

**Are We There Yet?
A Progress Report on Education
Renewal in Ontario**

By Hugh Mackenzie

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Introduction

If for no other reason than atmosphere, this year’s announcement by the Ontario Government of its funding for elementary and secondary education for the next school year was a breath of fresh air.

The education system in Ontario has endured years of cuts. A generation of young people has grown up in a school system that, each year, has been able to do less than it was able to do the year before. We’ve had cuts presented as equity. We’ve had cuts presented as increases. We’ve had cuts imposed and then denied. We’ve had an end to cuts presented as an increase. And all of this has been accompanied by self-serving — and ultimately false — declarations that the education system has more money than it ever has had; and by rhetorical attacks on the integrity of the school system.

After Ontario education’s equivalent to nuclear winter, it is a relief to see some realism in the government’s assessment of the stresses on the system, and to hear some encouraging words about public education in Ontario and its future.

Atmosphere aside, however, assessing the government’s funding announcements is a much more complicated exercise.

Compared with the three-year spending plan of the Eves Government announced in the spring of 2003, the total commitment in the announce-

ment represents a real step forward. The Conservatives infamous “Magna” budget set out a three-year spending plan.

The May 18, 2004 McGuinty budget sets out a four-year spending program which overlaps the Conservatives’ plan. The numbers show that a combination of Conservative funding announcements in association with the election and post-election increases implemented by the McGuinty government have pushed spending for 2003-4 up by \$300 million compared with Eves’ original projection.

The funding announced on May 26, 2004 for the school year 2004-5 is \$500 million higher than that forecast by Eves; the estimate for 2005-6 is higher than the Eves 2003 announcement by \$700 million.

So on that measure, the commitments announced by the McGuinty government represent a real improvement.

Measured against the funding shortfalls accumulated under the Conservatives, however, the story looks somewhat different.

The government’s funding announcement reflects its political need to find a balance between investing in the program that the Liberals announced in their election platform and spending

Table 1 – Elementary and Secondary Education Spending, School Years
(\$ billion)

	2003-4	2004-5	2005-6	2006-7	2007-8
Eves’ Magna Budget	\$15.3	\$15.8	\$16.2		
McGuinty Budget (actual)	\$15.6	\$16.3	\$16.9	\$17.2	\$17.7

needed to offset current cost increases and to repair the damage caused by the previous government's program.

The \$656 million year over year increase for 2004-5 is split four ways. \$210 million is designated for investments in implementing the government's election-platform priorities. Net of grant reductions driven by the normal operation of the funding formula, \$212 million is intended to cover current year cost increases. \$84 million addresses a portion of prior year cost increases that had not previously been recognized in the funding formula. And \$140 million represents the cost of following through on recommendations made by the Rozanski Task Force in December 2002.

A closer examination of each of these categories of new spending, however, exposes the weaknesses in the government's strategy. The allocation for current year costs is a mixed bag. On the positive side, for the first time the Ministry is acknowledging that costs other than salaries and pupil transportation contracts are increasing. Consistent with that acknowledgement, the cost adjustment applies to most of the funding formula base. The size of the adjustment, however, is unrealistically low. The 2% adjustment for salaries — matching the rate of inflation — is well below the norm of 3% that has prevailed in the public sector in Ontario for at least three years.

Equally important, the recognition of cost increases for items other than salaries for 2004-5 begs the question of why the cost increases between 1997 and 2002-3 — identified and measured by Rozanski — have never been captured in adjustments to the funding benchmarks.

The government's funding for 2004-5 fails to address fundamental defects in the Harris-Eves funding formula. For example, the Rozanski Report calculated that as of the 2001-2 school year, salaries and benefits formula funding was \$639 million behind boards' actual costs. That issue has never been addressed.

The government clearly recognizes the "state of good repair" crisis that has been created by years

of inadequate funding for school operations. Deferred maintenance in elementary and secondary schools is now estimated by the government to total \$8.1 billion. Yet the funding offered to address this massive backlog takes effect only in 2005-6, and at \$200 million is acknowledged by the government as sufficient to take care of only \$2.1 billion of the \$8.1 billion gap.

Finally, the inadequate funding for school operations in the funding formula that created the crisis in the first place is not seriously addressed in the 2004-5 announcement at all.

It is perfectly understandable that the government wishes to invest in its own priorities rather than in cleaning up the mess left behind by its predecessors — damage of which the Liberal government is only too aware. However, the allocation of resources to such initiatives as primary class size reduction and literacy improvement serves to highlight the problems with the adequacy of funding for system basics. This dilemma has also forced the government into exactly the kind of micromanagement and centralized control for which it criticized the previous government.

Recognizing that under-funded parts of the basic system will inevitably be magnets for any increased funding in other areas, the government has chosen to impose tight restrictions on the use of the new funds it has allocated to the province's priorities.

It would not be reasonable to expect these problems to be resolved by a newly-elected government in one budget cycle, and the government should be credited for the substantial amounts it has allocated to education since taking office, under difficult fiscal circumstances.

But our analysis of elementary and secondary education funding for 2004-5 makes it clear that several years of additional funding on the same scale as provided for 2004-5 will be required to put elementary and secondary education funding back onto a solid footing.

Where did the money go? The details.

It is clear that the Government has allocated substantial additional funding to elementary and secondary education for 2004-5. As Table 2 shows, total funding under the General Legislative Grants will increase from an estimated revised total for 2003-4 of \$15,597 million to a projected \$16,254

million for 2004-5 — an increase of \$657 million.

However, linking the GLG changes to the specific funding announcements made by the government in connection with the GLGs is quite complicated. The specific funding announcements are set out in two documents: “Excellence for all”,

Table 2 – General Legislative Grants 2004-5

Grant-by-grant \$ million	2003-4 revised	2004-5 GLG	Change
Foundation	8,145.6	8,248.0	102.4
Primary class size reduction	-	90.1	90.1
Special education	1,725.9	1,761.7	35.8
Language	456.8	530.5	73.7
Geographic circumstances	234.7	237.8	3.1
Learning opportunities	439.2	455.7	16.5
Continuing education and other programs	154.5	156.5	2.0
Teacher qualifications and experience	628.2	663.0	34.8
Early learning	7.5	7.2	(0.4)
Student transportation	651.2	684.7	33.5
Declining enrolment adjustment	114.9	131.0	16.1
Administration and governance	466.7	473.4	6.7
School operations	1,473.3	1,543.0	69.7
TOTAL OPERATING	14,498.6	14,982.5	483.9
School renewal	292.6	321.0	28.3
New pupil places	385.9	423.6	37.7
Prior capital and debt	300.5	241.4	(59.1)
OMERS recovery	(27.0)	-	27.0
School authorities	44.5	46.0	1.5
TOTAL CAPITAL and OTHER	996.6	1,032.0	35.4
Not yet allocated	102.2	239.0	136.8
TOTAL FUNDING	15,597.4	16,253.5	656.10
Enrolment			
Elementary	1,316,423	1,305,792	(10,631)
Secondary	647,720	644,538	(3,182)
TOTAL	1,964,143	1,950,330	(13,813)

the official document released along with the GLGs; and “Education funding in 2004-05 and future years”, the Ministry’s technical briefing document.

Table 3 reconstructs a summary of the specific funding elements identified in the two documents, after resolving inconsistencies and double-counting.

To reconcile the specific announcements of funding increases with the General Legislative Grant totals, changes in funding levels resulting from reduced enrolment, the maturing of provincial obligations for prior capital commitments and the end of the OMERS pension contribution holiday are offset against the announced increases.

Table 4 reconciles the two sets of figures.

Since the GLGs were announced in the spring, the government has announced specific board-by-board allocations for special education, the learning opportunities grant, community use of schools and rural schools. In the allocation for special education, it fixed the adjustment at \$98.9 million (down from the \$102.2 million in the GLGs, and froze that adjustment for 2004-5 at \$98.9 million rather than the \$113 million that was implicit in the GLG announcement.

As of September, it would appear that the increase in funding for 2004-5 compared with final 2003-4 numbers will be approximately \$645 million.

Another way to look at the funding announcements is to attribute each announcement to a policy

Table 3 – Ministry Funding Announcements 2004-5

2004-5 funding increase summary		
From briefing presentation		
	\$ million	
Allocated to Boards via GLGs		
Class size reduction	90.0	\$166 per JK-3 ADE
ESL/PDF	47.0	Fund for 4th year of transition
ALF -- French Language	30.0	Redesigned ALF grant
Salary benchmark increase	236.0	2% benchmark increase
Non-salary benchmark increase	52.0	2% increase
New transportation grant model	20.0	Increases under new formula
Declining enrolment extension	12.0	3rd year of funding
Energy retrofits -- one time only	25.0	
School operations benchmark	46.5	Further 3.2% increase
Teacher Qualifications & Experience	22.4	In excess of 2% salary allocation
New pupil places -- in excess of 1-yr costs	37.3	
TOTAL allocated	618.2	
Not allocated as of May 2004		
Rural schools open	31.0	Keep rural schools open -- TBD
Community use of schools	20.0	Funding for community use -- TBD
School operations cost factor	10.0	Geographic factor for school operations
Students who need help most	65.0	Variation on LOG
Total unallocated not including special education	126.0	
Special education unallocated		
2003-4 special education unallocated ISA	102.2	
2004-5 special education unallocated ISA	113.0	Increase in ISA in unallocated totals
Increase in announced special education unallocated	10.8	
TOTAL new funding initiatives	755.0	

Table 4 – Reconciliation of Funding Announcement and GLG

Adjustments -- changes unrelated to policy	
Prior Capital Commitments	(59.1)
End of OMERS savings clawback	27.0
Teacher Q & E above 2%	22.2
Enrolment-related reductions	(88.9)
Net adjustments	(98.8)
Balance -- equivalent to GLG numbers	656.2

Table 5 – Allocation of Funding Announcements to Categories

Salary benchmark increase	Current-year cost coverage (2%)
Non-salary benchmark increase	Current-year cost coverage (2%)
Class size reduction	New initiatives in formula
Energy retrofits -- one time only	New initiatives in formula
Community use of schools	New initiatives in formula
School operations cost factor	New initiatives in formula
Students who need help most	New initiatives in formula
Special education	ISA Extension
2003-4 special ed unallocated	ISA Extension
Teacher Qualifications & Experience	Normal operation of formula
Prior Capital Commitments	Normal operation of formula
End of OMERS savings clawback	Normal operation of formula
Enrolment-related reductions	Normal operation of formula
School operations benchmark	Prior years cost coverage
New pupil places	Prior years cost coverage
ESL/PDF	Rozanski-recommended initiatives
ALF -- French Language	Rozanski-recommended initiatives
New transportation grant model	Rozanski-recommended initiatives
Declining enrolment extension	Rozanski-recommended initiatives
Rural schools open	Rozanski-recommended initiatives

origin: current cost adjustment net of formula-driven funding changes; prior year cost adjustment; changes flowing from specific recommendations of the Rozanski Task Force; and new initiatives implementing current government policy.

Table 5 shows the attribution of the funding announcement categories among these four categories. In the calculation of shares, the savings resulting from the normal operation of the formula are netted out of current year cost coverage.

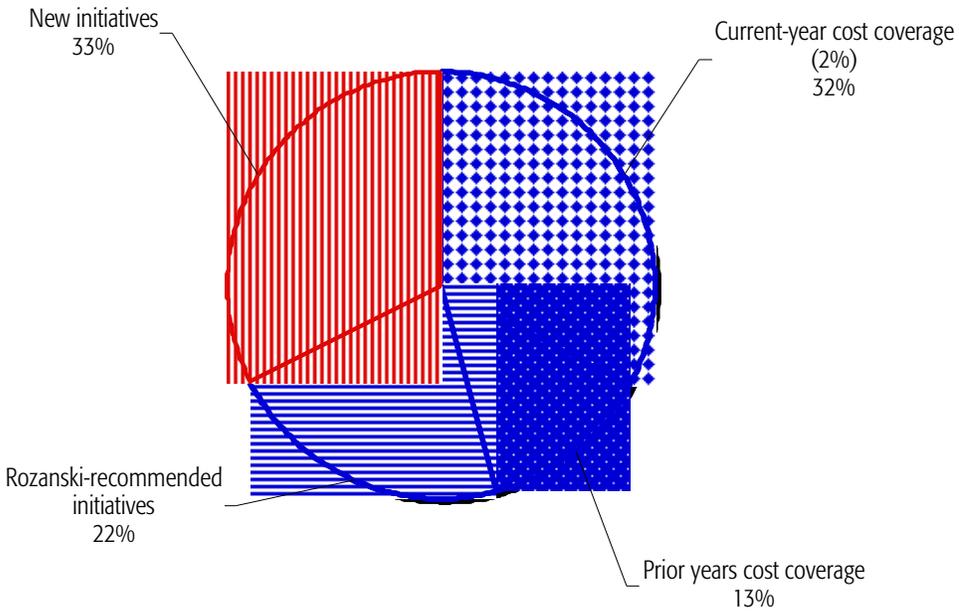
Table 6 and Chart 1 summarize the results of this analysis.

Approximately 1/3 of the net new funding allocated for elementary and secondary education for 2004-5 will be required to cover current year cost increases, net of savings from normal formula operations; 1/3 to cover catch-up and new initiatives recommended in the Rozanski Task Force Report; and 1/3 to fund new initiatives in the funding formula.

Table 6 – Announced funding, by category

	\$ million
Summary totals	
Normal operation of formula	(76.4)
Current-year cost coverage (2%)	288.0
2003-4 Special Education Increase	10.8
Prior years cost coverage	83.8
Rozanski-recommended initiatives	140.0
New initiatives	210.0
TOTAL	656.2
Adjustment to reflect 2004-5 special education ISA freeze	(10.8)
Estimated total increase for 2004-5 over 2003-4 final	645.4

Chart 1 – 2004-5 funding changes, by category



The funding gap

Over the years, two broad approaches have been taken to the measurement of the gap created by the introduction of the funding formula. One approach takes the funding formula as a given, and looks at how funding per student has changed over the years that the formula has been in effect, taking into account changes in costs. The other looks at individual grants, and measures their current value against standards of adequacy.

The most definitive of the cost-and-enrolment based measurement exercises was that of the Rozanski Task Force, which reported in December 2002. Rozanski estimated the cost of updating all funding formula benchmarks to reflect 2001-2 salary levels and 2002-3 costs for non-salary items, and recommended approximately \$1.1 billion in “catch-up” adjustments in benchmarks to reflect those changes. He also recommended future annual adjustments for all funding formula benchmarks, beginning with an immediate adjustment in salary benchmarks to enable school boards to negotiate collective agreements with teachers and other staff for the 2002-3 school year.

In addition to his recommendations for cost adjustments, Rozanski also recommended a total of \$689 million in new investments in specific grants aimed at addressing shortcomings in the design of the formula itself.

Those recommendations for new investments make up one of three starting points for grant-by-grant analysis. The other two are: recommendations made by the expert panels originally convened by the Harris Government in 1997; and selected information on boards’ actual costs of operation in 1997 that has been made available by the government over the years.

This section uses the board-by-board funding projections released by the government in May, 2004 to evaluate the performance of the formula

against the recommendations for cost-adjustment made by Rozanski, and against appropriate standards for particular grants.

Relative to Rozanski recommendations

In his 2002 review of Ontario’s education funding formula, Mordechai Rozanski made a variety of different recommendations.

Many of the recommendations carried specific price tags. These included: recommendations for “catch-up” amounts to cover cost increases that had not been adequately reflect in annual benchmark revisions prior to the 2001-2 school year (\$1,010 million); recommendations to reflect cost increases in non-salary benchmarks for the 2002-3 school year (\$76 million); and recommendations for specified new investments to address shortcomings in the design of the funding formula (\$689 million).

A second set of recommendations called for annual adjustments to benchmarks to reflect cost changes. One such recommendation called for an adjustment in salary benchmarks to support collectively bargained settlements in 2003-4. That was eventually funded by the Eves government at \$340 million. Another such recommendation called for annual adjustments for future years to reflect both salary and non-salary cost increases.

A third set called for specific changes in funding design, without attaching a price tag. For example, Rozanski recommended that English as a Second Language funding be extended to five years after a child’s first arrival in Canada, from the then-current period of three years. He also recommended that the declining enrolment adjustment be extended to three years.

A fourth set called for more general reviews and improvements in the funding formula’s basic design, including the transportation grant and the learning opportunities grant. More generally, he

recommended a rationalization of all grants targeted to students at risk.

In this section, we estimate the shortfall in funding relative to outstanding recommendations for benchmark adjustments from the Rozanski Task Force. This analysis is restricted to those recommendations that mandate specific calculations to adjust benchmarks to reflect costs.

In summary, the adjustments currently outstanding from Rozanski's recommendations are:¹

- Adjustment of salary benchmark for teachers to reflect boards' actual costs of employing teachers — \$396 million.
- Proportionate adjustment of salary benchmarks for non-teachers (other than school operations staff) — \$100 million.
- Adjustment of benchmark for benefits to reflect actual costs of providing benefits coverage — \$197 million.
- Adjustment of non-salary benchmarks to reflect cost increases beyond those recognized in formula adjustments (not including school operations) — \$89 million.
- Adjustment of school operations benchmark to \$6.13 per square foot (the \$5.20 1997 level adjusted to reflect the change in the Ontario CPI) compared with the 2004-5 level of \$5.72 per square foot — \$110 million.
- Adjustments to benchmark values for new pupil places and school renewal to reflect Ontario Consumer Price Index — \$122 million.

The value of the cost adjustments recommended by Rozanski has continued to escalate. Until the current school year, no funding had been provided to address cost pressures other than salaries, and no funding had been provided to address cost pressures prior to the current year.

At present, the cost-based funding shortfall is estimated at \$1,014 million.

The implications of the failure of the funding formula to keep pace with costs are profound. At present, boards receive approximately 5.9% less

under the funding formula than the actual cost they incur in employing the teachers they are legally required to provide. The shortfall in funding for teachers' salaries does not mean that teachers are paid less; it means that boards have to find money in other parts of the funding formula; it means that fewer teachers are employed; fewer librarians are employed. Other things contemplated by the funding formula are not being done.

The shortfall in funding for school operations means that money is not available in the funding formula to maintain schools to an adequate standard. The only way around the problem is to divert funding from other areas of the formula, or to allow maintenance standards to deteriorate.

In practice, most boards have allowed standards to deteriorate. And that, in turn, explains the backlog of deferred maintenance currently estimated at \$8.1 billion.

Inadequate funding in the core areas of the school system — teachers and other staff; and the operation and maintenance of school buildings — eats up resources generated in other parts of the formula. In effect, it renders the whole exercise of formula funding pointless.

Needed to correct the most obvious formula flaws

With limited exceptions, Rozanski's report dealt only with the deterioration in the real value of funding formula benchmarks from the initial level established for 1998-9 based on 1997 costs.

Three other areas stand out as requiring immediate attention: school operations; continuing education; the English as a Second Language (ESL) grant; and the learning opportunities grant.

The most significant in dollar terms, and the most publicly visible in its impact, is the formula's deliberate under-funding of school operations and maintenance. In this respect, the formula fails in two respects. First, the level of funding for school

¹ These estimates take into account adjustments made subsequent to Rozanski's recommendations, including: salary adjustments for 2002-3, 2003-4 and the 2% allocated for 2004-5; and other benchmark adjustments. I.e. these estimates reflect additional new investments required to cover cost changes.

operations was originally \$0.26 per square foot *below* the actual average operations cost for boards in the province in 1997. Second, the formula was set at a fixed amount, regardless of individual board costs.

The cost associated with addressing the first two of these problems may be estimated from the actual board-by-board operating cost data for 1997, updated to reflect changes in prices since 1997.

Using data for 1997 originally developed by the Ministry of Education updated to reflect cost increases since then, the estimated cost to fund school operations at actual 1997-equivalent costs would be \$227 million.

For reasons that have never been adequately explained, funding per student for adult and continuing education credit programs was fixed in the original formula at a fraction of the funding for secondary school day students. Funding adult education at the same level as for secondary school students would require an increase in funding of 92%, for a total province-wide cost of \$145 million.

Rozanski recommended that funding for English as a Second Language be extended to cover the first five years of a student's residence in Canada. So far, the provincial government has extended funding by one year, to a total of four. Based on the reported cost of adding a 4th year to ESL funding, it is estimated that the extension of ESL to a 5th year as recommended by Rozanski would add an additional \$47 million to the cost.

The role of the Learning Opportunities Grant in the funding formula was to provide boards with significant numbers of high-needs students with additional resources. It was created in response to the report of an Expert Panel convened to design an approach to funding for compensatory education. The panel recommended a grant to be distributed based on community demographic and economic data, with an initial funding level of \$400 million.

The Learning Opportunities Grant has neither been funded at that level nor administered in accordance with its original design. Only part of

the grant is distributed based on demographic and economic factors. Those factors have not been updated for the 1991 census data on which the initial factors were based. And the portion of the grant based on demographic factors has remained fall behind the initial \$400 million target.

Since the McGuinty Government was elected, the demographic component of the LOG has been enriched. Funding for 2003-4 was increased in the fall of 2003. With additional adjustments in the 2004-5 General Legislative Grants, the demographic component of the LOG was increased to a total of \$316 million, compared with the \$473 million inflation-adjusted equivalent to the Expert Panel's \$400 million.

With a further \$65 million for 2004-5 not yet allocated, but earmarked for the demographic component of the LOG, the gap between the amount recommended by the Expert Panel and current funding has dropped to \$91 million.

In summary, the additional investments needed to correct for cost inflation and address the most pressing of broader problems with the funding formula are:

Additional Investments Needed	
\$ million	
Foundation teacher salaries	396.1
Foundation non-teacher salaries	100.6
Foundation benefits	196.8
Foundation non-salary	89.0
Administration	27.5
ESL 5th year (LOG distribution)	47.0
Pupil Accommodation Grant	226.9
Learning Opportunities Grant	91.7
Continuing education	145.1
Operating total	1,320.8
New pupil places	69.3
School renewal	52.5
Capital total	121.8
Total Required	1,443

The additional funding required amounts to an average of \$740 per student across the province

and would require a funding increase of 9% compared with estimated final funding for 2004-5.

While the gap between funding and needs has been reduced in recent years, it is still substantial. In addition, the after-effects from prior years' under-funding continue to hobble the system. The most noticeable of those after-effects is in school operations and maintenance. Here, the price tag for prior under-funding is quite clear. A survey of school facilities conducted by the government has

revealed a deferred maintenance backlog estimated at \$8.1 billion. The government has announced its intention to allocate \$200 million annually to support financing of \$2.1 billion of that investment, addressing barely 1/4 of the backlog. Furthermore, the government's failure to address the under-funding of school operations which led to the backlog in the first place means that the underlying cause of the backlog has also not been addressed.

Impact at the board level

Board-by-board data provided by the government along with the 2004-5 GLG announcements make it possible to extend the analysis of funding, in two respects. First, we can see from the data how funding for individual boards and groups of boards compares. Second, we can see how the additional funding required to address the problems identified above would be distributed among school boards.

Across the province, operating funding per student increased by 17.6% from 1997 to 2003-4, including the portion of 2003-4 funding still not allocated to boards. Funding will increase by a further 4.9% in 2004-5. The new investments described above would add \$677 per student, or \$1,321 million total, to operating funding.

These changes have had quite different impacts, for different categories of boards.

Urban/rural

In 1997, urban boards operations cost \$6,425 per student. For rural boards, the corresponding figure was \$5,797 — a difference of \$428 in favour of urban boards. By 2003-4, urban boards' funding had increased to \$7,214. But rural boards' funding had surpassed that of urban boards, reaching an average of \$7,789 per student — a difference of \$575 in favour of rural boards and a swing in average funding of \$1,003 per student.

For urban boards, funding increased by 12.3% to 2003-4 and a further 4.5% for 2004-5. In rural boards, funding increased by 34.4% to 2003-4 and a further 5.6% for 2004-5. The new investments proposed in this paper would narrow the gap slightly, increasing urban boards' funding by \$725 per student; rural boards by \$600.

Public/Catholic

In 1997, average per student operating funding for public school boards was \$6,546, \$709 higher than the \$5,837 per student funding for Catholic boards. By 2003-4, public boards' funding had increased by 12.8%, to \$7,385 per student. Catholic boards' funding increased by 29.2% to \$7,539 per student, \$154 per student more than public boards' funding.

Details of this analysis are presented in Appendix I. Data for individual boards appear in Appendix II and Appendix III. Appendix II shows changes in operating funding, total and per student, from 1997 to 2004-5. Appendix III shows the impact on individual boards of the new investments (both capital and operating) identified in this paper, in total and on a per-student basis.

Funding variations

The impact of the funding formula on differentials in funding per student is apparent when you look at board funding, excluding very small and remote boards, which have extremely high levels of funding per student. Restricting the analysis to boards serving 1% or more of the student population in the province (20,000 students or more), Table 7 shows 1997 per student operating funding and funding variation from the average compared with 2004-5 estimated operating funding per student.

These boards serve 82% of the students in the province.

For all of the complexity introduced into the funding formula in an attempt to reflect differences in costs and needs among boards, the actual distribution of funding in this group of large boards with very different characteristics is remarkably close to equal funding per student. Without reference to the issues of adequacy addressed above, if

the objective of formula funding were to equalize funding per student without regard to cost or need, it is clearly a success.

If on the other hand the objective is to achieve equity, given differences in costs and differences

in what students need to succeed, the limited variation in funding among boards is evidence that, quite apart from issues of adequacy, the formula is not achieving its educational objectives.

Table 7
Boards with more than 1% of enrolment

	Per student 1997	Difference from provincial average	Per student 2004-5 with unallocated	Difference from provincial average
Toronto District School Board	7,735	22%	8,300	6%
Peel District School Board	6,503	3%	6,920	-11%
York Region District School Board	6,228	-2%	7,197	-8%
Toronto Catholic District School Board	6,086	-4%	8,365	7%
Dufferin-Peel Catholic District School Board	5,478	-13%	7,232	-7%
Thames Valley District School Board	6,063	-4%	7,582	-3%
Ottawa-Carleton District School Board	7,062	12%	7,827	0%
Durham District School Board	5,731	-9%	7,041	-10%
Waterloo Region District School Board	5,950	-6%	7,312	-6%
Simcoe County District School Board	5,675	-10%	7,114	-9%
Hamilton-Wentworth District School Board	5,948	-6%	7,479	-4%
York Catholic District School Board	5,691	-10%	7,177	-8%
Halton District School Board	5,961	-6%	6,947	-11%
District School Board of Niagara	6,153	-3%	7,279	-7%
Ottawa-Carleton Catholic District School Board	6,161	-3%	7,804	0%
Kawartha Pine Ridge District School Board	5,878	-7%	7,659	-2%
Greater Essex County District School Board	6,370	1%	7,236	-7%
Upper Canada District School Board	6,244	-1%	8,031	3%
Upper Grand District School Board	5,755	-9%	7,446	-5%
Hamilton-Wentworth Catholic District School Board	5,814	-8%	7,313	-6%
Grand Erie District School Board	5,957	-6%	7,762	0%
Windsor-Essex Catholic District School Board	5,690	-10%	7,257	-7%
Lambton Kent District School Board	6,122	-3%	7,531	-3%
Halton Catholic District School Board	5,105	-19%	6,779	-13%
Durham Catholic District School Board	5,209	-18%	7,032	-10%
Niagara Catholic District School Board	5,405	-15%	7,258	-7%
Waterloo Catholic District School Board	5,227	-17%	7,254	-7%
Limestone District School Board	6,587	4%	8,143	4%
London District Catholic School Board	5,782	-9%	7,573	-3%
Simcoe Muskoka Catholic District School Board	5,221	-17%	7,406	-5%
Bluewater District School Board	5,809	-8%	8,227	6%
Average of 30 boards	6,278	-1%	7,537	-3%

Funding improvements in perspective – The future of education funding reform in Ontario

Ontario's elementary and secondary education system is just emerging from a period of unprecedented turmoil, brought about by the massive cuts imposed by the Harris and Eves Governments. The turn-around began with the publication in December 2002 of the Rozanski Task Force report on education funding.

The Rozanski report vindicated critics of the Harris and Eves governments, who had been arguing for years that the funding formula introduced in the late 1990s had imposed substantial cuts in funding for elementary and secondary education, when enrolment and costs are taken into account.

Rozanski found that funding benchmarks had fallen far behind changes in costs in the system, and that in key areas — school maintenance, special education and English as a second language funding — the benchmarks had been inadequate to begin with. It recommended that those benchmarks be updated, and equally important, it recommended that, in the future, benchmarks be adjusted annually to reflect cost changes. It also recommended new investments to address the most pressing issues of inadequate funding in the underlying formula.

The Eves government's claims notwithstanding, the government's response was not to implement Rozanski's recommendations but to provide enough additional funding to restore the system to its financial state as of when Rozanski was appointed. The Ontario Alternative Budget's analysis of the Eves government's three-year funding commitment showed that, at the end of the three years, funding would be as far behind the starting point for the funding formula as it was when Rozanski was appointed.

As this paper demonstrates, the Liberal Government has begun to follow through on its elec-

tion campaign commitments for increased funding for elementary and secondary education. However, as the analysis above shows, even with these additional investments, substantially more funding will be required to correct only the most obvious problems with the funding formula.

But renewal of elementary and secondary education in Ontario requires more than additional funding. It requires a re-examination of the basic premises on which the Harris and Eves governments' approach to funding was based.

The primary objective of the government in designing the funding formula was financial — to reduce the provincial government's total financial commitment. The formula's success in doing just that provided much of the fuel for the funding debate. But the funding formula is more than a mechanism for rationalizing funding cuts. In its detailed provisions and restrictions, it reflects a well-defined ideological perspective.

First and foremost, the formula is built around a narrow definition of "education" and of the role of schools in our communities. It makes no provision for community use of schools. It makes no provision for student nutrition and health — programs that have proven positive impacts on learning. It makes no provision for programs to support the role of parents in their children's learning. In its failure to provide funding for the use of school space for childcare, the formula embeds the previous government's hostility towards publicly-funded and regulated childcare. In providing totally inadequate funding for adult education, the government was really attempting to push boards out of the adult education field entirely.

Second, the formula is clearly designed to produce equality in funding, rather than equity. Funding benchmarks are based on province-wide standards, which are completely insensitive to local dif-

ferences in needs and costs. Even where formula elements were supposedly introduced to generate additional funding for boards with extraordinarily high needs, funding levels were adjusted so that, overall, the outcomes were remarkably similar from board to board. For example, the Learning Opportunities Grant, which was supposed to provide additional support based on the socio-economic characteristics of communities, has been both under-funded and distorted by the introduction of factors unrelated to community characteristics.

Third, the distinctions between classroom and non-classroom spending and between “administrative” and “non-administrative” spending around which the formula is supposedly based are unrelated to any coherent perspective on how students learn and achieve. No justification has ever been offered, for example, for classifying teacher preparation time, school principals and vice principals and school operations and maintenance as “non-classroom” expenditure while teacher professional development is labeled as “classroom” expenditure. While these restrictions are usually more of a nuisance than a real restriction, they have driven some controversial adverse decisions. One of the factors that led to the closure of Toronto’s outdoor education centres, for example, was that these expenditures were considered by the Ministry to be administrative in nature. These distinctions may work as populist campaign rhetoric; they have no legitimate place in the running of a school system.

Fourth, the formula was clearly intended to reflect the Harris Government’s hostility towards teachers, by putting downward pressure on teachers’ salaries. How else can one explain why the formula did not and does not provide sufficient funding to enable school boards to employ the teachers they are legally obligated to employ to meet class size requirements at the salaries they are contractually obligated to pay?

Fifth, the benchmark for school operations and maintenance was set at a level so far below the actual costs incurred by large urban school boards that it can only have been intended to drive boards

to contract out these services and drive the Canadian Union of Public Employees out of the education sector. The Harris Government tried to use its funding formula to drive a change in school board operations that it could not legally have implemented directly. The inadequate level of funding for school operations and maintenance and the insensitivity of the formula to local variations in costs remains a major flaw in the design of the formula and a major contributor to deteriorating maintenance standards in schools.

Sixth, the formula set out to punish large urban public school boards for what the Harris Government deemed to be their excessive spending and their defiance of the government’s earlier attempts to cut its funding for elementary and secondary education. By under-funding those elements that were intended to address largely urban cost drivers, the Harris era formula in practice has been almost completely insensitive to urban education cost drivers.

Seventh, the formula was clearly designed on the assumptions that what really matters in schooling is limited to literacy and numeracy, and that the students that really mattered to the system were those who were destined to further education in a university or college. There is no recognition of the arts or music in the formula. There is no recognition of the additional costs associated with the provision of commercial or technical education for students destined directly for employment.

Finally, the highly-touted requirement that special education funding be spent on special education turns out, on closer analysis, to be a smokescreen for the fact that the formula actually provided for substantially less special education programming than school boards were actually delivering before the formula was introduced.

We believe the government should re-think the whole approach taken to the development of the current funding formula. Specifically, the formula should be re-cast so that it is built from the funding needed to achieve educational goals, from the teacher-student relationship as a base, rather than

the current approach, which drives funding decisions from the top down.

The one-size-fits-all approach to funding creates problems that spill over into many different areas of the formula.

The funding formula was written as if the school system in Ontario did not yet exist — as if the system were being designed from the ground up, on a blank sheet of paper. In the funding formula, there are no schools, and no classrooms. There are students — abstract students in an institutional vacuum.

So instead of funding the operations of the actual schools in the province, the formula funds

operations for an arbitrarily determined number of square feet per student. Instead of providing funding for basic common school-level services for the actual schools being used in the province, the formula funds these services for notional schools of an arbitrarily-determined standard size. This wouldn't be a problem if all of the schools in the province were the same and if they matched the standardized models. But they are not, and they do not.

The implications for what boards are able to provide in the real schools of the province are profound.

Examples of funding formula gaps

School operations

Funding for school space is based on a standardized space allocation, per student, regardless of the actual configuration of the school buildings operated by the board.

Although the exercise involved in making realistic estimates of school space requirements is complicated, the Ministry of Education in fact maintains a school facilities database that would permit a calculation of space for funding purposes based on actual school buildings and the classrooms they contain rather than a theoretical average. The government has simply chosen not to use it.

As has often been the case with this formula, when it became clear that funding space based on students rather than on facilities did not make sense, rather than re-think the formula, the government agreed to fund a school that is 80% occupied (according to the formula) as if it were 100% occupied.

Staffing

One of the most often-expressed concerns about the funding formula has been its impact on school based administrative and common services. The funding formula is not driven by school facilities, but by head counts. As a result, most boards do not receive enough funding for key positions to enable them to staff each of their schools appropriately. As a result, hundreds of schools across the province operate without a principal, without vice-principals, without a library, without adequate guidance support.

The number of students required to generate a single staff person in these school based common services categories is shown in Table A.

The average elementary school in the province does not generate enough funding for a half-time librarian, a guidance counselor one day every two weeks, a principal, a 1/4-time vice-principal, or for more than a single school secretary.

Table A

Enrolment required for:

		Staff in avg. school	Formula per 1000
Elementary			
Librarian	769	0.4	1.3
Guidance	5,000	0.1	0.2
Principal	364	0.9	2.75
Vice-principal	1,333	0.2	0.75
Secretary	272	1.2	3.67
Average school	326		
Secondary			
Librarian	909	0.8	1.1
Guidance	385	1.9	2.6
Principal	909	0.8	1.1
Vice-principal	667	1.1	1.5
Secretary	188	3.9	5.33
Average school	741		

Table B

School-level support	Additional Staffing	Funding Salary	Benefits %	Total (\$mm)	
Elementary					
Library -- 1 per school	2,312	\$55,161	12%	142.9	
Guidance -- 0.2 per school	541	\$55,161	12%	33.4	
Principal -- 1 per school	646	\$85,808	12%	62.0	
Vice-principal -- 1 per school	3,031	\$78,302	12%	265.8	
Secretaries -- 1.5 per school	1,363	\$30,673	18%	49.3	553.4
Secondary					
Librarian -- 1 per school	221	\$55,161	12%	13.7	
Guidance -- 2 per school	291	\$55,161	12%	18.0	
Principal -- 1 per school	221	\$93,580	12%	23.2	
Vice-principal -- 2 per school	773	\$82,606	12%	71.5	
Secretary -- 3 per school	232	\$32,312	18%	8.8	135.2

The average secondary school does not generate enough funding for one librarian, two guidance counselors, a principal or for more than one vice-principal.

A formula that provided for minimum standards for staffing of school level common services and administration would require additional funding, as shown in Table B. The \$690 million in funding that the formula would generate for this additional staffing would have to be increased by a further 5.9% to reflect actual costs

A third example of the many issues related to the funding formula is the level of funding pro-

vided for compensatory education through the Language and Learning Opportunities Grants. These two grants, combined, increase total operating funding by less than 5%. Despite recommendations from both the original Expert Panel on the Learning Opportunities Grant and the Rozanski Report, no systematic review has ever been conducted on what funding would actually be required to equalize opportunity for disadvantaged students.

Appendix I – Funding Characteristics by Type of Board

Summary Statistics

TOTAL

Enrolment 1997	1,912,148	
Enrolment 2003	1,963,965	
Enrolment 2004	1,950,336	
Operating funding 1997	12,091,103,820	
1997 per student	\$6,323	
Operating Funding 2003	14,600,795,848	
2003 per student	\$7,434	17.6%
Operating Funding 2004	15,207,450,419	
2004 per student	\$7,797	4.9%
New investments required	1,321,225,932	
New investments required per student	\$ 677.44	

Urban

Enrolment 1997	1,123,671.00	
Enrolment 2003	1,211,502.00	
Enrolment 2004	1,211,119.00	
Operating funding 1997	7,219,629,933.00	
1997 per student	\$6,425	
Operating Funding 2003	8,739,821,138.80	
2003 per student	\$7,214	12.3%
Operating Funding 2004	9,129,958,825	
2004 per student	\$7,538	4.5%
New investments required	877,543,416.78	
New investments required per student	\$725	

Non-urban

Enrolment 1997	840,294	
Enrolment 2003	752,463	
Enrolment 2004	739,217	
Operating funding 1997	4,871,473,887	
1997 per student	\$5,797	
Operating Funding 2003	5,860,974,709	
2003 per student	\$7,789	34.4%
Operating Funding 2004	6,077,491,594	
2004 per student	\$8,222	5.6%
New investments required	443,682,516	
New investments required per student	\$600	

GTA

Enrolment 1997	781,962	
Enrolment 2003	859,005	
Enrolment 2004	861,498	
Operating funding 1997	5,114,409,919	
1997 per student	\$6,540	
Operating Funding 2003	6,204,511,955.69	
2003 per student	\$7,223	10.4%
Operating Funding 2004	6,510,160,927.77	
2004 per student	\$7,557	4.6%
New investments required	674,648,943.55	
New investments required per student	\$783	

<i>Non-GTA</i>		
Enrolment 1997	1,130,186	
Enrolment 2003	1,104,960	
Enrolment 2004	1,088,838	
Operating funding 1997	6,976,693,901	
1997 per student	\$6,173	
Operating Funding 2003	8,396,283,892	
2003 per student	\$7,599	23.1%
Operating Funding 2004	8,697,289,491	
2004 per student	\$7,988	5.1%
New investments required	646,576,989	
New investments required per student	\$594	
<i>Public</i>		
Enrolment 1997	1,312,128.00	
Enrolment 2003	1,340,428.00	
Enrolment 2004	1,328,143.00	
Operating funding 1997	8,588,629,125.00	
1997 per student	\$6,546	
Operating Funding 2003	9,899,644,051.55	
2003 per student	\$7,385	12.8%
Operating Funding 2004	10,293,363,271.40	
2004 per student	\$7,750	4.9%
New investments required	872,653,959.92	
New investments required per student	\$657	
<i>Catholic</i>		
Enrolment 1997	600,020	
Enrolment 2003	623,537	
Enrolment 2004	622,193	
Operating funding 1997	3,502,474,695	
1997 per student	\$5,837	
Operating Funding 2003	4,701,151,796	
2003 per student	\$7,539	29.2%
Operating Funding 2004	4,914,087,148	
2004 per student	\$7,898	4.8%
New investments required	448,571,972	
New investments required per student	\$721	

Appendix II – Board-by-board detail

Total and per-student operating funding, 1997 and 2004-5

Board	1997 funding - operating	04-05 Estimated total including unallocated - operating	Per student 1997	Per student 2004-5 with unallocated	% change per-student operating 1997 to 2004-5 including estimated unallocated
Algoma District School Board	109.1	113.4	7,090	9,876	39%
Algonquin and Lakeshore Catholic District School Board	71.6	101.2	5,979	8,360	40%
Avon Maitland District School Board	120.9	139.4	5,942	7,798	31%
Bluewater District School Board	139.1	163.3	5,809	8,227	42%
Brant Haldimand Norfolk Catholic District School Board	45.4	76.9	5,265	7,333	39%
Bruce-Grey Catholic District School Board	23.9	31.5	5,935	8,921	50%
Catholic District School Board of Eastern Ontario	72.3	113.0	6,007	8,013	33%
Conseil scolaire de district catholique Centre-Sud	68.5	111.3	6,797	10,302	52%
Conseil scolaire de district catholique de l'Est ontarien	94.7	111.4	6,438	9,512	48%
Conseil scolaire de district catholique des Aurores boréales	4.4	10.8	7,625	18,344	141%
Conseil scolaire de district catholique des Grandes Rivières	74.3	86.9	6,854	11,092	62%
Conseil scolaire de district catholique du Centre-Est de l'Ontario	98.4	141.4	6,502	9,160	41%
Conseil scolaire de district catholique du Nouvel-Ontario	66.6	78.1	6,765	11,390	68%
Conseil scolaire de district catholique Franco-Nord	27.5	36.3	6,877	11,317	65%
Conseil scolaire de district des Écoles catholiques du Sud-Ouest	46.2	61.6	6,957	9,562	37%
Conseil scolaire de district des Écoles publiques de l'Est de l'Ontario	54.8	94.7	7,264	9,912	36%
Conseil scolaire de district du Centre Sud-Ouest	41.3	68.5	8,312	11,743	41%
Conseil scolaire de district du Grand Nord de l'Ontario	23.1	34.5	9,128	14,662	61%
Conseil scolaire de district du Nord-Est de l'Ontario	7.8	17.3	8,268	15,982	93%
District School Board of Niagara	269.9	299.8	6,153	7,279	18%
District School Board Ontario North East	86.5	89.1	7,594	10,374	37%
Dufferin-Peel Catholic District School Board	393.3	593.4	5,478	7,232	32%
Durham Catholic District School Board	122.2	171.1	5,209	7,032	35%
Durham District School Board	336.9	458.6	5,731	7,041	23%
Grand Erie District School Board	188.6	210.1	5,957	7,762	30%
Greater Essex County District School Board	221.9	263.9	6,370	7,236	14%
Halton Catholic District School Board	99.8	172.2	5,105	6,779	33%
Halton District School Board	243.0	309.0	5,961	6,947	17%
Hamilton-Wentworth Catholic District School Board	148.2	205.1	5,814	7,313	26%
Hamilton-Wentworth District School Board	323.2	393.0	5,948	7,479	26%
Hastings and Prince Edward District School Board	124.9	146.4	6,220	8,243	33%
Huron-Perth Catholic District School Board	25.0	40.0	5,366	8,484	58%
Huron-Superior Catholic District School Board	46.3	53.7	6,598	9,152	39%
Kawartha Pine Ridge District School Board	232.9	282.7	5,878	7,659	30%
Keewatin-Patricia District School Board	53.5	64.7	7,263	11,056	52%
Kenora Catholic District School Board	7.1	11.4	6,702	9,938	48%
Lakehead District School Board	96.8	101.5	6,377	8,378	31%
Lambton Kent District School Board	185.1	193.2	6,122	7,531	23%
Limestone District School Board	153.6	176.9	6,587	8,143	24%
London District Catholic School Board	119.5	158.7	5,782	7,573	31%
Near North District School Board	100.6	109.3	6,751	9,051	34%
Niagara Catholic District School Board	122.2	168.7	5,405	7,258	34%
Nipissing-Parry Sound Catholic District School Board	25.0	32.1	6,112	10,036	64%
Northeastern Catholic District School Board	18.8	28.4	6,065	11,045	82%
Northwest Catholic District School Board	7.9	13.1	6,180	9,966	61%
Ottawa-Carleton Catholic District School Board	206.6	302.9	6,161	7,804	27%
Ottawa-Carleton District School Board	506.1	539.4	7,062	7,827	11%
Peel District School Board	619.3	911.9	6,503	6,920	6%
Peterborough Victoria Northumberland and Clarington Catholic District School Board	62.8	109.8	5,336	7,763	45%
Rainbow District School Board	119.9	130.8	6,705	8,602	28%
Rainy River District School Board	23.6	30.3	7,223	11,322	57%
Renfrew County Catholic District School Board	30.5	41.5	6,074	8,525	40%
Renfrew County District School Board	74.6	85.3	6,017	7,928	32%
Simcoe County District School Board	264.8	374.7	5,675	7,114	25%
Simcoe Muskoka Catholic District School Board	84.3	153.3	5,221	7,406	42%
St. Clair Catholic District School Board	72.4	87.0	5,596	7,945	42%
Sudbury Catholic District School Board	49.3	56.1	6,126	8,352	36%
Superior North Catholic District School Board	6.8	10.9	7,330	14,125	93%
Superior-Greenstone District School Board	28.9	30.1	8,162	12,408	52%
Thames Valley District School Board	485.1	575.5	6,063	7,582	25%
Thunder Bay Catholic District School Board	48.5	63.4	6,242	8,231	32%
Toronto Catholic District School Board	588.3	718.6	6,086	8,365	37%
Toronto District School Board	2,017.3	2,108.4	7,735	8,300	7%
Trillium Lakelands District School Board	132.9	160.1	6,381	8,323	30%
Upper Canada District School Board	231.1	266.5	6,244	8,031	29%
Upper Grand District School Board	184.1	231.6	5,755	7,446	29%
Waterloo Catholic District School Board	112.5	160.3	5,227	7,254	39%
Waterloo Region District School Board	320.3	407.7	5,950	7,312	23%
Wellington Catholic District School Board	37.6	58.1	5,588	7,190	29%
Windsor-Essex Catholic District School Board	146.9	188.8	5,690	7,257	28%
York Catholic District School Board	226.9	355.0	5,691	7,177	26%
York Region District School Board	467.3	712.0	6,228	7,197	16%
Total	12,091.1	15,207.5	6,323	7,797	23%

Appendix III – Board-by-board detail

2004-5 funding and new investments required

Board	2004-5 total operating & capital including unallocated	04-05 Total new funding required (\$ million)	% Increase needed over est. 2004-5	04-05 Total operating and capital per student including unallocated	04-05 TOTAL FUNDING PER STUDENT WITH NEW	04-05 required new funding per student	% Increase needed over est. 2004-5
Algoma District School Board	116.6	8.2	7%	10,153	10,870	717	7%
Algonquin and Lakeshore Catholic District School Board	106.8	10.8	10%	8,829	9,723	894	10%
Avon Maitland District School Board	143.1	9.0	6%	8,001	8,506	505	6%
Bluewater District School Board	171.2	9.9	6%	8,622	9,122	500	6%
Brant Haldimand Norfolk Catholic District School Board	86.8	6.1	7%	8,279	8,858	579	7%
Bruce-Grey Catholic District School Board	32.2	1.9	6%	9,124	9,649	525	6%
Catholic District School Board of Eastern Ontario	121.2	9.3	8%	8,592	9,252	660	8%
Conseil scolaire de district catholique Centre-Sud	119.0	7.3	6%	11,010	11,688	678	6%
Conseil scolaire de district catholique de l'Est ontarien	116.3	6.8	6%	9,931	10,510	579	6%
Conseil scolaire de district catholique des Aurores boréales	12.3	1.5	12%	20,944	23,557	2,613	12%
Conseil scolaire de district catholique des Grandes Rivières	91.7	4.7	5%	11,704	12,300	595	5%
Conseil scolaire de district catholique du Centre-Est de l'Ontario	153.6	9.7	6%	9,955	10,583	628	6%
Conseil scolaire de district catholique du Nouvel-Ontario	82.0	6.9	8%	11,966	12,976	1,010	8%
Conseil scolaire de district catholique Franco-Nord	38.7	3.0	8%	12,037	12,967	930	8%
Conseil scolaire de district des Écoles catholiques du Sud-Ouest	65.2	5.0	8%	10,117	10,898	781	8%
Conseil scolaire de district des Écoles publiques de l'Est de l'Ontario	104.9	7.8	7%	10,973	11,788	815	7%
Conseil scolaire de district du Centre Sud-Ouest	74.5	8.5	11%	12,782	14,239	1,457	11%
Conseil scolaire de district du Grand Nord de l'Ontario	36.5	2.8	8%	15,512	16,704	1,193	8%
Conseil scolaire de district du Nord-Est de l'Ontario	20.4	1.1	6%	18,863	19,918	1,055	6%
District School Board of Niagara	308.8	24.6	8%	7,497	8,095	598	8%
District School Board Ontario North East	93.2	6.9	7%	10,856	11,665	809	7%
Dufferin-Peel Catholic District School Board	660.5	83.0	13%	8,050	9,062	1,011	13%
Durham Catholic District School Board	184.8	21.6	12%	7,595	8,484	889	12%
Durham District School Board	497.0	44.5	9%	7,629	8,312	683	9%
Grand Erie District School Board	217.0	16.5	8%	8,018	8,627	609	8%
Greater Essex County District School Board	276.1	19.0	7%	7,570	8,091	520	7%
Halton Catholic District School Board	193.5	21.7	11%	7,616	8,470	853	11%
Halton District School Board	328.1	21.8	7%	7,377	7,868	491	7%
Hamilton-Wentworth Catholic District School Board	220.3	18.2	8%	7,858	8,508	651	8%
Hamilton-Wentworth District School Board	410.3	27.0	7%	7,809	8,323	514	7%
Hastings and Prince Edward District School Board	150.4	16.4	11%	8,469	9,390	921	11%
Huron-Perth Catholic District School Board	42.5	4.0	9%	9,007	9,860	853	9%
Huron-Superior Catholic District School Board	55.0	3.8	7%	9,376	10,023	647	7%
Kawartha Pine Ridge District School Board	298.0	19.4	7%	8,072	8,597	525	7%
Keewatin-Patricia District School Board	67.5	5.4	8%	11,536	12,465	929	8%
Kenora Catholic District School Board	14.1	1.3	9%	12,251	13,345	1,094	9%
Lakehead District School Board	106.1	7.8	7%	8,759	9,400	641	7%
Lambton Kent District School Board	198.5	13.8	7%	7,740	8,276	536	7%
Limestone District School Board	183.1	14.4	8%	8,429	9,092	663	8%
London District Catholic School Board	168.4	16.8	10%	8,037	8,839	801	10%
Near North District School Board	113.5	8.1	7%	9,398	10,066	668	7%
Niagara Catholic District School Board	183.0	20.4	11%	7,872	8,748	876	11%
Nipissing-Parry Sound Catholic District School Board	33.6	2.1	6%	10,499	11,149	649	6%
Northeastern Catholic District School Board	29.1	3.2	11%	11,295	12,534	1,239	11%
Northwest Catholic District School Board	13.5	0.9	7%	10,234	10,903	669	7%
Ottawa-Carleton Catholic District School Board	322.1	28.7	9%	8,301	9,041	740	9%
Ottawa-Carleton District School Board	558.2	45.5	8%	8,100	8,760	660	8%
Peel District School Board	998.0	82.1	8%	7,574	8,197	623	8%
Peterborough Victoria Northumberland and Clarington Catholic District School Board	119.7	7.6	6%	8,465	9,005	540	6%
Rainbow District School Board	134.0	9.5	7%	8,818	9,443	624	7%
Rainy River District School Board	32.2	1.7	5%	12,014	12,655	640	5%
Renfrew County Catholic District School Board	43.8	2.7	6%	9,003	9,552	550	6%
Renfrew County District School Board	88.2	5.7	6%	8,196	8,726	530	6%
Simcoe County District School Board	405.4	27.9	7%	7,696	8,226	529	7%

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Board	2004-5 total operating & capital including unallocated	04-05 Total new funding required (\$ million)	% Increase needed over est. 2004-5	04-05 Total operating and capital per student including unallocated	04-05 TOTAL FUNDING PER STUDENT WITH NEW	04-05 required new funding per student	% Increase needed over est. 2004-5
Simcoe Muskoka Catholic District School Board	171.6	18.6	11%	8,287	9,184	897	11%
St. Clair Catholic District School Board	92.3	6.1	7%	8,432	8,992	559	7%
Sudbury Catholic District School Board	58.7	5.6	9%	8,744	9,571	828	9%
Superior North Catholic District School Board	12.0	0.8	7%	15,572	16,637	1,065	7%
Superior-Greenstone District School Board	31.2	2.4	8%	12,852	13,839	987	8%
Thames Valley District School Board	604.1	44.2	7%	7,959	8,541	582	7%
Thunder Bay Catholic District School Board	65.9	4.3	6%	8,557	9,112	555	6%
Toronto Catholic District School Board	769.1	79.3	10%	8,953	9,875	923	10%
Toronto District School Board	2,202.9	265.7	12%	8,672	9,718	1,046	12%
Trillium Lakelands District School Board	173.6	11.9	7%	9,026	9,643	618	7%
Upper Canada District School Board	277.7	18.6	7%	8,370	8,932	562	7%
Upper Grand District School Board	246.9	21.9	9%	7,940	8,643	703	9%
Waterloo Catholic District School Board	174.4	14.8	8%	7,889	8,558	670	8%
Waterloo Region District School Board	427.9	33.5	8%	7,673	8,274	601	8%
Wellington Catholic District School Board	64.2	6.3	10%	7,944	8,730	786	10%
Windsor-Essex Catholic District School Board	201.4	17.1	8%	7,744	8,402	658	8%
York Catholic District School Board	393.7	35.8	9%	7,958	8,682	724	9%
York Region District School Board	785.2	81.9	10%	7,938	8,766	828	10%
Total	16,193.5	1,443.0	9%	8,303	9,043	740	9%

