



Finance, Budget and Enrolment Committee (Special Meeting)

Agenda

FBEC:057A

Wednesday, July 15, 2020

12:00 p.m.

Electronic Meeting

Trustee Members

Shelley Laskin (Chair), Michelle Aarts, Alexandra Lulka, Chris Moise, Zakir Patel, David Smith

The purpose of the meeting is to consider finance and budget matters.

Note: Please ensure all electronic devices are on silent mode.

Pages

- 1. Call to Order and Acknowledgement of Traditional Lands**
- 2. Declarations of Possible Conflict of Interest**
- 3. Delegations**
To be presented
- 4. Contract Awards**
 - 4.1 Contract Awards, Facilities [3927]** 1
- 5. Budget Matters**
 - 5.1 Report on Information Requests From July 7, Finance, Budget and Enrolment Committee (Special Meeting) [3924]** 15
 - 5.2 2020-21 Financial Position and Draft Operating Budget: Revised Based on Trustee Feedback [3925]** 25
 - 5.3 Oral Update on Possible Changes, if Necessary**
Oral Update

5.4 Feedback From Trustees on Items for Consideration in 2020-21

Discussion

6. Adjournment



Contract Awards – Facilities Only

To: Special Finance, Budget and Enrolment Committee

Date: 15 July, 2020

Report No.: 07-20-3927

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that:

1. the contract awards on Appendix A be received for information; and
2. the contract awards on Appendices B and C be approved.

.

Context

In accordance with the Board's Policy P.017 - Purchasing:

- The Director or designate may approve facility related contracts over \$50,000 and up to \$500,000 and report such contracts to Finance, Budget & Enrolment Committee;
- Finance, Budget & Enrolment Committee may approve facility related contracts in excess of \$500,000 and up to \$1,000,000; and
- The Board shall approve all facility related contracts over \$1,000,000. All contracts for Consulting Services in excess of \$50,000 must be approved by the Board;

The recommended suppliers and the term of each contract are shown in the attached appendices. Appendix A outlines contract awards provided for information; Appendix B outlines contracts requiring Finance, Budget & Enrolment Committee approval and Appendix C outlines contracts requiring Board approval. The amounts shown are based on the total value over the term of the contract unless indicated otherwise. Actual

amounts depend on the volume of products/services actually used during the term of the contract.

Contractors bidding on Board construction/maintenance projects must be pre-qualified. Consideration is given to bonding ability, financial stability, depth of experience, references, on-site safety record, and proof of union affiliation (applies to projects less than \$1.3M or additions less than 500 square feet). Issuing a market call to pre-qualify is periodically advertised in the Daily Commercial News and on electronic public bidding websites to facilitate broader public access.

When a Request for Tender is issued, the lowest cost bid is accepted where quality, functionality, safety, environmental and other requirements are met.

When a Request for Proposals is issued, a variety of evaluation criteria are used, including price. Each of those criteria is weighted based on relative importance to the Board. The bidder with the highest overall score is recommended for contract award.

Every effort is made to include input from the users in the development of specifications and the evaluation process.

Opportunities to bid on Tenders and Proposals are posted on the Bids & Tenders e-Tendering portal www.bidsandtenders.ca .

Copies of all bids received and detailed information regarding all recommended awards are available in the Purchasing Services department.

.

Action Plan and Associated Timeline

Not applicable.

Resource Implications

Provide staffing and financial resource considerations, including any professional learning that may be required. Report should identify source of funding, i.e. new funding or provided through current budget allocations.

Communications Considerations

Not applicable.

Board Policy and Procedure Reference(s)

PO:17 - Purchasing

Appendices

- Appendix A: Contract Awards Provided for Information
- Appendix B: Contracts Requiring Finance, Budget & Enrolment Committee Approval
- Appendix C: Contracts Requiring Board Approval
- Appendix D: Summary of Select Facilities Contracts

From

Steve Shaw, Executive Officer – Facility Services, Sustainability and Planning, at 416-393-8780 or steve.shaw@tdsb.on.ca

Chris Ferris, Senior Manager – Administrative Services at 416-395-8036 or chris.ferris@tdsb.on.ca

APPENDIX A

Facility Services Contracts Provided for Information Only (over \$50,000 and up to \$500,000)

[illegible]

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object- ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
3	Design Construction and Maintenance	JJ20-403T John Fisher JPS Master Plan 2 West Parking Lot. School parking lot was taken for playfield construction, and teachers were parking on a leased area. Lease agreement will expire next year, and school will need the parking lot.	11	Lakeside Contracting Company Ltd.	Yes	No	10	\$268,949	June 2020/ August 31, 2020	Design Construction and Maintenance	School Condition Improvement
4	Design Construction and Maintenance	DK20-396T Pleasant PS. Site Improvements and Parking Lot Replacement. School site requires re-grading to improve drainage conditions. Upgrades will improve accessibility to various areas of the school. Playground areas require upgrades to enhance learning environment of students. Improvements include asphalt, play structure, line painting, and basketball nets. Parking lot asphalt surfaces have deteriorated beyond regular maintenance. Scope of work includes new concrete curbs, asphalt paving, line paving, signage, and accessibility upgrades.	12	Pave-1 Construction Limited	Yes	No	10	\$360,227	July 2020/ August 21, 2020	Design Construction and Maintenance	School Condition Improvement
FIELD RESTORATION											
5	Design Construction and Maintenance	CN20-401T David Hornell JS Playground Site Improvements The junior play equipment has come to the end of its life and requires replacement. Site improvements are required to support the replacement and repairing of areas with drainage issues. Landscape architectural services are required.	3	DonRos Landscape Construction	Yes	No	7	\$259,060	July 2020/ September 30, 2020	Design Construction and Maintenance	School Condition Improvement

Agenda Page 6

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object- ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
INTERIOR COMPONENTS / FASCIA / PAINTING											
6	Design Construction and Maintenance	VK20-371T Georges Vanier SS Upgrade Pool Ceiling. Due to peeling paint from the pool ceiling, removal and repainting of the ceiling is required.	13	Lisgar Construction Company	Yes	No	9	\$144,000	July 2020/ August 14, 2020	Design Construction and Maintenance	School Condition Improvement
7	Design Construction and Maintenance	JJ20- Lynngate JPS Replace Stair Guard Rails. Existing stairwells 2,3 and 4 have open, and climbable guards that present a safety issue.	20	Limen Group Const. (2019) Ltd	Yes	No	11	\$74,810	June 2020/ August 30, 2020	Design Construction and Maintenance	School Condition Improvement
8	Design Construction and Maintenance	MP20-392T York Humber HS Extend the height of all stair railings and guards in the Central Atrium. Install anti-climb metal screens on guards to comply with Ontario Building Code.	6	Baycrest General Contractors	Yes	No	6	\$167,860	June 2020/ September 30, 2020	Design Construction and Maintenance	School Condition Improvement
OTHER											
9	Design Construction and Maintenance	MP20-355T Bayview MS Building Automation System Upgrade. Replacement with a new and modern system is required.	13	ESC Automation Inc.	Yes	No	2	\$448,885	June 2020/ August 28, 2020	Design Construction and Maintenance	School Condition Improvement
10	Design Construction and Maintenance	SX20-344Q Cedarbrae CI Site Access Modifications and Structural Upgrades. Removal of existing concrete bridge; site access modifications; structural restorations at the link between central block and north wing; waterproofing and interior finishes repairs.	19	Weiss Architecture & Urbanism	Yes	No	6	\$64,500	June 2020/ July 31, 2020	Design Construction and Maintenance	School Condition Improvement
11	Facilities Services	DK20-397SS Purchase of Clorox T360 Electrostatic Disinfectant Spray applicators used for deep clean disinfection of facilities. Quantity of 20, one for each Learning Centre.	N/A	Bunzl Cleaning and Hygiene	Sole Source	No	N/A	\$119,000	July 25, 2020	OH&S and Facilities Services	School Operations Grant

Agenda Page 7

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object- ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
12	Facilities Services	DK20-398Q Rosedale Heights School of the Arts. Re-upholster of Auditorium Seating. Phase two of auditorium seating upgrade.	10	Ter-Can Products	Yes	No	2	\$80,250	August 15, 2020	Design Construction and Maintenance	School Condition Improvement
13	Facilities Services	DK20-399Q Rosedale Heights School of the Arts. Veneer back of Auditorium Seating. Phase two of auditorium seating upgrade.	10	SDR Seating Inc.	Yes	No	1	\$52,463	August 15, 2020	Design Construction and Maintenance	School Condition Improvement
14	Facilities Services	OECM-2017-256-01 HVAC Systems Air Filters and Related Services The TDSB is leveraging the OECM Contract for the supply of Air Filters.	n/a	Dafco Filtration Group	Yes	No	3	\$185,448	July 1, 2020/ June 30, 2021	Facilities Services	School Operations Grant
15	Facilities Services	STM20-439Q Bloordale Middle School Gym Floor Replacement The current granwood gym floor is original and has under gone significant damage. There is no replacement product for this material, and recommended to be replaced with poured polyurethane over a rubber pad solution (Pulastic Floor System) This product provides a safe and durable gym surface.	2	Gym-Con Ltd.	Sole Source	No	N/A	\$72,200	June 30, 2020/ July 30, 2020	Facilities Services	School Condition Improvement

Agenda Page 8

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object- ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
16	Facilities Services	SX20-446T Forest Hill CI Supply and Install Elevator Modernization and Platform Lift Replacement. Both the existing passenger elevator and the barrier free chair lift are old. The major parts have been increasingly difficult to source. They have been operating with problems and were recently shut down due to the unstable condition. Replacement required.	8	CEE Elevator Service	Sole Source	No	N/A	\$237,300	July 27, 2020/ August 31, 2020	Facilities Services	School Condition Improvement

APPENDIX B

Facility Services Contracts Requiring Finance, Budget and Enrolment Committee Approval (over \$500,000 and up to \$1,000,000)

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object-ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
ROOFING											
1	Design Construction and Maintenance	SX20-391T Stanley PS Siporex Roof Replacement. Siporex roof deck was in poor condition and is at the end of its serviceable life. Replacement is required.	4	Dufferin Roofing Limited	Yes	No	7	\$640,350	July 2020/ August 31, 2020	Design Construction and Maintenance	School Condition Improvement
MECHANICAL											
2	Design Construction and Maintenance	JM20-357T Central Technical School Existing steam ducted heating coils serving the auto shops have cracked and are beyond repair. The steam coils will be replaced with new unit heaters and connected to the existing ductwork.	10	Zencorp Mechanical Inc.	Yes	No	14	\$652,000	June 2020/ October 15, 2020	Design Construction and Maintenance	School Condition Improvement
STRUCTURAL / BRICK WORK											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
WINDOWS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
ELECTRICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
BARRIER FREE											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
PARKING LOTS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
FIELD RESTORATION											

[illegible]

APPENDIX C

Facility Services Contracts Requiring Board Approval (contracts over \$1,000,000 and Consulting Services over \$50,000)

#	User/Budget Holder School/Dept.	Products/Services Details	Ward	Recommended Supplier	Low Bid / Highest Score	Object -ions	No. of Bids Rec'd	Total Contract Amount	Projected Start/End Date of Contract	Customer Involvement	Funding Source
ROOFING											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
MECHANICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
STRUCTURAL / BRICK WORK											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
WINDOWS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
ELECTRICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
BARRIER FREE											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
PARKING LOTS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
FIELD RESTORATION											

Agenda Page 12

[illegible]

Summary of Select Facilities Contracts(September 1, 2019 to Present)

-	Project Classification	Total Number of Projects for this Report	Total Number of Projects 2019/20 to date	Total Expenditures for this Report	Total 2019/20 Contract Awards Reported to Date	Current Backlog
1	ROOFING - November 2013 Bulk Tendering for Roofing Supplies (4 separate tenders) and Roof Installations (1 consolidated tender)	1	114	\$ 640,350	\$ 10,767,220	\$96,863,677
2	MECHANICAL	1	133	\$ 652,000	\$ 48,449,806	\$ 1,392,378,295
3	STRUCTURAL / BRICK WORK	1	41	\$ 191,825	\$ 10,906,052	\$ 185,811,586
4	WINDOWS	0	25	-	\$ 18,036,629	\$ 80,695,191
5	ELECTRICAL	1	38	\$ 205,500	\$ 5,838,929	\$ 529,102,976
6	BARRIER FREE	0	9	-	\$ 5,923,722	-
7	PARKING LOTS	2	8	\$629,176	\$ 2,093,520	\$ 92,314,489
8	FIELD RESTORATION	3	23	\$ 2,431,955	\$ 6,321,548	\$ 271,123,483
9	INTERIOR COMPONENTS / FASCIA / PAINTING	3	24	\$386,670	\$ 4,016,829	\$ 906,561,010
10	OTHER (FDK, EL4, and Compliance)	6	27	\$955,598	\$ 30,042,458	-



Report on Information Requests from July 7 FBEC meeting

To: Special Finance, Budget and Enrolment Committee

Date: 15 July, 2020

Report No.: 07-20-3925

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Report on Information Requests from July 7 FBEC meeting be received.

Context

At the Special Finance, Budget and Enrolment Committee (FBEC) on Tuesday 7 July 2020, Trustees requested more information on the items below. The items below have been organized in alphabetical order and contain additional context as requested.

PPE – Inventory costs	<p>The PPE purchased from the period of September 2019 – July 2020 is \$1,523,875.</p> <p>Forecast amount for the period of July 2020 – September 2020 is \$1.8M - \$2.3M:</p> <ul style="list-style-type: none"> • \$1.0M-\$1.5M - reusable masks • \$800,000 - \$1M, based on open sales orders (July 10th – Sept 30th) - distributions supporting school reopening (e.g. COVID kits for each school) • \$150,000 – \$200,000 - external sales (July 10th – Sept 30th) • COVID Kit Includes: <ul style="list-style-type: none"> ○ Surgical masks/N95
------------------------------	---

	<ul style="list-style-type: none"> ○ Nitrile gloves ○ Face shield or eye goggles ○ Tissue box ○ Disinfecting Wipes ○ Gowns/aprons ○ Alcohol-Based Hand Sanitizer ○ Marking Spray paint for exterior asphalt/concrete surfaces
International Baccalaureate (IB) Program	<p>In 2019, Trustees approved the introduction of a \$1,500 annual fee for Grade 11 and 12 students enrolling in the International Baccalaureate (IB) diploma program. A financial assistance program was also developed to ensure equity of access to the program.</p> <p>The deadline for IB program registration and financial assistance application was initially scheduled on January 22, 2020, but it was later extended to March 15, 2020.</p> <p>In May, the financial assistance deadline was further extended to August 15, 2020 to provide support to families impacted by COVID-19. All families were informed of the extension through email by the school Principal and school staff. The extension was also announced through the TDSB external website, online payment page and financial assistance online form.</p> <p>The IB fee payment due date is August 15, 2020, which was deferred from the original June 30 date. Families can still withdraw and request refunds of fees paid up to August 31, 2020.</p> <p>Appendix A outlines program data as of July 9, 2020. Please note that these figures are still subject to change, as there may still be changes to student registrations, withdrawals and financial assistance approvals up to August 31, 2020.</p> <p>Appendix B indicates the TDSB IB Program Enrolment Comparison - Number of Students.</p> <p>Appendix C indicates IB Program Financial Assistance Breakdown.</p>

Rationale behind income ranges for the IB financial assistance assessment:

The income ranges for the IB financial assistance program (\$0-\$30,000; \$30,000-\$50,000; \$50,000-\$75,000; and, \$75,000 and over) were provided by the TDSB Research and Development team based on 2016-17 census data. The census schedule provided in Appendix D outlines the allocation of income ranges based on occupational levels. The Grade 9-12 IB percentages were utilized for purpose of IB fee structure planning. Trustees were also provided updates through Trustees' Weekly on the IB Program from November 2019 to date.

Below are the items sent through Trustees' Weekly:

- November 8, 2019: IB Demographic Data



Trustees' Weekly
Update - Nov. 8 2019

- November 22, 2019: IB Program Fee Update



Trustees' Weekly
Update - Nov. 22 2019

- November 29, 2019: IB Program Information



Trustees' Weekly
Update - Nov. 29 2019

- December 19, 2019: IB Financial Assistance Program



Trustees' Weekly
Update - December 1

- January 10, 2020: IB Fees



Trustees' Weekly
Update - Jan. 10 2020

	<ul style="list-style-type: none"> February 28, 2020: IB Financial Assistance Program <div data-bbox="784 205 841 268" data-label="Image"> </div> <p>Trustees' Weekly Update - Feb. 28 202</p> <ul style="list-style-type: none"> May 1, 2020: Update on IB Registration and Financial Assistance Program <div data-bbox="784 485 841 548" data-label="Image"> </div> <p>Trustees' Weekly Update - May 1 2020</p> <ul style="list-style-type: none"> June 12, 2020: 2020/2021 IB Program Fee Payment Extension <div data-bbox="784 764 841 827" data-label="Image"> </div> <p>Trustees' Weekly Update - June 12 202</p>
<p>Equity Fund</p>	<p>The TDSB Central Equity fund was established in 2002 in accordance to P021 Fundraising Policy and PR508 Fundraising Procedure. Initial inflows were a combination of central fundraising proceeds and commissions from vending machines on TDSB sites.</p> <p>In 2009-10, the Ministry introduced the School Food and Beverage Policy (PPM150), which ended the commission revenues, as schools were no longer allowed to sell soft drinks in their vending machines.</p> <p>Up to fiscal year 2006-07, TDSB disbursed funds to schools in accordance to the Learning Opportunity Index (LOI) formulas outlined in the TDSB Fundraising policy.</p> <p>In fiscal year 2020-21, approximately \$236,000 will be transferred from the Central Equity Fund to provide financial assistance to Grade 11 and 12 International Baccalaureate students who meet the published income eligibility criteria.</p> <p>Appendix E is a breakdown of the activities through the Central Equity Fund from 2002 to 2020.</p>

Technology	The current ratios of devices to students projected at the end of this year is as follows:			
	PANEL	STUDENTS	DEVICES*	RATIO
	Elementary	180,754	130,502	1:1.4
	Secondary	76,755	48,424	1:1.6
	<p>*The technology includes PC computers, iPads and Chromebooks.</p> <p>It is important to note that these numbers include a large number of devices over 7 years old as well as non-portable desktops.</p>			

Action Plan and Associated Timeline

As additional information becomes available, Trustees will be informed through Committee Meetings or Trustees' Weekly.

Resource Implications

N/A

Communications Considerations

This information will be posted on the TDSB website for public information.

Board Policy and Procedure Reference(s)

N/A

Appendices

- Appendix A: 2020-21 IB Revenue Status (\$) (as of July 9, 2020)
- Appendix B: TDSB IB Program Enrolment Comparison - Number of Students
- Appendix C: IB Program Financial Assistance Breakdown
- Appendix D: Students in IB Programs by Household Characteristics
- Appendix E: TDSB Central Equity Fund 2002-2020 Activities

From

Executive Officer, Craig Snider at craig.snider@tdsb.on.ca or at 416-395-8469.

Appendix A: 2020-21 IB Revenue Status (\$) (as of July 9, 2020)

	A	B	C	D = A-B-C	E	F = D-E
School	Total IB Revenues (Based on Gr 11/12 enrolment X \$1500)	Subsidies granted - TDSB (from Central Equity Fund)	Subsidies granted - External Donor	Net Revenues billed to families	Received to date	Owing to date
Monarch Park	84,000	16,500	2,000	65,500	12,500	53,000
Victoria Park	253,500	64,000	9,000	180,500	45,500	135,000
Weston	111,000	56,500	3,500	51,000	2,875	48,125
Parkdale	118,500	21,500	2,000	95,000	43,292	51,708
Sir Wilfrid Laurier	231,000	77,500	9,500	144,000	27,738	116,263
Total	798,000	236,000	26,000	536,000	131,904	404,096

Appendix B: TDSB IB Program Enrolment Comparison - Number of Students

School	Grade	2017/2018	2018/2019	2019/2020	2020/2021
Parkdale CI	9	65	48	63	44
	10	46	65	48	63
	11	39	35	52	41
	12	34	36	52	38
		184	184	215	186
Victoria Park CI	9	124	128	114	130
	10	125	117	118	108
	11	111	106	100	91
	12	94	85	100	78
		454	436	432	407
Weston CI	9	66	50	65	40
	10	53	67	43	63
	11	41	41	49	37
	12	41	35	29	37
		201	193	186	177
Monarch Park CI	9	58	51	90	53
	10	56	54	52	85
	11	52	40	42	30
	12	53	42	42	26
		219	187	226	194
Sir Wilfrid Laurier CI	9	117	165	157	133
	10	119	110	143	132
	11	62	61	74	92
	12	62	53	61	62
		360	389	435	419
Total Grade 11 to 12		589	534	601	532
Total Grade 9 to 12		1418	1389	1494	1383
Grade 11 and 12 Change from prior year			-55	67	-69
Grade 9 to 12 Change from prior year			-29	105	-111

Appendix C: IB Program Financial Assistance Breakdown

Family Income Range	\$0-\$30K	\$30K-\$50K	\$50K to \$75K with 3 or more dependents	\$50K to \$75K with 2 or less dependents	Over \$75K	TOTAL
Eligible Subsidy:	<i>Full TDSB Subsidy - \$1500 Fee: \$0</i>	<i>TDSB Subsidy + External Donation - \$1500 Fee:\$0</i>	<i>TDSB Partial Subsidy - \$1000 Fee:\$500</i>	<i>TDSB Partial Subsidy - \$500 Fee: \$1000</i>	<i>No Subsidies - \$0 Fee: \$1500</i>	
Monarch Park	7	4	0	4	41	56
Victoria Park	24	18	1	18	108	169
Weston	32	7	0	3	32	74
Parkdale	10	4	0	5	60	79
Sir Wilfrid Laurier	32	19	1	19	83	154
Total	105	52	2	49	324	532
% of Total	20%	10%	0%	9%	61%	100%

Appendix D

Table 3: Students in IB Programs by Household Characteristics						
Household Characteristics	2016-17					
	Grades K-6		Grades 7-8		Grades 9-12	
	IB	TDSB	IB	TDSB	IB	TDSB
Family SES[†]	391	84634	644	25489	1220	48378
Professional/Senior Management (\$100,000+)	54%	35%	44%	32%	45%	31%
Semi-Professional/Middle Management (\$75,000 - \$99,999)	10%	10%	24%	23%	26%	24%
Skilled/Semi-skilled Clerical/Trades (\$50,000 - \$74,999)	11%	14%	20%	24%	17%	23%
Unskilled Clerical/Trades (\$30,000 - \$49,999)	14%	18%	5%	10%	5%	10%
Non-Remunerative (Less than \$30,000)	10%	23%	7%	11%	7%	12%
Family Structure	571	103448	722	29416	1363	56679
Both Parents	87%	84%	84%	81%	88%	76%
Mother Only	11%	13%	14%	15%	10%	17%
Father Only	1%	1%	2%	2%	1%	2%
Others*	1%	2%	1%	2%	1%	4%
Parents' Education Level	416	87901	713	28809	1330	55156
Elementary / Secondary School	6%	16%	5%	9%	7%	14%
College	12%	22%	12%	14%	12%	18%
University	82%	61%	61%	50%	74%	53%
Don't know / Not sure/ None**	<1%	1%	22%	28%	8%	15%
Parents' Place of Birth	566	103398	720	29327	1346	55726
Both Canada	31%	27%	21%	23%	8%	21%
Canada and other Country	17%	13%	13%	12%	6%	10%
Both outside Canada	52%	61%	66%	65%	86%	69%

SOURCE: Grades K-6: TDSB Parent Census Grades K-6 (2016-17 includes Student Census Grades 4-6); Grades 7-8: TDSB Student Census Grades 7-8; and Grades 9-12 (2016-17).

[†] Family SES represents annual household income from the TDSB's Parent Census for Grades K-6 and parents' employment status from the TDSB's Student Census for Grades 7-8 and 9-12.

*Others includes: father & stepmother, mother & stepfather, half the time with each parent, foster parent(s), adult relatives or guardians, group home adults, on his/her own, friends, and other.

**None for K-6 (Parent Census); Not sure/None for 7-8 (student census) Don't Know/None for 9-12.

NOTE: Percentages in tables are rounded and may not add up to 100; percentages less than 0.5%, shown as "<1%"; "-" data not available; bolded numbers represent the total number of students in the IB Programs and the TDSB within each division who responded to the related item on the TDSB's Censuses.

Appendix E

TDSB Central Equity Fund 2002-2020 Activities

Fiscal year	Opening balance	Interest Revenues Earned	Donation Proceeds Received	Outflows	Ending balance	Comments
2019-20	408,597	6,198	31,463		446,258	Received \$31K in undesignated donations.
2018-19	399,645	8,952			408,597	
2017-18	333,512	5,021	61,113		399,646	\$61K from an Estate
2016-17	330,821	2,691			333,512	
2015-16	328,362	2,459			330,821	
2014-15	324,772	3,042	548		328,362	\$548 from Home Depot Foundation
2013-14	320,158	3,553	1,061		324,772	\$1061 from Home Depot Foundation
2012-13	316,677	3,481			320,158	
2011-12	313,276	3,401			316,677	
2010-11	305,558	3,298	4,420		313,276	\$4420 from Johnson Inc.
2009-10	304,350	1,208			305,558	
2008-09	204,330	3,020	97,000		304,350	\$97K from Pepsi funds
2007-08	103,934	314	100,082		204,330	\$100K from Pepsi funds
2006-07	216,695	2,314	101,358	216,433	103,934	Pepsi funds. Disbursed based on LOI distribution to schools / Inner city conference
2005-06	103,172	4,806	108,717		216,695	\$108,717 from Pepsi funds and North York Community Credit
2004-05	43,396	746	113,864	54,834	103,172	Business development transfers, other small fundraisers. Disbursed \$54,834.
2003-04	29,475	321	44,251	30,651	43,396	Business development transfers, other small fundraisers. Disbursed \$30,651.
2002-03	-	228	29,547	300	29,475	Business development transfers, other small fundraisers. Disbursed \$300.
Total		55,053	693,424	302,218		



2020-21 Financial Position and Draft Operating Budget: Revised Based on Trustee Feedback

To: Special Finance, Budget and Enrolment Committee

Date: 15 July, 2020

Report No.: 07-20-3924

Strategic Directions

- Transform Student Learning
- Create a Culture for Student and Staff Well-Being
- Provide Equity of Access to Learning Opportunities for All Students
- Allocate Human and Financial Resources Strategically to Support Student Needs
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that the Update to the 2020-21 Financial Position and Draft Operating Budget be received.

Context

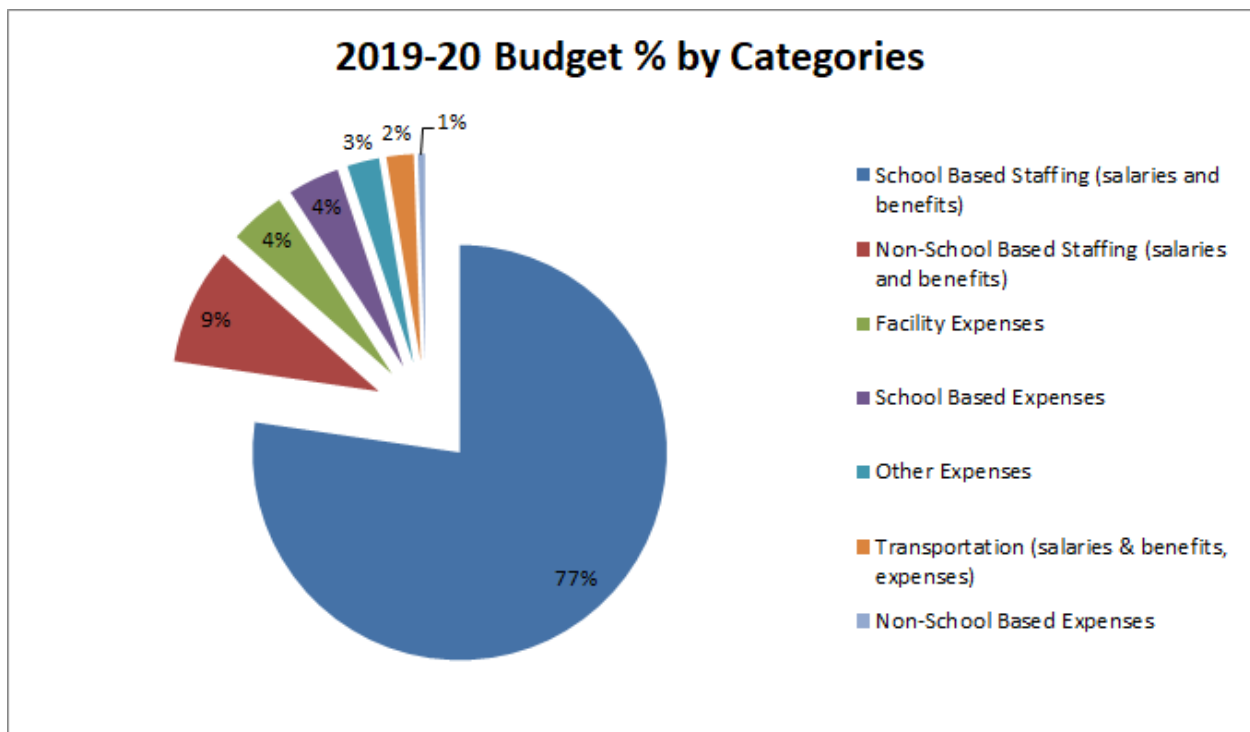
Staff have prepared this draft operating budget based on the information available as of June 30 and best estimates for the upcoming school year. Given the unprecedented nature of the COVID-19 pandemic, there is no experiential data or history to draw on. Therefore, until further information is known and school boards gain experience from returning to school in the fall, staff have only included COVID-19 costs for the first four months of the year. Staff are hopeful that the budget impacts of COVID-19 will gradually diminish as virus infection rates continue to decline and the Ministry announces additional funding to support school boards.

Staff will continue to update the budget projection as new information becomes available and the situation evolves. Staff will inform Trustees and stakeholders at both the July 15 and August 5 Special FBEC meetings. Staff will also update the budget in

November as part of the Revised Estimates submission to the Ministry. Staff will keep Trustees updated throughout the fall as more information becomes available.

Given the uncertainty of how the pandemic will progress in Ontario and growing public concern around the impact of the pandemic on the health, safety and education of students, staff have built a budget assuming no changes to the base budget. Staff feel that moving into the reopening of the system while potentially making changes to current operations would not be in the best interests of the system, and could negatively impact staff and student well-being. Since the projected operating deficit is primarily due to additional COVID19 costs, staff have determined that the use of reserves to offset the projected deficit is the appropriate strategy at this time. As decisions about program delivery, operating protocols and, system reopening become known staff will make any necessary budget adjustments.

The annual operating budget for the Toronto District School Board (TDSB) is approximately \$3.4B. Based on the 2019-20 budget, approximately 86% of the operating budget (before amortization) is associated with staff costs, with 77% of the operating budget associated specifically with school-based staffing.



The TDSB is committed to using all resources responsibly and effectively. However, the funding provided by the provincial government does not fully meet the needs of students in Toronto. This has resulted in significant funding gaps in areas such as teacher costs, Special Education and supply staff. In order to address these funding gaps and to ensure that the needs of our students are met, TDSB is required to find savings in other areas within the Board to balance its annual budget. A full listing of these gaps is reported in the Financial Facts report, which is available on www.tdsb.on.ca/budget.

This report contains the following sections and provides a complete picture of the forecasted financial position of the Board:

- Update on Year 2 savings targets
- Changes to base operating budget for 2020-21
- Impact of COVID-19 on operating budget
- Update on projected working funds available to balance budget
- Revised 2020-21 draft TDSB forecasted financial position 2020-21
- Operating budget assumptions and risks

Update on Year 2 Savings Targets

In June 2019, the Board passed a balanced budget, with total reductions of \$67.8M over two years (2019-20 and 2020-21). The first year had reductions totalling \$46.8M, with \$21.0M of additional reductions planned for 2020-21.

The chart below provides an update on the Year 2 options to balance passed at board in June 2019:

Item	Original Budgeted Savings	Current Projected Savings	Update	Impact
Learning Centres	(\$1.4M)	\$0.0M	In the 2019-20 budget plan there was a reduction of 12FTE K to 12 Learning Coaches in Learning Centres. This allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be reinstated.	Although these resources will not be restored there are transitional supports for students as a result of the COVID19 pandemic and those
Student Support Services	(\$0.9M)	\$0.0M	In the 2019-20 budget plan, there was a reduction of 3FTE Speech and Language Pathologists and 4.5FTE Social Workers. This	

			allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be reinstated. Additional supports will be added through the Mental Health funding.	realignment of resources are outlined later in the report.
Leadership and Learning	(\$1.2M)	(\$0.3M)	In the 2019-20 budget plan, there was a reduction of 2.0FTE central staff, 4.0FTE research staff and 5.0FTE central teachers. This allocation was to be reinstated if budget permits. Given the impact of COVID-19 on the TDSB's financial position and the reallocation of resources to support students during the pandemic, this allocation will not be fully reinstated.	
Professional Development	(\$2.5M)	(\$1.0M)	In the 2019-20 budget plan, this reduction to the previous Professional Development allocation was to be reinstated if budget permits. Given the impact of the pandemic, the total Professional Development allocation could not be reinstated.	
International Baccalaureate	\$1.54M	\$0.8M	Registration fees were introduced for the IB	Currently experiencing

Diploma Programme			program. These fees provide recovery of costs associated with operating the program.	reduced enrolments even though a financial assistance program has been established to ensure equity of access for all students.
Outdoor Education	\$1.51M	\$0.5M	The full reductions cannot be achieved because Collective Agreements settled with CUPE have protected complement provisions.	Students will continue to have access to Outdoor Education and these reductions will be accomplished through program modifications.
International Visa Students	\$2.0M	\$0.0M	Staff continue to monitor the impact of worldwide health concerns and will update as new information becomes available.	As a result of the worldwide health concerns, TDSB is seeing a decrease in student enrolment.
Supplementary Teachers – French	\$12.15M	\$2.0M	The full amount of savings will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	As changes to the French program delivery model are implemented, further savings will be realized by achieving optimal class sizes.
Supplementary Teachers – Gifted	\$3.4M	\$0.5M	The full amount of savings will take some time to achieve. Planning and allocations are being implemented to gain further savings in future years.	It will take longer to achieve the optimal class sizes.

Transportation – Gifted and French	\$1.9M	\$0.0M	This reduction was removed as it would not be possible to implement in an equitable way until programs locations are adjusted.	There will be no changes to either Gifted or French transportation as this change will not be implemented. This does not include any COVID-19 related changes to transportation that may be required.
Transportation – Bell Times	\$2.5M	\$2.5M	Implementation of adjusted bell times underway.	This will impact both parents and staff as they adjust to new schedules. Information has been sent to staff, parents/guardians and stakeholders (e.g. childcare centres) regarding this change.
Lunchroom Supervisors	\$2.0M	\$1.0M	This full reduction cannot be achieved because Collective Agreements settled with CUPE have protected complement provisions.	This means that local decision making to support schools will be limited.
Totals	\$21.0M	\$6.0M		

Changes to the Base Operating Budget for 2020-21

This year, due to the challenges of operating during the COVID-19 pandemic, the TDSB's budget process has been modified. In order to highlight the impact of the

pandemic on the TDSB's operating budget, staff have separated COVID-19 impacts from the TDSB's base budget.

In a typical year, adjustments are made to the base budget to reflect changes in programming, policy, external influence and other factors. Outlined below are some of the changes to the base budget anticipated for the 2020-21 school year. This does not include any COVID-19 related changes or costs.

Base Budget Revenue Changes

While the Ministry of Education provided additional funds for labour agreements, these funds are a flow through to the Board's budget since there are offsetting expense increases as well.

The items outlined below are incremental changes over 2019-20 Grants for Student Needs:

Item	Amount	Description
Supply Teacher funding	\$3.4M	Funding to support increases in supply costs that school boards have been experiencing.
HST and Vendor Contract Rebates	\$2.0M	TDSB annually commissions an external consultant to review HST and vendor payment processes. It is anticipated that this work will lead to an additional \$2.0M from HST rebates and vendor recoveries.
Goods Receipt Invoice and Receipt Clearing Adjustments	\$6.0M	Staff continue to work with departments and schools to correct historic purchase order discrepancies. The retroactive adjustments from 2018 and 2019 fiscal years will result in expense reductions of approximately \$6M.
Educational Software	\$0.2M	Funding to support the transfer of responsibility of purchasing educational software previously paid by the Ministry and provide to school boards free of charge.
Bank Interest	(\$2.5M)	Due to the economic impact of the pandemic, interest rates have dropped significantly.

		Staff are currently projecting a drop in revenue of \$3.5M.
Total	\$9.1M	

Base Budget Expenditure Changes

Item	Amount	Description
Payroll Taxes and Future Employee Benefits	\$5.0M	Impact of increases in the rates of CPP, EI, WSIB and OMERS, as well as the actuarial impact of Future Employee Benefits is forecasted to be approximately \$5.0M.
Insurance Premiums	\$4.0M	Increases in property insurance due to fires
New Educational Software	\$0.5M	This is the cost of software previously provided to school boards by the Ministry of Education (net of funding increase).
Student Information System	\$7.3M	Board approved the implementation of a new student information system. While the cost represents work completed, payment will be over 4 years.
Information Technology Infrastructure	\$1.7M	This represents software services needed to keep IT infrastructure current and active.
Centre of Excellence for Black Student Achievement	\$1.9M	This is the incremental cost of establishing the Centre of Excellence for Black Student Achievement.
Enhanced Employee Services Investigation Resources	\$0.3M	The Executive Superintendents of Employee Services and Human Rights and Indigenous Education have been reviewing current procedures in the area of Human Rights and Workplace Harassment, specifically to enable the Human Rights Office to focus more deeply on a wide variety of needs

		related to Human Rights (investigations, policy development, and education). Procedural changes that allow non-Human Rights workplace harassment matters to be moved to Employee Services will be adopted. This will bolster the commitment to our Human Rights work under the Multi-Year Strategic Plan while allowing us to improve our responsiveness in the area of workplace harassment.
Business Services System	\$0.5	In order to improve efficiency in budget reporting and preparation, additional software is needed (estimated to be \$0.4M). In addition, an automated expense reimbursement platform is needed to streamline the payment process (estimated cost of \$0.1M).
School Budgets	(\$3.0M)	Reallocation of technology allocation from school budgets to support the centralized purchase of technology as part of the pandemic response.
Classroom Teachers	(\$20.0M)	The EFTO's collective agreement settlement has resulted in a funding/staffing level in grades 4 to 8 which has resolved a long-standing gap, resulting in a savings of approximately \$20.0M to the TDSB budget.
Total	(\$1.8M)	

Impact of COVID19 on Operating Budget

The Ministry of Education provided the following funding to support school boards during the COVID-19 pandemic:

Item	Amount	Description
Technology Funding	\$1.8M	The Ministry announced \$15M province-wide to support increased technology needs

Item	Amount	Description
		during the pandemic. While individual board-by-board allocations have not yet been provided, TDSB has forecasted its portion to be \$1.8M.
Mental Health Funding	\$1.2M	The Ministry announced \$10M province-wide for increased mental health services to support the continued learning and well-being of students during the pandemic. While individual board-by-board allocations have not yet been provided, TDSB has forecasted its portion to be \$1.2M.
Personal Protective Equipment (PPE)	\$0.5M	The Minister announced funding of \$4M province-wide to support the purchase of PPE for school boards. While individual board allocations have not yet been provided, TDSB has forecasted its portion to be \$0.5M.
Total	\$3.5M	

The following items relate to COVID-19 impacts on the TDSB's 2020-21 operating budget. The return to school plans will be based on direction from the Ministry of Education and guidance from public health authorities. This direction and guidance may change as the pandemic evolves. The details below are based on the most current information available and will be updated as changes occur.

Should any changes be required as a result of protocols or guidelines, staff will present updates at the August 5 Special FBEC meeting where the final recommendations for the 2020-21 budget will be presented.

Staff will update Trustees as additional information becomes available. However, to ensure that the appropriate supports are in place for September and given order lead times, staff are presenting the recommendations below.

The impacts due to COVID-19 have been divided into two areas: those impacting both revenues and expenses of the board, and those only impacting expenditures.

Revenue and Expense Impacts

Permit Revenues – Due to physical distancing protocols and the additional cleaning required after permits, staff are recommending the following option to Trustees to alleviate budget pressures in this area.

During the pandemic, all permit holders would be charged a surcharge to offset the additional cleaning required. This would allow the permit holders who comply with Toronto Public Health guidelines to continue their operations on TDSB sites. This would also mean that there would be no impact to the Board's budget as the surcharge would offset additional costs. There may be some groups that will not be granted access to the space through permits, and the revenue impact from these groups will be considered. Staff are working to identify the additional surcharge that would be required and will present this information at the July 15 meeting.

On an annual basis, permits account for approximately \$9.8M of revenue. Staff are forecasting limited permits during the first four months of the school year due to limited staffing or Public Health protocols, and the impact to the Board's budget would be \$2.3M.

International Student Tuition – Due to the pandemic, it is anticipated that there will be a reduction in enrolment of approximately 760 international students which represents \$11M in tuition loss in 2020-21. The reduced tuition revenue will be offset somewhat by the need for fewer teachers and commission savings. In addition the International students department is looking to provide online learning for international students. The forecasted net impact of these changes is approximately \$4.4M to TDSB's budget.

Expenditure Changes

Technology – Staff are working to procure additional technology to support student learning and to allow for the technology that was distributed during the 2019-20 school year to remain with students until there is a full return to school. Staff are planning to invest \$4.9M in technology through the realignment of school budgets and the additional funding provided by the Ministry. This will provide approximately 12,000 Chromebooks and 3,000 iPads to the system.

Personal Protective Equipment (PPE) – Staff are working to secure various types of PPE to support the safe return to school and work for staff and students. TDSB is working closely with Toronto Public Health to determine the types and levels of PPE required. As there are no templates or previous models to draw on staff have had to estimate yearly usage. Staff are currently forecasting a need of \$1.5M of PPE for the first four months of the school year. With the previously mentioned funding of \$0.5M, it would bring the budget impact to \$1M. This would provide masks, face shields, gloves and other equipment to staff and students when social distancing is not possible.

Facilities Related Costs – The Facility Services department, working with Health and Safety, have developed a projection of approximately \$4.2M in additional staff costs required to meet the cleaning protocols during the pandemic. This additional budget allocation would provide the equivalent of 96.5 FTE of caretakers for the system. In addition, \$2.2M will be needed for additional cleaning supplies. It is projected that the costs for the first four months of school will be approximately \$4.2M. This increase assumes 52.0 FTE additional caretakers will be provided through the Worker's Protection Fund.

Health and Safety Staffing – Due to increased demands for assistance and support from the Health and Safety department during the pandemic, staff recommend hiring two additional Health and Safety Officers and one nurse (for one year terms) at a total cost of \$320,000.

Special Education – To support our students with special needs and their transition back to school, the Special Education department has asked for the following supports:

- 5 Blind and Low Vision Educational Assistants
- 2 Social Workers to support blind and low vision students
- 5 Deaf and Hard of Hearing Educational Assistants
- 5 Educational Assistants to support developmentally delayed students
- 5 Special Needs Assistants to support developmentally delayed students
- 2 Board Certified Behavior Analysts (BCBA) to support ASD students
- IT technician to support SEA equipment and students
- Various professional development and materials totalling \$110,000

The total of this request is \$2.1M.

Professional Development – Investments in professional development to support students and staff are being provided in the following areas:

- Early Literacy Intervention Resources and Training \$0.25M
- Academic professional development in various areas \$2.15M
- Operations professional development in various areas \$0.2M

Interpretation and Translation Services – Due to the increased need to communicate with families and the community during the pandemic, an additional \$0.6M is being allocated to support interpretation and translation services. Staff are currently forecasting \$0.2M will be incurred during the first four months of the school year.

Summary of COVID19 Impacts

The chart below provides a summary of the COVID-19 impacts to the TDSB's budget. As stated previously, until further information is known and school boards gain experience from returning to school in the fall, staff have only included COVID-19 costs

for the first four months of the year. Staff are hopeful that COVID-19 related budget impacts will gradually diminish as virus infection rates continue to decline and if the Ministry announces additional funding to support school boards.

Summary of COVID19 Impacts

Item	Amount
Permit Revenue Decrease - 4 month impact	\$2.3M
Decrease in International Students – Full year impact	\$4.4M
Technology Requirements – Full year impact	\$4.9M
PPE – 4 month impact	\$1.5M
Facilities Cost - Caretaking and Supplies – 4 month impact	\$4.2M
Health and Safety Department increases – Full year impact	\$0.3M
Special Education – Full year impact	\$2.1M
Professional Development – Full year impact	\$2.6M
Interpretation and Translation Services - 4 month impact	\$0.2M
Total	\$22.5M

Update on Working Funds available from 2019-20

As per the previous report, the balance of working funds available to support an operating deficit is projected to be \$11.1M. Per Ministry regulation, school boards can only have an in-year deficit equal to the lesser of working funds or 1% of operating funds. Based on projections for 2019-20, this means the maximum operating deficit without Ministry special approval is \$29.5M.

Budget Forecast for 2020-21

The financial projection for 2020-21 has been updated from the March 12 three year projection based on the information above. As further information and decisions are made, this projection will be updated and reported to both the July 15 and August Special FBEC committees.

Projected 2020-21 Financial Position

As at July 4, 2020

(millions)

Forecasted Financial deficit from 2019-20 - Surplus/(Deficit)				(\$27.2)
Year two Savings achieved			\$6.0	
Revenue Changes				
	Supply Teacher Funding	\$3.4		
	HST rebates	\$2.0		
	Goods Receipt/Invoice Receipt Clearing Reconciliation	\$6.0		
	Educational software	\$0.2		
	Bank Interest	(\$2.5)		
	Total Revenue Changes		\$9.1	
Base Budget Changes				
	Payroll Taxes and Future Employee Benefits	(\$5.0)		
	Insurance Premiums Increase	(\$4.0)		
	Educational Software	(\$0.5)		
	Student Information System upgrade	(\$7.3)		
	Information Technology Infrastructure	(\$1.7)		
	Centre of Excellence for Black Student Achievement	(\$1.9)		
	Enhanced ES Investigation Resources	(\$0.3)		
	Business Services Systems	(\$0.5)		
	School Budgets utilized to support remote learning	\$3.0		
	Class size teachers	\$20.0		
	Total Base Budget Adjustments		\$1.8	
Net Base Budget Surplus/(Deficit)				(\$10.3)
Ministry Funding of COVID-19				
	Technology Funding		\$1.8	
	Mental Health Funding		\$1.2	
	Personal Protective Equipment (PPE)		\$0.5	
	Total Funding COVID-19			3.5
COVID19 Cost Impacts (projected for first 4 months)				
	Permits		(\$2.3)	
	International Students		(\$4.4)	
	Technology		(\$4.9)	
	PPE		(\$1.5)	
	Facilities		(\$4.2)	
	Health and Safety		(\$0.3)	
	Special Education		(\$2.1)	
	Professional Development		(\$2.6)	
	Translation		(\$0.2)	
	Total COVID19 Impacts for first 4 months			(\$22.5)
Net Forecasted Financial Position 20-21				(29.3)
Projected Opening Working Fund balance				29.7

2020-21 Operating Budget Assumptions and Risks

The following items have been identified as risk factors that could impact the 2020-21 operating budget. While these items are only risks at this time, staff have estimated the range of potential impact each item could have to the budget. Due to the high degree of uncertainty, these risks have not been included in the budget at this time. As additional information becomes known, these assumptions and risks will be updated.

Pandemic Risk

As school boards have not yet resumed regular operations during the pandemic, resources needed to support staff and students will not be fully quantifiable until the fall. Areas of risk for the Board are as follows:

<p>Revenue Decreases – Depending on how the pandemic evolves, revenues related to permits, cafeteria sales, leases, international visa students, childcare, Extended Day Programs and community programs may be impacted further than the current forecasts.</p>	<p>We have estimated that the following revenues could further decrease by the amounts listed in the ranges below:</p> <p>Interest income: \$2.5M to \$4M.</p> <p>International Students: \$1M to \$2M</p> <p>Permits and Pools: \$2M to \$5M</p> <p>Childcare and EDP: \$0.5M to \$2M</p> <p>Cafeterias: \$1M to \$3M</p>
<p>Staffing Costs – if more staff are required, this will cause additional pressure if it exceeds the levels planned for in this budget.</p>	<p>It is difficult to determine the level of risk until a decision of staff required is made, and if additional</p>

	funding is provided by the Ministry.
Operating Expenses – items such as PPE and cleaning supplies are forecasted based on staff's best estimates. If additional resources for staff and students are required, it will impact the TDSB's budget.	The financial risk could be between \$2M to \$10M, depending on the impact of the pandemic
Additional costs may be projected if there is an increase in infection levels and if there are extended school or system closures.	The amount is not determinable

<p><i>Enrolment</i> – Since the Board's revenue is mainly determined based on its enrolment, projections are potentially an area of significant risk, specifically related to newcomer students (impacting both Pupil Foundation and English as a Second Language) and French as a Second Language (FSL).</p> <p>Planning has provided detailed projections of school-by-school enrolment. These enrolments are based on the best information available and historical trends. In 2020-21, the enrolment for regular day school students is based on student counts on October 31 and March 31 each year. The enrolments this year may be subject to change due to the impact of pandemic. Newcomer enrolment projections could be lower due to changes in immigration patterns resulting from the pandemic. The FSL enrolment may be impacted due to parent concerns around sending their child to another school on the bus or supporting them during an alternative delivery of curriculum.</p>	The impact of lower enrolments could be between \$2M to \$7M
<i>Supply Costs</i> – Staff have maintained the previous year's supply cost budget due to the uncertainty of the pandemic.	The uncertainty of risk in supply costs is due to not knowing the impact of the pandemic on

	<p>school operations. If the pandemic escalates to the point of system closures, the board may again save costs. However, if infection rates remain relatively low, then additional costs could be incurred due to increased incidents of sickness related to pandemic. Another factor impacting the level of risk is the availability of staff during the pandemic. The range of risk is from savings of \$14M to cost increase of \$20M.</p>
<p><i>Inflation</i> – Staff have assumed normal inflation impact on fuel and utility costs in 2020-21. Should there be a significant inflationary impact in these areas, the result would be an added budget pressure.</p>	<p>The risk is estimated to be between \$2 to \$5M.</p>
<p><i>COVID-19 and Funding Announcements</i> – As stated above, TDSB has assumed the funding amounts for the grants announced in Technology, Mental Health and COVID-19 supplies. Adjustments will be necessary if there are future changes in these assumptions.</p>	<p>The risk of high grant estimate error is in the range of \$0.1M to \$0.5M</p>
<p><i>Transportation</i> – There are several factors to be considered in the delivery of transportation, including:</p> <ul style="list-style-type: none"> • The number of drivers returning to work as approximately 	<p>The risk of additional costs for cleaning and routing could be</p>

<p>12% of TDSB drivers are in the high risk group. In addition, retaining drivers in normal school start is a challenge in the GTA area;</p> <ul style="list-style-type: none"> • The delivery model for the fall has not yet been determined; and • The number of families who decide not to transport their children on school buses or TTC could have an impact on the cost of transportation. <p>Therefore, at this point, no additional budget has been allocated to transportation.</p>	<p>between \$2M to \$4M.</p>
---	------------------------------

Action Plan and Associated Timeline

During the period from July 16 to July 31, staff will update the budget with these recommendations and any new information that may come from the following areas:

- Ministry of Education
- Ministry of Labour
- Ministry of Health
- Toronto Public Health
- New estimates based on update information from other sources.

The final report and 2020-21 operating budget will be submitted to Board Services for publication to Trustees and on the public website on July 31, 2020. A Special FBEC will recommend the final draft to Board on August 5, with approval of the budget at a Special Board August 6.

Staff will complete and submit the required budget documentation to the Ministry of Education on or before August 19.

Resource Implications

School boards are required to submit a balanced budget to the Ministry of Education by August 19, 2020. School boards can have a deficit of up to the lesser of one percent of the school board's operating revenue or the accumulated surplus for the preceding school year (consistent with the requirements set out in regulation Ontario Regulation 280/19). If a school board anticipates an in-year deficit of greater than one percent in its operating allocation, then Minister approval is required. Under either scenario, the school board must provide a deficit recovery plan.

Communications Considerations

This revised report will be highlighted on the TDSB budget webpage.

Board Policy and Procedure Reference(s)

N/A

Appendices

N/A

From

Carlene Jackson, Associate Director of Business and Service Excellence at carlene.jackson@tdsb.on.ca or at 416-397-3188.

Craig Snider, Executive Officer of Finance at craig.snider@tdsb.on.ca or at 416-395-8469.

Sabrina Wang, Comptroller of Budget, Revenue and Financial Planning at sabrina.wang@tdsb.on.ca or at 416-395-3562.



Our Mission

To enable all students to reach high levels of achievement and well-being and to acquire the knowledge, skills and values they need to become responsible, contributing members of a democratic and sustainable society.

We Value

- Each and every student's interests, strengths, passions, identities and needs
- A strong public education system
- A partnership of students, staff, family and community
- Shared leadership that builds trust, supports effective practices and enhances high expectations
- The diversity of our students, staff and our community
- The commitment and skills of our staff
- Equity, innovation, accountability and accessibility
- Learning and working spaces that are inclusive, caring, safe, respectful and environmentally sustainable

Our Goals

Transform Student Learning

We will have high expectations for all students and provide positive, supportive learning environments. On a foundation of literacy and math, students will deal with issues such as environmental sustainability, poverty and social justice to develop compassion, empathy and problem solving skills. Students will develop an understanding of technology and the ability to build healthy relationships.

Create a Culture for Student and Staff Well-Being

We will build positive school cultures and workplaces where mental health and well-being is a priority for all staff and students. Teachers will be provided with professional learning opportunities and the tools necessary to effectively support students, schools and communities.

Provide Equity of Access to Learning Opportunities for All Students

We will ensure that all schools offer a wide range of programming that reflects the voices, choices, abilities, identities and experiences of students. We will continually review policies, procedures and practices to ensure that they promote equity, inclusion and human rights practices and enhance learning opportunities for all students.

Allocate Human and Financial Resources Strategically to Support Student Needs

We will allocate resources, renew schools, improve services and remove barriers and biases to support student achievement and accommodate the different needs of students, staff and the community.

Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

We will strengthen relationships and continue to build partnerships among students, staff, families and communities that support student needs and improve learning and well-being. We will continue to create an environment where every voice is welcomed and has influence.

Acknowledgement of Traditional Lands

We acknowledge we are hosted on the lands of the Mississaugas of the Anishinaabe (A NISH NA BEE), the Haudenosaunee (HOE DENA SHOW NEE) Confederacy and the Wendat. We also recognize the enduring presence of all First Nations, Métis and Inuit peoples.

Reconnaissance des terres traditionnelles

Nous reconnaissons que nous sommes accueillis sur les terres des Mississaugas des Anichinabés (A NISH NA BAY), de la Confédération Haudenosaunee (HOE DENA SHOW NEE) et du Wendat. Nous voulons également reconnaître la pérennité de la présence des Premières Nations, des Métis et des Inuit."

Committee Mandate

- (i) To consider and make recommendations to the Board on finance matters, including procurement and contract awards, referred to it for consideration.
- (ii) To review the impact of enrolment and policy change on the Board's budget, including reviewing the impact of enrolment trends, and marketing strategies to bolster enrolment in declining areas of the city; and
- (iii) To consider strategies to balance the capital and operating budget over a multi-year period, and to make recommendations to the Board to balance the annual capital and operating budget.