

Table 5: Operating Expenses by Functional Area, 2007-08 - 2016-17

Operating Expenses (in \$000s)										
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Instruction and Research	\$3,399,033	\$3,577,973	\$3,792,650	\$4,046,126	\$4,327,639	\$4,500,280	\$4,744,534	\$4,810,217	\$5,177,354	\$5,009,246
<i>Other than Instruction and Research</i>	<i>\$2,449,629</i>	<i>\$2,641,796</i>	<i>\$2,688,599</i>	<i>\$2,772,516</i>	<i>\$3,043,600</i>	<i>\$3,154,638</i>	<i>\$3,369,445</i>	<i>\$3,444,387</i>	<i>\$3,717,838</i>	<i>\$3,643,318</i>
- Academic Support	\$296,644	\$321,328	\$330,616	\$350,007	\$386,156	\$422,033	\$460,348	\$467,980	\$520,996	\$518,352
- Library	\$285,431	\$321,136	\$304,343	\$303,642	\$308,350	\$322,763	\$332,886	\$337,718	\$368,460	\$362,998
- Student Services	\$644,323	\$721,141	\$769,935	\$786,668	\$882,692	\$909,837	\$997,808	\$1,017,962	\$1,108,178	\$1,054,158
- Central Computing & Communications	\$180,829	\$197,509	\$190,841	\$200,447	\$216,008	\$227,319	\$244,029	\$272,556	\$268,495	\$265,599
- Administration & General	\$294,509	\$305,144	\$298,317	\$321,932	\$342,884	\$353,363	\$367,462	\$391,696	\$440,853	\$403,306
- Physical Plant	\$626,643	\$644,511	\$650,633	\$654,230	\$743,375	\$739,490	\$770,016	\$752,871	\$797,532	\$828,504
- External Relations	\$121,250	\$131,027	\$143,914	\$155,590	\$164,135	\$179,833	\$196,896	\$203,604	\$213,324	\$210,401
Total	\$5,848,662	\$6,219,769	\$6,481,249	\$6,818,642	\$7,371,239	\$7,654,918	\$8,113,979	\$8,254,604	\$8,895,192	\$8,652,564

As a % of Total Operating Expenses

Instruction and Research	58.1%	57.5%	58.5%	59.3%	58.7%	58.8%	58.5%	58.3%	58.2%	57.9%
<i>Other than Instruction and Research</i>	<i>41.9%</i>	<i>42.5%</i>	<i>41.5%</i>	<i>40.7%</i>	<i>41.3%</i>	<i>41.2%</i>	<i>41.5%</i>	<i>41.7%</i>	<i>41.8%</i>	<i>42.1%</i>
- Academic Support	5.1%	5.2%	5.1%	5.1%	5.2%	5.5%	5.7%	5.7%	5.9%	6.0%
- Library	4.9%	5.2%	4.7%	4.5%	4.2%	4.2%	4.1%	4.1%	4.1%	4.2%
- Student Services	11.0%	11.6%	11.9%	11.5%	12.0%	11.9%	12.3%	12.3%	12.5%	12.2%
- Central Computing & Communications	3.1%	3.2%	2.9%	2.9%	2.9%	3.0%	3.0%	3.3%	3.0%	3.1%
- Administration & General	5.0%	4.9%	4.6%	4.7%	4.7%	4.6%	4.5%	4.7%	5.0%	4.7%
- Physical Plant	10.7%	10.4%	10.0%	9.6%	10.1%	9.7%	9.5%	9.1%	9.0%	9.6%
- External Relations	2.1%	2.1%	2.2%	2.3%	2.2%	2.3%	2.4%	2.5%	2.4%	2.4%

Operating Expenses per FTE Student

Total FTEs (Undergrad (all terms) + Grad (summer and fall), eligible+ineligible)	394,595	401,329	418,966	434,441	445,532	456,460	464,520	469,616	474,314	484,064
Instruction and Research	\$8,614	\$8,915	\$9,052	\$9,313	\$9,713	\$9,859	\$10,214	\$10,243	\$10,915	\$10,348
<i>Other than Instruction and Research</i>	<i>\$6,208</i>	<i>\$6,583</i>	<i>\$6,417</i>	<i>\$6,382</i>	<i>\$6,831</i>	<i>\$6,911</i>	<i>\$7,254</i>	<i>\$7,334</i>	<i>\$7,838</i>	<i>\$7,527</i>
- Academic Support	\$752	\$801	\$789	\$806	\$867	\$925	\$991	\$997	\$1,098	\$1,071
- Library	\$723	\$800	\$726	\$699	\$692	\$707	\$717	\$719	\$777	\$750
- Student Services	\$1,633	\$1,797	\$1,838	\$1,811	\$1,981	\$1,993	\$2,148	\$2,168	\$2,336	\$2,178
- Central Computing & Communications	\$458	\$492	\$456	\$461	\$485	\$498	\$525	\$580	\$566	\$549
- Administration & General	\$746	\$760	\$712	\$741	\$770	\$774	\$791	\$834	\$929	\$833
- Physical Plant	\$1,588	\$1,606	\$1,553	\$1,506	\$1,669	\$1,620	\$1,658	\$1,603	\$1,681	\$1,712
- External Relations	\$307	\$326	\$343	\$358	\$368	\$394	\$424	\$434	\$450	\$435
Total	\$14,822	\$15,498	\$15,470	\$15,695	\$16,545	\$16,770	\$17,467	\$17,577	\$18,754	\$17,875

Source: Council of Finance Officers - Universities of Ontario (COFO-UO). For more information, visit

<http://www.cou.on.ca/cofo>

Notes:

1. Instruction and (Non-Sponsored) Research - includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices (but excluding dean of research which is included in Academic Support) and other functions and expenses attributable to the area. Faculty of Medicine is included.
2. Academic Support - includes all activities provided by an institution in direct support of Instruction and Research.
3. Library - encompasses the institution's main library, branch, faculty and departmental libraries. It included the cost of purchases of books and periodicals and the provision of library services.
4. Student Services - includes the cost of services (other than direct teaching, research and administrative services) provided to students by an
5. Central Computing and Communications - only expenses for central computing and communication facilities.
6. Administration and General - includes administration, planning and information costs and activities associated with the offices of the president and vice-presidents (excludes administration which is included in Academic Support and External Relations), internal audit, investment management, space planning, board and senate secretariat, finance and accounting (including research accounting), human resources, central purchasing, receiving and stores, institutional research/analysis, general university memberships, the administration of the occupational health and safety program, including the disposal of hazardous wastes, professional fees (legal and audit), convocations and ceremonies, insurance (excluding which are reported under the Physical Plant), and activities in the registrar's office not included in Academic Support.
7. Physical Plant - reflects costs related to the physical facilities of the university.
8. External Relations - includes all activities pertaining to the external relations (including support of events primarily undertaken for public relations purposes), fund raising, development office, alumni office, public relations office, and external communications office.
9. For more information, refer to *The Reporting Guidelines* by COFO:
<http://www.cou.on.ca/statistics/cofo-uo/financial-reports/reporting-guidelines>