

# **Education Finance and the Pursuit of the Goal of a High Quality Universally Accessible Public School System in Manitoba: Where are we, what challenges remain, and how can we meet them?**

**By John Young & Brian O'Leary**

*Manitoba Education Mission Statement: To ensure that all Manitoba's children and youth have access to an array of educational opportunities such that every learner experiences success through relevant, engaging and high quality education that prepares them for lifelong learning and citizenship in a democratic and socially just and sustainable society.*

<http://www.edu.gov.mb.ca/edu/mandate.html>

## **Introduction**

Universally accessible high quality public schooling in the twenty-first century is an expensive commitment. Yet we also know that, as Grubb (2009) reminds us in his book *The Money Myth: School Resources, Outcomes and Equity*, that adequate funding is a “necessary but not sufficient” variable in the provision of quality and equitable schooling. Many of the most powerful determinants of school success such as quality teaching, school climate, or parental orientation towards academic success and career aspirations cannot simply be purchased. We also know that any discussion of educational funding is not primarily about *money* but rather about *resources* – centrally it is about what that money can provide by way of educational resources, and how those resources are used in support of high quality and equitable experiences for all students.

Framed by the guiding question, “how can decisions about education funding bring us closer to the vision of universal quality public education articulated in the provincial mission statement cited above” this discussion paper focuses its attention on five aspects of current funding practices and school outcomes in Manitoba provincial public schools:

1. The relationships between educational expenditures and available evidence on effectiveness;
2. The commitment to equity as evidenced by spending more and spending wisely on the neediest students, schools and communities;
3. The costs of public education that have to be borne by parents;
4. The existence of significant differences in local tax capacity across the province; and,
5. The ways by which we might measure our progress in using our resources to achieve important outcomes.

*Public school systems are to foster the development of full citizens in environments in which all individuals have access to, and are encouraged to gain, powerful knowledge; the intellectual, social, and emotional assets, and the personal and interpersonal capabilities that can provide access to the opportunities and freedoms enjoyed by all others in society (Sen, 1999).*

Underpinning our discussion of the five issues identified above are assumptions that: (i) the adequacy of public funding of education is directly connected to the need to see that funds allocated to schooling are spent as wisely as possible in relation to the multiple purposes of schools and our existing knowledge of effective programs and practices; (ii) quality and equity in public schooling are complimentary and not competing objectives; (iii) that a fundamental tenet of public schooling is that the costs of education are shared fairly by all sectors of society and that access to education is not determined by a student's or family's ability to pay for it, and (iv) that public participation and representation in public education is an essential ingredient of the pursuit of equity. Furthermore, while the concept of equity in education and educational finance is full of complexities we see it as fundamentally located at the interface of 'vertical equity' (which recognizes that students have different educational needs and that differential levels of spending are required to produce similar outcomes) and 'horizontal equity' (which asserts that students with similar needs should be funded similarly).

### ***Adequacy in the Canadian Context***

Manitoba spends roughly two billion dollars each year to operate upwards of 700 public schools. In the 2013/14 budget that amounted to \$11,841 for each of the 173,547 FTE students

enrolled in Kindergarten through Grade 12 (Manitoba Education & Advanced Learning, 2014) Manitoba's education spending has increased in both current and constant dollars over the past fifteen years, and across a wide range of funding indicators the province compares very favourably with the rest of Canada. Statistics Canada data for 2010/2011, presented in Figure 1 below, shows that Manitoba's per capita operating expenditure is the highest of any province in Canada. Manitoba ranks fourth in average teacher salary and eighth in capital expenditure (Statistics Canada, 2012).

*PISA results show that beyond a certain level of expenditure per student, excellence in education requires more than money: how resources are allocated is just as important as the amount of resources available. (OECD, 2013, p. 24)*

*The quality of a school cannot exceed the quality of its teachers and principals.... PISA results show that among countries and economies whose per capita GDP is more than USD 20 000, high performing school systems tend to pay more to teachers relative to their national income per capita. (OECD, 2013, p. 26)*

In recent years Manitoba has increased spending in both current and constant dollars, generally consistent with the rate of economic growth in Manitoba. This has supported a reduction in the education pupil ratio from 14.2 to 13.7. During this period Manitoba's high school graduation rate has increased from 71.1% in 2002 to 84.3% in 2012. And while Manitoba children's performance is behind other provinces on recent large-scale assessments, results are still good relative to other countries (Council of Ministers of Education Canada, 2013).

Figure 1

**Selected Interprovincial Education Indicators, 2005-6 and 2009-10**

	2006-07			2010-11		
	Manitoba	Canada	Rank	Manitoba	Canada	Rank
<b>Operating Expenditure per student</b>	\$9,928	\$9,272	1 <sup>st</sup>	\$12,264	\$11,393	1 <sup>st</sup>
<b>Annual Capital Expenditure per student</b>	\$610	\$790	5 <sup>th</sup>	\$677	\$881	8 <sup>th</sup>
<b>Total School Expenditure per student</b>	\$10,831	\$10,321	1 <sup>st</sup>	\$13,150	\$12,557	2 <sup>nd</sup>
<b>Student-educator Ratio</b>	14.2	14.7	4 <sup>th</sup>	13.7	13.8	8 <sup>th</sup>
<b>Average Remuneration per Educator</b>	\$68,161	\$66,817	4 <sup>th</sup>	\$77,984	\$75,678	4 <sup>th</sup>

\* Student-educator ratio includes teachers, administrators and pedagogical staff

Source: Statistic Canada (2012). *Summary elementary and secondary school indicators for Canada, the provinces and territories, 2006/2007 to 2010/2011*. Catalogue no. 81-595-M – No. 099.

***Equity, Public Health and Well-being***

Wilkinson and Pickett, in their book *The Spirit Level: Why more equal societies almost always do better*, provide compelling evidence that overall health and wellbeing within a country correlates more strongly with the degree of equity within the society than it does with average income. (See Figure 2.) They argue that within the rich countries of the world, having come to the end of what higher material living standards can offer us, we are the first generation to have to find other ways of improving the real quality of life. The evidence shows us that reducing inequality is the best way of improving the quality of the social environment, and so the real quality of life, for all of us. (2009, p. 29).

Figure 2

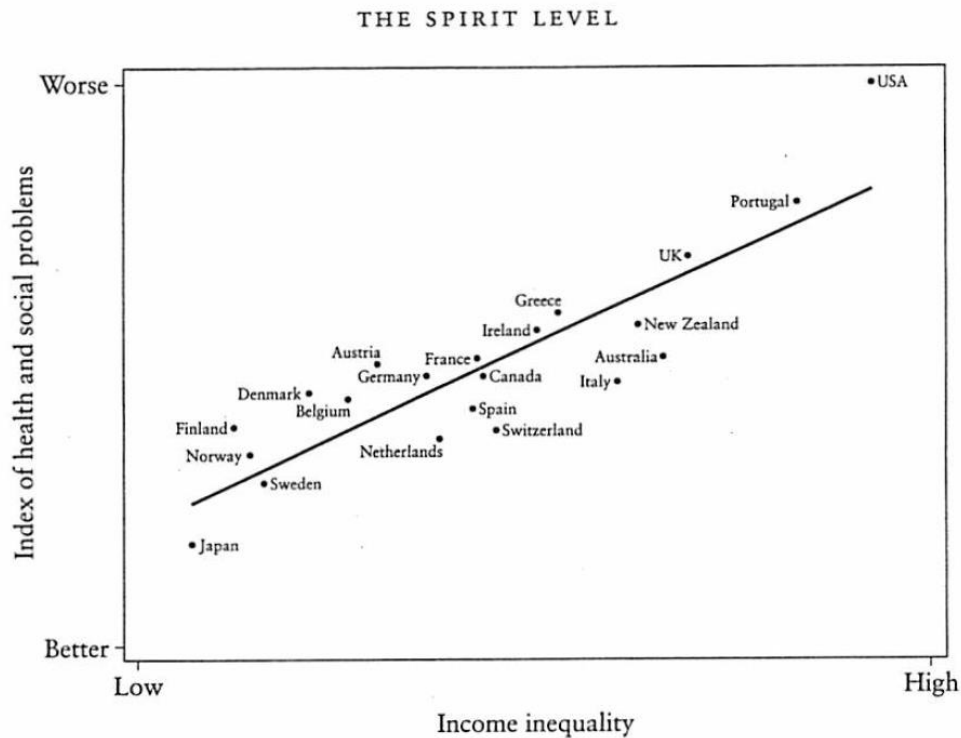


Figure 2.2 Health and social problems are closely related to inequality among rich countries.

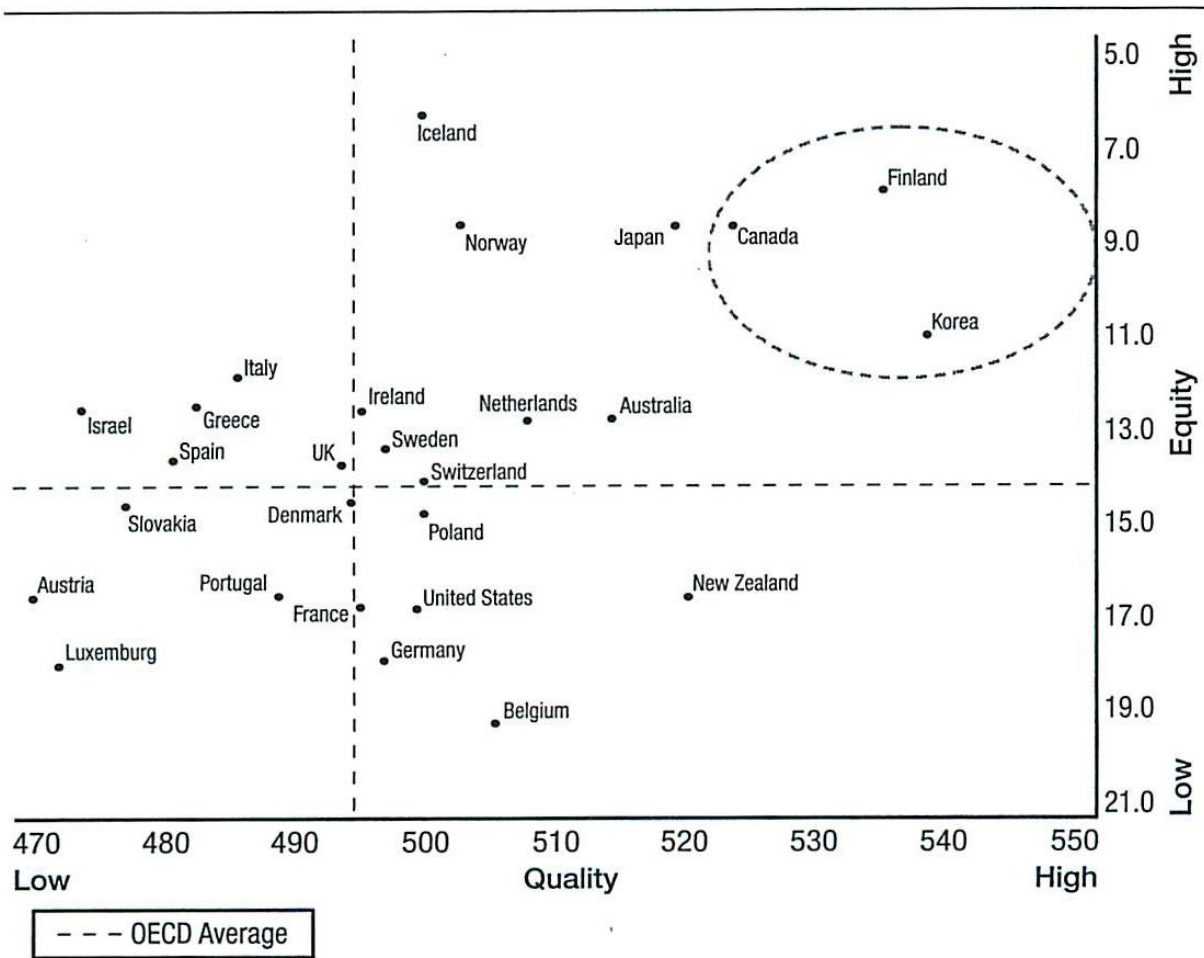
They find the same correlation between the degree of equality in society and educational outcomes – international PISA education scores are closely related to income equality. Pasi Sahlberg, in *Finnish Lessons: What can the world learn from educational change in Finland*, makes the same case – high levels of national academic achievement do not have to come at the cost of equity. (See Figure 3.)

While Canada as a whole continues to score well on international comparisons of math, reading and science, both in terms of average national achievement and equality, detailed provincial data for Manitoba, particularly locally generated data from *The Manitoba Centre for Health Policy* highlight persistent inequities in school success related to socio-economic status. In 2004 the Manitoba Centre for Health Policy (MCHP) published a study *How Do Educational Outcomes Vary with Socioeconomic Status* which found that low SES students were less likely to stay in school and less likely to graduate. A follow up report in 2012, *How Are Manitoba's Children Doing*, found that children in general were doing better, but that inequities persisted.

This data showed that modest inequality in Grade Three assessments became moderate in Grade Seven and Eight and marked inequality by Grade Twelve, and over the decade studied by MCHP the degree of inequity in fact got worse.

Figure 3

**Figure 1.5. National Average PISA Score and Percentage of Variance of Student Reading Performance as a Function of Socioeconomic Status in 2009 in Selected OECD Countries**



Source: OECD (2010b).

These results are ever more concerning given that the MCHP found statistically significant improvements in most key health indicators. Over the study period there was a 10% decrease in teen pregnancy and an 18% decrease in youth receiving income assistance. Hospital visits were down 23%, physician visits were down 20% and hospital visits for intentional injury were down 20%. The number of children in care increased by a modest 6%, but the number of

children in families receiving services from Child and Family Services was down 33%. Educational results are generally better with high school completion up 8% and Grade Seven engagement, which correlates strongly with high school success, up 12%. Grade repetition is down 29%. During the study period the reported incidence of ADHD rose 66% from 2.4% to 3.9% of the student population. Special Needs funding rose by 106%. The highest increases in Level II and Level III special needs funding were directed toward students in the lowest income quintiles.

So overall education funding has been stable and healthy and special needs funding has been increased significantly and much of it has been directed toward low-income students, this has not yet resulted in more equitable education results.

### ***Public Purposes and Public Support for Public Schools***

The goal of preparing the province’s youth for “lifelong learning and citizenship in a democratic and socially just and sustainable society” points to the inherently complex, subjective and contested nature of this educative mission. Deciding what constitutes “relevant, engaging, and high quality education” and what are the appropriate indicators of both quality and equity are fundamentally political questions – as juxtaposing recent Manitoba debates about Bill 18/bullying/GSAs and about PISA inter-provincial and international test score comparisons clearly indicate. If public schools are to serve as society’s most formal effort to educate its citizens they must be, of necessity, organized in ways that allow for the public – in its broadest expression - to be involved in a meaningful dialogue over the purposes, practices, and the funding of schools that these debates serve to illustrate, for themselves, for their children, and on behalf of everyone.

## **Money does matter**

WAYWAYSEECAPPO FIRST NATION -- Everyone in the world of aboriginal education in Canada is keeping an eye on the amazing transformation so far of a 330-student school tucked away in a beautiful valley just off Highway 45 in western Manitoba.

With one deal struck among Ottawa, Waywayseecappo First Nation, Park West School Division and the Manitoba public school system, Waywayseecappo School went from classes of about 33 or more students to classes of fewer than 20, teachers' salaries skyrocketed, more teachers were hired and full-time resource specialists suddenly appeared. Overnight, an underfunded reserve school reached financial parity with the public schools in Binscarth, Russell, Rossburn and Birtle.

Already, there are signs it may be working -- kids sent to the principal's office are down by half, reading skills among the youngest children are improving. Educators who've argued for decades aboriginal kids need only equal opportunity to get an equal education are in line for an I-told-you-so moment.

Source: Higher education: Funding puts reserve school on par with public system. *Winnipeg Free Press*, May 19<sup>th</sup>, 2012, J1.

## **Five Current Education Finance Issues in Manitoba**

### **Issue #1: The relationships between educational expenditures and available evidence on effectiveness**

Public schools by their very nature have multiple, complex and at times competing purposes and their funding will always be a highly political process related to: the public's levels of taxation support; competing demands for available tax dollars; and alternative views of the most important priorities for schools. In this situation the question of what constitutes the best use the monies/resources that are available for public schooling – and how we choose to answer that question and what we use as 'evidence' or as the justification for our answer - is always of central importance, both to the quality of children's education and public confidence in their schools.

While it will never on its own, detached from political action and public choices, provide "the answer" to decisions about what educational practices and innovations to devote resources to, critical attention to the available research and meta-analyses of research, as well as specific



local attention to actually measuring the effects of current practices and innovations have an important contribution to the wise use of resources.

In an interesting and influential book entitled *Visible Learning*, New Zealand academic John Hattie attempts to contribute to the pursuit of a more systematic, evidence-based approach to educational decision-making. The book, based on his synthesis of more than 800 meta-analyses of research on student learning, attempts to provide a ranking system based upon effect size measures for a large number of educational innovations ranging from very positive to very negative effects on student learning. Hattie argues for the importance of focusing on practices that are shown to have large positive effects on student learning and that instead of asking the question “what works” we should be asking “what works best”. He suggests that the answer to these two questions are quite different - the answer to the first question is “almost everything” whereas the answer to the second is far more circumscribed – some things work *better* and some work *worse* relative to many possible alternatives (Hattie, 2009, p. 8). Recognizing the need to balance effect size with costs, Hattie then reframes the question “what works best” to “what is the best way to use this resource” or “what could be accomplished if this amount is spent on other innovations with higher effects on student outcomes?”<sup>1</sup> Two of Hattie’s main arguments are: (i) that we currently give too much attention and resources to innovations that the research shows are likely to have only small effects on student learning; and, (ii) that the most effective use of resources are those directed to the improvement of teaching such that “teacher become learners of their own teaching, and ... students become their own teachers (p. 22)

Hattie observes:

One of the fascinating discoveries throughout my research for this book is the discovery that the most debated issues are the ones with the least effects. It is a powerful question to ask why such issues as class size, tracking, retention ... school choice, summer school and school uniforms command such heated discussion and strong claims (p. 33).

Further, in unpacking the notion of costs, Hattie acknowledges that:

the costs of implementing the reforms that seem to have most power in influencing student learning are expensive. These costs are mostly in effort costs of the teachers and school leaders, and the effort costs of the students. So often these are assumed

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<sup>1</sup> In England the *Education Endowment Foundation* <http://educationendowmentfoundation.org.uk/toolkit/> provides another interesting attempt to synthesize research on the impact and costs of a wide range of educational innovations.

to be free, or taken from the social and home life of teachers. Changing teachers' conceptions is not easy or cheap (p. 257).

Syntheses such as those by Hattie and the *Education Endowment Fund* do not provide any simple answers to how Manitoba school systems should use their available resources. Such works can be criticized for ignoring the importance of context and, by focusing on the question "what works best", giving insufficient attention to the question "under what circumstances does this work best". Furthermore, downplaying the significance of innovations that, in isolation, have relatively small effects ignores the research on school leadership that emphasizes the synergistic dimension of effective school principals in building strong learning outcomes from multiple small influences (Leithwood, Anderson, Mascal, & Strauss, 2010).

Why these works are very important, we are arguing here, is because they make the case for a serious and systematic assessment of the impact of the innovations that we choose to resource over other possible practices – whether it be at the individual school level, the divisional level or the provincial level, and whether it be in terms of dollars spent or the allocation of people's time and energy.

There are many possible ways that this could be supported. MASS or other educational partner organizations such as Faculties of Education could look to provide more professional development support and resources to trustees and principals on these issues of effective resource allocation and assessment/evaluation, along with forums for communicating different approaches and outcomes. Such partnerships could regularly produce and share reports both on what the research says about educational innovations "that work" as well as different divisional approaches to, and experiences with, implementing such innovations.

At the provincial level Manitoba Education and Advanced Learning could support a regular independent analysis of educational funding such as an annual or biannual analysis of trends and patterns of revenue and expenditures including differential allocations based on need and how much money is being spent on things of doubtful educational value.

## **Issue #2: The commitment to equity as evidenced by spending more and spending wisely on the neediest students, schools and communities**

Schools by themselves cannot eliminate poverty or create an equal society but they can make a difference. International research and local practices clearly show that they can reinforce

existing patterns of inequity or they can challenge and reduce them. Norton Grubb in *The Money Myth: School Resources, Outcomes, and Equity* states that:

If we believe . . . in the development of a broadly skilled workforce, then the foundational state should create the policies that provide the foundation for a uniformly strong and equitable system of human development. In addition to reforms in schooling, this approach requires social policies that are complementary to schooling and that make the tasks of educators easier than harder (Grubb, 2009, p. 284).

As examples of such policies, Grubb cites investment in early childhood programs, better housing, income support, higher minimum wage rates, quality health care, better mental health services, neighbourhood development and family support and child welfare services. All of these policies and initiatives will make a difference in the level of challenge faced by schools and their teachers.

Educators can fall into the trap of thinking that without broad social change they lack the power to change outcomes for students in poverty. Without disregarding the importance of systemic, social change, our argument here is that students will be better served if schools focussed more attention on their own responses to students in poverty and what they can change. Schools can't do everything but they can do something!

The focus on money needs to shift to a focus on resources and particularly on making resources matter. Are schools developing the talents of their staff and are those staff utilizing practices that are research based and supported by evidence? Are schools making use of an array of evidence and data to monitor progress and guide ongoing improvement? Are we building a strong culture and ethos in all of our schools? Are we ensuring that our strongest teachers and best leaders are serving the students who most need them?

Grubb also draws attention to the power of student attachment to schooling. This is a factor that is vital to student success. And while a lack of attachment to schooling will lead to poor outcomes, it is not something that can be readily obtained. Like high quality instruction, it is something that can be developed and nurtured by fostering student engagement, structuring opportunities for the development of persistent personal relationships for all students and building partnerships with parents in support of learning.

All of these things need to be underpinned by high expectations for all learners. Finland reformed its education system by raising expectations, implementing a common set of curriculum outcomes for all learners. Outcomes improved for virtually all learners. Poland and Germany have adopted similar reforms with positive results.

At the heart of this is educators making important shifts in their own conceptions. Instead of pulling students out of ‘regular’ classrooms and taking them away from highly skilled teachers and healthy peers in the hope of someday reintegrating them can we not focus on keeping them in those settings and changing behaviours and achievement? Can we shift our focus from the overused generalizations like “at risk” to descriptions that frame our responsibility as educators such as: “Is this child on track to read fluently by grade three?” What will we do to get this child on track.”

### **Issue #3: The costs of public education that have to be borne by parents**

One of the central elements of a strong and universally accessible public school system is a commitment to education as a “public good” and a social/human right provided out of public funds, rather than a “private good” or commodity that can be differentially purchased for their children by individual parents and families. While this principle remains a touchstone of Manitoba public school systems, there are significant areas in which this commitment might be seen as getting “frayed at the edges”: the implementation of school fees; an increased dependence on fundraising; and, the emergence of a small number of elite “sports academies” that sometimes have very substantial, fees attached to them.

*The teacher announces that her Grade 7 class will go on a field trip to the museum to wrap up their unit on The Prairies. The cost will be seven dollars for each student. As the students pick up field trip forms a girl informs the teacher that she can't go because she has a doctor's appointment that day. The field trip is weeks away. There is no doctor's appointment.*

*School Fees and Fundraising:* At the beginning of each school year, as well as at different time throughout the year Manitoba parents are faced with a number of school fees (locker fees, student fees, fieldtrip fees etc.) which for some families may be an almost insignificant inconvenience and for other families a major source of stress. In addition, many schools depend on fundraising for a variety of on ‘enrichment’ activities such as school sports, arts and fieldtrips. A 2013 Ontario report by People for Education ([www.peopleforontario.com](http://www.peopleforontario.com)) included the following observations about some of the inequities stemming from an increased dependence on fees and fundraising:

- *In Ontario there is a wide range in the amounts that schools fundraise – from nothing to \$500,000. The top fundraising schools also have the highest average family incomes, and the top 10% raise as much as the bottom 81% combined.*
  - *Participation in activities outside of the classroom is strongly to engagement in school and academic success. Unfortunately, this is also the area where fees are most common.*
  - *Fees are creeping into new areas. For the first time, this year, a number of principals report that some students attend fee-based instrumental music lessons at school during the school day, while the rest of the students in their class participate in other regular programming.*
- (People for Education, 2013)

While Manitoba is not Ontario, funding decisions such as these do present challenges to the pursuit of equity in our school systems as well. They present a challenge at the most basic level because they exclude some children from educational activities (despite the best efforts of individual teachers and schools). They are a challenge because they can marginalize students and undermine their sense of belonging in school. They are a challenge because they slowly allow our attitudes towards public education to change and our commitment to equality to be eroded.

*As far back as 1843 ... Egerton Ryerson said that public education should be the "first charge upon the public purse." He said it must be paid out of the public purse, and none of that expense was to fall upon parents. We are slowly but inexorably drifting away from that funding philosophy.... We are dangerously close to accepting the vision of public education as a charity (Annie Kidder, 2002, p. 43).*

#### **Issue #4: The existence of significant differences in local tax capacity across the province**

Manitoba is currently the only province in Canada where school boards have retained the power to tax locally in order to meet divisional budgets, with local education taxes making up approximately one-third of the operating budget for public schooling (FRAME, 2013). This, combined with a general resistance to the creation of very large school boards by forced amalgamations, has allowed school boards in Manitoba to retain strong and important voices for public education in the province. However, local taxing authority does currently carry with it significant equity challenges that need to be addressed.

*In the 2003-2004 budget year the highest spending Manitoba School Division spent \$2,794 or 48.5% more per pupil than the lowest spending school division. A decade later in 2012-2013 that gap is \$4,578 or 50.3%.*

Spending per pupil in Manitoba varies widely from a low of \$9,097 per pupil in Hanover School Division to a high of \$17,526 in Frontier School Division. Differences in per pupil spending across the province are not necessarily, in and of themselves, an equity problem. As noted earlier, vertical equity acknowledges that differences in student needs and divisional geography may require different levels of funding to provide similar educational opportunities/experiences. In addition, inherent in the expectation that school boards will represent the interests of the local community (as well as serve as agents of the provincial government), is the possibility that different communities will develop, at least somewhat different programs and priorities that will be reflected in the division's budget.

What is problematic in the current Manitoba situation is the fact that Manitoba School divisions have widely varying *revenue capacity*. Expressed as assessment per pupil (the total value of taxable property in the division), it varies from \$156,848 per pupil in Flin Flon to \$450,100 in Evergreen, a factor of almost 3:1. This creates two inter-related equity challenges.

First, the touchstone of the public funding of public education - that costs are seen to be shared fairly by all members of society - is violated when home-owners in some divisions are required to pay a much higher level of property taxes to support public schools in their community than in others. In the example cited above, the two divisions actually have similar per pupil expenditure (Flin Flon - \$12,684; Evergreen - \$12,490). Where they differ is in the mill rate that they set. Flin Flon must levy 17.8 mills to provide this level of funding while Evergreen's mill rate is 10.7mills. The second challenge arises where similar levels of taxation lead to significantly different per pupil expenditures. In this situation the potential for unequal access for all to high quality schooling is created.

Within the city of Winnipeg these differences are illustrated where relatively low mill rates for Pembina Trails and St. James-Assiniboia contribute to higher per pupil expenditures than higher mill rates for Winnipeg School Division and Seven Oaks with lower per pupil expenditures. As we have noted at the outset, there is no simple linear relationship between funding and quality schooling, but these inequities do violate what should be guiding principles for quality and equity. Manitoba funding provisions include Equalization Grants intended to address this inequity, but as the Figure 4 below illustrates, inequities remain.

**Figure 4**

**Winnipeg School Division Mill rates and Per Pupil Expenditures (2013-14)**

Division	Mill Rates		Per Pupil Expenditures	
	Rate	Rank	Amount	Rank
Louis Riel	13.3	5	11,144	4
Pembina Trails	13.2	6	11,700	2
River East Transcona	14.6	3	10,575	6
Seven Oaks	17.0	1	10,928	5
St. James-Assiniboia	13.4	4	12,050	1
Winnipeg	16.7	2	11,578	3
<b>Province</b>	<b>15.3</b>	<b>-</b>	<b>11,841</b>	<b>-</b>

Source: FRAME Report (Budget) 2013-14.

There really isn't any justification for the disparities that exist in per pupil expenditures or mill rates. There is general acceptance on the part of educational partner organizations (MSBA, MTS, MASBO and MASS) that there should be greater equalization, but not how best to achieve that equalization. There are a number of options that could be used to correct these current inequities.

*An equalization formula that works:* Equalization funding currently covers about 60% of the previous year's unfunded (local tax supported) variance in expenditure. What is required is 100% support on a current year basis. Implementation of this level of equalization would restore a relationship between per pupil expenditure and mill rate and narrow the current gap between the two.

*Power equalization:* Roughly akin to revenue sharing in professional sports, power equalization would increase the amount of money that a board with a limited tax base could raise from a mill of taxation and decrease the amount of money that a board with a healthy tax base could gain from each mill of taxation. Boards would be free to set mill rates to support a desired level of programming and would raise revenue at the provincial average. This mechanism would correct inequity fully and preserve local decision-making.

*Full provincial funding:* This could be accomplished either through a standard provincial mill rate or by redirecting current provincial expenditures (property tax rebates, grants to municipalities) to education funding. This would inevitably come at the cost of local taxing authority and would require significant budget adjustments in school divisions in order to adjust expenditures up or down to meet a provincial average, adjusted for considerations such as sparsity and socio-economic conditions. This solution will also put local options (nursery programs, full day kindergarten) at risk.

### **Issue #5: Are We Achieving the Ends We Desire?**

A for-profit business can tell if it is achieving its aim from its balance sheet. A professional sports team can tell from its scores and standings. Schools have no such simple bottom line or clear score by which to measure success. Each school context is different. The ends that schools properly strive for are many and often contested.

With school finance it is easy to see that there are disparities in expenditure and mill rates that need to be corrected. It is also easy to identify what amount parents are being charged and to



see the financial impact of those charges. The degree to which participation in school activities or self-esteem is affected may be less clear.

Student outcomes are more difficult to assess. Single measures, even well regarded ones such as PISA, provide a very limited picture of how well schools are doing at meeting the many and varied ends that they strive to meet. Successful teachers use authentic and robust forms of assessment for the twin goals of improving student learning and their own teaching. School systems need to develop robust systems of indicators to focus effort, measure progress, and guide ongoing resource allocation and improvement work. Schools need to know not just what is working but who it is working for. The massive investment in Level II and Level III low incidence funding does not appear to be improving outcomes. Would an investment that provided teachers with greater skill in universal design for learning and the working circumstances to facilitate it make more of a difference? We need to know.

It is possible for Manitoba school systems to develop rich sets of indicators that are relatively accessible, inexpensive, and not labour intensive to collect and might include:

- Early Development Indicators
- Grade 3, 7, 8, and 12 Provincial Assessments
- Report Card and Attendance Data
- *Tell Them From Me* and other student voice evidence
- *Discipline and Suspension reports*
- Success at achieving key markers such as reading with fluency and understanding in Grade Three and completing all Grade Nine credits on time.
- Graduation and Post-Secondary Entrance rates
- Extra-Curricular Involvement
- Community Service
- Fitness
- Success rates for students receiving extra supports of various kinds.

## Conclusions

In Manitoba, the [leadership](#) of school boards and their [senior administration](#) occupies a central position in education finance debates. The ability of school boards to set local mill rates in support of education and their role in continually advocating for, and building local support for, increased levels of provincial funding are critical to ensuring adequate funding. What is to be considered ‘adequate’ is obviously a political and highly subjective matter. In addition, as our brief discussion of equity, education and well-being has highlighted, the adequacy of school funding is very closely tied to what we expect our schools to do and how well a whole range of other social services that support family and children’s well-being are funded. While, compared to other provinces and other countries, Manitoba schools currently appear to be well funded this is not something to be taken-for-granted, and an important role for school division leadership is to be able to demonstrate in a compelling manner that educational funds are being wisely spent.

This discussion paper has attempted to offer a particular perspective on selected educational funding issues in Manitoba built around a particular set of assumption associated with the Manitoba education mission statement and commitment to “relevant, engaging and high quality education” for all students. If educational finance is ultimately about the provision and utilization of resources - mainly human resources/individuals time and attention – in support of high quality, meaningful public school experiences and outcomes for all students, then it is clearly concerns more than the political decisions made annually by the provincial government and budgetary allocations made by individual school boards, important as those decisions are. We believe that a wide-ranging and inclusive discussion of these sorts of matters is vital to the pursuit of this mission.

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