

**3 B) GENERAL OPERATING STAFF BUDGET DEPLOYMENT - EXPENDITURE RANKINGS AND FINANCIAL IMPACT**

2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK   |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER)             |                            |                          |
|--|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|--|----------------------------|--------------------------|
|  |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                             | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |
| This Last<br>Year Year   |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>3.1) Academic Salaries (Academic Ranks) as a % of General Operating Staff Costs</b> |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>UNIVERSITIES</b>  |    |                   |                   |       |       |                             |                         |  |                            |                          |
| 1  | 1  | Québec a Montréal | 40.0%             | 49.6% | 50.0% | \$179,634                   | 73.6%                   | \$35,664                                     | \$42,338                   | N/A                      |
| 2  | 2  | Sherbrooke        | 49.0%             | 45.8% | 45.4% | \$143,595                   | 62.6%                   | (\$11,576)                                   | \$22,762                   | N/A                      |
| 3  | 5  | Memorial          | 45.5%             | 43.8% | 45.2% | \$164,114                   | 77.7%                   | (\$921)                                      | \$25,500                   | N/A                      |
| 4  | 3  | Western           | 38.3%             | 45.7% | 44.5% | \$232,551                   | 89.2%                   | \$32,479                                     | \$33,176                   | \$36,268                 |
| 5  | 4  | Montréal          | 47.7%             | 44.5% | 43.4% | \$264,570                   | 46.8%                   | (\$26,514)                                   | \$31,694                   | \$35,307                 |
| 6  | 6  | Dalhousie         | 49.1%             | 42.4% | 41.9% | \$144,383                   | 35.4%                   | (\$24,871)                                   | \$12,786                   | \$14,828                 |
| 7  | 19 | Ottawa            | 40.5%             | 36.9% | 41.7% | \$219,443                   | 111.1%                  | \$6,169                                      | \$18,532                   | \$21,649                 |
| 8  | 7  | York              | 40.2%             | 41.5% | 41.7% | \$273,687                   | 75.1%                   | \$9,489                                      | \$22,998                   | N/A                      |
| 9  | 9  | McMaster          | 46.8%             | 41.5% | 41.5% | \$225,386                   | 126.7%                  | (\$28,340)                                   | \$18,171                   | \$21,386                 |
| 10   | 12 | Laval             | 41.3%             | 40.3% | 41.0% | \$204,839                   | 26.6%                   | (\$1,663)                                    | \$14,113                   | \$17,072                 |
| 11   | 8  | UBC               | 45.1%             | 41.5% | 40.5% | \$475,329                   | 125.7%                  | (\$53,884)                                   | \$27,325                   | \$34,275                 |
| 12   | 11 | Concordia         | 48.8%             | 40.5% | 39.5% | \$149,116                   | 51.5%                   | (\$34,977)                                   | \$5,083                    | N/A                      |
| 13   | 13 | Manitoba          | 45.9%             | 39.7% | 39.5% | \$164,844                   | 31.5%                   | (\$26,626)                                   | \$5,381                    | \$7,855                  |
| 14   | 10 | Carleton          | 44.4%             | 41.1% | 39.5% | \$134,132                   | 83.5%                   | (\$16,725)                                   | \$4,373                    | N/A                      |
| 15   | 14 | McGill            | 41.3%             | 39.1% | 39.2% | \$250,196                   | 68.4%                   | (\$13,365)                                   | \$6,595                    | \$10,374                 |
| 16   | 16 | Saskatchewan      | 46.6%             | 37.8% | 38.7% | \$158,402                   | 45.2%                   | (\$32,644)                                   | \$1,973                    | \$4,399                  |
| 17   | 15 | Victoria          | 42.0%             | 38.3% | 38.1% | \$113,492                   | 46.6%                   | (\$11,558)                                   | (\$126)                    | N/A                      |
| 18   | 17 | Waterloo          | 39.5%             | 37.1% | 37.0% | \$206,927                   | 126.4%                  | (\$13,679)                                   | (\$6,579)                  | (\$3,267)                |
| 19   | 18 | Simon Fraser      | 41.8%             | 36.9% | 36.5% | \$136,575                   | 61.6%                   | (\$19,917)                                   | (\$6,311)                  | N/A                      |
| 20   | 20 | Queen's           | 37.5%             | 35.2% | 35.9% | \$143,659                   | 37.6%                   | (\$6,182)                                    | (\$9,051)                  | (\$6,682)                |
| 21   | 21 | Guelph            | 37.1%             | 34.7% | 34.1% | \$129,314                   | 70.4%                   | (\$11,120)                                   | (\$15,394)                 | N/A                      |
| 22   | 22 | Toronto           | 44.3%             | 33.2% | 32.4% | \$524,680                   | 70.6%                   | (\$192,430)                                  | (\$92,824)                 | (\$83,244)               |
| 23   | 23 | Calgary           | 36.4%             | 31.4% | 32.1% | \$201,905                   | 54.3%                   | (\$27,050)                                   | (\$38,280)                 | (\$34,554)               |
| 24   | 24 | Alberta           | 36.2%             | 29.6% | 29.0% | \$255,919                   | 62.4%                   | (\$63,135)                                   | (\$80,891)                 | (\$75,666)               |
| 25   | 25 | Ryerson           | 36.8%             | 29.4% | 28.9% | \$135,207                   | 132.2%                  | (\$36,985)                                   | (\$43,345)                 | N/A                      |
| AVERAGE  |    |                   | 42.3%             | 38.3% | 38.2% | \$209,276                   | 70.5%                   | (\$22,535)                                   | \$0                        | \$0                      |
|  |    |                   |                   |       |       |                             |                         | <b>% of Schools with Relative Overspend:</b> |                            |                          |
|  |    |                   |                   |       |       |                             |                         | 16.0%  | 64.0%                      | 66.7%                    |

|                  |   |                  |       |       |       |           |       |  |            |  |
|------------------|---|------------------|-------|-------|-------|-----------|-------|--|------------|--|
| <b>PROVINCES</b> |   |                  |       |       |       |           |       |  |            |  |
| 1                | 1 | Newfoundland     | 45.5% | 43.8% | 45.2% | \$164,114 | 77.7% | (\$921)  | \$25,500   |  |
| 2                | 2 | Québec           | 44.1% | 42.8% | 42.6% | \$198,658 | 52.7% | (\$7,385)                                      | \$20,431   |  |
| 3                | 3 | Nova Scotia      | 49.1% | 42.4% | 41.9% | \$144,383 | 35.4% | (\$24,871)                                     | \$12,786   |  |
| 4                | 5 | Manitoba         | 45.9% | 39.7% | 39.5% | \$164,844 | 31.5% | (\$26,626)                                     | \$5,381    |  |
| 5                | 4 | British Columbia | 43.7% | 40.1% | 39.3% | \$241,799 | 94.7% | (\$26,731)                                     | \$6,963    |  |
| 6                | 6 | Saskatchewan     | 46.6% | 37.8% | 38.7% | \$158,402 | 45.2% | (\$32,644)                                     | \$1,973    |  |
| 7                | 7 | Ontario          | 41.0% | 37.0% | 37.0% | \$222,499 | 86.5% | (\$23,950)                                     | (\$6,994)  |  |
| 8                | 8 | Alberta          | 36.3% | 30.4% | 30.3% | \$228,912 | 58.7% | (\$45,154)                                     | (\$59,585) |  |
| AVERAGE          |   |                  | 42.3% | 38.3% | 38.2% | \$209,276 | 70.5% | (\$22,535)                                     | \$0        |  |
|                  |   |                  |       |       |       |           |       | <b>% of Provinces with Relative Overspend:</b> |            |  |
|                  |   |                  |       |       |       |           |       | 0.0%   | 75.0%      |  |

**3 B) GENERAL OPERATING STAFF BUDGET DEPLOYMENT - EXPENDITURE RANKINGS AND FINANCIAL IMPACT**

2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK   |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER)               |                            |                          |
|--|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|--|----------------------------|--------------------------|
|  |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                               | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |
| This Last<br>Year Year   |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>3.2) Academic Salaries (Other Instruction &amp; Research) as a % of General Operating Staff Costs</b> |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>UNIVERSITIES</b>  |    |                   |                   |       |       |                             |                         |  |                            |                          |
| 1  | 2  | Ryerson           | 13.8%             | 13.4% | 13.9% | \$65,214                    | 198.1%                  | \$524  | \$37,212                   | N/A                      |
| 2  | 3  | Alberta           | 10.3%             | 12.0% | 11.9% | \$104,809                   | 132.6%                  | \$13,599                                       | \$51,987                   | \$51,978                 |
| 3  | 4  | Carleton          | 6.9%              | 8.7%  | 8.3%  | \$28,171                    | 147.7%                  | \$4,701  | \$7,821                    | N/A                      |
| 4  | 6  | Simon Fraser      | 7.6%              | 8.3%  | 8.1%  | \$30,255                    | 96.6%                   | \$1,767  | \$7,846                    | N/A                      |
| 5  | 8  | Dalhousie         | 4.4%              | 7.2%  | 8.0%  | \$27,571                    | 188.8%                  | \$12,420                                       | \$6,933                    | \$6,929                  |
| 6  | 5  | Calgary           | 6.5%              | 8.5%  | 7.7%  | \$48,266                    | 106.7%                  | \$7,414  | \$10,598                   | \$10,591                 |
| 7  | 7  | Toronto           | 8.3%              | 7.4%  | 7.5%  | \$120,588                   | 109.1%                  | (\$13,903)                                     | \$23,745                   | \$23,728                 |
| 8  | 9  | Victoria          | 7.1%              | 5.9%  | 5.9%  | \$17,512                    | 34.0%                   | (\$3,589)                                      | (\$307)                    | N/A                      |
| 9  | 18 | York              | 8.4%              | 4.4%  | 5.8%  | \$37,887                    | 16.6%                   | (\$17,015)                                     | (\$1,429)                  | N/A                      |
| 10   | 10 | McGill            | 5.9%              | 5.7%  | 5.6%  | \$35,661                    | 69.3%                   | (\$1,710)                                      | (\$2,543)                  | (\$2,550)                |
| 11   | 12 | Western           | 4.6%              | 5.3%  | 5.5%  | \$28,906                    | 96.3%                   | \$4,944  | (\$2,362)                  | (\$2,368)                |
| 12   | 11 | Waterloo          | 6.8%              | 5.6%  | 5.5%  | \$30,621                    | 94.8%                   | (\$7,308)                                      | (\$2,863)                  | (\$2,869)                |
| 13   | 16 | McMaster          | 5.7%              | 4.6%  | 5.3%  | \$28,759                    | 139.2%                  | (\$1,919)                                      | (\$3,739)                  | (\$3,744)                |
| 14   | 13 | Guelph            | 5.8%              | 5.3%  | 5.3%  | \$20,040                    | 67.6%                   | (\$2,079)                                      | (\$2,655)                  | N/A                      |
| 15   | 14 | Manitoba          | 4.7%              | 5.2%  | 5.2%  | \$21,703                    | 68.7%                   | \$2,051  | (\$3,306)                  | (\$3,310)                |
| 16   | 15 | Queen's           | 3.4%              | 4.7%  | 5.0%  | \$19,948                    | 107.5%                  | \$6,154  | (\$4,002)                  | (\$4,006)                |
| 17   | 17 | UBC               | 3.4%              | 4.6%  | 4.8%  | \$56,024                    | 250.4%                  | \$15,849                                       | (\$14,237)                 | (\$14,249)               |
| 18   | 19 | Concordia         | 1.8%              | 4.2%  | 4.5%  | \$17,131                    | 363.2%                  | \$10,214                                       | (\$5,458)                  | N/A                      |
| 19   | 1  | Ottawa            | 9.0%              | 13.9% | 4.0%  | \$20,976                    | -8.8%                   | (\$26,219)                                     | (\$10,533)                 | (\$10,539)               |
| 20   | 21 | Laval             | 7.9%              | 3.2%  | 3.1%  | \$15,503                    | -50.0%                  | (\$24,101)                                     | (\$14,409)                 | (\$14,414)               |
| 21   | 20 | Saskatchewan      | 0.5%              | 3.2%  | 3.0%  | \$12,468                    | 1018.8%                 | \$10,517                                       | (\$12,065)                 | (\$12,069)               |
| 22   | 23 | Sherbrooke        | 2.8%              | 2.6%  | 2.8%  | \$8,932                     | 76.3%                   | \$33   | (\$10,018)                 | N/A                      |
| 23   | 22 | Québec a Montréal | 14.8%             | 2.6%  | 2.5%  | \$8,935                     | -76.6%                  | (\$44,306)                                     | (\$12,597)                 | N/A                      |
| 24   | 24 | Montréal          | 2.2%              | 2.0%  | 2.2%  | \$13,420                    | 59.5%                   | (\$168)  | (\$23,102)                 | (\$23,108)               |
| 25   | 25 | Memorial          | 0.9%              | 0.4%  | 0.3%  | \$1,222                     | -35.3%                  | (\$2,154)                                      | (\$20,517)                 | N/A                      |
| AVERAGE  |    |                   | 6.3%              | 6.3%  | 6.0%  | \$32,821                    | 79.8%                   | (\$1,646)                                      | \$0                        | \$0                      |
|  |    |                   |                   |       |       |                             |                         | <b>% of Schools with Relative Overspend:</b>   |                            |                          |
|  |    |                   |                   |       |       |                             |                         | 52.0%  | 28.0%                      | 26.7%                    |
| <b>PROVINCES</b>   |    |                   |                   |       |       |                             |                         |  |                            |                          |
| 1  | 1  | Alberta           | 8.6%              | 10.5% | 10.1% | \$76,538                    | 123.8%                  | \$11,546                                       | \$31,292                   |                          |
| 2  | 3  | Nova Scotia       | 4.4%              | 7.2%  | 8.0%  | \$27,571                    | 188.8%                  | \$12,420                                       | \$6,933                    |                          |
| 3  | 2  | Ontario           | 7.2%              | 7.4%  | 6.7%  | \$40,111                    | 90.6%                   | (\$3,354)                                      | \$4,119                    |                          |
| 4  | 4  | British Columbia  | 5.2%              | 5.6%  | 5.6%  | \$34,597                    | 133.6%                  | \$2,567  | (\$2,232)                  |                          |
| 5  | 5  | Manitoba          | 4.7%              | 5.2%  | 5.2%  | \$21,703                    | 68.7%                   | \$2,051  | (\$3,306)                  |                          |
| 6  | 6  | Québec            | 6.1%              | 3.5%  | 3.6%  | \$16,597                    | -7.4%                   | (\$11,780)                                     | (\$11,355)                 |                          |
| 7  | 7  | Saskatchewan      | 0.5%              | 3.2%  | 3.0%  | \$12,468                    | 1018.8%                 | \$10,517                                       | (\$12,065)                 |                          |
| 8  | 8  | Newfoundland      | 0.9%              | 0.4%  | 0.3%  | \$1,222                     | -35.3%                  | (\$2,154)                                      | (\$20,517)                 |                          |
| AVERAGE  |    |                   | 6.3%              | 6.3%  | 6.0%  | \$32,821                    | 79.8%                   | (\$1,646)                                      | \$0                        |                          |
|  |    |                   |                   |       |       |                             |                         | <b>% of Provinces with Relative Overspend:</b> |                            |                          |
|  |    |                   |                   |       |       |                             |                         | 62.5%  | 37.5%                      |                          |

Data Sources: CAUBO/Statistics Canada (Finances), CAUT/Statistics Canada AND Universities Canada (Enrollment).  
Analysis: UniversityFinances.ca

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2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK   |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER)             |                            |                          |
|--|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|--|----------------------------|--------------------------|
|  |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                             | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |
| This Last<br>Year Year   |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>3.3) Other Salaries &amp; Wages as a % of General Operating Staff Costs</b> |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>UNIVERSITIES</b>  |    |                   |                   |       |       |                             |                         |  |                            |                          |
| 1  | 1  | Saskatchewan      | 39.6%             | 45.2% | 44.8% | \$183,467                   | 98.2%                   | \$21,361                                     | \$28,030                   | \$25,672                 |
| 2  | 2  | Calgary           | 34.5%             | 43.5% | 42.9% | \$270,011                   | 117.8%                  | \$53,040                                     | \$31,350                   | \$27,729                 |
| 3  | 8  | Ryerson           | 36.4%             | 40.0% | 41.0% | \$191,928                   | 233.3%                  | \$21,655                                     | \$14,509                   | N/A                      |
| 4  | 6  | Simon Fraser      | 34.8%             | 40.1% | 40.8% | \$152,810                   | 117.6%                  | \$22,781                                     | \$10,830                   | N/A                      |
| 5  | 3  | Queen's           | 47.8%             | 40.5% | 40.6% | \$162,360                   | 21.8%                   | (\$28,905)                                   | \$10,619                   | \$8,317                  |
| 6  | 11 | Manitoba          | 34.9%             | 39.2% | 40.6% | \$169,429                   | 77.6%                   | \$23,695                                     | \$10,978                   | \$8,574                  |
| 7  | 4  | Victoria          | 38.0%             | 40.3% | 40.5% | \$120,361                   | 71.7%                   | \$7,169                                      | \$7,464                    | N/A                      |
| 8  | 7  | Alberta           | 38.9%             | 40.1% | 40.3% | \$355,649                   | 109.6%                  | \$12,148                                     | \$20,976                   | \$15,898                 |
| 9  | 9  | UBC               | 38.3%             | 39.8% | 40.2% | \$471,663                   | 163.9%                  | \$22,643                                     | \$26,501                   | \$19,747                 |
| 10   | 5  | Waterloo          | 42.3%             | 40.1% | 39.7% | \$221,904                   | 126.5%                  | (\$14,519)                                   | \$9,752                    | \$6,534                  |
| 11   | 13 | McGill            | 37.3%             | 38.4% | 39.3% | \$250,435                   | 86.6%                   | \$12,341                                     | \$8,380                    | \$4,707                  |
| 12   | 10 | Laval             | 33.4%             | 39.6% | 39.2% | \$195,648                   | 49.7%                   | \$28,842                                     | \$6,132                    | \$3,257                  |
| 13   | 12 | Memorial          | 40.7%             | 38.5% | 37.9% | \$137,688                   | 66.6%                   | (\$10,016)                                   | (\$47)                     | N/A                      |
| 14   | 23 | Ottawa            | 40.0%             | 32.2% | 37.6% | \$197,759                   | 92.6%                   | (\$12,868)                                   | (\$1,878)                  | (\$4,906)                |
| 15   | 17 | Concordia         | 37.9%             | 35.9% | 36.8% | \$138,971                   | 81.6%                   | (\$4,112)                                    | (\$4,148)                  | N/A                      |
| 16   | 15 | Toronto           | 37.6%             | 36.2% | 36.7% | \$593,434                   | 127.3%                  | (\$15,293)                                   | (\$20,152)                 | (\$29,461)               |
| 17   | 14 | Dalhousie         | 35.4%             | 36.3% | 36.3% | \$125,060                   | 62.5%                   | \$2,917                                      | (\$5,702)                  | (\$7,686)                |
| 18   | 16 | Sherbrooke        | 34.1%             | 36.0% | 35.9% | \$113,713                   | 85.0%                   | \$5,710                                      | (\$6,353)                  | N/A                      |
| 19   | 19 | Montréal          | 38.5%             | 34.6% | 35.5% | \$216,192                   | 48.9%                   | (\$18,299)                                   | (\$15,206)                 | (\$18,717)               |
| 20   | 18 | Guelph            | 43.4%             | 35.3% | 35.1% | \$133,119                   | 49.7%                   | (\$31,339)                                   | (\$10,671)                 | N/A                      |
| 21   | 20 | York              | 37.0%             | 34.5% | 34.0% | \$223,242                   | 55.2%                   | (\$19,855)                                   | (\$25,856)                 | N/A                      |
| 22   | 22 | Carleton          | 33.4%             | 32.3% | 33.1% | \$112,474                   | 104.7%                  | (\$948)                                      | (\$16,462)                 | N/A                      |
| 23   | 21 | McMaster          | 37.2%             | 32.5% | 33.0% | \$179,136                   | 126.4%                  | (\$22,795)                                   | (\$26,764)                 | (\$29,888)               |
| 24   | 25 | Western           | 38.0%             | 31.8% | 32.8% | \$171,339                   | 40.5%                   | (\$27,188)                                   | (\$26,772)                 | (\$29,777)               |
| 25   | 24 | Québec a Montréal | 34.7%             | 31.9% | 30.9% | \$110,917                   | 23.6%                   | (\$13,932)                                   | (\$25,508)                 | N/A                      |
| AVERAGE  |    |                   | 37.8%             | 37.5% | 37.9% | \$207,948                   | 89.8%                   | \$997  | \$0                        | \$0                      |
|  |    |                   |                   |       |       |                             |                         | <b>% of Schools with Relative Overspend:</b> |                            |                          |
|  |    |                   |                   |       |       |                             |                         | 48.0%  | 48.0%                      | 60.0%                    |

|                  |   |                  |       |       |       |           |        |  |           |  |
|------------------|---|------------------|-------|-------|-------|-----------|--------|--|-----------|--|
| <b>PROVINCES</b> |   |                  |       |       |       |           |        |  |           |  |
| 1                | 1 | Saskatchewan     | 39.6% | 45.2% | 44.8% | \$183,467 | 98.2%  | \$21,361                                       | \$28,030  |  |
| 2                | 2 | Alberta          | 36.9% | 41.5% | 41.4% | \$312,830 | 113.0% | \$33,797                                       | \$26,163  |  |
| 3                | 4 | Manitoba         | 34.9% | 39.2% | 40.6% | \$169,429 | 77.6%  | \$23,695                                       | \$10,978  |  |
| 4                | 3 | British Columbia | 37.4% | 39.9% | 40.4% | \$248,278 | 133.5% | \$18,345                                       | \$14,932  |  |
| 5                | 5 | Newfoundland     | 40.7% | 38.5% | 37.9% | \$137,688 | 66.6%  | (\$10,016)                                     | (\$47)    |  |
| 6                | 6 | Québec           | 36.1% | 36.4% | 36.6% | \$170,979 | 60.8%  | \$2,675  | (\$6,117) |  |
| 7                | 8 | Ontario          | 39.2% | 35.6% | 36.4% | \$218,670 | 91.6%  | (\$17,063)                                     | (\$9,368) |  |
| 8                | 7 | Nova Scotia      | 35.4% | 36.3% | 36.3% | \$125,060 | 62.5%  | \$2,917  | (\$5,702) |  |
| AVERAGE          |   |                  | 37.8% | 37.5% | 37.9% | \$207,948 | 89.8%  | \$997  | \$0       |  |
|                  |   |                  |       |       |       |           |        | <b>% of Provinces with Relative Overspend:</b> |           |  |
|                  |   |                  |       |       |       |           |        | 75.0%  | 50.0%     |  |

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2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK   |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER)      |                            |                          |       |
|--|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|---------------------------------------|----------------------------|--------------------------|-------|
|  |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                      | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |       |
| This Last<br>Year Year   |    |                   |                   |       |       |                             |                         |                                       |                            |                          |       |
| <b>3.4) Staff Benefits as a % of General Operating Staff Costs</b> |    |                   |                   |       |       |                             |                         |                                       |                            |                          |       |
| <b>UNIVERSITIES</b>  |    |                   |                   |       |       |                             |                         |                                       |                            |                          |       |
| 1  | 1  | Guelph            | 13.7%             | 24.7% | 25.5% | \$96,458                    | 243.7%                  | \$44,538                              | \$28,721                   | N/A                      |       |
| 2  | 2  | Toronto           | 9.7%              | 23.2% | 23.4% | \$378,282                   | 463.0%                  | \$221,626                             | \$89,232                   | \$88,978                 |       |
| 3  | 3  | McMaster          | 10.4%             | 21.4% | 20.1% | \$109,328                   | 395.8%                  | \$53,055                              | \$12,332                   | \$12,247                 |       |
| 4  | 9  | Carleton          | 15.3%             | 17.8% | 19.1% | \$65,008                    | 157.8%                  | \$12,973                              | \$4,268                    | N/A                      |       |
| 5  | 6  | Concordia         | 11.4%             | 19.4% | 19.1% | \$71,944                    | 212.4%                  | \$28,875                              | \$4,523                    | N/A                      |       |
| 6  | 7  | Montréal          | 11.6%             | 18.8% | 19.0% | \$115,622                   | 164.4%                  | \$44,980                              | \$6,614                    | \$6,519                  |       |
| 7  | 8  | Alberta           | 14.5%             | 18.4% | 18.8% | \$165,587                   | 161.5%                  | \$37,388                              | \$7,928                    | \$7,790                  |       |
| 8  | 5  | York              | 14.4%             | 19.5% | 18.5% | \$121,633                   | 118.1%                  | \$27,381                              | \$4,287                    | N/A                      |       |
| 9  | 4  | Queen's           | 11.2%             | 19.7% | 18.5% | \$73,916                    | 135.8%                  | \$28,933                              | \$2,433                    | \$2,371                  |       |
| 10   | 12 | Waterloo          | 11.5%             | 17.1% | 17.8% | \$99,631                    | 275.0%                  | \$35,505                              | (\$310)                    | (\$398)                  |       |
| 11   | 17 | Calgary           | 22.6%             | 16.6% | 17.3% | \$108,761                   | 33.9%                   | (\$33,405)                            | (\$3,668)                  | (\$3,767)                |       |
| 12   | 11 | Western           | 19.1%             | 17.2% | 17.1% | \$89,285                    | 46.0%                   | (\$10,235)                            | (\$4,042)                  | (\$4,123)                |       |
| 13   | 15 | Ottawa            | 10.5%             | 16.9% | 16.7% | \$87,924                    | 227.9%                  | \$32,917                              | (\$6,121)                  | (\$6,204)                |       |
| 14   | 14 | Laval             | 17.3%             | 17.0% | 16.7% | \$83,441                    | 23.1%                   | (\$3,078)                             | (\$5,837)                  | (\$5,915)                |       |
| 15   | 19 | Québec a Montréal | 10.4%             | 15.9% | 16.7% | \$60,036                    | 123.0%                  | \$22,574                              | (\$4,232)                  | N/A                      |       |
| 16   | 10 | Memorial          | 12.9%             | 17.3% | 16.5% | \$59,949                    | 128.6%                  | \$13,090                              | (\$4,936)                  | N/A                      |       |
| 17   | 13 | Ryerson           | 12.9%             | 17.1% | 16.1% | \$75,203                    | 268.2%                  | \$14,805                              | (\$8,376)                  | N/A                      |       |
| 18   | 16 | McGill            | 15.5%             | 16.8% | 15.9% | \$101,596                   | 82.3%                   | \$2,733                               | (\$12,432)                 | (\$12,532)               |       |
| 19   | 20 | Sherbrooke        | 14.0%             | 15.6% | 15.9% | \$50,171                    | 98.8%                   | \$5,833                               | (\$6,390)                  | N/A                      |       |
| 20   | 21 | Victoria          | 12.8%             | 15.5% | 15.5% | \$46,153                    | 95.3%                   | \$7,978                               | (\$7,031)                  | N/A                      |       |
| 21   | 18 | Manitoba          | 14.5%             | 15.9% | 14.7% | \$61,590                    | 55.0%                   | \$881                                 | (\$13,054)                 | (\$13,119)               |       |
| 22   | 22 | Simon Fraser      | 15.8%             | 14.7% | 14.6% | \$54,519                    | 70.7%                   | (\$4,632)                             | (\$12,365)                 | N/A                      |       |
| 23   | 24 | UBC               | 13.2%             | 14.1% | 14.5% | \$170,119                   | 176.2%                  | \$15,392                              | (\$39,589)                 | (\$39,773)               |       |
| 24   | 23 | Dalhousie         | 11.0%             | 14.1% | 13.8% | \$47,583                    | 98.5%                   | \$9,534                               | (\$14,017)                 | (\$14,071)               |       |
| 25   | 25 | Saskatchewan      | 13.3%             | 13.8% | 13.5% | \$55,286                    | 77.5%                   | \$766                                 | (\$17,938)                 | (\$18,002)               |       |
| AVERAGE  |    |                   | 13.6%             | 17.9% | 17.9% | \$97,961                    | 147.4%                  | \$23,183                              | \$0                        | \$0                      |       |
|  |    |                   |                   |       |       |                             |                         | % of Schools with Relative Overspend: | 84.0%                      | 36.0%                    | 33.3% |

|                  |   |                  |       |       |       |           |        |   |            |       |
|------------------|---|------------------|-------|-------|-------|-----------|--------|---|------------|-------|
| <b>PROVINCES</b> |   |                  |       |       |       |           |        |   |            |       |
| 1                | 1 | Ontario          | 12.5% | 20.0% | 19.9% | \$119,667 | 228.2% | \$44,367                                | \$12,242   |       |
| 2                | 2 | Alberta          | 18.2% | 17.6% | 18.2% | \$137,174 | 89.8%  | (\$189)                                 | \$2,130    |       |
| 3                | 3 | Québec           | 13.7% | 17.4% | 17.2% | \$80,468  | 99.1%  | \$16,490                                | (\$2,959)  |       |
| 4                | 4 | Newfoundland     | 12.9% | 17.3% | 16.5% | \$59,949  | 128.6% | \$13,090                                | (\$4,936)  |       |
| 5                | 5 | Manitoba         | 14.5% | 15.9% | 14.7% | \$61,590  | 55.0%  | \$881                                   | (\$13,054) |       |
| 6                | 6 | British Columbia | 13.7% | 14.4% | 14.7% | \$90,264  | 131.1% | \$5,818                                 | (\$19,662) |       |
| 7                | 7 | Nova Scotia      | 11.0% | 14.1% | 13.8% | \$47,583  | 98.5%  | \$9,534                                 | (\$14,017) |       |
| 8                | 8 | Saskatchewan     | 13.3% | 13.8% | 13.5% | \$55,286  | 77.5%  | \$766                                   | (\$17,938) |       |
| AVERAGE          |   |                  | 13.6% | 17.9% | 17.9% | \$97,961  | 147.4% | \$23,183                                | \$0        |       |
|                  |   |                  |       |       |       |           |        | % of Provinces with Relative Overspend: | 87.5%      | 25.0% |

Data Sources: CAUBO/Statistics Canada (Finances), CAUT/Statistics Canada AND Universities Canada (Enrollment).  
Analysis: UniversityFinances.ca

**3 B) GENERAL OPERATING STAFF BUDGET DEPLOYMENT - EXPENDITURE RANKINGS AND FINANCIAL IMPACT**

2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK  |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER)             |                            |                          |
|---|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|--|----------------------------|--------------------------|
|   |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                             | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |
| This Last<br>Year Year  |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>3.5) Total Academic Salaries as a % of Total G.O. Salaries &amp; Wages</b> |    |                   |                   |       |       |                             |                         |  |                            |                          |
| <b>UNIVERSITIES</b>   |    |                   |                   |       |       |                             |                         |  |                            |                          |
| 1   | 1  | Québec a Montréal | 61.2%             | 62.1% | 63.0% | \$188,569                   | 33.1%                   | \$5,181                                      | \$27,464                   | N/A                      |
| 2   | 2  | Western           | 53.0%             | 61.6% | 60.4% | \$261,457                   | 89.9%                   | \$31,997                                     | \$28,639                   | \$31,712                 |
| 3   | 4  | Carleton          | 60.6%             | 60.7% | 59.1% | \$162,303                   | 92.1%                   | (\$4,166)                                    | \$14,490                   | N/A                      |
| 4   | 5  | McMaster          | 58.5%             | 58.7% | 58.7% | \$254,145                   | 128.1%                  | \$766  | \$21,066                   | \$24,142                 |
| 5   | 9  | York              | 56.8%             | 57.1% | 58.3% | \$311,574                   | 65.0%                   | \$8,015                                      | \$23,876                   | N/A                      |
| 6   | 6  | Dalhousie         | 60.2%             | 57.7% | 57.9% | \$171,954                   | 48.0%                   | (\$6,716)                                    | \$12,179                   | \$14,287                 |
| 7   | 7  | Sherbrooke        | 60.3%             | 57.4% | 57.3% | \$152,527                   | 63.3%                   | (\$8,025)                                    | \$9,306                    | N/A                      |
| 8   | 8  | Montréal          | 56.5%             | 57.4% | 56.3% | \$277,990                   | 47.4%                   | (\$1,264)                                    | \$12,150                   | \$15,659                 |
| 9   | 3  | Ottawa            | 55.3%             | 61.2% | 54.9% | \$240,419                   | 89.3%                   | (\$1,850)                                    | \$4,706                    | \$7,817                  |
| 10  | 13 | Memorial          | 53.3%             | 53.4% | 54.6% | \$165,336                   | 75.5%                   | \$3,899                                      | \$2,328                    | N/A                      |
| 11  | 10 | Concordia         | 57.2%             | 55.5% | 54.5% | \$166,247                   | 62.8%                   | (\$8,254)                                    | \$2,058                    | N/A                      |
| 12  | 11 | McGill            | 55.8%             | 53.9% | 53.3% | \$285,857                   | 68.5%                   | (\$13,549)                                   | (\$2,635)                  | \$1,172                  |
| 13  | 12 | UBC               | 55.9%             | 53.7% | 53.0% | \$531,353                   | 134.5%                  | (\$29,429)                                   | (\$8,208)                  | (\$1,087)                |
| 14  | 18 | Laval             | 59.6%             | 52.3% | 53.0% | \$220,342                   | 14.3%                   | (\$27,599)                                   | (\$3,435)                  | (\$482)                  |
| 15  | 15 | Guelph            | 49.7%             | 53.1% | 52.9% | \$149,354                   | 70.0%                   | \$8,940                                      | (\$2,599)                  | N/A                      |
| 16  | 14 | Manitoba          | 59.2%             | 53.4% | 52.4% | \$186,547                   | 35.0%                   | (\$24,054)                                   | (\$4,946)                  | (\$2,419)                |
| 17  | 16 | Simon Fraser      | 58.7%             | 53.0% | 52.2% | \$166,830                   | 67.0%                   | (\$20,869)                                   | (\$5,117)                  | N/A                      |
| 18  | 19 | Victoria          | 56.4%             | 52.3% | 52.1% | \$131,004                   | 44.8%                   | (\$10,651)                                   | (\$4,215)                  | N/A                      |
| 19  | 17 | Toronto           | 58.3%             | 52.9% | 52.1% | \$645,268                   | 76.7%                   | (\$77,090)                                   | (\$21,078)                 | (\$12,284)               |
| 20  | 21 | Waterloo          | 52.2%             | 51.5% | 51.7% | \$237,548                   | 121.8%                  | (\$2,441)                                    | (\$9,609)                  | (\$6,347)                |
| 21  | 20 | Ryerson           | 58.2%             | 51.7% | 51.1% | \$200,421                   | 150.2%                  | (\$27,847)                                   | (\$10,639)                 | N/A                      |
| 22  | 22 | Alberta           | 54.4%             | 50.9% | 50.4% | \$360,728                   | 78.0%                   | (\$29,186)                                   | (\$24,639)                 | (\$19,553)               |
| 23  | 23 | Queen's           | 46.1%             | 49.6% | 50.2% | \$163,607                   | 43.5%                   | \$13,312                                     | (\$11,743)                 | (\$9,429)                |
| 24  | 25 | Saskatchewan      | 54.3%             | 47.6% | 48.2% | \$170,870                   | 55.0%                   | (\$21,711)                                   | (\$19,742)                 | (\$17,226)               |
| 25  | 24 | Calgary           | 55.4%             | 47.8% | 48.1% | \$250,171                   | 62.3%                   | (\$38,151)                                   | (\$29,655)                 | (\$25,962)               |
| AVERAGE   |    |                   | 56.3%             | 54.3% | 53.8% | \$242,097                   | 71.7%                   | (\$11,136)                                   | \$0                        | \$0                      |
|   |    |                   |                   |       |       |                             |                         | <b>% of Schools with Relative Overspend:</b> |                            |                          |
|   |    |                   |                   |       |       |                             |                         | 28.0%  | 44.0%                      | 40.0%                    |

|                  |   |                  |       |       |       |           |       |  |            |  |
|------------------|---|------------------|-------|-------|-------|-----------|-------|--|------------|--|
| <b>PROVINCES</b> |   |                  |       |       |       |           |       |  |            |  |
| 1                | 1 | Nova Scotia      | 60.2% | 57.7% | 57.9% | \$171,954 | 48.0% | (\$6,716)                                      | \$12,179   |  |
| 2                | 2 | Québec           | 58.2% | 56.0% | 55.7% | \$215,255 | 45.4% | (\$9,566)                                      | \$7,485    |  |
| 3                | 3 | Ontario          | 55.2% | 55.5% | 54.6% | \$262,610 | 87.1% | (\$2,834)                                      | \$3,711    |  |
| 4                | 4 | Newfoundland     | 53.3% | 53.4% | 54.6% | \$165,336 | 75.5% | \$3,899  | \$2,328    |  |
| 5                | 6 | British Columbia | 56.7% | 53.3% | 52.7% | \$276,396 | 98.8% | (\$20,867)                                     | (\$5,847)  |  |
| 6                | 5 | Manitoba         | 59.2% | 53.4% | 52.4% | \$186,547 | 35.0% | (\$24,054)                                     | (\$4,946)  |  |
| 7                | 7 | Alberta          | 54.9% | 49.6% | 49.4% | \$305,450 | 71.2% | (\$33,712)                                     | (\$27,147) |  |
| 8                | 8 | Saskatchewan     | 54.3% | 47.6% | 48.2% | \$170,870 | 55.0% | (\$21,711)                                     | (\$19,742) |  |
| AVERAGE          |   |                  | 56.3% | 54.3% | 53.8% | \$242,097 | 71.7% | (\$11,136)                                     | \$0        |  |
|                  |   |                  |       |       |       |           |       | <b>% of Provinces with Relative Overspend:</b> |            |  |
|                  |   |                  |       |       |       |           |       | 12.5%  | 50.0%      |  |



**3 B) GENERAL OPERATING STAFF BUDGET DEPLOYMENT - EXPENDITURE RANKINGS AND FINANCIAL IMPACT**

2019

**RANKED BY CURRENT SPENDING LEVEL**

| RANK<br>This Last<br>Year Year   |    |                   | EXPENDITURE LEVEL |       |       | 2019<br>EXPEND.<br>(\$'000) | CHANGE<br>SINCE<br>2001 | IMPACT (\$'000) - HIGHER/(LOWER) |                            |                          |
|--|----|-------------------|-------------------|-------|-------|-----------------------------|-------------------------|----------------------------------|----------------------------|--------------------------|
|  |    |                   | 2001              | 2018  | 2019  |                             |                         | vs 2001<br>Level                 | vs Current<br>Top 25 Av'ge | vs Current<br>U-15 Av'ge |
| <b>3.6) Other Salaries &amp; Wages as a % of Total G.O. Salaries &amp; Wages</b> |    |                   |                   |       |       |                             |                         |                                  |                            |                          |
| <b>UNIVERSITIES</b>  |    |                   |                   |       |       |                             |                         |                                  |                            |                          |
| 1  | 2  | Calgary           | 44.6%             | 52.2% | 51.9% | \$270,011                   | 117.8%                  | \$38,151                         | \$29,655                   | \$25,962                 |
| 2  | 1  | Saskatchewan      | 45.7%             | 52.4% | 51.8% | \$183,467                   | 98.2%                   | \$21,711                         | \$19,742                   | \$17,226                 |
| 3  | 3  | Queen's           | 53.9%             | 50.4% | 49.8% | \$162,360                   | 21.8%                   | (\$13,312)                       | \$11,743                   | \$9,429                  |
| 4  | 4  | Alberta           | 45.6%             | 49.1% | 49.6% | \$355,649                   | 109.6%                  | \$29,186                         | \$24,639                   | \$19,553                 |
| 5  | 6  | Ryerson           | 41.8%             | 48.3% | 48.9% | \$191,928                   | 233.3%                  | \$27,847                         | \$10,639                   | N/A                      |
| 6  | 5  | Waterloo          | 47.8%             | 48.5% | 48.3% | \$221,904                   | 126.5%                  | \$2,441                          | \$9,609                    | \$6,347                  |
| 7  | 9  | Toronto           | 41.7%             | 47.1% | 47.9% | \$593,434                   | 127.3%                  | \$77,090                         | \$21,078                   | \$12,284                 |
| 8  | 7  | Victoria          | 43.6%             | 47.7% | 47.9% | \$120,361                   | 71.7%                   | \$10,651                         | \$4,215                    | N/A                      |
| 9  | 10 | Simon Fraser      | 41.3%             | 47.0% | 47.8% | \$152,810                   | 117.6%                  | \$20,869                         | \$5,117                    | N/A                      |
| 10   | 12 | Manitoba          | 40.8%             | 46.6% | 47.6% | \$169,429                   | 77.6%                   | \$24,054                         | \$4,946                    | \$2,419                  |
| 11   | 11 | Guelph            | 50.3%             | 46.9% | 47.1% | \$133,119                   | 49.7%                   | (\$8,940)                        | \$2,599                    | N/A                      |
| 12   | 8  | Laval             | 40.4%             | 47.7% | 47.0% | \$195,648                   | 49.7%                   | \$27,599                         | \$3,435                    | \$482                    |
| 13   | 14 | UBC               | 44.1%             | 46.3% | 47.0% | \$471,663                   | 163.9%                  | \$29,429                         | \$8,208                    | \$1,087                  |
| 14   | 15 | McGill            | 44.2%             | 46.1% | 46.7% | \$250,435                   | 86.6%                   | \$13,549                         | \$2,635                    | (\$1,172)                |
| 15   | 16 | Concordia         | 42.8%             | 44.5% | 45.5% | \$138,971                   | 81.6%                   | \$8,254                          | (\$2,058)                  | N/A                      |
| 16   | 13 | Memorial          | 46.7%             | 46.6% | 45.4% | \$137,688                   | 66.6%                   | (\$3,899)                        | (\$2,328)                  | N/A                      |
| 17   | 23 | Ottawa            | 44.7%             | 38.8% | 45.1% | \$197,759                   | 92.6%                   | \$1,850                          | (\$4,706)                  | (\$7,817)                |
| 18   | 18 | Montréal          | 43.5%             | 42.6% | 43.7% | \$216,192                   | 48.9%                   | \$1,264                          | (\$12,150)                 | (\$15,659)               |
| 19   | 19 | Sherbrooke        | 39.7%             | 42.6% | 42.7% | \$113,713                   | 85.0%                   | \$8,025                          | (\$9,306)                  | N/A                      |
| 20   | 20 | Dalhousie         | 39.8%             | 42.3% | 42.1% | \$125,060                   | 62.5%                   | \$6,716                          | (\$12,179)                 | (\$14,287)               |
| 21   | 17 | York              | 43.2%             | 42.9% | 41.7% | \$223,242                   | 55.2%                   | (\$8,015)                        | (\$23,876)                 | N/A                      |
| 22   | 21 | McMaster          | 41.5%             | 41.3% | 41.3% | \$179,136                   | 126.4%                  | (\$766)                          | (\$21,066)                 | (\$24,142)               |
| 23   | 22 | Carleton          | 39.4%             | 39.3% | 40.9% | \$112,474                   | 104.7%                  | \$4,166                          | (\$14,490)                 | N/A                      |
| 24   | 24 | Western           | 47.0%             | 38.4% | 39.6% | \$171,339                   | 40.5%                   | (\$31,997)                       | (\$28,639)                 | (\$31,712)               |
| 25   | 25 | Québec a Montréal | 38.8%             | 37.9% | 37.0% | \$110,917                   | 23.6%                   | (\$5,181)                        | (\$27,464)                 | N/A                      |
| AVERAGE  |    |                   | 43.7%             | 45.7% | 46.2% | \$207,948                   | 89.8%                   | \$11,136                         | \$0                        | \$0                      |
| <b>% of Schools with Relative Overspend:</b>                                     |    |                   |                   |       |       |                             |                         | 72.0%                            | 56.0%                      | 60.0%                    |

| <b>PROVINCES</b>                               |   |                  |       |       |       |           |        |           |            |  |
|--|---|------------------|-------|-------|-------|-----------|--------|-----------|------------|--|
| 1  | 1 | Saskatchewan     | 45.7% | 52.4% | 51.8% | \$183,467 | 98.2%  | \$21,711  | \$19,742   |  |
| 2  | 2 | Alberta          | 45.1% | 50.4% | 50.6% | \$312,830 | 113.0% | \$33,712  | \$27,147   |  |
| 3  | 4 | Manitoba         | 40.8% | 46.6% | 47.6% | \$169,429 | 77.6%  | \$24,054  | \$4,946    |  |
| 4  | 3 | British Columbia | 43.3% | 46.7% | 47.3% | \$248,278 | 133.5% | \$20,867  | \$5,847    |  |
| 5  | 5 | Newfoundland     | 46.7% | 46.6% | 45.4% | \$137,688 | 66.6%  | (\$3,899) | (\$2,328)  |  |
| 6  | 6 | Ontario          | 44.8% | 44.5% | 45.4% | \$218,670 | 91.6%  | \$2,834   | (\$3,711)  |  |
| 7  | 7 | Québec           | 41.8% | 44.0% | 44.3% | \$170,979 | 60.8%  | \$9,566   | (\$7,485)  |  |
| 8  | 8 | Nova Scotia      | 39.8% | 42.3% | 42.1% | \$125,060 | 62.5%  | \$6,716   | (\$12,179) |  |
| AVERAGE  |   |                  | 43.7% | 45.7% | 46.2% | \$207,948 | 89.8%  | \$11,136  | \$0        |  |
| <b>% of Provinces with Relative Overspend:</b> |   |                  |       |       |       |           |        | 87.5%     | 50.0%      |  |