2 B) GO RESOURCE ALLOCATION: 2025 EFFICIENCY RANKINGS (TOP 50 and U-15)

RANKINGS BASED ON CURRENT SPENDING LEVEL (RANKINGS FAVOUR INSTRUCTION AND STUDENTS)

RANK This Year	Last Year	Chg			Academic-Focused Expenditure - Share of GOE		Student Services Expenditure - Share of GOE		Oper'l Support Expenditure - Share of GOE		Academic-Focused Expenditure Per FTE Student	
					Value	Rk	Value	Rk	Value	Rk	Value	Rk
					HIGHEST = #1		HIGHEST = #1		LOWEST = #1		HIGHEST = #1	
TOP 50 UNIVERSITIES (1-40)												
1	1	-	Simon Fraser	BC	62.2%	15	15.4%	6	22.5%	1	$19,334	5
2	2	-	Toronto	ON	61.4%	21	14.1%	8	24.6%	7	$19,549	4
3	3	-	York	ON	61.6%	18	15.5%	5	22.9%	3	$14,279	24
4	6	2	McMaster	ON	63.5%	10	11.8%	19	24.7%	8	$15,969	17
5	4	(1)	Saskatchewan	SK	68.5%	4	6.9%	42	24.5%	6	$21,672	2
6	8	2	Western	ON	63.0%	11	12.8%	16	24.2%	5	$12,690	32
7	13	6	Manitoba	MB	65.8%	7	8.0%	36	26.2%	10	$17,520	11
8	9	1	Prince Edward Island	PEI	59.9%	28	13.2%	14	26.9%	13	$18,544	9
9	12	3	Montréal	QB	64.7%	8	7.9%	37	27.4%	14	$19,060	7
10	26	16	British Columbia	BC	61.9%	16	10.0%	31	28.1%	21	$24,600	1
11	7	(4)	Laval	QB	69.8%	1	6.9%	43	23.2%	4	$15,692	21
12	11	(1)	Ottawa	ON	56.8%	37	20.7%	1	22.6%	2	$13,039	31
13	5	(8)	Dalhousie	NS	61.3%	22	10.7%	26	28.0%	19	$19,257	6
14	10	(4)	Queen's	ON	62.9%	12	10.6%	27	26.5%	12	$14,053	26
15	15	-	Sherbrooke	QB	66.8%	6	5.6%	46	27.6%	17	$18,882	8
16	14	(2)	Québec à Trois-Riv.	QB	69.8%	2	5.3%	48	24.9%	9	$15,759	19
17	20	3	Thompson Rivers	BC	61.4%	20	11.0%	24	27.6%	16	$15,547	22
18	16	(2)	McGill	QB	61.6%	19	9.7%	32	28.7%	23	$18,170	10
19	18	(1)	Memorial	NL	64.1%	9	6.1%	44	29.8%	29	$20,972	3
20	22	2	Lakehead	ON	58.6%	30	13.3%	12	28.1%	20	$15,507	23
21	23	2	Québec à Montréal	QB	68.8%	3	4.8%	50	26.4%	11	$13,695	27
22	30	8	Waterloo	ON	57.5%	35	13.3%	13	29.2%	25	$14,121	25
23	24	1	Toronto Met/Ryerson	ON	58.1%	32	13.7%	10	28.2%	22	$12,251	34
24	32	8	Québec à Chicoutimi	QB	62.4%	14	7.1%	40	30.5%	32	$17,425	12
25	25	-	Calgary	AB	61.9%	17	8.4%	34	29.7%	28	$15,757	20
26	21	(5)	Victoria	BC	58.6%	29	11.5%	22	29.9%	30	$15,835	18
27	33	6	Carleton	ON	58.0%	33	12.9%	15	29.1%	24	$13,306	30
28	28	-	HEC Montréal	QB	67.6%	5	4.8%	49	27.6%	15	$12,576	33
29	27	(2)	Brock	ON	58.0%	34	14.0%	9	28.0%	18	$10,881	44
30	17	(13)	New Brunswick	NB	60.8%	24	8.0%	35	31.2%	34	$16,407	14
31	19	(12)	Guelph	ON	58.4%	31	12.0%	18	29.6%	26	$10,868	45
32	35	3	Saint Mary's	NS	54.0%	43	14.3%	7	31.8%	35	$12,051	37
33	29	(4)	Concordia	QB	62.8%	13	7.0%	41	30.2%	31	$11,751	38
34	38	4	Windsor	ON	57.3%	36	11.6%	20	31.0%	33	$12,124	35
35	31	(4)	École Polytechnique	QB	60.8%	23	5.6%	45	33.6%	40	$15,974	16
36	41	5	Vancouver Island	BC	56.5%	38	11.6%	21	31.9%	36	$13,424	29
37	36	(1)	École de Tech Supér.	QB	60.1%	26	5.4%	47	34.5%	41	$16,832	13
38	37	(1)	Fraser Valley	BC	60.0%	27	10.3%	30	29.7%	27	$11,205	43
39	34	(5)	Alberta	AB	53.5%	44	10.3%	29	36.2%	47	$16,301	15
40	40	-	Wilfrid Laurier	ON	51.8%	46	15.8%	4	32.5%	38	$8,491	48

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

2 B) GO RESOURCE ALLOCATION: 2025 EFFICIENCY RANKINGS (TOP 50 and U-15)

RANKINGS BASED ON CURRENT SPENDING LEVEL (RANKINGS FAVOUR INSTRUCTION AND STUDENTS)

RANK This Year	Last Year	Chg			Academic-Focused Expenditure - Share of GOE		Student Services Expenditure - Share of GOE		Oper'l Support Expenditure - Share of GOE		Academic-Focused Expenditure Per FTE Student	
					Value	Rk	Value	Rk	Value	Rk	Value	Rk
TOP 50 UNIVERSITIES (41-50)												
41	44	3	Ontario Tech	ON	51.0%	48	16.1%	3	32.8%	39	$8,497	47
42	39	(3)	Winnipeg	MB	60.6%	25	7.3%	39	32.1%	37	$12,083	36
43	45	2	Trent	ON	48.7%	50	16.7%	2	34.6%	42	$8,291	50
44	42	(2)	Moncton	NB	55.8%	39	9.5%	33	34.7%	44	$13,644	28
45	43	(2)	Regina	SK	54.1%	42	11.1%	23	34.7%	43	$11,335	41
46	47	1	Lethbridge	AB	54.3%	41	10.9%	25	34.8%	45	$11,663	39
47	46	(1)	Mount Royal	AB	49.5%	49	13.6%	11	36.8%	49	$9,148	46
48	50	2	MacEwan	AB	51.7%	47	12.8%	17	35.5%	46	$8,386	49
49	48	(1)	Laurentian	ON	52.8%	45	10.5%	28	36.7%	48	$11,406	40
50	49	(1)	Kwantlen	BC	54.7%	40	7.6%	38	37.6%	50	$11,276	42
			AVERAGE		60.9%		11.2%		27.9%		$15,466	
PROVINCES (TOP 50 SCHOOLS)												
1	3	2	PEI	PEI	59.9%	7	13.2%	2	26.9%	2	$18,544	3
2	6	4	British Columbia	BC	60.9%	5	11.0%	4	28.2%	6	$19,330	2
3	1	(2)	Saskatchewan	SK	64.6%	3	8.1%	7	27.3%	4	$17,925	4
4	8	4	Manitoba	MB	64.9%	2	7.9%	8	27.2%	3	$16,317	6
5	4	(1)	Ontario	ON	59.6%	8	14.0%	1	26.4%	1	$14,003	10
6	2	(4)	Nova Scotia	NS	60.1%	6	11.3%	3	28.6%	7	$17,645	5
7	7	-	Québec	QB	65.2%	1	7.0%	9	27.7%	5	$16,033	7
8	5	(3)	Newfoundland	NL	64.1%	4	6.1%	10	29.8%	8	$20,972	1
9	9	-	New Brunswick	NB	59.1%	9	8.5%	6	32.4%	9	$15,401	8
10	10	-	Alberta	AB	55.9%	10	10.1%	5	34.0%	10	$14,082	9
U15 UNIVERSITIES												
1	1	-	Toronto	ON	61.4%	11	14.1%	2	24.6%	5	$19,549	3
2	2	-	Saskatchewan	SK	68.5%	2	6.9%	14	24.5%	4	$21,672	2
3	5	2	McMaster	ON	63.5%	5	11.8%	5	24.7%	6	$15,969	9
4	6	2	Western	ON	63.0%	6	12.8%	4	24.2%	3	$12,690	15
5	12	7	British Columbia	BC	61.9%	8	10.0%	9	28.1%	11	$24,600	1
6	4	(2)	Laval	QB	69.8%	1	6.9%	15	23.2%	2	$15,692	11
7	10	3	Manitoba	MB	65.8%	3	8.0%	12	26.2%	7	$17,520	7
8	9	1	Ottawa	ON	56.8%	14	20.7%	1	22.6%	1	$13,039	14
9	8	(1)	Montréal	QB	64.7%	4	7.9%	13	27.4%	9	$19,060	5
10	3	(7)	Dalhousie	NS	61.3%	12	10.7%	6	28.0%	10	$19,257	4
11	7	(4)	Queen's	ON	62.9%	7	10.6%	7	26.5%	8	$14,053	13
12	11	(1)	McGill	QB	61.6%	10	9.7%	10	28.7%	12	$18,170	6
13	14	1	Waterloo	ON	57.5%	13	13.3%	3	29.2%	13	$14,121	12
14	13	(1)	Calgary	AB	61.9%	9	8.4%	11	29.7%	14	$15,757	10
15	15	-	Alberta	AB	53.5%	15	10.3%	8	36.2%	15	$16,301	8
			AVERAGE		61.8%		11.3%		27.0%		$17,384	

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Analysis: UniversityFinances.ca