## 2 C) EFFICIENCY INDICATORS AND RELATIVE COST IMPACT - TOP 3 and BOTTOM 3

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

| Rk | | | EXPENDITURE LEVEL | | | 2025 EXPEND. ($'000) | LEVEL CHG vs 2015 | RELATIVE COST IMPACT ($'000) OVER/(UNDER) SPEND vs | |
|---|---|---|---|---|---|---|---|---|---|
| | | | 2015 | 2024 | 2025 | | | 2015 Level | Top 50 Av'ge |
| **2.1) Academic-Focused Expenditure - % of GO Expenditure** | | | | | | | | | |
| 1 | Laval | QB | 74.9% | 70.2% | 69.8% | $583,296 | -6.7% | ($42,128) | $74,464 |
| 2 | Québec à Trois-Riv. | QB | 72.2% | 70.9% | 69.8% | $186,696 | -3.3% | ($6,404) | $23,672 |
| 3 | Québec à Montréal | QB | 71.4% | 68.7% | 68.8% | $355,653 | -3.8% | ($13,885) | $40,555 |
| 48 | Ontario Tech | ON | 44.6% | 53.1% | 51.0% | $100,108 | 14.5% | $12,677 | ($19,402) |
| 49 | Mount Royal | AB | 53.8% | 49.1% | 49.5% | $102,088 | -8.0% | ($8,906) | ($23,532) |
| 50 | Trent | ON | 58.3% | 50.3% | 48.7% | $103,746 | -16.5% | ($20,485) | ($25,966) |
| | AVERAGE | | 63.6% | 61.0% | 60.9% | $352,056 | -4.3% | ($15,673) | |
| **2.2) Student Services Expenditure - % of GO Expenditure** | | | | | | | | | |
| 1 | Ottawa | ON | 14.6% | 18.0% | 20.7% | $211,486 | 41.7% | $62,257 | $97,147 |
| 2 | Trent | ON | 12.5% | 15.8% | 16.7% | $35,546 | 33.1% | $8,845 | $11,774 |
| 3 | Ontario Tech | ON | 11.0% | 13.6% | 16.1% | $31,644 | 46.5% | $10,050 | $9,741 |
| 48 | Québec à Trois-Riv. | QB | 3.8% | 4.7% | 5.3% | $14,202 | 38.0% | $3,908 | ($15,676) |
| 49 | HEC Montréal | QB | 3.3% | 4.6% | 4.8% | $8,932 | 44.6% | $2,755 | ($11,763) |
| 50 | Québec à Montréal | QB | 2.4% | 4.6% | 4.8% | $24,820 | 99.3% | $12,365 | ($32,928) |
| | AVERAGE | | 9.5% | 10.8% | 11.2% | $64,522 | 17.5% | $9,628 | |
| **2.3) Operational Support Expenditure - % of GO Expenditure** | | | | | | | | | |
| 1 | Simon Fraser | BC | 22.8% | 22.9% | 22.5% | $151,602 | -1.4% | ($2,213) | ($36,800) |
| 2 | Ottawa | ON | 23.1% | 24.9% | 22.6% | $231,144 | -2.4% | ($5,622) | ($54,683) |
| 3 | York | ON | 21.6% | 22.7% | 22.9% | $254,511 | 5.9% | $14,260 | ($56,339) |
| 48 | Laurentian | ON | 26.2% | 35.6% | 36.7% | $56,003 | 40.2% | $16,067 | $13,453 |
| 49 | Mount Royal | AB | 30.9% | 36.7% | 36.8% | $75,961 | 19.1% | $12,203 | $18,409 |
| 50 | Kwantlen | BC | 28.8% | 35.7% | 37.6% | $94,781 | 30.6% | $22,211 | $24,507 |
| | AVERAGE | | 26.9% | 28.2% | 27.9% | $161,294 | 3.9% | $6,045 | |
| **2.4) Academic-Focused Expenditure - Average Per FTE Student** | | | | | | | | | |
| 1 | British Columbia | BC | $20,909 | $22,013 | $24,600 | $1,445,571 | 17.7% | $216,894 | $536,700 |
| 2 | Saskatchewan | SK | $25,092 | $21,343 | $21,672 | $467,819 | -13.6% | ($73,829) | $133,957 |
| 3 | Memorial | NL | $23,810 | $20,075 | $20,972 | $338,210 | -11.9% | ($45,763) | $88,787 |
| 48 | Wilfrid Laurier | ON | $10,551 | $8,922 | $8,491 | $173,833 | -19.5% | ($42,177) | ($142,813) |
| 49 | MacEwan | AB | $8,077 | $7,929 | $8,386 | $117,468 | 3.8% | $4,322 | ($99,189) |
| 50 | Trent | ON | $12,100 | $7,911 | $8,291 | $103,746 | -31.5% | ($47,670) | ($89,798) |
| | AVERAGE | | $15,622 | $15,383 | $15,466 | $352,056 | -1.0% | ($3,544) | |

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