

Yale University
Historical Summary of Yale University Spending by Category (\$ in Thousands) (a)
1830 - 2018

Fiscal Year	Faculty	Other Salaries	Fringe	Library	Financial	Maintenance	Allocations	Total (j)		
	Salaries (g)	& Wages	Benefits (h)	Acquisitions (b)	Aid (e)	and Utilities (i) Repair (f)	to Other (c) Capital (d)			
1830	12	1	0	0	1	0	2	4	0	20
1835	12	0	0	0	3	0	3	6	0	24
1840	15	2	0	0	0	0	2	8	0	27
1845	15	2	0	1	1	0	2	13	0	34
1850	16	2	0	1	1	0	5	9	0	35
1855	19	5	0	2	4	5	2	8	0	45
1860	27	7	0	1	7	3	2	14	0	60
1865	44	9	0	2	7	11	4	33	0	110
1870	75	15	0	7	9	9	4	15	0	133
1875	132	18	0	10	19	13	21	62	0	274
1880	143	27	0	12	23	13	7	60	0	285
1885	189	27	0	12	28	18	17	36	0	327
1890	217	43	0	14	35	22	13	41	5	391
1895	303	42	0	8	44	35	16	127	60	637
1900	364	83	0	15	45	30	21	116	24	698
1905	451	120	0	17	77	54	32	149	2	901
1910	558	167	34	38	76	63	47	211	0	1,195
1915	737	209	52	45	93	74	92	298	10	1,610
1920	1,104	322	73	121	131	186	193	537	0	2,667
1925	1,631	530	112	215	266	273	196	847	279	4,348
1930	2,262	820	222	371	502	263	361	1,704	518	7,023
1935	2,686	899	265	462	634	285	168	1,521	0	6,920
1940	2,642	1,040	298	509	690	248	176	1,861	0	7,464
1945	2,530	1,475	341	212	528	482	407	2,012	0	7,987
1950	4,264	2,561	535	763	1,416	765	774	4,124	0	15,201
1955	5,039	2,968	897	408	2,059	848	2,131	7,843	0	22,191
1960	7,540	4,611	1,959	757	3,436	1,158	2,527	15,773	0	37,760
1965	10,003	7,321	2,424	1,071	5,469	1,910	3,460	25,397	0	57,055
1970	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
1975	37,125	49,544	11,239	2,823	15,795	8,765	4,997	41,077	0	171,365
1980	58,818	71,935	16,112	5,534	25,893	16,269	5,857	66,182	0	266,600
1985	93,418	108,962	39,711	6,405	43,069	44,798	28,684	69,779	0	434,826
1990	143,188	181,117	71,773	9,868	64,467	23,116	30,101	162,822	0	686,451
1995	206,948	241,399	120,285	14,649	96,663	27,324	47,404	180,266	0	934,938
2000	265,939	343,608	150,043	26,855	118,309	25,403	63,531	314,336	19,600	1,327,624
2005	376,968	469,879	239,173	36,901	182,315	44,979	0	563,382	0	1,913,597
2010	539,525	703,069	379,146	39,360	296,676	56,578	0	778,382	0	2,792,736
2011	581,735	667,755	425,050	37,882	302,575	51,653	0	844,364	0	2,911,014
2012	618,043	702,019	435,158	42,685	321,209	61,487	0	879,200	0	3,059,801
2013	689,922	699,491	492,918	46,182	336,301	48,634	0	910,462	0	3,223,910
2014	729,804	714,712	490,513	43,462	344,679	57,701	0	932,309	0	3,313,180
2015	776,291	730,819	510,307	33,123	353,281	62,018	0	983,722	0	3,449,561
2016	814,857	762,096	544,960	44,299	376,132	48,898	0	1,044,702	0	3,635,944
2017	864,761	784,790	565,628	45,886	381,766	48,536	0	1,072,261	0	3,763,628
2018	911,089	834,233	580,950	42,898	405,973	50,335	0	1,136,814	0	3,962,292

Notes:

- (a) Figures going back to the 1700s are available, but they are not complete. Data for 1970 are not available by category at this time. For years prior to FY2005, total operating expenditures reported in this document may vary slightly from table to table. As of FY2005, total operating expenditures tie to the summary report less the tuition discount discussed in note (e). The summary data are taken directly from Yale financial reports and reflect specific year-end accounting adjustments.
- (b) Library expenditures do not include salaries. Note: Beinecke Library instituted a collections spending freeze in FY2015 to prepare for a large physical plant renovation project.
- (c) "Other" includes museums, labs, research, insurance, debt service, depreciation expense and the like.
- (d) "Allocations to Capital" is the reservation of operating funds for capital purposes. In effect, an expense item in the annual operating budget is the allocation of funds to be expended on facility improvements. In 1996, the University began increasing the amount of the allocation for this purpose in recognition of the annual obligation incurred as its buildings are used.
- (e) In 2018, total "Financial Aid" expenditures consist of \$102 million in student aid expense (stipends/fellowships) plus \$304 million in tuition discount which is netted against student income in the financial statements.
- (f) From 2005 onward, the University discontinued tracking "Maintenance and Repair" expenditures.
- (g) In 2018, "Faculty Salaries" include postdoctoral associate salaries and incentive/special compensation for faculty.
- (h) In 2018, "Fringe Benefits" sourced from employee benefits within Statement of Activities on Yale's annual financial report.
- (i) In 2018, "Utilities" sourced from external utilities within other operating expenses on the Statement of Activities.
- (j) Calculated totals are gross of tuition discount included within "Financial Aid" - footnote (e)

Source:

Yale University Controllers Office - Financial Reporting and Analysis.
Statement of Activities, Operating Expenses

OIR W096

Finance Spending by Category Multi-Year Summary
Last updated (05/08/2019)