## 5 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 |
| **5.1) Staff Benefits Costs University-wide - % of Salaries & Wages** | | | | | | | | | |
| 1 | Winnipeg | MB | 16.4% | 14.3% | 13.8% | $15,136 | -16.1% | ($2,903) | ($7,268) |
| 2 | Moncton | NB | 13.6% | 14.3% | 14.3% | $15,927 | 4.9% | $745 | ($6,795) |
| 3 | Dalhousie | NS | 17.6% | 14.3% | 14.4% | $67,730 | -18.4% | ($15,301) | ($28,277) |
| 48 | York | ON | 21.4% | 23.0% | 25.3% | $189,374 | 18.3% | $29,332 | $36,873 |
| 49 | Vancouver Island | BC | 22.5% | 23.7% | 25.4% | $27,724 | 13.0% | $3,189 | $5,508 |
| 50 | Trent | ON | 29.3% | 27.0% | 26.6% | $36,370 | -9.1% | ($3,639) | $8,535 |
| | AVERAGE | | 20.2% | 20.1% | 20.4% | $93,265 | 1.0% | $921 | |
| **5.2) Staff Benefits Costs in Instruction - % of Salaries & Wages** | | | | | | | | | |
| 1 | Winnipeg | MB | 16.1% | 13.5% | 12.3% | $7,424 | -23.6% | ($2,288) | ($4,800) |
| 2 | Dalhousie | NS | 17.1% | 13.8% | 13.8% | $37,789 | -19.4% | ($9,086) | ($17,734) |
| 3 | Moncton | NB | 13.3% | 13.9% | 13.9% | $8,093 | 4.3% | $336 | ($3,722) |
| 48 | Guelph | ON | 28.9% | 23.7% | 24.3% | $55,941 | -16.0% | ($10,625) | $9,280 |
| 49 | York | ON | 22.2% | 24.0% | 26.9% | $119,140 | 20.9% | $20,607 | $29,143 |
| 50 | Trent | ON | 32.1% | 27.0% | 27.5% | $19,071 | -14.2% | ($3,166) | $4,998 |
| | AVERAGE | | 20.4% | 20.1% | 20.3% | $48,621 | -0.4% | ($212) | |
| **5.3) Staff Benefits Costs in Central Administration - % of Salaries & Wages** | | | | | | | | | |
| 1 | École de Tech Supér. | QB | 36.8% | 34.0% | 11.7% | $2,448 | -68.1% | ($5,221) | ($2,737) |
| 2 | Calgary | AB | 2.9% | 13.4% | 14.4% | $10,885 | 390.6% | $8,666 | ($7,859) |
| 3 | Moncton | NB | 15.6% | 16.7% | 16.8% | $2,182 | 7.1% | $145 | ($1,056) |
| 48 | Trent | ON | 30.8% | 32.9% | 31.5% | $7,654 | 2.4% | $181 | $1,614 |
| 49 | Windsor | ON | 32.1% | 31.1% | 34.0% | $11,186 | 5.9% | $627 | $3,005 |
| 50 | Wilfrid Laurier | ON | 29.2% | 31.0% | 34.1% | $13,062 | 16.6% | $1,862 | $3,525 |
| | AVERAGE | | 26.9% | 23.9% | 24.9% | $12,470 | -7.6% | ($1,020) | |
| **5.4) Staff Benefits Costs in General Operating - Average Per FTE Student** | | | | | | | | | |
| 1 | Winnipeg | MB | $1,580 | $1,777 | $1,791 | $14,069 | 13.3% | $1,657 | ($11,949) |
| 2 | Ontario Tech | ON | $1,491 | $1,938 | $1,930 | $22,734 | 29.4% | $5,163 | ($16,294) |
| 3 | MacEwan | AB | $2,198 | $1,864 | $2,056 | $28,796 | -6.5% | ($1,995) | ($17,608) |
| 48 | Montréal | QB | $3,219 | $3,836 | $4,422 | $154,120 | 37.4% | $41,932 | $38,674 |
| 49 | Simon Fraser | BC | $3,002 | $4,442 | $4,616 | $100,196 | 53.8% | $35,030 | $28,286 |
| 50 | British Columbia | BC | $3,458 | $4,647 | $4,972 | $292,189 | 43.8% | $88,973 | $97,525 |
| | AVERAGE | | $3,244 | $3,234 | $3,313 | $75,404 | 2.1% | $1,572 | |

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