

The University of North Carolina at Greensboro Budget Overview March 2017



Division of Business Affairs
Vice Chancellor Charles Maimone



THE UNIVERSITY of NORTH CAROLINA
GREENSBORO

Agenda

- Budget Transparency – Annual Documents
 - Fiscal Profile
 - State Budgets
 - Student Fees
 - Unrestricted Gifts and Investment Income
- Budget Management
- Budget Planning



Fiscal Profile

- Purpose: to create a basis for understanding the financial condition - including all funding sources and related foundations.
- Includes financial, budgetary, student, and building information and the base for our strategic budget planning process.
- Provides five to ten year comparative information
- Posted on the web <https://sys.uncg.edu/fiscal-profile/>



State Budgets

- Provides a snapshot of permanent departmental state budgets as of the beginning of the academic year
- Provides an overview of major changes
- Itemized list of budgets held centrally
- Expenses, including position information, summarized at the division, school/administrative unit, department levels by:
 - EHRA (EPA)
 - SHRA (SPA)
 - Faculty
 - Temporary Wages
 - Other Personnel
 - Equipment
 - Other than Personnel (OTP) less Equipment
- Posted on the web <https://fsv.uncg.edu/uncg-state-budgets/>



Student Fees

- Provides a basis for understanding the students fees and how the revenue is being utilized
- Shared with the student fee committee and executive staff
- Provides five-year history of tuition and fees for resident and non-resident students as well as graduate and undergraduate students
- Includes five-year allocation summary and expenditures by account by department/program
- Compares UNCG to all of the other UNC institutions by specific required student fee



Student Fees

Student Fee Allocations 2015-16

	<u>Personnel</u>	<u>Non-Salary Items</u>	<u>Total Expenses</u>	<u>Other Revenue</u>	<u>Student Fee Alloc.</u>
Student Affairs					
Campus Activities & Programs	1,056,783	73,313	1,130,096		1,130,096
Campus Recreation	1,103,868	105,303	1,209,171	150,600	1,058,571
Commuter Student Association	32,640	17,170	49,810		49,810
Dean of Students	83,490	88,099	171,589		171,589
Elliott University Center	691,358	74,203	765,561	116,622	648,939
Graduate Student Association	15,000	74,555	89,555		89,555
Leadership & Service Learning	398,591	33,230	431,821		431,821
Multicultural Affairs	99,054	53,500	152,554		152,554
SA Equipment Reserve		162,220	162,220		162,220
Student Government General Fund	41,860	153,823	195,683		195,683
Student Media Board	66,784	43,615	110,399	15,000	95,399
Total Student Affairs	\$ 3,589,428	\$ 879,031	\$ 4,468,459	\$ 282,222	\$ 4,186,237
Business Affairs					
Green Fee		57,200	57,200		57,200
Student Facilities Maintenance	934,795	538,444	1,473,239	430,350	1,042,889
Student ID Center		59,576	59,576		59,576
Student Safety Escort Program	22,275	44,195	66,470		66,470
Total Business Affairs	\$ 957,070	\$ 699,415	\$ 1,656,485	\$ 430,350	\$ 1,226,135
Academic Affairs					
WUAG Radio Station	39,000	17,155	56,155		56,155
University Performing Arts Series	81,143	25,674	106,817		106,817
Total Academic Affairs	\$ 120,143	\$ 42,829	\$ 162,972	\$ -	\$ 162,972
Total Student Activities	\$ 4,666,641	\$ 1,621,275	\$ 6,287,916	\$ 712,572	\$ 5,575,344
Student Health Services	\$ 3,876,322	\$ 1,620,192	\$ 5,496,514	\$ 1,654,835	\$ 3,841,679



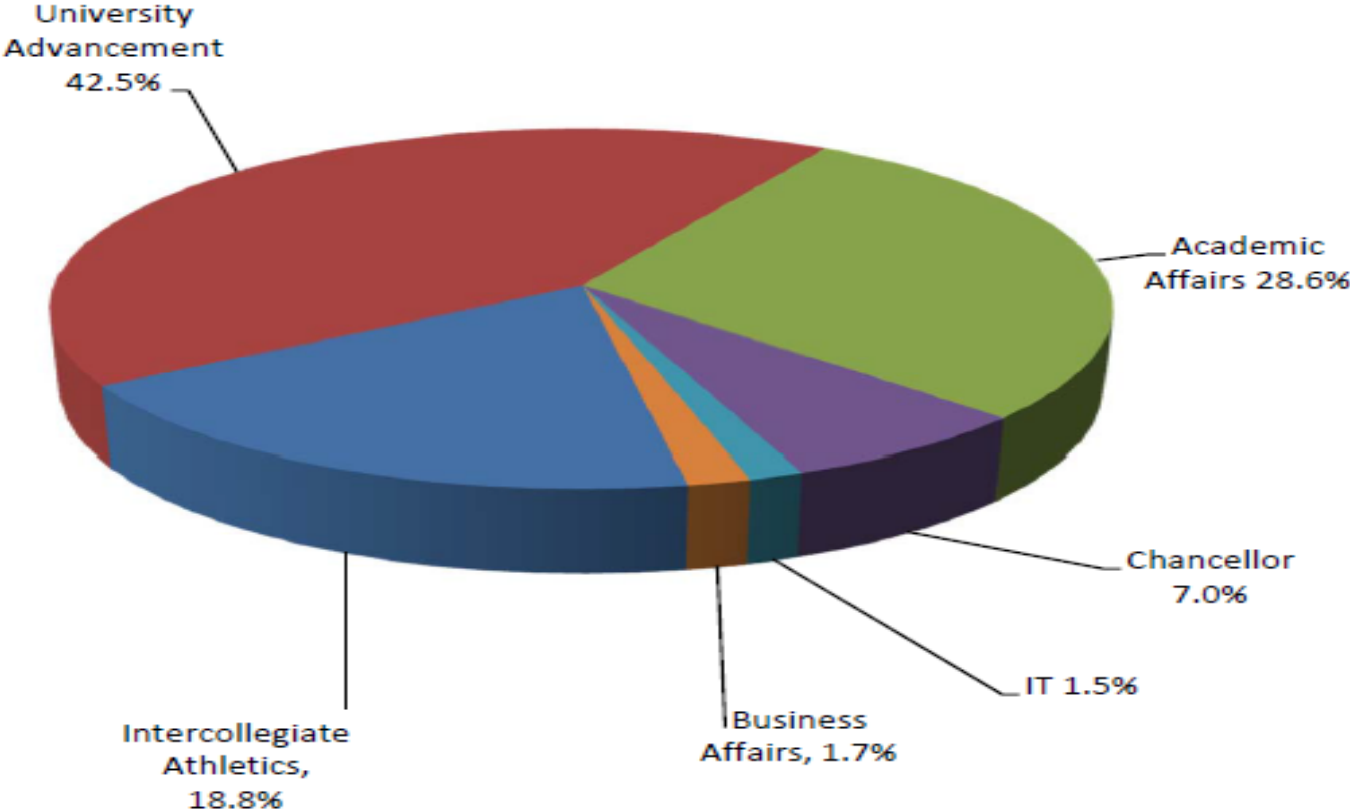
Unrestricted Gifts and Investment Income

- Current and comparative financial data pertaining to the allocation of unrestricted gifts and investment income
- Provides a five-year history of allocations and funding sources in summary, by division, and by program



Unrestricted Gifts and Investment Income Allocations 2016-17

ALLOCATIONS BY FUNCTIONAL AREA:



Budget Management

- Chart of Accounts Structure
- On Demand Financial Data
- Data that is Pushed Out to Departments



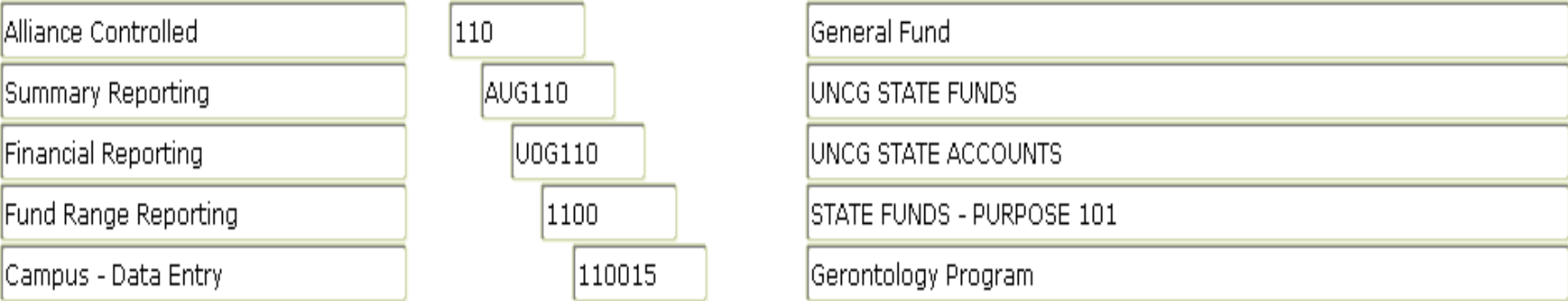
Chart of Accounts Structure

“FOAP”

- The basic chart of accounts has 4 elements and each has a hierarchical structure
 - **Fund** – Identifies the funding source, i.e. state, contracts & grants, etc.
 - **Organization** – Departments within the university
 - **Account** – Type of expenditure, i.e. supplies, equipment, etc.
 - **Program** – Activity or purpose, i.e. 101 Regular Term Instruction, 102 Summer Term Instruction, etc.

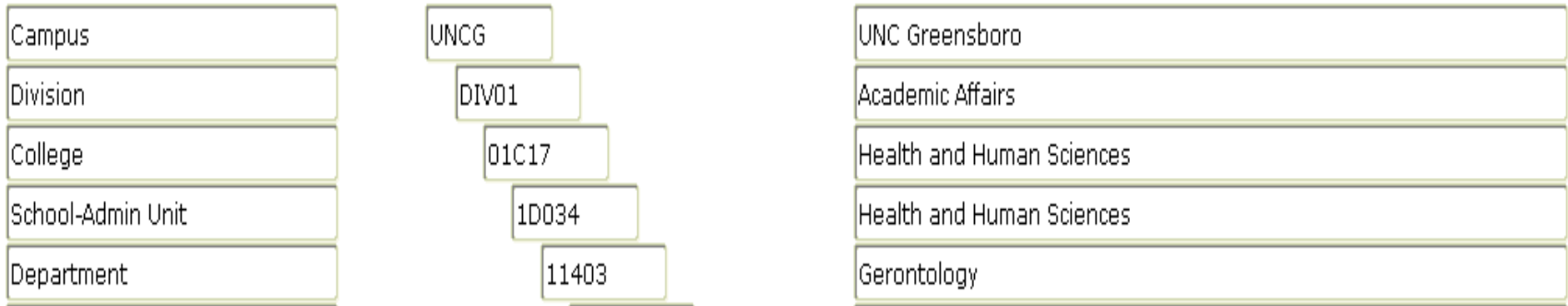
Example of Fund Structure

Predecessor Fund: 1100 STATE FUNDS - PURPOSE 101



Example of Organization Structure

Predecessor Organization: 1D034 Health and Human Sciences



Example of Account Structure

Predecessor Account: 533110 General Office Supplies

Alliance Level
University Level
NCAS Level
Campus - Data Entry

7200
20110
533110
201110

Supplies and Materials
General Administrative Supplies
General Office Supplies
Office Supp/Furn/Equip Non-capital



Example of Program Structure

Predecessor Program: 10 Instruction L2

Summary Purpose
Detail Purpose
Purpose Code

10INST
10
101

Instruction L1
Instruction L2
Instruction



Example of On Demand Financial Data

Divisional Data

Organization	Organization Title	Budget	Year-to-Date	Encumbrances	Available
DIV01	Academic Affairs	159,831,034.34	104,486,733.89	36,006,937.16	19,307,363.29
DIV02	Information Technology Services	12,642,329.45	8,061,153.32	2,897,588.06	1,683,588.07
DIV03	University Advancement	3,596,569.71	2,351,867.65	703,317.97	541,384.09
DIV04	Student Affairs	3,971,421.21	2,587,280.22	871,217.26	512,923.73
DIV05	Business Affairs	29,628,735.23	21,057,147.13	6,033,288.10	2,538,300.00
DIV06	Chancellor	3,953,479.11	2,636,264.40	884,178.19	433,036.52
DIV07	Gateway University Research Park	596,407.00	567,202.49	29,204.24	0.27
DIV09	Institutional	38,898,468.48	20,710,691.10	389,492.75	17,798,284.63
DIV10	Research & Economic Development	3,787,300.47	2,274,396.06	1,037,614.85	475,289.56
Grand Total		256,905,745.00	164,732,736.26	48,852,838.58	43,290,170.16



Example of On Demand Financial Data

College Data

Organizatio	Organization Title	Budget	Year-to-Date	Encumbrances	Available
01C01	Provost	5,830,517.67	1,704,416.44	438,068.41	3,658,032.82
01C02	Enrollment Management	7,382,454.13	4,894,887.10	1,651,424.70	836,142.33
01C03	Online Learning	7,089,650.76	3,009,089.14	843,897.66	3,236,663.96
01C04	Academic Administration	2,580,565.41	1,776,691.69	614,617.04	189,256.68
01C05	Univ Tchg and Learning Commons	1,521,235.76	905,763.25	273,404.81	342,067.70
01C06	Weatherspoon Art Museum	875,537.76	638,991.14	230,347.07	6,199.55
01C07	International Programs	1,278,881.01	831,001.83	233,632.78	214,246.40
01C08	Graduate Studies	1,808,486.16	1,178,367.66	354,837.90	275,280.60
01C09	University Libraries	10,116,504.57	6,783,461.11	1,655,158.58	1,677,884.88
01C10	Business & Economics	16,539,878.73	11,199,414.28	4,051,649.31	1,288,815.14
01C11	Education	12,694,502.92	8,770,460.34	2,973,117.64	950,924.94
01C12	Arts & Sciences	46,661,314.85	32,328,213.81	11,853,652.52	2,479,448.52
01C13	Coll of Visual-Perform Arts	13,742,107.18	9,463,533.23	3,706,799.30	571,774.65
01C14	Nursing	8,822,255.02	5,586,645.33	1,755,121.15	1,480,488.54
01C15	International Honors College	652,152.51	427,030.84	161,636.20	63,485.47
01C16	Joint School Nanoscience & Nanoengr	3,447,928.21	2,119,174.81	614,304.36	714,449.04
01C17	Health and Human Sciences	18,787,061.69	12,869,591.89	4,595,267.73	1,322,202.07
Grand Total		159,831,034.34	104,486,733.89	36,006,937.16	19,307,363.29



Example of On Demand Financial Data School Data

Organization	Organization Title	Budget	Year-to-Date	Encumbrances	Available
11402	Genetic Counseling	317,094.31	202,897.86	61,343.42	52,853.03
11403	Gerontology	247,529.09	182,138.25	57,208.00	8,182.84
11404	Peace and Conflict Studies	608,668.59	435,780.51	160,339.76	12,548.32
12401	Social Work	1,568,433.06	1,139,096.29	412,960.37	16,376.40
12403	Human Development & Family Studies	3,174,900.74	2,295,764.88	800,682.66	78,453.20
12405	Department of Nutrition	1,825,962.89	1,233,791.51	472,058.44	120,112.94
13001	Communication Sciences and Disorder	1,716,157.80	1,222,621.02	419,367.81	74,168.97
13003	Kinesiology	3,345,785.98	2,143,562.17	756,941.61	445,282.20
13005	Community and Therapeutic Rec	698,373.22	501,721.21	186,024.62	10,627.39
13006	Public Health Education	2,170,196.84	1,499,765.89	548,170.40	122,260.55
13401	Dean - School of HHS	1,514,865.99	949,689.94	317,456.92	247,719.13
13402	HHS Office of Research	644,445.03	447,884.06	162,365.44	34,195.53
13404	Development-School of HHS	65,880.07	38,671.35	13,333.32	13,875.40
13407	HHS Grad - Undergrad Programs	799,512.21	512,974.59	204,854.84	81,682.78
13409	HealthyUNCG	89,255.87	63,232.36	22,160.12	3,863.39
Grand Total		18,787,061.69	12,869,591.89	4,595,267.73	1,322,202.07



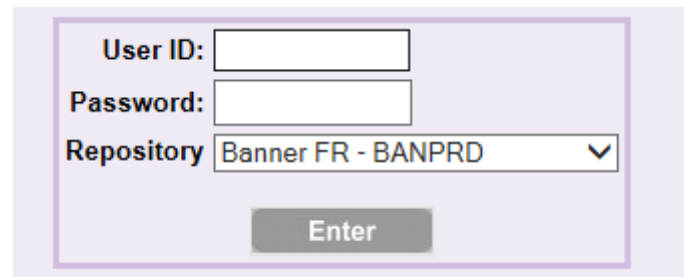
Example of On Demand Financial Data

Departmental Data

Account	Account Title	Budget	Year-to-Date	Encumbrances	Available
101030	EHRA Academic Salary	528,875.00	355,543.77	173,328.34	2.89
101110	SHRA Regular Salary	38,089.00	25,392.57	12,696.28	0.15
101250	SHRA Longevity Pay	1,237.89	1,237.89	-	-
101262	EHRA Academic Bonus	7,628.00	7,628.00	-	-
101263	SHRA Bonus	890.00	890.00	-	-
181010	Social Security	23,377.83	23,377.83	-	-
181110	State Retirement	12,414.13	12,414.13	-	-
181310	TIAA Optional Retirement	32,334.50	32,334.50	-	-
181410	Medical Insurance	21,814.68	21,814.68	-	-
181630	Fringe Rate Charge	8,389.19	8,389.19	-	-
201000	Supplies Budget Pool	6,000.00	-	-	5,564.83
203000	Property, Plant and Equip Budg Pool	3,000.00	-	-	1,467.19
221000	Purchase Contractual Services	600.00	-	-	10.00
223000	General Travel Budget Pool	5,648.00	-	-	1,683.43
230000	Purchased Services Budget Pool	6,575.00	-	-	1,671.90
240000	Other Operating Expense Budget Pool	1,500.00	-	-	227.00
Grand Total		698,373.22	501,721.21	186,024.62	10,627.39



Example of Financial Data that is Pushed Out to Departments



The image shows a login form with the following fields and elements:

- User ID:** A text input field.
- Password:** A text input field.
- Repository:** A dropdown menu with "Banner FR - BANPRD" selected and a downward arrow.
- Enter:** A grey button with the text "Enter".

Example of Financial Data that is Pushed Out to Departments

farbrec - Bank Reconciliation
FGRBLSH
fgrcash - Bank Interfund Account Control
fgrctrl - GL/SL Control
fgrglx - Grant Ledger Exception Report
FGRGLTA
fgridoc - Incomplete Document Listing
FGROPNE - Open Encumbrances Report
fgrtbex - Trial Balance Report
FRRGRNT - Deferred Grant Process
FWRW701D - Data Summary - Excel
fwrw701e - BD701 Expense
fwrw701p - BD701 Purpose
fwrw701r - BD701 Revenue
fwrw701s - BD701 Summary
FWRWBBAE - Budget Balance Available (Excel Data Download)
FWRWBREV - Budget Reversion
FWRWGDST - GL Fund Summary
FWRWGMTD - GL Transactions Month to Date
FWRWGYTD - GL Transactions - Year to Date
FWRWLBFY - MTD and FYTD Salary Expenditures
FWRWLBMN
fwrwlbrd - DEPARTMENTAL LABOR REPORT
fwrwssp3 - Suspended Documents by Org/Fund
fwrwtwag - Temporary Employee Wages By Purpose For State Fun
fyrwciae - Summary of Funds with Activity in FOAPAL
FYRWFCOM - Report of Open Commitments
FYRWFDST - Fund Statement
FYRWFMTD - Month to Date Transactions
FYRWFTFB - Trust Funds Budgeted in Total



Monthly BD-701 Example

RMDSIDU4
BD701-03
UNIV
U40 UNC-GREENSBORO
16040 UNC-GREENSBORO

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM
AGENCY MANAGEMENT BUDGET REPORT

FOR THE PERIOD ENDING JANUARY 31, 2017

PAGE: 1
C-GL-BD701-CERT-REPORT-
RUN DATE: 02/03/2017
ATBD701

SUMMARY BY ACCOUNT

ACCOUNT	DESCRIPTION	***** B U D G E T E D ***** CERTIFIED	***** A C T U A L ***** AUTHORIZED	CURRENT MONTH	YEAR-TO-DATE	UNEXPENDED / CERTIFIED	UNREALIZED **** AUTHORIZED	ENCUMBRANCES	RATE
-----EXPENDITURES-BUDGET AND ACTUAL-----									
531110	EPA REG SALARIES-UNIV	23,317,370.00	24,264,908.00	1,771,332.71	13,448,035.73	9,869,334.27	10,816,872.27	.00	.95
531150	EPA-TEACH SALARIES-UNIV	92,655,740.00	90,387,119.00	7,186,721.05	48,628,238.44	44,027,501.56	41,758,880.56	.00	.92
531210	SPA-REG SALARIES-UNIV	36,391,807.00	36,998,395.00	2,976,084.82	20,354,283.47	16,037,523.53	16,644,111.53	.00	.94
531230	LEO SALARIES-UNIV	1,452,544.00	1,641,298.00	130,025.41	873,394.64	579,149.36	767,903.36	.00	.91
531310	REG(N S) TEMP WAGES-UNIV	258,481.00	525,837.00	52,705.18	368,494.14	110,013.14-	157,342.86	.00	1.20
531350	STU TEMP WAGES - UNIV	796,253.00	1,093,502.00	76,137.28	642,196.84	154,056.16	451,305.16	.00	1.01
531410	OT PAY - UNIV	383,809.00	375,609.00	26,050.45	296,367.56	87,441.44	79,241.44	.00	1.35
531420	HOLIDAY PAY - UNIV	21,217.00	21,252.00	6,964.34	14,763.92	6,453.08	6,488.08	.00	1.19
531430	SHIFT PREM PAY - UNIV	218,282.00	203,419.00	10,238.72	83,467.11	134,814.89	119,951.89	.00	.70
531440	CALLBK/STBY PREM PAY-UNI	42,000.00	65,823.00	8,941.82	65,799.84	23,799.84-	23.16	.00	1.71
531450	DUAL EMPL WAGES - UNIV	.00	60,593.00	5,480.00	66,073.00	66,073.00-	5,480.00-	.00	1.87
531460	EPA&SPA-LONGVTY PAY-UNIV	336,652.00	366,684.00	57,303.10	344,433.40	7,781.40-	22,250.60	.00	1.61
531474	BONUS-INCENTIVE PAY-UNIV	2,189,953.00	2,198,047.00	13,443.44-	2,130,979.81	58,973.19	67,067.19	.00	1.66
531510	SOCIAL SEC CONTRIB-UNIV	11,743,611.00	11,076,219.00	816,074.11	5,641,591.50	6,102,019.50	5,434,627.50	.00	.87
531520	REG RETIRE CONTRIB-UNIV	9,837,106.00	10,081,158.00	801,216.39	5,445,778.51	4,391,327.49	4,635,379.49	.00	.93
531530	LEO RETIRE CONTRIB-UNIV	152,703.00	152,503.00	8,074.77	58,394.76	94,308.24	94,108.24	.00	.66
531540	OPT RETIRE CONTRIB-UNIV	9,942,116.00	9,853,937.00	772,698.52	5,325,390.87	4,616,725.13	4,528,546.13	.00	.93
531560	MED INS CONTRIB-UNIV	13,398,933.00	7,670,996.00	985,840.15	6,205,157.54	7,193,775.46	1,465,838.46	.00	1.39
531572	UNEMP COMP PAYMNTS TO DE	54,847.00	90,847.00	.00	72,729.95	17,882.95-	18,117.05	.00	1.37
531574	ADDITIONL EMPLOYEE BENFIT	1,688.00	1,688.00	.00	1.26-	1,689.26	1,689.26	.00	.00
531576	FLEXIBLE SPENDING SVG ACC	.00	.00	19,735.00	137,200.00	137,200.00-	137,200.00-	.00	***
531625	ST DISABIL-UNDESIG/UNIV	113,500.00	113,500.00	5,786.20	27,245.74	86,254.26	86,254.26	.00	.41
531630	WORKERS COMPENSATION	333,556.00	497,827.00	.00	.00	333,556.00	497,827.00	.00	.00
531631	WRKER COMP-MED PAYMENTS	.00	.00	12,734.00	103,684.66	103,684.66-	103,684.66-	.00	***
531632	WRKER COMP-TEMP DIS PAYM	.00	.00	16,523.13	135,239.52	135,239.52-	135,239.52-	.00	***
531633	WRKER COMP-PERM DIS PAYM	.00	.00	2,922.44	32,877.45	32,877.45-	32,877.45-	.00	***
531639	OTHER WORKERS COMP COSTS	.00	.00	92,038.73	187,066.13	187,066.13-	187,066.13-	.00	***
531660	TAX EMP REIMB/ALLOW-UNIV	10,104.00	11,287.00	200.00	952.00	9,152.00	10,335.00	.00	.14
531664	NONTAX EMP CELL PH REIMB	33,458.00	53,809.00	6,037.63	46,068.72	12,610.72-	7,740.28	.00	1.47

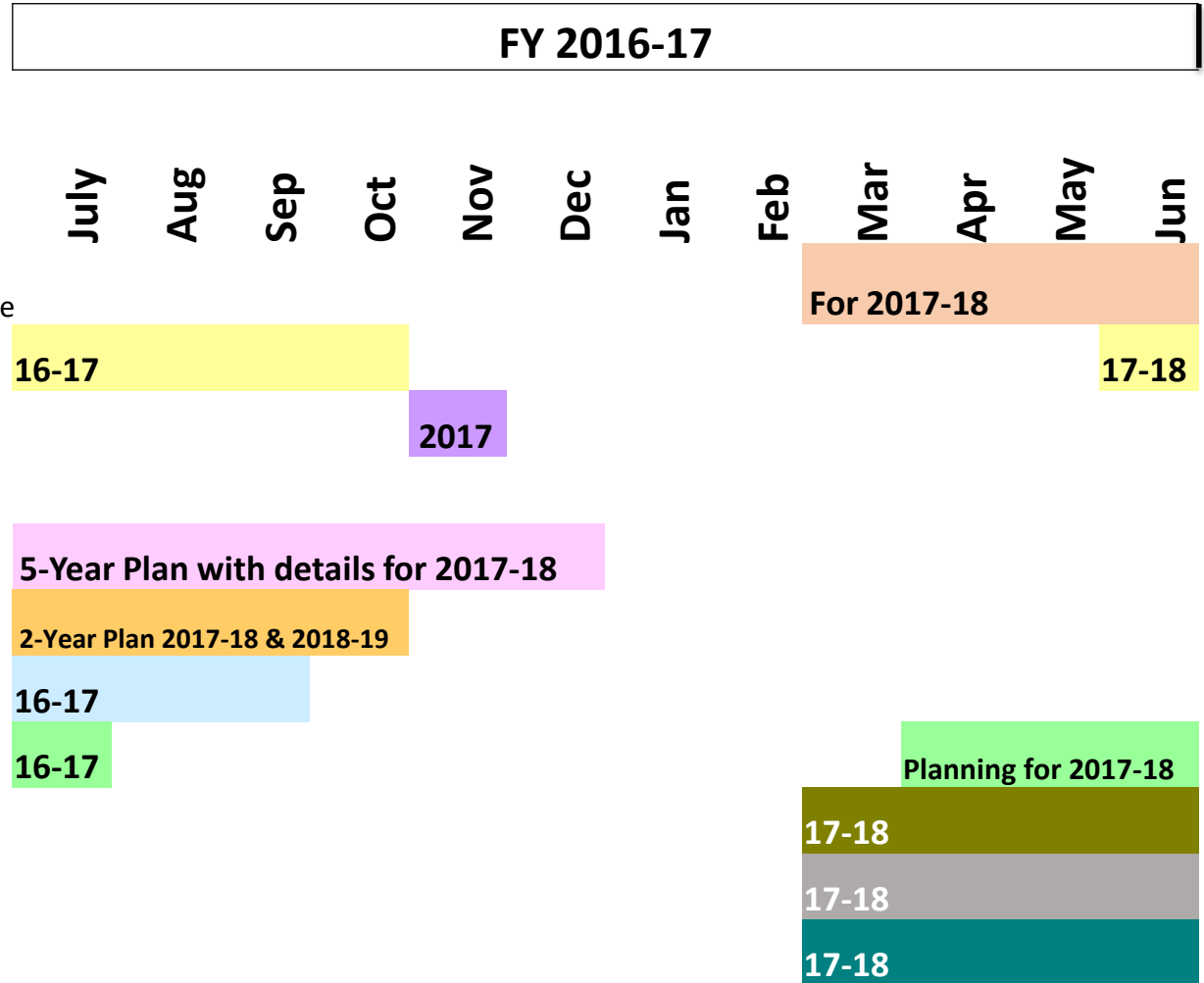


Current Year Planning

- Planning begins approx. 18 months prior to the beginning of the fiscal year
 - Tuition, Fees, Enrollment Growth, Housing/Dining, Parking, Transportation, GF Continuation, Expansion, Capital and R&R
- Receive our certified budget as early as June or as late as September
 - August: hiring decisions complete for the fall semester
 - September: forecast tuition, fee, auxiliary sources, based on fall revenues
 - February: update the estimates after Spring enrollment



Budget Cycles



Future Commitments

- Current fiscal year unmet needs
- Current biennium budget unmet needs
- FY 19 -21 biennium budget planning begins now
 - Recurring
 - Staffing
 - Operating needs all departments
 - Unfunded building operations and maintenance expenses
 - Renovations
 - Non-Recurring
 - Accreditation reviews
 - Major equipment replacements
 - Major software upgrades
 - Minor renovations



Thank you

