

## Ontario Special Education Funding: How Is It Determined?



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### Abstract

Ontario's special education grant increased from \$1.6 billion in 2002–2003 to \$3.2 billion in 2020–2021, representing approximately 12.5 % of the overall education funding. Although demands to increase special education funding continue from an equity and inclusion standpoint, students with exceptionalities are at risk of lower achievement. This study thus examined how the special education grant for elementary and secondary students with exceptionalities in Ontario is determined, primarily through document analysis as well as the author's communication with the Ontario Ministry of Education for information not available through open documents. A review of funding information since 1998 reveals that the special education grant increases almost annually based on a variety of mechanisms encompassing six components, three of which are determined predominantly by total enrolment and three determined by claimed cases for different exceptionalities. Findings help explain how the special education grant is determined, thus informing discussion on policies regarding funding for students with exceptionalities.

*Keywords:* special education, funding, inclusion, equity, Ontario

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## Introduction

This article examines how the special education funding allocation for elementary and secondary school students with exceptionalities in Ontario is determined. Ontario provides its district school boards with operating funding, including special education funding, through the annual legislation called Grants for Student Needs (GSN) (Ontario Ministry of Education [OME], 2021b), also known as the “funding formula.” The provincial government sets a uniform education tax rate, based on a current-value assessment system, for all residential properties. Property tax revenue provides a part of the overall education funding, and the government provides additional funding up to the level set by the funding formula (OME, 2019c). In 2020–2021 the provincial government provided approximately 70% of the education funding and 30% was from local property tax (T. Dias, Team Lead, Funding, Special Education/Success for All Branch, OME, personal communication, March 16, 2021). The funding formula supports all students, including those with special needs. Funding entitlements for school boards are generated on a per-pupil, per-school, and per-board basis depending on the structure of each grant within the GSN regulation. The GSN has two major components: (a) Foundation Grants, which cover the basic costs of an educational experience that is common to all students, allocated based on student enrolment and the number of schools; and (b) Special Purpose Grants, which address the unique needs of students, schools, and school boards related to location, student and school needs, and a board’s demographic profile (OME, 2019c).

The special education grant increased from \$1.6 billion in 2002–2003 to almost \$3.2 billion in 2020–2021 (representing a 94% increase), while the overall number of students with exceptionalities in Ontario decreased 76,096, a decrease of almost 4% (OME, 2003, 2020). At the same time, the consumer price index in Ontario increased 37% from 2002 to 2020 (Statistics Canada, 2022). The special education grant has been increasing over the last two decades as the overall education funding also increased. More funding is provided to support students with exceptionalities, and determining this funding becomes more complex.

In 2020–2021 the special education grant for elementary and secondary students was approximately 12.5% of the overall education funding which, next to the pupil foundation grant, was the second largest grant (OME, 2020). In the category of funding for special purpose grants, the special education grant accounted for the largest proportion (OME, 2018). By provincial regulations, the special education funding is allocated to school boards, which the latter use “to implement their own local policies and priorities” (OME, 2018, p. 5), which in turn “supports positive outcomes for students with special education needs” (OME, 2019d, p. 5). The special education funding accounts for additional costs of programs, services, and equipment that school boards might require. School boards were best positioned to respond to local needs when setting budget priorities and determining what special education programs, services, and

equipment to provide. This means that individual school boards made decisions about classroom placement, classroom programming, and staffing (OME, 2019d).

There have been ongoing demands to increase funding for students with exceptionalities (Luke et al., 2018; People for Education, 2019). All things being equal, money matters (Thompson et al., 2008). “Publicly funded education is a cornerstone of our democratic society. Ontarians share a belief in the need to develop students as learners and prepare them for their role in society as engaged, productive, and responsible citizens” (OME, 2009, p. 6). To determine whether the support provided to students with special needs is adequate and effective, it is important to understand first how the special education grant is determined. “There is a need to ensure finance strategies promote and lead to educational inclusion” (Meijer & Watkins, 2019). Financing is repeatedly identified as a critical issue in relation to meeting learners’ rights and in improving schools’ capacity to be equitable and effective in meeting learning needs (Meijer & Watkins, 2019). Special education funding is part of the inclusive education strategy to help students with exceptionalities.

In addition, unlike other parts of the GSN that school boards can redesignate, there are restrictions on how school boards may use the special education allocation (OME, 2019c). In *A Guide to the Special Education Grant*, the OME (2018, p. 12) states that special education funding was earmarked for special education expenditures only; any unspent funding must be held in a reserve account to be spent on special education in future years and school boards are required to report to the Ministry on their special education expenditures three times a year. Unspent funding must be treated as deferred revenue for special education (OME, 2019c, p. 35). Support for students with special needs is an important part of Ontario’s elementary and secondary education system, increasingly so over recent years, but this author is not aware of any study that investigates the Ontario special education funding per se to understand how it is determined.

The purpose of this descriptive and exploratory study is to examine the special education grant for students with exceptionalities to shed some light on how the grant is determined. The guiding research questions are as follows:

1. How is the overall special education grant determined in Ontario?
2. How is funding for students with different exceptionalities determined?

### **Equity and Inclusive Education**

To ensure that all children will be inspired to reach their full potential equitably, the Ministry allocates funding for students with special needs through the Special Education Grant. “School boards also have the ability to use other allocations of the Grants for Student Needs to support students with special education needs. The goal is to ensure equity in access to learning for all students with special education needs” (OME, 2018, p. 2).

The Education Act (1990) mandates all school boards to provide special education programs and services for students with special needs. This includes students receiving special education programs and services who have been identified as exceptional by an Identification, Placement, and Review Committee (IPRC) and students receiving special education programs and services who have not been identified as exceptional by an IPRC. All students receiving special education programs and services, whether identified as exceptional or not, should have an Individual Education Plan (IEP)—a written plan describing the special education programs or services required by a particular student, based on a thorough assessment of the student’s strengths and needs (OME, 2018). In addition to the Education Act (1990), Regulation 298/1990 Operation of Schools has sections on the provision of special education, but perhaps a more important regulation is Regulation 181/1998 (Identification and Placement of Exceptional Pupils), which stipulates that each board shall (a) establish one or more IPRCs for the identification and placement of exceptional pupils and (b) prepare an informative guide for parents and pupils explaining the function of the committee on both a referral and a review. When making a placement decision on a referral, an IPRC shall, before considering the option of placement in a special education class, consider whether placement in a regular class, with appropriate special education services, would meet the pupil’s needs and is consistent with parental preferences.

Ontario’s Equity and Inclusive Education Strategy defines equity as a state of fair, inclusive, and respectful treatment of all people: “Equity does not mean treating people the same without regard for individual differences” (OME, 2009, p. 4). Students with different learning needs must be treated distinctly so that they are provided the necessary opportunities to achieve similar learning outcomes. Supporting students with exceptionalities is one of the three common vertical equity measures in financing elementary and secondary education in North America (Imazeki & Reschovsky, 2006; Li, 2016). These three common vertical equity measures are supports provided to learners from low social–economic families, English language learners, and learners with exceptionalities. The Ontario funding formula fulfills each of these measures.

Inclusive education comprises a vast repertoire of learning strategies designed to respond precisely to learners’ diversities (UNESCO, 2008). The European Agency for Special Needs and Inclusive Education’s (2015) vision for inclusive education stated that all learners be afforded meaningful, high–quality educational opportunities in their local community, alongside their peers. Every learner matters, and matters equally (UNESCO, 2017). Of Slee’s six areas of indicators for inclusive education developments, two were related to this study: (a) education jurisdictions’ legislation and regulations for inclusive education and (b) increasing government budgets for inclusive education (Meijer & Watkins, 2019, p. 708).

In the United States, data showed that the degree of inclusion of students with disabilities at the state level was generally positively associated with better academic outcomes for students without disabilities, as well as for students with disabilities (Westling, 2019). McLeskey et al. (2018) summarized research on inclusive education as follows:

- Students with disabilities do at least as well, and often better on academics in inclusive programs than when they are educated in self-contained classrooms. Students with disabilities in inclusive programs benefit from improved work habits, increased self-confidence, increased willingness to take risks, and more on-task attentive behaviour.
- Given appropriate supports, inclusive placements have been shown to improve self-esteem, increase interactions with other students, improve social competence, develop richer and more long-lasting friendships, and improve social status of students with disabilities.
- Students without disabilities benefit socially from inclusion through increased personal growth, appreciation and acceptance of other children, feelings of accomplishment as they provide assistance to others, development of friendships with students with mild and significant disabilities, and improved understanding of disability-related issues. (As cited in Westling, 2019, p. 576)

The perspective adopted for this study was that of inclusive education. There were considerable national and regional differences regarding what was meant by inclusive education as an “organizational” issue (Meijer & Watkins, 2019, p. 708). The definition adopted for this study was taken from the OME’s (2014) *Equity and Inclusive Education in Ontario Schools: Guidelines for Policy Development and Implementation*, which stated that inclusive education was based on the principles of acceptance and inclusion of all students, who “see themselves reflected in their curriculum, their physical surroundings, and the broader environment, in which diversity is honoured and all individuals are respected” (p. 87).

Students with special needs are one group that may be at risk of lower achievement. In many countries, the concept of inclusive education is embedded in special needs education frameworks of legislation and policy (Meijer & Watkins, 2019).

### **Special Education**

The Education Amendment Act 1980, commonly known as Bill 82, made the provision of education to students with exceptionalities mandatory in Ontario. It represented real gains for certain kinds of students in schools, particularly the severely physically and mentally disabled, who previously might have been denied access to the regular system (Elkin, 1982, p. 25). Support to students with exceptionalities increased. The Charter of Rights and Freedoms became part of the Canadian Constitution in 1982, with its equality provisions coming into effect in 1985. The Supreme Court of Canada was often placed in the position of interpreting

and applying the Charter to cases in the absence of established precedents (Manley–Casimir & Manley–Casimir, 2009, pp. 5–6). In 2012 the Supreme Court of Canada determined in the case of *Moore v. British Columbia (Education)* that for students with learning disabilities, special education was not the service but rather the means by which those students got meaningful access to the general education services available to all students. The “service” was education generally. Adequate special education was not a dispensable luxury. For those with severe learning disabilities, it was the ramp that provided access to the statutory commitment to education made to all children.

“The government of Ontario expects all students to attend school when possible. Where a student has special education needs, these needs should be accommodated, if possible, through programs and services offered through the school board/school” (OME, n.d., p. 5). Ontario Regulation 181/1998 required school boards to consider placing exceptional students into regular classes before considering placement in a special education class. “In cases where students are placed in special education classes, reasons for doing so must be given” (OME, 2014, p. 10). Regulation 181/1998 also introduced the IEP, which became the centrepiece for providing special education programs and services to students with special education needs (OME, 2014, p. 10).

All students need support to succeed but some may require additional supports to meet their learning needs. Support for students with special education needs may include additional programs, services, and equipment (OME, 2018). Students with special needs have complex and unique educational requirements. “While most students with special education needs are integrated into regular classrooms, provincial and demonstration schools offer specialized programs for others” (OME, 2009, pp. 14–15). Data from the Ontario School Information System showed that in 2018–2019, 17.7% of students in Ontario’s publicly funded school system received special education programs and services (Osgoode Hall Law School, [OHLS], 2020). School boards reported a total head count of 360,450 students receiving special education programs and services out of 2,040,432 students in the province; of the students receiving special programs and services, approximately 48% had been identified through the IPRC process, and 52% had not been identified by an IPRC (OHLS, 2020). School boards reported that approximately 86% of all students receiving special programs and services were placed in regular classrooms for more than half of the instructional day (OHLS, 2020). School boards were required to establish an IPRC, which was made up of at least three people, one of whom must be a principal or supervisory officer. The IPRC was responsible for deciding whether a student should be identified as exceptional, identifying the exceptionality according to the categories and definitions set out by the Ministry, deciding whether to put the student in a regular class or special class, and reviewing the identification and placement generally once in a school year (OME, 2018).

Students formally identified through an IPRC with education needs were usually fit into at least one of five categories and 12 definitions: (a) behavioural; (b) intellectual—giftedness, mild intellectual disability, developmental disability; (c) communication—autism, deaf and hard-of-hearing, language impairment, speech impairment, learning disability; (d) physical—physical disability, blind and low vision; or (e) multiple exceptionalities (OME, 2018, p. 2). These five categories of exceptionalities were designed to address the wide range of conditions that might affect a student's ability to learn and did not exclude any medical condition that could lead to particular types of learning difficulties. All students with demonstrable learning-based needs were entitled to appropriate support in the form of special education programs and services, including accommodations, modifications, and alternative learning expectations.

Accommodations included special teaching and assessment strategies, human supports, and individualized equipment to enable learning without altering the provincial curriculum expectations for the grade. Regarding modification, expectations differed in some way from the regular grade level for a subject or course to meet a student's learning needs. For students with an IEP, these changes could include expectations from a different grade level, significant changes in the number and complexity of the learning expectations, and measurable and observable performance tasks. A credit may or may not be granted for a course at the secondary level, depending on the extent to which the expectations in the course had been modified. Alternative learning expectations were developed to help students acquire knowledge and skills not represented in the Ontario curriculum expectations. Because they were not part of a subject or course outlined in the provincial curriculum, alternative expectations were considered to constitute alternative programs or alternative courses (secondary school courses) (OME, 2018, p. 16).

In 2009 the OME published *Ontario's Equity and Inclusive Education Strategy*, which defined equity as a state of fair, inclusive, and respectful treatment of all people. In September 2012 the Accepting Schools Act passed the provincial legislature to amend the Education Act (1990), setting out requirements for all school boards to provide safe, inclusive, and accepting learning environments in which every student could succeed. In 2013 the OME distributed *Policy Memorandum 119: Developing and Implementing Equity and Inclusive Education Policies in Ontario Schools*, requiring all school boards to develop, implement, and monitor an equity and inclusive education policy. In 2014 the OME published *Equity and Inclusive Education in Ontario Schools: Guidelines for Policy Development and Implementation*, which stated that realizing the vision of equity and inclusive education in Ontario schools must be understood as a journey, not a destination:

The work must be ongoing to ensure that our schools continue to provide caring, inclusive, safe, and accepting environments that support the achievement and well-being of every student. Equity and inclusive education is an ongoing process that requires shared commitment and leadership if we are to meet the ever-evolving, complex issues and concerns of our communities and schools. (p. 5)

School boards must also follow the Ontarians with Disabilities Act (2001), the Accessibility for Ontarians with Disabilities Act (2005), and the Ontario Human Rights Commission's (2018) *Policy on Accessible Education for Students with Disabilities*, as applicable. Providing support to students with exceptionalities required resources. The way financing was determined in laws and regulations had an impact on decision-making in relation to critical issues relating to supporting some learners' needs (Meijer & Watkins, 2019).

## Methodology

To answer the research questions, the author reviewed relevant OME documents on financing elementary and secondary education. Document analysis was the most important aspect of this study, encompassing a systematic procedure for reviewing both print and electronic documents that were examined and interpreted to elicit meaning, gain understanding, and develop empirical knowledge (Corbin & Strauss, 2008, as cited in Bowen, 2009, p. 27). The procedure entailed finding, selecting, making sense of, and synthesizing data contained in documents (Bowen, 2009). Documents provided background and context, additional questions to be asked, supplementary data, a means of tracking change and development, and verification of findings from other data sources (Bowen, 2009). Moreover, documents may be the most effective means of gathering data when events could no longer be observed (Bowen, 2009). In addition, document analysis had the advantages of efficiency, availability, cost-effectiveness, unobtrusiveness, stability, exactness, and broad coverage (Bowen, 2009).

The documents analyzed in this study included:

- *Ontario's Equity and Inclusive Education Strategy* (OME, 2009)
- *Policy/Program Memorandum 119: Developing and Implementing Equity and Inclusive Education Policies in Ontario Schools* (OME, 2013)
- *Equity and Inclusive Education in Ontario Schools: Guidelines for Policy Development and Implementation* (OME, 2014)
- *2018–19 Education Funding: A Guide to the Special Education Grant* (OME, 2018)
- *Technical Paper 2019–20* (OME, 2019c)
- *Grants for Student Needs: Projections for the 2019–20 School Year* (OME, 2019a)
- *2019–20 Education Funding: A Guide to the Special Education Grant* (OME, 2019d)
- *Memorandum 2019 SB07: Special Education Grant Funding for 2019–20* (OME, 2019b)
- Regulation 277/19: Grants for Student Needs – Legislative Grants for the 2019–20 School Board Fiscal Year
- *Grants for Student Needs Projections for the 2020–21 School Year* (OME, 2020)
- *Advanced Issues in Special Education Law* (OHLS, 2020)
- *Education Funding Technical Paper 2021–22* (OME, 2021b)
- *Special Education Funding Guidelines: Special Equipment Amount (SEA) 2021–22* (OME, 2021d)



- *2021–22 Education Funding: A Guide to the Special Education Grant* (OME, 2021e)
- *Education Funding Special Education Funding Guidelines: Special Incidence Portion (SIP) 2021–22* (OME, 2021a)
- *Guidelines for Approval and Provision of an Education and Community Partnership Program (ECPP) 2021–22* (OME, n.d.)

These documents were public records available on the OME's website. The author also contacted the Special Education/Success for All Branch, OME, for information not available through open public documents.

## Results

The OME met regularly and engaged with key stakeholders to help inform government policy and decisions. There was a Minister's Advisory Council on Special Education, which met three times each year to advise the Minister on matters related to the establishment and provision of special education programs and services for exceptional students (OHLS, 2020). It was difficult to have a clear and concise answer to the first question: How is the overall funding for special education determined? The author asked the Special Education/Success for All Branch, OME, this question and has not received a response. The author reviewed the education funding information dating back to 1998, which is available from the Ministry's website, and sees that the special education grant has been increasing since 1998, when the then Conservative government under Mike Harris introduced the provincial funding formula and cut education funding as part of the cuts from public spending to balance the provincial budget and to reduce the debt. Since then both the Grants for Students Needs and the Special Education Grant have increased almost annually. One thing that can be confirmed is that the Special Education Grant increased simultaneously with the Grants for Student Needs, which increased each year since 1998, except for 2012–2013 and 2013–2014 (OME, 2003, 2016, 2021c). The increase in funding each year depended on certain circumstances.

The Special Education Grant was determined with a variety of funding mechanisms including per-pupil amounts, per-school allocations, prediction models, and claims processes, among others (OHLS, 2020). The Special Education Grant is made up of six allocations:

1. Special Education per Pupil Amount,
2. Differentiated Special Education Needs Amount,
3. Special Equipment Amount,
4. Special Incidence Portion,
5. Education and Community Partnership Program, and
6. Behaviour Expertise Amount.

The following paragraphs provide the details of these six allocations.

Among the six allocations, the Special Education per Pupil Amount (SEPPA) was the largest one. SEPPA provided funding to every school board to assist with the costs of additional support to students with special needs. It was allocated on the basis of total student enrolment of all students, not just students with special needs (OHLS, 2020). SEPPA in 2020–21 was allocated using the following benchmarks: \$1,035.38 per junior kindergarten to Grade 3 student, \$795.31 per Grade 4 to 8 student, and \$524.95 per Grade 9 to 12 student. The total SEPPA funding amount was determined by multiplying the benchmark by the boards' average daily enrolment for each grade grouping, which fluctuated on a yearly basis (T. Dias, Team Lead, Funding, Special Education/Success for All Branch, OME, personal communication, July 8, 2021).

The Differentiated Special Education Needs Amount (DSENA) addresses the variation among school boards with respect to their population of students with special education needs and school boards' ability to support these needs (OHLS, 2020). The provincial overall value of the DSENA increased annually to reflect negotiated labour settlements. However, each of the different components of the DSENA had unique characteristics, which made its annual value fluctuate differently (T. Dias, Team Lead, Funding, Special Education/Success for All Branch, OME, personal communication, July 8, 2021). While enrolment was used in some of the DSENA subcomponents its impact on the total DSENA amount was limited. Of the six allocations in the Special Education Grant, the DSENA was the most complicated one. The DSENA was made up of six amounts, of which the largest one was the Special Education Statistical Prediction Model (SESPM) amount. The SESPM was a logistic regression model that drew from the latest available OME anonymized student data, merged with census indicators from Statistics Canada, to estimate the proportion of students predicted to receive special education programs and services in each of Ontario's district school boards (OME, 2021b, pp. 42–44).

Each school board received a projected Special Equipment Amount (SEA), which included a base amount of \$10,000 for each board plus an amount based on the board's average daily enrolment based on all student enrolment (OME, 2021d, p. 2). The SEA per-pupil amount was allocated for the purchase of computers, software, robotics, computing-related devices, and required supporting furniture, as identified for use by students with special education needs in accordance with the SEA funding guidelines. The SEA per-pupil amount funding also supported school boards to provide training for staff and students, and it supported the set-up, maintenance, and repair of SEA equipment funded through the SEA claims-based process. The SEA claims-based amount provided funding to boards for the purchases of non-computer-based equipment for students with special education needs, including sensory equipment, hearing support equipment, vision support equipment, personal care support equipment, and physical assists support equipment, through a claims-based process with an \$800 deductible. "SEA claims are submitted to the Ministry of Education regional offices for approval" (OME, 2019b, p. 13).

The Special Incidence Portion (SIP) supports pupils who required more than two full-time staff to address the health and safety needs of the students who had extraordinarily high needs related to their disabilities and exceptionalities, as well as others at their school. For the 2019–2020 school year the maximum SIP per eligible claim increased by 1% over 2018–2019 from \$27,405 to \$27,679. “SIP claims are submitted to the Ministry of Education regional offices for approval” (OME, 2019d, p. 14).

The Education and Community Partnership Program (ECP) provides critical support to meet the needs of children and youth who could not attend school due to their primary need for care, treatment, or rehabilitation services (OME, n.d.). It was allocated to school boards to provide education programs for school-aged children and youth in eligible care and treatment centres, in custody, and correctional facilities and facilitated transitions to future educational success (OHLS, 2020). These facilities included hospitals, children’s mental health centres, psychiatric institutions, detention and correctional facilities, community group homes, and social services agencies (OME, 2019b). A school board provided these education programs under a written agreement between the board and the facility. “The funding, for qualifying education programs, goes toward recognized costs that include teacher salaries and benefits, educational assistant salaries and benefits and classroom supplies” (OME, 2021e, p. 9).

The Behaviour Expertise Amount (BEA) provided funding for school boards to hire board-level Applied Behaviour Analysis (ABA) expertise professionals, including Board Certified Behaviour Analysts (BCBAs), and to provide training opportunities that would build board capacity in ABA (OME, 2019b, p. 1). For 2019–2020, the OME invested an additional \$15.2 million in the BEA allocation, which was an increase of approximately 100% over the 2018–2019 school year. The 2019–2020 BEA allocation had two components: ABA Expertise Professionals Amount, and ABA Training Amount (OME, 2019b). In 2019–2020 the OME provided school boards with the Priorities and Partnerships Fund (PPF), which was additional funding outside the Grants for Student Needs. “Some of this funding is allocated to school boards to support students with special education needs” (OME, 2019d, p. 12).

To answer the second question—How is funding for students with different exceptionalities determined?—it was useful to examine how school boards received the SEA claims-based amount, SIP, and ECP because these three allocations were intended for students with different categories of exceptionalities and determined mainly by claimed cases, not by boards’ total enrolment. To receive these three allocations, boards must submit claims and applications using OME forms. These claims and applications were submitted to one of the seven OME regional offices for approval before funding was provided.

The author examined the relevant OME documents to have a better understanding of the determination of these three allocations. To receive SEA claims-based amounts, school boards

filled out the OME required electronic forms and submitted these forms to their OME regional office (OME, 2021d).

The SEA provides funding to school boards to assist with the costs of equipment essential to support students with special education needs. This equipment is to provide students with accommodations that are directly required and essential for one or more of the following: attending school, accessing the Ontario curriculum, supporting or augmenting a board-determined alternative program and/or course. (OME, 2021d, p. 6)

To receive funding through SIP, school boards must follow the eligibility criteria outlined in the Special Education Funding Guidelines: Special Incidence Portion (SIP), 2021–22, when they submitted the required forms. The maximum SIP funding amount per eligible claim for 2021–2022 is \$28,518 (OME, 2021b, p. 47). “A student in a modified day/half day program is eligible for a maximum of \$14,259 in funding. ... The board’s SIP allocation for the 2021–22 fiscal year is the sum of all approved SIP claims for pupils of the board, after any adjustment required under the GSN Regulation” (OME, 2021a, p. 2).

The ECPP is only for students who cannot attend their regular school because of their primary need for care, treatment, or rehabilitation (OME, n.d., p. 5). ECPPs are voluntary collaborative partnerships between district school boards and government-approved facilities such as children mental health agencies, hospitals, or youth detention centres. School boards provide the educational component (education program) while facilities provide the care, treatment, or rehabilitation (ECPP services). Children and youth in these programs may have: (a) special education needs; (b) physical or mental health needs requiring them to be hospitalized; (c) possible or diagnosed mental health or psychiatric needs; (d) severe emotional and behavioural needs, or addictions; and (e) been in conflict with the law or at risk of being in conflict with the law (OME, n.d., p. 5). Students attending an ECPP are among the most vulnerable learners and are at risk of not completing elementary and secondary education. Although these students have primary needs other than education, the OME recognizes that maintaining continuity of education during periods of care, treatment, and rehabilitation complements and supports treatment objectives and improves life outcomes for these children and youth (OME, n.d., p. 6). Due to the unique needs of students in ECPPs, the OME has identified three essential components for the education component of an ECPP: instruction and intervention; assessment, evaluation, and reporting on educational achievement; and transition planning (OME, n.d., p. 7).

## **Conclusion**

The special education grant is the second largest allocation in the overall funding for elementary and secondary education in Ontario, next only to the pupil foundation grant. The debate about whether adequate funding is provided to students with exceptionalities, and whether the support is effective, continues. To discuss whether the support is adequate and

effective, we must first know how the funding is determined. The general trend is that the support provided to students with exceptionalities has been increasing in Ontario in the last four decades. There is a need for the public to be aware of this increasingly important issue. This need not only exists in Ontario but also across Canada, North America (Imazeki & Reschovsky, 2006; Li, 2016), and likely in countries where funding for special education is provided. With information from an analysis of the relevant documents and information obtained from the OME, this article indicates that of the six allocations in the special education grant, three are determined mainly by enrolment and the other three are determined mainly by approved claims. This article contributes to the literature by increasing our understanding of how the special education grant is determined, which is helpful when we discuss policies related to the determination of funding for students with exceptionalities and the overall education funding for public education.

Future research can be conducted into whether the overall special education funding is adequate, whether the allocation for different categories of students is reasonable, or whether the details of specific policies are appropriate. Inclusion cannot happen in isolation, and it is only through our collective commitment that the ideals of inclusion can be realized (Parekh, 2018). The ultimate goal is to support all students when they learn in publicly funded schools.

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