

The Public Policy Foundations of Public School Finance

Sound and clear public policy is essential for Manitoba public schooling and a supporting funding model to fulfill its objectives. The public policy of a province involves setting out objectives and the methods by which the objectives are to be achieved. Public policy provides a context and a foundation for a system of public schooling and a model of public school finance.

It is vitally important to the well-being of the Province of Manitoba and to individual citizens that public schooling provide equal educational opportunity and access to all students throughout the province. All aspects of public policy should be consistent with this objective. Attention should be given to the fulfillment of public policy objectives over time.

The model of public school finance is an instrument of public policy for achieving the objectives and expectations set out for Manitoba public schooling. The methods of public school finance should be based on a carefully considered public policy. No finance model can be successful if its public policy foundation is weak. An important test of a public school finance model is the extent to which it has strengthened equity and equal access to education programs and services in all regions of the province.

In general terms, the public policy environment for Manitoba public schooling consists of two main types of policy, firstly, education policy and secondly, fiscal policy.

Education Policy

Some features of education policy are:

- the recipients of the programs and services being provided
- the objectives and expectations for public school program and service delivery
- the type, scope and intensity of the programs and services to be provided
- methods for the reporting of policy outcomes to the public
- methods for the periodic review of the adequacy of existing policy

Fiscal Policy

Fiscal policy should be designed to enable education policy. Fiscal policy being applied in the context of public schooling should clearly demonstrate how aspects of fiscal policy strengthen the attainment of education policy objectives.

Some features of fiscal policy are:

- how funds are acquired and from what sources
- how revenue sources are used effectively and fully
- the general type of model to be used to distribute operating funds
- methods for reporting of policy outcomes to the public
- method for periodic review of adequacy of existing policy

The use made of a provincial model of public school finance forms a part of fiscal policy.

Key Concepts and Principles

Public schools are one of the cornerstones of the Province of Manitoba. The purpose of public schooling is to provide all Manitobans with equal educational opportunity. Two key concepts are intrinsic to the funding of public schooling - equity and access. Every effort must be made to ensure and to strengthen equity and access in Manitoba's public schools.

Equity

The foundation of public schooling is equity. When equity is upheld and continually strengthened, public schooling can provide quality educational services. When equity erodes, that ability is diminished.

Educational equity is linked to the proportion of public school support provided by a provincial government. To the extent the level of provincial funding retreats relative to the total amount of expenditure required for the operation of a provincial public school system, equality of educational opportunity is impaired across the province.

There are three forms of equity relating to public schooling namely student equity, teacher equity and taxpayer equity. The three forms are linked. They should co-exist in equilibrium.

Equity for Students

A provincial system of public schooling should uphold equal opportunity for all students to achieve the best outcomes of which they are capable. The goal is to ensure all students reach their full potential.

There are two forms of student equity. Horizontal equity is attained when there is an equal provision of services to all students presenting similar learning needs. There should be a uniform quality of educational service which should not vary in relation to the location of a school division/district or of a public school within the province. Vertical equity relates to the diversity of learning needs presented by students. The programs and services provided should be appropriate to the learning needs of the student. Additional resources are necessary to meet a particular learning need.

Equity for Teachers

All teachers should have the resources and support services they require to provide instruction. Teachers should be provided with learning environments suitable to the instructional needs of their students. The working conditions of teachers providing instruction in Manitoba's public schools should facilitate instruction.

Equity for Taxpayers

Taxpayers should be asked to make a similar effort toward the contribution of revenue for public schools. The requirement to contribute revenue for the provision of public school programs and services should be shared equally among taxpayers.

All types of taxation are not the same. Taxation at the community level is characterized by a wide array of rates. Widely different tax rates from one community to another

create a situation of differing tax effort and differing contributions of revenue among taxpayers. The equal sharing of the tax load cannot be achieved by means of community based taxation. Community based taxation is contrary to equity for all taxpayers.

The premise of taxpayer equity is that taxpayers should pay for public sector services uniformly as citizens of a province rather than at widely different tax rates as residents of a particular community. Equity is best served when taxes are paid to support all public schools, not by taxpayers as ratepayers within any one school division, but by all taxpayers as provincial taxpayers. Provincial taxation is based on one uniform rate of charge being applied to all taxpayers. Equity among taxpayers is achieved when taxation is levied by the provincial government.

Equity is a Provincial Factor

The three forms of equity are highly dependent on the provision of revenues from provincial sources. The degree of equity is closely linked to the adequacy of provincial funding. Equity is a hollow concept unless there is a high level of funding for public school programs and services from provincial revenue sources.

Province-wide equity is directly dependent on the level of Manitoba government funding. A high degree of equity for students, teachers and taxpayers is achieved when provincial revenue sources provide for all of the total annual operating costs of public schools. Equity erodes as provincial revenue sources provide less and less support for program and service costs. A few school divisions have the capacity to draw on community based property taxation to replace the portion of program costs no longer supported by the provincial government. However, such action serves to extend the range of inequity. The Province of Manitoba must provide sufficient funds to achieve comprehensive equity.

Access

Equal Access

Equality of educational opportunity for all Manitobans attending a public school is based on the accessibility of education programs and services. Public school programs and services should be equally accessible to students throughout the province.

The availability of resources influences the educational process. The adequacy of resource allocation determines the accessibility of programs and services. Resources must be adequate to ensure every public school division has the capacity to provide the scope of education programs and services required by the students enrolled.

Access can be diminished by several factors. An effective system of public schooling must actively forestall such factors from precluding the delivery of programs and services.

- Access could be reduced if necessary programs and services are only provided in the public schools of certain communities. It would not be feasible for students to attend a school site far removed from their place of residence to receive programming or an educational service.
- Access would be impeded by fees and charges being associated with the provision of services.
- Barriers to program enrollment could arise due to exceptional learning needs not being met appropriately.
- Educational services might not be readily available to students in a timely manner due to the heavy caseloads of specialized personnel.
- A delivery system which is highly constrained and intended to provide only minimal education programs and services will preclude access.

Access to education programs and to life's opportunities should not only be fostered in some communities and neighbourhoods but should be equally available across the province. The role of public schooling in making education programs and services

available to all makes it possible for the many, rather than the few, to achieve the best possible outcomes.

The principle of equal access to public school programs and services does not imply that a standard program format should be offered in every subject area. The equal availability of programs and services encompasses a variety of delivery formats. Programs and services made available to students must address the learning needs of the students. Programs and services must be sufficiently comprehensive in scope.

Access is a Provincial Responsibility

Equal access to public school programs and services is highly dependent on the provision of revenues from provincial sources. It is the responsibility of the Government of Manitoba to ensure every school student has equal access to appropriate education programs and services regardless of which particular school division or school district the student is enrolled or resides.

Principles for a Public School Finance Model

Public school finance in Manitoba should be founded on a set of principles. These principles should uphold access and equity for public school students, for teachers and for taxpayers.

Principles for access and equity in Manitoba public school finance are set out below. These principles, adopted in unison, can work to restore access and equity for public schooling throughout Manitoba.

- All Manitoba public school students should have equal access to the education programs and services which they require. Programs and services should be equally available throughout the province.

- The Province of Manitoba, acting through the provincial government, is fully responsible in the Canadian constitutional framework for education. This responsibility for education makes the Manitoba government responsible for the funding of public schools.
- The tax base to support Manitoba public schooling should be sufficiently large and uniform. Tying public schooling to a wide range of property mill rates among numerous taxing jurisdictions throughout the province acts to erode student access to education programs and services.
- All Manitoba taxpayers should contribute an equitable share of revenue to support public schooling.
- The method by which the Manitoba government finances public schooling should clearly link amounts of provincial funding to the education programs and related services being provided to public school students.
- The basis by which the Manitoba government allocates funding in support of public schooling should be linked to the actual annual costs of the education programs and related services being provided to public school students.
- The operating scale of a school division is a significant factor in the ability to deliver public school programs and services. The loss of adequate scale in an operating jurisdiction impedes public schooling. Equal educational opportunities for Manitoba public school students and appropriate working conditions for public school teachers require an adequate and viable scale of operation for all public school divisions.
- Public accountability is well served by the annual reporting of a series of uniform province-wide operating indicators for Manitoba public schooling. Such indicators should describe the provision of education programs to meet the learning needs of students.