

Appendix

to

**UTFA Information Report #20
January 9, 2012**

Shrinking Expenditure for Academic Salaries at the University of Toronto

Additional tables and charts from the same Statistics Canada data download that is discussed in the Information Report.

University of Toronto Expenditures* in constant 2008\$ and percentages of Operating Budget, from 1972 to 2009

Year	2008-\$ Deflator	OB	A	A/OB	B	B/OB	C	C/OB	D	D/OB	S&B	S&B/OB	E	E/OB	F	F/OB	G	G/OB	H	H/OB	X	X/OB
1972	0.192	592	197	33%	33	6%	156	26%	39	7%	425	72%	3	1%	11	2%	25	4%	96	16%	30	5%
1973	0.207	562	208	37%	24	4%	167	30%	44	8%	443	79%	5	1%	11	2%	37	7%	80	14%	-15	-3%
1974	0.230	538	189	35%	33	6%	157	29%	38	7%	418	78%	4	1%	10	2%	30	6%	73	14%	0	0%
1975	0.254	549	189	34%	33	6%	163	30%	39	7%	424	77%	4	1%	9	2%	28	5%	84	15%	-3	0%
1976	0.273	558	189	34%	45	8%	177	32%	42	7%	453	81%	5	1%	9	2%	28	5%	82	15%	-23	-4%
1977	0.294	566	209	37%	34	6%	178	31%	49	9%	470	83%	5	1%	8	1%	31	6%	74	13%	-25	-4%
1978	0.321	569	209	37%	33	6%	176	31%	48	8%	467	82%	6	1%	9	2%	37	7%	69	12%	-22	-4%
1979	0.351	545	203	37%	29	5%	170	31%	48	9%	450	83%	6	1%	9	2%	33	6%	67	12%	-23	-4%
1980	0.386	523	190	36%	32	6%	159	30%	47	9%	428	82%	5	1%	10	2%	31	6%	61	12%	-14	-3%
1981	0.434	515	185	36%	31	6%	161	31%	44	9%	421	82%	6	1%	10	2%	32	6%	58	11%	-15	-3%
1982	0.481	536	187	35%	32	6%	167	31%	49	9%	435	81%	6	1%	10	2%	37	7%	61	11%	-16	-3%
1983	0.509	576	197	34%	33	6%	187	32%	57	10%	475	83%	8	1%	11	2%	37	6%	59	10%	-20	-4%
1984	0.531	595	228	38%	33	6%	193	32%	62	10%	516	87%	10	2%	11	2%	35	6%	57	10%	-40	-7%
1985	0.552	582	220	38%	34	6%	179	31%	59	10%	491	84%	8	1%	10	2%	30	5%	57	10%	-21	-4%
1986	0.575	593	220	37%	34	6%	184	31%	61	10%	499	84%	8	1%	11	2%	28	5%	61	10%	-20	-3%
1987	0.600	611	222	36%	34	6%	184	30%	53	9%	493	81%	8	1%	11	2%	28	5%	65	11%	-1	0%
1988	0.624	607	231	38%	34	6%	187	31%	31	5%	483	80%	10	2%	12	2%	28	5%	66	11%	0	0%
1989	0.656	612	233	38%	35	6%	191	31%	29	5%	489	80%	9	2%	12	2%	23	4%	71	12%	0	0%
1990	0.687	640	239	37%	38	6%	197	31%	32	5%	507	79%	10	2%	12	2%	28	4%	74	12%	0	0%
1991	0.726	651	237	36%	40	6%	202	31%	39	6%	518	80%	12	2%	13	2%	33	5%	69	11%	-1	0%
1992	0.736	700	250	36%	43	6%	207	30%	62	9%	561	80%	12	2%	14	2%	33	5%	71	10%	0	0%
1993	0.750	715	259	36%	46	6%	210	29%	72	10%	586	82%	17	2%	15	2%	28	4%	62	9%	-1	0%
1994	0.751	700	262	37%	45	6%	211	30%	51	7%	569	81%	18	3%	17	2%	31	4%	54	8%	3	0%
1995	0.768	701	251	36%	49	7%	210	30%	56	8%	567	81%	20	3%	19	3%	31	4%	58	8%	-4	-1%
1996	0.779	690	245	36%	44	6%	209	30%	52	8%	551	80%	22	3%	20	3%	31	4%	56	8%	-1	0%
1997	0.792	710	261	37%	47	7%	201	28%	53	7%	563	79%	21	3%	20	3%	27	4%	64	9%	-2	0%
1998	0.800	718	257	36%	37	5%	198	28%	46	6%	538	75%	25	3%	24	3%	29	4%	77	11%	8	1%
1999	0.814	797	257	32%	36	4%	243	30%	47	6%	583	73%	47	6%	26	3%	29	4%	108	14%	-21	-3%
2000	0.836	828	249	30%	43	5%	222	27%	55	7%	569	69%	67	8%	26	3%	31	4%	99	12%	14	2%
2001	0.836	859	261	30%	49	6%	221	26%	57	7%	588	68%	83	10%	26	3%	38	4%	125	15%	-28	-3%
2002	0.876	871	249	29%	52	6%	230	26%	58	7%	589	68%	100	11%	28	3%	42	5%	116	13%	-36	-4%
2003	0.901	957	263	27%	52	5%	240	25%	77	8%	633	66%	110	11%	29	3%	42	4%	125	13%	-13	-1%
2004	0.918	967	259	27%	57	6%	254	26%	100	10%	671	69%	92	10%	27	3%	54	6%	138	14%	-35	-4%
2005	0.938	1068	272	25%	65	6%	282	26%	149	14%	769	72%	93	9%	39	4%	53	5%	138	13%	-43	-4%
2006	0.956	1137	285	25%	77	7%	292	26%	163	14%	817	72%	87	8%	30	3%	60	5%	138	12%	-18	-2%
2007	0.977	1202	276	23%	91	8%	297	25%	166	14%	831	69%	92	8%	41	3%	64	5%	162	13%	-13	-1%
2008	1.000	1242	288	23%	105	8%	311	25%	169	14%	873	70%	94	8%	35	3%	70	6%	149	12%	-9	-1%
2009	1.003	1355	307	23%	112	8%	332	24%	183	14%	934	69%	113	8%	62	5%	69	5%	156	11%	-7	-1%
Average				34%		6%		29%		9%		77%		4%		2%		5%		12%		-2%

* All expenditures in million \$, deflated to constant 2008\$, for the budget year from May 1 to April 30.

Column Headings for Expenditures

- OB <=> General Operating Budget, in constant 2008\$
- A <=> Academic Rank Salaries (Full & Part Time), in constant 2008\$
- B <=> Other Instruction & Research Salaries, in constant 2008\$
- C <=> Non-Academic Salaries, in constant 2008\$
- D <=> All Benefits for all Salaries, in constant 2008\$
- S&B <=> Sum of A + B + C + D = All salaries + all benefits, in constant 2008\$
- E <=> Scholarships, Bursaries, & Prizes (for students), in constant 2008\$
- F <=> Library Acquisitions, in constant 2008\$
- G <=> Bldgs, Land & Site Services, utilities, Renov & alterations, in constant 2008\$
- H <=> Operational Supplies & Expenses, Furniture & Equipment, in constant 2008\$
- X <=> Miscel, several entries, such as debt interest, sales, cost recoveries, etc , in constant 2008\$

Table Appendix-1

In viewing the above table and the following charts, it is helpful to remember that each one percentage point change in the current operating budget (2010-11) represents about \$16 million.

Expenditures as a percentage of the operating budget, from 1972 to 2009

– showing the data from ‘Table Appendix-1’ columns A/OB, B/OB, C/OB, D/OB, E/OB, F/OB, G/OB, H/OB and X/OB in chart format. The two expenditures charts showing a decline, as discussed in the Report, are in red, to distinguish them from the five where the expenditure percentages increase.

Academic Rank Salaries (same as in Chart-1), for column A/OB in Table Appendix-1

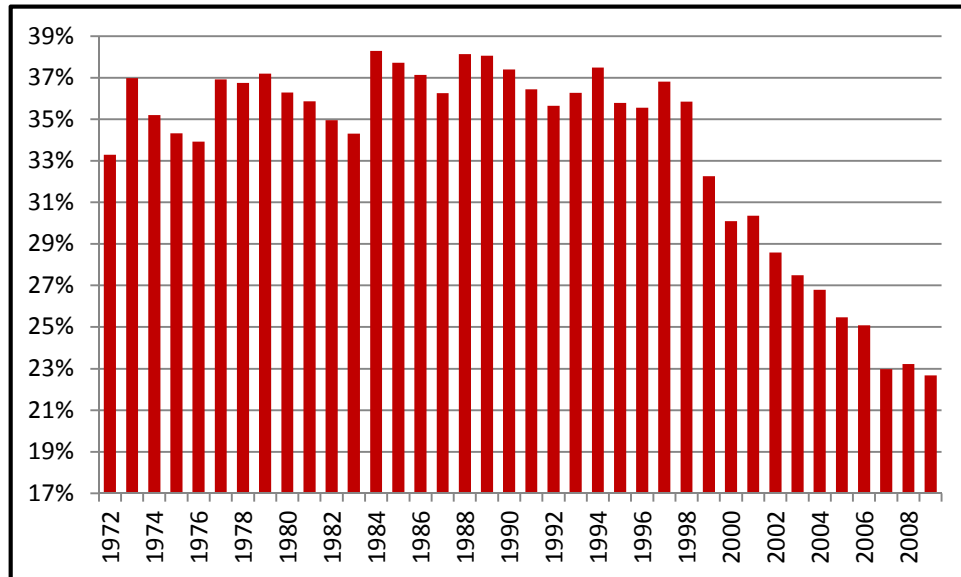


Chart-Appendix-A

Other Instruction & Research Salaries, for column B/OB in Table Appendix-1

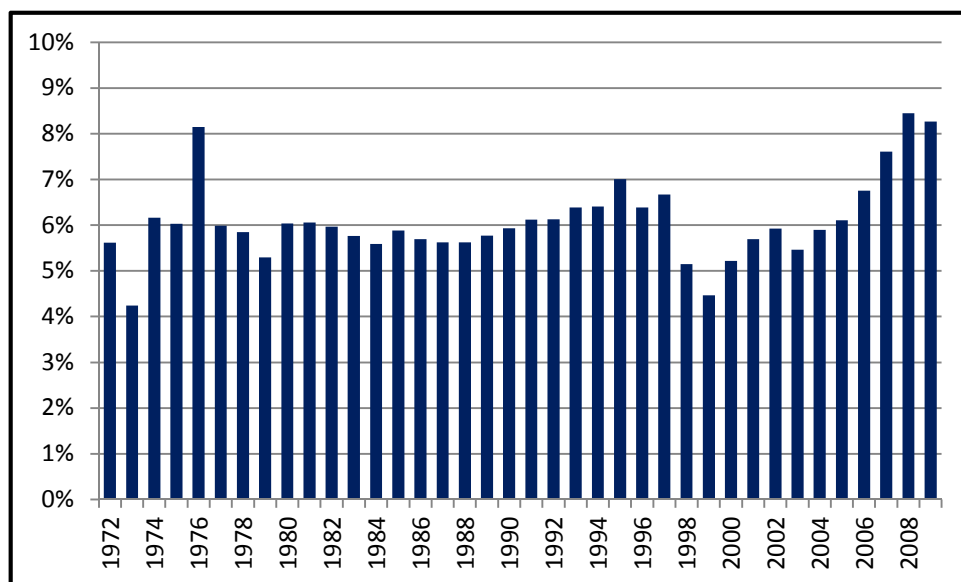


Chart-Appendix-B

Non-Academic Salaries for column C/OB in Table Appendix-1

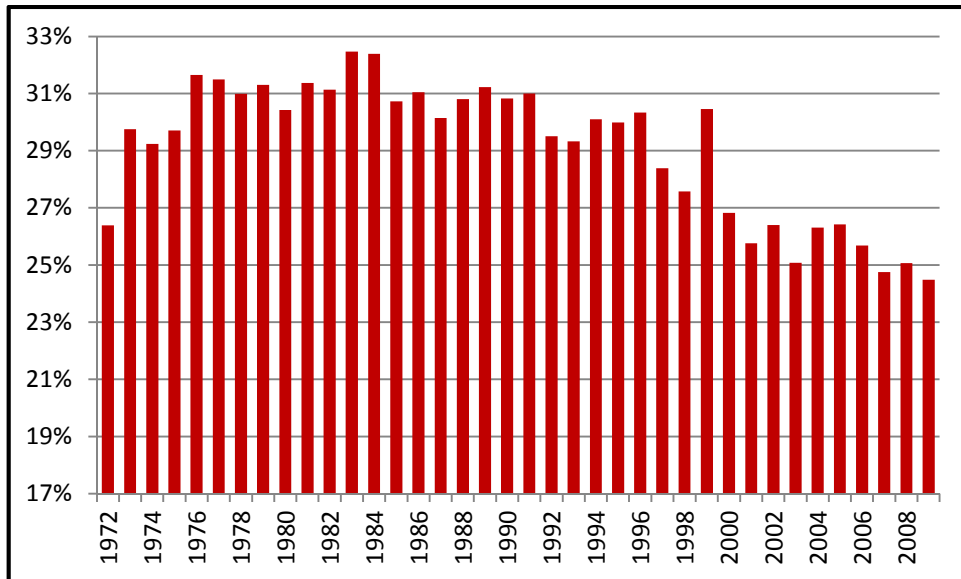


Chart-Appendix-C

All Benefits for ALL salaries for column D/OB in Table Appendix-1

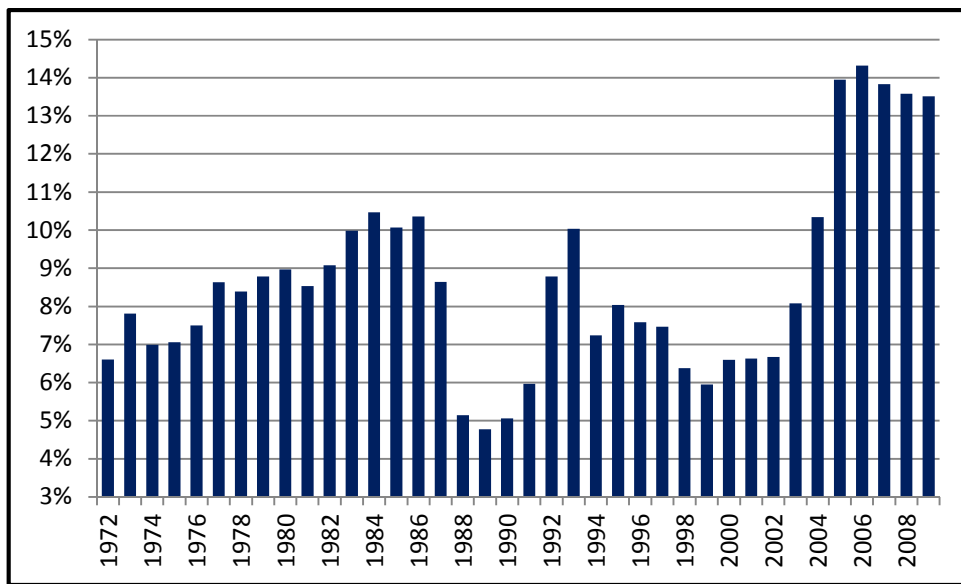


Chart-Appendix-D

Scholarships, Bursaries & Prizes for Students for column E/OB in Table Appendix-1

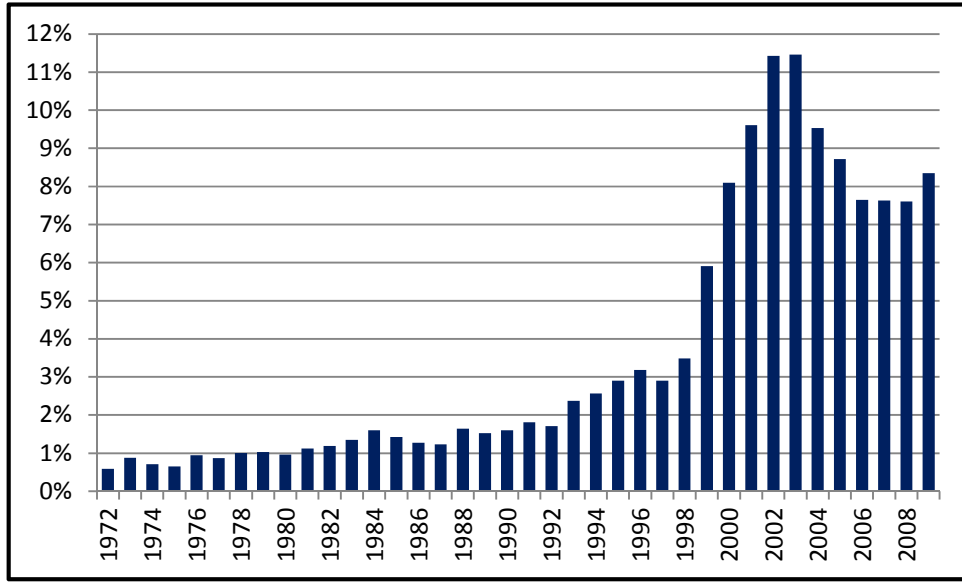


Chart-Appendix-E

Library Acquisitions for column F/OB in Table Appendix-1

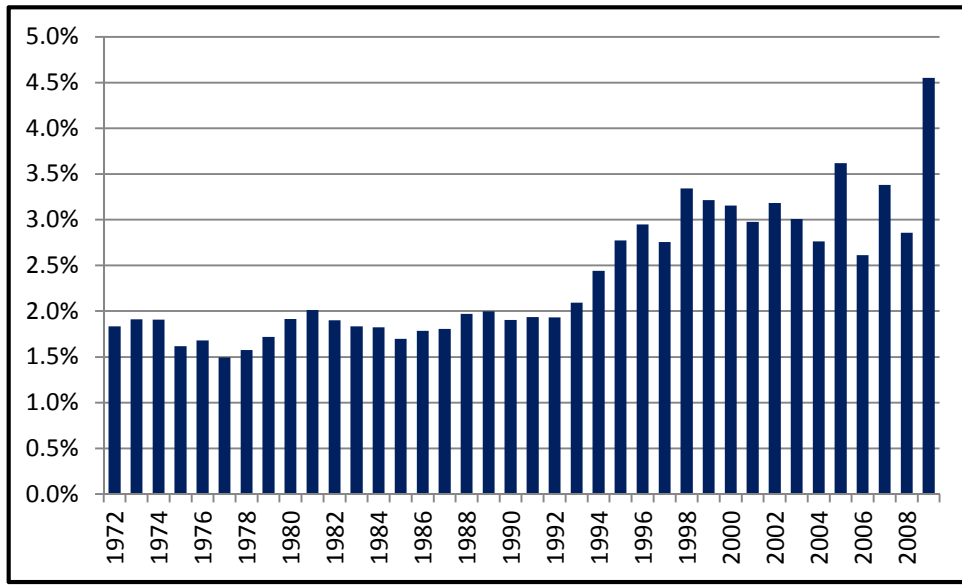


Chart-Appendix-F

Bldgs, Land & Site Services, Utilities, Reno & Alter for column G/OB in Table Appendix-1

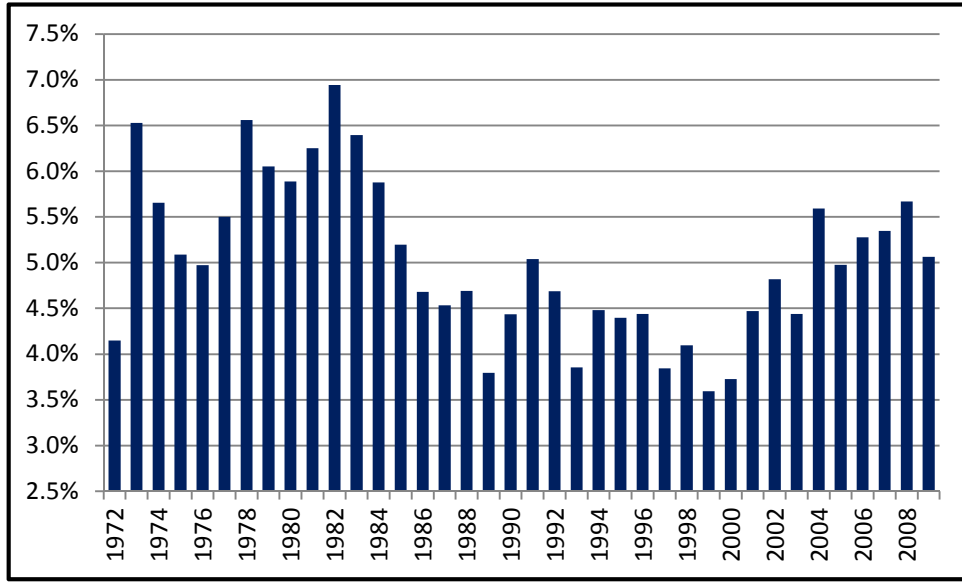


Chart-Appendix-G

Operational Supplies & Expenses, Furniture & Equipment for column H/OB in Table Appendix-1

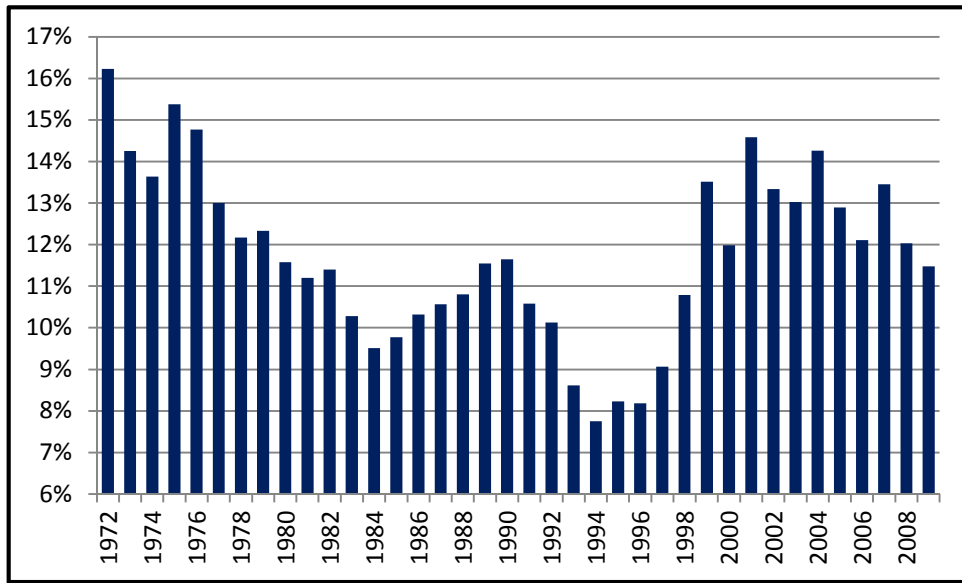


Chart-Appendix-G

“Miscellaneous expenditures” for column X/OB in Table Appendix-1

According to the text in the Stats Canada table this includes the following:

- Line EL17c1 Debt Repayment (interest only)
- Line EL20c1 Internal Sales and Cost Recoveries
- Line EL33c1 External cost recoveries (pre 2000)
- Line EL5c1, EL16c1 Travel & cost of goods sold

Since the total dollar amounts for the above show as both positive and negative and in the past few years are small relative to the total operating budget we have not examined the details of this allocation category. To understand these unusual ‘expenses’ more fully would, I think, require additional information from the senior financial officers and the accountants at UofT.

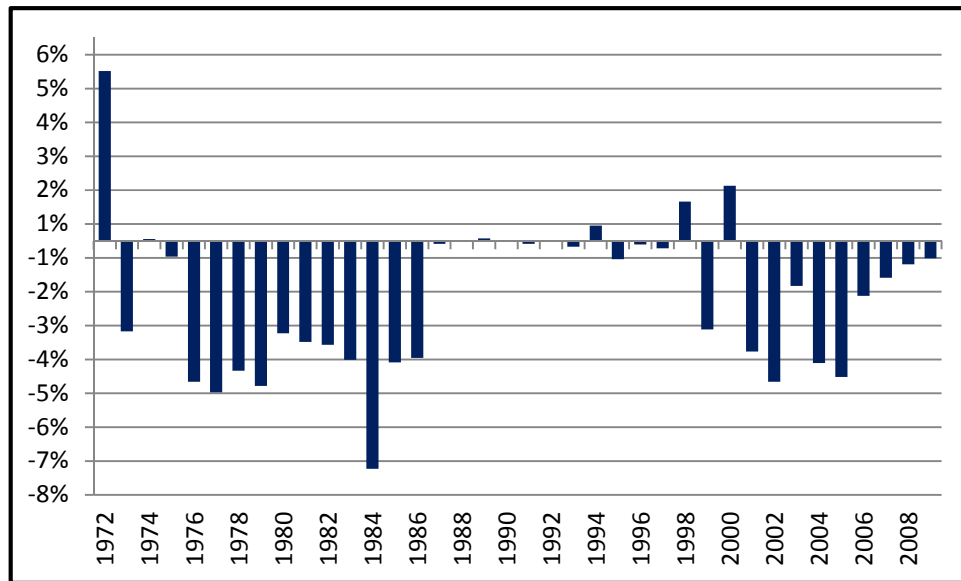


Chart-Appendix-X

This expenditure category in the operating budget is NOT included in Chart-3 in the Information Report and this accounts for the fact that the Chart-3 does not add up to 100% as one might expect in every single year. The formatting for that chart does not lend itself to showing “negative expenditures”. In addition rounding effects for the components can influence the sum.

Expenditures for all salaries and all benefits at the University of Toronto, shown as a percentage of the annual operating expenditure, from 1972 to 2009 – as per column S&B/OB in Table Appendix-1

It thus represents the sum of the following four individual charts:

- (i) Academic Rank Salaries (same as in Chart-1), for column A/OB in Table Appendix-1
- (ii) Other Instruction & Research Salaries, for column B/OB in Table Appendix-1
- (iii) Non-Academic Salaries for column C/OB in Table Appendix-1
- (iv) All Benefits for ALL salaries for column D/OB in Table Appendix-1

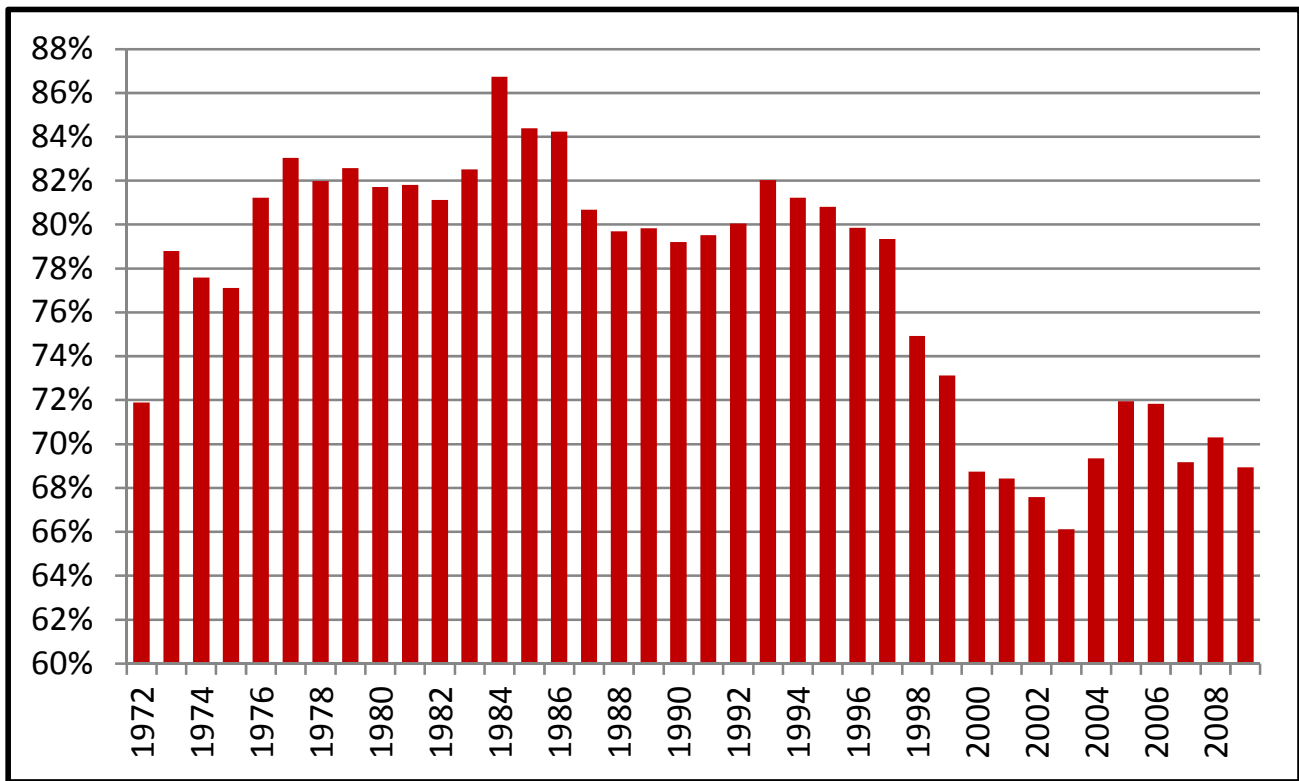


Chart-Appendix-S&B