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Financial Savings: Restructuring Education in Ontario Using the British Columbia Model

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Executive summary

Almost one fifth (18.7 percent) of Ontario's budget is spent on JK–12 education. With recurring deficits—the most recent ($11.3 billion) amounting to almost half the entire annual public JK–12 budget ($23.8 billion in 2013/14)—and provincial net debt of $269.3 billion, warnings regarding the sustainability of Ontario's finances have been issued by many organizations, including the federal government and the recent provincial commission on the state of Ontario's public sector.

This paper is based on the claim that structural reforms must be considered, given the gravity of the fiscal situation facing the province. But while financial improvements are important, only education reforms that also offer an opportunity for improvement in educational outcomes should be considered.

Public education spending in Ontario for the decade from 2001/02 to 2010/11 (the years for which comprehensive and comparable data were available) increased from $15.2 billion to more than $24.5 billion, while the number of students in publicly funded schools declined from 2.16 million to 2.05 million. Thus, while public school enrolment declined by more than 5 percent, public sector education spending increased by more than 60 percent. Stated another way, per pupil public education spending increased 69.5 percent over the decade, from $7,047 to $11,946 per pupil.

If Ontario is to respond to the need for education reform, British Columbia stands out as an alternative model worth consideration.

First, although Canada's international rankings are declining for student performance scores in math, reading, and science as reported by the Programme for International Student Assessment (PISA), British Columbia's 2012 student achievement scores are now higher than Ontario's in all three subject areas and always have been in science. PISA gathers data by administering tests every three years to 15-year-olds in up to 65 countries.

Second, education spending appears more restrained in British Columbia. From 2004/05 to 2010/11, per pupil education expenditure was less than for Ontario. While public enrolment declined in British Columbia by 8.8 percent from 2001/02 to 2010/11, total public education spending increased 22.6 percent for the same period, or put differently, per pupil public

education spending increased 34.5 percent for the period, half of the proportional increase of Ontario.

Third, British Columbia's structure and funding of education is different from Ontario's and may hold a financially viable way forward for Ontario. British Columbia is one of seven Canadian provinces that does not fully fund and operate denominationally based Roman Catholic schools, and is one of five Canadian provinces that partially fund independent schools which include, but are not limited to, Roman Catholic schools.

The core question addressed in the paper is whether Ontario's adoption of the British Columbia model of funding public and independent schools would result in net savings.

With the new model, Ontario's fully funded public schools would include only Anglophone and Francophone schools. Roman Catholic schools would operate as independent schools, and all independent schools—as in British Columbia now—would receive funding based on group classification. Group 1 schools receive 50 percent of the local board per-pupil operating grant, Group 2 receive 35 percent, and Groups 3 and 4 receive no funding.

The analysis includes a calculation of the cost for Ontario private school students to move from unfunded schools to partially funded Group 1 or Group 2 independent schools. This amount, $497 million, deducted from savings through student migration from fully funded to partially funded schools, results in total net savings.

Calculations for four scenarios based on different levels of enrolment were made, and annual net savings were found for each scenario.

- In *Scenario 1*, 7.0 percent of Roman Catholic students would migrate from the public school sector to the independent school sector and $849.1 million in net annual savings would be realized.

- In *Scenario 2*, 15.0 percent of Roman Catholic students would move to the independent sector and $1.79 billion would be saved annually.

- *Scenario 3* returns to 7.0 percent Roman Catholic migration but accounts for additional independent school demand, as suggested by waitlists in Lower Mainland British Columbia (an additional migration of 0.5 percent of public school students). Savings would be $907 million annually.

- Finally, *Scenario 4* calculations are based on 15.0 percent Roman Catholic student migration and include a higher estimate (0.7 percent) of migration to independent schools inferred from waitlists. The savings in this case would be $1.873 billion annually.

In sum, although many additional policy considerations would require attention should this reform be further considered for adoption, the calculations indicate that British Columbia's model for education funding would indeed contribute to a return to financial health in Ontario. The relative fiscal effect of the savings would be between 7.5 and 16.6 percent of Ontario's 2013/14 deficit.

Introduction

Ontario is suffering from significant deficits, mounting debt, and high interest costs that are increasingly crowding out other spending. The recently re-elected provincial government has declared its commitment to balancing the budget and beginning the process of reducing the province's substantial debt beginning in 2017/18, but a dearth of specific details have plagued the government and the credibility of its fiscal plan.

As elementary and secondary education expenditures comprise 18.7 percent of the provincial budget (Ontario, Ministry of Finance, 2014), careful examination of education spending—or more precisely of models for education spending—are critically required, and offer the potential for improvement in the province's finances and its educational performance.

In Canada, elementary and secondary education is largely decentralized to the provinces and territories. Because Canada does not have a federal department of education, each province is almost entirely responsible for the provision, funding, and regulation of education.[1] Provincial and territorial ministries and departments of education are responsible for determining curriculum standards, funding levels, and related issues (Clemens et al., 2014), and typically devolve certain elements of responsibility for the operation and administration of groups of schools to school boards or divisions (CMEC, 2014).

In the absence of a federal responsibility for education, and given various unique historical circumstances surrounding the entry of each province and territory into confederation, a number of distinct approaches to education delivery in Canada have developed over time. Of particular relevance to questions on education expenditure is the continued public operation and funding of Roman Catholic schools in Ontario. Although roughly one third of Ontario students attend these denominational schools, their presence, although constitutionally protected, is becoming increasingly questioned. Only two other Canadian provinces—Alberta and Saskatchewan—fully fund Roman Catholic district school boards, while the remaining provinces meet

1. The federal government is responsible for the K–12 education of Aboriginals and the families of military personnel or those in the Foreign Service (Clemens et al., 2014).

parental desire for Roman Catholic education through a variety of independent mechanisms, some of which are funded.

This paper examines whether the structure of education in British Columbia may be of particular interest to Ontario from a financial perspective. Accordingly, the purpose of this paper is to determine whether there would be savings if the British Columbia model of K–12 education delivery and funding were applied in Ontario and, if so, what the amounts of those annual savings would be.

The paper begins with a brief overview of elementary and secondary educational options in Canada. To create a way for the reader to imagine the new structure of education being proposed for Ontario, a summary of the current education structure, enrolments, and spending in Ontario and British Columbia are presented. The paper then discusses details of the declining fiscal and education performance situation in Ontario, both of which reinforce the validity of considering the British Columbia model for Ontario. Finally, the paper explains a model for calculating enrolments of Ontario students if the British Columbia model were adopted, and then calculates new costs and new savings for four enrolment scenarios. The calculations are based on a model initially proposed by Lance Izumi (2012) but with adjustments for additional improvements to the model.

Elementary and secondary education in Canada

Each Canadian province and territory offers, or perhaps more accurately allows, three arrangements for schooling: public schools, independent schools, and home-based schools.[2]

The first, public schooling, includes at least two linguistically-based school systems. The primary type of public schooling in each province and territory (except Quebec) is the Anglophone public school. Eligibility to attend these public schools is generally determined by catchment areas. These areas are defined and administered by local school boards with some provinces, including British Columbia, offering open enrolments. The open enrolment policies allow parents to choose which schools their children attend, dependent on the particular school having room (Clemens et al., 2014). Within the Anglophone public system, schools can offer French immersion programs, which are distinct from the schools covered under each province's Francophone school board(s).

Every province in Canada also operates at least one Francophone school board, and in Quebec the Francophone schools are the primary type of public school.[3] Schools under the jurisdiction of these boards offer more intense and dedicated educational programs based on French instruction than do the French immersion programs contained in the Anglophone system.[4]

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2. While the enabling education legislation, regulation, and/or policies in the provinces vary in their terminology, with some calling such schools private schools (e.g. Education Act, Revised Statutes of Ontario, 1990, Chapter E2, s.16) while others use the label independent schools (e.g. Independent School Act, Revised Statutes of British Columbia, 1996, Chapter 216), in this paper we attempt to consistently use the term independent schools as it is the practice in British Columbia, the model being proposed for Ontario.
3. Alberta, Ontario, Quebec, and New Brunswick are the only provinces with multiple public Francophone school boards.
4. Other than in Quebec and New Brunswick, where the percentages were 78.1 and 28.2 respectively, enrolment in Francophone schools ranged from 0.4 to 3.7 percent of total student enrolment across the provinces in 2009/10 (Clemens et al., 2014).

In addition, as mentioned earlier, to the Anglophone and Francophone public school options, three provinces—Alberta, Ontario, and Saskatchewan—also provide fully funded separate schools for Roman Catholic minorities and, in a few instances, Protestant minorities.[5] In practice, religious affiliation is not necessarily a prerequisite for attendance at a religious separate school, and many school boards have begun offering admission to, for example, non-Catholic students, based on similar criteria to open enrolments.[6] Alberta and Ontario also have separate (Roman Catholic) Francophone school boards.

Additionally, public education in Alberta includes charter schools which are provincially regulated, autonomous, not-for-profit schools within the public system that provide innovative or enhanced means of delivering education in order to improve student learning and complement the education offered in the local public system (Alberta, 2011). Charter schools "generally have greater discretion in selecting curriculum and teaching and learning styles than public schools. In addition, teachers at charter schools are not normally required to be active members of the respective teachers' union" (Clemens et al., 2014: 20). They "provide an independently operated, comparably funded form of education not available in the local public schools. While they enjoy equal access to provincial operating grants, they are not eligible for public assistance with capital costs … nor are they permitted to charge tuition fees" (Allison and Van Pelt, 2012: 121).[7]

A second approach to educational delivery is through independent or private schools. These are largely characterized by alternative approaches to education and/or a diversity of educational philosophies. Primarily, these approaches can be understood as including academically defined schools

5. For a detailed discussion of the Canadian constitutional guarantee (section 93) for the continued provision of separate schools and their governing boards for Roman Catholic and Protestant minorities in Ontario, Alberta, and Saskatchewan, see Allison and Van Pelt (2012: 81–93).

6. Allison and Van Pelt claim that "open admittance to Ontario's separate secondary schools has undoubtedly diluted their religious identity, spirit and distinctiveness…even so, non-Catholic pupils continue to enroll in these schools primarily because their parents believe these schools have more disciplined academic and social cultures. In response … more independent, non-publicly funded Catholic schools have been established over the last decade or so" (2012: 131). For a detailed discussion of the comparisons of graduates from public, separate, and independent schools see Pennings et al. (2012).

7. The distinctiveness of Alberta's public schools is also manifest, for example, in the Edmonton public school board, which includes over 100 alternate programs and/or schools based on a variety of religious, linguistic, and cultural philosophies and approaches. These are administered with more autonomy than, for example, the alternative and specialized schools in several of Ontario's larger urban public district boards. Ontario's alternative schools, for the purposes of this current classification, are indeed public, fully funded, government operated schools. See Allison and Van Pelt (2012) for further details.

(such as Montessori, Waldorf, and university preparation), religiously defined schools (such as Catholic, Christian, Muslim, and Jewish) or specially defined schools (such as museum-based and special needs schools) (Van Pelt, Allison, and Allison, 2007). Alberta, British Columbia, Manitoba, Quebec, and Saskatchewan offer differing levels of funding for students attending independent schools. Schools may receive funding from 35 to 80 percent of their local school district's per-student operating grants (Clemens et al., 2014). The remaining five provinces maintain various approaches to the regulation of independent schools, but none offer funding for their provision.[8]

The final approach to elementary and secondary education in Canada is through homeschooling. Home-based education is the practice whereby parents or guardians assume the responsibilities of educating their children from the home setting (see Basham, Merrifield, and Hepburn, 2007). While the practice is legal in every province and territory, and always has been, only one province offers funding directly to the parents for this approach. Alberta (as of February 2014) offers up to a maximum of $1,641 per child for parents who decide to home educate their children (Clemens et al., 2014; Alberta, 2014).[9]

8. Although Ontario, in addition, does have at least one independent school that is operated by a public board, this school (and the seven historical high schools in Saskatchewan that receive per pupil grants for operations) are historical anomalies. See Allison and Van Pelt (2012) for further details.

9. In a loosely-related approach to education, British Columbia makes up to $600 available to reimburse third party educational service providers for those students enrolled with a school in a distributed learning program (British Columbia, 2014) but these funds are not channeled through the parents and would more accurately be described as a form of distributed independent school attendance than homeschooling.

Elementary and secondary education structure in Ontario and British Columbia

Before addressing the central financial question of this paper, a brief summary of the structure, enrolments, and spending in the two provinces under comparison, namely Ontario and British Columbia, is provided for reference. The most recent complete set of data for both provinces is for the 2010/11 school year.[10]

Ontario

The Ontario public education system is comprised of four types of school board: public Anglophone, public Francophone, separate Roman Catholic, and separate Francophone Roman Catholic.[11] Constitutionally determined Anglophone/Francophone and denominational distinctions limit access to several of the boards; and yet it is possible that, depending on their location and identity, some Ontario parents have several publicly funded school choices for their children.[12] Ontario is one of five provinces that do not offer funding for independent schools but has one of the least regulated private school sectors in Canada (Office of the Auditor General of Ontario, 2013).

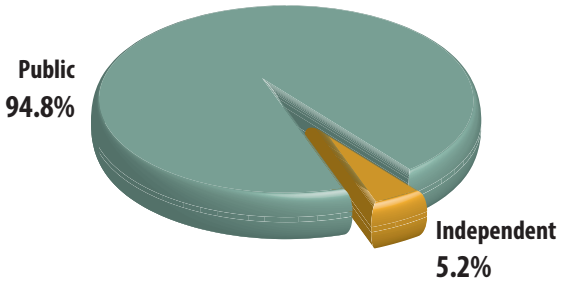
10. Data for British Columbia is available for 2012/13, but unfortunately independent school enrolment data for Ontario is only available up to the year 2010/11. For comparison purposes, in this paper we use 2010/11 data for both provinces.

11. Additionally, Ontario has one separate Protestant board that operates one school in which 223 students were enrolled in 2010/11.

12. Not all geographical areas offer all public school board options. See Ontario Ministry of Education maps at https://gis4u.edu.gov.on.ca/website/Maps/AllMaps.pdf.

As **figure 1** illustrates, almost all of the enrolment in the Ontario system is within one of the public school system variants.[13] In 2010/11, Ontario had a total of 2,163,350 JK–12 students, of which 2,051,865 (94.8 percent) attended public schools.[14] The remaining 111,485 students (5.2 percent of the total) attended independent schools (Ontario, Ministry of Education, various dates).[15]

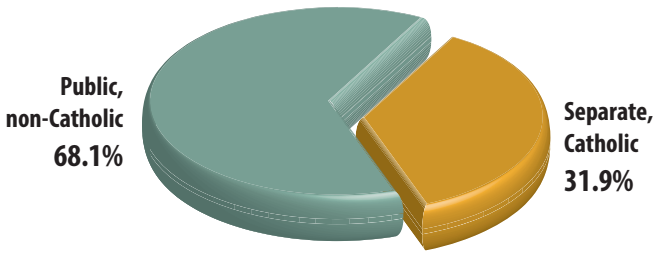
Figure 1
Enrolment by school type as share of total enrolment, Ontario, 2010/11



Sources: Ontario, Ministry of Education, various dates; calculations by authors.

Figure 2 shows that 31.9 percent of public JK–12 students in Ontario were enrolled in the separate Roman Catholic school boards. Put differently, one in three students attending Ontario public schools was enrolled in a Roman Catholic school in 2010/11.

Figure 2
Public enrolment by Catholic and non-Catholic, Ontario, 2010/11



Sources: Ontario, Ministry of Education, various dates; calculations by authors.

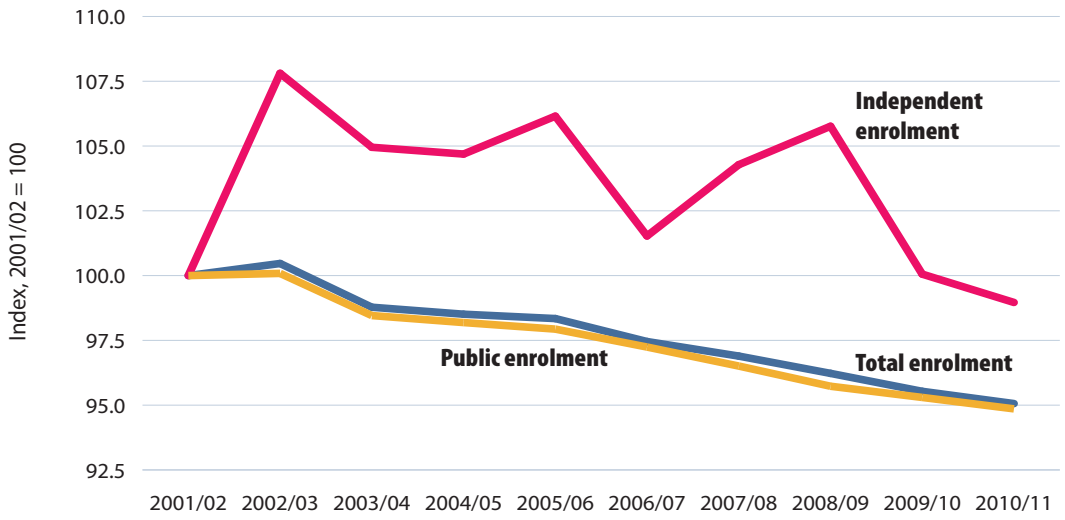
13. The information related to enrolment and used throughout this paper refers to headcounts.
14. By 2014/15, Ontario will fully fund all day (optional attendance) Junior Kindergarten and Kindergarten. See http://www.edu.gov.on.ca/eng/policyfunding/memos/march2013/2013EL1.pdf.
15. Ontario's enrolment numbers include junior kindergarten. In 2010/11, a total of 121,898 students were enrolled in publicly fully funded junior kindergarten (5.9 percent of total enrolment).

Figure 3 compares changes in enrolment in public and independent schools between 2001/02 and 2010/11. The information in figure 3 is presented in the form of an index which captures changes in each variable in a comparative manner. By giving each variable an index value of 100 in the starting year (2001/02), subsequent changes in relation to the initial year's value become more evident. Figure 3 illustrates the fact that enrolment in public schools has declined steadily from 2,163,108 in 2001/02 to 2,051,865 in 2010/11, a total decrease of 5.1 percent.

Enrolment in independent schools, on the other hand, fluctuated over this period.[16] Overall, as the index in figure 3 indicates, there was an overall decrease of 1,168 students, or 1.0 percent, (from 112,653 to 111,485 students) attending independent schools between 2001/02 and 2010/11. The large increase in 2002/03 is worth noting, since it is likely linked with the introduction of a provincial tax credit for private school tuition, which was later eliminated.[17] The introduction of the provincial tax credit effectively reduced the cost to parents of choosing an independent school for their children.

Figure 3

Comparative index for total, public and independent enrolment, 2001/02–2010/11



Sources: Ontario, Ministry of Education, various dates; calculations by authors.

16. In 2009/10 and 2010/11, the independent school system featured significant negative growth rates. However, this is likely a byproduct of the 2008–09 Global Recession, rather than the beginning of a coming trend.

17. In April 2001, the provincial Conservative government introduced a tax credit measure for parents for private school tuition to be phased in over five years, up to a maximum of 50 percent of tuition to a maximum of $3,500. "This partial voucher scheme was very short-lived … the 2003 provincial election was won handily by the Liberals … and the new government immediately cancelled the tax credit retroactively" (Allison and Van Pelt, 2012: 117). Yet it nevertheless cannot be a coincidence that Ontario independent school enrolments increased in the year immediately following this announcement.

While total JK–12 enrolment has declined over the last decade in Ontario, the relative shares of students attending both independent and public schools has remained fairly constant. For instance, the share of total JK–12 students attending independent schools over this time period increased slightly from 5.0 percent in 2001/02 to 5.2 percent in 2010/11. The number of independent schools, however, actually increased by nearly 10 percent (9.7 percent), from 766 schools to 848 schools (Ontario, Ministry of Education, various dates).

In terms of public expenditure on public education, in 2010/11—with 2.05 million students enrolled—the Ontario government spent $24.5 billion on elementary and secondary education.[18] This amount includes operating expenses (90.0 percent) and capital expenditures (10.0 percent).[19] Public education spending and enrolments for the decade are presented in **table 1**.

Another way of considering these results is in terms of cost per pupil. In 2001/02, provincial spending on a per-student basis in the Ontario public system was $7,047. After ten years, this cost had risen to $11,946 (in current or nominal dollars), which is a 69.5 percent increase over the decade.

Table 1

Total public education spending and enrolment, Ontario, 2001/02–2010/11

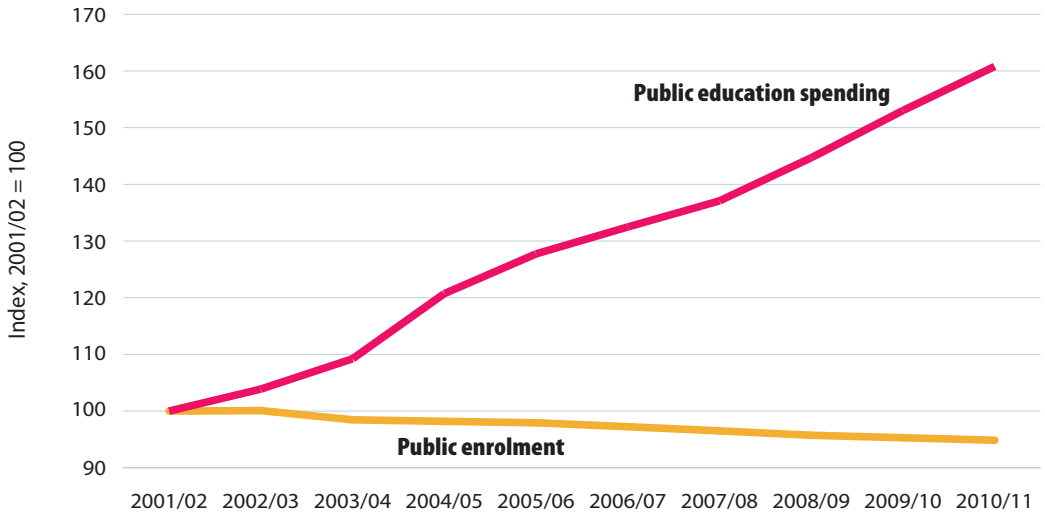
	Total public education spending	Public enrolment	Total public education spending
	Millions, current $	*Headcounts*	*Per pupil, current $*
2001/02	15,243	2,163,108	7,047
2002/03	15,834	2,164,940	7,314
2003/04	16,650	2,129,742	7,818
2004/05	18,402	2,123,904	8,664
2005/06	19,470	2,118,435	9,191
2006/07	20,194	2,103,464	9,600
2007/08	20,896	2,087,588	10,010
2008/09	22,056	2,070,736	10,651
2009/10	23,326	2,061,390	11,316
2010/11	24,512	2,051,865	11,946

Sources: Ontario, Ministry of Education, various dates; Statistics Canada, 2014a, 2014b; calculations by authors.

18. Data related to public elementary and secondary education spending and used throughout this paper are based on Statistics Canada, CANSIM Tables 478-0011 and 478-0014.
19. Statistics Canada defines operating expenditures to include educators' salaries, wages, allowances, fringe benefits, contributions to teachers' pension funds, and other operating expenditures; capital expenditures are defined to include school construction, major renovations and the acquisition of new furniture, equipment, vehicles, and non-allocable as well as debt charges (Statistics Canada, 2013b). In 2011/12, the Ontario government spent $24.8 billion on elementary and secondary education, of which 90.1 percent was operating expenses (Statistics Canada, 2013b).

Contrasting the trends in public education spending and enrolment is also informative. A comparative index is provided in **figure 4**, illustrating the growth in total public spending and public JK—12 enrolment between 2001/02 and 2010/11. As it shows, total elementary and secondary public spending increased by 60.8 percent between 2001/02 and 2010/11—increasing from $15.2 billion to $24.5 billion. Meanwhile, public enrolment declined by 5.1 percent during this period. Simply put, there was a marked increase in public spending on public education, while the number of students declined.

Figure 4
Comparative index for total public JK–12 spending and public enrolment, Ontario, 2001/02–2010/11



Sources: Ontario, Ministry of Education, various dates; Statistics Canada, 2014a, 2014b; calculations by authors.

British Columbia

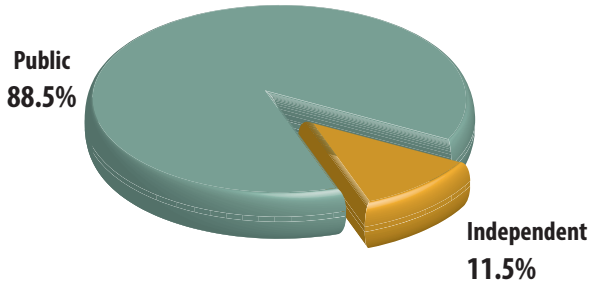
British Columbia maintains a rather different model for the delivery of K–12 education.[20] It has two publicly funded systems (Anglophone and Francophone) but Roman Catholic schools are not part of the fully-funded public education system as in Ontario. However, unlike Ontario, British Columbia offers partial funding for eligible independent schools, many of which are Roman Catholic schools.[21]

20. Full day Kindergarten in available and fully funded in British Columbia, but, unlike Ontario, does not include Junior Kindergarten.
21. For an in-depth overview of the 1977 decision and process to fund independent schools see Barman (1991).

This funding structure has led to a much more substantial share of students attending independent schools (**figure 5**). In 2010/11, 72,157 (11.5 percent) students attended the province's 360 independent schools (FISA, 2014).[22]

Figure 5

Enrolment by school type as share of total enrolment, British Columbia, 2010/11



Sources: FISA, 2014; calculations by authors..

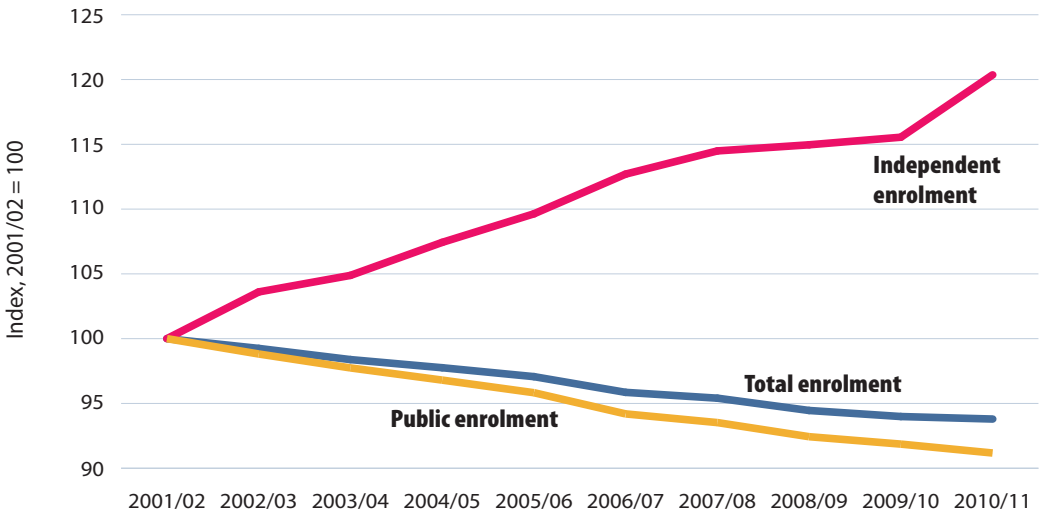
While public school enrolment in British Columbia has experienced steady decline since 2001/02, enrolment in independent schools has steadily increased.[23] A comparative index is provided in **figure 6**. Public school enrolment declined by 8.8 percent over this period while independent school enrolment increased by 20.4 percent.

In British Columbia, independent schools provide diverse alternatives to the public education system. These include schools that offer programs for students with various religious backgrounds (for example, Roman Catholic and other Christian), that integrate unique educational philosophies (Waldorf and Montessori), or provide alternative educational approaches

22. Independent enrolment data provided by Federation of Independent Schools Association in British Columbia (FISA) differs from the data collected by the British Columbia Ministry of Education. FISA data is based on the headcount provided by schools, based on their September 30th enrolment. This number includes cross-enrolled students that may also be enrolled in public schools. Distance learning (DL) schools (online schools) have students that take courses in more than one school and independent and public schools report them in their headcount. Meanwhile, the British Columbia Ministry of Education takes the data from independent schools and public schools and cleans it so that the same student is reported only once. The school of record is listed as the enrolling school and the other school where the student is taking courses gets deleted. There are approximately 2,000 students (0.3 percent of total enrolments) that are cross-enrolled in independent and public schools.

23. The data for 2012/13 is a continuation of the diminishing public and increasing independent enrolment trend. Public enrolment further declined to 540,490 from 553,828 while independent enrolment increased to 74,051.

Figure 6
Comparative index of total, public, and independent enrolment, British Columbia, 2001/02–2010/11



Sources: FISA, 2014; calculations by authors.

(International Baccalaureate and university preparation) in their curricula.[24] Even so, in 2010/11 the majority of independent school enrolments were in Roman Catholic schools (28.8 percent) with a slightly smaller proportion (27.6 percent) attending other Christian schools. A total of 18.2 percent of students enrolled in independent schools attend schools with educational philosophies, special needs, and religious backgrounds other than Christian, and a further 15.7 percent of independent school students were enrolled in schools that offer International Baccalaureate and other university preparation programs. The rest of the students (9.6 percent) attend non-associated independent schools (FISA, undated).[25]

Table 2 and **figure 7** present the trends in public education spending and enrolment in British Columbia from 2001/02 to 2010/11. Total elementary and secondary public education expenditure increased from $5.0 billion

24. For information about independent schools in British Columbia, visit the website of the Federation of Independent School Associations, British Columbia (http://www.fisabc.ca). FISA is an umbrella organization that assists and coordinates both independent schools and representative associations for independent schools in British Columbia. The five member associations within FISA are the Association of Christian Schools International in British Columbia (ACSIBC), the Associate Member Group (AMG), Catholic Independent Schools in British Columbia (CISBC), the Independent Schools Association in British Columbia (ISABC), and the Society of Christian Schools in British Columbia (SCSBC).

25. Also note that the schools in the last category are not affiliated with any of the five FISA member associations.

to almost $6.2 billion, an overall increase of 22.6 percent over the decade. During the same period, students enrolled in the public system decreased from 607,437 to 553,828 (or 8.8 percent). Another way of considering these results is in terms of cost per pupil. In 2001/02, provincial spending on a per-student basis in the British Columbia public system was $8,299. After ten years, this cost had risen to $11,159 (in current or nominal dollars) which is a 34.5 percent increase over the decade.

Table 2

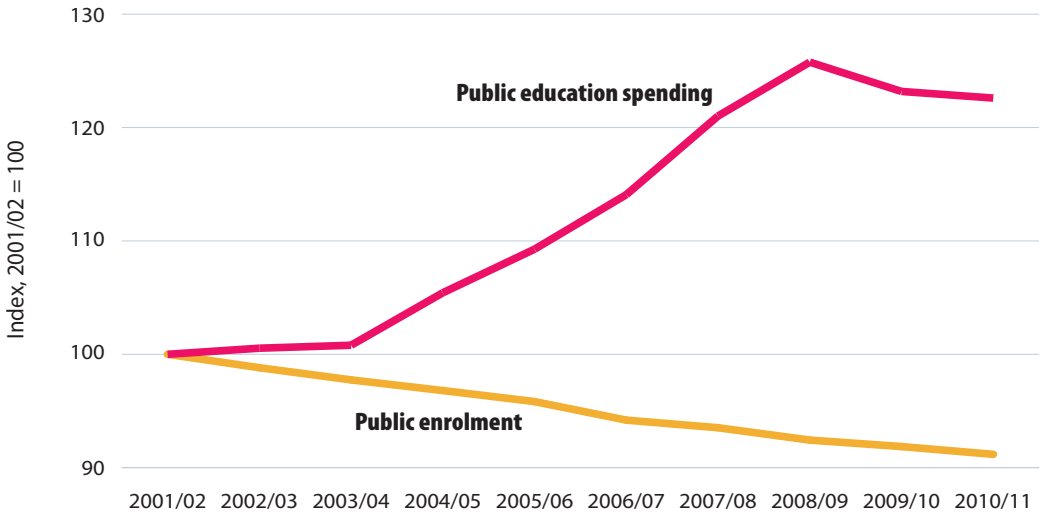
Total public education spending and enrolment, British Columbia, 2001/02–2010/11

	Total public education spending	Public enrolment	Total public education spending
	Millions, current $	*Headcounts*	*Per pupil, current $*
2001/02	5,041	607,437	8,299
2002/03	5,068	600,249	8,443
2003/04	5,081	593,724	8,558
2004/05	5,315	588,007	9,038
2005/06	5,508	582,100	9,463
2006/07	5,751	572,161	10,051
2007/08	6,100	568,090	10,739
2008/09	6,340	561,471	11,292
2009/10	6,210	558,000	11,129
2010/11	6,180	553,828	11,159

Sources: FISA, 2014; Statistics Canada, 2014a, 2014b; calculations by authors..

Figure 7

Comparative index of total public K–12 spending and public enrolment, British Columbia, 2001/02–2010/11



Sources: FISA, 2014; Statistics Canada, 2014a, 2014b; calculations by authors.

Funding for British Columbia's independent school is administered through a system of tiered grants for different school groups. The value of the possible grant—either 0 percent, 35 percent or 50 percent—is determined by the schools' adherence to specified criteria. The payment of the grant—which supports operating costs only and may not be used to fund capital costs—is made directly to the school (Clemens et al., 2012).

The BC Ministry of Education has four group classifications of independent schools (British Columbia Ministry of Education, 2011).

Group 1 schools receive 50 percent of the operating grant provided to the local board of education per full-time equivalent (FTE) student. These schools must employ BC-certified teachers, have educational programs consistent with ministerial orders, provide a program that meets the criteria set out in the BC curriculum, meet administrative requirements, maintain adequate educational facilities, and comply with municipal and district codes. Group 1 schools enrol the most students, with 56,062 students attending 249 Group 1 independent schools in 2010/11.

Group 2 schools must meet all the same criteria as Group 1 schools, but receive per-student operating grants of only 35 percent because the schools' per-student costs exceed those of the local public school boards. Group 2 schools enroll the second largest number of students. In 2010/11, 14,352 students attended 67 Group 2 schools.

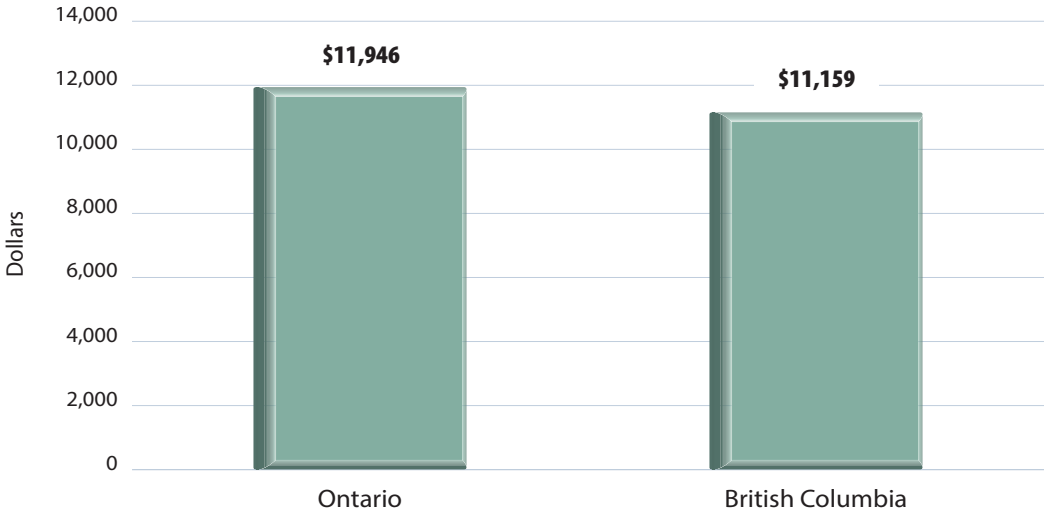
Group 3 schools receive no funding and are not required to employ BC licensed teachers or deliver programs consistent with ministry standards. They must maintain facilities that meet all municipal and district codes. In 2010/2011, 539 students attended 20 Group 3 schools.

Group 4 schools receive no funding and cater mainly to non-provincial students. These schools meet the same educational program requirements as Group 1 and their students are eligible to receive the BC Certification of Graduation (Dogwood) if the school's teachers are BC certified. These schools must be bonded. For-profit institutions are automatically enrolled in this category. There were 1,061 students enrolled in 11 group 4 schools in 2010/11.[26]

26. As noted in footnote 22, some students are enrolled in two school groups. The enrolments indicated here for each group total to 72,014, which is the lower of the two numbers and represents the total number of discrete students enrolled in independent schools.

By way of further comparison, in 2010/11, the final year under consideration, $11,946 was spent per pupil enrolled in an Ontario public school while in British Columbia the per-pupil expenditure was $11,159. Put differently, on average Ontario spent 7.1 percent more per public pupil than did British Columbia. **Figure 8** comparatively illustrates the cost per pupil in British Columbia and Ontario.[27]

Figure 8
Total spending per pupil in Ontario and British Columbia, 2010/11



Sources: Ontario, Ministry of Education, various dates; FISA, 2014; Statistics Canada, 2014a, 2014b; calculations by authors.

27. Still, it has not always been the case that per-pupil education expenditure has been lower in British Columbia than in Ontario; the operation of more economical systems is attributable to a multiplicity of factors.

Assessing Ontario's fiscal and educational situation

In the last fiscal year, 2013/14, Ontario recorded a deficit of $11.3 billion. To put this in perspective, it is almost half of Ontario's public expenditure on elementary and secondary public education ($23.8 billion) in 2013/14. This deficit was up from roughly $9.2 billion in the previous year. The government of Ontario now expects the 2014/15 deficit to be $12.5 billion, $8.9 billion in 2015/16, and $5.3 billion in 2016/17. These will be the seventh, eighth, and ninth consecutive years of deficit, which began in 2008/09, with a balanced budget not anticipated until 2017/18 (Ontario Ministry of Finance, 2014).

A direct implication of Ontario's persistent deficits is the substantial accumulation of debt. As of March 31, 2014, Ontario's net debt, which is a measure of total debt adjusted for financial assets, stood at $269.3 billion or 38.9 percent of GDP (Ontario Ministry of Finance, 2014). This is the second highest debt-to-GDP ratio in the country after Quebec. Warnings regarding the sustainability of Ontario's finances and debt have been issued by a number of organizations and many have begun to question and raise serious concerns about Ontario's fiscal stability (Clemens & Veldhuis, 2013; Murphy et al., 2014; Simpson, 2014; Speer and Lammam, 2014).

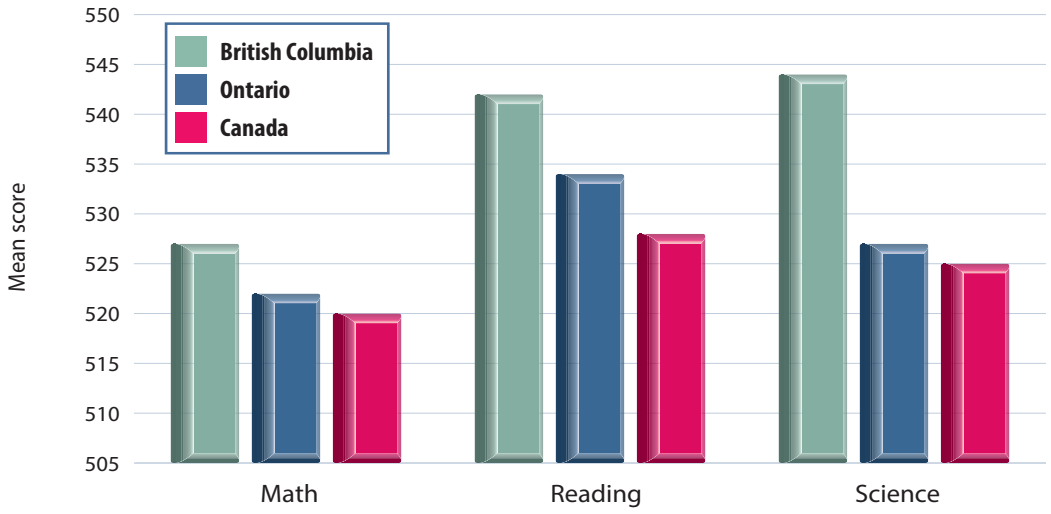
The 2012 report of the Commission on the Reform of Ontario's Public Services, commonly known as the Drummond Report, also recognized the troubling fiscal times ahead for Ontario and called for dramatic reform. It concluded that the Ontario government "must firmly establish a balanced fiscal position that can be sustained over the long term and … must sharpen the efficiency of literally everything the government does so Ontarians get the greatest value for money from the taxes they pay" (Ontario, Ministry of Finance, 2012: 1). Given these economic realities, education reform in Ontario must be considered. Attention, however, must not only be paid to efficiency; educational outcomes must also continue to play a pressing part in any reform considerations.

In terms of educational performance, although Canadian students continue to rank among the highest educational performers globally on the limited number of comparative assessments available, the trends are concerning.

According to the OECD's Programme for International Student Assessment (PISA), Canadian students are slowly slipping in their overall ranking and showing statistically significant decreases in mean performance scores. Canada's international ranking in mean math scores has declined from 6th to 13th, in mean reading scores from 2nd to 9th, and in mean science scores from 5th to 10th (OECD, 2014; Brochu et al., 2013; Knighton et al., 2010; Bussière et al., 2004, 2007, 2001).

While overall Canadian performance is declining when compared internationally, a comparison of PISA scores between Ontario and British Columbia illuminates our analysis. The mean scores of Ontario 15-year-olds are declining in math, remaining the same in reading, and only slightly increasing in science, while their British Columbian peers have begun to outperform them in all three areas. Indeed, British Columbian students have always attained higher scores in science since PISA scores began to be collected in 2000. **Figure 9** shows the composite PISA performance scores for 2012 for both provinces and for Canadian means overall in math, reading, and science.[28]

Figure 9
Mean PISA scores, Brisith Columbia and Ontario, 2012



Source: CMEC, 2013.

28. The mean performance scores for math and reading in 2012 are composite scores, that is, for the first time they include results of the computer-based test in addition to paper-based tests. Comparisons between British Columbia and Ontario would be even more dramatic if only the paper-based mathematics scores were considered—showing an eight point spread, rather than the more conservative five point spread from the composite math scores. Conversely, composite reading scores, reported here, show an 8 point spread between the two provinces while the paper-based spread is 7 points.

Table 3 juxtaposes a summary of PISA scores in each of math, reading and science for both Ontario and British Columbia with per-pupil total spending in each province in the year the tests were taken. Although matching year expenditures to PISA scores has limitations (given the intention of PISA scores to estimate the effects of instruction over a period), this table nevertheless indicates that dramatic increases in expenditures were not accompanied by increases in scores. Furthermore, it is worth noting that overall declines in Canadian PISA scores during a period of increasing education spending aligns with academic research such as Coulson's long-term trend analysis of academic performance and spending in the United States. He found that "adjusted [American] state SAT scores have declined by an average of 3 percent … despite a more-than-doubling in inflation-adjusted per pupil public-school spending over the same period" (Coulson, 2014: 57).

Table 3

Summary table of per pupil spending and PISA scores, Ontario and British Columbia

	ONTARIO				BRITISH COLUMBIA			
	Total public spending per pupil ($)	Mean scores			Total public spending per pupil ($)	Mean scores		
		Math	Reading	Science		Math	Reading	Science
2003	7,818	530	530	515	8,558	538	535	527
2006	9,600	526	534	537	10,051	523	528	539
2009	11,316	526	531	531	11,129	523	525	535
2012	12,117	522	534	527	11,513	527	542	544

Notes: The tests are administered at the end of the calendar year which corresponds to the beginning of the school year; the spending data corresponds to the year in which the tests were administered.

Due to data availability, 2000 PISA scores and spending were not presented and the spending figures for 2012 are from 2011/12 year.

Sources: Statistics Canada, 2014a, 2014b; Ontario, Ministry of Education, various dates; FISA, 2014; CMEC, 2013.

The implications of this fiscal and educational picture are becoming increasingly clear. The Drummond Report, mentioned above, raised the important role that education sector spending would serve in addressing the challenge Ontario faces. Yet, rather than encourage structural reform, it called for improvements in instruction, pedagogy, and teacher preparation, proposing restraint in education spending through, for example, increasing class sizes, discontinuing full-day kindergarten and reducing service duplication. But to address Ontario's need to find effective ways to reduce public spending while ensuring vital services continue to be provided at high levels of quality, we propose that structural reform in education delivery should be considered.

If Ontario is to respond to the need for education reform, British Columbia stands out as an alternative model worth considering. Given the financial indicators such as lower per-pupil spending and restrained annual increases in education expenditures, it appears that substantial savings might be realized by adopting the British Columbia model for education delivery. And furthermore, as suggested by PISA score comparisons, there are good reasons to believe that these savings could be realized without jeopardizing student achievement.[29]

The question, then, and the focus of this paper, is: By how much could education expenditure in Ontario be reduced if it adopted the British Columbia model for education?

A range of potential savings in education spending in Ontario are presented below, based on the assumption that the British Columbia model is implemented; that is, if two publicly funded systems (Anglophone and Francophone only) were offered, and if two classifications or groups (as they are known in British Columbia) of funded independent schools were available, one at 50 percent of per pupil public school operating expense and one at 35 percent.[30]

29. In addition to the PISA score trends for British Columbia presented earlier in this paper, a recent OECD (2013) analysis of Canadian 2012 PISA scores demonstrated that math scores were significantly higher for students in independent (private) schools compared to public schools.

30. The model assumes no other additional funding changes. So, for example, Ontario would continue to fund full day Junior Kindergarten even though in British Columbia a parallel practice does not exist.

Savings for Ontario with adoption of BC education model

Given the observed strength of British Columbia's elementary and secondary education system and the need for Ontario to consider reforms in education spending, this section offers a set of calculations by which to consider what a British Columbia structure for education would look like and cost if introduced in Ontario.

A key difference between the education systems of British Columbia and Ontario lies in their funding structures. British Columbia funds two public systems while Ontario funds four.[31] Furthermore, British Columbia offers conditional and limited financial support for independent schools while Ontario does not.

To predict savings for education expenditure in Ontario, several scenarios are modeled below based on a set of explicit assumptions. First, like British Columbia, Ontario would have two public systems only, Anglophone and Francophone, and would offer funding for qualifying independent schools. The model also assumes, again like British Columbia, that Ontario would have funded and non-funded independent schools. Just as in British Columbia, Group 1 schools would receive a 50 percent operating grant, Group 2 schools would receive 35 percent from the province, while Group 3 and 4 schools would receive no government funds. The remainder of the Group 1 and Group 2 independent schools' costs, both operating and capital, would be covered by private tuition fees, fundraising by the school and its supporters, and additional revenue sources, including donations. The savings calculation in our model is restricted to 2010/11 Ontario public per student operating cost.[32]

31. Operating expenses represent 90 percent of total elementary and secondary spending. In 2010/11, the Ontario government spent $24,512 million on elementary and secondary education. From this amount, operating expenses were estimated to amount to $22,063 million. This is approximately $10,752.6 per student. In 2010/11, there were 653,940 students attending Catholic schools, meaning that $7,032 million was spent operating these schools. This amounts to 31.9 percent of the province's total education operating expenses.

32. The reader is reminded that data on public elementary and secondary education spending used throughout this paper are based on Statistics Canada (2014a, 2014b).

Recently, Izumi (2012) offered an introductory analysis to this question by applying the proportion of British Columbia students in Group 1 (50 percent funding) and Group 2 (35 percent funding) schools to Ontario students. Izumi's calculation, based on the 2009/10 student body, yielded annual savings of $1.3 billion, roughly 6.5 percent of the Ontario's K–12 budget that year. However, there are several limitations to this calculation and our current calculations include the following enhancements.[33] First, the analysis below, unlike Izumi's, accounts for the demographic differences between the two provinces, especially the large differences in the Catholic populations of the two provinces. Second, the calculation accounts for the fact that students already in Ontario independent schools will become a cost and must be subtracted from the savings of students moving into independent schools. Third, the calculation considers the excess demand for independent schooling which is indicated by the waiting lists for such schools in British Columbia (Clemens, 2012).

We recognize that the transitional process from the current model of education delivery and financing in Ontario to an alternative model involves enormous costs that could encumber the adoption of the British Columbia model in Ontario. Nevertheless, like Izumi (2012) we assume an orderly transition and leave these issues for a separate, more extended analysis elsewhere.

Research has consistently demonstrated that religious preference is a key determinant in independent school selection. Catholicism, in particular, has been found to be a critical factor in the determination of whether a child attends a public or independent school, significantly increasing the probability that a child attends the latter in jurisdictions without publicly supported Roman Catholic schools (Lankford and Wyckoff, 1992). The basic model presented here accounts for the difference in the proportion of Catholics and other Christians between British Columbia and Ontario. First, we note that a total of 31.2 percent of the Ontario population is self-declared Roman Catholic while only 15 percent of British Columbians self-define as Catholic.[34] In other words, the proportional Catholic population in Ontario is at least twice as large as that in British Columbia. In addition, the proportion of self-declared non-Roman Catholic Christians in Ontario is 33.3 percent as compared to 29.7 percent in British Columbia. On this measure alone, our model is designed to account for more anticipated attendance in partially-funded, Roman Catholic and non-Roman Catholic Christian independent schools in Ontario.[35]

33. It should be noted that Izumi (2012) was aware of many of the limitations associated with his calculation.

34. See Statistics Canada (2013a).

35. In addition, for Ontario parents, the preservation of religious beliefs and values has been shown to be important in parental determination of whether to send their children to an independent religious school or public schools (Van Pelt, Allison and Allison, 2007). Furthermore, up to a third of Ontario students have attended public Catholic schools

To predict the financial effect of educational reform in Ontario via the British Columbia model, we offer calculations based on four scenarios. In each scenario we use the British Columbian enrolment proportions as a reference point for our Ontario enrolment calculations. In other words, the model is based on the assumption that the relative proportion of independent school attendees to total enrolment in British Columbia would be mirrored in Ontario, and then adjustments are made for the higher proportion of Catholics and non-Catholic Christians in Ontario. Additionally, two of the scenarios also account for the unsatisfied demand for independent schooling (in British Columbia) that can be inferred from the waiting lists for admission to independent schools in the Lower Mainland of British Columbia. The enrolment projections for the four scenarios are presented in **table 4**. It follows the enrolment details and savings calculations for each scenario discussed below.

Scenario 1 is the most conservative, envisaging a total of 7.0 percent of Ontario students enrolled in independent Catholic schools. If 3.3 percent of British Columbian students attend independent Catholic schools, and Ontario has roughly twice the proportion of Catholics, then twice the proportion of Ontario students would enroll in Group 1 independent Catholic schools. Similarly, if 3.2 percent of British Columbian students attend independent Christian schools, and Ontario has slightly more (self-defined) non-Catholic Christians, then 3.6 percent of Ontario students could be expected to enroll in Group 1 independent Christian schools. Given that we have no basis on which to project changes to enrolment in other types of Group 1 schools such as Montessori, Waldorf, and other religious schools, we leave the enrolment proportion of students the same for Ontario as for British Columbia (that is, 2.8 percent). Similarly, given that most other demographic features are similar for British Columbia and Ontario, we leave the enrolment proportions similar for Group 2 school enrolments (that is, 2.3 percent of the Ontario student population).[36]

Furthermore, in this scenario, as in all others, we calculate the cost of student migration from unfunded private schools to partially-funded independent schools. In Ontario in 2010/11, 34,359 students attended

throughout much of the province's history. Thus, in all, it is reasonable to expect that Ontario's Catholic population would be at least as inclined as, and perhaps more inclined than, British Columbians to send their children to independent Catholic schools.

36. We focus on adjusting for religious demographic characteristics rather than other demographic features based on several reasons. The most pressing is the noted majority religious component of independent schools in British Columbia. Furthermore, after examining various indicators of socio-economic and demographic factors, such as language (mother tongue), immigration (by continent of origin), charitable donations, and income per capita, we found consistent similarities between British Columbia and Ontario.

Christian schools (Ontario, Ministry of Education, 2014) and we assume they would all move to the Group 1 Christian schools adding an additional cost of $184.7 million. An additional 46,882 Ontario students (in 2010/11) attended other types of private schools (Montessori, Waldorf, Jewish, etc.) which we assume would all move to the applicable independent Group 1 schools at an additional cost of $$252 million. Finally, a total of 16,120 Ontario students (in 2010/11) attended the more expensive private schools that would probably become Group 2 independent schools, and we assume they would all move from unfunded to partially-funded schools adding an additional cost of $60.6 million. In all, the students who are currently in private schools would add an additional $497 billion to the cost of education delivery in Ontario if the province were to adopt the British Columbia model for partially-funded independent schools. This cost is subtracted from the savings that would be incurred from the migration of students away from fully-funded public schools to partially-funded private schools to arrive at net savings in each scenario.

Finally, in this scenario, as in all others, we use per-pupil public spending for Ontario in 2010/11 ($10,753) calculated from Statistics Canada (2013b) data on public expenditures on public education operating expenses ($22.063 billion) divided by total enrolment in public schools in Ontario in that year (2,051,865).[37]

The total savings in scenario 1, net of new costs for migrants from unfunded private to partially-funded independent schools, calculated under the most conservative set of independent enrolment assumptions (that is, with 7.0 percent Catholic migration from the public sector) is $849.1 million annually. Details for costs and savings can be found in table 6 in the Appendix.

Scenario 2, although similar in all other respects to scenario 1, accounts for the possible increased propensity of Ontario Catholics to attend independent Roman Catholic schools. This recognizes their long history with Roman Catholic school attendance while balancing for the potentially dampening effect the tuition requirement will have for independent school attendance. Thus, this calculation is based on 15.0 percent enrolment of Catholics in independent schools rather than the full one-third of Ontario students that currently attend Catholic schools. All other enrolment projections, migrations, and per-pupil costs remain the same as in scenario 1.

In this scenario, which predicts more Catholic migration to the independent sector than does the first scenario, the resulting yearly savings, again net of new costs, are more than double that from the first set of

37. Using the proportions from Statistics Canada (http://www.statcan.gc.ca/pub/81-595-m/81-595-m2013099-eng.pdf), operating expenses were estimated at $22,279 million, or 90 percent of total public elementary and secondary education spending in 2010/11.

assumptions, and reach $1.79 billion. Details for costs and savings can be found in table 7 in the Appendix.

Scenario 3 is also similar to scenario 1 (with a return to the more conservative Catholic enrolment figure of 7.0 percent) but accounts for the additional demand for independent schools suggested by waitlists in Lower Mainland British Columbia. It conservatively predicts an additional 0.5 percent enrolment in Group 1 and Group 2 independent schools.

In this scenario, with its more conservative Catholic migration prediction but additional accounting for currently unrealized demand, savings net of additional costs for students moving from unfunded to partially-funded schools would be $907 million annually. Details for costs and savings can be found in table 8 in the Appendix.

Scenario 4 is perhaps the most comprehensive in its prediction of Group 1 and Group 2 enrolments. It includes the larger proportion of Catholic attendance (15.0 percent) and it includes (slightly enlarged) calculations for waitlist demand (0.7 percent). The other predictions are the same as in scenario 1.

In this scenario, with its comprehensive accounting for more Catholic migration and a higher estimate of demand based on waitlists, savings, net of new costs for migrants from unfunded to partially-funded schools, would be $1.873 billion annually. Details can be found in table 9 in the Appendix.

Table 4

Scenario assumptions for the proportion of Ontario students that will attend each independent school type

	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Group 1				
Catholics	7.0%	15.0%	7.0%	15.0%
Christians	3.6%	3.6%	3.6%	3.6%
Montessori, Waldorf, etc.	2.8%	2.8%	2.8%	2.8%
Waitlist	x	x	0.4%	0.6%
Group 2	2.3%	2.3%	2.3%	2.3%
Waitlist	x	x	0.1%	0.1%

Sources: Calculations by authors based on: Ontario, Ministry of Education, 2014; Statistics Canada, 2013b; FISA, 2014.

Table 5 succinctly presents the assumptions and potential net savings for each scenario.

Table 5

Cost-savings estimates, different scenarios

Operating expenses, Ontario, 2010/11: **$22,062,932**

Public enrolment, headcounts: **2,051,865**

Operating expenses per pupil: **$10,753**

Scenario	Assumptions	Net savings estimate ($ millions)
1	Religious concentrations of students would be similar between BC and Ontario, when factoring in Ontario's higher religious concentrations	849.1
2	More religious students would migrate to independent schools, based on a cultural and historical orientation to religious schooling	1,785.1
3	Follows the same criteria as scenario 1 but also factors in the waitlists for BC independent schools	907.0
4	Follows the same criteria as scenario 2 but also factors in the waitlists for BC independent schools	1,873.0

Source: See table 4.

Thus, if Ontario were to adopt the British Columbia model for education funding reform, in the most conservative enrolment scenario total annual savings would be $849.1 million and in the most comprehensive scenario the savings would be $1.873 billion.

Conclusion

Education spending in Ontario offers a substantial opportunity to contribute to Ontario's return to fiscal balance. While education spending, despite declining student enrolment, has substantially increased over the last decade, Ontario's educational performance relative to the rest of the industrialized world is not increasing and relative to British Columbia it is declining. This alarming circumstance, combined with consideration of British Columbia's experience, provides Ontario a promising model for quality educational delivery at reduced expenditure.

According to the preceding analysis, the adoption of the British Columbian education structure could save Ontarians between approximately $850 million and $1.9 billion per year. This is approximately 3.6 to 7.9 percent of the 2013/14 provincial education budget, or between 0.7 percent and 1.6 percent of total program spending, making a notable contribution to the fiscal condition of the province.

When compared against the budget deficit, the impact of such savings would be even more dramatic and the relative fiscal effect of such a change more profound. In fact, this saving is approximately between 7.5 percent and 16.6 percent of the provincial deficit in 2013/14.

Not only does evidence from British Columbia indicate that structural reform in the Ontario education sector may indeed be a way forward with respect to Ontario's returning to fiscal balance, but it also suggests, as indicated by the PISA performance scores, that academic performance may improve as well.

This paper has been limited in scope and addressed only the financial aspect of one type of structural reform of education in Ontario. Financial savings have been found to be available through the proposed reform of moving separate Roman Catholic education from the fully-funded public education sector to a newly established partially-funded and expanded independent school sector. Thus it is reasonable that this reform should be considered further.

If the proposed reform is engaged further, many additional policy considerations will require attention. Future considerations would undoubtedly include, but not be limited to, the constitutional implications for adoption

of the model, consequences for religiously authentic education in Roman Catholic and other religious communities, discussion of changing restrictions and opportunities for school choice in Ontario, issues related to transition, and repercussions for student learning outcomes.

In all, the reform proposed in this paper offers promise for Ontario's quest to return to fiscal health and to an increasingly prosperous future.

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Appendix: Supplementary tables

Calculations in all tables are based on the following figures:

Public operating expenses, millions: **$22,063**
Public total enrolment, headcounts: **2,051,865**
Public Catholic enrolment, headcounts: **653,940**
Public operating expenses per pupil: **$10,753**

Table 6
Scenario 1: Calculations not factoring in waitlists

	BRITISH COLUMBIA	ONTARIO						
	Proportion of total enrolment	Proportion of total enrolment	Potential enrolment	Current enrolment	Grant	Cost ($ millions)	Migrants from public system	Savings ($ millions)
Group 1	9.3%							
Catholics	3.3%	7.0%	150,391		50%		150,391	808.6
Christians	3.2%	3.6%	77,578	34,359	50%	184.72	43,219	232.4
Montessori, etc.	2.8%	2.8%	59,983	46,882	50%	252.1	13,101	70.4
Group 2	2.3%	2.3%	49,765	16,120	35%	60.7	33,645	235.2
Total	**11.6%**	**15.6%**	**337,716**	**97,361**		**497.4**	**240,355**	**1,346.5**
							Total savings	**849.1**

Source: See table 4.

Table 7
Scenario 2: Calculations with increased proportions of Catholics, not factoring in waitlists

	BRITISH COLUMBIA	ONTARIO						
	Proportion of total enrolment	Proportion of total enrolment	Potential enrolment	Current enrolment	Grant	Cost ($ millions)	Migrants from public system	Savings ($ millions)
Group 1	9.3%							
Catholics	3.3%	15.0%	324,503		50%		324,503	1,744.6
Christians	3.2%	3.6%	77,578	34,359	50%	184.7	43,219	232.4
Montessori, etc.	2.8%	2.8%	59,983	46,882	50%	252.1	13,101	70.4
Group 2	2.3%	2.3%	49,765	16,120	35%	60.7	33,645	235.2
Total	**11.6%**	**23.7%**	**511,828**	**97,361**		**497.4**	**414,467**	**2,282.6**
							Total savings	**1,785.1**

Source: See table 4.

Table 8
Scenario 3: Calculations including waitlists

	BRITISH COLUMBIA	ONTARIO						
	Proportion of total enrolment	Proportion of total enrolment	Potential enrolment	Current enrolment	Grant	Cost ($ millions)	Migrants from public system	Savings ($ millions)
Group 1	9.3%							
Catholics	3.3%	7.0%	150,391		50%		150,391	808.6
Christians	3.2%	3.6%	77,578	34,359	50%	184.7	43,219	232.4
Montessori, etc.	2.8%	2.8%	59,983	46,882	50%	252.1	13,101	70.4
Waitlist		0.4%	8,094		50%		8,094	43.5
Group 2	2.3%	2.3%	49,765	16,120	35%	60.7	33,645	235.2
Waitlist		0.1%	2,072				2,072	14.48
Total	**11.6%**	**16.1%**	**347,882**	**97,361**		**497.4**	**250,521**	**1,404.5**
							Total savings	**907.0**

Source: See table 4.

Table 9
Scenario 4: Calculations with increased proportions of Catholics, including waitlists

	BRITISH COLUMBIA	ONTARIO						
	Proportion of total enrolment	Proportion of total enrolment	Potential enrolment	Current enrolment	Grant	Cost ($ millions)	Migrants from public system	Savings ($ millions)
Group 1	9.3%							
Catholics	3.3%	15.0%	324,503		50%		324,503	1,744.6
Christians	3.2%	3.6%	77,578	34,359	50%	184.7	43,219	232.4
Montessori, etc.	2.8%	2.8%	59,983	46,882	50%	252.1	13,101	70.4
Waitlist		0.6%	12,266		50%		12,266	66.0
Group 2	2.3%	2.3%	49,765	16,120	35%	60.7	33,645	235.2
Waitlist		0.1%	3,140				3,140	22.0
Total	**11.6%**	**24.4%**	**527,234**	**97,361**		**497.4**	**429,873**	**2,370.5**
							Total savings	**1,873.0**

Source: See table 4.

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