Education of Children with Special Needs:

The Fiscal Story of Three School Divisions

A Thesis
submitted
to the
College of Graduate Studies and Research
in partial fulfilment of the requirements
for the degree of

Doctor of Philosophy

in the
Department of Educational Administration
of the
College of Education
University of Saskatchewan
Saskatoon

by

Heather Anne Punshon
Fall, 2000

© Heather A. Punshon, 2000. All rights reserved.
The author has granted a non-exclusive licence allowing the National Library of Canada to reproduce, loan, distribute or sell copies of this thesis in microform, paper or electronic formats.

L'auteur a accordé une licence non exclusive permettant à la Bibliothèque nationale du Canada de reproduire, prêter, distribuer ou vendre des copies de cette thèse sous la forme de microfiche/film, de reproduction sur papier ou sur format électronique.

The author retains ownership of the copyright in this thesis. Neither the thesis nor substantial extracts from it may be printed or otherwise reproduced without the author’s permission.

L’auteur conserve la propriété du droit d'auteur qui protège cette thèse. Ni la thèse ni des extraits substantiels de celle-ci ne doivent être imprimés ou autrement reproduits sans son autorisation.
PERMISSION TO USE POSTGRADUATE THESIS

In presenting this thesis in partial fulfilment of the requirements for a postgraduate degree from the University of Saskatchewan. I agree that the Libraries of this University may make it freely available for inspection. I further agree that permission for copying this thesis in any manner, in whole or in part, for scholarly purposes, may be granted by the professor or professors who supervised my thesis work. or, in their absence, by the Head of the Department or the Dean of the College in which my thesis work was done. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the University of Saskatchewan in any scholarly use which may be made of any material in my thesis.

Requests for permission to copy or to make use of material in this thesis should be addressed to:

Head of the Department of Educational Administration
College of Education
University of Saskatchewan
28. Campus Drive
Saskatoon. Saskatchewan
Canada S7N 0X1

Heather Anne Punshon
Saskatoon. Saskatchewan
August 15th. 2000
ABSTRACT

The purpose of this research was to provide insight into the provision of special education services, and the funding of these services, in some rural areas of the Province of Saskatchewan. Three school divisions were selected to provide contrasting settings in rural Saskatchewan.

The literature review examined the questions of the rights of the child, equality of educational opportunity and the fair distribution of resources. In addition, different methods of funding education and, in particular, special education were discussed.

Since the information about the processes and outcomes of special education provided a background to the fiscal story, the framework for this study was not developed in what might be considered to be the natural order of inputs, processes and outputs used by Davis (1998). The first theme was concerned with the processes of, or the detailed information about, special-education services. The second theme was concerned with outcomes, the provision for various transition processes, and information about the evaluation of the program. The final section was concerned with the fiscal question. Revenue and expenditure variables were investigated, compared and contrasted.

Through examination of financial records and policy documents and semi-structured interviews with the Secretary Treasurer, the Supervisor of Special Education, special-education teachers, and teaching assistants, information was obtained about each school division and was compiled and reported in summary tables. A vignette provides the story of each school division. The data were analyzed using the research questions as a guide.
The study showed that numbers of children with special needs are increasing, and that there has been a change in focus from academic needs to behavioural and social needs. Whereas a continuum of service is provided for all children who have need, the participants suggested that more consideration is required for children who are "between" severely disabled and mildly disabled. Provision is made for pre-school interventions and there are extensive transitional and work experience programs. However, little programming for gifted children was observed.

Despite the government requirement of extra qualifications for teachers who work in the area of special education, no funding has been recognized for school divisions to assist in teacher upgrading. Special-education teachers interviewed for this study tended to work in a supervisory and administrative role. Teaching assistants provided much of the service to the children with special needs.

Although concerns were expressed that census-based funding does not reflect numbers of children in need, and that assessment and reporting are time consuming and costly, it was felt that the different types of funding for special education in Saskatchewan do provide balance and do not encourage over identification. Funding protocols are predictable, flexible and sensitive to student needs. The findings of this study imply that the expenditures needed to provide special-education programs are more than that which is recognized by the government. All three school divisions spent much more on special education than was recognized in the funding protocols. As a result, money was diverted from other requirements. In addition, what is being spent by the school divisions, although adequate for the programs currently being provided, is not adequate for the myriad of programs that the interviewees believe are required.
DEDICATION

Wherefore, by their fruits ye shall know them (Matthew 7:20).

This dissertation is dedicated -

to my mother.

Nancy,

who taught me to read:


to my father.

Sept,

who taught me to count:


to my husband.

Derek,

whose love and laughter keep me happy:


and

to our children

Amanda, John and Ken,

who continue to provide inspiration.

May you all enjoy different adventures and the thrill of new discoveries!
ACKNOWLEDGEMENTS

_They found him in the temple, sitting in the midst of the doctors, both hearing them, and asking them questions (Luke, 2:46)._ 

The writer wishes to express special gratitude to her research advisor, Dr. Vivian Hajnal for the assistance and guidance she has provided. Vivian’s constant friendship, support and encouragement made this study an engaging and satisfying learning experience.

Appreciation is also extended to committee members. Dr. Allan Guy, Dr. Larry Sackney. Dr. Murray Scharf and Dr. Len Haines for their advice and constructive comments: to committee chair Dr. Jack Billinton for his suggestions: and to other faculty members in the Department of Educational Administration. Dr. Keith Walker and Dr. Patrick Renihan for their encouragement.

Gratitude and thanks are expressed to Dr. Jerald Paquette, University of Western Ontario, for graciously agreeing to serve as external examiner, for his review of the thesis, and for the constructive comments offered at the oral examination.

This study could not have been completed without the support of the Directors of Education, Secretary Treasurers, Supervisors of Special Education, and other central office personnel, principals, teachers, and teaching assistants in the Amethyst Bay, Crimson Dunes and Emerald Falls School Divisions. A big thank you goes out to them all for their time and co-operation, and for their willingness to trust me to share their
stories. Their interest, ideas, and suggestions helped make my research efforts much easier.

Finally, the writer wishes to thank family, friends and colleagues for their support, interest and encouragement during the research and writing process. Most importantly, the writer acknowledges and thanks her husband Derek, whose love and patience supported her throughout, whose mechanical ability kept the car on the road, and whose sense of humour never fails.

Thank you all.
# TABLE OF CONTENTS

PERMISSION TO USE POSTGRADUATE THESIS ................................................................. i
ABSTRACT .................................................................................................................. ii
DEDICATION .............................................................................................................. iv
ACKNOWLEDGEMENTS ............................................................................................ v
LIST OF TABLES ....................................................................................................... xiii
LIST OF FIGURES .................................................................................................... xvi

CHAPTER ONE ......................................................................................................... 1
THE PROBLEM ......................................................................................................... 1
  Background to the Problem ...................................................................................... 3
  Statement of the Problem ........................................................................................ 6
  Conceptual Framework ............................................................................................. 7
  Delimitations ............................................................................................................ 10
  Limitations ............................................................................................................... 11
  Assumptions ............................................................................................................ 13
  Definition of Terms ................................................................................................. 14
  Organization of the Dissertation ............................................................................ 24

CHAPTER TWO ......................................................................................................... 26
A REVIEW OF THE LITERATURE .............................................................................. 26
  Individual Rights .................................................................................................... 26
  Equity ....................................................................................................................... 30
    Horizontal Equity ................................................................................................ 31
    Vertical Equity ..................................................................................................... 32
  Times of Scarce Resources ..................................................................................... 34
  Cost-Analysis ......................................................................................................... 38
    Contractarianism .................................................................................................. 41
    The Veil of Ignorance ......................................................................................... 43
  The Funding of Education ....................................................................................... 45
  Sources of Revenue ................................................................................................. 46
    Income Tax ............................................................................................................ 47
    Consumption Taxes .............................................................................................. 48
    Wealth Taxes ......................................................................................................... 49
    Taxes on Privilege ................................................................................................. 50
    Other Taxes ........................................................................................................... 51
    Alternative Sources of Education Funding ......................................................... 52
    Review ................................................................................................................. 55
    Summary .............................................................................................................. 56
  Distribution of Funds for Education ....................................................................... 57
    Education Expenditures ...................................................................................... 58
    Equalization Funding ......................................................................................... 59
    Flat Grants ............................................................................................................ 60
    Categorical Funding ............................................................................................ 60
    Foundation Grants .............................................................................................. 62
    Resource Cost Models ......................................................................................... 63
## Table of Contents

**The Funding of Special Education**

- **Summary** ........................................................................................................ 72

**Program-Based Funding** .................................................................................. 69
- **Resource-Based Funding** .................................................................................. 70
- **Cost-Based Funding** ......................................................................................... 70
- **Census-Based Funding** ...................................................................................... 71
- **Disbursement of Funds** ..................................................................................... 71

**The Funding of Education in Saskatchewan** .......................................................... 73

**Special Education Funding in Saskatchewan** ......................................................... 78
- **Development of Policy with Respect to Special Education** ................................. 79
  - **An Historical Overview** ................................................................................... 81
  - **The Current Situation** ...................................................................................... 84
    - **Children with Low Incidence Disabilities** ....................................................... 86
    - **Children with High Incidence Disabilities** ...................................................... 88
    - **Other Sources of Funding** ............................................................................. 90
- **Summary** ........................................................................................................... 90

**CHAPTER THREE** .................................................................................................. 91

**RESEARCH METHODOLOGY** ............................................................................... 91

- **Research Design and Rationale** ......................................................................... 91
- **Research Orientation** ........................................................................................ 95
- **Data Collection** ................................................................................................ 97
  - **Selection of Participants** .................................................................................. 97
  - **Data Collection Methods** ................................................................................. 97
    - **Preliminary Contact** ..................................................................................... 98
    - **Information about Provincial Funding** ............................................................. 99
    - **Data on the Numbers of Students and their Special-Educational Needs, Programs, Teaching and Other Personnel** ......................................................... 99
    - **Field Notes** .................................................................................................. 101
    - **Data Collection Procedures and Time Frame** ............................................... 101
- **Data Analysis** .................................................................................................... 103
- **Research Ethics** ................................................................................................ 103
- **Summary** ........................................................................................................... 104

**CHAPTER FOUR** .................................................................................................. 105

**PRESENTATION OF DATA – VIGNETTES** ............................................................... 105

- **The Amethyst Bay School Division Story** ............................................................ 108
  - **Philosophy** ........................................................................................................ 108
  - **The Students** ..................................................................................................... 110
  - **Programming** ................................................................................................... 114
    - **Early Intervention** ......................................................................................... 115
    - **School-Based Intervention** ........................................................................... 116
  - **Identification** ................................................................................................... 117
  - **Parental Involvement** ..................................................................................... 117
The Crimson Dunes School
Personnel
Other
The
Philosophy
Programming
Identification
Other Supports
Facilities
Technological Aids
Transportation
Outcomes
Internal Transitions
Transition to Work
Evaluation of Program
The Fiscal Story
Income
Expenditures
Summary
The Crimson Dunes School Division Story
Philosophy
The Students
Programming
Early Intervention
School Based Intervention
Identification
Parental Involvement
Referral
Assessment
Involvement of External Personnel
Personnel
Staffing
Staff Development
Other Supports
Facilities
Technological Aids
Transportation
Transitions
Transitions from Home to School
Internal Transitions
Transition to Other Agencies
Transition to Work
Evaluation of Program
The Fiscal Story
Income
Expenditures
Summary
LIST OF TABLES

Table 1 ................................................................. 9
  A Framework for Studying Special-Education Services in Selected School Divisions 9
Table 2 ................................................................. 19
  Description of Children with Special Needs* ....................................................... 19
Table 3 ................................................................. 39
  Reasons for Cost Analysis* .................................................................................... 39
Table 4 ................................................................. 74
  Provincial Percentage Factors for Property Taxation*, 1997 .................................. 74
Table 5 ................................................................. 76
  Basic Recognition Rates Per Year Per Pupil Enrolled .............................................. 76
Table 6 ................................................................. 77
  Objectives of the Foundation Grant Program ......................................................... 77
Table 7 ................................................................. 86
  Recognized Funding for Special Education 1998-1999 .......................................... 86
Table 8 ................................................................. 109
Table 9 ................................................................. 110
  Special-Education Goals. 1998-99 Amethyst Bay School Division .......................... 110
Table 10 ............................................................... 111
  Staff Employed to Work in the Area of Special Education. 1998-99 ..................... 111
  Amethyst Bay School Division ................................................................................ 111
Table 11 ............................................................... 112
  Enrolments and Numbers of Students Receiving Special Programming ............... 112
  Amethyst Bay School Division. 1998-99 ............................................................... 112
Table 12 ............................................................... 113
  Some Disabilities Found in Amethyst Bay School Division. 1998-99 ..................... 113
Table 13 ............................................................... 121
  Staff. 1998-99, Amethyst Bay School Division ...................................................... 121
Table 14 ............................................................... 123
  Special-Education Teachers in Amethyst Bay School Division ............................ 123
Table 15 ............................................................... 126
  Duties of Teaching Assistants in Amethyst Bay School Division ........................ 126
Table 16 ............................................................... 132
  Income ($), 1998-99, Amethyst Bay School Division ............................................... 132
Table 17 ............................................................... 133
  Grant Recognition for Special Education ($), 1998-99, Amethyst Bay School Division .................................................................................................................. 133
Table 18 ............................................................... 134
  Expenditures ($), 1998-99, Amethyst Bay School Division .................................... 134
Table 19 ............................................................... 135
  Special-Education Expenditures. ($), 1998-99, Amethyst Bay School Division .... 135
Table 20 ............................................................... 137
  Enrolments. Crimson Dunes School Division, September 1998 ........................... 137
Table 21 .................................................................................................................. 139
  Staff Employed to Work in the Area of Special Education. 1998-99 .................. 139
  Crimson Dunes School Division..................................................................... 139
Table 22 .................................................................................................................. 140
  Enrolments and Numbers of Students Receiving Special Programming. Crimson
  Dunes School Division. 1998-99 .................................................................... 140
Table 23 .................................................................................................................. 141
Table 24 .................................................................................................................. 141
  Staff, 1998-99. Crimson Dunes School Division ........................................... 149
Table 25 .................................................................................................................. 151
  Special-Education Teachers in Crimson Dunes School Division ..................... 151
Table 25 (continued)........................................................................................... 152
  Special-Education Teachers in Crimson Dunes School Division ..................... 152
Table 26 .................................................................................................................. 154
  Duties of Teaching Assistants in Crimson Dunes School Division ................. 154
Table 27 .................................................................................................................. 161
  Income ($), 1998-99. Crimson Dunes School Division ..................................... 161
Table 28 .................................................................................................................. 161
  Grant Recognition for Special Education ($), 1998-99. Crimson Dunes School
  Division............................................................................................................. 161
Table 29 .................................................................................................................. 163
Table 30 .................................................................................................................. 164
Table 31 .................................................................................................................. 166
  Enrolments, Emerald Falls School Division, September 1998 ......................... 166
Table 32 .................................................................................................................. 167
  Special Education Vision, 1998-99 Emerald Falls School Division .................. 167
Table 33 .................................................................................................................. 169
  Staff Employed to Work in the Area of Special Education. 1998-99 .......... 169
  Emerald Falls School Division ...................................................................... 169
Table 34 .................................................................................................................. 170
  Enrolments and Numbers of Students Receiving Special Programming. Emerald Falls
  School Division. 1998-99 ............................................................................ 170
Table 35 .................................................................................................................. 171
  Some Disabilities Found in Emerald Falls School Division. 1998-99 ............ 171
Table 36 .................................................................................................................. 179
  Staff, 1998-99. Emerald Falls School Division ............................................. 179
Table 37 .................................................................................................................. 181
  Special-Education Teachers in Emerald Falls School Division. 1998-99 ....... 181
Table 38 .................................................................................................................. 189
  Income ($), 1998-99. Emerald Falls School Division ...................................... 189
Table 39 .................................................................................................................. 190
  Grant Recognition for Special Education ($), 1998-99. Emerald Falls School Division 190
Table 40 ........................................ 191
Table 41 ........................................ 192
   Special-Education Expenditures ($), 1998-99, Emerald Falls School Division .... 192
Table 42 ........................................ 202
   Students Enrolled in Special Education ......................................................... 202
Table 43 ........................................ 211
   Staff Employed for Special Education ......................................................... 211
Table 44 ........................................ 213
   Percentages of Students and Teacher in Special-Education Programs ............. 213
Table 45 ........................................ 214
   Students, Teachers and Teaching Assistants in Special-Education Programs .... 214
Table 46 ........................................ 228
   Grant Recognitions ....................................................................................... 228
Table 47 ........................................ 231
   Grant Recognitions for Special Education ($) ............................................... 231
Table 48 ........................................ 231
   Comparison of Expenditures ($) .................................................................. 231
Table 49 ........................................ 233
   Special-Education Expenditures ($) .............................................................. 233
Table 50 ........................................ 233
   Special-Education Salary Costs ($) .............................................................. 233
Table 51 ........................................ 235
   Salaries of Teachers and Special-Education Teachers ($) 1998-1999 ............. 235
Table 52 ........................................ 237
   Percentage of Total Expenditures Used for Special Education ....................... 237
Table 53 ........................................ 237
   Grant Recognitions Compared to Total (Actual) Operating Expenditures ($) .... 237
Table 54 ........................................ 238
   Special-Education Expenditures Compared to Grant Recognitions ($) .............. 238
Table 55 ........................................ 238
   A Comparison of Recognized and Actual Total Operating Expenditures, ($) 1998-99 238
Table 56 ........................................ 255
   Findings of the Study ..................................................................................... 255
LIST OF FIGURES

Figure 1. A pictorial view of ideas associated with financing of special education........ 27
Figure 2. Punshon’s Wheel: A re-examination of the provision of special-education services in Saskatchewan.................................................................269
CHAPTER ONE
THE PROBLEM

In a democratic society, public education is one of the most important means at the country's disposal to reduce social and economic inequities (Michaud, 1989). Expanding on this concern, Brown (1989) stated, "The paramount goal of publicly funded school systems ... should be to give each person, regardless of any condition which causes variation in their individual needs, an equal chance to develop their potential through education" (p. 65). One group for which an equal chance was slow to develop was that of children with mental and physical handicaps.

The treatment of all minorities and in particular, in my interest, the treatment of and provision of education for persons with disabilities has been a challenging issue for educators and policy makers. As Brennan (1982) said.

Handicapped people must be seen as in full membership of the community; the notion of a 'dole' for the handicapped should disappear and be replaced by opportunities for them to contribute to society on the basis of their abilities, as all citizens should. The concept of equality, of treating people alike, should give way to the concept of equity, of treating people according to their needs. No longer should a single disability be regarded as an all-round handicap or an obtrusive one as a sign that the person has fewer emotional or social needs than others. (p. 108-9)

Policy makers make policy decisions, including decisions about equitable treatment, and these decisions reflect political choices (Nwabuogo, 1984; Taylor, Rizvi, Lingard & Henry, 1997). The decisions to allocate or not to allocate resources, the amount of
resources. the method of allocation. are all policies which governments make depending on their own priorities. There are many different kinds of policies. some material since they involve allocating resources for their implementation. others symbolic since they are designed to create a social climate in which educational work can proceed. around a commitment to a particular set of values.

Taylor et al. (1997) concluded that an understanding of the context in which policies have emerged would be critical to an understanding of the policies themselves. As society has evolved. the process of review has been ongoing. and policies have constantly changed. The mores of society in 1970. when the Saskatchewan government first introduced legislation for mandatory provision of service to students with special needs in schools. were not the same as those 30 years later at the turn of the century. The change process was confirmed by then Minister of Education. The Honorable Pat Atkinson. when announcing the 1998 Review of Special Education in the Province of Saskatchewan:

(We) will consider all aspects of Special Education. philosophy. program delivery. funding. and accountability. The quality of education for Special Need Students must be maintained. and enhanced. We must ensure that programs and services for students with exceptional needs are appropriate and sufficient (News Release. September 14. 1998).

Concerns in the area of educational finance (Paquette. 1987) include the need for policies that address questions of individual rights. equal educational opportunity. fair distribution of resources. quality. accountability and efficiency. As the funding that is provided for special education increases. it becomes even more important for “policy makers to understand the effects and motivations caused by the magnitude and distribution patterns of these monies” (Hartman. 1980. p. 135). As Wood (1998) stated. “Policy makers need to concentrate more on how resources are distributed. rather than on
how much money is available" (p. 40). The purpose of this research was to provide insight into the provision of special education services, and the funding of these services, in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure the educational services provided to students with special needs and their associated costs in selected school divisions in the province.

**Background to the Problem**

It has been argued that the goal of the public education system should be to afford every child the knowledge and skills to reach his or her maximum potential in life. This takes account of all children, including those with disabilities (Beales, 1993). Educators are faced with the challenge of providing an appropriate education for all students with disabilities. Traditionally, those with mental and physical disabilities were considered the “least” and not deserving of educational services. As Smith (1992) reminded us, Canadian educational policy traditionally sanctioned a three-tiered system whereby “educable” students were placed in regular schools, “trainable” students were placed in other schools under provincial control, and “lower functioning” students were excluded from the school system altogether.

The funding for and provision of appropriate programs for special education in Saskatchewan has evolved over time. As needs have been identified, the methods of funding have changed. As early as 1955 a small grant was available in Saskatchewan for the education of atypical children in the regular classroom. In the 1960s the trend moved away from segregation towards general integration, but it was twenty years before the trend became fully implemented. A description of the evolution of special education
services in this province, and an explanation of the present system, is included as part of
the review of literature in Chapter Two.

In the United States, the cost of educating students with special needs has been
estimated to be 2.3 to 2.6 times greater than the cost of educating students in regular
programs (Chambers, Parrish, Wolman & Montgomery, 1999; McCarthy, 1993; Parrish,
1995; Parrish & Wolman, 1999). Furthermore, Chambers et al. and Parrish indicated that
the rate of increase in costs for special education has been higher than the rate of increase
in all education costs, a situation that is due in part to the increase in numbers of children
identified and served in special education programs. According to Parrish, the cost of
special education programs in the United States is annually the most costly per-pupil of
all education programs and he indicates that the cost is growing. Nevertheless, despite
commonly cited concerns that special education costs are rising out of control, Parrish
and Wolman noted that much less was known than might have been expected about these
costs. only half the states were able to report what was spent on special education, and
many of these could not do so with high levels of confidence.

According to the Canadian Council for Exceptional Children, special education
students account for approximately 12 percent of the Canadian public school population
(CEC, 1997). During the 1998-99 school year, there were about three thousand pupils in
Saskatchewan schools with low incidence or designated disabilities, out of a total of
192,508 students (Saskatchewan Education, 1999a). This is an incidence rate of about
1.56%. In addition, Saskatchewan Education recognizes funding for high incidence
disabilities, but on a general enrolment basis of one full-time equivalent teacher for every
200 students enrolled in the school division. However, it is not known whether these
figures provide any indication of the actual numbers of Saskatchewan students who require these services. Further funding is available for special needs transportation, shared services such as speech therapy and educational psychology, targeted behaviour funding, and technical aids.

Preliminary research by Hajnal and Punshon (1999) suggested that the amount of grant recognition for special education in Saskatchewan has not increased any more than the cost of living during the last ten years. This does not mean that school boards are not spending more money for special education. In fact, there has been little research to date into how money is actually spent in provision of special education services in Saskatchewan.

Research on educational funding in the United States is somewhat easier because of the accessibility of statistics (Chambers et al., 1999; Fowler, 1999). The government of the United States recognizes that policymakers at federal, state, and local levels require information to make decisions regarding allocation of limited resources and provision of services to children with disabilities. The Center for Special Education Finance (CSEF) was established in October 1992 to meet this information need. The overall mission of CSEF is to “address fiscal policy questions and information needs related to delivery and support of special education services throughout the United States, and to provide opportunities for information sharing on these topics” (CSEF, 1999). Such information is not available in Canada.
Statement of the Problem

There has been little research to date on the costs of and spending on special education in the Province of Saskatchewan. The purpose of this research was to provide insight into provision of special education services, and funding of these services, in some rural areas of the province. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in three school divisions in the province. These school divisions were selected to provide contrasting settings in rural Saskatchewan. One of the school divisions was situated very close to a large city. Another was situated over 160 kilometres (100 miles) from any city. The central office of the third school division was in a large Saskatchewan town. In this school division, about three-quarters of the students attended schools in the town, the rest attended rural schools in the peripheral area. The school divisions studied did not include any land reserved for First Nations. Any First Nations students in schools studied were children in care of Social Services.

Data were collected and comparisons made between and among the school divisions across three categories of variables. special education fiscal inputs (revenue and expenditures), special education processes, and special education outcomes. The information about processes and outcomes of special education provided a background to the fiscal story. As Chambers (2000) stated, the study of resource inputs and service delivery systems links the information to students served.

The research questions, which formed a background to the study, were:

1. What are the processes of special education?
   - For whom are services provided?
   - What types of service are provided?
2. What are the outcomes of the special education process?
   - How are children assisted with transitions from one school to another?
   - What happens to children with special needs when they leave the public school system?
   - How is the program evaluated?

3. What are the fiscal inputs towards special education?
   - How is special education funded?
   - How is special education funding spent?

This research may provide ideas for educators and government to understand, and consequently to consider needed changes to the system, particularly in rural areas. It also provides information for other school divisions to consider when developing programs for students with special needs. According to Danielson (1999), in his foreword to the American Education Finance Association Yearbook, much of traditional scholarly work relating to education finance has tended to disregard issues unique to special education. It is also hoped that this and similar research in other jurisdictions, will contribute to a fuller incorporation of special education fiscal policy concerns into the mainstream of educational finance.

**Conceptual Framework**

The overall theme of the research was one of the rights of all children to an education suited to their needs and abilities. If one argues, as does the Quebec Conseil
Superieur de l'Education, "that the state has the duty to educate all children." it follows that "the school must be open to the greatest possible number of children and so organized as to be able to cater to the needs of those who require special attention." (cited by Smith & Foster, 1994, p. 1) and appropriate policies must be developed.

The framework that was used to explore the special education services is shown in Table 1. Davis (1998) developed a similar framework for studying any type of financial services in terms of inputs, processes and outputs. Since the description of the processes of special education and the provision for transitions provide a background to the fiscal story, the framework for this study was not developed in what might be considered to be the natural order that Davis used.

The first theme of this study was concerned with processes of, or detailed information about, special education services. By examining the school division policy manuals, the philosophy of the school divisions towards provision of special education services was determined. Provision of services to students with special needs responds to questions of equal educational opportunity, individual rights, and fair distribution of resources that have been addressed in the literature review. Numbers and disabilities of students involved in different programs were ascertained. The instructional aspect of this section was concerned with identification, educational placement, and programming. In addition, information was obtained about resources and materials that were available for teachers. A consideration of school facilities included questions of health, safety, and comfort, accessibility, special equipment, special rooms and transportation.

Roles of personnel involved with students, including specialists, teachers, and teaching assistants, were analysed. There was also consideration of pupil-teacher ratios,
Table 1

**A Framework for Studying Special-Education Services in Selected School Divisions**

<table>
<thead>
<tr>
<th>Special Education - Processes</th>
<th>Special Education - Outcomes</th>
<th>Special Education - Fiscal inputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Philosophy of School Division</td>
<td>Transitions to School</td>
<td>Revenues from Provincial Sources</td>
</tr>
<tr>
<td>Students</td>
<td>Transitions between Schools</td>
<td>Revenues from Local Sources</td>
</tr>
<tr>
<td>Identification</td>
<td>Transitions to Post-Secondary Education</td>
<td>Expenditures on Special Education</td>
</tr>
<tr>
<td>Assessment</td>
<td>Transitions to the World of Work</td>
<td></td>
</tr>
<tr>
<td>Early Intervention</td>
<td>Evaluation of Program</td>
<td></td>
</tr>
<tr>
<td>Parental Involvement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Programming</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staffing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teaching Assistants</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td>External Personnel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Related Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shared Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use of External Services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupational Therapy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Physical Therapy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Speech Therapy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Supports</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technological Aids</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

qualifications and experience of teachers and paraprofessionals. Related services included an account of personnel external to the school division, such as occupational therapists, physical therapists, and speech therapists who were involved with students with special needs. Assessment services were investigated to ascertain whether children
were referred to outside agencies, or whether assessment was done within the school division.

The second theme of the investigation was concerned with outcomes. This included provision for transitions between different levels of schooling, provision for transitions between schools, provision for transitions to the world of work or post-secondary education, graduation rates and placement services for students with special needs. A description of what happened to students after they leave school gives some insight into how successful programs were. This section also provided information about evaluation of the program. Program evaluation could be considered to be part of the special education process. However, in the context of this dissertation, the idea of program evaluation was concerned with questions of quality, accountability, and efficiency, as well as whether students experienced success, (academic or behaviour improvement) and what changes had been recommended for the future. Hence, it was part of the consideration of outcomes.

The final, yet central, section of the research was concerned with the fiscal question. This information formed part of the school division's financial statement, which was examined by the researcher with the assistance of the Secretary-Treasurer of each school division. Revenue and expenditure variables were investigated, compared and contrasted to explore similarities and differences among the three school divisions.

**Delimitations**

This project was delimited to programs for students with special needs that were offered in three different rural school divisions in the Province of Saskatchewan during
the school year 1998-1999. The school divisions studied varied in location and size. One school division was in a large town, surrounded by a rural area. Another was situated near to a large city. The third was “very rural” in that the closest city was about 160 kilometres (100 miles) away. The research was delimited by the choice of the exploratory multi-case study, field research process.

Only funds disbursed by the Government and the school divisions were considered. No account was taken of costs to parents of having a child with special needs. Funds raised privately by such means as bake sales, charities and corporate donations were not included in the study. Nor was a monetary value assigned to the work of parents and other volunteers in schools.

The question of burden did not form part of this study. Since the burden is no different for any part of the education program than it is for special education, consequences of property tax incidence, and application of funding formulae were not addressed.

Costs of the Regional Superintendents of Special Education, each of whom provided services to a group of school divisions, were also not included in this study.

**Limitations**

The results of the study are limited by the choice of the exploratory multi-case study, field research process. The information received is limited by availability of financial information from the Government of Saskatchewan and from school divisions studied. Data that the school board was willing to share have been presented. Information available differed among the three different school divisions studied.
The information received was also limited by the willingness of teachers, consultants, and financial officers interviewed to share their experiences and perceptions, by their ability to recall and to describe events, and by their readiness to share both positive and negative feelings about the program. It was also limited by the ability of the researcher to record and analyze responses accurately. The participation rate was extremely high. Out of a total of 33 teachers contacted, only two special education teachers in one school in one school division were unwilling to be interviewed (94% participation). All school division office personnel who were contacted were willing to participate (100%), and were extremely helpful in providing information about philosophy, programs, and finances. Information obtained from one financial officer was not as detailed as that obtained from the other two.

It was not intended, nor was it possible to interview all teaching assistants. Sometimes they were working with children who could not be left alone, or were not on the school premises at the time interviews were conducted. When this happened, information about their roles and work descriptions was obtained from the school principal, the special education teacher or the Supervisor of Special Education. About half of the teaching assistants were interviewed; however, data about roles, qualifications and wages of all teaching assistants were obtained.

Tracking funding recognition and expenditures for a specific child is difficult. For students who are designated as disabled, it is somewhat easier to analyze recognition and spending. Although the use of funds is not tied to the student, grant recognition for students with disabilities is based upon designation of a particular child. In contrast, following the money trail is much more difficult when considering children whose needs
are not as severe. Funding is based on general enrolment and is program-based. School division central office personnel indicated that programs were in place where needed and were not directed by available funding.

It should also be understood that a study of outcomes did not necessarily indicate the quality of services provided because of the difficulty of comparing such measures across students with differing needs. Outcomes considered in this inquiry were improvements in academic performance or behaviour performance of students, as well as preparation for transitions. Sometimes, measurement of benefits is very subjective, and differs with each individual student. Programs may fail for students with special needs just as they sometimes do for others.

Assumptions

It has been assumed that the participants in the study answered the questions posed by the researcher in an open and honest manner. The researcher was only privy to information that was in the public domain and to confidential data that were made available to the researcher by those interviewed.

Money recognized for special education is in addition to the regular per pupil grant recognition. Thus it was assumed that the every-day work of the classroom teacher was intended to be covered by the regular per pupil grant, and that the extra funding covered extra services provided by consultants, special education teachers, teaching assistants and others who provided services to students with special needs.

Since financial statements for the school divisions and salaries of teachers are based on the fiscal years 1998 and 1999, financial data for the school year 1998-99 were
calculated based on \(0.4 \times 1998\) amount \(+\ 0.6 \times 1999\) amount. These numbers reflect the manner in which teachers' salaries are calculated for income tax purposes.

**Definition of Terms**

For the purposes of this research, the terms *inputs, processes and outcomes* have been used. The *inputs* for special education included, firstly, amounts that the government recognized as being the costs of special education – earmarked grant revenues. The second aspect of inputs was a consideration of the amount actually spent by the school divisions on provision of services to students with special needs, that is, targeted expenditures. An examination of *processes* provided detailed information about special education services including philosophy, numbers of students, instructional aspects, resources, personnel and other related services. The study of *outcomes* of programs included an investigation of provisions made for transitions for students into, within, and out of the school systems. This section also provided information about the evaluation of program. In the context of this dissertation, the idea of evaluation of program was concerned with questions of quality, accountability and efficiency, as well as whether students experienced academic or behavioural improvement, and what changes had been recommended for the future.

In the main, education in Canada is a provincial responsibility. The Province of Saskatchewan is divided into about 107 smaller administrative districts, which are called *School Divisions* (Saskatchewan Education, 2000a). The legal authority in each School Division is an *elected Board of Education*, and the chief executive officer is a locally employed *Director of Education*. 
Saskatchewan Education is the government department responsible for education. Saskatchewan Education provides leadership in the development and operation of education from Kindergarten to Grade 12 in the province (Saskatchewan Education, 2000a). The name of the department is commonly abbreviated to Sask Ed.

The Special Education Unit of Saskatchewan Education is in place to support and assist Saskatchewan school divisions in their role of providing appropriate programming and support services to children and youth with exceptional needs. The Special Education Unit is responsible for policy relating to programming, funding, support services, consultation and liaison services for students with exceptional needs. The Special Education Unit supports students with exceptional needs and their teachers through provincial special education funding arrangements: advocacy group activities that operate in conjunction with department initiatives: Western Canadian Protocol activities of resource development on special education topics: ACCESS (Assistance. Collaboration. Consultation. Support Services) team: development of resources for teachers (print and web page materials): provision of special-format materials to students with print handicaps: assessment services for students with special needs in Independent Schools: inter-agency collaboration related to addressing the requirements of children and youth with exceptional needs. e.g., Education-Health Steering Committee and Autism Task Team: and, provincial activities of the Regional Superintendents of Special Education (Saskatchewan Education, 1999b).

The province has been divided into seven smaller administrative areas or Regions. Regional officers of education, located in Weyburn, Swift Current, Regina, Saskatoon, Melfort, North Battleford, and La Ronge maintain a field presence in all department
operations. A Regional Superintendent of Special Education works out of each office and is available for consultation in areas related to Special Education.

In each school division, one central office person was responsible for special education services. This person may have been the Director, the Assistant Director, the Supervisor of Curriculum and Instruction, the Supervisor of Special Services, etc. For this dissertation, for clarity and to provide anonymity, this person has been called the Supervisor of Special Education. and if he or she had other duties, the amount of time directed towards providing special education services was estimated.

In all schools at least one teacher was appointed to be in charge of special education services. Sometimes one person would take responsibility for younger children and a different person would be responsible for services to older students. The teacher may have been known as the resource room teacher, the learning assistance teacher, or the special class teacher. In this dissertation, this person has been referred to as the special education teacher. In small schools such as those in this study, this teacher was usually responsible for all aspects of the special education program in the school. These responsibilities included, but were not restricted to, preliminary assessment of students, completion of paperwork, programming and timetabling, providing individual and group teaching in pull-out situations, and working in team-teaching situations with the regular classroom teacher.

In Saskatchewan, extra qualifications are required for designation as a special education teacher. Education legislation stipulates that in order for a school division to receive special education grant recognition, "it shall employ special education teachers and professional support staff who possess qualifications acceptable to the Minister of
Education" (Saskatchewan Education, 2000b). This is based on the belief that qualified staff are crucial to the delivery of an appropriate special education program.

Special education teachers should have regular classroom teaching experience, and shall have successfully completed a minimum of 18 credit hours in professional courses in Special Education with at least 3 credit hours from each of the areas of speech and language, individual assessment, and programming for students with special needs. In addition a minimum of 9 credit hours of approved courses in these areas or in approved special education courses is required. Teachers who met the personnel qualification requirements prior to September 1st 1995 are considered to be qualified (ibid).

In all three school divisions, paraprofessionals were employed to assist teachers with various chores associated with provision of services to children with special needs. These paraprofessionals often had no formal qualifications beyond Grade 12, although in some cases they had teaching qualifications, nursing qualifications or other qualifications. The paraprofessionals were variously known as Teacher-Aides, Teaching Assistants, Teacher Associates or Educational Assistants. For this dissertation, and to avoid confusion, they have been consistently referred to as Teaching Assistants.

Responsibilities of Teaching Assistants included working under the direction of a teacher with a designated exceptional student or a group of students, or facilitating speech programming under the direction of a speech language pathologist. Often, children with similar disabilities were brought together and provided with congregated programming. At other times, teachers and teaching assistants worked with one child.

Shared Services funding recognition assists groups of school divisions outside of Regina and Saskatoon with the provision of additional special education support services, specifically speech language pathology and educational psychology. The school divisions group together and share the services of a number of special education personnel.
Early in 1992, an integrated services initiative was launched by the province to explore new ways of delivering human services and fostering collaboration between government and non-government agencies, to meet the needs of at-risk children and their families (Saskatchewan Education, 2000a). Communities were encouraged to seek ways to integrate their services, based on their needs and the resources available in the community. In these cases, two or more agencies such as justice services, health services, social services, Royal Canadian Mounted Police [RCMP], and the Canadian National Institute for the Blind [CNIB] would work together to assist the child.

Of particular interest in the context of special education are the child-based characteristics. Smith and Foster (1994) described students with disabilities as "comprising a heterogeneous group of persons who traditionally have been labelled as different from other persons, on the basis of various mental or physical characteristics" (p. 1). Child-based characteristics include mental and physical handicaps, multiple handicaps, age and grade level inconsistencies, as well as inadequate pre-school preparation and different behavioural disorders. Children whose first language is neither French nor English and gifted children may also be included in this grouping.

An overview of some different types of disabilities that are encountered in schools today is provided in Table 2 (from Smith & Foster, 1994). This is not intended to be a complete list, but is provided to give a picture of the situation in schools where mainstreaming of students with disabilities is now the norm. The nomenclature used to describe persons with disabilities is not a trivial matter. Language is a powerful weapon - the way we describe people or human conditions reflects and creates our culture. As Smith and Foster quoted from the Quebec Conseil Superieur de l'Education, "The quality
Table 2

**Description of Children with Special Needs**

<table>
<thead>
<tr>
<th>Mental disability</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Intellectual disability</td>
</tr>
<tr>
<td>• Mental retardation or impairment</td>
</tr>
<tr>
<td>• Learning disability</td>
</tr>
<tr>
<td>• Dysfunction in one or more of the mental processes involved in the comprehension or use of symbols or spoken language</td>
</tr>
<tr>
<td>• Mental disorders</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Physical disability</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Any degree of disability, infirmity, malformation or disfigurement of a physical nature that is caused by bodily injury, illness or birth defect</td>
</tr>
<tr>
<td>This could include:</td>
</tr>
<tr>
<td>• Paralysis</td>
</tr>
<tr>
<td>• Diabetes</td>
</tr>
<tr>
<td>• Epilepsy</td>
</tr>
<tr>
<td>• Amputation</td>
</tr>
<tr>
<td>• Lack of physical co-ordination</td>
</tr>
<tr>
<td>• Blindness or visual impairment</td>
</tr>
<tr>
<td>• Deafness or hearing impairment</td>
</tr>
<tr>
<td>• Muteness or speech impairment</td>
</tr>
<tr>
<td>• Physical reliance on a guide dog, wheelchair, cane, crutch, or other remedial device or appliance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Multiple disabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Any combination of two or more of the above mentioned disabilities</td>
</tr>
<tr>
<td>This could include:</td>
</tr>
<tr>
<td>• Fetal Alcohol Syndrome and Effects</td>
</tr>
<tr>
<td>• Autism</td>
</tr>
<tr>
<td>• Pervasive Development Disorder</td>
</tr>
</tbody>
</table>

**Contemporary descriptions of children with special needs also include:**

• Children with behavioural disorders
• Children with inadequate pre-school preparation
• Children whose first language is neither French nor English
• Gifted children

**Note.** *From Smith and Foster (1994)*
of a society is measured by the way it treats its most disadvantaged members. It is through its education system, the main force in the socialization of the individual, that society reveals what it is and what it aspires to be” (p. 1).

Labels stereotype behaviour, limit potential achievement, and can be said to foster negative attitudes towards people with disabilities (Lombardi & Ludlow, 1996, p. 21). According to Smith (1992), for many people with a disability, subordination, exclusion and marginalization began in school, creating a pattern that endured for the rest of their lives. We have to balance the need for special treatment with the negative connotations of labelling. Saskatchewan Education states that students with exceptional needs "include students with visual disabilities, chronic illness, orthopaedic disabilities, intellectual disabilities, multiple disabilities, deaf and hard of hearing, learning disabilities, social and behavioural disabilities, speech and language disabilities, mild and moderate disabilities, and gifted learners” (Saskatchewan Education, 1999b). As medical research discovers causes and effects of different disabilities, new descriptions and labels are being created on a continual basis.

As in all fields of endeavour, there are abbreviations that are commonly used when talking about special education. Several are used in tables, or in quotations from the interviews, later in the dissertation, and will be explained more fully here.

Saskatchewan Education, the government department responsible for education in the Province of Saskatchewan is usually abbreviated to Sask Ed. The Saskatchewan Teachers' Federation [STF] is the professional body to which all teachers in the Province of Saskatchewan must belong. The Saskatchewan School Trustees Association [SSTA] is the body that represents School Boards of the province (Saskatchewan School Trustees
The school curriculum of the Province of Saskatchewan is based on required Common Essential Learnings (CELs). These are communication, numeracy, critical and creative thinking, technological literacy, personal and social values and skills and independent learning (Saskatchewan Education. 2000a).

The abbreviation FTE is used to indicate full time equivalent. Sometimes teachers or teaching assistants will work only part time. The amount of time for a person working three (out of a possible five) days a week would be given as 0.6 FTE.

As mentioned above, Saskatchewan Education provides ACCESS programming support. ACCESS is an acronym for Assistance, Collaboration, Consultation, Educational Support Services. A team of specialists, seconded from school divisions, provides intensive inservice and individualized consultations for teachers in a variety of areas related to educating students with exceptional needs. The focus areas of ACCESS for 1998-99 were Fetal Alcohol Syndrome and Effects, challenging behaviours, team building, deaf and hard of hearing, visual disabilities, and meeting challenging needs. An assessment instrument which is commonly used is the Woodcock-Johnson Psycho-Educational Battery-Revised (WJ-R) series of tests. The Special Education information through e-mail and Internet services [SEINes] network has been developed to provide assistance to teachers.

Personnel responsible for special education prepare a Personal Program Plan for each student with special needs. These are commonly referred to as PPPs. A student with behavioural problems would have an Targeted Behaviour Plan [TBP]. Multi-action planning system (MAPS) meetings are usually held to prepare these plans. If a child's disability or condition precludes him or her from attending school, then school divisions
provide services to the child in the home. These students are known as home bound students (Saskatchewan Education, 1999b).

In Saskatoon, the Kinsmen Children's Centre [KCC] building houses associated agencies dedicated to working with families and communities, helping children to achieve their potential for mental, physical, emotional and social well-being. One part of KCC is the Alvin Buckwold Child Development Program (formerly the Alvin Buckwold Centre and Children's Rehabilitation Centre). This program is an outpatient service of the Department of Pediatrics, Royal University Hospital [RUH], and is funded by the Saskatoon District Health Board and the University of Saskatchewan. The mission of the program is to provide a coordinated team approach to assessment, diagnosis and treatment for children up to 18 years of age with mental and/or physical disabilities, or for children who are at risk for developmental problems. The philosophy is that early identification of disabilities, and early intervention, helps children to achieve their potential. Although administratively separate, the Saskatchewan Institute on the Prevention of Handicaps [SIPH] is also housed in the KCC.

Acronyms are often used to refer to equipment used for students with special needs. Sound systems in classrooms are usually referred to as FM systems. A Dynavox is a special computer with sound capability used by students who have trouble communicating.

Some common disabilities are often known only by their initials. Attention Deficit Hyperactivity Disorder [ADHD] and Attention Deficit Disorder [ADD] are complex neuro-behavioural childhood syndromes characterized by problems with attention. (Children and Adults with Attention Deficit/Hyperactivity Disorder
Oppositional Defiant Disorder [ODD] is a persistent pattern (lasting for at least six months) of negativistic, hostile, disobedient, and defiant behaviour in a child or adolescent without serious violation of the basic rights of others (Oppositional Defiant Disorder, 2000). Fetal Alcohol Syndrome [FAS] and Fetal Alcohol Effects [FAE] are medical conditions caused to a fetus when a pregnant mother consumes alcohol. FAS and FAE cause both physical and mental disabilities in varying degrees (Fetal Alcohol Syndrome Family Resource Institute, 2000). Acquired Brain Injury [ABI] is an injury to the brain caused by accident or disease, but not present at birth (Acquired Brain Injury, 2000).

With respect to funding of special education in Saskatchewan there are some abbreviations that are commonly used. Designated Disabled Pupil Funding [DDPF] is provided for students with severe disabilities who meet the criteria set out by Saskatchewan Education. Special Needs Pupil Funding [SNPF] is provided to cover costs of other required special services. Targeted Behaviour Program Funding [TBPF] is provided to deal with behavioural problems in schools. Methods of funding are explained more fully in Chapter Two.

The Province of Saskatchewan has two major cities. Saskatoon and Regina. There are also several smaller cities. Any community with a population of more than 5,000 can request designation as a city. The large town in this study (Emerald Falls) had a population of approximately 5,000 and was described by Stabler and Olfert (1996) as a Complete Shopping Centre. In addition, there were about 30,000 people living in the trading district. The three school divisions chosen for this study were in rural areas of
the province. In this context, rural means that the school divisions did not have schools in any of the large or small cities.

**Organization of the Dissertation**

The purpose of this research was to provide insight into provision of special education services, and funding of these services, in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in selected school divisions in the province.

In the first chapter, the problem addressed by the study, and the purpose and significance of the research were presented. The conceptual framework that has guided the study was also described in this chapter. Research questions were listed and pertinent terms and frequently used abbreviations were defined. In addition, assumptions, delimitations and limitations of the research project were given.

In Chapter Two, a review of literature relevant to the study of special education services, the financing of education, the financing of special education, the financing of education in Saskatchewan, and in particular the financing of special education in Saskatchewan, is provided. Concerns of equity and adequacy are also addressed.

The research methodology employed in the completion of the study is detailed in Chapter Three. In Chapter Four, the research findings are presented and discussed in the form of summary vignettes of each of the school divisions studied. Organization of the vignettes is based on the conceptual framework presented in Table 1. In Chapter Five the research findings are presented and discussed in relation to the research questions posed
in Chapter One. Finally, Chapter Six concludes the dissertation by presenting a summary of the study, the findings, a discussion of the findings, recommendations for practice, and suggestions for further research.
CHAPTER TWO
A REVIEW OF THE LITERATURE

For what shall it profit a man, if he shall gain the whole world, and lose his own soul? (Matthew, 8:36).

This chapter presents a review of current literature and research relevant to the study of special education services, and moves from broad ideas to more detailed financial information. Figure 1 illustrates different ideas that will be examined in this chapter, and the movement of discussion from the general to the specific. The chapter begins with theories associated with provision of educational services to those who are disadvantaged, including beliefs of Utilitarians, Communitarians, and the writings of Rawls (1971: 1993). These philosophies lead to a discussion of individual rights, equity, and fair distribution of scarce resources. This is followed by a description of the funding of special education. In addition, an account of policies with respect to financing of education in Saskatchewan, and in particular financing of special education in Saskatchewan and historical trends that have led to current policies of funding of special education, is provided.

Individual Rights

When considering the individual rights of the person, philosophies of Utilitarianism and Communitarianism come into focus. Do we advocate the welfare of the community, or the welfare of the individual, as being the prime concern? Utilitarian
Figure 1. A pictorial view of ideas associated with financing of special education.
principles are motivated by the belief that what is of primary importance is the level of welfare of all people. Welfare, in this context, can be defined variously as pleasure, happiness, or preference satisfaction. So, what is to be maximized could be described as the total happiness of the community. Mill (cited in Kymlicka, 1990) and Bentham (1781/1988) would say that if boards of education followed the principle of Utilitarianism, they would be aiming for the greatest benefit to the greatest number of children. Utilitarians view the concerns of other theories such as equity, concern for the least advantaged, resources-based decision-making, desert-based decision making, and liberty, as of secondary consideration. According to Kymlicka (1990), Utilitarians claim that the morally right act or policy is that which produces the greatest happiness for the largest number of the members of the society. They believe that any decision about the distribution of resources must be based on the need for the greatest common good.

Communitarians believe that benefit to society as a whole, rather than to the individual, is what is important.

In contrast, Guthrie and Read (1991) emphasized that there are substantial economic returns to a society, as well as to individuals, from investing in education, but it is also important to consider the rights of the individual. Children receive the service of education as an investment in their future and to improve the quality of their present life. As Bowen (1968) said, “education is such a long process, and education once acquired is such a long-lived asset, that educational decisions must be based on an unusually long time-horizon” (p. 94). Peacock and Wiseman (1968) pointed out that although education is a form of consumption as well as a form of investment bringing increased future
earnings, it also brings "psychic returns" (p. 343) as well as monetary ones to the educated.

Bottery (1992) stressed that "one needs to be suitably wary of any political ideology which locates the rights of the individual behind those of the community" (p. 69). He suggested that we should, instead, embrace an ideology that recognizes the rights and liberties of the individual as the "supreme virtues that a society must pursue" (p. 69). Bottery equated Fascism and Communism with Utilitarianism and Communitarianism, in that they elevated perceived community needs above those of the individual. He felt that it was by neglecting the individual and the particular that one "lost the ability to appreciate an individual's rights and needs" (p. 69).

Grace (1989) postulated that education seeks to facilitate the development of the personality and the artistic, creative, and intellectual abilities of all citizens, regardless of their class, race or gender, and regardless of their regional location. He said that education would "develop in all citizens a moral sense, a sense of social and fraternal responsibility for others and a disposition to act in a rational and cooperative way." (p. 214). He also felt that it would enhance the quality of life of all citizens, and would facilitate that acquisition by those citizens of "moral, intellectual creative, economic and political competencies" (p. 214). Consideration of the rights of the individual, leads to a discussion of whether all children should be treated the same, and to the concept of equity.
Equity

The idea of equity has different connotations for different writers. Noting differences in opinions about equity professed by various philosophers, Johns, Morphet and Alexander (1983) pointed out that what is equitable depends to a great extent on the orientation of both the dispensers and the receivers of equity. Darby (1994) described equity as the struggle to provide fair and adequate access to educational opportunities, and said that it is “one of the continuing problems in Western Education” (p. 1). The work of Berne and Steifel (1984) forms the basis for much of the current literature on measurement and comparison of fiscal equity in education. Their framework is organized around the answers to four questions. Odden and Picus (1992) raise the same four questions in a discussion of equity in education. The first is “What should be the make-up of the groups for whom school finance systems are to be equitable?” A second question is “What services, resource or objects ought to be distributed fairly among members of the groups?” Thirdly “What principles should be used to determine whether a particular distribution is equitable?” Finally, they ask “What quantitative measures should be used to assess the degree of equity?”

In the opinion of Jordan and Lyons (1992), the two groups for whom school finance systems should be equitable are children who receive the service, and taxpayers, some of whom receive education service for their children, but all of whom pay for education through taxes. Two alternative solutions to the problem of equity are the ideas of horizontal equity and vertical equity. These ideas can be used to respond to the above questions.
**Horizontal Equity**

One fundamental notion of equality says that students should receive equal shares. Berne and Steifel (1984) and Odden and Picus (1992) called this horizontal equity. Their interpretation included the provision of equal expenditures or revenues per pupil, equal educational resources for the basic program, and equal pupil-teacher ratios. However, this view of horizontal equity assumes that each child will finish with equal mastery of basic competency levels, and will receive equal contributions from schooling to long-term outcomes such as income or status in life. In reality, most of these desirable outcomes may not be attainable. According to Odden and Picus, the final value of elementary and secondary education to individuals usually centers on their ability to earn a living, and the opportunity, or preparation, to obtain further education. Darby (1994) agreed that we must provide sufficient funds to offer a basic minimum educational program, and said that these funds should be available regardless of the local ability to pay.

Most writers (e.g., Darby, 1994; Lamont, 1996; Kymlicka, 1990) appear to agree that each child should be provided with an educational environment that is as stimulating, pleasant and enriched as that of any other child. There is a general feeling that students should be served according to their needs rather than according to diagnostic labels. Decisions must always be centred on the child, on the needs of the child (Smith, 1998).

Lamont criticized strict equity principles, in that they do not give best effect to equal respect for persons, and they conflict with what people may deserve. Kymlicka emphasized that we must first have an adequate level of resources, and, secondly, provide an equal share of resources. A problem for equity theorists, however, is that children are...
not alike. This fact gives rise to the idea of unequal treatment of unequals, or vertical equity (Berne & Steifel, 1984: Odden & Picus, 1992).

**Vertical Equity**

Strike, Holler, and Soltis (1988) said that school boards are morally obligated to treat equals equally, and unequals unequally. Each student is different, and people who are different should receive different but appropriate treatment. The principle of vertical equity or unequal treatment of unequals requires us to treat people who are similarly situated in some relevant ways the same, and people who are differently situated differently. This principle acknowledges that certain factors are relevant to how people are to be treated and other factors are irrelevant. If we are not satisfied simply to provide equal financing, but desire instead to provide each child with an education to meet his or her specific educational needs, then differences in per-pupil costs must be incorporated into policy, to compensate for variations in such factors as student ability, physical condition, and cultural background.

In support of the idea of vertical equity, Rawls (1993) felt that society should allocate resources in education so as to improve the long-term expectation of the less favoured. He called this the *difference principle* (p. 101), emphasizing that this principle does not require society to try to balance out handicaps, that the value of education should not be assessed solely in terms of economic efficiency and social welfare. As Hartman (1980) noted, it is widely recognized that costs of educating children with handicaps are greater than costs of educating children who are not handicapped. This is the very reason behind categorical Special Education funding. In Rawls' opinion, the role of education is important in enabling a person to enjoy the culture of society and to
take part in its affairs. In this way, individuals would develop a secure sense of their own worth. Rawls felt that the most important primary goal is that of self-respect or self-esteem (p. 440). In spite of all we know, according to Snow (1991), belief persisted that disability was a characteristic relevant to learning, and that children with disabilities could not benefit from schooling.

In the *Theory of Justice* (1971) Rawls wrote that undeserved inequalities call for redress, and since inequalities of birth and natural endowment are undeserved, somehow society should compensate for these inequalities (p. 100). In order to treat all persons equally, to provide genuine equality of opportunity, society must give more attention to those with fewer native assets and to those born into the less favourable social positions. In this context, I would include inequalities caused by accident or illness. The idea is to redress the bias of contingencies in the direction of equality (Strike, 1988). In pursuit of this principle, Rawls felt that greater resources might be spent on the education of the less intelligent, rather than the more intelligent, at least over a certain time of life, possibly the earlier years of school. Rawls maintained that the natural distribution is neither just nor unjust – what is just and unjust is the way that institutions deal with the distribution. In his ideas of justice as fairness, people agree to share each other’s fate. His *difference principle* expresses a concept of reciprocity, a principle of mutual benefit.

Patterned principles of distribution set up inequities, so ultimately redistributive efforts are required. If there were enough of everything to go around, then there would be no problem with distribution. It is in times of scarce resources that questions of fairness and justice arise.
Times of Scarce Resources

As Smith and Foster (1994) reported, students with disabilities have been traditionally excluded from and marginalized by public school systems. In the case of education, we realize that current policies mean that funds are being used or distributed in a certain way. It is necessary to analyze how the funds are being distributed so that decisions can be made as to whether the present distribution or use of the funds is fair. But the idea of fairness gives rise to several questions. Whose definition of fairness is to be used? The common definition of fairness demands that goods be distributed according to merit or desert, needs, or rights. Miller (1976, 1989) and Riley (1989) argued that people should be rewarded for their contribution to the social product and to the effort they spend in their work activity. They stated that people deserve certain economic benefits in light of their actions. Do we consider the benefits to the individual or the benefits to society? In the view of some, it may be necessary to do wrong to do good – interfere with liberty to promote welfare.

According to Hiemstra (1972), "Investments in education, if of the right kinds and in the right amounts, can have economic benefits and yield even a social return on the dollar" (p. 98). The larger society would gain by the development of an informed and responsible citizenry. For example, boards could reflect on a situation where they have to make a decision whether to provide additional resources for a program for a group of disadvantaged students, or to use the funds for a group of gifted and talented students. One might use a utilitarian argument that the board should expend disproportionate resources on those who are the most academically able, because it is they who will probably do the most with their education and thus the results obtained will be to the
benefit of all in society. As Strike (1988) suggested, this would be the most efficient use of the scarce resources. A school board president interviewed by Bottery (1992) felt that "gifted students are handicapped educationally ... the lack of adequate school programs not only cheats them but it cheats society" (p. 32). Bottery felt that it could be argued that forms of positive discrimination might in the long run be justified not only on moral grounds, but also on economic grounds. Thus, one might say that the levelling, or egalitarian, point of view seeks to distribute educational resources in inverse proportion to students' abilities, whereas the opposite view, favouring the elite, would allocate education resources in direct proportion to students' abilities (Nwabuogu, 1984).

On the other hand, if the educational needs of disadvantaged children are not attended to, they may be economically marginal for the rest of their lives. As adults, they may become a constant drain on society's resources. Education can "reduce the need to support the results of a lack of education, such as unemployment, crime, delinquency, and poverty" (Hiemstra, 1972, p. 98). Benefits to the disadvantaged may exceed those to the gifted.

With shortage of money, comes the dilemma of choosing where to focus scarce resources. A choice must be made between the concerns and needs of different groups. Is the money to be spent, for example, on one student with special needs, on a group of students with special needs, on students without special needs in the regular stream, on the hiring of another teacher in order to reduce the pupil-teacher ratio, or perhaps on the employment of a teaching assistant?

Most of the time, educators seek win-win solutions to the dilemmas, although they recognize that, often, this is not possible. At least one of the many parties involved
in a situation may not do as well, based on a certain decision, as others might. Educators have to consciously choose to act, or to refrain from acting. They use, as their basis of decision, the philosophies by which they are trying, conscientiously, to be guided. Schools need to assist the children with special needs to develop the abilities to succeed in what is, in truth, a non-disabled world, to inculcate a sense of responsibility, to teach them skills so that, wherever possible, they can earn a living and have a sense of pride and self-worth. The education system needs to provide support, but also to provide opportunities for growth.

As resource availability is increasingly constrained, school boards become much more aware of the need to get value for money. Organizations become aware of conflicting pulls of efficiency (the relationship between inputs and outputs), effectiveness or quality (the extent to which objectives are achieved) and accountability (reporting to the public). According to Drake and Roe (1994), “regardless of the amount of dollars available ... the decision about how to spend those dollars is crucial to the relative welfare of the students entrusted to the school board and professional staff” (p. 69).

The principle of efficiency holds that there must be an acceptable relationship between educational inputs and educational outputs (Volk 1990). This principle is closely related to the concept of accountability (Burrup, Brimley & Garfield, 1988). An attempt, moreover, should be made to distribute inputs, outputs, and outcomes fairly among the various actors. Inputs can be considered to be dollars as well as physical resources such as books, equipment, supplies, and teachers. Regardless of whether we focus on efficiency or effectiveness, we should be trying to measure the relationship between inputs or resources and outputs or outcomes (Berne, Steifel & Moser, 1997).
Outputs for education in general could include student achievement as measured on tests, knowledge of what is considered to be a good citizen, earning potential, income and status in life, and satisfaction with life. Our own Core Curriculum in Saskatchewan lists six desired outcomes or Common Essential Learnings for all children, as far as they are able – communication, numeracy, critical and creative thinking, technological literacy, personal and social values and skills, and the skills to participate in independent learning.

Berne et al. (1997) stressed that we should be attempting to measure the relationship between inputs and outputs to find out whether or not this relationship is such that more could be achieved with the same resources. As Langlois (1989) said, a rational approach to financial policy making has four key features. First is the budgetary process, which should encompass a comprehensive view of the organization and a strategic plan. Secondly, there should be research into a thorough consideration of alternative patterns of expenditure— in particular, awareness of the opportunity costs of particular expenditure decisions in terms of sacrificed alternatives. Thirdly, there should be an optimal allocation of resources in terms of the organization’s goals and objectives. Finally, there must be an ongoing evaluation of the effectiveness and efficiency in achieving stated objectives. Odden and Picus (1992) recommended that one of the questions that should be asked when conceptualizing and measuring school finance equity and adequacy is, “Why is the determination as to adequacy and equity of services important?” This leads us into a discussion of the advantages and disadvantages of Cost-Analysis and Cost-Benefit-Analysis.
Several theories lie behind the need for cost analysis. As Levin (1970) said, "To the man on the street, and to many educators alike, the quality of education in a school district is closely related to that district's expenditures" (p. 73). In light of the growing concern over cost and related efficiency issues, Monk and King (1993) maintained that it is desirable to "take stock of what cost-analysis has to offer those concerned with the design, implementation and study of educational policy ..." (p. 32). At the broadest level, cost-analysis may simply be regarded as methodical thinking about decision making. Thinking in a systematic way about the consequences of different courses of action (Kelman, 1981). According to Berne et al. (1997), we need to know whether resources are being used efficiently and effectively, whether resources are being used as intended, and whether resources are being used equitably. Slobojan (1987) gave several suggestions as to why an analysis of the costs of special education programs is important. These have been summarized in Table 3.

An analysis would show how funds for special education are actually being spent. This data could be compared with information about allocation or designation of funds for special education and discrepancies addressed, and this would address the question of accountability. An analysis would also provide information about how much money is needed and could aid in determining levels of financing required to provide an appropriate education for handicapped children. When it is known how much each type of program costs and how many children are involved, then budgets can be developed. Data would also allow for the adjustment of provincial special education finance formulas.
Table 3

**Reasons for Cost Analysis**

<table>
<thead>
<tr>
<th>Table 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Information about the cost of special education is needed</strong> –</td>
</tr>
<tr>
<td>• to determine how funds for Special Education are actually being spent.</td>
</tr>
<tr>
<td>• to aid in determining the levels of financing required to provide an appropriate education for handicapped children.</td>
</tr>
<tr>
<td>• to allow adjustment of provincial special education finance formulas to match local need.</td>
</tr>
<tr>
<td>• to rationalize the need for continued financial support in times of acute competition for available funds.</td>
</tr>
<tr>
<td>• to reduce fiscal incentives for inappropriate classification and placement of children.</td>
</tr>
<tr>
<td>• to facilitate setting policies on service requirements and related matters, by enhancing understanding of the costs and benefits of different types of services and educational placements.</td>
</tr>
</tbody>
</table>

Note. *From Slobojan (1987).*

in order to match need. Analysis could rationalize the need for continued financial support in times of acute competition for available funds. At the same time questions of efficiency can be addressed.

A trend that is commented on frequently in the literature (e.g. Parrish, 1996; Parrish 2000b; McLaughlin, 1999; Saskatchewan Education, 1980) is that the more money that is available, the more children are identified to meet criteria to receive the funding. An analysis could suggest where, at present, there appear to be fiscal incentives for inappropriate classification and placement of children. Correction of these policies can lead to a reduction in costs or expenditures, to best address needs. Finally, it must be realized that an analysis could facilitate setting policies on service requirements and
related matters. by enhancing the understanding of the costs and benefits of different types of services and educational placements.

One difficulty of cost-benefit-analysis is placing a monetary value on benefits on items that are not normally traded in markets. As Monk and King (1993) stated, extra responsibilities are placed on principals, teachers, parents, and students. "These personnel resources might require few, if any, additional out-of-pocket expenditures, but are nonetheless very real costs requiring consideration" (p. 38). Even more problematic is the task of valuing such benefit items as quality of life and the ability to communicate with others. For those who are healthy, the value of health is infinite. One major problem, according to Monk and King, is ignorance of how educational practices translate into desired outcomes. Analysts find themselves with "little to fall back on but assumptions about likely benefits" (p. 140). Kelman (1981) also reminded us that the very act of placing a price on the value of a benefit may act to reduce the value of that benefit. As Nisbet (1981) stated, quoting John Stuart Mill, "certain social utilities ... are vastly more important, and therefore more absolute, and imperative than any others are" (p. 85). Thus it is not realistic to attempt a cost-benefit-analysis in the area of special education.

Cost-analyses taken at the macro-level would lead to an acceptance of utilitarianism (Kelman, 1981) and a consideration of the benefits to the whole society. At the micro-level, cost-analysis leads to the consideration of the beliefs of contractarianism.
Contractarianism

In political philosophy, the phrase “social contract” resonates with ideals set forth in Jean Jacques Rousseau’s *Contrat Social* for a just society, based on the mutual consent of all its members to a policy or course of action (Lawton, 1995). Contractarians believe that the definition of a society, and the rules to operate that society, are within the power of their own intellect to decide. According to Walker (1991), contractarianism provides for agreements or contracts among members of a society that promotes both respect for persons and their rights. In contrast to utilitarianism, for contractarians, fairness of action, not maximizing of welfare, provides the ethical force. “Human equality and human dignity are the ends sought by contractarian doctrines” (Walker, p. 84). A consideration of ethical obligations leads to the conclusion that a contractarian society would be caring, and act with justice and responsibility respecting the needs of others.

Rawls’ (1971) ideas of fairness are worth discussing in this context. He justifies a scheme of principles for ordering the basic structure of society. Presenting a version of social contract theory, Rawls contends that in an *original position*, a group of rational and impartial people will establish a mutually beneficial principle of justice as the foundation for the regulation of all rights, duties, power, and wealth (p. 17).

The aim of Rawls’ philosophical position was to develop an alternative to Utilitarianism. According to Rawls (1993), the major defect of the Utilitarian theory is that, by subordinating the notion of right to that of the good, an adequate theory of justice becomes impossible. In his opinion, what is right (justice) should be established independently from what is good, or what makes for the most good (Brown, 1986, p. 56). Rawls looked at the theories of right or justice as well as of the communal good. His
definition of the good (what he considered to be the proper object of distributive justice) was different from that of the utilitarians. He said that the good is not ultimate or intrinsic, rather it is a set of goods, deemed to be universally useful, and which society's social structure can control directly (p. 303). These social primary goods—liberties, opportunities, wealth and the bases of self-respect—are useful no matter what ends a person may pursue. Rawls said that the allocation of these goods is the concern of justice. "All social primary goods ... are to be distributed equally unless an unequal distribution of any or all of these goods is to the advantage of the least favoured" (p. 303). He advocated that the basic structures of society, the major social institutions, should be carefully considered, so that the allocation will be just.

Justice was equated with fairness by Rawls (1993). To remedy the major failing of utilitarianism, Rawls suggested that there should be constraints of fairness on what people might do to one another in the pursuit of the good. But, his view of fair distribution and how his conception of fairness is to be justified was much more complicated. According to Rawls, there are three fundamental ideas underlying a democratic society. The central organizing idea is that of "society as a fair system of cooperation over time, from one generation to the next" (p. 14). It is accompanied by two companion ideas: the idea of citizens as "free and equal persons" (p. 17), and the idea of "a well-ordered society as a society effectively regulated by a political conception of justice" (p. 17).

Rawls' (1993) theory of justice revolved around the adaptation of fundamental principles of justice, which would, in turn, guarantee a just and morally acceptable society. The first principle states that "each person has an equal right to the most
extensive total system of equal basic liberties, compatible with a similar system of liberty for all" (p. 302). A key problem for Rawls was to show how his principles would be universally adopted, and he went on to explain how he believed decisions affecting the community should be made.

**The Veil of Ignorance**

We are asked by Rawls (1971) to imagine a group of people coming together in order to formulate principles that would govern the allocation of social primary goods via society’s basic structures. He, then, introduced a theoretical *veil of ignorance* in which all the players in the social game would be placed in a situation, which is called the *original position*.

No one knows his place in society, his class position or social status, nor does anyone know his fortune in the distribution of natural assets and abilities, his intelligence, strength, and the like.... This ensures that no one is advantaged or disadvantaged in the choice of principles by the outcome of natural chance or the contingency of social circumstances. (Rawls, cited in Kymlicka. 1990. p. 62)

The problem must be observed from the position of another party affected by the decision, to consider how the problem looks from a different point of view, and to try to determine what response the other person would expect as most virtuous. Rawls said that we have to be impartial and, with no knowledge of the person, organization or objects involved in the decision, judge what should be done. Thus we can find which arrangement can claim to be just, properly balancing our competing claims and interests (Kukathas & Pettit. 1990).

Although what has to be chosen in Rawls’ (1993) *original position* is the basic structure of society, this way of making a decision can certainly be applied to the specific instance of the distribution of educational funds and the treatment of the less fortunate (in
educational terms). The principles representing the different possible basic structures are presumed by Rawls to satisfy certain general constraints, which he describes as constraints of the consent of right (p. 130). Thus the principles must be "general in form" (p. 131), they must be "universal in application" (p. 132) applying potentially to everyone, and they must be "publicly recognized" (p. 103) as the final court of appeal for resolving people's claims. Rawls argues that in an original position, a group of rational and impartial people will establish a mutually beneficial principle of justice as the foundation for regulating all rights, duties, power, and wealth.

According to Kukathas and Pettit (1990), the Contractarian method promises to be particularly helpful in selecting the most desirable arrangement for society, and does not rule out feasibility considerations, although they felt that Rawls did not give sufficient emphasis to the ideas of feasibility. The solutions to be considered must all be sensible, feasible, and acceptable to the children concerned and to their families.

Not all are in agreement with Rawls. Delong (1981) argued that any value system one adopts is more likely to be promoted if one knows something about the consequences of the choices to be made. The decisions that must be made by government and school boards do involve painful choices, but in Delong's opinion government officials betray their obligations to the welfare of the people who hired them if they adopt a policy indicating ignorance of and lack of responsibility for consequences. Nisbet (1981) asked if it would be considered callous to dismiss cost-benefit criteria in our search for ways of increasing the social mobility of the handicapped. He suggested that cost-benefit-analysis might aid us to find cheaper ways of providing services.
Virtuous conduct and good judgement, according to Aristotle (as quoted in Walker, 1991), involve learning to avoid the extremes. Walker maintained that choices require judgement, and the exercise of virtue requires the capacity to judge and do what is the right thing, in the right place, at the right time, in the right way. This leads us to a consideration of the choices that have been made and the way in which education, and in particular, special education, is funded.

The Funding of Education

According to the Canadian Teachers' Federation (1996, September)

the ultimate justification for public funding and provision of elementary and secondary education is to ensure a different, presumably higher, level and standard of educational services and a more equal distribution of educational benefits among the population than would prevail under a free market pricing system. The most widely accepted principles of education finance are to raise adequate funds for education in a manner which ensures taxpayer equity, and to allocate the funding among all children in the jurisdiction, in a way which meets current standards of educational equity. (p. i)

Education can be described as a mixed good. If schooling benefited only the individual, we would describe it as a consumption good (Guthrie & Read, 1991) or personal investment item. and support for publicly funded education would be weak. However, there are substantial economic returns to a society, as well as to individuals, from investing in education. In this sense, it is considered to be a public good.

Financial arrangements for education have changed considerably over the past 150 years (Levin & Young, 1994). When schools were first established in Canada, most of the funds were provided locally through fees, property taxes, or support from the church. Provincial governments have taken an increasingly important role in governing and financing education, so that today there are no tuition fees in public schools, and in
most provinces, (although not in Saskatchewan), the provincial support is more than the support raised through local (property) taxation. Nevertheless, parents make additional contribution to the funding of education in various ways (e.g. volunteer work, fund raising, payment of school fees).

Dibski (1991) wrote that there have been various schemes developed to finance education. He stressed that in the development of these schemes we must consider equalization of educational opportunity and educational tax burden, preservation of local autonomy, and some provision for provincial/state control. Volk (1990) also added the principle of efficiency. He stated that equality of educational opportunity means that each child has an equal access to education, or in financial terms, an equal allocation of resources. Quality of educational services in a community should not be dependent upon the wealth of that community. In contrast, the principle of efficiency holds that there must be an acceptable relationship between educational inputs and educational outputs.

The efficiency principle is closely related to the concept of accountability. Equalization of the educational tax burden implies that we must find some way of raising taxes in a fair way. This requirement leads to a discussion of what constitutes a fair taxation system and what taxes could be used to fund education (Monk & Brent, 1997).

**Sources of Revenue**

Guthrie and Reed (1991) identified four main types of taxation, any of which could be used to fund education. These are taxes on income, consumption, wealth, and privilege. A perfect tax does not exist; a mix or balance among a number of revenue sources is preferred. Monk and Brent (1997) told us that we should consider six questions when considering any proposed tax for public education:
1. Is the tax fair?
2. Does it generate money efficiently?
3. Is there a potential growth of the tax base?
4. Will this be a stable source of revenue for schools?
5. How hard will it be to administer the tax?
6. Will the public comply with the tax?

**Income Tax**

Income tax is the first type of tax to be considered. A tax on income is applied to the taxable income of individuals or companies. Taxable income is the income that remains after allowable expenditures and deductions. One of the virtues of the income tax is that the amount of tax is related to the income used to pay it. However, it is expensive to collect, unless based on simple earned income. The consideration of other income, such as business income, investment income, and rental income adds complications and expense (Odden & Picus, 1992).

Income tax is also a very unstable source of income on a local level. There are no local income taxes collected in Canada – however, these exist in some cities in the USA, especially in the State of Pennsylvania. Scandinavian countries have local income tax – collected with the national taxes and redistributed. Income taxes of this type are usually flat and not progressive.

In 1985, the Saskatchewan Local Government Finance Commission (SLGFC) suggested various reasons for using the income taxes rather than property taxes to fund education. They argued that the provincial government already exerts considerable control over education – there is little local power even now. Their second argument was
that there is a relationship between earnings and education received. They felt that education is a service to people, not a service to property. In addition they felt that rural property owners bear an excessive burden in comparison to their urban counterparts. The SLGFC's final argument was that we already have a simple flat tax in Saskatchewan, so administration would be easy.

The levying of income taxes assumes that the ability to pay is based on the amount of money earned. For this reason, diverse attempts have been made to increase the rate of tax as the amount of income increases, and to allow deductions for various expenditures such as those on children and other dependents. As a result some problems have arisen: use of tax dodges, usually by the more affluent members of society; development of an underground economy where income is never reported; a disincentive to earn more; and the present complexity of our income tax system. However, a flat tax would be regressive in that the poor would pay proportionately more.

Consumption Taxes

The second type of tax to be considered is a consumption tax, usually known as a sales tax (Odden & Picus, 1992). This includes excise taxes on gasoline, tobacco and alcohol. Sales taxes in Canada are presently imposed at the provincial and at the federal levels. Since there is not much of a base for sales taxation in rural areas, a local tax would not be suitable. The use of any provincial and federal taxes to fund education leads to loss of local autonomy. In Saskatchewan there was a sales tax designated for education and health. More recently, the name of this tax was changed to the provincial sales tax and the funds raised go into general revenues.
The imposition of a sales tax assumes that ability to pay is reflected by the amount of spending. The problem is that the poor pay proportionately more, although this can be offset somewhat by having exemptions on foodstuffs and children's clothing and by refunding some of the tax to poorer families.

**Wealth Taxes**

A tax on wealth is based on the ownership of property, either real or personal (Guthrie & Read, 1991). Property taxes are the closest approximation to wealth taxes that we have (Odden & Picus, 1992). The tax is not based on the income earned by the property, but on the assigned value of the property (ideally the market value). Property taxes are now used to fund education in a very visible way. For example, in Saskatchewan, approximately 60% of funding for education comes from the local property tax. A question that is commonly asked in any discussion of education funding is whether property taxes ought to be used to fund education.

The imposition of property taxes assumes that wealth is a measure of ability to pay (Odden & Picus, 1992). The problems are that property taxes are based only on real property wealth such as housing, farmland and commercial land. It does not take into account mortgages, nor does it consider other personal property such as jewellery, artwork or vehicles. The advantages of taxing housing and other property are that the taxes are difficult to evade, and are easy and cheap to collect. Non-resident property owners also have to pay taxes (SLGFC, 1985).

If we consider the *benefit principle* we ask whether people should pay for public services in proportion to the benefit they receive from those particular services such as is the case with water and sewer charges. According to the SLGFC (1985),
The property tax is not designed to yield revenues which are proportional to the services provided to the owners or renters of properties to which the property tax is applied. Instead, the property tax is designed to yield tax revenues proportional to the ability to pay of the owner or renter of the property. (p. 15)

In consideration of education, it could be argued that the property taxpayer has already received the benefits of the education system, and also receives benefit from living in a society of educated people (Monk & Brent, 1997).

In a discussion about local autonomy, the SLGFC (1985) stated that

If individual local governments have the ability to make their own decisions, there is a far greater opportunity to meet the needs and desires of each community than would be the case if the provincial government were to make those decisions. (p. 17)

When local governments finance part of the cost of their services from a local tax, it provides a basis of interaction or contact between the local government and those who are served by that local government. As a result, accountability for use of public funds is promoted. The local autonomy argument must, however, be balanced by calls for equity and some kind of equalization mechanisms.

**Taxes on Privilege**

The term *taxes on privilege* is used by Guthrie and Reed (1991) to describe the imposition of a license fee upon an individual or company, engaged in the performance of a task subject to government regulation. These would include fees for licensing teachers or doctors, and fees permitting the holder to engage in an activity or hold a possession such as dog licenses, guns, fishing licenses, and drivers’ licenses. Originally these taxes were collected on a fee recovery basis. That is, the cost of collecting the fees was just covered by the fees charged. However, increasingly, the total amount of
revenues collected now far outstrips the costs involved in their collection (Guthrie & Reed).

**Other Taxes**

Other taxes that have been suggested, or are actually levied today, are amusement taxes, hotel occupancy taxes, real estate transfer taxes, royalties on natural resources, taxes on gambling, and inheritance taxes. An amusement tax would have similar problems to the sales tax. It would have to be a provincial tax as there is little tax base for amusement taxes in rural areas. Hotel occupancy taxes have been suggested recently. It is felt that these would have a negative effect on the tourism industry. Once again there would not be much revenue in rural areas.

Real estate transfer taxes could be efficient if levied in conjunction with the land title office. The Province of Saskatchewan is presently levying this kind of tax. It is an unstable source of revenue, and there is not much revenue in rural areas. It should also be noted that this tax is paid even if the sale of the property results in a capital loss. Royalties are paid on natural resources in Saskatchewan, but the distribution is uneven and the source of revenue is unstable.

Gambling revenues have recently been introduced into Saskatchewan with the loosening of the laws on gaming. The monies raised go directly into general revenues. There is some public "moral" opposition to this type of revenue, although the same people do not seem to object so strongly to the collection of taxes on alcohol and tobacco. Taxes on winnings from gambling are levied in the United States, and have been considered as a source of revenue in Canada. In New Hampshire, in 1964, a state lottery was set up to raise funds directly for education. By 1992, 12 states had earmarked the
proceeds of lotteries for education (Monk & Brent, 1997; Erekon, Platt & Zeigert, 2000; Rubenstein & Scafidi, 2000). This may seem strange to us, although lotteries have been used very successfully to raise funds for medical services and hospitals, and to subsidize sports and arts in our own country. Another suggestion is the use of telethons. No references to these as a source of funding for education were found. Telethons, however, are used to raise funds for the provision of medical services. The State of Utah is using revenues from Federal Trust land to fund education (Willardson & Elliott, 2000).

Finally, inheritance taxes have been suggested as a source of funds. Some countries tax inherited wealth, but at present there are no inheritance taxes in Canada.

**Alternative Sources of Education Funding**

It should be noted that increasingly costs of education are being subsidized by other means such as local (parental and student) fund raising efforts and corporate sponsorships. Monk and Brent (1997) reported that in the USA, alternative sources of income account for between 3% and 15% of revenues. They identified several ways, other than taxes, in which revenues for education are raised.

**User fees.** These include such things as fees for activities such as field trips and athletics, and rentals on musical instruments. There may be charges for supplies such as photocopying, textbooks, and supplies for art, home economics and industrial arts. Some schools also charge for such services as meals, before- and after-school programs, elective and correspondence courses and transportation. Schools may also raise revenues by selling or leasing services and facilities to private or community groups. Schools have also begun to sell access to school property for commercial purposes. For example.
according to Monk and Brent (1997). New York sells advertising space on school buses. and many schools rent space for billboards.

**School partnerships.** Some schools enter into partnerships with local businesses and civic organizations to share operational, instructional, and program costs. Schools often share facilities with community based social service providers. Some schools form partnerships with colleges and universities. One concern is the insidious nature of advertising that is introduced to students with the advent of corporate sponsorships. In reality this is not new – for years businesses have gained access to students by offering teaching materials that serve to establish name recognition for products or companies. We are all familiar with the Coca-Cola or Pepsi scoreboards in many gymnasiums.

Perhaps the most noted school-business partnership (Johnston. 1995) is the Youth News Network formed by Whittle Communications Channel One and participating school districts. In exchange for about $50,000 worth of technical equipment, televisions and computers, students are exposed to a 12-minute newscast that contains about 2 minutes of advertisements. According to Johnston, about 40% of students in Grades 6 to 12 in the USA watch these current events program daily.

**Donations.** Businesses that do not want to enter into direct partnerships with schools are encouraged to make donations for specific programs or activities. The donations may be in the form of cash for scholarships, or they may be made in the form of goods and services for computers, lab equipment, supplies or library materials. According to Swanson and King (1997), charitable donations to school divisions by corporate sponsors in the USA only amount to about 4% of corporate giving. Private sponsorship of school programs may also include employment experiences and work-
study programs for at-risk students, as well as artistic and cultural performances and technology workshops for teachers and other employees.

**Educational foundations.** Some districts are forming educational foundations to expand their revenue raising capabilities (Monk & Brent, 1997). These are privately operated and financed, not-for profit, tax-exempt organizations to manage and promote giving from individuals and businesses. Among the more popular target groups are alumni, employees, local businesses, and wealthy local residents. Funds may be raised through telephone solicitation, organized fundraisers or actively seeking endowments.

Foundations may be established to raise monies for the general operation of a school. They may also be used for special projects such as for the construction of science laboratories or computer facilities, or for the provision of scholarships funds.

**Volunteer services.** The importance of school volunteers has been underestimated greatly as an aspect of educational policy (Brown, 1998). Often regarded as just providing “extras”, the presence of volunteers brings acutely needed resources to schools. The thrust of volunteerism is the donation of time rather than money. Donated time is often overlooked as a source of alternative revenues. According to Swanson and King (1997), 16% of those surveyed nationally indicated that they had volunteered time to a local school. Volunteers may be found in libraries, cafeterias, classrooms, or gymnasiums, or else actively organizing fund raising activities. Volunteers are often parents, but increasingly senior citizens are being recruited to help out in the education field.
Review

In Canada as a whole, about 65% of school spending currently comes from provincial governments, and the rest from local taxes (Levin & Young, 1994). According to Levin and Young the change in the relative roles of the various providers indicates a change in our national beliefs about education.

At one time, students and their families were regarded as the prime beneficiaries of education and therefore as the appropriate prime sources (through fees) of revenue for education. We now accept, as a country, that we should provide elementary and secondary education free of fees to all students who wish it (Levin & Young, 1994, p. 142). As Dibski (1991) stated.

Canadians allocate a substantial amount of their economic resources to education because they believe that education is important. In Canada, a nation of diverse cultures and origins, education is the glue that binds the country together, by imparting knowledge, skills and a set of values. (p. 66) In this sense, education is considered to be a public good, and one from which every member of society benefits. Typical spending on education accounts for about 20% of a provincial budget, a reduction from about 30% twenty years earlier (CTF ESB, 1996-4).

Within the public elementary/secondary education school systems of Canada there is much diversity in educational funding provided by provinces and local authorities. Each province has a unique method of funding education. All provinces use general tax revenues to provide for education. Some provincial governments pay nearly 100% of education costs, while others, such as Saskatchewan, may pay less than half with the rest coming from local property taxes.

Methods of raising taxes for education in Canada have included property taxes, income taxes, sales taxes, excise taxes, royalties on natural resources, and poll taxes
Municipalities or school boards may have the legal power to raise property taxes. The revenues may be retained locally and additional funding provided by the provincial government, or the taxes may be added to the general tax revenue of the province. The mill rate for the raising of taxes may be locally decided or set by the provincial government. In some provinces local school boards have the right to raise extra funds by the use of special levies on real property.

**Summary**

This section has provided an overview of the methods that can be and are used to finance education, federal, provincial and local. There has been a discussion of the different kinds of taxes that can be used and an analysis of these taxes in terms of their fairness and equity. In general the use of income taxes means that those who earn pay. The poor pay little or nothing. Unfortunately, our present income tax system is very complex and there are too many loopholes which the rich seem able to access. Consumption taxes tax what you spend. The rich and the poor pay the same, except that the poor do not buy as much as the rich. The poor must spend all they earn and, therefore, unless necessities are exempt from tax, sales taxes are applied to 100% of their incomes. Property taxes tax those who own things, mainly real estate. A person may be rich in property, but poor in disposable income, or may not have much equity in the home. Real property other than land and buildings is not taxed.

It appears that taxes based on sales or income tax could generate sufficient yield to be used to supplement the property tax in a major way, to reduce the reliance on property tax, or to replace entirely the property tax. Louisiana has local sales taxes. However, it is not usually feasible to have these taxes collected locally, therefore they
would have to be collected provincially and redistributed through the existing system. The main disadvantage to a movement away from property taxes is the loss of local autonomy. According to Dibski (1991) the major reason for a shift away from the property tax is equity. The property tax is acknowledged to be a regressive tax, in that it hurts low-income households. Provincial taxes, especially income tax, can be more equitable, distributing tax burdens more evenly among taxpayers according to ability to pay. Elimination of the property tax would, of course, mean that income tax rates or sales tax rates would have to be raised substantially to raise an equivalent amount of income.

A reliance on local taxes alone would mean that students received an unequal education. Rich areas would get more money with less effort (a lower mill rate). On the other hand, local taxes encourage innovation and efficiency and respond to local needs. In contrast, full provincial funding could guarantee equality of funding to all areas, but would lead to a loss of local control and local support. Ongoing tension remains between the ideas of equality. Monk and Brent (1997) contended that governments should work towards maintaining balance across the various available tax instruments. They also felt that no single tax instrument is perfect, and a viable strategy for balancing burdens involves reliance on a balanced set of instruments.

**Distribution of Funds for Education**

A second consideration when looking at educational finance is how funds are distributed to the schools for the benefit of students. In the United States and Canada, various plans are used to modify disparities that have arisen between areas because of their differing abilities to raise taxes. A weighting procedure is used to combine the
equal treatment of equals and the unequal treatment of unequals principles into a single assessment of equity (Strike et al., 1988). The principle of equal treatment requires us to treat people who are similarly situated in some relevant ways the same, and people who are differently situated differently. This principle acknowledges that certain factors are relevant as to how people are to be treated and other factors are irrelevant. Strike et al. suggested that boards are morally obligated to treat equals equally and unequals unequally, but pointed out that, if left to themselves, boards inevitably direct resources away from have-nots toward haves.

If taxpayers are not satisfied simply to provide equal financing, but desire instead to provide each child with an education to meet his or her specific educational needs, then differences in per pupil costs must be incorporated to compensate for variations in such factors as student ability, physical condition and cultural background. The principle of equal opportunity states that there should be no relationship between expenditures, resources programs, or outcomes and per-pupil wealth or fiscal capacity. Jordan and Lyons (1992) reminded us that equity does not imply an adequate level of funding, only an equal level of funding for the pupil or an equal tax rate for the taxpayer.

**Education Expenditures**

The total amount spent annually on elementary-secondary education in Canada has been more than $34 billion dollars since 1993 (CTF, 1996, September). Various items are covered by the costs of education, but by far the greatest expense is teachers’ salaries. Almost 70% of education funding goes to pay the salaries of teachers, principals, vice-principals, directors of education and other central office personnel. The other 30% is spent on administration, instructional supplies, busing, plant operation, and
other services such as library resources, and Shared Services. These figures are echoed by Lawton (1996) as he states that the differences in per-pupil costs depend almost entirely on two factors, the cost of teachers' salaries and the pupil-teacher ratio. Not every school receives the same amount, nor does every child "receive" an equal amount.

Most provinces use a fairly complex method of distributing the funds. These methods include foundation plans, guaranteed tax base plans, and full provincial funding (Lawton & Gendron, 1995). The idea is to provide an equitable distribution of funding among all children in the jurisdiction. Most of the money spent by the provinces is actually given to school boards. This occurs through a funding formula. Although each province has a different formula, almost all have the same basic components of equalization funding: block funding, categorical funding and capital funding.

**Equalization Funding**

Equalization funding is most important in provinces and states where school boards raise a significant share of their revenue through taxes levied on local property. It is recognized that this will cause a disparity in revenue between poor and rich districts. Thus some form of equalization formula is used to eliminate the differences. These include matching grants, flat grants, foundation grants, tax based equalization programs and resource cost models (Langlois & Scharf, 1991). Equalization payments are made to school boards in Saskatchewan, Manitoba, Quebec, and Nova Scotia. In some provinces the potential inequality has been recognized and all property taxes go into the general revenues of the province and are dispersed through block funding. This is the situation in British Columbia, Alberta, Manitoba, New Brunswick and Prince Edward Island.
**Flat Grants**

Flat grants or block grants provide an amount per pupil or per teacher or per classroom with no regard to local capacity or effort. Block grants may be one of several different types: for example, a fixed amount per school, an amount per classroom, an amount based on the number of students, or an amount based on the number of teachers. These methods of providing funds satisfy the need for horizontal equity. A combination of these factors may be taken into account. An allocation of approximately the same amount of money per pupil means that everyone is treated the same.

Sometimes the student count is weighted in order to provide a semblance of vertical equity. For example, the amounts can be weighted for different ages or grade levels. Students in more expensive programs (such as special, second language, or vocational education) or those taught in more expensive settings (such as small or remote schools) are given a higher value in the count than other students in recognition of the extra cost of educating them. Factors that commonly influence the grants to schools are teacher salary scales, the numbers of students with special needs, student participation in special programs, conveyance costs, and geographic isolation.

**Categorical Funding**

A province may also provide additional funds for particular programs or services. A province may tie money to the activities it wishes to support, such as special education, language education and computer purchases. Each provincial department of education makes special allowances for education of students with special needs, whether they are integrated into the regular classroom or educated in special schools.
In all provinces, funding is provided for French language education. English as a second language, and Native languages. In addition, in British Columbia, there is funding for Japanese and Mandarin, in Manitoba for Heritage languages, and in Ontario for International languages. All provinces except Prince Edward Island have Kindergarten programs, based on half time attendance. All the programs are optional. In 1994, Alberta cut funding for Kindergarten to 200 hours, but in 1996 reinstated the funding for 400 hours. In Ontario, Saskatchewan, Quebec and Nova Scotia, there are some Head Start or Junior Kindergarten programs for “at risk” and handicapped students. Categorical funding is also used for provision of textbooks and school supplies in some provinces.

On the other hand, the province may use categorical funding as a way of recognizing that the cost of certain services varies from one district to another. This type of funding could include costs of student transportation, or a sparsity factor in remote rural areas.

All jurisdictions provide funding for transportation of students who live in rural areas. The western provinces also provide some funding for transportation within the cities. In British Columbia funding is provided for water transportation, and in Alberta provision is made for horse drawn vehicles. Special education transportation is supplied where needed. Some provinces provide allowances for students to attend boarding schools where distances warrant. British Columbia and New Brunswick also make allowances for extra-curricular trips outside the core funding provisions.

According to Lawton (1996), provincial plans tend to be combinations of different types of grants. For example, a weighted pupil equalization grant might be used for
funding the general educational program, and supplementary special purpose and flat
grants used to fund particular programs such as second language, guidance or vocational
education. British Columbia, Saskatchewan, and Ontario distribute funds based on the
numbers of students. Manitoba bases its funding on a per school amount. Newfoundland
takes into account the number of students and also provides block funding based on the
total enrolment of the school. In Alberta, elementary and middle years funding is based
on the numbers of students who are enrolled, but for high school, a process of funding
based on the number of credits in which students are enrolled, has been instituted.

In general, provincial per-pupil funding is provided to support the following
major components: teacher salaries, non-instruction salaries, administration, texts,
resources, equipment and supplies, janitorial, and maintenance.

**Foundation Grants**

Foundation grants are more complicated. The amount received by each
jurisdiction depends on the local ability to pay. A minimum tax effort is set, and general
policy on the balance between state/provincial and local control is stated. The state or
provincial aid is distributed among the jurisdictions in an inverse relationship to the local
assessed evaluation, but the total amount spent is a political decision, rather than a
rational determination of the needs and costs of education. Minimum local tax effort is in
essence a state or provincially imposed property tax.

Foundation programs put a ceiling on per pupil expenditures that will be aided by
the state. This leaves the local area to determine the desired level of spending. As
expected this kind of funding hurts poorer school districts insofar as the ceiling is
relatively low and the required tax rate is relatively high. A guarantee of some funding
for everyone is known as floor funding. The state or province commits itself to fund some percentage of the expenditure for the board of average wealth.

**Resource Cost Models**

A resource cost model specifies, at a state or provincial level, the programs and services to be provided. Based on student enrolment patterns at the local level, resource price and cost data are decided from a cost of education index analysis. This model centralizes power at the state or provincial level.

**Full Provincial/State Funding**

If funds are not raised at the local level, or if funds are raised by the application of a uniform tax rate, and submitted to the provincial or state government for general revenues, and the provincial/state government then takes full responsibility for the costs of the educational program, it is called full provincial/state funding. Full provincial/state funding tends to reduce or eliminate differences among school divisions in levels of service and tax effort. Tax effort is equalized, however, only if assessment is fair and equitable.

In Canada, federal, provincial and local governments all share the responsibility for financing public education. Because education is a provincial responsibility, one might assume that the federal government is not involved. However it is responsible for the education of First Nations students on federal reserves, of children resident in the Territories, of children of armed forces personnel, and of inmates of penitentiaries (Dibski, 1991: Hodgson, 1988). This amounts to about 3% of spending on education. The federal government also makes transfer payments to the provinces from general revenues, firstly as equalization payments, balancing out the revenues from the “have”
provinces to the “have not” provinces, and secondly as joint cost sharing of certain social programs. Funds once received become part of the provincial treasury, and are expended according to provincial priorities (Dibski).

**Geographic and Demographic Factors**

Geographic and demographic factors, such as declining or increasing enrolments, population sparsity, and small schools, sometimes attract extra funding from the provinces. Saskatchewan, Manitoba, Ontario, New Brunswick, and Nova Scotia make special provision to school boards where enrolments are declining. In contrast, British Columbia, Saskatchewan and New Brunswick have to make provision for areas with increasing enrolments. Neither Prince Edward Island nor Nova Scotia gives extra funding for sparsity or isolation. Nova Scotia removed this provision in 1993.

Quebec and Nova Scotia give extra funding to small school boards. Saskatchewan, Manitoba, Quebec, Ontario and Newfoundland make allowances for small schools. In British Columbia there is an allowance for small secondary schools. Several other factors create eligibility for grants in the different provinces. These grants tend to reflect the need for special funding for students who are economically disadvantaged or at risk. Implementation of new curricula and other pilot projects, and provision of distance education also attract funding.

**Matching Grants**

Another type of policy provides matching grants. Funds that are raised by local effort are matched by grants from the provincial, state or federal government. This encourages local effort but has the effect of making the rich richer. In Canada this type of funding is often used for capital projects in education. Capital funding usually refers
to the provision of buildings or major pieces of equipment. Most provinces provide
capital funding through a separate funding process. For some jurisdictions the costs of
renovations and repairs are covered by the general funding formula, except in the case of
major emergencies.

Summary

This section has presented the various approaches to funding education that have
been taken by the provinces and territories of Canada. In times of increased fiscal
restraint, there has been an increased importance attached to efficiency and minimizing
costs. The original view of provincial grants was as subsidies, meant to bring local
revenues up to an adequate level and to act as an equalization factor. However, the view
seems to have changed and local taxes are now seen to “top up” the provincial grants in
many jurisdictions (Lawton. 1996). Ontario has recently addressed the question of which
taxes should be used to fund education by suggesting removing the property tax base as
the source of revenues. This may be the beginning of another trend towards
centralization and the loss of local control. “He who pays the piper calls the tune”, and if
school boards do not have the right to raise taxes, then they lose the right to make
decisions. The desire to retain local control is most evident in Saskatchewan, the only
province where the mill rates for property taxes are decided locally.

At the same time there is an increasing stress on adequacy, on standards, and on
results. In Alberta and British Columbia, results of standardized tests have been
published on a school-by-school basis. Some provincial authorities are advocating
standardized testing, and bragging about the results when their students come out on top.
In a sense this is also a push for efficiency. Parents, school boards, and provincial
departments of education are wanting to see more accountability in the use of scarce
resources, and they feel that standardized test results provide a measure of that
accountability. Lawton (1996) believed that a threat to the education system would come
from those who place academic excellence ahead of equality of opportunity. He felt that
academic segregation could have a negative effect on the education of most students.

Freedom of choice is another demand that is arising in Canada. Our increase in
cultural diversity is "reflected in the scores of languages taught in our urban schools and
the emergence of demands for public funding of the schools of religious groups that have
not traditionally received funding" (Lawton, 1996, p. 183). This trend will continue with
increased immigration. The desire for freedom of choice is also manifest in a growing
demand for Charter Schools in Alberta and British Columbia and for home schooling in
provinces such as Saskatchewan.

According to Lawton (1996), the values that underlie school finance policies are
equity, efficiency, autonomy and adequacy. As far as autonomy is concerned, there
appears to be a trend in Canada towards greater centralization. Currently, education is
fully funded in five of the provinces and both territories, with five provinces retaining
some local control over funding. A decade ago, only two provinces fully funded
education (Lawton, 1996). In addition to a concentration of fiscal power in provincial
governments, such actions as re-drawing of school board boundaries to form larger
school systems and implementation of school councils have redistributed authority away
from school boards.

Dibski (1991) cited six trends which influence the financing of education. The
first is change in population demographics reflected in changing ratios of school-aged
children to working adults to seniors. Secondly, the rate of increase in funding to education has slowed down relative to the rate of increase for other public services. Thirdly, the Charter of Rights and Freedoms has given a new emphasis to ideas of equality and individual rights. The fourth trend is that cutbacks and recession have altered the progress towards greater fiscal equality among provinces and reduced the amounts of money available for all social services. Fifthly, there is a trend in some provinces towards more subsidizing of private schools, charter schools, and home schooling. Sixthly, (as noted by Lawton, 1996) provinces are adopting policies to decrease reliance on local property taxes as a source of school revenue. One could add another trend to Dibski's list: the recent publication of international test results which have raised public consciousness and increased demands for more accountability and stronger basic education. Newfoundland and Quebec have moved from schools controlled by religious bodies. In Quebec, schools are now separated along linguistic lines.

Rural depopulation and growth of population in cities have caused two divergent problems. The increase in urban population has heightened the need for capital to expand urban facilities. To save the cost of building new schools, some jurisdictions have tried such innovative ideas as year-round schools, and schools-on-shifts. The use of technology can help to alleviate problems of isolation experienced in more remote areas of our country. As has been seen, many provinces are providing funds for the purchase of computers, and provision of Internet access. In Saskatchewan, Manitoba, Nova Scotia and Newfoundland experiments have been made in the delivery of Distance Education.
Use of the new technologies presents exciting possibilities and fiscal challenges to educational institutions.

As Lawton (1996) stated

If provinces ... would publish clearly stated allocation formulas and expenditures per pupil on a school by school basis, we might get a better understanding of how [the different]... systems work - and the extent to which they achieve a socially acceptable level of equity. (p. 86)

Policies throughout Canada for provision of educational services are as diverse as the geography, history, and culture of the different regions.

**The Funding of Special Education**

As Danielson (1999) said, “Special education policy makers are increasingly aware that the nature of the provisions underlying special education funding has had a impact on the ways in which special education programming is designed and provided” (p. viii). The main challenges that policy makers in educational finance face in the 21st century are: determining the scope and cost of programs and services needed to help all students meet high academic standards; raising and allocating sufficient resources in an equitable way; and developing more creative and flexible ways of using general and special education funds while guaranteeing that all children, particularly those with disabilities, receive appropriate services (Goertz, 1999). Parrish (1996) reminds us,

In addition to issues related to special education costs, other policy issues. such as increased emphasis on placing special education students in general education classrooms, and the need for greater fiscal flexibility in relation to local program design, have led to unprecedented fiscal reform activity in special education. (p. 2)

Costs of special education have risen steadily in the last decade (Parrish, 1996). Reasons for this growth include the effects of mandatory provision legislation, as well as an increase in the number of students in poverty. Parrish also notes that the rising
standards of educational achievement have resulted in more students falling below the expected norm and thus requiring remediation.

Different policies and procedures for determining allocations of special education funds have arisen because of varying local and historical contexts. Several methods of funding special education are identified in the literature (Parrish, 1996; Parrish, 2000a). These can be described as program-, resource-, cost-, and census-based methods of funding. How great the disparity in program funding should be between general and special education is still a matter of controversy (Parrish & Guarino, 1999).

**Program-Based Funding**

This type of funding is based on the actual programs in place for students with special needs. It is closely tied to the actual identified student and his or her needs. This type of funding encourages over-identification of students with special needs. Funding may take the form of a flat grant, as described by Parrish and Wolman (1999). Total funding available for special education is divided by the total number of special education students. This determines the amount of aid to be received by a district for each special education student.

The amount available may not be shared equally. According to Parrish and Wolman (1999), a weighting system could provide more funding for those students who are expected to cost more to serve, by assigning those students a larger weight. The weight differentials may be based on student placement, whether in a pull-out program, special class, or integrated in a regular setting. They may also be based on disability category, or a combination of both factors.
Resource-Based Funding

Funding in this case is based on the allocation of specific education resources such as teachers, classroom units, consultants or specialists. The provision of a fixed amount of funding based on the number of teachers working in special education programs would be an example of resource-based funding. Classroom units are derived from prescribed student/teacher ratios with allowances made for disabling condition or type of placement. Parrish (1996) found that this type of funding encouraged the placement of students in separate classrooms, schools or facilities. According to Parrish and Wolman (1999), a unit of funding may only incorporate part or all of the estimated cost of a teacher or a teaching assistant.

Resource-based funding also covers the provision of consultants and specialists. These may be educational psychologists, speech therapists and counsellors who are employed to work with the students with special needs.

Cost-Based Funding

Funding within this policy framework is based on a percentage of the allowable or actual expenditures incurred by a school district. As well as the costs for employment of teachers and teaching assistants, cost-based funding is also used for the provision of technology, transportation, and facility adaptation for accessibility and safety. Total expenditures may not be recuperated. Sometimes only a percentage of costs is reimbursed (Parrish & Wolman, 1999). Usually there is some basis for determining which costs are allowable, and there may be caps on the numbers of students who can be claimed for funding purposes.
**Census-Based Funding**

Census-based funding means that a fixed amount of funding for special education costs is provided for every student enrolled in a school division (Parrish, 2000a), not for every identified special needs child. When this type of funding is used for special education, the policy makers pre-suppose that the incidence of special needs is constant throughout the whole population. This does not tend to be the case (Parrish, 1996).

Census-based funding is not necessarily a flat grant. That is, the amount may not be the same for each child. The amount of funding may be weighted by some factor such as the age of the children. Another variation of this type of funding, identified by Parrish (1996), is the pupil-weighted grant. In this case, categories of student-based funding for special programs are expressed as multiples of regular education funding.

The justification for this type of funding (Parrish, 1996) is that it reduces administrative burden, increases local flexibility, neutralizes incentives for identification and restrictive placements, and brings rising special education costs under control. Opponents point out that school systems with higher percentages of special education students receive less special education aid per student served than similar sized school districts with fewer students with special needs (Parrish).

**Disbursement of Funds**

Many school jurisdictions use a single way of distributing the funds, but others use a combination of several of the methods. According to McLaughlin (1999) many funding formulas have been modified to eliminate incentives for over identification of students as disabled through a census-based formula that applies after certain levels of funding provision have been reached.
The basis of funding is connected with special education policies and priorities. As Parrish and Wolman (1999) point out, more precise criteria such as type of placement, classroom unit, number of special education staff and services received, "tend to result in less local flexibility" (p. 209) in obtaining and using resources. More general criteria such as actual expenditures, or special education enrolment, provide more local discretion and flexibility in identification and placement. As Parrish and Wolman noted, by using total district enrolment as a basis for funding, states are "choosing to de-link funding from student identification and placement" (p. 209).

One important policy decision is concerned with the degree of latitude districts have once they receive categorical allocations. Some states and provinces require that the funds actually be spent on special education programming, whereas others have no such requirement. Parrish (1996) indicated that he found a lack of fiscal mechanisms to support placement in the least restrictive environment. Some states forbid the use of special education funds to support certain types of instructional interventions outside of separate special education programs or classes.

**Summary**

In this section the way in which funds for education are distributed in order to respond to the concerns for horizontal and vertical equity have been discussed. The plans discussed have included full provincial funding, matching grants, flat grants, tax-based equalizing programs, a resource cost model and foundation plans. Four different methods of funding special education (program-, resource-, cost-, and census-based) are identified and described. The method that is used to fund education in Saskatchewan is an equalizing foundation grant program.
The Funding of Education in Saskatchewan

In Canada, education is a provincial responsibility. In Saskatchewan, there are about 107 smaller administrative districts or school divisions of various sizes, and the legal authority for delivering education is vested in an elected board of education for each division or district. The chief executive officer in each division is a locally appointed Director of Education. The Saskatchewan Education Act states that Boards of Education must provide services to all pupils between the ages of six and 22 at no direct cost to their parents (The Education Act, 1995).

Funding for education comes from two main sources. Local school boards obtain about 60% of their funding from property taxation, although this amount may vary from 100% to 0% depending on the jurisdiction. Property for tax purposes consists mainly of land, buildings, business premises, and industrial and commercial developments such as mines, factories, refineries, and pipelines. Some value, such as market value, is placed on property for tax purposes, but other variables may enter into the valuation as well (Dibski, 1991). In Saskatchewan, the taxable value is based on "current" (June 30th, 1994) market values. Once the valuation of a property is decided, the provincial government then applies a set of factors to arrive at the taxable assessment. The factors for property taxation were published by the Saskatchewan Assessment Management Agency when reassessment was completed in 1996, and are shown in Table 4. Despite strong arguments for the reduction or elimination of property taxes for educational purposes, Langlois and Scharf (1991) felt that the property tax is the only viable local source of revenue that will permit the exercise of local autonomy in educational decision-making. However, public feeling is that the balance of local and provincial funding
Table 4

Provincial Percentage Factors for Property Taxation*, 1997

<table>
<thead>
<tr>
<th>Type of Property</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-arable (range) land</td>
<td>50%</td>
</tr>
<tr>
<td>Other agricultural land and improvements</td>
<td>70%</td>
</tr>
<tr>
<td>Residential land and improvements</td>
<td>75%</td>
</tr>
<tr>
<td>Multi-unit residential</td>
<td>85%</td>
</tr>
<tr>
<td>Seasonal residential</td>
<td>70%</td>
</tr>
<tr>
<td>Commercial and industrial, including mines</td>
<td>100%</td>
</tr>
<tr>
<td>Grain elevators</td>
<td>60%</td>
</tr>
<tr>
<td>Railway rights-of-way and pipelines</td>
<td>70%</td>
</tr>
<tr>
<td>Northern Saskatchewan – all land</td>
<td>60%</td>
</tr>
<tr>
<td>(residential, seasonal, agricultural, commercial and mining)</td>
<td></td>
</tr>
<tr>
<td>Northern Saskatchewan – all improvements</td>
<td>100%</td>
</tr>
</tbody>
</table>


should be reversed to more closely approximate 40% local cost and 60% provided by the province. Argue
federal government for aboriginal students and other programs such as French language programs.

Saskatchewan uses the foundation program approach to finance education (Hajnal, 1995; Langlois & Scharf, 1991; Volk, 1990), although the actual disbursement of funds uses components of various models to address specific issues. A school division estimates its basic expenditure requirements for the foundation program by applying a schedule of recognized costs to its pupil enrolments. The expenditure requirements calculated in this manner are referred to as the basic program. Incremental amounts are added to the basic program in recognition of the higher expenditures that a school system needs to make for special students and programs. Adjustments are made for small schools and for drops in enrolment. Basic recognized rates for 1999 are shown in Table 5.

This amount of adjusted basic program expenditure is expected to cover the costs of administration, instruction, plant operation and maintenance, non-capital furniture and equipment, non-capital renovations and repairs, current interest expenditures and bank charges, and special events transportation (Education Act, 1995). Other costs recognized by the Department of Education, such as tuition fee expenditures, pupil transportation, correspondence school tuition, Shared Services, and rental of gymnasiums are added to the basic program to form the recognized expenditures.

Thus, the school board first estimates its budgetary requirements (Dibski, 1991). It then calculates the mill rate that must be applied to the property tax base. The responsibility for raising the revenue needed to finance the foundation program is shared by the School Division and the Department of Education. The Division’s share is
Table 5

**Basic Recognition Rates Per Year Per Pupil Enrolled**

<table>
<thead>
<tr>
<th>Type of Pupil</th>
<th>Rates for Regina and Saskatoon School Divisions</th>
<th>Rates for Other School Divisions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>$1,683</td>
<td>$1,803</td>
</tr>
<tr>
<td>Elementary Level</td>
<td>$3,254</td>
<td>$3,468</td>
</tr>
<tr>
<td>Middle Level</td>
<td>$3,488</td>
<td>$3,718</td>
</tr>
<tr>
<td>Secondary Level</td>
<td>$4,019</td>
<td>$4,266</td>
</tr>
</tbody>
</table>

determined in part by applying the computational mill rate (referred to as the *equalization factor*) set annually by the Minister, to the equalized property assessment of the division. The local property tax revenues raised in this manner are called *recognized revenues*, and constitute the division’s share of the foundation program. The balance of the revenues for the foundation program is received in the form of grants from the Department of Education. Other revenue sources for a school division may include tuition fees and rental of buildings (Hajnal, 1995).

Recognized expenditures are often less than the actual expenditures of a division, and consequently the School Board is required to impose a higher mill rate than the equalization factor set by the government. In 1997 the equalization factor was 14.67 and the average mill rate for all Saskatchewan rural school divisions was 17.95 (Saskatchewan Education, 1997). By 1999, the equalization factor had been raised to 15.00 (Saskatchewan Gazette, Jan 7, 2000).

As outlined in Table 6, the foundation grant program has five major objectives (Langlois & Scharf, 1991; Volk, 1990). The first is to bring about a greater degree of
Table 6

**Objectives of the Foundation Grant Program**

<table>
<thead>
<tr>
<th>Objective</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equality of educational opportunity</td>
<td>Adequate amount of money</td>
</tr>
<tr>
<td></td>
<td>Equitable distribution of money</td>
</tr>
<tr>
<td>Greater educational opportunity</td>
<td>Reasonable local tax rate</td>
</tr>
<tr>
<td></td>
<td>Comparable tax rates when compared with other jurisdictions</td>
</tr>
<tr>
<td>High degree of local autonomy</td>
<td>Ability to raise money locally</td>
</tr>
<tr>
<td></td>
<td>Unconditional use of grants</td>
</tr>
<tr>
<td>Effective and efficient use of resources</td>
<td>Elected boards</td>
</tr>
<tr>
<td>Accountability of Boards</td>
<td></td>
</tr>
<tr>
<td>Special adjustment factors for unusual and unexpected needs</td>
<td>Sparsity Factor</td>
</tr>
<tr>
<td></td>
<td>Small School Factor</td>
</tr>
<tr>
<td></td>
<td>Enrolment Decline Factor</td>
</tr>
<tr>
<td></td>
<td>Transportation Factor</td>
</tr>
<tr>
<td></td>
<td>Special Education Funding</td>
</tr>
<tr>
<td></td>
<td>Unexpected Expense Funding</td>
</tr>
</tbody>
</table>

equality of educational opportunity, an objective that requires an adequate amount of money for education and an equitable distribution of this money to school boards. Volk
found that the average mill rate for higher assessed boards and lower assessed boards only differed by about 2 mills.

The second objective is to provide for greater educational opportunity with a reasonable local tax rate. This is a political question, but rates seem to be comparable to those in other provinces. The third objective is to retain for boards a high degree of local autonomy. Most grants to boards are unconditional, that is, once they are received the board can spend the money as it sees fit, thus enhancing local autonomy. The fourth objective is to hold boards accountable for consequences of local decision-making and local policy setting. Volk found that this objective was not difficult to meet, as boards are directly responsible to the electorate for additional expenditures, or for deterioration of programs due to insufficient funds. Langlois and Scharf (1991) described this objective as effective and efficient use of resources.

The fifth objective was to provide special adjustment factors in the formula, which would compensate boards for circumstances over which they had no control. The formula provides these adjustments through the sparsity factor, the small schools factor, the enrolment decline factor, and the transportation factor.

**Special Education Funding in Saskatchewan**

Special education funding facilitates access to the curriculum, assists with the provision of appropriate programs and services, and improves the quality of educational programming for students with exceptional learning and behavioural needs. The funding for special education in Saskatchewan has evolved over time. As needs have been identified, the methods of funding have changed. The definition of special education has
changed too. At first special education was concerned with children who had physical or mental disabilities. One large component of the present special education program is now concerned with children who have behavioural problems, although this has long been a concern. The needs of children who are gifted are also being addressed.

**Development of Policy with Respect to Special Education**

Special education costs are rooted in the basic decisions that are made about programs to educate children with handicaps. In other words, policy decisions, choices relating to students served, and to programs and services provided to them, will determine special education costs (Hartman, 1980). "A legislatively created finance system which distributes dollars without regard for the need to level the playing field does not provide an equal opportunity for a quality education" (Verstegen, 1998, p. 290). Existing policies for the rights of children to receive special education came into being for a variety of reasons. These were often incremental changes, sometimes paradigm shifts, of what was there before.

The study of historical reasons for a particular policy can often be enlightening. According to Rossmiller (1987), equality of educational opportunity was initially defined in terms of access to the common school. The goal of early efforts to achieve equality was "to establish and extend the educational system so that all children would have free access to ... schooling" (p. 56). He goes on to say that securing access to educational programs has been a continuing concern of handicapped, disadvantaged and minority students. In another article (1971), Rossmiller writes.

Exceptional children were for many years widely regarded as not being subject to the application of the concept of equal educational opportunity. They often were either discouraged from attending the public schools or
excluded from them, and responsibility for the exceptional child's education was assumed to rest with the family — or perhaps consigned to charity. (p. 42)

It is interesting, on this point, that in 1970, the Government of Saskatchewan, through an amendment to Section 122 of the School Act, was generating laws which mandated that school boards provide educational services to children with handicaps (Stanviloff, 1994), at the same time as John Rawls (1971) was publishing his famous treatise on justice.

As the concept of equality of educational opportunity increasingly came to be viewed as requiring that all children should be educated to the limit of their ability, there developed a recognition that the public school system should accept responsibility for “providing educational programs for exceptional children” (Rossmiller, 1971, p. 42). Thus, “educational programs for children who previously were considered uneducable” (p. 42) have evolved. Since the 1970s, Special Education provision has come to include policies for the education of children with mental disabilities, physical disabilities, multiple disabilities, behavioural disorders, inadequate pre-school preparation, as well as children whose first language is neither English nor French, and gifted children, in the least restrictive environment (Smith & Foster, 1994). In addition to program funding, resources are provided in Saskatchewan for transportation, and board and lodging when required (Saskatchewan Education, 1997: The Saskatchewan Gazette, January 7, 2000).

The Saskatchewan Teachers’ Federation [STF] policy (2000) states that public funding for education should promote equality of opportunity for all students and should promote the attainment of equivalent benefits (STF policy 1.1.3). The policy says that educational opportunities should not be limited as a result of a student’s learning potential (STF policy 1.1.4). In addition, section 1.3.4, observes that to enable students with special needs to receive appropriate programs and services, adequate funding must
be provided for all exceptional students. Another important milestone in this context was the Canadian Charter of Rights and Freedoms (Constitution Act. 1982). Section 15(1) states "Every individual is equal before and under the law, and has the right to the equal protection and equal benefit without discrimination and, in particular, without discrimination based on ... mental or physical disability".

**An Historical Overview**

Programs in segregated settings, in particular for blind and deaf students, had been available in Saskatchewan since the 1930s. However, during the years of 1970 and 1971 the Saskatchewan government introduced legislation for the mandatory provision of service to students with special needs in schools (Saskatchewan Education, 1972). In contrast, it was not until 1974 that this kind of legislation appeared in the United States. Special funding rates were established on a per-pupil basis for "high-cost" students. Rates for students designated "low-cost" were based on 2% of total student enrolment. The rates were different for those in urban areas and those in rural areas.

To address early-childhood needs of children, free half-time kindergarten was introduced in the province in 1973 (Saskatchewan Education, 1973). In 1974, a third level of funding was introduced for children with multiple handicaps (Saskatchewan Education, 1974). In 1975, a special education pilot and a research project were carried out in the Estevan area of the province (Saskatchewan Education, 1975). By 1977, a curriculum was available for children who were educable mentally retarded in Grades 4 to 6. The Department of Education assumed responsibility for pre-school and school-age children with severe and multiple handicaps in 14 developmental centres throughout the province (Saskatchewan Education, 1977). Regional coordinators were also appointed,
and the following year special schools in Saskatoon, North Battleford and Melville moved to School Board control (Saskatchewan Education, 1978). In 1979, there were still 21 developmental centres for children with severe handicaps (Saskatchewan Education, 1979).

It was not until 1978 (Saskatchewan Education, 1978) that gifted children were also recognized as being in need of special education. and the following year those with social and emotional handicaps were also recognized (Saskatchewan Education, 1979). By this time, the numbers of students recognized as educationally mentally handicapped had increased by 50%. There were 700 teachable mentally handicapped students in segregated classrooms within the regular school system. The following years saw the introduction of special pre-school programs, the development of special programs and a proposal that special education teachers should have extra qualifications beyond the Baccalaureate level.

In 1982, Shared Services programs were established (Saskatchewan Education, 1982). This allowed school divisions outside the major cities to combine together and share costs associated with employment of such specialists as speech pathologists and educational psychologists. At the same time the Psycho Educational Assessment Clinic was set up to provide assistance in assessing students with special needs. The following years saw the introduction of Directions, a plan for the education of all children in the province. and increased awareness of the idea of human rights. The suggestion that children with hearing impairments might be mainstreamed was an indication of the availability of improved technology.
In 1985, the government introduced the Educational Development Fund (Saskatchewan Education. 1985), and much of the money available was spent on enrichment programs for gifted and students with special needs. At the same time, there was an increased awareness of need for special intervention programs at the pre-school level. The late 1980s saw major changes in funding with the introduction of the Core Curriculum (Saskatchewan Education. 1989). The idea of funding for designated pupils and for special programs was introduced. There were national forums on education of gifted students and task forces on education of children with hearing and visual disabilities. Enrolment at the School for the Deaf was so low that it was decided to close the school in 1991 (Saskatchewan Education. 1991). The parents of 80% of deaf students had already elected to have their child educated in their home communities.

Support for teachers of special education students became a major concern. A special education technology conference in 1990 led to the formation of the SEINeS network providing special education information through e-mail and Internet (Saskatchewan Education. 1991). A handbook for teachers. “Meeting Challenging Needs”. was provided by the Department of Education in 1990. The ACCESS program also began at this time, providing assistance, collaboration, consultation, evaluation and support to teachers, schools and school divisions. Pupil-assisted learning (PALS) literacy instruction was available for children who had not experienced reading success in their early school years.

The year 1993 saw the introduction of special record keeping software for maintaining data on special education students. School linked services were integrated through the Children First program. At this time the increase in behavioural problems
began to be a concern and the first mention of Fetal Alcohol Syndrome and Autism was made in government reports (Saskatchewan Education, 1993). Targeted Behaviour Funding was provided in 1995 for children with severe social, emotional and behavioural difficulties. Qualifications of special education teachers came under review, and regulations became much stricter (Saskatchewan Education, 1995).

In recent years, special pre-school early-intervention programs have been initiated in Community Schools in the provincial inner cities. Parents have also gained the right to request a review of any programs that are suggested by the school division (Saskatchewan Education, 1999b).

The present arrangements provide funding in three categories: individual per-pupil recognition for low-incidence disabilities: program-, resource-, and census-based recognition for services for students with high-incidence disabilities: and various miscellaneous cost-based recognitions. Thus, all four methods of funding that were described (Parrish, 1996) (program-, resource-, cost-, and census-based) are used in the province.

**The Current Situation**

As has been described, amounts and methods of provision for funding for special education have evolved over time as needs have changed. This funding assists with provision of appropriate programs and services, and improves the quality of educational programming for students with exceptional learning and behavioural needs (Saskatchewan Education, 2000c).

Saskatchewan Education (1996) documents describe their support.
Saskatchewan Education ensures appropriate education to children and youth with exceptional needs through legislative and policy support, funding support, and consultative services. The right of all Saskatchewan children and youth to an appropriate education is provided in the Education Act. Students have the right to receive instruction appropriate to their age and level of educational achievement in courses of instruction approved by Saskatchewan Education and the board of education. (p. 2)

Consequently, the trend in Saskatchewan is to mainstreaming of students with special needs as far as is possible. All recognition for funding for special education in Saskatchewan is conditional on programs actually being provided for identified students. Data must be supplied identifying students, naming staff (special-education teachers, consultants, speech and language pathologists, educational psychologists, and teaching assistants) employed to support the special-education population, itemizing any special technology purchased and itemizing any special transportation that is provided. The data to be provided by October 15th to Saskatchewan Education, form the basis of grant recognition for the subsequent grant year (Saskatchewan Education. 1999b).

Through the Foundation Operating Grant, Saskatchewan Education recognizes that students with exceptional needs are expensive to educate. Expenditures made by school divisions in Saskatchewan for special-education support services are recognized through various protocols. There are three basic categories of funding recognition (see Table 7). The first is Designated Disabled Pupil Funding [DDPF], per-pupil funding for low incidence disabilities. The second is Special Needs Program Funding [SNPF], program recognition for services for students with high incidence disabilities. The third category includes various ad hoc recognitions.
Table 7

**Recognized Funding for Special Education 1998-1999**

<table>
<thead>
<tr>
<th>Name of Program</th>
<th>Abbreviation</th>
<th>Type of Funding</th>
<th>Grant Recognition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated Disabled Pupil Funding (Level I)</td>
<td>DDPF-I</td>
<td>Per identified pupil</td>
<td>$4.752</td>
</tr>
<tr>
<td>Designated Disabled Pupil Funding (Level II)</td>
<td>DDPF-II</td>
<td>Per identified pupil</td>
<td>$7.088</td>
</tr>
<tr>
<td>Designated Disabled Pupil Funding (Supplemental)</td>
<td>DDPF-Suppl</td>
<td>Excess staff in place</td>
<td>formula</td>
</tr>
<tr>
<td>Designated Disabled Pupil Funding (Children in Care of Social Services)</td>
<td>DDPF (SS)</td>
<td>Per identified pupil</td>
<td>$4.752</td>
</tr>
<tr>
<td>Early Intervention</td>
<td>E-I</td>
<td>Per identified pupil</td>
<td></td>
</tr>
<tr>
<td>Special Needs Pupil Funding</td>
<td>SNPF</td>
<td>School division enrolment, staff and program in place</td>
<td>One FTE for every 200 students enrolled in the amount of $24,750</td>
</tr>
<tr>
<td>Targeted Behaviour Program Funding</td>
<td>TBPF</td>
<td>School division enrolment, staff and program in place</td>
<td>Same as SNPF = $10 per student</td>
</tr>
<tr>
<td>Shared Services</td>
<td>SS</td>
<td>Actual personnel and enrolments</td>
<td>formula</td>
</tr>
<tr>
<td>Special Equipment</td>
<td>For DDPF students</td>
<td>Actual costs</td>
<td></td>
</tr>
<tr>
<td>Special Needs Transportation</td>
<td>For DDPF students</td>
<td>Grant recognition</td>
<td></td>
</tr>
<tr>
<td>Facilities Adaptation</td>
<td>Actual cost</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Children with Low Incidence Disabilities**

These include children who are deaf or hard of hearing, and children with visual disabilities, intellectual disabilities, orthopedic disabilities, chronic illnesses, or multiple handicaps. The Designated Disabled Pupil Funding provides recognition to assist school
boards with some of the additional expense of educating students with these severe low incidence disabilities. and provides per-pupil grant recognition to cover the costs of assessment and high-cost assistance to meet the needs of these children. This affects a relatively small number of students, although, according to Saskatchewan Education (1999a), school divisions identified over 300 more students with severe disabilities in the fall of 1997 than in the previous year. The recognition rates, for the 1998-99 school year, were set at $4.752 or $7.088 per child depending on the intensity of need, in addition to the regular per-pupil funding.

There is also a Supplemental Designated Disabled Program, which provides further funding for students with more severe disabilities who require extraordinary, staff intensive programming. The total amount of money that is recognized for the Designated Disabled Programming for a particular school division is divided by an established unit value, currently $41,200, to give an approved staff-equivalent. This approved staff-equivalent is compared to actual staff in place (counting a teaching assistant as one third of a FTE teacher) to work with children with disabilities. Any excess staff are recognized for a grant of $5,000 each. School divisions are also supported in provision of special-education programming and services for students with severe social, emotional and behavioural disabilities who are wards of the Minister of Social Services. Funding recognition is at the same levels as DDP. Fractional funding for DDPF is available if a student with a disability moves into the division after the September 30th and October 15th reporting deadlines.

Special-education technology recognition assists school divisions with purchase of technical aids that allow students with designated disabilities to gain access to the
education program. Recognition is provided for special equipment such as FM systems, braille readers, and laptop computers. Prior approval must be obtained before purchase, and ownership of the equipment rests with Saskatchewan Education. When a child no longer needs the equipment, or transfers from the public school system, it may be transferred to another child.

In order to provide access for students with disabilities, there is recognition for transportation. This funding recognition assists with additional cost of transporting students with disabilities who require special transportation. Rates for transporting high-cost special students were $2,300 per annum in 1998-99. Funding is available to provide wheelchair lifts on school buses. All new buildings must, of course, be wheelchair accessible, and funding assistance is provided for minor accessibility and safety renovations in existing buildings.

**Children with High Incidence Disabilities**

Extra funding for education of children with high incidence disabilities is not individualized; it is a program grant recognition. It recognizes the needs of those children who require special programming and benefit from assistance both inside and outside the regular classroom. It is the staff who are recognized, not the individual student. Funding includes a Special Needs Program, a Targeted Behaviour Program, and Shared Services. The Special Needs program is provided for students with mild and moderate forms of designated disabilities, for students with learning disabilities, students with speech-language disabilities, and also for gifted learners. The amount recognized is based on pupil enrolment in the school division and actual personnel working with the students. One full-time equivalent teacher for every 200 students in the amount of 90%
of $27.500 is recognized. Programs must of course be in place. A rational for this type of funding is "that it does not provide a fixed incentive to identify and label students as needing special education" (Chambers, 1999, p. 92).

Recognition for the Targeted Behaviour Program is based on identification of staff and delivery of programs to assist students with severe social, emotional, and behavioural disorders, or for early intervention programs aimed at prevention of such problems. Prevention programming is recognized at $10 for every child enrolled in the school division. It is estimated that 10% of the staff identified under TBP are dedicated to prevention programming and 90% of TBP staff are involved with specialized programming (Saskatchewan Education, 1999b). In addition, an amount of 90% of $27.500 per full-time equivalent actual Targeted Behaviour staff is provided for intervention.

Shared Services funding recognition assists school divisions outside of Regina and Saskatoon with the provision of additional special-education support services, specifically speech language pathology and educational psychology. In order to access recognition, Shared Services areas must employ an established minimum FTE of professional special-education personnel, one of whom must be a speech language pathologist and another must be an educational psychologist.

The established minimum FTEs for Shared Services are: 3.5 FTE special-education professionals for less than 8,000 pupils, 4.0 special-education professionals for 8,000-10,000 pupils, and 4.5 FTE special-education professionals for over 10,000 pupils. In the 1998-99 grant, an additional staff (one FTE) was recognized in each Shared Services Unit to support resource-based-learning and Core Curriculum implementation.
The basic program recognition for these services is calculated based on the following formula:

\[
\frac{\text{Enrolment in School Division} \times \text{Number of Shared Services Staff} \times 59.332}{\text{Enrolment in Shared Services Region}}
\]

**Other Sources of Funding**

Other programs that are provided for the education of children with special needs in Saskatchewan include integrated pre-school programs in inner-city or community schools, alternative schools, programs for students with severe social, emotional and behavioural problems who cannot be dealt with in the regular classroom, and programs for students who are deaf-blind.

**Summary**

There are several concepts associated with the provision of and financing of special-education services. This chapter has provided a review of literature associated with topics of individual rights, equity, fair sharing of scarce resources, and policy formation. As Brennan said (1992), “Making better provision for handicapped children and young people, and for their parents and families, is part and parcel of making a better society: that is a collective responsibility in the best interests of us all” (p viii.). A general overview of provisions for funding of education and, in particular, special education was presented. In addition, an account has been given of the method of funding education in Saskatchewan with particular reference to policies associated with funding of special education. This sets the stage for the methodology of the study, which will be discussed in the next chapter.
CHAPTER THREE
RESEARCH METHODOLOGY

The very hairs of your head are all numbered (Matthew 10:30).

The research methodology used in this study is outlined in this chapter. This includes an explanation of the research design, the research orientation, the analysis of data and the research ethics.

Research Design and Rationale

A multi-case study approach was used to investigate different ways in which money for special education is used. Yin (1989) contended that "a research design that employs multiple cases is perceived as providing more significant and compelling evidence" (p. 52) than observation of just one case. Using a multi-case design allows the context to be clearly articulated. Although very similar in many ways, each school division has unique concerns that can be appreciated in a multi-case study.

The purpose of this research was to provide insight into provision of special-education services, and funding of these services, in some rural areas of the Province of Saskatchewan. There has been little research to date on costs of and spending on special education in the province. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in
selected school divisions in the province. Three school divisions were purposefully
selected to provide contrasting settings in rural Saskatchewan.

The framework that was used to explore special-education services has been
shown in Table 1. Data were collected and comparisons made between and among the
school divisions across three categories of variables, special-education fiscal inputs
(revenue and expenditures), special-education processes, and special-education outcomes.

Since the description of processes of special education and provision for
transitions provide a background to the fiscal story, the framework was not developed in
what might be considered to be the natural order of inputs, processes, and outcomes. The
first part was concerned with processes or detailed information about special-education
services. The philosophy of each school division towards the provision of special-
education services was determined by examination of policy manuals. Numbers and
disabilities of students involved in different programs were ascertained. The instructional
aspect of this section was concerned with identification, educational placement, and
programming. In addition, information was obtained about resources and materials that
were available for teachers. A consideration of school facilities included questions of
safety, accessibility, special equipment, special rooms, and transportation.

An analysis of personnel involved with students included specialists, teachers, and
teaching assistants, consideration of pupil-teacher ratios, qualifications of teachers and
paraprofessionals. Related services included an account of personnel external to the
school division, such as occupational therapists, physical therapists, speech therapists
who were involved with students with special needs. Assessment services were
investigated to ascertain whether students were referred to outside agencies, or whether
assessment was done within the school division.

The second part of the investigation was concerned with outcomes. This included
provision for transitions between different levels of schooling, provision for transitions
between schools, provision for transitions to the world of work or post-secondary
education, graduation rates and placement services for students with special needs. A
description of what happened to students after they leave school gives insight into how
successful the programs were. This section also provided information about evaluation
of the program.

The final section was concerned with the fiscal question. The information
obtained formed part of the school division's financial statement, which was examined by
the researcher with the assistance of the Secretary-Treasurer of each school division.
Revenue and expenditure variables were investigated, compared, and contrasted.

The research questions outlined in Chapter One form a background to the study:

1. What are the processes of special education?
   - For whom are services provided?
   - What types of service are provided?
   - How are services provided?
   - How do workers in the field perceive the services that are provided?
   - Are services similar across different school divisions?

2. What are the outcomes of the special-education process?
   - How are children assisted with transitions from one school to another?
   - What happens to children with special needs when they leave the public
     school system?
   - How is the program evaluated?

3. What are the fiscal inputs towards special education?
• How is special education funded?
• How is special-education funding spent?

Three separate case studies of the costs associated with the provision of special education were conducted. Through semi-structured interviews, and examination of financial records, information was obtained about each school division and has been compiled and reported in summary tables "in which convergent evidence is sought regarding the facts and conclusions for the case; each case's conclusions are then considered to be the information needing replication by other individual cases" (Yin, 1989, p. 52). This approach was taken in order to chronicle the different approaches to the delivery of special education that were employed in each school division, and to allow the researcher to share information obtained. The collective results have been reviewed and summarized in order to answer the research questions outlined above.

Although information about individual children was collected, this information has only been reported in aggregate form, or with the use of pseudonyms.

By conducting research in one province, variations due to extraneous influences have been reduced. Within the province, funding for special education in each school division was guided by the same rules laid down by the provincial department of education. The differences lay in the make-up of the clientele, in how the money was used, and in the philosophies of the school divisions and its personnel.

The principle of analytic induction as suggested by Bogdan and Biklen (1982) was employed in the collection and analysis of data. Data were collected by means of semi-structured interviews with school division directors of education, Secretary-Treasurers, Supervisors of Special Education, school principals, teachers of special
education, and teaching assistants. The time frame for the collection of data was October 1999 to January 2000. Each of the participants was interviewed once and follow-up interviews were conducted as necessary. Financial records that are in the public domain were also examined. Varied approaches to the collection of data enabled the researcher to obtain as complete a picture as possible of services provided to students with special needs in the three school divisions.

**Research Orientation**

Decisions about design, measurement, analysis, and reporting, all flow from the purpose of the study (Patton, 1990). Patton described the purpose of research to be that of contributing “knowledge that will help people understand the nature of a problem so that human beings can more effectively control their environment” (p. 153).

This study used the individual student as the unit of analysis. However, aggregate data only have been reported. Thus, the focal point was not so much expenditures on special education for each child, but rather expenditures for providing all educational services to students with different disabilities. The results have been presented in the form of case studies of each school division. Other researchers (Chambers, 1999; Feir, 1999; Lankford & Wyckoff, 1999; Meijer, Pijl & Waslander, 1999; Parrish & Wolman, 1999) have used the case study approach for this kind of research, although the cases were sometimes whole cities, states or countries.

Gall, Borg, and Gall (1996) describe four characteristics of case study research:

- The need to focus on specific cases
- An in-depth study of each case
- The study of a problem in its natural context
- The study of the personal perspective of case study participants
To the extent possible, the researcher's activities have been consistent with this philosophy. The focus of this study has been on educational services provided to students with special needs in the three school divisions. The technique used was that of the structured interview. Profile charts for students, teachers, teaching assistants, and school divisions were completed as part of the interview. Gall et al. stated that, typically, case studies "involve fieldwork in which the researcher interacts with study participants in their own natural settings" (p. 547). The structured interview process served to address complexities of service delivery by providing a framework within which educators could "express their own understandings in their own terms" (Patton, 1990, p. 290). Central office personnel and practitioners in schools were able to express their own thoughts concerning delivery of programs for students with special needs. Additionally, the structured interview technique provided a means of gathering financial data that could be analyzed at a later date: for example, the Secretary-Treasurer could explain, in more detail, expenditures that were grouped together in the financial statement.

Since the realities for each educator involved in this study varied depending upon his or her respective role, experiences, training, and understanding of the requirements of students with special needs, the interpretive paradigm has been selected for analysis of the findings. Summary vignettes of each school division are provided in Chapter Four. In Chapter Five, the research findings are presented and discussed in relation to the research questions posed in Chapter One.
Data Collection

In this section the collection of data is described. The selection of participants, the data collection methods, procedures, and schedule are outlined.

Selection of Participants

For the purpose of this study, three school divisions were purposefully selected to provide contrasting settings of rural Saskatchewan. One of the school divisions was situated very close to a large city. Another was situated over 160 kilometres (100 miles) from any city. The central office of the third school division was in a large Saskatchewan town. In this school division, about three-quarters of the students attended schools in the town, the rest attended rural schools in the periphery.

These sites were chosen to give a picture of three typical rural areas in the Province of Saskatchewan, and provide contrasting organizational settings. The fact that all three sites are in the same province means that some of the extraneous influences that could occur have been limited. For each school division, the Director of Education, Secretary-Treasurer, and Supervisor of Special Education were the initial contact people. Principals, special-education teachers, and teaching assistants working with students with special needs were also interviewed.

Data Collection Methods

A data collection sheet was compiled on each child who received high-cost special-education services. (See Appendix A for samples of the data collection sheets.) It should be stressed that, although information about individual children was collected, this information has only been reported in aggregate form or with the use of pseudonyms.
Information sheets were also completed for each school describing programs for students with high-incidence, low cost disabilities. Guided interviews were conducted with the Supervisor of Special Education, the Secretary Treasurer, principals, special-education teachers, teaching assistants, and other personnel. Financial records, policy manuals, and special-education manuals were examined.

Various data collection methods were employed in this study. Data collection consisted of:

1. Examination of school division documents:
   - Financial records;
   - Policy manuals;
   - Special-education manuals.

2. Examination of financial records and discussion with the Secretary-Treasurer of each school division to obtain:
   - Financial data on provincial funding;
   - Data on salaries of personnel involved with students with special needs;
   - Data on other associated costs.

3. Examination of school division policy manuals and special-education manuals and tape-recorded interviews with the Supervisor of Special Education, special-education teachers, teaching assistants, Work Experience Coordinators and other personnel to obtain:
   - Information about school division philosophy with respect to special education;
   - Data on numbers of students and their special-educational needs;
   - Data on programs offered and numbers of teachers and other personnel involved;
   - Data on duties of personnel.

4. Field notes generated following each investigative session.

**Preliminary Contact**

In each school division, preliminary contact was made with the Director of Education, Supervisor of Special Education, and Secretary Treasurer in order to provide
demographic information as a background to the study. This process also served to introduce the researcher to participants and to create rapport. Glesne and Peshkin (1992) stressed that “the creation of rapport is important to the success of a study” (p. 71). They described rapport as being “tantamount to trust” (p. 79).

**Information about Provincial Funding**

With the assistance of the Secretary Treasurer of each school division, financial reports for 1998 and for 1999 were examined and analyzed to ascertain the amounts of provincial funding recognized for delivery of special-education programs. In addition the website of Saskatchewan Education (2000c) and the Saskatchewan Gazette (January 7, 2000) provided details of grant structures for the 1998-99 school year.

**Data on the Numbers of Students and their Special-Educational Needs, Programs, Teaching and Other Personnel**

This part of the investigation used the semi-structured interview as the primary strategy for data collection. Bogdan and Biklen (1982) said that semi-structured interviews provide greater understanding of how individuals think and develop their perceptions. Through the use of open-ended questions, subjects are expected to derive answers from their own frame of reference or to propose insightful perceptions, rather than to choose from a prescribed set of answers. An interview was conducted with each Supervisor of Special Education and the range and nature of different program offerings was discussed. Interviews were also held with school principals, and with special-education teachers and teaching assistants who worked with students with special needs. Although the interviews were focused on a set of guiding questions based on the requirement for information about students and their programs, a conversational manner
was maintained as suggested by Yin (1989, p. 89), allowing for unstructured and exploratory responses. Glesne and Peshkin (1992) stated that,

The researcher's awareness of the respondent's needs figures into the relationship between them, which causes the researcher to be duly and unpatronizingly understanding, empathetic, supportive and, if possible, contributory in terms that reflect the respondent's conception of personal needs. (p. 82)

Quiet, private locations, as suggested by Glesne and Peshkin, were chosen for the interviews.

The researcher followed the interview guides with each of the Supervisors of Special Education in order to ascertain the numbers of children involved in special programming, the different kinds of special needs they had, the choices that had been made on their behalf with regard to programming, and the teaching and other personnel who interacted with students. Each school division provided copies of their policies and philosophy in the area of special education. Special-education manuals for each school division were made available to the researcher.

Semi-structured interviews were also conducted with teachers and other personnel who worked with students with special needs. An opportunity to reflect on programming was provided to participants. Respondents were asked in all interviews to elaborate, to clarify, and to cite specific examples if appropriate. Each interview was audio taped, after securing permission of the participant. At the end of the interview, each participant had the opportunity to review the interviewer's notes and was asked to sign a form granting permission to use the information in the study. The recordings on the audiotapes were used to help generate field notes.

The participation rate was high. Out of a total of 33 teachers contacted, only two special-education teachers in one school in Emerald Falls School Division were unwilling
to be interviewed (94% participation). All school division office personnel who were contacted were willing to participate (100%) and were extremely helpful in providing information about philosophy, programs, and finances. Information obtained from the financial officer of Emerald Falls School Division was not as detailed as that obtained from the other two, since she was not able to provide more particulars about some items on the financial statement.

It was not intended, nor was it possible to interview all teaching assistants. Sometimes they were working with children who could not be left alone, or were not on the school premises when interviews took place. When this happened, information about their roles and work descriptions was obtained from the school principal, special-education teacher or Supervisor of Special Education. About half of the teaching assistants were interviewed. However, data about the roles, qualifications, and wages of all teaching assistants were obtained.

**Field Notes**

After each interview, a synthesis of the interview, highlighting key ideas and themes was recorded. The audiotapes were used to refresh the memory of the interviewer and to assist in the process of making notes. Field notes describing what the researcher saw, heard, experienced and thought while collecting and reflecting on the data were made and these notes provided a third source of information.

**Data Collection Procedures and Time Frame**

A letter outlining the purpose, time frame, role of the participants and other relevant information concerning the proposed study was sent to the Director of Education.
of each school division in September 1999, and permission requested to proceed with the study.

The Secretary-Treasurer and the Supervisor of Special Education were contacted after permission was received, and interview times arranged. After initial interviews with school division personnel, principals, teachers, and other personnel in the schools were contacted to arrange for interviews. The purpose of the study, involvement and time required, use of the data, and ethical procedures were carefully explained. Each participant was given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included was a preliminary questionnaire to elicit demographic information and a letter of formal consent for each participant to sign and return after the interview. Interviews were concluded in January 2000. Samples of letters to participants are provided in Appendix B.

Participant anonymity and confidentiality has been maintained, as far as is possible, throughout all interviews with all subjects. Pseudonyms have been used for school divisions, schools, teachers and students. The statement that "confidentiality and anonymity will be ensured as far as possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in this study and trace it back in order to identify the school divisions in question.
Data Analysis

The data pertaining to each individual school division have been summarized in the form of tables and presented in Chapter Four. Three separate vignettes describe the findings from each school division. Each summary gives a general overview of the school division’s commitment to the provision of services to students with special needs. The data from initial questionnaires, interviews, and field notes have been organized and coded into broad categories guided by the conceptual framework or processes, outputs, and inputs. Common themes emerged, from which further analysis and sorting enabled the comparison of the programs in the three school divisions. In Chapter Five, the results of the three cases have been synthesized and commonalities and issues addressed in response to the questions posed in Chapter One. Chapter Six concludes the dissertation, by presenting a summary of the study, the findings, a discussion of the findings, recommendations for practice, and suggestions for further study.

Research Ethics

There were no known risks resulting from participation in this study. All participants were informed as to the purpose and nature of the study, and as to how the findings would be documented. At the end of the interview, each interviewee reviewed the notes of the session and provided a written consent to use the information provided. Confidentiality and anonymity have been ensured, as far as is possible, through the use of pseudonyms in references to students, participants, schools, and school divisions involved in this study. Any reference to school division employees has been deleted from quotations. Although information about individual children was collected, this
information has only been reported in aggregate form or with the use of a pseudonym. All data, written questionnaires and interview tapes will be securely stored and retained for five years at the University of Saskatchewan.

Throughout the investigation, an effort was made to respect the rights and professional careers of all those who participated. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research were followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback (see Research Protocol Application in Appendix C).

Summary

This chapter has described the methodology used in the study. Main sources of data collection were examination of financial documents, and semi-structured interviews with Directors of Education, Secretary-Treasurers and Supervisors of Special Education. Supplementary information was obtained by means of semi-structured interviews with principals, special-education teachers and teaching assistants, as well as questionnaires and field notes. Details of participant selection, data collection, procedures, schedules, data analysis and ethical considerations have also been outlined.
CHAPTER FOUR
PRESENTATION OF DATA – VIGNETTES

Hearken unto me every one of you, and understand (Mark. 7:14).

Descriptive vignettes of the three school divisions studied are provided in this chapter. These vignettes present findings that resulted from interviews with Supervisors of Special Education, Secretary-Treasurers, school principals, special-education teachers and teaching assistants. Semi-structured interviews were conducted from October 1999 to January 2000, at which time participants were asked to provide information about special-education programs and finances in their schools or school divisions. They were also asked to make general comments about special-education programming and about special-education programs in their own school division.

To ensure anonymity and confidentiality in this study, all extracts from interview data have been identified by code. The school divisions have been given the pseudonyms Amethyst Bay School Division, Crimson Dunes School Division and Emerald Falls School Division. The first two letters of the school division in question, with a number to represent the school, have been used to identify each of the schools. For example, the second school in Crimson Dunes School Division has been identified as CD2 school. Special-education teachers in the schools were assigned the same identifier as the school. If there was more than one special-education teacher in the school they have been referred to as, for example, teacher CD2a, teacher CD2b etc. A similar form of reference was used for teaching assistants. A teaching assistant in CD2 school would be teaching
assistant CD2a, CD2b or CD2c, etc. The town or village in which a school was located has been referred to by the same name as the school. The students were given pseudonyms in random order, and these names have been used when referring to particular students or programs. To preserve anonymity, there has been no identification of students in a particular school.

The framework for research provided in Chapter One has been followed for each school division. In the first section of each vignette, data about processes of special education in the school division have been presented. A description of the philosophy behind delivery of special needs programming espoused by the Board of Education, information about students, procedures for assessment and intervention, provision for parental involvement, and details about teaching and other personnel have been included.

No school programs can be examined completely without a discussion of the outcomes of the program, and this has formed the second section of each vignette. For the purposes of the dissertation, provision for transitions and for evaluation of the program have been included as part of the consideration of outcomes. For children with special needs it is particularly important that there should be some consideration of what is going to happen to the children when they leave the school setting. As part of this study, arrangements that had been made for transitions into the school system, and within the school and school division, were discussed. Interviewees were also asked about plans for what is likely to happen to the children when they leave the public school system, either to progress to some form of post-secondary education, or go into the world of work.
An investigation of any program is not complete without a consideration of an evaluation process to examine how well the program is succeeding. This is, in essence, part of the process of transition or change for the program itself. (Fullan, 1991) and has been considered a part of the outcome in this study. The evaluation of the program is based on how successfully it produced the desired outcome for students. Whereas it is part of the process, it is also an important part of the outcome. Therefore, procedures for evaluation, not of students, but of program, were also investigated.

The first two sections provided a background to part three of the framework, the fiscal story. A description of fiscal inputs to special education, funding of special education and use of special-education funding have been given.

Amounts and methods of provision for funding for special education in the Province of Saskatchewan have evolved over time as needs and societal mores have changed. An account of funding provisions has been provided in Chapter Two. This funding assists with provision of appropriate programs and services, and improves the quality of educational programming for students with exceptional learning and behavioural needs. As far as is reasonable and practical, mainstreaming is legally required in Saskatchewan.

It should be stressed that numbers stated are recognition for funding, not amounts actually received. The actual amount received from the Provincial Government depends on the wealth of the area and varies from zero to 100% (Saskatchewan School Trustees Association, 2000).
The Amethyst Bay School Division Story

Amethyst Bay School Division was a rural school division in an isolated area of the Province of Saskatchewan. It provided services in both official languages. Amethyst Bay was over 100 miles (160 kilometres) from any Saskatchewan city. Enrolment data indicate that there were 934 students in nine different school buildings, on seven different school sites (see Table 8). Three schools had students from Kindergarten to Grade 12. Four schools were elementary buildings, two with students Kindergarten to Grade 6, one with Kindergarten to Grade 7, one with Grades 1 to 8. Two buildings were junior and senior high schools, one with Grades 7 to 12, and one with Grades 8 to 12. Enrolments were extremely low. In 1998-99, no school building had more than 200 students and two schools had less than 25 students. All schools except two qualified for recognition for extra funding in the form of small schools’ grants and all qualified for isolation allowances (sparsity grants).

Philosophy

Amethyst Bay School Division had a stated philosophy about the provision of special-education services. It was “committed to providing pupils with special-education needs with the best programs possible”. It was the Board’s belief that “assisting these students today will enhance their learning and belief in themselves, and increase the probability of them becoming productive, contributing members of society in the future” (Amethyst Bay School Division Special-Education Manual, 1998). An intricate system requiring early identification, school based intervention, consultation with Shared Services personnel and, on occasion, referral to external agencies or individuals, had been
developed by the school division. The goals of the special-education program are shown in Table 9.

One member of the central office staff was employed 50% of the time as Supervisor of Special Education. The Supervisor and the Special-Education Manual provided a wealth of information to the researcher about the existing delivery system. In addition, interviews were conducted with the Secretary-Treasurer, the Work Experience Coordinator, the principal in each school, the special-education teachers in each school, and teaching assistants. Special-education personnel were working with students in established and designated programs in all schools, as considered necessary. Information about staffing is shown in Table 10, and will be described more fully in the section on personnel.
Table 9

Special-Education Goals, 1998-99 Amethyst Bay School Division

- To develop and support common special-education practices/initiatives:
  - Holistic Learning Strategies with a focus on Empowered Beginnings
  - Testing and programming and reporting
  - Diagnostic reading and math programs
  - WJ-R training and implementation, and binder development
  - Early Intervention Reading Program
  - PPP format and Submissions
  - Learning styles
  - Enrichment
  - Student cumulative files
- To continue to develop the Special-Education binder in each of our schools
- To encourage and provide strategies for collaboration and collaborative problem-solving/planning in all of our schools. Team meetings and the MAPS strategy will be supported.
- To foster adaptation for diverse learners within the classroom.
- To develop assessment strategies and programs for students with behavioural and emotional needs. Conflict resolution and social skills training will be supported.
- To support interagency collaboration

The Students

Students were deemed eligible for special programs if they met the criteria set forth by the Department of Education guidelines. In 1998-99, out of a total student population of 934, fifteen students (1.61%) were designated according to the Designated Disabled Pupil Funding criteria (see Table 11). Of these, eight were identified as Designated Disabled Level I, and four as Designated Disabled Level II. In addition, there
Table 10

Staff Employed to Work in the Area of Special Education, 1998-99.

Amethyst Bay School Division

<table>
<thead>
<tr>
<th>Program</th>
<th>Number of Professional Staff FTE</th>
<th>Number of Teaching Assistants FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated Disabled Program</td>
<td>0.80</td>
<td>8.55</td>
</tr>
<tr>
<td>Special Needs Program</td>
<td>5.20</td>
<td>2.00</td>
</tr>
<tr>
<td>Targeted Behaviour Program</td>
<td>1.25</td>
<td>2.50</td>
</tr>
<tr>
<td><strong>Total in Schools</strong></td>
<td><strong>7.25</strong></td>
<td><strong>13.05</strong></td>
</tr>
<tr>
<td>Average Salary in Schools</td>
<td><strong>$49,500</strong></td>
<td><strong>$10,340</strong></td>
</tr>
<tr>
<td>Supervisor of Special Education*</td>
<td>0.50</td>
<td></td>
</tr>
<tr>
<td>Work Experience Coordinator*</td>
<td>0.35</td>
<td></td>
</tr>
<tr>
<td>Shared Services</td>
<td>1.50</td>
<td></td>
</tr>
<tr>
<td><strong>Total Employees</strong></td>
<td><strong>8.40</strong></td>
<td><strong>13.05</strong></td>
</tr>
</tbody>
</table>

Note. * Included in above total.

were three other students in the care of the Department of Social Services who were recognized for Designated Disabled Pupil Funding. This is a separate designation under Saskatchewan Education funding. Special-education teachers identified a total of 25 students as receiving individual programming. The costs for some of them were recognized by Designated Disabled Pupil Funding, and for others by Special Needs Program Funding.

Special-education teachers did not specifically name other students, but teaching assistants indicated that they worked with another 24 children, on an individual basis, part of the time. Thus a total of 49 students out of the 934 enrolled in the school division
Table 11

**Enrolments and Numbers of Students Receiving Special Programming.**

**Amethyst Bay School Division, 1998-99**

<table>
<thead>
<tr>
<th>School</th>
<th>Enrolment</th>
<th>DDP</th>
<th>SNP</th>
<th>Total Special Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB1a</td>
<td>189</td>
<td>2</td>
<td>14</td>
<td>16</td>
</tr>
<tr>
<td>AB1b</td>
<td>156</td>
<td>3</td>
<td>40</td>
<td>43</td>
</tr>
<tr>
<td>AB2</td>
<td>155</td>
<td>3</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td>AB3</td>
<td>119</td>
<td>2</td>
<td>14</td>
<td>16</td>
</tr>
<tr>
<td>AB4</td>
<td>105</td>
<td>3</td>
<td>7</td>
<td>10</td>
</tr>
<tr>
<td>AB5a</td>
<td>100</td>
<td>1</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>AB5b</td>
<td>76</td>
<td>1</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>AB6</td>
<td>24</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>AB7</td>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Totals</td>
<td>934</td>
<td>15</td>
<td>117</td>
<td>132</td>
</tr>
</tbody>
</table>

(5.25%) were receiving some form of special education. Those who did not meet Department of Education criteria for designation were also considered for special-education programming if, in the opinion of the Director or designate, such assistance was necessary.

Some of the disabilities of the children in Amethyst Bay School Division are shown in Table 12. Of the 25 students named by special-education teachers and teaching assistants, one was deaf and unable to talk, and three were hearing impaired. Two children were visually impaired. One student had severe language development problems because her mother was deaf and used only sign language for communication. Another had severe language problems because neither official language was spoken in the home.
Table 12

Some Disabilities Found in Amethyst Bay School Division, 1998-99

- Deaf
- Hearing Impaired
- Visually Impaired
- Language Development Delay
- English as a Second language
- Down’s Syndrome
- Autism
- Dyslexia
- Heart Defect
- Epilepsy
- Seizures
- ADD
- Behavioural Problems
- Severe Learning Impairment
- Acquired Brain Injury as a result of an accident

During the 1998-99 school year, two children were receiving special services because their parents were migrant farm workers, and the children had no English language skills. They were in school for two months in the fall, and three months in the spring. A special teacher (a retired principal) was hired for two temporary contracts for these five months and the costs were claimed under Special Needs Program Funding. Of the students with special needs identified by teachers, one child had Downs Syndrome, one was autistic, one was dyslexic, one had a heart defect, and two suffered from seizures. Two students were diagnosed as ADD, five had behavioural problems, and seven others had severe learning disabilities.
Programming

Amethyst Bay School Division Board and staff supported students through a variety of approaches. The uniqueness of all students was recognized as a reflection of diversity in self-esteem, learning needs, and backgrounds. Programs, developed through a consultative and collaborative process, included special education, modified and alternative programs, work experience, and distance education. One teacher in each school had responsibility for special-education programming. Teaching assistants were employed as necessary (see Table 10). In addition, a Work Experience Coordinator, who was employed on a 35% contract as an itinerant teacher throughout the school division, developed work experience and life transition programs for students with special needs.

Instructional strategies with the aim of prevention and early intervention included Empowered Beginnings, Early Reading Intervention, cooperative learning, resource-based-learning, adaptations, enrichment and CELS. As well, a number of schools within the school division were currently implementing Second Step, a violence prevention curriculum. Broad-based evaluation strategies also assisted students. Students with special needs had access to vocational guidance, personal counselling through Shared Services, teacher and staff consultation with the Supervisor of Special Education and interagency transition planning. Extracurricular programs also supported students with diverse learning needs.

Different programming options were considered as students’ programs were planned. Children in these programs received intensive evaluation and were monitored throughout the course of the year by special-education staff through the use of Woodcock-Johnson Psycho-Educational Battery-Revised tests, and by Shared Services
personnel. Individual Program Plans that focused on learning and behavioural needs were written, upon request, by the program consultant, educational psychologist, and speech language therapist, in consultation with parents, special-education teacher, and child’s classroom teacher. Special-education teachers were responsible for maintaining individual program plans for each child with whom they worked. Home programs for parent and child were also developed upon request.

For students with severe behavioural, emotional and social needs, programming interventions resulted from a comprehensive Targeted Behaviour Plan developed by the team to deal with the child within his or her life context. The comprehensive plan could include in-school and out-of-school interventions. Interventions supported the student in the context of the school environment through proactive school based strategies and were targeted at specific behaviours, identified goals and had measurable outcomes. Intervention plans identified and assigned responsibilities. They were defined within a certain time frame, and provision was made for an evaluation. In many circumstances, the educational psychologist worked directly with the child when counselling was necessary. Materials from the extensive Shared Services resource library were lent to parents and teachers for work with special-education students.

**Early Intervention**

For pre-school identification, continuing consultation took place between the Public Health services of Health Boards, Shared Services, and school division personnel regarding pre-school children with significant handicaps. This information provided the school division with adequate lead-time to compile necessary physical and human resources necessary to program successfully for such children. The results of living in a
remote area were evident in the story of Ann who was hearing impaired. She had been identified early, but her treatment necessitated a twice-weekly visit to a hospital in the city. The parents were not able to make these visits because of the distances involved, so she was not able to receive treatment.

**School-Based Intervention**

Programs in the school division consisted of both pull-out individual or small-group instruction, and collaborative instruction with the special-education teacher or teaching assistant in the classroom. As well, special-education teachers within the school division were implementing an Early Intervention Reading Program and Empowered Beginnings Programs in the elementary schools of the division.

The personnel of Amethyst Bay School Division believed that there were many children with learning, behavioural, emotional and social needs who would be able to cope without external intervention. The child’s internal motivation, parental assistance, or a classroom teacher’s adaptations of the curriculum, learning environment, and instruction would often support the student to the extent that there would be little need to refer such students for an intensive evaluation. In some cases, collaborative problem solving with consultative staff or the school’s special-education teacher eliminated the necessity for a formal evaluation and development of a learner profile. Thus needs of some students with less severe problems were met without a formal evaluation.

Whenever possible, curriculum and instructional objectives remained the same for exceptional and regular students. Often teachers altered their programs to accommodate students with exceptional needs. Adaptations within the classroom were strongly supported. If alternative curricula were required, the Director of Education or designate
sought approval for such changes prior to implementation. Requests for locally
developed courses and alternative education programs to meet needs of individual
students were sent to the Department of Education and/or Regional Office for approval.
The Department employed a Regional Superintendent of Special Education who provided
support services to 18 different school divisions. Principals and the Supervisor of Special
Education monitored instructional strategies that had been suggested by consultative staff
and implemented by regular and special educators. Recent examples of program
modification included: ESL programs for students from other cultural and linguistic
backgrounds: school based enrichment facilitators in all schools to promote classroom-
based enrichment strategies to deal with giftedness; locally developed high school
courses in English, Mathematics, Science, Social Studies and History; and work
experience credit programs at the five high schools.

Identification

To identify students in need of intervention, and prior to assessment of the child,
academic, behavioural, social and emotional information was gathered from parents,
school principal, classroom teacher, special-education teacher and cumulative records.

Parental Involvement

Amethyst School Division Board strongly supported the connection between
parental involvement and student learning. Parental involvement in both information
gathering and program development processes was considered essential for students with
moderate to severe special learning and behavioural needs. Team meetings provided an
opportunity for collaborative planning.
Referral

School age children were referred for assessment after consultation among the aforementioned people and with the Supervisor of Special Education. Two forms were required for such a referral: one, which granted permission for assessment, was completed and signed by the parent or guardian; the other, which outlined the concern, attempts to rectify the problem, and requested specific actions, was completed by the teacher and countersigned by the school principal and Director of Education or designate. The Director forwarded the completed documents to the Shared Services office. Cases were then divided among Shared Services personnel who made arrangements to evaluate the child. Children were normally tested in English at their school; however, testing in French and/or English at a location other than the school was also available upon request. Under the Shared Services Program, 3.5 personnel were employed. These people worked in three different school divisions.

Assessment

In order to assess students, information was gathered from a variety of sources and with a variety of tools, and included information on process skills, student products, contextualized measures, and decontextualized measures. Children were also assessed with a variety of psychometric devices designed to assess intelligence, personality factors, academic performance, speech and language abilities, and visual motor skills. Parents and staff then met with the examiner to discuss the test data and collaboratively devised a plan of action. A written report was sent to the school and the Director of Education indicating which tests were given and what data were obtained.
The process for identifying students as having moderate or severe behaviour problems that persisted would occur over time as interventions and behaviour management plans were developed, implemented, and evaluated. Severe problem behaviours, which were harmful to self or others, or seriously disruptive to the learning environment, were determined through the nature of the behaviour and the student's response, or lack of response, to the behaviour intervention strategies.

**Involvement of External Personnel**

For some students with special needs, either specialized equipment or specialized personnel were required to provide necessary consultation or collaborative support. Examples of external consultants used in the past included: the Saskatchewan Hearing Aid Plan; a consultant in communication and emotional disorders at the Saskatchewan Communication and Emotional Disorder Programming centre [SCEP] in Regina; a consultant for the hearing impaired; a family counsellor from the local health district; an allergist; a neurologist; a neuro-psychologist; paediatricians; a psychiatrist; the Saskatchewan Abilities Council; the Learning Disability Clinic in Minot, North Dakota; the Children and Youth Team at Moose Jaw Union Hospital; and Family Services and Community Living Departments of Social Services. Referrals to medical personnel were made by the family physician in consultation with parents. Upon special request, consultative staff and/or teachers provided specialists with test data and/or information on in-school behaviour that could have been helpful to the specialist who was evaluating the child.

The assessment of all disorders was a multifaceted process with a combination of strategies. Specific problem behaviours were identified, along with the incident rate, the
antecedent context and the consequences. Students with severe emotional, social and behavioural difficulties required a multi-disciplinary interagency assessment which could involve: physicians; mental health professionals; social workers; psychiatrists; the Alvin Buckwold Child Development Program at the Kinsmen Children's Centre; Wascana Hospital; Public Health; the RCMP; and the Department of Justice. Selection of the team of professionals was determined by recommendations of the system based team, a history of involvement with the student or family, referrals for assessment as per areas of expertise, and the availability of experts for consultation. Information from these sources regarding a student with problematic behaviour was shared through an interagency team process, but could also be shared through written reports. Assessment tools used by the school division included student history through parent or student interview, classroom observations, consultation with teacher, behaviour checklists for baseline data and evaluation of interventions, the Achenbach child behaviour checklist, Conner's rating scales, Walker's social skills rating scale, and other psycho-educational, achievement and personality testing used as part of the overall assessment.

**Personnel**

In addition to the Supervisor of Special Education and the Work Experience Coordinator who worked out of central office, one teacher in each school was designated as the special-education teacher. Teaching assistants were hired as needed for individual students.

**Staffing**

In Amethyst Bay School Division, a total of 7.25 FTE teachers and 13.05 FTE teaching assistants were working with children with special needs (see Table 13). As
### Table 13

**Staff, 1998-99, Amethyst Bay School Division**

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of teachers including principals (78 persons)</td>
<td>68.25</td>
</tr>
<tr>
<td>Administration central office</td>
<td>3.14</td>
</tr>
<tr>
<td>Administration schools</td>
<td>3.40</td>
</tr>
<tr>
<td>Classroom instruction</td>
<td>64.85</td>
</tr>
<tr>
<td>Work Experience *</td>
<td>0.35</td>
</tr>
<tr>
<td>Technology coordinator</td>
<td>0.46</td>
</tr>
<tr>
<td>Support central office (secretaries)</td>
<td>1.50</td>
</tr>
<tr>
<td>Support schools (secretaries, library assistants)</td>
<td>6.44</td>
</tr>
<tr>
<td>Teaching Assistants for Special Education*</td>
<td>13.05</td>
</tr>
</tbody>
</table>

**Total Employees in School Division** 93.91

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Psychologist</td>
<td>0.34</td>
</tr>
<tr>
<td>Speech Therapist</td>
<td>0.33</td>
</tr>
<tr>
<td>Special-Education Program consultant</td>
<td>0.33</td>
</tr>
<tr>
<td>Resource-based-learning consultant</td>
<td>0.50</td>
</tr>
</tbody>
</table>

**Total Employees for Special Education outside School Division** 1.50

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor of Special Education*</td>
<td>0.50</td>
</tr>
<tr>
<td>Special-Education Teachers DDP</td>
<td>0.80</td>
</tr>
<tr>
<td>Special-Education Teachers SNP</td>
<td>5.20</td>
</tr>
<tr>
<td>Special-Education Teachers TBP</td>
<td>1.25</td>
</tr>
</tbody>
</table>

**Total Special-Education Teachers** 7.25

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching Assistants DDP</td>
<td>8.55</td>
</tr>
<tr>
<td>Teaching Assistants SNP</td>
<td>2.00</td>
</tr>
<tr>
<td>Teaching Assistants TBP</td>
<td>2.50</td>
</tr>
</tbody>
</table>

**Total Teaching Assistants** 13.05

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Employees for Special Education in School Division</td>
<td>20.30</td>
</tr>
</tbody>
</table>

*Note. * Included in Total Special-Education Teachers.
already described, staffing for special education is provided under a number of different funding programs. Designated Disabled Pupil Funding (DDPF), Special Needs Pupil Funding (SNPF), Targeted Behaviour Programming (TBP), and Children with Special Needs in the care of Social Services. The actual teaching personnel covered under the Designated Disabled Pupil program was only 0.8.

There were 8.55 teaching assistants hired to work with these students. In addition to the children who were designated to receive Designated Disabled Pupil funding, there were also several students who did not qualify for this high cost programming, but were considered by the school division to be in need of support. Special services were provided for these students. The special-education teachers and teaching assistants interviewed identified a total of 25 students. Additionally, a continuum of support was provided for all students thought to be in need of special-education programs. The approved staff equivalent for Special Needs Program Funding was 5.2. and for grant purposes, a further 0.53 teaching staff were recognized over and above this. In addition, 2.0 teaching assistants were hired to provide support under this designation. Under the Targeted Behaviour Program 1.25 teachers and 2.5 teaching assistants were engaged.

An overview of the special-education teachers, their qualifications and salaries and the time spent on special education is given in Table 14. Included in Table 14, for information, are the Supervisor of Special Education and the work experience educator who worked out of central office. However, for the purposes of this part of the dissertation, only the salaries of teachers in the schools were used in the calculation of the
### Table 14

**Special-Education Teachers in Amethyst Bay School Division**

<table>
<thead>
<tr>
<th>Teacher</th>
<th>Qualifications</th>
<th>Salariescale</th>
<th>Annual Salary S</th>
<th>Time spent FTE</th>
<th>Number of students</th>
<th>Duties (as described by teacher)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor</td>
<td>B.Ed. M.Ed.</td>
<td>VI-10</td>
<td>Not available</td>
<td>0.5</td>
<td>All</td>
<td>Supervision of Special Education</td>
</tr>
<tr>
<td>ABCO</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.35</td>
<td>All High School</td>
<td>Work Experience Coordinator</td>
</tr>
<tr>
<td>AB1a</td>
<td>B.Ed.  Degree in Ed.Exc.</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.8</td>
<td>14 Groups of 2 or 3 Classroom support</td>
<td>Classroom support Math skills</td>
</tr>
<tr>
<td>AB1b</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.7</td>
<td>27 Groups 1-3 Classroom support</td>
<td>Tutoring Monitoring Behaviour Testing Monitoring Pre-teaching Re-teaching Review and drills Remediation</td>
</tr>
<tr>
<td>AB2</td>
<td>B.A., B.Ed. 3 classes towards Sp Ed Certificate</td>
<td>V-9</td>
<td>50.315</td>
<td>0.8</td>
<td>9-monitor others mostly individual</td>
<td>Program planning Monitoring Pre-teaching Re-teaching Review and drills Speech Therapy</td>
</tr>
<tr>
<td>AB3</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.4</td>
<td>8 one-on-one</td>
<td>Early intervention Language development Math skills Pre-writing skills</td>
</tr>
<tr>
<td>AB3</td>
<td>B.Ed.</td>
<td>IV-9</td>
<td>47785</td>
<td>0.4</td>
<td>6 one-on-one</td>
<td>Pre-teaching Re-teaching Review and drills</td>
</tr>
<tr>
<td>AB3</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.6</td>
<td>13 small groups</td>
<td>Review and drill Francisation</td>
</tr>
<tr>
<td>AB4</td>
<td>Teaching Cert</td>
<td>III-10</td>
<td>38.169</td>
<td>0.7</td>
<td>10 one-on-one</td>
<td>Program planning Monitoring Pre-teaching Re-teaching Review and drills</td>
</tr>
<tr>
<td>AB5a</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49.722</td>
<td>1.0</td>
<td>8 Groups 6, 4, 1</td>
<td>Program planning Monitoring Pre-teaching Re-teaching Review and drills</td>
</tr>
<tr>
<td>AB5b</td>
<td>B.Ed. Working on Sp Ed. Certificate</td>
<td>IV-10</td>
<td>49.722</td>
<td>0.5</td>
<td>10 Groups up to 2 Monitor others</td>
<td>Speech Math Language Arts</td>
</tr>
<tr>
<td>AB6</td>
<td>B.Ed. Minor in Sp Ed. in B.Ed. program</td>
<td>IV-5</td>
<td>40.035</td>
<td>0.05</td>
<td>2 individually</td>
<td>Program planning Monitoring Pre-teaching Re-teaching Review and drills Esteem Building</td>
</tr>
</tbody>
</table>

**WEIGHTED AVERAGE SALARY**  48.231  5.95 teachers in schools  Total $286,975
weighted average salary. Inclusion of central office personnel who may be out of scope or have extra allowances would distort salary averages, especially in these small school divisions.

In general, the special-education teacher was in charge of identification, assessment, programming, and assignment of duties to the teaching assistants. In addition, she worked with students on an individual or small group basis. Most of the special-education teachers in Amethyst Bay School Division had a Class IV teaching qualification: that is, they had a Bachelor of Education degree. Some had classes in special education, but most had simply learned on the job. In Saskatchewan, extra qualifications are required for designation as a special-education teacher. Education legislation stipulates that in order for a school division to receive special-education grant recognition, “it shall employ special-education teachers and professional support staff who possess qualifications acceptable to the Minister of Education” (Saskatchewan Education. 2000b). This is based on the belief that qualified staff are crucial to the delivery of an appropriate special-education program.

The regulation of Saskatchewan Education (1995) is as follows:

Special-education teachers should have regular classroom teaching experience, and shall have successfully completed a minimum of 18 credit hours in professional courses in Special Education with at least 3 credit hours from each of the areas of speech and language, individual assessment, and programming for students with special needs. In addition a minimum of 9 credit hours of approved courses in these areas or in approved special-education courses is required. Teachers who met the personnel qualification requirements prior to September 1st 1995 are considered to be qualified. (Saskatchewan Education. 2000b)

All of the special-education teachers in this school division were grandfathered under this regulation, but were being encouraged to work towards the currently required qualifications.
Most of the time, teaching assistants worked one-on-one with a particular student. For a child with more severe disabilities, the teaching assistant stayed with the child throughout the day, accompanied him/her to work experience, or gave him/her training in life-skills. If the student did not require attention all the time, the teacher assistant often stayed in the classroom and gave assistance to other students when required or asked to do so by the classroom teacher. Sometimes the teaching assistant worked one-on-one with a student or with a small group of students on language arts, mathematics or speech therapy in a special classroom. Some of the roles described by the teaching assistants are shown in Table 15.

It is interesting to note that almost all personnel working in the area of special education were female. This included the Regional Superintendent of Special Education, the school division Supervisor of Special Education, and the Shared Services personnel. One of the teaching assistants was male, as was the Work Experience Coordinator.

**Staff Development**

Staff development with respect to education of children with special needs took place on several levels. The intensive interaction between consultants and teachers resulted in a learning process for each teacher. Special-education in-service programs were held each year for teaching assistants as well as for teachers. Special-education teachers within the division met on a regular basis (four times a year) to discuss pupil programming and other areas of mutual interest. Also, school division teacher conferences frequently included sessions on special education, both for academic and behavioural programming. During the 1998-99 school year, enrichment facilitators
Table 15

Duties of Teaching Assistants in Amethyst Bay School Division

- One on one with individual student
- Work with small groups
- Help other students in classroom
- Staying on task
- Encouragement
- Reading and spelling assistance
- Help with notes if student cannot keep up
- Pre-teaching
- Re-explain assignments
- Organization skills
- Listening skills
- Math skills
- Behaviour management
- Social skills
- Speech therapy
- Interpret. in signed English. whatever the teacher says
- Life skills
- Vocabulary building
- Street smarts
- Accompany students on outings
- Cooking
- Work experience
- Voc Ed projects

focused in-service on meeting needs of individual students through resource-based-learning and technologically-enhanced instruction. During the same year, Amethyst Bay Board of Education also sponsored in-service on Empowering Beginnings for all primary and special-education teachers.

Attendance at conferences such as the Council for Exceptional Children and the Learning Disabled Association of Saskatchewan was encouraged. The Board of
Education also sponsored teachers to attend university during the summer by the provision of tuition scholarships from the Professional Development Fund. All special-education teachers within the division were encouraged to take the necessary classes for an "A" designation.

**Other Supports**

Amethyst Bay School Division provided support to students with special needs in other ways, including adaptation of facilities, provision of technical aids, and special transportation.

**Facilities**

In the past, facilities had been adapted to support special needs of students, such as in widening of doorways and lowering of workstations in computer labs, practical arts facilities, and libraries. Access had been improved in several schools: for example, bathrooms that could accommodate a wheelchair were constructed, although at present there were no children in wheelchairs. In one school, an elevator was installed.

**Technological Aids**

Technological aids were purchased for students who were Designated Disabled, as required. An assessment of needs of the student by Shared Services personnel with expertise in technological applications was encouraged. The student's individual educational program plan included use of technological aids. An application for technological aid cost recognition was generally made to help defray costs. Equipment was also borrowed from the Department of Education or from Saskatchewan Aids for Independent Living.
FM systems had been installed in the schools of Carey and of Rob, two students with hearing impairment. Ann, who was still in Kindergarten, needed an FM system in the future. Vision aids, magnifiers, and large photocopying were provided for the children with visual impairment, Katy and Len. Because Yvette was completely deaf and unable to communicate except with sign language, an overhead projector and screen was provided in each classroom so that she could see class notes. Texts were taped for Pete. Rob who had Down’s Syndrome was learning to use a Dynavox. Unfortunately this piece of equipment, although particularly programmed for this student, might not follow him into the workplace when his school days were over, as it belonged to the Department of Education. This was one of the few negative comments heard by the researcher about services provided for students with special needs. Often teachers adapted texts for students, or special low-vocabulary texts were used. David had a visual schedule, a day plan with flip pictures, and used storyboards.

**Transportation**

In Amethyst Bay School Division transportation was contracted out to private operators. Only one student with special needs was in need of special transportation. Katy was provided with a seat-belt harness and a helmet for her journey on the school bus to and from her neighbourhood school.

**Outcomes**

Amethyst Bay School Division believed that transition planning was a crucial part of program planning for children and youth with exceptional needs. Personnel closest to the student, as well as administrative staff, were involved in planning the transition from
one educational setting to the next. Ongoing, effective communication and coordination were required.

**Internal Transitions**

Within a school, transfers of exceptional children to different programs required approval of the school principal and Director of Education through the Supervisor of Special Education. Transfers to different schools required approval of the Director of Education or designate and Division Board. An interagency team had developed a transition protocol for children in care of the Department of Social Services.

**Transition to Work**

Interagency planning for transition to independence and work was initiated for students in alternative education programs. Advanced planning included the special-education teacher, principal, Work Experience Coordinator, teaching assistant, Supervisor of Special Education, and social workers from the Community Living Division.

Transition plans included such things as emphasis on development of functional skills during the latter years in school, increased community-based education in leisure, social, work and independent living domains, part-time vocational placements during the last year or two of educational programs, along with opportunities for independent living, and referral to an appropriate agency for continued assistance in areas of need. As part of this process Rob was in charge of keeping the student lounge area clean and watering plants in the library. He also spent time in the local hotel learning to vacuum floors and tidy tables; Steve was pricing, cleaning and stocking shelves at the local store; Pete was working at the local stockyard; and Yvette was working in the school library and cleaning
the rink. Zoe's plans for the next school year (after graduation in June, 1999) included upgrading and work experience. She would be running the school canteen to build communication skills with everyone, and also working in the school as a staff assistant. In previous years, a student had been placed in a work setting at a restaurant in another village 40 miles from home, on a part-time basis. In this village, she was able to live independently, under the supervision of a teaching assistant. Financing for this was provided by the school division.

**Evaluation of Program**

Educational growth was evaluated through a pre- and post-test methodology combined with parental and staff observations regarding improvements. It was recognized that a satisfactory growth rate would depend upon individual factors such as intellectual abilities, motivation, and affective components to compensate for the limitations of the pre- and post-test measurements. Also, particular attention was made to specific skill acquisition, quality of on-task behaviour, student-teacher interaction, student-student interaction, and academic competency in relation to the exceptional child's classmates. Programs were implemented and subsequently disbanded as need arose and dissipated from year to year and throughout the year.

All teachers and teaching assistants interviewed were positive in their comments about services provided for special education. Program implementation was viewed as a dynamic process that responded to the needs of the exceptional child. As one principal stated, "We look and see, and do what's necessary". However, some interviewees qualified their praise of the programs by adding that provision of services to children with special needs did create a burden on the system. "We do a lot of good, sometimes, too
much,” said one principal. Another principal agreed that special education was somewhat of a drain on human resources. “We put more special-education teacher-time in than that which is recognized by the Department”, he said. “You know, we have more special-education students remaining in school. At one time, they would have left at the end of Grade 8, or, in later years, as soon as they were 16.”

**The Fiscal Story**

Information about the finances of Amethyst Bay School Division, particularly as they relate to delivery of special-education services, is provided in Tables 16, 17, 18 and 19.

**Income**

During the 1998-99 school year, the school division received funding of $2,326,009 from the Province of Saskatchewan (34.81% of expenditures). The amount of $3,937,961 was raised through local taxation (58.94%). A further $417,398 (6.25%) was obtained from other sources, mainly for fees from other jurisdictions (see Table 16).

The amount of recognition for special-education expenditures is shown in Table 17. For Designated Disabled Programming, $76,418 was recognized, including $10,050 for supplemental disabled programming. These amounts were for the employment of 2.05 teachers and 11.05 teaching assistants. A total of $136,500 was recognized for special needs programming to hire 5.03 teachers and 2.33 teaching assistants. The recognition for the Targeted Behaviour Program was $32,513. This was for programming in prevention of behavioural problems, as well as for assistance to children who had difficulties. Small amounts, $1,624 and $828 were recognized for the purchase
Table 16

**Income ($) 1998-99, Amethyst Bay School Division**

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mill Rate</td>
<td>19.31</td>
<td></td>
</tr>
<tr>
<td>Income from province</td>
<td>2,326,009</td>
<td>34.81</td>
</tr>
<tr>
<td>Local income</td>
<td>3,937,961</td>
<td>58.94</td>
</tr>
<tr>
<td>Other income</td>
<td>417,398</td>
<td>6.25</td>
</tr>
<tr>
<td><strong>Total Education Revenue</strong></td>
<td><strong>6,681,368</strong></td>
<td><strong>100.00</strong></td>
</tr>
</tbody>
</table>

of special equipment and for special transportation needs. No funding was recognized by the government for staff development, despite the fact that in Saskatchewan, extra qualifications are required for designation as a special-education teacher. Most of the teachers in this school division were grandfathered as special-education teachers under this regulation.

The recognition for specific special-education expenditures in addition to the regular per pupil amount, totalled $303,766 (see Table 17). This was 4.55% of the total recognition by the Department.

**Expenditures**

As shown in Table 18, total instruction, including that for special education, cost the school division $4,553,918 or 68.16% of total expenditures. Of this, $616,240
Table 17

Grant Recognition for Special Education ($), 1998-99, Amethyst Bay School

<table>
<thead>
<tr>
<th>Division</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds recognized for DDP</td>
<td>76,418</td>
</tr>
<tr>
<td>Funds recognized for supplemental DDP (included in above)</td>
<td>10,050</td>
</tr>
<tr>
<td><strong>Subtotal DDP</strong></td>
<td><strong>76,418</strong></td>
</tr>
<tr>
<td>Staff recognized for SNP 5.2 x $26,250</td>
<td>136,500</td>
</tr>
<tr>
<td>Excess staff recognized for SNP 0.53 x $26,250 (included in item above 4.67 + 0.53 = 5.2)</td>
<td>13,913</td>
</tr>
<tr>
<td><strong>Subtotal SNP</strong></td>
<td><strong>136,500</strong></td>
</tr>
<tr>
<td>Staff recognized for TBP 1.25 x $26,250</td>
<td>32,513</td>
</tr>
<tr>
<td><strong>Subtotal TBP</strong></td>
<td><strong>32,513</strong></td>
</tr>
<tr>
<td>Funding received for Special Equipment</td>
<td>1,624</td>
</tr>
<tr>
<td>Recognition for Special Transportation</td>
<td>828</td>
</tr>
<tr>
<td>Funding received for accessibility</td>
<td>0</td>
</tr>
<tr>
<td>Funding recognized for Shared Services</td>
<td>55,883</td>
</tr>
<tr>
<td><strong>Total recognized as Special Education expenditures in addition to regular per pupil amount</strong></td>
<td><strong>303,766</strong></td>
</tr>
</tbody>
</table>

(9.22% of total expenditures) was for instruction in the area of special education. There were other costs related to the provision of services to students with special needs. Consequently, in total, special-education services cost the school division $627,692, or 9.39% of total expenditures (see Table 19).
Table 18

**Expenditures ($), 1998-99, Amethyst Bay School Division**

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Instruction</td>
<td>4,553,918</td>
<td>68.16</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>693,504</td>
<td>10.38</td>
</tr>
<tr>
<td>Administration</td>
<td>168,648</td>
<td>2.52</td>
</tr>
<tr>
<td>Transportation</td>
<td>1,139,366</td>
<td>17.05</td>
</tr>
<tr>
<td>Debt Charges</td>
<td>63,658</td>
<td>0.95</td>
</tr>
<tr>
<td>Provision for reserves</td>
<td>57,094</td>
<td>0.85</td>
</tr>
<tr>
<td>Surplus</td>
<td>5,180</td>
<td>0.09</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>6,681,368</strong></td>
<td><strong>100.00</strong></td>
</tr>
<tr>
<td>Student enrolment September 30th</td>
<td>934</td>
<td></td>
</tr>
<tr>
<td>Average per pupil expenditure</td>
<td>7,153.50</td>
<td></td>
</tr>
<tr>
<td>Average salary of all teachers</td>
<td>49,500</td>
<td></td>
</tr>
<tr>
<td>Average salary of teaching aides</td>
<td>10,340</td>
<td></td>
</tr>
</tbody>
</table>

Most of the money spent on special education was spent on salaries. At central office, the Supervisor of Special Education and the Work Experience Coordinator both spent time on behalf of students with special needs. External personnel included 1.13 FTE specialists from Shared Services. Although not included in the costs described in Table 18, a Regional Superintendent of Special Education, who coordinated services in
Table 19

Special-Education Expenditures, (S) 1998-99, Amethyst Bay School Division

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>$ 6,681,368</td>
<td>100</td>
</tr>
<tr>
<td>Total Instruction</td>
<td>4,553,918</td>
<td>68.16</td>
</tr>
<tr>
<td>Special-Education Teacher Salaries*</td>
<td>286,975</td>
<td>4.30</td>
</tr>
<tr>
<td>Teaching Assistant Salaries*</td>
<td>134,925</td>
<td>2.02</td>
</tr>
<tr>
<td>Shared Services*</td>
<td>113,940</td>
<td>1.70</td>
</tr>
<tr>
<td>Other Special-Education Salaries*</td>
<td>80,400</td>
<td>1.20</td>
</tr>
<tr>
<td>Total Special-Education Salaries*</td>
<td>616,240</td>
<td>9.22</td>
</tr>
<tr>
<td>Special transportation</td>
<td>1,624</td>
<td>0.02</td>
</tr>
<tr>
<td>Special equipment</td>
<td>828</td>
<td>0.01</td>
</tr>
<tr>
<td>Staff development*</td>
<td>9,000est</td>
<td>0.13</td>
</tr>
<tr>
<td>Total for Special-Education</td>
<td>627,692</td>
<td>9.39</td>
</tr>
</tbody>
</table>

Note. *Included in Total Instruction.

18 school divisions was employed by the Provincial Department of Education. In addition, medical personnel and Social Services personnel worked with students, although they were paid from a different pocket of the public purse.

Summary

In this section, data from the Amethyst Bay School Division Story have been presented in the form of a vignette. The framework for research that was provided in Chapter One was used as the outline for the vignette. A detailed description of special-
education services, students involved, programming, identification of students, professional and teaching assistant personnel, support services, and provision for evaluation and transitions, provide a background to the financial picture.

**The Crimson Dunes School Division Story**

Crimson Dunes School Division was in very close proximity to one of two major cities in the Province of Saskatchewan. Demographic details shown in Table 20 indicate that there were nine different school buildings on nine different campuses. Five schools had students from Kindergarten to Grade 12. Four schools were elementary buildings, two with students from Kindergarten to Grade 6, and two with students in Grades 1 to 9. Enrolments varied. In 1998-99, two schools had more than 400 students, two had between 200 and 400, three were between 100 and 200 and two had less than 100 students. All schools were situated within 56 kilometres (35 miles) of the large city.

**Philosophy**

Crimson Dunes School Division was committed to providing quality programs for students with exceptional needs. The mission of the Board of Education was "to create a collaborative, supportive, student-centred environment, where each student can succeed, and all education partners are respected and valued" (Crimson Dunes School Division Special Education Policy Manual, 1997). The Board believed in early intervention; inclusive education; parental and student involvement (when appropriate), in all stages of educational planning; providing programs based on learners' needs; consultative/collaborative approach among professionals; and involvement of external agencies when
Table 20

Enrolments, Crimson Dunes School Division, September 1998

<table>
<thead>
<tr>
<th>Grade/School</th>
<th>K</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>CD1</td>
<td>24</td>
<td>33</td>
<td>25</td>
<td>27</td>
<td>33</td>
<td>33</td>
<td>34</td>
<td>46</td>
<td>38</td>
<td>45</td>
<td>44</td>
<td>49</td>
<td>54</td>
<td>485</td>
</tr>
<tr>
<td>CD2</td>
<td>31</td>
<td>35</td>
<td>28</td>
<td>27</td>
<td>31</td>
<td>26</td>
<td>35</td>
<td>35</td>
<td>33</td>
<td>29</td>
<td>35</td>
<td>37</td>
<td>33</td>
<td>415</td>
</tr>
<tr>
<td>CD3</td>
<td>14</td>
<td>18</td>
<td>8</td>
<td>23</td>
<td>16</td>
<td>18</td>
<td>24</td>
<td>30</td>
<td>25</td>
<td>29</td>
<td>27</td>
<td>28</td>
<td>24</td>
<td>284</td>
</tr>
<tr>
<td>CD4</td>
<td>19</td>
<td>11</td>
<td>19</td>
<td>14</td>
<td>13</td>
<td>19</td>
<td>23</td>
<td>21</td>
<td>23</td>
<td>11</td>
<td>33</td>
<td>21</td>
<td>31</td>
<td>258</td>
</tr>
<tr>
<td>CD5</td>
<td>13</td>
<td>13</td>
<td>12</td>
<td>10</td>
<td>12</td>
<td>15</td>
<td>12</td>
<td>14</td>
<td>15</td>
<td>15</td>
<td>24</td>
<td>17</td>
<td>17</td>
<td>189</td>
</tr>
<tr>
<td>CD6</td>
<td>23</td>
<td>23</td>
<td>25</td>
<td>25</td>
<td>25</td>
<td>29</td>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>174</td>
</tr>
<tr>
<td>CD7</td>
<td>11</td>
<td>24</td>
<td>18</td>
<td>18</td>
<td>14</td>
<td>17</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>108</td>
</tr>
<tr>
<td>CD8</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>4</td>
<td>1</td>
<td>2</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>CD9</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9</td>
</tr>
<tr>
<td>Totals</td>
<td>135</td>
<td>161</td>
<td>137</td>
<td>146</td>
<td>147</td>
<td>161</td>
<td>160</td>
<td>150</td>
<td>137</td>
<td>134</td>
<td>163</td>
<td>152</td>
<td>159</td>
<td>1942</td>
</tr>
</tbody>
</table>

deemed necessary. It believed that all exceptional learners “are entitled to training and education which will help them realize their potential” (Crimson Dunes School Division Special Education Policy Manual).

One member of the central office staff was employed full time as Supervisor of Special Education and, in addition, two counsellors were hired to work with students. Interviews with the Assistant Director of Education, Supervisor of Special Education and Secretary Treasurer of the school division, as well as perusal of the school division policy manual, provided the researcher with an abundance of information about the delivery system in different schools. In addition, the researcher visited each school and interviewed the principal, special-education teachers, and some teaching assistants, in order to observe the programs first-hand. At least one special-education teacher and several teaching assistants were employed in each school to work with students with
special needs as deemed necessary. Information about staffing is provided in Table 21.

and will be described more fully in the section on personnel.

The Students

Access to services was based primarily on the needs of the learner in terms of academic, intellectual, social/emotional and/or physical needs. In 1998-99, out of a total student enrolment of 1942, fifty students (2.57%) were accommodated under Designated Pupil Program funding (see Table 22). Of these, thirty-two were identified as Designated Disabled Level I, and thirteen as Designated Disabled Level II. As well as these students, there were five students who came under the designation of students in the care of the Department of Social Services who were recognized for Designated Disabled Pupil funding. In addition, there were three students who were receiving services in pre-schools as part of the early intervention process.

The Targeted Behaviour Funding program recognition is based on enrolment, but teachers in the schools identified eighty-five children who were being dealt with under this classification. Special-education teachers in schools also identified twenty children who did not quite qualify for Designated Disabled Pupil Funding, but who were receiving individual assistance. The costs for these students were covered under Special Needs Pupil funding. The school division believed that programs should not be based on available or recognized funding, but rather that programs should be supplied where needed. From Table 22 it can be seen that there was a large number of children with special needs attending school CD1. These higher numbers reflect the provision of a special congregated program at this school. This program, the Academic Credit and
Table 21

**Staff Employed to Work in the Area of Special Education, 1998-99.**

**Crimson Dunes School Division**

<table>
<thead>
<tr>
<th>Program</th>
<th>Number of Professional Staff FTE</th>
<th>Number of Teaching Assistants FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated Disabled Program</td>
<td>1.82</td>
<td>18.9</td>
</tr>
<tr>
<td>Targeted Behaviour Program</td>
<td>2.47</td>
<td>6.25</td>
</tr>
<tr>
<td>Special Needs Program</td>
<td>7.45</td>
<td>8.85</td>
</tr>
<tr>
<td>Extra Teaching Assistants</td>
<td></td>
<td>18.50</td>
</tr>
<tr>
<td><strong>Total in schools</strong></td>
<td><strong>11.74</strong></td>
<td><strong>52.50</strong></td>
</tr>
<tr>
<td>Average Salary in Schools</td>
<td>$52,743</td>
<td>$13,700</td>
</tr>
<tr>
<td>Shared Services</td>
<td>1.30</td>
<td></td>
</tr>
<tr>
<td>Supervisor of Special Education</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>Work Experience Coordinator</td>
<td>0.20</td>
<td></td>
</tr>
<tr>
<td>Counsellors</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td><strong>Total employees</strong></td>
<td><strong>15.24</strong></td>
<td><strong>52.50</strong></td>
</tr>
</tbody>
</table>

Career Training [ACCT] program, will be described fully in the section on transitions.

The school division had placed an emphasis on adapting the curriculum to accommodate needs of all students. Closely tied to adapting the curriculum were special-education programs for those students who needed extra help outside of normal classroom adaptations. The student-centred focus of these programs was renowned, and examples of students who had moved from other parts of Canada to take advantage of some programs were cited. In addition to those already mentioned, another 250 children were receiving some assistance on a part-time basis. Thus a total of 409 children or 21.1% were receiving some form of special education.
Table 22

Enrolments and Numbers of Students Receiving Special Programming, Crimson Dunes School Division, 1998-99

<table>
<thead>
<tr>
<th>School</th>
<th>Enrolment</th>
<th>DDP</th>
<th>TBF</th>
<th>SNP</th>
<th>Total Special Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-school</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>CD1</td>
<td>485</td>
<td>13</td>
<td>50</td>
<td>57</td>
<td>120</td>
</tr>
<tr>
<td>CD2</td>
<td>415</td>
<td>9</td>
<td>8</td>
<td>61</td>
<td>78</td>
</tr>
<tr>
<td>CD3</td>
<td>284</td>
<td>6</td>
<td>0</td>
<td>37</td>
<td>43</td>
</tr>
<tr>
<td>CD4</td>
<td>258</td>
<td>6</td>
<td>1</td>
<td>49</td>
<td>56</td>
</tr>
<tr>
<td>CD5</td>
<td>189</td>
<td>7</td>
<td>15</td>
<td>19</td>
<td>41</td>
</tr>
<tr>
<td>CD6</td>
<td>174</td>
<td>3</td>
<td>0</td>
<td>20</td>
<td>23</td>
</tr>
<tr>
<td>CD7</td>
<td>108</td>
<td>6</td>
<td>11</td>
<td>28</td>
<td>45</td>
</tr>
<tr>
<td>CD8</td>
<td>20</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>CD9</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Totals</td>
<td>1942</td>
<td>53</td>
<td>85</td>
<td>271</td>
<td>409</td>
</tr>
</tbody>
</table>

Among the designated students, several disabilities were evident, as shown in Table 23. The most common were various forms of autism, mental retardation or impairment, fetal alcohol syndrome or effects, and physical disabilities caused by accident or illness. Many students exhibited more than one of the disabilities indicated. One student was confined to a wheelchair, and two others were expected to need wheelchairs in the near future. Three students had mental health issues, and three suffered from seizures. Students with attention deficit disorders, inadequate pre-school preparation, those whose first language was neither English nor French, and gifted students were most commonly accommodated under the Special Needs Program Funding. Targeted Behaviour Funding covered special assistance for those with behaviour disorders.
Table 23

**Some Disabilities Found in Crimson Dunes School Division, 1998-99**

- Intellectual disabilities
- Language dysfunction
- Mental health issues
- Fetal alcohol syndrome or effects
- Autism in various forms
- Pervasive Development Disorder
- Down’s syndrome
- Tourette’s Syndrome
- Physical disability from birth
- Physical disability caused by accident or illness
- Muscular dystrophy
- Cerebral palsy
- Lack of physical co-ordination
- Physically dependent on wheelchair
- Diabetes
- Epilepsy or seizures
- Leukemia
- Blindness or visual impairment
- Deafness or hearing impairment
- Chronic illness

**Programming**

The process of delivering services to exceptional learners included early identification, school-based intervention, consultation with and involvement of Shared Services, and referral to external agencies. Programs in the school division consisted of both pull-out-individual and small-group instruction, as well as collaborative instruction.
between the special-education teacher and classroom teacher within the regular classroom setting.

One teacher in each school had responsibility for special-education programming. In total there were 11.74 FTE teachers employed to work with students with special needs. Teaching assistants were employed as necessary. In this school division, 52.5 FTE teaching assistants were employed to work with students with special needs. A Work Experience Coordinator (0.5 FTE) arranged work experience programs for students in the high school. Two counsellors also worked out of central office.

The focus of the school division was on student-centred instruction, using a variety of instructional strategies to address individual learning needs. The belief was that appropriate adaptations to accommodate students with exceptional needs should be provided. The Board believed in the principle of fairness, which they defined as "giving the student what he/she needs, not necessarily giving everyone exactly the same" (Crimson Dunes School Division Special Education Policy Manual, 1997). The school division also believed in the principle of inclusion where appropriate for student needs, and in promoting understanding and acceptance of students with exceptional needs throughout the school and community.

Where possible, the foundational objectives of the curriculum remained the same for all students, including those with special needs. Classroom teachers were encouraged to adapt the curriculum, instructional processes, and learning environment to address diverse needs in their classrooms. Team meetings that included classroom teachers, special-education teachers, school principal and division office administrators were arranged to assist teachers with this adaptation. Division office administrators
encouraged the use of a variety of instructional strategies and assessment techniques and provided teachers with on-going inservice towards this end. In addition to adapting the curriculum, teachers had the option of providing exceptional students with modified programs, alternative education programs, and functionally integrated programs. When school staff determined that it was necessary for a student to be provided with one of these programming options, this need was communicated to parents or guardians.

**Early Intervention**

The division provided programming for pre-school children. Consultation took place between the Health District and school division personnel regarding pre-school children with significant handicaps. The consultation provided the school division with necessary information to initiate pre-school programs located within the community pre-school or community day-care setting. Division office staff and school staff worked with day-care/pre-school workers to facilitate appropriate programming for these children. Communication with personnel responsible for delivering the pre-school program assisted teachers with programming for children upon their entry into the regular school system. Three children were currently identified as in need of services and they were attending pre-schools in their home communities at the cost of the school division. In each case, the school division hired a teaching assistant to work with the pre-school educator and to assist with delivery of the child’s program.

**School Based Intervention**

Programs in Crimson Dunes School Division consisted of both pull-out-individual and small-group instruction, as well as collaborative instruction between the special-
education teacher and classroom teacher within the regular classroom setting. Personal Program Plans (PPPs) were prepared for all students who had been either designated by the Department of Education as disabled and/or received regular and frequent instructional assistance from a special-education teacher or teacher assistant.

For students with severe disabilities, a multi-action planning system (MAPS) meeting was scheduled involving parents and students (if appropriate) in the process of determining program goals and options. The information obtained in the MAPS meeting was used to complete the PPP.

Programs were provided from Kindergarten to Grade 12, with services ranging from special classes to full-time integration, and included both remedial and enrichment programming. The special-education teacher, and/or classroom teacher, with the support of a teacher assistant, could deliver the specialized program where appropriate.

The school division believed in provision of adequate resources to address the needs of students. Other specialized services that had been provided included hydrotherapy, occupational therapy, counseling, speech and language development, and work experience opportunities. Modified and alternative courses were in place within Crimson Dunes School Division. In addition, students had been placed in alternative settings outside the community school. Alternative settings that were utilized included Kinsmen Children’s Centre, Social Learning Centre, Radius Tutoring Program, Academic Credit and Career Training program, Youth Services and, occasionally, services of the two city school systems. One child who was both deaf and blind was attending John Dolan School.
Identification

As soon as a child of school age was identified as having a learning or behavioural problem, school personnel began the process of programming by collecting data. This data collection included an accumulation of information from teacher observations, reviewing a student’s past records, minutes from meetings with parents, and school-based testing. Following this initial data collection, staff prepared a program plan for the student. If more information was required, school personnel referred the child to an outside agency or, perhaps, for an educational psychological assessment. Division Office personnel were often requested to assist the school team with the referral process and with development of the program plan.

Parental Involvement

The school division believed in the principle of collaboration with respect to educational programming; therefore, school personnel were encouraged to consult parents or guardians throughout all stages of educational planning. Parents were encouraged to attend team meetings to discuss program goals, program modifications and adaptations, and to review testing data. Parents were also invited to visit alternative placement sites if this option was considered. Written permission forms were required from parents prior to individual assessment.

An amendment to the Education Act, 1995, passed in the spring of 1997, gave students with disabilities, and their parents, the right to request a review of decisions relating to student’s designation, placement and program (Saskatchewan Education, 1997). The amendment required school boards to provide students and parents with immediate access to a process for the review of decisions and to have written procedures
outlining such procedures. Crimson Dunes School Division had such a procedure in place.

There were some examples cited of parents who refused to accept that their child needed special assistance. Others were very accepting and extremely encouraged that personnel in schools were able to provide or obtain help with their problems. One parent was driving her child from an adjoining school division every day. Another had moved the whole family from Ontario, because a sister had told her about "the wonderful program" offered in this school division.

**Referral**

Within each school, a special-education teacher was assigned duties to support classroom teachers in delivery of services to students with exceptional needs. Classroom teachers could refer students to be assessed by the school's special-education teacher, an itinerant counsellor, or an itinerant school psychologist. In addition, consultation within the school division occurred with the Supervisor of Special Education, Assistant Director, or Director.

The Board of Education believed that a small number of its students required special services from individuals or agencies outside the school jurisdiction. When the decision had been made that a referral to an outside individual or agency was necessary, parental approval in writing was sought and received by the principal, before any action was taken.

**Assessment**

Shared services personnel were often employed to perform assessments. The school division shared the services of five Shared Services personnel with four other
school divisions. These included a speech pathologist, counselling services, consultation services and an educational psychologist.

Children were assessed with a variety of psychometric instruments that were designed to assess intelligence, behavioural patterns, personality factors, academic performance, speech and language abilities, and visual motor skills. Special-education teachers in the school division were trained to use *Woodcock-Johnson Psycho-Educational Battery-Revised* (WJ-R) tests to assist with screening students who required programming alternatives.

**Involvement of External Personnel**

Occasionally, it was necessary for the Supervisor of Special Education to consult with external agencies such as the Department of Education or personnel from another agency within the city, to provide a classroom teacher with additional support. The external consultants provided teachers with information on physical, behavioural, emotional and social disabilities. When appropriate, external consultants were invited to attend team meetings. Children had been referred to external agencies in the nearby city, such as the Child and Youth Services (formerly the McNeill Clinic), the Kinsmen Children's Centre, if extensive social or emotional assistance appeared to be necessary. Services (or "chairs") were also purchased by the school division at the Social Learning Centre at St Francis School, and at Radius Tutoring. The CNIB and Social Services provided support in the schools.

**Personnel**

In addition to the Supervisor of Special Education, Work Experience Coordinator and two Counsellors who worked out of central office, one teacher in each school was
designated as the special-education teacher. Teaching assistants were hired as needed for individual students.

**Staffing**

In Crimson Dunes School Division, a total of 11.74 FTE teachers and 52.5 FTE teaching assistants were working with children with special needs (see Tables 21 and 24). The actual teaching personnel covered under the Designated Disabled Pupil funding program was 1.82 FTE. A total of 18.9 FTE teaching assistants were hired to work with these students. In addition to the children who were able to receive Designated Disabled Pupil funding, there were also twenty students who did not qualify for the high cost programming, but were considered by the school division to be in need. Special services were provided for these students. Special-education teachers and teaching assistants interviewed by the researcher identified these twenty students. Some degree of support was provided for all students thought to be in need of special-education programs.

The approved staff-equivalent for Special Needs Program Funding was 7.45 FTE for grant purposes. There were 8.85 FTE teaching assistants employed to provide support under this designation. Under the Targeted Behaviour Program, 2.47 FTE teachers and 6.25 FTE teaching assistants were engaged. Two teachers were hired to run two Academic Credit and Career Training [ACCT] programs for high school students, and a teaching assistant was assigned to each program. An additional 18.5 FTE teaching assistants had been hired in addition to those recognized. Although recognition was for 34 FTE teaching assistants, the total of teaching assistants employed to help with delivery of the special needs programs was 52.5 FTE.
Table 24

**Staff, 1998-99, Crimson Dunes School Division**

<table>
<thead>
<tr>
<th>Description</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of teachers including principals (115 persons)</td>
<td>104.60</td>
</tr>
<tr>
<td>Administration central office</td>
<td>3.00</td>
</tr>
<tr>
<td>Administration schools</td>
<td>13.00</td>
</tr>
<tr>
<td>Classroom instruction</td>
<td>91.60</td>
</tr>
<tr>
<td>Work Experience (0.5 for Special Education*)</td>
<td>1.00</td>
</tr>
<tr>
<td>Technology coordinator</td>
<td>1.00</td>
</tr>
<tr>
<td>Counsellors*</td>
<td>2.00</td>
</tr>
<tr>
<td>Support central office (secretaries)</td>
<td>3.00</td>
</tr>
<tr>
<td>Support schools (secretaries, library assistants)</td>
<td>6.00</td>
</tr>
<tr>
<td>Teaching Assistants</td>
<td>52.50</td>
</tr>
<tr>
<td>Maintenance</td>
<td>4.0</td>
</tr>
<tr>
<td><strong>Total Employees in School Division</strong></td>
<td>177.1</td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>0.34</td>
</tr>
<tr>
<td>Speech Therapist</td>
<td>0.33</td>
</tr>
<tr>
<td>Special Education Program consultant</td>
<td>0.33</td>
</tr>
<tr>
<td>Resource-based-learning consultant</td>
<td>0.30</td>
</tr>
<tr>
<td><strong>Total Employees for Special Education outside School Division</strong></td>
<td>1.30</td>
</tr>
<tr>
<td>Supervisor of Special Education*</td>
<td>1.00</td>
</tr>
<tr>
<td>Counsellors*</td>
<td>2.00</td>
</tr>
<tr>
<td>Work Experience*</td>
<td>0.50</td>
</tr>
<tr>
<td>Special-Education Teachers DDP</td>
<td>1.82</td>
</tr>
<tr>
<td>Special-Education Teachers SNP</td>
<td>7.45</td>
</tr>
<tr>
<td>Special-Education Teachers TBP</td>
<td>2.47</td>
</tr>
<tr>
<td><strong>Total Special-Education Teachers</strong></td>
<td>11.74</td>
</tr>
<tr>
<td>Teaching assistants DDP</td>
<td>18.9</td>
</tr>
<tr>
<td>Teaching assistants SNP</td>
<td>8.85</td>
</tr>
<tr>
<td>Teaching assistants TBP</td>
<td>6.25</td>
</tr>
<tr>
<td>Extra teaching assistants</td>
<td>18.50</td>
</tr>
<tr>
<td><strong>Total Teaching Assistants</strong></td>
<td>52.55</td>
</tr>
<tr>
<td><strong>Total Employees for Special Education in School Division</strong></td>
<td>64.24</td>
</tr>
</tbody>
</table>

Note. * Included in Total Special-Education Teachers.
In general, there was one special-education teacher in each school. The role of this teacher was to organize the special-education program, to assign duties to teaching assistants, and to work with students, either one-on-one or in small group settings. Duties identified by teachers interviewed are shown in Table 25. Specifically, teachers were involved in testing, program planning, supervision of teaching assistants, and remediation. They provided counselling, and speech therapy. They worked with consultants, external personnel, and with parents. Occasionally, they had to deal with parents who would not acknowledge that their child had a problem. Other parents were very supportive of anything that the school was trying to do.

Sometimes the special-education teacher worked one-on-one with a child, sometimes with small groups, and sometimes they worked in a team-teaching situation with the classroom teacher. The teacher in charge of special education for high school students at CD1 indicated that when adaptations are not extreme, he preferred to go into the classroom to provide support. The same teacher had arranged his workload so that he had some flexible time. Classroom teachers could sign up for this time and he would go into their classroom and provide support. Particulars about the duties of the Supervisor of Special Education, work experience coordinator and counsellors who worked out of central office are included in Table 25. However, for the purposes of this part of the dissertation, only the salaries of teachers in the schools were used in the calculation of the weighted average salary. Inclusion of central office personnel who may be out of scope or have extra allowances would distort salary averages, especially in these small school divisions.
### Table 25

#### Special-Education Teachers in Crimson Dunes School Division

<table>
<thead>
<tr>
<th>Teacher</th>
<th>Qualifications</th>
<th>Salary Scale</th>
<th>Annual Salary</th>
<th>Time spent FTE</th>
<th>Number of students</th>
<th>Duties (as described by teacher)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor</td>
<td></td>
<td>V-10</td>
<td>52,328</td>
<td>1.0</td>
<td>All</td>
<td>Supervision of Special Education</td>
</tr>
<tr>
<td>Work Experience</td>
<td></td>
<td></td>
<td></td>
<td>0.50</td>
<td></td>
<td>Work Experience Coordinator</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Arranges work placements for children in ACCT programs</td>
</tr>
<tr>
<td>Counsellors</td>
<td></td>
<td>V-10</td>
<td>52,328</td>
<td>1.0</td>
<td>95 - includes 41 students for TBP Groups of 7, 11, 7, 4, 5, 10, 2 Individual students</td>
<td>Soc Skills for Sch Success prog</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Small group pull-outs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Remediation in LA and math Literacy Circle</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Math enrichment</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Targeted Behaviour program</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Supervision of TAs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Supervision of Special Education</td>
</tr>
<tr>
<td>CD1</td>
<td>B.A., B Ed., major Sp Ed.</td>
<td>VI-10</td>
<td>55,303</td>
<td>1.0</td>
<td>0</td>
<td>Modified math</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Alternate math</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Programming for Sc 21</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Tutoring</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Some pull-out</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Preferred to go into classroom for support to teacher</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Has some flexible time for which teachers can sign up</td>
</tr>
<tr>
<td>CD2</td>
<td>B.A., B Ed., PGD in Ed Exc</td>
<td>VI-10</td>
<td>55,303</td>
<td>1.0</td>
<td>80</td>
<td>Enhanced Social Skills Program</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Alberta Mental Health Curriculum</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Oral language and voice</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Auditory Disc (LIPS) Program</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Consists w cr teacher re program</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Speech articulation</td>
</tr>
<tr>
<td>CD3</td>
<td>B Ed., B.A., M.A.</td>
<td>VI-10</td>
<td>49,199</td>
<td>1.0</td>
<td>13</td>
<td>Social skills</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Tutoring support</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Individual pull-out</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Assist students to make-up credits</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Supervise and coach 6 non Fr Sts</td>
</tr>
<tr>
<td>CD4</td>
<td>B Ed.</td>
<td>VI-10</td>
<td>49,199</td>
<td>0.95</td>
<td>11 ACCT 2 DDP and 9 SNP students</td>
<td>Mostly team teaching in cr</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Some pull-out with younger st</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Teaching Group 12 st with brain injury</td>
</tr>
<tr>
<td>CD4</td>
<td>B Ed., fully certified in Sp Ed.</td>
<td>VI-10</td>
<td>49,199</td>
<td>0.5</td>
<td>32</td>
<td>ACCT program Gr 10-12</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Modified programming</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Social and life skills</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Work experience</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Supervise TAs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Scheduling and programming</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Remedial reading</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Team teaching</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Consultation work, esp with students at risk, or in need of enrichment</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Speech and language assessment</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Screening, esp at K level</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Meetings</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Supervise prog for pre-sch child</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Testing with Gr 4, 6 and 8</td>
</tr>
</tbody>
</table>
### Table 25 (continued)

**Special-Education Teachers in Crimson Dunes School Division**

<table>
<thead>
<tr>
<th>Teacher</th>
<th>Qualifications</th>
<th>Salary Scale</th>
<th>Annual Salary</th>
<th>Time spent FTE</th>
<th>Number of students</th>
<th>Duties (as described by teacher)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CD5</td>
<td>B.Ed., PGD in Sp.Ed.</td>
<td>V-10</td>
<td>52,328</td>
<td>0.6</td>
<td>33 groups of 1 - 5</td>
<td>Speech and language, Remedial reading, Comprehension, Skills for Success, Anger management, Readiness – Empowered Beginnings, ESL, Speech pathology, Modified programming, La and math support, Cope for Teens – Behaviour Organization Skills, Early intervention, Sign language, Safety Plans, Devis with parents</td>
</tr>
<tr>
<td>CD6</td>
<td>B.Ed. Ed.Exc.</td>
<td>IV-10</td>
<td>49,722</td>
<td>0.74</td>
<td>25 small groups One on one work</td>
<td>Oversee TAs, Work on skills, Keep children up to classrooms</td>
</tr>
<tr>
<td>CD7</td>
<td>B.Ed., PGD in Sp.Ed.</td>
<td>V-10</td>
<td>52,328</td>
<td>0.4</td>
<td>33 =</td>
<td>Reading intervention, Reading recovery, Empowered Beginnings, Integrated play, Skills for Success, Speech Therapy, Auditory Discrimination, Listening Skills, Comprehension, Spelling, Behaviour Plans</td>
</tr>
<tr>
<td>CD8</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49,722</td>
<td>0.1</td>
<td>2</td>
<td>Small enrolment, only 3 students with special needs – TA employed full time</td>
</tr>
<tr>
<td>CD9</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49,722</td>
<td>0</td>
<td>0</td>
<td>Small enrolment – no students with special needs</td>
</tr>
</tbody>
</table>

**WEIGHTED AVERAGE SALARY** 50,239 8.74 Teachers Total $439,089

Some programs that were being used in the different schools included *Skills for School Success, Empowered Beginnings, Cope for Teens*, and the *Mid-Childhood Support Project*. All classroom teachers were trained to use the *Skills for School Success* program, so this was taught in regular classroom as well as with pull-out groups of Targeted Behaviour students. A program for high school students at risk of dropping out
of school was a centralized program for three schools called the Academic Credit and Career Training (ACCT) program. The ACCT program was created for academically deficient or at risk students requiring modified subjects, to give remedial students in Grades 10 to 12 both academic credits and career training. This program will be described more fully in the section on transitions. Only two teachers mentioned that they provided enrichment programming for a few students. In CD1 School, a group of ten Grade 5 students received enrichment programming in mathematics. There was no obvious reason why there should be a cluster of students at this grade level in this school who could benefit from enrichment programming.

The role of teaching assistants was often to work one-on-one with a particular designated student. In the case of children with severe handicaps, sometimes two or three different teaching assistants shared the position to alleviate stress. When not working with a particular student, teaching assistants helped other students in the classroom setting at the request of the classroom teacher, or worked with individual students on a one-on-one basis or in small groups for language arts and mathematics support. One teaching assistant was usually trained to work with students requiring speech therapy. Some of the duties listed by teaching assistants interviewed are listed in Table 26. These duties were always carried out under the supervision of a teacher.

**Staff Development**

All special-education teachers were encouraged to take the necessary classes for an “A” designation. Each school was allocated professional development funding of $250 per teacher each year. The principal of the school was required to submit an annual
Table 26

**Duties of Teaching Assistants in Crimson Dunes School Division**

- Speech and language therapy practice
- Tutorial support
- Remedial reading groups
- Comprehension groups
- Skills for Success program
- Language development
- Listening Skills
- Life Skills training
- Behaviour Skills training
- Social Skills training
- Sign language
- Scribing
- Pre-school assistance
- Supervise special needs child at recess and noon
- Accompany child to Work Experience
- Accompany child to and from school
- Accompany child to the city for therapies
- Accompany child on special trips
- Administer medication
- Administer fluoride program
- Assist with recycling

...plan as to professional activities supported by these funds. Teachers were encouraged to attend conferences and division-wide inservices pertaining to topics related to special education. A portion of the five scheduled special-education meetings was allocated for professional development. Some topics which had been dealt with recently included discussions of fetal alcohol syndrome, vision problems that affect learning, auditory discrimination, and the use of computers for special education....
Other Supports

Crimson Dunes School Division provided support to students with special needs in other ways, including adaptation of facilities, provision of technological aids and other equipment, and special transportation.

Facilities

The school buildings were mostly on one level. Those with more than one floor had elevators or lifts in place. One school, CD1, in which two students with muscular dystrophy were enrolled, was built on two levels and was not wheelchair accessible. It was anticipated that installation of a lift or elevator would be necessary before the condition of the two children deteriorated to the extent that wheelchairs would be required.

Technological Aids

Technological aids and other equipment were purchased for exceptional students based on assessed need and financial options. Occasionally, external agencies such as the Neil Squire Foundation and Saskatchewan Abilities Council provided assessments to determine the type of equipment required and to train students and staff in the use of the equipment. An application to the Department of Education was then submitted to defray costs of the special equipment. Maintenance and required replacement of this equipment was addressed through a centralized process. When it appeared necessary, students were granted permission to take their specialized equipment home. A set of home-use guidelines was sent to parents in these instances.
Each school was provided with a decentralized budget allocation for special-education materials. Assessment material was provided from centralized resources, as were instructional materials of an innovative or high-cost nature.

**Transportation**

Special transportation was provided as needed, and included vans that were used to transport students between schools for special programs such as the Academic Credit and Career Training (ACCT) program, and into the city for work experience and other programs. A specially adapted van was used to transport children to a hydrotherapy program in the city.

**Transitions**

Crimson Dunes School Division believed that transitional planning would occur through a process of coordination and communication among the people involved in the transition, namely school personnel, parents, community agencies, and student when appropriate.

**Transitions from Home to School**

Crimson Dunes School Division provided programming for pre-school children. Consultation took place between Health District and school division personnel regarding pre-school children with significant handicaps. This consultation provided the school division with necessary information to initiate pre-school programs located within the community pre-school or community day-care setting. A team, consisting of day-care/pre-school teacher, parent, kindergarten teacher, principal, and appropriate outside agencies, worked together to facilitate appropriate programming for these children. Teaching assistants were hired by the school division to assist with delivery of the
program. Communication with personnel responsible for delivering the pre-school program assisted classroom and special-education teachers with programming for the children upon their entry into the regular school system.

**Internal Transitions**

Team meetings were generally conducted to assist teachers receiving children with special needs. Parents were invited to team meetings during the transitional phases that their child experienced. In addition, orientation programs and site visits were arranged for exceptional students who experienced a significant transition.

**Transition to Other Agencies**

When seats were purchased for children to be placed in other settings, such as Radius Tutoring or the Children's Service Centre, parents were given the opportunity to have a site visit and an orientation to the program.

**Transition to Work**

Both the work experience and youth internship programs provided secondary students with opportunities to explore the world of work. In addition, consultation with the Community Living Division of Social Services assisted exceptional students who were leaving the school setting and were in need of those services.

A centralized program for three schools, directed towards high school students at risk of dropping out of school, called the Academic Credit and Career Training (ACCT) program was held in CD2 School. The ACCT program had been created for academically deficient or at risk students requiring modified subjects, to give remedial students in Grades 10 to 12 both academic credits and career training. While the program itself offered modified or alternate courses in English, Science, Social Studies, Math and
Typing, students also had the opportunity to enrol in such options as Industrial Arts, Home Economics, Arts Education and Physical Education. Work experience comprised 50% of the program. Students enrolled were usually 15 years of age or older. Admissions to the program were decided upon by a committee, made up of the ACCT teacher, the principal of CD2 School, a second principal from the school division and a central office representative.

The students had a two-day timetable, whereby they attended CD2 School one day with the teacher, and the second day, were enrolled in a work placement setting. Thus, two different groups of students followed the program. In the year in question, the two classes consisted of 5 and 6 students, 9 boys and 2 girls. The students were transported to CD2 School or to the work placement situation in special vans provided by the school division. Students were able to obtain 8 credits, including two for the work placement. The credits were modified or alternate program credits, but provided a full academic program, based on the needs of the child. Jobs were almost all in the city, in such places as stores, warehouses, restaurants, gas stations, special care homes, pet shops, lumber yards, and scrap yards. Employed in this program were one full-time male teacher and one full-time teaching assistant. Often the children were able to obtain permanent employment in the same location as the work experience when they finished school.

The program was so popular that a second program had been set up for a different area of the school division in CD4 School. The second ACCT teacher, interviewed by the researcher, believed that there were another 10 students who could benefit from this type of program.
The ACCT program hosted in CD4 School was slightly different to that in CD2 School. In this program, twelve students were taught in two groups of six. One teacher and one full-time teaching assistant were involved in the program. The program was more flexible than that in the first school, as students could be pulled from the middle years if necessary. The ACCT program consisted entirely of individual programming although some teaching was done in small groups. Each child in the program had a table but no locker. He or she was free to eat, drink, and listen to personal tape players. The latter help ADHD children to concentrate by shutting out extraneous noises. Field trips were held once a month to go bowling, swimming, horseback riding, to movies, or to a restaurant for lunch. The aim was to focus on social skills, appropriate public behaviour, and work experience to help the children to become contributing members of society.

Every subject had modified materials, and money was provided by the school division for their purchase. However, in this second program, local charities had provided money for purchase of taped novels. One mother had been very aggressive in advocating the ACCT program to various charities, and support had been obtained from IOOF and Ronald McDonald Children’s Charities. Students and parents also ran bingos to pay for some of the costs. Parents, teachers or teaching assistants, provided transportation for field trips into the city. At the end of the 1998-99 school year, five children from the ACCT program graduated with a Grade 12 diploma.

**Evaluation of Program**

Special-education teachers were required to submit Personal Program Plans or Targeted Behaviour Plans to the Supervisor of Special Education. These plans provided a means for case-by-case assessment in terms of student growth and appropriateness of
the educational program. Program implementation was viewed as a dynamic process that responded to the needs of the exceptional child. Programs were implemented and subsequently disbanded as needs arose and dissipated throughout the year and from year to year.

In general, educational growth was evaluated through parent and staff observation of the goals identified in the exceptional student’s Personal Program Plan or Targeted Behaviour Plan. It was recognized that a satisfactory growth rate was dependent on various internal and external factors, including intellectual abilities, motivation, and affective qualities. Student growth could also be assessed in terms of skill acquisition, quality of on-task behaviour, student-teacher interaction, and student-student interaction. Assessment included formal and informal testing, samples of student work, anecdotal records, and performance within the classroom setting.

**The Fiscal Story**

Information about the finances of Crimson Dunes School Division, particularly as they relate to delivery of special education, is provided in Tables 27, 28, 29, and 30.

**Income**

During the 1998-99 school year, the school division received funding of $3,765,570 from the Province of Saskatchewan (32.49% of expenditures). The amount of $7,720,107 was raised through local taxation (66.61% of expenditures). A further $104,531 (less than 1%) was obtained from other sources, mainly tuition fees from neighbouring school divisions (see Table 27). The amount of recognition for special-education expenditures is shown in Table 28. For Designated Disabled Programming,
Table 27

Income ($), 1998-99, Crimson Dunes School Division

<table>
<thead>
<tr>
<th>Source of Income</th>
<th>1998-99 School Year</th>
<th>% of Total Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mill Rate</td>
<td>18.70</td>
<td></td>
</tr>
<tr>
<td>Income from province</td>
<td>3,765,570</td>
<td>32.49</td>
</tr>
<tr>
<td>Local income</td>
<td>7,720,107</td>
<td>66.61</td>
</tr>
<tr>
<td>Other income</td>
<td>104,531</td>
<td>0.9</td>
</tr>
<tr>
<td><strong>Total Education Revenue</strong></td>
<td><strong>11,590,208</strong></td>
<td><strong>100.00</strong></td>
</tr>
</tbody>
</table>

Table 28

Grant Recognition for Special Education ($), 1998-99, Crimson Dunes School Division

<table>
<thead>
<tr>
<th>Type of Recognition</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds recognized for DDP</td>
<td>244,208</td>
</tr>
<tr>
<td>Funds recognized for supplemental DDP (included in above)</td>
<td>9,300</td>
</tr>
<tr>
<td><strong>Subtotal DDP</strong></td>
<td><strong>244,208</strong></td>
</tr>
<tr>
<td>Staff recognized for SNP</td>
<td>10.37 x 26.250</td>
</tr>
<tr>
<td>Excess staff recognized for SNP</td>
<td>1.185 x 26.250</td>
</tr>
<tr>
<td><strong>Subtotal SNP</strong></td>
<td><strong>303,417</strong></td>
</tr>
<tr>
<td>Staff recognized for TBP</td>
<td>5.02 x 26.250</td>
</tr>
<tr>
<td><strong>Subtotal TBP</strong></td>
<td><strong>131,895</strong></td>
</tr>
<tr>
<td>Funding received for Special Equipment</td>
<td>42,347</td>
</tr>
<tr>
<td>Recognition for Special Transportation</td>
<td>150,000</td>
</tr>
<tr>
<td>Funding received for accessibility</td>
<td>0</td>
</tr>
<tr>
<td>Funding recognized for Shared Services</td>
<td>62,245</td>
</tr>
<tr>
<td><strong>Total recognized as Special-education expenditures in addition to regular per pupil amount</strong></td>
<td><strong>934,112</strong></td>
</tr>
</tbody>
</table>
$244,208 was recognized, including $9,300 for Supplemental Designated Disabled programming. This amount was for employment of 1.82 teachers and 18.9 teaching assistants.

A total of $303,417 was recognized for special needs programming to hire 8.75 teachers and 8.85 teacher assistants. The amounts of $42,347 and $150,000 were recognized for special equipment and for transportation needs. To pay for costs associated with Shared Services, $62,245 was recognized. No funding was recognized for staff development by the Department of Education. Thus, the total amount recognized as special-education costs in addition to regular per pupil amounts was $934,112.

**Expenditures**

Table 29 provides a breakdown of the expenditures of Crimson Dunes School Division. Total expenditures for the 1998-99 school year were $11,590,208. Total instruction, including that for special education, cost the school division $7,522,809 or 64.91% of total expenditures.

Specific costs for special education are examined in Table 30. As can be seen, in total, special-education services cost the school division $1,683,882 or 14.53% of total expenditures. Most of this money, $1,396,470 (12.05%), was spent on salaries. Additional costs for special education totalled $287,412 or 2.48%. At central office, the Supervisor of Special Education, the Work Experience Coordinator, and the two counsellors all spent time on behalf of students with special needs. In the schools 8.74 teachers worked in the area of special education and 52.5 teacher assistants were hired specifically to work with these students.
Table 29

**Expenditures ($), 1998-99, Crimson Dunes School Division**

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Instruction</td>
<td>7,522,809</td>
<td>64.91</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>981,456</td>
<td>8.47</td>
</tr>
<tr>
<td>Administration</td>
<td>265,670</td>
<td>2.29</td>
</tr>
<tr>
<td>Transportation</td>
<td>1,419,963</td>
<td>12.25</td>
</tr>
<tr>
<td>Debt Charges</td>
<td>514,419</td>
<td>4.44</td>
</tr>
<tr>
<td>Provision for reserves</td>
<td>12,303</td>
<td>0.11</td>
</tr>
<tr>
<td>Tuition to neighbouring school division</td>
<td>873,588</td>
<td>7.54</td>
</tr>
<tr>
<td>Surplus</td>
<td>nil</td>
<td></td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>11,590,208</td>
<td><strong>100.00</strong></td>
</tr>
<tr>
<td>Student enrolment September 30th</td>
<td>1942</td>
<td></td>
</tr>
<tr>
<td>Average per pupil expenditure</td>
<td>5968.18</td>
<td></td>
</tr>
<tr>
<td>Average salary of teachers</td>
<td>49.595</td>
<td></td>
</tr>
<tr>
<td>Average salary of teacher aides</td>
<td>13.700</td>
<td></td>
</tr>
</tbody>
</table>

External personnel included 1.05 personnel from Shared Services. A Regional Superintendent of Special Education who coordinated services in 10 school divisions, employed by the Provincial Department of Education, is not included in the costs described in Table 30. In addition, medical personnel and social services personnel worked with the students, although their salaries came from a different pocket of the public purse.
Table 30

**Special-Education Expenditures (S), 1998-99, Crimson Dunes School Division**

<table>
<thead>
<tr>
<th>Description</th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditures</td>
<td>11,590,208</td>
<td></td>
</tr>
<tr>
<td>Total instruction</td>
<td>7,522,809</td>
<td>64.91</td>
</tr>
<tr>
<td>Special-Education Teacher Salaries*</td>
<td>439,089</td>
<td>3.79</td>
</tr>
<tr>
<td>Teaching Assistant Salaries*</td>
<td>719,250</td>
<td>6.20</td>
</tr>
<tr>
<td>Shared Services*</td>
<td>62,245</td>
<td>0.54</td>
</tr>
<tr>
<td>Other Special-Education Salaries*</td>
<td>175,886</td>
<td>1.52</td>
</tr>
<tr>
<td><strong>Total Special-Education Salaries</strong></td>
<td>1,396,470</td>
<td>12.05</td>
</tr>
<tr>
<td>Special transportation</td>
<td>150,000</td>
<td>1.29</td>
</tr>
<tr>
<td>Special equipment</td>
<td>42,347</td>
<td>0.37</td>
</tr>
<tr>
<td>Staff development*</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Tuition paid to other school boards</td>
<td>95,065</td>
<td>0.82</td>
</tr>
<tr>
<td><strong>Total for Special Education</strong></td>
<td>1,683,882</td>
<td>14.53</td>
</tr>
</tbody>
</table>

Note. * Included in total instruction.

**Summary**

This section has given a description of Crimson Dunes School Division as outlined in the conceptual framework. A detailed explanation of special-education services, students involved, programming, identification of students, professional and paraprofessional personnel, support services, and provision for evaluation and transitions, provide a background to the financial story.
The Emerald Falls School Division Story

The central office of Emerald Falls School Division was in a large town in west-central Saskatchewan. The population of this urban centre, classified by Stabler and Olfert (1996) as a Complete Shopping Centre, was just under 5,000. The surrounding trading area was home to another 30,000 people. Children from the town and from the peripheral rural area attended schools in the school division. Demographic details are shown in Table 31 and indicate that there were ten different school buildings on ten different campuses. Three of these schools were in the town and were attended by 1325 (73.57%) of the 1801 students in the school division. In the town, one school was a high school with Grades 8 to 12, and two were elementary schools with Grade K to 7. In the surrounding villages, there were seven more schools. Five were elementary schools, one with Kindergarten to Grade 7 and four with Grades 1 to 8. Two others, more distantly situated, had Grades K to 12.

The three schools in the large town each had an enrolment of more than 300 students, and almost three-quarters of the students of the school division attended these three schools. The rural elementary schools were small, each with less than 50 students. The two K-12 schools each had between 150 and 200 students.

Philosophy

The vision of the Board of Emerald Falls School Division was that all students were unique, were to be valued, and could learn. The school division had moved towards an inclusive education system, and believed that school was a place where students with
regular needs as well as students with special needs were participating members of a community of learners. Their philosophy was that all young people had goals, and that the responsibility of educators was to help them achieve these goals by removing barriers and providing appropriate services and programs, as well as working in partnership with all of the involved agencies, with the parents and with the child. See Table 32 for an overview of the school board’s vision.

Table 31

*Enrolments, Emerald Falls School Division, September 1998*

<table>
<thead>
<tr>
<th>Grade/School</th>
<th>K</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>EF1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>120</td>
<td>129</td>
<td>107</td>
<td>96</td>
<td>123</td>
<td></td>
<td>575</td>
</tr>
<tr>
<td>EF2</td>
<td>41</td>
<td>52</td>
<td>52</td>
<td>44</td>
<td>49</td>
<td>62</td>
<td>56</td>
<td>63</td>
<td>419</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF3</td>
<td>37</td>
<td>41</td>
<td>46</td>
<td>36</td>
<td>40</td>
<td>39</td>
<td>44</td>
<td>46</td>
<td>329</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF4</td>
<td>7</td>
<td>7</td>
<td>10</td>
<td>8</td>
<td>14</td>
<td>16</td>
<td>15</td>
<td>13</td>
<td>15</td>
<td>22</td>
<td>15</td>
<td>18</td>
<td>23</td>
<td>183</td>
</tr>
<tr>
<td>EF5</td>
<td>9</td>
<td>14</td>
<td>9</td>
<td>10</td>
<td>9</td>
<td>14</td>
<td>10</td>
<td>9</td>
<td>17</td>
<td>14</td>
<td>19</td>
<td>13</td>
<td>12</td>
<td>159</td>
</tr>
<tr>
<td>EF6</td>
<td>7</td>
<td>11</td>
<td>2</td>
<td>3</td>
<td>8</td>
<td>4</td>
<td>9</td>
<td>0</td>
<td>44</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF7</td>
<td>5</td>
<td>6</td>
<td>6</td>
<td>3</td>
<td>6</td>
<td>2</td>
<td>6</td>
<td>2</td>
<td>36</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF8</td>
<td>6</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>2</td>
<td>26</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF9</td>
<td>3</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>2</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EF10</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>101</td>
<td>142</td>
<td>134</td>
<td>115</td>
<td>130</td>
<td>146</td>
<td>140</td>
<td>143</td>
<td>158</td>
<td>166</td>
<td>141</td>
<td>127</td>
<td>158</td>
<td>1801</td>
</tr>
</tbody>
</table>
Statement of Commitment

- All students are unique, are to be valued, and can learn. Emerald Falls School division has moved toward, and will continue to progress in the area of an inclusive education system.

Overview of Delivery System

- Early identification
- Classroom-based assessment
- School-based assessment
- Division-based assessment
- Program planning
- Program review

Intervention is not linear.

- Family involvement
- Consultation
- Program Development
- Service Delivery

Assessment

- Assessment procedures are those recommended by professionals in their fields of specialty.

Appeal Review Process

- School Division Guidelines
The basic premises upon which the school division provided for children with special needs were that these children should be able to participate and interact with all other students in their communities and, in particular, with their age and grade appropriate peers. To this end, they utilized a model of integration and inclusion for service program delivery. They employed a model of collaborative and responsible program planning and had a high quality, equitable, and relevant program of studies for all students.

The person who was responsible for delivery of services to students with special needs has been named the Supervisor of Special Education. In addition, the school division had hired two counsellors and an educational psychologist. One counsellor worked with elementary students throughout the school division. The other worked in the high school in the town. The researcher was able to interview these employees and they were very helpful in providing information. In addition, interviews were conducted with the Secretary-Treasurer, school building principals, special-education teachers, and some of the paraprofessionals. In one of the large town elementary schools, two special-education teachers felt that they were too busy to be interviewed by the researcher. Unfortunately, the data for that school are not as complete as would have been desired. At least one special-education teacher was employed in each school and teaching assistants were employed as necessary to support the program. Information about staffing is provided in Table 33, and will be described more fully in the section on personnel.
Table 33

**Staff Employed to Work in the Area of Special Education, 1998-99.**

**Emerald Falls School Division**

<table>
<thead>
<tr>
<th>Program</th>
<th>Number of Professional Staff FTE</th>
<th>Number of Teaching Assistants FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designated Disabled Program</td>
<td>2.18</td>
<td>17.51</td>
</tr>
<tr>
<td>Targeted Behaviour Program</td>
<td>1.35</td>
<td>1.75</td>
</tr>
<tr>
<td>Special Needs Program</td>
<td>6.995</td>
<td>9.29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>10.525</strong></td>
<td><strong>28.55</strong></td>
</tr>
<tr>
<td>Average Salary in Schools</td>
<td>$48.685</td>
<td>$12.000</td>
</tr>
<tr>
<td>Shared Services</td>
<td>0.76</td>
<td></td>
</tr>
<tr>
<td>Supervisor of Special Education*</td>
<td>1.0</td>
<td></td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>0.24</td>
<td></td>
</tr>
<tr>
<td>Counsellors* (One included in high school teacher count)</td>
<td>1.0</td>
<td></td>
</tr>
<tr>
<td><strong>Total employees</strong></td>
<td><strong>11.525</strong></td>
<td><strong>28.55</strong></td>
</tr>
</tbody>
</table>

Note. *Included in above total.

---

**The Students**

Table 34 provides a picture of the numbers of students with special needs in each school. In 1998-99 there were 45 students (2.5%) in the school division who were recognized for funding as Designated Disabled. Of these, three were pre-school children who were, it was felt, in need of early intervention. One of the children had muscular dystrophy, one had severe developmental delay and the third had fetal alcohol syndrome. A total of twenty-six students were designated at Level I and sixteen at Level II. Those who did not meet Department of Education standards for designation as disabled were
provided with programming as was appropriate. A further 192 students (10.7%) were identified by special-education teachers as receiving extra assistance. The amount of assistance varied from full-time attendance of a teaching assistant to short pull-outs for remedial work, gifted education, and behaviour modification programs with a special-education teacher. In total, 237 students (13.14%) were receiving various forms of special assistance. While not intended to be an exhaustive list, Table 35 gives an
Table 35

Some Disabilities Found in Emerald Falls School Division, 1998-99

- Mental retardation or impairment
- Fetal alcohol syndrome or effects
- Autism in various forms
- Physical disability from birth
- Physical disability caused by accident or illness
- Muscular dystrophy
- Leukemia
- Blindness or visual impairment
- Deafness or hearing impairment
- Chronic illness
- Depression
- Hypothyroidism
- Mental disorder
- English as a second language

indication of some of the disabilities of certain children with whom teachers work in Emerald Falls School Division.

Programming

Any student with special intellectual, physical, learning, and/or behavioural/emotional needs was considered eligible for special programming and/or placement.

Emerald Falls School Division recognized the philosophy of the Saskatchewan Education Core Curriculum. Within this framework the school division offered locally developed courses as well as alternative education programs and functionally integrated programs.
The overall goal of programming was to help students reach their potential in the least restrictive environment possible. There were several different ways in which the program was delivered. Some programs consisted of instruction within the framework of the regular classroom with emphasis on a particular skill that required further development or enhancement. Some students required more in-depth intervention. This instruction was sometimes provided right in the regular classroom, but more often occurred within a resource room. Instruction and programming were usually highly individual and intensive. For some students a special class placement, under the instruction and supervision of qualified teaching personnel, was considered appropriate.

For children who had behaviour problems, a behavioural intervention program called Skills for School Success was utilized. Targeted Behaviour plans were prepared. In addition, personal and group counselling sessions were available.

One teacher in each school was responsible for special-education programming. In total there were 10.525 FTE teachers employed to work with students with special needs. In this school division, 28.55 FTE teaching assistants were employed to work with students. A counsellor for elementary students and an educational psychologist worked out of central office. Another counsellor worked in the town high school.

**Early Intervention**

Early identification was considered to be important. This required the cooperation of health services personnel both to identify and assess pre-school children. Three pre-school children were receiving services during the year in question.
School-Based Intervention

It was felt by the Board that intervention should not be a linear process. Several different processes could occur simultaneously, or repeatedly, as necessary. If it became apparent, as a result of scheduled testing or through a teacher’s process of evaluation, that a child was encountering difficulties, then the classroom teacher would contact the child’s parents or guardians at the earliest possible time to discuss the child’s difficulties within the existing program. In consultation with parents, alternate methods and materials that could address the problem were selected and implemented. Communication was maintained with parents regarding the progress of the child.

Teaching-learning concerns were also discussed with the principal and resource room teacher in case further intervention was considered necessary at the school level. Some assessments were completed at the school level. A Personal Program Plan was prepared for each student, including details of materials, teaching strategies, and adaptations to the pace of instruction which were aimed at the student’s specific needs. It was expected that appropriate school and division personnel, in consultation with parents and in some cases with the student, as well as personnel from support agencies, would share appropriate and relevant information regarding a student’s abilities and skills. Planning was of a collaborative nature and was determined with all parties concerned.

If concern for the effectiveness of a child’s education continued, the educational team consisting of classroom teacher, principal, and resource room teacher completed and forwarded a comprehensive referral to the Supervisor of Special Education at central office. This referral reflected a complete picture of the child including the current program in place for the child, and results of in-school assessment. The Supervisor then
reviewed the referral and attached documentation and decided what further action should be taken. A consultation with the educational team, plus a referral to other appropriate assessment personnel often followed.

At least twice a year, schools submitted a list of current referrals, in order of priority. This allowed division personnel to prepare appropriate visiting and testing schedules.

**Identification**

The classroom teacher initially dealt with concerns regarding student progress. The in-school special-education teacher provided additional assistance and recommendations. Parental consultation and/or approval were requested, and after they were received, a referral was forwarded to the Supervisor of Special Education so that appropriate personnel could conduct suitable assessment. Results of an assessment were shared, either through a written report or through an interview with classroom teacher, principal and parents. Follow-up assessment and consultation were scheduled as necessary.

**Parental Involvement**

Any curriculum and instructional adaptations were determined in consultation with appropriate persons involved in the life of the student. The Board of Emerald Falls School Division believed that parents were the primary advocates and communicators for their children, and both encouraged and recommended continuous dialogue among teachers and parents or legal guardians. Although the Board felt that final decisions for developmentally appropriate programming remained the responsibility of the school,
every attempt was made to consult, accommodate, and respect the parent or legal
guardian's wishes.

Parents or legal guardians were notified and consulted when a child was being
referred for individual assessment, and when results of formal testing were available.
Written permission was required when it was necessary to share confidential information
with appropriate agencies. When a Personal Program Plan was being developed or
significantly updated or modified, the parent or guardian was invited to become part of
the development team. If decisions were being made about modified courses and
alternate education programs, parents were consulted and informed.

Referral

After a child had been referred to the Supervisor of Special Education, it was
sometimes decided that a referral to an outside agency was warranted. Parents or
guardians were required to give permission before a referral to an outside agency was
made.

Assessment

Several people were involved in the assessment process: parents, student, special-
education teachers, resource teachers, classroom teachers, itinerant specialists,
paraprofessionals, consultants, counsellors, and principals. In addition physiotherapists,
occupational therapists, psychologists, and communication specialists could be consulted.

Once a child's needs had been assessed and a written report from an agency
received, the coordinator discussed the findings with the planning team.
Involvement of External Personnel

Emerald Falls School Division recognized that it was only one of the agencies that provided services for children and youth with exceptional needs. The board applauded the commitment from responsible government departments to the provision of an integrated service approach for the benefit of all people in Saskatchewan. They felt that the need to continue with a process of sharing information and expertise was of utmost importance and that it would be to the benefit of students and community that the process be refined.

Many agencies were being accessed by or on behalf of students as the need demanded. The ACCESS team from the Department of Education was available for assistance and consultation. The CNIB in Saskatoon provided guidance, counselling, and mobility training to Frieda, Vince, and Tom, all of whom had severe vision impairment. Henry, an autistic child, had been able to talk to a psychiatrist in Medicine Hat. Glen, who suffered from depression, used the services of the Mental Health Department for counselling and also visited a doctor in Saskatoon. Arden, who suffers from a degenerative physical disease, and will need a wheelchair later, used the services of the Saskatchewan Abilities Council.

Services for Home Bound Students

A Home Bound Student was defined as a person of school age receiving an education at home under the direct instruction of Emerald Falls School Division teaching staff. Occasionally there were students who required instructional support in this manner due to severe disability, illness, or accident. In such cases, the school division provided assessment and programming support for students who needed it.
The coordination of technical aids and other supportive strategies for students with disabilities who were being educated at home was facilitated through the school division in accordance with the Saskatchewan Education funding protocol for students with designated disabilities.

Fred was a high school student with muscular dystrophy who was not well enough to come to school. He studied through the Saskatchewan Education Correspondence School. Emerald Falls School Division provided a visiting teacher, especially during examination time, and a teaching assistant when needed to assist the parents. Sam, aged 7, had leukemia, and during 1998-99 spent his Grade 1 year at home. Teacher and teaching assistant help was provided to the parents. He was well enough to go to school for the 1999-2000 school year, but was educated in a special room at the school to lessen the chances of infection.

**Personnel**

In addition to the Supervisor of Special Education, an elementary counsellor and an educational psychologist worked out of central office. A second counsellor worked in the town high school. At least one teacher in each school was designated as a special-education teacher, and teaching assistants were hired as needed for individual students.

**Staffing**

The Board of Emerald Falls School Division believed that well-trained personnel who had a commitment to the education of students with exceptional needs were a key component of successful student programs and support services. A total of 10.525 FTE teachers and 28.55 FTE teaching assistants were working with children with special
needs (see Table 36). The actual teaching personnel covered under Designated Disabled Pupil Funding was 2.18 FTE. There were 17.51 FTE teaching assistants hired to work with these students.

As well as the children who were designated to receive Designated Disabled Pupil Funding, there were also students provided for by Targeted Behaviour Funding. To work with these students, 1.35 FTE teachers and 1.75 FTE teaching assistants were hired. A total of 192 students who were not sufficiently disabled to qualify for funding under Designated Disabled Pupil Funding recognition were considered by the special-education teachers in the school division to require individual programming and some form of special-education services. Special Needs Program Funding recognition was provided for these students, and 6.995 FTE teachers and 9.29 FTE teaching assistants were engaged to work with these students. Thus, over 20% of the school division staff was working with students with special needs.

The role of the special-education teacher was to prepare and supervise programming needs of students in need of special education. The teachers' responsibilities were spelled out in the school division's special-education manual. They worked with support staff such as special-education coordinators, educational psychologists, and speech language pathologists to make educational and behavioural assessments. They were part of the team who designed individualized education programs for students with special needs, and, as part of that team, they worked closely with other teachers and support staff to coordinate the program and instruction of the student. They worked with the student's parents and family whenever necessary. They devised schedules for teaching assistants and for students in the resource room. In
Table 36

Staff, 1998-99, Emerald Falls School Division

<table>
<thead>
<tr>
<th>Position</th>
<th>1998-99 School Year FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of teachers including principals</td>
<td>108</td>
</tr>
<tr>
<td>Administration central office</td>
<td>3</td>
</tr>
<tr>
<td>Administration schools</td>
<td>16</td>
</tr>
<tr>
<td>Classroom instruction</td>
<td>92</td>
</tr>
<tr>
<td>Work Experience, included in high school staffing</td>
<td>0</td>
</tr>
<tr>
<td>Technology coordinator</td>
<td>0.5</td>
</tr>
<tr>
<td>Resource-based-learning consultant</td>
<td>0.5</td>
</tr>
<tr>
<td>Counsellor (One in high school staff count)</td>
<td>1</td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>0.24</td>
</tr>
<tr>
<td>Support central office (secretaries)</td>
<td>4</td>
</tr>
<tr>
<td>Support schools (secretaries, library assistants)</td>
<td>9.868</td>
</tr>
<tr>
<td>Teaching assistants for Special Education</td>
<td>28.55</td>
</tr>
<tr>
<td>Maintenance and custodians</td>
<td>14.25</td>
</tr>
<tr>
<td><strong>Total Employees in School Division</strong></td>
<td><strong>201.768</strong></td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>0.76</td>
</tr>
<tr>
<td>Speech Therapist</td>
<td>0.34</td>
</tr>
<tr>
<td>Shared Services</td>
<td>0.66</td>
</tr>
<tr>
<td><strong>Total Employees for Special Education</strong></td>
<td><strong>1.76</strong></td>
</tr>
<tr>
<td><strong>outside School Division</strong></td>
<td></td>
</tr>
<tr>
<td>Supervisor of Special Education*</td>
<td>1.0</td>
</tr>
<tr>
<td>Counsellors*</td>
<td>2.0</td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>0.24</td>
</tr>
<tr>
<td>Special-Education Teachers DDP</td>
<td>2.18</td>
</tr>
<tr>
<td>Special-Education Teachers SNP</td>
<td>6.995</td>
</tr>
<tr>
<td>Special-Education Teachers TBP</td>
<td>1.35</td>
</tr>
<tr>
<td><strong>Total Special-Education Teachers</strong></td>
<td><strong>10.525</strong></td>
</tr>
<tr>
<td>Teaching assistants DDP</td>
<td>17.51</td>
</tr>
<tr>
<td>Teaching assistants SNP</td>
<td>9.29</td>
</tr>
<tr>
<td>Teaching assistants TBP</td>
<td>1.75</td>
</tr>
<tr>
<td><strong>Total Teaching Assistants</strong></td>
<td><strong>28.55</strong></td>
</tr>
<tr>
<td><strong>Total Employees for Special Education</strong></td>
<td><strong>39.315</strong></td>
</tr>
<tr>
<td><strong>in School Division</strong></td>
<td></td>
</tr>
</tbody>
</table>

Note. *Included in Total Special-Education Teachers.
addition, they served as a resource person or contact person for resource material that was necessary for instruction of the student. Information about special-education teachers and the duties that they described is found in Table 37.

Particulars about the duties of the Supervisor of Special Education, education psychologist and counsellor who worked out of central office are included in Table 37. However, for the purposes of this part of the dissertation, only the salaries of the teachers in the schools were used in the calculation of the weighted average salary.

Teaching assistants worked under the supervision of the special-education teacher, usually with one particular child. When the child to whom they were assigned did not require direct supervision, teaching assistants often stepped in to help other students who required aid.

**Staff Development**

Emerald Falls School Division undertook a variety of professional development activities that recognized the needs of professionals who provided services to children with exceptional needs, including regular monthly meetings of student services personnel, and teacher in-service. In addition they supplied resource material, and time for professional and support staff to attend conferences, workshops, post-secondary classes and visitations to various external support services.

**Other Supports**

Emerald Falls School Division provided support to students with special needs in other ways, e.g. adaptation of facilities, provision of technical aids and transportation.
### Table 37

**Special-Education Teachers in Emerald Falls School Division, 1998-99**

<table>
<thead>
<tr>
<th>Teacher</th>
<th>Qualifications</th>
<th>Salary Scale</th>
<th>Annual Salary</th>
<th>Time spent FTE</th>
<th>Number of students</th>
<th>Duties (as described by teacher)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor</td>
<td>N/a</td>
<td>N/a</td>
<td>N/a</td>
<td>1.0</td>
<td>All</td>
<td>Supervisor of Special Education</td>
</tr>
<tr>
<td>Counsellor</td>
<td>N/a</td>
<td>N/a</td>
<td>N/a</td>
<td>1.0</td>
<td>All elementary school</td>
<td>Counselling</td>
</tr>
<tr>
<td>Educational Psychologist</td>
<td>N/a</td>
<td>N/a</td>
<td>N/a</td>
<td>1.0</td>
<td>Individual students</td>
<td>Psychological testing as needed</td>
</tr>
<tr>
<td>EF1</td>
<td>B.Ed., M.Ed.</td>
<td>VI 10</td>
<td>55,203</td>
<td>1.0</td>
<td>86.6 designed up to 25 in special-education room at any one time 7 TAs in classrooms and in sp ed room</td>
<td>Regular programs Modified programs Alternate programs Functionally integrated programs At risk team</td>
</tr>
<tr>
<td>EF2a</td>
<td>B.A., B.Ed., M.Ed.</td>
<td>VI-10</td>
<td>55,203</td>
<td>1.0</td>
<td>13 designated, 25 others individual and groups 7 TAs in school</td>
<td>Academic needs mostly LA K-4 Reading Recovery</td>
</tr>
<tr>
<td>EF2b</td>
<td>B.Ed., Sp Ed.</td>
<td>V-5</td>
<td>42,263</td>
<td>1.0</td>
<td>Shared with 2a</td>
<td>Modified programs</td>
</tr>
<tr>
<td>EF3a</td>
<td>Information not available</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>EF3b</td>
<td>B.Ed., B.F.A.</td>
<td>V-7</td>
<td>46,290</td>
<td>1.0</td>
<td>11DDPF 9 TAs 10 others</td>
<td>Special classroom where sp ed students can learn and try things out Reassessing programs Incorporate functional life skills</td>
</tr>
<tr>
<td>EF3c</td>
<td>Information not available</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
<td>1.0</td>
</tr>
<tr>
<td>EF4a</td>
<td>B.Ed., M.Ed.</td>
<td>VI-6</td>
<td>47,095</td>
<td>0.5</td>
<td>1 designated 10 others 3 st in Gr 1 and 2 Gr 8 and 9, group of five Gr 9 one st mod math Gr 10 one st mod math Gr 11 two st mod math Gr 11 three st mod 5c Alt day for 20 mins - then st have skills to work on</td>
<td>Modified programs Tutorial periods - non French st, in Pullout program Behaviour modification program Day treatment programs Skills for School Success Token economy Academic skills Social skills/work habits</td>
</tr>
<tr>
<td>EF4b</td>
<td>B.Ed.</td>
<td>IV-2</td>
<td>33,457</td>
<td>0.5</td>
<td>3 TAs Gr 6 2 students Gr 4 2 students Gr 2 4 students Gr 6 3 boys including two above for math support Total 9 students</td>
<td>Philosophy is to do more in class as opposed to pull out. Behaviour targeted program Modified programs All for LA support</td>
</tr>
<tr>
<td>EF5</td>
<td>B.Ed., PGD</td>
<td>V-10</td>
<td>52,328</td>
<td>1.0</td>
<td>4 designated, 24 others 3 TAs 5 ESL individual to small groups 3-4 Gr 10 math</td>
<td>Elem-reading and math pullouts Speech and language High School - alt ed Modified science and English Behaviour - Work on social skills Coordinate programs for all 28 students in both regular classrooms and pull-out programs, supervise 3 teaching assistants</td>
</tr>
<tr>
<td>EF6</td>
<td>B.Ed.</td>
<td>IV-10</td>
<td>49,722</td>
<td>0.4</td>
<td>1 designated, 7 others One Gr 3 Gr 6 2 st One Gr 5</td>
<td>Pull-out program Individual programs Language arts and other subjects support</td>
</tr>
<tr>
<td>EF7</td>
<td>B.Ed</td>
<td>IV-10</td>
<td>49,722</td>
<td>0</td>
<td>ESL students</td>
<td>Small enrolment</td>
</tr>
<tr>
<td>EF8</td>
<td>B.Ed</td>
<td>IV-10</td>
<td>49,722</td>
<td>0</td>
<td>ESL students</td>
<td>Small enrolment</td>
</tr>
<tr>
<td>EF9</td>
<td>B.Ed</td>
<td>IV-10</td>
<td>49,722</td>
<td>0.075</td>
<td>2 st on modified program speech and internalizing lang ADHD and low IQ</td>
<td>Small enrolment ESL students</td>
</tr>
<tr>
<td>EF10</td>
<td>B.Ed</td>
<td>IV-10</td>
<td>49,722</td>
<td>0.05</td>
<td>One st with audio processing problems</td>
<td>Small enrolment ESL students</td>
</tr>
</tbody>
</table>

**WEIGHTED AVERAGE SALARY** 48,685 8,625 teachers Total $415,040
Facilities

The special-education teacher at EF1 indicated that there were no stairs in the building. However, bathroom modifications were needed to make the building suitable for any child in a wheelchair. Arden, a boy in Grade 2 at EF2 School, suffered from a degenerative neurological problem. It was anticipated that automatic doors and bathroom accessibility would be needed fairly soon. Queenie had been involved in a boating accident and had an acquired brain injury. She had to be watched very carefully on the playground for her own safety.

Technological Aids

Emerald Falls School Division followed the guidelines provided by Saskatchewan Education in order to assess the technical and augmentative requirements of each student’s program. Saskatchewan Education provided grant recognition for expenditures on approved technical aids for students with designated disabilities. During the 1998-99 school year the amount recognized for special equipment and technical aids was $46,713.

FM systems were not available in school EF1 although they were needed for Dan and Eric, and had been requested. In school EF2, FM systems were in place. Three of these systems had been purchased through Department funding, the other two had been purchased through the school’s decentralized budget.

Computers were often needed for students. Dan had a voice-activated laptop. Fred had a laptop with a large bulb instead of a mouse, because of his lack of fine motor skills. Arden needed a computer and a cell phone, and the order for these was in process. Henry was newly diagnosed with Asberger’s Syndrome, a form of autism. He also needed a computer and FM system, and the order was also in process.
Teaching personnel selected materials that were appropriate for students with exceptional needs. In many cases, teachers consulted with division office personnel in an attempt to find the most appropriate materials. Furthermore, material suggestions, as well as program development suggestions, were given by Shared Services and other external agencies. Throughout the year, the Supervisor of Special Education selected, evaluated and shared materials among school and division staff.

**Transportation**

Transportation was provided as needed. One student was provided with transportation into the town high school from one of the K-12 schools because suitable programming could not be provided in the rural school. Other transportation costs were for transporting students to work experience situations in the town.

**Transitions**

Emerald Falls School Division believed that transition planning would ensure the smooth placement and subsequent adjustment of the student from one program to another. Plans were made for transitions from pre-school to school, kindergarten to Grade One, elementary grades to middle years, middle years to high school, and from high school to work or post-secondary education.

**Pre-school to School**

The school division encouraged parent involvement in the transition of children with special needs from preschool to kindergarten. Parents were requested to contact the school division and work in collaboration with any other agencies that were providing services for the child, in order to develop a smooth transition into the school system. An
interdisciplinary team was established before the child entered the school system, to develop a Personal Program Plan for the child. The pre-school teacher, parent, kindergarten teacher, principal, and appropriate outside agencies were part of the planning team.

**Internal Transitions**

When a child with exceptional needs made a transition within the school system, it was felt necessary to ensure that the child and his/her family were prepared and supported. The Personal Program Planning team met with the relevant personnel in the receiving system or school to ensure that they were fully informed of the child's needs. This enabled them to prepare for the child's successful entry into the new program.

**Transition to Work or Post-Secondary Education**

A transitional task force, to address the needs of students who required transitional programming into community living was made up of personnel from Emerald Falls School Division, one of the neighbouring school divisions, West Central Industries, Community Living, and Saskatchewan Social Services. This task force coordinated efforts of all agencies in providing a smooth transition for these young adults.

In the town high school and in the two rural schools offering a K-12 program, a person was responsible for ensuring that students with exceptional needs were able to move from high school to post-secondary institutions. Any testing that was required by a post-secondary institution on behalf of a student who had exceptional needs was completed during a student's last year in high school. School personnel assisted students in selecting appropriate programming and in contacting the receiving educational system to ensure that support for future programming was offered.
The special-education teacher at EF1 School described a program in place during the 1997-8 and 1998-9 school years. This program was set up to accommodate four female students who had completed Grade 12 on alternate programs, but were not really ready to go out into the real world. The closest program that would accommodate them was at Vermillion College in Alberta. A two-year pilot program was instituted. The girls lived in a house in Emerald Falls. A teaching assistant came to the house at 7:30 am. assisted them in finding jobs, and helped them with social skills, life skills and work skills. She stayed with them until 9 pm. They were alone from 9 pm until 7:30 am. Unfortunately, the program was discontinued after two years because the funding was no longer available from the school division or Social Services. Of the four girls, one was now in full-time employment without supplement, one was in full-time employment with supplement, and one was in part-time employment, with supplement. The fourth girl, who really needed a group home situation, was living at home and was unemployed.

Other students were helped with life-transitions within the school setting. For example, Frieda was a student with severe visual impairment and mental handicap. She was enrolled in a functionally integrated program. Within the school she helped with the kindergarten class, and also learned to cash out and count money for the school canteen. Her future intentions were to attend the Transitional Vocational Program at Vermillion College in Alberta. The plan would then be that she should return to Emerald Falls, but would still require supervision and assistance because of her visual impairment.

**Evaluation of the Program**

Emerald Falls School Division initiated a process to evaluate support services available for students with exceptional needs. In-school personnel, in consultation with
the Supervisor of Special Education, conducted the process at the school level. The expectation was that each school would review its student services and develop a written set of guidelines for future use. The school division recognized the need to provide educational and developmentally appropriate services based on current student needs. They felt that any guidelines for providing student services had to be sufficiently flexible to adapt to the changing needs of students and to expectations of the community, so that young people could be included in society as capable, contributing members.

The school-based team determined the Personal Program Plan of each student. To determine a baseline for student growth, qualified personnel completed appropriate assessment. Continuous assessment was carried out to evaluate the effectiveness of the plan, and adjustments made when considered necessary.

The Board of Emerald Falls School Division recognized that there were students whose needs were not being met as adequately as they would have liked. In particular, these included some severely behaviourally disruptive students. As students moved through the school system, they were introduced to a variety of programs that provided learning opportunities in behaviour and social skills area. Most students were able to develop the skills necessary in order to be successful in their school life. However, Emerald Falls School Division Board felt that they were now encountering a greater number of students who were having trouble acquiring skills necessary to become contributing members of society, and whose behaviour was continuing to spiral out of control. It was recognized that this situation had implications for the students’ own learning and also for the learning of other students. As a result, Emerald Falls School
Division was looking at the possibility of storefront schools linked to the town high school, possibly in conjunction with the local regional college.

It was also considered that it might be necessary to look at a behaviour program targeted at the younger population (aged 13-16) in the school division. The idea of a behaviour centre had been suggested and ideas for its development were being discussed. The focus of the program would be to develop personal capabilities and confidence to meet life's goals and opportunities during the school years and in the future. The characteristics of a typical Grade 8 or 9 student enrolled in this proposed program would be a combination of some of the following: attendance problems, academic difficulties, low average to average ability, low self-motivation, low self-esteem, distracted by personal problems, medical problems, or concerns.

A Transition Task Force had been formed within Emerald Falls School Division to look at what happened to special-education students in their area. Prior to the development of this task force, students with exceptional needs were leaving the Province of Saskatchewan in order to receive appropriate education and or training at a post-secondary institute (Vermillion College provided such a program). Emerald Falls School Division was trying to work on an initiative to provide a good, local program for the students who had been enrolled in Emerald Falls based programs.

Emerald Falls School Division recognized that it was only one of the agencies to provide service for children and youth with exceptional needs. In recognition of this, and in recognition of commitment from government to collaborate in providing an integrated service approach for the benefit of all people in Saskatchewan, school division personnel felt that the need to continue with a process to share information and expertise was of
utmost importance. They felt that it would be of benefit to students and community that this process should be refined.

**Finances**

Information about the finances of Emerald Falls School Division, particularly as they relate to the delivery of special education, is provided in Tables 38, 39, 40 and 41.

**Income**

During the 1998-99 school year (see Table 38), the school division received funding of $1,491,898 from the Province of Saskatchewan (15.22% of revenue). The amount of $8,079,095 was raised through local taxation (82.44% of revenue). As can be seen, this is a very rich area of the province in comparison with most other school divisions. A further $378,631 (2.34%) was obtained from other sources, mainly tuition fees from neighbouring school divisions and repayment of long-term debt and back taxes.

The amount of recognition for special-education expenditures is shown in Table 39. The amount of $142,560 was recognized for Designated Disabled Programming Level I, and $120,496 for Level II. The supplemental amount was $6,950. Furthermore, $4,266 was recognized for Designated Students with disabilities who were home bound. The total for Designated programs was $274,272. These amounts were for the employment of 2.18 teachers and 17.51 teaching assistants.

A total of $255,292 was recognized for Special Needs Programming to hire 6.995 teachers and 9.29 teacher assistants. The Targeted Behaviour Program funding
Table 38

Income ($) 1998-99, Emerald Falls School Division

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mill Rate</td>
<td>17.82</td>
<td></td>
</tr>
<tr>
<td>Income from province</td>
<td>1,491,898</td>
<td>15.22</td>
</tr>
<tr>
<td>Local income</td>
<td>8,079,095</td>
<td>82.44</td>
</tr>
<tr>
<td>Other income</td>
<td>229,528</td>
<td>2.34</td>
</tr>
<tr>
<td><strong>Total Education Revenue</strong></td>
<td><strong>9,800,521</strong></td>
<td><strong>100.00</strong></td>
</tr>
</tbody>
</table>

recognition was $75,555. Under this item, the school division hired 1.35 teachers and 1.75 teaching assistants. The amounts of $46,713 and $12,600 were recognized for special equipment and for transportation needs. In addition, $77,089 was recognized to pay for the costs associated with Shared Services. No funding was recognized for staff development by the Department of Education. Thus, the total amount recognized as special-education costs, in addition to regular per pupil amounts, was $741,521.

Expenditures

Table 40 provides a breakdown of the expenditures of Emerald Falls School Division. Total instruction, including that for special education, cost the school division $7,076,160 or 72.20% of total expenditures. Student enrolment was 1801 and the per-pupil expenditure was $5.442. Average teacher salary in the school division was
Table 39

Grant Recognition for Special Education (S), 1998-99, Emerald Falls School

Division

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds recognized for DDP, Level I</td>
<td>142,560</td>
</tr>
<tr>
<td>Funds recognized for DDP, Level II</td>
<td>120,496</td>
</tr>
<tr>
<td>Funds recognized for supplemental DDP</td>
<td>6,950</td>
</tr>
<tr>
<td>Recognition for students who are Home Bound</td>
<td>4,266</td>
</tr>
<tr>
<td><strong>Subtotal DDP</strong></td>
<td>274,272</td>
</tr>
<tr>
<td>Recognition for Targeted Behaviour Program</td>
<td>75,555</td>
</tr>
<tr>
<td><strong>Subtotal TBP</strong></td>
<td>75,555</td>
</tr>
<tr>
<td>Recognition for SNP</td>
<td>230,546</td>
</tr>
<tr>
<td>Excess recognized for SNP</td>
<td>24,746</td>
</tr>
<tr>
<td><strong>Subtotal SNP</strong></td>
<td>255,292</td>
</tr>
<tr>
<td>Funding for Special Equipment</td>
<td>46,713</td>
</tr>
<tr>
<td>Recognition for Special Transportation</td>
<td>12,600</td>
</tr>
<tr>
<td>Funding received for accessibility</td>
<td>0</td>
</tr>
<tr>
<td>Funding recognized for Shared Services</td>
<td>77,089</td>
</tr>
<tr>
<td><strong>Subtotal Other Costs</strong></td>
<td>136,402</td>
</tr>
<tr>
<td>Total recognized as Special-Education costs in addition to regular per pupil amount</td>
<td>741,521</td>
</tr>
</tbody>
</table>
Table 40

Expenditures(S), 1998-99, Emerald Falls School Division

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Instruction</td>
<td>7,076,160</td>
<td>72.20</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>506,501</td>
<td>5.17</td>
</tr>
<tr>
<td>Administration</td>
<td>328,396</td>
<td>3.35</td>
</tr>
<tr>
<td>Transportation</td>
<td>922,258</td>
<td>9.41</td>
</tr>
<tr>
<td>Debt Charges</td>
<td>477,710</td>
<td>4.87</td>
</tr>
<tr>
<td>Provision for reserves</td>
<td>416,222</td>
<td>4.25</td>
</tr>
<tr>
<td>Other</td>
<td>68,697</td>
<td>0.70</td>
</tr>
<tr>
<td>Surplus</td>
<td>4,577</td>
<td>0.05</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>9,800,521</td>
<td>100.00</td>
</tr>
<tr>
<td>Student enrolment September 30th</td>
<td>1801</td>
<td></td>
</tr>
<tr>
<td>Average per pupil expenditure</td>
<td>5,442</td>
<td></td>
</tr>
<tr>
<td>Average salary of teachers</td>
<td>47,915</td>
<td></td>
</tr>
<tr>
<td>Average salary of teacher aides</td>
<td>12,000</td>
<td></td>
</tr>
</tbody>
</table>

$47,915. Total costs for special education are examined in Table 41. As can be seen, in total, special-education services cost the school division $1,063,054 or 10.51% of overall expenditures. Most of this money, $990,179 (9.79%), was allocated to salaries for those working in the area of special education. Additional costs for special education totalled $73,175 or 0.72%. Working from central office, the Supervisor of Special Education, Educational Psychologist and an Elementary Counsellor all spent time on behalf of students with special needs. In the schools, 8,525 FTE teachers worked in the area of special education and 28.55 FTE teaching assistants were hired specifically to work with these students.
Table 41

Special-Education Expenditures ($), 1998-99, Emerald Falls School Division

<table>
<thead>
<tr>
<th></th>
<th>1998-99 School Year</th>
<th>% of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditures</td>
<td>9,800,521</td>
<td>100.00</td>
</tr>
<tr>
<td>Total instruction</td>
<td>7,076,160</td>
<td>72.20</td>
</tr>
<tr>
<td>Special-Education Teacher Salaries*</td>
<td>415,040</td>
<td>4.23</td>
</tr>
<tr>
<td>Teaching Assistant Salaries*</td>
<td>342,600</td>
<td>3.50</td>
</tr>
<tr>
<td>Shared Services*</td>
<td>77,089</td>
<td>0.79</td>
</tr>
<tr>
<td>Other Special-Education Salaries*</td>
<td>155,450</td>
<td>1.59</td>
</tr>
<tr>
<td>*<em>Total Special-Education Salaries</em></td>
<td><strong>990,179</strong></td>
<td><strong>10.10</strong></td>
</tr>
<tr>
<td>Special transportation</td>
<td>15,319</td>
<td>0.16</td>
</tr>
<tr>
<td>Special equipment</td>
<td>57,556</td>
<td>0.59</td>
</tr>
<tr>
<td>Staff development*</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td><strong>Total for Special Education</strong></td>
<td><strong>1,063,054</strong></td>
<td><strong>10.85</strong></td>
</tr>
</tbody>
</table>

Note. * Included in total instruction.

External personnel included those from Shared Services. A Regional Superintendent of Special Education who coordinated services in 10 school divisions was employed by the Provincial Department of Education. The costs of this Superintendent are not included in Table 41 because they are borne by the Department, not the school division. In addition, medical personnel and social services personnel worked with the students, although their salaries came from a different pocket of the public purse.

**Summary**

This section has given a description of Emerald Falls School Division as outlined in the conceptual framework. A detailed description of special-education services, students involved, programming, identification of students, professional and
paraprofessional personnel, support services, provision for evaluation of the programs, and provision for transitions have provided a background to the financial picture.

**Chapter Review**

In this chapter the researcher has looked at three school divisions in different areas of rural Saskatchewan. Amethyst Bay, Crimson Dunes and Emerald Falls School Divisions. For each school division a descriptive vignette has been used to present the data. The framework for research provided in Chapter One was followed for each school division. The first section of each vignette presented information about the processes of special education in the school division. It included a description of the philosophy behind the delivery of special needs programming espoused by the Board of Education, information about the students, procedures for assessment and intervention, provision for parental involvement, and details about teaching and other personnel.

No school programs can be examined without a discussion of outcomes of the program, and this formed the second section of each vignette. The idea of outcomes included provision for transitions and for evaluation of the program. For children with special needs it is particularly important that there should be some consideration of what is going to happen to children when they leave the school setting. As part of this study, arrangements that had been made for transitions within the school and school division were discussed. Interviewees were also asked about the plans for what is likely to happen to the children when they leave the public school system, either to go on some form of post-secondary education, or to the world of work. Procedures for evaluation, not of students, but of program, were also investigated.
The first two sections of each vignette have provided a background to part three of the framework, the fiscal story. Descriptions of fiscal inputs towards special-education, funding of special education and the use of special-education funding followed.

These vignettes lead to Chapter Five, where the descriptions of the three school divisions will be compared and contrasted, in response to the research questions posed in Chapter One.
CHAPTER FIVE
PRESENTATION AND ANALYSIS OF DATA:
RESEARCH QUESTIONS

Inasmuch as ye have done it unto one of the least of these, my brethren. ye have done it unto me (Matthew. 25:40).

This chapter addresses the research questions posed in Chapter One. Information about processes, outcomes, and fiscal aspects of the provision of services to students with special needs in the three school divisions are compared and contrasted. At the same time relevant literature is reviewed and ideas therein are linked to the findings of the research questions.

The first section of the chapter examines data about processes of special education in the school divisions. It includes a description of students, types of service, manner of service delivery, and information about and opinions of teachers and other personnel, and it compares the three school divisions. As Chambers (2000, March) stressed, it is important to study both resource inputs and service delivery systems, as they link information to students.

A discussion of program outcomes forms the second section of this chapter. The idea of outcomes includes provision for student transitions into, around, and out of the school system. As well, the discussion of outcomes includes evaluation of the program and suggestions from interviewees as to what improvements could be made. Information provided in response to the first two questions provides a background to the third
question, the fiscal story. A comparison of special-education income and expenditures in financial statements of the three school divisions is presented.

Question 1. What Are The Processes Of Special Education?

All three school divisions in this study had a similar philosophy about special education, in that they indicated that their mission was to provide an education suitable to the needs of the child. Each Supervisor of Special Education indicated that special-education programs were not directly driven by the policy of Saskatchewan Education, nor by the amount of money available. Naturally, every effort was made to comply with the Education Act, but it was not minimum legal requirements that were followed. Rather, they said that teachers endeavoured to adapt the curriculum as needed, and that a continuum of service was provided to all students. As one teacher commented in reference to children with special needs. “We see what they’re like. and do what’s necessary” (AB2). Parrish (1996) described this type of program as a unified schooling system, with integration across categorical program areas. He said that such schools and systems have developed a seamless set of educational programs and services to meet the needs of all students. McLaughlin (1999) also found in her research that teachers and principals perceived that the purpose of special-education programs was to provide what individual students needed.

When deciding about policy concerning the provision of educational services, Boards of Education are most often influenced by government legislation and by availability of extra funds. but are also swayed by the mores and politics of society. According to Kymlicka (1990). Utilitarians claim that the morally right act or policy is
that which produces greatest happiness for the largest number of members of society. They believe that any decision about distribution of resources must be based on realizing the need for the greatest common good. Communitarians also believe that benefit to society, rather than to the individual, is what is important. However, these overarching principles beg the question of whether the education of children with special needs would be of more benefit to society than to have the same people untrained and uneducated. This sentiment is echoed by the preamble to the Title I legislation in the United States (U.S. Department of Education, 1999), which reads:

The congress declares it to be the policy of the United States that a high-quality education for all individuals and a fair and equal opportunity to obtain that education are a societal good, are a moral imperative, and improve the life of every individual, because the quality of our lives ultimately depends on the quality of the lives of others. (p. i)

The concept of equal treatment, whether all children should be dealt with in the same way, is important for this research. In Saskatchewan schools, all children follow the same basic curriculum. Teachers all belong to the same union and receive salaries derived from the same salary grid. Funding is recognized for school boards based on a per capita grant, calculated on enrolment in the schools. One fundamental notion of equity, known as horizontal equity (Berne & Steifel 1984; Odden & Picus 1992), says that students should receive equal shares. Their interpretation included provision of equal expenditures or revenues per pupil, equal educational resources for the basic program, and equal pupil-teacher ratios. However, this view of horizontal equity assumes that each child will finish with equal mastery of basic competency levels, and will receive equal contributions from schooling to long-term outcomes such as income or status in life. Such assumptions are unrealistic given numerous differences in ability,
motivation, and other relevant personal attributes. In reality, many of these desirable outcomes may not be attainable for children with special needs.

A fundamental problem for equity theorists is that children are not alike. This fact gives rise to the idea of unequal treatment of unequals, or vertical equity (Berne & Steifel. 1984; Odden & Picus. 1992). Brennan (1982) stated,

Handicapped people must be seen as in full membership of the community; the notion of a ‘dole’ for the handicapped should disappear and be replaced by opportunities for them to contribute to society on the basis of their abilities, as all citizens should. The concept of equality, of treating people alike, should give way to the concept of equity, of treating people according to their needs. No longer should a single disability be regarded as an all-round handicap or an obtrusive one as a sign that the person has fewer emotional or social needs than others. (p. 108-9)

There is a general feeling that students should be served according to their needs rather than according to diagnostic labels. Decisions must always be centred on the child (Smith. 1998). As teacher EF3 said, “We try to provide them with life and social skills so that they can go out into the world and, in many cases, not be different”. Such writers as Darby. 1994; Kymlicka. 1990; and Lamont. 1996: appear to agree with the Boards of the school divisions studied, that each child should be provided with an educational environment that is as stimulating, pleasant, and enriched as that of any other child.

For Whom Are Services Provided?

The Saskatchewan Education Act (1995) reads as follows

A board of education shall ... make available at no cost to their parents or guardians, special-education services for disabled pupils, that are, in the opinion of the minister, appropriate, including special schools, special classrooms, resource rooms and itinerant and tutorial programs, and may provide those services for pre-school age children with disabilities identified pursuant to subsection 50(2), in order that disabled pupils and children can benefit from the most appropriate and least restrictive program; ....(52[1][a])
In Saskatchewan and elsewhere in Canada, the designation special education is being used to cover the provision of a wide variety of services (Smith & Foster, 1994). As Jennings (2000) wrote, the concern is with the education of children who come to school with disadvantages, be they educational, economic, physical, or mental.

One group of students to be involved with special education are those with obvious physical disabilities, who would in the past have been designated as "handicapped". They could have any degree of disability, infirmity, malformation or disfigurement of a physical nature that is caused by bodily injury, illness or birth or genetic defect. Children with non-obvious medical conditions such as brittle bone syndrome, diabetes, asthma, epilepsy and leukemia can be included in this grouping. These children may not have any problems academically, but their physical concerns provide problems for them in the school setting. Children with lesser or milder disabilities of the same type form an extension to this group of students with special needs.

Students who have academic difficulties form a second group of students who are considered under the special-education designation. These children can have a range of disabilities. They could have severe mental disabilities, or the disability might be mild, requiring early intervention or assistance to complete tasks. The contrasting group to these are students who are extremely quick to learn, or who are gifted in some artistic way. Some students have both physical and academic concerns.

A third group of students in special-education programs consists of those children who have behaviour problems and are not able to cope with the self-discipline required in the classroom. The number of students in this third category appears to be rising.
Finally, there are the students who are in danger of dropping out of school for various reasons, personal, social, or academic. The education of all of these students, and others who may have more than one of the problems noted, is covered by the special-education funding recognition.

In the school divisions investigated in this study, Supervisors of Special Education stated that all children who were in need of special services were provided with an appropriate education, suited to their requirements. This was echoed by the vice-principal of one school who stated, “This school offers an excellent special-education program – each student is given individual, respectful attention and care” (EF5). This teacher believed, “All children can learn”, but “different kids need different methods and approaches” (EF5). Not only were children with special needs in the three school divisions provided with an education, but almost all were integrated into the regular classroom and subject to the same lessons and stimulations as other students when appropriate.

In the past, children were not all provided with comparable education. As Smith and Foster (1994) reported, students with disabilities were traditionally excluded from and marginalized by public school systems. Snow (1991) acknowledged persistence of the belief that disability was a characteristic relevant to learning and that children with disabilities could not benefit from schooling. Children can still be excluded from the schooling process. The Saskatchewan Education Act makes clear provision for this.

Where it is considered advisable, the board may exclude from attendance in a specific curricular program any pupil who, in the opinion of the director of superintendent, is incapable of responding to instruction in that program or whose presence is detrimental to the education and welfare of other pupils in attendance in that program, but no such exclusion shall deprive a pupil of
access to alternative educational services provided by boards of education to pupils with disabilities under this section; \((184[2][a])\)

The numbers of children involved in special education in the three school divisions are shown in Table 42. These children are considered in three basic classifications. Included in the first classification are children who have severe disabilities. These children fit the description of handicapped that has been regulated by the Minister of Education in the Education Act (1995). The numbers of children who fit into this category are very low, so the disabilities are often known as low-incidence disabilities. Children who fit into this category would have severe physical or mental challenges, and the government recognizes that there is extra expense involved in providing education for these children in school settings (Saskatchewan Education, 2000c).

Securing access to educational programs has been a continuing concern of handicapped, disadvantaged, and minority students. Rossmiller (1971) suggested.

Exceptional children were for many years widely regarded as not being subject to the application of the concept of equal educational opportunity. They often were either discouraged from attending the public schools or excluded from them, and responsibility for the exceptional child's education was assumed to rest with the family— or perhaps consigned to charity. (p. 42)

As the concept of equality of educational opportunity increasingly came to be viewed as requiring that all children should be educated to the limit of their ability, there developed a recognition that the public school system should accept responsibility for "providing educational programs for exceptional children" (Rossmiller, 1971, p. 42). Thus, there have been developed "educational programs for children who previously were considered uneducable" (p. 42).
Since the 1970s, special-education provision in Canada has included policies for in-school education of children with severe mental disabilities, physical disabilities or multiple disabilities (Smith & Foster 1994). There are four types of funding recognition available in Saskatchewan to help alleviate extra costs associated with educating children with severe disabilities. They are known as Designated Disabled Level I, Designated Disabled Level II (for children whose disabilities are even more serious), Designated Children with disabilities who are in the care of Social Services, and pre-school funding for children who have been identified by Department of Health personnel as in need of early intervention because of severe disabilities (Saskatchewan Education, 2000c). In Amethyst Bay School Division 1.61% of the children fitted into DDPF I and DDPF II classifications. In Crimson Dunes School Division and in Emerald Falls School Division.
proportions were slightly higher at 2.73% and 2.50% respectively. In addition, three pre-
school children with severe disabilities were receiving services in each of Crimson Dunes
and Emerald Falls School Divisions. The school divisions also paid for a teaching
assistant for each of these children when required.

Recognition for funding for children with severe disabilities is based on programs
in place for assessed, specific children. Regulations are very strict for designation. Over-
identification has been a concern for special-education funding in many places. and
various methods of funding have been used to try to avoid this situation. In 1980,
Saskatchewan Education stated that, "the more money that is available, the more children
are identified to meet the criteria to receive the funding" (p. 25). In general, there has
been a movement between census-based funding and funding based on the program for
an individual child. Verstegen (1999) reported that in 1975 the Education for All
Handicapped Children Act in the U.S.A. set a limit on the number of students that the
government would support in each state at 12% of the population. The intention of this
legislation was to discourage over-labelling of children. McLaughlin (1999) also found
in her studies that funding formulae had been modified to eliminate incentives for over
identification of students as disabled, through a census-based formula that applied after
certain levels of federal funding were reached. However, McLaughlin reported a shift in
the interstate formulae from a population census base to a needs based system driven by
identified children with disabilities. She felt that distribution of funds based solely on the
population of the local educational agency fails to provide an adequate incentive for
serving all children and reduces the ability of a state to target funds in such a way as to
assure all handicapped children a free and appropriate education.
There was no evidence in the school divisions studied that there was any over
identification. On the contrary, teachers interviewed by the researcher were more
inclined to indicate that there were children who were “borderline”, who did not quite
match the severity of disability required by the regulations. “Some students are not
designated. They take a lot of work, but they don’t qualify for the extra funding. We
have three students for sure in Grades 2, 5 and 9, plus others that are possible” (EF4). In
Amethyst Bay School Division, 20 students were considered “borderline”. One teacher
in another school division felt that the needs of one child were not really being met
because he did not qualify for high cost funding (CD7). Often teaching assistants
interviewed did not know which students were receiving high cost funding. They did not
feel that it was their concern and just provided the service as planned by the Supervisor of
Special Education and the rest of the team who prepared the Personal Program Plan or
the Targeted Behaviour Plan. Realistically, no matter where the line is drawn between
Designated Disabled Pupil Funding and Special Needs Program Funding, there will
always be children whose disabilities place them on the borderline of assessment for
Designated Disabled Pupil Funding.

In Saskatchewan, Special Needs Programming is provided for children with less
severe disabilities as well as for children with inadequate pre-school preparation, children
whose first language is neither English nor French, and gifted children. Also included are
children who have slight learning disabilities, who have mild forms of the disabilities in
the first designation, who require speech therapy, who have ADD or ADHD, but can be
treated with medication, who have fetal alcohol effects, as well as children who for some
reason are behind in their work and need extra help to catch up (Saskatchewan Education,
These special needs are much more common and are known as high incidence needs.

To avoid the possibility of over-labelling, recognition for funding for this second group of students is based on a percentage of the total enrolment in the school division (Saskatchewan Education, 2000c). At present this is a fixed amount for every 200 students. This type of funding is named by Parrish and Wolman (1999) as census-based funding. As can be seen from Table 42, far more than one in every 200 children were provided with services under this designation. It should be stressed that services provided for these children were not often full-time. They could vary along a continuum from individual- or group-tutoring one or two periods a week, to the full-time attention of a teaching assistant. An advantage to census-based funding (Parrish & Wolman) is that it provides maximum discretion to local districts because it eliminates identification as a basis for funding and severs the link between placement and funding” (p. 211). Another advantage is that census-based funding eliminates need for and costs of identification and, hence, much administrative paper work.

Teachers felt that the number of children with special needs in this category was increasing quickly. The principal in one school commented, “We have far more special-education students remaining in school after age 16 than in the past. When we make the timetable, we have to put more special-education teacher time than what is allocated” (AB1a). Increasing numbers of students in special-education programs is not a local phenomenon. The Los Angeles Times, November 10, 1999 reported that since 1990, the population of special-education students has almost doubled.
One group of students who sometimes do not appear in the special-education literature are children whose academic performance is compromised because of behaviour problems. The government of Saskatchewan has provided a third type of recognition, Targeted Behaviour Funding, to support prevention programming as well as for remedial instruction to those with severe behaviour problems. The funding provided is census-based. One teacher noted the change in focus and commented that there had been a large growth in the number of children with behaviour problems since he started teaching. “When I started working in special education we were dealing with academic problems. There has been a definite change to behaviour problems” (EF2). As Lankford and Wyckoff (1999) pointed out, growth in special-education expenditures over the last twenty years has resulted not only from increased expenditures per disabled student, but also from an increased number of students with disabilities. But, as Parrish noted (2000b), “to understand why special education is growing, we need to have a better understanding of why growing numbers of children are not finding success within general education” (p. 6). One suggestion he gave is that accountability pressures, the need for everyone to be “above average”, leads to singling out low achieving students and directing them into special education.

Data from Emerald Falls School Division did not indicate how many children were recognized as receiving programming under the Targeted Behaviour Programming. In this school division, all students receiving programming, other than DDPF, were grouped as Special Needs Programming. The Supervisor of Special Education was, however, very concerned about services to children with behaviour problems.
Teachers in Crimson Dunes School Division were working with 85 children in behavior modification programs. Commercial programs such as *Skills for School Success* and *Coping for Teens* were used with these children, as well as individual counselling, social skill development, and self-esteem building. Johnson and Johnson (1989) stressed that students who are "at risk" of dropping out of school or of failing are "typically in need of caring and committed peer relationships, social support, and positive self images, as well as higher achievement" (p. 25). Rawls (1993) felt that the most important primary goals of education are to developing self-respect or self-esteem, to enjoy the culture of society and to take part in its affairs. In this way, individuals develop a secure sense of their own worth.

Teachers and administrators in all three school divisions were very concerned about increasing behaviour problems and lack of coping skills exhibited by students. In CD1 School, all classroom teachers were using the program *Skills for School Success* as part of prevention programming for behavioural disabilities. Special-education teachers also used the program where appropriate. The school had 41 students in need of Targeted Behaviour Programming. School CD5 used the *Cope for Teens* program in a similar way. The *Mid-Childhood Support Project*, in which a social worker works with the home and school, was used for one child in CD2 School. A number of schools in Amethyst Bay School Division were using *Second Step*, a violence prevention curriculum. A study of reading suggestions for teachers provided on the Saskatchewan Education web site (2000d) gives an indication of the breadth and severity of behaviour problems found in schools today. Dozens of books under many headings, including *Conflict in*
Relationships, Self-Awareness, Self Esteem, Violence Prevention, Challenges in the Classroom, are recommended.

There did not appear to be much attention in any of the school divisions studied to needs of gifted children. Funding for this type of programming would be covered by Special Needs Program Funding. In the past decade, Amethyst Bay School Division had spent a lot of time and money developing general enrichment programming for all students, but nothing was specifically directed towards individual programming. In school CD1, a group of ten students in Grade 5 were receiving enrichment programming in mathematics. There did not appear to be any reason why this particular group of children had been chosen. It was simply a group who were receiving this service by chance. Emerald Falls School Division recognized that educational needs of students who were cognitively gifted were not being addressed and the Supervisor of Special Education expressed concern on this topic.

In 1985, the Government of Saskatchewan introduced the Educational Development Fund, and much of the money available was spent on enrichment programs for gifted students, as well as on the provision of new technologies (Saskatchewan Education, 1985). When this funding was discontinued, many of the programs for gifted students that depended on the money were also discontinued. This was particularly so because the perceived need for computers and other technology was seen as a higher priority.

As the British Columbia Ministry of Education (2000) stated, developing and maintaining meaningful programs for exceptionally talented and gifted students is one of the most intriguing challenges teachers can face.
All students are entitled to equal access to learning and achievement. We provide this access by placing exceptional students in the most enabling learning environment possible. We must consider this same principle when programming for gifted students. (p. 1)

It is hoped that all students will be given the opportunity to develop their individual potential. For gifted students this requires opportunities to develop in ways that may far exceed expected learning outcomes for their age.

What Types Of Service Are Provided?

The types of service that were provided were similar in the three school divisions studied. They involved early identification whenever possible, and provision of preschool programming where appropriate. When it was realized that a child of school age had a problem, the classroom teacher, special-education teacher, and principal collaborated to investigate and document the need. Parents were always involved in the process, and permission was required for an external assessment to proceed.

"Assessment is costly and time consuming", commented teacher AB4. As Ramey and Ramey (1994) said, the relationship between family and school will make a big difference in how well the child adjusts to school and benefits from programs offered.

A number of other supports were available in the school divisions. Shared Services personnel provided additional special-education support services, specifically speech language pathology and educational psychology. McLaughlin (1999) noted that administrators wanted to use specialists in ways that could support students with disabilities and also other students at risk of school failure. The Special Education Unit of Saskatchewan Education also assisted the school divisions in their role of providing appropriate programming and support services. The ACCESS (Assistance.
Collaboration, Consultation, Support Services) team was ready to visit schools and school divisions. The Director of Education in CD school division commented on how much of a boon this ACCESS service had proven to be. Resources were provided for teachers (both print and web page materials). Special Format materials could be obtained for students with print handicaps. Saskatchewan Education also advocated inter-agency collaboration.

A group, consisting of parent, child (where appropriate), classroom teacher, special-education teacher, principal, and any necessary external personnel, met to prepare Personal Program Plans or Targeted Behaviour Plans for each child in need of special programming. These plans were evaluated and re-evaluated on an ongoing basis.

**How Are the Services Provided?**

In each school division, one central office person was responsible for special-education services. For the purposes of this dissertation, this person has been called the Supervisor of Special Education. In all schools at least one teacher, the special-education teacher, was appointed to be in charge of special-education services. Sometimes one person would take responsibility for younger children and a different person would be responsible for the services to the older students. As can be seen from Table 43, each school division employed about 9 or 10% of their teachers to work in the area of special education.

In small schools such as those in this study, this teacher was usually responsible for all aspects of special-education programs in the school. These responsibilities included, but were not restricted to, preliminary assessment of students, completion of
Table 43

Staff Employed for Special Education

<table>
<thead>
<tr>
<th></th>
<th>Total Teachers</th>
<th>Teachers DDP</th>
<th>Teachers TBP</th>
<th>Teachers SNP</th>
<th>Total Special Education in Schools*</th>
<th>Sp Ed as % of Total Teachers</th>
<th>Teaching Assistants</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>68.25</td>
<td>0.80</td>
<td>1.250</td>
<td>5.20</td>
<td>6.250</td>
<td>9.16</td>
<td>13.05</td>
</tr>
<tr>
<td>CD</td>
<td>104.60</td>
<td>1.82</td>
<td>7.450</td>
<td>2.47</td>
<td>10.740</td>
<td>10.27</td>
<td>52.50</td>
</tr>
<tr>
<td>EF</td>
<td>108.00</td>
<td>2.18</td>
<td>6.995</td>
<td>1.35</td>
<td>9.525</td>
<td>8.82</td>
<td>28.55</td>
</tr>
</tbody>
</table>

Note. *Does not include Supervisor, or Shared Services.

paperwork, programming and timetabling, supervision of teaching assistants, providing individual and group teaching in pull-out situations, and working in team-teaching situations with the regular classroom teacher. In AB1b School, where a bilingual program was offered, one teacher was in charge of francisation (French language development and remediation), particularly with Grade 1 students. At CD1 School, one teacher had been trained in speech therapy and worked 50% of her time with students who needed assistance in the area of speech development.

In all three school divisions, teaching assistants were employed to assist teachers with various chores associated with the provision of services to children with special needs. The responsibilities of teaching assistants included working under the direction of a teacher with a designated exceptional student or a group of students, or facilitating speech programming under the direction of a speech language pathologist. Government recognition was received for 34 teaching assistants for Crimson Dunes School Division,
but an additional 18.5 teaching assistants were hired. Thus, a total of 52.5 teaching assistants worked with students with special needs.

Teachers other than special-education teachers often took extra courses to help with programming for students with special needs. St. John’s Ambulance courses were common. The teachers of AB4 School spent four days on a Signed-English course to accommodate a student who was completely deaf. They then returned to the school and taught children in their classrooms some of what they had learned. In the same school, one student was partnered with a male teacher, one class a week, for tutorial work. In this way the student was also provided with a much-needed male role model. These activities reinforce the ideas of Grace (1989) who said that education could “develop in all citizens a moral sense, a sense of social and fraternal responsibility for others and a disposition to act in a rational and cooperative way” (p. 214).

Although only 9 or 10% of the teachers were employed for special education, percentages of children enrolled in the various programs were much higher (Table 44). Emerald Falls and Amethyst Bay had about 13% and 14% of students in special education. The proportion in Crimson Dunes School Division was much higher, about 21%. The two larger school divisions made a much greater use of teaching assistants than Amethyst Bay School Division, but they had a much larger enrolment of children in special programs.

An examination of Table 45 shows that the number of teaching assistants closely resembles the pattern of Designated Disabled Program students. This result was not surprising as in all three school divisions it was observed that teaching assistants did
Table 44

Percentages of Students and Teacher in Special-Education Programs

<table>
<thead>
<tr>
<th></th>
<th>% of Students Enrolled in Special Education</th>
<th>% of Teachers Employed in Special Education*</th>
<th>Number of Teaching Assistants</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>14.13</td>
<td>9.16</td>
<td>13.05</td>
</tr>
<tr>
<td>CD</td>
<td>21.06</td>
<td>10.27</td>
<td>52.50</td>
</tr>
<tr>
<td>EF</td>
<td>13.16</td>
<td>8.82</td>
<td>28.55</td>
</tr>
</tbody>
</table>

Note. *Does not include Supervisor or Shared Services.

much of the caring for students with the most severe disabilities. The special-education teacher planned and monitored program, but day-to-day work was carried out by the teaching assistant.

How Do the Workers In The Field Perceive The Services That Are Provided?

As part of the research interview, teachers and teaching assistants were asked if they had any general comments about provision of special-education services. Teachers and teaching assistants felt that they were offering an excellent program to their students. The concerns expressed reflected a desire to do more, rather than less, for the children. “We have a good program” (AB5b). “This school offers an excellent special-education program each student is given individual, respectful, attention and care” (EF5). “We need more time” (CD3).
Table 45

Students, Teachers and Teaching Assistants in Special-Education Programs

<table>
<thead>
<tr>
<th></th>
<th>DDPF Students in Special Education</th>
<th>Other Students in Special Education</th>
<th>Teachers in Special Education*</th>
<th>Teaching Assistants in Special Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>15</td>
<td>82</td>
<td>6.25</td>
<td>13.05</td>
</tr>
<tr>
<td>CD</td>
<td>53</td>
<td>356</td>
<td>10.74</td>
<td>52.50</td>
</tr>
<tr>
<td>EF</td>
<td>45</td>
<td>192</td>
<td>9.525</td>
<td>28.55</td>
</tr>
</tbody>
</table>

Note. *Does not include Supervisor or Shared Services.

Some described the programs and classroom situations. “Our Grade 2 classroom has 26 students and six of them have special needs. There are two teaching assistants in the classroom all the time” (CD2). “In our Grade 1 classroom, six of the 12 students are very weak. We are using Empowered Beginnings program with the whole class” (CD7). “Our philosophy is to do more in the regular classroom as opposed to pull out” (EF4). “I have to work one-on-one with students because they don’t pair up” (AB4).

There was a general feeling from teachers that they were dealing with an increasing number of students. “We have far more special-education students remaining in school after age 16 than in the past” (AB1a). “In our school we have an enrolment of 465 students. We have fifteen students who are designated, eight who need targeted behaviour, eighty students who get pull-out, plus another sixty-one who receive language art and math support under Special Needs Programming. That’s 34.3% of our children who are receiving services” (CD3).
Teachers also felt that the nature of their clientele had changed. "In the last 25 years, I have seen a big change in special education, from academic problems to behaviour problems and medical problems" (EF2). "We have to deal with more and more children. One factor is the improvements in medical services – saving babies who would have died" (CD1). "They closed the schools for the blind and for the deaf and that made a difference" (EF2). "We have a family of ESL students, including one who is 24, and he comes to school to learn English" (CD5). "We have five ESL students. They belong to two German Mennonite families who moved here from Mexico. They had a full time teaching assistant last year, but made so much progress that support was withdrawn. We still use some teaching assistant time for them" (EF5).

Concern was expressed over a lack of funding, particularly for equipment that teachers felt was necessary. "I feel there is poor funding from the government for special education and all aspects of education" (EF2). "We have several children diagnosed with central auditory processing problems. We need a Sound Field System in each room, but only have one in Grade 4. They are needed in Grade 2, Grade 3 and three more in the high school" (EF4). "We need FM systems right now – supplied by the Department for all classrooms – we shouldn’t have to pay for them out of the regular school budget" (EF2). "Rob has a Dynavox which is particularly programmed for him. But when he leaves school it has to go back to the Department. Then it will just sit in a box. They should let him keep it" (AB4).

Teachers and teaching assistants were probed as to what improvements they would like to see in provision of services. One teacher expressed concern over the qualification required to be a special-education teacher. "You need post B.Ed."
qualifications. Students should be able to take special education as a major in the B.Ed. program, as an alternative to an academic major. Not everyone can afford to go to school for more years" (CD1). Reflecting on the distance of Amethyst Bay School Division from the city, one teacher stated, “It’s too far to travel into the city for extra classes, and I can’t afford the money or the time to spend all summer there” (AB3). Goertz.

McLaughlin, Roach and Raber (1999), found that special-education teachers required qualifications related to their positions, but also expressed concern that teachers in the regular classroom were not receiving sufficient preparation in their training programs to work with children with special needs. McLaughlin (1999) felt that regulations that govern who can deliver special-education services “have created barriers to using personnel more flexibly” (p. 36).

Others had ideas for more services. “We need integrated services” (EF2). “Support for mental health is needed. There is a one-year waiting list for a child psychologist. We only managed to get services for one child last week by taking him to the emergency department” (CD2). “We definitely need psychiatric services” (EF2). “There should be an observation treatment centre somewhere” (EF2). “It’s too bad they had to close the group home program” (EF1). “We need a program that trains people in parenting skills” (CD2). “There should be a department of children’s affairs” (EF2).

**Are The Services Similar Across Different School Divisions?**

Although the three school divisions studied were in different locations in the province and differed greatly in their proximity to city services, it was found that there were more similarities than differences among the three school divisions. This was not
unexpected, as all school divisions have to concur with the regulations and policy of the Saskatchewan Department of Education.

In-school programs provided in the three school divisions were very similar. In general there was a continuum of service. Programs in the school divisions consisted of both pull-out individual or small group instruction, and collaborative instruction between the special-education teacher or the teaching assistant and the regular teacher in the classroom. Whenever possible, curriculum and instructional objectives remained the same for exceptional and regular students. However, modified and alternate programs were implemented as considered necessary. Because these were rural areas of the province, there were not lots of students with similar handicaps. Therefore, it was unusual to find congregate programs. There could be economies of scale in urban areas that are not possible in the rural areas. Crimson Dunes School Division was in close proximity to the city, its student numbers were greater, and the schools were closer together than in other areas. As a result, the school division was able to offer the Academic and Career Training Program, a congregate program, to students who were transported from different areas of the school division.

Identification and referral processes were comparable in the three school divisions. In order to identify students in need of intervention, academic, behavioural, social and emotional information was gathered from parents, principals, classroom teachers, special-education teachers, and other agencies. Procedures for parental involvement, preparation of Personal Program Plans and Targeted Behaviour Plans were alike across the divisions.
There were noticeable differences among the school divisions, however, regarding external agencies whose services were used. Amethyst Bay School Division was in the south of the province, and as a result, agencies in the cities of Regina, Moose Jaw and Swift Current were the most commonly used. Those specifically mentioned by teachers included the Wascana Hospital in Regina, the Children and Youth Team at Moose Jaw Union Hospital, the Saskatchewan Communication and Emotional Disorder Programming Centre in Regina. In addition, occasional recourse was made to agencies in the United States, notably to the Learning Disability Clinic in Minot, North Dakota. Travelling distances involved were quite large, which sometimes created hardship for parents.

In contrast, Crimson Dunes and Emerald Falls School Divisions were in the central part of the province. They usually turned to agencies in the city of Saskatoon for support. Crimson Dunes School Division often used alternative settings for students such as the Kinsmen Children’s Centre, the Social Learning Centre at St Francis School, the Radius Tutoring Program, and Child and Youth Services at the McNeill Clinic. Because of proximity to the city, transportation from the school division to Saskatoon for these programs was not a time consuming process. They were also able to utilize services of physical and occupational therapists in the city. Children were able to travel easily to the city for physical therapy and hydrotherapy.

External agencies used by Emerald Falls School Division were also most usually those in Saskatoon, but they were used to a much lesser extent than in Crimson Dunes. Those mentioned included the Saskatchewan Abilities Council and the Kinsmen Children’s Centre, as well as facilities of Royal University Hospital. It was interesting to
note that this school division also turned to the Province of Alberta for some services. A psychiatrist in Medicine Hat was mentioned, as were transitioning programs offered at the Vermillion College.

**Question 2. What Are The Outcomes Of The Special Education Process?**

This question is concerned with the outcomes of the program. It looks at two aspects of outcomes. The first deals with how the children are helped to cope with change, with transitions into, within, and out of the school system. It is important that students, particularly those who are having difficulties in the learning process, should be carefully guided through changes that they have to face. Fullan (1991) has written extensively about the change process and emphasized that changes that are planned tend to have more success. “It isn’t that people resist change as much as they don’t know how to cope with it” (Fullan, p. xiv). In this study, procedures that are in place to help students cope with changes in location and program, into and out of the system are examined.

The second aspect of this question is concerned with evaluation of the program and suggestions from interviewees as to what improvements could be made. Evaluation of a program could be considered to be part of the special-education process. However, in the context of this dissertation, the idea of evaluation of the program was concerned with questions of quality, accountability and efficiency, as well as whether the students experienced growth and success, and what changes had been recommended for the future. Hence, it was part of the consideration of outcomes.
If educational needs of disadvantaged children are not met, they may be economically marginalized for the rest of their lives and as adults may become a drain on society’s resources. Schools need to assist these children to develop abilities to succeed in what is, in truth, a non-disabled world, to inculcate a sense of responsibility, to teach them skills so that, wherever possible, they can earn a living and have a sense of pride and self-worth. As Hiemstra (1972) said, education can “reduce the need to support the results of a lack of education, such as unemployment, crime, delinquency, and poverty” (p. 98).

According to Goertz et al. (1999), many members of the special-education community are promoting development of performance indicators and links to accountability for special-education students. Teachers expressed concerns about how to apply standards to students with disabilities, and question how one set of standards can apply to all students, particularly those experiencing difficulties learning. As Goertz et al. stated.

the critical policy issue in special education has changed from ‘how do students with disabilities get appropriate access to education programs?’ to ‘how do students with special needs get appropriate access to the instruction and curriculum required by higher standards?’ (p. 46)

The question is whether or not students with special needs should be included in the testing process, particularly if funding is based on test results.

**How Are Children Assisted With Transitions From One School To Another?**

The three school divisions believed that transition planning was a crucial part of program planning for children and youth with exceptional needs. Effective communication was the crux of efficient provision of service. For pre-school
identification. continuing consultation took place between the Public Health services of
the Health Boards and school division personnel regarding pre-school children with
significant handicaps. This information provided the school divisions with adequate
lead-time to compile necessary physical and human resources needed to successfully
program for such children. As Ramey and Ramey (1994) observed, the forces affecting
children’s entry into school require a planned and coordinated approach by families,
educators, and community to ensure a successful transition.

For transitions within schools, such as from elementary school to high school,
team meetings were generally conducted to assist teachers receiving children with special
needs. Parents were invited to team meetings during transitional phases that their child
experienced. In addition, orientation programs and site visits were arranged for
exceptional students who experienced a significant transition.

**What Happens To the Children With Special Needs When They Leave The School System?**

The three school divisions provided a work experience program for all students in
their high schools. Often students were able to find a paid job later at their work
experience location. For students with special needs, the transition plan included such
things as emphasis on development of functional skills during the latter years in school,
increased community-based education in leisure, social, work and independent living
domains, part-time vocational placements during the last year or two of educational
programs, along with opportunities for independent living, and referral to an appropriate
agency for continued assistance in areas of need. According to Odden and Picus (1992),
the final value of elementary and secondary education to individuals usually centres on
their ability to earn a living, and the opportunity, or preparation, to obtain further education. District teachers felt that it was important that students and parents should have realistic goals about their future, so the team process was continued. External agencies, such as Social Services and Saskatchewan Abilities Council, were involved in the planning processes.

For students in Amethyst Bay and Emerald Falls School Divisions, work placements were usually in the town or village in which the school was located. Sometimes students had a work placement within the school. Often when the student was engaged in work experience the teaching assistant would be in attendance. Examples of this process include Rob, who was in charge of keeping the student lounge area clean and watering plants in the library. He also spent time in the local hotel learning to vacuum floors and tidy tables. Alan cooked for the school lunch program under the direction of “his” teaching assistant. Jenny helped with Kindergarten. Steve was pricing, cleaning, and stocking shelves at the local store. Pete was working at the local stockyard. He had oral language problems, but worked well with animals. Yvette worked in the school library and helped to clean the waiting area at the rink. Jim went to the local golf course and cleaned golf carts. Zoe, who was deaf, graduated in the spring of 1999. During the 1999-2000 school year she was enrolled in a transition program at the school. Her program included upgrading and work experience. She was running the school canteen for the student council, to build communication skills, and was also working in the school as a staff assistant. At the same time, other students were learning to communicate with her by writing notes or with sign language, and their fear of her disability was disappearing.
In Emerald Falls, a transition house had been in place on a trial basis for three female students. Unfortunately, this had to be discontinued due to lack of funds. Students were sometimes encouraged to attend Vermillion College in Alberta where a transition program was in place. According to teachers interviewed, attendance at a distant college served a two-fold purpose. It gave students training in social skills and coping skills, but it also enabled them to have a chance to move away from home and to live semi-independently.

Students in Crimson Dunes School Division had access to many different work placements because of their proximity to the large city. They were also provided with a much more involved program known as the Academic Credit and Career Training (ACCT) program that was created for academically deficient or at-risk students requiring modified subjects to give remedial students in Grades 10 to 12 both academic credits and career training. The idea for this program follows the suggestion made by Lawton, Leithwood, Batcher, Donaldson, and Stewart (1989) that interventions for students at-risk ought to assume that it is the school as well as the student that needs to change.

Some children did not fit into the ACCT program, so other options were available. For example, arrangements were made for one child with autism to go to Saskatoon bi-weekly with another student from a different school in the school division and a student from a school in the city. The aim was to develop coping, social, and life skills. The ability of individuals to be self-sufficient is the central rationale for providing special education, even though such education may be expensive (Godsell, 1989).

Godsell continued.

Self-sufficiency, however, is a relative concept; it begs the question, sufficient to do what and in what context. Presumably the normal or typical
living arrangement is an individual’s private home. The typical educational arrangement, conventional education, occurs in the regular classroom. And the typical employment mode is competitive in nature. Long-term institutionalization, home-bound education, and no employment activity at all are in marked contrast to this mode of living. Between these extremes of relative self-sufficiency, on the one hand, and relative dependency, on the other, lie a range of intermediate options. (p. 117)

The main goal of the transition programs for all the students with special needs was to move them along the continuum towards self-sufficiency.

**How Is The Program Evaluated?**

Each school division was required to have a special education plan and manual. The Regional Superintendent of Special Education monitored these plans and their implementation. Special-education teachers submitted Personal Program Plans or Targeted Behaviour Plans, for students with special needs, to the Supervisor of Special Education. A review of these student plans provided a means for case-by-case assessment in terms of student growth and appropriateness of the educational program. Programs were implemented and, subsequently, concluded as appropriate throughout the year, and from year to year.

Generally, educational growth was evaluated through parent and staff observation of goals identified in the PPP or TBP of the student with special needs. It was recognized that a satisfactory growth rate was dependent on various factors, including intellectual abilities, motivation, and affective qualities. Student growth could also be assessed in terms of skill acquisition, quality of on-task behaviour, student-teacher interaction, and student-student interaction. Assessment included formal and informal testing, samples of student work, anecdotal records, and performance within the classroom setting. Amethyst Bay and Crimson Dunes School Divisions mentioned that evaluation also
involved use of Shared Services and outside personnel such as educational psychologists, program consultants, Social Services, Health District counsellors, and the Mental Health Association.

The Board of Emerald Falls School Division recognized that there were students’ needs not being met as adequately as they would have liked. In particular some severely behaviourally disruptive students were causing concern. As students moved through the school system, they were introduced to a variety of programs that provided learning opportunities in behaviour and social skills area. Most students were able to develop the skills necessary in order to be successful in their school life. In Emerald Falls School Division, teachers felt that they were now encountering a greater number of students who were having trouble acquiring the skills necessary to become contributing members of society, and whose behaviour was continuing to spiral out of control. The Supervisor of Special Education recognized that this deteriorating situation had implications for the learning of children with behavioural disorders, and also for the learning of other students. As a result, Emerald Falls School Division was looking at the possibility of storefront schools linked to the town high school, possibly in conjunction with the local regional college.

It was also considered that it might be necessary to look at a behaviour program targeted at the younger population (aged 13-16) in the school division. The idea of a behaviour centre had been suggested and ideas for its development were being discussed. The focus of the program would be “to develop personal capabilities and confidence to meet life’s goals and opportunities, during the school years and in the future” (Emerald Falls School Division Special Education Manual). The characteristics of a typical Grade
8 or 9 student enrolled in this proposed program would be a combination of some of the following: attendance problems, difficulty with academics, low average to average ability, low self-motivation, low self-esteem, distracted by personal problems, medical problems or concerns.

Emerald Falls School Division had formed a Transition Task Force to look at what happened to special-education students in their area. Prior to the development of this task force, students with exceptional needs were leaving the Province of Saskatchewan in order to receive appropriate education and/or training at a post-secondary institute (Vermillion College provided such a program). Emerald Falls School Division was trying to work on an initiative to provide a good locally-based program for students who had been enrolled in Emerald Falls' programs.

Emerald Falls School Division recognized that it was only one of the agencies that provided service for children and youth with exceptional needs. The Board acknowledged commitment from government to provide an integrated service approach for the benefit of all people in Saskatchewan. They felt that the need to continue with and refine a process to share information and expertise was of utmost importance and would be of benefit to students and community.

Schools in Saskatchewan are not involved in the national or international standardized testing processes that are becoming more common in the United States and other countries, as described by Goertz et al. (1999). Thus evaluation of programs is the concern, rather than evaluation of the students. In Saskatchewan, all students are included in provincial testing programs or local testing programs leading to a Grade 12 certificate. The certificates clearly state whether the programs were modified or adapted
for the student. or whether the regular curriculum was followed. However, since this province is not overly concerned with testing and comparing of results. there has been no reported discussion. at this stage. about inclusion of students with special needs in any national or international standardized testing process.

**Question 3. What Are The Fiscal Inputs Towards Special Education?**

In Saskatchewan there are two basic sources of revenue for schools. The first are financial grants from government. These are based on how much government *recognizes* or thinks educational services should cost. The amount the government actually provides depends on the property assessment wealth of the area. but on average. in Saskatchewan. the funding from the government is about 40% of the school division expenditures. As can be seen from Table 46. the three school divisions in this study were "richer" than average school divisions. The amounts of funding actually received from the government were less than 40%. ranging from a high of 35% to a low of 15%. In particular. Emerald Falls School Division was situated in a very rich area of the province.

The second source of financing is from local taxation of real property. This makes up the overwhelming majority of the other 60% of expenditures. The amount of actual funding available does depend on the wealth of the district (Parrish & Wolman. 1999); however. data provided in this study are recognitions for funding purposes. Small amounts are often raised in school divisions from rental of property. and tuition fees from other school jurisdictions. Although no figures were included in the data. teachers in two school divisions in this study referred to raising of funds by parents. direct expenditures incurred by parents. and donations from charitable organizations.
Table 46

Grant Recognitions

<table>
<thead>
<tr>
<th></th>
<th>Mill Rate</th>
<th>% of Funding Received from the province</th>
<th>Student Enrolment</th>
<th>Total Expenditures ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>19.25</td>
<td>34.81</td>
<td>934</td>
<td>6,681,368</td>
</tr>
<tr>
<td>CD</td>
<td>18.70</td>
<td>32.49</td>
<td>1,942</td>
<td>11,590,208</td>
</tr>
<tr>
<td>EF</td>
<td>17.82</td>
<td>15.22</td>
<td>1,801</td>
<td>9,800,521</td>
</tr>
</tbody>
</table>

How Is Special Education Funded?

As Hartman (1980) noted, it is widely recognized that costs of educating children with handicaps are greater than costs of educating children without handicaps. If society is not satisfied to provide equal financing, but desires instead to provide each child with an education to meet his or her specific educational needs, then differences in per-pupil costs must be incorporated into policy, to compensate for variations in such factors as student ability, physical condition and cultural background. This is the very reason behind categorical special-education funding.

In Saskatchewan, there are several categories of funding recognition for special education. The first is Designated Disabled Pupil Funding, per-pupil funding for low incidence disabilities. The amount recognized is based on the actual child requiring services and as such would be categorized by Parrish and Wolman (1999) as pupil
weighted funding based on special-education enrolment. This funding only applies to students with the most severe disabilities, and requires a large amount of paperwork.

The second category is Special Needs Program Funding, program recognition for services for students with high incidence disabilities. This type of funding also includes funding for Targeted Behaviour Programs and prevention of behaviour problems. The funding is based on total enrolment in the school division so it is designated by Parrish and Wolman (1999) as census-based funding. It also involves program-based funding, as programs for the students have to be in place for funding to be recognized. Actually, the three school divisions all had more programs than required in place, and so were eligible for full funding recognition.

Another category of funding recognition in rural areas is for Shared Services. School divisions combine together and share costs of services of such personnel as educational psychologists and speech therapists. This funding would be designated by Parrish and Wolman (1999) as resource-based. It provided an amount for employment of actual personnel.

There are also various ad hoc recognitions, which are also classified as resource-based. These included allowable expenditure costs for adaptation of facilities and school buses, and for equipment and technological aids.

Parrish and Wolman (1999) provided several criteria for evaluating special-education funding (p. 212). Their first point was whether the method of distributing funds and underlying policy objectives were clear and understandable to all concerned parties. As far as provision of funding in Saskatchewan is concerned, procedures are laid out in detail in the funding protocols (Saskatchewan Education, 2000c). Parrish and
Wolman ask whether concepts underlying the formula and the procedures to implement it are straightforward and avoid unnecessary complexity. Supervisors of Special Education, Secretaries of Treasurers, and special-education teachers who were interviewed, commented about the complexity and expense of the assessment process for designation. On the other hand, census-based funding was easier to access, although it also required form filling and identification of teachers and programs. The secretaries of treasurers who were interviewed were pleased that funding was predictable and allowed school division boards to engage in long range planning. Funding was flexible. Once received it was not tied to a particular child. Local priorities, local conditions, and differences between and among different communities could be accommodated (Parrish and Wolman).

Another criterion identified by Parrish and Wolman (1999) was concerned with equity. For student equity they said that dollars should be distributed to ensure comparable program quality regardless of the district. Amounts recognized by the Department of Education for special-education services in the three school divisions are shown in Table 47. When recognition amounts are translated into percentages of total expenditures, one can see that programs in Crimson Dunes and Emerald Falls School Divisions have about the same level of recognition, but the percentage for Amethyst Bay is much smaller. As was shown in Table 42, the proportion of Designated Students with disabilities in this school division was also much lower.

**How Is Special-Education Funding Spent?**

Table 48 provides an overview of general education costs in the school divisions. Remoteness and small class sizes in Amethyst Bay School Division are reflected in the
Table 47

Grant Recognitions for Special Education ($)

<table>
<thead>
<tr>
<th></th>
<th>Total Expenditures ($)</th>
<th>Amount Recognized for Special Education ($)</th>
<th>Sp Ed recognition as % of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6,681.368</td>
<td>303.766</td>
<td>4.55</td>
</tr>
<tr>
<td>CD</td>
<td>11,590.208</td>
<td>934.112</td>
<td>8.06</td>
</tr>
<tr>
<td>EF</td>
<td>9,800.521</td>
<td>741.521</td>
<td>7.57</td>
</tr>
</tbody>
</table>

Table 48

Comparison of Expenditures ($)

<table>
<thead>
<tr>
<th></th>
<th>Student Enrolment</th>
<th>Average Per Pupil Expense for All Students</th>
<th>Average Salary of All Teachers</th>
<th>Average Salary of Teaching Assistants</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>934</td>
<td>7,153.50</td>
<td>49.50</td>
<td>10.340</td>
</tr>
<tr>
<td>CD</td>
<td>1942</td>
<td>5,968.18</td>
<td>49.595</td>
<td>13.700</td>
</tr>
<tr>
<td>EF</td>
<td>1801</td>
<td>5,442.00</td>
<td>47.915</td>
<td>12.000</td>
</tr>
</tbody>
</table>

per pupil expense which is much higher for that school division. In general, Crimson Dunes School Division had teachers who were more highly qualified, and paid more to their teaching assistants.
Costs of special education given in this section are low estimates of the actual costs of special education. No account has been taken, in calculations, of the cost of the time of school principal or classroom teacher, costs that are assumed to be covered by regular per-pupil grant recognition. Nor have expenses of the Regional Superintendent of Education and other external personnel been included in costs.

As resource availability is increasingly constrained, school boards become much more aware of the need to get value for money. Organizations become aware of conflicting pulls of efficiency (the relationship of inputs and outputs), effectiveness or quality (the extent to which the objectives are achieved) and accountability (reporting to the public). According to Drake and Roe (1994), “regardless of the amount of dollars available ... the decision about how to spend those dollars is crucial to the relative welfare of the students entrusted to the school board and professional staff” (p. 69).

As can be seen from Table 49, most of the money spent on special education was spent on salaries. Other expenditures were for transportation, equipment, staff development and tuition to other boards. Crimson Dunes School Division spent more money on transportation than the other two school divisions. This was mainly for their transition, ACCT, program. In this program, students were transported in special vans into the city every second day for work placements. Crimson Dunes also spent more than the other school divisions on tuition to other boards. This was mainly for purchase of seats at special schools in the nearby city.

Table 50 provides a breakdown and comparison of actual salary costs for special education in the three school divisions. Government regulations now demand that
### Table 49

**Special-Education Expenditures ($)**

<table>
<thead>
<tr>
<th></th>
<th>Total Special-Education Salaries</th>
<th>Special-Education Transportation</th>
<th>Special-Education Equipment</th>
<th>Staff Development</th>
<th>Tuition to other Boards</th>
<th>Total Special-Education Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>616,240</td>
<td>1,624</td>
<td>828</td>
<td>9,000</td>
<td>0</td>
<td>627,692</td>
</tr>
<tr>
<td>CD</td>
<td>1,396,470</td>
<td>150,000</td>
<td>42,347</td>
<td>0</td>
<td>95,065</td>
<td>1,683,882</td>
</tr>
<tr>
<td>EF</td>
<td>990,179</td>
<td>15,319</td>
<td>57,556</td>
<td>0</td>
<td>0</td>
<td>1,063,054</td>
</tr>
</tbody>
</table>

Courses does not include Supervisor of Special Education, Counsellors, or Shared Services.

### Table 50

**Special-Education Salary Costs ($)**

<table>
<thead>
<tr>
<th></th>
<th># of Special-Education Teachers FTE</th>
<th>Average Salary of Special-Education Teachers</th>
<th>Total Teacher Salaries for Special Education</th>
<th># of Teaching Assistants FTE</th>
<th>Average Salary of TAs</th>
<th>Total Teaching Assistant Salaries</th>
<th>Other Employees Salaries</th>
<th>Total Special-Education Salaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6.25</td>
<td>48,300</td>
<td>301,875</td>
<td>13.05</td>
<td>10,340</td>
<td>134,925</td>
<td>179,440</td>
<td>616,240</td>
</tr>
<tr>
<td>CD</td>
<td>8.74</td>
<td>50,239</td>
<td>439,089</td>
<td>52.5</td>
<td>13,700</td>
<td>719,250</td>
<td>238,131</td>
<td>1,396,470</td>
</tr>
<tr>
<td>EF</td>
<td>8.525</td>
<td>48,685</td>
<td>415,040</td>
<td>28.55</td>
<td>12,000</td>
<td>342,600</td>
<td>232,539</td>
<td>990,179</td>
</tr>
</tbody>
</table>

1Does not include Supervisor of Special Education, Counsellors, or Shared Services

2Includes Supervisor of Special Education, Counsellors and Board Share of Shared Services
teachers in the area of special education should have extra qualifications beyond a Bachelor of Education degree. This meant that most special-education teachers would be in Class V rather than Class IV of the provincial salary agreement. Special-education teachers in Crimson Dunes School Division tended to have higher qualifications than in the other two school divisions. One teacher suggested that proximity to the city made it easier for teachers to attend university and obtain extra qualifications necessary for an 
“A” designation (CD1).

It was noted previously that in Amethyst Bay School Division, teachers did not have qualifications now required to work in the area of special education, but satisfied the regulations because they had been working in the area of special education before the new regulations came into force. These teachers also lived much farther from the city, and it was much more complicated and expensive for them to take university classes to upgrade their qualifications (AB5a).

Table 51 shows a comparison of average classroom teacher salaries in the three school divisions with those calculated for the special-education teachers. Averages shown are those reported by the Secretary Treasurers in each case. It is interesting that these are much lower than averages reported by Saskatchewan Education in the Indicators Report for 1999 as average teacher salaries in the whole province. This is probably because the numbers cited by Saskatchewan Education include all instruction salary costs. This heading in school division financial reports includes central office personnel, Directors, and Assistant Directors. Salaries for central office personnel were not included in the calculations of the average in-school special-education teacher salary.
Table 51

Salaries of Teachers and Special-Education Teachers ($), 1998-1999

<table>
<thead>
<tr>
<th></th>
<th>Average Teacher Salary</th>
<th>Average Special-Education Teacher Salary</th>
<th>Salary for Class IV, with 10 years Experience</th>
<th>Salary for Class V, with 10 years of Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>49,500</td>
<td>48,231</td>
<td>49,722</td>
<td>52,328</td>
</tr>
<tr>
<td>CD</td>
<td>49,595</td>
<td>50,239</td>
<td>49,722</td>
<td>52,328</td>
</tr>
<tr>
<td>EF</td>
<td>47,915</td>
<td>48,685</td>
<td>49,722</td>
<td>52,328</td>
</tr>
</tbody>
</table>

It should be noted that the data for Emerald Falls School Division are less accurate because two teachers declined to be interviewed. The results for that school division are based on self-reported salaries of the other 6,525 special-education teachers in the schools. Data for the calculation of the weighted average salaries are provided in Tables 14, 25 and 37. Salaries for special-education teachers in Crimson Dunes and Emerald Falls were slightly higher than the average for the whole school division. In contrast, salaries for the special-education teachers in Amethyst Bay School Division were lower than the school division average. Teachers in Emerald Falls School Division had the new qualifications, but tended to be younger with less teaching experience. Provincial salaries for a teacher in Class IV and a teacher in Class V with ten years of teaching experience have been provided for comparison purposes. The salaries shown reflect the fact that the school divisions employed a mixture of mature teachers and younger teachers to work with students with special needs.
Teaching assistants' salaries varied, but they were in the general range of $10 to $12 an hour for a five or six hour work-day. Most teaching assistants did not have any qualifications beyond Grade 12, although there were some who were exceptions to this statement. Two teaching assistants were qualified teachers; some were nurses. Others had taken special courses, such as signing, speech therapy training, and first aid. The teaching assistants were most often women who already lived in the rural community and were interested in working with these students. In one case, the mother of a special needs student was employed as the teaching assistant.

Table 52 shows the amounts that were spent for special education in the three school divisions. Amethyst Bay and Emerald Falls spent about 10% of total expenditures on special education. Crimson Dunes spent more than 14%. This table has been extended in Tables 53, 54 and 55 to show how the amounts actually spent on special education compare with the amounts recognized by the government. As can be clearly seen, Amethyst Bay and Crimson Dunes School Divisions spent about twice as much money on special education as is recognized by the government, and Emerald Falls School Division spends about one and one half times the amount recognized (Table 54).

In all three cases, spending far exceeds recognition. In Table 55 the ratio between total operating expenditures on education and the amounts recognized by the government are shown to vary from 1.09 to 1.20.

Although the school divisions studied are spending more than that which is recognized for all aspects of education, amounts spent on special education far exceed these ratios. These figures indicate that either the government is under-funding special
### Table 52

**Percentage of Total Expenditures Used for Special Education**

<table>
<thead>
<tr>
<th>School Division</th>
<th>Total Expenditures ($)</th>
<th>Total for Special Education ($)</th>
<th>Special Education as % of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6,681,368</td>
<td>627,692</td>
<td>9.39</td>
</tr>
<tr>
<td>CD</td>
<td>11,590,208</td>
<td>1,683,882</td>
<td>14.53</td>
</tr>
<tr>
<td>EF</td>
<td>9,800,521</td>
<td>1,063,054</td>
<td>10.85</td>
</tr>
</tbody>
</table>

### Table 53

**Grant Recognitions Compared to Total (Actual) Operating Expenditures ($)**

<table>
<thead>
<tr>
<th>School Division</th>
<th>Total Expenditures ($)</th>
<th>Amount Recognized for Special Education ($)</th>
<th>Sp Ed Recognition as % of Total Expenditures</th>
<th>Amount Spent on Special Education ($)</th>
<th>Sp Ed Expenditures as % of Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6,681,368</td>
<td>303,766</td>
<td>4.55</td>
<td>627,692</td>
<td>9.39</td>
</tr>
<tr>
<td>CD</td>
<td>11,590,208</td>
<td>934,112</td>
<td>8.05</td>
<td>1,683,882</td>
<td>14.53</td>
</tr>
<tr>
<td>EF</td>
<td>9,800,521</td>
<td>741,521</td>
<td>7.57</td>
<td>1,063,054</td>
<td>10.85</td>
</tr>
</tbody>
</table>
Table 54

**Special-Education Expenditures Compared to Grant Recognitions (S)**

<table>
<thead>
<tr>
<th>School Division</th>
<th>Total Budget ($)</th>
<th>Sp Ed Recognition as % of Total Expenditures</th>
<th>Sp Ed Expenditures as % of Total Expenditures</th>
<th>Sp Ed Expenditures Compared to Recognition</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6,681,368</td>
<td>4.55</td>
<td>9.39</td>
<td>206%</td>
</tr>
<tr>
<td>CD</td>
<td>11,590,208</td>
<td>8.05</td>
<td>14.53</td>
<td>181%</td>
</tr>
<tr>
<td>EF</td>
<td>9,800,521</td>
<td>7.57</td>
<td>10.85</td>
<td>143%</td>
</tr>
</tbody>
</table>

Table 55

**A Comparison of Recognized and Actual Total Operating Expenditures, (S), 1998-99**

<table>
<thead>
<tr>
<th>School Division</th>
<th>Recognized Operating Expenditures</th>
<th>Actual Operating Expenditures</th>
<th>Total Expenditures Compared to Recognition</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>6,148,510</td>
<td>6,681,368</td>
<td>109%</td>
</tr>
<tr>
<td>CD</td>
<td>10,077,658</td>
<td>11,590,208</td>
<td>115%</td>
</tr>
<tr>
<td>EF</td>
<td>8,167,101</td>
<td>9,800,521</td>
<td>120%</td>
</tr>
</tbody>
</table>
education or that the three school boards studied are over-providing services. The former explanation is probably appropriate for two reasons. Firstly, the years in questions were years of real financial hardship for school divisions in rural Saskatchewan. The farm economy was struggling, governments were attempting to eliminate deficit budgets, and a change in the property assessment process increased the burden of taxation on those living in rural areas. Secondly, the school division personnel indicated that services were provided as needed and were not guided by the funding protocols.

Conclusion

One of the objectives of the foundation grant program according to Saskatchewan Education (2000a) is equality of educational opportunity. The questions they ask are, “Is the money distributed in a fair way?” and “Is there an adequate amount of money?”

In answer to the first of these two questions, one could say that the method of funding as described in this study appears to be fair and sensible. The different types of funding provide balance. High cost students, whose disabilities are reasonably easy to relate to criteria, are recognized for individual amounts that are based on the severity of need, through Designated Disabled Pupil Funding. However, it should be noted that for example, within the DDPF category, all students are recognized for the same incremental amount, yet the actual costs within the category may vary widely based on need.

Other children, whose needs are less severe, more nebulous, and more difficult to measure categorically, are recognized through the Special Needs Program Funding and the Targeted Behaviour Funding recognitions. This census-based funding depends on total enrolment in the school division. No funding is provided unless programs are in
place. There is no incentive for over-identification. Through Shared Services funding recognition, School Divisions with low enrolments are able to share the costs associated with the employment of such professionals as speech therapists, educational psychologists and counsellors. Evaluation procedures for the programs are part of the planning process. Boards are accountable to students and to parents of students with special needs as well as to the ratepayers.

The second of Saskatchewan Education's (2000a) two questions asks whether there is an adequate amount of money provided for necessary programs. Adequacy is also one of Parrish and Wolman's (1999) criteria for evaluation of funding formulae. The representatives of the school divisions say that programs are in place where needed, and that provision of programs is not guided by funding. In fact, it can be clearly seen that the school divisions are spending much more on special education than the provincial funding recognition. Yet, these were times of financial restraint and hardship in the rural areas of Saskatchewan. The numbers indicate that the expenditures for funding special education recognized in Saskatchewan are not adequate to provide the programs required in these school divisions.

It can be clearly seen that the school divisions were spending much more on special education than the funding recognition. If the way in which money is spent is compared with how it is allocated, one could say that funds for education are not being used as intended, which raises concerns about the question of encroachment and whether other students are being comparatively under-funded. The extra money for special education has to come from somewhere. If more money is spent on special education than that which is recognized, then this has to come from regular per-pupil funding. The
rights of the child with disabilities are being considered more important than the rights of the other children (Parrish, 2000b). Meredith and Underwood (1995), who raised the issue of resource competition between these two groups of students, warned that the cost of educating students with disabilities is threatening our ability to educate other students.

From a different set of premises, it might be argued that additional inputs for the children with special needs were necessary to attempt to provide equal opportunity with other children. One might say that provision of services in this way gives a "better chance" to the children with special needs. Strike et al. (1988) said that school boards are morally obligated to treat equals equally, and unequals unequally. The principle of vertical equity suggests that each student is different, and people who are different should receive different but appropriate treatment. This principle states that more money is to be spent on those with greater needs so that they can have some form of redress.

Patterned principles of distribution set up inequities, so ultimately redistributive efforts are required. If there were enough of everything to go around, then there would be no problem with distribution. In times of financial restraint, it is difficult to find a satisfactory balance between horizontal and vertical equity. In the Theory of Justice, Rawls (1971) wrote that greater resources might be spent on education in an attempt to balance inequalities of birth and natural endowment. The idea is to redress the bias of contingencies in the direction of equality (Strike, 1988).

This leads to a discussion of whether we are doing enough for students with special needs. In the schools, teachers who were interviewed indicated that there were other students who needed more intensive programming. There was a concern about those students "in the middle" -- those who did not qualify for high cost allocations, but
whose disability was severe enough to merit individual programming and assistance. Of course, no matter where a borderline is drawn, there will always be students in the grey area who do not quite qualify for the higher funding recognition. Another group of students whose needs were not being addressed were gifted students. Very little programming was provided for gifted students in the school divisions studied. Supervisors and teachers pointed out that the number of students with special needs increased every year. This was particularly true of students with behavioural disorders.

These comments would suggest that the amounts that are being spent are less than the amounts that are needed. There are two shortfalls. Firstly, the government is not recognizing enough funding, compared to what is actually being spent. Secondly, what is being spent by the school divisions, although adequate for the programs currently being provided, is not adequate for the programs required. There is need for more money for additional programs. The overall results of this study imply that the amount of money needed to provide special-education programs, in communities such as those studied, is much more than that which is recognized by the government.

Summary

In this chapter the research questions posed in Chapter One have been addressed. Information about processes, outcomes, and fiscal aspects of the provision of services to students with special needs in the three school divisions have been compared and contrasted. At the same time, relevant literature was reviewed and ideas therein were linked to the research questions.
The first section of the chapter examined data about processes of special education in the school divisions. It included a description of students, types of service, manner of service delivery, information about and opinions of teachers and other personnel, and provided a comparison between and among the three school divisions. A discussion of outcomes of the program formed the second section of this chapter. The idea of outcomes included provision for student transitions into, within, and out of the school system, as well as for the evaluation of the program.

The information given in response to the first two questions provided a background to the third question, the fiscal story. A comparison of the fiscal inputs and expenditures in the area of special education was presented. Saskatchewan Government policy provides funding recognition that is sensitive to students' needs and to local priorities, is flexible, is predictable and uses a variety of funding approaches. It is, however, cumbersome and time consuming to administer.

Slobojan (1987) gave several suggestions as to why an analysis of the costs of special-education programs is important (Table 3). This analysis has shown how funds for special education are actually being spent in the three school divisions studied. These data are compared with information about recognition of funds for special education and discrepancies addressed. Ratios between actual spending and recognition for grant purposes are considered not only for special-education services, but also for education as a whole in each of the school divisions studied. This analysis also supplies information about how much money is perceived to be needed and suggests that the levels of financing required for the provision of an appropriate education for all children with special needs, in the school divisions studied, are higher than what is presently
recognized by the government. In other words, the funding for special education is sensitive to student needs, but it is, at the same time, inadequate in quantity.
CHAPTER SIX
SUMMARY, DISCUSSION AND IMPLICATIONS

Yet a little while is the light with you. Walk while you have the light.
lest darkness come upon you (John, 12:35).

The purpose of this research was to provide insight into the provision of special-education services and the funding of these services in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in selected school divisions in the province. This chapter, which can be read as a summary of the dissertation, begins with an explanation of methods of funding special education in Saskatchewan, followed by a brief description of the research methodology and analysis. Next comes the presentation and discussion of findings. The chapter continues with a review of associated literature and a reconceptualization of the conceptual framework and finishes with suggestions for future research and for practice and concluding remarks.

The Funding of Special Education in Saskatchewan

This section provides a summary of methods of funding special education in Saskatchewan. Amounts and methods of provision for funding for special education have evolved over time as needs have changed. This funding assists with provision of appropriate programs and services, and improves the quality of educational programming...
for students with exceptional learning and behavioural needs. The trend in Saskatchewan is to mainstreaming of students with special needs as far as is possible.

All funding recognition for special education in Saskatchewan is conditional on programs actually being provided for identified students. Data must be supplied identifying students, naming staff (special-education teachers, consultants, speech and language pathologists, educational psychologists, and teaching assistants) employed to support the special-education population, itemizing any special technology purchased and any special transportation that is provided. Fractional funding is available if a student with a disability moves into the school division after the September 30th and October 15th reporting deadlines.

**Low Incidence Disabilities**

There are three basic categories of funding recognition (Saskatchewan Education, 2000c). The first is Designated Disabled Program [DDP] per-pupil funding for low incidence disabilities. These include children who are deaf or hard of hearing, and children with visual disabilities, mental handicaps, orthopedic disabilities, chronic illnesses, or multiple handicaps. The Designated Disabled Program provides recognition to assist school boards with some of the additional expense of educating students with these severe low incidence disabilities. and provides a per-pupil grant to cover costs of assessment and high-cost assistance for these children. This affects a relatively small number of students. The recognition rates, for the 1998-99 school year, were set at $4,752 or $7,088 per child depending on intensity of need, in addition to regular per-pupil funding. This funding is a weighted flat grant based on identified students who are in need of programming.
There is also a Supplemental Designated Disabled Program, which provides further funding for students with more severe disabilities who require extraordinary staff intensive programming. The total amount of money that is recognized for Designated Disabled Programming for a particular school division is divided by an established unit value. currently $41,200, to give an approved staff equivalent. This approved staff equivalent is compared to actual staff in place (counting a teaching assistant as .33 of a FTE teacher) to work with children with disabilities. Any excess staff are recognized for a grant of $5,000 for each FTE. School divisions are also supported in provision of special-education programming and services for students with severe social, emotional, and behavioural disabilities who are wards of the Minister of Social Services. Funding recognition is at the same levels as DDP.

Recognition is provided for special equipment such as FM systems, braille machines, and laptop computers. Prior approval must be obtained before purchase, and ownership of the equipment rests with Saskatchewan Education. When a child no longer needs the equipment, or transfers from the provincial school system, it may be transferred to another child.

In order to provide access for students with disabilities, there is some recognition for transportation. This funding recognition assists with the additional cost of transporting students with disabilities who require special transportation. Rates for transporting high-cost special students were $2,300 per annum in 1998-99. Funding is available to provide wheelchair lifts and other adaptations to school buses. All new buildings must, by law, be wheelchair accessible. Funding assistance is provided for minor accessibility and safety renovations in existing buildings.
High Incidence Disabilities

This funding recognizes the needs of those children who require special programming and benefit from assistance both inside and outside the regular classroom. Extra funding for the education of children with high incidence disabilities is not individualized; it is a program grant recognition. Recognition is census-based (Parrish & Wolman, 1999). That is, it is based on the total student enrolment of the school division. The funding includes a Special Needs Program, a Targeted Behaviour Program and Shared Services.

The Special Needs Program is provided for students with mild and moderate forms of designated disabilities, for students with learning disabilities, students with speech-language disabilities, and also for gifted learners. The amount recognized is based on pupil enrolment in the school division and actual personnel working with the students. One full time equivalent teacher for every 200 students in the amount of 90% of $27,500 ($24,750) was recognized in 1998-99. Programs must be in place.

Recognition for the Targeted Behaviour Program is based on identification of staff and delivery of programs to assist students with severe social, emotional and behavioural disorders, or for early intervention programs aimed at prevention of such problems. The amount recognized is $10 for every child enrolled in the school division for prevention programming. It is estimated that 10% of the staff identified under TBP are dedicated to prevention programming and 90% of the TBP staff are involved with specialized programming (Saskatchewan Education 2000c). In addition, an amount of 90% of $27,500 ($24,750) per full-time equivalent actual Targeted Behaviour staff is
provided for intervention. There is a maximum recognition of one teacher for every 200 students enrolled in the school division.

Shared Services funding recognition assists school divisions outside of Regina and Saskatoon with provision of additional special-education support services; specifically, speech language pathology and educational psychology. In order to access recognition, Shared Services areas must employ an established minimum FTE of professional special-education personnel, one of whom must be a speech language pathologist and another must be an educational psychologist.

Established minimum FTEs for Shared Services are 3.5 FTE special-education professionals for less than 8,000 pupils, 4.0 special-education professionals for 8,000-10,000 pupils, and 4.5 FTE special-education professionals for over 10,000 pupils.

In the 1998-99 grant, an additional staff member (one FTE) was recognized in each Shared Services Unit to support resource-based-learning and Core Curriculum implementation. The basic program recognition for these services is calculated based on the following formula:

\[\text{(Enrolment in School Division)} \times \text{(Number of Shared Services Staff)} \times 59,332\]
\[\text{(Enrolment in Shared Services Region)}\]

**Other Funding**

The third category of funding includes various ad hoc recognitions. This would include integrated pre-school programs in inner-city or community schools, alternative schools, programs for students with severe social, emotional, and behavioural problems
who cannot be dealt with in the regular classroom, and programs for students who are deaf-blind.

It should be stressed that funding amounts stated are recognition, not amounts actually received. The actual amount received from government depends on the wealth of the area. In Saskatchewan the provincial government provides approximately 40% of funding, and the other 60% is raised for School Boards by local property taxation.

This section has outlined the Saskatchewan Department of Education provisions for funding of special education (Saskatchewan Education 2000c). Recognitions for funding of programs for children with low-incidence disabilities, for children with high incidence disabilities, and other funding recognitions have been described. The next section will review the research methodology of this study.

Research Methodology

The purpose of this research was to provide insight into the provision of special-education services, and the funding of these services, in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in selected school divisions in the province. In this section the research methodology will be re-examined. Research questions, description of the sample, conceptual framework, and methods of data collection are reviewed.

Research Questions

The research questions, which formed a background to the study, were:

1. What are the processes of special education?
• For whom are services provided?
• What types of service are provided?
• How are services provided?
• How do workers in the field perceive the services that are provided?
• Are services similar across different school divisions?

2. What are the outcomes of the special-education process?

• How are children assisted with transitions from one school to another?
• What happens to the children with special needs when they leave the public school system?
• How is the program evaluated?

3. What are the fiscal inputs towards special education?

• How is special education funded?
• How is special-education funding spent?

The Sample

Three school divisions were selected to provide contrasting settings of rural Saskatchewan. One school division was situated very close to a large city. No school in this division was more than 56 kilometres (35 miles) from the large city. The second school division was situated over 160 kilometres (100 miles) from any city. The central office of the third school division was in a large Saskatchewan town. In this school division, about three-quarters of the students attended schools in the town, the rest attended rural schools in the periphery.

The Conceptual Framework

Data were collected and comparisons made between and among the school divisions across three categories of variables, special-education fiscal inputs (revenue and
expenditures), special-education processes, and special-education outcomes. The framework that was used to explore special-education services was shown in Table 1. Since the description of processes of special education and provision for transitions provide a background to the fiscal story, the framework for this study was not developed in what might be considered to be the natural order of inputs, processes and outputs. Chambers (2000, March) stressed that it is important to study resource inputs and service delivery systems as these link information to the students who are our main concern.

The first part of the study was concerned with processes of or detailed information about special-education services. The data included details about the philosophy of the school division towards special-education services, number and disabilities of students involved, identification, educational placement and programming. Data were collected about personnel involved in the special-education process, including Supervisors, teachers, teaching assistants, specialists, and external agencies. In addition, information was obtained about school facilities, special equipment, transportation, resources and materials.

The second part of the investigation was concerned with outcomes. This included provision for student transitions and for evaluation of the program. The final section was concerned with the fiscal question. This information formed part of the school division’s financial statement, which was examined by the researcher with the assistance of the Secretary-Treasurer of each school division. Revenue and expenditure variables were investigated, compared and contrasted.
Data Collection

Various data collection methods were employed in this study. Data collection consisted of:

1. Examination of school division documents
   - Financial records
   - Policy manuals
   - Special education manuals

2. Examination of financial records and discussion with the Secretary Treasurer of each school division to obtain:
   - Financial data on provincial funding;
   - Data on salaries of personnel involved with students with special needs;
   - Data on other associated costs;

3. Examination of school division policy manuals and special education manuals and tape-recorded interviews with the Supervisor of Special Education, special-education teachers, teaching assistants, Work Experience Coordinators and other personnel to obtain:
   - Information about school division philosophy with respect to special education
   - Data on the numbers of students and their special-educational needs;
   - Data on programs offered and the numbers of teachers and other personnel involved;
   - Data on duties of personnel

4. Field notes generated following each investigative session.

The outline of the conceptual framework was used in Chapter Four to present the data in the form of three vignettes. Each vignette recounted the story of one school division.
Presentation and Analysis of the Findings

The data presented in the vignettes of Chapter Four was analyzed in response to the research questions and the findings were presented in Chapter Five. A brief summary of the research findings is shown in Table 56 and is presented in the next section.

Question 1. What Are The Processes Of Special Education?

The Saskatchewan Education Act (1995) requires that appropriate services should be provided to students with disabilities, and that they be provided in the least restrictive setting. All three school divisions reported that they provided services to all students as they were needed. Identification took place as early as pre-school, or when the classroom teacher reported that a child might have problems. Teams consisting of Supervisors, special-education teachers, classroom teachers, school principals, Shared Services personnel, parents and the child (where appropriate), prepared a Personal Program Plan or Targeted Behaviour Plan for the student. Interventions were provided on a continuum, and varied from full time support of a teaching assistant, to short pull-outs for remedial work, skill training or speech therapy one or twice a week, or assistance and guidance in the regular classroom. Special-education teachers, teaching assistants, and specialists such as counsellors, speech therapists and psychologists provided services.

McLaughlin (1999) found that teachers and principals perceived that the purpose of special-education programs was to provide what individual students needed. Those interviewed felt that they were offering an excellent service, and were responding to the
Table 56

Findings of the Study

Processes

Who
- Services are provided for all children who have need
  - Yet, there is little programming for gifted students
- Provision is made for pre-school interventions
- There is concern about children “in the middle”
- Numbers of children requiring service are increasing

What
- There is a wide range of placements: individual, small and large group

How
- There are long waiting lists for Educational Psychologists
- Interagency collaboration is encouraged and should be expanded

Personnel concerns
- There has been a change in focus from academic to behaviour problems
- Teacher qualifications are mandated by government, but no funding assistance is available for upgrading
- Teaching assistants are used extensively

Similarities and Differences
- Location and distance from the city influenced services accessed
- CD School Division spent nearly 15% of expenditures on Special Education

Outcomes

Planned changes make transitions easier into schools and within the School Division
- There are extensive transitional, work-experience programs
  - Congregated programs in CD School Division

Evaluation of programs is ongoing to fit the needs of students

Inputs

Different types of funding
- Funding tied to disabilities involves much paperwork
- Assessment is expensive and time consuming
- Census-based funding does not reflect numbers
- Resource-based funding means programs are in place
- Different types of funding provide balance
- Funding protocols are predictable, flexible and sensitive to student needs

Disbursement of funds
- More personnel are hired than recognized
- There is a perceived shortage of funds for technology
- More money is spent than is recognized
needs of the children. The concerns expressed were about discontinuation of services, children who were borderline for designation, lack of some equipment, and long waiting lists for specialists such as educational psychologists.

Services provided were similar across the three school divisions. Main differences lay in the services that could be offered because of travelling distances from major cities, different services available in the two major cities and special transition program provided in Crimson Dunes School Division. Location also played a role in the fact that Amethyst Bay School Division had used services from the United States, whereas Emerald Falls School Division had accessed services in the Province of Alberta.

The increase in the number of students with behavioural disabilities was a concern for all three school divisions. Parrish (1996) also reported that the number of students in this category were rising. Commercial programs such as Skills for School Success and other interventions were being used. Emerald Falls School Division was in the process of planning possible store-front schools for students in this category. Johnson and Johnson (1989) stressed that students who are “at risk” of dropping out of school or of failing are “typically in need of caring and committed peer relationships, social support, and positive self images, as well as higher achievement” (p. 25).

None of the school divisions reported many individual services for gifted students. This appeared to be an area that was not considered a priority. In the past decade, Amethyst Bay School Division had spent much time and money developing general enrichment programming for all students, but nothing was specifically directed towards individual programming. Emerald Falls School Division recognized that the
educational needs of students who were cognitively gifted were not being addressed and concern on this topic was expressed by the Supervisor of Special Education.

**Question 2. What Are The Outcomes Of The Special-Education Process?**

Two aspects of outcomes, (transitioning and evaluation), were investigated.

**Transition Programming**

Transitions that are planned tend to have more success than those that are unplanned (Fullan, 1991). The three school divisions dealt very well with transition planning and programming for their students with special needs. All three provided services for pre-school children and liaison between health services, pre-school or daycare personnel, parents, and the school. Transitions within the school division were handled with collaboration of teachers, involvement of parents, and an opportunity for visits before the transition took place.

Transitions out of the school system were dealt with on an individual basis in Amethyst Bay School Division, in Emerald Falls School Division, and in some schools in Crimson Dunes School Division. Work experience opportunities were arranged. training in life skills was provided and special-education teachers or counsellors helped students with plans for “after graduation”. Other agencies such as Social Services, Health Services, the Abilities Council, and the CNIB were involved in the transition process. In Crimson Dunes School Division the transition process was dealt with on a more formal basis in selected schools in two areas of the school division with congregated programs called Academic Credit and Career Training (ACCT) programs. In these programs academically deficient or at risk students requiring modified or alternate programs could obtain both academic credits and career training.
**Evaluation of the Program**

Schools in Saskatchewan are not involved in national and international standardized testing processes that are becoming more common in the United States and other countries as described by Goertz et al. (1999). Thus the evaluation of programs is what is considered, rather than the evaluation of the students. Each school division was required to have a special education plan and manual. The Regional Superintendent of Special Education monitored these plans and their implementation.

Special-education teachers were required to submit Personal Program Plans or Targeted Behaviour Plans to the Supervisor of Special Education. Requests for locally developed courses and alternative education programs to meet needs of individual students were sent to the Regional Superintendent for approval. Generally, educational growth and appropriateness of the program were evaluated through parent and staff observation of the goals identified in these plans. Programs were implemented and subsequently disbanded as needs arose and dissipated throughout the year, and from year to year. Student growth could also be assessed in terms of skill acquisition, quality of on-task behaviour, student-teacher interaction, and student-student interaction. Assessment included formal and informal testing, samples of student work, anecdotal records, and performance within the classroom setting.

**Question 3. What Are The Fiscal Aspects Of Special Education?**

Funding arrangements for special education have already been described. They are a combination of pupil-weighted funding based on special-education enrolment for students with severe disabilities, census-based funding for less severe disabilities, and resource-base funding for Shared Services, transportation, facility adaptation and
technological aids (Parrish & Wolman, 1999). All three school divisions had programs in place so that they were able to access all recognition for funding that was available from government. When recognition amounts were translated into percentages of total expenditures, one could see that programs in Crimson Dunes and Emerald Falls School Divisions had about the same level of recognition, but the percentage for Amethyst Bay was much smaller. The proportion of students with designated disabilities in this school division, however, was also much lower.

The majority of the money was spent on salaries for the employment of Supervisors, counsellors, Shared Services experts, teachers, and teaching assistants. Remoteness and small class sizes in Amethyst Bay School Division are reflected in the per-pupil expense, which is much higher for that school division. The school divisions employed a mixture of mature teachers and younger teachers to work with the students with special needs. In general, Crimson Dunes School Division employed teachers who were more highly qualified, and also paid higher wages to their teaching assistants. Teachers in the more remote school divisions expressed the thought that it was easier for teachers who lived near to, or in, a city to attend university to obtain extra qualifications.

Other expenditures were for transportation, equipment, staff development, and tuition to other boards. Crimson Dunes School Division spent more money on transportation than the other school divisions, mainly for their ACCT program. In this program, students were transported in special vans into the city every second day for work placements. Crimson Dunes also spent more than the other school divisions on tuition to other boards. This was mainly for purchase of seats at special schools in the nearby city.
Amethyst Bay and Emerald Falls spent approximately 10% of their expenditures on special education. Crimson Dunes spent more than 14%. Amethyst Bay and Crimson Dunes School Divisions spent about twice as much money on special education as was recognized by the government, and Emerald Falls School Division spends about one and one half times the amount recognized. In all three cases, spending far exceeded recognition. The figures are not parallel when total education spending is compared to recognition. For Amethyst Bay School Division, actual spending on education was about 9% higher than recognition. For Crimson Dunes School Division, spending was about 15% higher, and for Emerald Falls School Division, spending was about 20% higher (Tables 54 and 55).

In this section, the research findings have been presented in response to the questions presented in Chapter One. In the next section there is a discussion of these findings.

**Discussion of Findings**

One of the objectives of the foundation grant program according to Saskatchewan Education (2000a) is equality of educational opportunity. The questions they ask are, "Is the money distributed in a fair way?" and "Is there an adequate amount of money?"

In answer to the first of these two questions, one would say that the method of funding, as described in this study, appears to be fair and sensible. The three types of funding provide balance. The basis of funding for special education is connected with policies and priorities of the government and school boards. As Parrish and Wolman (1999) point out, more precise criteria such as type of placement, classroom unit, number
of special-education staff and services received, "tend to result in less local flexibility" (p. 209) in obtaining and using resources. More general criteria such as actual expenditures, or special-education enrolment, provide more local discretion and flexibility in identification and placement.

In Saskatchewan, high cost students, whose disabilities are reasonably easy to reference to criteria, are recognized for individual amounts, based on severity of need, through Designated Disabled Pupil Funding. Since assessment is a costly process, this can be expensive for school divisions. Other children, whose needs are generally, but not always, less severe, are more nebulous, and are more difficult to measure categorically. are recognized through Special Needs Program Funding and Targeted Behaviour Funding recognitions. This funding is based on total enrolment in the school division. No funding is provided, however, unless programs are in place. There is no incentive for over-identification. An advantage to census-based funding (Parrish & Wolman. 1999) is that it "provides maximum discretion to local districts because it eliminates identification as a basis for funding and severs the link between placement and funding" (p. 211). Another advantage is that census-based funding eliminates need for and costs of identification and, hence, much administrative paper work. Through Shared Services funding recognition. School Divisions with low enrolments were able to share costs associated with the employment of such professionals as speech therapists, educational psychologists, and counsellors.

Evaluation procedures for programs were outlined in Personal Program Plans, and Boards were accountable to students and to parents of students with special needs as well
as to ratepayers. The funding protocols provided predictability for long-range planning, yet local flexibility, and sensitivity to student need (Parrish & Wolman, 1999).

The second of these two questions asks whether there is an adequate amount of money provided for the necessary programs. Personnel interviewed said that programs were in place where needed, and that the provision of programs was not guided by funding. In fact, it can be clearly seen that the school divisions were spending much more on special education than the funding recognition. They felt strongly that a consideration of needs should come first, and that funding recognition should follow and support those needs.

A comparison of how the money is spent with how it is allocated, raises the concern of whether other students are being short-changed. Extra money for special education has to come from somewhere. Money spent beyond that recognized for special education has to come from regular per-pupil funding. One could say that funds for education are not being used as intended. The rights of the child with a disability are being considered more important than the rights of the child who has no disabilities.

Alternately, one might ask whether we are doing enough for students with special needs. In the schools, teachers who were interviewed indicated that there were other students who needed more intensive programming. There was a concern about those students “in the middle”, those who did not qualify for high cost allocations, but whose disability was severe enough to merit individual programming and assistance. In addition, Supervisors and teachers pointed out with alarm that the number of students with special needs increased every year. This was particularly true of students with behavioural disorders. Another group of students whose needs were not being addressed
were gifted students. Very little programming was provided for gifted students in the school divisions studied.

These comments would suggest that the amounts that are being spent are less than the amounts that are needed. There are two shortfalls. Firstly, government is not recognizing enough funding, compared to what is actually being spent. Secondly, what is being spent by the school divisions, although adequate for the programs currently being provided, is not adequate for the myriad of programs that interviewees believe are required. There is need for more money for additional programs. The overall results of this study imply that the amount of money needed to provide special-education programs, at least for districts similar to those studied, is much more than that which is recognized by the government in the funding protocols.

This section has provided a discussion of the findings of the study. In the next section, literature as it pertains to the provision of services to students with special needs is reviewed, with particular emphasis on questions of the rights of the child, equality of educational opportunity and fair distribution of resources.

**A Review of the Literature**

This section provides a review of some salient points of the literature pertinent to the provision and costs of special-education services. The concern is with the education of children who come to school with disadvantages, be they educational, economic, physical or mental (Jennings, 2000). As Paquette (1987) remarked, concerns in the area of educational finance include the need for policies that address questions of individual rights, equality of educational opportunity, quality, accountability, fair distribution of
resources, and efficiency. At the broadest level, an analysis of financial costs of special education may simply be regarded as systematic thinking about decision-making (Kelman, 1984).

**Individual Rights**

Whose rights should be considered? Mill (cited in Kymlicka, 1990) and Bentham (1781/1988) would say that if boards of education followed the principle of Utilitarianism, they would be aiming for the greatest benefit to the greatest number of children. They believe that any decision about the distribution of resources must be based on the need for the greatest common good. Communitarians also believe that the benefit to society, rather than to the individual, is what is important. In contrast, Guthrie and Read (1991) emphasized that there are substantial economic returns to a society, as well as to individuals, from investing in education, but it is also important to consider the rights of the individual. Children receive the service of education as an investment in their future and to improve the quality of their present life.

Do we consider benefits to the individual or benefits to society? In the view of some, it may be necessary to do wrong to do good – interfere with liberty to promote welfare. A consideration of ethical obligations leads to the conclusion that a Contractarian society would be caring, and act with justice and responsibility with respect to the needs of others. Rawls (1993) equated justice with fairness. To remedy the major failing of Utilitarianism, Rawls suggested that there should be constraints of fairness on what people might do to one another in the pursuit of the good.

Considering the rights of the individual leads us to a discussion of whether all children should be treated the same, and to the concept of equality of educational
opportunity which Darby (1994) described as the struggle to provide fair and adequate access to educational opportunities. However, as Johns et al. (1983) pointed out, what is equitable depends to a great extent on the orientation of both the dispensers and the receivers of equity.

**Equity**

One fundamental notion of equity, horizontal equity, says that students should receive equal shares (Berne & Steifel, 1984; Odden & Picus, 1992). A problem for horizontal equity theorists is that children are not alike. As Lamont (1996) said, such principles do not give best effect to equal respect for persons, and they conflict with what people may deserve. This fact gives rise to the idea of unequal treatment of unequals, or vertical equity (Berne & Steifel; Odden & Picus).

Strike, Haller and Soltis (1988) said that school boards are morally obligated to treat equals equally, and unequals unequally. Each student is different, and people who are different should receive different but appropriate treatment. The principle of vertical equity or unequal treatment of unequals requires us to treat people who are similarly situated in some relevant ways the same, and people who are differently situated differently. In support of the idea of vertical equity, Rawls (1993) felt that society should allocate resources in education so as to improve the long-term expectation of the less favoured. In the *Theory of Justice*, Rawls (1971) wrote that undeserved inequalities call for redress, and since inequalities of birth and natural endowment are undeserved, somehow society should compensate for these inequalities (p. 100). Rawls maintained that the natural distribution is neither just nor unjust – what is just and unjust is the way that institutions deal with the distribution. In his ideas of justice as fairness, people agree
to share each other's fate. His *difference principle* expresses a concept of reciprocity, a principle of mutual benefit.

If we decide that extra services should be provided for those most in need, then we must realize that costs of educating children with special needs are greater than costs of educating non-handicapped children. This is the very reason behind categorical special-education funding (Hartman, 1980).

**The Costs of Special Education**

This study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in selected school divisions in the Province of Saskatchewan. According to Slobojan (1987), information about costs of special education is needed to determine how funds for special education are actually being spent, and to facilitate setting policies on service requirements and related matters, by enhancing understanding of the costs and benefits of different types of services and educational placements. In order to address the question of accountability, data can be compared with information about allocation or designation of funds for special education and discrepancies addressed.

Analysis of financial data can also provide information about how much money is needed to provide an appropriate education for children with handicaps. When it is known how much each type of program costs and how many children are involved, then expenditures norms can be developed. Provincial special-education finance formulae can then be adjusted to match local need. The question of efficiency can be addressed. It can be ascertained if, at present, there appear to be fiscal incentives for inappropriate classification and placement of children. Correction of these policies can lead to a
reduction in costs. Analysis of financial data can also lead to, or support a rationalization of, the need for continued financial support in times of acute competition for available funds.

We need to know whether the right choices have been made, whether resources are being used efficiently and effectively, whether resources are being used equitably and distributed fairly, and whether resources are being used as intended (Berne et al., 1997). Walker maintained that choices require judgement, and the exercise of virtue requires the capacity to judge and do what is the right thing, in the right place, at the right time, in the right way. Virtuous conduct and good judgement, according to Aristotle (as quoted in Walker, 1991), involve learning to avoid the extremes. Presenting a version of social contract theory, Rawls contends that in an original position, a group of rational and impartial people will establish a mutually beneficial principle of justice as the foundation for the regulation of all rights, duties, power, and wealth (p. 17).

The various philosophies which influence thinking in the area of provision of services to students with special needs, leads to a reconceptualization of the research framework.

**Reconceptualization of the Research Framework**

The framework that was used to explore special-education services was shown in Table 1. Davis (1998) developed a similar framework for studying any type of financial services in terms of inputs, processes, and outputs. Since the description of the processes of special education and the provision for transitions provide a background to the fiscal story, the framework for this study was not developed in what might be considered to be
the natural order of inputs, processes, and outputs. In fact, this is because the linear order that Davis suggested is not really suitable for a study of education. As can be seen from this study, each concept of input, process and outcome is dependent on the other.

Figure 2 shows a development and reconceptualization of Davis's (1998) framework. This model, "Punshon's Wheel", was devised by the researcher from information obtained from the literature and from this study on provision of special-education services, and funding of these services, in some rural areas of the Province of Saskatchewan. It combines the framework for research presented in Table 1 and philosophies and ideas associated with the financing of special education, which were illustrated in Figure 1. The original framework for the study of any financial services, which was proposed by Davis, was a linear process of inputs, processes, and outputs. The illustration of philosophies and ideas associated with provision of special-education services in Figure 1 moves from the general to the specific, from the outside of the illustration to policy making at the center. The new model, devised by the researcher is based on the metaphor of a wheel. The model is not linear, because the provision of special-education services is not linear.

At the center of the wheel, the hub, is policy pertaining to special education. This includes government policy a propos the provision of funds, as well as legal requirements in the Education Act. It also takes into account the school board policy with respect to use of those funds and provision of service. On the outer part of the hub are the three themes on which this research is based. These are processes of special education, outcomes of the special-education process, and finances which are available to school
Figure 2. Punshon's Wheel: A re-examination of the provision of special-education services in Saskatchewan
divisions to provide programs. The themes are not considered in a linear arrangement. Rather, they are set in a circle, indicating that one does not precede the other, but that they are dependent on one another.

On the spokes of the wheel we see different topics considered in this study about finances, processes, and outcomes of special education. Some spokes are about processes. This area is concerned with who receives services, what the services are, where services are available, how services are provided and when services are supplied. Other spokes of the wheel deal with outcomes. Provision for transitions for students, into the education system, within the school system, and out of the system are discussed. Along with a consideration of the quality of the program, the question of accountability is addressed. Financial considerations also influence the matter of how services are provided, and the topics of accountability and quality.

The outer rim of the wheel deals with beliefs and philosophies that are associated with provision of services to students with special needs. The idea of rights of the individual is balanced by concepts of vertical and horizontal equity. Rawls (1971) “justice with fairness” brings in the idea of making decisions under a veil of ignorance, but also takes into account costs and benefits associated with such decisions. As Paquette (1987) stated, concerns in the area of educational finance include the need for policies that address questions of individual rights, equal educational opportunity, fair distribution of resources, quality, accountability and efficiency.

The whole wheel is in balance, and each part supports the other for solidity and stability. One part of the wheel is of no use without the other parts. The hub, the spokes, and the rim are interdependent and co-dependent. The spokes provide the strength, and
the hub the motion, the direction that policy will take. The rim is the part that keeps the whole wheel together and provides control. In the same way, the programs of special education provided in our schools are dependent on the finance and other policies of government and school boards. All are influenced and supported by different philosophies and political beliefs.

Recommendations for Future Research

The purpose of this research was to provide insight into the provision of special-education services, and the funding of these services, in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure the educational services provided to students with special needs and their associated costs in selected school divisions in the province. In this section, some suggestions are made for further research in this area.

- This study was limited to three school divisions. An analysis of programs and costs in other school divisions could extend the information available. If comparable financial data were available for all school divisions in Saskatchewan, a province wide study would be desirable.

- Recognition by Saskatchewan Education and expenditures by school divisions for provision of special-education programs were the primary concern of this study. Other studies could concentrate more on costing and services provided.

- This study involved three rural school divisions in different areas of the province. A larger study could examine neighbouring school divisions to ascertain effects of distance from the city on provision of services.
• This study involved only rural school divisions. A study of small city school divisions could provide a pattern of practice in those areas.

• In a similar way, a study of large city school divisions could show the advantages and disadvantages of living in a large urban area.

• All aspects of the special-education program were considered in this study. An in-depth examination of services to children with severe disabilities (Designated Disabled) in more school divisions would concentrate the research on services to these students.

• Teachers indicated that the problem of behavioural disorders was growing. A study of how different school divisions are dealing with this growing problem could provide information to other school divisions looking for assistance in this area.

• Transitions were an area dealt with in this study. A study of the transition programming provided throughout the province, particularly for high school students, would provide useful information for practice in other school divisions.

• Many external agencies were accessed by the school divisions. A study of these agencies and their role in the education process could be a vital source of information.

• A need for interagency collaboration was a concern. An investigation about the amount of collaboration that presently takes place, and an examination of the need in this area, could provide support for the establishment of this kind of service.

• One school division of the three studied had general enrichment programs for all students to address the needs of the gifted. Another had one program in place for a group of 10 students in mathematics. An examination of programs for the gifted throughout the province could shed light on the practices and needs in this area.
Teaching assistants were used extensively in the provision of special-education services. A study into the use of teaching assistants in Saskatchewan schools could provide information about this growing phenomenon.

**Recommendations for Practice**

There were some concerns that arose as the interviews were conducted with Secretary-Treasurers, Supervisors, principals, teachers, teaching assistants, and other personnel.

- There is great difficulty in obtaining accurate financial data for the provision of special-education services. Financial records provided to the public and to the Department of Education do not supply this kind of information. Not even in the Saskatchewan Indicators report can one find information about costs of special education. To provide greater accountability, more detailed financial information should be available.

- Since the Provincial Government, in 1995, augmented the requirements for certification to teach in the area of special education, provision should be made for teachers, especially those who live in rural areas, to obtain the necessary upgrading. This provision could be in the form of grants or bursaries.

- The need for interagency collaboration was evidenced in the number of children who needed services from more than one agency. The government should be encouraging and providing funding for improvements in these services.

- Teaching assistants were used in the three school divisions studied to provide many services for the students with special needs. Their salaries ranged from about
$10,000 to $14,000 and did not approach the 33% (about $16,500 per annum) of the average teacher salary, which is recognized in the funding protocols. Increasing these salaries would increase the special-education expenditures of each school division another 1 to 3%. Nevertheless, if additional funding were available, an increase in teaching assistant salaries should be considered to bring them more in line with what is recognized.

- Provision of technology needed by the students was a concern. In particular, the need for field sound systems in classrooms should be addressed, and the effects of their use should be studied.

- Few programs were in evidence for gifted students. Some say that gifted students need to be stretched; others are convinced that gifted students will succeed no matter what services are provided for them. Since the future of our country could depend on these students, it is imperative that the government make some provision for extra services for these young people.

**Concluding Remarks**

This study has provided insight into provision of special-education services and funding of these services in some rural areas of the Province of Saskatchewan. The study was designed to examine, describe, and measure educational services provided to students with special needs and their associated costs in selected school divisions in the province. At the centre of the study are government and school board policies about provision of service, funding recognition, and disbursement of funds.
The conceptual framework provided for an examination of programs, transitions, evaluation, and financial aspects of the special-education process in order to throw light on these policies. The who, what, where, when and how of special-education processes was examined. At the same time, considerations of quality and accountability were addressed.

A review of the literature suggested a consideration of six aspects of the provision of services to students with special needs, the controversy of individual rights versus communal rights, the matter of horizontal and vertical equity, the issue of fair distribution of resources, the decision as to how choices are made, and the question of how much money is needed. These themes also surfaced as concerns of those interviewed in the study.

In Saskatchewan, special-education funding facilitates access to the curriculum, assists with the provision of appropriate programs and services, and improves the quality of educational programming for students with exceptional learning and behavioural needs. The funding for special education in Saskatchewan has evolved over time. As needs have been identified, methods of funding have changed. The definition of special education has changed too. At first special education was concerned with children who had physical or mental disabilities. One large component of the present special-education program is now concerned with children who have behavioural problems.

Children with severe disabilities are recognized on an individual basis; and, for those with less severe disabilities, funding is provided on an enrolment (census) and program basis. The opportunity for rural school divisions to share the costs associated with the provision of speech therapists, education psychologists, counsellors and
resource-based-learning teachers is the third type of funding. The three types of funding provide balance.

It can be clearly seen that the school divisions were spending much more on special education than the funding recognition. This raises concerns about whether other students are being short-changed. If more money is spent on special education than that which is recognized in funding protocols, then this money has to be diverted from other requirements. The rights of the child with disabilities are being considered more important than the rights of the other children (Parrish, 2000b). From a different set of premises, of course, it might be argued that additional inputs for children with special needs were necessary to attempt to provide equal opportunity with other children.

Meredith and Underwood (1995), who raised the issue of resource competition between these two groups of students, warned that the cost of educating students with disabilities is threatening our ability to educate students without disabilities and, therefore, is placing public education potentially at risk.

However, teachers who were interviewed indicated that there were other students who needed more intensive programming. There was a concern about those students "in the middle", those who did not qualify for high cost allocations, but whose disability was severe enough to merit individual programming and assistance. Another group of students whose needs were not being addressed were gifted students. Very little programming was provided for gifted students in the school divisions studied. One further concern was that the numbers of students in special education increased every year. Teachers noted a change in service from dealing with academic problems to dealing with behavioural problems.
The research has shown that there are two shortfalls. Firstly, government is not recognizing enough funding, compared to what is actually being spent. Secondly, what the school divisions are spending, although adequate for the programs currently being provided, is not adequate for the additional programs that the interviewees believe are required. The overall results of this study imply that the expenditures needed to provide special-education programs at the current or desired level of services, in the districts studied, are much more than those which are recognized by the government.

Postscript

Two events occurred in the spring of 2000 that impinge upon the financing of special education in Saskatchewan. The first was the publication of the Saskatchewan Government's Review of Special Education in June 2000, and the second was the presentation of the Budget on March 29, 2000. At this time, it is not possible to know what effects these two events will have on the delivery of special-education services in the province, but information is presented here to provide balance to this research.

Review of Special Education

During 1999, a review of special education was carried out in the Province of Saskatchewan (Saskatchewan Education, 2000). The Review Committee identified themes, including strengths and weaknesses of the current system, and possible avenues to improvement. A vision for the future and a set of recommendations were established.

The Committee identified the following basic needs:

- to enhance the capacity of schools to meet diverse needs
to develop collaboratively the provincial philosophy of supporting students with diverse needs

to renew the policy to support and communicate the philosophy

to develop a set of related practices to implement the philosophy

to restructure resources and supports to sustain and renew the practices.

The committee's major recommendations were:

to adopt, implement, and support the philosophy of inclusive schools

to establish a Children's Services Advisory Committee to plan and support a provincial children's diversity strategy

to renew the provincial policy and board of education policies as they relate to students with diverse needs

to develop a framework of effective practices to support students with diverse needs

to enhance funding and develop protocols to focus on children's needs

to accelerate the interagency initiative

to restructure consultative services.

It was determined that the most effective way to provide appropriate support services for students with special needs is to ensure the availability of a comprehensive array of support services. A major finding of the review was that schools in Saskatchewan are dealing with greater diversity in the student population. It was felt that Saskatchewan schools and school divisions were doing a commendable job in meeting the changing and growing demands of providing a broad range of services.
Budget 2000

Funding for special education has remained fairly static for the past three years; however, the government proposed, in their March 2000 budget presentation, some changes to the amounts and methods of funding recognition for special education.

**Designated Disabled Program**

The funding recognition for this program continued to be based on the count of individual designated students. The amounts of recognition for students with designated disabilities [DDPF] was increased from $4,752 to $5,000 for Level I students and from $7,088 to $10,000 for Level II students. These were very generous increases, and hopefully, will alleviate some of the costs associated with the assessment process.

Because of the large increases to Level I and Level II recognitions, the Supplemental Designated Disabled Pupil Program was discontinued.

**Special Needs Program Funding**

There was an important change in Special Needs Program Funding for 2000-2001. The funding will become entirely census-based, and no longer based on the provision of programs by identified teachers and teaching assistants. The department will no longer collect the names of full-time equivalent professional and paraprofessional staff. The rationale was that this would diminish the amount of paperwork required of the school divisions. Recognition will be based on $140 per student enrolled in a school division.

**Targeted Behaviour Programming**

There was no change in this type of funding. Recognition will be provided for the provision of programming and support services for students with severe social, emotional
and behavioural disabilities. The funding amounts will remain the same, an amount of $10 for every child enrolled, and an amount of $27,500 for each full-time equivalent teacher employed to work with the target population. In the calculation of approved staff, paraprofessional staff continue to be recognized as 0.33 FTE and professional staff are recognized at 1.0 FTE.

**Shared Services Funding**

There were no planned changes in the funding and provisions of Shared Services.

**Integrated Services Program**

This was a new recognized expenditure factor that will include some existing school division programs and new initiatives that school divisions may develop in consultation with the Department of Education. The government has provided for expenditure of a little over two million dollars in the first year of this program.

**Summary**

To provide balance and closure to this research, recent developments in funding of special education in the Province of Saskatchewan have been presented. This postscript has provided an overview of the recently published Review of Special Education in Saskatchewan (Saskatchewan Education, 2000e). In addition, the March 2000 provincial budget changes to the Foundation Operating Grant as they apply to special education have been outlined (Allan, March 29, 2000).
REFERENCES

http://www.dissvcs.uga.edu/whatabi.html

Directors of Education. Regina, SK: Saskatchewan Education.


Amethyst Bay School Division Policy Manual.

Amethyst Bay School Division Special Education Manual.


Reason Foundation.

Bentham, J. (1781, 1988). The principles of morals and legislation. New York:  
Prometheus Books.

Berne, R. & Steifel, L. (1984). The measurement of equity in school finance:  
Conceptual, methodological, and empirical dimensions. Baltimore, MD: Johns Hopkins.


alternative approaches (pp. 67-100). In M. Bluag (Ed.). Penguin modern  
economic readings. Economics of education 1. Harmondsworth, England:  
Penguin. (Reprinted from Higher Education, Report of the committee under the  
73-96.)

Press


Brown, W.J. (1989). Education finance and the interplay of competing gods. In S.B. Lawton & R. Wignall (Eds.), Scrapping or squandering?: Financing Canadian schools (pp. 64-81). Toronto, ON: OISE.


Crimson Dunes School Division Special Education Manual.


Emerald Falls School Division Special Education Manual.


APPENDIX A

Research Questions and Interview Guides
Research Questions

Basic Research Questions

1. What are the processes of special education?
   - For whom are services provided?
   - What types of service are provided?
   - How are the services provided?
   - How do the workers in the field perceive the services that are provided?
   - Are the services similar across different school divisions?

2. What are the outcomes of the special-education process?
   - How are children assisted with transitions from one school to another?
   - What happens to the children with special needs when they leave the public school system?
   - How is the program evaluated?

3. What are the fiscal inputs towards special education?
   - How is special education funded?
   - How is special-education funding spent?
**Demographic and Financial Information**

(To be obtained from Director and Secretary Treasurer)

Name of School Division ____________________________

Name of Director of Education _______________________

Name of Secretary Treasurer _________________________

Name of Supervisor of Special Education _______________

Number of Schools _________________

Number of Students in School Division _________________

Mill Rate _______________________

Average pp expenditure _______________________

Number of Teachers (FTE) _________________

Number of Teachers (personnel) _________________

Average salary of teachers _________________

General comments

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________
Special Education Information

Low Incidence Disabilities

(to be obtained from Secretary Treasurer and Supervisor of Special Education)

Number of Special-education Teachers _____________ Average Salary _____________

Number of Consultants ________________ Average Salary ________________

Number of Paraprofessionals _______________ Average Salary _______________

Number of Paraprofessionals involved with Special Education _________________

Number of children identified as Designated Disabled Level I _________________

Number of Children identified as Designated Disabled Level II ________________

Number of children identified as supplemental Designated Disabled __________

Amount of funds recognized for Designated Disabled Programming ____________

Approved staff equivalent ______________________

Excess staff recognized for grant purposes ______________________

Students in the care of Social Services recognized for DDP _________________

Funding received for special equipment _________________________________

Recognition for transportation ________________________________

Funding received for accessibility ________________________________

Shared Services

________________________________________________________ Salaries

Other personnel employed for special needs students

________________________________________________________

General comments

________________________________________________________
**Individual Profile Sheet for each child designated as DDP**

Name of Child ________________________________

School ________________________________

Age __________________

Assessment agency ____________________

<table>
<thead>
<tr>
<th>Type of Disability</th>
<th>Instructional Placement</th>
<th>School facilities adaptation</th>
</tr>
</thead>
<tbody>
<tr>
<td>(check as appropriate)</td>
<td>(check as appropriate)</td>
<td>Handicap accessibility</td>
</tr>
<tr>
<td>Mental retardation or impairment</td>
<td>Classroom full time</td>
<td>Ramps</td>
</tr>
<tr>
<td>Learning disability</td>
<td>Classroom part time</td>
<td>Elevators</td>
</tr>
<tr>
<td>Dysfunction in one or more of the mental processes involved in the comprehension or use of symbols or spoken language</td>
<td>Pull-out to special room full time</td>
<td>Washrooms</td>
</tr>
<tr>
<td>Mental disorder</td>
<td>Segregated in separate building</td>
<td>Playground</td>
</tr>
<tr>
<td>Fetal alcohol syndrome</td>
<td>Educated at home</td>
<td>Gymnasium</td>
</tr>
<tr>
<td>Other mental impairment</td>
<td>Early intervention</td>
<td>Classrooms</td>
</tr>
<tr>
<td>Any degree of disability, infirmity, malformation or disfigurement of a physical nature that is caused by bodily injury, illness or birth defect</td>
<td>Work placement</td>
<td>First Aid on site</td>
</tr>
<tr>
<td>Paralysis</td>
<td>Other</td>
<td>Other</td>
</tr>
<tr>
<td>Diabetes</td>
<td>Other Services Provided</td>
<td>Instructional materials</td>
</tr>
<tr>
<td>Epilepsy</td>
<td>Speech Pathology</td>
<td>Media</td>
</tr>
<tr>
<td>Amputation</td>
<td>Audiology</td>
<td>Adapted texts</td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Psychological services</td>
<td>Technology</td>
</tr>
<tr>
<td>Blindness or vis impairment</td>
<td>Physical Therapy</td>
<td>Other</td>
</tr>
<tr>
<td>Deafness or hearing impairment</td>
<td>Occupational Therapy</td>
<td>What future employment</td>
</tr>
<tr>
<td>Muteness or speech impairment</td>
<td>Adaptive Physical Education</td>
<td>prospects has the child?</td>
</tr>
<tr>
<td>Amputation</td>
<td>Medical Services</td>
<td></td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Counselling</td>
<td></td>
</tr>
<tr>
<td>Deafness or hearing impairment</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Muteness or speech impairment</td>
<td>Special Equipment</td>
<td></td>
</tr>
<tr>
<td>Amputation</td>
<td>FM system</td>
<td></td>
</tr>
<tr>
<td>Physical reliance on a guide dog, wheelchair, cane, crutch, or other remedial device or appliance</td>
<td>Brailler</td>
<td></td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Computer</td>
<td></td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Deafness or hearing impairment</td>
<td>Transportation</td>
<td></td>
</tr>
<tr>
<td>Muteness or speech impairment</td>
<td>Regular School Bus</td>
<td></td>
</tr>
<tr>
<td>Amputation</td>
<td>Regular School Bus with Assistant</td>
<td></td>
</tr>
<tr>
<td>Physical reliance on a guide dog, wheelchair, cane, crutch, or other remedial device or appliance</td>
<td>Special School Bus</td>
<td></td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Special School Bus with Assistant</td>
<td></td>
</tr>
<tr>
<td>Deafness or hearing impairment</td>
<td>Taxi</td>
<td></td>
</tr>
<tr>
<td>Muteness or speech impairment</td>
<td>Taxi with Assistant</td>
<td></td>
</tr>
<tr>
<td>Amputation</td>
<td>Parental arrangement</td>
<td></td>
</tr>
<tr>
<td>Physical reliance on a guide dog, wheelchair, cane, crutch, or other remedial device or appliance</td>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Lack of Phys coordination</td>
<td>Other</td>
<td></td>
</tr>
</tbody>
</table>

**Other comments**

---

---

---
Interview protocol for Special-Education Teachers and paraprofessionals

Name

Years of experience

Qualifications

Salary

Percentage of time spent with special needs students

Total number of students

(Note – complete or review student profile sheets for each child)

Average class size

Special duties

General Comments
### Special Education Information

**High Incidence Disabilities**

Program grant recognition

Teachers employed under this program

Information about programs provided

<table>
<thead>
<tr>
<th>Program Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Needs Program</td>
<td>(One full time equivalent for every 200 students in the amount of $26,250)</td>
</tr>
<tr>
<td>Targeted Behaviour Program</td>
<td>(Actual personnel working with students in the amount of $25,000)</td>
</tr>
<tr>
<td>Shared Services</td>
<td>(3.5 FTE at $201,000)</td>
</tr>
<tr>
<td>Pre-school Programs</td>
<td></td>
</tr>
<tr>
<td>Alternative Schools</td>
<td></td>
</tr>
<tr>
<td>Severe Social, Emotional and Behavioural problems</td>
<td></td>
</tr>
<tr>
<td>Deaf-blind students</td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX B

Letters
Letters to Participants

Letter to Director of Education

Dear ____________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan, I am pursuing a research project entitled *Education of Children with Special Needs: The Fiscal Story of Three School Divisions*. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand, and to consider needed changes to, the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to examine your school division’s financial statement, and conduct personal interviews with your Secretary-Treasurer, Supervisor of special education, principals, special-education teachers and paraprofessionals who work with special needs children. These interviews will take place in October of 1999. For your information I have included copies of the interview protocols that I will be using for the semi-structured interviews.

The Secretary-Treasurer and the Supervisor of Special Education will be contacted after permission is received, in order to arrange interview times. After the initial interviews with school division personnel, the principals, teachers and other personnel in the schools will be contacted to arrange for interviews. The purpose of the study, the involvement and time required, the use of the data, and the ethical procedures will be carefully explained. Each participant will be given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included will be a preliminary questionnaire to elicit demographic information and a letter of formal consent for each to sign and return. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division’s provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories.
guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that "confidentiality and anonymity will be ensured as far as possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request formal permission to conduct this research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean's Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely,

Heather A. Punshon
Letter to Secretary Treasurer,

Dear ____________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan, I am pursuing a research project entitled Education of Children with Special Needs: The Fiscal Story of Three School Divisions. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand, and to consider needed changes to the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to examine your school division’s financial statement, and conduct a personal interview with you to discuss the Special-education programs and their costs. This interview will take place in October of 1999. For your information I have included copies of the interview protocol that I will be using for the semi-structured interview.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division’s provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that “confidentiality and anonymity will be ensured as far as possible” implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about
school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request your formal agreement to participate in this research. I have already received permission from your Director of Education to proceed with the research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean’s Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you upon request.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely,

Heather A. Punshon
Letter to Supervisor of Special Education

Dear _________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan, I am pursuing a research project entitled Education of Children with Special Needs: The Fiscal Story of Three School Divisions. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand, and to consider needed changes to, the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to conduct a personal interview with you to discuss the Special-education programs and their costs. This interview will take place in October of 1999. For your information I have included copies of the interview protocol that I will be using for the semi-structured interview.

After the initial interview with you, the principals, teachers and other personnel in the schools will be contacted to arrange for interviews. The purpose of the study, the involvement and time required, the use of the data, and the ethical procedures will be carefully explained. Each participant will be given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included will be a preliminary questionnaire to elicit demographic information and a letter of formal consent for each to sign and return. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division’s provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written
consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that "confidentiality and anonymity will be ensured as far as possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request your formal agreement to participate in this research. I have already received permission from your Director of Education to proceed with the research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean’s Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you upon request.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely,

Heather A. Punshon
Letter to School Principals

Dear ________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan. I am pursuing a research project entitled Education of Children with Special Needs: The Fiscal Story of Three School Divisions. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand, and to consider needed changes to the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to conduct a personal interview with you to discuss the Special-education programs in your school. This interview will take place in October of 1999. For your information I have included copies of the interview protocol that I will be using for the semi-structured interview. I anticipate that this interview will take no longer than an hour.

After the initial interview with you, the special-education teachers and paraprofessionals who work with special needs students will be contacted to arrange for interviews. The purpose of the study, the involvement and time required, the use of the data, and the ethical procedures will be carefully explained. Each participant will be given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included will be a preliminary questionnaire to elicit demographic information and a letter of formal consent for each to sign and return. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division's provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how
the findings will be documented. All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that “confidentiality and anonymity will be ensured as far as possible” implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request your formal agreement to participate in this research. I have already received permission from your Director of Education to proceed with the research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean’s Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you upon request.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely,

Heather A. Punshon
Letter to Special-Education Teachers

Dear ____________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan, I am pursuing a research project entitled *Education of Children with Special Needs: The Fiscal Story of Three School Divisions*. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand, and to consider needed changes to, the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to conduct a personal interview with you to discuss the Special-education programs in your school. This interview will take place in November and December of 1999. For your information I have included copies of the interview protocol that I will be using for the semi-structured interview. I anticipate that this interview will take no longer than an hour.

After the interview with you, the paraprofessionals who work with special needs students will be contacted to arrange for interviews. The purpose of the study, the involvement and time required, the use of the data, and the ethical procedures will be carefully explained. Each participant will be given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included will be a preliminary questionnaire to elicit demographic information and a letter of formal consent for each to sign and return. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division's provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. All information gleaned from the interview process will
be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that "confidentiality and anonymity will be ensured as far as possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request your formal agreement to participate in this research. I have already received permission from your Director of Education to proceed with the research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean’s Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you upon request.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely,

Heather A. Punshon
Letter to Paraprofessionals

Dear __________________________

In fulfilment of requirements to complete the degree of Doctor of Philosophy in the Department of Educational Administration at the University of Saskatchewan, I am pursuing a research project entitled Education of Children with Special Needs: The Fiscal Story of Three School Divisions. This research, which is being paralleled in other provinces, will include a survey of the inputs (revenue and expenditure variables), processes (quality and quantity of special-education services) and outputs (future placement) of children who are designated as in need of special education. I believe the results of my research will provide useful information for educators and governments to understand and to consider needed changes to the system. The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

For the purpose of data collection, I would like to conduct a personal interview with you to discuss the Special-education programs in your school. This interview will take place in October of 1999. For your information I have included copies of the interview protocol that I will be using for the semi-structured interview. I anticipate that this interview will take no longer than an hour. I have included a preliminary questionnaire to elicit demographic information and a letter of formal consent for you to sign and return. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

For the purpose of this research study, three rural school divisions have been purposefully selected. The data pertaining to each individual school division will be summarized in the form of tables. Three separate vignettes will describe the findings from each school division. Each summary will give a general overview of the school division's provision of services to students with special needs. The data from the initial questionnaires and the interviews will be organized and coded into broad categories guided by the information sought in the research questions. It is anticipated that common themes will emerge from which further analysis and sorting will enable the comparison of the programs in the three school divisions.

There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although information about individual children will be collected, this information will only be reported in aggregate form. The statement that “confidentiality and anonymity will be ensured as far as
possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. General ethics procedures outlined by the University of Saskatchewan Advisory Committee on Ethics in Behavioural Sciences Research will be followed with respect to guidelines concerning consent forms, confidentiality, freedom of participation and opportunity for feedback.

This letter is to request your formal agreement to participate in this research. I have already received permission from your Director of Education to proceed with the research in your school division. During the process of the study, either myself (955-5210) or my supervisor, Dr. Vivian Hajnal (966-7649) at Associate Dean's Office, College of Education, University of Saskatchewan, can be contacted if you have any questions.

My interview schedule is planned for the fall of 1999, and my goal is to complete the study by January of 2000. At that time a copy of my dissertation will be made available to you upon request.

I am available for further discussion at any time. Please call me if you wish any further clarification. Thank you for giving this request your fullest consideration.

Sincerely.

Heather A. Punshon
Letter of Consent to Participate

Name ______________________________

School ______________________________

School Division _______________________

Position ______________________________

I hereby agree to participate in the research to be conducted by Heather A. Punshon entitled Education of Children with Special Needs: The Fiscal Story of Three School Divisions under the conditions set out in the letter of introduction. I understand that my participation involves a personal interview, and that information gathered may be used as data for publications related to this study. I understand that confidentiality will be maintained, as far as is possible, and that I am free to withdraw from the study at any time.

The results of the study will be disseminated as a doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

My signature below acknowledges that I have received a copy of the consent form for my records.

Participant’s signature ________________________________

Researcher’s signature ________________________________

Date ________________________________
APPENDIX C

Research Permission: Committee on Ethics, University of Saskatchewan.
Research Protocol Application

Submitted to the
Advisory committee of Ethics in Behavioural Science Research

University of Saskatchewan

Student
Heather Anne Punshon
Doctor of Philosophy
828457

Faculty
Dr. Vivian Hajnal
Department of Educational Administration

Title: Education of Children with Special Needs: The Fiscal Story of Three School Divisions

Abstract: This research project will examine the provision of educational services to students with special needs in three different school divisions in the Province of Saskatchewan from a financial point of view. I plan to examine, measure and describe the educational services provided to students with special needs in the three school divisions and to determine if differences exist in the educational services afforded to the special needs students in these three school division. Data will be collected and comparisons made between and among the school divisions across three categories of variables, special-education fiscal inputs (revenue and expenditures), special-education processes (services provided), and special-education outputs.

Funding: Costs associated with the completion of the research will be the responsibility of the student.

Subjects: The three school divisions were purposefully selected. They consist of an urban school division and two rural school divisions. The urban school division is in a Saskatchewan city. One of the two rural school divisions is situated fairly close to a city and the other is situated over 160 kilometres (100 miles) from any city. Data will be collected by means of semi-structured interviews with school division Directors of Education, Secretary-Treasurers, Supervisors of Special Education, school principals, teachers of special education and paraprofessionals. The time frame for the collection of information will be the fall of the year 1999. Each of the participants will be interviewed once and follow-up interviews will be conducted as necessary. Financial records which are in the public domain will also be examined.

Procedures: In each school division, preliminary contact will be made with the Director of Education, the Supervisor of Special Education, and the Secretary Treasurer in order to provide demographic information as a background to the study, and to arrange for interviews. Interviews will also be conducted with school principals, teachers and paraprofessionals who work with special needs students. A work sheet
will be compiled on each child who receives high-cost special-education services. Work sheets will also be completed for each school describing the programs for high-incidence, low cost students. (See attached for samples of the work sheets.)

Various data collection methods will be employed in this study. Data collection will consist of:
- Examination of financial and statistical documents of the school division
- Recorded interviews and transcripts of the interviews; and
- Field notes generated following each investigative session.

**Risks:** There are no known risks resulting from participation in this study. All participants will be informed as to the purpose and the nature of the study, and as to how the findings will be documented. Participant anonymity and confidentiality will be maintained throughout all interviews with all subjects.

**Confidentiality:** All information gleaned from the interview process will be kept confidential and will only be available for use in the final document with written consent from the interviewee. Confidentiality and anonymity will be ensured, as far as is possible, through the use of pseudonyms in reference to the participants and the school divisions involved in this study. Any reference to school sites, individual students, or school division employees will be deleted from quotations. Although individual profile sheets on each child will be compiled, only aggregate data will be reported. Throughout the investigation, an effort will be made to respect the rights and professional careers of all those who participate. All data, written questionnaires and interview tapes will be securely stored and retained for a minimum of five years at the University of Saskatchewan in accordance with the University of Saskatchewan guidelines.

**Consent:** Each participant will be given a letter outlining the purpose of the study, the time frame, his or her role in the study, and other relevant information. Included will be a preliminary questionnaire to elicit demographic information and a letter of formal consent for each to sign and return. Participants may withdraw from the study at any time.

**Debriefing and Feedback:** Participants will be asked to view the written transcripts of interviews and invited to make corrections to the material. Results of the research will be shared with the participants.

Dr. Vivian Hajnal, Faculty Advisor

Heather Anne Punshon, PhD candidate

Dr. Patrick Renihan, Department Head

Date:____________________

Date:____________________

Date:____________________
To: University Advisory Committee on Ethics in Behavioural Science Research  
From: Heather Anne Punshon, PhD Candidate, Educational Administration  
Advisor: Dr Vivian J Hajnal, Associate Dean of Education


Q.1 How will the results of the study be disseminated/ and or used?

The results of the study will be disseminated as my doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

Q.2. The following will be added to my consent form.

The results of the study will be disseminated as a doctoral dissertation, a part of the requirement for the degree of Doctor of Philosophy. Results may also be disseminated as scholarly papers, either published in educational journals or presented at educational conferences.

My signature below acknowledges that I have received a copy of the consent form for my records.

The statement that "confidentiality and anonymity will be ensured as far as possible" implies that there might be limits on the degree to which confidentiality and anonymity can be assured. The reason for this statement is that the information about school divisions in Saskatchewan, their enrolments, and their financial information are in the public domain. A diligent searcher could thus take the information in my study and trace it back in order to identify the school divisions in question.

It is anticipated that the gathering of data for this study will take about two months. The transcription and analysis of the data will take about one month. The completion of the dissertation is estimated to be about mid-March 2000.

Please supply a letter of unconditional approval

Thank you very much

Yours sincerely

Heather A. Punshon
NAME: V. Hajnal (H.A. Punshon)  
Educational Administration  

DATE: October 1, 1999  

The University Advisory Committee on Ethics in Behavioural Science Research has reviewed the Application for Ethics Approval for your study "Education of Children with Special Needs: The Fiscal Story of Three School Divisions" (99-170).

1. Your study has been APPROVED subject to the following:

   The committee requests the following information:
   • How will the results of the study be disseminated/ and or used?

   The committee requests that the following information be added to your consent form:
   • A statement of how the results of the study will be disseminated/ and or used
   • A statement to the effect that the participant's signature acknowledges that s/he has received a copy of the consent form for his/her records
   • On your application, you indicated that "confidentiality and anonymity will be ensured as far as possible". This implies that there might be limits on the degree to which confidentiality and anonymity can be assured. Any such limits must be spelled out in the consent form.
   • A statement of the estimated time commitment of participant

2. Please send one copy of your revisions to the Office of Research Services for our records.
3. The term of this approval is for 3 years.
4. This letter serves as your certificate of approval, effective as of the time that you have completed the requested modifications. If you require a letter of unconditional approval, please so indicate on your reply, and one will be issued to you.
5. Any significant changes to your proposed study should be reported to the Chair for Committee consideration in advance of its implementation.

I wish you a successful and informative study.

Valerie Thompson, Chair  
University Advisory Committee  
on Ethics in Behavioural Science Research  

VT/bjk