THE COST OF A FREE LUNCH

THE REAL COSTS OF THE PASCAL EARLY LEARNING PLAN FOR ONTARIO

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EXECUTIVE SUMMARY

Ontario is changing the way it provides early learning programs based on a report by Charles Pascal published by the Ontario government in June 2009.

The incremental cost estimate in the report for full-day kindergarten is just shy of $1 billion annually. We disagree.

Our estimate is that the real incremental costs of full-day kindergarten in Ontario will come to between $1.5 billion and $1.8 billion annually, depending on staffing arrangements. Realistically, $1.8 billion annually is the appropriate cost estimate.

Were the full vision for early learning in the Pascal report implemented—encompassing "the prenatal period through to adolescence"—the costs would easily rise to $6.1 billion dollars annually. And when parent user fees are taken into account, the costs to the taxpayer are still more than parent payments into the system.

This is not good economic policy, neither is it smart early learning policy.

Were the money that will be spent on full-day kindergarten sent directly to parents instead, it could amount to an annual sum of between $9,199 and $10,401 per child, again, depending on different staffing arrangements.

This report does not delve into the conflicting social science research on the benefits and drawbacks of early institutional care for children. It remains true that child outcomes after institutional care in the early years are disputed in the social science literature.

Uncertain outcomes for children, coupled with Ontario's troubled economy means that Pascal's plan provides little to no bang for many bucks spent today and a hefty deficit to pay back tomorrow.

The Pascal proposal has a hidden price tag that will impose very real costs on Ontario taxpayers. This report quantifies only those costs which can safely and accurately be assessed. There remain many areas in which cost overruns are more than likely, but they are not included in our calculations. This makes our estimates very conservative.

Ontario taxpayers deserve a transparent account of the possible cost overruns and the very real quantifiable costs of such a system.

We recommend abandoning this expensive system.

THE COST OF A FREE LUNCH

The real costs of the Pascal early learning plan for Ontario

INTRODUCTION

The Ontario government released a special report about early learning and child care on June 15, 2009.[1]

Though recent discussions about education have focused almost exclusively on the implementation of full-day kindergarten, the report submitted to Premier Dalton McGuinty is actually far more ambitious.

It would substantially broaden the mandate for public education in Ontario, keeping schools open all year, for longer hours, encompassing "the prenatal period through to adolescence."[2]

Full-day kindergarten in Ontario should rightfully be viewed as a step toward a provincial daycare plan, given the nature of Pascal's report and precedent set by Quebec, whose state-run daycare program began with a move to full-day kindergarten.

Uncertain outcomes for children, coupled with Ontario's troubled economy means that Pascal's plan provides little to no bang for many bucks spent today and a hefty deficit to pay back tomorrow

If there is one thing on which both proponents and opponents of the Pascal plan agree, it is that high quality programs for young children are very expensive. The price tag Pascal gives for full-day kindergarten is $770 to $990 million annually.

A conservative and realistic cost estimate of full-day kindergarten for four-and five-year olds alone puts the price tag at between $1.5 and $1.8 billion annually, depending on what proportion of staff have education degrees. This is approximately double Pascal's estimate. If, instead of implementing a province-wide system, Ontario decided to send that money directly to parents of four-and five-year olds for them to use at their discretion, it would represent at a bare minimum, $9,199 dollars per child annually.

In reality, the costs will be higher, judging by the expansive nature of the report. A realistic cost assessment of the new vision for early learning in Ontario—including everything from prenatal care through to after school care for children in elementary school, as written about at length in Pascal's report—puts the price tag at about $6.1 billion annually. Were this money instead given to parents this could mean $16,275 per child annually.

It is a lot of money, and we believe that Ontario taxpayers deserve a fair and transparent estimate of the real costs of early learning programs before agreeing to even one step in Pascal's report.

THE REAL COSTS OF THE PASCAL PLAN

The full Pascal report includes a broad mandate to change early learning in Ontario. As advocates for the Pascal plan write: "The report is about so much more than replacing part-time kindergarten with a full-day program for 4- and

5-year-olds." They go on: "[i]t's about transforming schools into vibrant, family-centred learning hubs. Instead of operating for the regularly scheduled six hours a day, 188 days a year, they would open from 7:30 in the morning till 6 at night year-round."[3]

The current government intends to enact only full-day kindergarten for 2010. However, it is clear that those who advocate for full-day kindergarten do so with an eye to taking more steps in the future. The mandate of the Pascal report—care from the prenatal period through adolescence all done at public schools—is the desired direction for early learning in Ontario.

And how much would this cost? The Pascal report does not say.

Our report estimates only those costs that can be reasonably and realistically quantified. Those costs, discussed further below, include:

- Salary and benefit costs for teachers and early childhood educators at rates indicated in the Pascal report
- Operating costs at 50 weeks annually, 11 hours a day, as outlined in the Pascal report[4]
- Capital costs, taking the estimate in the Pascal report at face value
- Increased bureaucracy costs as a result of an expansion in the public school system

DETAILED DESCRIPTION OF HOW WE ARRIVED AT INCLUDED COSTS

- **Salary and benefit costs for teachers and early childhood educators**

The average salary for teachers in Ontario is $60,000.[5] This was our assumed average teacher salary in our cost calculation.

Early childhood educator salaries are assumed, here and in the Pascal report, to be $47,000.[6]

Benefit packages for teachers and early childhood educators are taken to be 24 per cent on top of salary, as is also assumed in the Pascal report.[7]

The low end of our assessment of the cost of full-day kindergarten for four- and five-year olds is calculated based on one half-time teacher and two early childhood educator salaries for 20 children.[8] This comes to an annual cost of about $1.5 billion annually.

More realistically, either early childhood educator salaries, set in the report at $47,000, will rise (should ECEs unionize) or the program will be staffed at least in part by qualified teachers. In this likely scenario, at 1.5 teachers and one early

HOW DOES THE ELEMENTARY TEACHERS' FEDERATION OF ONTARIO FEEL ABOUT FULL-DAY KINDERGARTEN?

The Elementary Teachers' Federation of Ontario is in favour of the move toward full-day kindergarten—with a major caveat. They believe the program ought to be staffed by fully qualified teachers.

In September 2009, Elementary Teachers' Federation of Ontario President Sam Hammond sent a letter to members, saying: "[Pascal's report] falls short in not recognizing the importance of staffing the program with university trained, certified teachers." It goes on: "If the government assigns ECE staff for the whole school day but limits the teacher to a half day, that opens the door to the notion that teachers can be replaced by non-certified staff."[9]

The October 2009 issue of *Voice*, the union's magazine sent to elementary school teachers goes one step further. There, Hammond is quoted as saying he will "aggressively advance ETFO's position"—for a fully qualified teacher in full-day kindergarten classrooms.[10]

In short, full-day kindergarten is likely to cost the $1.8 billion.

Other changing variables include the number of children in the classroom. While the report indicated staffing for 20 four-and five-year olds in full-day kindergarten, if the province wants to save money, it could increase the number of children or decrease the number of staff, resulting in poorer child/teacher ratios. On September 22, 2009 the media reported the ratio of children to staff could rise from 20 to 26 in a classroom.[11]

It was *Globe and Mail* columnist Margaret Wente who called a spade a spade. Sure--send your kids to full-day kindergarten, she writes. "Just don't be fooled into believing that it's anything but very expensive daycare, brought to you by teachers unions."[12]

childhood educator per 20 children, we reach the estimate of an additional $1.8 billion annually, assuming a 90 per cent take-up rate amongst four- and five-year olds for full-day kindergarten.

- **Operating costs**

Our operating cost assumes monthly operation costs of $5.72 per square foot,[13] and that students would need twenty square feet of space.[14] The Pascal report highlights that the Ministry of Education does not provide space specifications however, it further explains that newly constructed kindergarten classrooms average 1,000 square feet.[15]

- **Capital costs**

Here we take the estimates in the Pascal report at face value, even though the estimate is low given the substantive and important amenities required for young children. ("School board guidelines for both new and renovated classrooms generally include direct access to outdoor play areas, in-room or adjacent washrooms, food preparation and storage areas, a low sink accessible to children, cubbies, and equipment storage."[16])

Pascal explains that 1500 schools need little change, but 2500 schools require substantial renovations and/or new classrooms to be built.[17] It is difficult to assess real capital costs given the scant information in the Pascal report.[18] However, given the difficulties of assessing precise construction costs, we opted instead to take Pascal's assessment at face value.

This is one more reason why our cost estimates are conservative.

- **Increased bureaucracy costs**

One of the increased and typically unseen costs in projects like this is the increased size of the bureaucracy required to run the program. In many cases, the Pascal report outlines substantial areas where increased oversight will ensure the program runs smoothly. For example, Pascal proposes an Early Years Index which would "track access, program effectiveness, resources, and outcomes… A consistently applied, collaboratively established, province-wide reporting format will provide Ontario with a comprehensive assessment of how children and families are doing, at the provincial, regional, and neighbourhood level."[19]

Pascal also identifies a need for more positions, things like "early years coordinator positions to support principals and educators," and "child and family consultants to coach and mentor staff teams and ensure program effectiveness and accountability."[20]

There is almost unlimited potential for cost overruns in this arena.

Yet increased oversight is certainly required because of the increased time the schools are open, and the younger age ranges of children in those schools. This involves more inspectors, increased reporting measures and more government employees to make sense of that information in order to disseminate to the public.

Some may argue that the plan would see ministries join together—an amalgamation of work areas, oversight and therefore, costs. This would happen only with great difficulty. The bureaucracy is resistant to change, and furthermore, even if a successful amalgamation occurs, the increased volume of students, infrastructure and operating costs will mean that the number of staff will nonetheless increase.

Our estimate of increased bureaucracy costs assumes a growth in the bureaucracy but also the economies of scale that occur with the increased number of students. Our estimate takes the full administrative costs for all of Ontario's students in 2007-2008, calculates the proportion of new students who will enter the system as a result of expanded programming, places this on a sliding scale to account for economies of scale and arrives at increased bureaucracy costs of $1.4 million annually for full-day kindergarten alone.

A NOTE ON SUBSIDIES VERSUS PARENT PAYMENTS

Part of the Pascal plan involves parents making payments where possible, and government subsidizing those parents who cannot afford the program.[21] The Pascal study approvingly cites a UNICEF opinion that daycare costs should not exceed between 10 and 15 per cent of household income.[22] For lower income households, the report suggests a much lower threshold for subsidy eligibility. Virtually all single-parent households will receive some amount of tax funding for daycare, as will the great majority of two-parent homes with more than one child in daycare.

Assuming comparatively modest take-up rates of full-day kindergarten, extended day care for school-aged children, and daycare for infants and preschoolers, close to 60 per cent of total program costs will be paid with public funds.

The implications for middle-class Ontario families are discouraging. For families that are financially stable, but by no means prosperous, who are able to pay their bills on one income and have a parent at home with careful planning and financial discipline, the tax increases needed to fund a massive new public daycare regime could make a choice other than the government plan a luxury they can no longer afford. It is in this way that large government institutions *eliminate* choice. If parents were able to keep that money through the implementation of family taxation/income splitting or if government programs put money in parents' pockets, parents would be able to choose different forms of care be it a spouse, grandparents or neighbourhood home daycares, amongst other options.

Even if it doesn't start out that way, the Pascal plan will become in practice a one-size-fits-all program that will crowd out every option other than full-time institutional care, the form of daycare parents consistently rank as their last choice.[23]

SUBSIDY CHART

The following are just three samples of how much the government versus parents would pay in a Pascal-style system

Family type and size	Government pays	Parent pays
One child of kindergarten age, female lone parent	$7,068	$2,131
One child below age 3, female lone parent	$14,144	$2,131
Two children, one under age 3, one kindergarten age, dual parent family	$13,386	$12,087

Source: 2006 Census data for Ontario, calculations by authors

COST ALERTS FOR THE FULL PASCAL PLAN

The potential for cost overruns with this type of system are great. Financially risky areas not included in our cost estimates are:

1. Early childhood educator salaries and benefits
2. Security costs
3. Special education costs
4. Food, nutrition costs
5. Infant care
6. Costs of additional training for teachers

If the money given to this system were given directly to parents instead, it could amount to a sum between $9,199 and $16,275 per child, annually

Detailed risk assessment

1. Early childhood educator salaries and benefits

Early childhood educators are currently non-unionized and require less education than a fully qualified teacher. This remains a risk area as teachers and early childhood educators attempt to share the program. Placing this program under the Ministry of Education as proposed means there is a high likelihood teachers will be the main educators in the plan. The question remains whether Early Childhood Educators will unionize and to what extent this would cause a rise in salary and benefits; also to what extent they will be used in the classroom. Early reports (see sidebar on page 4) indicate there could be disagreement between teachers and early childhood educators on this issue.

THE NATURE OF OPPORTUNITY COSTS

Every family budget involves choices. Family vacation or summer camp for the kids? If Jenny gets piano lessons, can Samantha also take ballet? So it is also with a government budget (even though the numbers add many more zeroes). Government expenditures involve choices, and though advocates for provincial daycare plans are certain we can do it all—money for a system and money for parents—in reality, this is not the case.

On top of this, it's a question of bang for buck. Though you'd never know it from reading Pascal's report, research shows outcomes for "early learning and childcare programs" are mixed over the long term. In effect, Ontario taxpayers will be paying for a luxury sedan but getting an economy car. The question is whether parents prefer their money to be spent this way. If the money given to this system were given directly to parents instead, it could amount to a sum between $9,199 and $16,275 per child, annually.

2. Security costs

In the full vision of the Pascal report, many different people will be coming and going from school hubs at different times. When the number of adults using the facility increases to include pregnant moms receiving prenatal counseling, parenting classes for parents with kids of all ages, and families using daycare for up to 11 hours, this will have serious consequences for security. Schools will either accept that relative strangers will be coming and going at will into a building with small children, or else will be forced to add security measures that are costly and tend to make a school feel less like a community.

As a final point of interest, with heightened security problems come increased insurance costs. None of these things are easily quantified, and as a result they remain in the cost alert section. They are not quantified in our actual estimate, just as they appear to remain unquantified in Pascal's.

"Feeling loved and secure is an important part of child development. No one is going to love your kid like you do," Gillian Roussy, Gatineau, Quebec

3. Special education costs

As parents know, special education in Ontario today is already problematic. Parents whose children have special needs suffer long wait lists and an inattentive system. This is an essential service in any school system; furthermore we can expect that parents whose children have special needs may be more inclined to participate in the expanded system, not less. Special education costs in Ontario in 2007-2008 were $669 per junior kindergarten to grade 3 student (the Special Education Per Pupil Amount) with an additional billion dollar lump sum spent on various other special education costs.[24] At an 80 per cent take-up rate for special needs children, within the framework of a longer day and longer school year, Pascal's plan adds many more millions in special education annually. This additional cost is not included in our or Pascal's assessment.

4. Food, nutrition costs

The Pascal report mentions good nutrition, which is also to be provided in the expanded system.[25] This is a significant unaccounted expense.[26]

5. Infant care

Caring for infants is substantially more expensive. This represents a risk area in the Pascal report. Pascal makes a reference to different staff ratios should there be more infants in the system. This in turn translates into higher costs. "For example," he writes, "three early childhood educators would be appropriate for 12 children up to 2.5 years old (unless there are more than three infants under 12 months, which would require more staff)."[27] Pascal hopes to diminish the number of infants in care through enhanced parental leave provisions; it is unlikely that taxpayers can afford both.

6. Costs of additional training for teachers

Additional teacher qualifications may be required in order for teachers to take on responsibilities of early childhood educators. Though the report mentions that every attempt should be made to recognize experience for equivalency, it does seem possible, even probable that new certifications would be required.[28] The costs of providing this training, as well as the increased wages that higher qualifications command, are not included in Pascal's report or in ours.

THE QUEBEC EXAMPLE

When a 2004 OECD report discussed child care in Canada, it referred to Quebec's approach as an example, writing "its experience will be extremely useful for Canada in developing a publicly managed, universal, early childhood system."[29]

It turns out Quebec may well be an example, just not a good one. Had the OECD actually visited Quebec, they might have seen the reality on the ground is not one to emulate.[30]

On October 15, 2009, the *Montreal Gazette* published an editorial called "Quebec's unfair lottery: $7-a-day daycare." It bemoaned the lackluster care at high cost, the long wait lists as well as the evidence that those who need access aren't getting it. It concluded with a series of very valid questions: "Why are all taxpayers billed for a service only the lucky ones can access? Why are lower-income taxpayers subsidizing higher-income ones? Why not rethink this arbitrary system? Why not replace it with a system which gives all parents who want daycare some kind of vouchers or tax breaks and let them choose the service that's right for their children?"[31]

Some parents in Quebec are asking those very questions. Gillian Roussy was a working woman in sales, with a university degree in Spanish literature. Today she is a stay-at-home mom to four kids in Gatineau, just across the river from Ottawa. She's frustrated that Quebec doesn't offer equal support for those raising their kids at home and thinks a lump sum per child for parents would be a more equitable funding arrangement.[32]

Yvonne Coupal is a single working mother of three, living in a suburb of Montreal. Quebec's so-called "universal" daycare system began in 1997 with a move to full-day kindergarten along with the government subsidization of a select number of daycare spaces. This occurred for a combination of political reasons, she says. For one, the province was running out of unionized teaching positions. "They needed to make kindergarten fulltime for a variety of reasons, none of which benefitted the children," says Coupal. "They mainly benefitted the construction and teaching industries." She is worried about the long term ramifications of a large shift in the way children are increasingly being sent outside the home at young ages to be cared for by strangers and adds that outcomes in the Quebec system have not been studied longitudinally.[33]

The Quebec example is continued on page 10

The Quebec example, continued

Coupal began campaigning against the system over a decade ago, founding a group called Child Care Equity because the government wouldn't listen to individual parents. It's been an uphill battle. However, today, she says, most Quebec parents realize the daycare quality is poor and are willing to pay more than 7-dollars-a-day as a result. It's currently against the law to pay more in Quebec's subsidized daycare for enhanced services, even where parents agree they'd like to.

For all this, Quebec's economy is suffering. In spite of a recent TD Bank report indicating Quebec is "holding up relatively well in the current recession," chief economist Don Drummond still notes Quebec will have to figure out a way to curb spending. "The view that governments are in a position to provide large subsidies for electricity, tuition, and daycare needs to be replaced by one that better targets assistance to lower income households," he writes.[34]

In the end, this is not about money, argue Coupal and Roussy. Quebec society has changed, they say. Parents are less and less sure of their own parenting skills—and more and more harried. "I think when you have a couple of kids in daycare, your life is going full speed with work and home duties," says Roussy. "You arrive home after a long day to cook, bath children, do homework, housework, etc. I realize that we have family time that is fun. These are things that money can't buy."

In the end, Roussy points out daycares will do their very best with your children, but they don't love them. "When you go to pick up your kid they are going to say everything is OK, everything is well," she says. "If they are having a discipline issue they'll discuss it, they'll work on it. But feeling loved and secure is an important part of child development. No one is going to love your kid like you do."

QUEBEC BY THE NUMBERS

Cost of system today	almost $2 billion annually[35]
Cost in 2004-2005	$1.4 billion[36]
Cost of childcare subsidies in 1995-1996	$209 million[37]
Percentage increase from 1995-96 to today	850 per cent
Quebec costs per child	from $11,500 to $15,700[38]
Per cent of families in Quebec who have seen government assistance reduced since start of program	70 per cent[39]
Increase in strike days between period before implementation of daycare system and period after	more than double[40]
Length of waiting lists with the provincial system in place.	two years[41]

RECOMMENDATIONS

The costs of creating a new system such as the one proposed by Charles Pascal will be extremely high for Ontario taxpayers and may not deliver on expected positive outcomes for children.

A substantial re-visioning of family policy is required, one that puts parents in the driver's seat by ensuring money is left in their pockets. The introduction of family taxation would be one way to achieve this; starting a new bureaucracy and system of institutional care does not achieve that important goal.

Parents need choices in child care; pouring taxpayer money into one government-run system eliminates choice while decreasing disposable income for *all* Ontario taxpayers.

Transparency requires a thoughtful government assessment of the true costs of daycare and full-day kindergarten. We hope this report will be impetus to do so, resulting in a new vision for Ontario's families.

APPENDIX A

PROGRAM COSTS AT A GLANCE

ESTIMATES USED TO DETERMINE TOTAL PROGRAM COSTS FOR FULL VISION OF PASCAL PLAN

Number of Ontario children between birth and 8 years of age	1,250,000
Percentage estimated total up-take from infancy to age 8	55%
Increase in staffing costs due to implementation of the Pascal plan	$ 1,762,000,000
Operating costs	$ 1,060,000,000
Bureaucracy costs	$ 5,250,000

APPENDIX B

SUBSIDY INFORMATION AT A GLANCE

SUBSIDY/PARENT PAYMENT CHART FOR FULL VISION OF PASCAL PLAN

Head of household	Children	Parental fees for median income	Government subsidy	Public cost %
Single mother	One child 3 or under	$ 2,131	$ 14,144	86.9%
Single mother	One child 4 or 5	$ 2,131	$ 7,068	76.8%
Single mother	Two children	$ 2,131	$ 23,342	91.6%
Single father	One child 3 or under	$ 5,482	$ 10,792	66.3%
Single father	One child 4 or 5	$ 5,482	$ 3,716	40.4%
Single father	Two children	$ 5,482	$ 19,991	78.5%
Two parents	One child 3 or under	$12,087	$ 4,187	25.7%
Two parents	One child 4 or 5	$ 9,199	$ -	0.0%
Two parents	Two children	$12,087	$ 13,386	52.5%

Note: These calculations assume the median income for each household type, using a ceiling for parental contributions taken from Pascal's report. Note also that subsidies for families with three or more children (there are 383,360 of these in Ontario) are not included, and we know that these households will receive higher subsidies than households with one or two children.

Source: Census data with calculations by authors

Endnotes

1 Pascal, C. (2009, June). *With our best future in mind. Implementing early learning in Ontario.* Report to the Premier, Government of Ontario. Retrieved November 12, 2009 from http://www.ontario.ca/en/initiatives/early_learning/ONT06_018865

2 Pascal, p. 17.

3 Crombie, D. and Norrie McCain, M. (2009, October 5). Mr. Premier, don't drag your heels on early learning report. *The Toronto Star*, p. A17.

4 Pascal, p. 44.

5 Average Ontario teacher salary as cited in recent media reports is $60,000. See Rushowy, K. (2009, September 22). Plan will bump kindergarten classes to 26 from 20. *The Toronto Star*, p. A1. Statistics Canada puts the average Ontario educator salary in 2004-2005 at $70,000. See http://www.statcan.gc.ca/pub/81-004-x/2007003/4068814-eng.htm#l

6 Pascal, p. 63

7 Pascal, p. 63. "Calculations of staffing cost are based on current teacher collective agreements and average annual ECE salaries of $47,000, with benefits totaling 24 per cent."

8 Pascal, p. 33.

9 Letter from Sam Hammond, President of the Elementary Teachers' Federation of Ontario, to members. (2009, September).

10 *ETFOVoice.* (2009, October). Teachers are key to full-day kindergarten. Vol. 12, no.1, *ETFOVoice,* p. 8. For further information see http://www.etfo.ca/

11 Rushowy, K. (2009, September 22). Plan will bump kindergarten classes to 26 from 20. *The Toronto Star*, p. A1.

12 Wente, M. (*2009, October 31).* What's so wrong with raising little Einsteins? *The Globe and Mail,* p. A27.

13 Ministry of Education Memorandum. (2004, May 26). Funding for pupil accommodation, p. 2. Retrieved November 12, 2009 from http://bmemos.edu.gov.on.ca/Memos/B2004/B_7.pdf "Overall, the Benchmark Operating Cost has been increased from $5.44 per sq. ft. ($58.56 per m2) to $5.72 per sq. ft. ($61.61 per m2) – an increase of 5.2 percent."

14 Twenty square feet of space per child is a low estimate based on numbers given in other education jurisdictions. The majority of US states consider 35 square feet of indoor play space per child to be the absolute minimum, while others set the threshold higher. In Canada, requirements vary province by province, also according to the age of the child. In Newfoundland, for example, space requirements are 3.3 square metres of indoor space, excluding fixed equipment.

15 Pascal, p. 63.

16 *Ibid*.

17 Pascal, p. 43. The report says 2,500 classrooms in 1,400 schools require brand new "purpose-built" classrooms. 2,300 additional classrooms require renovation.

18 Pascal, p. 43. "My best estimate of capital costs would be an annualized cost of about $130 million," writes Pascal and then on p. 63: "Capital costs over 25 years would total approximately $1.7 billion."

19 Pascal, p. 38.

20 Pascal, p. 36.

21 Pascal, p. 64.

22 Pascal, p. 44. "UNICEF sets 10 per cent to 15 per cent of net family income as an affordability benchmark for how much parents should pay for child care."

23 Polls consistently show parents choose institutional care as their last choice. For more information, check the following three polls done by different groups:

Bibby, R. (2005, February 10). Press Release: Child Care Aspirations. University of Lethbridge. Retrieved November 12, 2009 from http://www.vifamily.ca/newsroom/press_feb_10_05_c.html

Endnote 23 continued

and

Compas. (2003, May). Ontario provincial election report for Global TV, National Post, Ottawa Citizen and Windsor Star, p. 18. Retrieved online: http://www.compas.ca/data/030521-GlobalOnProvElection-E.pdf "The public believes that pre-school children fare better in the home of a family relative than in a daycare setting, as shown in table 17," p. 17.

and

Institute of Marriage and Family Canada. (2006, April 1). Canadians Make Choices on Child Care. Canadian Family Views, No. 1, p. 3. Retrieved November 12, 2009 from http://www.imfcanada.org/article_files/CanadiansMakeChoicesAboutChildcare.pdf

24 Ministry of Education. (Revised Summer 2007). Education funding technical paper 2007-2008. Ontario: Ministry of Education, pp. 31-32. Retrieved November 12, 2009 from http://www.edu.gov.on.ca/eng/funding/0708/technical.pdf

25 Pascal, p. 59.

26 Anecdotal evidence from the United Kingdom suggests that the combination of healthy, tasty and inexpensive food is difficult to deliver en masse. For more information see: http://www.guardian.co.uk/education/mortarboard/2009/jul/09/school-dinner-blog

http://www.mirror.co.uk/news/top-stories/2009/04/19/let-kids-eat-free-115875-21288729/

27 Pascal, p. 35.

28 Pascal, p. 33.

29 Penn, H., Lindberg, P., Buysse, B., and Bennett, J. (Results of a review conducted 2003, September-October). OECD Directorate for Education, Canada country note, p. 5. Retrieved November 12, 2009 from http://www.oecd.org/dataoecd/42/34/33850725.pdf

30 OECD Directorate for Education. Canada country note, p. 92.

31 Editorial. (2009, October 15). Quebec's unfair lottery: $7-a-day daycare. *The Montreal Gazette,* p. A16.

32 Personal communication with Gillian Roussy, October 2009.

33 Personal communication with Yvonne Coupal, October 2009.

34 Drummond, D. (2009, September 1). The road travelled and the road ahead, an update on the Quebec economy. TD Economics, Special Report, TD Bank Financial Group, p. 10.

35 *Montreal Gazette* editorial, Quebec's unfair lottery: $7-a-day daycare.

36 Lefebvre, P. and Merrigan, P. (2005, March). Low-fee ($5/day/child) regulated childcare policy and the labor supply of mothers with young children: a natural experiment from Canada. *Centre interuniversitaire sur le risque, les politiques économiques et l'emploi.* Working Paper 05-08, p. 2. Retrieved November 9, 2009 from http://132.203.59.36/CIRPEE/cahierscirpee/2005/files/CIRPEE05-08.pdf

37 *Ibid.*

38 Lefebvre, P. and Merrigan, P., p. 22. "This depends on the age of the child, the higher values attributable to the very youngest."

39 Baril, R., Lefebvre, P., and Merrigan, P. (1997, December). Quebec family policy impact and options, *Choices,* Vol. 3, No. 3, p. 4-5. Retrieved November 9, 2009 http://www.irpp.org/choices/archive/vol6no1.pdf

"This means that almost 70 percent of families have had to deal with a reduction in governmental financial assistance to facilitate the increase in levels of support for approximately 30 percent of families. The results also show that the financial loss for families increases with the number of children."

40 Muller, P.D. (2006, January 13). Childcare! Let's Empower the Parents. Montreal: Montreal Economic Institute. Between 1990 and 1997 there were 34,000 strike days; between 1997 and 2005 there were 73,000. Quebec began their daycare system in 1997. Retrieved November 12, 2009 from http://www.iedm.org/uploaded/pdf/childcare0106.pdf

41 *Ibid.*

THE COST OF A FREE LUNCH

THE REAL COSTS OF THE PASCAL EARLY LEARNING PLAN FOR ONTARIO

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