4 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
4.1) Academic Salaries (Academic Ranks) - % of Total GO Salaries & Wages									
1	Québec à Montréal	QB	42.6%	60.0%	59.1%	$212,069	38.6%	$59,086	$46,734
2	Winnipeg	MB	61.8%	59.4%	58.4%	$59,223	-5.6%	($3,544)	$12,481
3	HEC Montréal	QB	57.8%	56.0%	56.9%	$70,452	-1.5%	($1,081)	$13,414
48	Toronto Met/Ryerson	ON	38.4%	36.5%	37.2%	$185,938	-3.1%	($6,035)	($44,216)
49	Regina	SK	39.3%	39.6%	36.9%	$61,494	-6.1%	($3,984)	($15,282)
50	Alberta	AB	39.0%	36.7%	35.7%	$253,373	-8.5%	($23,671)	($73,662)
	AVERAGE		47.1%	46.2%	46.1%	$162,503	-2.3%	($3,836)	
4.2) Academic Salaries (Other I&R) - % of Total GO Salaries & Wages									
1	Alberta	AB	13.8%	15.6%	15.5%	$110,248	12.6%	$12,380	$62,319
2	Toronto Met/Ryerson	ON	16.5%	13.6%	13.6%	$67,888	-17.8%	($14,728)	$34,157
3	Brock	ON	3.9%	12.1%	11.9%	$24,427	203.0%	$16,366	$10,599
48	Memorial	NL	0.5%	0.5%	0.4%	$1,219	-21.0%	($324)	($20,405)
49	Fraser Valley	BC	0.5%	0.2%	0.2%	$224	-57.0%	($297)	($7,101)
50	Prince Edward Island	PEI	0.0%	0.0%	0.0%	$0	0.0%	$0	($6,806)
	AVERAGE		8.2%	6.7%	6.7%	$23,816	-17.4%	($5,013)	
4.3) Total Academic Salaries - % of GO Expenditure									
1	Québec à Montréal	QB	44.6%	43.4%	42.8%	$221,272	-4.1%	($9,554)	$54,512
2	Lakehead	ON	42.6%	40.7%	40.8%	$69,155	-4.3%	($3,095)	$14,475
3	HEC Montréal	QB	46.8%	38.4%	39.1%	$72,459	-16.5%	($14,314)	$12,698
48	Ottawa	ON	36.2%	28.4%	28.1%	$287,252	-22.6%	($83,835)	($42,922)
49	Saskatchewan	SK	29.0%	27.4%	27.9%	$190,303	-3.9%	($7,632)	($29,801)
50	Prince Edward Island	PEI	30.2%	26.6%	26.2%	$45,042	-13.2%	($6,845)	($10,304)
	AVERAGE		33.8%	32.3%	32.2%	$186,319	-4.7%	($9,232)	
4.4) Other Salaries & Wages - % of Total GO Salaries & Wages									
1	Lakehead	ON	33.9%	35.8%	35.4%	$37,850	4.5%	$1,621	($12,649)
2	Québec à Montréal	QB	38.7%	37.4%	38.4%	$137,711	-0.9%	($1,202)	($31,705)
3	Brock	ON	39.5%	39.7%	38.9%	$79,620	-1.5%	($1,251)	($17,063)
48	École Polytechnique	QB	49.0%	49.5%	51.8%	$76,243	5.7%	$4,085	$6,751
49	Saskatchewan	SK	51.7%	53.9%	53.0%	$214,335	2.5%	$5,275	$23,373
50	Prince Edward Island	PEI	48.8%	54.0%	55.3%	$55,782	13.3%	$6,564	$8,200
	AVERAGE		44.7%	47.1%	47.2%	$166,514	5.6%	$8,849	

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