

# UNC Budget Trends



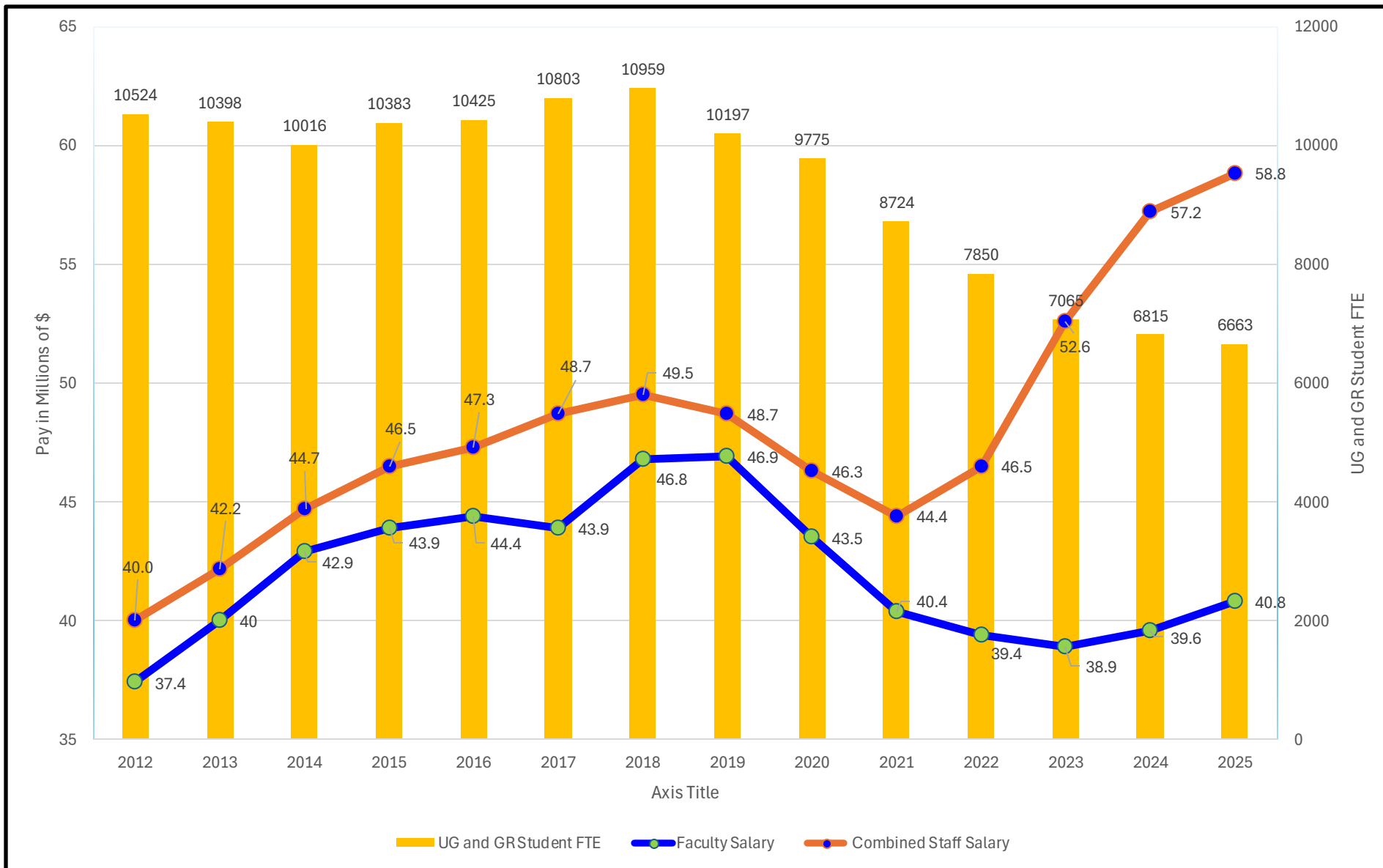
# Faculty progress toward parity

## Faculty Median Parity Since Adopting NCHEMS51 Peer Group

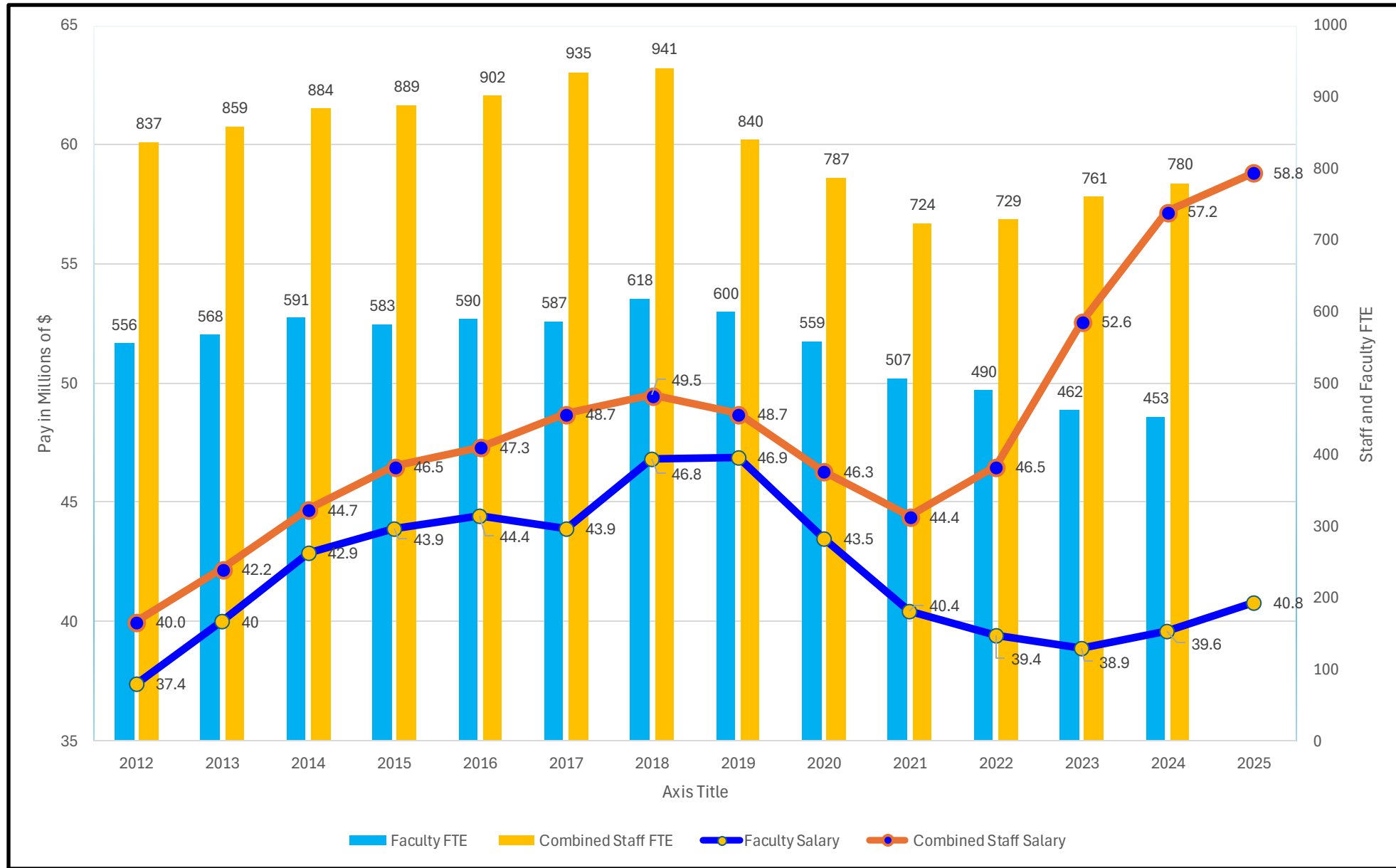
Faculty Rank	FY21 *	FY22	FY23	FY24	FY25
Professor	86.1%	87.8%	91.1%	91.8%	92.5%
Associate Professor	82.8%	85.4%	89.4%	91.1%	92.5%
Assistant Professor	83.2%	86.8%	92.2%	94.0%	92.5%
Senior Lecturer	88.4%	90.3%	93.7%	94.5%	100.6%
Lecturer	88.8%	91.0%	95.8%	98.2%	92.5%
Instructor	96.2%	98.5%	100.7%	97.7%	96.0%
<b>Combined</b>	<b>84.50%</b>	<b>87%</b>	<b>91.20%</b>	<b>92%</b>	<b>92.5%</b>

\*All other years (except FY21) compare faculty salaries to the previous year's NCHEMS51 CUPA comparison data. As this is the first year, we did not have data from the previous year for comparison so FY21 is compared to the current year's NCHEMS51, meaning that these baseline numbers are not directly comparable with subsequent years.

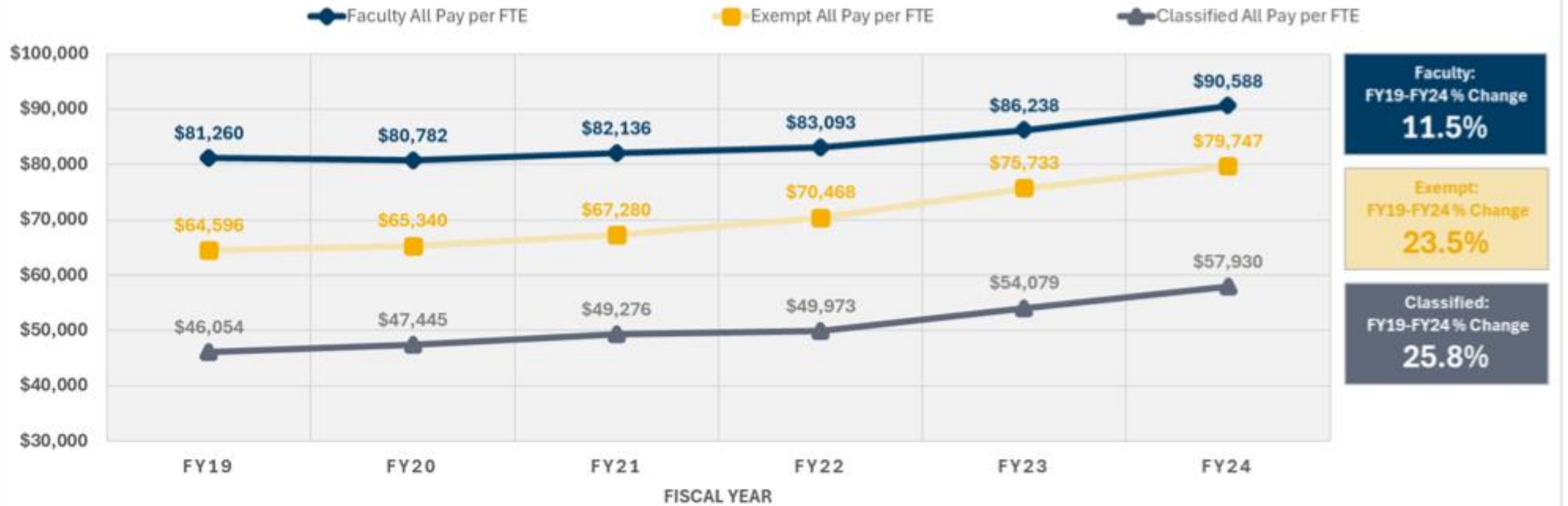
# Faculty and Staff Compensation with Student FTE



# Trends in Faculty and Staff Compensation and FTE



## ALL PAY PER FTE (FACULTY, EXEMPT, & CLASSIFIED)



# Board Policy Manual Guidelines

**1-1-201(5) University Funding Priorities Guidelines.** The fiscal year budget shall conform to the following guidelines. Variations may be approved by the BOT pursuant to 1-1-201(4).

Instruction	55.00%
Research	1.25%
Public Service	0.10%
Academic Support	14.75%
Student Services	7.00%
Institutional Support	10.25%
Operation & Maintenance of Plant	8.25%
Scholarships & Fellowships	3.30%
Transfers	0.10%

**Charting the Future Final Report, May 3, 2004:**

“Replacement is recommended for Board Policy 1-1-201(4) University Funding Priorities Guidelines which will be presented at a later date. The purpose of these guidelines as stated in the opening paragraph is to facilitate a dialogue with the Board of Trustees regarding the subject of setting financial priorities.”

**Last identifiable inclusion in a BOT agenda:** October 12, 2007.

# Functional Category Definitions

Functional categories tell *why* an expense was incurred rather than *what* was purchased.

Instruction	Activities that are part of an institution's instruction program, plus departmental research and public service expenses that are not separately budgeted.
Research	Activities specifically organized to produce research, including externally funded grants/contracts and separately budgeted institutional awards.
Public service	Non-instructional services that primarily benefit individuals and groups outside UNC, such as conferences, radio and television, and other community services.
Academic support	Services that support the primary missions of instruction, research, and public service. Examples include libraries, academic administration (academic dean but not department chair), development programs for faculty, and academic computing support.
Student services	Activities that contribute to students' emotional and physical well-being, intellectual, cultural, and social development, including admissions, career guidance and student aid administration.
Institutional support	Central and/or executive-level activities concerned with management and long-range planning for the entire institution.
Operation of plant	The administration, supervision, operation, maintenance, preservation, and protection of UNC's buildings and grounds.
Scholarships and fellowships	Institutional resources provided for scholarships and fellowships such as tuition and fee waivers, grants, trainee stipends, or awards. This category excludes exchange transactions such as GA/TA appointments or other services.
Transfers	Resources remaining from current year operations transferred to reserves.

# Functional Category – UNC Examples

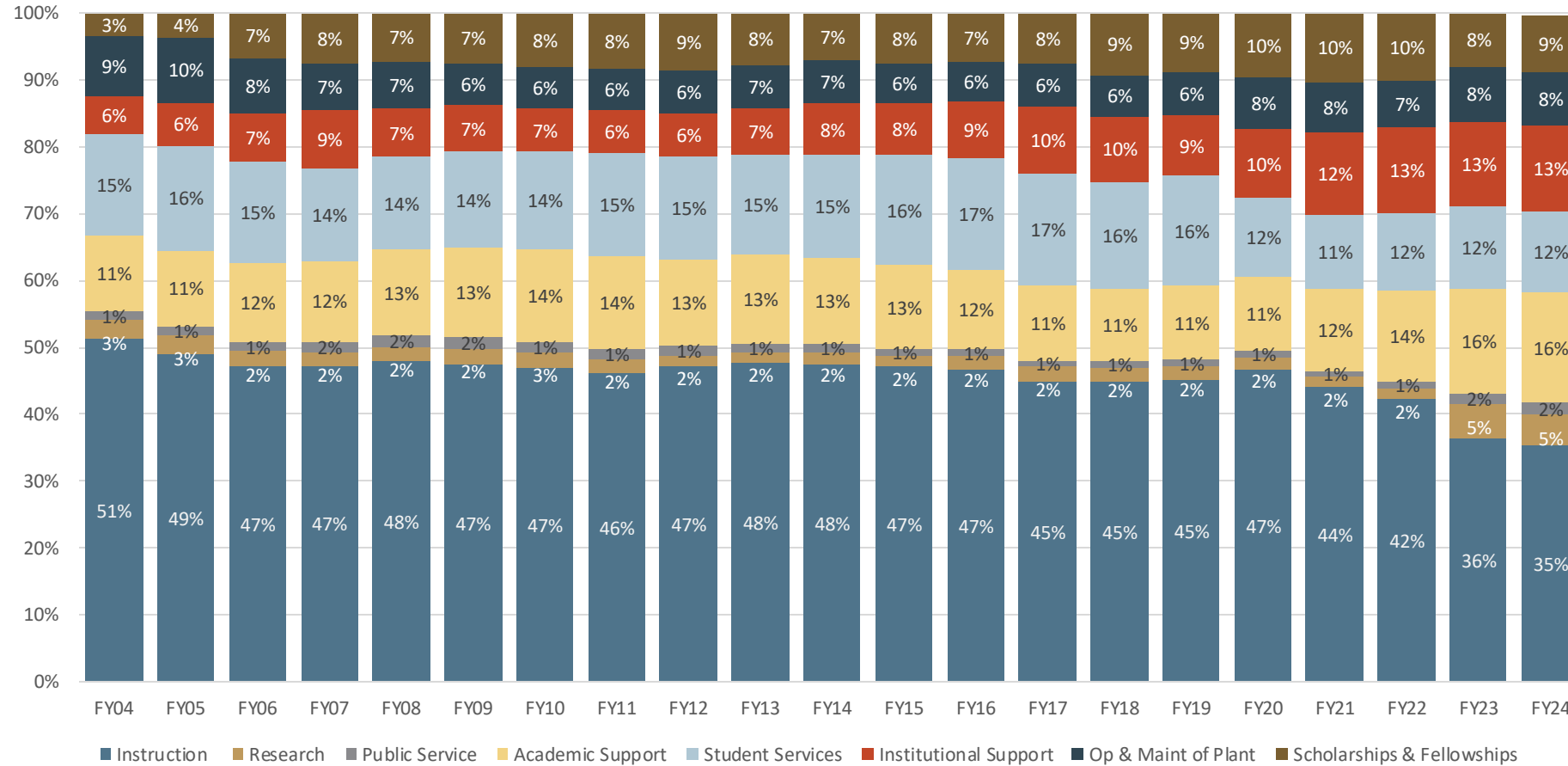
Functional categories tell *why* an expense was incurred rather than *what* was purchased.

Instruction	Faculty salaries and benefits to teach a course; Teaching Assistant salaries; Admin salaries for the Instructional Design and Development team; Travel for faculty or students to present their work at conferences; Salaries for departmental chairs who have teaching responsibilities; Student wages and admin staff for the Tutoring Center and the Writing Center.
Research	Faculty salary paid from a research grant; researcher travel covered by an NSF EPIIC award; Costs for faculty to set up a research lab when the funds were specifically budgeted for that purpose; Graduate assistant stipend covered by an NIH training grant.
Public service	Services provided to the public through the UNC Cancer Rehabilitation Institute, Rocky Mountain ADA Center, or the MCB Small Business Development Center; UNC-hosted events open to the public such as the American Sign Language summer workshop or career fairs.
Academic support	Academic dean and director salaries; IM&T ATAG for classroom technologies; Costs for accreditation; Staff salaries and operational costs for the centers for academic advising, student success, and athlete academic success; Salaries and costs for the Libraries.
Student services	Recruitment events; Admissions and Enrollment Management; Costs to administer the COSI scholarships; GSRC and Cultural Centers; Campus Rec Center costs; Supplies for Outdoor Pursuits; Counseling Center operations.
Institutional support	Costs associated with central and executive management, HR and Finance offices, Transportation Services, Procurement, Legal counsel; IM&T salaries and equipment not assigned to another category.
Operation of plant	Facilities Management custodial services, grounds keeping, maintenance and repair; Salaries and costs of UNC PD to provide safety and security for the campus.
Scholarships and fellowships	Scholarships awarded under the SLFRF Behavioral Health grant; Financial aid awards from federal, state, local and individual entities; Fellowships or scholarships provided by institutional sources.
Transfers	Student capital fees transferred from operations to capital reserves. This category is not tracked using functional codes.



# UNC 20-Year History

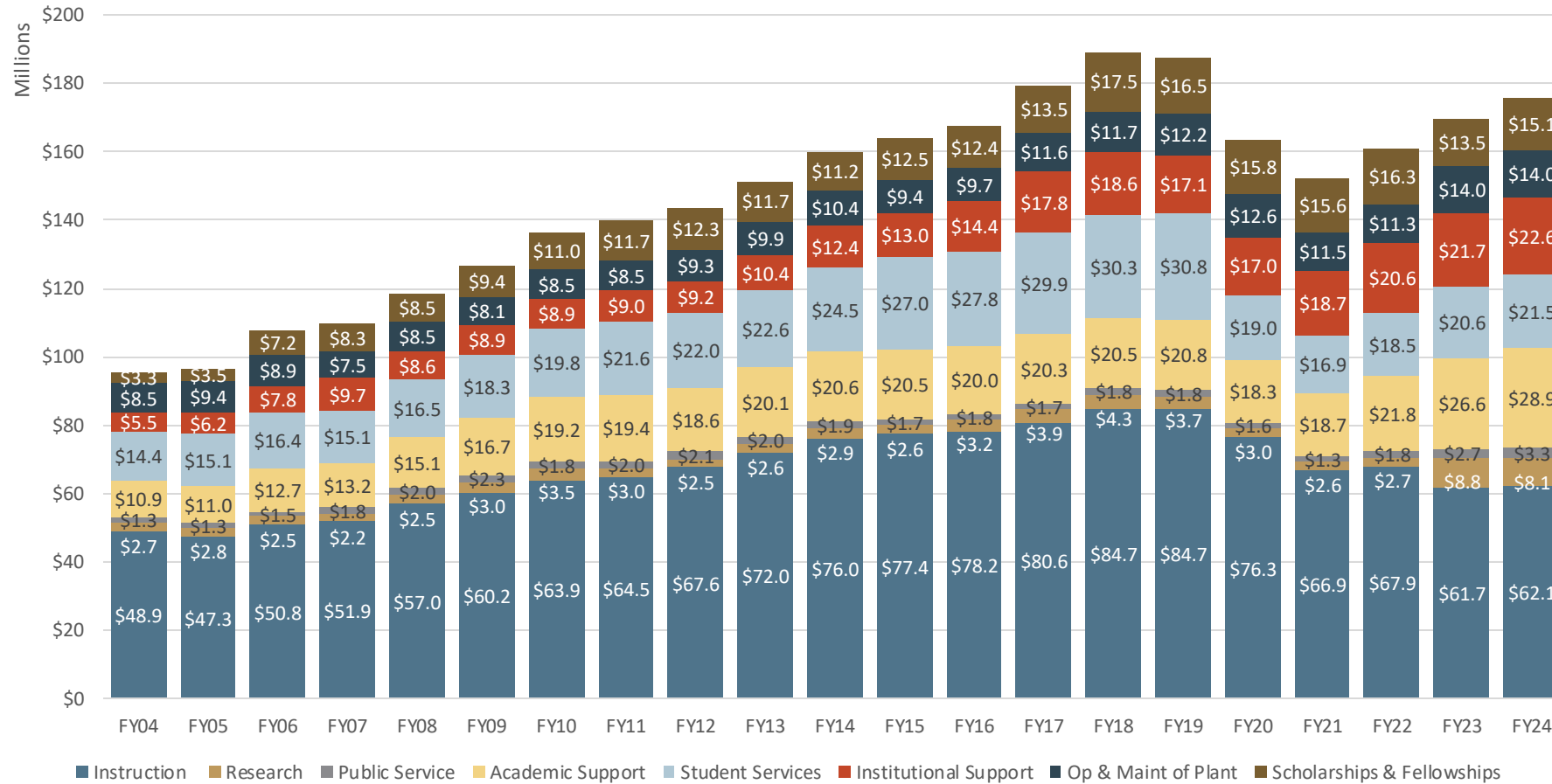
Chart 1: UNC E&G Expenses, without GASB 68/75



GASB 68 (Pensions) and 75 (OPEB) cause a book entry to fringe benefits expense at FYE for the change in the overall pension/OPEB liabilities. The entry distorts the overall expense profile, so the “without GASB” numbers reflect the removal of those transactions to demonstrate the true changes in E&G expenses. From FY15 to FY18, true expenses were lower. Since 2019, true expenses are higher.

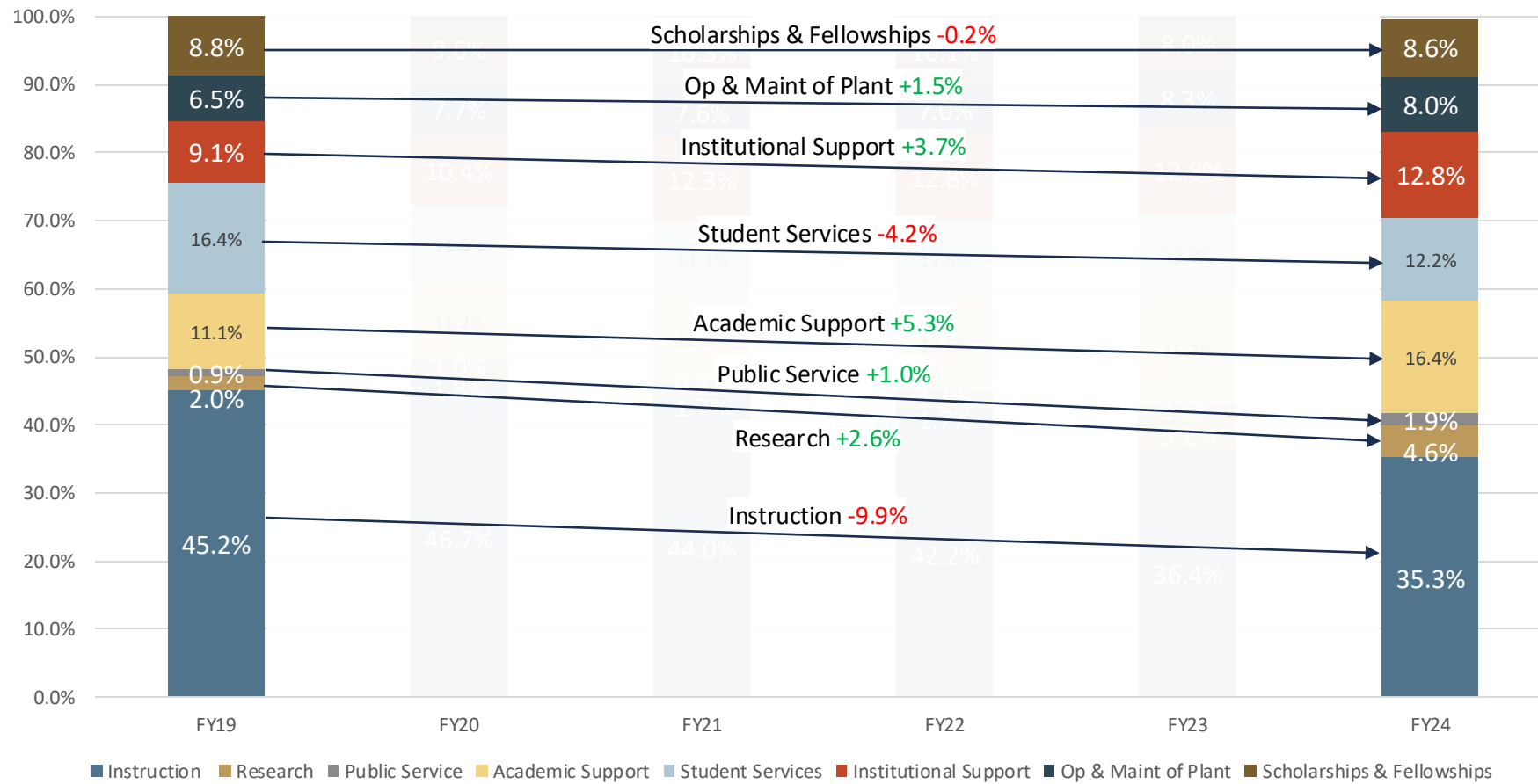
# UNC 20-Year History

Chart 2: UNC E&G Expenses, without GASB 68/75 Chart



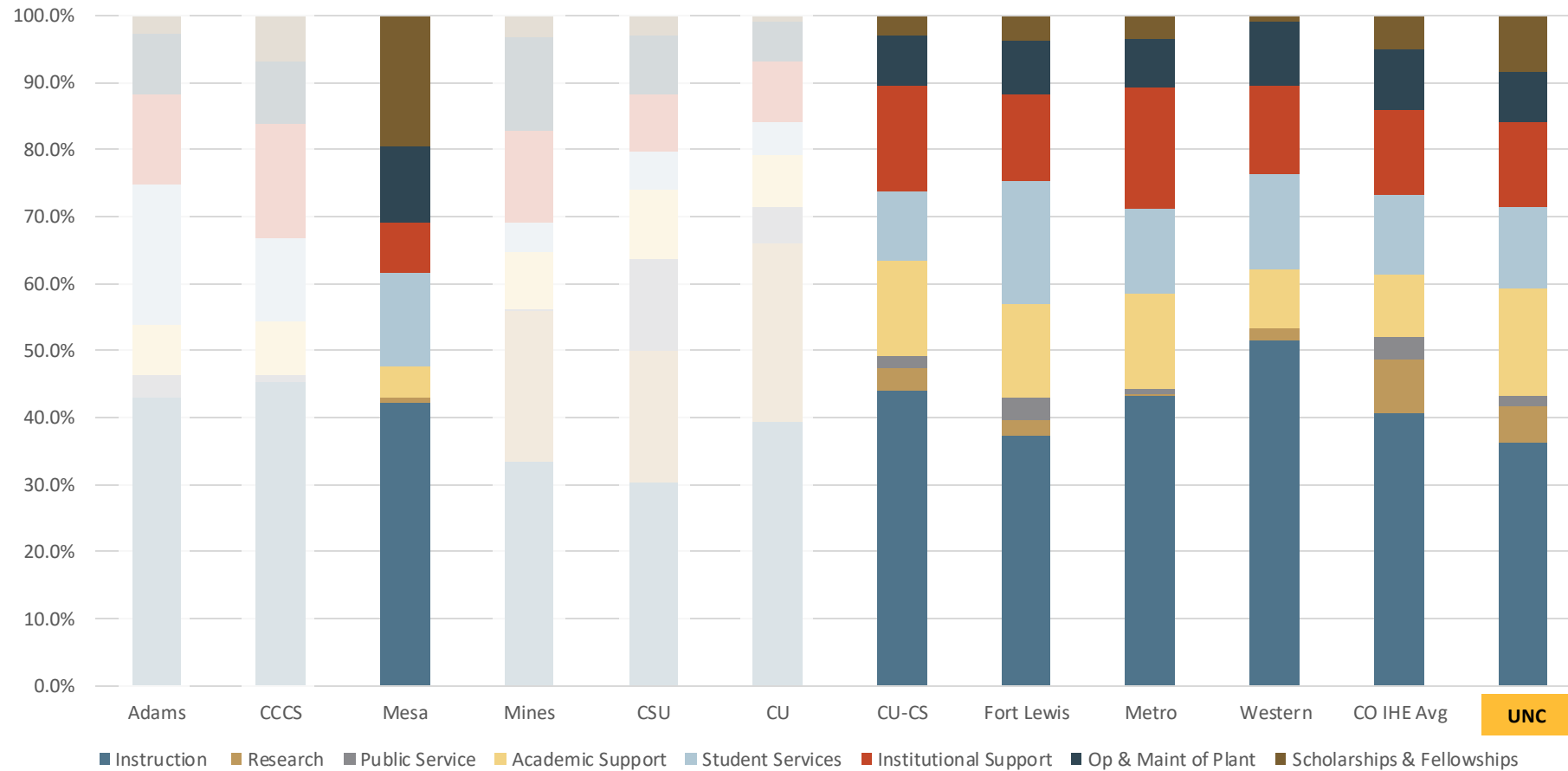
# UNC Historical Data

Chart 4: UNC change 2019-2024 w/ differences per category, w/o GASB



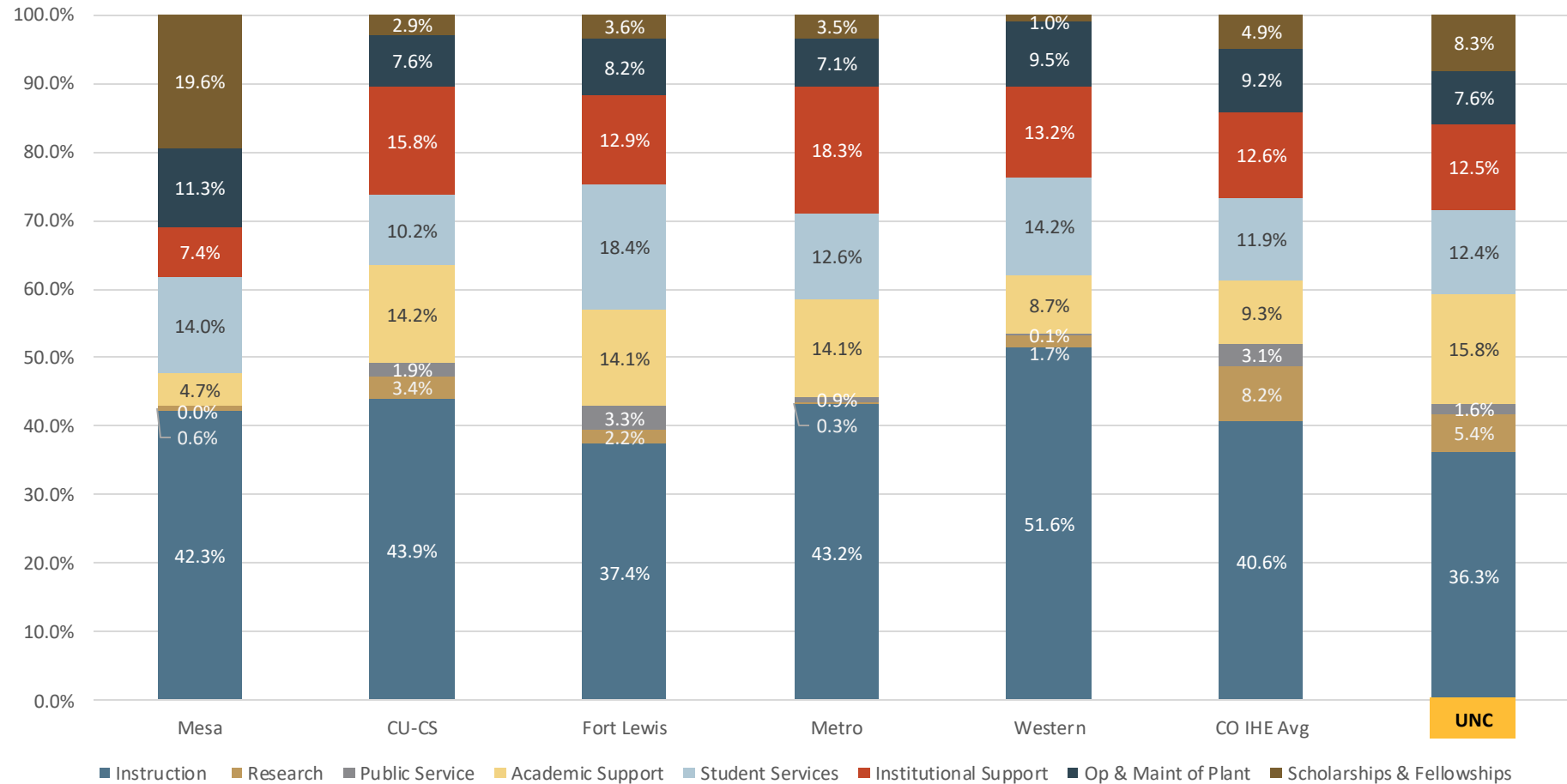
# CO IHE Comparisons

Chart 8: CO IHEs FY23 by Functional Category



# CO IHE Peer Comparisons

Chart 9: CO IHEs FY23 by Functional Category: UNC & Peers



# Faculty vs. staff compensation

FY	Faculty Pay (Million \$)	Exempt Staff Pay (Million \$)	Classified Staff Pay (Million \$)	All Staff Pay (Million \$)	UG and GR Student FTE	Faculty FTE	All Staff FTE	Faculty Pay per FTE	All Staff Pay Per FTE
2019	48.7	31.4	16.3	47.7	10197	600	840	\$81,167	\$56,786
2020	45.1	29.9	15.6	45.5	9775	559	787	\$80,680	\$57,814
2021	41.6	30.1	13.6	43.7	8724	507	724	\$82,051	\$60,359
2022	40.7	33.4	12.8	46.1	7850	490	729	\$83,061	\$63,237
2023	39.8	38.3	13.8	52.1	7065	462	761	\$86,147	\$68,463
2024	41	42.3	14.4	56.7	6815	453	780	\$90,508	\$72,692
2025	40.8	41.5	17.3	58.8	6663				
<b>% Change FY19-25</b>	<b>-16%</b>	<b>32%</b>	<b>6%</b>	<b>23%</b>	<b>-35%</b>	<b>-25%</b>	<b>-7%</b>	<b>12%</b>	<b>28%</b>

# Trends in Administrative vs. Faculty Compensation and FTE

	Upper Administration (Senior/Executive Director and Above - Excluding UNC COM)			Mid-Level and Upper Administration (Director and Above - Excluding UNC COM)			Faculty			UG and GR Student
	FTE	Total Compensation (Millions \$)	Average salary per person (FTE)	FTE	Total Compensation (Millions \$)	Average salary per person (FTE)	FTE	Total Compensation (Millions \$)	Average salary per person (FTE)	FTE
FY2015 (reference)	42	\$5.80	\$137,381	115	\$10.70	\$92,609	591	\$43.90	\$74,281	10383
FY2019	52	\$7.40	\$142,308	129	\$12.70	\$98,682	600	\$46.90	\$78,167	10197
FY2020	49	\$6.90	\$141,633	117	\$11.50	\$98,376	559	\$43.50	\$77,818	9775
FY2021	50	\$7.40	\$147,400	124	\$12.50	\$100,726	507	\$40.40	\$79,684	8724
FY2022	43	\$6.40	\$149,535	104	\$10.70	\$102,885	490	\$39.40	\$80,408	7850
FY2023	61	\$9.50	\$156,066	138	\$15.60	\$113,043	462	\$38.90	\$84,199	7065
FY2024	63	\$10.20	\$161,587	136	16.33	\$120,074	453	\$39.70	\$87,638	6815
<b>% Change FY15-24</b>	<b>50%</b>	<b>76%</b>	<b>18%</b>	<b>18%</b>	<b>53%</b>	<b>30%</b>	<b>-23%</b>	<b>-10%</b>	<b>18%</b>	<b>-34%</b>
<b>% Change FY19-24</b>	<b>21%</b>	<b>38%</b>	<b>14%</b>	<b>5%</b>	<b>28%</b>	<b>22%</b>	<b>-25%</b>	<b>-15%</b>	<b>12%</b>	<b>-33%</b>

# Trends in Faculty and Staff Compensation and FTE

