

#### 4 C) KEY EFFICIENCY INDICATOR AND RCI: 2024 vs 2020 - and - vs LATEST GROUP AVERAGE (TOP 50)

#### RANKED BY CURRENT SPENDING LEVEL

Rk	EXPENDITURE LEVEL			2024 EXPEND. (\$'000)	LEVEL % CHG SINCE 2020	RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs			
	2020	2023	2024			2020 Level	Current Top 50 Av'ge		
<b>4.4) Other Salaries &amp; Wages - % of Total GO Salaries &amp; Wages</b>									
<b>TOP 50 UNIVERSITIES (1-40)</b>									
1	Lakehead	ON	36.1%	38.0%	35.8%	\$37,954	-0.7%	(\$286)	(\$11,978)
2	Québec à Montréal	QB	37.4%	37.1%	37.4%	\$130,040	0.0%	(\$16)	(\$33,838)
3	Winnipeg	MB	37.3%	38.7%	39.2%	\$37,451	5.0%	\$1,787	(\$7,592)
4	Thompson Rivers	BC	39.3%	39.6%	39.5%	\$55,656	0.6%	\$359	(\$10,686)
5	Brock	ON	38.4%	39.4%	39.7%	\$81,160	3.5%	\$2,727	(\$15,101)
6	Trent	ON	39.1%	40.0%	39.9%	\$45,477	2.0%	\$899	(\$8,180)
7	Ontario Tech	ON	42.6%	41.8%	41.5%	\$46,566	-2.6%	(\$1,238)	(\$6,264)
8	Moncton	NB	40.7%	40.7%	41.6%	\$36,880	2.4%	\$856	(\$4,866)
9	Western	ON	40.1%	40.0%	41.8%	\$215,549	4.1%	\$8,429	(\$27,628)
10	HEC Montréal	QB	39.8%	41.3%	42.3%	\$52,645	6.2%	\$3,087	(\$5,995)
11	Québec à Trois-Riv.	QB	39.9%	42.7%	42.5%	\$68,068	6.3%	\$4,064	(\$7,422)
12	Saint Mary's	NS	44.0%	45.7%	42.9%	\$36,073	-2.6%	(\$967)	(\$3,555)
13	New Brunswick	NB	41.1%	41.7%	43.1%	\$72,425	4.7%	\$3,267	(\$6,824)
14	York	ON	42.2%	43.5%	43.2%	\$303,645	2.4%	\$7,223	(\$27,584)
15	Laurentian	ON	37.3%	41.4%	43.2%	\$33,483	15.8%	\$4,579	(\$3,010)
16	Carleton	ON	40.8%	42.9%	43.8%	\$162,223	7.4%	\$11,189	(\$12,320)
17	Windsor	ON	42.6%	43.8%	43.8%	\$92,986	2.8%	\$2,510	(\$6,966)
18	Dalhousie	NS	43.1%	43.9%	44.4%	\$166,194	3.0%	\$4,781	(\$10,225)
19	McMaster	ON	41.9%	43.9%	45.4%	\$255,942	8.3%	\$19,559	(\$9,586)
20	Sherbrooke	QB	43.3%	44.0%	45.4%	\$158,538	4.9%	\$7,337	(\$5,873)
21	Lethbridge	AB	46.9%	44.2%	45.4%	\$49,050	-3.2%	(\$1,619)	(\$1,799)
22	Wilfrid Laurier	ON	43.4%	42.7%	45.8%	\$94,704	5.4%	\$4,827	(\$2,759)
23	Vancouver Island	BC	42.8%	49.9%	46.8%	\$47,924	9.5%	\$4,142	(\$311)
24	McGill	QB	46.9%	47.3%	47.2%	\$307,119	0.8%	\$2,348	\$628
25	Calgary	AB	50.3%	46.6%	47.5%	\$248,868	-5.7%	(\$15,019)	\$1,861
26	Montréal	QB	44.0%	45.6%	47.6%	\$292,842	8.2%	\$22,225	\$3,170
27	Memorial	NL	48.3%	48.3%	47.6%	\$156,396	-1.4%	(\$2,255)	\$1,695
28	École Tech Supér.	QB	46.0%	45.5%	47.7%	\$60,597	3.6%	\$2,117	\$704
29	Laval	QB	48.0%	46.6%	47.7%	\$253,018	-0.6%	(\$1,592)	\$2,993
30	Alberta	AB	49.1%	46.7%	47.7%	\$333,439	-2.9%	(\$10,054)	\$4,134
31	Kwantlen	BC	40.7%	43.8%	47.9%	\$74,257	17.6%	\$11,132	\$1,268
32	MacEwan	AB	48.9%	46.8%	48.4%	\$62,224	-1.1%	(\$708)	\$1,613
33	Regina	SK	50.9%	51.2%	48.4%	\$82,323	-4.7%	(\$4,083)	\$2,264
34	Victoria	BC	47.6%	48.2%	48.5%	\$160,012	1.8%	\$2,841	\$4,424
35	Manitoba	MB	47.7%	48.1%	48.5%	\$212,140	1.7%	\$3,606	\$6,005
36	Toronto	ON	47.3%	48.5%	48.5%	\$853,853	2.4%	\$20,347	\$24,372
37	Ottawa	ON	45.6%	49.4%	48.5%	\$280,606	6.4%	\$16,792	\$8,042
38	Mount Royal	AB	50.8%	48.3%	49.1%	\$63,979	-3.4%	(\$2,267)	\$2,563
39	Simon Fraser	BC	47.9%	49.2%	49.2%	\$218,687	2.8%	\$5,936	\$9,464
40	École Polytechnique	QB	45.7%	47.6%	49.5%	\$65,714	8.4%	\$5,068	\$3,153

Data Sources: CAUBO/Statistics Canada (Finances), Universities Canada (Enrollment).

Analysis: UniversityFinances.ca

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		2020	2023	2024			2020 Level	Current Top 50 Av'ge	
<b>4.4) Other Salaries &amp; Wages - % of Total GO Salaries &amp; Wages</b>									
<b>TOP 50 UNIVERSITIES (41-50)</b>									
41	British Columbia	BC	47.9%	49.5%	49.8%	\$693,510	4.1%	\$27,532	\$37,880
42	Concordia	QB	46.3%	50.0%	49.9%	\$198,626	7.7%	\$14,236	\$11,119
43	Toronto Met/Ry'son	ON	48.3%	48.5%	49.9%	\$241,468	3.4%	\$8,047	\$13,585
44	Guelph	ON	47.8%	49.0%	50.3%	\$164,447	5.2%	\$8,055	\$10,279
45	Waterloo	ON	47.7%	49.4%	50.3%	\$294,002	5.5%	\$15,376	\$18,659
46	Fraser Valley	BC	49.2%	51.7%	50.7%	\$53,330	3.1%	\$1,604	\$3,772
47	Queen's	ON	50.5%	51.5%	51.4%	\$217,794	1.7%	\$3,674	\$18,190
48	Athabasca	AB	51.6%	52.1%	52.9%	\$45,764	2.6%	\$1,156	\$5,034
49	Saskatchewan	SK	52.3%	51.3%	53.9%	\$214,180	2.9%	\$6,128	\$26,896
50	Prince Edward Island	PEI	50.8%	54.0%	54.0%	\$51,580	6.4%	\$3,118	\$6,597
	AVERAGE		45.8%	46.6%	47.1%	\$163,628	2.8%	\$4,451	\$0
							<b>% of Schools with Relative Overspend:</b>	74.5%	54.0%

**U15 UNIVERSITIES**

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			EXPENDITURE LEVEL			2024 EXPEND. (\$'000)	LEVEL % CHG SINCE 2020	RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs	
			2020	2023	2024			2020 Level	Current U-15 Av'ge
1	Western	ON	40.1%	40.0%	41.8%	\$215,549	4.1%	\$8,429	(\$33,042)
2	Dalhousie	NS	43.1%	43.9%	44.4%	\$166,194	3.0%	\$4,781	(\$14,153)
3	McMaster	ON	41.9%	43.9%	45.4%	\$255,942	8.3%	\$19,559	(\$15,497)
4	McGill	QB	46.9%	47.3%	47.2%	\$307,119	0.8%	\$2,348	(\$6,196)
5	Calgary	AB	50.3%	46.6%	47.5%	\$248,868	-5.7%	(\$15,019)	(\$3,638)
6	Montréal	QB	44.0%	45.6%	47.6%	\$292,842	8.2%	\$22,225	(\$3,279)
7	Laval	QB	48.0%	46.6%	47.7%	\$253,018	-0.6%	(\$1,592)	(\$2,574)
8	Alberta	AB	49.1%	46.7%	47.7%	\$333,439	-2.9%	(\$10,054)	(\$3,198)
9	Manitoba	MB	47.7%	48.1%	48.5%	\$212,140	1.7%	\$3,606	\$1,416
10	Toronto	ON	47.3%	48.5%	48.5%	\$853,853	2.4%	\$20,347	\$5,904
11	Ottawa	ON	45.6%	49.4%	48.5%	\$280,606	6.4%	\$16,792	\$1,973
12	British Columbia	BC	47.9%	49.5%	49.8%	\$693,510	4.1%	\$27,532	\$23,283
13	Waterloo	ON	47.7%	49.4%	50.3%	\$294,002	5.5%	\$15,376	\$12,529
14	Queen's	ON	50.5%	51.5%	51.4%	\$217,794	1.7%	\$3,674	\$13,746
15	Saskatchewan	SK	52.3%	51.3%	53.9%	\$214,180	2.9%	\$6,128	\$22,726
	AVERAGE		47.0%	47.5%	48.2%	\$322,604	2.4%	\$7,593	\$0
							<b>% of Schools with Relative Overspend:</b>	73.3%	46.7%