8 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
8.1) Instruction AND Library Expenditure - % of GO Expenditure									
1	Québec à Montréal	QB	69.9%	68.4%	68.5%	$354,245	-2.0%	($7,049)	$48,125
2	Québec à Trois-Riv.	QB	70.7%	70.3%	68.3%	$182,838	-3.4%	($6,457)	$24,459
3	Laval	QB	73.3%	67.5%	66.7%	$557,487	-9.0%	($55,091)	$63,152
48	Trent	ON	57.0%	48.0%	46.5%	$98,989	-18.4%	($22,342)	($27,027)
49	Mount Royal	AB	45.2%	43.1%	43.1%	$88,933	-4.6%	($4,293)	($33,107)
50	Vancouver Island	BC	40.3%	37.7%	39.4%	$61,927	-2.1%	($1,302)	($30,986)
	AVERAGE		61.3%	59.2%	59.2%	$342,026	-3.4%	($12,020)	
8.2) Academic Salaries (Academic Ranks) - % of Total Academic Salaries in GO									
1	Prince Edward Island	PEI	100.0%	100.0%	100.0%	$45,042	0.0%	$0	$5,758
2	Fraser Valley	BC	99.1%	99.6%	99.6%	$52,455	0.5%	$260	$6,510
3	Memorial	NL	99.1%	99.0%	99.3%	$169,674	0.2%	$393	$20,625
48	Regina	SK	79.4%	76.8%	76.3%	$61,494	-3.9%	($2,465)	($8,765)
49	Toronto Met/Ryerson	ON	69.9%	72.9%	73.3%	$185,938	4.8%	$8,481	($35,443)
50	Alberta	AB	73.9%	70.2%	69.7%	$253,373	-5.7%	($15,327)	($63,769)
	AVERAGE		85.2%	87.4%	87.2%	$162,503	2.3%	$3,706	
8.3) Total Academic Salaries - Average Per FTE Student									
1	British Columbia	BC	$5,843	$7,585	$8,458	$497,040	44.8%	$153,688	$224,545
2	Prince Edward Island	PEI	$5,792	$6,355	$6,973	$38,693	20.4%	$6,555	$12,962
3	Memorial	NL	$7,172	$6,562	$6,720	$108,365	-6.3%	($7,293)	$33,584
48	Winnipeg	MB	$1,655	$2,050	$2,271	$17,837	37.3%	$4,842	($18,583)
49	MacEwan	AB	$2,716	$2,071	$2,222	$31,122	-18.2%	($6,920)	($33,835)
50	Trent	ON	$2,348	$1,760	$1,998	$25,006	-14.9%	($4,377)	($33,021)
	AVERAGE		$4,085	$4,601	$4,637	$105,552	13.5%	$12,565	
8.4) CC Tuition AND Other Fees Per $ of Instruction, Library AND Student Services Expenditure									
1	Sherbrooke	QB	$0.24	$0.24	$0.24	$98,152	3.2%	$3,081	($172,655)
2	Montréal	QB	$0.26	$0.29	$0.30	$222,689	17.0%	$32,395	($275,829)
3	Memorial	NL	$0.16	$0.33	$0.31	$112,598	85.7%	$51,977	($135,156)
48	Ontario Tech	ON	$1.06	$0.96	$0.97	$126,137	-8.7%	($11,986)	$38,720
49	Toronto	ON	$0.85	$1.06	$1.03	$2,352,448	21.6%	$418,219	$825,097
50	Trent	ON	$0.67	$1.24	$1.14	$153,279	70.1%	$63,175	$62,900
	AVERAGE		$0.56	$0.69	$0.67	$273,113	19.9%	$45,270	

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