

5 D) KEY EFFICIENCY INDICATOR AND RCI: 2024 vs 2010 - and - vs LATEST GROUP AVERAGE (TOP 25)

RANKED BY CURRENT SPENDING LEVEL

| Rk | EXPENDITURE LEVEL | | | 2024 EXPEND. (\$'000) | LEVEL % CHG SINCE 2010 | RELATIVE COST IMPACT OVER/(UNDER) in \$000's vs | | | |
|--|--------------------|------|-------|-----------------------------|---------------------------------|--|-------------------------|------------|------------|
| | 2010 | 2023 | 2024 | | | 2010 Level | Current Top 25 Av'ge | | |
| 5.1) Staff Benefits Costs University-wide - % of Salaries & Wages | | | | | | | | | |
| TOP 25 UNIVERSITIES | | | | | | | | | |
| 1 | Dalhousie | NS | 14.8% | 16.1% | 14.3% | \$66,984 | -3.6% | (\$2,523) | (\$26,918) |
| 2 | Saskatchewan | SK | 11.9% | 16.0% | 16.6% | \$94,536 | 40.1% | \$27,059 | (\$19,600) |
| 3 | Ottawa | ON | 16.7% | 17.1% | 17.2% | \$154,893 | 2.9% | \$4,322 | (\$25,847) |
| 4 | Carleton | ON | 17.4% | 17.5% | 17.2% | \$73,576 | -1.3% | (\$971) | (\$12,140) |
| 5 | McGill | QB | 19.0% | 17.6% | 17.7% | \$174,094 | -6.5% | (\$12,161) | (\$22,854) |
| 6 | Victoria | BC | 16.6% | 18.6% | 18.7% | \$77,736 | 12.1% | \$8,398 | (\$5,808) |
| 7 | Toronto | ON | 19.6% | 18.8% | 18.8% | \$494,760 | -4.0% | (\$20,426) | (\$32,541) |
| 8 | British Columbia | BC | 13.7% | 18.6% | 18.8% | \$393,256 | 37.3% | \$106,831 | (\$25,159) |
| 9 | Calgary | AB | 16.2% | 19.5% | 19.1% | \$143,940 | 18.0% | \$21,934 | (\$6,809) |
| 10 | Manitoba | MB | 14.7% | 19.3% | 19.6% | \$97,193 | 33.5% | \$24,405 | (\$2,271) |
| 11 | Simon Fraser | BC | 19.6% | 19.4% | 19.9% | \$108,924 | 1.8% | \$1,879 | (\$587) |
| 12 | Sherbrooke | QB | 16.3% | 20.1% | 20.3% | \$98,349 | 24.2% | \$19,137 | \$1,105 |
| 13 | Western | ON | 18.4% | 20.4% | 20.7% | \$146,783 | 12.6% | \$16,444 | \$4,757 |
| 14 | Memorial | NL | 18.0% | 20.9% | 20.9% | \$77,768 | 16.0% | \$10,741 | \$3,006 |
| 15 | Queen's | ON | 18.4% | 19.7% | 20.9% | \$108,218 | 13.1% | \$12,569 | \$4,276 |
| 16 | McMaster | ON | 23.2% | 20.8% | 21.2% | \$170,677 | -8.6% | (\$16,101) | \$9,468 |
| 17 | Québec à Montréal | QB | 18.4% | 21.8% | 21.5% | \$84,005 | 17.1% | \$12,281 | \$5,804 |
| 18 | Alberta | AB | 17.5% | 22.4% | 21.5% | \$207,140 | 22.8% | \$38,519 | \$14,326 |
| 19 | Toronto Met/Ry'son | ON | 18.9% | 20.9% | 21.7% | \$116,292 | 14.8% | \$14,978 | \$8,950 |
| 20 | Laval | QB | 30.2% | 21.8% | 22.2% | \$154,774 | -26.5% | (\$55,927) | \$14,914 |
| 21 | Waterloo | ON | 17.7% | 21.6% | 22.2% | \$151,423 | 25.8% | \$31,076 | \$14,940 |
| 22 | York | ON | 21.3% | 24.1% | 23.0% | \$177,584 | 7.7% | \$12,769 | \$22,739 |
| 23 | Concordia | QB | 18.9% | 22.8% | 23.2% | \$99,284 | 22.6% | \$18,290 | \$13,460 |
| 24 | Guelph | ON | 19.3% | 23.1% | 23.8% | \$110,402 | 23.1% | \$20,688 | \$17,465 |
| 25 | Montréal | QB | 22.2% | 24.6% | 25.3% | \$219,140 | 13.9% | \$26,802 | \$45,324 |
| AVERAGE | | | 18.3% | 19.9% | 20.0% | \$152,069 | 9.4% | \$13,074 | \$0 |
| % of Schools with Relative Overspend: | | | | | | 76.0% | 56.0% | | |

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