PUBLIC SYSTEM, PRIVATE MONEY:
FEES, FUNDRAISING AND EQUITY IN THE
TORONTO DISTRICT SCHOOL BOARD

A Report from
Social Planning Toronto
PUBLIC SYSTEM, PRIVATE MONEY:  
FEES, FUNDRAISING AND EQUITY  
IN THE TORONTO DISTRICT SCHOOL BOARD  

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Social Planning Toronto (SPT) is a non-profit community organization committed to building a civic society in which diversity, equity, social and economic justice, interdependence and active civic participation are central. SPT works with diverse communities, promotes civic engagement, engages in community-based research and conducts policy analysis with an aim of improving the quality of life of all Toronto residents.  

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Executive Summary

Poverty is a reality lived by a growing number of Ontarians. In Toronto the number of poor is increasing, while income polarization between the rich and the poor grows (Hulchanski, 2007). For Toronto’s children the situation is dire. The Greater Toronto Area (GTA) is the child poverty capital of Ontario: 50% of Ontario’s children in poverty now live in the GTA, up from 44% in 1997 (Children’s Aid Society of Toronto, 2008).

Education in Ontario is considered a ‘great equalizer’, and our public system is meant to provide all our students with equal access to top quality education. Yet, when the Conservative government introduced the funding formula in 1998 Ontario schools faced an unprecedented challenge in matching their school budgets to educational requirements. Schools began to intensify the charging of fees and fundraising to subsidize their operations. This practice, subsequently institutionalized by the Ministry of Education, has led to deep inequities in opportunities and outcomes across the system, between students who could pay and those who could not, and between schools that could raise funds and those that could not.

In 2010 the Ministry of Education initiated a review of their guidelines for fees for learning materials and activities, fundraising and corporate partnerships. The Fees for Learning Materials and Activities Guideline, followed by the release of draft Fundraising Guideline was released by the Ministry in spring 2011. The fees guideline defines student activity fees, enhanced programming fees and specialized programming fees as voluntary amounts paid by students. Fees are meant to enhance a student’s school experience by covering the cost for materials and activities, enrichment or upgrades to materials and programs beyond the core curriculum (Ontario Ministry of Education, 2011a). Fundraising is defined as the raising of money or other resources for external charities, field trips, student activities and resources, and capital assets. These activities are supported by the parent council, with administrative support for collection provided by school staff (Ontario Ministry of Education, 2011b).

The new guideline addresses some of the confusion that surrounds the charging and allocation of school-generated funds. They do not, however, address the perpetuation of inequities and the overall underfunding of our public system that has led to this reliance on private money to subsidize Ontario students’ education. As Canadian politician, George Brown, knew in the 1850’s: “Schools for the poor will be poor schools”.

School fees and fundraising activities create unequal opportunities for students in schools and between schools, and make our public school system less inclusive and accessible. Marginalized students suffer. The amount of money entering school boards through grants meant to assist vulnerable students, such as the Learning Opportunities Grant, is often used to balance budget shortfalls across the system. Meanwhile, private money entering schools through fees and fundraising is kept in the schools that raise the money.

Our report examines inequities across the Toronto District School Board (TDSB). In our analysis of data obtained by the response to a Toronto Star Freedom of Information request on school-generated funds (Winsa and Rushowy, 2011) and data released by the TDSB, we discovered that fees and fundraising amounts in the TDSB vary significantly by socio-economic variables and geographic location. The schools where students are most likely to have the lowest socio-economic status generated far less in school-generated funds than the wealthier schools, while wealthier schools charged higher fees than poorer schools. While this means students who can least afford to pay are charged less, they do not have access to the same experiences as their peers, perpetuating inequities in student opportunities and outcomes across our public school system.
Key Findings:

Over three years the 20 least marginalized primary schools fundraised 36 times the funds than the most marginalized 20 schools: $249,362.51 per school compared to $6,922.98 per school.

While secondary schools are more reliant on fees, over three years the wealthiest 20 secondary schools fundraised 920 times more money than the poorest 20 schools in Toronto: $33,653 per school compared to $36.56 per school.

Through fees and fundraising, the most marginalized 20% of the schools in the system raise less than 1/3 of the funds that the least marginalized 20% of schools raise. The difference is the same for both primary and secondary schools.

The schools generating the most funds are located in wealthier neighbourhoods, while the schools generating the least funds are in poorer neighbourhoods.

There are approximately 30 schools in the city that have another income source through private foundations. This income stream is outside of the school board’s purview so there is no way to monitor or assess their additional funding impact.

We asked parents and students to tell their stories about their experiences with fundraising and fees in TDSB schools. Their experiences tell the very real story of opportunity gaps that exist for students attending schools that do not benefit from fundraising and/or are not able to pay school fees.

Students, parents and community members express concern about:

- The financial burden of fees and fundraising on families;
- The stigmatizing effect of disclosing one’s inability to pay fees or contribute to fundraising efforts;
- The need for greater accountability and transparency in fee and fundraising initiatives;
- The gap that results from inequities of opportunity between students who can pay fees and those who cannot, and between schools that can fundraise and those that cannot; and
- The government not taking its responsibility to properly fund the education system.

“The public school system has become multi-tiered. In affluent neighbourhoods, the school can offer an enriched learning experience with better classroom equipment, better fitness facilities, and more field trips. In poorer neighbourhoods those opportunities would not be available. In a public school system, is it acceptable to offer the children in Forest Hill a better education than those of Jane and Finch?”

To achieve equality across the system school budgets must be enhanced, rather than continuing reliance on fees and fundraising which leads to inequitable opportunities and outcomes. Fees and fundraising cannot be used to subsidize school budgets.
**Recommendations:**

We recommend that the **Ministry of Education**

1) Fund the education system so that it is not necessary for schools to rely on fundraising, fees and corporate partnerships – private money – to finance our public education system.

2) Prohibit boards and schools from using any private money from any source to cover capital costs, staff, or materials required for student activities or resources for curriculum delivery.

3) Eliminate fundraising in schools beyond the raising of funds to donate to social justice causes outside the public system as it leads to inequitable opportunities and outcomes for students.

4) Establish a mechanism to ensure compliance with its policies regarding school fees and fundraising.

5) Create an “Equity in Education” grant that contains targeted and “sweatered” (protected) funding to offset all costs to address the aforementioned inequitable opportunities experienced by our most vulnerable student populations.\(^1\),\(^2\)

We further recommend that the **Ministry of Education and the Toronto District School Board** -

1) Work collaboratively to keep a public database on all fees and fundraising on a school and system level.

2) Fund a vision for education, beyond targets for test scores and graduation rates that outlines what materials, activities and programs should be available at no extra charge to all students in every school in Ontario.
   This should include:
   - Appropriate learning materials for all courses, including hands-on technology, arts, health, physical education and computer courses
   - Access to extracurricular activities
   - Participation in arts and sports programs.

Until the preceding recommendations are implemented, we recommend that the **Toronto District School Board**

1) Explore, through a consultation process, or implement, as per the TDSB’s fundraising policy, a centralized equity fund or subsidy program, in which fundraising efforts among all schools be pooled and equitably distributed to create a more transparent and equitable process of sharing funds between schools which have access to greater financial resources, and those which do not (i.e. Portland, Oregon model). This could include allowing all schools to retain a minimum base as well as ensuring that surpluses are shared for the match private giving with money from the Learning Opportunities Grant. Another example could be, the TDSB could explore the implementation of a formula to match private giving with money from the Learning Opportunities Grant.

2) Stop issuing charitable tax receipts for donations made to individual schools, and provide receipts for funds directed to a central equity fund thereby increasing equity, transparency and accountability.

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\(^1\) In the TDSB, this would mean elementary schools ranked 1-150 on the Learning Opportunities Index (LOI) (See description of LOI in the Research Methods section) and 1-30 on the secondary LOI.

\(^2\) In preparation for the draft guidelines on corporate sponsorship further we recommend the Ministry of Education prohibit corporate sponsorship in schools. Students are bombarded with corporate messaging everywhere. Schools should be an environment exempt from this influence.
3) Work collaboratively with parents and staff to create a sensitive and respectful process for students/families living in poverty to indicate hardship, so that students do not self-select out of activities, which their families cannot afford.

4) Ensure that all students and parents know that all fees and fundraising campaigns are voluntary and that all fees and fundraising requests from schools clearly state, multilingually, where appropriate, that, “ALL FEES AND FUNDRAISING REQUESTS ARE VOLUNTARY”.

5) Ensure that all goods and services purchased for use by a school from monies received through fees and fundraising, donations, and charitable foundations be reported to the TDSB giving a full and complete picture of the programs and opportunities that are made available to students attending each school.

6) Release an annual report on school-generated funds to improve transparency.
Introduction

Across Ontario poverty is deep and persistent; 1.6 million people lived in poverty in 2008 (Campaign 2000, 2010, pg. 2). Child poverty is worsening with 412,000 children living in poverty and the number is increasing. In Toronto it rose from 24% in 1990 to 32% in 2005. Poverty is racialized as children of non-European heritage make up about one half of the Greater Toronto Area’s children, and seven out of ten of the children living in poverty. (Children’s Aid Society Toronto, 2008, pg. 2) Poverty is geographically concentrated as Toronto becomes segregated by income. While our downtown core gets richer, the middle class is disappearing and the number of low-income neighbourhoods in our city has increased every year since 1970 (Hulchanski, 2007). In the City of Toronto all growth in the number of children living in poverty since 1997 occurred in the inner suburbs, where rates of child poverty now surpass those of downtown (Children’s Aid Society Toronto, 2008, pg. 2).

In the face of these barriers our public education system is meant to level the playing field, providing all Ontario students with equal opportunities and outcomes, regardless of their parents’ income or where they live. Yet as our public education system struggles to provide an education that will prepare students for the 21st century on increasingly tight budgets, it is our most marginalized students who suffer. Students from economically and socially marginalized conditions experience greater opportunity, health and relationship gaps and their teachers and schools do not have the funding to provide many of the services they need. These students are at higher risk for academic difficulties and require more supports.

This report examines the impact of charging school fees and fundraising practices on Toronto students’ learning opportunities. Historically, schools have always generated some funds through fees and fundraising. Yet evidence suggests that school-generated funding is now being used to pay for services and equipment that used to be provided as a matter of course by the school system itself (People for Education, 2009).

We explore a growing gap between what is available to students from wealthier families and whose attend schools in wealthier areas of the city and those who families are lower income and live in poorer areas of the city. Wealth means better access to more learning opportunities while students from economically and socially marginalized conditions have fewer opportunities. The students who are at higher risk for academic difficulties and require more supports often go without. These disparities of opportunity are becoming more entrenched as the Ministry of Education institutionalizes the practice of charging fees and of fundraising, segregating those who can afford to pay from those who cannot.

In response to community concerns regarding the impact of school fees and fundraising on access to public education, and adherence to principles of equity and inclusion within the Ontario public education system, the Ministry of Education is undertaking a review of its Fees for Learning Materials and Activities Guideline and draft Fundraising Guideline. These documents provide guidance to schools and school boards in the establishment of school fees and use of funds raised through fees and fundraising initiatives.

The Ministry has invited input from the public to help with the review process. Inspired by the work of the Toronto District School Board’s Fees and Fundraising Subcommittee, Social Planning Toronto offers this report, Public System, Private Money: Fees, Fundraising and Equity in the Toronto District School Board, as a new resource to aid the Ministry in this work. In this report we examine the relationship between school fees and fundraising and marginalization in the Toronto District School Board’s elementary and secondary schools. In particular, we consider
issues of equity and inclusion with regard to these worrying trends in public education funding, and offer recommendations to assist the Ministry in rectifying current inequities.

Background

The Restructuring of School Board Funding in Ontario

School fees and fundraising need to be understood within the context of the Ontario Ministry of Education’s policies and funding formula. School boards in major urban centres were well funded through their local tax bases in the 1980s and early 1990s. This resulted in some school boards not requiring provincial grants to cover their expenses. A division was created between school boards in areas with large local property tax bases and school boards in rural areas that were more dependent on provincial funding (Bedard and Lawton, 2000). The restructuring of education in Ontario in 1997 under the Conservative government of Premier Mike Harris fundamentally altered the powers, responsibilities, and sources of revenue for the Toronto District School Board (TDSB) and all other Ontario school boards.

Prior to the 1997 restructuring of the education system, both provincial grants and local property taxes were used to fund the construction and maintenance of school facilities and school operating costs. School boards recommended mill rates for the education portion of property taxes to the relevant municipality and the municipality taxed accordingly. As a consequence of this level of decentralization, local boards exerted a significant amount of control over school curricula and programming (Bedard and Lawton, 2000). Concerns surfaced regarding inequities in the funding of rural schools due to the smaller property tax base in these communities (Bedard and Lawton, 2000). Rather than addressing these inadequacies by increasing the funds for rural boards, the provincial government implemented a series of initiatives aimed at centralizing the education system and uploading the responsibility for education funding to the Province (Bedard and Lawton, 2000; Ontario Ministry of Education, 2000).

The Province itself took over control for establishing the education tax rate and collecting the property tax portion through local municipalities. In turn, the provincial government redistributed these funds province-wide using its education funding formula established in 1997, based on criteria used for the grants that earlier formed the provincial portion of school board revenues. According to the Ministry of Education website, “the Ministry allocates funding to each board using a formula that's based on student enrolment and the unique needs of the students in each board. The number of schools, their distribution and their physical condition are also factors” (Ontario Ministry of Education, 2011c). Grants from the Ministry of Education are issued for general operating costs, maintenance and building costs, and costs associated with students’ needs, such as ESL classes. While still receiving funding drawn from property taxes, school boards are no longer able to set education tax rates according to local needs or variance in costs, such as salaries (Ontario Ministry of Education, 2011c). The revised funding formula has left boards with the responsibility for delivering quality public education while lacking the power to ensure it is adequately funded (Mackenzie, 2009).

In addition to introducing these tax reforms, the provincial government made several other reforms to the education system. Starting in 1997, it reduced the number of school boards in Ontario by half, introduced standardized testing
to monitor student performance, and made substantial curriculum reforms based on a very detailed list of expectations (Ontario Ministry of Education, 2000).

In Toronto, the Toronto District School Board (TDSB) was created through the amalgamation of seven school boards\(^3\), and like all boards, lost its power to set local education tax rates (Bedard and Lawton, 2000; TDSB, 2011a). While the stated purpose of the funding reforms was to create a more efficient, equitable public education system that eradicated the inequities due to differential property tax assessments (Bedard and Lawton, 2000), the changes have been particularly detrimental to the TDSB. The TDSB has experienced massive budgetary shortfalls. With its aging schools, it has reported a repair backlog of $3 billion, and is experiencing shortfalls amounting to tens of millions of dollars in funding for special education, equality of opportunity (Learning Opportunities Grant), English as a Second Language, computers, and utilities (TDSB, 2011a). These problems are felt across Ontario, in urban boards where poverty, unemployment and immigration rates are high (Mackenzie, 2009).

To increase revenue and decrease costs, the TDSB is closing schools and selling land. While closing schools may reduce maintenance and administrative costs, freeing up money for the operating budget, selling land does not generate operating revenue. Because of the way in which capital costs were funded pre-1998 and post-1998 revenue from land sales can only be used for capital purchases (Slack, 2010). Despite this move, TDSB projects rising costs for maintaining and repairing the remaining schools (TDSB 2011a; TDSB 2011b). In a recent letter to federal party leaders and MP candidates in Toronto ridings, the Chair of the TDSB, Chris Bolton, wrote that, “truly upgrading our schools with modern science labs, technology, and other facilities to meet 21st century learning needs would cost some $8.2 billion” (TDSB, 2011c). While colleges and universities have received federal funds to improve their infrastructure, despite clear need, the TDSB has not (TDSB, 2011c).

Since the introduction of the education funding formula, the TDSB has faced difficulties balancing its operating budget while also keeping up with capital costs. A 2009 report by the Canadian Centre for Policy Alternatives noted that in Ontario, “the funding formula does not provide sufficient funding for the basics of the system – the payment of teachers and administrators as well as the operation and maintenance of school facilities” (Mackenzie, 2009, p. 3). The TDSB reports that over 85% of its budget is used to pay for operating line items such as salaries and benefits (TDSB, 2011d). At the same time, the TDSB’s declining enrolment numbers have had a negative impact on the amount of funding it receives annually (TDSB, 2011e). Despite declining student enrolment, many education costs, such as those related to building maintenance and administrative burden, are fixed. The education funding formula assumed there would be significant cost savings related to declining enrolment; this has not borne out in reality.

The amalgamation of the seven school boards of Metropolitan Toronto created a large board faced with many complex issues.\(^4\) As is the case in the Greater Toronto Area and in many large urban areas around Ontario, Toronto is an extremely diverse and multilingual immigrant-receiving centre with unique educational needs. Many families,

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\(^3\) Toronto, Etobicoke, East York, North York, York, Scarborough, and Metropolitan Toronto

\(^4\) For example: “In Fall 2006 when the Student Census was conducted, 29% of all TDSB students (Kindergarten – Grade 12) were born outside Canada in more than 175 countries or regions. The TDSB’s student registration data shows there are more students in secondary schools born outside Canada (40%) than elementary students (24%)” (Zheng, 2009, pg. 17). “More than half of all immigrants are school age. Nearly half of secondary schools report they have ESL students, but only one third have ESL teachers. Some urban / suburban schools report that over 90% of their students require ESL support; 48% of elementary schools with ESL students have no ESL teacher” (People for Education, 2008, pg. 20).
particularly newcomer and racialized ones, struggle with poverty, unemployment, underemployment and lack of affordable housing (Social Planning Toronto, 2009).

One in four Torontonians live in poverty, and poverty is becoming increasingly racialized. The Children's Aid Society of Toronto reported that, "roughly one child in ten among European (white) groups; one child in five for East Asian groups; one child in four for Aboriginal, South Asian, Caribbean, South & Central American groups; one child in three for Arab and West Asian groups; and one in two for children of African heritage" were living below the Low Income Cut Off (Children’s Aid Society of Toronto, 2008). As well, the city is home to many non-status immigrant families and their children (OCASI, 2004). These realities shape the opportunities for children in the public education system.5

The Ministry of Education created the Learning Opportunities Grant (LOG) to provide extra funding and support students whose socio-economic status placed them at increased risk for academic struggle. The Ministry states that it, “provides funding based on social and economic indicators that have been associated with a higher risk of academic difficulties. The ‘Demographic Allocation’ supports boards in offering a wide range of programs to improve the educational achievement of these students. Examples of these programs include: breakfast programs, homework clubs, and reading recovery. Boards have considerable latitude in determining the kinds of programs and supports that they provide with this funding” (Ontario Ministry of Education, 2011d, pg. 60).

The LOG, however, has been subsequently used by boards to cover the costs of a wide range of general programs as the grant is neither protected, nor specifically targeted to serve students who are at a disadvantage.6 As reported by Hugh Mackenzie, it is rarely directed to support programs that would specifically alleviate the effects of poverty and is instead used to balance the funding formula-induced structural budget shortfall and no accountability mechanism was ever created by the Ministry of Education to ensure that the additional funds were allocated to students who were most in need (Mackenzie, 2007).

Attempts to produce efficiencies and cost-savings in Canada’s most populace province through the implementation of a funding formula, have led, instead, to the underfunding of Ontario’s public education system (Mackenzie, 2009). These efforts have caused school boards to seek alternative sources of funding. School fees and fundraising have become a means of addressing the gaps in the funding formula (People for Education, 2010). Schools are now increasingly dependent on these school-generated funds to cover costs as the redistributive efforts of the funding formula have proven insufficient (Mackenzie, 2009).

The Ministry of Education’s Guidelines for School Fees and Fundraising

In spring 2011 the Ministry of Education released official guideline for Fees for Learning Materials and Activities (see Appendix A), which were followed by the release of draft guideline for fundraising (see Appendix B and see Appendix C for definitions of key terms from the both guidelines).

5 While this report focuses on the experiences of TDSB students, it is important not to overlook the realities of Toronto’s other three boards: Catholic, French and French Catholic, which also face funding challenges.

6 “The two Toronto [public and Catholic] boards together account for 17% of Ontario’s elementary and secondary school population. They qualify for 49% of the demographic portion of the [Learning Opportunities Grant] LOG. Substantial underfunding of the LOG relative to estimated need has a particularly heavy impact on students in Ontario’s largest city and in the suburbs immediately around it” (Mackenzie, 2009, pg. 23.)
According to the Ministry guideline for *Fees for Learning Materials and Activities*, student activity fees, enhanced programming fees and specialized programming fees are *voluntary* amounts paid by students. The fees are meant to enhance a student’s school experience by covering the cost for materials and activities, enrichment or upgrades to materials and programs beyond the core curriculum (Ontario Ministry of Education, 2011a). The guideline states that, “in general, there should be no fees charged for day school programs” and describe learning materials and activities that should not be accompanied by fees (Ontario Ministry of Education, 2011a, pg. 1).

Fundraising obtains money or other resources for external charities, field trips, student activities and resources, and capital assets. These activities are supported by the school/parent council, with administrative support for collection provided by school staff (Ontario Ministry of Education, 2011b). The draft *Fundraising Guideline* advises that when school boards engage in fundraising efforts, they should consider the principles and purposes of public education, including aspects of diversity, accessibility, equality of opportunity and inclusivity (Ontario Ministry of Education, 2011b).

The draft guideline also states that funds raised for school purposes should not be used to replace public funding for education, nor should they support items that are funded through an allocated budget of a school board, such as learning materials, or capital projects that increase operating costs (Ontario Ministry of Education, 2011b). Under these proposed guideline, however, acceptable use of fundraising monies allows for school improvement projects (i.e. playground equipment, outdoor skating rinks, and greening initiatives), technological investments that complement existing resources (i.e. buying a second smart board where one is in place), and upgrades to school facilities which do not increase the capacity of the school (i.e. retrofitting a school cafeteria or building an auditorium) (Ontario Ministry of Education, 2011b).

Toronto schools have become increasingly dependent on external sources of money, such as fees and fundraising, to balance their budgets and provide the learning opportunities that help their students succeed. This pattern is seen across the province as schools produced a total of $588.4 million to augment school budgets and support charitable causes, as was revealed in Ontario’s Audited financial statements for 2009-2010 (People for Education, 2011a).

“School-generated funds” is the umbrella term used to define a combination of fees, fundraising, vending machines, cafeterias, grants, corporate sponsorships and money raised by schools for external charities.

**Examining the Ministry’s Guidelines**

Many concerns relating to the Ministry’s guidelines have been noted by concerned parents, students and organizations. No mechanism exists to ensure that schools and school boards are complying with the guidelines. With regard to fees, many schools charge for activities and materials defined as ineligible for fees under the Ministry’s guideline (People for Education, 2011b). The guideline states that fees should only be applied to activities that enhance a student’s school experience rather than any core educational activity. Defining what constitutes an

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7 Note: Fundraising for charities, which many schools and school/parent councils do, is included in the figures provided; however, evidence indicates that most of the money raised does go towards the local school’s programs, supplies and facilities. (Winsa and Rushowy, 2011; Daubs, 2011; Friends of Balmy Beach Community School http://www.tdsb.on.ca/SchoolWeb/_site/ViewItem.asp?siteid=10164&menuid=11399&pageid=10052, John Ross Robertson Junior Public School http://www.tdsb.on.ca/schools/details.asp?FeatureID=P&schno=5296&schoolId=1344&Status=L; see stories from the community later in the report.)
enhancement to education versus a core program or activity presents a challenge, and sometimes a conflict of interest, to schools, school boards and the Ministry of Education.

Many schools, however, have charged fees for activities and materials defined as ineligible for fees within the Ministry’s guideline, and parents may not know that fees and fundraising activities are voluntary – not mandatory. Parents are also becoming increasingly concerned with the amount of out of pocket money they are expected to provide schools for fees and fundraising initiatives (People for Education, 2011a).

Under the Ministry of Education’s guideline, registration or administration fees should not be charged and there should not be mandatory fees for course materials or courses leading to graduation. Yet People for Education’s 2011 Annual School Survey reported that 68% of Ontario schools charge fees for courses, and 92% of schools charge a student activity fee (People for Education, 2011). While the Ministry of Education permits fees that are, “not required as part of the regular day school program,” (Ontario Ministry of Education, 2011a) such as voluntary upgrades to the basic learning materials or extracurricular activities not required for graduation, schools are currently charging students fees for numerous services and materials. These have included fees for French workbooks, textbook deposits, and fees for courses required for graduation (People for Education, 2011a).

In addition to charging fees that are currently not allowed by the Ministry of Education’s guideline, schools also vary in their capacity to charge fees. According to the People for Education’s annual survey of Ontario schools, “the top 10% of schools charging fees takes in the same amount as the bottom 65% put together” (People for Education, 2011a).

Boards also view International Baccalaureate program exams for gifted students as an enhancement. The TDSB is required to charge $1,200 for each International Baccalaureate exam students take by the International Baccalaureate Organization. The fee is a barrier to many gifted students and limits their educational opportunities, while those who are able to pay have academic doors opened to them, enhancing their future prospects.

Though fees are voluntary, Social Planning Toronto learned from parents and community organizations (see the findings section of this report) that while schools will waive the fees of students who are unable to pay, most do not have a sensitive process for students or families to request the subsidy. Students from low-income families may feel stigmatized by the process. These processes often involve a student having to declare in front of friends or peers that his/her family is unable to pay school fees.

Beyond contributing to social exclusion and stigmatization for students, fees and fundraising costs present a financial burden for those families that cannot afford to pay. In People for Education’s 2011 Annual Report, Katharine Schmidt, Executive Director of Food Banks Canada, reported: “Year after year, demand at food banks spikes in late August and early September as parents find themselves having to choose between purchasing food and school provisions” (People for Education, 2011c, pg. 20).

In 2010, the TDSB adopted a policy that disallows fees for learning materials used in French classes, a policy which complies with the Ministry of Education’s guideline (TDSB, 2010). The TDSB has also passed a new policy on Student Activity Fees and Student Course Cost Fees that addresses concerns related to transparency and accountability that had been raised regarding the previous policy (TDSB, 2010). The new policy does not, however, address equity and access issues related to the charging of fees.
To increase equitable access to opportunity further changes are required to ensure that all students have access to the educational opportunities provided to their peers, regardless of their ability to pay. Parents are frustrated with the fees they are charged for student activity fees and such basic materials as art supplies, student identification cards, and other materials necessary for their children to attend school. Parents report ongoing costs throughout the year, such as “additional” art and presentation supplies children are encouraged to purchase to receive higher grades (see the results section of this report).

The reality of schools’ reliance on any raising of private funds, through fees or fundraising etc., to pay for educational opportunities ensures that the public education system will continue to be stratified. The ability to pay fees and the fundraising capacity of schools, or the lack there of, creates an inequitable, multi-tiered system by providing enrichments, additional opportunity, and greater resources for students who have the capacity to pay for extras. In practice, this ultimately eliminates both inclusivity and equality from our public education system.

**Research Methods**

In this report we examine how school-generated funds differentially impact Toronto District School Board elementary and secondary schools, comparing total and average funds generated by schools against the Learning Opportunities Index (LOI), the TDSB’s measure of external socio-economic challenges faced by students attending each of the board's schools. We further explore these results by mapping them against median household income for the neighbourhood where each school is located. Following this analysis, we present highlights from the stories collected from students, parents and community members about the impact of school fees and fundraising. Twenty-three people shared their thoughts and experiences, providing examples of how fees and fundraising are affecting students, families and communities across Toronto. Stories from public consultations on the Ministry of Education’s draft guideline for fundraising are also included.

**Data Sources**

Our report incorporates data from the Toronto Star’s Freedom of Information (FOI) request on fundraising and fees which captured the amounts gathered by schools and parent councils from fees and fundraising for the 2008-09 school year (as reported to the school board) (Winsa and Rushowy, 2011); the TDSB’s Comptroller of Budget, Revenue and Financial Reporting; 2006 Census data, accessed through the Community Social Data Strategy; the TDSB’s Learning Opportunities Index for 2009; and stories collected from students, parents, educators and the community. Information from charitable foundation websites and documents and data from the Canada Revenue Agency are presented.

In early 2011 the Toronto Star released data from the Freedom of Information requests it made to all ten Greater Toronto Area boards. The data provided a school-by-school look at private money flowing into the public system in the region over the 2008-09 school year. Our report analyses the information provided by the Toronto District School Board which was released with the disclaimer: “School-generated funds come from a variety of sources. In elementary schools, the money is mostly generated through fundraising by the parent council, but would also include money collected for field trips, monies raised for charity, Scholastic book orders and hot lunch programs. In high schools, the money comes from a variety of sources such as cafeteria revenue, wide-ranging costs in student activity
and athletic fees, as well as monies for field trips and charity fundraising. It can also include fees collected in International Baccalaureate programs, where students pay $1,200 each for high school exams. In the Toronto board, some schools reported one overall figure to the board. Other schools showed school generated funds and parent council fundraising as two separate amounts.” (Winsa and Rushowy, 2011, see: Toronto District School Board FOI). We used ‘total funds raised’, the sum of school generated funds and parent council fundraising, to eliminate discrepancies.

We compared the FOI data to the 2009 Learning Opportunities Index (LOI) (TDSB, 2011f). The LOI is a TDSB evidence-based measure created to evaluate external challenges experienced by students in each school. The LOI ranks each school within the TDSB based on the six measures relating to socio-economic status that most affect student success. The variables are:

- Median household income;
- The percentage of families whose income is below the Low Income Measure (before taxes);
- The percentage of families receiving Social Assistance;
- The percentage of adults without a high school education;
- The percentage of adults with at least one university degree;
- The proportion of lone parent families.

These variables were assessed only in households that included children. In addition, the LOI measures these challenges in the students' neighbourhood of residence, rather than in the neighbourhood where each school is located. All 475 TDSB elementary schools were ranked from 1 to 475 according to the LOI (1 being the most marginalized and 475 being the least marginalized school) and Toronto Star FOI data was matched with each school. The same procedure was followed for the 89 secondary schools included in the analysis.

The school with the greatest level of challenges, in this report referred to as 'most marginalized' is ranked number one on the index, while those schools experiencing fewer external challenges receive a lower ranking, referred to as 'least marginalized'.

Data was analyzed using SPSS 19.0 and Microsoft Excel to identify trends and patterns. Primary and secondary schools were divided into quintiles or tertiles by LOI rank and were compared on the sum and average amount of funds generated by category. Correlations were also conducted. LOI rank is inversely significantly correlated to amount of school funds generated.

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8 TDSB uses the LOI to allocate additional funds to schools with high LOI ranks. The LOI is applied to the corresponding school's enrolment to establish the school's weighted enrolment. The weighted enrolment is then multiplied by $15 for Elementary and $8 for Secondary to derive the learning opportunities allocation to schools within the board (TDSB, no date). While this allocation was set to help create more equitable opportunities for marginalized students, only small amounts of funding are directed to support these students. For example, a school of 300 elementary students that received the full allocation would account for approximately $4,500 in additional support.

9 Only 89 of Toronto’s 113 secondary schools were included; 24 schools were excluded from the analysis as they are alternative and adult-serving schools and have alternative fee practices and would, therefore, confound our analysis.
Median household income by neighbourhood was used in the analysis. This data from the 2006 Census is based on 2005 household income levels, and was accessed through the Toronto Community Social Research and Data Consortium.

Using ArcGIS version 9.3, we created maps by plotting the top and bottom 1/3 of LOI ranked elementary and secondary schools against the 2006 Census data for median household income by neighbourhood. We created a second set of maps incorporating school fund generating capacity by LOI plotted against neighbourhood income.

We also collected stories from parents, students, trustees, teachers, principals and other community members from different Toronto neighbourhoods. We circulated a request through city-wide networks for Toronto residents to submit anonymous stories about the impact of fees (November 2010) and fundraising (April 2011) on students’ educational experiences through the Social Planning Toronto website. We received 23 stories. Stories are also included from the transcripts that were released to us from the public consultations on the draft Fundraising Guideline with the Ministry of Education, hosted by the Fees and Fundraising Subcommittee of the Inner City Advisory Committee June 7, 2011. Information from education-related charitable foundation websites and documents and data from the Canada Revenue Agency were also reviewed.

Limitations of the Data

Due to Ministry of Education accounting requirements, accounting practices at the TDSB and attempts on the part of the school board to ease the burden on school/parent councils’ reporting requirements it is difficult to track how school generated funds are acquired, for what purpose they are collected and how funds are spent. For instance, many secondary school students engage in fundraising for charities (local or international in scope), with the philanthropic effort directed to benefit those outside the school system. These amounts are included in the reporting of total school-generated funds.

Further confounding the amounts, Ministry reports on school-generated funds include a combination of fundraising, fees, corporate donations, and items like vending machines and cafeterias revenues (People for Education, 2010). Separate from school-generated funds, the TDSB has its own foundation: The Toronto Foundation for Student Success (TFSS). In 2010 this charity reported total revenue of $11,803,549, with $6,748,106 coming from the provincial government and $2,987,947 from municipal governments (CRA, 2010a).

Other city-wide charitable foundations exist to supplement TDSB funding for programs. These include the Toronto Education Opportunity Fund (TEOF) (CRA, 2010b) and LEARNXS Foundation (CRA, 2010c). While they both

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10 The ICAC advises the TDSB on matters concerning learning opportunities for students in “inner city” communities and on Board policies and programs addressing the socio-economic circumstances of students and families across the system. The membership is comprised of community resource persons, parents, educators, designated TDSB staff and trustees appointed by the Board. For more information on the TDSB consultations see: Inner City Advisory Committee, Sub-committees, http://www.tdsb.on.ca/_site/ViewItem.asp?siteid=91&menuid=34727&pageid=29412.

11 Toronto Foundation for Student Success (TFSS): www.studentsuccess.ca

12 Toronto Education Opportunity Fund (TEOF): www.teof.ca is listed by CRA: for 2009-2010; it reported assets of $956,211 and revenues of $140,775 (CRA, 2010b).

13 LEARNXS Foundation (http://www.connexions.org/CxLibrary/CX1033.htm) is listed by CRA: for 2009-2010; it reported assets of $960,672 and revenues of $25,776 (CRA, 2010c).
report overall numbers to the Canada Revenue Agency, the way in which funds are allocated to schools and school programs is not transparent.

Both TFSS and TEOF subsidize free snack and lunch programs for inner city children and support other programs for marginalized students. While these donations to schools would not generate revenue and would, therefore, not be reported to the Ministry these schools do benefit from the city-wide fundraising efforts that are not captured in the Toronto Star FOI.

We have been told by TDSB officials that thirty schools in the TDSB that have private foundations which engage in fundraising efforts outside of school/parent councils (information on some of these foundations are included later in the report). These schools generally have very low numbers of marginalized students. The foundations are not subject to TDSB reporting requirements and it is impossible to track their activities beyond their reporting to the Canada Revenue Agency. The revenues these schools receive through these separate foundations would not be included in the TDSB’s financial statements and are not being tracked by the school board. Many of the schools’ charitable foundations are issuing tens of thousands of dollars in charitable tax receipts. The TDSB has no oversight over the funds these foundations are raising and little control over how the money is being spent.14

Findings

Key Findings

Over three years the 20 least marginalized primary schools fundraised 36 times the funds than the most marginalized 20 schools: $249,362.51 per school compared to $6,922.98 per school.

While secondary schools are more reliant on fees, over three years the wealthiest 20 secondary schools fundraised 920 times more money than the poorest 20 schools in Toronto: $33,653 per school compared to $36.56 per school.

Through fees and fundraising, the most marginalized 20% of the schools in the system raise less than 1/3 of the funds that the least marginalized 20% of schools raise. The difference is the same for both primary and secondary schools.

The schools generating the most funds are located in wealthier neighbourhoods, while the schools generating the least funds are in poorer neighbourhoods.

There are approximately 30 schools in the city that have another income source through private foundations. This income stream is outside of the school board’s purview so there is no way to monitor or assess their additional funding impact.

Fees and Fundraising Analysis

This chart reports the total non-public funds accounts revenue generated by the top and bottom LOI ranked 150 elementary schools and 29 secondary schools (the top and bottom third of elementary and secondary schools ranked by LOI), excluding adult day schools, recorded by the TDSB. The chart illustrates the disparity in access to non-public funds (funds not allocated by the Ministry of Education) among TDSB schools, with the least marginalized, bottom LOI schools attracting more than three times the revenue of the most marginalized, top LOI schools.

Chart 1. Non-Public Funds Accounts Revenue for 2009-2010: Top and Bottom Third LOI Ranked Schools

<table>
<thead>
<tr>
<th></th>
<th>Top of LOI</th>
<th>Bottom of LOI</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELEMENTARY</td>
<td>$3,066,858</td>
<td>$8,754,900</td>
</tr>
<tr>
<td>SECONDARY</td>
<td>$2,187,398</td>
<td>$9,988,754</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$5,254,256</td>
<td>$18,743,654</td>
</tr>
</tbody>
</table>

There is a difference of more than thirteen million dollars ($13,489,398) between the top and bottom third LOI ranked schools. Such a pattern ensures that the wealthier schools have greater capacity to provide opportunities to their students than the most marginalized schools, despite the TDSB’s public commitment to equity.

**Fees and Fundraising Disparity among Elementary Schools**

The following graphs, ordered by the LOI quintile rankings and levels of school-generated funds, demonstrate the relationship between elementary schools and the ability to raise school-generated funds. As shown in Figure 1, the least marginalized elementary schools, those with the lowest LOI rankings, generated the largest sum of school-generated funds. The data reveal a strong linear relationship with each group of schools generating a lower sum of funds as their LOI rankings and marginalized status increase. The most marginalized 20% of schools (95 schools) bring in $1,889,522 while the least marginalized 20% raised over three times as much - $5,821,221.

**Figure 1. Total Funds Raised by TDSB Elementary Schools by LOI Quintiles, 2009**

The quintile labelled “1” is the quintile of schools are the most marginalized with the highest LOI ranks, while the quintile “5” are the least marginalized schools with the lowest LOI ranks.

Figure 2 demonstrates the same trend but examines the average amount elementary schools in each quintile generated. The most marginalized schools raise just under $20,000 on average, while the least marginalized raise almost $62,000 per school.

**Figure 2. Average Funds Raised by TDSB Elementary Schools by LOI Quintile, 2009**

![Bar chart showing average funds raised by TDSB elementary schools by LOI quintile, 2009. The quintile "1" is the quintile of schools are the most marginalized with the highest LOI ranks, while the quintile "5" are the least marginalized schools with the lowest LOI ranks. Source: Winsa and Rushowy, 2011; TDSB, 2011f.]

The quintile "1" is the quintile of schools are the most marginalized with the highest LOI ranks, while the quintile "5" are the least marginalized schools with the lowest LOI ranks.


Chart 2 illustrates disparities in funds generated strictly by school/parent councils from the twenty most and twenty least marginalized TDSB elementary schools from 2007 to 2010. Here the gap in fundraising revenues that exists between top and bottom LOI schools is demonstrated over time.

**Chart 2. School/Parent Council Generated Fundraising Dollars within TDSB Elementary Schools, 2007-2010**

<table>
<thead>
<tr>
<th></th>
<th>2007-08</th>
<th>2008-09</th>
<th>2009-10</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Top 20 LOI</strong></td>
<td>$43,633.94</td>
<td>$47,012.74</td>
<td>$47,812.95</td>
<td>$138,459.63 ($6,922.98/school)</td>
</tr>
<tr>
<td><strong>Bottom 20 LOI</strong></td>
<td>$1,901,422.55</td>
<td>$1,614,035.18</td>
<td>$1,471,792.46</td>
<td>$4,987,250.19 ($249,362.51/school)</td>
</tr>
<tr>
<td><strong>Fundraising Disparity</strong></td>
<td>$1,857,788.61</td>
<td>$1,567,022.44</td>
<td>$1,423,979.51</td>
<td>$4,848,790.56</td>
</tr>
</tbody>
</table>

School councils for the most marginalized twenty LOI schools raised $138,459.63 combined compared to the $4,987,250.19 raised by the bottom twenty LOI schools. Toronto’s wealthiest twenty elementary schools raised 36 times the amount of money raised by the city’s poorest ones.

The amounts reported in Chart 2 are only the funds raised by school/parent councils. These totals do not include other school-generated funds or funds raised by private foundations that are outside the school board and, therefore, are not subject to their reporting requirements. One such foundation circulated a request for donations of $300 from each family for the annual giving campaign, not including contributions to smaller fundraisers throughout the year, to raise $40,000 to enrich the curriculum and the classroom. (For more information see the textbox below.)

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**Excerpt from Friends of Rosedale Public School Annual Giving Campaign Letter**

**What is Friends of Rosedale Public School?**

Friends of Rosedale Public School is a not-for-profit corporation that has elected members and also serves as the parent council for Rosedale Public School. Friends is the forum through which parents can contribute to improving student achievement and school performance. We work closely with Principal ________ to provide extensions/enhancements to classroom programs and events.

This year, we plan to spend over $40,000 enriching the curriculum and classroom. Our fundraising initiatives include the Annual Giving Campaign plus smaller fundraisers such as Pizza Days, the QSP Magazine sale, Pumpkin Patch, and Tea Towels and Library Honour book sales. Most of Friends’ annual revenue comes from the Annual Giving Campaign. All Annual Giving Donations are charitable contributions and we issue tax receipts for your contribution.

**Why is Friends of Rosedale’s financial contribution to the school necessary?**

The provincial funding formula for public schools allocates funds to schools based on the number of enrolled students. Rosedale’s enrolment of just over 200 students entitles it to an operating budget of $39,600 this year. With these funds, the school pays for text books, teaching resources, classroom supplies, office supplies, equipment and its maintenance, as well as teacher professional development and related supply teachers.

Without money donated annually by parents through Friends of Rosedale, Rosedale would be a very different school. Rosedale teachers work tirelessly to provide a stimulating learning environment for your children. Your donation will enhance and enrich the programs and events that are provided by the Toronto District School Board budget. For example, this year Friends of Rosedale will:

- subsidize buses for extracurricular activities such as cross country,
- provide three Scientist in the Classroom sessions for each class,
- support technology initiatives in the school with hardware enhancements,
- give teachers additional classroom dollars to enrich their programs to suit their individual students’ needs,
- subsidize visits from professional authors and performing artists
- provide Steel Pan Band for JK to Grade 4
- support athletics by providing extra equipment and team uniforms, and
- host and contribute to school events such as the skating party, play day, staff appreciation night, family dinners, and math and literacy nights.

**How can you help?**

To meet our budget of $40,000, we are asking each family to contribute $300 this year.


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By quintiles, by tertiles, or by the very most and very least marginalized schools – the trend is the same. Lower ranked LOI schools have access to much larger amounts of private money than the highest ranked LOI schools.

The resultant educational opportunities available to students attending schools that raised, on average, $6,922.98 over three years vary greatly from the opportunities students attending the schools that raised an average of $249,362.51. Toronto Star reporters found that these educational ‘extras’ include visits from ‘Scientists in School’, visiting authors and artists, academic workshops, field trips and indoor lunchtime sports programs on cold days (Daubs, 2011; Winsa & Rushowy, 2011).

The following maps illustrate where the most and least marginalized elementary schools in the TDSB are located in the City of Toronto, how much in school-generated funds they raise, and demonstrate the relationship between LOI school ranking and neighbourhood median household income. Similar maps depicting secondary schools are included in the subsequent section of the report.15

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15 When viewing these maps it is important to note that schools frequently have catchment areas that cross neighbourhood boundaries; this is particularly true for secondary schools. Students from many different neighbourhoods with different average household incomes may attend the same school. Special programs, including International Baccalaureate programs and specialized programs in the arts and sciences, attract students from across the city. Secondary students are more mobile than students in elementary schools, and may attend schools outside their catchment area if space exists in nearby schools. Students who live outside the City of Toronto’s boundaries may also attend TDSB schools if places are available (TDSB, 1999, Optional Attendance). Consequently, comparisons with neighbourhood income levels will have different degrees of relevance.
Figure 3 demonstrates how the most and least marginalized elementary schools are dispersed throughout the city. The third of schools with the lowest LOI ranks (least marginalized school) are concentrated in middle or high-income areas near the city’s core, with some located in wealthier areas of the suburbs, along the subway line. The most marginalized schools are concentrated in the inner suburbs and lower income areas of the city. While some outliers do exist, the map demonstrates a strong negative association between LOI rank and neighbourhood income for elementary schools, with lower LOI ranks associated with higher income levels.

The city maps mirror the U-shaped pattern of income polarization so well-documented by United Way Toronto (2004) in its “Poverty by Postal Code” report, and Dr. David Hulchanski (2007) in “The Three Cities within Toronto: Income polarization among Toronto’s neighbourhoods, 1970–2000” report. Dr. Hulchanski’s maps illustrate a trend in the concentration of wealth in the downtown core and increasing poverty surrounding it in Toronto’s inner suburbs. Our maps showing the highest and lowest LOI schools also tend to reflect this pattern.
To produce Figure 4, we combined school fundraising levels with the same LOI data depicted in Figure 3. The low LOI schools in the wealthiest neighbourhoods are able to raise much greater amounts through fees and fundraising than schools in lower income neighbourhoods. There is a strong negative association between LOI rank and fundraising levels, insofar as the least marginalized schools are much more likely than the most marginalized schools to raise high amounts of fundraising dollars. The least marginalized schools able to raise the most school-generated funds are located in the wealthiest neighbourhoods in Toronto.

Figure 4. Total School-Generated Funds for the Most and Least Marginalized TDSB Elementary Schools by Neighbourhood Median Household Income

Fees and Fundraising Disparity among Secondary Schools

As shown in Figure 5, the disparities in school-generated funds in the TDSB’s secondary schools are even greater than those that exist for elementary schools. Though it is unknown for what the funds were raised or how it was all spent, one secondary school collected $853,424 through fundraising and fees while in contrast another raised $1,156 (Winsa and Rushowy, 2011). In many schools where there are a higher percentage of students experiencing challenges related to their socio-economic status, minimal funds were raised. Most notable is the disparity between those schools in the lowest LOI quintile and those in the highest. Schools in the highest quintile group generated a total of $6,026,269 in 2009 alone, while schools in the lowest quintile only raised $1,606,206.

![Figure 5. Total Funds Raised by TDSB Secondary Schools by LOI Quintiles, 2009](image)

The quintile labelled “1” is the quintile of schools are the most marginalized with the highest LOI ranks, while the quintile labelled “5” are the least marginalized schools with the lowest LOI ranks.

The Toronto Star’s investigation of school-generated funds found that these funds contribute to gaps in learning opportunities between schools that are able to raise such funds and schools that cannot. The schools that raised large amounts in school-generated funds spent the money on field trips (including trips abroad), electronic scoreboards, visiting authors, clubs and sports activities, building expansions, visiting artists, and academic workshops (Winsa & Rushowy, 2011). Money was also raised for philanthropic initiatives. Winsa and Rushowy (2011) also found that four schools in the Greater Toronto Area raised over $1 million each in 2008-2009. Each of these schools was offering high cost programs such as the International Baccalaureate (IB) program. The IB program charges a $1,200 exam fee, a barrier for many gifted students.
Figure 6 shows a similar relationship between average funds raised by secondary schools in the TDSB and LOI quintiles, with the least marginalized schools raising the most in school-generated funds.

**Figure 6. Average Funds Raised by TDSB Secondary Schools by LOI Quintiles, 2009**

![Bar chart showing the average funds raised by TDSB secondary schools by LOI quintiles, 2009.](image)

The quintile labelled “1” is the quintile of schools are the most marginalized with the highest LOI ranks, while the quintile labelled “5” are the least marginalized schools with the lowest LOI ranks.


**School/Parent Councils**

Chart 4 illustrates the differences in parent council generated funds for the top and bottom twenty LOI secondary schools in the TDSB. The lack of fundraising dollars for 2008-2010 in the most marginalized schools (top twenty LOI) schools may indicate fewer school/parent councils at those schools, or a lack of fundraising capacity in these schools.¹⁶

**Chart 4. Parent Council Generated Fundraising Dollars within TDSB Secondary Schools, 2007-10**

<table>
<thead>
<tr>
<th>LOI Quintiles</th>
<th>2007-08</th>
<th>2008-09</th>
<th>2009-10</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top 20 LOI</td>
<td>$731.30</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$731.30 ($36.56/school)</td>
</tr>
<tr>
<td>Bottom 20 LOI</td>
<td>$206,164.98</td>
<td>$242,887.91</td>
<td>$224,020.82</td>
<td>$673,073.71 ($33,653/school)</td>
</tr>
<tr>
<td>Fundraising Disparity</td>
<td>$205,433.68</td>
<td>$242,887.91</td>
<td>$224,020.82</td>
<td>$672,342.41</td>
</tr>
</tbody>
</table>


¹⁶ Note: See the Limitations section of the Research Methods. Secondary schools are more likely to raise school-generated funds through fees than through fundraising initiatives though some of the wealthiest secondary schools in Toronto do raise funds through private charitable foundations.
The wealthiest twenty LOI secondary schools are raising 920 times more money than the poorest twenty schools in Toronto, and as such they are likely able to provide additional educational enrichments to which students attending the top twenty LOI schools do not have access. Of the wealthiest twenty schools, there are several on the list who also receive funds from private foundations. These additional funds are not reported to the TDSB and, therefore, are not included in these totals in this chart.\(^{17}\)

Equity and access to opportunity underpin the ideal of a public education system where everyone has the possibility of moving ahead. Fundraising is a serious concern in the public education system, not only due to the equity issues it poses, but also to the lack of accountability in reporting and providing receipts for fundraising revenues. Although the TDSB reported $44 million in revenue from fundraising in 2008 (TDSB, 2008), only about $1.4 million of “total eligible amount of all gifts for which the charity issued tax receipts” was listed for the TDSB in 2008 on the Canada Revenue Agency website\(^{18}\) (CRA, 2008). It remains unclear why this large discrepancy exists between reported fundraising and the portion for which receipts were produced though we are aware that not all private fundraising or donations result in the issuance of tax receipts. Full documentation is required to better understand the extent and role of fundraising efforts and how generated funds are allocated to more fully inform a public debate on how equitable our public education system is.

Figure 7 illustrates the location with the neighbourhood median household income, the top and bottom third of LOI ranked secondary schools in Toronto. While there is a relationship between LOI rank and neighbourhood income for secondary schools, it is not as strong or as clear as the correlation that exists for elementary schools. This outcome is not unexpected, as secondary school students, unlike elementary students, tend to travel greater distances to attend destination schools.

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\(^{17}\) ALLENBY PARENTS ASSOCIATION Registered 1979-09-01 TORONTO ON, BENNINGTON HEIGHTS SCHOOL AND COMMUNITY ASSOCIATION Registered 2003-09-15 TORONTO ON, FRIENDS OF BALMY BEACH COMMUNITY SCHOOL Registered 1999-05-01 TORONTO ON, FRIENDS OF ROSEDALE PUBLIC SCHOOL Registered 1991-03-13 TORONTO ON, NORTHERN SECONDARY SCHOOL FOUNDATION Registered 1999-03-24 TORONTO ON

\(^{18}\) Note: TDSB reports to CRA as a charity independent from TFSS, TEOF, etc., and is distinct from the many registered school-based charities.
Figure 7. Most and Least Marginalized TDSB Secondary Schools by Neighbourhood Median Household Income

Figure 8 demonstrates the disparities in fundraising between the top and bottom third of LOI ranked secondary schools with one notable exception. All of the highest fundraising schools have student populations that are the least marginalized by socio-economic circumstance.

Figure 8. Total School-Generated Funds by Neighbourhood Median Income for the Most and Least Marginalized TDSB Secondary Schools

Stories from the Community

Story Highlights

Students, parents and community members express concern about:

- The financial burden of fees and fundraising on families;
- The stigmatizing effect of disclosing one’s inability to pay fees or contribute to fundraising efforts;
- The need for greater accountability and transparency in fee and fundraising initiatives;
- The gap that results from inequities of opportunity between students who can pay fees and those who cannot, and between schools that can fundraise and those that cannot;
- The government not taking responsibility to properly fund the education system; and
- How fees and fundraising limit the potential of students based on their ability to pay, and of parents who want to contribute to their children’s educational experience but are consigned by the role of chief fundraiser.

Students, parents, trustees, community members, as well as principals and teachers described the impact of fees and fundraising on students’ educational opportunities. They also voiced concerns that loss of these funds would be felt in the classroom if the ability to charge fees and fundraise was limited without a concurrent increase in funding from the Ministry of Education. Even the most disadvantaged schools in the city are reliant on fees to cover costs of programming.

As reported by a teacher from one of Toronto’s poorest schools:

“Currently, we have over 100 students in our co-op program, which has approximately a $1500 budget. As mandated by the Ministry all co-op students must be certified in CPR. The cost of the course is $30 per student (which is a deal). This adds up to double the co-op budget right there if we have to cover this cost! We’ll either have to drop the co-op program or take money from student services in order for kids to go out to co-op placements.”

Several themes emerged from the letters we were sent and the consultation that was held with the Ministry of Education on the draft Fundraising Guideline.

Financial Burden

The financial burden of fees and fundraising on parents and students was a grave concern for many.

“As a parent I know my daughter’s school doesn’t fund raise as much as other schools and I’m grateful because I can’t financially afford to contribute to numerous events.”
The impact is not only felt among lower income groups but also among middle class parents.

“Fees and fundraising are also a burden for our middle class. Many of my friends would not even come close to the LICO (low income cut-off) but they absolutely cannot afford fees. They cannot afford to cover the costs of these additional costs for this simple delivery of public education. They go into debt to it; their children cannot attend; they do not go on trips; they do not have band instruments or uniforms; they do not have the luxuries. What has become of the public education system when, really, none of these are luxuries? We already have a two-tiered public education system.”

Disclosure/Stigmatization

All schools have some reporting method and additional funds for low-income students to cover some of the programs and activities for which fees are charged and fundraising activities are organized. Yet, the process of disclosure is often very public and can lead to students feeling stigmatized and humiliated for their inability to contribute. Rather than disclose their inability to pay, they may miss an activity or choose not to take certain courses. (See Appendix D for one mother’s story.)

“All students should be welcome on a school trip whether or not finances are a deterrent; however, the students and parents will many times come up with an excuse to save face rather than come out with the truth about their finances that make field trips too expensive for them. It is not an easy task, without humiliating anyone, to find out why families truly opt out of sending their students on a trip or event.”

“So many students shared this experience with me: when a teacher says: “Oh, by the way, bring in $10 tomorrow”, and you know you don’t have it and you know your parents don’t have it. Although it’s great to hear about teachers who have anonymous ways of reporting that you can’t pay for it, that it isn’t always an option. It is one of the most humiliating experiences ever, when a student has to say: “Sorry Miss, I don’t have the $10 and so I can’t come to class.” Or, my favourite example, the first day when you have to pay the student activity fee that most schools have, if you can’t pay, you have to go, in front of everyone, and everyone is standing in the gym, to the guidance counsellor or the vice-principal and explain why you can’t pay. Everyone knows what that line is for and everyone knows what you’re doing, and yet if you don’t do this you don’t get your timetable and you can’t walk into class.”

Limiting Potential

In a province that values public education and equal opportunity for all, of great concern is the impact of inadequate funding and the inequities that result from fees and fundraising. These inequities limit potential, not just of students, but of school personnel and community support people who want to contribute to student success.
“Fees and fundraising and the consequent disparity in opportunities limit students from exploring what they want to do. Students want to create; they want to have technology and innovation; they wanted to build; but there just aren’t enough funds in the school system. I have met so many students this year, and what I found is that these students are ready for the future. These students are so bright, so technologically advanced, just brilliant in every way; however, what I’m seeing is we don’t have the funding to support their dreams, so their potential is limited.”

“If parents and other volunteers are freed from the burden of fundraising, what other ways could we put time and talents to use to support public education?”

Accountability and Transparency

Steps are being taken by the TDSB to ensure greater accountability of funds, yet parents still have concerns.

“Most of us parents wonder why the school does not provide a receipt or even return at least a slip acknowledging the receipt of payment.”

“We know that misconduct stories that are reported in the media; some of them exaggerated, others absolutely true, lead to growing scepticism and cynicism, and a resistance on the part of the average Canadian to donate to any cause, social justice or otherwise, and so to the extent that the school boards and the Ministry in cooperation can ensure that we continue to drive for enhanced accountability that the parent council members, let alone just the parents, can know how the funds were spent within individual schools. It’s going to create a healthier context and environment for all.”

The impact of funding and allocation of funds from arm’s length charitable foundations, such as the TDSB’s Toronto Foundation for Student Success and other organizations such as TEOF and LEARNXS, is not clear from their organizational websites. There is even less transparency as to the establishment and fundraising efforts of private charitable foundations set up to support specific schools with the purpose of narrowing the opportunity gap between Toronto’s poorest and wealthiest schools.

Opportunity Gap

There are schools in Toronto that are able to purchase educational enhancements for their students, thanks to fundraising initiatives. Parents note the disparities in opportunity.

“Fundraising in the schools contributes to the creation of “Have” and “Have-not” schools. Some schools raise $200k. Others raise $0. I wonder what a tour of schools at either extreme would reveal in terms of what differences you would find in the classrooms, library, gym, art supply cabinets, yard and playground. What about the before and after school
activities and programs? What about lunchtime extracurricular? What about field trips - how many, where?"

“In affluent communities where fundraising brings in large amounts ($60,000, $70,000, $80,000 or more (our community has no fundraising capability) these funds pay for all the other needs.”

One school in Rosedale was able to raise $34,000 for the school, and over $10,000 for charity in one fundraiser. Other schools do not have these prospects. Another school in Malvern was only able to raise $4,888 that year (Daubs, 2011). The $2,582 in funding that the Malvern school received through the LOI to address the high level of marginalization its students face paid for such enrichments as visiting scientists, as well as book bags and science kits (Daubs, 2011).

The impact of fees can be even more subtle, realized through costs that can directly impact student achievement.

“While the students are told to ‘be creative’ and ‘you don’t have to spend a lot of money’ they are shown sample presentations which involve purchasing supplies. They are told that a level 4, the highest grade report, would involve certain materials or display options. I have trouble telling my daughter to settle for a lower mark because we just don’t have money to spend on that right now.”

Government Responsibility for Appropriate and Equitable Funding

The Ministry of Education’s new Fees for Learning Materials and Activities Guideline attempts to limit materials and activities for which it is acceptable to charge fees. Concurrently, the items for which schools are able to fundraise have been expanded in the draft version of the new Fundraising Guideline. This could lead to a greater reliance on fundraising to bridge the gap between government spending and fees collected. If, however, a school has limited fundraising capacity the school will be unable to bridge that gap unless the Ministry increases funding to schools. Yet, if a Ministry increase were only directed to support low-income schools, this would further entrench dependence on private money and would perpetuate the growing divide between the most and least marginalized schools.

One school in a low-income neighbourhood responded to our request for information by providing a detailed explanation of why the funding they receive from the Ministry of Education does not cover the costs for which it is intended (see Appendix E for a more detailed accounting).

“Schools that have no ability to fundraise due to their families’ economic situations may start having to do without some of the even most essential curriculum tools. Can we imagine a Grade 10 Food and Nutrition class running with no food to prepare or an art class based solely on pencils and a sketch book, or a chemistry lab with make-believe chemicals or only computer generated experiments (as long as the computers continue to run)? Can we say “two-tiered” educational system? As stated before, in principle, while we agree 110% with this
new policy, someone needs to “show us the money” that will make it a reality and truly equitable for all without the loss of other valuable resources!!"

“With a fundraising element, the public school system becomes multi-tiered. In affluent neighbourhoods, the school can offer an enriched learning experience with better classroom equipment, better fitness facilities, and more field trips. In poorer neighbourhoods those opportunities would be unavailable. In a public school system, is it acceptable to offer the children in Forest Hill a better education than those of Jane and Finch?”

Some suggest exploring progressive taxation to better fund school boards.

“The Ministry of Education and the School Boards are in the business of providing an education. As with any business model, an organization (in this case the school boards) determines the priorities of their local clients and provides those services. They are funded through the tax base. If a Board determines that it is not a priority to pay the cost of field trips for students who cannot afford it, then they don’t pay for them. If a region wants that service, then taxes should reflect that cost. There is clear accountability and services are provided universally throughout the region.”

These stories reveal a real opportunity gap for students who are not able to participate in fundraising activities or pay school fees, as well as genuine concern on the part of parents and community members regarding fees and fundraising. Fees and fundraising have become an institutionalized practice for school operation. By declaring certain items ineligible for fees, the Ministry of Education has taken action to ensure greater equity of opportunity. Yet, until the underlying issue of inadequate funding for public education is addressed, disparities among schools will continue to grow and marginalized students will continue to be penalized.

Analysis and Interpretation

Under the Education Act, students should have the right to access and attend public school without cost. Section 32 (1) of the Education Act specifically states: “a person has the right, without payment of a fee, to attend a school in a school section, separate school zone or secondary school district, as the case may be, in which the person is qualified to be a resident pupil” (Education Act, 1990). The charging of fees and fundraising, however, is currently a common practice in our public school system. The addition of private money to the public system through the collection of student fees and fundraising efforts should be understood within the context of the broader restructuring of the education system. The amalgamated Toronto District School Board does not have adequate funds to meet the needs of its students and lacks the ability to levy taxes to meet their needs. Without additional funding, changes to the funding formula or a renegotiation of the ability of school boards to receive municipal funds through property taxes, schools will continue to seek funding elsewhere, including the investment of private money, through the levying of increased fees and student and parental
Public System, Private Money: Fees, Fundraising and Equity in the Toronto District School Board

fundraising. Corporate partnerships are also sought. Progressive taxation can remedy the disparities, whereas philanthropy at best is arbitrary and at worst exacerbates existing inequalities.

The reliance on fees and fundraising threatens our educational system. The collection of private monies to cover additional public costs presents a real threat to equality of opportunity for students and leads inevitably to inequitable outcomes. Some see fees and fundraising as distinct issues, yet both result in limiting opportunities for those who cannot pay. Fees lead to inequities among students within a school, while fundraising leads to inequities between schools. Both fees and fundraising contravene the principles of our universal public education system by creating a multi-tiered public institution. People for Education reported in 2010 that over half a billion dollars entered the public system as school-generated funds. This money is pooling in the wealthiest schools (People for Education, 2011c).

The Ministry of Education’s equity strategy states that, “our government is committed both to raising the bar for student achievement and to reducing achievement gaps” (Ontario Ministry of Education, 2009). If the Ministry aims to reduce gaps in student achievement, then tackling the issue of school-generated funds is an important step in achieving this goal.

The TDSB’s mission statement: “Our mission is to enable all students to reach high levels of achievement and to acquire the knowledge, skills, and values they need to become responsible members of a democratic society” (TDSB, 2004), also demonstrates a commitment to equity. Its Equity Foundation Statement states: “the Board…will ensure that…all our students are provided with equitable opportunities to be successful in our system; that institutional barriers to such success are identified and removed; and that all learners are provided with supports and rewards to develop their abilities and achieve their aspirations” (TDSB, 2000). Reliance on school-generated funds, however, threatens these commitments and enables students from wealthier families to access learning materials and experiences that are unavailable to students who are economically disadvantaged.

The Ministry of Education and the TDSB have created policies to uphold equity as a core principle in the delivery of public education (Ontario Ministry of Education, 2009 and TDSB, 2000). Our report demonstrates that these policies are not being met. Much discussion of actions can be taken to encourage adherence to these policy guidelines.

One such action is the filing of a human right’s complaint. Precedent for such action was set in 2005 following a complaint made to the Ontario Human Rights Commission. The Ministry of Education reached a settlement with the Commission on the application of the safe schools provisions under the Education Act and related school discipline policies (Ontario Human Rights Commission, 2007). In the settlement, the Ministry of Education agreed, “that every student should reach the highest level of achievement that his or her ability and willingness to work hard will permit” (Ontario Human Rights Commission, 2007). If the Ministry of Education does not adequately fund public education in Ontario and eliminate disparity-creating fees and fundraising so that all students, regardless of their socio-economic status and geographic location, have equality of opportunity, the Ministry of Education could be seen to be in violation of the 2005 settlement. A follow-up complaint could also be filed to address this human rights issue.

Our findings reflect the well-documented trend of increasing socio-economic polarization in Toronto, but the problematic implications of school-generated funds are not limited to this city. Fees and fundraising are now commonplace in Ontario’s public schools. At the neighbourhood level, geographic location may dictate the opportunities available to students. Students from low-income families may also struggle to pay fees or participate in fundraising activities. On a broader scale, the reliance of Ontario’s schools on school-generated funds means that equity and equality of opportunity are reduced.
Equality of opportunity within the public school system should mean that students do not have to choose their classes or activities on the basis of cost. Eliminating fees and fundraising altogether, however, would leave gaps in school funding that may not be covered by public funds. The chronic underfunding of Ontario’s schools has led to budget shortfalls, cost overruns, and the use of non-public funds to cover these gaps. If the Ministry of Education and the TDSB are to achieve their goals of increasing equity and reducing disparities in student achievement, the implications of why and how school-generated funds are raised and for what they are used must be addressed.

Policy Discussion and Options

Despite the Education Act’s declaration a person, “has the right, without payment of a fee, to attend a school” (1990), school-generated funds, the combined fees and fundraising dollars, have become necessary and regularized. This method of getting money into an underfunded school system that is struggling to provide the basics to its students is the product of system-wide underfunding, and a broken provincial funding formula. Our poorest students and schools are the principle casualties.

Funding Education

Schools are moved to solicit private money and parents respond because education funding is not adequate to cover ever-increasing costs of heating schools, providing staff and textbooks, etc. While the Funding Formula is certainly not working, rather than attempting to correct a dysfunctional formula, the conversation should change. As a society we have agreed that our children’s public education should be funded through public money. We have not recently discussed what this public money should fund. As our city and province rapidly evolves, we need to have a discussion with our students and parents about what they wish to achieve through education. When students graduate from grade twelve, what sort of citizens do we aspire for them to be? What experiences should they have and what skills should they learn? We must be wary, however, that this conversation does not become a debate between core and frills, pitting narrow econometric aspirations against holistic citizenship aspirations. When these decisions are reached, the province must adequately and appropriately fund the system to meet these expectations.

Fees

While fees are technically voluntary, they continue to be charged as if they were mandatory in most schools. Schools are struggling to provide basics and are charging students fees to provide materials necessary to fulfill mandated curriculum requirements, with fees varying widely depending on students’ selected courses (People for Education, 2011b). While all schools have a process in place which allows them to subsidize students who are unable to pay fees, these students must either ‘choose’ not to take the course or go through a stigmatizing disclosure process of reporting to teachers or principals their inability to pay. Schools with a large number of such students tend to adjust their fees accordingly, to meet the capacity of their local economy. These schools must draw more heavily from their school operating budgets to cover these costs, leaving them at a disadvantage to other schools with a wealthier student body. As People for Education reports, there is also a gross inequity in the amount of fees being collected, with the top 10% collecting more than the bottom 78% of schools (People for Education, 2011c).
Fees are fundamentally inequitable. In the Education Act, it was enshrined that no student should be charged fees. In a public education system, every student should have equal opportunities to access learning regardless of his or her ability to pay. Yet fees do exist. Under the new Ministry guideline for Fees for Learning Materials and Activities, there is still policy allowance to charge fees for ‘enhanced’ and ‘specialized’ programming. The guideline is unclear with regard to the charging of ‘Student Activity Fees’ (a diverse listing which can include fees for gym uniforms, yearbooks, instrument upkeep, etc.). Some items may be designated as educationally important, others such as school uniforms related to mandatory expenses, and still others such as yearbooks seen as amenities, important in terms of school spirit and identity but less closely linked to educational success as it is usually defined (graduation, post-secondary opportunities, etc.) (Ontario Ministry of Education, 2011a). These programs allow for inequities to persist, as students who can afford extras are able to buy them, purchasing everything from better quality art supplies to International Baccalaureate program exams.

In compliance with the Education Act, no student should be charged fees for public education. Further, in accordance with the principle of the Act, as the raising of school-generated funds limits students’ opportunities in the public education system, they should be cancelled. In the interim, however, as noted by the principal of Kipling Collegiate Institute (see Appendix E), without the addition of fees to school budgets, schools would be unable to provide needed materials and opportunities to achieve learning outcomes mandated by the Ministry. This is especially true for schools that do not have great fundraising capacity to further subsidize and supplement their school budgets. Bridging funding is needed from the Ministry of Education to cover the lag until the system-wide education funding issue is resolved. In the meantime, students should not suffer from restricted opportunities because they do not have the ability to pay.

Fundraising

Fundraising for learning materials and activities leads to inequities among schools, given the socio-economic status of the students attending and the networks to which these schools are connected. Similar fundraising activities at different schools raise vastly different amounts, depending on what students and their families can afford to pay. Bake sales, pizza lunches, fun fairs and school dinners all involve parents eager to build community and help build school coffers; however, the amounts raised vary significantly. Parents have complained about the amount and frequency of these activities, describing it as a “Wild West of fundraising”. In fact school/parent councils are often devoted to this single activity of generating school funds.

As documented, not only are these collected funds used to subsidize the costs of learning materials and classroom necessities, but also are used to provide educational enhancements. Schools that are able to generate funds through fundraising are able to offer opportunities that could include anything from visiting arts and science enrichment to class trips to Europe.

Under the earlier version of Ministry guideline on fundraising, schools were not intended to spend this money on capital projects. The new draft guideline now allows for the use fundraising dollars to pay for school improvement projects, technological investments that complement existing resources, and upgrades to school facilities which do

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19 Fundraising for charities or social justice organizations, on the other hand, has great academic and citizenship education value and need not be restricted if it does not perpetuate disparities within the school board.
not increase the capacity of the school (Ontario Ministry of Education, 2011b). While some schools lag behind with access to 21st century technology, others, with this fundraising capacity, are able to provide these opportunities for their students. Playgrounds and school foyers are some of the reported examples of these capital investments.

**Foundations**

Fundraising extends outside the school. Approximately thirty Toronto schools have autonomous, private foundations through which they raise funds for the school; none located to date are affiliated with more marginalized schools. These charitable foundations register as separate entities under the Canada Revenue Agency and are not subject to school board transparency and accountability measures. The impact of their fundraising efforts is not known.

The Toronto District School Board has its own registered charity under the Canada Revenue Agency. The Toronto Foundation for Student Success (TFSS), with a Board of Directors that includes TDSB staff, trustees and corporate partners, reported earnings over $11 million in 2010 (Canada Revenue Agency, 2010a). While the TFSS was created to level the playing field for marginalized students by ensuring that all students are ready and able to learn, its decision-making policies regarding fund allocation are not transparent and its relationship to the TDSB’s mandate is difficult to discern.

Other citywide fundraising organizations such as TEOF and the LEARNXS Foundation, also distribute funds within Toronto schools, raising similar concerns as TFSS. The TDSB also issues charitable receipts for private charitable donations to the board itself and for contributions to individual schools. To address these concerns, TDSB officials on the TFSS, TEOF and LEARNEX Board could look at changes to the operations of both that would make them and the TDSB fully accountable for all donations. Any conditions or priorities attached to donations, and exactly how the funds are distributed according to equity-related principles, would provide such transparency. Paralleling the Canadian idea of federal transfer payments gives from the have-nots.

**Centralized Equity Fund**

Eleven years ago the TDSB first wrote a fundraising policy: P.021 BUS. The first policy point is: “To ensure equity, a central equity fund shall be maintained that will hold funds voluntarily donated through system-wide, curriculum-based fundraising criteria” (TDSB, 2001, pg. 10). In 2008, when the policy was revised it indicated, “funds from the Central Equity Fund will be distributed via formula to the 40% of schools highest on the Learning Opportunities Index. A weighted formula will be used” (TDSB, 2008a, pg. 6).

The TFSS was created the same year the policy was written, yet its relationship to the policy and the central equity fund is not clear. The intention behind Policy P.021 BUS was to ensure that resources raised for schools were dispersed in a democratic fashion making allocation decisions as transparent as possible. We can find no record of this policy being practiced by the TDSB, yet some schools sometimes opt to select a partner school to which a direct donation is made. Options to increase use of the central and equitable fund could be explored by the Board. A model exists and has been proven to be successful in Portland, Oregon (Portland School Foundation, no date). (See recommendations and information on the Portland, Oregon model in the text box below.)
Portland, Oregon Model for the Equitable Distribution of Fundraising

“In 1994/5 a task force recommended the establishment of a citywide foundation with one-third of the funds raised through local school foundations be given to The Portland Schools Foundation, a city wide foundation established to provide for equity between schools. The other two-thirds of the raised money was to be placed in the individual school’s account.

In 1998, the Foundation recommended a change to the policy. Many low-income schools were incapable of raising more than a few thousand dollars each year and it appeared that equity was not being served by deducting one-third of those funds. A new procedure was introduced so that the one-third formula would be applied for each school only after the first $10,000 had been raised each school year (July 1 - June 30). In other words, a school could raise up to $10,000 total each year and receive 100% of those funds; anything above that $10,000 “floor” would be subject to the one-third/two-thirds policy.” (Portland Schools Foundation, no date).

For more information see: http://www.thinkschools.org/local-school-foundations/faq/

There is a concern expressed, however, that if parents were limited to contributing to their children’s education or their own fundraising efforts were diverted to others, more of them would be tempted into the private sector schooling. A progressive alternative could be the gradual reduction of what private fundraising may fund within any school, or the implementation of a formula to match private giving with money from the Learning Opportunities Grant or a new Equity in Education grant.

Parents

Fundraising has become a regularized school activity; in fact it is the primary activity of many school/parent councils. As reported earlier in this document, some school councils raise tens of thousands of dollars, while others bring in nothing. Yet fundraising is an issue of behavioural economics; families naturally want to support their children so they might have the very best education possible. Inequitable opportunity, however, is the result of their good intentions.

If it is a belief that education should be publically funded with equal opportunity for all students, can we continue to allow people to contribute to enhancing their children’s education without ensuring all children receive the same benefit? Conversely, if we do not allow schools to collect fees and fundraise will this lead to a proliferation of charitable foundations that exist outside the school boards? How will these foundations be monitored?

Parents want to contribute to their children’s education and they should be allowed to contribute to their schools but schools should be defined more broadly than one’s local school. Options should be explored that will provide opportunities for their involvement – as more than just fundraisers. Yet, until our education system is equitably funded, parents will continue to feel the need to contribute financially to their children’s education. More equitable options must be explored to interrupt the growing gap between ‘have and have not’ schools.
**Recommendations**

Based on the research, we have produced a list of recommendations to increase equity and inclusiveness in the public education system. It is imperative for the future of public education in Ontario that educational opportunities and resources are equitably accessible for all students in the public system, regardless of the schools that they attend or the demographic differences that exist between those schools.

Many students and parents struggle to pay course fees and student activity fees, and many schools serve families who do not have the financial capacity to contribute to school budgets through fundraising. The province bears full responsibility for funding Ontario schools, having removed school board's taxing powers thereby assuming the financing of the system.

Public education is a public good and learning opportunities should be equitably accessible to all through public funding. Yet until the Ministry of Education completes a comprehensive review of the education system and addresses the on-going under funding of key benchmarks, which indirectly lead to a variety of inequitable student opportunities and outcomes we offer the following recommendations.

We recommend that **the Ministry of Education**

1) Fund the education system so that it is not necessary for schools to rely on fundraising, fees and corporate partnerships – private money – to finance our public education system.

2) Prohibit boards and schools from using any private money from any source to cover capital costs, staff, or materials required for student activities or resources for curriculum delivery.

3) Eliminate fundraising in schools beyond the raising of funds to donate to social justice causes outside the public system as it leads to inequitable opportunities and outcomes for students.

4) Establish a mechanism to ensure compliance with its policies regarding school fees and fundraising.

5) Create an “Equity in Education” grant that contains targeted and “sweatered” (protected) funding to offset all costs to address the aforementioned inequitable opportunities experienced by our most vulnerable student populations.\(^{20,21}\)

We further recommend that **the Ministry of Education and the Toronto District School Board**

1) Work collaboratively to keep a public database on all fees and fundraising on a school and system level.

2) Fund a vision for education, beyond targets for test scores and graduation rates that outlines what materials, activities and programs should be available at no extra charge to all students in every school in Ontario.

   This should include:
   - Appropriate learning materials for all courses, including hands-on technology, arts, health, physical education and computer courses
   - Access to extracurricular activities
   - Participation in arts and sports programs.

\(^{20}\) In the TDSB, this would mean elementary schools ranked 1-150 on the LOI and 1-30 on the secondary LOI.

\(^{21}\) In preparation for the draft guideline on corporate sponsorship further we recommend the Ministry of Education prohibit corporate sponsorship in schools. Students are bombarded with corporate messaging everywhere. Schools should be an environment exempt from this influence.
Until the preceding recommendations are implemented, we recommend that the Toronto District School Board

1) Explore, through a consultation process, or implement, as per the TDSB’s fundraising policy, a centralized equity fund or subsidy program, in which fundraising efforts among all schools be pooled and equitably distributed to create a more transparent and equitable process of sharing funds between schools which have access to greater financial resources, and those which do not (i.e. Portland, Oregon model). This could include allowing all schools to retain a minimum base as well as ensuring that surpluses are shared for the broader equity in the system. Another example could be, the TDSB could explore the implementation of a formula to match private giving with money from the Learning Opportunities Grant.

2) Stop issuing charitable tax receipts for donations made to individual schools, and provide receipts for funds directed to a central equity fund thereby increasing equity, transparency and accountability.

3) Work collaboratively with parents and staff to create a sensitive and respectful process for those students/families living in poverty to indicate hardship, so that students do not self-select out of activities which their families cannot afford.

4) Ensure that all students and parents know that all fees and fundraising campaigns are voluntary and that all fees and fundraising requests from schools clearly state, multilingually, where appropriate, that, “ALL FEES AND FUNDRAISING REQUESTS ARE VOLUNTARY”.

5) Ensure that all goods and services purchased for use by a school from monies received through fees and fundraising, donations, and charitable foundations be reported to the TDSB giving a full and complete picture of the programs and opportunities that are made available to students attending each school.

6) Release an annual report on school-generated funds to improve transparency.
Appendix A: Ministry of Education Fees for Learning Materials and Activities Guideline

FEES FOR LEARNING MATERIALS AND ACTIVITIES GUIDELINE

Objectives and Definitions

Every student has the right to attend a school, where they are a qualified resident pupil, without payment of a fee. In general, there should be no fees charged for day school programs. The costs of materials and activities for elementary and secondary education are provided to schools by the Ministry of Education and should be reflected in school board operating budgets.

When schools or school boards choose with the support of the school community to offer enhanced or optional programming, parents may be asked to contribute resources in the way of time, money or materials to support these programs or activities. While no student should be excluded from participating in any school activity or event based on the ability to pay, some activities or events may require some recovery of the cost for participation.

Fees may be appropriate in cases where school boards or schools choose to offer enhancements or supplementary learning materials beyond the core curriculum. Where fees are appropriate, they should be minimized as much as possible, with the goal of supporting student participation in programs and activities regardless of individual economic circumstances.

The objectives of this guideline are to:

- Identify guiding principles and best practices;
- Provide a foundation for school boards to develop or review existing guidelines, policies and procedures with respect to any fees charged to students in the regular day school program; and
- Provide examples of appropriate and inappropriate practices.

The best practices and examples provided in this guideline are not intended to be a comprehensive list. The fees discussed in this guideline are fees other than tuition fees for visa students, international students, First Nations students attending pursuant to a tuition agreement, adult or continuing education students. Nor do they include fees for early learning programs offered outside the regular school day or other before or after school programs.

When schools and boards choose to charge any fee, it is important to:

- Have policies to help ensure that fee charges are consistent with the purposes and principles of public education;
- Seek advice from school staff, parent involvement committees, Special Education Advisory Committees (SEACs), other advisory committees; school councils, parents, students and the school community;
- Include a goal of full student participation in school programs and activities regardless of individual economic circumstances; and
- Support and protect staff and volunteers through practices that promote accountability for the handling and management of the proceeds raised from fees.

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1 On all legal questions relating to the subjects covered in this guideline, boards should rely on the advice of their own legal counsel. This guideline should not be interpreted as expressing any opinion that a board may charge a fee.

2 In addition, students enrolled by a board who are otherwise qualified to attend except as to residence are entitled to attend a regular day school program without payment of fee.

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Definitions

Student Activity Fees
Student activity fees are voluntary amounts that are used to supplement a student’s school experience through materials and activities such as student agendas, student recognition programs, yearbooks, extracurricular activities, school dances, or theme days.

Enhanced Programming and Materials
Enhanced Programming and materials are voluntary enrichments or upgrades to the curriculum or co-curricular activities beyond what is necessary to meet the learning expectations for a particular grade or course. For example, in some performance and production courses (for example, music, woodworking), students may wish to use a superior product or consumable than that provided by the school, in which case they may be asked to pay the additional cost of the upgrade.

Where students choose not to access these enhanced programs or materials, alternatives must be available as essential course materials required to meet the learning expectations of the course or grade are to be provided at no cost.

Optional Programming
Optional Programming refers to voluntary courses or activities that students normally choose to attend through an application process, with the knowledge that these programs are beyond the core curriculum. Examples may include Advanced Placement and Hockey Canada Skills Academy programs.

Outline

This guideline addresses the following four topics:

I. Guiding Principles – identifies some key principles to guide school board fees policies
II. Fee Charges – outlines criteria and examples of eligible and ineligible activities to inform a board’s fee policy
III. Best Practices – provides best practices for school boards to consider when developing or updating fee policies for learning materials and activities
IV. Accountability to the School Community – outlines best practices for a board’s policy to meet the public’s expectations and uphold the public’s trust

I. Guiding Principles

With the support of the school community, schools and school boards may wish to offer programming and materials beyond what is necessary to meet the learning expectations of a particular grade or course. In these situations, it may be appropriate to collect a fee to offset the additional costs. The development of a board-wide student fee policy will ensure consistency and transparency in the application of fees and should reflect the following principles:

Complementary to Public Education
- The purposes for which funds are collected are consistent with the school board’s mission and values.

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3 For the purposes of this guideline, co-curricular activities or materials are defined as related to the regular day school program. Extra-curricular activities are defined as outside the regular day school program.

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- Fees raised for school purposes are to complement, and not replace, public funding for education.

Inclusive Education
- Each student should have an equal opportunity to benefit from the education system without being required to pay a fee. Students must be able to participate in school activities and access resources regardless of personal financial barriers.
- School board fees policies should address financial hardship and support student participation in activities regardless of economic circumstances.
- The dignity of every student and parent should be honoured in the school fee collection process, collection methods afford reasonable expectations of privacy for students and parents; and a respectful practice for discreet identification of students/parents who may be experiencing financial hardship is clearly communicated.

Accountability & Transparency
- Board policies should address all student fees for learning materials and activities.
- The policy should be publicly available on the school board’s website.
- Financial reporting practices to the school community are in place.

II. Fee Charges

School boards should develop strategies to recognize and reduce barriers to participation and work to effectively include all students in programs and activities. Successful completion of a required grade or course leading to graduation cannot be dependent on the payment of any course fee.

When determining whether fee charges may be appropriate, the following criteria may be considered. A fee charge shall be permissible for an activity, material, course or program if it is:
- Not required as part of the regular day school program;
- Voluntary, and alternatives are offered;
- Non-essential or extracurricular in nature and is not required for graduation by an individual student; or
- A voluntary upgrade or substitute of a more costly material to the material provided for course purposes.

Examples of Activities, Programs or Materials Ineligible for Fee Charges
- A registration or administration fee for students enrolled in any regular day school program;
- A textbook fee or deposit;
- Learning materials that are required for completion of the curriculum such as workbooks, cahiers, musical instruments, science supplies, lab material kits and safety goggles;
- Fees charged for the creation of discretionary accounts by teachers or departments;
- Mandatory flat fees for any course leading to graduation other than optional programming;
- A fee for a guest speaker, visiting teacher, or in-class field trip or presentation where the material being presented is a mandatory element of the subject or course;

4 Schools may recover the costs for the replacement or repair of lost, damaged or broken materials such as textbooks, library books, music or science supplies or any loaned materials. These charges should not exceed the replacement or repair cost.

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- Items that are funded through the allocated budget of a school board including, but not limited to learning materials necessary to meet learning expectations such as computers, workbooks, textbooks, staff development and training costs; or
- Learning materials that are required to meet the learning expectations of the course, but are consumed by the pupil and cannot be used again by another student in the next semester, e.g. a chemical used in a chemistry experiment.

Examples of Activities, Programs or Materials Potentially Eligible for Fee Charges

- Optional programming such as, Advanced Placement courses or Hockey Canada Skills Academy program;
- Extracurricular trips, events or activities that are extensions to the curriculum and not required for graduation (e.g. dances, school clubs, theme days, athletics, drama, student council activities);
- Extended student trips or excursions that are not necessary to meet the learning expectations of a particular grade or course (e.g. trips abroad);
- Optional art or music supplies or higher quality woodworking, design or technology materials that students choose to use for course completion, as long as the required materials are available at no cost;
- Student activity fees
- Co-curricular activities, special events, program enhancements or field trips (e.g. for costs of participation, rental of equipment or travel), if alternative programming and assignments are offered to students who choose not to participate; or
- Student agendas, yearbooks.

III. Best Practices

School boards may consider the following best practices when developing board-wide policies for fees for learning materials and activities:

- Establishing a limit on student activity fees;
- Setting limits for families with more than two children attending schools in the board;
- Creating a central fund or subsidy program to support the full participation of students in activities regardless of economic circumstances;
- Implementing a confidential process to support full participation of students regardless of economic circumstances; and
- Fee amounts should reflect the actual cost of the service or materials being provided to the student.

School fee policies must be compliant with the school board fee policy and school board guidelines. In addition, school principals may consider the following best practices when implementing board fee policies in their schools:

- Minimizing, where possible, costs related to enhanced programming and materials (for example, speakers, dance instructors, in-class field trips) that are optional to a course;
- Making every effort to ensure all students can participate in student activities regardless of ability to pay;
- Where a student chooses not to participate, alternative assignments should be provided for students to meet the expectations of the course; and
- Modest student activity fees for student agendas, student recognition, yearbooks, school dances, student council activities and clubs, photographs, extra-curricular activities and athletics.
FEES FOR LEARNING MATERIALS AND ACTIVITIES GUIDELINE

IV. Accountability to the School Community

Fees should reflect the actual cost of the services or materials being provided to the student. A transparent accounting of the amounts collected and expenditures allocated must be made available to the school community.

Members of the school community should be consulted in the development of a school’s fee schedule and made aware of the use of student fees. Fee schedules for the upcoming school year should be made widely available to the school community. For example, fee schedules can be included in fall school newsletters, posted on school websites and referenced in student agendas.

These fee schedules should include:
- An itemized list of fees that states the rationale and purpose of each fee; and
- Information about the process to confidentially address financial hardship.
Appendix B: Ministry of Education Draft Fundraising Guideline

FUNDRAISING GUIDELINE Draft for discussion purposes

Objectives

Fundraising is just one way that parents and communities may choose to support their schools. Like all activities that support education, fundraising should reflect the values and expectations of the school community, including those of parents, students, staff, the school administration and school board trustees.

When schools and school boards choose to engage in fundraising activities, it is important that they also consider the purposes and principles of public education, including diversity, accessibility, equality of opportunity and inclusivity. These activities should be conducted under the guidance of the school principal, in accordance with school board policies and with advice and input from students, staff, parents, and the broader school community. Finally, it is important that fundraising has a designated purpose and that the proceeds should be for that purpose, as intended.

Funds raised for school purposes:
- should not be used to replace public funding for education.
- should not be used to support items funded through the allocated budget of a school board, including but not limited to, learning materials and textbooks or capital projects that increase operating costs.

This guideline serves as an aid to school boards and schools on how to effectively plan and administer fundraising activities and how to report on these activities to the school community.

The objectives of this guideline are to:
- Identify guiding principles and best practices;
- Provide a foundation for each school board to develop or update existing guidelines, policies and procedures; and,
- Give some examples of appropriate and inappropriate practices to protect school board staff and fundraising volunteers when managing fundraising proceeds.

The best practices and examples provided in this guideline are not intended to be a comprehensive list. School boards may identify other examples and best practices that reflect their geographic, demographic and community circumstances.

In summary, when schools and school boards choose to engage in fundraising activities, it is important to:
- Have policies in place to help ensure that the activities are consistent with the purposes and principles of public education;
- Seek advice from school staff, parents, school councils, students, and the school community; and
- Support and protect staff and volunteers from legal liability through practices that promote accountability for the handling and management of the proceeds raised from these activities.

1 On all legal questions relating to the subjects covered in this guideline, boards should rely on the advice of their own legal counsel.
2 For more on parental involvement, please see http://www.edu.gov.on.ca/eng/parents/getinvolved.html

Ministry of Education - March 2011
FUNDRAISING GUIDELINE

Draft for discussion purposes

Definitions

School-generated funds
School-generated funds are funds that are raised and collected in the school or broader community in the name of the school or by a school- or parent-administered group, including school councils. These funds, which are administered by the school, are raised or collected from sources other than the school board’s operating and capital budgets.

These sources include proceeds from fundraising activities, fees for supplementary learning materials and activities and corporate donations.

Fundraising
Fundraising is any activity, permitted under a school board’s policy, to raise money or other resources that is approved by the school principal, supported by the school council or a school fundraising organization operating in the name of the school and for which the school provides the administrative processes for collection. Such activities may take place on or off school property.

School Community
The school community refers to students, parents and guardians, school administrators and staff, members of the broader community and partners, as well as others, who support the local school and student achievement.

Outline

This fundraising guideline addresses the following four areas:
I. Guiding Principles – identifies some key principles to guide school board fundraising policies
II. Fundraising Activities – outlines compliance requirements related to fundraising activities and examples of eligible and ineligible activities to inform a school board’s fundraising policy
III. Best Practices – outlines best practices related to fundraising activities
IV. Accountability and Financial Reporting – outlines best practices for a board’s policy to meet the public’s expectations and uphold public trust including financial reporting requirements

I. Guiding Principles for Fundraising Activities

The development of a distinct board-wide fundraising policy will ensure consistency and transparency in the collection and distribution of funds and should reflect the following principles:

\[\text{This does not include funds raised by the Ontario Federation of Home and School Associations (OFHSA) while funds are in that possession. While this guideline does not apply to the activities undertaken by OFHSA for purposes of fundraising, schools should refer to this guideline and their boards’ policies on fundraising when accepting donations or the proceeds from fundraising activities undertaken by OFHSA or its units.} \]
FUNDRAISING GUIDELINE

Draft for discussion purposes

Complementary to Public Education

- The purposes for which funds are collected should be consistent with the school board’s mission and values.
- Activities should support student achievement and not detract from the learning environment.
- Funds raised for school purposes are used to complement, not replace, public funding for education.

Voluntary

- All students and staff are welcome to participate in fundraising activities. These activities should reflect the diversity, values and priorities of the local school community and school board.
- Participation in fundraising activities is strictly voluntary for staff and students. Parental consent is required for student participation for students under the age of 18.
- Privacy should be respected. The personal information of staff, students or other individuals should not be shared for the purposes of fundraising without prior consent. (The use of personal information by school boards is governed by the Municipal Freedom of Information and Protection of Privacy Act).

Safety

- The safety of students must be a primary consideration in all fundraising activities.
- In addition to parental consent, student fundraising activities require supervision and should be age-appropriate.

Accountable & Transparent

- Fundraising activities should be developed and organized with advice and assistance from the school community, including students, staff, parents, parent involvement committees, school councils and community organizations.
- School boards should have a separate and distinct policy for fundraising, which addresses the use of fundraising proceeds and accounting for school-generated funds. This policy should be publicly available on the school board’s website.
- A fundraising activity must not result in any staff or volunteer benefiting materially or financially from the activity.
- Fundraising should have a designated purpose and the proceeds should be for that purpose, as intended. Transparent financial reporting practices to the school community should be in place.

II. Fundraising Activities

There is a wide variety of ways a school community can show support for its local school, including fundraising. When school communities consider asking for support, the individual activity should be reviewed to ensure consistency with the guiding principles outlined above and school board policies.

Ministry of Education - March 2011
FUNDRAISING GUIDELINE
Draft for discussion purposes

Any fundraising activities that involve the sale of food and beverages on school premises must comply with the School Food and Beverage Policy. The nutrition standards set out in the policy do not apply to fundraising activities that occur off school premises.

Fundraising activities must also be compliant with:
- Municipal, provincial and federal legislation; and
- Ministry of Education guidelines and policies such as the School Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive.

In addition, capital projects supported by fundraising proceeds should not result in:
- an increase in the student capacity of a school; or
- a significant increase in school or board operating or capital costs.

Examples of Unacceptable Uses of Fundraising Proceeds
- Items that are funded through the allocated budget of a school board including, but not limited to learning materials and textbooks
- Facility renewal, maintenance, or upgrades normally funded through the school renewal grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear
- Infrastructure improvements which increase the student capacity of a school (for example, classrooms)
- Goods or services for employees, where such purchases would contravene the Education Act or a school council’s by-laws regarding conflict of interest
- Staff training for professional development including support for teacher attendance at professional development activities
- Administrative expenses
- Support for political activity, groups or candidates

Examples of Acceptable Uses of Fundraising Proceeds
- Assistance fund (for example, a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip for students who cannot afford it)
- Purchase of additional supplies, equipment or services not funded specifically through school board budgets (for example, band equipment, specialized athletic equipment, pottery equipment)
- Field trips or other excursions (for example, in-province, out-of-province, or trips abroad)
- Guest speakers or presentations
- Ceremonies, awards, plaques, trophies or prizes for students
- Establishment of scholarships or bursaries
- Extracurricular activities and events (for example, travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs)

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4 See Policy/Program Memorandum No. 150 School Food And Beverage Policy
http://www.edu.gov.on.ca/extra/eng/pmem/150.html

5 This guideline does not address joint-use facilities; please refer to Facility Partnerships Guideline (February 11, 2010)

6 As defined by the Ministry of Education’s pupil place capacity.
FUNDRAISING GUIDELINE

Draft for discussion purposes

- School improvement projects (for example, playground equipment, shade structures, gardens, outdoor skating rink, greening initiatives)
- Upgrades to school facilities that do not increase the student capacity of the school (for example, rebuilding of cafeteria stage, retrofitting of an auditorium)
- Upgrades to sporting facilities such as running tracks, specialized recreational facilities, installation of artificial turf and scoreboards
- Technology investments which complement and do not replace existing school board allocations

III. Best Practices

School boards may consider the following when developing board-wide fundraising policies:
- The extent and number of fundraising activities at each school each school year;
- Co-ordination of activities across schools and community organizations;
- Impact on classroom time for staff and students and administrative time for school principals as well as support staff;
- Shortages, overages and cancellations; students participating in fundraising activities should not be held responsible for any loss that may be incurred;
- Supporting schools to develop fundraising plans; and,
- Voluntary donations to board-level funds, or matching programs between schools and/or school councils.

When schools are planning and selecting capital projects which will be supported by fundraising activities the following best practices may be considered:
- Requiring a viability review that examines alignment with the school board’s overall capital priorities and planning processes, the school improvement plan and Ministry priorities;
- Costs for future maintenance and repairs (for example, school yard improvements, playground equipment upkeep); and
- Restrictions related to conflict of interest and procurement policies.

IV. Accountability and Financial Reporting

To meet the public’s expectations and demonstrate stewardship for public dollars, each school should prepare an annual report on school-generated funds.

Students, parents, school boards and the broader school community must be informed as to how fundraising proceeds, fees raised from learning materials and activities and corporate donations are used. The intent of the donations should be clearly communicated to contributors to ensure that the donations can be recorded appropriately and to address any accounting implications.

Schools should prepare an annual report on school-generated funds and post the report on their websites. As part of the current reporting requirements to the Ministry of Education, most school boards already ask schools to report this information.

School boards may also choose to report to the school community in an annual report, which may include an overview of school-level fundraising across the school board and board-level donations and corporate partnerships.
FUNDRAISING GUIDELINE

Financial Reporting

Public Sector Accounting Board (PSAB) standards require that all school boards consolidate funds generated at the school level with the annual financial statements of the school board.

School boards are responsible for the reporting and safekeeping of all school-generated funds. All funds collected through school or school council fundraising are subject to the board’s regular audit and accountability requirements. As school councils are advisory bodies and not entities with the legal capacity of a corporate body, funds collected through the school council must be reported by the school board, which is a corporate body.

School board procedures must address:
- The establishment of school bank accounts, issuance of receipts, authority to pay disbursements, recording of donations, investments, bank reconciliations, records retention, financial reporting, financial responsibility for shortages and overages generated by the fundraising activity; financial review/audit; and chart of accounts;
- Roles and responsibilities and required approvals at the board and school level for all activities related to school-generated funds; and
- Compliance with board policies and municipal, provincial and federal laws and regulations.

School boards should communicate and train school administrative staff on procedures dealing with the collection, disbursement and accounting of school-generated funds. These procedures should ensure both the safeguarding and accurate financial reporting of these funds.

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1 For more information on effective practices please see the Ontario Association of School Business Officials' Finance's Committee Guidelines for School-generated Funds (Revised January 2009)

Appendix C: Fees and Fundraising Glossary

When the Ministry of Education released its **Fees for Learning Materials and Activities Guideline** and draft **Fundraising Guideline** it included several definitions useful to a discussion on fees and fundraising.

### School-Generated Funds
School-generated funds are the over-arching term that refers to money generated by school activity, entering the schools from private sources – from both fees and fundraising. These include money from parent council fundraising, private donations, money collected for field trips and class activities, money raised for local and international charities, funds raised from lunch programs and cafeterias, wide-ranging costs in student activity and athletic fees, and exam fees collected for International Baccalaureate programs. School-generated funds include funds collected under both ‘fees’ (including student activity fees) and ‘fundraising’. Current practice and policy has not required these funds to be separated in their accounting. In 2012, new reporting categories will be required that will include: fundraising for external charities, field trips, student activities and resources, capital assets, and other. Operational budgets, which include funds to be spent on education and the everyday operations of a school, are now often supplemented through the use of fees and fundraising (Mackenzie, 2007).

### Student Activity Fees
Student Activity fees are voluntary amounts that are used to enhance a student’s school experience through materials and activities such as student agendas, student recognition programs, yearbooks, extracurricular activities, school dances, theme days or other school council activities. If students are able to pay but choose not to, they may not have access to these additional activities or materials (Ontario Ministry of Education, 2011c).

### Enhanced Programming
Enhanced Programming represents an enrichment or upgrade to the curriculum or co-curricular activities. For example, in some performance and production courses (for example, music, woodworking), students may wish to use a superior product or consumable than that provided by the school, in which case they may be asked to pay the additional cost of that upgrade. Similarly, schools may offer voluntary field trips or excursions as curriculum enhancements. Where students choose not to access the enhanced programming, an alternative must be available as essential course materials are to be provided at no cost to students for any regular course leading to graduation (Ontario Ministry of Education, 2011c).

### Specialized Programming
Specialized Programming is optional courses or activities that students normally choose to attend through an application process, with the knowledge that these programs are beyond the core curriculum. Examples include International Baccalaureate, Advanced Placement and Hockey Canada Skills Academy programs (Ontario Ministry of Education, 2011c).

### Fundraising
Fundraising includes any activity which takes place either on or off school property that raises money or other resources. It is supported by the school council or a school fundraising organization which operates in the name of the school; the school provides administrative support for collection (Ontario Ministry of Education, 2011b). These can include activities undertaken by students in order to host a charity event, activities which encourage students to sell materials to raise funds or private donations.
Appendix D: Story from the Community

Letter from a parent, first written in November of 2004:

Who would have thought? I was university educated, known to thousands of people around the region, a spokesperson of sorts, in the media eye, someone to whom others come to for strength and reassurance, yet, I couldn’t manage.

I sat in the parking lot of my daughter’s high school knowing I had to go in, it was the right thing to do, it was the only thing to do. Grade nine, I was so proud of her, but I lacked the $55 in student fees so she could participate in student activities.

I had called a friend who was involved with the school board, she assured me the school had a fund to cover the cost, she assured me I would be treated with dignity, she assured me I was not the first, and wouldn’t be the last to ask for help.

But I still sat in the parking lot.

Six months previous I had lost my job, lost part of my identity. Despite a strong resume freelance work was all I could find. The two of us had couch surfed, homeless with a roof over our heads, with family for four months. Two weeks previous I had finally started a new job. Only 3 days a week, but enough to get us our own roof over our heads and to start all over again. But the budget was tight, very tight. Too tight for $55 of fees.

I screwed up the courage and went into the office. A writer, and I could barely get the words out of my mouth to explain my need. Ushered quickly and quietly into the Vice Principal’s office, all those teenage memories of pushing the envelope came back, I was 16 again and in trouble.

The Vice Principal was respectful, demanded no paperwork, no explanation, which was good because I could barely express myself. I felt useless, small and incompetent, feelings I thrust upon myself.

“Done” he declared turning from his computer, shook my hand and smiled reassuring, “no one will know, it’s just marked paid in the computer.”

I thanked him profusely and returned to the parking lot. I returned to my new office, and promised myself that when the time was right, I’d pay that $55 back, so it would be there for another student, whose mom was sitting in the parking lot.

Since then that daughter has graduated high school, college and is back in college for a 3rd year and a 2nd diploma. She’s awesome. I told this story as part of EFTO’s One in Six documentary, and then I had to tell my daughter, as she never knew, and the documentary was going to be ‘public’. From that point forward she refused to participate in any school activity that required fees because it would exclude students. At one point the school was invited to be the audience for the final dress rehearsal for the local theatre’s production of Hamlet. She was prepared to go, but the school insisted on bussing the students the 6 blocks and slapped a $5 fee to cover the cost, liability was to blame.

At her urging, her grade 12 drama class staged “Danny King of the Basement”, specifically chosen as it highlighted issues of poverty. That then spurred further poverty activism in the community.
But not all children are like my daughter, with an activist family, support and a voice of her own. At her small northern college she is the ‘go to’ person for issues and crisis, and continues her efforts to represent issues on all fronts.

We need to be clear, with our schools, with our parents with our community, that to break cycles of poverty, making school a positive and inclusive community is fundamental.

I am six years from that dark year of 2004, I have been fortunate to work in a field of passion and have known great success. But that moment, of sitting in that car, is still vivid to me. And as a United Way we do a back to school supply drive, and I have parents in tears on the phone because they have to ask for help, because they cannot give their children the basics, I tell them I’ve been there, they are not alone, and we will get through this, together.
KIPLING COLLEGIATE INSTITUTE: DEPUTATION TO THE MINISTRY OF EDUCATION
JUNE 7, 2011

Kipling CI in the Northwest Quadrant of the TDSB
- closest high school to the Dixon Rd Corridor
- 770 students made up of 57 nationalities
- Single parent families
- Multiple families sharing living arrangements
- Inner city characteristics
- Problems with gangs, substance abuse, poverty
- 38th on LOI

First, the philosophy and ideology around removing these students’ course and supplies fees is great. At KCI we believe in promote and practice this type of equity or inclusion of all, 100%. We are, as stated a school of some 57 nationalities most of whom are immigrants to this country.

The problem as we see it for schools is in moving from past practice to the new policy, where does the money come from? There needs desperately to be some sort of plan for bridging from one to the other or we run the risk of further encumbering schools with no abilities to raise additional funds or we force them to make decisions as to which resources they can afford and those they must now do without!!

Clarification as to which budget is which?
Non- Public Budget – fundraising by school, donations, etc. with which schools are not permitted to buy textbooks or educational supplies; we receive very little anyway).
Public Funds Budget – Board money allocated to the school which covers items such as:

<table>
<thead>
<tr>
<th>Computers</th>
<th>Textbooks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postage</td>
<td>Transportation</td>
</tr>
<tr>
<td>Field trips</td>
<td>Telephone</td>
</tr>
<tr>
<td>Minor maintenance</td>
<td>Office supplies</td>
</tr>
<tr>
<td>Furniture</td>
<td>Referee fees</td>
</tr>
<tr>
<td>Photocopiers</td>
<td>Supply teachers (code 82)</td>
</tr>
<tr>
<td>Special events</td>
<td>Furniture repairs/new</td>
</tr>
<tr>
<td>Library resources</td>
<td></td>
</tr>
<tr>
<td>Regular day school – paper, binders, textbooks, tissues, binders, ink for printers, student assistance, supplies, letterhead, business cards, etc., parents night, community involvement, etc.</td>
<td></td>
</tr>
</tbody>
</table>

Then each department is given a budget from the same Public Funds Budget for:

A. Textbooks and learning material
B. Instructional supplies

I am not a mathematician, so I tend to look at these things simplistically in order that they make sense – so, I want to share some things with you:

1. THE SHRINKING BUDGET:
PUBLIC FUNDS BUDGET (if we divide the number of students enrolled into the budget we can get a per student amount for comparison basis)
### 2003 – 2004

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>660 students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amt/student</td>
<td>$320.00</td>
</tr>
</tbody>
</table>

### 2008-2009

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>741 students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amt/student</td>
<td>$301.09</td>
</tr>
</tbody>
</table>

### 2010-2011

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>760 students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amt/student</td>
<td>$275.48</td>
</tr>
</tbody>
</table>

This means a reduction per student of $45.52 or 14% of total school budget since 2003.

2. **THE RISING COSTS:**
Add to this the consumer price index increases over the following years:

<table>
<thead>
<tr>
<th>Year</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003 – 2004</td>
<td>2.8%</td>
</tr>
<tr>
<td>2004 – 2005</td>
<td>1.8</td>
</tr>
<tr>
<td>2005 – 2006</td>
<td>2.2</td>
</tr>
<tr>
<td>2006 - 2007</td>
<td>2.0</td>
</tr>
<tr>
<td>2007 – 2008</td>
<td>2.3</td>
</tr>
<tr>
<td>2008 – 2009</td>
<td>0.3</td>
</tr>
<tr>
<td>2009 – 2010</td>
<td>1.8</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>3.3</td>
</tr>
</tbody>
</table>

What you bought in 2002 for $100 now, in 2011 costs $118.70, approximately according to Statistics Canada's web site.

*Between item 1 and Item 2 we can see a serious reduction in a school's ability to provide supplies and services for kids!!*

3. **THE LEARNING OPPORTUNITIES INDEX**
KCI does get a Learning Opportunities Index supplement. We are listed as 38th on this list for secondary schools.

The LOI supplement is part of the Public Funds school budget allotment:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003 – 2004</td>
<td>$4332.00</td>
</tr>
<tr>
<td>2008 - 2009</td>
<td>4849.00</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>4210.00</td>
</tr>
</tbody>
</table>

4. **COSTS NOW AT SCHOOL LEVEL:**
Add to this, downloads from central budgets to schools budgets. 3 examples:

- A. Team transportation costs: taxis, buses, TTC -- $5000
- B. Referee fees-- $2500
- C. Blackberry phones for admin mandated by the board -- $2700/yr.

5. **SOME DON'T FORGETS THAT IMPACT**

- A. The extremely high repair costs charged to schools
- B. New curriculum generates the need for accompanying new textbooks. These were once paid for by ministry for new curriculum. Now schools pay the cost every time there is a revised course with an accompanying new textbook. Textbooks typically have increased in cost 20 – 25% in this time. Seven years ago a new Math text cost about $65, now they are $85 to $100.
C. Much of the new Professional Development for teachers requires new technologies but there are no funds to buy them. I.e. Clickers, smartboards, etc.

D. Computers: How can we possibly keep up with the changes? Average age of my school’s computers is 3 to 4 years old – many would consider them obsolete.

E. No longer have vending machines or pay phones which in the past have supplied some revenue to schools.

6. WHAT ABOUT THE “STUDENT ACTIVITY FEE”??
KCI charges $60 as a STUDENT Activity Fee (25 – 30 students do not pay and we cover the cost). What do we provide for this fee?

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yearbook</td>
<td>$35</td>
</tr>
<tr>
<td>Agenda/magnet</td>
<td>$14</td>
</tr>
<tr>
<td>TTC Card</td>
<td>$6</td>
</tr>
<tr>
<td>100 pages printing</td>
<td>$5 (to reduce overprinting by students)</td>
</tr>
</tbody>
</table>

There is absolutely no profit to the school with this Student Activity Fee.

7. FUNDRAISING
As far as fundraising is concerned – we raise nothing due to the demographic and poverty level of our community.

Now we are being asked to cover student fees for consumables, which at KCI, total $16,870.00 which will be another 8% of the schools Public Funds Budget used up. Some examples from different costs of materials for which the school will need to pay are listed below:

1. CPR/First.Aid training for Co-op students. This is mandatory and we are able to provide it for students at $30.00 each. $30.00x 135 = $4050.00 (students receive certification)
2. French Workbooks (consumable) $10.00x 112 students = $1120.00
3. Food lab fees (students eat what they prepare) $15.00x71 = $1065.00
4. Music Fee (covers music, reeds, mouthpieces etc.) $30.00x40 = $1200.00
5. Visual Arts (student art kit) $25.00x108 = $2650.00

As you can see, these costs are significant and at the moment it is the schools that are being asked to bear the costs associated with this policy change. The question is: What do we do without textbooks, paper, computers, school repairs, etc. etc.? To take on these additional costs, as much as I believe they are valid and help create a more equitable playing field and educational environment for kids, means having to take the monies from other items and do without them. There is only so much water in the well and this one is already dry!

Schools that have no ability to fundraise due to their families’ economic situations may start having to do without some of the even most essential curriculum tools. Can we imagine a Grade 10 Food and Nutrition class running with no food to prepare or an art class based solely on pencils and a sketch book, or a chemistry lab with make-believe chemicals or only computer generated experiments (as long as the computers continue to run)? Can we say “two-tiered” educational system? As stated before, in principle, while we agree 110% with this new policy, someone needs to “show us the money” that will make it a reality and truly equitable for all without the loss of other valuable resources!!

Roger Dale, Principal
Kipling Collegiate Institute
380 The Westway
Etobicoke, Ontario
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