SCHOOL-BASED FINANCING OF EDUCATION IN NEWFOUNDLAND AND LABRADOR

CENTRE FOR NEWFOUNDLAND STUDIES

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SCHOOL-BASED FINANCING OF EDUCATION IN NEWFOUNDLAND AND LABRADOR

© by

Frederick Bruce Wood

A thesis presented to the School of Graduate Studies
in partial fulfillment of the requirements for the degree
Master of Education

Faculty of Education
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Memorial University of Newfoundland

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St. John's Newfoundland

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ABSTRACT

This study attempted to address the questions being raised regarding school-based financing of education in Newfoundland and Labrador. Since activities and amounts of funds raised are generally perceived to be on the increase, people are beginning to question the economics, ethics, safety, and accountability of school fund-raising.

Various aspects of this issue were examined: policy guidelines, activities and degree of funding, distribution of funds raised, the educational value of activities, the attitudes of all parties involved in school-based finance, and the organization and accounting of school fund-raising. Emerging trends were identified, as well as comparisons made on the basis of religious denomination, school type, and community size.

The questionnaire for this study was distributed to 150 principals. Frequency distributions and percentages were determined from those questionnaires returned, while One-Way Analysis of Variance tested for significant differences among the three criterion groupings. Interviews were conducted to confirm or refute the statistical findings. In addition, document analysis determined the extent of policy development.

Findings revealed limited development of policy

guidelines, and inconsistent application of guidelines at the local school level. Hundreds of activities were used to raise funds--most variations of sales, services, or sponsorships. These activities raised $5.8 million in 1988-89, or 55.5 per cent of the total school budgets made available to the province's principals. These funds were expended on student transportation, graduation exercises, school supplies, and athletics. The need for program support continues to increase.

Support for school-based finance is generally good from all parties, but especially from students, teachers, and parents. Despite such activity, it was found that a wide variation exists among schools in terms of organization and accounting procedures.

Few significant differences were recorded among the criterion groupings. Only fund-raising totals and board allocations showed a significant difference based on community size.

Interviews confirmed the sense of frustration felt by all parties involved over the degree to which fund-raising has grown. In addition, document analysis confirmed the lack of policy direction being shown by the provincial government, related professional organizations, school boards, and individual schools.

It was recommended that the Government of Newfoundland and Labrador promote adequacy and equity in educational funding through the adoption of a true foundation plan approach; that school boards begin immediately to develop written policies regarding school-based finance; and that a study be conducted to investigate directly the attitudes of various publics towards school fund-raising.

ACKNOWLEDGEMENTS

In a project of this magnitude, it is not possible to personally acknowledge all those people who have contributed to this study. Sincere thanks is expressed to Dr. Vernon Snelgrove, who gave much time and effort towards the completion of this work. The suggestions of Dr. J. Cooze and Dr. N. Shuell, members of the thesis committee, were also much appreciated. Special thanks must be given to Michelle Shapter for providing invaluable computer assistance.

This study would not have been possible without the help of the principals of this province who, despite heavy workloads during a most hectic time of year, found time to participate in this survey. The students, teachers, parents, business people, and school officials who agreed to interviews and consultations were also most gracious in their help.

Finally, this endeavour would not have been completed without the patience, encouragement, and help of my wife, Colleen.

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CHAPTER I

THE PROBLEM

I. INTRODUCTION

Each year thousands of elementary and secondary students canvass the cities, towns, and neighbourhoods of Newfoundland and Labrador in search of financial support for their schools. The frequency of these demands in recent years raises concerns for both professional educators and the public. Questions of economics, ethics, safety, and accountability are raised. As concerns become more vocal, the issue may very well move into the political arena. More groups will question the necessity for Newfoundland's children to solicit funds for their own education.

School-based financing of education is an accepted North American practice. To fund the "extras" in their extracurricular programs, schools must seek donations from the public they serve. Goods, services, and sponsorships are offered to parents, and the community as a whole, in return for financial help. Many accept this as a "necessary evil" if children are to receive a well-rounded education. Out-of-class student activities have achieved a status that clearly promotes their educational value.

Today, millions of dollars are being raised to cover the growing expenses of travel, rentals, and equipment.

Such amounts demand accountability. Elementary and even primary children are going door-to-door selling everything from chocolate bars to Christmas tree ornaments. Is this the promotion of school spirit or merely exploitation? There is a growing realization that these funds are, of necessity, being used to cover the costs of school materials, supplies, and other instructional items. Why is this necessary? Is the public fully aware of the situation? Or would the public be as surprised as the recent Task Force on Educational Finance (1989)?

> Early in the study the Task Force was surprised to learn from preliminary discussions with representatives from school boards that very considerable sums of money were raised for educational purposes by teachers and students. It was even more surprising to learn that a significant portion of those funds was used to purchase necessary teaching materials and supplies since such funds have traditionally been reserved for purposes other than basic program support. (pp. 65-66)

II. PURPOSE OF THE STUDY

The purpose of this study was to examine school-based financing of education in Newfoundland and Labrador. More specifically, the study was concerned with written policy regarding school fund-raising, methods used, amounts raised, the distribution of funds, perceived educational

values of fund-raising, attitudes towards fund-raising, and administrative structures employed.

A secondary purpose of the study was to determine what relationships exist, if any, between fund-raising activities and religious denomination, type of school, and community size.

III. RESEARCH QUESTIONS

The lack of extensive literature on the subject of fund-raising restricts the formulation of hypotheses. A relatively new and topical issue, school-based finance does pose important questions and this study attempted to address the following:

1. What policies govern school-based funding at the Department, district, and local school levels?
2. What methods are used to raise funds at the local level?
3. What is the extent of funding being achieved at the local level?
4. How are funds distributed?
5. What educational value is attributed to fund-raising activities?
6. What are the attitudes of students, teachers, parents, the business community, and churches towards local fund-raising?

7. To what extent is fund-raising necessary at the local level?
8. Is there a preferred model of administration and accountability at the local school level?
9. What differences exist, if any, among selected aspects of school-based finance and religious denomination, type of school, and community size?

IV. SIGNIFICANCE OF THE STUDY

On any given evening during the school year, homeowners, businesses, and other taxpayers are confronted with increasingly younger and more demanding elementary and high school students. All manner of questions arise. There is the question of conflict in values as children peddle chocolate bars, almonds, and candy while school boards cripple profitable canteens with restrictive nutrition policies. The questions of ethics and safety are raised as children move beyond the borders of their own neighbourhoods spurred on by the lure of 10-speed bikes or compact-disc players as rewards. Incredibly, some are asking for sponsorships to read books, an idea that must confuse those who hold the more traditional view of the purpose of a school. Because of the pressing need for

funds, the author is reluctant to question school fund-raising efforts, but the issue of a child's right to a government-sponsored, quality education must be addressed.

Aside from some references to early community efforts to finance education in outport Newfoundland, there is little literature on school-based finance in the province, and few studies from across Canada (e.g. British Columbia, Alberta, Ontario). Also, literature on the theories and practice of financing extracurricular activities is limited. Most writers make just passing reference to the financing of these efforts with little emphasis on the theory or guidelines behind the financing of student activities.

Considering the somewhat negative publicity that school-based financing of education has received in recent years, it was hoped that the results of this study would be useful to the Department of Education and to school boards throughout the province. It was hoped that this study would lay the groundwork for further interest in, and research on, a topic that is of concern to all citizens of our province.

V. OPERATIONAL DEFINITIONS

School-Based Financing: This includes all funds raised at the

local school level excluding school board grants and contributions. This would include all monies raised through various fund-raising campaigns, canteen profits, student instructional materials fees, bank interest, extracurricular and athletic fees, extracurricular bus fares, donations to scholarship funds, and other donations of money or in kind. Funds raised are distributed among the school's extracurricular offerings, the purchase of instructional supplies, the payment of transportation and stadium rentals, and the school's main operational budget.

Fund-raising Activities: Fund-raising activities at the local school level include such activities as door-to-door sales (e.g. chocolate bars, candy, etc.), offering of services (e.g. car washes, canteen sales), sponsorships (e.g. walkathons, scholarship funds) socials (e.g. dances, afternoon teas, etc.), and ticket sales (e.g. lotteries, draws, bingo, etc.). Funds raised are distributed between the school's

extra-curricular offerings, and the school's main operational budget.

School Budget: A school budget includes those funds made available through (a) <u>school-based finance</u> (e.g. fund-raising, canteen profits, scholarship donations, instructional fees, etc.), and (b) the <u>instructional budget</u> (e.g. those government grants made available through the school board for basic instructional materials and supplies, library resources, specialists' grants, language arts materials, industrial arts materials, science consumables, special needs programs; and special board donations in money or in kind). A school budget does not include teaching and administrative salaries, nor does it include the costs of operations and maintenance which are handled through school board offices.

Instructional Fees: Instructional fees are charged to students

to offset the cost of instructional materials. These materials would include art supplies, science materials, student handbooks, bus passes to special events, etc. The charging of school fees for the general operation of the school is not allowed under Section 100(5) of The Schools Act (1970).

Resource-Based Teaching: Resource-based teaching is a method which especially encourages use of extra materials, community resources, and resource persons to enrich the basic core content of the curriculum. The new revised high school program was introduced initially in Newfoundland in 1981 as a resource-based program.

Foundation: This is a fund or endowment established to maintain and support a school's operations. Contributions to foundations are tax deductible.

Tax-exempt Status: This status is attained by application to

Revenue Canada for a charitable status taxation number.

Extra-curricular or Cocurricular Activities: These are activities sponsored by schools and their staffs which do not give credit for promotion or formal academic requirements and are participated in on a voluntary basis by the student (e.g. school publications, interscholastic athletics, student government, drama clubs, chess clubs, etc.). These are often referred to as the "Third" curriculum after core studies and choosing of electives.

Elementary School: For the purpose of this study this is a school which primarily accommodates elementary grades (K-6) or a portion thereof.

High School: For the purpose of this study this is a

school which primarily accommodates high school grades (7-12) or a portion thereof.

VI. LIMITATIONS OF THE STUDY

The following limitations are acknowledged within the present study:

1. The study is limited to the extent that "school budget" is similarly interpreted by all principals surveyed.
2. It is also limited to the extent that accounting procedures with respect to monies raised and their distribution are accurate and complete.
3. The study is further limited to the extent that the principals surveyed and those persons interviewed are representative of all schools in the province.

VII. DELIMITATIONS OF THE STUDY

The following delimitations of the study should be noted:

1. The study is delimited to a questionnaire survey of 150 principals and to a semi-structured interview of ten parents, ten students, ten teachers, and five business representatives. Time

and costs were factors which necessitated this delimitation.

2. Only the most salient features of school-based financing of education were chosen by the researcher for study. Further research might build on the findings of this study regarding school-based financing of education.

VIII. ORGANIZATION OF THE THESIS

The introductory chapter of this study has raised some important questions concerning school-based financing of education in Newfoundland and Labrador. The purpose of the study, basic research questions, operational definitions, limitations, and delimitations are included in Chapter I along with a rationale for the study. Chapter II provides a background look at the rising financial needs of this province's education system. Chapter III discusses state financing of education, as well as the basic theory and practice of school-based finance and its importance in extracurricular activities. Chapter IV presents the methodology used to investigate the research questions. Both the questionnaire survey of every fourth principal in the province and the interview schedule used are described.

Chapter V presents the findings of the principals' questionnaire, and interviews with students, teachers,

parents, and business representatives. It also summarizes written policies regarding school fund-raising activities. Chapter VI presents a summary of findings, conclusions drawn from the findings, and recommendations for further study and courses of action.

CHAPTER II

BACKGROUND OF THE PROBLEM

The history of public school education in Newfoundland and Labrador shows that charitable organizations and the churches played a dominant role in the early financing of education. Without the goodwill and generosity of the local people during this time, schools would not have survived. Although the first school in Newfoundland was established in 1722, it was not until 1836 that the state became involved in education and provided aid to the societies operating schools.

I. EARLY PATTERN OF FINANCING EDUCATION

Early Settlement Patterns

History and geography were major factors in the development of transportation, communications, and settlement patterns during Newfoundland's early years. After being formally re-discovered by John Cabot in 1497 and proclaimed an English colony by Sir Humphrey Gilbert in 1583, very little happened in terms of settlement. Fleets of fishing vessels arrived each spring and returned home in the fall to England, France, Spain, and Portugal. The West Country merchants of England grew to dominate this migratory fishery and they saw permanent settlement as competition for their enterprises. Even the construction

of permanent buildings was banned. With the support of the Royal Navy, which saw the fishery as a training ground for sailors, the West Country merchants did their best to discourage and harass settlers (Rowe, 1964, pp. 3-8).

Enforcement was difficult along the island's 6,000-mile coastline. The English settlers from Devon, Dorset, and Somerset and their Irish working servants from Waterford and Wexford began an often non-permanent settlement pattern along the remote areas of the coast. Further motivation for the non-permanent and remote patterns of settlement during the 1600's and 1700's was the military rivalry between the French (who established themselves at Placentia in 1662) and the English. In addition, the advent of the French Shore (1714-1903) and the denominational differences between the Irish Catholics (on the Southern Avalon) and the English Protestants (on the Northeast coast) kept settlers apart. Matthews, Kearley and Dwyer (1984) note that a practical reason for decentralization was the need for new harbours, fishing grounds, and especially beaches for the drying of the salted cod product (p. 43).

All this disorder, rivalry, insecurity, and necessity according to Rowe (1964), led to the settlers lacking "a feeling of security or permanence, and the growth of institutions and organizations which characterized

contemporary settlements in Nova Scotia and the Atlantic seaboard was inhibited from the start" (p. 9).

Charitable Organizations, the Churches, and Education

The first school in Newfoundland was established in 1722 in Bonavista by the Society for the Propagation of the Gospel in Foreign Parts. The S.P.G. (1701) along with other societies such as the Society for Improving the Condition of the Poor in St. John's (1802), the Benevolent Irish Society (1806), and the Newfoundland School Society (1823) were responsible for the initial construction and staffing of schools. Funding came from the prominent church and political leaders of England's "respectable" classes, with some contributions from a growing St. John's mercantile class. The following is a description by Rowe (1964) of possibly the first fund-raising project in Newfoundland:

> One favourite method for raising funds was the communal breakfast, luncheon or dinner, usually patronized by some eminent person and featuring a special speaker--often the head or principal promotor of the organization. Following the speech a collection would be taken up ... The very substantial sum of £196 was realized at a fund-raising breakfast on behalf of the Charity Schools. (p. 148)

Eventually mainstream churches became involved. In

St. John's and larger communities where church organization was strongest, more influential, and financially more secure, the problems of teacher shortages and religious instruction were alleviated by the arrival of teachers from the Old Country, and by various religious orders like the Presentation Sisters (1833) and the Irish Christian Brothers (1876). In contrast to the well-equipped buildings and professionally-trained teachers of St. John's, outport Newfoundland's educational needs were often addressed by tiny one and two-room schools, unqualified teachers, and denominational rivalries.

Community Support for Education

Community support has always been crucial to education in the fishing outports. Indeed, the isolated nature of settlement promoted the need for local support. Education conflicted with the harsh realities of survival in the colony's bleak economic environment. Young boys were required to help with the fishery either in the boats or in the "making" of the fish during the drying and salting stages. Girls helped with the processing of the fish, and at home with the rearing of younger children or the tending of gardens and animals. While winter prohibited fishing, the yearly cycle of activities continued in the forests and twine lofts. This exemplified how a community's education

system was shaped by the life, customs, and values of the people a school served.

For those first schools the costs of construction and remuneration of teachers were largely a local responsibility. These "sole-charge" schools (one-teacher), often one for each denomination in the community, were dependent on local support. If it were not for the direct contributions of time, materials, and donations, few schools would have survived. In partial payment of school fees a family would contribute lumber and labour in the construction of the school. Teachers often boarded with families of the outport. Payments in kind--vegetables, fish, wild game, and even rum--were used when money was scarce, not an uncommon occurrence in Newfoundland. Salaries ranged from £20 to £35 per year in 1848 to about $580 (male) and $340 (female) in 1910 (Rowe, 1964, p. 130). Women of the community cleaned the schools while the men made the repairs. During the winter months students brought firewood for the central heating system--the pot-bellied stove. In later years the Home and School Associations added a more organized approach to fund-raising, making contributions for such things as school supplies, desks, and drapes. It is little wonder that Rowe (1976) states, "What percentage of the total expenditure on education these community efforts

represented in the past will never be accurately known" (p. 73).

These contributions were to be expected if even a rudimentary education was to be made available. Because the churches owned and controlled the schools, and the hiring of teachers, schools were looked upon as an extension of one's faith. A contribution to one was equivalent to a contribution to the other. The connection between the two has become less defined in recent years, but in rural Newfoundland before 1949, community support was vital for both institutions. Christmas concerts, bake sales, sales of work, and "times" meant funds for the church school of each particular denomination. During the 1940's and 1950's "education drives" were sponsored by the churches and prominent civic leaders. Contributions to the school were considered expressions of faith, social consciousness, and community pride.

State Support for Education

The Education Act (1836) established the first government aid to the societies (£2,100) and eventually the distribution of funds on a proportional basis to religious denominations. With this Act the government acknowledged its role in financing local education. This acknowledgement formed the basis for the public's rising

expectations of government's responsibility towards educational funding. It also increased resistance to local taxation and school fees. As Rowe (1964) says,

> The third and most important point is that the legislature had, by implication, expressed its moral obligation to share some of the cost of education, and once the precedent had been set it was only a matter of time before the state would assume a larger share of the burden. (p. 64)

An indication that the government did "assume a larger share of the burden" is made clear in Table I. The establishment of a government Department of Education in 1920 was a final confirmation of this trend.

TABLE I

EARLY GOVERNMENT FUNDING FOR EDUCATION

YEAR	AMOUNT
1836	£ 2,100
1843	£ 5,100
1851	£ 7,500
1853	£ 7,880
1856	£ 8,080
1858	£ 10,525
1887	$ 75,197
1895	$ 70,000
1903	$ 91,702
1916	$ 367,000
1920	$ 815,000
1932	$ 500,000

Source: Rowe (1964, 1976).

With Confederation in 1949 came an influx of funds unparalleled in Newfoundland's history. The magnitude of the problem facing the province's education system in 1949 was borne out by the fact that 778 of the province's 1187 schools were "sole-charge" schools with all imaginable inadequacies. A pupil had a one in seven hundred chance of completing high school (Matthews, Kearley and Dwyer, 1984, p. 227). Funding through equalization grants and other federal government programs (e.g. regional development grants) led to increased spending in industrial development, health care, social services, and education. Figures in Table II bear out increases in provincial educational spending from 1950 to 1975.

TABLE II

POST CONFEDERATION FUNDING FOR EDUCATION

YEAR	AMOUNT
1949-50	$ 4.5 million
1956-57	$ 10.5 million
1960-61	$ 18.7 million
1963-64	$ 27.6 million
1966-67	$ 43.0 million
1967-68	$ 77.0 million
1971-72	$ 115.0 million
1974-75	$ 200.0 million

Source: Rowe (1964, 1976).

After 1949, the churches began to hand over most fiscal responsibilities to the government. Under Term 17 of the Act of Union, churches did maintain control of allocation of some funds, curriculum selection, and hiring of staff. These rights recognizing the unique nature of the province's denominational system have been entrenched in the new Constitution (October, 1982). The acceptance of education for all, improvements in transportation and communication, closer relations with the rest of North America, increased funding, and the gradual erosion of denominational barriers have led to enormous change (Warren, 1973, p. 18). A major factor was the resettlement program of the 1950's and 1960's, the systematic moving of families from isolated outports to "growth centers" that could offer improved municipal, medical, postal, educational, and employment opportunities. Expectations grew and with them came new demands. For education these demands were for modern facilities, better teacher-training, a more comprehensive curriculum, and increased funding.

In the late 1940's G. A. Frecker was to undertake a study that Warren (1973) refers to as "a foundation for the system of regional and central high schools which were to develop in the 1950's and 1960's" (p. 18). Under the auspices of the Commission of Government, Dr. Frecker, then

Secretary for Education in the Colony, surveyed this concept in North America and Europe. Composite schools offering both vocational as well as academic training were studied. Dr. Frecker was of "firm conviction that there is no insurmountable obstacle in the way of establishing a system of regional composite high schools adapted to local circumstance" (Frecker, 1948, p. 15). He concluded that educational advantages far outweighed the financial obstacles of increased school construction and transportation of students. The first was established in Foxtrap in 1954. Scholarships and bursaries helped those who could not take advantage of the offered programs because of economic hardship or isolation. By 1971 there were 165 such schools in the province (Warren, 1973, p. 23). As transportation and standards evolved, elementary schools, too, became less community-based following the earlier pattern of the regional high schools.

Financial pressure on Newfoundland's school system was accelerated by the introduction of the re-organized high school program in the early 1980's. With recent developments like the oil crisis, inflation, double-digit wage settlements, and the economic uncertainty of the 1970's, this new program placed much strain on the province's education budget. New classroom space was required. New textbooks, new curriculum, teacher

preparation, and administrative restructuring increased costs. The major emphasis was to be placed on resource-based teaching. More materials than ever, especially instructional aids and library resources, were required. The curriculum widened to include vocational courses. A prominent complaint of educators was that the funds allocated were not sufficient to meet the aims of new courses. More onus fell on the schools and their administration, staff, and students to make up the shortfall.

Coupled with the expanded curriculum were expanded expectations of a school's role in society. There was a growing emphasis on the value of extracurricular or co-curricular activities. This importance in the all-round development of the student was acknowledged in terms of the physical, social, and psychological well-being of the person. While there were many more important priorities, none was more visible and none was more dependent on the largess of the school's community. These "extras" were financed by the initiatives of students who wanted to participate on athletic teams, in clubs, on field trips, and at graduation ceremonies.

In summary, the regional high school concept is widely accepted; the Grade XII program struggles along on local initiative and inadequate funding; the value of one area of

extracurricular activities is recognized by the establishment in the early 1970's of a provincial governing body called the Newfoundland and Labrador High School Athletic Federation (NLHSAF) (Maxwell, 1982).

Local Taxation and Fees

Ironically, while Newfoundlanders have never had problems supporting their local schools voluntarily, paying taxes for those same services was another matter. Excepting one district (Central Labrador), Newfoundland is the only province that does not use a residential property tax to support local schools, substituting instead a poll tax. This deep-rooted aversion to taxation can be traced back to the early settlement years when owning land was essential for survival. When that right became official in 1824, any taxation was looked upon as an attempt to expropriate. Coupled with the decentralized nature of settlement, extreme economic swings, poverty, and lack of municipal government, it is little wonder that the history of school taxes in Newfoundland has been a difficult one. Fear of increased taxation was also used as a scare tactic by the anti-Confederate forces of 1948 (Rowe, 1976, p. 71).

The first attempts to introduce a local school tax in Corner Brook in 1954 were met with stiff opposition. The manner of its introduction, the methods of collection, and

administrative problems underscored the fact that inexperience in municipal government and a historical fear of property taxes ensured such a reaction (Warren, 1986, pp. 7-24). However, by the 1960's school tax authorities were being established throughout the province. In the late 1960's the recommendations of the Royal Commission on Education and Youth and a Special Committee of the Department of Education helped to introduce a province-wide school taxation system that today has twenty-one School Tax Authorities supplying some of the needs of over 130,000 students. A Provincial Association of School Tax Authorities (PASTA) was organized in 1965 (Warren, 1986, pp. 27-32). Despite continued controversy over efficiency, equity, and adequacy Rowe's 1976 observations still apply:

> Nevertheless, the proceeds from the school taxes for most of the boards concerned represented the difference between primitive educational set-up and a relatively sophisticated one, and in some cases the difference between solvency and bankruptcy. Added to the various government grants, this money enabled boards to finance capital construction, augment salaries of teachers and board officials, employ additional specialists not covered by ordinary government grants, and install special facilities and equipment for science, physical education, music and the like. (p. 76)

School fees were also a target of derision. Teachers (who were forced to collect them), students (who were

embarrassed by inability to pay), parents (who faced a burden on those least able to pay), and school boards (which dealt with the shortfalls) all detested fees (Rowe, 1976, p. 77). Section 100(5) of The Schools Act (1970) finally abolished them. There appears to be a parallel between the objections to local taxes and fees as sources of educational funding, and the debate over the latest school-based fund-raising campaigns. All have caused much public complaint. With fees abolished, could fund-raising campaigns become the next target?

II. PRESENT SYSTEM OF FINANCING EDUCATION

Present Provincial System and Level of Funding 1988-1989

The present day state of funding is best studied by a detailed look at the most recent figures available. The Newfoundland and Labrador Estimates, 1989 outline the financial situation facing the education system of the province. Fully 44.8 per cent of the province's revenue comes from federal sources (p. xvi). The figures illustrated in Table III do not include federal programs such as unemployment insurance and old-age security.

The Province of Newfoundland and Labrador spends 23.5 per cent of its budget or $653 million on education (Estimates, 1989, p. xiii). This is the largest single expenditure in the budget, followed closely by the $645

million (23.2 per cent) spent on health care. Table IV is a summary of the provincial expenditures.

TABLE III

CURRENT PROVINCIAL REVENUES

SOURCE	AMOUNT
Provincial:	
1. Retail Sales Tax	$ 561,000,000
2. Personal Income Tax	375,000,000
3. Gasoline Tax	79,700,000
4. Newfoundland Liquor Corporation	79,000,000
5. Corporate Income Tax	73,600,000
6. Tobacco Tax	50,000,000
7. Other Provincial Sources	242,288,000
	$ 1,460,588,000
Federal:	
1. Equalization Payments	$ 910,500,000
2. Established Programs Financing Grant	228,000,000
3. Canada Assistance Plan	100,836,000
4. Other Federal Sources	83,157,000
	$ 1,322,493,000
Total:	$ 2,783,081,000

Source: Estimates, 1989, p. xii.

Of the total Department of Education budget, $482 million goes as direct financial assistance to school boards or related agencies (Estimates, 1989, p. 188). The breakdown is shown in Table V. Additional funds are spent on instruction and curriculum development, school support

services, evaluation and statistics, specialized education (e.g. School for the Deaf), and advanced studies.

TABLE IV

CURRENT PROVINCIAL EXPENDITURES

EXPENDITURE	AMOUNT	PERCENTAGE (%)
1. Education	$ 653,341,000	23.5
2. Health	645,610,000	23.2
3. Debt Charges and other Financial Expenses	466,071,000	16.7
4. Social Welfare	325,414,000	11.7
5. Natural Resources, Agriculture, Trade, Industry and Tourism	156,478,000	5.6
6. General Government	150,726,000	5.5
7. Protection to Persons and Property	127,633,000	4.6
8. Transportation and Communications	93,480,000	3.3
9. Other	159,036,000	5.7
Total:	$ 2,777,789,000	100 %

Source: Estimates, 1989, p. xiii.

The operating grants for teachers' salaries and pupil transportation constitute over 80 per cent of school board revenues. With these amounts excluded, the $43.5 million allocated for school board operations is distributed on a per pupil basis to each board without regard for any economy of scale or differences in district cost of

services. Crocker and Riggs recognized this in their earlier Task Force Report (1979) where they stated that:

> ... equality in allocation formulae does not lead to equal provision of services. Differences in costs from district to district mean that some districts are able to provide a much higher level of service, at the same cost per pupil, than are others. (p. 34)

TABLE V

DEPARTMENT OF EDUCATION EXPENDITURES

COST ITEMS	AMOUNT
1. Teaching services	$ 365,189,000
2. School board operations	43,481,400
3. School tax equalization	10,000,000
4. Insurance	548,300
5. Denominational Education Councils	1,016,300
6. School supplies	6,377,800
7. Transportation	26,664,900
8. Bursaries	202,500
9. Capital expenditure (building)	28,500,000
Total:	$ 481,980,200

Source: Estimates, 1989, pp. 186-188.

A review of selected school board operating grants is provided in Table VI. It can be seen from this table that a per pupil grant of $265 for heat and light and a grant of 90 per cent of the cost of bus transportation would impose a greater financial burden on some school districts than on

others to maintain the same level of service.

TABLE VI

SELECTED SCHOOL BOARD OPERATING GRANTS

GRANTS	FORMULAS
1. Teacher salaries	As per Collective Agreement.
2. Operating grant (heat and light)	$265/pupil
3. Library materials	$8/pupil
4. Specialized instruction	$150/pupil
5. Special education materials	$15/pupil
6. Specialist teachers (e.g. art, physical education, industrial arts, special education)	$1000/teacher
7. Special coastal Labrador costs	$50/pupil
8. Bus transportation	90% of cost
9. Textbooks prescribed for grades K to 8.	100% of cost
10. Textbooks prescribed for grades 9 to 12.	50% of cost
11. Insurance premiums	100% of cost
12. Student assistants program	$3.4 million

Source: Financing Elementary and Secondary Education, 1989-90.

The inequality in the financing of education becomes more noticeable when comparisons are made among total school board revenues, after excluding provincial revenues for teacher salaries and bus transportation (see Table VII). Board revenues include operating grants from government and local taxes and grants. As shown in Table VII, per pupil revenue ranges from $469 to $1319. The most

TABLE VII

TOTAL SCHOOL BOARD REVENUE BY DISTRICT
(EXCLUDING TEACHERS' SALARIES AND PUPIL TRANSPORTATION)
FOR 1987-88

SCHOOL BOARD	TOTAL REVENUE	ENROLLMENT	PER PUPIL REVENUE
Green Bay	$ 1,507,035	3,216	$ 469
Conception Bay Centre	802,277	1,708	470
Avalon North	4,323,133	9,138	473
Bay d'Espoir/Her./For.	891,752	1,879	475
Conception Bay South	1,595,022	3,359	475
Placentia - St. Mary's	1,633,158	3,422	477
Port aux Basques	1,274,958	2,604	490
Conception Bay North	1,239,443	2,511	494
Notre Dame	1,589,067	3,173	501
Ferryland R.C.	1,074,287	2,135	503
St. Barbe South	860,054	1,684	511
Burin Peninsula R.C.	2,131,805	4,170	511
Gander - Bon. - Conn.	1,401,217	2,706	518
Bay St. George	1,132,892	2,171	522
Pentecostal Assemblies	3,615,375	6,903	524
Cape Freels	785,657	1,500	524
Deer Lake	1,342,136	2,562	524
Bon. - Tri. - Pla.	3,426,814	6,489	528
Exploits - White Bay	1,456,940	2,754	529
Bay of Is./St. G./B/R.	3,681,890	6,746	546
Burin Peninsula Int.	1,952,185	3,565	548
Vinland	969,174	1,756	552
Terra Nova	3,738,750	6,677	560
Strait of Belle Isle	1,217,435	2,106	578
St. John's R.C.	11,696,209	19,866	589
Humber - St. Barbe	2,497,977	4,224	591
Exploits Valley	2,756,196	4,337	636
Port au Port R.C.	2,338,958	3,677	636
Avalon Consolidated	7,684,732	11,686	658
Seventh Day Adventist	288,419	314	919
Labrador East	2,115,827	2,236	946
Labrador R.C.	3,798,591	2,916	1303
Labrador West	2,688,940	2,038	1319
Total	79,508,305	136,228	584

Source: Task Force Report, 1989, p. 62.

recent Task Force (1989) noted, "These variations in operational revenue represent a degree of inequality in the financial system which is unacceptable" (p. 60). Herein lies one of the reasons why so many schools are forced to ask their students to help offset the cost of their own education.

Present Local System and Level of Funding 1988-89

Approximately six per cent ($25 million) of the operating revenue for the province's school boards is raised through the imposition of a poll tax on wage earners and a property tax on commercial establishments. Poll taxes range from $70 (Ferryland) to $132 (St. John's) while property tax rates vary from 3.5 mills (Gander, St. Barbe) to 7.0 mills (Labrador West). Administered by twenty-one School Tax Authorities in Newfoundland and Labrador, the locally collected taxes are divided on a per pupil basis among the religious denominational systems in the local authority's jurisdiction.

Table VIII provides a complete list of local tax revenues received by school boards. With variations ranging from $82 to $314 per pupil, the significance of these figures is especially evident when it is realized that the $25.4 million raised by local authorities represents approximately one-third of all school board

operating revenues (excluding teachers' salaries and pupil transportation). Again, it is possible to see that funds provided for day-to-day essentials are not being distributed equitably throughout the province. Students, it would seem, especially in rural areas, where the tax base is weakest, are forced to provide for themselves. With this in mind, a recommendation of the 1979 Task Force on Education (Crocker and Riggs) stated:

> That the provincial government assume full and direct responsibility for the raising of all revenue for educational purposes and for dispensing educational funds to local districts through formulas designed to equalize expenditures on instruction and to meet all direct non-discretionary costs. (Recommendation 5.2)

To meet some of the inequalities of financing, the provincial government has introduced a special Tax Equalization Grant to school boards whose local tax potential is low. Urban areas often earn close to 50 per cent of their operating revenues through local taxes, while economically depressed rural districts with few commercial enterprises are much more dependent on provincial support. Boards in the St. John's area receive little or no payment while rural boards receive $40-50 per pupil in addition to their other operating grants (Task Force Report, 1989, p. 199). In the 1989 budget, the equalization grant was raised from $4.5 million to $10 million (see Table V).

TABLE VIII

SCHOOL TAX REVENUE BY SCHOOL BOARD 1987-88

SCHOOL BOARD	ENROLLMENT	LOCAL TAX REVENUE	PER PUPIL AMOUNT
Vinland	1,756	$ 306,731	$ 175
Strait of Belle Isle	2,106	335,496	159
Deer Lake	2,562	321,994	126
Green Bay	3,216	343,151	107
Exploits Valley	4,337	852,486	197
Notre Dame	3,173	347,376	109
Terra Nova	6,677	1,103,806	165
Cape Freels	1,500	250.457	167
Bon. - Tri. - Pla.	6,489	1,082,398	167
Avalon North	9,138	1,026,264	112
Avalon Consolidated	11,686	3,663,884	314
Burin Peninsula Int.	3,565	543,000	152
Bay d'Espoir/Her./For.	1,879	193,889	103
Port aux Basques	2,604	370,000	142
Bay of Is. - St. G./B/R.	6,746	1,259,385	187
St. Barbe South	1,684	239,376	142
Labrador East	2,236	393,812	176
Labrador West	2,038	431,661	212
Conception Bay South	3.359	455,400	136
Pentecostal Assemblies	6,903	1,069,019	155
Bay St. George	2,171	178,111	82
Burin Peninsula R.C.	4,170	612,000	147
Conception Bay Centre	1,708	191,132	112
Conception Bay North	2,511	283,485	113
Exploits - White Bay	2,754	467,010	170
Ferryland R.C.	2,135	375,000	176
Gander - Bon. - Conn.	2,706	395,394	146
Humber - St. Barbe	4,224	853,133	202
Labrador R.C.	2,916	492,188	169
Placentia - St. Mary's	3,422	448,675	131
Port au Port R.C.	3,677	612,913	167
St. John's R.C.	19,866	5,847,752	294
Seventh Day Adventist	314	76,460	244
Total	136,228	25,423,838	187

Source: Task Force Report, 1989, p. 197.

The Task Force Report, 1989, recommended the consolidation of School Tax Authorities into regional units (Recommendation 15.1). Such attempts to equalize educational opportunities throughout the province are praiseworthy indeed.

The Shortfall

In comparing Newfoundland educational financing to other provincial jurisdictions in terms of per pupil expenditures, pupil/teacher ratios, and expenditures per capita of the labour force, the province demonstrates a great effort to reach a Canadian standard. Using Statistics Canada figures, the recent Task Force on Educational Finance (1989) confirmed such an effort. Table IX shows that from 1970 to 1988 per pupil expenditures in Newfoundland and Labrador increased by 861 per cent (to $3967 per pupil), while Alberta per pupil expenditures increased by only 425 per cent (to $4633 per pupil). As can be seen in Table X, from 1968-69 to 1986-87, pupil/teacher ratios in Newfoundland and Labrador decreased by 31.1 per cent (16.8 to 1), while pupil/teacher ratios in Alberta decreased by only 18.7 per cent (17.4 to 1). As shown in Table XI, school board expenditures per capita of the labour force increased in Newfoundland and Labrador by 360 per cent (to $2208 per capita) from 1970 to 1988. In

Canada as a whole, the increase during this period was only 243 per cent (to $1753 per capita).

TABLE IX

SELECTED PER PUPIL SCHOOL BOARD EXPENDITURES

PROVINCE	1970	1978	1985	1988	INCREASE (%)
Alberta	$ 833	$ 2017	$ 4558	$ 4633	425
Ontario	915	2176	4450	5058	453
Nova Scotia	564	1684	3654	4216	648
Newfoundland	413	1550	3160	3967	861
Canada	792	2196	4447	4878	516

Source: Task Force Report, 1989, p. 52.

TABLE X

SELECTED PUPIL/TEACHER RATIOS

PROVINCE	1968-69	1986-87	CHANGE (%)
Alberta	21.4	17.4	18.7
Ontario	21.9	16.5	24.7
Nova Scotia	23.4	16.8	28.2
Newfoundland	24.4	16.8	31.1
Canada	21.7	16.6	23.5

Source: Task Force Report, 1989, p. 53.

TABLE XI

SELECTED SCHOOL BOARD EXPENDITURES
PER CAPITA OF THE LABOUR FORCE

PROVINCE	1970	1978	1985	1988	INCREASE (%)
Alberta	$ 517	$ 879	$ 1573	$ 1660	221
Ontario	550	983	1556	1790	226
Nova Scotia	444	986	1638	1765	298
Newfoundland	458	1198	1983	2208	360
Canada	511	1068	1572	1753	243

Source: Task Force Report, 1989, p. 54.

Despite great efforts in Newfoundland and Labrador, there is still a considerable gap in per pupil expenditure compared to some provinces and a wide variation in the quality of education offered from district to district in the province. The emphasis currently placed on fund-raising activities can be most likely traced to the relatively low mean annual per pupil expenditure on education, and to the absence of a true foundation program which would address the needs of those districts most strapped for financial resources.

III. SUMMARY

In review, several recent occurrences serve as stepping-stones to our present situation, or predicament. Before 1949, many saw the school system as woefully inadequate, but at least expectations were in line with the

financial situation. However, with Confederation, the rise of the regional or central high school in the 1960's, and the introduction of the reorganized high school program in the 1980's, new expectations and financial pressures arose. Each caused a shift in emphasis in its own particular way from the personal, hands-on approach, that a community felt towards its school to the impersonal, bureaucratic, and financially demanding school systems of today.

Provincial government spending struggles to cope with these financial and political realities. The schools of the province appear to be caught in a bind. Considering the public's aversion to local taxes and school fees and discontent with the operations of local school tax authorities, together with the absence of a true foundation program, how does a school, either elementary or secondary, meet the needs and expectations demanded of it?

Increasingly, the answer to this particular question lies in rather unlikely sources--chocolate bar sales, bake sales, walkathons, and car washes. The financing and support of the local school has come full circle. Once again, children are canvassing door-to-door, mothers are preparing baked goods, and fathers are delivering cold suppers; all attempting to raise money for school activities. In addition, a disturbing trend has arisen. Increasingly, monies raised no longer fund just the

"extras". The shortfall of funding has spread from enrichment activities (e.g. field trips, athletics, etc.) to basic program needs (e.g. instructional materials, copiers, computers, art supplies, etc.). It appears Newfoundland students are expected to make up for the deficit themselves.

CHAPTER III

REVIEW OF RELATED LITERATURE

In this chapter the literature was reviewed with three specific purposes in mind. The need to establish a theoretical framework to assess and evaluate Newfoundland's educational financing system required a general review of foundation grant programs used in financing education. A second aim of this chapter was to study the related literature--principles and pitfalls--of school-based financing of education. A final aspect was a review of the limited number of related studies on this topic.

I. FOUNDATION PROGRAMS

Equity

As was seen in the preceding chapter, the costs of education in Newfoundland and Labrador have been steadily rising since government first began to accept responsibility for funding in the early 1800's. Burrup and Brimley (1982) cited many reasons for increasing costs in education:

1. increased educational goals and objectives;
2. community demands for more and better services;
3. more programs and professionals to meet the requirements of those special needs students;
4. inflation;

5. rising costs of educating students with deviant behavior;
6. higher costs of energy in its various forms. (p. 53)

Four values act as focal points for a discussion of educational finance--equity, autonomy, efficiency, and adequacy. Lawton (1987) leaves no doubt that, " ... equity remains the paramount issue that attracts public notice and support" (p. 109). Warren (1988) goes on to argue that to achieve equity or fairness in a finance plan, there must be "equality of programs" with "equality of inputs and equality of outputs" (p. 2). Thus, if all students are to leave school equally prepared for society, then the school systems that train them must be unequally funded because schools are located in different economic environments. However, as Lawton (1987) observed "... the gap between the highest and lowest spending provinces has increased nationally, and the gap between the highest and lowest spending school boards within a number of provinces seems to have increased" (p. 110).

A History of the Foundation Concept

When provinces fund their education systems, there are several possible plans to choose from--flat grants, percentage equalization, full state funding, and foundation

grants. With the exception of full state funding, plans share their financing between local and provincial jurisdictions. Brown (1981) determined the success of provincial finance plans (most variations of the foundation concept) by assessing how well they achieved the following:

1. financial equalization in educational programs;
2. equalization of educational opportunity by recognizing the causes of variations and incorporating the necessary cost differentials;
3. equitable distribution of the burden of financing education;
4. local tax freedom to allow districts to exceed the basic provincial standard;
5. organizational and administrative efficiency;
6. equal recognition of equity, autonomy, and efficiency. (pp. 109-110)

Jones (1985) was similarly inclined in determining fiscal responsibilities:

1. Greater expenditure equalization is needed.
2. Local tax districts must make sufficient tax contribution.
3. Contributions should be defined in mill rates on tax efforts.
4. State aid (sic) should equal the minimum amount the district ought to spend minus the minimum

local level.

5. The state (sic) sets the minimums.
6. Local districts are allowed to exceed the minimum if they wish.
7. Disparities are justified in an effort to promote innovation, change, and adaptability. (p. 106)

The key concept of a foundation plan is to set a minimum standard of funding. Provincial authorities cover the difference between funds raised at the local level (from a uniform provincial tax) and the minimum standard. With varying tax bases some boards will receive more funds than others. In addition, the foundation program needs special purpose grants to offset geographical and demographical differences.

Strayer and Haig first developed the idea of equal educational opportunity through the use of a minimum or foundation program in New York in 1923. Previous educational funding had been based on a flat grant system (i.e. per teacher or per pupil). Their plan centered around these basic standards:

1. Funding was to be based on the tax rate of the richest school district. Other districts would receive funds to meet that first standard.
2. Foundation programs would guarantee equality of opportunity to a certain point, but all districts

had the autonomy to raise further taxes for the betterment of programs.

3. Local initiative and efficiency were to be promoted.
4. All school districts should be legally bound to the program.
5. Programs should be constructed around the needs of the state.
6. Costs of a foundation program should have access to the great majority of public educational funds.
7. Uniform property assessment is necessary.
8. Reorganization and consolidation is important but not at the expense of small schools.
9. The foundation program is a minimum not a maximum. Local initiatives are important.

Strager and Haig saw that it was necessary to accommodate the tradition of flat grants, the reluctance of governments to increase taxes to fund such a program, and the desire of some communities to fund elite schools. The authors could just as well have been referring to the Newfoundland socio-political scene. Eventually Mort, a colleague of Strayer and Haig, refined the foundation equalization plan with the use of special purpose flat grants (Burrup and Brimley, 1982, pp. 138-139).

Additional Literature on Foundation Programs

Lawton (1987) stated that assumptions must be made about the province's responsibility to guarantee a basic level of education to all jurisdictions, and the local district's need to contribute to the basic program and beyond if it so desires. The foundation level would be determined after study of school board per pupil expenditures, or the cost of resources needed to meet the basic program. Local contributions are determined by a uniformly set mill rate.

Lawton (1987) went on to say that amounts from the program can be further adjusted to promote equity through the use of the "weighted pupil" concept. For the purpose of distributing funds on a per pupil basis, students would receive a weighting of 1, 1.2, or 1.5, for example. "Weights" would be determined by the economic and geographical characteristics of the board and by the programs offered. This raises the foundation level in remote or economically poorer districts and results in more provincial funding. Lawton (1987) concluded that the foundation program concept is easy to understand, fair to those who need aid, and leaves open the option of a board raising funds beyond the foundation level if it so desires (pp. 41-44).

Warren (1988) refers to the above-mentioned approaches

as the Mort plan and the Maryland plan. The Mort plan defines the foundation level as a dollar figure per weighted pupil to accommodate the different circumstances faced by pupils--small schools, geographical and cultural differences, special needs, and different programs. Weights would vary depending on the particular situations and would be determined by analyzing amounts spent per pupil by an "average" board. The Maryland plan would take the constructionist approach and would determine the foundation level in terms of a provincially set salary scale for teachers, allowances for operations costs, bus transportation figures, and capital costs. A political decision would then be made as to the local uniform tax rate. This last plan promotes greater teacher qualifications, but less equalization and local autonomy (pp. 6-7).

Burrup and Brimley (1982) considered the following conditions essential for the establishment of a foundation finance plan:

1. calculation of the "monetary need" of each district to determine a state-guaranteed minimum, measured in terms of the number of weighted pupils;
2. determination of local tax revenue from the uniform tax based on equalized assessed property values;
3. determination of state funding as the difference between the established need of a district and its

locally obtained revenues. (pp. 190-191)

Johns and Morphet (1969) constructed a foundation plan with the following characteristics:

1. Planned financial support should assure a foundation program that provides essential, adequate, and well-balanced educational opportunities for all students.
2. Funding should come from an equitable combination of local and provincial sources.
3. Each local district is required to make the same minimum local effort.
4. The state should provide each district with the difference between the funds available from the required uniform minimum tax effort and the cost of the foundation program.
5. Financing should assure reasonable equity for all taxpayers.
6. Sound and efficient organization, administration, and operation of local districts and schools should be encouraged.
7. The plan should provide opportunity and encouragement for the development and exercise of local leadership and responsibility.
8. Local districts are encouraged to finance educational opportunities beyond the foundation

program.

9. The plan should be co-operatively developed with the help of all interested parties.

10. Continuous evaluation and sound long-range planning are emphasized. (pp. 283-286)

The literature reveals that while authors may vary in their emphasis, it is clear that common threads run throughout their plans. The ideas of equalization of funding, shared responsibilities, recognition of variations, local tax freedom, efficient organization, minimum standards, and equal educational opportunities are common themes.

The Saskatchewan Example

The government of Saskatchewan evenly shares (49.3 per cent) the cost of elementary and secondary education with local school jurisdictions. Basic support for operating expenditures depends upon the "total recognized expenditure" of each school division. Because the size of the provincial grant is the difference between the "recognized expenditure" and locally raised revenues, the Saskatchewan plan is really a foundation grant plan (Lawton, 1987, p. 52).

The basic rate or foundation level is established on a per pupil basis and represents the costs encountered by a

local school district in providing an acceptable educational program. The foundation level is meant to reflect administrative, instructional, operational, maintenance, non-capital repairs and renovations, bank expenses, and so on. The Saskatchewan example thus takes the constructionist approach to foundation funding. The basic rate of "recognized expenditure" varies by level and type of jurisdiction. These variations are illustrated in Table XII, which shows the foundation levels set for 1986-87 by Saskatchewan's Department of Education.

TABLE XII

FOUNDATION LEVELS IN SASKATCHEWAN (PER PUPIL) 1986-87

Category	Non-city	City	Northern
Kindergarten	$ 1,267	$ 1,244	$ 1,267
Division I & II (Grades 1-6)	2,454	2,415	2,454
Division III (Grades 7-9)	2,670	2,624	2,670
Division IV (Grades 10-12)	3,028	2,979	3,028

Source: School Finance Program, 1986-87, Province of Saskatchewan, p. 1.

Once the total expenditure needs have been established for each school district, local revenues are subtracted, and the size of the provincial grant is determined. Local revenues are raised by a provincially specified minimum mill rate on residential and non-residential property.

Local jurisdictions are free to further supplement their programs if they so desire. In addition, special purpose grants address the needs of sparsely populated areas, small schools, transportation, and the handicapped (School Finance Program, Province of Saskatchewan, pp. 1-8).

Conclusion

Thus the primary question remains: How to reach equity of quality in these uncertain economic times? The definitions and example suggest that through a foundation program equity is reached through the unequal financial treatment of school districts. Because of variations in the tax bases of local jurisdictions, whether on the prairies of western Canada or the remote bays of Newfoundland, provincial governments must recognize the special needs of economically, culturally, and geographically distinct districts. Indeed, as the grain industry suffers depressed prices and the fishing industry faces reduced quotas, the words of Burke and Bolf (1985) ring especially true:

> During an economic downturn, the public school system experiences increasing pressures to provide more services at a time of resource shrinkage and low education morale. Given such a situation one can only anticipate a reduction in the quality of education. (p. 11)

Newfoundland's flat grant system based on per pupil, per teacher, and percentage grants gives rise to inequality, because some school boards are unable to raise sufficient monies to meet minimum program costs. Hence, fund-raising by individual schools is often the stop-gap measure. When one-half of the funds raised by students goes to pay for school essentials (Task Force Report, 1989, p. 69), obviously the efforts of provincial and local authorities are not adequate to provide an equal quality education for all areas of the province.

II. THE PRINCIPLES AND PITFALLS OF SCHOOL FUND-RAISING

This section of the literature review discusses in detail the principles, standards, and activities of fund-raising. Also investigated was literature regarding the accountability of such activities, the public relations involved, and the sponsorship of fund-raising activities. A final note is added on the special role played by the school principal in school-based finance. Throughout the discussion, the negative aspects of many of these topics are noted.

Principles and Values

Fund-raising operates on numerous principles. It promotes caring, enthusiasm, interest, equality, fun,

ethics, morals, and probably most importantly, trust. McClare (1985), in his review of a Toronto Board of Education study, discovered numerous descriptions by principals of the educational value of such activity. They included:

1. school spirit or pride;
2. promotion of school unity;
3. organizational skills;
4. accounting skills;
5. awareness of the less fortunate;
6. money management;
7. teamwork;
8. school-community co-operation;
9. social consciousness;
10. improving self-image;
11. continuation of school program;
12. language development. (pp. 43-45)

Much earlier, Frederick (1959) considered the values received from managing and accounting for student activity funds:

1. development of personal traits;
2. understanding of government and business;
3. accounting;
4. responsibility;
5. budgeting;

6. lifestyle skills. (p. 181)

In his more recent study in British Columbia, Salloum (1985) wrote of typical "learning activities" (pp. 19-21) and additional benefits:

1. supplementing of public school programs;
2. learning opportunities;
3. promotion of school-community relations;
4. use of volunteers;
5. increased sense of school autonomy. (p. 43)

Others wrote of the values provided by the main beneficiary of fund-raising--extracurricular activities--in addition to the educational value received from going out and earning funds for the science club, basketball team, or school graduation exercises. Gruber and Beatty (1954), Frederick (1959), Bent and Unruh (1969), and Karlin and Burger (1971) all promoted student activities as avenues for better student-staff relations, more school spirit, development of talents and interests, wiser use of leisure time, and as an antidote for anti-social behavior.

Most articles on the subject of fund-raising generally promote the theme of "fund-raising as fun" or as a "rewarding experience". For teachers and the public it is clear that this is not always the case. Burrup (1974) summed up the financing of extraclass activities thus:

> Their collective title "extra-curricular" is a misnomer for, by definition, the curriculum includes all educational activities sponsored by the school. Because they are "extra", their financing has not often been considered to be a legal claim against the revenues of the school district. As a result of their "backdoor" entry into the curriculum, tradition in many school districts even today indicates that they are to be financed otherwise than by school district revenues. Two or three generations of teachers and administrators in some schools have known no other way of financing these activities. (p. 351)

Also, few have attempted to question those who participate most actively in fund-raising projects--the students. Local writers Gosse and Snook (1988) used their experience to review the negative aspects for students:

1. lack of confidence;
2. feeling of exploitation;
3. religious conflict;
4. fear of failure;
5. peer pressure;
6. resentment of "free-loaders";
7. demeaning aspects of some activities;
8. temptation to steal. (p. 20)

It is clear that more study of the school-based financing of cocurricular and extracurricular activities is needed.

Standards

Fund-raising must also meet certain standards. These will vary with the community, but Frederick (1959) spoke of efficiency, businesslike methods, fairness, moral acceptability, legitimacy, educational soundness, non-compulsiveness, non-exploitation, avoidance of unfair competition, and a sense of value and legality (pp. 161-164). Robbins and Williams (1969) promoted a dignified, controlled, and organized approach that was consistent with school board policy (p. 230). Hoglund (1980) discussed guidelines in the following terms:

1. setting goals in advance;
2. correct and legal advertising;
3. legality of activities;
4. accounting procedures;
5. participation of all involved in decision-making;
6. avoidance of conflicting aims and activities;
7. potential of success of chosen activities;
8. time spent on activity. (pp. 10-11)

Slusser (1983) worried about safety, especially if as McClare (1985) found, that elementary students are more likely to fund-raise than high school students (p. 45). Boon, Henderson, and Wright (1987) also expressed concern

for safety as well as the following:

1. amounts raised and by whom;
2. use of funds;
3. accountability;
4. educational benefits;
5. board responsibilities and potential liabilities. (p. 23)

Ferguson (1986) addressed the legal aspects of fund-raising, discussing insurance, waiver forms, school sponsorships, licenses and permits, legal advertising, and fire regulations (p. 20). The legality of school responsibility is only now being investigated.

Activities

Recent literature takes the "How to ... " approach with emphasis on educational values as justification. Hack (1979), who is oft-quoted, suggested fifteen ways to raise money "with fun". He included bake sales, readathons, sales of pennants, sales of produce from the school's own vegetable garden, and other such projects (p. 84). The Toronto Board of Education study identified over seventy different activities with most involving the sale of products, 'thons, or social events like dances and concerts (Cheng, Larter, and McClare, 1983, pp. 13-14). McClare (1985), suggested schools might concentrate on activities

that provided creative products and services (p. 46).

Meno's (1983) suggestions from the United States were termed non-traditional, but many appear familiar. They included booster clubs, increased PTA activity, business adopt-a-school plans, foundation status, rental of facilities, donations, and local community group involvement (p. 1). Locally, the choice of activities varies from the traditional afternoon tea and Christmas concert to the more easily organized but profitable sales of chocolate bars, Christmas decorations, and magazine subscriptions.

Mitchelson (1984) compiled a checklist of various aspects of a fund-raising campaign to assist those involved:

1. description of the project;
2. project and committee leaders;
3. setting realistic goals;
4. budget control;
5. time frame;
6. locations and bookings (if necessary);
7. choosing participants;
8. potential donors;
9. contact and follow-up;
10. organization of event;
11. publicity;

12. wrap-up. (p. 32)

In addition he mentioned some appropriate fund-raising projects such as sales, social activities, meals, variety shows, sporting events, provision of services, and sponsorships (p. 32). Others, like Evans (1983) and Daly (1985), made cases for the advantages of a one-shot event as opposed to protracted campaigns. Conroy (1984) concluded:

> Schools must choose the fund-raising style that is most appropriate for their individual circumstances. The best advice which can be offered is: Do what works for you, meets your needs and is most cost effective. (p. 103)

Frederick's (1959) concern with legitimacy and exploitation was obviously very pertinent (pp. 162-163).

One important initiative that is common in the United States and gaining impetus in Canada is the use of foundations and tax-exemptions. A relatively new idea in Newfoundland, experimentation in this area is now taking place. Local Newfoundland writers supported the application of schools to Revenue Canada for charitable status and a taxation number (Madden, Delaney, and Rendell, 1986). Salloum (1985, 1987) suggested the use of foundations in his British Columbia study. In the American experience, Hammack (1984) and Haller (1986) both promoted the idea in light of their experiences with well-known

foundations sponsored by Ford, Kellogg, Carnegie, Alcoa, and Rockefeller.

Accountability

Accountability of funds for student activities has been emphasized from the beginning of the extracurricular movement. Frederick (1959) said, "Well-devised, uniform systems of accounting for activity funds yield returns that are both fiscal and educational" (p. 180). He emphasized two major thrusts involved in the financial side of what he called the "third curriculum". How is the money to be raised? How is the effort to be administered (p. 157)? Again the values of money management, lifestyle skills, and accountability were stressed. Stroup (1964) quoted Shakespeare's Henry VIII that "order" gave "each thing view" (p. 51). Several detailed models appear when studying the financial organization of fund-raising at the school level. Frederick (1959) established formal guidelines, procedures, rules, and standards for students, sponsors, and administrators (pp. 182-195).

Gruber and Beatty (1954) acknowledged the roles played by principals and suggested establishment of fund-raising committees as well as a director of student activities (p. 41). They also emphasized the need for rigid accounting systems and gave procedures for accounting of funds (pp.

51-56). This seems most appropriate, locally, where Newfoundland's principals, especially in small rural schools, often play that accountant-director role.

Public Relations

Conroy (1984) stated, "The necessity for developing public relations and fund-raising programs is quite clear" (p. 103). Moorhead (1984) paid attention to public perceptions by emphasizing convenience and quality in fund-raising campaigns (p. 16). Laich (1982) stressed close co-operation between school administrators and parents' organizations (p. 6). Scagnoli (1983) worried about the "nuisance factor" often felt by homeowners, businesses, and parents as a school fund-raising campaign blitzes an area. He stated, "An irritation is felt by the community when the item being sold is endlessly pushed at them" (p. 16).

This last point would be especially true in rural areas where limited resources and endless needs place strain on small communities whose economies are often tenuous and fragile. The extent of fund-raising activity in a community depends upon the affluence and income levels of the community, the traditional values of the community, and the degree of fund-raising by agencies outside of the school (Frederick, 1959, p. 159). The situation is

complicated by the demands of local sports leagues, lodges, community service groups, and churches. Typical public concerns would center around:

1. having no children attending school;
2. already paying taxes;
3. the exploitation of children;
4. the cheapened image of the school;
5. safety;
6. conflict with community service organizations;
7. religious objections;
8. distraction from academic pursuits. (Gosse and Snook, 1988, p. 23)

In order to avoid public cries of outrage such as seen in the October, 1984, editions of The Northern Pen, attempts to inform the public of the needs and expenditures associated with fund-raising must be made. Suggested methods included letters to the home, local media advertising, more parental involvement in organizing events, and other methods to promote closer school-community relations.

Sponsorship of Activities

The early literature appeared to encourage those who sponsored extracurricular activities and who were

responsible for the handling of funds. The teacher sponsor, whose services were rewarded with extra pay or less workload in the American education system, was often looked upon as a given entity. Gruber and Beatty (1954, p. 58), Frederick (1959, p. 232), Robbins and Williams (1969, p. 211), and Karlin and Berger (1971, p. 193) all supported the idea of extra pay for extra work. For this incentive, the school should receive a sponsor who was motivated, caring, organized, and dedicated whether he/she was the basketball coach, science club sponsor, or yearbook committee chairperson. Robbins and Williams (1969) wrote, "The person most directly responsible for the success or failure of each student activity is the sponsor of each organization" (p. 46). Frederick (1959) repeated the rewards and satisfaction a teacher sponsor could claim, but then made very certain that the "unwelcome burden" of time and responsibility was recognized (p. 219).

In Canada, teachers volunteered their time and energy for the promotion of extracurricular activities, and found themselves organizing, promoting, and accounting for fund-raising efforts. The sponsor was a "committed volunteer" (Daly, 1985, p. 30). Yet, Matthews (1978) found in his Alberta study that the majority of teachers were not active in sponsoring student activities (p. 58). The major deterrent appeared to be the infringement on teachers'

instructional and preparation time. American educators (Mendez, 1984, p. 63; Sandfort, 1986, p. 31) and researchers (Hoglund, 1980, p. 50; Haller, 1986, p. 94; Pettit, 1987, p. 93) raised this issue also. In Newfoundland, lack of time heads the list of concerns followed by the issues centering around the collective agreement, legalities, staff relations, negative public relations, accounting for finances, and general inconvenience (Gosse and Snook, 1988, p. 22).

Principal's Role

Today's elementary and high school principals are finding that as managers of the growing fund-raising projects in their schools, a high degree of sophistication and organization is needed. To run a successful student activities program the principal must stress co-ordination of effort, co-operation of activities, equality of access, and accuracy of budgeting (Sandfort, 1985, p. 31).

Neighbors (1984) and Haller (1986) worried about a principal's lack of preparation. Locally, Warren (1973) expressed similar worries in the early 1970's (p. 57). The principal was the focus of much study on this topic (Haller, 1986, p. 29), which supported the notion that he/she was vital to any school's fund-raising efforts. Neighbors (1984) discovered that 98 per cent of all

fund-raising activities found administration and staff involvement (p. 89). Financial training, in-service sessions, and policy handbooks appear to be necessary as demands and efforts towards fund-raising increase in our schools.

III. RELATED STUDIES

In their 1983 report for the Toronto Board of Education Cheng and her colleagues said, "There is virtually no research that has been carried out on the extent or nature of student fund-raising in Canada or the United States" (p. 2). American studies were similarly frustrated. Hoglund (1980) wrote, "Perhaps this is because educators have viewed fund-raising as an activity to tolerate and thus an unpopular subject to study" (p. 97). As schools have continued to expand their programs, placing tremendous demands on time, energy, and funding, the amount of study into the subject is surprisingly limited.

This section will review those few studies conducted on school-based financing of school programs and activities. Six American studies will be reviewed collectively. A more detailed look at several Canadian studies will follow. A discussion of local Newfoundland studies will conclude this section.

American Studies

While expressing frustration with the lack of literature on school-based financing of education, researchers in the United States have conducted studies in Tennessee (1980), New York (1983), Alabama (1984), Nebraska (1984), Nevada (1986), and Virginia (1987). Meno (1983, p. 3), Hammack (1984, p. 24), Neighbors (1984, p. 1), and Pettit (1987, p. 1) all spoke of the tax revolt of the 1980's typified by Proposition 13 in California in 1978. Federal cutbacks served to highlight the financial situation that many schools faced. Hogland (1980) worried about the

> ... high expenditures of time for fund-raising activities in order to cope with an inadequate tax base. This indicates that schools are in a serious financial crisis for they are resorting to short-term solutions (i.e. fund-raising projects) for complex funding problems. (p. v)

A quote from Neighbors' (1984) Alabama study supported the crisis theory when he said, " ... that current revenues are not adequate to properly fund the present level of educational programs expected by the public in the elementary and secondary public schools ..." (p. v).

The majority of studies concentrated on the actual amounts raised in the schools studied, the types of activities used to fund-raise, and the distribution or

expenditure of those funds. For instance, Neighbors (1984) arrived at the figure of $91 million raised by local school efforts in Alabama in 1981-82 (p. 100). Others saw additional elements. Meno (1983) looked nationally at fund-raising in terms of donation activities, enterprise activities, and co-operating activities. He studied the involvement of businesses in school funding, and the implications for educational administration. More guidelines and skills are necessary, he concluded (p. 88). Hammack (1984) studied foundations in Nebraska schools. Several researchers (Haller, 1986; Pettit, 1987) worried about the time factor, especially regarding administrators and teachers. Hogland (1980) studied the cost effectiveness of fund-raising activity when compared to time and energy given by the participants.

All researchers were impressed with the importance such activity represents for school budgets. Also impressive was the time spent by principals, staff, students, and typically for America, parents. Many noted the autonomy principals enjoyed with regard to policy and guidelines. It was also found that local control may be a problem in terms of accounting and accountability (Haller, 1986, p. 88). Finally, the inequalities generated by fund-raising activities were discussed. These inequalities resulted from the disparities of resources due to school

size, the health of local economies, differences in the rural/urban tax bases, or the types of school (i.e. elementary vs. secondary).

Considering the physical distances between study areas, their recommendations for action and further study were quite similar. All recommended more board involvement, especially for policy guidelines and accounting procedures. Some advocated closer ties to business (Pettit, 1987, p. 93), that more information be forthcoming on foundations (Hammack, 1984, p. 135), closer ties with PTA's to encourage co-operation and communication on all relevant issues (Neighbors, 1984, p. 108), and more government involvement in funding, policy development, and study of fund-raising. Pettit (1987) and Hoglund (1980) stressed training for administrators and staffs. School financial committees were suggested to oversee activities (Hoglund, 1980, p. 97; Haller 1986, p. 91). It was recommended that research be conducted on time spent on fund-raising, its cost effectiveness, attitudes of those involved, safety issues, activities used, and accounting procedures.

Toronto Board of Education Study, 1983

The Toronto Board of Education conducted a fact-finding study into fund-raising activities in elementary

and secondary schools in September, 1983. Its mandate was to assist the development of policy guidelines, review specific activities, and comment on the educational value of such activities.

It was found that 87 per cent of schools fund-raised, most both inside and outside of school. Over seventy different activities were documented with bake sales (63 per cent of schools), raffle tickets (48 per cent), chocolate/candy sales (28 per cent), and readathons (20 per cent) among the leading activities. These campaigns funded many school activities with field trips being the major beneficiary followed by Home and School Associations, music/band programs, athletics, school equipment, and curriculum materials. Outside charitable organizations, like UNICEF, the United Way, and Foster Parents' Plan, also benefited from student fund-raising. When parental involvement was indicated, it usually took the form of encouragement and support with some organizational help. Prizes included small cash prizes, T-shirts, restaurant passes, bikes, and radios.

Of special interest from the study was the safety issue. When given, the most common cautions offered were, selling only to family and friends, no selling after dark, no door-to-door solicitations, and the need for parental supervision and permission.

The educational values of the various fund-raising activities included the development of school spirit and pride, responsibility, and organizational skills. The continuation of school programs was well down the list.

The study concluded by restating the traditional rationale for school fund-raising: the enhancement of instruction through the provision of goods and services which are beyond the normal fiscal allocation of school boards (p. 20).

British Columbia Study, 1985

Perhaps the most comprehensive study to date on this topic in Canada was Salloum's (1985) thesis in British Columbia. Using sixty-six schools from thirteen districts, the author extrapolated his figures to provincial totals. He discovered that $14.8 million in "private funds" was raised by British Columbia schools to supplement their public funding. Private funding (school-based) included fund-raising activities ($5.3 million), fees ($4.8 million), scholarship donations ($1.7 million), school sales ($1.3 million), business contributions ($1.0 million), and gifts ($0.7 million). These funds were spent on extracurricular activities ($5.5 million), curriculum programs ($4.7 million), scholarships ($2.5 million), instructional consumables ($1.0 million), and other

expenses ($1.1 million).

The benefits of school-based financing were the enhancement of school programs, creation of local autonomy for schools, and the development of closer school-community relations. Drawbacks included the abdication of government responsibility, the inequalities of district resources, lack of overall student benefits, the questions of safety about door-to-door solicitations, the shifting roles of school administration, and the loss of instructional time (pp. 225-226).

When the author reviewed his work in the November, 1987, issue of The Canadian School Executive, he wrote:

> The analysis of my data brings to light the educational benefits of private funding activities and suggests that less emphasis should be placed on school level fund raising because it takes too much of teachers' and students' time. (p. 4)

About fund-raising's cost effectiveness, he said:

> My findings further indicated that in 1983-1984, the average teacher put 15.5 hours per year into private funding activities, for example collecting fees and sponsoring fund raising activities. Based on a provincial figure of 28,000 full-time-equivalent teachers, having an average salary of $34,000 per year, (B.C. Ministry of Education, 1984) the amount of time teachers spent in related private funding activities in 1983-1984 can be estimated at $14.8 million. (This excludes the thousands of hours put in by administrators, secretaries, parents and students.)

> Consequently, private funding is not cost-beneficial at the school level. (p. 7)

His recommendations were as follows:

1. provincial incentives to raise and invest funds at the local level;
2. private funding through property development;
3. a local-provincial matching formula;
4. establishment of foundations and tax exemption status;
5. fund-raising practices that promote equality among schools;
6. policies to promote safety;
7. good planning to reduce teacher workload;
8. promotion of instructional opportunities from fund-raising activities. (p. 9)

Salloum's study clearly showed the impact fund-raising has on all levels of jurisdiction--provincial, district, local school, and the individual teacher.

Local Studies

With the exception of an occasional paper written for Memorial University's Department of Educational Administration little study has been done on school-based financing of education in Newfoundland and Labrador. Two recent studies, however, are relevant to the subject of

school fund-raising.

In an effort to determine the full extent of school-based financing of education in Newfoundland and Labrador, the School Administrators' Council (S.A.C.) circulated a modified version of the Toronto Board of Education study in October, 1985. It identified types of activities used, and provided figures for expenditures on school equipment, materials and supplies, and extracurricular activities. The results were inconclusive and totals appear to have been compromised by large amounts being placed in "general" or "other" categories. Other aspects of the study dealt with safety, the educational value of fund-raising, and the negative effects of fund-raising on educational activity. Also emphasized were the amount of responsibility placed on principals, the cost effectiveness of these ventures, and teacher/student time consumed by such activities.

Findings revealed that bake sales and 'thons were "very frequently" used with candy bar sales and dances being "frequently" used to raise funds. Other campaigns involved services and social events. Funds raised were spent on general school operations (30 per cent) and school programs and equipment (25 per cent). Leading expenditures were graduation exercises, transportation (e.g. field trips), sports programs, audio-visual equipment, charities,

and program materials. However, 40 per cent of expenditures identified by the survey were described as being spent for "other" purposes.

Principals surveyed felt parents considered fund-raising a "bother". A majority stated that parents played no direct role in such campaigns. As incentive and encouragement, a small majority of schools offered prizes. Only 59 per cent stated that cautions were given to students. Over 60 per cent of principals emphasized that the educational value of fund-raising was in the activity supported by such efforts, with some references to the work ethic, achievement, values, and social interaction. The remaining 40 per cent stated flatly that there was no educational value in such campaigns, and complained of time lost by students, teachers, and principals in organizing and conducting fund-raising activities.

The Task Force on Educational Finance established in the fall of 1988 addressed the role of government in financing education. In the few references in the report to school-based finance, the members expressed surprise at the extent of local fund-raising. A survey conducted for the Task Force found that upwards of $4.9 million was raised at the local level, with canteen sales, candy bar sales, and 'thons being among the leading activities. Worry was apparent over the 8.6 per cent of school-based

funding being raised by school fees (p. 66). This appears to be in violation of Section 100(5) of The Schools Act (1970). Also, considerably more effort was found to exist in rural areas of the province where need, school spirit, and community support were assumed to be greatest (p. 67).

Graduation exercises, stationery supplies, instructional materials, equipment, and travel led the list of expenditures which benefited most from fund-raising. Over half the funds raised were spent on basic instructional materials (p. 69). The Task Force felt its survey and discussion confirmed a fair degree of support for local school efforts even suggesting that educational as well as financial benefits could be found from such activities. The report concludes its section on school-based finance with a warning:

> However, two points must be made. The first is that this method of fund raising has been extended to the limit, and there is a growing vocal reaction from parents in a number of districts. The other point is that funds from this source should be used exclusively for co-curricular and extracurricular programs; they should not be used to purchase essential instructional materials which should be provided from public funds. (p. 71)

A number of studies tangentially related to school-based financing of education have been conducted in the province. Byrne (1986) investigated "role

accumulation" by physical education teachers, especially supervision of extracurricular activities and coaching. Higgs et al. (1986) confirmed a high percentage of physical education teachers involved in fund-raising for extracurricular activities. Dibbon (1984) found that time spent on these activities and the accompanying fund-raising was a contributing factor in these teachers making occupational changes.

IV. SUMMARY

The merits of a foundation concept to fund a province's education system were clearly established by the literature reviewed at the beginning of this chapter. The appropriateness of such a financial scheme is evident when the economic, cultural, and geographical disparities of Newfoundland and Labrador are studied. Equity of funding is possible if the cost of a basic level of education can be established, with provincial funding covering the difference between locally-raised funds and the basic standard. The Task Force on Educational Finance (1989) supported the concept with the following recommendation:

> We recommend that the principle of tax equalization be implemented by requiring each school board to raise, through the local tax system, a predetermined amount based on uniform tax rates and equalized assessment, with the Province providing the balance

> of funds required to maintain a quality education program. (Recommendation 15.2)

Benefits from school fund-raising outlined in early literature ranged from support of school programs to the intrinsic values of school pride, responsibility, and teamwork. Recent literature raises questions of safety, legality, morality, cost effectiveness, equality, and adequacy of funding. Local literature supports these last points.

Fund-raising activities ranged from traditional sales and services to more sophisticated methods (e.g. foundations). Accountability and public relations were stressed. The roles played by students, teachers, coaches, and administrators showed a concern for lost instructional and preparation time, and a lack of training in organizing activities.

American studies were unanimous in expressing the frustration felt by school personnel over fund-raising. More school board policy and higher standards of accountability were recommended. Additional studies of time spent fund-raising, its cost effectiveness, attitudes, and safety issues were advised.

In Canada, the Toronto Board of Education study (1983) identified activities involving the sale of products,

services, or entertainment. Schools raised funds for extracurricular activities, school equipment, and materials. Attention was paid to safety concerns and the educational value of fund-raising. A British Columbia study (Salloum, 1985) found $14.8 million in "private funds" raised for extracurricular activities, materials, scholarships, and equipment. Ethical questions of adequacy, equality, safety, lost instructional time, and government responsibility were raised. Recommendations included wider use of foundations and an easing of teacher workloads.

Local studies revealed the growing dependence of Newfoundland schools on fund-raising. The S.A.C. survey (1985) showed the importance of school-based finance to school operations and program support. Inconclusive figures revealed the need for more accurate accounting of such funds. Principals saw educational value only in the supported programs and activities. The Task Force on Educational Finance (1989) was surprised at the extent of school-based funding ($4.9 million). Half these funds were spent on instructional materials. The Task Force stated that fund-raising had reached its limit and should be used for enrichment activities only.

CHAPTER IV

DESIGN OF THE STUDY

I. INTRODUCTION

Borg and Gall (1983) acknowledge the decided advantage a study can have when it proposes hypotheses, but at the same time they admit that research cannot be tied to hypotheses unless something is known about what is to be studied (p. 88). They suggest that the listing of objectives instead of hypotheses is best for descriptive studies (p. 91). The objectives of this study may be derived from the previously stated research questions. The study attempted to establish a body of information about school-based financing of education in the province of Newfoundland and Labrador. Aspects of school-based financing of education included were:

1. the presence of written policy guidelines at school board and school levels;
2. the methods used to raise funds;
3. the amounts and distribution of monies raised;
4. the educational value of fund-raising;
5. the attitudes of participating parties towards fund-raising;
6. the organization of fund-raising activities and accounting procedures used.

With this base of information, it was hoped that some

valuable recommendations could be made regarding the financing of education in the province.

II. THE INSTRUMENTS

For survey research, the questionnaire and interview are the most common methods used (Borg and Gall, 1983, p. 406). Both these methods were employed in this study. In 1984, Hammack used a similar approach in his study of fund-raising in Nebraska.

Types of Instruments

The first instrument used in this study was a questionnaire consisting of both closed and open form questions. The closed form questions took the multiple choice format, while scattered open form questions asked for monetary figures and a ranking of priorities. Questionnaire items were formulated using the guidelines and format of Borg and Gall (1983, pp. 415-422). Emphasis was placed on clarity, avoidance of jargon or bias, brevity, logical sequence, interest, and appropriateness. Due to the sensitive nature often surrounding financial matters, anonymity was considered especially important.

The second instrument used, the interview, receives this endorsement from Borg and Gall (1983):

> Perhaps its principal advantage is its

> adaptability. The well-trained interviewer can make full use of the responses of the subject to alter the interview situation. As contrasted with the questionnaire, which provides no feedback, the interview permits the research worker to follow up leads and thus obtain more data and greater clarity. The interview situation usually permits much greater depth than the other methods of collecting research data (p. 436).

The authors also state, "The semi-structured interview is generally most appropriate for interview studies in education" (p. 442). In addition, interviews receive a higher proportion of completions and a consistency with other methods and often result in more complete answers to negative questions (p. 437).

Since the respondents to the questionnaire and most of the interviewees should have been familiar with the topic of school-based finance, little difficulty was expected with interpretation and answering of the questions posed. With regard to those who were not completely familiar with the topic, the interview process seemed to be even more appropriate than the questionnaire.

Description of the Instruments

The first section of the questionnaire was used to obtain background information on each school in the sample: enrollment, community size, religious affiliation, and type

of school.

A description of fund-raising activities was the focus of the second section. Five questions were asked about types of projects used, number of projects per year, sponsors, and the use of prizes as incentives. The last question in this section asked principals to rank the educational value of fund-raising activities.

The third section obtained information on the degree of funding, its importance to the school's budget, as well as on the expenditure of funds raised. This section attempted to ascertain actual amounts raised from fund-raising activities and how these funds were expended.

The fourth section of the questionnaire was used to study the organization established to administer fund-raising in each of the schools studied. Policy guidelines, school and school board restrictions, and precautions taken regarding fund-raising activities were examined. This section also provided for a description of the supervision of fund-raising and of the accounting procedures used.

The final section of the questionnaire dealt with the attitudes of students, teachers, parents, the business community, and local churches towards school-based financing of education, as perceived by principals.

A semi-structured interview was used to present a

close look at an organizational model that may be prevalent in the province. The degree of teacher, student, and parental involvement was studied as well as the positive and negative reactions of these involved. Also studied were policy guidelines at school board and school levels, and accounting procedures, as perceived by students, teachers, parents, and members of the business community.

In addition to the information obtained from the questionnaire and semi-structured interview regarding written fund-raising policy at the school board and school levels, it was felt by the researcher that a more comprehensive picture of school fund-raising policy in the province would be portrayed by an examination of school board policy handbooks, policies of the Newfoundland Teachers' Association, and policies of the Department of Education.

III. VALIDITY

To prepare the two instruments for this study, the major areas of concern raised by similar studies were identified. The Description of Activities section of the questionnaire took the format used by many American studies and the recent Task Force on Educational Finance (1989) here in this province. The question relating to the educational value of fund-raising was derived from the

Toronto Board of Education study (1983). The Degree of Funding and Distribution of Funds section was centered around the definition of a school budget developed after consultation with members of the Department of Educational Administration at Memorial University and with educators at all levels of the system. Questions in the Organization section of the questionnaire and in the interview schedule were developed after consultation with educators and after an examination of several school board policy statements.

Before taking their final form, the questionnaire and interview schedule were submitted to several members of the Department of Educational Administration of Memorial University and to other educators in the province for suggested improvements.

IV. RELIABILITY

Twenty principals were retested within several weeks of returning completed questionnaires to check the reliability of the instrument. Appropriate tests of reliability were conducted on selected items of both a factual and non-factual nature. Pearson's (r) product-moment correlation co-efficients were calculated for selected items on the fifteen questionnaires returned.

The tests showed excellent correlations for most of both the factual and non-factual questions. The

correlation figures for DA1 showed very high r values for practically all items (see Appendix C) and since the total of amounts from DA1 was almost equal to DF1, then the latter's correlation (r = .7616) also reflects favourably on DA1. A Pearson's was conducted between the totaled amounts from DA1 and those results of DF1, revealing a figure of r = .8979. Also, DF2's high correlation (.9762) is understandable as it is often a set figure received from the school board for instructional budget purposes. The lower correlations for O2 and O6 might reflect confusion over who is responsible for policy formulation and the actual administering of fund-raising projects.

The reliability of the ranking questions (DA3, DA5, and DF3) was determined from the intercorrelations of the items of each question. It was estimated by placing the average correlations (absolute scores) in the equation:

$$r_{kk} = \frac{N\bar{r}_{ij}}{1 + (N - 1)\,\bar{r}_{ij}}$$

r_{kk} = reliability

N = number of main indicators (5)

$\bar{r}_{ij}$ = mean (average) correlation between indicators

This principal component analysis is essentially a test of internal consistency (Nunnally, 1967, pp. 193-194).

TABLE XIII

RELIABILITY OF QUESTIONNAIRE ITEMS

ITEM	r	Zr
BI4	1.0000	
BI6	.9245	1.623
BI7	.7371	.940
DA1	*	
DA3	.6831**	
DA5	.6591**	
DF1	.7616	
DF2	.9762	
DF3	.6512**	
DF4	1.0000	2.994
DF5	.6504	.775
O2	.5330	
O3	1.0000	
O4	1.0000	
O6	- .2392	
A1	.4426	.478
A2	.7466	.962
A3	.7960	1.085
A4	.7641	1.008
A5	.8113	1.127

$$\bar{Zr} = \frac{\Sigma Zr}{N} = \frac{10.992}{9} = 1.221$$

Zr 1.221 = r.84

* see Appendix C
** principal component analysis

The overall reliability of the instrument was

investigated by converting all items of a non-factual nature into Z scores (Fisher's Zr transformation). The mean Z score was calculated and then transformed back into a correlation coefficient. This accommodates for the skewness of the sampling distribution of r scores and allows the calculation of a mean score from a normal distribution (Ferguson, 1981, p. 194). A correlation of r = .84 was achieved omitting items of a factual nature to avoid unduly inflating the final reliability coefficient (see Table XIII).

The reliability of the interview instrument was accepted on the basis that questions posed followed the general pattern established in the questionnaire. The interview process was used primarily to garner more detailed commentary and not to gather basic information.

V. POPULATION AND SAMPLE

As of September, 1988, Newfoundland's 132,995 students from grade Kindergarten to Level III senior high school had their educational needs administered by thirty-three district school boards. There were nineteen Integrated districts, twelve Roman Catholic districts, and one each Pentecostal and Seventh-Day Adventist district. Pupils in those districts were served by 554 schools comprised of 220 primary/elementary (K-6 or portion), 134

junior/senior high (7-Level III or portion), and 200 all-grade schools (K-Level III or portion). Some 8,001 teachers served the needs of these schools which were the focus of attention of this study (Education Statistics, 1989, pp. 2-7, 73).

Every fourth principal from the Integrated and Roman Catholic districts and from the Pentecostal and Seventh-Day Adventist districts was selected from the Department of Education School Directory, 1988-1989. Since the listing of schools is in alphabetical order for each school district, the systematic sampling should have allowed for a random sample (Borg and Gall, 1983, p. 248). Altogether, 150 principals were asked to complete the questionnaire developed for the study.

In addition, interviews were conducted with 10 students, 10 teachers, 10 parents, and five business representatives to gather information which would complement findings from the questionnaire. Because of time and cost restraints, interviewees were chosen from the Conception Bay and Central Newfoundland regions of the province. An attempt was made to have proportional representation based on religion and type of school.

VI. COLLECTION OF DATA

The researcher wrote to all thirty-three district

superintendents in the province explaining the nature of the study and asking for permission to survey principals of their schools. Permission was received by written correspondence or through telephone contacts.

In May, 1989, questionnaires were mailed out to all schools in the sample. Enclosed were covering letters of transmittal and self-addressed, stamped envelopes. The return envelopes were coded to identify those who did not respond and within two weeks a follow-up letter was sent to them. Finally, several telephone contacts were made to inquire if any omissions on the researcher's part resulted in principals being unable to complete the questionnaire.

In the second phase of the study, selected schools from the Conception Bay and Central Newfoundland areas were contacted and requests for teacher interviews made. During the months of May, June, and July, semi-structured interviews were conducted with teachers, parents, students, and members of the business community at their convenience. The interviews involved basically the same questions with some variation to allow for the different roles played by participants in school fund-raising.

VII. ANALYSIS OF DATA

Comparisons were made among schools in the sample regarding selected aspects of school-based financing of

education. Frequency distributions and percentages are presented using tables for most of the the questions asked in the questionnaire and answers are discussed in Chapter V under the following headings: Background Information, Policy Statements, Description of Activities and Degree of Funding, Distribution of Funds Raised, Educational Value of Activities, Attitudes towards School-Based Financing of Education, and Organization and Accounting Procedures.

Chi-square (χ^2) tested the sample distribution for goodness of fit. Chi-square (χ^2) was also used to see if significant differences existed in the distribution of responses among the various criterion groupings. Schools were compared on the basis of rural and urban (community size), religious denomination, and elementary schools (K-6) and high schools (7- Level III) (type). One-Way Analysis of Variance (SPSSX, 1983) was used to test for significant differences in means on various items. Differences in means are reported when statistically significant at the .05 level or better.

Finally, Chapter V includes a summary of the information obtained from the semi-structured interviews with students, teachers, parents, and members of the business community. Also included in this section of Chapter V is a summary of the information obtained from an examination of written policies of various organizations

regarding school-based financing of education.

CHAPTER V

ANALYSIS OF DATA

This chapter reports on the rate of return of the questionnaire survey and the distribution of respondents. It also addresses the research questions under the major areas of interest. Other relevant information gathered is discussed under the appropriate headings with attention given to comments of the respondents. A second purpose of this chapter is to discuss briefly the 35 interviews conducted with students, teachers, parents, and members of the business community. A concluding section provides a summary of written policies of organizations directly involved in the fund-raising issue.

I. BACKGROUND INFORMATION

A study's generalizability is affected by both the distribution sample and the representation by the respondents of the populations being studied. In this study, questionnaires were sent to the principals of every fourth school in the province. A total of 150 questionnaires were distributed. To test the sample distribution for goodness of fit, chi square (χ^2) analysis was used (Ferguson, 1981, pp. 204-207). The analysis revealed that while the distribution on a denominational basis was unbiased, there was a bias in

distribution on the basis of the school type included. Study of the distribution figures suggests that too few all-grade schools were included in the survey.

Tables XIV and XV provide summaries of returned completed questionnaires, by denomination and school type.

TABLE XIV

SUMMARY OF RETURNS BY DENOMINATION

Denomination	Number Distributed	Number Returned	% Returned
Integrated	92	73	79.3
Roman Catholic	45	36	80.0
Pentecostal	11	5	45.5
Seventh Day Adventist	2	0	0
Total	150	114	76.0

Final figures revealed a 76 per cent overall rate of return. A chi square (χ^2) analysis, this time on the distribution of responses, revealed no significant differences among return rates on a denominational basis. However, there was a significant difference noted in the response rates of school types. All-grade schools again appear to contribute to this difference, but in this case with a very high rate of return (24 of 27) as compared to

TABLE XV

SUMMARY OF RETURNS BY SCHOOL TYPE

School Type	Number Distributed	Number Returned	% Returned
K - 6	78	55	70.5
7 - 12	45	35	77.8
All-Grade	27	24	88.9
Total	150	114	76.0

response rates of other school types. Table XVI shows the distribution of responses by denomination and school type.

TABLE XVI

DISTRIBUTION OF RESPONSES

Denomination	K - 6		7 - 12		All-Grade	
	Sent/Received		Sent/Received		Sent/Received	
Integrated	51	40	27	21	14	12
R.C.	21	14	13	11	11	11
Pentecostal	5	1	4	3	2	1
S.D.A.	1	0	1	0	0	0

The classification of community size was based on the perceptions of the principal. Close to 70 per cent said their community could be called rural in nature. The

remainder referred to their areas as either small-town or larger urban (see Table XVII).

TABLE XVII

CLASSIFICATION OF AREAS SERVED BY SCHOOLS

Area	Numbers	Percentage (%)
Rural	79	69.3
Small-town urban	24	21.1
Larger urban	9	7.9
No reply	2	1.8
Total	114	100.0

Of the 114 school principals who responded, 110 (96.5 per cent) stated that their schools participated in fund-raising activities. One of the principals whose school did not engage in such activities indicated that the local Home and School Association accepted full responsibility for organizing campaigns and raising funds earmarked for the school's supplementary funds. The remaining three schools were rural one-room schools. Of the 110 schools that replied in the affirmative, a vast majority (83.6 per cent) conducted their campaigns both within and outside the school.

II. WRITTEN POLICY STATEMENTS

This section (01 to 05) addresses the policies that govern school-based funding at the local school levels. Written policy guidelines vary among district school boards. Table XVIII indicates that many school boards regulate with clear written policy and procedure, while others adopt a laissez-faire attitude, leaving such matters to the discretion of individual school administrations and staff. This accommodates norms and values which differ among schools. In an even split, 28.3 per cent of principals acknowledged the presence of written policy guidelines, 30.2 per cent referred to limited guidelines, and 34.9 per cent said there were no written policy guidelines forthcoming from board office.

TABLE XVIII

PRESENCE OF SCHOOL BOARD WRITTEN POLICY GUIDELINES

Guidelines	Frequencies (f)	Percentage (%)
Yes	30	28.3
Yes, but limited	32	30.2
No	37	34.9
Being developed	7	6.6
Total	106	100.0

Table XIX also shows this lack of policy direction. Half the respondents (49.1 per cent) stated that they were not aware of any school board restrictions on how funds were to be raised. Many indicated some restrictions on ticket sales, gambling, bingos, non-nutritious foods, lotteries, or 'thons. They were conscious of providing a service or product. Good taste, common sense, and discretion were emphasized by principals, with a particular awareness of the degree of fund-raising conducted in a community. As one principal commented, "You can go to the well only so often before it dries up"!

Only 22.8 per cent were required to abide by restrictions on how funds were spent. With this autonomy, funds were spent on library resources, instructional materials, program materials, equipment, and co-curricular and extracurricular activities. A strong focus was placed on student benefits. There were some board restrictions if expenditures were over a certain value, and some boards requested that funds not be spent on capital expenditures (e.g. drapes).

A surprisingly small number (6.1 per cent) of respondents were required to restrict the participation of lower grade levels in fund-raising. However, many schools voluntarily instituted "common sense" restrictions at the school level, such as not allowing primary or elementary

students to participate in door-to-door activities. Along this theme, four-fifths (78.1 per cent) of schools discussed cautions and safety rules with their students. Consequently, students were encouraged to fund-raise among family members, relatives, friends, or acquaintances. They were told to be polite, not become a nuisance, and to be wary of approaching strangers. Traffic and road safety regulations were recited to students in schools that used walkathons as fund-raising projects.

TABLE XIX

PRESENCE OF SPECIFIC WRITTEN POLICY GUIDELINES

Specific guidelines	% Yes	(f)	% No	(f)	% No reply	(f)
How funds raised	46.5	(53)	49.1	(56)	4.4	(5)
How funds spent	22.8	(26)	71.9	(82)	5.3	(6)
Grade level restrictions	6.1	(7)	88.6	(101)	5.3	(6)
Cautions	78.1	(89)	12.3	(14)	9.6	(11)

III. DESCRIPTION OF ACTIVITIES AND DEGREE OF FUNDING

This section describes the activities used in school-based finance and the extent of funding being achieved. Of the 982 events recorded in the study (see

Table XX), there did appear to be preferred activities, most clearly labelled as the more traditional fund-raising. Socials, concerts, and dances were the most popular activities with the operation of a canteen a close second, despite the implementation of nutritional policies by many boards in recent years. Picture sales and book fairs were popular in elementary schools. The traditional contributions of the Newfoundland community to its local school, so emphasized by Rowe, are reflected in the popularity of bake sales and donations from community groups such as the PTA or local community service groups (e.g. Lions, Kinsmen, etc.). Sources of revenue included instructional materials fees, transportation fares, and percentage earnings from textbook sales.

Often special events were used to raise funds. As mentioned earlier, socials, concerts, and dances topped all fund-raisers with variations being festivals, winter carnivals, theme days, card games, afternoon teas, spring fairs, fashion shows, and flea markets. Many schools also raised funds on behalf of organizations such as the Janeway Children's Hospital, UNICEF, or for their own foster child. Only one school recorded a donation from the local church.

The large numbers recorded as "Other" reflect variations of more popular activities. Besides the sales mentioned in Table XX other sale items included Christmas

decorations, calendars, novelties, spices, pens, mugs, snacks, vegetables, and candles. Cold plates, soup suppers (a variation being moose suppers), and cake auctions were

TABLE XX

FREQUENCIES OF ACTIVITIES

Activity	Totals
Socials/Concerts/Dances	88
Canteen Profits	86
Picture sales	73
Donations (e.g. P.T.A., Lions, businesses)	66
Bake sales	63
Book fairs	59
Textbook sales	54
Ticket sales	54
Sponsorships (e.g. 'thons, etc.)	52
Instructional Materials fees	46
Candy Bar sales	40
Scholarship donations	39
Transportation fares	37
Car washes	29
Donations in kind (e.g. uniforms, etc.)	28
"Drives"	25
Special Events	21
Sales of Work	17
Magazine sales	10
Fruit sales	8
Other	87
Total	982

common. Bingo and admission fees to tournaments and sporting events were also recorded. Some schools also benefit directly from offering services to the community such as gym rentals and photocopying services.

Table XXI shows actual amounts of money raised by the activities recorded in this study. Again canteen profits and socials/dances led the way. Candy bar sales, while used only half as much (40) as some activities, appear to be very profitable. Several interesting points are to be noted among the leading school-based financial activities. Two of the leading five (sponsorships and donations) are activities which offer the public no goods or services in return for contributions. This, coupled with the ambiguity over nutritional policies, suggests a lack of province-wide policy direction towards the ethics and values of fund-raising. A second concern would be the high ranking accorded instructional materials fees. As indicated in the literature review, school fees are not to be charged under The Schools Act [Section 100 (5)]. Community and business support in the form of donations, donations in kind, and monies for scholarship funds reflects traditional local support.

Since the respondents (110) who engaged in fund-raising represented approximately 20 per cent of the schools in the province, and the sample's validity and

reliability appear to be confirmed, an attempt was made to extrapolate the sample's figures towards provincial projections. This was achieved by multiplying the sample amounts by five. The total amount thus raised by

TABLE XXI

AMOUNTS RAISED AND PROVINCIAL PROJECTIONS

Activity (f)	Sample Total	Provincial Projection
Canteen profits (86)	$ 170,203	$ 851,015
Socials/concerts/dances (88)	101,375	506,875
Sponsorships (e.g. 'thons) (52)	91,694	458,470
Donations (e.g. PTA, Lions, businesses) (66)	87,323	436,615
Candy Bar Sales (40)	72,826	364,130
Ticket Sales (54)	55,120	275,600
Instructional materials fees (46)	55,049	275,245
Scholarship donations (39)	51,350	256,750
Book fairs (59)	43,115	215,575
"Drives" (25)	40,097	200,485
Bake sales (63)	28,665	143,325
Donations in kind (community) (28)	26,708	133,540
Special events (21)	24,597	122,985
Picture Sales (73)	23,754	118,770
Car washes (29)	23,504	117,520
Transportation fares (37)	23,127	115,635
Sales of work (17)	21,618	108,090
Textbook sales (54)	21,228	106,140
Fruit sales (8)	17,622	88,110
Magazine sales (10)	11,756	58,780
Other (87)	166,416	832,080
Total (982)	$ 1,157,147	$ 5,785,735

school-based finance would be approximately $5.8 million. This figure expresses the degree of funding for which administrators, staff, and students in Newfoundland schools find themselves responsible.

Table XXII compares funding received by the province's schools from their own school-based sources to the instructional budgets allocated them from their school boards. Provincial projections were again reached by

TABLE XXII

PROVINCIAL PROJECTIONS

Item (110 schools)	Sample Total	Provincial Projections
Fund-raising projects (includes canteen profits, fees, fares, scholarship donations, etc.) (DF1)	$ 1,169,856	$ 5,849,280
Instructional budgets (DF2)	937,217	4,686,085
Total school budget	$ 2,107,073	$ 10,535,365

multiplying the sample totals by five. The totalled amounts from Table XXI (DA1) of $1,157,147 showed only a slight difference from the fund-raising amounts principals recorded for this item ($1,169,856). Such a correlation of

the two amounts suggests a fair degree of accuracy. The instructional budget figure (DF2) is viewed as a benchmark figure by school principals, and thus would be even easier to recall.

The figure of $937,217 for instructional budget purposes, when added to fund-raising sources resulted in a sample total for school budgets of $2,107,073. Projected to a provincial figure, it is thus estimated that school principals in the province have access to $10,535,365 in order to maintain school operations. This does not include salaries, maintenance costs, and busing. When the $5.8 million received from school-based sources is compared to the $10.5 million total, it is possible to say that the province's schools are responsible for raising 55.5 per cent of their day-to-day operational budgets. As a final note, the sample total of $937,217 for instructional budget purposes included three schools from Labrador West whose instructional budgets are heavily subsidized by the local mining companies. Their exclusion would have increased the 55.5 per cent figure by an additional three per cent.

Table XXIII reveals that exactly 80 per cent of schools gathered between 50 per cent to 69 per cent of their operating revenues from their own school-based sources. At least 4.5 per cent of the schools surveyed raised 70 per cent or more of their school budgets. All

respondents who fund-raised (110) indicated their schools raised at least 30 per cent of their budget through sources other than school board allocations.

TABLE XXIII

PROPORTION OF FUNDS RAISED BY SCHOOLS

Proportions of Operating Revenues (%)	Totals (%)
30 - 49	17 (15.5)
50 - 59	56 (50.9)
60 - 69	32 (29.1)
70 - 79	2 (1.8)
80 - 100	3 (2.7)
Total	110 (100)

Table XXIV shows the actual breakdown of fund-raising amounts. Two-thirds (66.3 per cent) of schools collected between $2,000 and $15,000. One-third (34.5 per cent) raised $10,000 to $20,000. Approximately 11 per cent topped the $20,000 mark with two schools in the survey exceeding the $50,000 mark in school-based revenues.

TABLE XXIV

AMOUNTS RAISED BY SCHOOLS

Amounts ($)	Totals (%)
$ 0 - 1,999	10 (9.1)
2,000 - 4,999	23 (20.9)
5,000 - 9,999	27 (24.5)
10,000 - 14,999	23 (20.9)
15,000 - 19,999	15 (13.6)
20,000 - 29,999	9 (8.2)
30,000 - 39,999	1 (0.9)
40,000 - 49,999	0 (0)
50,000 +	2 (1.8)
Total	110 (100)

In concluding this section on the methods and extent of school-based financing, several other facts become evident. Of the 109 respondents to the question on frequency of projects in their schools (DA2), approximately half (48.6 per cent) used six or more projects. This suggests that fund-raising stretches throughout the school year (see Table XXV). Sixty-four per cent offered prizes as incentives.

TABLE XXV

NUMBER OF PROJECTS IN SCHOOLS

Number of Projects	f	Percentage (%)
One	6	5.5
Two	11	10.1
Three	13	11.9
Four	18	16.5
Five	8	7.3
Six or more	53	48.6

Table XXVI shows that the school administration was by far the leading sponsor of projects. This may reflect fund-raising's move away from support of the "extras", and towards the necessities of school operation. Graduation committees and various athletic teams lead student sponsorships, with PTA's offering a significant contribution. Principals described parental involvement in fund-raising activities (BI7) as being almost evenly split between those who at least occasionally helped (48.6 per cent), and those who rarely or never helped (51.3 per cent). Other sponsors not listed included student councils, individual classroom teachers, and parent committees.

TABLE XXVI

MAJOR SPONSORS OF FUND-RAISING ACTIVITIES

Sponsors	Highest Ranking to Lowest Ranking				
	1	2	3	4	5
School administration	51	8	9	5	7
Graduation committee	21	25	19	3	1
Athletic teams	16	20	10	10	3
PTA/Home and School	14	19	1	4	8
External organizations	1	4	9	11	4
Band/choir	1	2	6	3	4
School clubs	0	4	10	15	18
Yearbook/publications	0	4	12	6	4
Parish/church	0	2	0	4	2
Alumni	0	0	0	1	0
Other (e.g. student councils/teachers/parents)	2	9	1	3	3

IV. DISTRIBUTION OF FUNDS RAISED

In determining the distribution of funds raised, two questions were asked. How are funds distributed? To what extent is fund-raising necessary at the local level? Follow-up questions provided information on emerging trends in fund-raising.

The distribution of funds was investigated when respondents were asked to rank in order of priority (1 to 5) the major expenditures supported by their fund-raising efforts. Table XXVII shows the result of such rankings.

Transportation bills and graduation exercises topped the list of expenditures, but six ranks (teaching supplies, computers, A-V equipment, library resources, athletic equipment, and stationery supplies) involved expenditure for what might be termed instructional materials or

TABLE XXVII

EXPENDITURES SUPPORTED BY FUND-RAISING

Areas	Highest Ranking to Lowest Ranking				
	1	2	3	4	5
Transportation	24	24	13	7	14
Graduation exercises	21	16	13	7	5
Teaching supplies	18	12	16	20	9
Computers	14	9	8	6	6
Audio-Visual equipment	8	7	9	11	7
Library resources	7	13	10	4	8
Athletic equipment	3	8	11	15	12
Stationery supplies	2	4	8	10	11
Music/band/choir	2	3	4	5	5
Rentals	0	3	2	6	5
Other (e.g. photocopying, office supplies, special events, etc.)	10	6	6	5	8

equipment. Also, in the "other" category were references to photocopying and office supplies. "Other" also included one-time events like landscaping, the purchasing of school furniture, anniversaries, and exchange trips. When many of

the items in this question are combined under the heading "materials and consumables for program continuation", the significant impact of fund-raising on a school's day-to-day operations is evident.

The amounts section of this item (DF3) was the most poorly answered of the whole questionnaire. One-third of principals, while ranking their priorities, did not include the accompanying amounts. This particular question may have been overly ambitious in its intentions. The information may have been too detailed to retrieve quickly considering the questionnaire's length, the pressure of time, and other constraints on the principals. Many principals, especially in larger schools, may not have been directly in charge of the disbursement of funds to the schools' activities. Nevertheless, the figures received do serve to confirm the priorities of expenditures in the province's schools and can be viewed as substantial in themselves (see Table XXVIII). The provincial projections can be interpreted as conservative estimates of expenditures. The high costs of computers, athletic equipment, and music reflect the expensive nature of these needs as opposed to their priority ranking in Table XXVII.

Question DF4 reported that 93.5 per cent of principals said that fund-raising was either important or very important to their schools' programs (see Table XXIX).

TABLE XXVIII

EXPENDITURES AND PROVINCIAL PROJECTIONS

Areas	Sample Total	Provincial Projection
Transportation	$ 115,313	$ 576,565
Graduation exercises	94,927	474,635
Computers	72,921	364,605
Teaching supplies	72,732	363,660
Athletic equipment	71,995	359,975
Library resources	59,200	296,000
Music/band/choir	48,800	244,000
Audio-visual equipment	41,800	209,000
Stationery supplies	20,275	101,375
Rentals	10,300	51,500
Other	61,236	306,180
Total	$ 669,499	$ 3,347,495

Note: Only 67% (N = 74) of sample completed monetary segment of DF3.

TABLE XXIX

IMPORTANCE OF FUND-RAISING

Degree	Frequencies (f)	Percentages (%)
Very important	84	77.8
Important	17	15.7
Somewhat important	6	5.6
Not important	1	.9
Total	108	100.0

Also three-quarters (73.6 per cent) reported that fund-raising was on the increase in their areas (see Table XXX). Finally, Table XXXI cited higher costs, demands for

TABLE XXX

STATUS OF FUND-RAISING

Status	Frequencies (f)	Percentages (%)
Increasing	81	73.6
Decreasing	2	1.8
Remaining constant	27	24.5
Total	110	100.0

TABLE XXXI

REASONS FOR INCREASE IN FUND-RAISING

Reasons	Frequencies (f)	% of Principals who chose each
Higher costs	66	57.9
Demands for expansion	60	52.6
New programs	49	43.0
Decreasing district funds	24	21.1
Increased parental involvement	13	11.4
Changing nature of area	9	7.9
Increased enrollment	6	5.3
Other (e.g. increased student participation, photocopying needs.)	5	4.4

Note: Respondents were asked to circle all appropriate responses.

expansion, and the implementation of new programs as reasons for increased fund-raising needs.

V. EDUCATIONAL VALUE

School administrators left no doubt that the educational value of fund-raising was in the worth of the school's activities that benefit from fund-raising (see Table XXXII). They saw little value in fund-raising

TABLE XXXII

EDUCATIONAL VALUE OF FUND-RAISING

Areas	Highest Ranking to Lowest Ranking				
	1	2	3	4	5
Program continuation	51	22	4	4	2
Provision of activities	30	26	14	3	6
School spirit	10	18	20	12	9
Educational skills	5	6	2	1	7
Responsibility	3	4	19	18	11
Awareness of less fortunate	2	2	3	2	4
Teamwork	1	9	7	14	3
School/community relations	1	7	14	9	11
Money management	1	2	0	3	4
Leadership	1	1	6	3	14
Self-reliance	1	1	3	4	2
Organizational skills	0	3	2	6	5
Confidence building	0	1	2	3	5
Social consciousness	0	0	2	5	5
Others	0	2	0	2	0

itself, with the possible exception of a contribution to school spirit. Some mentioned the purchase of materials, library resources and computers, and the making available of scholarships and travel. These, too, could be classified under the two main choices--program continuation and provision of activities. Several simply responded "No educational value!" Many refused to rank any more than their first two or three choices.

VI. ATTITUDES

This section of the questionnaire instrument addressed the attitudes of students, teachers, parents, the business community, and local churches towards fund-raising. These attitudes were those perceived to exist by the principals surveyed. Respondents were asked to summarize attitudes on a scale ranging from one for "Very Supportive" to four which represented "Not Supportive".

The distribution of mean scores among students, teachers, parents, the business community, and churches is provided in Table XXXIII. The extent of the differences between students, teachers, and parents on the one hand, and the other two parties is evident. Students were perceived as the most supportive of the five groups, with local denominational support receiving the lowest rating. Parents received high scores for being very supportive. An

average mean of 2.108 suggests there is general support for such efforts in this province.

TABLE XXXIII

DISTRIBUTION OF SCORES ON ATTITUDES TOWARDS FUND-RAISING

Groups	1 Very Supportive	2 Supportive	3 Somewhat Supportive	4 Not Supportive	Mean
Students	37	57	12	3	1.826
Teachers	39	45	25	1	1.891
Parents	40	43	25	2	1.900
Businesses	26	37	33	10	2.255
Churches	11	30	35	20	2.667
Average Mean					2.108

Note: N's ranged from 96 to 110.

Comments

The comments of principals on student support were sparse, considering the high ranking students received as supporters of fund-raising. The prevailing attitude was one of student acceptance. Many principals indicated that elementary grades, or at least those directly involved in supported activities, were generally more supportive. Support also depended on the activity and its purpose.

> (Students) must be motivated, encouraged, (and) rationale provided.
>
> Students are usually quite willing to get involved in a project and often seem to enjoy the events.

Principals were greatly appreciative of the contribution of time and effort of teachers, but were concerned over their lack of recognition.

> A minority of teachers do the vast majority of fund-raising.
>
> It is questioned why we do not have more support from government and boards.
>
> They find it takes time and energy from their primary role.
>
> Teachers wish fund-raising wasn't necessary but are willing to work rather than do without specific things.
>
> (Teachers) sincerely wish to make the work they do with students more meaningful.
>
> (The) teachers' love for kids, their commitment to quality experiences for their students, and their willingness to go the "extra mile" gets too little credit in the whole picture. Without the organization and effort of teachers, our school environment (climate, culture, etc.) would be comparatively sterile and dull.

When a school received financial and organizational support from parents, principals were quick to acknowledge this. However, they did see concerns arising from the degree of fund-raising.

> (Parents are) involved through financial support and we are pleased with the support.
>
> Parents in this community really appreciate the new programs being introduced and have worked very hard to support them.
>
> (The) Home and School raises all money.
>
> (The) PTA of (our) community of 1,500 has raised about $20,000 in the last few years.
>
> (Parents are supportive) if they know the reasons for raising funds.
>
> (Parents are supportive) as long as it is spread out over the school year.
>
> Parents question why more support is not forthcoming from government and boards.
>
> Parents do not appreciate having to support the school's activities with fund-raising when they are already paying a school tax, etc.

The support from the local business community did not appear to be an issue. Small donations for scholarship funds and contributions to yearbook publications were acknowledged. Attention was drawn to the local community service groups (e.g. Lions, Kinsmen, etc.) who made donations to the school.

One group that was criticized for lack of support, was that of the local churches. While admitting the churches' own fund-raising concerns, principals often commented that this particular item was not applicable (N/A) or that

churches were "Not involved". One principal who signed his name out of conviction, or frustration, was more eloquent:

> It bothers me to no end that we as a province have a denominational school system in which the schools are essentially owned by the churches, yet the church--at least in the system I work in does not contribute one red cent to education and has not done so since the integration of 1969.

VII. ORGANIZATION AND ACCOUNTING PROCEDURES

In determining a model of organization and accountability, principals were asked to indicate the persons or groups in their schools overseeing fund-raising activities. Table XXXIV indicates that not only do many

TABLE XXXIV

ORGANIZATIONAL RESPONSIBILITY

Overseers	Frequencies (f)	Percentages (%)
Principals	33	28.9
Homeroom teachers	23	20.2
Committees	17	14.9
Individual sponsors (e.g. teams)	12	10.5
Vice-principals	10	8.8
Others	3	2.6
No reply	16	14.0
Total	114	100.0

principals assume final responsibility, but they also play key organizational roles (28.9 per cent). Individual homeroom teachers (20.2 per cent) distribute products (e.g. bars, tickets, etc.) and collect monies. The committee structure (14.9 per cent) is common practice in larger schools and often takes responsibility for the disbursement of funds as well. Other methods include PTA's and parents' committees.

The second part of this section reviews accounting procedures expected of schools throughout the province (see Table XXXV). Indication was that fund-raising efforts are conducted with varying degrees of accountability. Replies are based on principals' knowledge, and could be affected if a principal is not completely aware of board policies.

While almost three-quarters of principals (72.8 per cent) were expected to send financial reports to board office, very few (15.8 per cent) were required to forecast their expected efforts for the upcoming year, and only 39.5 per cent were required to submit a budget for disbursement of fund-raising monies. Special forms were used in half (52.6 per cent) the schools sampled. Only one-third used committees (34.2 per cent).

The actual handling of monies did receive more attention to accountability. Over eighty percent (82.5 per

cent) of schools had requirements for signing officers, mostly principals and vice-principals, but also school secretaries and staff members. Receipting (68.4 per

TABLE XXXV

ACCOUNTING PROCEDURES

Procedures	% Yes (f)	% No (f)	% No reply (f)
Reports to board	72.8 (83)	22.8 (26)	4.4 (5)
Forecasts to board	15.8 (18)	75.4 (86)	8.8 (10)
Budgets	39.5 (45)	54.4 (62)	6.1 (7)
Special forms	52.6 (60)	40.4 (46)	7.0 (8)
Fund-raising committees	34.2 (39)	56.1 (64)	9.6 (11)
Signing officers	82.5 (94)	7.9 (9)	9.6 (11)
Receipting	68.4 (78)	26.3 (30)	5.3 (6)
Receipts journals	58.8 (67)	32.5 (37)	8.8 (10)
Deposits	81.6 (93)	14.0 (16)	4.4 (5)
Cheques	80.7 (92)	15.8 (18)	3.5 (4)
Reports to parents (on request)	41.2 (47)	51.8 (59)	7.0 (8)
Reports to parents (annual)	11.4 (13)	81.6 (93)	7.0 (8)
Accountant's audits	21.9 (25)	71.1 (81)	7.0 (8)

Note: N's for these responses ranged from 103 to 110.

cent) and the use of a receipts journal (58.8 per cent) were widely practiced. There were deposit requirements (81.6 per cent) and guidelines for the use of cheques (80.7 per cent). Many principals and teacher sponsors indicated the use of a detailed ledger to account for all transactions. Boards often audited the school account books on a random basis, but only 21.9 per cent of principals said that their books were formally audited by an accountant.

A disheartening trend was found in the more public accounting of fund-raising efforts. Only 11.4 per cent of schools indicated that they provided an annual report to parents covering the schools' financing activities and expenditures. Only 41.2 per cent replied that such a report would be provided upon request.

Through their use of commentary, principals were able to show a deeper concern:

> You can get away with anything!
>
> Since fund-raising is the goose that time after time lays the golden egg, our board wisely involves itself as little as possible, except to require a general financial picture at the end of the year.
>
> In all my years as principal I have never attended a meeting re keeping school books and accounting,. I have never done a course or learned any proper procedures. I guess I am flying by the seat of my pants!

> School fund-raising has become a necessary evil to provide students with things that many students in other provinces take for granted. (It) should be outlawed.
>
> (It) needs to be tightened up.
>
> The near future will probably see some of those accounting procedures... being brought into effect.

A new source of funding being discovered is that of tax-exempt or foundation status. A school applies to Revenue Canada for an exemption number and qualifies to give tax receipts as a charitable organization. Contributions to scholarship funds, library resources, etc. are accepted. However, as Table XXXVI indicates, only 15.1 per cent of schools have this standing at the moment, and few (5.7 per cent) are considering its implementation.

TABLE XXXVI

TAX-EXEMPT STATUS

Status	Frequencies (f)	Percentages (%)
Yes	16	15.1
No	82	77.4
Under consideration	6	5.7
To be implemented	2	1.8
Total	106	100.0

In conclusion, many principals confided that, while not necessarily suspicious of district office reaction, they did not want to appear too successful in their fund-raising efforts. A board may leave a school with more responsibility for its own financing, after the basic budgets have been allocated. Thus, principals made great efforts to target their schools' needs, and to convince senior administration that their requests were indeed legitimate and pressing.

VIII. RELATIONSHIPS AMONG VARIOUS CRITERION GROUPINGS AND SELECTED ASPECTS OF SCHOOL-BASED FINANCING OF EDUCATION

A number of selected aspects of school-based financing of education seem to be related to religious denomination, type of school, and community size. A One-Way Analysis of Variance (SPSSX, 1983) investigated the possibility of significant differences in the means of these selected aspects.

The One-Way Analysis of Variance carried out on fund-raising totals (DF1) and school board allocations (DF2) yielded few surprises. The analysis showed no significant differences in fund-raising totals based on religious denomination or school type. Not unexpectedly, there were no differences recorded between these two

variables with regards to school-based instructional budgets. Boards receive these allocations based on provincial formulae.

One variable that showed significant differences both for fund-raising totals and school board allocations was community size. Large urban areas made significantly greater fund-raising contributions to their schools, when compared to small-town or rural areas. There were also significant differences in the amount of school board funds received. This last fact can be explained by greater board allocations to areas with higher enrollments and greater operational needs (see Table XXXVII).

TABLE XXXVII

DIFFERENCES BETWEEN EACH OF FUND-RAISING AND BOARD ALLOCATIONS WITH RESPECT TO DENOMINATION, SCHOOL TYPE, AND COMMUNITY SIZE

	F Probability	
Variables	Fund-raising totals	Board allocations
Denominations	.7521	.5697
School type (K - 6, 7 - 12, All-grade)	.6657	.7815
Community size (rural/urban)	.0016	.0001

Note: For these comparisons, N's for the two groups combined ranged from 110 to 114.

One-way analysis of variance (.05 level of significance) based on denomination, school type, and community size was also conducted on the amount of support principals perceived for fund-raising among five groups--students, teachers, parents, businesses, and churches. Analysis showed no significant differences in support for fund-raising on a denominational basis. An inspection of means showed the same general level of support by students, teachers, and parents. Business and church support appeared wanting in Integrated and Roman Catholic jurisdictions. Pentecostals found more support from business and church organizations. The small number of Pentecostal schools (5) who responded would make it difficult to conclude if this is an established trend.

Analysis based on school type was then conducted on the amount of support principals saw for fund-raising. The means indicated that support was stronger at the secondary level. This difference seemed especially so among parents. However, the only suggestion of a significant difference was recorded on the means of the the business community. At the local business level or the corporate level, greater support is lent to high schools for yearbook publications, interscholastic athletics, school uniforms, and score clocks.

A final analysis of attitudes based on community size,

again showed that no significant differences in support could be found among the five groups. The means for all groups, except for the churches, were lower (thus more supportive) in the rural areas of the province. More extensive study is needed to confirm this trend.

The last aspect to be analyzed involved a one-way analysis of variance on organizational responsibility (item 06). It revealed no significant differences among denominations, school types, or community size. There was a suggestion that a difference may exist according to school type (see Table XXXVIII). This may indicate that more individual attention (e.g. principals, vice-principals, individual teachers, or sponsors) is used in the elementary grades, while secondary schools use more committees to administer their efforts.

TABLE XXXVIII

DIFFERENCES IN ORGANIZATIONAL RESPONSIBILITIES WITH RESPECT TO DENOMINATION, SCHOOL TYPE, AND COMMUNITY SIZE

	F Probability
Variables	Organizational Responsibilities
Denominations	.2352
School type (K - 6, 7 - 12, All-grade)	.0632
Community size (rural, small-town, urban)	.4114

Note: For these comparisons N's ranged from 97 to 98.

IX. INTERVIEWS

The conducting of interviews was meant to gather added insight into the statistical data obtained from the questionnaire instrument. Interviews of ten students, ten teachers, ten parents, and five members of the business community were held in the Conception Bay and Central regions of the province. The information received was not dealt with in any statistical manner but was analyzed for further confirmation--or repudiation--of the survey data.

Students

The interviews of elementary and high school students yielded the most concise answers. The list of activities participated in was varied and long--chocolate bar sales, fruit sales, calendar sales, Christmas ornament sales, book fairs, 'thons of every imaginable kind, car washes, bake sales, take-out suppers, UNICEF collections, and novelty sales.

Many of the elementary students said they found the fund-raising activities "fun" and enjoyable. Older students were not so enthused. The door-to-door campaigns drew the most derision. Students felt the pressure to participate and compete, especially if they took part in extra-curricular activities. They worried about people's reactions and rejections, about not selling all their

product, and the pressure of getting all their money in to the school. Many were unclear as to what exactly their efforts supported.

Students enjoyed participatory events like bake sales, flea markets, or car washes. The social aspect of such activities was appealing. They did not mind fund-raising for specific aims like trips or band. Time did not appear to be a factor, nor did the offering of prizes, although younger students were more competitive. Parents, relatives, acquaintances, and neighbours were approached most often.

Instruction and guidance appeared limited. Students received suggestions about where to concentrate their efforts. They were told about being careful with their money, being out at night, soliciting outside of their neighbourhood, and traffic rules during walkathons. Few were concerned with safety, especially in rural areas of the province.

Parents were perceived by students as being under siege. They were seen as giving grudging help in purchasing unsold product, overseeing of funds, encouraging of responsibility, and the setting of rules.

This study found that students were generally supportive of fund-raising. However, these findings were based on principals' perceptions, and many students felt

their support was not fully appreciated. The following is a deliberately wide range of comments that may reflect student attitudes more correctly:

> Lots of time and energy, but well worth it in the end.
>
> I wanted to do it for all those activities.
>
> Car washes are cold and wet.
>
> It is fun and important and will make school a better place.
>
> I don't particularly like it but it's just something you do. As a beneficiary of fund-raising you have a responsibility.
>
> I wish fund-raising would benefit more people. If there was more involvement, it would be more fun. A more social, good time!
>
> I fund-raise to do my part.
>
> I like fund-raising because it means I can eat the bars I buy.
>
> Maybe elementary students would be more interested if the fund-raising was for them.
>
> I don't like asking people for money.
>
> I hate collecting money for sponsorships. I hate knocking on doors. I feel bad when they say "No!"
>
> They don't care as long as they get the money. I hate it. Everyone does.

Teachers

Teachers generally saw themselves in one of three

possible roles. In large schools individual teachers or committees administered fund-raising. In smaller schools, the principal organized campaigns and individual teachers acted as liaison with the students. A more defined role was that of a club sponsor or team coach, who would be in charge of fund-raising for that activity. The most common form of participation would be at the homeroom level, where teachers were responsible for distributing products, collecting money, supplying suggestions and safety tips, and generally overseeing the campaign. Many considered this as an accepted practice.

Their major concern was the amount of time consumed from the instructional day. Time was lost from other duties and administration in the classroom. In urban schools this lost time was considered excessive. Fund-raisers like Christmas concerts were time-consuming. Teachers were in general agreement that there was too much fund-raising activity.

Teachers also worried about the ethics of training "professional beggars" who perpetually seemed to be making appeals to the community. Poor quality products, inflated prices, and the lack of co-ordination with other schools in the area were additional complaints. Teachers resented sending students door-to-door. A more organized approach was advocated to alleviate the harassment of the public.

Finally, the amounts of money that were being handled had many teachers concerned.

Fund-raising was acknowledged as necessary for both the "extras" and for day-to-day operations. Cutbacks in programs and activities were feared if fund-raising were curtailed. Alternate sources of funding included more government monies, direct requests to businesses, school fees, fund-raising for more permanent resources only (e.g. gym equipment, library resources, etc.), more active PTA's, and registration fees for sports and clubs.

From an educational value point of view, teachers emphasized the programs, equipment, and materials made available to students through fund-raising. The public relations aspect was suspect in light of rising resentment in the community. Getting involved, socializing, learning responsibility and accountability, social development, and school spirit were considered to be additional benefits. However, these values were often viewed as excuses to justify such activity. As one teacher firmly put it, "There is no educational value in door-to-door begging!"

Good fund-raising campaigns provided products or services. Clear goals, specific time frames for campaigns, uniqueness, and the scheduling of events throughout the year were other desirable characteristics. Candy bar sales brought immediate returns, while sponsorships were seen as

good money-makers for minimum effort and preparation. Poor fund-raising projects were time consuming, showed little student benefit, offered no goods or services, charged inflated prices, were chance-oriented, or required too much administration. Sponsorships and 'thons were viewed as losing favor with the public.

The greatest need for school board direction lay in the area of co-ordination of effort. There was much concern over the clash of campaigns within schools and between competing schools. The effect on the public was considered detrimental to the school's image, especially during peak seasons like Christmas and Easter. Suggestions included imposing a ceiling on the number of activities a school could conduct, restrictions on certain controversial types of projects (e.g. 'thons, ticket sales), and the requiring of schools to prepare fund-raising budgets and timetables.

In larger schools more accountability was expected, and greater attention to detail was required of sponsors and committees. As teachers became aware of the legalities involved, more central accounting and co-ordinating of fund-raising within schools was desired. They wanted strict measures to avoid concern over their handling of large sums of money. Board-wide guidelines for the keeping of records, setting up of fund-raising committees,

budgeting, and the issuing of statements to the public were other suggestions.

Many teachers worried that specific safety procedures were not being outlined to students. Procedures such as grade level restrictions, remaining in the neighbourhood, and not going door-to-door at night were considered necessary. Relatives, friends, and neighbours were often suggested as desirable people to approach.

The principals surveyed by this study gave teachers high marks for the support of fund-raising in their schools. The interviews of teachers showed a similar trend. However, this support must not be confused with a sense of duty. Support did not necessarily mean agreement with many of the methods, responsibilities, organization, spending, or the very concept of fund-raising itself. Many teachers admitted frustration, and interference with their teaching. They wanted spending for the "extras" only, and questioned the ethics of using students to fund their own education.

Comments were:

> There is so much in a small community. So much competition; yet so much support.
>
> Don't appear too successful or the board will expect more of you and your school. The big fear is of letting the government "off the hook" for equipment, consumables, and materials.

> Fund-raising relieves government of its responsibility, and if teachers don't do it then funding will be inadequate.
>
> Government is passing the buck to the kids.
>
> It (fund-raising) gives the kids who wouldn't otherwise have a chance to participate in school sponsored events.
>
> Red tape helps us lose the real reason why we are here.
>
> They (parents) get bombarded by all groups, so a set fee would help ease the pressure.
>
> Fund-raising is big business--i.e. our $30,000 fund raising budget--and all the work is voluntary.

Parents

Parents interviewed took either an active role or active interest in the fund-raising activities of their children. Children were transported to functions, reminded to get their product sold, cautioned about whom they approached, and counselled in handling money. Parents themselves contributed to bake sales, craft sales, flea markets, and inevitably to purchasing unsold merchandise. They worried about the distribution of benefits, the cutting into class time, the conflict with other community groups, and the need for co-ordination. Parents did not like the constant harassment. The competition from school and community groups made them more selective in their

support. Funding-raising for educational matters was acceptable but other causes, especially graduations, received less support.

Alternative ways to meet the demands usually pointed to government's responsibility. A parent suggested, "The public doesn't see the big picture of its own contribution. People think it is all being provided for by the government, and they are just providing for the special things." It was felt that government was shirking its duty by letting students fund-raise. Fees in lieu of fund-raising were suggested. Others advocated strong PTA's in the traditional sense of auxiliary sources of funds, or parent committees specifically formed to raise monies.

Parents appreciated fund-raisers that provided a product or service for a specific purpose. If food (e.g. cold plates, hot suppers, etc.) or entertainment (e.g. band recitals, gymnastic competitions, etc.) was offered, many parents were supportive. More originality must be used. Group activities were considered better than door-to-door solicitations. Some parents simply stated that any fund-raising was undesirable.

In terms of educational value, the more cynical said that their sons and daughters were learning to be "more manipulative!" While their children enjoyed the more social fund-raising events, it was concluded that this time

could be spent on things that were just as rewarding educationally. Time lost from school work, safety concerns, and ethical questions led many parents to be suspicious of any educational value in fund-raising.

Safety was an issue only in urban areas. Many confined their children to the local neighbourhood. Others restricted door-to-door solicitation unless students were accompanied by an adult. Rarely were students allowed out at night.

Accountability was also questioned. There was little worry about illegalities or unethical behaviour. Many simply lamented that they rarely received statements on the collection and expenditure of funds. As one parent said, "I appreciate the newsletter that tells us what the money has been used for."

Principals, in this study, found much support (75 per cent) from parents for schools' fund-raising efforts. Statistics, however, do not show the widespread frustration felt by parents. Parents had the most to say about this issue as can be confirmed by the many, often scathing, comments received:

> I propose that Newfoundland people wouldn't have patients selling bars to buy bandages, or the unemployed selling bars to finance welfare. The reason it (fund-raising) continues is that children have not developed the conscious will to object. Adults

wouldn't do it. They would protest and picket.

I'm fund-raised out!

The schools pretend to be a government institution, yet they are forcing a voluntary tax collection on kids. I pay lots (of taxes). I resent especially paying more for schools. I question the morality of the whole fund-raising scene.

Parents could do more for schools if they were asked to participate. If they could see the benefits of their help.

When is it going to stop?

With everyone else in the community vying for funds--the church, firemen, Scouts, Guides, Brownies, Red Cross, Cancer Foundation, Heart Fund, broomball teams--the school does try to spread its demands throughout the year.

When a child is involved in a specific group, not helping to fund-raise might be held against kids.

Too much! Check out the equality of those who contribute and those who benefit.

It is easy to fund-raise if it is done properly. We raised $36,000 while not approaching one community business.

All fund-raising is reprehensible!

The public should be alerted to the increasing fund-raising and the decreases in government contributions.

It is extortion of grandparents and other relatives.

I feel a lot of it should be cut out.

> People are getting really (expletive deleted), especially in a large family with so many nieces and nephews.

Business Community

The members of the business community sampled were located in an area of Conception Bay that might be termed small-town urban. All were members of the retail or service sector. They reported being repeatedly approached by both elementary and high schools. Requests were for outright donations of money, products, or advertising support. They supported graduations, school clubs, athletic teams, yearbooks, banquets, uniform purchases, tournaments, the purchase of computers, and socials.

Many gave willingly because it was widely believed that "word-of-mouth" was the best form of public relations. Support of local causes, including the schools, outweighed more expensive media advertising. A business could thus project community-minded values. Many said that the level of demands was becoming excessive.

Some business people also felt schools did not offer enough appreciation of their help. They feared that not all students benefited. One wondered why schools do not offer some token services in return for a donation. Poor organization was another criticism. There was a general feeling of harassment, but an admission that in a small

community it was difficult to say "No!"

Businesses appeared to be selective in what they support. Good projects that are community-service oriented (e.g. cold plates, car washes, garbage days) are quickly recognized. A project that would promote a business' image and name was considered important (e.g. athletic tournaments). The poorly organized project often did not receive help the next year. Businesses supported the "extras" like sports tournaments or exchange trips, but did not agree with the need to support the purchase of books for the library or computers for the classroom.

The purchase of new equipment, and the continuation of programs was seen as the main educational value of fund-raising. A storekeeper suggested that if students were to volunteer their services in return for donations, they may come to appreciate the business world and the expectations placed on it. However, in most instances, it was felt students were really just messengers for their respective schools, and the beneficiaries of few educational values.

Generally, businesses saw a lack of communications and organization between different schools in their area. They expressed confidence in the teacher sponsors and were satisfied with the accountability of schools. They wished to receive statements of school campaigns, and receipts of

their donations.

The lack of comments from principals in the questionnaire instrument suggested they may not be aware of the growing frustration in the business community. This confirms the business community's suspicions that it is not truly appreciated.

Some of their comments are as follows:

> Business shouldn't have to pick up the slack for schools. Small businesses do accept their responsibility but with all the taxes raised ...?
>
> There is no problem with giving, there are just too many demands.
>
> Schools are only a fraction of the demands. I receive between ten to twelve requests a week from teams, lodges, leagues, churches, service groups, etc.
>
> Isn't there a realization that businesses can only do so much?
>
> It is unbelievable, the number of requests!
>
> They (schools) need extra funding and parents can't support everything.
>
> There is little apparent appreciation.
>
> In doing business with schools, we hope we are giving, but also getting something from it.
>
> There is just too much. Businesses especially feel the pinch. You would not believe what we are asked to support. We are becoming selective in our contribution.

X. POLICY STATEMENTS

Calls for policy development in the field of school-based finance of education are on the rise in the United States and Canada. These especially include accounting and safety concerns. In Newfoundland and Labrador additional concerns over community acceptance, and the financial situation that necessitated such efforts are being raised. Some Newfoundland school boards still do not have definitive fund-raising policies. Interviews and documentation show that little direction for the province's school boards is forthcoming from the Department of Education. This autonomy is passed to the schools under their jurisdictions. What follows is a review of policies that can be found in various educational jurisdictions in Newfoundland and Labrador.

Provincial Government

The Schools Act (1970) is the legislation that governs the operation of school boards in the province. Sections of the Act outline the duties and responsibilities of boards with regard to organization, management, personnel, and accounting. In particular Section 12(j) states that every School Board shall

> ... keep an accurate record of all receipts and expenditures and ensure that each and every grant received

> from the Department is expended only for the purpose for which it is made and prepare and submit to the Minister at the end of each school year a detailed statement of its accounts audited by a firm of certified or chartered accountants...

However, Section 13(r) of the Act in part states that, "every School Board may encourage enrichment in the school curriculum ...". One assumes that this is tacit approval for school-based financing.

More ambiguity is raised when comparing two later sections of the Act. Section 99(a) says:

> ... a School Board may prescribe an assessment to be charged in respect of each pupil attending its schools, or of such family having pupils attending its schools, and such assessment shall be paid by the parents or other persons having legal custody of such pupil or pupils.

However, Section 100(5) appears to counter with:

> ... no school fees shall be charged and no other charges shall be imposed in public schools for any purpose whatsoever other than the assessment referred to in Section 99 and other charges made with the prior approval in writing of the Minister.

What is a fee? What is an assessment? The lack of definition seems to accommodate a bureaucratic desire to accept the status quo. Whatever the definitions, both fall under the realm of school-based finance and are the only references in provincial legislation to local fund-raising.

The provincial Department of Education supplies accounting guidelines for board revenues and expenditures in the form of a Reporting Manual for School Boards (1988). It makes only passing reference to receipts from board-run cafeterias (A-12) and to miscellaneous or "sundry revenue" (A-13).

The Reporting Manual does give elementary accounting procedures for the control of canteen funds (D-1). Several comments give notice that the government may be cognizant of the local fund-raising effort. The government feels it is "unrealistic to require a detailed account" of canteen monies and acknowledges the "large administrative burden upon the staff". Also recognized are the "considerable" amount of these funds (D-1).

School Boards

Rising fuel bills, higher labour settlements, greater public expectations and scrutiny, and inadequate capital funding are all placing financial strain on the province's school boards. In addition, new programs like the reorganized high school curriculum are often without adequate funding. To make up the shortfall, school boards expect their schools to fund-raise. Fund-raising, "instructional materials" fees, canteen profits, church contributions, and local donations (e.g. to scholarship

funds) are important supplements to government grant programs. School boards worry about the threat many of their programs face, should funding decline.

Some boards have formulated policies. This includes definition of a superintendent's responsibility, appointment of board members solely responsible for fund-raising, and detailed guidelines for school administrators. Frequently schools are required to have special fund-raising committees responsible for the collection, distribution, and accounting of funds. Records are to be kept for school board inspection and detailed accounting demanded. Procedures dealing with banking, chequing, and disbursement are expected. Rules regarding membership on committees, the dealing with sales representatives, and safety regulations are outlined (Operations Manual, Conception Bay South Integrated School Board, p. D-7).

Many boards, especially in rural areas, do not place restrictions on door-to-door solicitation, but some are concerned with primary school children participating in this practice. Principals are often given a great deal of autonomy in determining methods used and distribution of monies. Co-ordination between a board's schools is achieved by demanding detailed financial statements, and projection of future fund-raising projects. To keep the

public informed some boards issue periodic statements to the home accounting for recent efforts. The policy of the Roman Catholic School Board for Conception Bay North is typical:

> Section D(4)
>
> Financial Report to Parents
>
> The principal of a school under the jurisdiction of the (school board's name) will provide parents with a financial statement annually indicating the amount of monies they raised publicly and what they purchased for same.

Depending on community values controversial schemes involving ticket sales, sponsorships of various types of 'thons, and school social activities are screened. There is no attempt to co-ordinate efforts between the boards of different denominations.

More superintendents are worried over the amount of time being spent by classroom teachers, sponsors, and coaches to raise funds. They fear that as the pressure to fund-raise increases they may no longer count on the dedication and effort of their teaching staffs. They wonder if students and parents will also rebel.

Schools

The policies of the province's schools, because they follow the dictates of their respective school boards, and

local community values, vary in degrees of responsibility and accountability. The policy of the Roman Catholic School Board for Conception Bay North states, "The Principal of a school shall be responsible for the management of all funds raised by the school through bar sales, walkathons, concerts, etc., and the reporting of same to the School Board Office" [Section D(7)]. In addition, principals are responsible for following board procedures, seeking approval of various projects, and sending home financial statements to parents. Principals usually have the autonomy to deal with salesmen, wholesalers, and photographers.

An easing of the responsibility of many principals comes in the form of finance or fund-raising committees. These committees consist of representatives from the school administration, teacher sponsors, interest groups, coaches, and the student body. They administer projects, study budgets from school groups and teams, distribute funds, set travel allowance rates, and follow strict banking and public relations procedures. There are encouraging signs that committee structures are becoming more accepted.

There was little evidence of training for principals with regard to promoting, organizing, or participating in fund-raising activities.

Newfoundland Teachers' Association

The NTA has no written policy concerning fund-raising or school-based financing of education. Periodically, statements have been made expressing worry over the "myriad of excellent sales people" being trained in our schools, and the inadequacy of funds that precipitates such a situation (Here and Now, CBC, May, 1988). During recent hearings for the Task Force on Educational Finance (1989), one local NTA branch termed fund-raising "abusive" (p. 109). In the same report the NTA executive body stated:

> The teacher and student time and effort that is expended on fundraising for co-curricular student activity is extensive of itself. But when such time and effort must be expended to simply put the essentials of instruction into our schools, it is time for a serious questioning of the adequacy of operational grants to school boards. (pp. 109-110)

It was felt that parents will feel the pressure of provincial taxation, School Tax Authority assessments, and school "instructional" fees. Another area of concern was community standards, as participating denominations object to some forms of fund-raising.

The first concern of the NTA being its members, Article 29.02 of the Collective Agreement (1988) spells out the position of teachers:

> It is agreed that extra-curricular

> activities are a desirable part of a well-rounded education. It is also agreed that the principal and staff of each school will determine the extra-curricular activities to be provided in their school. Notwithstanding this, a teacher's participation in any extra-curricular activity requires that teacher's consent. (29.02)

The Code of Professional Practice, Article V, discusses a teacher's relationship with the pupil: "A teacher accepts, within those constraints imposed by other educational authorities, responsibility for the educational opportunities and the quality of instruction given the students in his/her care" (N.T.A. Handbook, 1988-89, p.18). Teachers are expected to balance their rights of voluntary involvement with a desire to live up to their professional ideals and morals.

The Canadian Home and School and Parent-Teacher Federation

It is ironic that as the fund-raising issue is coming to the fore, PTA's are attempting to break free of their traditional label. Adopting a "watchdog" role, they wish to stress parental involvement, children's rights, safety, community support, prevention of vandalism, and teen issues. The Constitution of the Newfoundland and Labrador Home and School Federation (1980) states a purpose "to promote welfare of children and youth" (Article II, No. 1).

Historically, the "bake sale" image of PTA's has played an important role in Newfoundland and Labrador (Rowe, 1976, p. 73). These associations are finding that as they promote their image as an interest group, they face a familiar issue. Fund-raising tips are still offered, with a particular concern for door-to-door solicitations in the urban settings. The association's handbook, It's About Us (1985), expresses the need to be vigilant in terms of legality, the customs and values of the community, the exploitation of children, and commercialism (p. 62).

The Newfoundland and Labrador High School Athletic Federation

The NLHSAF was formed in 1969 as the governing body of high school athletics in Newfoundland. Its official role was to sponsor and organize sports, tournaments, coaching, and officiating at the secondary school level. Maxwell (1982) found that, "It does appear, however, that the teacher/coach is spending substantial effort in fund-raising" (p. 53). He concluded that teacher sponsors were so overburdened with coaching, supervising, and fund-raising that no time was available to administer a proper athletic program. The appointment of a school athletic director whose duties would include organizing fund-raising campaigns was suggested (pp. 58-59).

Maxwell (1982) goes on to quote Treslan who in 1978 recommended "establishing, through policy and practice, adequate funding schemes for financing extracurricular activities" (p. 9). The NLHSAF has to date not developed policy guidelines. Recently, concerns have been raised by federation officials over the amount of time spent on fund-raising and the detrimental effect it is having on sponsorship of athletics in the schools. The fear is that present and potential sponsors are reconsidering their commitments. To date no guidance has been forthcoming and with the federation itself in financial disarray such output appears unlikely.

XI. PUBLIC COMMENT

There appears to be no clear barometric reading of public sentiment towards fund-raising. With parents voicing so few concerns directly to boards and governments, these authorities appear unconcerned toward public opinion. Periodically, objections arise to gambling (e.g. ticket sales), bingo, the use of 'thons, the sale of Christmas "cheer", or the sponsoring of socials (e.g. student dances). These reflect community and denominational values, and are quickly adhered to by school and board administrations.

Occasionally, extraordinary exploits are recorded and

applauded. There is the 300-kilometer "bikeathon" by teachers that raised $8,300 (The Evening Telegram, January, 1989). Often, however, there is a series of give-and-take "letters to the editor" raising many of the pertinent issues between school officials and the "harassed" public (The Northern Pen, October, 1984). A frustrated columnist may ask, "Is there no other way?" (The Evening Telegram, September, 1989) Busing, declining enrollments, resource-based curriculum, and library services all present a need for more funds (The Evening Telegram, September, 1988). When the financial needs of extracurricular activities are included, it is not difficult to see that the public's patience cannot be stretched forever.

In Newfoundland and Labrador the traditional afternoon tea and bake sale can still be found. However, more elaborate schemes and organizational approaches are being established. Telethons, health care foundations, and extensive publicity campaigns are common. Organizations like Memorial University's Extension Services offer instruction and guidance for a more systematic approach to fund-raising.

As church groups, community service groups, fire brigades, Scouts, sports leagues, and others join the search for community help, competition for the charitable donation is becoming intense. If schools are to compete,

their approaches will require increased sophistication, planning, and effort. The question arises as to whether that effort has not already reached its limit.

CHAPTER VI

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

This chapter summarizes the purposes of the study, the research design, and the findings of the study. The conclusions arising from the findings of the questionnaire instrument, interviews, and document analysis are presented. A final section presents recommendations for further courses of action.

I. SUMMARY

The primary purpose of this study was to examine the status of school-based financing of education in Newfoundland and Labrador. Principals throughout the province were asked to answer a detailed questionnaire dealing with various aspects related to school-based finance. These aspects included policy statements, activities used, the distribution of funds raised, the degree of such funding, the educational value of fund-raising activities, the attitudes of the parties involved, the organization of such efforts, and accounting procedures used. A secondary purpose of this study was to investigate the relationships, if any, between school-based finance and three specific criterion groups--religious denomination, school type, and community size.

A discussion of the background to the issue of

school-based finance established an early history of support for Newfoundland schools, first from the local community and later from government. An investigation of the present system and level of funding revealed inadequacy and inequity in the funding of Newfoundland's education system.

The literature review first discussed the principles of a foundation plan of educational funding. The Province of Saskatchewan's system was examined specifically. The characteristics of fund-raising in general were next covered under a wide range of topics including values, standards, activities, accountability, and public relations. Related studies of significance included American university studies, British Columbian and Toronto studies, and local studies, especially the Task Force on Educational Finance (1989).

The questionnaire developed was distributed to every fourth principal in the province selected from a list of schools in the School Directory, 1988-89. A total of 150 questionnaires were mailed with a total of 114 being returned. This was 76 per cent of the sample. The interviews of ten students, ten teachers, ten parents, and five members of the business community were conducted in the Conception Bay and Central Newfoundland regions of the province. Document analysis reviewed policies of the

provincial government, local school boards, the Newfoundland Teachers' Association, the local Home and School Federation, and the High School Athletic Federation.

Frequency distributions and percentages were calculated and arranged in tables for most items in the questionnaire. A wide variety of question types were used including selection from two or more choices, ranking in order of priority, and the inclusion of monetary figures. Provincial projections were attempted on the monetary items. The Attitudes items required principals to rank the support of various groups in their communities on a four-point scale ranging from "Very Supportive" (1) to "Not Supportive" (4). The responses from selected aspects of the study were analyzed for the various criterion groupings. One-Way Analysis of Variance (SPSSX, 1983) tested for significant differences in means, which were reported when statistically significant at the .05 level or better.

The presence of school board policy guidelines on school-based finance ranged from fully-developed guidelines (28.3 per cent), to no guidelines at all (34.9 per cent). Only 46.5 per cent of schools had specific policies on how funds were to be raised, and even fewer (22.8 per cent) had guidelines on how funds were to be spent. Fully 88.6 per cent of schools surveyed indicated their boards did not

even have grade level restrictions, although many schools (78.1 per cent) issued precautions to students.

The 982 fund-raising activities recorded by this study included socials/dances/concerts (88), operation of canteens (86), picture sales (73), donations (66), bake sales (63), book fairs (59), and ticket sales (54). These activities were responsible for the raising of $1,169,856. This meant a provincial projection of $5,849,280. When compared to total provincial school budgets ($10,535,365), it becomes clear that the province's schools raised 55.5 per cent of their operating budgets on their own initiative.

Over 80 per cent of schools raised more than 50 per cent of their total operating budgets through various fund-raising activities. One-third of the province's schools raised between $10,000 and $20,000 each. Fund-raising is becoming a year-round enterprise as half the schools (48.6 per cent) conducted six or more projects a year. School administrators, graduation committees, and athletic teams were the major sponsors of fund-raising campaigns.

The distribution of funds section revealed that student transportation and graduation exercises were the two leading beneficiaries of fund-raising. Next in ranking were instructional materials and equipment, teaching

supplies, computers, A-V equipment, library resources, athletic equipment, and stationery supplies. The principals who replied to the appropriate questions indicated that fund-raising was either important or very important (93.5 per cent), on the increase (73.6 per cent), and caused by higher costs and demands for expansion. In conjunction with this last point, principals were emphatic that the educational value of fund-raising lay in its support of program continuation and provision of activities.

The principals' perceptions of attitudes indicated that students were most supportive of fund-raising, followed by teachers, parents, businesses, and the churches. Comments indicated that students and teachers, in particular, were deserving of recognition for their efforts. Principals and homeroom teachers were often the key organizers of campaigns.

Accounting procedures were varied in their expectations. Most principals (72.8 per cent) were expected to report their school-based finances to the school board, but few made budgetary forecasts. Only one-third of schools used fund-raising committees. Most were expected to have signing officers (82.5 per cent), deposit procedures (81.6 per cent), and chequing accounts (80.7 per cent). Few were expected to send home reports to

parents, even on request! Few schools (15.1 per cent) had tax-exempt foundation status.

When One-Way Analysis of Variance was conducted among the three criterion groupings on selected aspects of this issue, few significant differences were found. Fund-raising totals and instructional budgets showed no differences based on religious denomination or school type. There were significant differences for these two items based on community size. Both totals were significantly larger in the urban setting. No significant differences among these criterion groupings were found on the support given fund-raising by students, teachers, parents, businesses, or churches. Finally, no significant differences among religious denominations, school types, or community size were found on organizational responsibility, although there was a suggestion that secondary schools often use committees to administer their fund-raising.

The semi-structured interviews suggested that students feel a certain obligation to fund-raise for their school. Teachers supported efforts out of a sense of duty, despite encroachment on instruction and preparation time. Parents were most frustrated of all the groups, and wished for alternatives. Businesses did not feel their contributions were appreciated. An analysis of policy documents showed limited attempts to develop policy by the provincial

government, school boards, and other interested parties in Newfoundland education.

II. CONCLUSIONS

The following conclusions arise from the findings presented in the study:

1. The present provincial system of financing elementary and secondary education in Newfoundland and Labrador is both inadequate and inequitable in the distribution of funds to school boards. The degree of school-based financing revealed by this study shows the inadequacy. Geographical factors and varying local tax bases and rates of taxation result in inequitable funding.
2. Many Newfoundland and Labrador school boards have failed to develop comprehensive written policy guidelines with regard to school-based finance in their districts. The absence of such written policies has resulted in great variations among schools concerning methods used in raising monies, distribution of funds, safety practices in use, and accounting procedures.
3. Many principals face great responsibility and devote much time and effort to their schools'

fund-raising projects. With year-round campaigns for the most part being organized by school administrations, many face a tremendous burden on their workload.

4. Teachers, as well, in Newfoundland and Labrador, are overwhelmed with the needs and expectations thrust upon them regarding local fund-raising. They often devote an inordinate amount of time to fund-raising activities.
5. There is a sense of frustration felt among all parties concerning school fund-raising. Students, teachers, parents, and members of the business community are raising serious questions about the need and degree of school-based financing in Newfoundland and Labrador today.
6. Traditional fund-raising methods, it seems, have reached their limits. Innovative methods are needed to replace some of those which have been overly utilized.

III. RECOMMENDATIONS

The findings and conclusions from this study suggest the following recommendations:

1. That the Government of Newfoundland and Labrador promote adequacy and equity in educational

funding through the adoption of a true foundation plan approach. School tax equalization grants presently used to offset variations in local financing may be considered as interim measures only.

2. That school boards begin immediately to develop written policies regarding school-based finance, with special attention given to methods used, distribution of funds, co-ordination of efforts, safety concerns, and accounting procedures.
3. That school administrators receive assistance in coping with the problems of school-based finance. Graduate courses as well as in-service seminars and conferences should address the many facets of school-based finance. The Department of Education and school boards should provide both human and material resources to help meet the needs of school administrators.
4. That a study be jointly sponsored by the Department of Education and the Association of School Trustees of Newfoundland and Labrador into lost preparational, instructional, and administrative time by the province's elementary and secondary teachers as a result of fund-raising activities.

5. That a study be conducted to investigate directly the attitudes of students, teachers, parents, and members of the business community towards various aspects of school-based finance.
6. That schools and school boards disseminate information concerning school-based finance through the extensive use of newsletters, school/parent meetings, PTA's, and the local media. Information regarding campaigns, the distribution of monies, safety measures, and accounting procedures used must be made available to the public. Such openness is important to generate public understanding and support.

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APPENDICES

APPENDIX A

Questionnaire and Interview Schedules

Questionnaire

The following questions attempt to determine the current state of school-based financing of education in the Province of Newfoundland and Labrador. Please be assured that all responses will be kept in the strictest confidence and all tabulations will be made on a province-wide basis.

Background Information (BI)

Please respond to each of the following questions by choosing the appropriate answer and circling the number corresponding to it. When no responses are given, place your own answer in the space provided.

1. Does your school engage in local fund-raising efforts to supplement school board expenditures in your school district? (Circle one number.) (If the answer is NO, would you kindly return the questionnaire in the envelope provided.)

   Yes..... 1
   No..... 2

2. If the previous answer is YES, are these efforts made within or outside the school? Or both? (Circle one number.)

   Within..... 1
   Outside..... 2
   Both..... 3

3. What are the grade levels of the school you are presently administering? (Circle the appropriate numbers.)

   Primary (K-3)..... 1
   Elementary (K-6)..... 2
   Junior High (7-9)..... 3
   Senior High (10-12)..... 4
   Junior/Senior High (7-12)..... 5
   All-grade..... 6
   Other (Specify) _____ 7

4. What is the present enrollment of your school? _____

5. Under which denominational system of education is your school administered? (Circle one number.)

   Integrated..... 1
   Roman Catholic..... 2
   Pentecostal..... 3
   Other (i.e. _____)..... 4

6. How would you classify the area served by your school? (Circle one number.)

Rural.....	1
Small-Town Urban.....	2
Larger Urban.....	3

7. Do parents play a direct role in the organization and administration of fund-raising projects? (Circle one number.)

Often.....	1
Occasionally.....	2
Rarely.....	3
Never.....	4

Description of Activities (DA)

This section attempts to identify characteristics of fund-raising activities presently in use in the province. Please continue to choose the appropriate answer or place responses in the spaces provided.

1. Would you please enter the approximate net amounts raised by your school this year from each of the school-based financial activities mentioned?

	Net Amounts
Chocolate/candy bar sales	$ _____
Magazine sales	_____
Fruit sales	_____
Bake sales	_____
Sales of work	_____
Sponsorships (i.e. 'thons, etc.)	_____
Car washes	_____
Socials/concerts/dances	_____
Book fairs	_____
Ticket sales (i.e. lotteries, draws, sweeps)	_____
"Drives"	_____
Picture sales	_____
Canteen profits	_____
Scholarship donations	_____
Instructional materials fees	_____
Textbook sales	_____
Other donations (i.e. PTA, Lions, private business)	_____
Donations in kind from community (i.e. uniforms, score clocks) (approximate value)	_____
Transportation fares (charged to pupils)	_____
Special events (i.e. _____)	_____
Others (list: _____)	_____
(_____)	_____

2. How many fund-raising projects will your school initiate in one school year? (Circle one number.)

One..... 1
Two..... 2
Three..... 3
Four..... 4
Five..... 5
Six or more..... 6

3. Would you rank in order of importance FIVE of the major sponsors of fund-raising activity in your school (enter numbers 1, for highest priority, to 5).

_____ graduation committee
_____ athletic teams
_____ school clubs (i.e. science, math, etc.)
_____ school administration
_____ external organizations (i.e. service clubs)
_____ band/choir
_____ PTA/Home and School Association
_____ parish/church
_____ alumni
_____ yearbook and other publications
_____ _____ other (please specify)

4. Do you offer prizes as incentives for students to get involved in fund-raising? (Circle one number.)

Yes..... 1
No..... 2

5. Would you please rank the top FIVE areas of educational value for your students that can be attributed to your school's fund-raising projects? (Enter numbers 1, for highest priority, to 5).

_____ school spirit/pride
_____ money management
_____ confidence building
_____ awareness of the less fortunate
_____ continuation of school programs/program enhancement
_____ educational skills (i.e. mathematical skills, language development, social skills, etc.)
_____ leadership skills
_____ responsibility
_____ organizational skills
_____ teamwork
_____ school/community relations
_____ social consciousness
_____ self-reliance
_____ provide activities which couldn't otherwise take place
_____ _____ other (please specify)

Degree of Funding and Distribution of Funds (DF)

This section attempts to establish the full financial impact of fund-raising on the province's schools. Again please choose the appropriate answer or place responses in the spaces provided.

Note: For the purposes of this study a school budget includes:

i) school-based finance (i.e. fund-raising, canteen profits, scholarship donations, instructional fees, textbook sales, etc.)

ii) instructional budget (i.e. those government grants made available through the school board for basic instructional materials and supplies, library resources, specialists' grants, language arts materials, industrial arts materials, science consumables, special needs programs, and special board donations in money or in kind, etc.)

A school budget does not include teaching and administrative salaries, nor does it include the costs of operations and maintenance which are handled through school board offices.

1. What was the approximate net total figure raised by your fund-raising projects, canteen profits, scholarship donations, instructional fees and other school-based financial activities this year?

_____

2. What was the total amount received by your school from the school board designated as an instructional budget?

_____

3. Would you rank in order the FIVE major expenditures supported by your local fund-raising. (Enter numbers 1, for highest priority, to 5.)

   In addition, would you enter the approximate amounts of those five areas in the space provided to the right.

		Amounts
_____	paper and other stationary supplies	$ _____
_____	audio-visual equipment	_____
_____	athletic equipment (i.e. uniforms, equipment)	_____
_____	teaching supplies (i.e. art, science or language arts consumables, etc.)	_____
_____	library resources	_____
_____	music/band/choir	_____
_____	computers	_____
_____	transportation (extracurricular, field trips, sporting events, etc.)	_____
_____	stadium or outside facility rentals	_____
_____	graduation exercises	_____
_____	other (please specify)	_____
	_____	

4. In your opinion, how important is fund-raising to your school's program? (Circle one number.)

   Very Important..... 1
   Important..... 2
   Somewhat Important..... 3
   Not Important..... 4

5. What is the status of fund-raising in your school over the last three years? (Circle on number.)

   Increasing..... 1
   Decreasing..... 2
   Remaining constant..... 3

6. If fund-raising has shown a general increase over the past three years, which of the following best describes the reason for that increase? (Circle all statements that apply.)

   Decreasing district funds for continuing programs..... 1
   Demands for expansion of existing programs..... 2
   Demands for new programs..... 3
   Increased parental involvement in fundraising..... 4
   Increased enrollment..... 5
   Changing nature of the student body..... 6
   Higher costs to provide school programs..... 7
   Other (please specify _____)..... 8

Organization (O)

This section attempts to determine the ways in which Newfoundland schools organize and account for fund-raising projects.

1. Does your local school board have policy guidelines regulating fund-raising in your school? (Circle one number.)

   Yes..... 1
   Yes, but limited..... 2
   No..... 3
   Being developed..... 4

2. Are there school or board restrictions on how money can be raised? (Circle one number.)

   Yes..... 1
   No..... 2

   Explain: _____

   _____

3. Are there school or board restrictions on how money may be spent? (Circle one number.)

   Yes..... 1
   No..... 2

   Explain: _____

   _____

4. Are there school or board restrictions on the grade levels that may participate in fund-raising? (Circle one number.)

   Yes..... 1
   No..... 2

   Explain: _____

   _____

5. Are cautions and safety rules expressed to students who are involved in fund-raising? (Circle one number.)

   Yes..... 1
   No..... 2

   Explain: _____

   _____

6. Assuming the principal accepts ultimate responsibility, what person or group primarily oversees the organization of your school's fund-raising activities? (Circle one number.)

Individual homeroom teachers.....	1
Individual sponsors of activities, clubs or teams.....	2
The Principal.....	3
The Vice-Principal.....	4
A fund-raising committee.....	5
Other (please specify _____).....	6

7. Are the following accounting procedures used by your school for its fund-raising activities? (Circle Yes or No.)

a) A financial report to school board of all revenues and expenditures..... Yes No

b) A forecast to school board for upcoming year's anticipated revenue from fund-raising..... Yes No

c) A budget for expected disbursement of revenue..... Yes No

d) The use of special forms for accounting practices..... Yes No

e) The establishment of a finance or fund-raising committee..... Yes No

f) Special requirements for signing officers for school accounts..... Yes No
Check: Principal ___ Vice-Principal ___ Other _____

g) The receipting of all cash raised through fund-raising..... Yes No

h) The use of a cash receipts journal..... Yes No

i) Requirements for all cash to be deposited..... Yes No

j) Requirements for disbursements by cheque..... Yes No

k) The provision of financial reports to parents upon request..... Yes No

l) The provision of financial reports to parents on an annual basis..... Yes No

m) A specific accountant's audit of the school's fund-raising program..... Yes No

Comments: _____

_____

_____

8. Does your school have tax-exempt or foundation status? (That is, are donations to your school income tax deductible?)

Yes.....	1
No.....	2
Under consideration.....	3
To be implemented.....	4

Attitudes Towards School-Based Financing of Education (A)

How would you summarize the attitudes of the following groups towards fund-raising?

Key:
1 = Very Supportive
2 = Supportive
3 = Somewhat Supportive
4 = Not Supportive

1. Students 1 2 3 4 (Circle one number)

Comments: _____

2. Teachers 1 2 3 4 (Circle one number)

Comments: _____

3. Parents 1 2 3 4 (Circle one number)

Comments: _____

4. Local business community 1 2 3 4 (Circle one number)

Comments: _____

5. Local parish/church 1 2 3 4 (Circle one number)

Comments: _____

Thank you for your assistance in completing this survey.
If you would like a summary of the findings,
please feel free to contact the researcher.

Semi-structured Interview (Teachers)

Person: _____ Time: _____

Role: _____ Place: _____

A. 1. What do you see as your role in school fund-raising?

2. What are your concerns?

3. What are the inconveniences?

4. Are there alternative ways to fund education?

5. a. Is fund-raising necessary?
   b. Would you fund-raise even if it was not a necessity?

6. What educational value do you see in fund-raising?

7. How much time is consumed and do you think it worthwhile?

B. 1. What makes a good fund-raising project?

2. What makes a poor fund-raising project?

C. 1. What school board policies facilitate fund-raising?

2. What school board policies hinder fund-raising?

3. What policies are needed?

D. 1. What accounting procedures are required of you?

2. Do you have any suggestions in this regard?

3. Why is accurate accounting necessary?

E. 1. How are fund-raising activities administered in your school?

2. What is your role in this administration?

3. If a committee structure exists, describe its makeup.

4. What rules and regulations are particularly emphasized?

Additional Comments:

Semi-structured Interview (Students)

Person: _____ Time: _____

Role: _____ Place: _____

A. 1. Do you fund-raise for your school?

2. In which activities have you participated to raise funds?

3. Do you like fund-raising (i.e. selling bars, etc.)?

4. Why or why not?

5. Does fund-raising take up too much of your time?

6. Do you try to win prizes?

7. Whom do you approach to ask for support in your fund-raising?

B. 1. What is good about fund-raising?

2. What is bad about fund-raising?

C. 1. Do you think fund-raising is needed?

2. Would you fund-raise even if it was not necessary for your school?

D. 1. What are you told about where you should fund-raise?

2. What are you told about taking care of the money raised?

E. 1. What have your parents said about your participation in fund-raising?

Additional Comments:

Semi-structured Interview (Parents)

Person: _____ Time: _____

Role: _____ Place: _____

A. 1. Do you have children who fund-raise and what are their grade levels?

2. What do you feel is your role in fund-raising campaigns?

3. In this regard, do you have any specific concerns, worries, or inconveniences?

4. What are alternative ways to fund education?

B. 1. What makes a good fund-raising project?

2. What makes a poor fund-raising project?

C. 1. Do you think fund-raising is necessary?

2. If schools were adequately funded, would you allow your children to fund-raise for enrichment purposes?

D. 1. Do you think there is any educational value in fund-raising?

2. Do you have specific safety concerns with respect to student fund-raising?

Additional Comments:

Semi-structured Interview (the Business Community)

Person: _____ Time: _____

Role: _____ Place: _____

A. 1. Have you been approached by local schools for financial support?

2. Do you contribute?

3. What type of activities do you support?

4. What do you see as your role with respect to your community's schools?

B. 1. In school fund-raising, do you have any specific concerns, worries, or inconveniences?

2. Are there better ways to fund education?

C. 1. What are the advantages of fund-raising?

2. What are the disadvantages of fund-raising?

D. 1. Do you think school fund-raising is necessary?

2. Would be supportive of fund-raising, if schools were more adequately funded?

E. 1. What do you feel is the educational value in fund-raising?

F. 1. Are you aware of any school board policies that help or hinder your contribution to school projects?

2. What policies do you think are needed?

G. 1. Are you concerned about the accounting of funds raised?

2. Are you concerned about the use and distribution of funds?

Additional Comments:

APPENDIX B

Correspondence

P.O. Box 276
Foxtrap, Newfoundland
A0A 2J0
May 1, 1989

Dr. G. L. Moss
Superintendent
Green Bay Integrated School Board
P.O. Box 550
Batstone's Road
Springdale, Nfld.
A0J 1T0

Dear Mr. Moss:

As part of the program requirements for the M.Ed. degree in educational administration, at Memorial University, I am planning to conduct a study on school-based financing of education in Newfoundland and Labrador. In order to explore this issue, I wish to survey a random sample of 150 school principals throughout the province. To determine the extent of dependence of schools on fund-raising and matters related to administration, collection, distribution and attitudes, a questionnaire survey approach is to be used.

All material collected will be kept in strictest confidence and handled in the most professional manner. Letters will be mailed directly to principals at their schools, with a questionnaire and a return envelope to facilitate responses.

Before proceeding with the questionnaire I would like to make you aware of the study, and request your approval in having principals within your district surveyed. Accordingly, it would be appreciated if you could complete the attached form indicating your support, and return it to the address indicated as soon as possible. If you require more details before giving your consent to my request, please feel free to raise any questions of concern.

I am working under the direction of Dr. Vernon Snelgrove. I hope also to compare my findings with a similar but less comprehensive survey conducted for the Task Force on Educational Finance until recently chaired by Dr. Philip Warren.

In anticipation of your co-operation, please accept my thanks for your assistance in this matter.

Yours sincerely,

Frederick Wood

Frederick Wood
Graduate Student
Department of Educational
Administration

PERMISSION TO SURVEY PRINCIPALS

Please check one of the following:

☐ Yes, I give permission to have principals within the _____ school district surveyed by Fred Wood, on matters related to school-based finance.

☐ No, I cannot give permission to have principals with the _____ school district surveyed by Fred Wood, on matters related to school-based finance.

_____
Signature

_____
Position

Please return to: Frederick Wood
P.O. Box 276
Foxtrap, Nfld.
A0A 2J0

MEMORIAL UNIVERSITY OF NEWFOUNDLAND
St. John's, Newfoundland, Canada A1B 3X8

Department of Educational Administration

Telex: 016-4101
Tel.: (709) 737-7647/8

May 15, 1989

Dear Colleague:

I know! I know! This looks like another questionnaire just as things are starting to heat up with your year-end administration. However, I would be most appreciative if that during your next coffee break or quiet moment you could give some attention to my study. Would it help to say I am desperate?

During my fifteen years of coaching and sponsoring extra-curricular activities, I have been struck by the intense pressure placed on administration and staff to fund these activities. Now our schools' fund-raising efforts seem to be aimed at meeting our day-to-day operational needs as well. Therefore, the enclosed questionnaire for my thesis, which is titled "School-Based Financing of Education in Newfoundland and Labrador", attempts to determine the actual amount of money raised by our students to fund their own education. In addition, I look at other aspects of this topic such as educational values, attitudes towards fund-raising, organizational activities and accounting procedures.

The study has received support from officials of the Newfoundland Teachers' Association, the Newfoundland Home and School and Parent-Teacher Federation and the Department of Education. All parties expressed considerable interest. Also, members of the recent Task Force on Educational Finance have indicated a desire to study my findings. Your district superintendent has shown his support for it by giving approval to have principals in your district surveyed.

I would like to assure you that all material collected will be kept in strictest confidence and handled in the most professional manner. I guarantee your anonymity. The numbers placed on the questionnaires are solely for clerical purposes.

No doubt you realize that I am completely dependent on your cooperation when it comes to achieving a good rate of return. I might suggest that if you could complete the questionnaire sometime today and slip it in tomorrow's mail, it would be easier for all concerned. The self-addressed, stamped envelope enclosed should make that fairly easy for you. Every response counts, and your figures and opinions are vital to my ultimate findings.

I'll be looking forward to receiving your reply soon. In anticipation of your cooperation, please accept my thanks for your assistance in this endeavour.

Sincerely,

Frederick Wood

Frederick Wood
Graduate Student

P. S. Remember, just a month to a summer break!

MEMORIAL UNIVERSITY OF NEWFOUNDLAND
St. John's, Newfoundland, Canada A1B 3X8

Department of Educational Administration

Telex: 016-4101
Tel.: (709) 737-7647

May 25, 1989

Dear Colleague:

On May 15th I sent you a questionnaire concerning school-based financing of education. The questionnaires are now being returned, but I must have sufficient data before I begin my analysis. If you have not yet been able to complete the survey, would you be kind enough to give some attention to it soon.

Of course, if you have already responded, please ignore this letter and accept my thanks.

For your information the lateness of my getting this to you came partially as a result of my great misfortune to lose two members of my committee to the House of Assembly! I am working under the direction of Dr. Vernon Snelgrove, presently, and we hope you will understand our predicament—as we understand yours at this time of year.

Thank you for your participation in this study. This is a favour I hope I can return some day.

Sincerely,

Frederick Wood

Frederick Wood
Graduate Student

FW/cw

MEMORIAL UNIVERSITY OF NEWFOUNDLAND
St. John's, Newfoundland, Canada A1B 3X8

Department of Educational Administration

Telex: 016-4101
Tel.: (709) 737-7647/8

May 30, 1989

Dear Colleague:

Frankly, I am glad I am not in the room when you read this. First of all, please accept my thanks for being so prompt in returning my questionnaire that I sent to you, related to school-based financing of education in Newfoundland and Labrador.

Now I am wondering if you would be so kind as to complete a much shorter version of the questionnaire. Just ten to fifteen more minutes of your time! Fewer facts and figures this time! You see, I want to test the reliability of this instrument so I need to re-test the first twenty respondents and then use Pearson's (r) product-moment correlation co-efficient on the appropriate items.

I realize my request is testing the bonds of our newly created relationship but if you could complete the 'shortened' questionnaire at your convenience you will never hear from me again. Promise!

Thanks so very much.

Sincerely,

Frederick Wood

Frederick Wood
Graduate Student

School-Based Financing of Education

Today many of us—students, teachers, parents and members of the business community—are often made aware of the increased fund-raising efforts of our schools. As our schools face the reality of inadequate funding coupled with ever-increasing demands for new programs, an enhanced curriculum and a wider offering of extra-curricular activities, many are beginning to question the activities surrounding school-based finance. These concerns often focus on how funds are raised, how they are distributed, the ethics and values associated with such efforts, and the accountability of those who administer the various campaigns.

The researcher will attempt to gather more insightful opinions through the use of the semi-structured interview process. These will supplement the findings of a province-wide survey of principals through the use of a questionnaire. The researcher promises absolute confidentiality by recording comments in the most general of terms and by identifying subjects in no way other than as a student, parent, teacher or member of the business community. Incidentally, all information received from the questionnaires will receive further anonymity as all data will be discussed on a province-wide basis. Interviews will be of an estimated twenty-minute duration and may be terminated at any time by the subject. All enquiries concerning procedures will be answered promptly.

Thank you.

Frederick Wood
Graduate Student

I understand the nature of the above-mentioned research and the methods and procedures to be administered by the researcher. I hereby give permission to have

_____

interviewed by Mr. F. Wood.

_____
signature

_____
position

APPENDIX C

Reliability calculations

RELIABILITY OF AMOUNTS PER ACTIVITY (DA1)

Item	r	
Chocolate/candy bar sales	.9386	(5)
Magazine sales	*	(0)
Fruit sales	*	(0)
Bake sales	.9080	(9)
Sales of work	*	(1)
Sponsorships (i.e. 'thons, etc.)	.8983	(8)
Car washes	*	(1)
Socials/concerts/dances	.3957	(12)
Book fairs	.9813	(10)
Ticket sales (i.e. lotteries, draws, sweeps)	.8786	(8)
"Drives"	*	(1)
Picture sales	.9615	(11)
Canteen profits	.9780	(10)
Scholarship donations	.9920	(6)
Instructional materials fees	.9593	(7)
Textbook sales	.8890	(5)
Other donations	.5667	(8)
Textbook sales	.8890	(5)
Other donations (i.e. PTA, Lions, businesses)	.5667	(8)
Donations in kind (i.e. uniforms)	-1.0000	(2)
Transportation fares	- .3636	(7)
Special events	*	(4)
Others (# 1)	.0565	(5)
Others (# 2)	1.0000	(2)

Note: Figures in brackets indicate frequency of use in returned reliability questionnaires.
* indicates not applicable to returned reliability questionnaires.