

7 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		
7.2) Total Academic Salaries - % of GO Salaries & Wages									
TOP 25 UNIVERSITIES									
1	Québec à Montréal	QB	60.5%	62.9%	62.6%	\$217,786	3.4%	\$7,220	\$35,717
2	Western	ON	63.1%	60.0%	58.2%	\$300,587	-7.6%	(\$24,845)	\$30,417
3	York	ON	53.2%	56.5%	56.8%	\$399,378	6.7%	\$25,071	\$31,383
4	Carleton	ON	60.5%	57.1%	56.2%	\$208,240	-7.1%	(\$15,908)	\$14,322
5	Dalhousie	NS	58.6%	56.1%	55.6%	\$208,250	-5.1%	(\$11,177)	\$12,248
6	McMaster	ON	59.3%	56.1%	54.6%	\$307,632	-7.9%	(\$26,467)	\$12,631
7	Sherbrooke	QB	52.4%	56.0%	54.6%	\$190,420	4.1%	\$7,476	\$7,759
8	McGill	QB	53.3%	52.7%	52.8%	\$343,399	-1.0%	(\$3,387)	\$2,887
9	Calgary	AB	55.5%	53.4%	52.5%	\$275,396	-5.3%	(\$15,309)	\$971
10	Montréal	QB	59.1%	54.4%	52.4%	\$321,977	-11.4%	(\$41,350)	\$152
11	Memorial	NL	51.6%	51.7%	52.4%	\$171,952	1.4%	\$2,443	\$79
12	Laval	QB	56.2%	53.4%	52.3%	\$277,653	-6.9%	(\$20,436)	(\$125)
13	Alberta	AB	50.1%	53.3%	52.3%	\$365,501	4.4%	\$15,452	(\$357)
14	Victoria	BC	52.2%	51.8%	51.5%	\$170,218	-1.3%	(\$2,198)	(\$2,640)
15	Manitoba	MB	57.2%	51.9%	51.5%	\$225,375	-10.0%	(\$25,072)	(\$3,641)
16	Toronto	ON	55.8%	51.5%	51.5%	\$906,694	-7.7%	(\$76,002)	(\$14,859)
17	Ottawa	ON	57.7%	50.6%	51.5%	\$297,903	-10.7%	(\$35,785)	(\$4,916)
18	Simon Fraser	BC	57.1%	50.8%	50.8%	\$225,383	-11.0%	(\$27,977)	(\$7,064)
19	British Columbia	BC	54.9%	50.5%	50.2%	\$698,043	-8.7%	(\$66,233)	(\$30,362)
20	Concordia	QB	50.5%	50.0%	50.1%	\$199,351	-0.8%	(\$1,604)	(\$8,969)
21	Toronto Met/Ry'son	ON	54.2%	51.5%	50.1%	\$242,207	-7.6%	(\$19,977)	(\$10,971)
22	Guelph	ON	53.6%	51.0%	49.7%	\$162,769	-7.3%	(\$12,729)	(\$8,511)
23	Waterloo	ON	51.6%	50.6%	49.7%	\$290,404	-3.6%	(\$11,001)	(\$15,502)
24	Queen's	ON	56.5%	48.5%	48.6%	\$205,860	-14.0%	(\$33,558)	(\$15,901)
25	Saskatchewan	SK	48.0%	48.7%	46.1%	\$183,325	-3.9%	(\$7,531)	(\$24,748)
AVERAGE			55.2%	52.9%	52.3%	\$295,828	-5.2%	(\$16,322)	\$0
% of Schools with Relative Overspend:						20.0%	44.0%		

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