

2006: B8

**MEMORANDUM TO:** Directors of Education  
Secretary/Treasurers of School Authorities

**FROM:** Nancy Naylor  
Assistant Deputy Minister

**DATE:** June 12, 2006

**SUBJECT:** Education Funding for 2006-07

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I am writing to provide you with information about changes to education funding for 2006-07. This will assist your school board in developing its budget for the school year that starts in September 2006.

In 2006-07, the government will allocate almost \$17.5B to elementary and secondary education through the Grants for Student Needs (GSN). This represents an increase of \$600M over the GSN allocation for 2005-06. The government will also continue to support other important initiatives with investments of more than \$200M outside the funding formula, including support for the Literacy and Numeracy Secretariat, Student Success, the renewal of the teaching profession and parent engagement.

It should be noted that the information in this memorandum is provided in advance of the release of the 2006-07 Grants for Student Needs regulation.

**The initiatives and investments described herein must be implemented by, and are conditional upon, the approval of this regulation by the Lieutenant Governor in Council.**

The Ministry intends to seek this approval in June 2006 and will advise you when the regulation is released.

## A. OVERVIEW

In 2006-07, there will be a realignment of the GSN to address two key issues in education funding: the fixed costs of operating schools and the outdated benchmarks for teacher salaries. This realignment will result in an education funding formula that more clearly recognizes the real costs faced by school boards.

The government will continue its investments in the four-year labour framework and Primary class size reduction. The 2006-07 school year will see a renewed commitment to achieving long-term reform of funding for special education and student transportation. Funding for new capital programs will also be introduced.

Specific funding enhancements and changes to the GSN for the 2006-07 school year can be categorized under the following headings:

(1) Realignment

- Introduce a School Foundation Grant that ensures each school is properly resourced for in-school administration. Funding for principals, vice-principals, school secretaries and school office supplies will be provided on a per-school basis through this new grant (page 3).
- Close the gap, through a realignment of funding, between actual teacher salaries paid by school boards and the funding for salaries provided through the Foundation Grant and the Cost Adjustment and Teacher Qualifications and Experience Grant (page 5).

(2) Labour framework

- Support the four-year labour framework agreement and the multi-year plan to increase teaching staff in elementary and secondary schools. The province will also fund the full cost – both the provincial and school board shares – of the increase in elementary teachers' preparation time under the labour framework in 2006-07 (page 6).

(3) Primary class size

- Support improved student achievement through reductions in Primary class sizes (page 7). Memorandum **2006: B7 – 2006-07 Primary Class Size Funding and PCS Plan**, which was sent to boards on June 5, 2006, has already provided detail on the Primary class size initiative for 2006-07.
- Invest in Primary class size capital needs in preparation for the cap on Primary class size in 2007-08 (page 7).

(4) Capital

- Support Stage II and the Prohibitive-to-Repair components of the Good Places to Learn plan to invest in repairs, renovations and replacements of school facilities (page 8).
- Invest in other capital needs, including funding for new schools in localized growth areas (page 10), Best Start child care centres (page 11), accommodation needs of French-language school boards (page 11), and capital debt commitments (page 12).

(5) New funding approaches

- Begin reform of Special Education funding in response to recommendations from the Working Table on Special Education (page 13).
- Support school boards with additional investments as transportation reforms begin to be implemented in 2006-07 (page 14).

(6) Other investments

- Assist boards with the costs of utilities and trustee remuneration (page 15).
- Continue the government's multi-year investment in French-language school boards in response to the recommendations of the French-Language Education Strategy Task Force (page 15).

(7) Reporting and accountability

- Many of the reporting requirements remain unchanged. However, enveloping restrictions have been modified to reflect the realignment of funding. For example, compliance for classroom spending requiring unspent amounts to be put into reserves will be removed (page 16 ).
- New reporting and compliance requirements have been introduced for spending on board administration (page 16) and Primary class size funding (see the memorandum of June 5, **2006: B7 – 2006-07 Primary Class Size Funding and PCS Plan**).

## **B. REALIGNMENT**

### **School Foundation Grant**

In 2006-07, a new, \$1.1B School Foundation Grant will be introduced to consolidate funding for in-school administration and leadership (principals, vice-principals, school secretaries) and school office supplies.

The School Foundation Grant will provide funding for a full-time principal and school secretary for all eligible schools. Schools with fewer than 50 pupils will be provided with 0.5 FTE of a principal. Funding for vice-principals will reflect school size based on Average Daily Enrolment. Funding for additional secretaries and school office supplies will also increase with enrolment. See **Appendix 1**, page 18 below, for further details.

Funding through the School Foundation Grant will replace funding that is currently provided for in-school administration and supplies through the following components of the GSN:

<b>GRANT</b>	<b>COMPONENTS REPLACED BY SCHOOL FOUNDATION GRANT</b>
<b>Foundation</b>	<ul style="list-style-type: none"><li>• Per-pupil allocations for In-School Administration</li></ul>
<b>Geographic Circumstances</b>	<ul style="list-style-type: none"><li>• School Administration Component of the Rural Schools Allocation</li><li>• School Administration Component, Per Pupil Component, School Component, and Board Amount Component of the Distant Schools Allocation</li></ul>

	<ul style="list-style-type: none"> <li>• Investment in Principals Component</li> <li>• 8 per cent of Remote &amp; Rural Allocation*</li> </ul>
<b>Learning Opportunities</b>	<ul style="list-style-type: none"> <li>• 9 per cent of the portion of the Demographic Component introduced in 1998-99*</li> </ul>
<p>* These percentages represent the amount in each grant that was notionally allocated to in-school administration.</p>	

To support this realignment, the government is providing an additional \$35M in annual funding to enhance the new School Foundation Grant.

It should be noted that, while the new grant will ensure that there are resources for a base level of staffing in every school, school boards continue to be responsible for decisions about the allocation of in-school administration staff to schools.

#### Salary benchmarks for in-school administration

Salary benchmarks for principals, vice-principals, and school secretaries will be increased by 8.3 per cent to better reflect existing school board costs for in-school administration. The percentages used to calculate benefit levels will be adjusted to 11.1 per cent for principals and vice-principals and 16.65 per cent for school secretaries. This means that boards will continue to receive their current level of funding for benefits, adjusted for increases to reflect the labour framework.

#### Definition of “school”

The School Foundation Grant will use the following criteria to define a school and its eligibility for funding under the new grant. According to these criteria, a school is a:

**SINGLE CAMPUS** - a facility or collection of facilities operated by the same board that lie on a same site; or

**SINGLE PROGRAM** - a facility or collection of facilities operated by the same board that form a single program.

In cases where multiple facilities and/or programs are grouped to form a “school” for the purposes of the School Foundation Grant, the “school” is identified as:

- An Elementary school if all the facilities and/or programs offer elementary-level instruction;
- A Secondary school if all the facilities and/or programs offer secondary-level instruction;
- A Combined school if the facilities and/or programs in the group offer a combination of elementary and secondary instruction (for example, Grades 7-8 program with Grades 9-12 program).
- A Combined school will be treated as a secondary school for the purpose of funding. In addition, any Combined school with 300 or more elementary students and 500 or more secondary students will receive one additional principal.

As part of the implementation of this funding policy, the Ministry will put in place a coordinated process for the review and acceptance of board requests for new school numbers.

Recognizing the wide variety of school sizes and organizations in the province, the Ministry will work with school boards over the next year to finalize the definition of a school for the purposes of the School Foundation Grant.

The introduction of the School Foundation Grant is an important step forward in realigning the GSN funding formula to better reflect school board costs. A closer alignment between allocations and costs will enhance accountability, make funding and spending decisions more transparent, and help to ensure that all schools have the resources they need to deliver quality education across the province.

### Updating teacher salary benchmarks

The teacher salary benchmarks in the Foundation Grant will be increased by 8.3 per cent to reflect existing school board costs for teacher salaries.

Funding for the 8.3 per cent benchmark increase will replace funding that is currently provided through the following components of the GSN:

GRANT	COMPONENTS REPLACED BY BENCHMARK INCREASE
<b>Foundation</b>	<ul style="list-style-type: none"> <li>• Local Priorities Amount</li> </ul>
<b>Cost Adjustment and Teacher Qualification and Experience</b>	<ul style="list-style-type: none"> <li>• Cost Adjustment In 2004-05 and 2005-06, additional funding was provided to address the difference between the annual benchmark increases for teachers' salaries and the cost of a corresponding annual increase to actual average salaries. This additional funding will no longer be required, as teacher salary benchmarks will reflect costs.</li> </ul>
<b>Learning Opportunities</b>	<ul style="list-style-type: none"> <li>• Per-pupil JK to Grade 3 funding</li> <li>• 27.4 per cent of the portion of the Demographic Component introduced in 1998-99.*</li> </ul>
<p>* This percentage represents the minimal notional allocation for teachers in this component of the Learning Opportunities Grant.</p>	

### Benefit levels

It should be noted that benefit levels will not be affected by this change in salary benchmarks. Currently, funding is provided for teacher benefits as a percentage of the

funding provided for salaries. This percentage will be adjusted to 11.1 per cent so boards will continue to receive their current level of funding for benefits, adjusted for increases to reflect the labour framework.

### **Instructional Salary matrix**

The instructional salary matrix in the Cost Adjustment and Teacher Qualification and Experience Grant will be updated. The updated matrix is attached as **Appendix 3** (see below, page 23).

## **C. LABOUR FRAMEWORK**

In the 2005-06 school year, following a series of provincial dialogues with school boards and teachers' federations, the government committed to new measures to sustain peace and stability in the education sector. This labour framework agreement led to four-year collective agreements for teachers based upon increases of 2%, 2%, 2.5% and 3% for 2004-2008.

In 2006-07, the government will continue support for the labour framework agreement and its multi-year commitment to invest additional resources to increase teaching staff with a projected \$428M in additional funding:

- A total of \$338M for a 2.5 per cent increase in all GSN salary benchmarks for both teaching and non-teaching staff. This increase is in addition to the increases to benchmarks discussed above (page 5).
- An investment of \$31M in elementary specialist teachers. The province will also provide an additional \$40M to cover that portion of the increase in teachers' preparation time (10 minutes) that school boards had originally agreed to fund from their own resources. These investments are in addition to the \$39M investment in specialist teachers made in 2005-06.

For 2006-07, school boards are encouraged to support the province's focus on elementary literacy and numeracy by ensuring that some of the additional specialist teachers funded through this investment are assigned to these important areas.

- An investment of \$19M in Student Success teachers at the secondary level. This is in addition to the \$89M investment in Student Success teachers made in 2005-06.

Additional funding to recognize the costs of salary increases for non-teaching staff will continue to be provided through the Cost Adjustment component in 2006-07 on the same basis as in 2005-06. The Ministry will estimate the amount of funding needed by calculating average salaries for various staffing categories – using salary and staffing information reported by boards in the 2005-06 Revised Estimates – and comparing these average salaries to the benchmarks.

## **D. PRIMARY CLASS SIZE**

### Primary class size reduction initiative

To support the Primary class size initiative, the government will provide \$95M in 2006-07. This will support 1,200 new teachers, a number equivalent to that supported in the two previous years. In addition to this \$95M, funding is being provided to recognize, for all teachers hired under the Primary class size reduction initiative since 2004-05, the increased salary base and increased preparation time for elementary teachers provided for in the labour framework.

As noted in the memorandum of June 5, **2006: B7**, the expectation is that all school boards will be compliant with the Primary class cap at full implementation in 2007-08. For 2006-07, the goal is for all boards to have 100 per cent of their Primary classes with 23 or fewer students and as many classes as possible at or below 20:1.

Program equivalency will continue to be available to boards that, because of space limitations, need some flexibility in deploying the additional teachers in 2006-07. The Ministry will consider these exceptions on a case-by-case basis.

### Primary class size - pupil accommodation

For 2006-07, the government will continue to provide funding to school boards to address their Primary class size capital needs with up to \$50M allocated to support an estimated \$700M in capital projects.

Primary class size capital funding is intended to be used to construct or acquire new classrooms to address a board's need for additional space due to the introduction of the cap on Primary class size. This funding provides school boards with the opportunity to make a one-time adjustment to their elementary capital stock to reflect the increased space required to support smaller Primary class sizes.

For Primary class size capital funding purposes only, On-The-Ground (OTG) capacity in 2005-06 has been reduced from 23.5 for all elementary classrooms to 20 for purpose-built Kindergartens and 23 for all other elementary classrooms. This change represents the new average classroom loadings due to the cap on Primary class size. Effective in 2006-07, this change to elementary OTG capacity will impact the calculation of top-up funding associated with the grants for School Renewal and School Operations.

The Ministry is streamlining the regulatory approach for Primary class size capital that was introduced in 2005-06. Regulatory provisions in 2005-06 have been amended and replaced with a table outlining the board-by-board allocation of pupil places to meet Primary class size space needs. This allocation has been calculated by the Ministry on the basis of current elementary school capacity, adjusted for Primary class size, relative to enrolment.

The Ministry will work with school boards to review the need for Primary class size pupil places at each elementary school. The pupil places allocated to the board may be adjusted to recognize a range of circumstances that could increase or decrease the need for pupil places. This school-by-school review is intended to ensure that capital allocations for Primary class size support reasonable solutions for additional pupil

accommodation at each elementary school and that elementary schools continue to be safe and supportive environments for student learning.

The range of circumstances to be reviewed by the Ministry and school boards includes:

- The availability of pupil places in the school or in nearby schools;
- The opportunity to redraw attendance boundaries to take advantage of space in a nearby school;
- The opportunity to relocate programs or grades to nearby schools;
- The proportion of Primary and Junior grade offerings in a school;
- Site limitations that could affect the board's ability to add classrooms to a particular school;
- The presence of tuition fee paying students, such as First Nations or Visa students;
- The need to preserve specialized teaching spaces, such as classrooms currently used to deliver music, art or other subjects in a dedicated teaching space;
- Teaching space currently used to deliver programs, such as French immersion or special education programs, where relocation would be disruptive for students.

Following these reviews, where appropriate, a revised allocation of pupil places to meet Primary class size space needs may be recommended to the Lieutenant Governor in Council and reflected in a future grant regulation amendment. The Ministry will also continue to work with school boards to confirm that plans are in place at the school level to provide Primary class size accommodation by 2007-08.

The funding allocation for Primary class size capital needs is calculated by multiplying a board's space needs by the Grant for New Pupil Places elementary funding benchmarks. Primary class size capital funding can only be used to construct or acquire classrooms that are required to address a school's Primary class size related accommodation pressures. **Appendix 4** (page 24) lists the number of pupil places and funding allocated for each board to address Primary class size capital needs. The table reflects an allocation of \$41M, however, as indicated above, additional space may be recognized, resulting in a higher funding level.

An SB Memo will be issued by the Ministry to outline in greater detail the funding approach for Primary class size capital.

## **E. CAPITAL**

### **Good Places to Learn**

The February 17, 2005, Good Places to Learn (GPL) announcement committed funding to support \$4B in renewal needs for Ontario schools. In 2005, the Ministry provided support to school boards under Stage I of GPL to undertake \$1B in renewal activity. The second \$1B in renewal activity will be split over the next two years into Stage II and Stage III.



## Stage II Allocations – Eligible Projects

To continue to improve schools in the province, the Ministry is providing funding to boards to address a further \$500M in renewal needs in schools. Eligible projects for Stage II GPL funding include:

- Any of the five-year (2002-03 to 2006-07) high and urgent need projects identified through the inspection of schools in 2003 and incorporated into the ReCAPP facility management database; and
- Projects to meet program needs in existing schools (i.e., inadequate gyms, libraries, science labs, etc.), as identified as part of the detail in the ReCAPP database.

Boards will also have the flexibility to identify other renewal needs included in the ReCAPP database that have become high and urgent since the inspections were completed.

Schools boards are required to continue to undertake work only in schools that are expected to remain open and operating for at least 10 years. In addition, boards are to limit the use of the Stage II funding to renewal and program needs, as identified above, that are “capital” improvements that meet the criteria of tangible capital assets. Renewal projects will be eligible for funding, beginning in the 2006-07 school year, where they were identified under Stage II allocations and the work was tendered after January 1, 2006.

The calculation of the total value of work eligible for Stage II funding excludes the needs of approximately 220 schools that are currently reflected as potential Prohibitive-to-Repair (PTR) schools (see Prohibitive-to-Repair Schools, page 10 below).

In the Stage III distribution of renewal funding in 2007-08, the renewal needs of PTR schools previously excluded from the Stage I and Stage II calculations will be added back to ensure that their renewal needs will be recognized if they are not deemed Prohibitive-to-Repair. Similarly, if schools currently included in the Stage II calculations become eligible for PTR funding, their Stage II renewal needs will be deducted from the Stage III allocation.

Information on the GPL Stage II funding allocation is available at the Ministry's ftp site at <ftp://ftp.edu.gov.on.ca/sfis/facilities-policy-review/>

## Stage I Allocations

The Stage I funding of GPL provided boards with an allocation based on approximately 40 per cent of the 2002-03 and 2003-04 high and urgent renewal needs. Boards may use any unspent Stage I allocations on the range of work that meets the eligibility criteria for GPL Stage II projects.

## Long-Term Financing

The Ministry is proceeding to establish a single long-term financing vehicle through the Ontario Strategic Infrastructure Financing Authority (OSIFA) to support GPL renewal funding.

To support the transition to long-term financing, boards will be required to provide the Ministry with an estimate of the expenditures incurred to August 31, 2006, related to their GPL Stage I allocation. This will form the limit of the amount that boards can convert to long-term financing this fall.

The Ministry will continue to fund short-term interest costs associated with the balance of Stage I and all Stage II projects in the 2006-07 school year. The interest cost recognized for funding will continue to be the three-month Bankers' Acceptance rate plus 13 basis points. For boards that borrow against internal reserves to support GPL Stage I or Stage II projects, funding in 2006-07 will be recognized at the three-month Bankers' Acceptance rate on September 1, 2006. The Ministry will confirm this rate with boards shortly after this date.

The Ministry will begin funding short-term financing costs for GPL Stage II projects as of September 1, 2006, although boards can attribute eligible work undertaken since January 1, 2006, against their Stage II renewal allocations.

Further information on long-term financing for the GPL renewal funding will be communicated in the near future.

### Prohibitive-to-Repair Schools

The Prohibitive-to-Repair (PTR) component of the GPL announcement will provide \$50M to support approximately \$700M worth of new construction to repair or replace schools in very poor condition.

The Ministry has created a preliminary inventory of about 200 schools with a Facility Condition Index (FCI) of 65 per cent or greater. In calculating the FCI, the Ministry used two approaches for determining the replacement value of schools – one using the On-the-Ground (OTG) capacity of the school, which reflects only the number of student spaces in a school, and the other using the gross floor area (GFA), which reflects the footprint of the school. Boards will also have the opportunity to identify other schools which they consider to be prohibitive to repair. The Ministry will work with boards to finalize the inventory of schools that may be candidates for PTR funding.

The Ministry will require school boards to submit business cases to address the replacement needs of schools identified in the PTR-candidate inventory. This process will be used to determine which schools should be replaced, or consolidated into existing and/or new neighbourhood schools, or retired without replacement.

A separate SB memo will provide boards with more information on the process for adding and/or removing schools from the PTR candidate inventory list. It will also provide further information on the business cases noted above.

### **New Schools in Localized Growth Areas**

In 2006-07, the Ministry will provide up to \$10M to support \$137M in new capital funding to school boards that need schools in areas of new residential development, but for which the Grant for New Pupil Places is insufficient. Funding will be available to boards that meet the following criteria:

- The board has an Education Development Charge (EDC) by-law in place and has optioned or purchased sites in new residential developments.

- The school, to be located on the acquired site, has been identified as part of the board's long-term capital plan and is needed for 2006-07 or 2007-08. The need is supported by the following criteria:
  - Enrolment projections in the area of the planned school are sustainable over a 10-year period.
  - Enrolment projections in the area of the planned school shows pressing enrolment needs that cannot be accommodated in nearby schools (that is, all schools in the planning area are currently at 90 per cent utilization or greater).
- The school board's Grant for New Pupil Places is insufficient to support the funding of this new need. Available funds in the board's existing capital reserves are to be applied to fully support or, if insufficient, partially support the school.

### **Best Start**

As indicated in the May 26, 2006, memorandum to Directors of Education from the Deputy Minister, the Ministry will be providing new capital funding for the construction of Best Start child care spaces in new schools. New schools are those that are planned, tendered, or under construction in the 2005-06 or the 2006-07 academic years. Capital funding is conditional on confirmation and written documentation from school boards that child care spaces at a new school have been approved by the municipality and are contained within a municipally approved Best Start Plan, and that operating funds have been committed for those spaces.

The Ministry will propose regulation amendments related to provisions under the *Education Statute Law Amendment Act (Student Performance), 2006*, to provide up to \$2M in funding to support up to \$27M of Best Start child care space construction in new schools. Funding entitlements will be based on the existing Grant for New Pupil Places elementary benchmarks increased by a factor of 1.4 to recognize the additional costs associated with the construction of child care spaces.

Boards that are converting existing classrooms to accommodate Best Start child care spaces in existing schools will need to reduce the school's OTG capacity. Through Appendix C of the 2006-07 Estimates package, boards will be required to indicate the Best Start spaces allocated to each school, and the pupil places impacted to accommodate these spaces. More detailed information and instructions will be provided with the Estimates forms.

In cases where surplus space will be used for child care, the Ministry is proposing an amendment to Ontario Regulation 444/98 - Disposition of Surplus Real Property so that the 90-day procedure of notifying other public agencies of surplus space would be removed, specifically, when a board's intention to use it for child care is identified.

### **Additional capital needs in French-language boards**

The primary purpose of this capital program is to support the construction or acquisition of school space in areas of need for French-language boards with accommodation pressures.

A four-year program to address the accommodation needs of French-language school boards not funded through other Ministry capital initiatives will see \$4M available in 2006-07 and up to an additional \$4M available annually up to 2009-10 under the French Capital Transitional Funding component of the Grant for New Pupil Places.

All French capital transitional funding needs must be based on information contained in the French-language boards' long-term capital plans. Needs will be evaluated based on the business case outlined in the plans submitted to the Ministry. These business cases are to include the following:

- 10-year sustainable enrolment projections in the area of the proposed projects; and
- Assessment of available space in the area – within the board and within the coterminous boards.

### **Annual Debt Service Costs related to New Pupil Place funding**

Changes to the capital funding formula introduced in February 2005 as part of the GPL initiative meant that boards were no longer able to increase Grants for New Pupil Places through the removal of the permanent capacity of surplus schools offered to coterminous school boards and the Ontario Realty Corporation at no cost.

This decision may have created a pressure for some boards to continue to finance existing capital debt commitments. The Ministry will review circumstances and consider funding recognition for capital debt commitments that exceed boards' Grants for New Pupil Places based on the following conditions:

- The annual debt service costs for the 2006-07 academic year are related to capital debt commitments beginning after August 31, 1998, and no later than August 31, 2005, for capital projects constructed or under construction and funded with Grants for New Pupil Places.
- Where a board's annual debt service costs exceed the board's annual Grant for New Pupil Places, available funds in the board's Pupil Accommodation and Proceeds of Disposition Reserves will be applied to reduce the difference. The balance in the reserves, as reported by the board in the 2004-05 Financial Statements, will be used to calculate the reduction.
- The eventual removal of permanent capacity of surplus schools offered at no cost was explicitly documented, either in projections submitted by board staff to credit-rating agencies and/or in reports reviewed by the board at the time such capital debt commitments were entered into.

Boards are expected to ensure that capital debt commitments entered into after August 31, 2005, are managed within their capital envelope.

As of June 12, 2006, transfers from capital reserves will be subject to the Ministry's approval prior to boards completing the transfers. It is the intent of the Ministry to propose the required amendments to existing regulations to reflect this policy change.

## **Amendments to the 2006-07 Grant for New Pupil Places Calculation**

The Grant for New Pupil Places (NPP) will continue to assess need on the basis of NPP capacity calculated from loadings of 24.5 for classrooms and 24 for purpose-built Kindergartens. To recognize that consideration for the Primary class size initiative is to be given when constructing new schools, the elementary benchmark area requirement has been increased from 9.29m<sup>2</sup> to 9.7m<sup>2</sup>.

## **F. NEW FUNDING APPROACHES**

### **Special Education**

Special education funding in 2006-07 is being changed in response to recommendations from the Working Table on Special Education chaired by Kathleen Wynne, MPP and Parliamentary Assistant to the Minister of Education, and Professor Sheila Bennett of Brock University. As a first step, the Special Education Grant for 2006-07 will:

- Increase the overall allocation for special education to reflect the increase in salary benchmarks in other parts of the funding formula.
- Maintain Special Education Per-Pupil Amount (SEPPA) as a per-pupil amount based on total board enrolment.
- Convert each board's 2005-06 total High Needs Amount into a per-pupil amount adjusted for changes in total board enrolment. With the introduction of the new per-pupil amount, the process for claiming new high needs is discontinued.

The Ministry will be working with the sector to develop proxy measures for funding in future years that would be independent of an in-year claims process but would still reflect the variability of high needs students among school boards.

The Ministry will also be consulting with school boards on additional supports for the highest needs students, such as those who are currently eligible for Special Incidence Portion funding.

### Other investments in Special Education

The government made a number of important investments in special education earlier this year that will support students with special education needs. These investments included:

- \$25M to the Council for Ontario Directors of Education (CODE) to support professional development that enhances the capacity of teachers and others to effectively improve outcomes for students with special education needs.
- \$20M to the Ontario Psychological Association to work with school boards to reduce current waiting times for Kindergarten to Grade 4 students who require assessments and to enhance teachers' capacity to provide effective programs for students.

- \$5M to the Geneva Centre for Autism to deliver training for teachers' assistants working with students who have autism spectrum disorders. The Ministry and the Geneva Centre will be working very closely with the Ministry of Children and Youth Services (MCYS) and their agencies to coordinate this initiative with the *School Support Program - Autism Spectrum Disorders* and other autism initiatives, which are being funded by MCYS.

### 2005-06 Net New Needs

The Ministry has finalized its review of Net New Needs claims for 2005-06. Funding will be provided to support these claims. In addition, one-time funding will be provided to support boards at their 2003-04 baseline amounts (ISA Cycle 5). More information will be provided in a future SB memo.

## **Student Transportation**

### 2006-07 Transportation Funding

For 2006-07, the government is providing an additional \$19.2M in funding for transportation. This represents an increase of 2.7 per cent over the net base allocation, and brings the projected transportation allocation to \$736.1M. These additional investments are intended to support school boards while transportation reforms begin to be implemented in 2006-07.

The additional funding includes a cost benchmark increase of \$14.3M, or 2 per cent in recognition of higher fuel, capital and other operating costs for student transportation. Over the next year, the Ministry will continue to monitor fuel price trends and other costs affecting student transportation.

To recognize costs associated with the ongoing support of transportation safety programs, a total allocation of \$1.5M in one-time funding is being provided to assist school boards to provide first aid and cardiopulmonary resuscitation (CPR) training to school bus drivers. It is expected that boards will continue the progress that was made in 2005-06 toward ensuring all school bus drivers are trained in first aid and CPR.

An additional amount of \$3.4M will be provided for school boards that experience enrolment increases in 2006-07. These boards will receive increases proportional to their transportation allocation. School boards with declining enrolment will not see their funding reduced in 2006-07.

The 2006-07 board-by-board projected transportation allocation is given in **Appendix 5** (page 26).

### Transportation Reform

In 2006-07, the government will begin implementing reforms for student transportation. The objectives of the reforms are to build capacity to deliver safe, effective and efficient student transportation services and achieve equity in funding allocations, thus allowing school boards to focus on student learning and achievement.

The reforms will include a requirement for consortium delivery, effectiveness and efficiency reviews on transportation consortia, and a study of the benchmark cost for a

school bus incorporating standards for safe vehicles and trained drivers. More information on this reform approach will be provided in future SB memos.

## **G. OTHER INVESTMENTS**

### Utilities

To address the cost of energy and utilities, an additional \$13M in funding will be provided, which represents a 2 per cent increase in the non-salary component of the School Operations Grant.

### Trustee Remuneration

Bill 78, the *Education Statute Law Amendment Act (Student Performance)*, 2006, includes provisions that allow school boards to set trustee compensation in line with school boards elsewhere in Canada, with the specific limits to be defined by regulation. The *Act* also authorizes regulations that would provide a retroactive increase to trustees' honoraria for the current (2005-06) school year.

To support increases in trustee remuneration, additional funding of \$3.5M will be allocated through the Trustee Component of the School Board Administration and Governance Grant in 2006-07. School boards will be advised of the details of this allocation at a future date.

### French-language boards

To continue support in 2006-07 for its commitment to implement a multi-year funding strategy for French-language school boards, the government will provide a funding enhancement of \$10M. This investment will be allocated through the French as a First Language (FFL) component of the Language Grant, and responds to the recommendations of the French-Language Education Strategy Task Force.

This funding will help address the additional costs incurred by French-language boards in offering a wide range of early childhood programs intended to counter assimilation and build oral communication skills in the early years. This supports the key goals of the Ministry's Aménagement linguistique policy.

## **H. SCHOOL AUTHORITIES**

As in previous years, funding for School Authorities will be adjusted in 2006-07, as appropriate, to reflect changes in funding to district school boards. The Ministry will provide further information concerning funding in 2006-07 for School Authorities in the near future.

## **I. REPORTING AND ACCOUNTABILITY**

### Primary Class Size

For reporting and accountability requirements for the Primary Class Size Reduction initiative please refer to the memorandum of June 5, **2006: B7 – 2006-07 Primary Class Size Funding and PCS Plan.**

### Staffing reports – specialist teachers and student success teachers

Boards were required in 2005-06 to report to the Ministry information on additional elementary specialist teachers and secondary Student Success teachers hired as a result of the implementation of the labour framework agreement. For 2006-07, these reports have been integrated into the staffing report that will be part of the Estimates package. Boards will be required to report the number of specialist teachers and Student Success teachers expected to be in place in 2006-07.

### Enveloping

Many of the reporting requirements remain unchanged; however enveloping restrictions have been modified to reflect the realignment of funding. The following are the planned changes for 2006-07:

- Reporting of classroom spending relative to classroom allocations will be retained and required as in previous years. However, regulatory requirements to place unspent classroom allocations into a reserve fund will be removed.
- The Ministry intends to review administration and governance expenditures more closely, particularly in boards where expenditure exceeds the revenue allocated for this purpose. Where boards report administration expenditures that exceed funding by 15 per cent or more, the Ministry will require boards to prepare a plan to reduce administration expenditures to a level in line with grant funding over a two year period.
- As a result of the realignment of funding, compliance and reporting related to Distant and Rural Schools will be removed.

No change in reporting or compliance of Special Education and Pupil Accommodation is planned.

The Ministry will introduce changes to the expenditure reporting forms in 2006-07 to capture information on spending at the program level. To help support the boards through this process, other reporting requirements will be reduced. Areas where reporting requirements have been streamlined include eliminating the distant schools report and the stand alone reports for Student Success teachers and specialist teachers.

## **J. FINANCIAL REPORTING AND DUE DATE FOR SUBMISSION OF ESTIMATES**

The Ministry has established the following dates for submission of financial reports in the 2006-07 school year:

July 31	Board Estimates for 2006-07
November 30	Board Revised Estimates for 2006-07
December 15	Board Financial Statements for 2005-06

Boards will be provided an extension to August 31 for Estimates before cash flow penalties are applied.

Estimates forms will be available on EFIS on June 15, 2006.



## K. INFORMATION RESOURCES

The following documents will be available on the Ministry website <http://www.edu.gov.on.ca> in the near future:

*Grants for Student Needs – Legislative Grants for 2006-07*

*Technical Paper, 2006-07*

*Projections of School Board Funding for the 2006-07 School Year*

If you require further information about school board funding in 2006-07, please contact:

Pupil Accommodation Grant Transportation Grant	Nancy Whynot	(416) 325-4030 Nancy.whynot@edu.gov.on.ca
Other changes in the 2006-07 regulations	Didem Proulx	(416) 327-9060 Didem.proulx@edu.gov.on.ca
Financial accountability and reporting requirements	Andrew Davis	(416) 327-9356 Andrew.davis@edu.gov.on.ca

The 2006-07 school year represents the third year of Ontario's multi-year funding commitment to elementary and secondary education. Combined with comprehensive provincial strategies to improve outcomes for all students, the province's renewed investment in education – more than \$2B in new funding (13 per cent) since 2002-03 – has supported substantial progress in our publicly funded schools. This includes improved student achievement in literacy and numeracy, improved high school graduation rates, reduced Primary class sizes, and a renewed sense of partnership within the education community, based on stability and respect.

The significant realignments within the GSN funding formula in 2006-07 and the ongoing investments in key initiatives to improve student achievement are also an opportunity for the Ministry and school boards to continue demonstrating accountability for the effective use of education funding and our shared commitment to ensuring that resources remain focused on the priority of student achievement.

I am confident that together we can meet these challenges and continue to deliver an excellent education to all Ontario's students, and I look forward to working in partnership with you in the coming year.



Nancy Naylor  
Assistant Deputy Minister

Copy: Superintendents of Business and Finance  
Senior Plant Officials

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**APPENDIX 1:**  
**School Foundation Grant**

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A board's allocation from the School Foundation Grant is the sum of the allocations for each of its eligible schools (see Definition of "school", page 4).

The allocation for each eligible school represents a combination of:

(a) Base funding

- A Principal and a School Secretary are allocated to each school, regardless of enrolment.
- \$1,000 for school office supplies is allocated to each elementary school and \$2,000 to each secondary school, regardless of enrolment.

(b) Additional funding

- Based on each elementary school's enrolment, formulas are used to determine additional allocations for:
  1. Vice-Principal
  2. School Secretary
  3. School Office Supplies

The base funding and the formulas for additional allocations are summarized on the following two pages.

**SCHOOL FOUNDATION GRANT – ELEMENTARY**

<b>(1) In-School Administration</b>					
Position – average salary +benefits %	# staff per school enrolment/ADE				
	1 to 49 ADE		50 or more ADE		
Principal – 97,158 + 11.10%	0.5		1		
Position – average salary +benefits %	# staff per school enrolment/ADE				
	1 to 99 ADE	100 to 299 ADE	300 to 499 ADE	500 to 999 ADE	1000 + ADE
Vice-Principal – 88,659 + 11.10%	0	0	$0.00375 \times$ $(ADE - 300)$	$0.75 +$ $[0.0015 \times$ $(ADE - 500)]$	1.5
Secretary - 34,730 + 16.65%	1	$1 +$ $[0.00125 \times$ $(ADE - 100)]$	$1.25 +$ $[0.0025 \times$ $(ADE - 300)]$	$1.75 +$ $[0.0035 \times$ $(ADE - 500)]$	$3.5 +$ $[0.0035 \times (ADE$ $- 1000)]$

<b>(2) School Office Supplies</b>	
<b>\$ per school funding for supplies and services</b>	\$1,000
<b>\$ per pupil (ADE) for supplies and services</b>	\$6

**Example: Calculation of the School Foundation Grant – Elementary**

For a school with ADE = 480		\$
1. Principal (\$97,158 + 11.10%)	=	107,943
2. Vice-Principal (\$88,659 + 11.10%) × [0.00375 × (480-300)]	=	66,488
3. School Secretary (\$34,730 + 16.65%) × {1.25 + [0.0025 × (480-300)]}	=	68,871
4. School Office Supplies \$1,000 + (\$6 × 480)	=	3,880
<b>TOTAL</b>		<b>247,182</b>

**SCHOOL FOUNDATION GRANT – SECONDARY**

**(1) In-School Administration**

Position – average salary +benefits %	# staff per school enrolment/ADE	
	1 to 49 ADE	50 or more ADE
Principal – 105,959 + 11.10%	0.5	1

  

Position – average salary +benefits %	# staff per school enrolment/ADE				
	1 to 99 ADE	100 to 499 ADE	500 to 999 ADE	1000 to 1499 ADE	1500 + ADE
Vice-Principal – 93,533 + 11.10%	0	0.0025 × (ADE - 100)	1 + [0.002 × (ADE - 500)]	2 + [0.001 × (ADE - 1000)]	2.5 + [0.001 × (ADE - 1500)]
Secretary – 36,586 + 16.65%	1	1 + [0.003125 × (ADE - 100)]	2.25 + [0.0055 × (ADE - 500)]	5 + [0.004 × (ADE - 1000)]	7 + [0.004 × (ADE - 1500)]

**(2) School Office Supplies**

<b>\$ per school funding for supplies and services</b>	\$2,000
<b>\$ per pupil (ADE) for supplies and services</b>	\$7

**Example: Calculation of the School Foundation Grant – Secondary**

For a school with ADE = 1,102		\$
1. Principal (\$105,959 + 11.10%)	=	117,720
2. Vice-Principal (\$93,533 + 11.10%) × {2 + [0.001 × (1,102 - 1000)]}	=	218,430
3. School Secretary (\$36,586 + 16.65%) × {5 + [0.004 × (1,102 - 1000)]}	=	230,800
4. School Office Supplies \$2,000 + (\$7 × 1,102)	=	9,714
<b>TOTAL</b>		<b>576,664</b>

## APPENDIX 2: Foundation Grant

The following tables show the anticipated description of relevant lines in the Ministry's technical papers for 2006-07:

<b>Foundation Grant – ELEMENTARY</b>	<b># staff per 1,000 students</b>	<b>average salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ allocation per pupil</b>
Classroom Teachers Class Size: 24.5:1	<b>Classroom Teachers</b>	<b>40.82</b>	\$62,428 + 11.1%	2,831
	<b>Specialist Teacher/Preparation Time</b>	<b>5.30</b>		368
	<b>Supply Teacher</b>		94	94
	<b>Staff Development</b>		11	11
Education Assistants		<b>0.20</b>	\$25,557 + 16.0%	6
Textbooks and Learning Materials			80	80
Classroom Supplies			82	82
Classroom Computers			46	46
Library and Guidance Services	<b>Teacher-Librarian</b>	<b>1.31</b>	\$62,428 + 11.1%	91
	<b>Guidance Teacher</b>	<b>0.20</b>	\$62,428 + 11.1%	14
Professional/Para- Professional Supports		<b>1.33</b>	\$49,424 + 14.8%	75
Classroom Consultants		<b>0.48</b>	\$85,938 + 11.1%	46
<b>TOTAL FOUNDATION GRANT</b>		<b>49.64</b>		<b>313</b>
				<b>3,744</b>

NOTE: Numbers have been rounded for reporting purposes.

<b>Foundation Grant – SECONDARY</b>	<b># staff per 1,000 students</b>	<b>average salary + % benefits</b>	<b>\$ per pupil for supplies and services</b>	<b>\$ allocation per pupil</b>	
Classroom Teachers Class Size 22:1 Credit load per pupil 7.5	<b>Classroom Teachers</b>	<b>42.61</b>	\$62,428 + 11.1%		2,955
	<b>Student Success Teacher/Preparation Time</b>	<b>14.68</b>			1,018
	<b>Supply Teachers</b>			69	69
	<b>Staff Development</b>			12	12
	<b>Department Head allowances</b>	<b>9.00</b>	\$3,996 + 11.1%		40
Textbooks and Learning Materials				107	107
Classroom Supplies				187	187
Classroom Computers				60	60
Library and	<b>Teacher-Librarian</b>	<b>1.10</b>	\$62,428 + 11.1%		76
Guidance Services	<b>Guidance Teacher</b>	<b>2.60</b>	\$62,428 + 11.1%		180
Professional/Para- Professional Supports		<b>2.10</b>	\$49,424 + 14.8%		119
Classroom Consultants		<b>0.54</b>	\$85,938 + 11.1%		52
<b>TOTAL FOUNDATION GRANT</b>	<b>(excluding Department Heads)</b>	<b>63.63</b>		<b>435</b>	<b>4,875</b>

NOTE: Numbers have been rounded for reporting purposes.

**APPENDIX 3:  
Instructional Salary Matrix**

**TEACHER QUALIFICATION AND EXPERIENCE**

Full years of teaching experience	Qualification Categories						
	D	C	B	A1/group 1	A2/group 2	A3/group 3	A4/group 4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

**APPENDIX 4:  
Primary Class Size Capital Funding**

<b>DSB No.</b>	<b>Board Name</b>	<b>PCS Pupil Places Space Needs<sup>1</sup></b>	<b>PCS Annual Capital Allocation (\$)<sup>2</sup></b>
2	Algoma DSB	22.0	29,638
55	Algonquin and Lakeshore Catholic DSB	271.5	311,693
8	Avon Maitland DSB	69.9	81,886
7	Bluewater DSB	134.0	158,547
51	Brant Haldimand Norfolk Catholic DSB	229.5	263,475
35	Bruce-Grey Catholic DSB	30.0	35,496
52	Catholic DSB of Eastern Ontario	390.5	448,309
64	CSD catholique Centre-Sud	181.5	208,369
65	CSD catholique de l'Est ontarien	100.5	118,910
62	CSD catholique des Aurores boréales	0.0	0
60.1	CSD catholique des Grandes Rivières	148.5	226,152
66	CSD catholique du Centre-Est de l'Ontario	83.5	93,905
61	CSD catholique du Nouvel-Ontario	1.0	1,394
60.2	CSD catholique Franco-Nord	0.0	0
63	CSD des écoles catholiques du Sud-Ouest	6.5	7,386
59	CSD des écoles publiques de l'Est de l'Ontario	0.0	0
58	CSD du Centre Sud-Ouest	45.0	51,662
57	CSD du Grand Nord de l'Ontario	0.0	0
56	CSD du Nord-Est de l'Ontario	0.0	0
22	DSB of Niagara	341.5	388,055
1	DSB Ontario North East	16.8	25,388
43	Dufferin-Peel Catholic DSB	1,744.9	2,043,979
45	Durham Catholic DSB	626.0	711,339
13	Durham DSB	1,817.0	2,085,988
23	Grand Erie DSB	523.0	606,552
9	Greater Essex County DSB	787.5	894,856
46	Halton Catholic DSB	783.0	908,088
20	Halton DSB	913.5	1,059,436
47	Hamilton-Wentworth Catholic DSB	538.5	599,294
21	Hamilton-Wentworth DSB	613.0	689,386
29	Hastings and Prince Edward DSB	271.0	314,293
36	Huron-Perth Catholic DSB	44.0	51,545
31	Huron-Superior Catholic DSB	42.5	56,260
14	Kawartha Pine Ridge DSB	811.0	940,561
5.1	Keewatin-Patricia DSB	0.0	0
33.2	Kenora Catholic DSB	12.0	19,540
6.1	Lakehead DSB	6.0	8,575
10	Lambton Kent DSB	172.0	199,478
27	Limestone DSB	269.5	309,397



<b>DSB No.</b>	<b>Board Name</b>	<b>PCS Pupil Places Space Needs<sup>1</sup></b>	<b>PCS Annual Capital Allocation (\$)<sup>2</sup></b>
38	London District Catholic School Board	436.5	490,892
4	Near North DSB	7.0	9,348
50	Niagara Catholic DSB	337.9	383,964
30.2	Nipissing-Parry Sound Catholic DSB	0.0	0
30.1	Northeastern Catholic DSB	0.0	0
33.1	Northwest Catholic DSB	43.5	70,833
53	Ottawa-Carleton Catholic DSB	816.5	908,679
25	Ottawa-Carleton DSB	962.0	1,081,875
19	Peel DSB	3,660.5	4,288,162
41	Peterborough V N C Catholic DSB	263.0	301,934
3	Rainbow DSB	94.0	127,737
5.2	Rainy River DSB	0.0	0
54	Renfrew County Catholic DSB	31.0	36,316
28	Renfrew County DSB	0.0	0
17	Simcoe County DSB	2,012.9	2,358,050
44	Simcoe Muskoka Catholic DSB	451.0	533,616
39	St. Clair Catholic DSB	32.3	37,082
32	Sudbury Catholic DSB	23.0	30,985
34.2	Superior North Catholic DSB	0.0	0
6.2	Superior-Greenstone DSB	0.0	0
11	Thames Valley DSB	1,340.0	1,522,675
34.1	Thunder Bay Catholic DSB	240.5	338,086
40	Toronto Catholic DSB	1,805.6	2,115,204
12	Toronto DSB	2,478.9	2,903,955
15	Trillium Lakelands DSB	260.0	328,948
26	Upper Canada DSB	271.8	315,221
18	Upper Grand DSB	809.4	929,223
49	Waterloo Catholic DSB	498.0	560,056
24	Waterloo Region DSB	1,478.5	1,662,736
48	Wellington Catholic DSB	147.5	167,608
37	Windsor-Essex Catholic DSB	494.0	555,557
42	York Catholic DSB	1,125.5	1,318,488
16	York Region DSB	2,962.0	3,469,891
<b>TOTAL</b>		<b>35,129.4</b>	<b>40,795,955</b>

1. For further information on the specific calculation of these figures, please see the *Technical Paper, 2006-07*.

2. PCS Annual Capital Allocation = PCS Pupil Places Space Needs \* NPP Benchmark Cost (\$120.77 \* 9.7m<sup>2</sup> \* GAF)

# APPENDIX 5:

## Student Transportation Grant – Projected Allocations, 2006-07

No.	DSB Name	2005-06 Net Base Allocation (Note 2) \$	Cost Benchmark % Increase \$	Adjustment for Increasing Enrollment \$	One-time Safety Enhancement \$	Projected 2006-07 Allocation (Note 3) \$	Projected Increase in 2006-07 \$	Percentage Increase
2	Algoma DSB	7,692,746	153,855	0	16,155	7,862,756	170,010	2.21%
55	Algonquin and Lakeshore Catholic DSB	8,184,153	163,683	51,145	17,187	8,416,168	232,015	2.83%
8	Avon Maitland DSB	9,666,819	193,336	0	20,300	9,880,456	213,637	2.21%
7	Bluewater DSB	12,309,490	246,190	0	25,850	12,581,530	272,040	2.21%
51	Brant Haldimand Norfolk Catholic DSB	4,791,365	95,827	17,608	10,062	4,914,862	123,497	2.58%
35	Bruce-Grey Catholic DSB	3,156,794	63,136	0	6,629	3,226,559	69,765	2.21%
52	Catholic DSB of Eastern Ontario	12,751,078	255,022	42,409	26,777	13,075,286	324,208	2.54%
64	CSD catholique Centre-Sud	13,235,938	264,719	108,310	27,795	13,636,763	400,825	3.03%
65	CSD catholique de l'Est ontarien	9,617,950	192,359	0	20,198	9,830,507	212,557	2.21%
62	CSD catholique des Aurores boréales (Note 1)	643,894	12,878	15,510	3,333	675,615	31,721	4.93%
60.1	CSD catholique des Grandes Rivières	6,439,656	128,793	0	13,523	6,581,972	142,316	2.21%
66	CSD catholique du Centre-Est de l'Ontario	9,570,901	191,418	50,789	20,099	9,833,207	262,306	2.74%
61	CSD catholique du Nouvel-Ontario	5,654,272	113,085	0	11,874	5,779,231	124,959	2.21%
60.2	CSD catholique Franco-Nord	3,161,899	63,238	15,740	6,640	3,247,516	85,617	2.71%
63	CSD des écoles catholiques du Sud-Ouest	4,528,360	90,567	52,428	9,510	4,680,864	152,504	3.37%
59	CSD des écoles publiques de l'Est de l'Ontario	6,101,037	122,021	123,820	12,812	6,359,690	258,653	4.24%
58	CSD du Centre Sud-Ouest	8,423,112	168,462	276,361	17,689	8,885,624	462,512	5.49%
57	CSD du Grand Nord de l'Ontario	1,459,443	29,189	0	3,333	1,491,965	32,522	2.23%
56	CSD du Nord-Est de l'Ontario	1,075,772	21,515	37,015	3,333	1,137,635	61,863	5.75%
22	DSB of Niagara	12,890,853	257,817	0	27,071	13,175,741	284,888	2.21%
1	DSB Ontario North East	6,789,730	135,795	0	14,258	6,939,783	150,053	2.21%
43	Dufferin-Peel Catholic DSB	15,925,686	318,514	5,511	33,444	16,283,155	357,469	2.24%
45	Durham Catholic DSB	7,320,445	146,409	0	15,373	7,482,227	161,782	2.21%
13	Durham DSB	19,248,204	384,964	0	40,421	19,673,589	425,385	2.21%
23	Grand Erie DSB	9,715,236	194,305	0	20,402	9,929,943	214,707	2.21%
9	Greater Essex County DSB	10,776,427	215,529	214,349	22,630	11,228,935	452,508	4.20%
46	Halton Catholic DSB	5,110,165	102,203	79,633	10,731	5,302,733	192,568	3.77%
20	Halton DSB	9,754,792	195,096	192,999	20,485	10,163,372	408,580	4.19%
47	Hamilton-Wentworth Catholic DSB	6,036,099	120,722	0	12,676	6,169,497	133,398	2.21%
21	Hamilton-Wentworth DSB	12,216,009	244,320	0	25,654	12,485,983	269,974	2.21%
29	Hastings and Prince Edward DSB	12,118,826	242,377	0	25,450	12,386,652	267,826	2.21%
36	Huron-Perth Catholic DSB	4,397,454	87,949	0	9,235	4,494,638	97,184	2.21%
31	Huron-Superior Catholic DSB	3,336,058	66,721	0	7,006	3,409,785	73,727	2.21%
14	Kawartha Pine Ridge DSB	15,965,741	319,315	0	33,528	16,318,584	352,843	2.21%
5.1	Keewatin-Patricia DSB	4,095,580	81,912	0	8,601	4,186,092	90,512	2.21%
33.2	Kenora Catholic DSB	747,743	14,955	0	3,333	766,031	18,288	2.45%
6.1	Lakehead DSB	5,715,809	114,316	0	12,003	5,842,128	126,319	2.21%
10	Lambton Kent DSB	10,719,771	214,395	0	22,512	10,956,678	236,907	2.21%
27	Limestone DSB	11,535,707	230,714	0	24,225	11,790,646	254,939	2.21%
38	London District Catholic School Board	10,543,883	210,878	131,696	22,142	10,908,598	364,715	3.46%
4	Near North DSB	10,003,069	200,061	0	21,006	10,224,137	221,068	2.21%
50	Niagara Catholic DSB	7,564,053	151,281	0	15,885	7,731,219	167,166	2.21%
30.2	Nipissing-Parry Sound Catholic DSB	3,252,018	65,040	0	6,829	3,323,888	71,870	2.21%
30.1	Northeastern Catholic DSB	2,724,369	54,487	0	5,721	2,784,578	60,209	2.21%
33.1	Northwest Catholic DSB	982,167	19,643	0	3,333	1,005,143	22,976	2.34%
53	Ottawa-Carleton Catholic DSB	21,849,591	436,992	56,857	45,884	22,389,324	539,733	2.47%
25	Ottawa-Carleton DSB	25,890,335	517,807	0	54,370	26,462,511	572,176	2.21%
19	Peel DSB	27,665,019	553,300	650,534	58,097	28,926,950	1,261,931	4.56%
41	Peterborough V N C Catholic DSB	9,598,329	191,967	0	20,156	9,810,452	212,123	2.21%
3	Rainbow DSB	11,176,610	223,532	0	23,471	11,423,613	247,003	2.21%
5.2	Rainy River DSB	2,242,898	44,858	0	4,710	2,292,466	49,568	2.21%
54	Renfrew County Catholic DSB	3,806,231	76,125	0	7,993	3,890,349	84,118	2.21%
28	Renfrew County DSB	6,206,546	124,131	0	13,034	6,343,711	137,165	2.21%
17	Simcoe County DSB	17,992,466	359,849	12,838	37,784	18,402,938	410,472	2.28%
44	Simcoe Muskoka Catholic DSB	11,340,442	226,809	0	23,815	11,591,066	250,624	2.21%
39	St. Clair Catholic DSB	5,716,898	114,334	0	12,005	5,843,037	126,339	2.21%
32	Sudbury Catholic DSB	5,139,129	102,783	68,269	10,792	5,320,973	181,844	3.54%
34.2	Superior North Catholic DSB	410,523	8,210	0	3,333	422,066	11,543	2.81%
6.2	Superior-Greenstone DSB	1,665,253	33,305	0	3,497	1,702,055	36,802	2.21%
11	Thames Valley DSB	27,349,093	546,982	0	57,433	27,953,508	604,415	2.21%
34.1	Thunder Bay Catholic DSB	4,944,548	98,891	11,533	10,384	5,065,356	120,808	2.44%
40	Toronto Catholic DSB	19,171,411	383,428	0	40,260	19,595,099	423,688	2.21%
12	Toronto DSB	45,235,898	904,718	0	94,995	46,235,611	999,713	2.21%
15	Trillium Lakelands DSB	13,859,265	277,185	0	29,104	14,165,555	306,290	2.21%
26	Upper Canada DSB	22,395,283	447,906	0	47,030	22,890,219	494,936	2.21%
18	Upper Grand DSB	10,788,980	215,780	94,163	22,657	11,121,579	332,599	3.08%
49	Waterloo Catholic DSB	6,151,546	123,031	0	12,918	6,287,495	135,949	2.21%
24	Waterloo Region DSB	11,143,636	222,873	0	23,402	11,389,910	246,274	2.21%
48	Wellington Catholic DSB	3,533,221	70,664	21,076	7,420	3,632,382	99,161	2.81%
37	Windsor-Essex Catholic DSB	7,873,301	157,466	27,484	16,534	8,074,785	201,484	2.56%
42	York Catholic DSB	14,991,889	299,838	546,469	31,483	15,869,679	877,790	5.86%
16	York Region DSB	30,813,509	616,270	481,696	64,708	31,976,183	1,162,674	3.77%
	<b>Total</b>	<b>716,902,223</b>	<b>14,338,044</b>	<b>3,386,245</b>	<b>1,514,322</b>	<b>736,140,834</b>	<b>19,238,611</b>	<b>2.68%</b>

Notes:

- 2005-06 net base allocation includes \$24,500 due to the transfer of Ignace Roman Catholic Separate School Board to CSD catholique des Aurores boréales.
- Net of the one-time allocation provided to school boards for driver safety training in 2005-06.
- Each board's projected allocation includes an estimated expenditure amount for provincial school transportation. In 2006-07, the Consortium de transport scolaire d'Ottawa, served by Conseil des écoles catholiques de langue française du Centre-Est, will co-ordinate transportation for all students attending Centre Jules-Léger. Ottawa-Carleton DSB will coordinate transportation for all students attending a residential program at an English-language provincial or demonstration school. Thus, transportation funding to cover these expenditures will flow directly to the two boards.