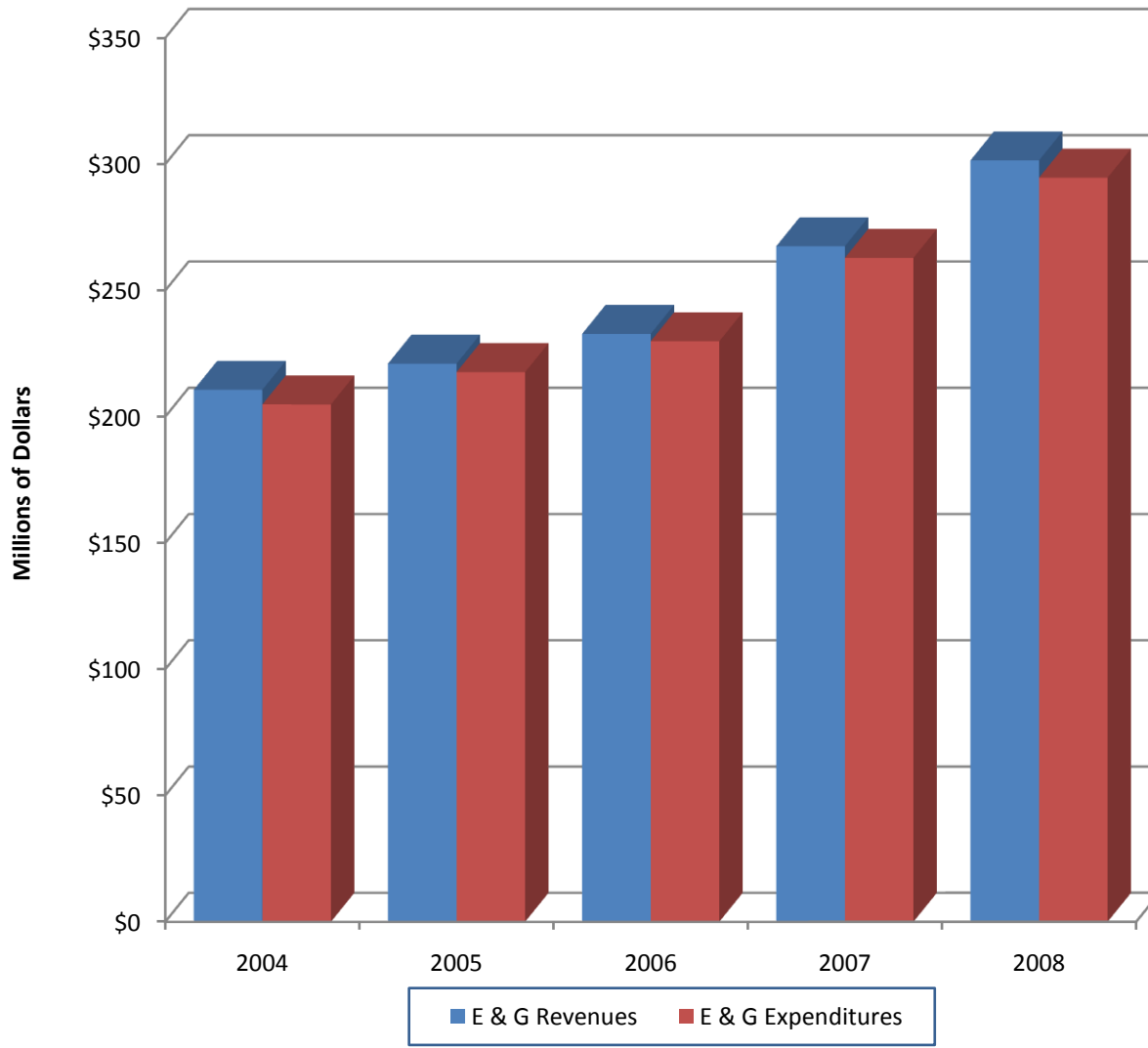


The University of North Carolina at Greensboro (Excluding Foundations)  
**ENDOWMENT ASSETS AT MARKET VALUE**  
June 30, 2004 - 2008



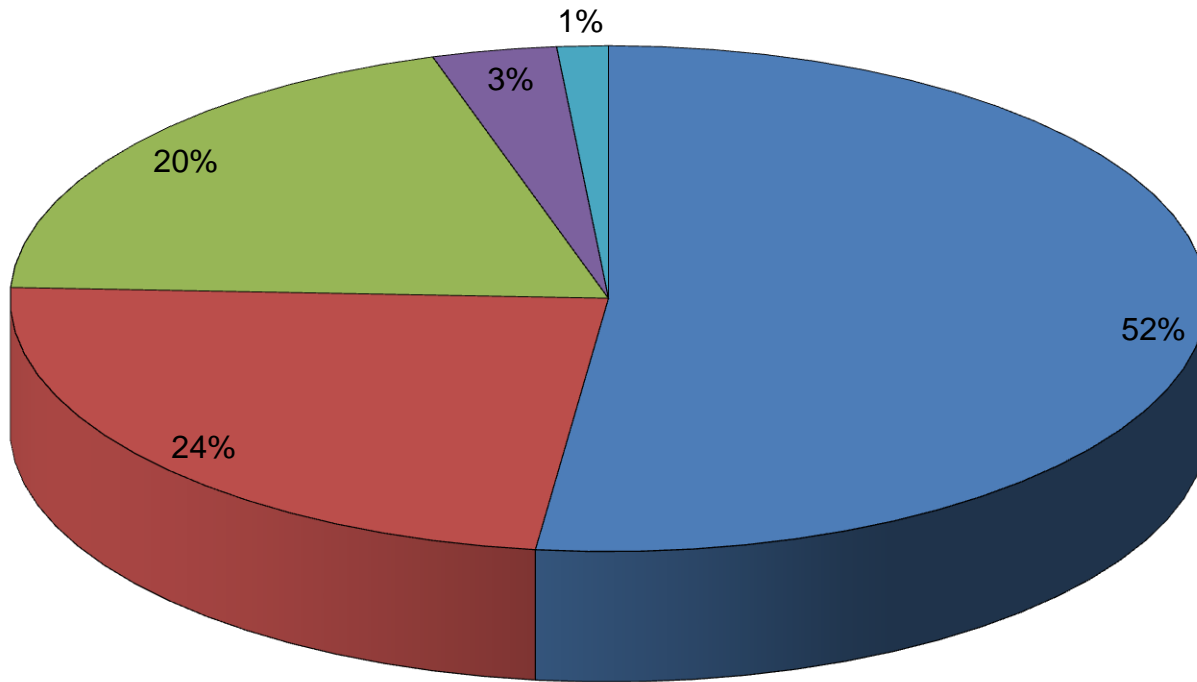
Year	Market Value
2004	\$ 65,459,680
2005	\$ 71,638,210
2006	\$ 80,514,899
2007	\$ 93,636,497
2008	\$ 94,008,272

The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2004 - 2008



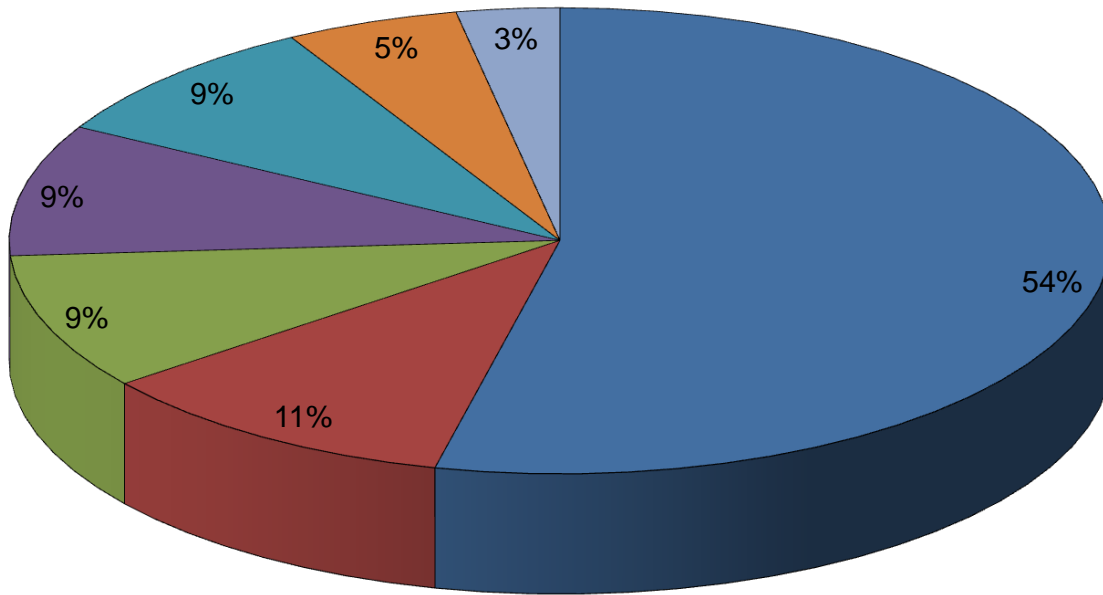
Year	E & G Revenues	E & G Expenditures
2004	\$ 210,647,993	\$ 204,869,647
2005	\$ 220,999,539	\$ 217,654,631
2006	\$ 232,784,295	\$ 229,878,458
2007	\$ 267,507,960	\$ 262,899,521
2008	\$ 301,492,520	\$ 294,661,309

The University of North Carolina at Greensboro  
**EDUCATIONAL and GENERAL REVENUES**  
**CASH BASIS**  
Year Ended June 30, 2008



	Amount	%
State Appropriations	\$ 156,611,887	52%
Tuition and Fees	71,557,746	24%
Gifts, Grants & Contracts	59,001,985	20%
Sales & Services & Other	10,148,525	3%
Endowment & Investment	4,172,377	1%
<b>Total</b>	<b>\$ 301,492,520</b>	<b>100%</b>

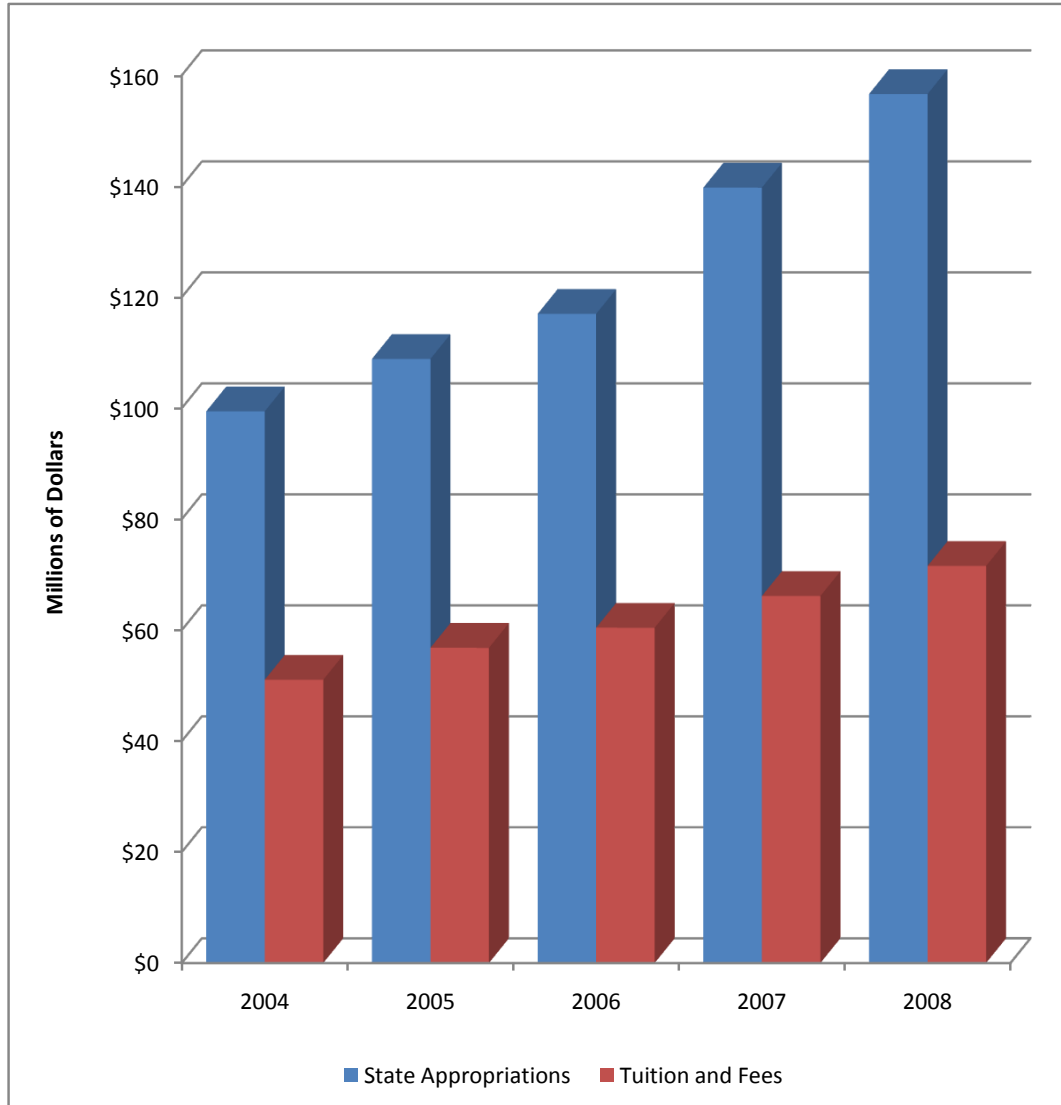
The University of North Carolina at Greensboro (Excluding Foundations)  
**EDUCATIONAL & GENERAL EXPENDITURES**  
**CASH BASIS**  
 Year Ended June 30, 2008



	Amount	%
Inst.Res. & Public Service	\$ 156,100,923	54%
Institutional Support	31,570,661	11%
Physical Plant Operations	27,531,287	9%
Student Financial Aid	26,620,243	9%
Other Academic Support	25,570,839	9%
Student Services	14,813,262	5%
Library	8,819,817	3%
<b>Total</b>	<b>\$ 291,027,032</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, 2004 - 2008

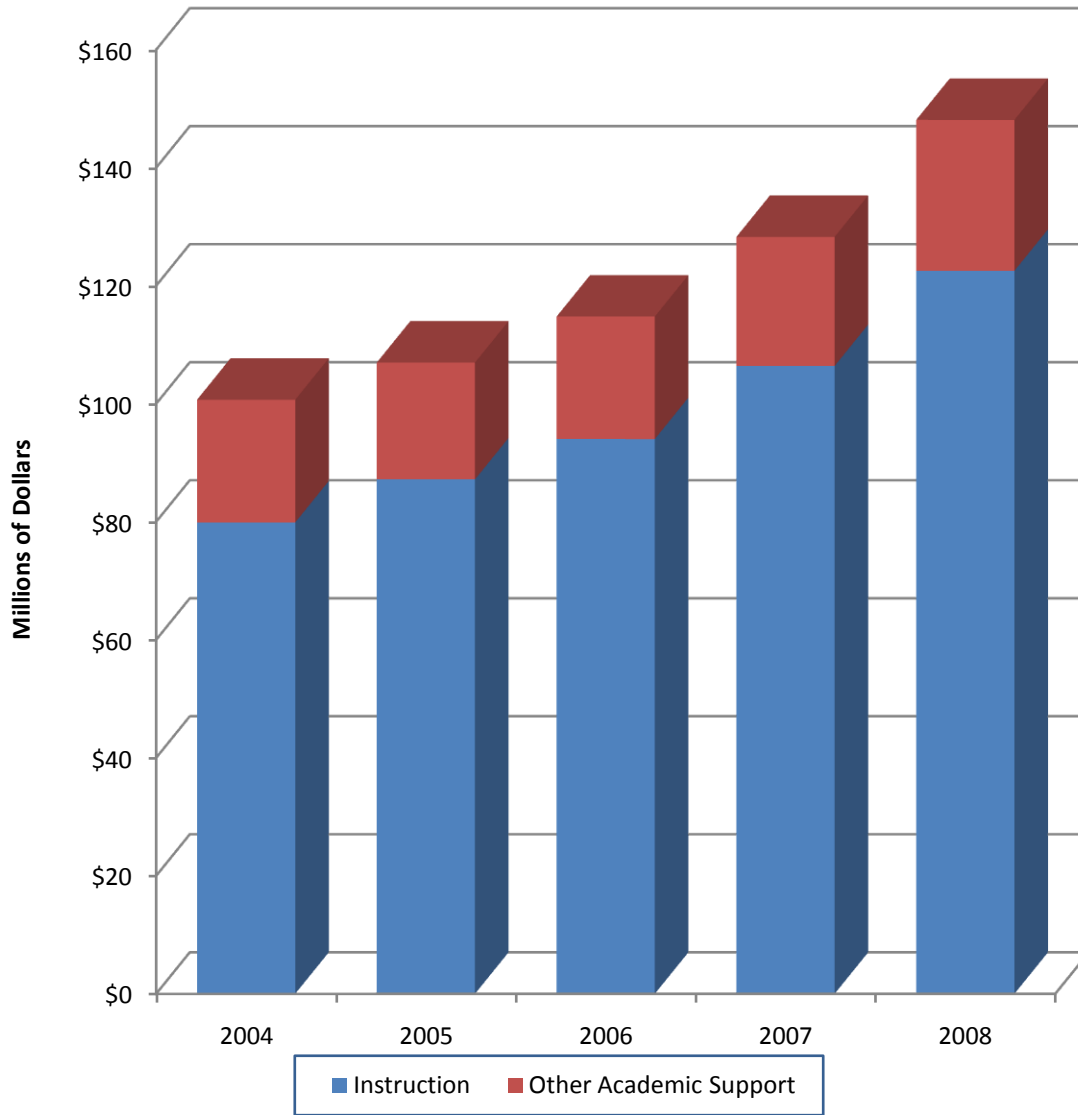


Year	State Appropriations	Tuition and Fees	Total
2004	99,411,444	51,041,738	150,453,182
2005	108,856,995	56,806,468	165,663,463
2006	116,980,339	60,428,878	177,409,217
2007	139,732,517	66,134,507	205,867,024
2008	156,611,887	71,557,746	228,169,633

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

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

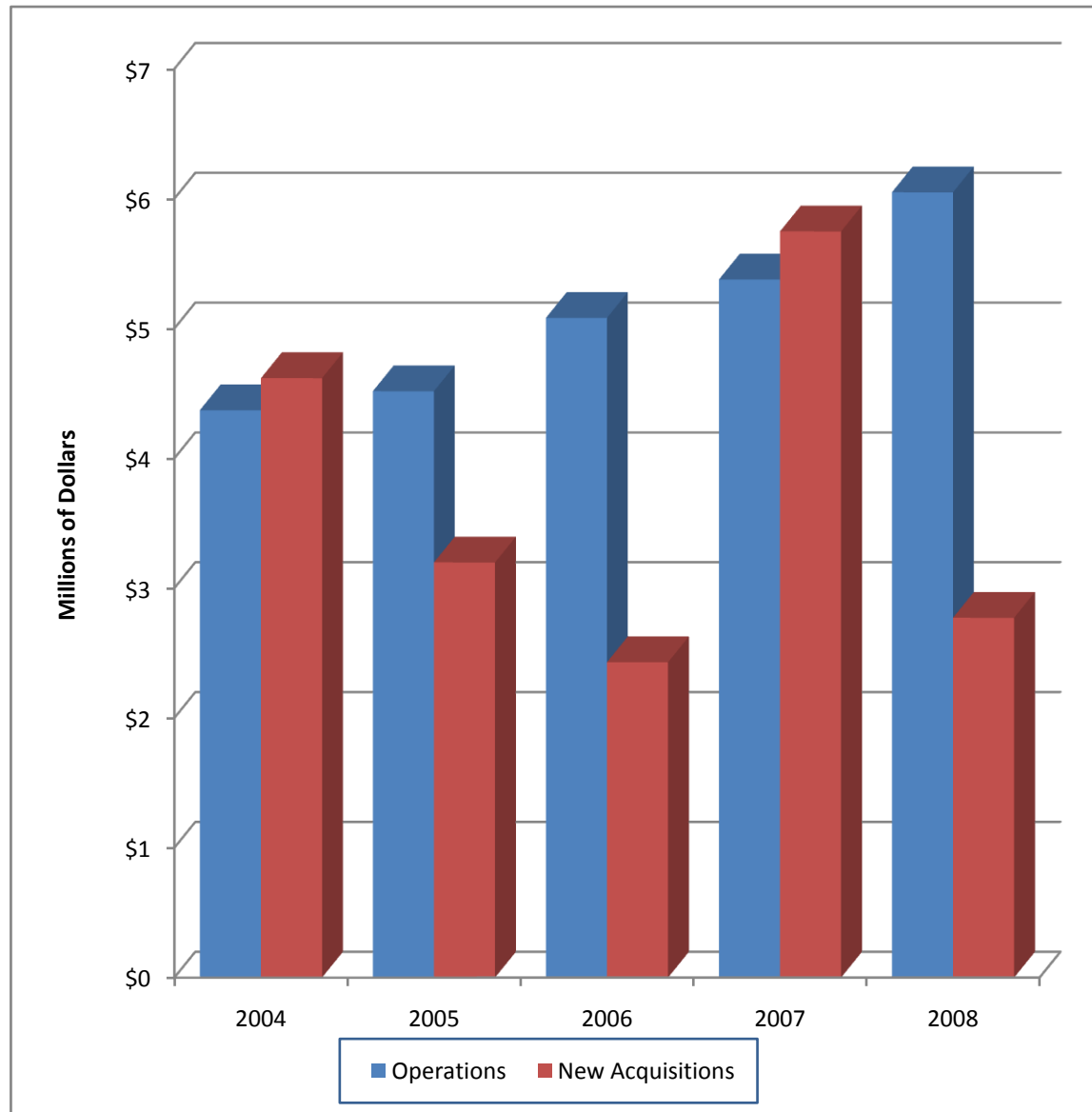
Years Ended June 30, 2004 - 2008



Year	Instruction	Other Academic Support	Total
2004	\$ 79,880,559	\$20,789,695	\$ 100,670,254
2005	\$ 87,178,293	\$19,799,509	\$ 106,977,802
2006	\$ 94,010,928	\$20,760,411	\$ 114,771,339
2007	\$ 106,394,915	\$21,879,081	\$ 128,273,996
2008	\$ 122,526,041	\$25,570,839	\$ 148,096,880

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

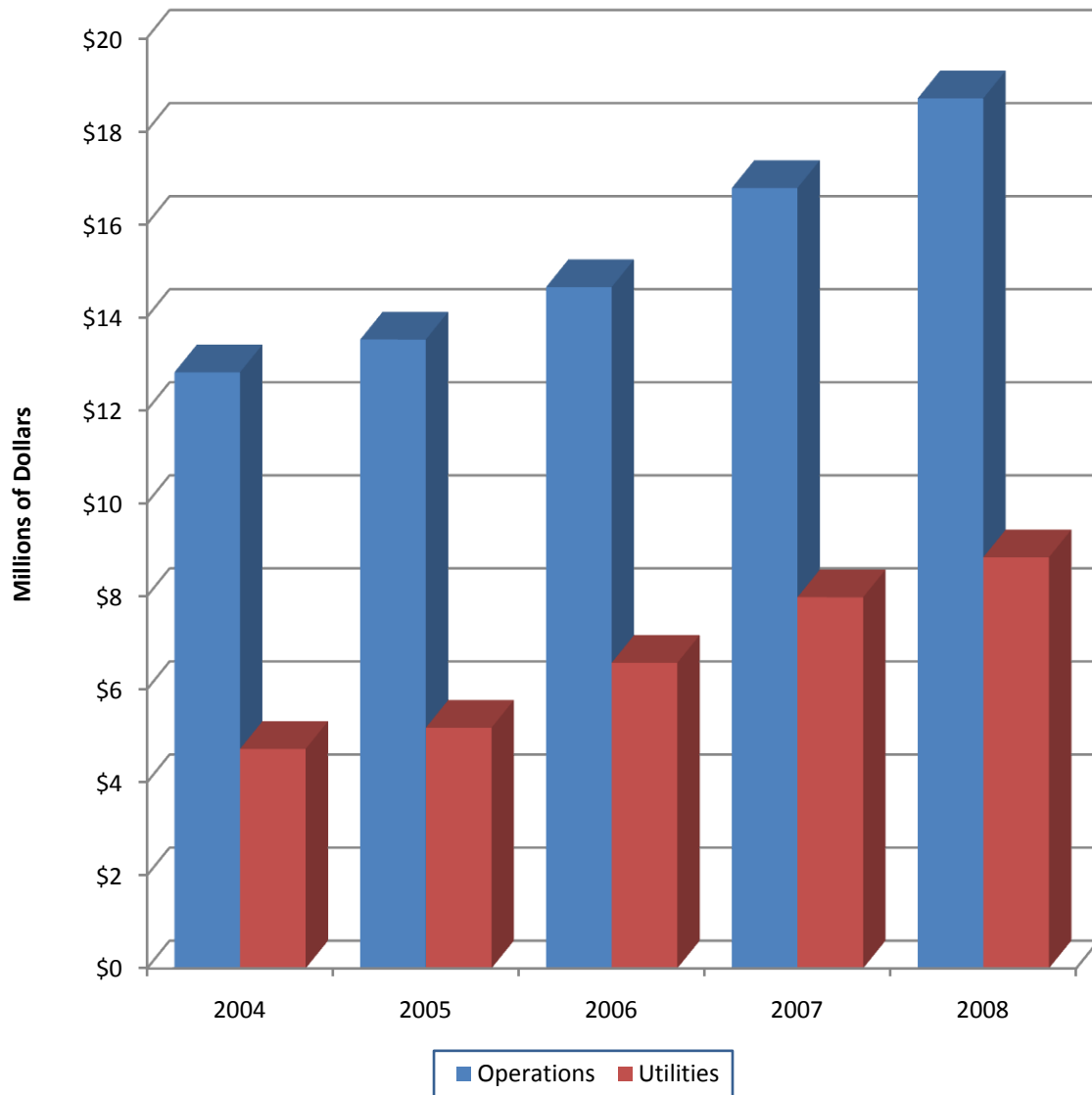
Years Ended June 30, 2004 - 2008



Year	Operations	New Acquisitions	Total
2004	\$ 4,369,861	\$ 4,617,067	\$ 8,986,928
2005	\$ 4,516,403	\$ 3,197,508	\$ 7,713,911
2006	\$ 5,080,747	\$ 2,428,802	\$ 7,509,549
2007	\$ 5,376,297	\$ 5,747,496	\$11,123,793
2008	\$ 6,048,476	\$ 2,771,341	\$ 8,819,817

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

Years Ended June 30, 2004 - 2008

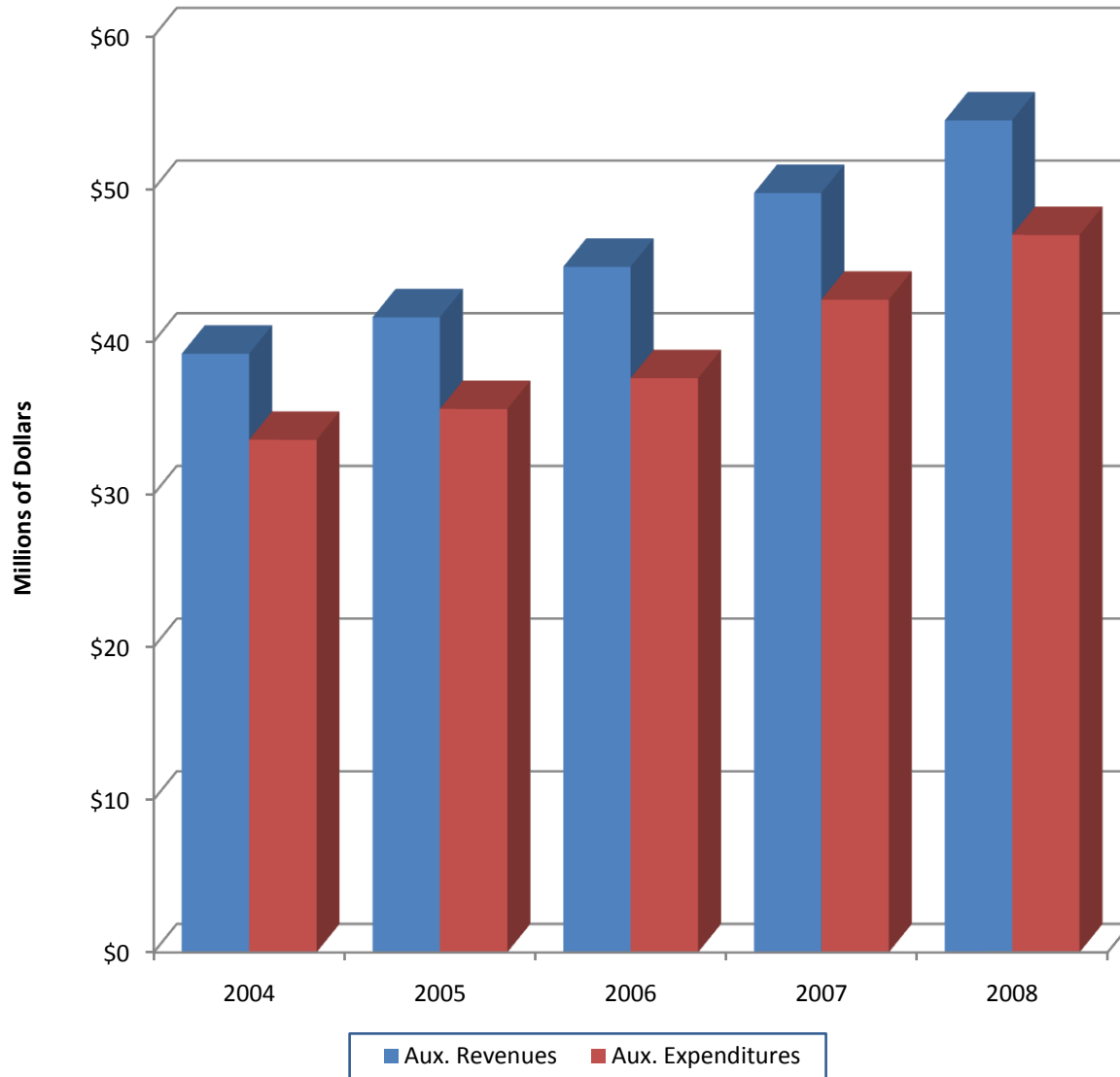


Year	Operations	Utilities	Total
2004	\$ 12,811,012	\$ 4,717,254	\$17,528,266
2005	\$ 13,515,394	\$ 5,172,477	\$18,687,871
2006	\$ 14,640,794	\$ 6,566,701	\$21,207,495
2007	\$ 16,771,729	\$ 7,975,847	\$24,747,576
2008	\$ 18,697,408	\$ 8,833,879	\$27,531,287

Note: Auxiliary Enterprises utilities are excluded



The University of North Carolina at Greensboro (Excluding Foundations)  
**AUXILIARY ENTERPRISES REVENUES and EXPENDITURES**  
**CASH BASIS**  
 June 30, 2004 - 2008



Year	Revenues	Expenditures
2004	\$ 39,213,507	\$ 33,575,275
2005	\$ 41,593,189	\$ 35,593,647
2006	\$ 44,908,573	\$ 37,604,255
2007	\$ 49,740,300	\$ 42,749,493
2008	\$ 54,494,404	\$ 46,989,131

The University of North Carolina at Greensboro  
**BUDGETED REVENUES, APPROPRIATIONS, AND EXPENDITURES**  
**STATE OPERATING CODE 16040**  
Fiscal Years 2005 - 2009

	<b>2009</b>		<b>2008</b>		<b>2007</b>		<b>2006</b>		<b>2005</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Revenues	\$ 67,039,346	28.4	\$ 66,409,843	29.8	\$ 58,938,015	29.7	\$ 53,308,557	31.3	\$ 49,451,732	31.2
Appropriations	<u>169,149,334</u>	<u>71.6</u>	<u>156,611,888</u>	<u>70.2</u>	<u>139,627,408</u>	<u>70.3</u>	<u>116,980,341</u>	<u>68.7</u>	<u>108,856,996</u>	<u>68.8</u>
Expenditures	<u>\$ 236,188,680</u>	<u>100.0</u>	<u>\$ 223,021,731</u>	<u>100.0</u>	<u>\$ 198,565,423</u>	<u>100.0</u>	<u>\$ 170,288,898</u>	<u>100.0</u>	<u>\$ 158,308,728</u>	<u>100.0</u>

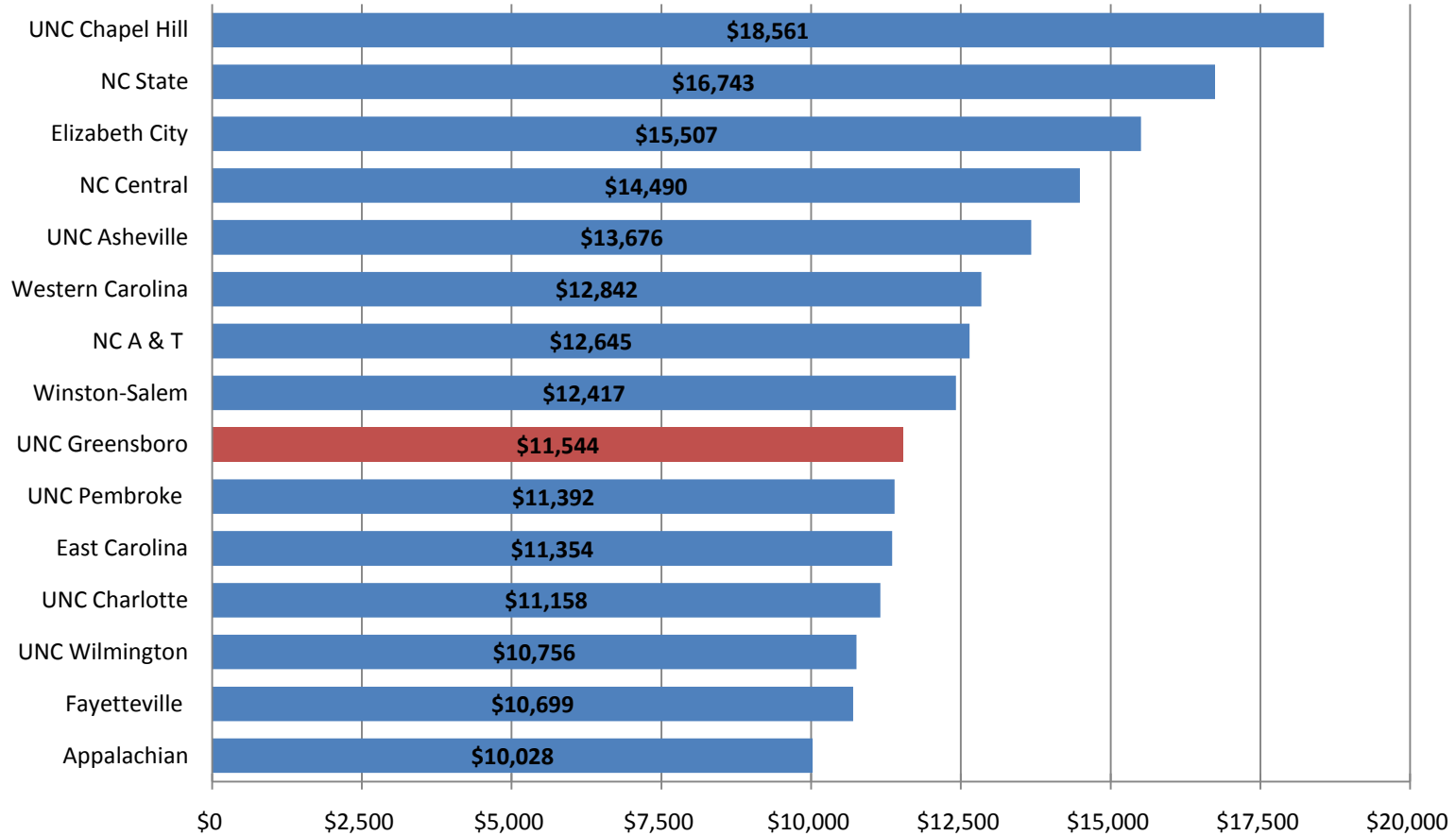
Note: Various Carryforwards have been excluded.

The University of North Carolina at Greensboro  
**BUDGETED REVENUES**  
**BY SOURCE**  
**STATE OPERATING CODE 16040**  
Fiscal Years 2005 - 2009

	<b>2009</b>		<b>2008</b>		<b>2007</b>		<b>2006</b>		<b>2005</b>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Regular Term Tuition	\$ 50,146,254	74.6	\$ 50,353,673	75.9	\$ 45,966,317	78.0	\$ 40,795,385	76.5	\$ 38,057,838	77.0
Summer Term Tuition	4,208,712	6.3	4,169,197	6.3	4,108,607	7.0	4,040,636	7.6	3,273,125	6.6
Non-Credit Extension Instruction Fees	1,314,605	2.0	1,381,251	2.1	1,349,095	2.3	1,323,774	2.5	1,642,069	3.3
Utilities Revenues	2,787,379	4.2	2,555,152	3.8	2,077,213	3.5	2,171,947	4.1	1,820,873	3.7
Repairs and Alterations Revenues	235,378	0.4	227,878	0.3	227,878	0.4	227,878	0.4	327,878	0.7
Application Fees	790,152	1.2	744,352	1.1	734,902	1.2	746,886	1.4	693,702	1.4
Library	59,000	0.1	59,000	0.1	59,000	0.1	59,000	0.1	59,000	0.1
Education & Tech. and Special Fees	4,714,104	7.0	4,479,108	6.7	4,075,569	6.9	3,588,143	6.7	3,275,313	6.6
Federal C & G Adm Cost Allow	111,798	0.2	111,798	0.2	121,598	0.2	117,952	0.2	111,798	0.2
Other	2,671,964	4.0	2,328,434	3.5	217,836	0.4	236,956	0.5	190,136	0.4
<b>Total</b>	<u>\$ 67,039,346</u>	<u>100.0</u>	<u>\$ 66,409,843</u>	<u>100.0</u>	<u>\$ 58,938,015</u>	<u>100.0</u>	<u>\$ 53,308,557</u>	<u>100.0</u>	<u>\$ 49,451,732</u>	<u>100.0</u>
Actual Tuition	N/A	N/A	49,858,731	99.0	46,020,728	100.1	40,162,871	98.4	38,264,387	100.5
Budgeted Tuition	<u>\$ 50,146,254</u>	<u>100.0</u>	<u>\$ 50,353,673</u>	<u>100.0</u>	<u>\$ 45,966,317</u>	<u>100.0</u>	<u>\$ 40,795,385</u>	<u>100.0</u>	<u>\$ 38,057,838</u>	<u>100.0</u>
Over (Under) Realization	<u>\$ N/A</u>	<u>N/A</u>	<u>\$ (494,942)</u>	<u>(1.0)</u>	<u>\$ 54,411</u>	<u>0.1</u>	<u>\$ (632,514)</u>	<u>(1.6)</u>	<u>\$ 206,549</u>	<u>0.5</u>
Budgeted Enrollment FTE	<u>14,662</u>		<u>13,868</u>		<u>13,800</u>		<u>13,104</u>		<u>12,498</u>	
Actual Enrollment FTE	<u>14,621</u>	*	<u>14,328</u>		<u>13,951</u>		<u>13,246</u>		<u>12,603</u>	

\* The actual enrollment FTE for 2009 is an estimate.

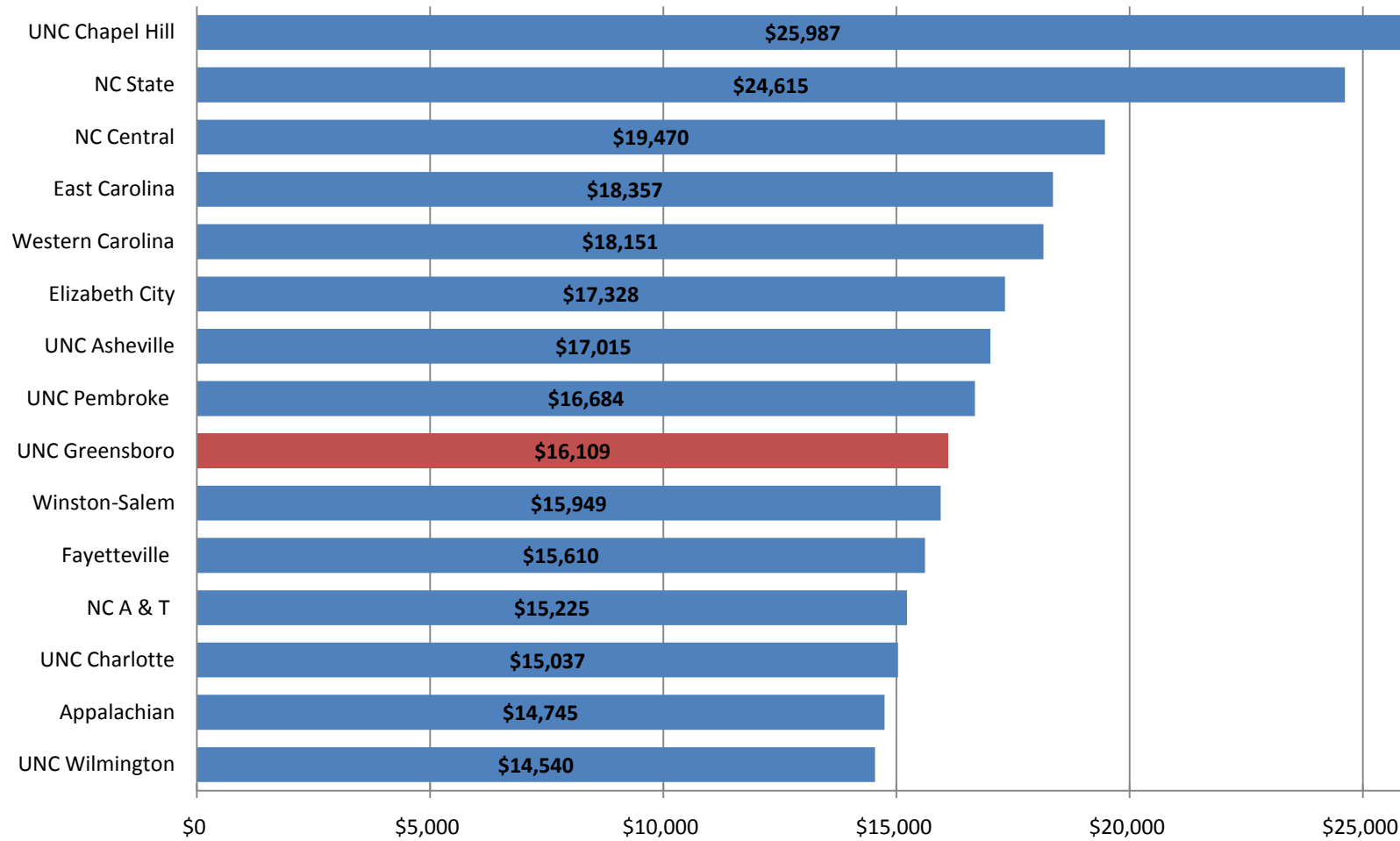
The University of North Carolina  
**BUDGETED APPROPRIATIONS PER IN-STATE STUDENT FTE**  
 2008-09



Source: UNC 2008-09 Current Operations Budgets - Summary

Notes: Budgeted appropriations per student FTE were calculated by dividing the total budgeted state appropriations by the in-state student FTE for each campus. Nonrecurring items are not in this schedule, but are included on B-1.

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



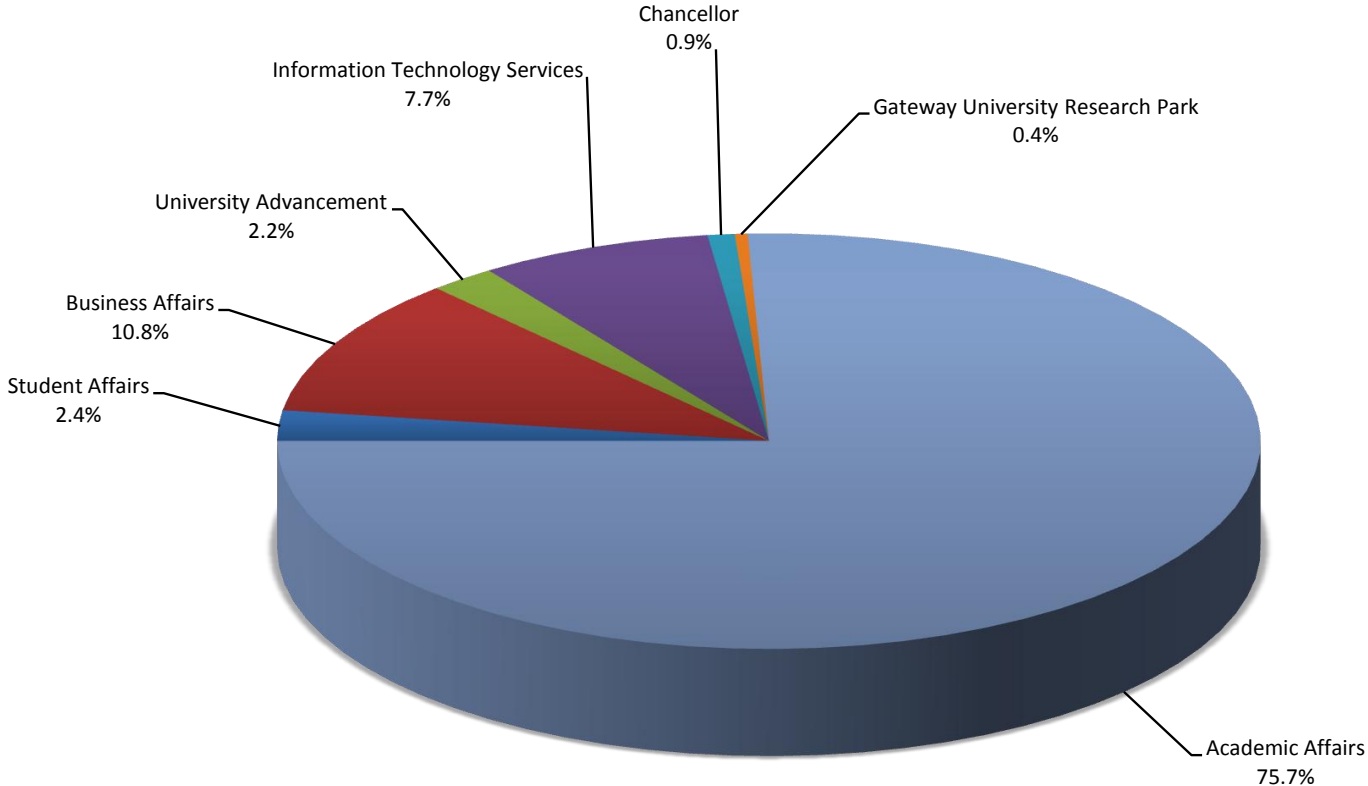
Notes: Total budgeted expenditures per total student FTE were calculated by dividing total budgeted state expenditures by the total student FTE for each campus. Nonrecurring items are excluded from this schedule. The out-of-state Undergraduate Tuition is \$14,001 at UNC Greensboro. The out-of-state Graduate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

The University of North Carolina at Greensboro  
**BASE BUDGET, EXPANSION and REDUCTIONS**  
2007-08 through 2008-09

	Requirements	Receipts	Appropriation	Positions
<b>2007-08 Beginning Base Budget</b>	\$ 216,401,051	\$ 61,321,409	\$ 155,079,642	2,248.75
<b>Continuation Budget Change</b>				
Enrollment Growth	11,360,213	2,613,587	8,746,626	84.88
Building Reserves	116,196		116,196	-
Utilities	102,626	32,227	70,399	-
<b>Total Continuation Budget Change</b>	<u>11,579,035</u>	<u>2,645,814</u>	<u>8,933,221</u>	<u>84.88</u>
<b>Other</b>				
Salary Increase	5,960,141	47,790	5,912,351	-
iSchool (Learn & Earn)	2,581,484	2,581,484	-	-
Campus Initiated Tuition Increases	975,752	975,752	-	0.50
Employer Health Insurance and Retirement Increase	313,528	2,355	311,173	-
Campus Safety Allocation	277,035		277,035	4.00
Education & Technology Fee	234,996	234,996	-	-
Plant and Utility Service Revenue Increase	207,500	207,500	-	-
Faculty Recruiting & Retention	73,392		73,392	-
Budget Reductions	(1,024,294)		(1,024,294)	(9.84)
PACE Cuts	(446,740)		(446,740)	-
Non-Resident Graduate Assistant Tuition Waivers**	(1,000,000)	(1,000,000)	-	-
Other	55,800	22,246	33,554	-
<b>Total Other</b>	<u>8,208,594</u>	<u>3,072,123</u>	<u>5,136,471</u>	<u>(5.34)</u>
<b>Flexibility Changes</b>	-	-	-	10.30
<b>Total 2008-09 Budget</b>	<u>\$ 236,188,680</u>	<u>\$ 67,039,346</u>	<u>\$ 169,149,334</u>	<u>2,338.59</u>

<b>Institutional Budgets:</b>				
Benefits	\$ 37,744,722			
Financial Aid	5,482,921			
Insurance	68,142			
IT Licenses & Maintenance	1,181,972			
Utilities	9,329,928			
Chancellor's Equipment Fund	594,379			
Enterprise Administrative Applications	290,230			
Total Institutional Budgets:	<u>54,692,294</u>			
<b>Departmental Budgets:</b>	<u>181,496,386</u>			
<b>Total 2008-09 Budget</b>	<u>\$ 236,188,680</u>			

The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET 2008-09**  
**SUMMARY BY DIVISION**  
(Excluding Benefits and Other Institutional Budgets)



**Total Allocated \$181,496,386**

The University of North Carolina at Greensboro  
**STATE OPERATING BUDGET**  
**SUMMARY BY DIVISION**  
2008 - 2009

<b>Division Name</b>	<b>EPA</b>	<b>SPA</b>	<b>Faculty</b>	<b>Temp Wages</b>	<b>Equipment</b>	<b>OTP less Equip</b>	<b>TOTAL</b>
Academic Affairs	\$13,212,376	\$14,308,936	\$90,474,421	\$1,329,403	\$6,321,104	\$11,746,151	\$137,392,391
Business Affairs	1,782,276	14,744,284		67,822	253,105	2,758,466	19,605,953
Information Technology And Planning	1,751,875	7,333,145		425,570	1,550,228	2,834,147	13,894,965
Student Affairs	2,804,686	850,271		123,077	24,668	475,981	4,278,683
University Advancement	1,795,541	1,603,859		47,500	10,000	495,913	3,952,813
Chancellor	877,163	568,261		310	500	168,906	1,615,140
Gateway University Research Park	174,143	176,778				405,520	756,441
<b>TOTAL</b>	<b>\$22,398,060</b>	<b>\$39,585,534</b>	<b>\$90,474,421</b>	<b>\$1,993,682</b>	<b>\$8,159,605</b>	<b>\$18,885,084</b>	<b>\$181,496,386</b>



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

Fiscal Years 2005 - 2009

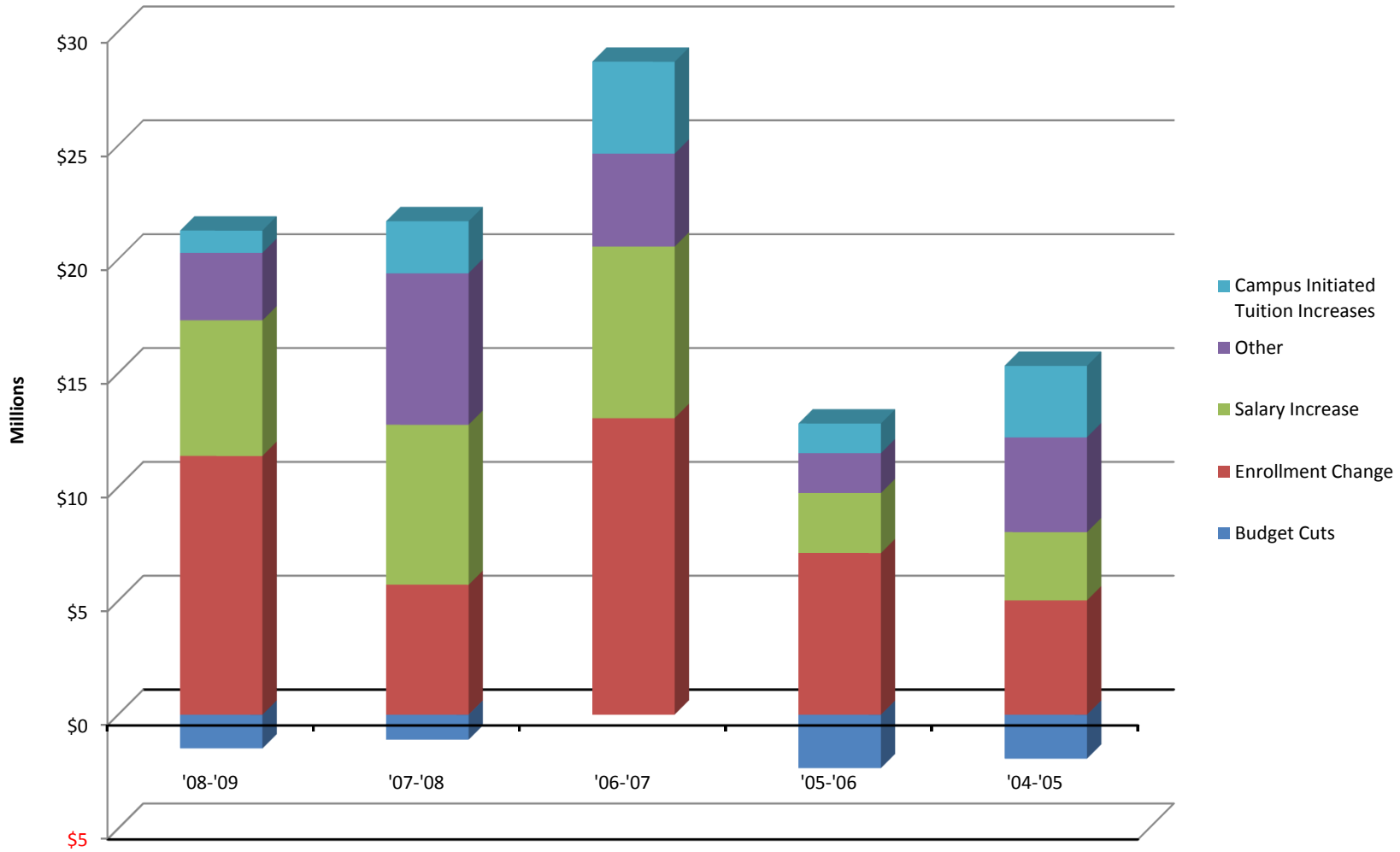
		2009		2008		2007		2006		2005	
		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
101	Regular Term Instruction	\$ 129,571,523	54.9%	\$ 118,689,371	53.2%	\$ 101,931,930	51.5%	\$ 88,470,440	52.0%	\$ 81,214,230	51.3%
102	Summer Term Instruction	4,208,712	1.8%	4,169,197	1.9%	4,108,607	2.1%	4,150,304	2.4%	3,829,626	2.4%
103	Non-Credit Extension Instruction	1,314,605	0.6%	1,381,251	0.6%	1,243,985	0.6%	1,323,774	0.8%	1,642,069	1.0%
151	Libraries	11,079,582	4.7%	8,853,401	4.0%	11,214,131	5.6%	7,381,665	4.3%	7,722,165	4.9%
152	General Academic Support	17,034,380	7.2%	15,841,597	7.1%	13,982,424	7.0%	12,761,020	7.5%	11,359,170	7.2%
160	Student Services	11,847,594	5.0%	12,355,115	5.5%	10,797,207	5.4%	9,685,962	5.7%	9,195,899	5.8%
170	Institutional Support	28,218,314	11.9%	28,257,798	12.7%	27,874,497	14.0%	20,716,083	12.2%	19,443,204	12.3%
180	Physical Plant Operations	26,731,049	11.3%	26,638,944	11.9%	22,417,901	11.3%	21,994,160	12.9%	19,823,206	12.5%
230	Student Financial Aid	6,182,921	2.6%	6,835,057	3.1%	4,994,741	2.5%	3,805,490	2.2%	3,283,550	2.1%
252	Reserve-2004 Storms Disaster Relief									795,609	0.5%
<b>TOTAL</b>		<b>\$ 236,188,680</b>	<b>100.0%</b>	<b>\$ 223,021,731</b>	<b>100.0%</b>	<b>\$ 198,565,423</b>	<b>100.0%</b>	<b>\$ 170,288,898</b>	<b>100.0%</b>	<b>\$ 158,308,728</b>	<b>100.0%</b>

The University of North Carolina at Greensboro  
**BUDGETED EXPENDITURES BY MAJOR OBJECT CATEGORIES**  
**STATE OPERATING CODE 16040**

Fiscal Years 2005 - 2009

	Original Budget		Revised Budget at June 30th									
	2009		2008		2007		2006		2005			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
EPA Academic Salaries	\$ 90,474,421	38.4%	\$ 76,535,586	34.3%	\$ 66,413,872	33.6%	\$ 59,508,368	34.9%	\$ 55,698,468	35.2%		
EPA Regular Salaries	22,398,060	9.5%	19,320,423	8.7%	16,456,335	8.3%	14,119,114	8.3%	13,162,903	8.3%		
SPA Regular Salaries	39,585,534	16.8%	34,953,029	15.7%	31,708,255	16.0%	29,207,288	17.2%	26,945,652	17.0%		
Employee Benefits	34,906,092	14.8%	29,365,654	13.2%	24,892,542	12.5%	22,698,911	13.3%	19,478,448	12.3%		
Other Personnel	4,006,361	1.7%	4,659,067	2.1%	4,037,226	2.0%	2,379,674	1.4%	2,466,268	1.6%		
Total Personnel Compensation	<u>\$ 191,370,468</u>	<u>81.2%</u>	<u>\$ 164,833,759</u>	<u>74.0%</u>	<u>\$ 143,508,230</u>	<u>72.4%</u>	<u>\$ 127,913,355</u>	<u>75.1%</u>	<u>\$ 117,751,739</u>	<u>74.4%</u>		
Supplies	5,294,450	2.2%	7,014,762	3.1%	6,584,219	3.3%	6,800,368	4.0%	5,084,516	3.2%		
Utilities	9,330,578	4.0%	9,184,671	4.1%	8,012,812	4.0%	8,634,267	5.2%	7,111,448	4.5%		
Purchased Contractual Services	1,104,205	0.5%	3,834,676	1.7%	4,163,942	2.1%	2,615,368	1.5%	2,240,134	1.4%		
Purchased Services	8,206,630	3.5%	11,677,017	5.2%	11,537,947	5.8%	10,163,817	6.0%	9,423,900	6.0%		
General Travel	2,940,936	1.2%	2,295,628	1.0%	2,044,995	1.0%	1,550,946	0.9%	1,324,018	0.8%		
Other Operating	1,036,886	0.4%	1,243,492	0.6%	800,988	0.4%	565,268	0.3%	541,572	0.3%		
Academic Services	275,145	0.1%	497,961	0.2%	412,448	0.2%	418,606	0.2%	441,310	0.3%		
Library Books and Journals	4,400,787	1.9%	3,549,135	1.6%	6,501,317	3.3%	3,401,778	2.0%	3,620,884	2.3%		
Property, Plant & Equipment	5,280,389	2.2%	10,394,410	4.7%	9,629,214	4.8%	4,073,787	2.4%	5,871,392	3.7%		
Aids and Grants	6,182,921	2.6%	6,575,558	2.9%	4,814,812	2.4%	3,611,136	2.1%	3,050,536	1.9%		
Transfers and Other	765,285	0.3%	1,920,662	0.9%	554,499	0.3%	540,201	0.3%	1,847,279	1.2%		
Total Non-Salary	<u>\$ 44,818,212</u>	<u>18.9%</u>	<u>\$ 58,187,972</u>	<u>26.0%</u>	<u>\$ 55,057,193</u>	<u>27.6%</u>	<u>\$ 42,375,543</u>	<u>24.9%</u>	<u>\$ 40,556,989</u>	<u>25.6%</u>		
	<u><b>\$236,188,680</b></u>	<u><b>100.1%</b></u>	<u><b>\$223,021,731</b></u>	<u><b>100.0%</b></u>	<u><b>\$198,565,423</b></u>	<u><b>100.0%</b></u>	<u><b>\$170,288,898</b></u>	<u><b>100.0%</b></u>	<u><b>\$158,308,728</b></u>	<u><b>100.0%</b></u>		

The University of North Carolina at Greensboro  
**NET CHANGE IN BASE BUDGET**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2005 - 2009



The University of North Carolina at Greensboro  
**NET CHANGE IN BASE BUDGET**  
**STATE OPERATING CODE 16040**  
 Fiscal Years 2005 - 2009

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Enrollment Change	\$ 11,360,213	\$ 5,705,696	\$ 13,022,027	\$ 7,101,078	\$ 5,017,793
Salary Increases	5,960,141	7,025,402	7,532,215	2,630,325	2,999,280
Campus Initiated Tuition Increases	975,752	2,290,607	4,036,492	1,303,919	3,140,535
Budget Cuts	(1,471,034)	(1,094,458)	-	(2,342,352)	(1,928,863)
Other	<u>2,962,557</u>	<u>6,648,443</u>	<u>4,084,003</u>	<u>1,752,491</u>	<u>4,159,744</u>
Total	<u><u>\$ 19,787,629</u></u>	<u><u>\$ 20,575,690</u></u>	<u><u>\$ 28,674,737</u></u>	<u><u>\$ 10,445,461</u></u>	<u><u>\$ 13,388,489</u></u>

The University of North Carolina at Greensboro  
**BUDGETED SALARIES and FTE BY DIVISION**  
2008-09

Division	EPA Administrative		SPA		Faculty	
	Budget	FTE	Budget	FTE	Budget	FTE
<b>Academic Affairs:</b>						
Arts & Sciences	\$ 657,063	11.9	\$ 2,528,226	67.6	\$ 35,015,583	441.3
Business & Economics	752,479	11.1	814,610	21.3	9,989,684	88.2
Education	628,201	9.8	604,372	17.0	9,372,481	106.4
Human Environmental Sciences	500,844	6.9	714,779	20.1	7,014,941	78.5
Music	289,214	4.0	352,195	9.8	4,776,585	63.0
Nursing	252,556	2.9	526,043	14.0	4,929,636	64.4
Health and Human Performance	402,624	5.3	596,382	16.2	7,248,885	93.1
Graduate Studies	472,406	2.7	653,654	17.3	3,472,911	30.9
Research & Public/Private Sector Partnerships	338,120	3.5	105,926	2.5	1,001,245	8.8
Division of Continual Learning	1,624,191	28.0	885,229	22.0	3,590,230	41.8
Provost & Other	7,294,678	109.0	6,354,854	170.6	4,062,240	63.1
Subtotal	\$ 13,212,376	195.1	\$ 14,136,270	378.4	\$ 90,474,421	1,079.5
SPA Salary Reserves			172,666			
<b>Total Academic Affairs</b>	<b>\$ 13,212,376</b>	<b>195.1</b>	<b>\$ 14,308,936</b>	<b>378.4</b>	<b>\$ 90,474,421</b>	<b>1,079.5</b>
<b>Information Technology and Planning</b>	1,751,875	14.5	7,323,976	114.6		
SPA Salary Reserves			9,169			
<b>Total Administration &amp; Planning</b>	<b>\$ 1,751,875</b>	<b>14.5</b>	<b>\$ 7,333,145</b>	<b>114.6</b>		
<b>University Advancement</b>	1,795,541	20.5	1,564,746	38.8		
SPA Salary Reserves			39,113			
<b>Total University Advancement</b>	<b>\$ 1,795,541</b>	<b>20.5</b>	<b>\$ 1,603,859</b>	<b>38.8</b>		
<b>Student Affairs</b>	2,804,686	47.3	847,602	22.0		
SPA Salary Reserves			2,669			
<b>Total Student Affairs</b>	<b>\$ 2,804,686</b>	<b>47.3</b>	<b>\$ 850,271</b>	<b>22.0</b>		
<b>Business Affairs:</b>						
Institutional Support	1,308,010	11.5	5,768,090	137.0		
Physical Plant	474,266	4.0	8,765,227	254.9		
Subtotal	1,782,276	15.5	14,533,317	391.9		
SPA Salary Reserves			210,967			
<b>Total Business Affairs</b>	<b>\$ 1,782,276</b>	<b>15.5</b>	<b>\$ 14,744,284</b>	<b>391.9</b>		
<b>Chancellor</b>	877,163	7.5	327,728	7.0		
SPA Salary Reserves			240,533			
<b>Total Chancellor</b>	<b>\$ 877,163</b>	<b>7.5</b>	<b>\$ 568,261</b>	<b>7.0</b>		
<b>Greensboro Center for Innovative Development</b>	174,143	1.0	176,778	4.0		
SPA Salary Reserves						
<b>Total Greensboro Ctr for Innovative Dvlpmt</b>	<b>\$ 174,143</b>	<b>1.0</b>	<b>\$ 176,778</b>	<b>4.0</b>		
<b>TOTAL OF ALL DIVISIONS</b>	<b>\$ 22,398,060</b>	<b>301.4</b>	<b>\$ 39,585,534</b>	<b>956.7</b>	<b>\$ 90,474,421</b>	<b>1,079.5</b>

The University of North Carolina at Greensboro  
**SALARY INCREASES**  
for Fiscal Years 2000 - 2009

Year	Faculty				EPA Non-Faculty		SPA			
	Base	Enhance	Total	Bonus	Base	Bonus	Across the Board	Career	Total	Bonus
1999-00	3.00	1.00	<b>4.00</b>		3.00	\$125	2.00	1.00	<b>3.00</b>	\$125
2000-01	4.20		<b>4.20</b>	\$500	4.20	\$500	2.20	2.00	<b>4.20</b>	\$500
2001-02 <sup>(1)</sup>	\$625/person + 1.50		<b>\$625/person + 1.50</b>		\$625/person		\$625/person		<b>\$625/person</b>	
2002-03 <sup>(2)</sup>	2.50		<b>2.50</b>			10 days bonus leave	0.00		<b>0.00</b>	10 days bonus leave
2003-04	0.00		<b>0.00</b>	\$550		\$550/person + 10 days bonus leave	0.00		<b>0.00</b>	\$550/person + 10 days bonus leave
2004-05 <sup>(3)</sup>	2.5+2.8		<b>5.30</b>		2.5+2.0		Greater of \$1,000/person or 2.50		<b>Greater of \$1,000/person or 2.50</b>	
2005-06 <sup>(4)</sup>	2.0+0.3		<b>2.03</b>		2.0+0.1	5 days bonus leave	Greater of \$825/person or 2.00		<b>Greater of \$825/person or 2.00</b>	5 days bonus leave
2006-07 <sup>(5)</sup>	6.0+1.3		<b>7.30</b>		6.0+1.3		5.50		<b>5.50</b>	
2007-08 <sup>(6)</sup>	4.0 + 1.4 + .6		<b>6.00</b>		4.00		4.00		<b>4.00</b>	
2008-09 <sup>(7)</sup>	3.0 + 2.0		<b>5.00</b>		3.00		Greater of \$1,100/person or 2.75		<b>Greater of \$1,100/person or 2.75</b>	

Note: All amounts in % unless otherwise noted

(1) In 2001-02, additional salary increase funds (approximately 1.5%) were provided by a campus based tuition increase. The amount provided for EPA Teaching salaries and benefits were \$832,500. Additionally, \$375 was provided to each SPA employee whose annual salary is \$25,000 or less and additional amounts (approximately \$54,000) were provided for SPA reserves to address inequity or retention issues.

(2) In 2002-03, Faculty salary increases and benefits in the amount of \$1,446,375 (approximately 2.5%) were provided by a campus based tuition increase.

(3) In 2004-05 in addition to the Legislative salary increase funds of 2.5%, Faculty increases of 2.8% and Non-Faculty EPA increases of 2.0% (totaling \$2,110,109 including benefits) were provided by a campus based tuition increase.

(4) In 2005-06 in addition to the Legislative salary increase funds of 2%, Faculty and Non-Faculty EPA increases (approximately .3% and .1% respectively) in the amount of \$316,026 including benefits were provided by a campus based tuition increase.

(5) In 2006-07 in addition to the Legislative salary increase funds of 6%, Faculty and Non-Faculty EPA increases (approximately 1.3%) in the amount of \$1,312,911 including benefits were provided by a campus based tuition increase.

(6) In 2007-08, in addition to the Legislative salary increase funds of 4%, the General Assembly also provided Faculty increases of 1.4%. A campus based tuition increase of \$560,629 including benefits (approximately .6%) also was provided.

(7) In 2008-09, a campus based tuition increase of \$683,880 provided Faculty salary increases and benefits of \$683,880 (approximately 2%).

The University of North Carolina at Greensboro  
**FULL-TIME WORK FORCE BY GENDER**  
**ALL FUND SOURCES**  
For Years 1998, 2003, 2006, 2007 and 2008

Occupational Activity Group	Fall 1998			Fall 2003			Fall 2006			Fall 2007			Fall 2008			Percent Female				
	M	F	T	M	F	T	M	F	T	M	F	T	M	F	T	1998	2003	2006	2007	2008
EPA Instructional Faculty Tenured	217	98	315	198	119	317	213	134	347	230	148	378	220	135	355	31.1%	37.5%	38.6%	39.2%	38.0%
EPA Instructional Faculty Untenured, On Track	64	60	124	88	86	174	91	92	183	79	93	172	85	103	188	48.4%	49.4%	50.3%	54.1%	54.8%
EPA Other Instructional Faculty, Not On Track	36	115	151	67	148	215	72	148	220	90	170	260	95	158	253	76.2%	68.8%	67.3%	65.4%	62.5%
<b>EPA Instructional Faculty Sub-Total</b>	<b>317</b>	<b>273</b>	<b>590</b>	<b>353</b>	<b>353</b>	<b>706</b>	<b>376</b>	<b>374</b>	<b>750</b>	<b>399</b>	<b>411</b>	<b>810</b>	<b>400</b>	<b>396</b>	<b>796</b>	<b>46.3%</b>	<b>50.0%</b>	<b>49.9%</b>	<b>50.7%</b>	<b>49.7%</b>
Executive/Administrative/Managerial	71	60	131	71	83	154	82	119	201	90	131	221	116	180	296	45.8%	53.9%	59.2%	59.3%	60.8%
EPA	59	57	116	68	80	148	81	118	199	89	128	217	115	179	294	49.1%	54.1%	59.3%	59.0%	60.9%
SPA	12	3	15	3	3	6	1	1	2	1	3	4	1	1	2	20.0%	50.0%	50.0%	75.0%	50.0%
Other Professional (includes librarians)	96	126	222	177	221	398	183	240	423	187	256	443	239	271	510	56.8%	55.5%	56.7%	57.8%	53.1%
EPA	35	59	94	89	124	213	84	149	233	92	160	252	92	156	248	62.8%	58.2%	63.9%	63.5%	62.9%
SPA	61	67	128	88	97	185	99	91	190	95	96	191	147	115	262	52.3%	52.4%	47.9%	50.3%	43.9%
SPA Non-Professional Staff																				
Secretarial/Clerical	23	288	311	36	311	347	38	311	349	37	331	368	49	378	427	92.6%	89.6%	89.1%	89.9%	88.5%
Technical/Paraprofessional	58	83	141	77	109	186	99	159	258	95	163	258	54	122	176	58.9%	58.6%	61.6%	63.2%	69.3%
Skilled Crafts	70	4	74	91	5	96	93	6	99	100	7	107	100	6	106	5.4%	5.2%	6.1%	6.5%	5.7%
Service/Maintenance	100	85	185	122	88	210	143	93	236	151	94	245	150	98	248	45.9%	41.9%	39.4%	38.4%	39.5%
<b>TOTAL</b>																				
EPA	<b>411</b>	<b>389</b>	<b>800</b>	<b>510</b>	<b>557</b>	<b>1,067</b>	<b>541</b>	<b>641</b>	<b>1,182</b>	<b>580</b>	<b>699</b>	<b>1,279</b>	<b>607</b>	<b>731</b>	<b>1,338</b>	<b>48.6%</b>	<b>52.2%</b>	<b>54.2%</b>	<b>54.7%</b>	54.6%
SPA	<b>324</b>	<b>530</b>	<b>854</b>	<b>417</b>	<b>613</b>	<b>1,030</b>	<b>473</b>	<b>661</b>	<b>1,134</b>	<b>479</b>	<b>694</b>	<b>1,173</b>	<b>501</b>	<b>720</b>	<b>1,221</b>	<b>62.1%</b>	<b>59.5%</b>	<b>58.3%</b>	<b>59.2%</b>	59.0%
<b>GRAND TOTALS</b>	<b>735</b>	<b>919</b>	<b>1,654</b>	<b>927</b>	<b>1,170</b>	<b>2,097</b>	<b>1,014</b>	<b>1,302</b>	<b>2,316</b>	<b>1,059</b>	<b>1,393</b>	<b>2,452</b>	<b>1,108</b>	<b>1,451</b>	<b>2,559</b>	<b>55.6%</b>	<b>55.8%</b>	<b>56.2%</b>	<b>56.8%</b>	<b>56.7%</b>

M = Male  
F = Female  
T = Total

Source: IPEDS-S Fall Staff Survey

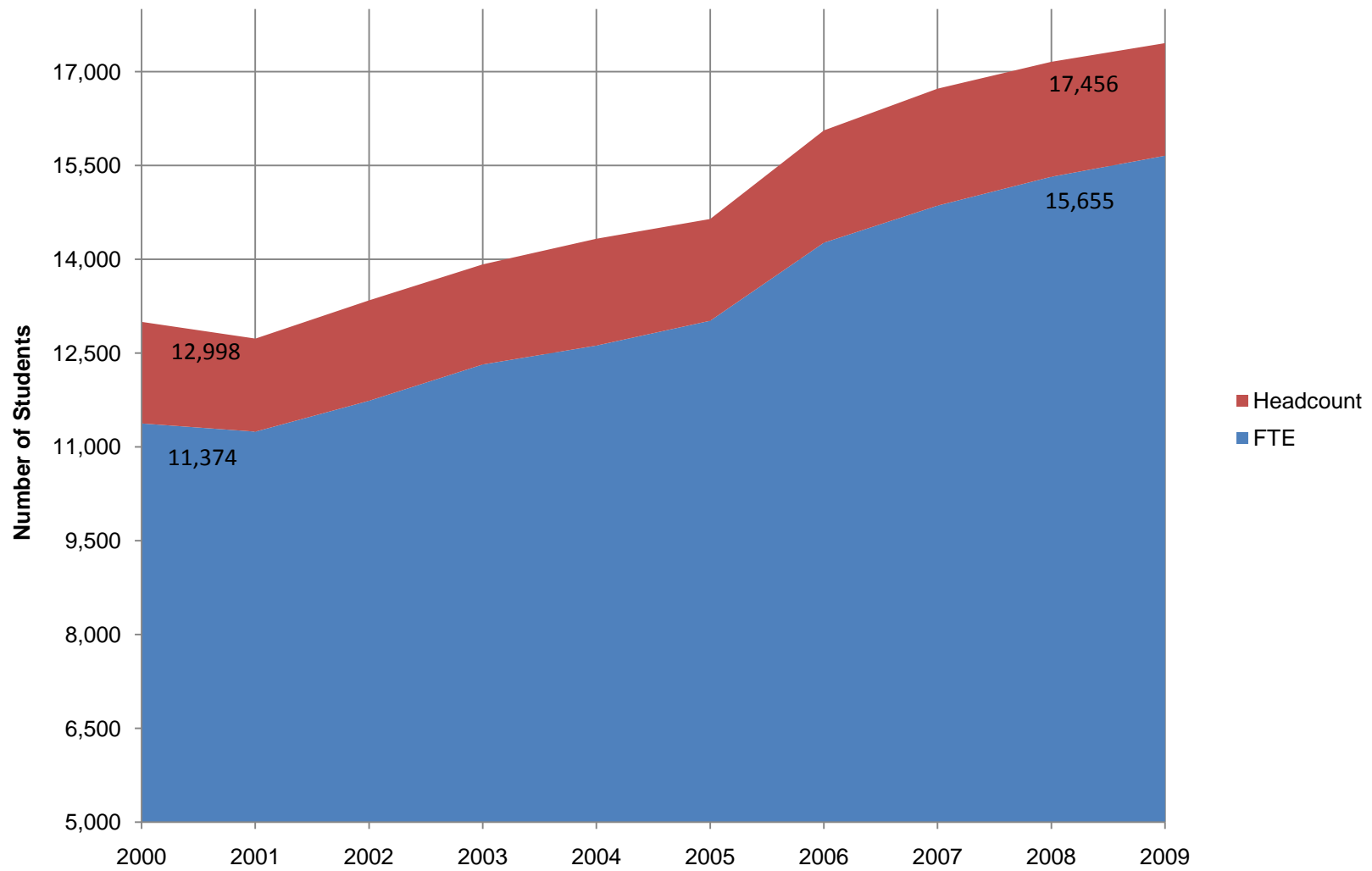
The University of North Carolina at Greensboro  
**EXPENDITURE BUDGETS BY SOURCE and DIVISION**  
 2008-2009

	Academic Affairs	Information Technology & Planning	University Advancement	Student Affairs	Business Affairs	Chancellor	GCID	Source Total
State Funds	137,392,391	13,894,965	3,952,813	4,278,683	19,605,953	1,615,140	756,441	181,496,386
	75.7%	7.7%	2.2%	2.4%	10.8%	0.9%	0.4%	100.0%
.....								
Auxiliary Administration					527,409			527,409
Student Activities Fees			51,532	3,267,168	964,376			4,283,076
Overhead	3,777,483				176,347			3,953,830
Unrestricted Gifts and Investment Income	505,900	25,750	1,226,442	115,173	29,400	89,500		1,992,165
.....								
<b>Division Totals</b>	<b>\$141,675,774</b> 73.7%	<b>\$13,920,715</b> 7.2%	<b>\$5,230,787</b> 2.7%	<b>\$7,661,024</b> 4.0%	<b>\$21,303,485</b> 11.1%	<b>\$1,704,640</b> 0.9%	<b>\$756,441</b> 0.4%	<b>\$192,252,866</b> 100.0%

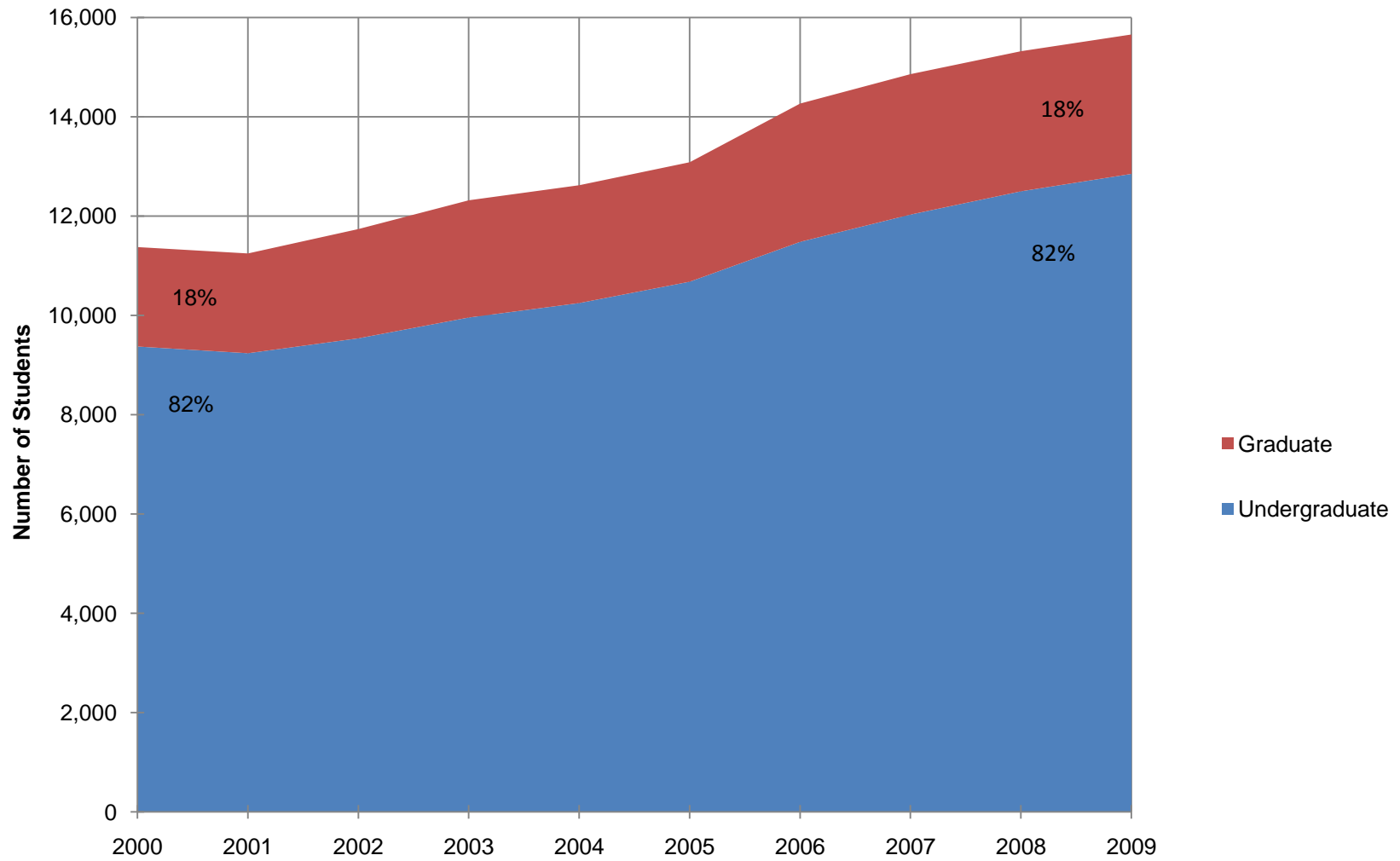
Note: This analysis excludes Athletic Fee, Health Fee, Facility Fee and self supporting operations. Benefits, Utilities, Financial Aid, Rent, Insurance and O&M reserves are considered institutional and are also excluded.



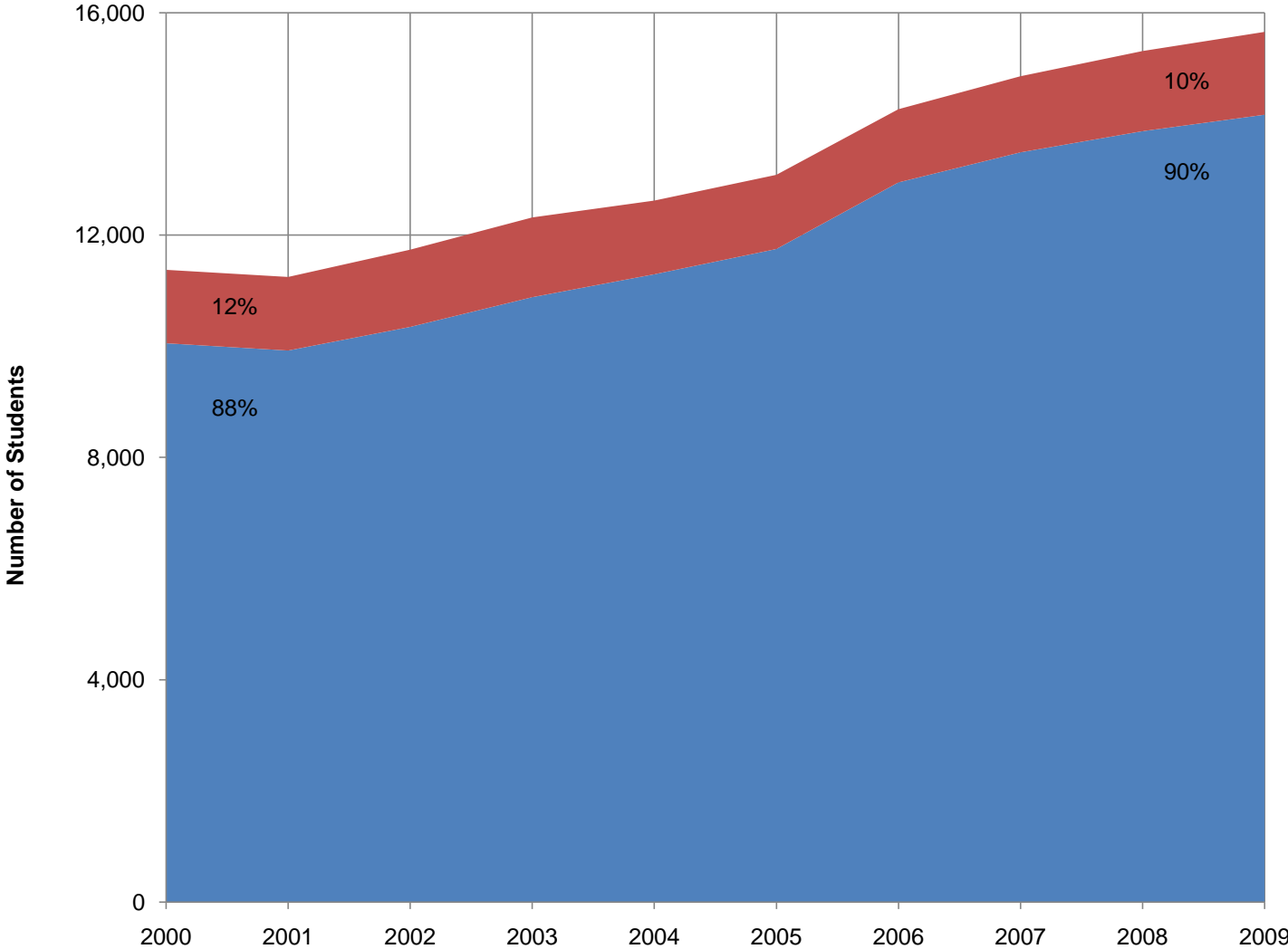
The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT & FTE - FALL SEMESTERS**  
Years Ended June 30, 2000 - 2009



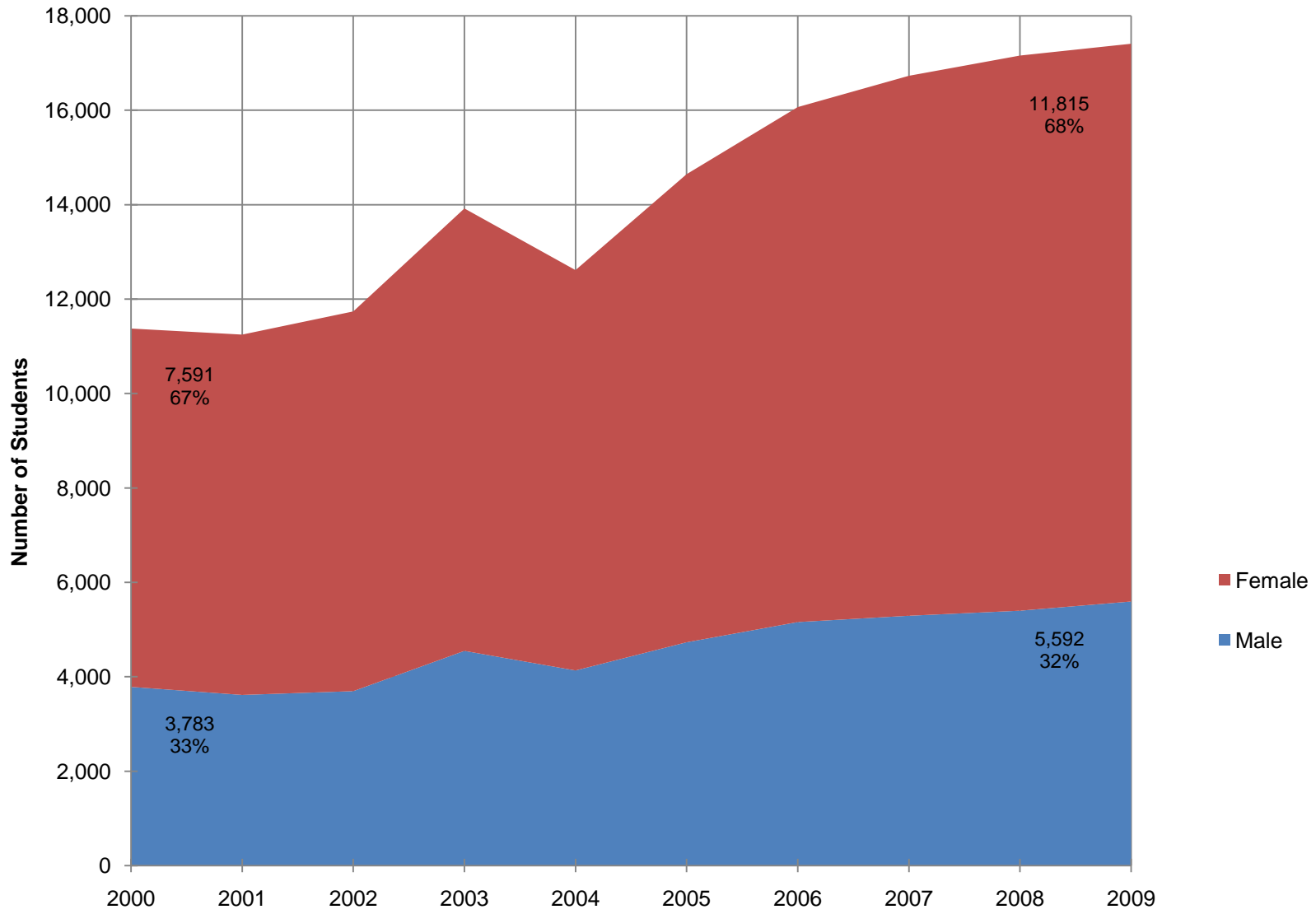
The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - UNDERGRADUATE & GRADUATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2000 - 2009



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - IN-STATE & OUT-OF-STATE FTE - FALL SEMESTERS**  
Years Ended June 30, 2000 - 2009



The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA - HEADCOUNT BY GENDER - FALL SEMESTERS**  
Years Ended June 30, 2000 - 2009

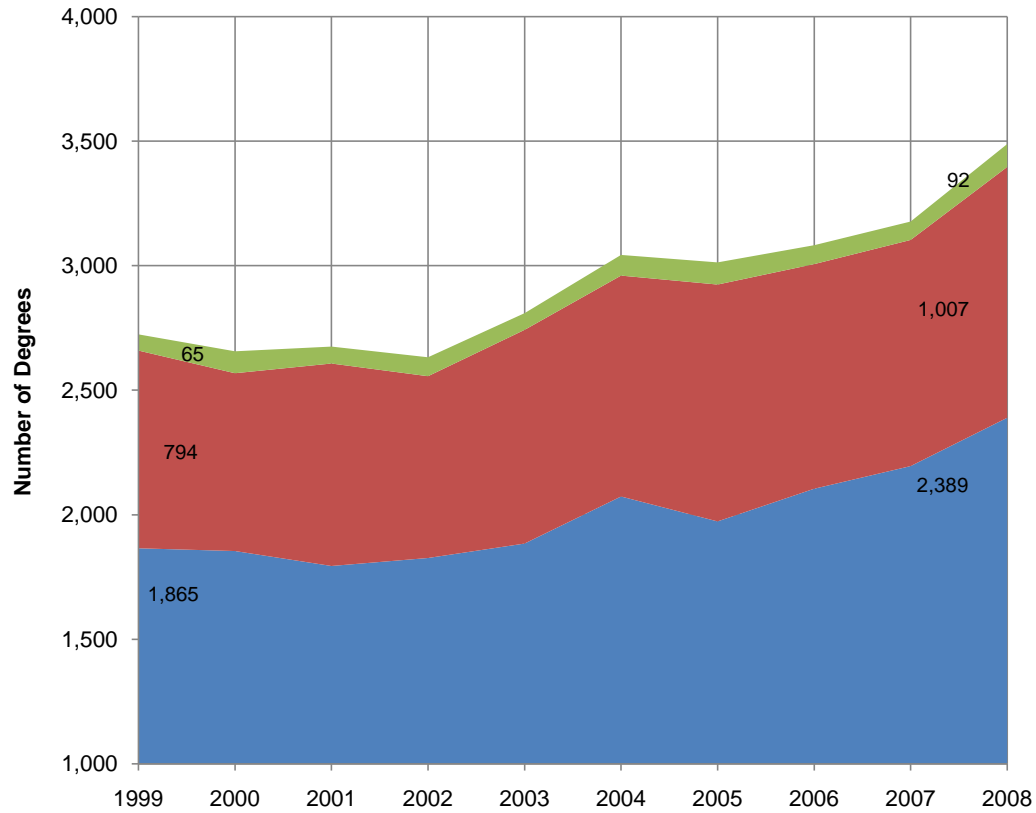


The University of North Carolina at Greensboro  
**ENROLLMENT STATISTICAL DATA**  
1998-99 through 2008-09

	2008-09	2007-08	2006-07	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00
<b>SAT Scores</b>										
Verbal	517	525	520	524	522	522	516	519	532	522
Math	522	515	522	527	523	523	518	514	526	515
<b>Total</b>	<b>1,039</b>	<b>1,040</b>	<b>1,042</b>	<b>1,051</b>	<b>1,045</b>	<b>1,045</b>	<b>1,034</b>	<b>1,033</b>	<b>1,058</b>	<b>1,037</b>
<b>FTE Students by Program (Fall Semester)</b>										
College of Arts & Sciences	6,161	5,972	5,900	5,604	5,158	4,918	4,972	4,745	4,558	4,670
School of Business & Economics	2,510	2,411	2,311	2,248	2,159	2,193	2,191	2,125	2,002	2,108
School of Education	1,853	1,827	1,776	1,790	1,608	1,476	1,342	1,258	1,140	1,194
School of Health & Human Performance	1,574	1,472	1,345	1,278	1,192	1,195	1,077	982	990	839
School of Human Environmental Sciences	1,395	1,377	1,324	1,104	1,035	981	1,034	993	943	993
School of Music	541	536	542	552	518	537	518	518	525	468
School of Nursing	1,179	1,322	1,271	1,252	1,140	1,031	897	833	850	876
Undeclared	415	403	389	437	274	289	288	284	238	226
<b>Total</b>	<b>15,627</b>	<b>15,319</b>	<b>14,857</b>	<b>14,264</b>	<b>13,084</b>	<b>12,620</b>	<b>12,319</b>	<b>11,738</b>	<b>11,246</b>	<b>11,374</b>
<b>Student Housing</b>										
Capacity	4,251	4,278	4,284	3,981	3,917	3,830	3,902	3,957	3,738	3,738
Occupancy	4,374	4,198	4,332	3,981	3,847	3,830	3,921	3,752	3,647	3,535
Occupancy Rate (Fall) †	102.9%	98.1%	101.1%	100.0%	98.2%	100.0%	100.5%	94.8%	97.6%	94.6%
Students Residing on Campus	28.0%	27.4%	29.2%	27.9%	29.4%	30.3%	31.8%	32.0%	32.4%	31.1%
<b>Faculty</b>										
Faculty (Total FTE Budgeted Regular Term)	1,062	1,004	971	891	897	838	766	755	762	705
Full-Time Faculty (OCR Perm. Staff)	796	839	811	757	730	715	694	680	657	579
No. Holding Doctorates/Terminal Degrees	653	576	556	526	513	496	483	472	456	413
Percentage Tenured	44.2%	39.2%	42.4%	41.9%	43.4%	43.9%	45.2%	46.8%	48.6%	54.9%
Budgeted Student/Budgeted Faculty Ratio	13.8:1	13.8:1	14.2:1	13.6:1	13.5:1	14.4:1	14.5:1	14.7:1	14.8:1	14.8:1

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

The University of North Carolina at Greensboro  
**DEGREES CONFERRED**  
 Years Ended June 30, 1999 - 2008

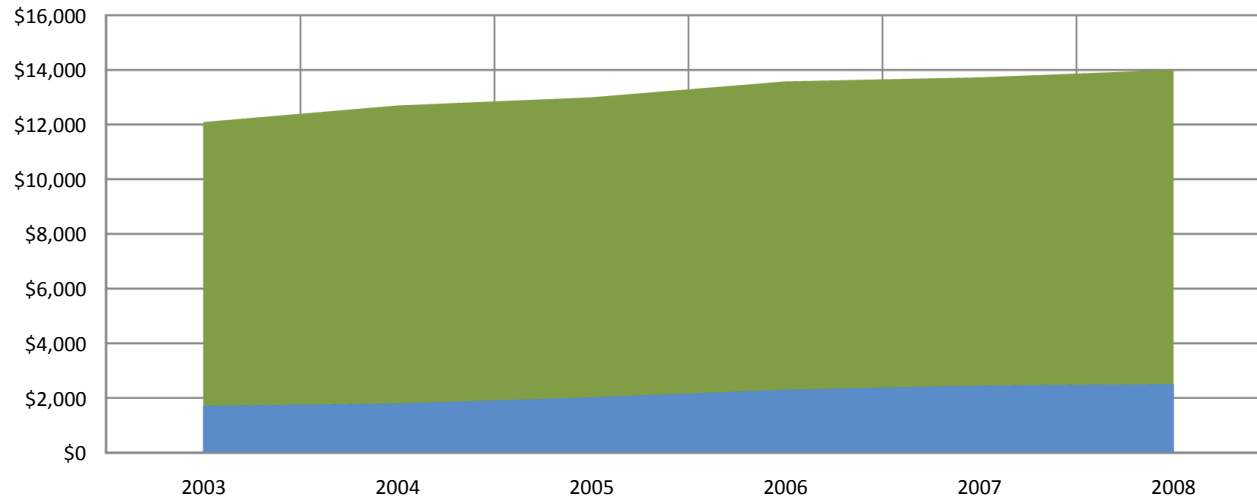


	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Doctoral	65	88	68	76	67	83	89	76	74	92
Masters	794	714	813	730	858	887	951	902	908	1,007
Baccalaureate	1,865	1,854	1,794	1,826	1,884	2,073	1,973	2,104	2,195	2,389
<b>Total</b>	<b><u>2,724</u></b>	<b><u>2,656</u></b>	<b><u>2,675</u></b>	<b><u>2,632</u></b>	<b><u>2,809</u></b>	<b><u>3,043</u></b>	<b><u>3,013</u></b>	<b><u>3,082</u></b>	<b><u>3,177</u></b>	<b><u>3,488</u></b>

The University of North Carolina at Greensboro  
**RESIDENTIAL STUDENT FEES AND CHARGES (Per Year)**  
 Years Ended June 30, 2003 - 2008

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>IN-STATE RESIDENTIAL STUDENTS</b>						
Tuition	\$ 2,507	\$ 2,458	\$ 2,308	\$ 2,028	\$ 1,803	\$ 1,717
Graduate Premium	392	384	384	84	84	80
Board	2,324	2,324	2,280	2,200	2,260	2,060
Room (Double Room)	3,326	3,198	3,017	2,800	2,700	2,600
Fees:						
Student Activities	359	349	323	308	297	279
Athletic	444	413	403	361	348	336
Health Service	226	218	209	199	190	184
Educational & Technology	276	268	247	216	213	205
Student Facilities	272	272	272	272	272	272
Administration Computer Fee	50	50	50	50		
Registration Fee	12	12	12	12		
UNC System Student Government Fee	1	1	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Undergraduate	<u>\$ 9,797</u>	<u>\$ 9,563</u>	<u>\$ 9,122</u>	<u>\$ 8,447</u>	<u>\$ 8,084</u>	<u>\$ 7,654</u>
Total Graduate	<u>\$ 10,189</u>	<u>\$ 9,947</u>	<u>\$ 9,506</u>	<u>\$ 8,531</u>	<u>\$ 8,168</u>	<u>\$ 7,734</u>
<b>OUT-OF-STATE RESIDENTIAL STUDENTS</b>						
Tuition	\$ 14,001	\$ 13,726	\$ 13,576	\$ 12,996	\$ 12,696	\$ 12,091
Graduate Premium	169	166	166	166	166	271
Board	2,324	2,324	3,017	2,200	2,260	2,060
Room (Double Room)	3,326	3,198	3,233	2,800	2,700	2,600
Fees:						
Student Activities	359	349	323	297	297	279
Athletics	444	413	403	348	348	336
Health Service	226	218	209	190	190	184
Educational & Technology	276	268	247	213	213	205
Student Facilities	272	272	272	272	272	272
Administration Computer Fee	50	50	50	50		
Registration Fee	12	12	12	12		
UNC System Student Government Fee	1	1	1	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Undergraduate	<u>\$ 21,291</u>	<u>\$ 20,831</u>	<u>\$ 21,343</u>	<u>\$ 19,379</u>	<u>\$ 18,977</u>	<u>\$ 18,028</u>
Total Graduate	<u>\$ 21,460</u>	<u>\$ 20,997</u>	<u>\$ 21,509</u>	<u>\$ 19,545</u>	<u>\$ 19,143</u>	<u>\$ 18,299</u>

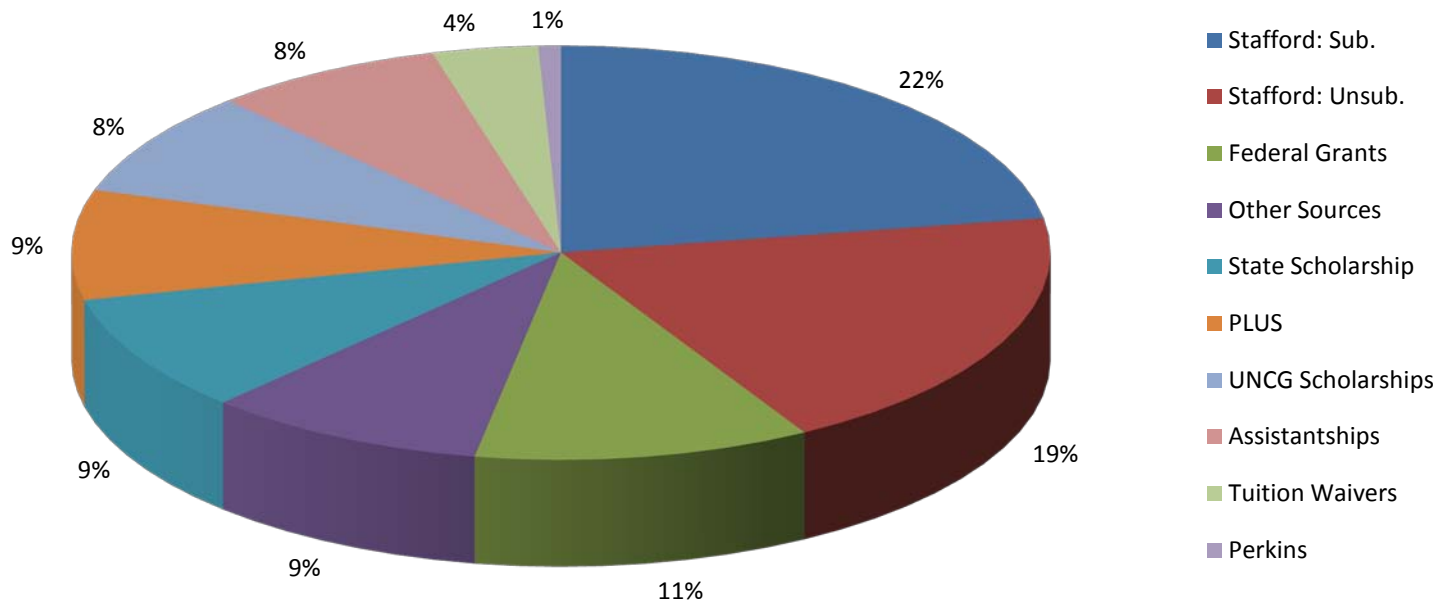
The University of North Carolina at Greensboro  
**IN-STATE and OUT-OF-STATE UNDERGRADUATE TUITION**  
 Academic Years 2003 - 2008



	<b>In-State</b>	<b>Out-of-State</b>
2003	\$1,717	\$12,091
2004	\$1,803	\$12,696
2005	\$2,028	\$12,996
2006	\$2,308	\$13,578
2007	\$2,458	\$13,726
2008	\$2,507	\$14,001



The University of North Carolina at Greensboro  
**FINANCIAL AID**  
**SOURCES OF FUNDING**  
 Year Ended June 30, 2008



See D-2 for Dollar amounts

The University of North Carolina at Greensboro  
**FINANCIAL AID AWARDS**  
Year Ended June 30, 2008

Source	Funding	No. Awards
Federal Grants	\$ 15,202,652	5,828
Federal Loans		
Perkins	1,024,152	314
PLUS	11,761,745	1,411
Stafford: Subsidized	30,616,021	7,061
Stafford: Unsubsidized	26,537,905	5,595
	69,939,823	14,381
State Scholarship	12,593,366	5,677
Tuition Waivers	4,782,713 $\Delta$	2,104 $\Delta$
Assistantships	10,508,610 $\infty$	1,338 $\infty$
Institutional, Gift, Endowment & Other Support	6,332,376	2,111
UNCG Scholarships	11,232,759	5,838
Other	6,394,126	819
<b>Total</b>	<b>\$ 136,986,425</b>	<b>38,096</b>

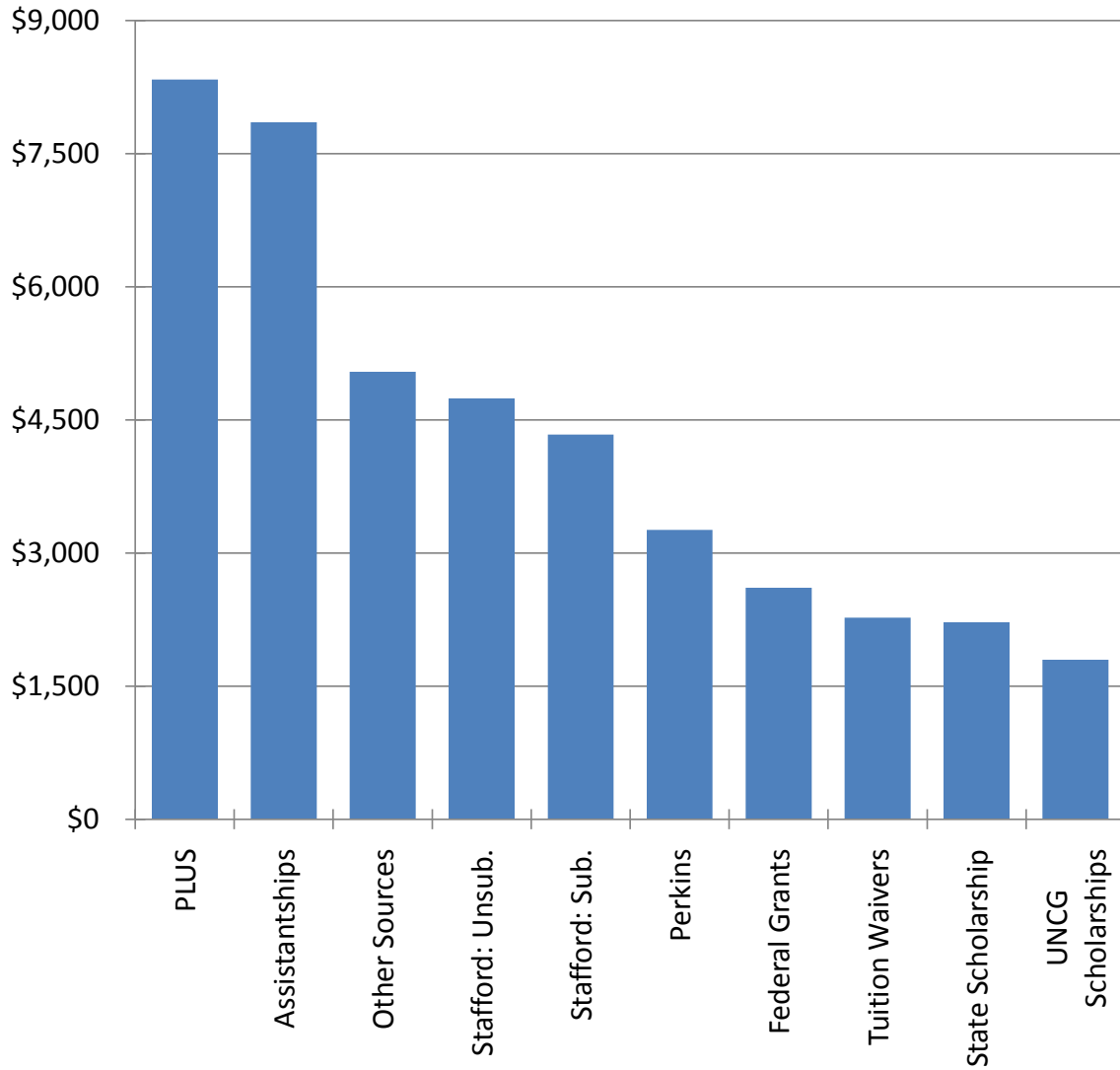
Source: Financial Aid Office Statistical Summary unless otherwise noted

$\Delta$  Source: Cashiers & Student Accounts Office

$\infty$  Source: Graduate School

Note: Federal Work Study is excluded from this analysis.

The University of North Carolina at Greensboro  
**AVERAGE FINANCIAL AID AWARD**  
Year Ended June 30, 2008

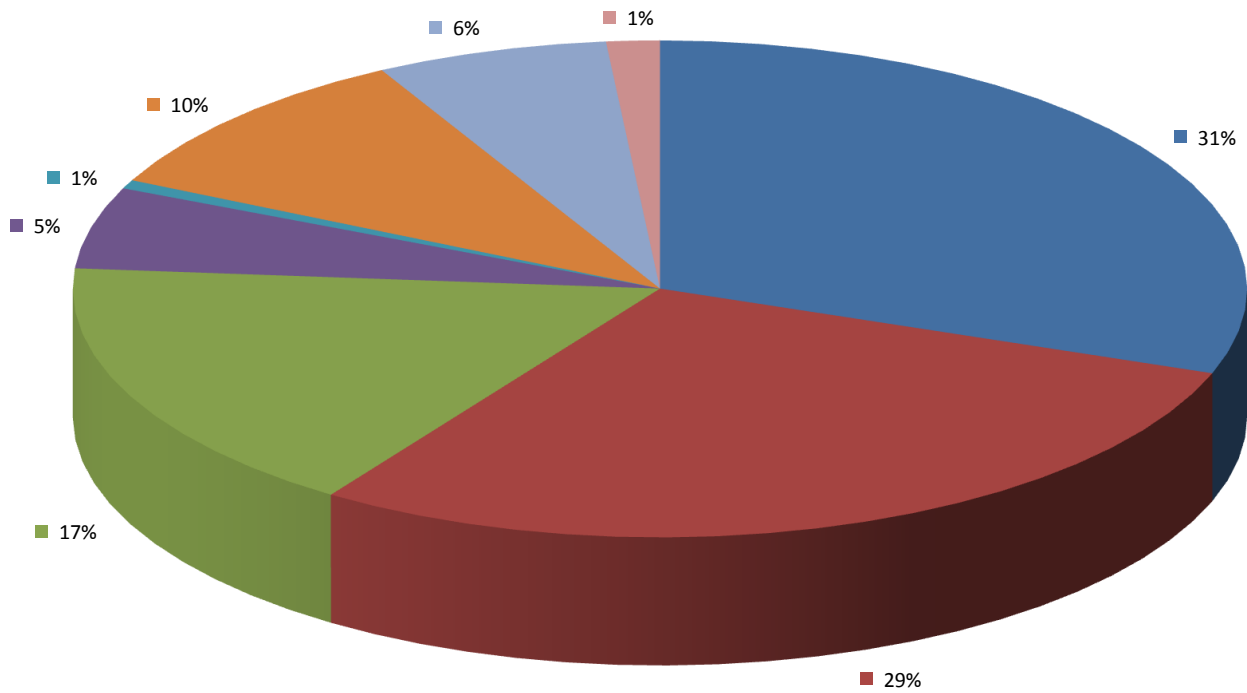


The University of North Carolina at Greensboro  
**STUDENT FINANCIAL AID**  
**GRADUATE ASSISTANTSHIPS**  
2008-2009

Academic Unit	Number Appointed	Amount		
		State Appropriations	Other	Total
College of Arts & Sciences	336	\$ 3,674,960	\$ 268,496	\$ 3,943,456
School of Business & Economics	72	575,431	18,000	593,431
School of Education	153	1,567,307	255,617	1,822,924
School of Health and Human Performance	108	717,125	237,688	954,813
School of Human Environmental Sciences	89	755,229	192,655	947,884
School of Music	60	339,500	41,500	381,000
School of Nursing	228	306,000	133,693	439,693
Other Departments	128	766,700	388,764	1,155,464
Summer School	157	91,261	152,865	244,126
UNC Campus Scholarship & American Indian (not included in Dept. totals)	7	25,820		25,820
<b>Total</b>	<b><u>1,338</u></b>	<b><u>\$ 8,819,333</u></b>	<b><u>\$ 1,689,277</u></b>	<b><u>\$10,508,610</u></b>

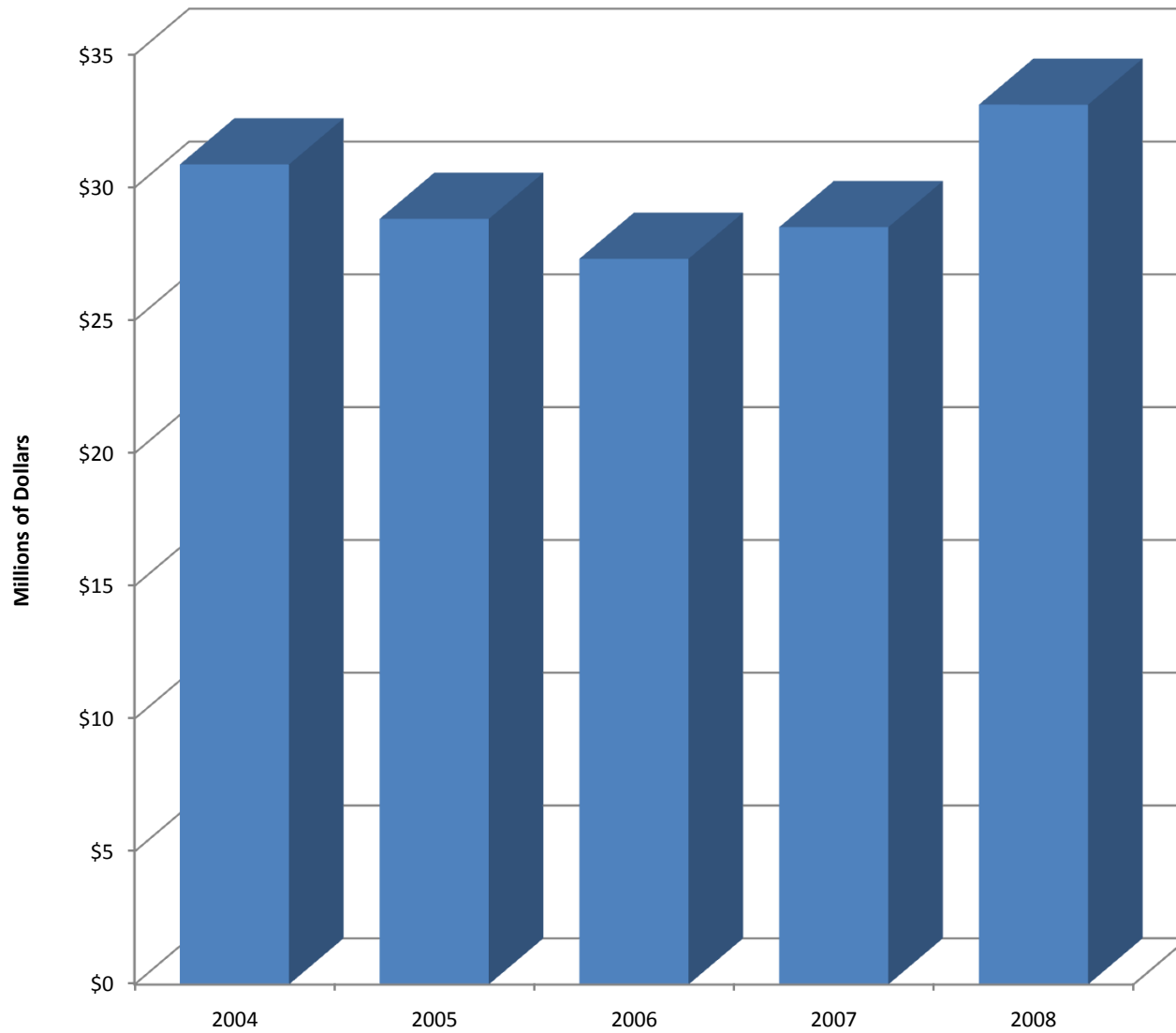
Source: Graduate School as of 11/5/2008

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS EXPENDITURES BY FUNDING SOURCE**  
 Year Ended June 30, 2008



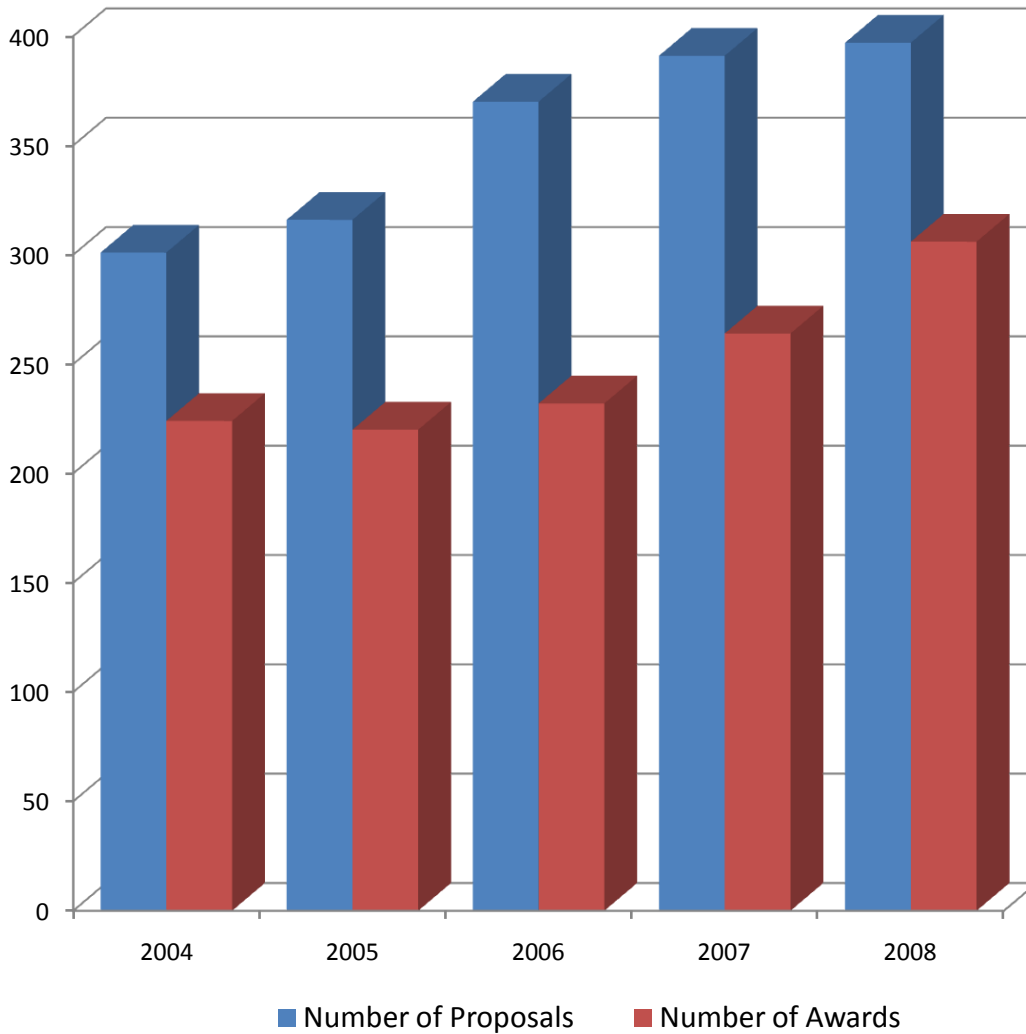
2008		
Type	Dollar Amount	%
Federal		
Dept. of Education	10,093,579	31.0
Department of H H S	9,727,872	29.4
Other - Federal	5,665,277	17.1
Nat. Science Found.	1,456,024	5.4
Dept. of Agriculture	191,846	0.6
<b>Total Federal</b>	<b>\$27,134,599</b>	<b>83.4</b>
Private & Other	3,344,070	10.1
State	2,152,380	6.5
Local Agencies	494,794	1.5
<b>Total</b>	<b>\$33,125,843</b>	<b>100.0</b>

The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAM EXPENDITURES**  
Years Ended June 30, 2004 - 2008



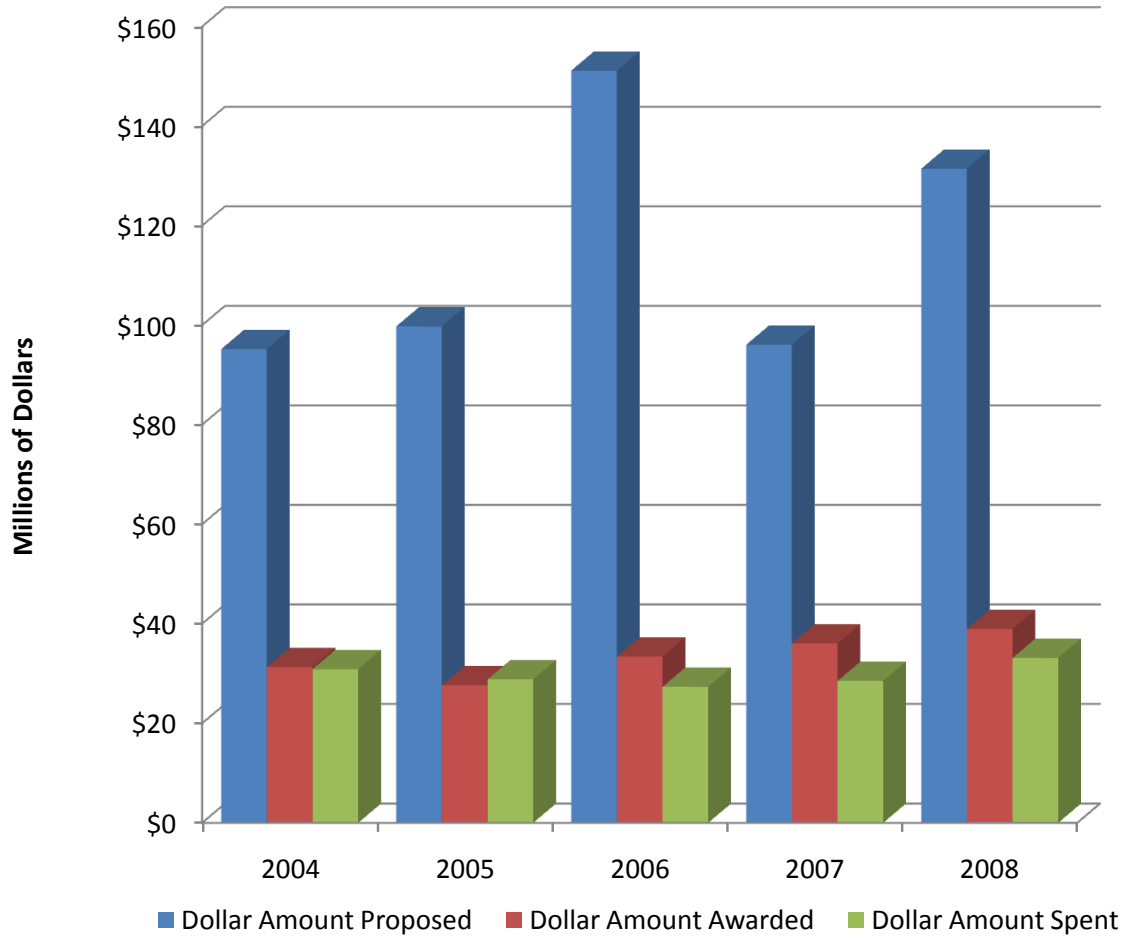
Year	Expenditures
2004	\$30,876,024
2005	\$28,824,531
2006	\$27,323,053
2007	\$28,512,831
2008	\$33,125,843

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, 2004 - 2008



Year	Number of Proposals	Number of Awards	% Funded
2004	301	224	74.4
2005	316	220	69.6
2006	370	232	62.7
2007	391	264	67.5
2008	397	306	77.1

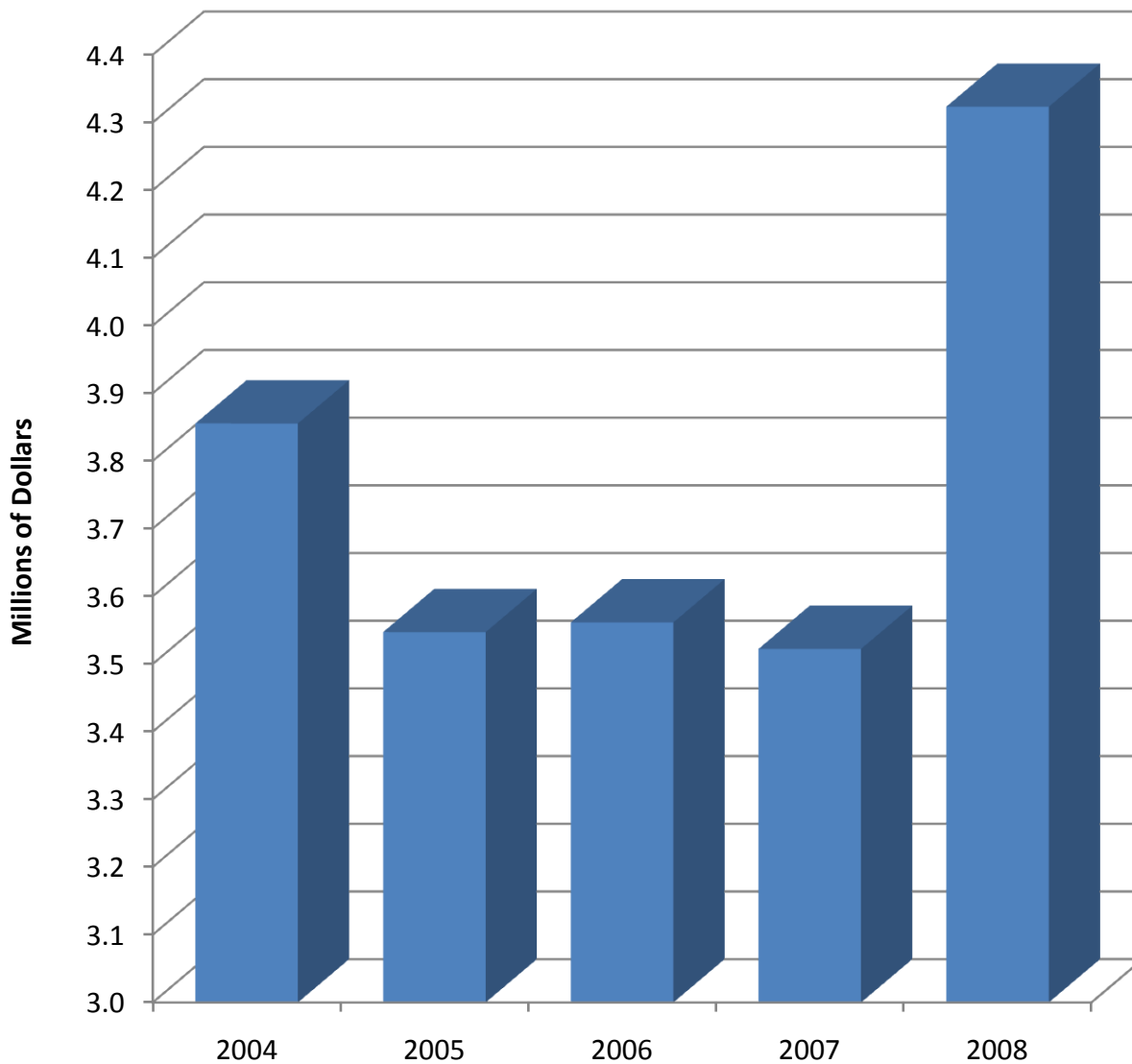
The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**RESEARCH AND OTHER SPONSORED PROGRAMS**  
**PROPOSAL AND AWARD ACTIVITY BY DOLLARS**  
 Years Ended June 30, 2004 - 2008



Year	Amount Proposed	Amount Awarded	Amount Spent
2004	\$95,172,732	\$31,295,411	\$30,876,024
2005	\$99,731,978	\$27,647,669	\$28,824,531
2006	\$151,120,114	\$33,404,893	\$27,323,053
2007	\$96,045,818	\$36,046,037	\$28,512,831
2008	\$131,408,384	\$38,932,197	\$33,125,843



The University of North Carolina at Greensboro  
**CONTRACTS AND GRANTS**  
**SUMMARY OF OVERHEAD REVENUES**  
 Years Ended June 30, 2004 - 2008



Year	Dollar Amount	Indirect Cost Rate
2004	3,855,346	29.0%
2005	3,547,050	39.5%
2006	3,561,413	39.5%
2007	3,522,272	39.5%
2008	4,323,246	39.5%

Note: Overhead Revenues reported here represent amounts earned through June 30th on the accrual basis of accounting. Overhead revenues reported on E-6 represent those receipts transferred to the Overhead Receipt Code on the cash basis of accounting and include an estimate for June revenues.

Note: For an explanation of the differences in indirect cost rates, see footnotes on schedule E-6.

The University of North Carolina at Greensboro  
**STATEMENT OF CHANGES IN FUND BALANCES - CASH BASIS**  
**OVERHEAD RECEIPTS**  
Years Ended June 30, 2004 - 2008

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
BEGINNING FUND BALANCE	\$ 7,236,840	\$ 7,326,557	\$ 7,572,182	\$ 7,376,970	\$ 6,649,864
REVENUES †	<u>4,827,867</u>	<u>3,548,426</u>	<u>3,301,825</u>	<u>3,577,502</u>	<u>3,848,975</u>
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	<u>\$ 12,064,707</u>	<u>\$ 10,874,983</u>	<u>\$ 10,874,007</u>	<u>\$10,954,472</u>	<u>\$ 10,498,839</u>
EXPENDITURES AND TRANSFERS:					
Personnel Compensation	2,121,120	1,843,374	2,114,301	1,988,000	1,821,680
Supplies	242,459	313,889	479,532	392,649	449,324
Current Services	793,240	1,116,716	595,053	818,695	561,817
Fixed Charges	291,830	259,600	227,164	151,315	111,998
Capital Outlay	22,340	17,091	59,400	27,872	116,221
Aids and Grants	<u>75,405</u>	<u>87,473</u>	<u>72,000</u>	<u>3,759</u>	<u>60,829</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 3,546,394</u>	<u>\$ 3,638,143</u>	<u>\$ 3,547,450</u>	<u>\$ 3,382,290</u>	<u>\$ 3,121,869</u>
ENDING FUND BALANCE	<u>\$ 8,518,313</u>	<u>\$ 7,236,840</u>	<u>\$ 7,326,557</u>	<u>\$ 7,572,182</u>	<u>\$ 7,376,970</u>
INDIRECT COST RATE	<u>39.5%</u> (1)	<u>39.5%</u> (1)	<u>39.5%</u> (1)	<u>39.5%</u> (1)	<u>29.0%</u> (2)

NOTES: † Overhead Revenues reported here represent those receipts transferred to the Overhead Receipt Code on the cash basis of accounting and include an estimate for June revenues. Overhead Revenues reported on E-5 represent amounts earned through June 30th on the accrual basis of accounting.

(1) The current indirect cost rate was negotiated in Fiscal Year 2004, for the next four fiscal years, using the Modified Total Direct Cost method.

The indirect cost rate, effective July 1, 2004, is 39.5% of salaries and wages, fringe benefits, materials, supplies, services, travel, and the first \$25,000 of each subgrant/subcontract.

(2) The indirect cost rate negotiated in Fiscal Year 2000, which was effective for the next four fiscal years, using the Modified Total Direct Cost method.

The indirect cost rate, effective July 1, 2000 to June 30, 2004, was 29% 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 2008

Type of Building	Cost		Square Footage	
	Historical	Replacement	Gross	ASF
Instruction				
Classrooms - 19 Buildings	\$ 165,793,699	\$ 391,088,355	1,695,672	914,215
Other - 9 Buildings	12,756,953	63,180,458	349,163	203,565
Student Services - 10 Buildings	79,531,791	125,672,312	657,983	324,254
Residence Halls - 22 Buildings	39,298,952	189,444,313	1,436,003	777,600
Administration and General Institutional - 29 Buildings	<u>77,300,848</u>	<u>135,256,750</u>	<u>1,499,324</u>	<u>272,047</u>
<b>Total Buildings Owned and in Use</b>	<b><u>374,682,243</u></b>	<b><u>904,642,188</u></b>	<b><u>5,638,145</u></b>	<b><u>2,491,681</u></b>
Leased Buildings - (4)	N/A	1,479,917	0	15,626
Buildings at North Campus (2) **	1,378,147	2,336,008	21,270	14,650
<b>Total Buildings in Use</b>	<b><u>\$ 376,060,390</u></b>	<b><u>\$ 908,458,113</u></b>	<b><u>5,659,415</u></b>	<b><u>2,521,957</u></b>

\*\* Shared with NC A&T

Note: All square footage and usage information for owned buildings is submitted for publication in the 2007 Building Characteristic Report for the N.C. Commission of Higher Education Facilities provided by the Office of Space Management. 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, 2008

Instruction	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Classrooms:</b>				
Brown	\$ 6,939,881	\$ 16,903,931	41,856	16,126
Bryan Building	4,990,215	13,500,522	121,130	75,923
Carmichael Building	179,000	1,227,867	8,575	6,118
Carter Child Care (117 Mclver Street)	159,970	236,688	4,390	1,818
Curry	5,596,932	8,921,960	85,114	48,147
Eberhart	5,196,869	16,605,401	127,362	67,718
Ferguson Building	3,647,559	8,540,434	57,081	33,129
Maud Gatewood Studio Arts Building	18,064,388	19,880,612	112,681	66,894
Graham	1,535,000	7,554,987	67,402	37,830
Health & Human Performance Building	18,364,862	92,880,806	243,735	141,655
Mclver	1,770,320	14,156,893	129,560	73,126
Moore Humanities & Research	16,705,884	16,133,645	90,480	53,375
Moore Nursing	1,140,000	5,635,587	41,364	23,332
Music Building	24,534,764	39,075,375	145,235	65,687
Patricia A Sullivan Science Bldg	37,403,879	64,457,905	181,178	88,107
North Drive Child Care Center	116,000	480,984	5,001	3,550
Petty	13,635,933	44,452,650	114,258	42,062
Stone	4,745,043	13,640,435	85,463	47,678
Taylor Theatre	1,067,200	6,801,673	33,807	21,940
<b>Total Classrooms</b>	<b>\$ 165,793,699</b>	<b>\$ 391,088,355</b>	<b>1,695,672</b>	<b>914,215</b>
<b>Other:</b>				
Cone Art Building	\$ 6,616,264	\$ 14,158,130	49,501	33,061
Foust	590,248	19,946,900	35,417	17,488
Family Research Center (536 Highland Ave)	20,000	292,725	3,845	1,823
119 Mclver Street	103,341	321,652	4,262	1,492
127 Mclver Street	104,087	431,673	3,872	1,476
Jackson Library	4,638,146	26,674,949	237,955	142,689
Nursing Annex (320 Mclver Street)	66,000	573,292	7,843	1,385
Research Greenhouse - Northridge	266,104	276,240	3,588	3,397
Three College Observatory	352,763	504,897	2,880	754
<b>Total Other</b>	<b>\$ 12,756,953</b>	<b>\$ 63,180,458</b>	<b>349,163</b>	<b>203,565</b>
<b>Total Instruction</b>	<b>\$ 178,550,652</b>	<b>\$ 454,268,813</b>	<b>2,044,835</b>	<b>1,117,780</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2008

	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Recreation and Student Services:</b>				
Aycock Auditorium	\$ 19,359,107	\$ 47,802,127	88,083	25,121
Dining Hall	8,065,752	10,530,520	152,505	59,061
Elliott University Center	22,047,561	23,219,545	195,638	116,609
Gove Student Health Ctr	8,506,800	12,288,355	43,739	23,126
Soccer Stadium and Press Box	3,256,621	4,152,290	50,442	24,748
Student Recreation Center	7,982,634	14,194,869	102,073	61,780
Baseball Stadium, pavilion, maintenance bldg	5,333,234	7,399,397	13,223	6,008
Recreational Field Support Building	264,844	347,530	1,092	399
UNCG Spartan Softball Stadium	3,637,182	3,693,552	10,612	7,402
Recreational Track and Sports Area	1,078,056	2,044,127	576	0
<b>Total Recreation and Student Services</b>	<b>\$ 79,531,791</b>	<b>\$ 125,672,312</b>	<b>657,983</b>	<b>324,254</b>
<b>Residence Halls:</b>				
Bailey	\$ 777,683	\$ 3,149,303	34,723	21,508
Coit	366,675	3,149,303	34,723	21,635
Cone	2,423,995	9,874,031	100,554	48,903
Cotten	402,765	3,149,303	34,723	21,473
Mary Foust	643,238	4,279,918	47,675	25,522
Gray	402,765	3,149,303	34,723	21,589
Grogan	1,337,301	25,843,178	71,674	42,572
Guilford	597,979	4,279,918	47,675	26,161
Hinshaw	777,593	3,149,303	34,723	21,734
Jamison	741,593	3,149,303	34,723	21,487
Mendenhall	539,000	4,752,228	45,493	26,333
Moore - Strong	5,505,078	7,694,987	100,968	41,394
Phillips - Hawkins	7,921,763	9,998,771	106,630	49,554
Ragsdale	539,000	4,752,228	46,685	26,954
Reynolds	2,182,129	8,682,265	75,005	44,368
Shaw	754,120	3,227,719	31,324	15,846
Spencer - North	1,970,259	4,400,664	100,687	31,447
Spencer - South	1,970,529	3,520,831	52,531	17,329
Spring Garden Apartments		31,160,752	205,166	148,942
Tower Village Apartments	6,873,101	12,012,547	95,378	54,793
Weil	1,286,193	15,953,250	44,097	20,933
Winfield	1,286,193	20,115,208	56,123	27,123
<b>Total Residence Halls</b>	<b>\$ 39,298,952</b>	<b>\$ 189,444,313</b>	<b>1,436,003</b>	<b>777,600</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2008

	Historical Cost	Replacement	Square Footage	
			Gross	ASF
<b>Administration and General Institutional:</b>				
Alumni House	\$ 5,164,223	\$ 13,916,500	24,782	9,526
Becher-Weaver Building (915 Northridge)	2,271,189	11,586,741	84,446	63,953
Campus Supply Stores	255,491	2,087,039	24,973	14,729
Armfield/Preyer Visitor Center	2,100,000	3,661,024	10,977	3,378
Gray Home (Facilities Design and Construction)	128,061	510,745	4,441	2,852
Faculty Center	61,000	468,010	3,871	2,691
Financial Aid Building (723 Kenilworth Street)	853,861	1,405,484	6,380	4,757
Forney	491,400	2,708,611	24,755	14,229
Grounds Maint Bldg.	11,830	309,150	2,387	2,035
Chemical Safety Building	2,008,828	3,160,507	7,724	3,732
Steam Plant	8,819,679	6,525,765	19,698	1,454
Sink Building	249,000	1,905,236	21,605	14,201
Physical Plant Garage	77,159	590,266	9,420	8,466
Mclver St. Chiller	10,040,751	3,960,242	9,240	0
McNutt	5,968,472	8,380,846	26,512	18,575
Power Substation	3,641,126	4,354,347	12,480	0
Mossman Building	2,979,054	20,474,785	55,662	33,638
1100 West Market Street	2,142,321	3,143,710	32,151	16,008
Parking Deck - Mclver Avenue	8,164,639	13,138,722	277,507	1,504
Parking Deck-Walker Avenue	6,892,491	12,830,184	292,447	4,108
Parking Deck - Oakland Avenue	11,785,745	13,875,589	488,839	3,486
500 Forest Street	131,647	517,243	2,428	1,315
1605 Spring Garden St	440,000	641,913	5,218	3,438
Stone Building Chiller	84,930	148,252	1,476	0
University Graphics & Printing (525 Tate Street)	279,184	437,109	5,300	4,399
University Police Station (996 Spring Garden Street)	131,500	324,341	2,087	1,214
University Warehouse (2900 Oakland Avenue)	683,131	2,598,951	40,691	38,359
Nicholas Vacc Bell Tower	478,986	615,095	117	0
Jackson Library Chiller	965,150	980,343	1,710	0
<b>Total Administration and General</b>	<b>\$ 77,300,848</b>	<b>\$ 135,256,750</b>	<b>1,499,324</b>	<b>272,047</b>
<b>Total Buildings Owned and in Use</b>	<b>\$ 374,682,243</b>	<b>\$ 904,642,188</b>	<b>5,638,145</b>	<b>2,491,681</b>

The University of North Carolina at Greensboro  
**BUILDING USAGE - HISTORICAL COST AND SQUARE FOOTAGE**  
As of December, 2008

	<u>Historical Cost</u>	<u>Replacement</u>	<u>Square Footage</u>	
			<u>Gross</u>	<u>ASF</u>
<b>Leased Buildings</b>				
Bryan House 711 Sunset Drive	N/A	\$ 1,336,409		5,091
330 S Greene St	N/A	100,508		6,615
413 S. Edgeworth St	N/A	25,000		2,500
421 Eugene Ct	N/A	18,000		1,420
<b>Total Leased Buildings</b>	<u>N/A</u>	<u>\$ 1,479,917</u>	<u>0</u>	<u>15,626</u>
<b>Total Buildings Owned and Leased and In Use</b>	<u>\$ 374,682,243</u>	<u>\$ 906,122,105</u>	<u>5,638,145</u>	<u>2,507,307</u>
<b>Buildings at Gateway University Research Park *</b>				
Merricka Hall (Admin Bldg)	\$ 692,342	\$ 1,203,248	4,467	3,928
Dixon Building	685,805	1,132,760	16,803	10,722
UNCG currently occupies space in Merricka Hall and Dixon Building as noted above. All other buildings have been deleted from this years report. Information on the balance of the buildings at this site can be provided if required.				
<b>Total Bldgs In Use at Gateway University Research Park</b>	<u>\$ 1,378,147</u>	<u>\$ 2,336,008</u>	<u>21,270</u>	<u>14,650</u>
<b>Total Buildings In Use</b>	<u>\$ 376,060,390</u>	<u>\$ 908,458,113</u>	<u>5,659,415</u>	<u>2,507,307</u>

Note: All square footage and usage information for owned buildings is published in the 2007 Building Characteristic Report for the N.C. Commission of Higher Education Facilities provided by Office of Space Management.

\* North Campus, Shared with NC A&T

The University of North Carolina at Greensboro  
**FACILITIES UTILIZATION**  
 October 30, 1998 - 2007

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

Academic Assign Sq. Ft.	2007 FTE Enrollment	Square Feet of Academic Facilities Per Student									
		2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<sup>^</sup> 1,284,530	15,889	81	98	81	90	93	92	89	93	91	89

**Assignable Square Feet Per Student Station**

	No. of Rooms	No. of Student Stations	Average Stud. Sta. Per Room	Total Assign. Sq. Ft.	Square Feet of Academic Facilities Per Student Station							
					2007	2006	2005	2002	2001	2000	1999	1998
Classrooms:	123	7,065	57	119,938	17	17	18	18	18	16	17	17
Class Laboratories:	78	2,155	28	100,458	47	43	44	44	41	40	42	42

**Gross Square Feet by Period of Construction**

Total Gross SF on Campus	Period of Construction							
	Pre-1900	1900-1929	1930-1949	1950-1969	1970-1979	1980-2002	2003-2005	2006-2007
5,638,145 (Re: F-2, Pg 3)	22,472	1,099,230	447,638	1,146,140	1,002,413	551,806 **	672,518	422,487

Source: State of North Carolina Higher Education Facilities Inventory and Utilization Study 2007.

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>^</sup>These figures are as reported in the Facilities Inventory and Utilization Report, Fall 2007 (most recent publication)

\*\*Data as reported to N.C. Commission on Higher Education, reporting period Fall 2002, total gross area



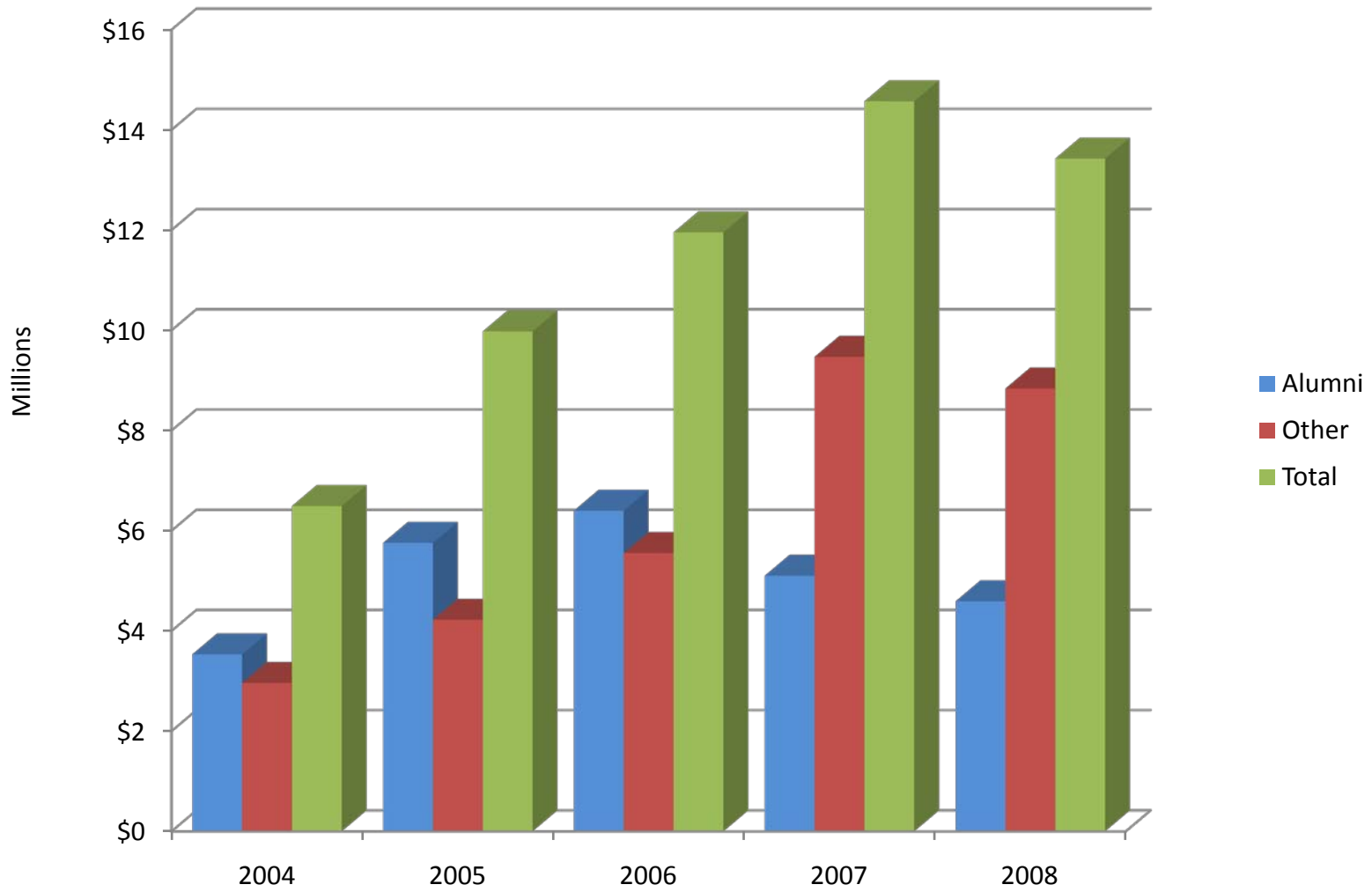
The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED ORGANIZATIONS**  
**CONSOLIDATED STATEMENT OF GIFTS**  
Years Ended June 30, 2004 - 2008

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>SOURCES OF SUPPORT</u></b>					
Alumni	\$ 4,590,222	\$ 5,101,183	\$ 6,400,068	\$ 5,756,939	\$ 3,531,282
Parents	68,845	85,790	75,046	34,950	20,770
Faculty/Staff	1,179,684	478,212	450,425	147,462	207,777
Friends	2,081,366	5,227,342	2,592,388	1,863,301	876,518
Corporate	2,458,650	1,390,235	1,142,146	1,211,789	700,549
Private Foundations	2,301,894	1,657,153	1,108,884	770,477	898,823
Other	<u>746,626</u>	<u>630,627</u>	<u>185,276</u>	<u>192,619</u>	<u>255,606</u>
<b>TOTAL SOURCES OF SUPPORT</b>	<b><u>\$ 13,427,287</u></b>	<b><u>\$ 14,570,542</u></b>	<b><u>\$ 11,954,233</u></b>	<b><u>\$ 9,977,537</u></b>	<b><u>\$ 6,491,325</u></b>
<b><u>PURPOSES OF SUPPORT</u></b>					
Current - Unrestricted Funds	\$ 560,397	\$ 827,029	\$ 575,356	\$ 486,504	\$ 630,589
Current - Restricted Funds	4,239,339	4,271,769	2,952,177	2,077,347	1,777,688
Loan Funds	6,581	5,145	2,105	8,285	1,617
Endowment Funds	7,712,633	6,188,040	6,679,205	5,186,485	3,416,686
Annuity and Life Income Funds	903,337	3,190,858	1,605,851	1,658,061	220,003
Plant Funds	<u>5,000</u>	<u>87,701</u>	<u>139,539</u>	<u>560,855</u>	<u>444,742</u>
<b>TOTAL PURPOSES OF SUPPORT</b>	<b><u>\$ 13,427,287</u></b>	<b><u>\$ 14,570,542</u></b>	<b><u>\$ 11,954,233</u></b>	<b><u>\$ 9,977,537</u></b>	<b><u>\$ 6,491,325</u></b>

The following organizations are included:

- The UNCG Excellence Foundation
- The University of North Carolina at Greensboro Human Environmental Sciences Foundation, Incorporated
- The Weatherspoon Art Foundation
- The Weatherspoon Gallery Association (although not an affiliated organization, all years presented include gifts to the Association.)
- The UNCG Alumni Association

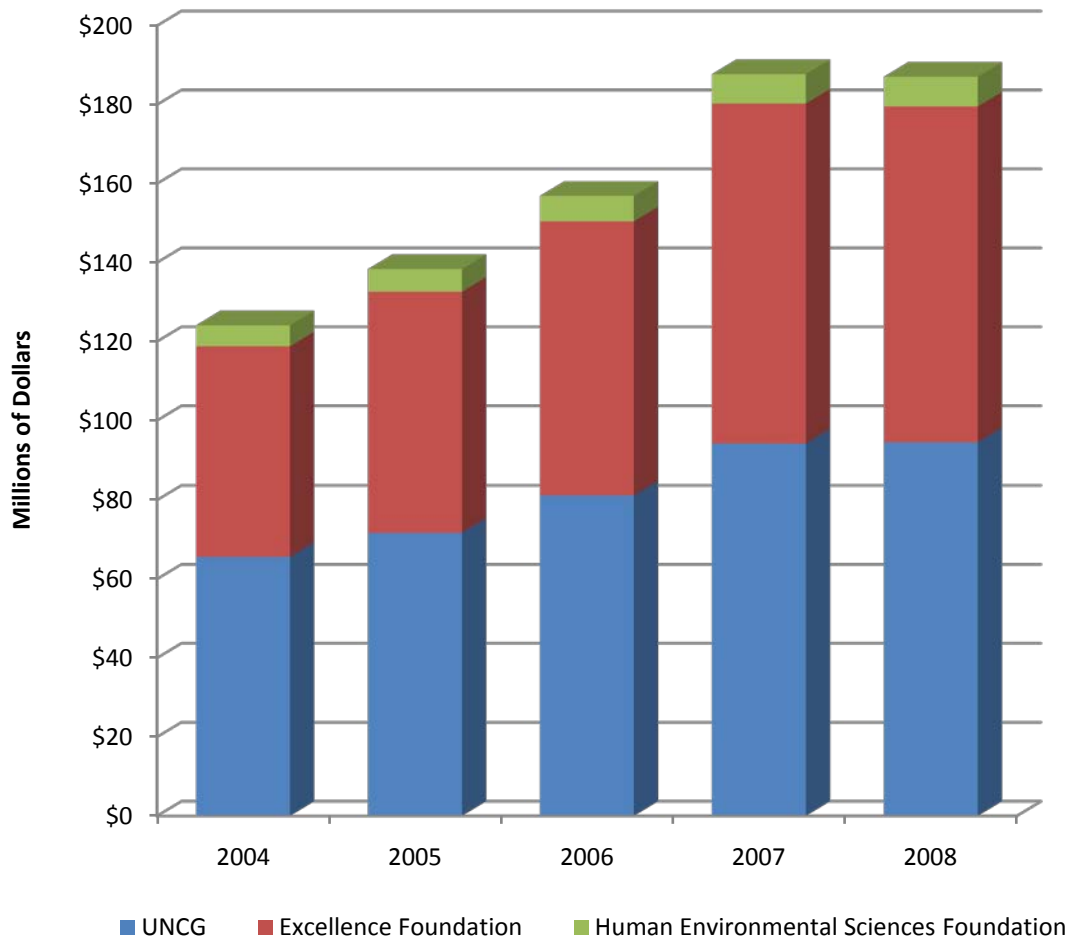
The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED ORGANIZATIONS**  
**CONSOLIDATED GIFTS - SOURCES OF SUPPORT**  
Years Ended June 30, 2004 - 2008



The University of North Carolina at Greensboro  
**GIFTS TO UNCG**  
**FROM AFFILIATED ORGANIZATIONS**  
Years Ended June 30, 2004 - 2008

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>THE UNCG EXCELLENCE FOUNDATION:</b>					
Instructional Support	\$ 692,688	\$ 666,903	\$ 486,436	\$ 284,380	\$ 241,575
Scholarships and Fellowships	1,597,407	1,351,177	1,094,480	834,663	1,041,221
Other	<u>1,892,377</u>	<u>584,041</u>	<u>445,899</u>	<u>1,032,328</u>	<u>621,632</u>
<b>TOTAL EXCELLENCE FOUNDATION</b>	<u>\$ 4,182,472</u>	<u>\$ 2,602,121</u>	<u>\$ 2,026,815</u>	<u>\$ 2,151,371</u>	<u>\$ 1,904,428</u>
<b>UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>					
Instructional Support	\$ 58,097	\$ 6,583	\$ 48,051	\$ 36,079	\$ 45,252
Scholarships and Fellowships	123,187	173,666	82,126	78,500	71,659
Other	<u>87,578</u>	<u>24,879</u>	<u>78,197</u>	<u>60,581</u>	<u>28,588</u>
<b>TOTAL UNCG HUMAN ENVIRONMENTAL SCIENCES FOUNDATION, INC.</b>	<u>268,862</u>	<u>205,128</u>	<u>208,374</u>	<u>175,160</u>	<u>145,499</u>
<b>TOTAL GIFTS FROM AFFILIATED ORGANIZATIONS</b>	<u><u>\$ 4,451,334</u></u>	<u><u>\$ 2,807,249</u></u>	<u><u>\$ 2,235,189</u></u>	<u><u>\$ 2,326,531</u></u>	<u><u>\$ 2,049,927</u></u>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED FOUNDATIONS**  
**TOTAL ENDOWMENT ASSETS - MARKET VALUE**  
 June 30, 2004 - 2008

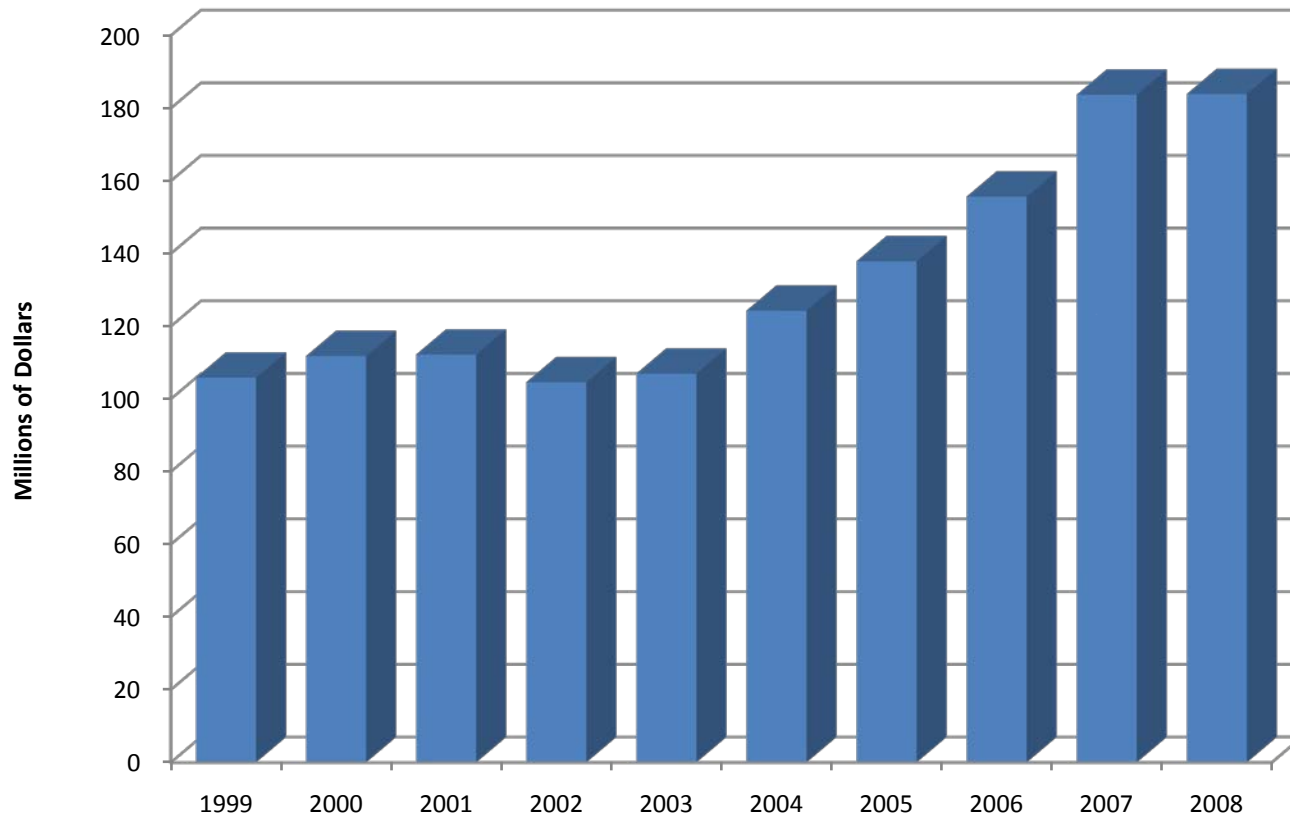


	UNCG	Excellence Foundation	Human Environmental Sciences Foundation	Total
2004	65,586,271	53,215,109	5,306,651	124,108,031
2005	71,710,002	60,894,702	5,752,381	138,357,085
2006	81,184,086	69,250,993	6,449,618	156,884,697
2007	94,317,611	85,951,681	7,452,054	187,721,346
2008	94,626,835	84,906,373	7,532,347	187,065,555

Note: Reconciliation of Endowment Investments to Total Endowment Assets for 2008

Endowment Investments per A-1	184,503,176
Noncurrent Restricted Cash	939,437
Other Long-term Investments (Land)	1,555,928
Current Receivables	67,014
<b>Total Endowment Assets per H-1</b>	<b><u>187,065,555</u></b>

The University of North Carolina at Greensboro  
**ENDOWMENT INVESTMENT POOL - MARKET VALUE**  
 June 30, 1999 - 2008

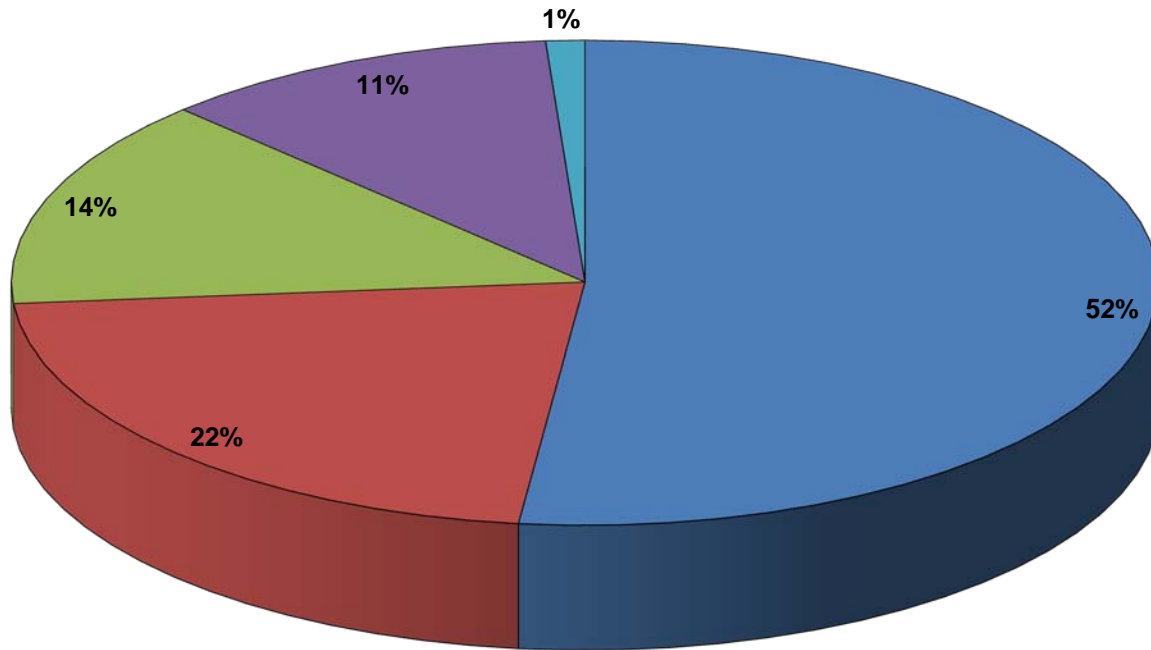


	Market Value
1999	\$ 105,866,917
2000	\$ 111,786,813
2001	\$ 112,199,786
2002	\$ 104,564,051
2003	\$ 106,947,032
2004	\$ 124,265,319
2005	\$ 137,867,248
2006	\$ 155,642,081
2007	\$ 183,694,518
2008	\$ 183,891,188

NOTE: Reconciliation of The Endowment Investment Pool for 2008

External Pool Investments per Footnote 2 of UNCG's 2007-08 Financial Report	183,829,375
Noncurrent Restricted Cash	<u>61,813</u>
Total Endowment Investment Pool per H-2 and Footnote 3 of UNCGIF's 2007-08 Financial Report	<u><u>183,891,188</u></u>

The University of North Carolina at Greensboro  
**UNCG AND AFFILIATED FOUNDATIONS**  
**ENDOWMENT SUPPORT BY PURPOSE**  
 Year Ended June 30, 2008



	Amount	%
Student Financial Aid	\$ 3,229,719	52%
Other Restricted	1,353,980	22%
Professorships	874,718	14%
Unrestricted	702,299	11%
Endowment Additions	68,454	1%
<b>Total</b>	<b>\$ 6,229,170</b>	<b>100%</b>

**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 functions of: 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. UNC General Administration (GA) 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. UNC GA 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 every odd numbered year. 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. UNC General Administration requires the institutions to base projections on the prior year actual and the current year estimate. Using the funding model, the student credit hour change for both regular term and distance education are translated into a change in budgeted funds. These projections become a part of the base budget.

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 Personnel Act (EPA) and the process for the related salary increases is set by the Board of Governors. Other employees are Subject to the state Personnel Act (SPA) and the process for salary increases is set by the Office of State Personnel. Both EPA and SPA 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 GA 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 GA in September of even numbered years, approximately nine months before the beginning of the biennium. GA prepares a summary of the requests for the entire university system. The Office of State Budget and Management review the requests. The expansion budget request is submitted to the “Long Session” of the General Assembly by the Governor in January. The General Assembly enacts legislation to establish the expansion budget for the biennium, usually in June, July, or August.

Once the General Assembly enacts legislation for the expansion budget, the Board of Governors then makes allocations to the individual institutions in the UNC System. Instructions are received from UNC GA 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.

**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, carryforward, 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 also 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.
- The Chancellor shall review an annual internal audit report on expenditures authorized under budget flexibility.
- 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, 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.

### **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 Personnel Act.
- No action should have the effect of either establishing a new academic program or administrative unit or closing an existing academic or inter-institutional program or administrative unit. No action should be taken which permanently reduces the number or amount of Regular Term budgeted teaching positions supported by General Fund appropriations thereby changing the student-faculty ratio or the budgeted average teaching salary established by the Board of Governors.
- Implementation of all personnel actions are subject to the availability of funds within the University's current budget to fund the full annualized costs of these actions.

### **D. Purchasing**

- The expenditure benchmark for the University with regard to competitive bid procedures and the bid value benchmark was increased to \$500,000.

## **E. Impact on Education**

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

## **F. Reporting Requirements**

- *Monthly Report* The University must prepare a monthly operating report showing the institution's current expenditure plan.
- *Fiscal Year Plan* The Chancellor must prepare a fiscal year plan, specifying programmatic, and major expenditure classification detail, for expending funds carried forward from the previous fiscal year.

## **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 carryforward were accomplished via Budget Flexibility.

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

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

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

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

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

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

The University adopted an overhead receipts allocation policy in 1985. The allocation policy is based on prior year revenues. The allocation of revenue according to the policy is as follows for the year of 2008-2009:

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

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

**Executive Overview  
UNCG Operating Resources  
STUDENT FEES**

This category consists of the following fees which are approved by General Administration and assessed to all students:

- Student Activities Fee
- Athletics Fee
- Health Services Fee
- Student Facilities Fee
- Educational and Technology 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 Student 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. The program includes the sixteen sports listed below:

Men's Sports

- Basketball
- Soccer
- Golf
- Tennis
- Cross Country
- Baseball
- Wrestling
- Track and Field

Women's Sports

- Basketball
- Soccer
- Golf
- Tennis
- Volleyball
- Softball
- Cross Country
- Track and Field

**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 a number of 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.

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Instructions relative to requesting changes in student fee rates are normally received from UNC General Administration in August for the next academic year. Therefore, the internal decision making process must take place prior to submitting requests for rate changes to General Administration (UNC GA). The process is normally initiated in September and includes meetings with the student committee on 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. Student fees must be approved by the UNCG Board of Trustees prior to submission to UNC GA for approval by the Board of Governors.

After making decisions relative to changes in student fee rates, the Chancellor makes decisions for 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 (other than the Educational

and Technology Fee, which is included in the State Operating Budget). However, a number of rules still apply. There can be no deficit spending. Creation of new positions requires prior approval of the Vice Chancellor. Prior approval of the Vice Chancellor for Business Affairs is required for increases in the budgeted level of revenues and related expenditures and for the use of fund balances.

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



**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 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. Normally, 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.