3 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 Average
3.1) Computing & General - % of GO Expenditure									
1	Toronto	ON	2.0%	2.2%	2.2%	$68,261	11.1%	$6,806	($69,996)
2	Brock	ON	3.2%	2.5%	2.6%	$8,634	-17.4%	($1,822)	($6,082)
3	Trent	ON	3.0%	2.6%	2.8%	$5,892	-8.9%	($576)	($3,631)
48	Sherbrooke	QB	3.0%	6.4%	7.8%	$44,429	157.5%	$27,172	$18,999
49	Winnipeg	MB	6.5%	8.5%	8.5%	$13,375	31.9%	$3,234	$6,370
50	MacEwan	AB	6.1%	8.2%	9.1%	$20,776	49.8%	$6,905	$10,615
	AVERAGE		4.3%	4.5%	4.5%	$25,846	5.2%	$1,271	
3.2) Central Administration - % of GO Expenditure									
1	Simon Fraser	BC	9.1%	9.7%	9.9%	$66,994	8.5%	$5,259	($28,551)
2	Sherbrooke	QB	10.5%	10.5%	10.8%	$61,418	2.7%	$1,587	($19,063)
3	Dalhousie	NS	9.5%	10.8%	11.4%	$71,570	20.4%	$12,149	($17,155)
48	Vancouver Island	BC	17.6%	20.7%	20.5%	$32,141	16.5%	$4,552	$9,920
49	Trent	ON	16.5%	21.1%	21.3%	$45,352	29.2%	$10,259	$15,215
50	Kwantlen	BC	15.5%	21.7%	23.5%	$59,101	51.6%	$20,118	$23,463
	AVERAGE		12.7%	14.1%	14.2%	$81,797	11.2%	$8,241	
3.3) Physical Plant - % of GO Expenditure									
1	Thompson Rivers	BC	5.4%	4.5%	4.7%	$11,114	-13.1%	($1,680)	($11,053)
2	Vancouver Island	BC	7.3%	6.9%	6.0%	$9,460	-17.7%	($2,039)	($5,115)
3	Ottawa	ON	8.8%	6.2%	6.2%	$63,496	-29.3%	($26,267)	($31,578)
48	Alberta	AB	10.4%	12.6%	13.3%	$170,899	28.6%	$38,031	$51,878
49	Memorial	NL	14.4%	15.3%	14.1%	$74,470	-1.8%	($1,359)	$25,473
50	Moncton	NB	14.0%	15.0%	15.5%	$21,741	10.1%	$1,997	$8,687
	AVERAGE		9.9%	9.7%	9.3%	$53,651	-6.1%	($3,467)	
3.4) Operational Support Costs - % of Total University Expenditure									
1	Ottawa	ON	15.1%	14.6%	12.8%	$231,144	-15.6%	($42,740)	($85,128)
2	Simon Fraser	BC	15.5%	15.1%	13.0%	$151,602	-16.1%	($29,146)	($51,392)
3	Laval	QB	11.5%	12.9%	13.1%	$194,183	13.6%	$23,257	($65,393)
48	Mount Royal	AB	23.2%	29.9%	27.6%	$75,961	19.0%	$12,141	$27,990
49	Laurentian	ON	18.6%	28.7%	29.0%	$56,003	55.9%	$20,069	$22,322
50	Kwantlen	BC	26.1%	30.6%	33.1%	$94,781	26.5%	$19,853	$44,717
	AVERAGE		17.2%	18.0%	17.5%	$161,294	1.6%	$2,507	

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