



Finance, Budget and Enrolment Committee Agenda

FBEC:010A

Wednesday, June 16, 2021

4:30 p.m.

Electronic Meeting

Trustee Members

Parthi Kandavel (Chair), Shelley Laskin, Zakir Patel, Robin Pilkey, David Smith,
Jennifer Story, Manna Wong, Alexander Brown, Christopher Mammoliti

	Pages
1. Call to Order and Acknowledgement of Traditional Lands	
2. Approval of the Agenda	
3. Declarations of Possible Conflict of Interest	
4. Delegations	
To be presented	
5. Contract Awards	
5.1. Contract Awards, Facilities [4110]	1
5.2. Contract Awards, Operations [4111]	23
5.3. Contract Awards: Summer Approval Process 2021 [4126]	33
6. Responses to 2021-22 Budget Questions [4129]	35
7. 2021-22 Operating Budget [4112]	51
8. Update on 2021-22 Capital Budget [4113]	73
9. Program and Sketch Plan Approval: Hodgson Middle School Addition and Renovation [4114]	83
10. Terry Fox Public School Conveyance for Site Plan Approval [4130]	99
11. Adjournment	

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Contract Awards, Facilities

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4110

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.

Special Note: Funding from the federal government, tied to the COVID-19 pandemic, has been made available to school boards for pre- approved capital infrastructure projects. This funding comes with extremely short and rigid timelines. According to the funding criteria, school boards are responsible for the cost of any projects that are not completed by the stated Ministry deadline. As a result, it is critical that projects get tendered and materials get ordered as quickly as possible to take full advantage of all funding available. The established emergency COVID purchasing process will be followed to expedite completion of all projects. As tenders/RFPs for projects and/or materials close, they will be reported to the Finance, Budget and Enrolment Committee for information.

Action Plan and Associated Timeline

Not applicable.

Resource Implications

Funding sources have been identified for each award listed in the attached appendices.

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

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APPENDIX A

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

#	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 and Renewal	JM21-406T Lillian PS Roof and roof deck have exceeded their useful lifespan.	12	Cordeiro Roofing Ltd.	Yes	No	5	\$370,000	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
2	Design and Renewal	VK21-375T Second Street JMS Roof Replacement of roof areas: A, B6, C, C1, & Retrofit of trough on FG1. Roof has exceeded its useful lifespan.	3	Flynn Canada Ltd.	Yes	No	9	196,236	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
3	Design and Renewal	CN21-424T CR Marchant MS Roof Replacement of Roof Areas A1, A2, A3, B, C2, C3, D, F1 and Over-cladding of Mechanical Penthouse F1. Roof assemblies are deteriorated, past its life expectancy, and require full roof replacement.	6	Dufferin Roofing	Yes	No	8	\$341,600	June 2021/ August 21, 2021	Design and Renewal	School Condition Improvement
4	Design and Renewal	CN21-445T Melody Village JS Roof Replacement - Areas (C, D, D1, E) Roof assemblies are deteriorated, past its life expectancy and require full roof upgrade.	1	Triumph Roofing & Sheet Metal Inc.	Yes	No	9	\$82,800	May 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
5	Design and Renewal	PCM21-467T Cedarbrook PS Roof assemblies are deteriorated, past its life expectancy and require full roof replacement.	19	Crawford Roofing Corporation	Yes	No	9	\$319,250	June 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
MECHANICAL											

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6	Design and Renewal	CN21-398 SSF Bickford Centre Water Flood Emergency Repair The boiler room flooding occurred early on the morning of 1 February 2021 and required emergency clean up and retrofits to provide heating to the building.	10	Active Mechanical	N/A	N/A	Single Source	\$430,920	February 1, 2021/ April 2021	Design and Renewal	School Renewal Grant
7	Design and Renewal	JM21-438T Diefenbaker ES Due to age and current condition; the existing chiller has surpassed its useful lifespan and requires replacement.	15	Mapleridge Mechanical Contracting Inc	Yes	No	6	\$281,545	August 2021/ December, 2021	Design and Renewal	School Condition Improvement
8	Design and Renewal	PM21-373T King George JPS Air Handlers Replacement. Existing air handling units are beyond their useful lifespan and require replacement.	7	Dunford Liscio (Ontario) Ltd.	Yes	No	5	\$389,400	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
9	Design and Renewal	MP21-502T Yorkdale SS Ventilation Upgrade. Existing classroom does not have adequate fresh air supply and the exhaust. Therefore, ventilation upgrade is required.	8	Sprint Mechanical Inc	Yes	No	5	\$179,300	July 2021/ October 31, 2021	Design and Renewal	School Condition Improvement
10	Design and Renewal	JM21-371T John McCrae PS Ventilation Upgrade. Due to age and current condition the existing Air Handling Units units have surpassed their useful lifespan. They require replacement to improve heating and ventilation. This will also provide a new multi-split A/C unit to serve the gym.	17	Stellar Mechanical Inc.	Yes	No	7	\$285,000	May 2021/ September 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
11	Design and Renewal	PM21-384T JR Wilcox CS Ventilation Upgrade. Upgrading the gymnasium's existing ventilation system with a new multi-split type mechanical cooling system.	8	Servocraft Ltd.	Yes	No	4	\$134,000	August 6/ September 1, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
12	Design and Renewal	DK21-389T Poplar Road JPS. Ventilation Upgrade. The gym is currently ventilated by three roof mounted exhaust fans. These fans will be removed and a new rooftop unit, equipped with gas fired heat	19	Servocraft Ltd.	Yes	No	5	\$174,500	May 2021/ August 27, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream

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		exchanger and DX cooler will be installed.									
13	Design and Renewal	VK21-432T R H King Academy Supply and install 20 ton split type air conditioning system and new DX coil mounted inside the existing air handler and interconnecting refrigerant piping.	18	S.I.G Mechanical Services Ltd.	Yes	No	5	\$293,100	June 2021/ September 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
14	Design and Renewal	VK21-482T Dellcrest PS Ventilation Upgrade. Gym Air handling unit upgrade. Supply and install a new 10-ton cooling system to be integrated with the air handler serving the Gym, including an air-cooled condenser, a new Direct Expansion (DX) coil and interconnecting refrigerant lines. To provide improved ventilation in the gym.	5	Black & McDonald Ltd.	Yes	No	2	\$152,600	June 2021/ August 31, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
15	Design and Renewal	VK21-451T Birchmount Park CI Ventilation Upgrade. The Existing unit is old and has exceeded it's lifespan. A new unit is required for improved ventilation in the gym.	18	S.I.G Mechanical Services Ltd.	Yes	No	5	\$294,300	June 2021/ October 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
16	Capital Services	JJ21-414T George Syme Community School. Mechanical 1.3 Trade Package. This project is essentially interior renovations to convert the second floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the mechanical portion of the project.	6	Maple Ridge Mechanical Contracting Inc. in care of Percon Construction	Yes	No	5	\$1,776,119	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
17	Design and Renewal	PM21-447T Broadacres JS Ventilation Upgrade. Cooling needed for pre-determined sections of the school for emergency purposes, on days of extreme heat.	2	Sprint Mechanical	Yes	No	6	\$234,100	May 2021/ August 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream

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18	Design and Renewal	PM21-488T North Bendale JPS Ventilation Upgrade. Ventilation is provided by two roof mounted exhaust fans, very old and in poor condition and need to be replaced.	19	S.I.G. Mechanical Services Ltd.	Yes	No	7	\$326,000	June 2021/ October 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
19	Design and Renewal	DK21-505T John G Diefenbaker PS Ventilation Upgrade. Due to age and current condition, the existing rooftop unit has surpassed its useful life expectancy and requires replacement.	22	Black and MacDonald Ltd.	Yes	No	2	\$495,500	June 2021/ October 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
20	Design and Renewal	CN21-437T Percy Williams JPS Ventilation Upgrade. Replacement of the two air handling units with new ones including a new Direct Expansion (DX) coil. Replacement of Boilers and pumps including venting.	21	Black & MacDonald	Yes	No	4	\$807,300	June 2021/ October 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
STRUCTURAL / BRICK WORK											
21	Design and Renewal	MP21-388T Sir Sandford Fleming Academy Safety Measures – Siporex Deck Reinforcement. Siporex Deck reinforcement from below the roof elevation at predetermined locations.	8	Duron Ontario Ltd.	Yes	No	3	\$175,730	May 2021/ August 15, 2021	Design and Renewal	School Condition Improvement
22	Design and Renewal	PM21-197T Northern SS Water Infiltration Remediation. The underground parking lot has a major issue of water infiltration. The concrete deck has is deteriorated extensively along the expansion joints. Localized spalling and efflorescence is present. Concrete restoration and new waterproofing applications are is required.	11	Greco Construction	Yes	No	5	\$448,600	June 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
23	Design and Renewal	MP21-443T Weston Memorial JPS Remedy Boiler Room Leak. Structural restoration of the boiler room components affected by water infiltration and slab waterproofing is required.	6	Duron Ontario Ltd.	Yes	No	4	\$200,000	June 2021/ August 31, 2021	Design and Renewal	School Condition Improvement

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WINDOWS

24	Design and Renewal	PM21-441Q Charles E Webster PS Exit 6 Doors Replacement. Existing doors and single glaze windows at exit 6 are deteriorated and have surpassed their lifespan. Replacement is required.	6	Inter-All Ltd.	Yes	No	8	\$88,577	June 2021/ August 15,2021	Design and Renewal	School Condition Improvement
25	Design and Renewal	DK21-444T Poplar Road JPS Windows Replacement. Replace original single glazed windows in the link corridor, that are deteriorated.	19	Phoenix Restoration	Yes	No	6	\$277,000	May 2021/ August 15,2021	Design and Renewal	School Condition Improvement
26	Design and Renewal	JJ21-409T Hollycrest MS Window Replacement. Life span of existing deteriorated windows has been exceeded.	2	Inter-All Ltd	Yes	No	7	\$345,777	May 2021/ August 30, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
27	Design and Renewal	CN21-506T Humber Summit MS Window and Door Replacement Original window assembly is deteriorated and beyond its useful life requiring replacement. Existing doors are worn with visible corrosion requiring replacement.	4	Phoenix Restoration	Yes	No	5	\$834,000	June 2021/ December 03, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
28	Design and Renewal	JM21-475T Joyce PS Original single-glazed windows are worn, corroded and beyond useful life. Existing exterior entrance doors are in deteriorated condition. Windows and exterior doors replacement is required.	8	Trinity Custom Masonry Limited	Yes	No	6	\$471,333	June 2020/ December 31, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream
29	Design and Renewal	CN21-370T Dundas Street JPS Window Replacement Phase 1. Existing windows are metal framed single glazed windows that are deteriorated, have infiltration issues and require replacement. New windows will have thermally broken frames and insulated glazing units.	15	Phoenix Restoration	Yes	No	5	\$859,000	May 2021/ August 2022	Design and Renewal	COVID Resilience Infrastructure Funding Stream

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ELECTRICAL

30	Design and Renewal	CN21-392T Banting & Best PS Existing fire alarm system is outdated and has surpassed its useful lifespan. Difficult to get replacement parts for the current system.	21	Kertech Electric Inc.	Yes	No	6	\$149,932	June 2021/ September 30,2021	Design and Renewal	School Condition Improvement
31	Design and Renewal	PM21-427T Elmbank JMA FA Control Panel & Horns Upgrades. Existing fire alarm system is outdated and has surpassed its useful lifespan. Difficult to get replacement parts for the current system.	1	RCN Electric	Yes	No	6	\$80,499	May 2021/ August 30,2021	Design and Renewal	School Condition Improvement
32	Design and Renewal	JM21-446T Don Valley MS Emergency Lighting Inversion System. Existing system is obsolete and no longer functioning as required. Replacement is required.	13	Electric Group Ltd	Yes	No	6	\$53,900	June 2021/ August 13, 2021	Design and Renewal	School Condition Improvement
33	Capital Services	JJ21-415T George Syme Community School. Electrical 1.4 Trade Package. This project is essentially interior renovations to convert the second-floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the electrical portion of the project.	6	Elite Electrical in care of Percon Construction	Yes	No	5	\$1,029,000	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
BARRIER FREE											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
PARKING LOTS											
34	Design and Renewal	PM21-396T Rosedale Heights SOA Restoration of Main Asphalt Driveway. Asphalt surfaces have deteriorated beyond regular maintenance. Scope of work includes for new asphalt, concrete	10	Lakeside Contracting Company Ltd.	Yes	No	8	\$309,777	May 2021/ August 30, 2021	Design and Renewal	School Condition Improvement

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		curbs, bicycle racks and paving at the front entrance.									
35	Design and Renewal	PCM21-474T Central Technical School The asphalt in the main parking lot requires restoration as it is deteriorated, with large potholes and heavy cracking causing damage to vehicles and a tripping hazard for pedestrians.	10	DonRos Landscape Contractors, division of 2148323 Ontario Inc.	Yes	No	7	\$257,406	June 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
FIELD RESTORATION											
36	Design and Renewal	DK21-412T Lucy McCormick SS Restoration of Asphalt Track. Asphalt surfaces have deteriorated beyond regular maintenance and require replacement. Scope of work includes new concrete curbs, asphalt paving, line painting, signage, accessibility upgrades.	7	DonRos Landscape Contractors, division of 2148323 Ontario Inc.	Yes	No	8	\$313,193	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
INTERIOR COMPONENTS / FASCIA / PAINTING											
37	Design and Renewal	DK21-368T Bedford Park PS Gym Floor Upgrade. Gym floor has exceeded its useful lifespan.	11	Gym-Con Ltd.	Yes	No	2	\$162,683	June 9, 2021 August 31, 2021	Design and Renewal	Condition Improvement
38	Design and Renewal	JM21-425T David Hornell JS Gym floor has deteriorated from water damage and has exceeded its useful life span.	3	Gym-Con Ltd.	Yes	No	2	\$60,075	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
39	Design and Renewal	MP21-410T Alexander Muir/Gladstone Ave JSPS Auditorium and Gym Floor Refurbishment. Floor in auditorium and gym requires repairs, sanding, lines redone and refinishing.	9	Gym-Con Ltd.	Yes	No	3	\$50,610	June 2021/ August 27, 2021	Design and Renewal	School Condition Improvement
40	Design and Renewal	DK21-470T Dundas JPS Replace Stair Railings. Existing stair railings and guards do not conform to the current building code and require replacement.	15	Duron Ontario Ltd.	Yes	No	7	\$336,000	June 2021/ August 31, 2021	Design and Renewal	School Condition Improvement

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41	Capital Services	JJ21-421T George Syme Community School. Flooring - Resilient 1.14 Trade Package. This project is essentially interior renovations to convert the second floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the finish flooring portion of the project.	6	Lab Flooring Industries in care of Percon Construction	Yes	No	2	\$145,000	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
42	Capital Services	JJ21-422T George Syme Community School. Painting 1.15 Trade Package. This project is essentially interior renovations to convert the second floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the painting portion of the project.	6	Focus Flooring in care of Percon Construction	Yes	No	1	\$52,000	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
43	Capital Services	JJ21-419T George Syme Community School. Drywall and Acoustics 1.13 Trade Package. This project is essentially interior renovations to convert the second floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the drywall partitions portions of the project.	6	Marel Contractors in care of Percon Construction	Yes	No	2	\$645,045	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
OTHER											
44	Operations and Design and Renewal	VK21-124P Weekly Rental Service of various Uniforms & Supplies for TDSB trades	N/A	Canadian Linen and Uniform Service	Yes	No	1	\$245,000	June 1, 2021 May 31, 2028	Operations and Design and Renewal	School Operations Grant
45	Outdoor Education	STM21-512SSF Scarborough Outdoor Education School (SOES) To erect a prefabricated log building Buildings are falling	N/A	V.S. Morgan Construction Limited	Yes	No	Single Source	\$441,700	June 1, 2021 August 31 2021	Outdoor Education	CCEL Funding Grant, SOES Alternative/Weekend Cost

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		into disrepair and need to be replaced.									Centre Summer Camp Revenues
46	Operations and Design and Renewal	MP21-269P Supply Only of Stage Drapery for TDSB Schools. Provision of stage drapery as and when required to be accessed by In-House Trades to purchase materials.	N/A	Ontario Staging Limited	Yes	No	3	\$150,000	July 2021/ June 2026	Operations and Design and Renewal	School Operations Grant
47	Capital Services	JJ21-413T George Syme Community School. Demolition and Abatement 1.2 Trade Package. This project is essentially interior renovations to convert the second-floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the demolition and abatement portion of the project.	6	A&O Contracting Inc. in care of Percon Construction	Yes	No	2	\$201,272	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
48	Capital Services	JJ21-416T George Syme Community School Carpentry, 1.7 Trade Package. This project is essentially interior renovations to convert the second-floor open space into enclosed classrooms and provide upgraded building services at 69 Pritchard Ave, York Ontario M6N 1T6. This tender is specifically for the finish carpentry portion of the project.	6	Second Generation Furnishings Inc in care of Percon Construction	Yes	No	2	\$169,900	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
49	Capital Services	Issued by Percon for George Syme Community School. Structure Steel and Misc. Metal Works 1.06 Trade Package.	6	Gen Steel Div. of Austin Steel Group	Yes	No	3	\$124,800	May 2021/ December 31 2021	Capital Services	COVID Resilience Infrastructure Funding Stream
50	Design and Renewal	DK21-462T Outdoor Classrooms at 14 Schools Covid-19 Resilient Infrastructure Stream funding to provide outdoor classrooms at	N/A	CSL Group Ltd.	Yes	No	8	\$333,225	May 2021/ August 31, 2021	Design and Renewal	COVID Resilience Infrastructure Funding Stream

		<p>schools in vulnerable neighbourhoods.</p> <p>Shoreham Public Sports and Wellness Academy Yorkwoods Public School Firgrove Public School Driftwood PS Oakdale Park MS Braeburn JS Topcliff PS Gosford PS The Elms JMS Blacksmith PS Stanley PS Gulfstream PS Humber Summit MS Daystrom PS</p>									
51	IT Services	<p>LG21-383P Meraki Indoor Wireless Access Points</p> <p>Supply only of wireless access point hardware for installation in various schools across the district. Installation will be done by a combination of in-house trades and external contractors.</p> <p>This purchase includes the first year of hardware support that will be covered by the CVRIS funding. Support for subsequent years will be funded through board operating budget.</p>	N/A	Bell Canada	Yes	No	3	\$903,380	May 2021/ December 2021	IT Services	COVID Resilience Infrastructure Funding Stream

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 and Renewal	MP21-461T Pape Avenue JPS Roof Replacement. Existing roofs has exceeded its useful lifespan and requires replacement.	15	Triumph Roofing & Sheet Metal Inc	Yes	No	9	\$837,000	July 2021/ August 2021	Design and Renewal	School Condition Improvement
MECHANICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
STRUCTURAL / BRICK WORK											
2	Design and Renewal	JM21-394T Thistletown CI Exposed structural steel column in the open spaced area below the link portion of the building is severely deteriorated. Structural steel restoration of the column is required.	1	Inter-All Ltd.	Yes	No	6	\$673,600	May 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
3	Design and Renewal	DK21-380T Winona Drive SPS Concrete Main Entrance Upgrade. Existing concrete steps have exceeded their useful lifespan.	8	Greco Construction	Yes	No	4	\$686,000	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
4	Design and Renewal	DK21-494T Thorncliffe Park PS Siding Replacement. Existing wooden siding on the west side of the building (North, East, South and West elevation) has exceeded its useful lifespan and requires replacement.	11	Duron Ontario Ltd	Yes	No	4	\$532,100	July 2021/ October 2021	Design and Renewal	School Condition Improvement

WINDOWS											
5	Design and Renewal	CN21-381T Danforth CTI Façade Restoration – Phase 2 Existing façade and windows deteriorated requiring restoration and replacement.	15	Trinity Custom Masonry	Yes	No	5	\$684,583	July 2021/ September, 2021	Design and Renewal	School Condition Improvement
ELECTRICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
BARRIER FREE											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
PARKING LOTS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
FIELD RESTORATION											
6	Design and Renewal	DK21-433T Howard JPS. Artificial Turf and Site Improvements. New artificial turf is required within recreational outdoor area, additional scope of work includes for tree planting, asphalt paving, seating, line painting, retaining wall, etc.	7	DonRos Landscape Contractors, division of 2148323 Ontario Inc.	Yes	No	7	\$658,212	July 2021/ August 31, 2021	Design and Renewal	School Condition Improvement/ Site Funded
7	Design and Renewal	PCM21-481T Lord Lansdowne Junior Public 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 new soft landscaping, asphalt walkways, play structures and seating.	10	DonRos Landscape Contractors, division of 2148323 Ontario Inc.	Yes	No	4	\$983,502	June 2021/ August 31, 2021	Design and Renewal	Developer's Contribution
INTERIOR COMPONENTS / FASCIA / PAINTING											

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											
1	Design and Renewal	JJ21-378T Claireville JS Siporex Deck and Roofing Replacement. Critical deficiencies such as significant loss of strength and/or material deterioration. Drifting snow accumulations due to high-low roof condition and solar panels at certain roof areas impose additional loads on the deck.	1	Cordeiro Roofing Ltd.	Yes	No	8	\$1,428,000	June 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
2	Design and Renewal	FK21-401T Emery CI Siporex Deck and Roofing Replacement. Roof and Siporex deck has exceeded its useful lifespan.	4	Semple Gooder Roofing Corporation	Yes	No	4	\$3,755,570	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
3	Design and Renewal	PM21-407T Pierre Laporte MS Siporex Deck and Roofing Replacement. Roof and roof deck have exceeded their useful lifespan.	5	Triumph Roofing & Sheet Metal Inc.	Yes	No	4	\$4,263,550	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
4	Design and Renewal	PM21-466T Brookview MS Roof Replacement. Roof has exceeded its useful lifespan.	4	Cordeiro Roofing Ltd.	Yes	No	9	\$1,682,800	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
5	Design and Renewal	MP21-469T George B Little PS Siporex Deck and Roof Replacement. Replacement of siporex roof decks requires installation of new roof. Other	19	Triumph Roofing & Sheet Metal Inc	Yes	No	6	\$2,748,220	June 2021/ August 31, 2021	Design and Renewal	School Condition Improvement

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		non-siporex roof areas are deteriorated and past its life expectancy.									
6	Design and Renewal	VK21-399T Elia MS Siporex Deck and Roofing Replacement. Siporex Deck and Roof has exceeded its useful lifespan.	4	Flynn Canada Ltd.	Yes	No	3	\$1,155,486	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
7	Design and Renewal	JJ21-400T Lescon PS Siporex Deck and Roofing Replacement at Lescon PS Siporex Deck and Roof has exceeded its useful lifespan.	13	Flynn Canada Ltd.	Yes	No	3	\$1,026,503	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
8	Design and Renewal	PCM21-489T Driftwood PS Roof and roof deck have exceeded their useful lifespan.	4	Dufferin Roofing Ltd.	Yes	No	8	\$1,031,700	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
9	Design and Renewal	MP21-484T Westview Centennial SS Siporex Deck and Roofing Replacement. Existing roof and siporex deck have exceeded its useful lifespan and requires replacement.	4	Semple Gooder Roofing Corporation	Yes	No	8	\$7,463,258	June 2021/ August 30, 2021	Design and Renewal	School Condition Improvement
10	Design and Renewal	PCM21-498T George S Henry Academy Due to significant loss of strength and/or material deterioration and drifting snow accumulation replacing the siporex roof decks requires installation of new roof assembly above.	14	Flynn Canada Ltd.	Yes	No	9	\$3,139,412	June 2021/ August 31, 2021	Design and Renewal	School Condition Improvement
MECHANICAL											
11	Design and Renewal	DK21-518T Cedarbrae CI Heating Plant Replacement. Existing heating plant system is on the verge of failing and can no longer last through another heating season. The equipment is more than 50 years old. Boilers	19	Zencorp Mechanical Inc.	Yes	No	11	\$2,252,000	June 2021/ September 24, 2021	Design and Renewal	School Condition Improvement

		and pumps are in poor condition and have exceeded their life expectancy. Replacement is required.									
12	Design and Renewal	PM21-521T York Mills CI Heating Plant Replacement. Existing Hot Water packaged boilers and pumps are in poor condition, corroded, and have exceeded their life expectancy. The existing equipment will be replaced using sectional cast iron boilers equipped with modulating burners.	11	Kelson Mechanical Inc.	Yes	No	6	\$1,295,000	July 2021/ October 1, 2021	Design and Renewal	School Condition Improvement
STRUCTURAL / BRICK WORK											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
WINDOWS											
13	Design and Renewal	JJ21-364T Woodbine MS Window Replacement, Phase 01 and Partial Siporex Roof Replacement. Life span of existing single glazed metal frame windows has been exceeded, and removal of existing Siporex roof deck is necessary.	13	Martinway Contracting Ltd.	Yes	No	6	\$1,498,000	June 2021/ August 20, 2021	Design and Renewal	School Condition Improvement
14	Design and Renewal	JM21-382T Regal Road JPS Structural reinforcement of cluster columns is required to guarantee safe occupancy. Life span of existing (e.g single glaze, wooden frame, deteriorated) windows has been exceeded.	9	Duron Ontario Ltd	Yes	No	4	\$1,228,700	July 2021/ November 30, 2022	Design and Renewal	School Condition Improvement
ELECTRICAL											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
BARRIER FREE											

-	Nil Items	-	-	-	-	-	-	-	-	-	-
PARKING LOTS											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
FIELD RESTORATION											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
INTERIOR COMPONENTS / FASCIA / PAINTING											
-	Nil Items	-	-	-	-	-	-	-	-	-	-
OTHER											
15	Design and Renewal	VK21-363T Marc Garneau CI Building Automation System and Controls Upgrade. The indoor environment and building services equipment can no longer be effectively controlled to maintain occupant comfort level and provide adequate ventilation. Energy savings will also be realized.	11	Automated Logic Canada Ltd.	Yes	No	1	\$1,450,208	July 2021/ May 2022	Design and Renewal	School Condition Improvement

APPENDIX D

Summary of Select Facilities Contracts

(September 1, 2020 to Present)

-	Project Classification	Total Number of Projects for this Report	Total Number of Projects 2020/21 to date	Total Expenditures for this Report	Total 2020/21 Contract Awards Reported to Date	Current Backlog
1	ROOFING	16	64	\$ 29,841,385	\$ 52,440,537	\$ 96,863,677
2	MECHANICAL	17	78	\$ 9,800,684	\$ 56,436,530	\$ 1,392,378,295
3	STRUCTURAL / BRICK WORK	6	36	\$ 2,716,030	\$ 12,237,539	\$ 185,811,586
4	WINDOWS	9	26	\$ 6,286,970	\$ 17,743,661	\$ 80,695,191
5	ELECTRICAL	4	20	\$ 1,313,331	\$ 4,027,283	\$ 529,102,976
6	BARRIER FREE	0	4	\$ -	\$ 1,559,133	-
7	PARKING LOTS	2	10	\$ 567,183	\$ 2,513,105	\$ 92,314,489
8	FIELD RESTORATION	2	8	\$ 971,405	\$ 3,593,605	\$ 271,123,483
9	INTERIOR COMPONENTS / FASCIA / PAINTING	8	27	\$ 2,192,163	\$ 8,521,618	\$ 906,561,010
10	OTHER (FDK, EL4, and Compliance)	6	32	\$ 3,182,785	\$ 9,378,444	-

-	Project Classification	Total Number of CVRIS Projects for this Report	Total Number of CVRIS Projects 2020/21 to date	Total CVRIS Expenditures for this Report	Total 2020/21 CVRIS Contract Awards Reported to Date
-	COVID Resilience Infrastructure Funding Stream (CVRIS) Projects *	24	36	\$ 11,086,251	\$ 25,558,196

* Note: these CVRIS values are also reflected in the main Appendix D table above under their appropriate trade category.



Contract Awards, Operations

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4111

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that:

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

Context

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

- The Director or designate may approve operations contracts over \$50,000 and up to \$175,000 and report such contracts to Finance, Budget and Enrolment Committee;
- Finance, Budget and Enrolment Committee may approve operations contracts in excess of \$175,000 and up to \$250,000; and
- The Board shall approve all operations contracts over \$250,000. All contracts for consulting services (as defined in the Broader Public Sector Procurement Directive) 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 and Enrolment Committee approval, and

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Appendix C outlines contracts requiring Board approval. The amounts shown are based on the estimated annual consumption unless indicated otherwise. Actual amounts depend on the volume of products/services actually used during the term of the contract.

Purchasing Services invited bids from a minimum of three firms except where sole/single source is indicated. Requirements expected to exceed \$100,000 were posted on the Bids & Tenders e-Tendering portal (www.bidsandtenders.ca), to advertise procurement opportunities in compliance with the Broader Public Sector Procurement Directive, applicable trade treaties (e.g. Canadian Free Trade Agreement, Comprehensive Economic and Trade Agreement, etc.) and Board policy and procedure.

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 end users in the development of specifications and the evaluation process. 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

Funding sources have been identified for each award listed in the attached appendices.

Communications Considerations

Not applicable.

Board Policy and Procedure Reference(s)

PO:17 - Purchasing

Appendices

- Appendix A: Contract Awards Provided for Information
- Appendix B: Nil Items this report.
- Appendix C: Contracts Requiring Board Approval
- Appendix D: Briefing Note – MathUp Classroom Digital Resource
- Appendix E: Briefing Note – Support & Licensing for Cisco Meraki Wireless Access Points

From

Craig Snider, Acting Associate Director – Business Operations and Service Excellence, at craig.snider@tdsb.on.ca or at 416-397-3188.

Marisa Chiu, Executive Officer – Finance (Interim) at marisa.chiu@tdsb.on.ca or at 416-397-3188.

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

APPENDIX A

Contract Awards Provided for Information (contracts over \$50,000 and up to \$175,000)

#	User/Budget Holder School/Department	Products/Services Details	Ward	Recommended Supplier	Low Bid/ Highest Score	Objections	# of Bids Rec'd	Estimated Annual Amount	Projected Start/End Date of Contract	Customer Involvement
1	Leadership Learning & School Improvement	Math-up Classroom Digital Resource Online mathematics instructional solution. See Appendix 'D'	N/A	Rubicon Publishing	N/A	N/A	Sole Source	\$142,549 (one-time cost for perpetual license)	June 2021	LLSI

APPENDIX B

Contracts Requiring Finance, Budget and Enrolment Committee Approval
(contracts over \$175,000 and up to \$250,000)

#	User/Budget Holder School/Department	Products/Services Details	Ward	Recommended Supplier	Low Bid/ Highest Score	Objections	# of Bids Rec'd	Estimated Annual Amount	Projected Start/End Date of Contract	Customer Involvement
-	Nil Items	-	-	-	-	-	-	-	-	-

APPENDIX C

Contracts Requiring Board Approval (contracts over \$250,000 and Consulting Services over \$50,000)

#	User/Budget Holder School/Department	Products/Services Details	Ward	Recommended Supplier	Low Bid/Highest Score	Objections	# of Bids Rec'd	Estimated Annual Amount	Projected Start/End Date of Contract	Customer Involvement
1	IT Services	<p>Support and Licensing for Cisco Meraki Indoor Wireless Access Points</p> <p>LG21-383P</p> <p>See Appendix 'E'</p>	N/A	Bell Canada	Yes	No	3	\$362,355 (total value of seven year term)	June 2022/ May 2029	IT Services
2	Distribution Centre	<p>Various Games</p> <p>Products to be provided as and when required to replenish inventory at the Distribution Centre. Product examples include Abacus, Uno, Chess, Scrabble, Bananagrams, etc.</p> <p>SS21-207P</p>	N/A	<p>BB Education</p> <p>Five Star Enterprises</p> <p>Office Central</p>	Yes	No	7	<p>\$9,910</p> <p>\$6,341</p> <p>\$45,954</p>	Aug 2021/ July 2026	<p>Distribution Centre</p> <p>Purchasing Services</p>

BRIEFING NOTE

Date 16 June 2021

To Finance, Budget & Enrolment Committee

From Andrew Gold, Associate Director – Leadership Learning & School Improvement

Subject **MathUp Classroom Digital Resource**

Purpose MathUp Classroom is a comprehensive, online instructional solution that helps build teachers' knowledge and understanding of mathematics so that they can better help their students. MathUp provides embedded professional learning videos and questions to support teachers' development of math content knowledge and pedagogy. MathUp also features comprehensive student materials, including lessons and activities, that target curriculum requirements and align with effective math teaching.

The TDSB Central Math Team engaged in a survey of digital content resources available to support mathematics instruction. After this review, MathUp (content and platform) was identified as the most suitable available product to support TDSB system priorities related to mathematics instruction through lenses of best pedagogical practices, equity and CRRP.

MathUp supports the TDSB multi-year strategic plan in the following ways:

- Promotes the use of research-informed instructional and assessment practices through an engaging program to help students develop strong math skills.
- Content supports students with special education needs by allowing for differentiated learning and expressing math ideas using various representations.
- Teachers and principals will have an increased understanding of the content of the new curriculum, high-impact instructional and assessment strategies, equitable and culturally relevant and responsive pedagogy in math, and differentiated support for students who may face barriers to achievement in math.

This purchase moves from annual one-year licensing to perpetual for the purposes of allocating it as professional learning and resource tools for classroom teachers in Ministry math target schools. TDSB will own these

licences in perpetuity.

- Strategic Direction**
- Allocate human and financial resources strategically to support student needs.

BRIEFING NOTE

Date 16 June 2021
To Finance, Budget & Enrolment Committee
From Peter Singh, Executive Officer – IT and Information Management Services

Subject **Support & Licensing for Cisco Meraki Wireless Access Points**

Purpose Funding from the federal government, tied to the COVID-19 pandemic, has been made available to school boards for pre- approved capital infrastructure projects. Included in the list of TDSB projects is purchase and installation of additional wireless access points in various schools to improve wifi access throughout the buildings. The purchase of the access point hardware and the first year of support and licensing of the hardware is covered through this funding referred to as “COVID-19 Resilience Infrastructure Funding Stream” or “CVRIS”. The CVRIS funded portion is reported on the June 2021 Contract Awards – Facilities report 06-21-4110 with other CVRIS funded projects. For required ongoing support and licensing, the Board has arranged for a long-term fixed price arrangement for seven (7) additional years. This will be funded from the IT Services operational budget.

Strategic Direction • Allocate human and financial resources strategically to support student needs.

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Contract Awards – Summer Approval Process 2021

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4126

Strategic Directions

- Allocate Human and Financial Resources Strategically to Support Student Needs

Recommendation

It is recommended that the Contract Awards – Summer Approval Process 2021 report be received.

Context

To provide information to the Finance, Budget and Enrolment Committee regarding the contract approval process during the summer period when there are typically no scheduled Standing Committee and/or Board meetings.

Action Plan and Associated Timeline

The Purchasing Policy and Procedures of the Board provides for an approval process for contract awards during times when Standing Committee and/or Board meetings are not scheduled, as follows:

“The Director, in consultation with the Chair of the appropriate Standing Committee or their designates, may call meetings to approve contracts during months where there are no scheduled meetings and report such approvals at the first scheduled Board meeting.”

There is a need to continue to award contracts during periods when there are no scheduled Standing Committee and/or Board meetings.

During the summer months, in order to continue with the efficient business of the Board, when required, the Director, or designate, will request the Chair or Vice Chair of the

Finance, Budget and Enrolment Committee to convene a 'special' meeting to approve contract awards, for both Operations and Facilities, which normally require approval by the Committee and/or the Board.

All contract awards approved by the Finance, Budget and Enrolment Committee during the summer months will be reported to the first available meeting of the Board for information.

Timely contract approvals will facilitate a smooth school opening in September and ensure business continuity.

The summer approval process will be in effect for the months of July and August 2021 and meetings of the Finance, Budget and Enrolment Committee will be called as required.

Resource Implications

Not applicable.

Communications Considerations

Not applicable.

Board Policy and Procedure Reference(s)

PO:17 – Purchasing.

Appendices

Not applicable.

From

Craig Snider, Acting Associate Director – Business Operations and Service Excellence, at craig.snider@tdsb.on.ca or at 416-397-3188.

Marisa Chiu, Executive Officer – Finance (Interim) at marisa.chiu@tdsb.on.ca or at 416-397-3188.

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



Responses to 2021-22 Budget Questions

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4129

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 Responses to 2021-22 Budget Questions be received.

Context

At the 1 June 2021 Special Finance, Budget & Enrolment Committee (FBEC) meeting, staff presented the draft 2021-22 Operating Budget and detailed budget binder report for committee input.

Attached in Appendix A is a list of responses to follow-up questions and responses from the 1 June Special FBEC meeting.

Also, the public Budget Town Hall meetings were held on 10 June 2021. The 2021-22 Budget was presented followed by a Questions and Answers period from the public. Attached in Appendix B is a transcript of the Questions and Answers from both the 11 a.m. and 7 p.m. meetings.

Follow-up items from the previous 2021-22 Capital budget presentation are provided in the Update on 2021-22 Capital Budget report.

Action Plan and Associated Timeline

Not applicable

Resource Implications

Not applicable.

Communications Considerations

A recording of both Budget Town Halls, as well as the ScribbleLive feed have been posted to the TDSB website.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A - Questions and Answers from the June 1 FBEC meeting
- Appendix B - Questions and Answers from the June 10 Budget town hall meeting

From

Craig Snider, Interim Associate Director Business Operations and Service Excellence at Craig.Snider@tdsb.on.ca or at 416-395-8469.

Marisa Chiu, Interim Executive Officer Finance, at Marisa.Chiu@tdsb.on.ca or 416- 395-3563

Sabrina Wang, Comptroller of Budget & Financial Reporting at Sabrina.Wang@tdsb.on.ca or 416-395-3562

Questions and Answers from the 1 June 2021 Special Finance, Budget and Enrolment Committee

Questions regarding 2021-22 Operating Budget Report

Q1. Is the Ford Government still clawing back administrative cost funding relating to International Students? How much is that projected reduction for next year? Were they clawed back last year?

A1. In 2019-20, the Ministry introduced the International Student Recovery Amount (ISRA) as a reduction (claw back) to TDSB’s GSN operating grant. The ISRA is based on the ADE of international visa students, calculated at \$1,300 per student. The ISRA reduction (claw back) remained in place for fiscal 2020-21 and 2021-22 at approximately \$1.74M per year.

Q2. Can you provide a breakdown of the reserve balance from the last several years? Please provide a schedule of the reserves’ initial budget position, and actual reserves used.

A2. A summary of 2018 to 2022 Board reserves is provided below:

Reserves (\$ millions)		Accumulated reserves balance at Sep. 1, 2018	Use of reserves 18-19	Use of reserves 19-20	Accumulated reserves balance at Aug. 31, 2020	Benefit Surplus pending on distribution	POD transfer approved by Ministry 20-21	Projected use of reserves 20-21	Projected use of reserves 21-22	Estimated reserves balance at Aug. 31, 2022
Working Funds Reserve	R1	\$40.8	(11.5)	(12.5)	16.8	10.0	10.3	(21.5)	(15.6)	\$ -
Benefit Funds Reserve	R2	\$100.8	4.8	0.6	106.2	(10.0)			(21.9)	\$74.3
School Support	R3	\$19.5	2.0	13.4	34.9					\$34.9
Environmental Legacy Fund	R4	\$3.0	(0.1)	(0.2)	2.7					\$2.7

Reserves (\$ millions)		Accumulated reserves balance at Sep. 1, 2018	Use of reserves 18-19	Use of reserves 19-20	Accumulated reserves balance at Aug. 31, 2020	Benefit Surplus pending on distribution	POD transfer approved by Ministry 20-21	Projected use of reserves 20-21	Projected use of reserves 21-22	Estimated reserves balance at Aug. 31, 2022
Artificial Turf Fund	R5	\$0.9	(0.1)	(0.3)	0.4					\$0.4
Sinking Fund Interest (Restricted)*	R6	\$18.6	(1.4)	(1.4)	15.7			(1.4)	(1.4)	\$12.9
Total working funds and internally restricted		\$183.5	(6.4)	(0.4)	176.7	0.0	10.3	(22.9)	(38.9)	\$125.2

*Sinking fund interest was restricted to cover the timing difference of the unsupported capital amortization

Q3. There are a number of Continuing Education budgets outlined – These are either Government funded or fee-for-service programs. Between 2019-2021 these programs are accumulating a \$1M per year deficit. Please explain the reason for the deficits. (Reference: Page 163 to 167 of the June 1 Detailed Budget Binder report).

A3. In 2019-20 and 2020-21, Continuing Education was impacted by the government’s COVID-19 restrictions which led to school closures and program cancellations. Expenses incurred were lower than budgeted levels, specifically in areas of Continuing Education – Credit (Night and Summer School) and Continuing Education – Non-Credit Adult ESL.

With the expectation of a gradual economic recovery and with majority of Ontarians anticipated fully vaccinated by the end of summer, the 2021-22 Continuing Education budget was set at pre-COVID-19 levels and is comparable to the 2018-2019 actuals. Also, although there is funding from the Ministry and fees charged for certain programs, the Continuing Education program typically operates in a net deficit position.

Q4. The Continuing Education - Literacy staffing budget amount increased by 20%. What does this increase relate to? Did we hire more staff? (Reference: Page 167 of the June 1 Detailed Budget Binder report)

A4. The budgeted FTEs in 2021-22 are comparable to 2019-20 budgeted levels, however, COVID-19 restrictions have led to school closures and program cancellations. Therefore, actual FTEs were lower than budgeted levels in 2019-20. The 2021-22 budget is set at pre-COVID-19 levels.

Q5. Under Continuing Education Non-Credit – Adult ESL, how did the deficit go from \$310K to \$924K? (Reference: Page 178-179 of the June 1 Detailed Budget Binder report)

A5. See response above regarding COVID-19 impacts to Continuing Education. In addition, although Ministry funding is received for the Con Ed – Non-Credit Adult ESL program, this program typically operates in a net deficit position with expenses exceeding funding levels. In 2018-19, this program had a net deficit of \$1.4M, while the deficit in 2019-20 was lower at \$311K with less expenses incurred due to COVID-19 pandemic impacts. The current 2020-21 Q2 surplus position of \$137K is due to the timing of when the funding is received, compared to when expenses are incurred.

Q6. Under Benefit and Pension Services department, we went from a \$2.7M budget in 2019-20 actuals to a \$4.2M 2021-22 budget. What is the reason for this increase? (Reference: Page 210-211 of Detailed Budget Binder report)

A6. Actual compensation expenses incurred in 2019-20 were lower than budgeted levels as there were vacancies in the process of being filled. Fees & Contractual expenses are budgeted to be higher due to anticipated costs related to the pay equity project.

Q7. We went from a \$15.6M actual spending in Construction Trades in 2021-20 to \$0 in the 2021-22 budget. What is the reason for this change? (Reference: Page 234-235 of Detailed Budget Binder report)

A7. Construction Trades is budgeted to be net zero as expenditures are expected to be fully charged out to capital projects in 2021-22. 2019-20 was a unique year impacted by the COVID-19 pandemic where costs were unable to be fully charged out to projects due to school closures (e.g. non-productive time). Due to shut down in the beginning of

the pandemic, we were not able to charge the costs to the capital budget in 2019-20 but were not able to lay off staff to reduce these costs.

Q8. Under Facilities services - Strategy and Planning department, why did the budget increase to \$4.5M compared to only \$3.4M in 2019-20. Were there excessive cuts in 2019-20? (Reference: Page 242 to 243 of the Detailed Budget Binder report)

A8. This department is currently undergoing restructuring and has not filled some vacancies, therefore 2019-20 expenses incurred is lower than budgeted levels.

Q9. Under SAP Operation, why did the budget increase by \$1.5M compared to actuals in 2019-20? (Reference: Page 264-265 of the Detailed Budget Binder report)

A9. The number of budgeted FTEs in 2021-22 is comparable to 2020-21 and 2019-20 levels, however, as there are currently still some vacancies in the department, actual expenses incurred in 2019-20 were lower than budgeted amounts. There is also an increase in Fees & Contractual Service expenses related to the timing of a HR project which commenced part way through 2019-20 reflecting only a portion of the subscription and maintenance costs. The 2021-22 budgeted expenses reflect the full year's cost of the subscription and maintenance costs.

Q10. Under Central Processing – General, the staffing went from 107.7 to 83 FTEs but compensation expenses went from \$21.2M to \$26.6M. What is the reason for these discrepancies? (Reference: Page 292-293 of Detailed Budget Binder report)

A10. Central Processing – General contains costs that are centrally budgeted and not allocated to individual departments. Compensation expenses encompass centrally budgeted items such as future employee benefits, secondments, gapping and temp costs and other items. The increase is mainly driven by higher future employee benefits based on actuarial valuation.

Q11. Under the section on First Nations, Métis and Inuit Studies, this funding is intended to support the call to action. However, there are no costs or budgets. Has funding for this expired or rolled in somewhere else such as the UIEC? (Reference: Page 154 of Detailed Budget Binder report)

A11. The overall Indigenous Education budget has not changed. The First Nations, Métis and Inuit (FNMI) Studies budget for 2021-22 aligns with the Ministry's new enveloping, and the reporting and budget reflects the direct support to the FNMI secondary courses. Other Indigenous Education work is now budgeted under the Urban Indigenous Education Centre budget as shown on page 155 to 157.

Q12. TDSB collects a lot of data and shares the information. What data has the Ministry specifically flagged for Boards to collect? Having the data is essential as we move forward with offering remote learning. We require clarity on data required.

A12. To date, the research department has only been providing the Ministry with student exemption numbers for virtual school students in elementary and secondary panels on a monthly basis.

Q13. Can staff provide details around the re-engagement plan and how resources will be allocated to areas that are hardest hit by the pandemic. There was a motion that the Board approved the 3-year engagement plan, and if there is money attached, can staff explain the re-engagement framework, cost it and explain the financial implications.

A13. Staff are working on a report around student re-engagement for the Planning & Priorities Committee meeting on June 23. The financial impact and staffing requirements will be communicated to Trustees once the re-engagement framework is finalized.

APPENDIX B
Questions & Answers from the Virtual Budget Town Halls
Thursday, June 10, 2021 - 11 a.m. and 7 p.m.

Questions & Answers – 11 a.m.

Q1: Doesn't the TDSB need to pass a balanced budget? How can you have a deficit?

A1: According to the Education Act regulations, school boards are required to submit a balanced budget to the Ministry of Education by June 30th of each year. However, school boards can incur a deficit of up to the lesser of 1% of their operating revenue or accumulated surplus for the previous school year. And if a school board anticipates an in-year deficit of greater than 1% of its operating allocation, then they must seek the Ministry's approval.

Q2: Has the province provided additional funding to continue with COVID health and safety protocols next year?

A2: Yes, the Ministry has provided \$1.9M in half year funding to support costs relating to running HEPA filter units, enhancing air ventilation and the cost of filter changes. In addition, TDSB is receiving \$2M in half year funding for allowing additional bus routes and enhanced cleaning on buses. TDSB is also receiving \$15.8M in half year funding for staffing supports, and a portion of this, around \$3M will be utilized towards caretaking staff overtime to support enhanced cleaning requirements at our schools. Lastly, the Ministry continues to provide personal protective equipment and other health & safety supplies to school boards through the Ministry of Government and Consumer Services. They are committed to continuing this support for 2021-22.

Q3: Will budget cuts need to happen eventually, like next year? Any idea at this point what will be cut?

A3: One of the Board's main focus this year is to ensure our budget plan does not adversely impact our students. We want to ensure staff and students have the necessary resources to return to a post-pandemic learning environment. So at this time, we have not planned for any budget cuts to programs and services resulting from our deficit position. However, we recognize that TDSB is facing a pre- pandemic structural deficit of \$36.3M, which has resulted from year-over-year spending in excess of Ministry funding available. So this structural deficit would be something we will need to address in the 2022-23 budget year.

Q4: I am a TDSB teacher. I know that there is an explicit staffing process with timelines and recourse for decision review that exists and is shared with teachers. I want to know if there is a similar process for the budget process. No one seems to be able/willing to explain this process. I have a number of outstanding questions that I would like answered. This is obviously an equity issue as without being able to see/understand this process some people cannot access it. Please let me know who I can contact to have my questions answered and who I can contact to follow up if I do not get answers.

A4: We have more information on the budget process on our website. You can access that from www.tdsb.on.ca. In terms of budget related questions, you can submit questions to businesshelpdesk@tdsb.on.ca and staff are happy to answer any questions.

Q5: Were there any savings as a result of the school closures in 2020-21? Can those savings be used to offset the deficit for the next school year?

A5: Although there were some areas of savings such as supply teacher staffing, utilities and transportation costs, TDSB also experienced significant reductions in other revenues and increased costs in other areas as a result of the pandemic. We incurred over \$120M in pandemic expenses and additional staffing costs for the Virtual School arrangement and lowering class sizes, which were not fully funded by the Ministry. There were also over \$5M in reductions in lease revenues and permit revenues from mandated site closures. International student tuition fee revenues were also negatively impacted due to the government's travel restrictions. As a result, TDSB is projecting a \$21.5M deficit for the 20-21 school year, which will be funded through our working fund reserves.

Q6: Has the Board asked the province for additional funding to ensure lower class sizes for the 2021-22 school year?

A6: TDSB staff and Trustees have advocated for additional funding through the December budget consultation process and through ongoing discussions with the Ministry. In January, a letter was submitted to the Ministry from our Board Chair to seek reimbursement of reserves and pandemic related costs. The staffing support COVID PPF funding and newcomer supplement announced through the GSN last month will certainly help support staffing needs and reengagement of students, especially in schools with a significant percentage of virtual school students returning to in person learning, and schools that are ranked high on the learning opportunity index. However, we will not be able to accurately assess impact on class sizes until we receive the parent selection forms in August, and until we finalize the teacher classroom assignments.

Q7: Is the TDSB budgeting to include the virtual option for all of next year?

A7: Last month, the Government of Ontario announced that school boards must provide In-Person and Virtual Learning options for the 2021-22 school year. And TDSB will be asking families to complete an online Selection Form for In-Person or Virtual Learning in mid-August. By mid-August, we expect higher levels of vaccination among TDSB staff, students and families, and anticipate that more families will select In-Person Learning compared to last year.

At this time, TDSB has not yet quantified the budget impact of virtual versus in-person options as we do not have the selection information yet. Also, the Ministry has only announced the COVID-19 Priorities and Partnership funding for the first 6 months of the year and we still do not have confirmation around COVID supports for the second half of the school year. Sometime in the fall, after the Ministry clarifies their full year funding model, and once the selection form figures have been submitted, we will be in a better position to determine if any additional resources are required to support class size targets or staffing requirements.

Q8: Can proceeds from the sale of schools or administrative sites be used to fund the Board's deficit?

A8: The proceeds from the sale of TDSB properties are part of the capital budget, which is separate from the TDSB operating budget. The Proceeds of Disposition can only be used for costs relating to school building maintenance, construction and renovations, and cannot be used for operating costs.

Q9: Why do Alternative secondary schools get paid with the same amount of money per student as collegiate schools, which results in alternative schools getting paid severely less since they are designed to have a small amount of students? This leads to an equity issue as well since alternative secondary schools don't have proper funding, to create many opportunities.

A9: Through the budget process, and at the last Board meeting, we added back the 2.5 FTE to the secondary alternative schools to meet the needs of the schools. We have the staff allocation formulas, but also take into account other circumstances in our staffing allocation processes.

Q10: The budget presentation mentioned allocation of technology funding for the purchase of devices for students through the 1:1 Device Strategy. Can you elaborate on this program and budget impact?

A10: A report on this was presented at the June 9 Programs and School Services Committee meeting. TDSB is currently in the process of creating and executing a plan for the distribution of Chromebook devices to Grade 5 and Grade 9 students. Each year, the incoming Grade 5 and 9 students will receive a new device that they will keep for 365 days a year for the next 4 years. Students will return the devices to TDSB at the end of the 4 years, or prior to their departure from TDSB during the 4 years. The budget commitment for this program is approximately \$10M per year and is subject to the number of students who choose to bring in their own device. TDSB will be leveraging the COVID technology funding and ongoing technology support funding to fund this program initiative.

Q11: Have there been any staffing reductions in 2021-22?

A11: School based staffing is approved in March through the staffing allocation process, and are based on projected enrolment, and class size targets and restrictions based on provincial regulations and collective agreements. The staffing may be adjusted in the Fall based on actual enrolment. The non-teaching staffing levels are slightly higher than 2019-20 levels due to available system priorities funding and workers protection funding in the coming year. There may be some staffing changes across departments based on department needs but the overall central staffing figures are comparable to 2019-20 levels.

Q12: Can you elaborate on mental health funding for students next year?

A12: In terms of funding, we are receiving additional funding through the GSN and PPF for mental health. We are still working through a plan and process for next year, and will have more information to provide at the June 16 FBEC meeting.

Q13: Will there be more funding for COVID hot spot schools throughout the city? Smaller class sizes? What will schools look like in the fall for parents trying to decide between remote and in person learning?

A13: In general, the Ministry has said that all school boards are to provide a virtual and an in-person model next year. In terms of what exactly this is will look like, it will be a lot closer to normal, but we will have to wait until public health and the Ministry of Education provide more clarity on what the Health and Safety measures will be. In terms of staffing, we will be utilizing additional staffing supports through the COVID funding and the newcomer supplement. At this time, we have not been able to quantify the impact to the hot spot areas because we don't have the information of the selection forms yet. We will continue focusing on re-engaging students to transition back to a pre-pandemic learning environment. We don't have details or plans yet, but we will in the coming months. Hot spots may look different in September 2021 depending on public health data.

Questions & Answers – 7 p.m.

Q1: How much does TDSB have in reserves and where did this money come from? Will there be enough reserves to cover the Board's deficit?

A1: TDSB had around \$177M in reserves at the start of the school year, and a \$164M reserves balance as of the end of this school year. This reduction in reserves is mainly due to the \$21.5M deficit we are projecting for the 20-21 school year, offset by \$10M being transferred from our proceeds of disposition into our working fund reserves. This year, boards are required to use reserves to offset the deficit up to 2% of our operating allocation, which equals to \$59M. And we will be taking the remaining balance of our working fund reserves as well as benefit reserves to cover this deficit shortfall. At this time, the TDSB will have sufficient reserves to offset the \$59M, but there is also a risk in using benefit reserves. In the event the Board's benefits liability exceeds our remaining reserves, it would have a negative impact to the operating budget. We estimate that we will have around \$125M in reserves remaining at the end of Aug 2022

Q2: Will students continue to receive nutrition support in the coming year?

A2: The TDSB has a partnership with the Toronto Foundation for Student Success or TFSS, which is a not-for-profit organization supporting student nutrition programs across TDSB schools. They receive approximately \$20M each year from the City of Toronto, Ministry of Children Community & Social Services and other external fundraising proceeds to fund these nutrition programs at our schools. Each year, TDSB provides \$400K to TFSS to cover the admin costs of these programs, and also set aside \$160K for any additional student nutrition needs across the system.

I also want to add that TFSS has provided nutrition support to our schools through the Food 4 Kids program and the nutrition pantry program this year, by allowing secondary students to

pick up healthy food items from nutrition pantries on school site, before they go home for the virtual learning in the afternoons at home. Through the Food 4 Kids program, they also distributed over 28,000 food cards to support students who were in virtual schools and were not able to access the nutrition programs at the bricks and mortar schools.

Q3: I see in the budget presentation that part of the deficit is due to increase in employer costs of CPP. Why are these costs not funded?

A3: In 2019 and 2020, the CPP employer contributions increased by 0.15%, by 0.2% in 2021 and by 0.25% in 2022 and 2023. The CPP rate increase will result in an additional \$8M in budget pressure in 2022 and a further \$8M impact in 2023. TDSB is funded based on a benefit benchmarks, as a percentage of staff salaries. However, the increase in CPP costs are not fully factored in or captured within the Ministry's 2021-22 benefit benchmarks. As the Ministry's GSN funding formula does not fully cover all operating cost increases of the sector, this will continue to be a cost pressure for the Board in the next few years, as staffing costs make up a majority of TDSB's budget.

Q4: Will there be HEPA filter units installed in every classroom when students come back to school in September?

A4: The Ministry has allotted \$13.8M for air ventilation in 2021-22 and we will be receiving another \$1.9M in half year school operations COVID PPF funding in 2021-22. Through the funding received this year, we were able to ensure every occupied classroom, portable and wellness room received an institutional grade HEPA filter unit. I would also like to note that some of these schools may already have partial or mechanical ventilation in place in the building. After we finalize the student selection and classroom assignments in August we will have a better sense of any changes to the number of occupied classrooms and the number of additional HEPA units we require. In May, we have also placed some additional orders for institutional grade HEPA units to replace the smaller donated HEPA units in the wellness rooms and staff rooms. We will also be utilizing the ministry funding for the maintenance and utilities costs relating to the use of the units, as well as for filter replacements. The filters have a useful life of 3 years and the cost to replace the 11,500 HEPA units we have in the system is estimated to be around \$3M. We will definitely make sure these systems are in place when students come back to school.

Q5: Are you cutting funding for alternative schools?

A5: In terms of Alternative schools, the school budgets are based on enrolment levels of those schools. If the enrolment is increasing, based on students returning post-pandemic, there would not be a funding reduction but an increase.

Q6: Will the current budget cause a reduction in staffing in schools? If yes, will it affect alternative schools who already have so few teachers?

A6: The staffing budget was approved in March and it is based primarily on student enrolment. We did look at some of the secondary Alternative schools to see if there were additional needs. As a result, additional staffing was provided for secondary Alternative schools (increased FTE

for teachers), approved in May. We heard from community that there was a need for additional staffing to ensure students receive the support they need.

Q7: Why is so much money spent on fundraising?

A7: Fundraising in the budget (\$45 million) is a corresponding cost. School councils and schools (through their non-Board funds) collect funds that are part of fundraising revenue and they spend this money for its originally intended purposes. These are offsetting amounts of the fundraising proceeds schools and school councils receive. We also have supplemental funds, distributed through school budgets using the LOI, that are used to support schools that are not able to fundraise. These schools receive additional funding through the school budget allocation process.

Q8: isn't enrollment a bad way of looking at budget for alternative schools since they are supposed to be small?

A8: We are in the process of reviewing school budget allocation protocols now to determine if there are additional needs, above what is provided, for these smaller schools.

Q9: Will PPE be required in schools next year and if so, will you continue to provide PPE for staff and students?

A9: In terms of the requirement of PPE, we take our lead from Toronto Public Health and the Ministry. However, the Ministry has committed to continuing to provide appropriate personal protective equipment to school boards at no cost through the Ministry of Government and consumer services. With regards to whether students and staff will be required to wear PPE, we will need to take Toronto Public Health's direction on this, given we anticipate a significant percentage of staff and students over 12 may be fully vaccinated by September.

Q10: If I decide to keep my kids in virtual next year, will they still have access to the technology and internet access they got this year?

A10: Yes, schools will be responsible for distributing devices to their students who select virtual learning and TDSB will ensure all students who require a device for virtual learning gets one. As for internet access, TDSB will continue to assist families who need this support. Through the GSN announcement, the government has also indicated that there will be \$20M in connectivity support across the province in 21-22 as part of a 2 year application-based initiative. This funding would apply to connectivity improvements for school boards. We do not have details around this yet and whether the funding can be used for student internet access. TDSB has also worked with our approved vendor Rogers on a low-cost program called Connected for success, which provides high speed internet access for users that meet income criteria. The IT department will continue to provide support to schools to ensure equitable student access to virtual learning. This year we received over \$21M from the government for technology support. Some of the funding was used towards LTE devices for our virtual students.

Q11: When you say that students starting grade 9 next will be required to take two online courses to graduate, will those courses be hosted by the TDSB, by each individual school, or from other sources outside of the school board?

A11: At this point in time we know that the two courses will be offered through the TDSB's eLearning department (not individual schools). It is not yet known if other sources will be considered.

Q12: What mental health supports are being funded for students?

A12: In terms of the funding, we will be receiving additional COVID PPF funding for mental health and special education. There will also be additional funding through the GSN for mental health. At this time, I cannot say exactly how these funds will be allocated but it will likely include staffing supports such as professional development and training in the area of mental health. Plans are currently being developed and staff will provide an update at the June 16 FBEC.

Q13: If enrollment is used to determine budget (a large portion of the decision in addition to supplemented budget), and if enrollment is hurting due to the pandemic, is there budget allocated to encourage this learning option for a wider audience? Related, because of budget costs, academic level courses are also being cut. How will TDSB encourage enrollments if the resources are limited?

A13: As mentioned, grants are primary driven by enrolment. We expect enrolment to increase (in JK/SK and newcomers) post-pandemic. The additional funding for pandemic relief provided by the Ministry will help support programs during this time as we are not proposing any reductions and will also use reserves to balance the budget. But we believe that enrolments will rebound to pre-pandemic levels.

Q14: Many courses are getting cut at alternative schools because of the staffing and budget cuts and limitations. How can these courses be protected in the future instead of short term measures?

A14: We cannot speak to the program needs of each school, but in terms of the courses being provided, we will have to look at the impact on student achievement on a case-by-case basis. Trustees have asked staff to review Alternative schools to ensure they are meeting the needs of students so we will be undertaking this in the next year.

Q15: I understand that funding is also directed to school boards to gather data related to mental health and well-being... Specifically what data is that referring to?

A15: We are waiting for this information from the Ministry. We have a robust Research department at the TDSB and they will be working on this to ensure we are meeting the needs of students around mental health and well-being so we can adjust our programs, if needed, and review funding levels required.

Q16: When will the selection for virtual school selection start?

A16: The selection form will be sent in mid-August and we will be asking all families to chose virtual or in-person learning. We anticipate that many staff and students will be fully vaccinated

so we also anticipate more families to select in-person learning. Once this information is received, we will start the staffing review process.

Q17: Since the government's "underfunding" GSN formula produces annual shortfalls (3% next year), and the government is demanding completely unfunded virtual learning next year, and you will have a 4.2 billion dollar Critical Renewal Needs Backlog (for infrastructure repairs) next year, why isn't this TDSB joining with its workers' unions and its parent groups in a public campaign to pressure the government to fully-fund its education requirements?

A17: We continue to ask for reliable, predictable, and steady funding to address our repair backlog. We submitted a letter to the Minister in January and included this advocacy in our budget consultation submission earlier this year. In terms of the additional staffing and COVID funding received, it will help next year, but we agree that there needs to be additional funding to support virtual students, especially if there will be additional staff required. We also continue to advocate for access to Education Development Charges that could unlock millions of dollars for new schools or our repair backlog.

Q18: Has the province provided additional funding to continue with COVID health and safety protocols next year?

A18: Yes, the Ministry has provided \$1.9M in half year funding to support costs relating to running HEPA filter units, enhancing air ventilation and the cost of filter changes. In addition, TDSB is receiving \$2M in half year funding for allowing additional bus routes and enhanced cleaning on buses. TDSB is also receiving \$15.8M in half year funding for staffing supports, and a portion of this, around \$3M will be utilized towards caretaking staff overtime to support enhanced cleaning requirements at our schools. Lastly, the Ministry continues to provide personal protective equipment and other health & safety supplies to school boards through the Ministry of Government and Consumer Services. They are committed to continuing this support for 2021-22.

Q19: In the previous trustee meeting it was said that these changes for alternative schools would be "considered" not really a direct action, is it still being looked at that way? This is important since this problem has been happening for a while.

A19: We heard concerns from our Trustees around staffing levels for Alternative schools and we have increased staff allocation by 2.5 FTE for next year to ensure program viability of schools that could have been in jeopardy.

Q20: Will there be smaller class sizes in September? Is there any additional funding for smaller class sizes?

A20: We will not know teacher requirements and class sizes until the selection form process is complete. Class sizes are driven by Ministry regulations and Collective Agreements. We will focus will be on re-engaging students. We don't have an answer now regarding class sizes, but will be able to provide more information in August. We have delayed asking parents so that they have a clearer picture of the pandemic and vaccines to make an informed decision.

Q21: Is the TDSB budgeting to include the virtual option for all of next year?

A21: At this time, we have not yet quantified the impact of virtual learning to the budget. Currently, funding has been provided by the Ministry for the first six months of the school year. We expect to know more about the full year funding allocations in the fall. Once we have the selection data and funding levels, we will be able to quantify the budget impact of virtual learning.

Q22: Will there be space in the budget for school music programs? For example, each student needs their own instrument when we learn from home as opposed to sharing instruments as we did before the pandemic. My school's strings program was killed this year because the instruments couldn't be rented. How will you support the music programs?

A22: This equipment is purchased using school budgets so this will be reviewed on a school-by-school basis to see what is needed to support students and if there is adequate funding. Of note, because of the pandemic, many school budgets are underspend this year and can be used for this purpose, should it be required, when schools re-open.



2021-22 Operating Budget

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4112

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 2021-22 Operating Budget be approved, as outlined in this report.

Context

2021-22 Budget Submission

Section 231 of the Education Act requires school boards to pass a balanced operating budget each year. Budgets are intended to align both human and financial resources to system priorities. School boards are required to submit their annual balanced operating budget to the Ministry of Education by June 30th of each year. Staff will be submitting a request to the Ministry to extend the budget submission deadline to 9 July, 2021 to accommodate the 30 June, 2021 Board meeting date.

Staff has had initial discussions with the Ministry around the 2021-22 operating budget and approval for a projected deficit exceeding 1%. Based on discussions with the Ministry and the B7 memo, school boards are allowed to use up to 2% of their operating budget from the reserve funds.

Staff have received a verbal confirmation from the Ministry on June 11, 2021 that they are in support of a deficit approval of up to 2%. Staff have identified the following options to reflect a 2% deficit instead of the 2.4% deficit presented at the June 1 FBEC meeting:

- 1) Release \$9.3M in contingency for staffing costs based on the August parent selection results from the newcomers' supplement. Should the funding be required based on the August parent selection results, staff will update the budget through the 2021-22 Revised Estimates in December.
- 2) The remaining \$3.8M will be targeted from in-year savings from various areas, such as permits, supply staffing costs, utilities costs, gapping and temporary staffing costs. Staff will monitor and report savings realized on a quarterly basis. \$3.8M represents 0.1% of TDSB's annual operating budget.

2021-22 Projected Board Revenues

The TDSB's 2021-22 projected revenues are forecasted to be \$3.46B. The Grants for Student Needs (GSN) represents 87.3% of the TDSB's overall revenues. A breakdown of the revenues is outlined below:

TABLE A: 2021-22 Revenue Forecast	Amount (\$ Million)	%
Grants for Student Needs (GSN)	3,015.8	87.3%
Other Revenue:		
Deferred Capital Contribution and Capital adjustment (Note 1)	207.6	6.0%
Community Services Funding	55.3	1.6%
School Generated Funds	40.0	1.2%
Leases and Permits	29.6	0.9%
Tuition Fees	26.5	0.8%
Covid-19 Support Funding	23.0	0.7%
Priorities and Partnership Fund (PPF)	17.9	0.5%
Secondments	12.2	0.4%
EarlyOn and Extended Day Program	9.3	0.3%
Interest	6.0	0.2%
Other Miscellaneous	5.2	0.1%
Continuing Education	4.8	0.1%
Cafeteria	3.3	0.1%
Sub-total	440.6	12.7%
Total 2021-22 TDSB Forecasted Revenues	3,456.3	100.0%

Note 1: Deferred capital contribution is the net of capital revenues being recognized at the same time as the associated depreciation costs of the assets.

2021-22 Projected Board Expenditures

The TDSB’s 2021-22 expenses are projected at \$3.49B. 76% of the TDSB expenses relate to instruction, which is primarily comprised of staffing costs, learning materials and equipment for the classroom, and staff training. Approximately 10% of the TDSB expenses relate to school operations, which include caretaking, utilities, and school site maintenance costs. A breakdown of the projected expenditures is provided below.

<u>TABLE B:</u> <u>2021-22 Projected Expenditures</u>	Amount (in \$ millions)	%
Instruction	2,653.79	76.0%
Administration	79.60	2.3%
Transportation	66.27	1.9%
School Operation	347.27	9.9%
Amortization	232.97	6.7%
Renewal	31.50	0.9%
School Fundraising	40.00	1.1%
Debt and Other	41.70	1.2%
TOTAL	3,493.09	100%

There have also been changes to the 2021-22 department budgets presented at the 1 June, 2021 operating budget presentation at FBEC. A summary of these changes is provided in Appendix A.

2021-22 Budget Drivers

At the 21 April, 2021 Board meeting, Trustees approved the following nine 2021-22 strategic budget drivers. These budget drivers have helped guide the budget development process. Please note they are not listed in any prioritization order.

- **Early Years** - The TDSB is committed to ensuring early intervention supports. This includes implementing reading assessment programs, and literacy and math support for young learners. The TDSB will be developing plans for re-engaging students and reading assessment support through the COVID-19 funding.
- **Equitable Access to Learning Opportunities to Serve Our Students, including Indigenous Education** – The TDSB will continue to provide equitable student learning opportunities, and to center indigenous perspectives, histories and contemporary contexts into every school and every classroom, and honour

the Truth and Reconciliation of Canada's Call to Action. Through the government's newcomers funding available to school boards, the TDSB will also provide necessary resources to support newcomers and English language learners by adding 87 elementary and 58 secondary ESL teachers through the 2021-22 newcomers' supplement funding.

- **Human Rights** - This year, there will be targeted resources for human rights initiatives, to support the Human Rights Action Plan. The plan is intended to identify, address, remedy and prevent racism, discrimination, and systemic barriers. The government has committed to \$0.4M in other PPF funding for hiring of Human Rights Equity Advisors, which is comparable to the 2020-21 funding. There will be also be an addition of a Senior Human Rights Officer in the Urban Indigenous Education Centre budget for 2021-22.
- **Student Success** – The TDSB will implement equitable practices to improve student learning by delivering programs that fit their needs, and to develop a student re-engagement framework to support the return to in-person learning. Staff are still in the early planning stages of the student re-engagement framework and will provide more information in the coming weeks.
- **Staff Allocation to Support All Students** – The TDSB will continue to align staffing resources to support student mental health and well-being and align staffing resources to support the TDSB Multi-Year Strategic Plan.
- **Modernization and Accessibility** – The TDSB is working to develop modern learning spaces to provide a more inclusive learning environment for our students, and to work towards the 1:1 student device technology initiative. Ministry funding during the pandemic and the ongoing increase in technology funding has supported this direction.
- **Professional Development** - Professional development continues to be a key focus of the Board. The TDSB is committed to providing system-wide training in areas of equity, human rights, anti-oppression and anti-racism, as well as other staff learning opportunities. Part of the COVID-19 Special Education and Mental Health PPF will also be used towards professional learning opportunities.
- **Parent Engagement and Student Voice** – The Parent and Community Engagement office has been actively promoting parent involvement, and there will be ongoing support in this area.
- **Pandemic Support** - As staff and students return to school in September, the TDSB will continue to ensure adequate supply of personal protective equipment

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and maintenance of ventilation systems, to ensure health & safety of staff and students. The TDSB will also endeavour to ensure that the necessary staffing resources are in place so that students can transition back to a normal, post-pandemic learning environment.

2021-22 Revised Forecast and Working Funds Reserves

Revised 2021-22 Financial Position as at June 11, 2021 (in \$ millions)	
Structural Deficit prior to Pandemic	\$(36.3)
Revenue changes:	
ESL Stabilization	25.0
Secondary Online Learning Model Impact on Foundation Funding	(2.9)
Visa Student Revenues	(2.3)
Net Impact of School Operations Funding Offset by Supplementary Area Factor Adjustment	1.4
Benefit Benchmark Annual Reduction for Retirement Gratuities	(2.5)
	\$18.7
Cost changes:	
Semi-Fixed Operating Costs impacted by Enrolment Reduction	(17.3)
Additional Teacher Allocation to Support ESL at 19-20 Levels	(15.7)
Student Information System Implementation Year 2	4.2
Insurance Premium Increases	(1.6)
Pay Equity	(2.4)
Actuarial Future Employee Benefit Costs	(1.0)
One-time HST Rebate	(2.0)
Annual Increase in Employer Costs of CPP	(8.0)
Additional Vice Principal Staffing Approved by Board	(1.4)
Additional In-Year Savings	3.8
	\$(41.4)
	\$(59.0)
Projected 2021-22 Deficit:	

Explanation of Operating Revenues and Expenses:

Revenue Changes:

Item and Amount	Description
ESL Stabilization	Funding provided by the Ministry to support newcomers at the same level as 2019-20.

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Secondary Online Learning Model	The Ministry of Education has changed the secondary teacher allocation to assume that 8% of secondary students will take online learning courses towards their diploma requirements in 2021-22.
Visa Student Revenue	Reduced enrolment of international students in 2021-22 due to the impact of the pandemic and restrictions on international travel.
School Operations Funding	Net impact of increased funding to support utility costs offset by a change in supplementary area factor. Due to proactive purchases of natural gas at lower prices, funding will flow to bottom-line.
Benefit Benchmark	This is an additional reduction to the benefit benchmark relating to retirement gratuities.

Expenditure Changes:

Semi-Fixed Operating Costs	Due to the rapid reduction in newcomer enrolments during the pandemic, compensating reductions to operating expenditures could not be realized without significantly impacting students and staff during the pandemic.
Additional Teacher Allocation	Due to the additional funding provided for ESL stabilization, an additional 145 ESL teachers will be allocated to bring ESL supports back to the 2019-20 level.
Student Information System	Reduction in operating costs as the second year of Student Information System implementation commences.
Insurance Premium Increase	Anticipated increases in insurance premiums.
Pay Equity	Increased cost due to continuation of pay equity project.
Future Employee Benefits	Increase cost of future employee benefits based on actuarial estimates.
One-time HST Rebate	The TDSB engaged an external HST consultant to recover HST rebates from school generated funds and other accounts not claimed in prior years. However, due to the school shutdown and inability to access financial documents, the HST amendments were deferred.
CPP Employer costs	Annual increase in the employer portion of CPP payments.
Additional Vice-Principals	The Board approved an increase in Vice-Principal allocation to support virtual learning.
Additional In-Year Savings	In-year savings will be identified from various areas, such as permits, supply staffing costs, utilities costs, gapping and temporary staffing costs. Staff will monitor and report savings realized on a quarterly basis. This represents 0.1% of TDSB's annual operating budget.

2021-22 Operating Budget Assumptions and Risks

The following items have been identified as budget assumptions and risk factors that could impact the 2021-22 operating budget:

Revenue Impact – As the pandemic situation improves, revenues from permits, cafeteria sales, leases, international students, childcare, extended day programs and community programs are expected to gradually return to pre-pandemic levels. However, public health restrictions around travel and physical distancing may not be fully lifted until the second half of the 2021-22 school year, or until the city reaches its targeted vaccination rates. It is difficult to accurately project the TDSB's other revenues due to uncertainties around these timelines.

Staffing costs – To maintain physical distancing and the cohorting of students, additional teaching staff will likely be required in the first half of the 2021-22 school year as more students return to in-person learning. Since the selection form release date has been postponed to mid-August, the allocation of teaching staff will not be fully finalized until late August 2021.

The allocation of additional teachers will be targeted to support the re-engagement of virtual students returning to in-person learning in 2021-22. Parameters considered in the allocation of teachers will be the percentage of students returning to in-person learning and the learning opportunity index (LOI) ranking of each school. Allocation of resources will be focused on student re-engagement and well-being.

Enrolment – Student enrolment has a significant impact on funding and is therefore a risk to any financial projection. Staff have based the financial position of the Board on the most current information available. The enrolment forecast will be updated in the fall after the 31 October count of students is completed. This enrolment information will be used to update the financial forecast for the Revised Estimates submission to the Ministry in November and included in the first quarter update to Trustees.

Use of Benefit Reserves – There is risk in using benefit reserves for the in-year deficit because should actuarial costs increase above the remaining reserves, the additional cost would impact the operating budget of the Board.

Utilities Costs – Fluctuations in pricing (if significant and above those budgeted) would impact the operating budget of the Board.

Pandemic Costs – While it is expected that the pandemic impacts will lessen over the upcoming school year, should there be a significant change in the course of the

pandemic, and should no additional funding be provided by the Ministry, there could be an impact to the Board’s operations and financial position.

Action Plan and Associated Timeline

Once the Board approves the 2021-22 operating budget and capital budget on 30 June, 2021, staff will complete and submit the required budget documentation to the Ministry of Education on or before 9 July, 2021.

Resource Implications

Staff are recommending that reserves be used to balance the operating budget for the 2021-22 school year, to avoid reducing programs to students during the pandemic.

The TDSB’s 2021-22 deficit is forecasted to be \$59.0M.

Reserves (in Millions)	Actual Reserves (As at Aug 31, 2020)	Benefit Surplus pending on distribution	POD transfer approved by Ministry	20-21 Projected use of reserves	Estimated Reserve balance as of Aug 31, 2021
Working Funds Reserve	R1 16.8	10.0	10.3	(21.5)	\$15.6
Benefit Funds Reserve	R2 106.2	(10.0)			\$96.2
School Support	R3 34.9				\$34.9
Environmental Legacy Fund	R4 2.7				\$2.7
Artificial Turf Fund	R5 0.4				\$0.4
Sinking Fund Interest (restricted)	R6 15.7			(1.4)	14.3
Total working funds and internal restricted	176.7	0.0	10.3	(22.9)	164.1
Compliance Requirements					
Preliminary financial position for 21-22				A	\$(59.0)
Projected financial position for 20-21 as of June 1st 2021				B	\$(21.5)
Total projected two-year deficit				C=A+B	\$(80.5)
Boards are required to use reserve up to 2% of 21-22 operating allocation				D	\$59.0
Board use of reserves:					
Working funds reserves to be used in 20-21				E=-B	\$21.5
Working funds reserves to be used in 21-22				F=R1	\$15.6
Proposed Benefit reserves to be used in 21-22				G=-C-E-F	\$43.4
Total use of reserve in two years				H=E+F+G	\$80.5

TDSB is currently projecting the use of reserves in the amount of \$21.5M in 2020-21 and \$59.0M in 2021-22, totalling \$80.5M over the two years.

The Ministry of Education released memorandum 2021:SB12 on June 11, 2021, which provides clarification on the use of school board reserves and eligibility criteria for the COVID-19 support funding. Based on the criteria outlined, TDSB will not be eligible for

the Supplementary COVID-19 Support funding or the Stabilization COVID-19 Support funding. Under the Supplemental COVID-19 Support funding, school boards are required to fund pandemic costs up to 2% of their operating allocation through their reserves for the 2020-21 and 2021-22 school years. The Ministry will only fund pandemic costs beyond 2% of the Board's operating allocation. The Stabilization COVID-19 Support funding is only targeted for school boards with a low level of reserves remaining at the end of the 2020-21 school year. For details, please refer to Appendix B and C.

School boards are required to submit a balanced budget to the Ministry of Education by June 30th of each year. School boards can have a deficit of up to the lesser of 1% of their operating revenue or accumulated surplus for the preceding school year (as set out in Ontario Regulation 280/19) without Ministry approval.

Communications Considerations

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

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A: Summary of changes to the Detailed Department Budgets 2021-22
- Appendix B: Update regarding Stabilization and Supplementary COVID Funding
- Appendix C: Ministry 2021:SB12 Memo: Additional COVID-19 Support Funding

From

Craig Snider, Interim Associate Director Business Operations and Service Excellence at Craig.Snider@tdsb.on.ca or at 416-395-8469.

Marisa Chiu, Interim Executive Officer Finance, at Marisa.Chiu@tdsb.on.ca or 416-395-3563

Sabrina Wang, Comptroller of Budget & Financial Reporting at Sabrina.Wang@tdsb.on.ca or 416-395-3562

2021-22 Budget Detail by Department

Appendix A

Summary of Changes from June 1 FBEC

Budget Binder Page #	Department	Changes	Amount (\$ dollars)
11	Outdoor Education	Adjustment to Staffing FTE	(69,928)
30	Professional Support Services - Speech/Language Pathology	Adjustment to Staffing FTE	88,810
46	Urban Priority High Schools	Adjustment to Staffing FTE and discretionary expense reallocation	0
95	Library Learning Commons & Global Education	Adjustment to Staffing FTE	236,179
95	Library Learning Commons & Global Education	Shift of discretionary expenses from IT to Library to align with actuals	435,000
201	Benefit and Pension Services	Adjustment to Staffing FTE	(279,616)
233	Facility Services, Strategy and Planning	Adjustment to discretionary expenses	(150,000)
246	Board Services - Senior Admin Services	Adjustment to Staffing FTE	132,596
247	Legal	Adjustment to Staffing FTE	44,182
257	Application Management and Business Operations	Shift of discretionary expenses from IT to Library to align with actuals	(435,000)
276, 283	School-Based Costs and Central Processing - General	Release of ESL contingency supplement, in-year savings, gapping, temporary staffing costs, tangible capital asset and depreciation adjustments	(13,064,381)
Total Budget Changes			(13,062,158)

APPENDIX B

Update Regarding Supplemental COVID-19 Support Funding and Use of School Board Reserves

On June 11, 2021, the Ministry of Education released the 2021:SB12 memo, which outlines the methodology in determining eligibility of the Supplemental COVID-19 Support Funding and Stabilization COVID-19 Support Funding for 2021-22. A copy of the memo and Ministry example of the eligibility calculation is provided in Appendix C.

Based on the parameters, and after applying TDSB’s financial data, staff have determined that TDSB is not eligible for the Supplemental COVID-19 Support Funding and Stabilization COVID-19 Support Funding. TDSB’s detailed calculation is provided below.

Please note the figures presented are subject to change. The final calculation will be based on the TDSB’s year end financial statements submission for the two fiscal years.

A. Supplemental COVID-19 Support Funding

Step 1

To determine how much of the in-year deficit in 2020-21 is related to COVID-19. It is equal to the least of the following as a percentage of TDSB’s \$2.93B operating allocation:

	Reference	% Amount
i. School board’s reported in-year deficit (based on 2020-21 Revised estimates)	\$45.7M / \$2.93B	1.56%
ii. Board funded COVID expenses reported in Sch 9.1 of EFIS forms (based on Revised Estimates)	\$40.6M / \$2.93B	1.39%
iii. Two percent		2.00%
Least of the above for the 2020-21 fiscal year:		1.39%

Currently, the 2020-21 Board funded COVID expenses are projected to be approximately \$42.57M, which is higher than the \$40.6M reported in the Revised

Estimates indicated above. This amount is comprised of \$32.82M in additional teacher costs, \$2.42M in Early Childhood Educator costs, \$2.98M in additional school administrators relating to remote learning, \$3.6M in technology spending and \$0.76M in Special Education staffing costs.

Step 2

To determine how much of the in-year deficit in 2021-22 is related to COVID-19. It is equal to the least of the following as a percentage of TDSB's \$2.95B operating allocation:

	Reference	% Amount
i. School board's reported in-year deficit (based on 2021-22 forecast)	\$59.0M / \$2.95B	2.00%
ii. Board funded COVID expenses reported in Sch 9.1 of EFIS forms	\$0 / \$2.95B	0.00%
iii. One per cent for Estimates cycle (it may change to two per cent pending vaccination administration and medical advice in the Fall)		1.00%
iv. Amount determined in Step 1		1.39%
Least of the above for the 2021-22 fiscal year:		0.00%

Step 3

Take the sum of Steps 1 and 2, minus two per cent:

Step 1	1.39%
Step 2	0.00%
Minus 2%	(2.00%)
Result of Step 3	(0.61)%

If the result of step 3 above is positive, the school board is eligible for funding.

Result:

Since the result of Step 3 is negative, TDSB is not eligible for the Supplementary COVID-19 Support Funding. To be eligible for any of this funding, the Board funded COVID expenses for 2021-22 must exceed \$18.1M or 0.61% of the operating allocation (2% minus \$1.39%).

This implies that school boards are required to fund pandemic costs up to 2% of their operating allocation through their reserves for the 2020-21 and 2021-22 school years, and the Ministry will only fund pandemic costs beyond 2% of the board's operating allocation.

B. Stabilization COVID-19 Support Funding

Where school boards do not have enough accumulated surplus, or reserves, to support COVID-19 expenses in 2021-22, the Ministry will provide Stabilization COVID-19 support funding so that all school boards can incur a comparable level of COVID-19 expenses.

The ending accumulated surplus, or Board reserves balance of \$116.7M is based on the 2020-21 total accumulated surplus available for compliance less the committed sinking fund interest earned.

		Reference	% Amount
2020-21 Ending Accumulated Surplus/(Deficit) or Board reserves balance as a % of Operating Allocation	A	\$116.7M / \$2.93B	3.99%
2021-22 In-Year Surplus/(Deficit) amount related to COVID-19 expenses	B	\$0 / \$2.95B	0.00%
2020-21 In-Year Surplus/(Deficit) amount related to COVID-19 expenses (based on Revised Estimates)	C	\$40.6M / \$2.93B	1.39%
The lesser of 2020-21 and 2021-22 COVID-19 Expenses	D	Lesser of B and C	0.00%
Eligible Stabilization COVID-19 Support Funding		If D is less than A, amount is 0%*	0.00%

* If D is greater than A, % amount is D minus 1% if D is higher than 1%.

Result:

Based on the above, TDSB is not eligible for the Stabilization COVID-19 Support Funding. To be eligible for this funding, the COVID-19 expenses contributing to the in-year deficit for either 2020-21 or 2021-22 (as per D above) must exceed TDSB's reserves balance of approximately \$116.7M, or 3.99% of operating allocation (as per A above).

Ministry of Education

Financial Analysis and
Accountability Branch

315 Front Street West
12th Floor
Toronto ON M7A 0B8

Ministère de l'Éducation

Direction de l'analyse et de la
responsabilité financières

315, rue Front Ouest
12e étage
Toronto (Ontario) M7A 0B8

2021: SB12**Date:** June 11, 2021**Memorandum To:** Senior Business Officials

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Subject: **Additional Information on 2021-22 Stabilization and Supplemental COVID-19 Support Funding as well as the Use of School Board Reserves**

Further to memoranda 2021: B07 and 2021: SB08, I am writing to provide you with additional information on the Stabilization and Supplemental COVID-19 Support Funding, and to provide clarification on the use of school board reserves and the related in-year deficit approval process for the 2021-22 school year.

COVID-19 SUPPORT FUNDING

Depending on the school board's ending 2020-21 accumulated surplus balance, the school board's in-year deficit level, and the COVID-19 expenses incurred for the safe operation of schools in 2020-21 and 2021-22, school boards may be entitled to Stabilization COVID-19 Support Funding and/or Supplemental COVID-19 Support Funding in the 2021-22 school year.

These two sources of funding will first be calculated based on the ministry reviewed 2020-21 Revised Estimates (i.e., preliminary estimate of reserves balance) and 2021-22 Estimates (i.e., preliminary estimate of the in-year deficit and operating allocation). The preliminary funding amount will be updated as the 2020-21 and 2021-22 Financial Statements information becomes available.

The information that follows pertains to the eligible COVID-19 funding supports which is distinct from the overall allowable in-year deficit. For example, a school board for the first half of the year

may incur an in-year deficit of one per cent of their operating allocation where the eligible Supplemental COVID-19 Support Funding might be less than one per cent. A deficit greater than one per cent for the first half of the year requires approval of the Minister of Education.

A. Supplemental COVID-19 Support Funding in 2021-22

A portion of the in-year deficit incurred in 2021-22 might be eligible for supplemental funding by the ministry. The funding is equal to the amount of the COVID-19 related in-year deficits in 2020-21 and 2021-22 less two per cent (but cannot exceed two per cent or the 2020-21 amount). To determine eligibility the key steps are as follows:

Step 1 – determine how much of the in-year deficit in 2020-21 is related to COVID-19. It is equal to the least of the following as a per cent of the school board’s operating allocation:

- i. the school board’s reported in-year deficit;
- ii. the board funded COVID-19 expenses reported in Schedule 9.1 of the Education Finance Information System (EFIS) forms, and
- iii. two per cent

Step 2 – determine how much of the in-year deficit in 2021-22 is related to COVID-19 in 2021-22. It is equal to the least of the following as a per cent of the school board’s operating allocation:

- i. the school board’s reported in-year deficit;
- ii. the board funded COVID-19 expenses reported in schedule 9.1 of the EFIS forms;
- iii. one per cent for the Estimates cycle (it may change to two per cent pending vaccination administration and medical advice in the fall)
- iv. amount determined in step 1

Step 3 – take the sum of steps 1 and 2 above minus two per cent.

Step 4 – if step 3 is positive, the school board is eligible for funding.

Please see below for a simplified illustration on funding entitlement based on different school board scenarios (assuming a full year of activities, not a half year). For a comprehensive example, please refer to Appendix A.

	School Board A	School Board B	School Board C	School Board D
2020-21 deficit/COVID-19 expenses	1.3%	1.3%	0.8%	2.0%
2021-22 deficit/COVID-19 expenses *	1.1%	0.6%	2.5%	2.0%
Sum of the above minus two per cent	0.4%	(0.1%)	1.3%	2.0%
Eligible Supplemental COVID-19 Support Funding**	0.4%	0.0% as the 2% threshold is not exceeded	0.0% ***	1.0% (as funding is capped at 1% for Estimates cycle)

* In-year deficits over the allowable threshold (one per cent for Estimates cycle) requires the approval of the Minister of Education.

** Deficit amount eligible for funding will be net of any Stabilization COVID-19 Support Funding received by the school board in 2021-22.

*** As the 2021-22 deficit eligible for funding is capped at 2020-21 level – 0.8%, the total COVID-19 spending eligible for funding is 1.6%, which does not exceed 2%.

B. Stabilization COVID-19 Support Funding

Where school boards do not have enough accumulated surplus to support COVID-19 expenses in 2021-22, the ministry will provide Stabilization COVID-19 Support Funding so all school boards can incur a comparable level of COVID-19 expenses.

Please see below for a simplified illustration on funding entitlement based on different school board scenarios. For a comprehensive example, please refer to Appendix A.

	School Board A	School Board B	School Board C
2020-21 ending accumulated surplus/(deficit) balance* as % of the 2021-22 operating allocation	0.8%	0.8%	(0.2%)
2021-22 in-year surplus/(deficit) amount related to COVID-19 expenses**	(0.5%)	(1.3%)	(0.5%)
2020-21 in-year surplus/(deficit) amount related to COVID-19 expenses	(1.0%)	(1.2%)	(1.0%)
The lesser of 2020-21 and 2021-22 COVID-19 expenses	(0.5%)	(1.2%)	(0.5%)
Eligible Stabilization COVID-19 Support Funding	0.0% - in-year deficit can be covered by accumulated surplus	0.2% - amount needed to cover COVID-19 expenses up to maximum amount (i.e. 1%)	0.5% - accumulated deficit is not funded by the ministry

*The accumulated surplus available for COVID-19 expenses is the accumulated surplus ending balance as reported at Schedule 5, Item 3 of the 2021-22 Financial Statement submission less the ending balance committed for retirement gratuities, sinking fund interest earned and committed capital projects (item 2.1, 2.8.1 and 2.8.2 of Schedule 5).

**In-year deficits over the allowable threshold requires the approval of the Minister of Education

C. PARAMETERS SUPPORTING THE 2021-22 ESTIMATES

For the 2021-22 Estimates, school boards are allowed to incur a deficit up to the lesser of the accumulated surplus from the preceding year and half of the maximum allowed amount of two per cent (i.e., one per cent) of their operating allocation. Any deficit over this threshold requires approval from the Minister of Education.

As the EFIS forms do not automatically calculate the Stabilization COVID-19 Support Funding, the ministry-calculated preliminary Stabilization COVID-19 Support Funding amount will be added to FO reviewed version of the 2021-22 Estimates form and will serve to inform the compliance calculation. School boards are also encouraged to calculate the preliminary Stabilization COVID-19

Support Funding amount, if applicable, using the illustrative example in Appendix A. If after the inclusion of the preliminary Stabilization COVID-19 Support funding amount the deficit falls below the allowed deficit threshold, the in-year deficit approval will not be required.

The Supplemental COVID-19 Support funding will not be considered in the determination of compliance.

D. 2021-22 In-Year Deficit Approval

Consistent with prior years, the Minister will consider a number of factors when assessing the in-year deficit for approval as follows:

- i. whether the in-year deficit is structural or will occur only one time.
- ii. whether the in-year deficit is less than 50 per cent of the board's accumulated surplus.
- iii. the extent to which the in-year deficit is the result of circumstances beyond the school board's control.

For purposes of the 2021-22 Estimates and Revised Estimates, the Minister also intends on considering whether the 2021-22 in-year deficit is greater than the 2020-21 in-year deficit. As it is expected that most secondary school students (12-17 years of age) will be vaccinated by the start of the school year, barring exceptional circumstances, it is not expected that school boards' financial positions should be negatively impacted to the extent experienced in the 2020-21 school year. Where school boards anticipate a less favorable financial position in 2021-22 than in 2020-21, school boards should clearly identify the reasons and the budget parameters used to reach this conclusion in submitting an in-year deficit request.

School boards that need to seek the Minister's approval are also reminded to proceed expeditiously with the in-year deficit request to ensure that the decision is received prior to the finalization of the school board's budget approval process.

E. 2020-21 SCHOOL YEAR SUPPORTS

Throughout the 2020-21 school year, the Ontario government provided significant investments to school boards in support of school reopening plans that prioritizes the health and safety of students and staff. In addition to these investments, via memorandum 2021: B01, the ministry also provided financial flexibility allowing school boards to access up to 15 per cent of uncommitted POD-Regular to support COVID-19 expenses.

The ministry, in determining funding in Sections A and B above, shall maintain the assumed access to POD where school boards had planned to use this flexibility.

Finally, and as a reminder, it is expected that school boards' 2020-21 final expenses will not deviate from the planned 2020-21 expenses at the time of the announcement of the memorandum 2021: B07. School boards will be required to submit an attestation to this effect when submitting the 2020-21 Financial Statements.

F. CONTACTS

For any questions related to resources available through COVID-19 Support Funding and access to reserves, please contact Andrew Yang at 416-937-3767 / Andrew.yang@ontario.ca or Yan Chen at 437-216-4933 / Yan.Chen@ontario.ca.

Sincerely,

Original signed by

Med Ahmadoun
Director
Financial Accountability and Analysis Branch

c: Directors of Education

Appendix A: Detailed Illustrative Example

Accumulated Surplus (Deficit) Balance for the Purpose of Calculating Stabilization COVID-19 Support Funding		
1.0	2020-21 Revised estimates accumulated surplus / (deficit) available for compliance ending balance	140,000,000
	...2020-21 Revised Estimates, schedule 5, item 3, column 4 (FO Active)	
1.1	Retirement gratuities	25,000,000
	...2020-21 Revised Estimates, schedule 5, item 2.1, column 4 (FO Active)	
1.2	Committed sinking fund interest earned	60,000,000
	...2020-21 Revised Estimates, schedule 5, item 2.8.1, column 4 (FO Active)	
1.3	Committed capital projects	15,000,000
	...2020-21 Revised Estimates, Schedule 5, item 2.8.2, column 4 (FO Active)	
1.4	Ministry adjustments (i.e. POD adjustment)	-
1.5	Available accumulated surplus/(deficit) balance for the purpose of calculating Stabilization COVID-19 Support Funding	40,000,000
	...Item 1.0 - Item 1.1 - Item - Item 1.2 - Item 1.3 - Item 1.4, zero if negative	

2021-22 Reserve Access for the Purpose of Calculating COVID-19 Support Funding		
2.0	2021-22 In-year (surplus)/deficit for compliance purposes	10,790,000
	...2021-22 Estimates, compliance report, item 1.3 (enter surplus as negative, deficit as positive)	
2.1	Operating allocation to be used in compliance calculation	830,000,000
	...2021-22 Estimates, compliance report, item 1.7 (from section 1A, item 1.92)	
2.2	Maximum allowed reserve access for the purpose of calculating COVID-19 Support Funding	8,300,000
	...1% of item 2.1	
2.3	Board funded COVID-19 expenses	9,000,000
	...2021-22 Estimates, schedule 9.1, item 5 (enter as positive)	
2.3.1	Reserve access for the safe operation of school in 2020-21	9,000,000
	...item3.3	
2.4	2021-22 reserve access for the purpose of calculating of COVID-19 Support Funding	8,300,000
	... least of item 2.0, 2.2 2.3 and 2.3.1	

Stabilization COVID-19 Support Funding Calculation		
2.4.1	2021-22 reserve access for the purpose of calculating COVID-19 Support Funding	8,300,000
	... item 2.4	
2.5	Available accumulated surplus	40,000,000
	...item 1.5	

2.6 Eligible Stabilization COVID19 Support Funding ...item 2.4 minus item 2.5, zero if negative	-
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COVID-19 Expenses To be Funded Through School Board Reserve	
3.1 2020-21 in-year (surplus)/deficit for compliance purposes ...2020-21 Revised estimates, compliance report, item 1.3 (FO Active)	10,000,000
3.2 2020-21 board funded COVID-19 expenses ...2020-21 Revised estimates, compliance report, item 1.5 (FO Active)	9,000,000
3.3 Reserve access for the safe operation of schools in 2020-21 ...the lesser of item 3.1 and 3.2	9,000,000
3.4 2020-21 Operating allocation for compliance purpose ...2020-21 Revised estimates, compliance report, item 1.7 (FO Active)	800,000,000
3.5 2020-21 reserve access for safe operation of school as a percentage of operating allocation ...-Item 3.3 / Item 3.4	1.125%
3.6 2021-22 COVID-19 expenses to be funded by school board reserves as percentage of operating allocation ...2% less item 3.5, zero if negative	0.875%
3.7 2021-22 operating allocation ...item 2.1	830,000,000
3.8 2021-22 COVID-19 expense to be first funded by school board reserves ...item 3.6 times item 3.7	7,262,500
3.9 Opening balance of available accumulated surplus for COVID-19 expenses ... item 1.5	40,000,000
3.10 COVID-19 expenses to be funded by school board reserves ...lesser of item 3.8, item 3.9	7,262,500

Supplemental COVID-19 Support Funding Calculation	
4.0 2021-22 reserve access for the purpose of calculating COVID-19 Support Funding ...item 2.4	8,300,000
4.1 COVID-19 expenses to be funded by school board reserves ...item 3.10	7,262,500
4.2 Stabilization COVID-19 Support Funding ...item 2.6	-
4.3 Supplemental COVID-19 Support Funding ...item 4.0 less item 4.1 and 4.2, zero if negative	1,037,500

NOTE: This illustrative example provides the preliminary funding amounts which would be adjusted following the receipt of the 2020-21 and 2021-22 Financial Statements.

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Update on 2021-22 Capital Budget

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4113

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 on 2021-22 Capital Budget report be received.

Context

The 2021-22 Capital Budget was presented and approved at the private session of the June 1, 2021 Special Finance, Budget and Enrolment Committee (FBEC) meeting. Extracts from the report will be presented at the public session of the June 16 FBEC meeting for further discussion.

To support school maintenance, renewal and improvement work, the Ministry of Education has approved Renewal, School Condition Improvement (SCI) and time limited COVID-19 Resilience Infrastructure Stream (CVRIS) funding for some of the current capital priority spend requirements. Appendix A provides the projected use of Renewal funds to support maintenance and renewal work in schools, and the use of SCI funds to support school condition improvement projects. Appendix C provides a high-level breakdown of the approved CVRIS funding by category.

Since September 2015, the Ministry of Education has also directed the use of POD for school renewal projects, in accordance with the School Condition Improvement (SCI) policy. Capital Priorities grant funding for new schools and the expansion of existing schools is approved through business case submissions to the Ministry.

The capital budget incorporates changes resulting from market valuation changes and project cost fluctuations. For the year ending 31 August 2022, the capital fund balance is projected to be \$191.2M. A summary of POD projections for the 2021-22 year is provided in Appendix D.

Renewal Funding

\$47.6M

Renewal funding is program-based expenditures supporting schools, such as health and safety, preventative maintenance, and high priority school projects.

These funds will be assigned to individual projects during the year. Proceeds of Disposition (POD) will be utilized after all Ministry Renewal funding has been fully expended, which will require Board and Ministry approval.

Appendix A provides the projected use of these funds to support maintenance and renewal work in schools.

School Condition Improvement Funding

\$226.8M

The regulations require that 70% of SCI program funding be designated for critical improvements of major building components that ensure student safety and improve energy efficiency. Examples are improvements relating to roofing, windows, HVAC, electrical and plumbing systems.

The remaining 30% can be used for locally identified capital priorities. This portion of the funding is used to improve visible school elements that impact students' well-being and public confidence, such as flooring, walls, ceilings, playing fields, etc. Staff will ensure equitable distribution of funding to schools outside of critical repairs.

The allocation methodology is to review the backlog of components, consult with Facility Services staff to identify priority needs and designate funding to capital work to improve the student learning environment.

Appendix A provides the projected use of these funds to support school condition improvement projects.

Appendix B provides eligibility criteria under SCI and School Renewal Allocation (SRA).

Barrier free and Accessibility

Per Appendix B, new building enhancement for barrier free and accessibility is eligible under Renewal funding but not eligible under SCI funding. As a majority of the Board's Renewal funding is allocated to support school maintenance and renewal work, any projects in excess of the Renewal funding (e.g. new barrier free and accessibility projects) will need to be funded by the Board's POD which requires Board and Ministry approval.

In 2014, the TDSB developed an accessibility definition for every TDSB building: Accessible, Partially Accessible and Not Accessible. This information is available on each school's web page. Based on the 2015 survey, and considering any recently built new buildings, approximately 46.9% of our buildings are accessible or partially accessible. The estimated cost to retrofit all existing buildings to meet the current Ontario Building Code requirements for barrier-free design was \$3.9B.

The cost to retrofit an existing building to allow accessibility will vary based on the design/configuration of the building and the extent of accessibility work required – for example, the scope and costs would need to reflect whether the building requires one (or more) elevators, are there existing barrier free washrooms for students and staff on each floor, what are the building entrance conditions, whether ramps are needed, etc. Accessibility should also include provisions for hearing and visual impairments.

It is important to note that barrier free requirements were introduced in the 1983 Ontario Building Code. Buildings that were built prior to 1983 were not required to provide Barrier Free design, although many schools built before 1983 do have an elevator for example. In terms of the TDSB Building Accessibility rating, there may be buildings that are accessible (with an elevator, automatic door openers, barrier-free washrooms, etc.) but not fully compliant with the most current code. For example, in the current code, the wheelchair turning radius in a barrier free washroom has been increased from 5'-0" to 8'-0".

To ensure all kids can attend their local schools, Staff have been working on a Building Accessibility Update and Strategic Plan report which will be brought forward in the Fall. An important component of that plan will be to outline a strategic approach to address accessibility of buildings for students and other needs from both a Learning Centre and Learning Network perspective.

COVID-19 Resilience Infrastructure Stream (CVRIS)

\$81.6M

Recognizing that the COVID-19 pandemic has created new demands for infrastructure investments, the government announced the new, time limited COVID-19 Resilience Infrastructure Stream (CVRIS) funding in October 2020. The funding was requested through an application approval process, and the TDSB was allocated \$81.6M across 1,016 projects.

Appendix C provides a high-level breakdown of the approved funding by category. These projects are required to be substantially complete by December 31, 2021 to qualify for the funding. The Ministry is currently in discussions with the Federal Government to allow an extension to the December 31 project completion date. At this time, school boards are encouraged to complete the projects by the 2021-22 school year so that the school communities can benefit from the health and safety improvements.

The main purpose of the funding is to support capital improvements in response to the COVID-19 pandemic. These projects should focus on fixed, tangible capital assets intended for public use and/or benefit that fall under one of the following themes:

- promoting occupant health and safety
- improving facility condition (e.g., optimize air quality and water refilling stations that also improve access to safe drinking water)
- enhancing physical distancing
- facilitating distance learning (e.g., network and broadband infrastructure)

Action Plan and Associated Timeline

The 2021-22 capital budget approved at the 1 June, 2021 Special FBEC meeting has been incorporated into the revised 2021-22 Operating budget to be presented on 16 June, 2021. Once the Board approves the 2021-22 operating budget and capital budget on 30 June, 2021, Staff will complete and submit the required budget documentation to the Ministry of Education on or before 9 July, 2021.

An update on SCI spending by project and building accessibility report will be provided at a future FBEC meeting in October 2021.

Resource Implications

Despite best efforts to address renewal issues through increased grants and applying revenues from site sales, the TDSB continues to face a renewal backlog of approximately \$3.7B.

Communications Considerations

N/A

Board Policy and Procedure Reference(s)

N/A

Appendices

- Appendix A: Renewal & School Condition Improvement (SCI) Project Allocations for 2021-22
- Appendix B: Eligibility Criteria under SCI and School Renewal Allocation (SRA)
- Appendix C: COVID-19 Resilience Infrastructure Stream (CVRIS) Funding Summary
- Appendix D: TDSB 2021-22 Proceeds of Disposition Projection

From

Craig Snider, Interim Associate Director, Business Operations and Service Excellence at Craig.snider@tdsb.on.ca or 416-395-8469.

Maia Puccetti, Executive Officer, Facility Services and Planning at Maia.Puccetti@tdsb.on.ca or 416-393-8780.

Marisa Chiu, Interim Executive Officer, Finance at Marisa.Chiu@tdsb.on.ca or 416-395-3563.

Appendix A

Renewal and School Condition Improvement Grant				
Funding Programs	2019-20	2020-21	2021-22	
Renewal				
	Expenditures (\$ millions)	Budget	Budget	Budget
	Renewal Funded Maintenance	29.9	29.8	29.9
	School High Priority Projects	2.0	3.0	3.0
	Standards, Compliance & Env.	4.2	4.2	3.9
	Planned Programs/Projects	3.6	3.6	3.6
	Emergency/Health & Safety	2.5	2.5	2.5
	Preventive Maintenance	4.0	4.0	4.0
	Other/Contingency	1.0	0.5	0.7
	Total Expenditures	47.2	47.6	47.6
School Condition Improvement (SCI)				
	Expenditures (\$ millions)	Budget	Budget	Budget
	Roofing	30.0	20.0	17.0
	Mechanical	72.5	80.0	68.0
	Structural/Brick Work	40.0	45.0	40.5
	Windows	20.0	30.0	25.0
	Electrical	20.0	20.0	17.0
	Barrier Free Upgrades	10.0	0.0	0.0
	Parking Lots	12.0	14.0	12.0
	Field Restoration	12.0	14.0	12.0
	Interior Components	4.0	15.5	13.0
	Fascia	2.0	3.0	0.0
	Painting	4.0	3.8	3.5
	Student Success Strategy	0.0	8.5	8.0
	Contingency	18.3	10.2	10.8
	Total Expenditures	244.8	264.0	226.8

Appendix B

Eligibility Criteria under SCI & SRA (School Condition Improvement & School Renewal Allocation)

Eligible Expenditures	SCI	SCI	SRA
	Restricted (70%)	Unrestricted (30%)	
Capital – Renew / Replace Components			
Substructure (e.g., foundations, basement walls)	Yes	Yes	Yes
Shell / Superstructure (e.g., roofs, exterior walls and windows)	Yes	Yes	Yes
Interiors (e.g., stairs, floor finishes, ceilings)	No	Yes	Yes
Services (e.g., plumbing, HVAC, fire protection and electrical)	Yes	Yes	Yes
Equipment & Furnishings (e.g., <u>fixed</u> items only)	No	Yes	Yes
Special Construction & Demolition (i.e., hazardous waste removal)	No	Yes	Yes
Building Sitework (e.g., parking lots, site lighting, pavements, site utilities)	No	Yes	Yes
Capital – Other			
Portables repair and retrofits	No	No	Yes (TA funds* should be used first)
Additional portable purchase (i.e., adding to board inventory)	No	No	No
Program or accommodation related changes and retrofits (e.g., science labs converted into standard classroom)	No	No	Yes
New building enhancements: Non-renewal projects (e.g., accessibility, air conditioning, building automation systems, etc.)	No	No	Yes
Administrative facilities	No	No	No
Construction (e.g., changes to gross floor area or the replacement of existing building structures)	No	No	No
Salaries and wages for school board staff	No	No	No
Service debt (SRA only for previously encumbered debt. No allowance for new debt)	No	No	No
Moveable furniture and equipment (e.g. vehicles, furniture, equipment, computer hardware and computer software)	No	No	No
Community partners	No (should operate on cost-recovery basis)		
Outdoor Education Centre	Requires minister's approval		
Leased Site	Requires minister's approval		
Operating			
Maintenance (e.g., costs incurred to service or maintain the tangible capital asset until the end of its estimated useful life)	No	No	Yes (with board-specific caps)

* TA = Temporary Accommodation Funding

REVISED

Appendix C

COVID-19 Resilience Infrastructure Stream (CVRIS) Funding Summary		
Categories	# of Projects	Approved Funding (\$)
Armour Stone and Accessibly Pathways	50	2,000,000
Automatic Door Operators	78	3,260,000
Building Automation System (BAS) Upgrades	104	14,480,835
Classroom Enclosures	1	6,457,000
Handwashing Stations	50	510,000
Heating, Ventilation and Air Conditioning (HVAC) Upgrades	55	24,750,000
HVAC Upgrades in Portable Classrooms	11	627,000
Hybrid Learning Classroom Implementation Project	310	16,358,537
Kindergarten Outdoor Area and Junior Play Area	14	1,535,000
New Portable Classrooms	5	852,000
New Universal Washrooms	4	1,430,000
Water Bottle Filling Stations	324	1,500,000
Windows	10	7,880,000
Grand Total	1,016	81,640,372

REVISED

Appendix D

TDSB 2021-22 Proceeds of Disposition (POD) Projection			Amount (\$Mil)
1	Capital/POD Opening Balance as of September 1, 2020	A	141.0
2	Total Property sales 2020-21 and 2021-22	B	153.2
3	Additional POD required for existing capital priority projects:		
	Use POD to cover unfunded portion of capital priority projects		43.2
	Additional POD required due to construction cost Inflation		16.2
	Subtotal	C	59.4
4	Additional POD required for existing childcare projects:		
	Use POD to cover unfunded portion of capital priority projects		24.4
	Additional POD required due to construction cost Inflation		4.5
	Subtotal	D	28.9
5	POD required for Board priority projects:		
	Program and Pupil Accommodation (CAT)		5.0
	Portable Management Strategy		5.0
	Pupil Accommodation for FDK		2.0
	Jones Avenue Adult Learning Centre (post-fire school rebuild)		2.6
	Subtotal	E	14.6
6	Projected Capital/POD Ending Balance - Aug 31/22 (A+B-C-D-E)	F	191.2

Note: Opening balance and POD projections are on a commitment basis.

Background regarding uses of Proceeds of Disposition (POD)

POD is generated when school boards sell school facilities or properties that are declared surplus. POD must be used in accordance with requirements in the School Condition Improvement (SCI) policy. Boards are allowed to spend a minimum of 80% of POD to target key building components in schools and the remaining 20% for other identified school renewal needs. Boards do not require Ministry approval for using POD for these purposes. For examples of these projects, please refer to Appendix B of this report.

Boards can also use POD to replace a school that is in poor condition. The project must be submitted through the Ministry's Capital Priorities process. Boards also have the capacity to generate Administrative POD through the sale of administrative buildings. Boards are required to seek Ministry approval in order to use Administrative POD.

Boards are not required to contribute POD to Capital Priority projects, unless the Board identifies POD as a source of funding for the project, as is the case with the childcare projects outlined above. Pursuant to O.Reg 193/10, the Minister's exemption is required for Boards to use POD for purposes that fall outside the SCI policy expenditure requirements.

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Program and Sketch Plan Approval – Hodgson Middle School Addition & Renovation

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4114

Strategic Directions

- 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 Program and Sketch Plan be approved for a three-storey addition and renovation to Hodgson Middle School – acknowledging a shortfall in the current approved project funding.

Context

Hodgson MS is located within the Yonge-Eglinton area situated in Midtown Toronto and extends around six square kilometers. The area includes the Yonge-Eglinton Centre which is identified as an “Urban Growth Centre” in the City of Toronto’s Official Plan and in the Province of Ontario’s Growth Plan for the Greater Golden Horseshoe.

In November of 2016 the Ministry of Education (EDU) provided capital funding approval of \$5,800,000 to construct a new 12-Classroom (276 pupil places) addition at Hodgson Middle School required to address accommodation pressures. The project was required to support the implementation of a TDSB approved plan whereby Grade 6 students from surrounding overutilized junior elementary schools were moved to Hodgson MS, formerly a Grade 7-8 senior school. The plan took advantage of the land available at Hodgson MS that was not available at the junior elementary schools, which allowed for the installation of interim portables and had sufficient space for a large addition. The original business case to support this plan was submitted to the EDU in July of 2016.

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Since the approval of the original business case in November of 2016 there have been additional studies completed by both the TDSB Planning unit and the City of Toronto, which identified that the 12-Classroom addition would not be sufficient to accommodate increased enrollment pressures expected in the Yonge-Eglinton area. The increased enrollment pressures are due to the following:

- Increased residential development applications in the Yonge-Eglinton Urban Growth Centre.
- Doubling of elementary pupil yields from 0.02 - 0.04 pupils per residential unit in the area.
- The City of Toronto's new secondary plan "Midtown in Focus" completed in July of 2018, which identified that the population in the area is expected to double from 66,000 – 127,000 by 2051.

A feasibility study was conducted by MC Architects that took into consideration the current condition of Hodgson MS and proposed the following three options to address the expected accommodation pressures:

- A three-storey addition and renovation constructed above the 1960's portion of the school with an estimated construction cost of \$20,400,000 (based on 2019 estimates).
- A new replacement school with an estimated construction cost of \$22,000,000 (from 2019), although this would trigger some preservation requirements from the City for the 1920 portion of the building.
- A hybrid design that demolishes the 1960's portion of the building and constructs a new fully accessible three-storey addition in its place, adjacent and connected to the 1920's portion of the building. Based on 2019 pricing, the estimated construction cost of the "hybrid option" is \$19,900,000. Refer to **Appendix A** for Preliminary Sketch Plans.

The feasibility study concluded that the "Hybrid Design" was the most cost-effective option and one that would preserve the original portion of the building, which has historical significance in the neighbourhood. Subsequently, a revised business case was submitted to the EDU in September of 2019 identifying the need for a larger 5,000 square meter addition and interior renovation that would increase the previously approved 276 pupil place addition and renovation to 471 pupil places. The total capacity of the school would increase from 367 pupil places to 838 pupil places. Refer to **Appendix B** for the Facility Space Template.

In March of 2020, the EDU provided additional benchmark capital funding in the amount of \$12,446,532 to facilitate the construction of the "Hybrid Design." These funds are in addition to the previously approved capital funding of \$5,839,703, for a total Capital Priorities funding in the amount of \$18,286,235.

Action Plan and Associated Timeline

The intended completion date for the project is August 2024 (based on single phase construction in an unoccupied school). The August 2024 completion date is subject to obtaining Site Plan Approval from the City of Toronto and Approval to Proceed to general contractor tender from the EDU. These key milestones have been anticipated in the overall timeline.

A more detailed cost estimate will be obtained at the 85% completion of design development, and near completion of the Site Plan Approval process. This information will be submitted to the EDU, seeking Approval to Proceed to tender.

Resource Implications

The project is funded through the approved 2019/2020 Capital Budget Plan, EDU Capital Priorities. Refer to **Appendix C** for Ministry Approved Funding.

EDU Capital Priorities Funding – Classroom Addition (2016)	\$ 5,839,703
EDU Capital Priorities Funding – Hybrid Addition (2020)	\$ 12,446,532
Total Identified Capital Funding Available - Total Project Funding	\$ 18,286,235

Current Estimated Costs for the Project:

<u>Estimated Cost 2019 – Building Addition/Reno</u>	<u>\$ 19,900,000</u>
Sub Total - Addition & Renovation	\$ 19,900,000
<u>2021 Adjustment – 12% (Market Conditions & COVID)</u>	<u>\$ 2,388,000</u>
Total – Estimated Cost	\$ 22,288,000
<u>Risk Contingency (7%)</u>	<u>\$ 1,560,160</u>
Total Estimated Project Cost	\$ 23,848,160

Current Reconciliation of Costs – based on Consultant cost evaluation:

Total Approved Funding (Capital Project funding)	\$ 18,286,235
Total Estimated Project Cost	<u>\$ 23,848,160</u>
Total Project Shortfall	\$ (5,561,925)

The estimated shortfall of \$5,561,925 is a result of several factors, including current market pressure being experienced throughout the construction industry in the province, as well as labour/material premiums related to COVID-19. The gymnasium, library and music room, which are part of the new addition, are larger and more costly spaces to build than an addition comprised of classrooms only. As this project entails renovation as well as new construction, a higher contingency allowance has been included in the estimated project budget of \$23,800,000.

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As occurs with other capital projects, a request will be made to the EDU for additional Capital Priorities funding to address Extra Ordinary costs associated with City of Toronto Green Standards, requests arising from Site Plan Approval, as well as any unforeseen site conditions and utility upgrades. Additional funding, beyond what has been allocated through the benchmark, may be required for demolition of the 1960's portion of the building. A separate request to the EDU for Approval to Proceed for the demolition would be required.

Communications Considerations

Contact Government, Public and Community Relations Department (Communications Officer for your area/department) to determine communication needs and support required. Communications plan to be drafted in consultation with Communications Officer, if required.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

- Appendix A: HMS Sketch Plans
- Appendix B: HMS Space Template
- Appendix C: HMS Ministry Approved Capital Funding

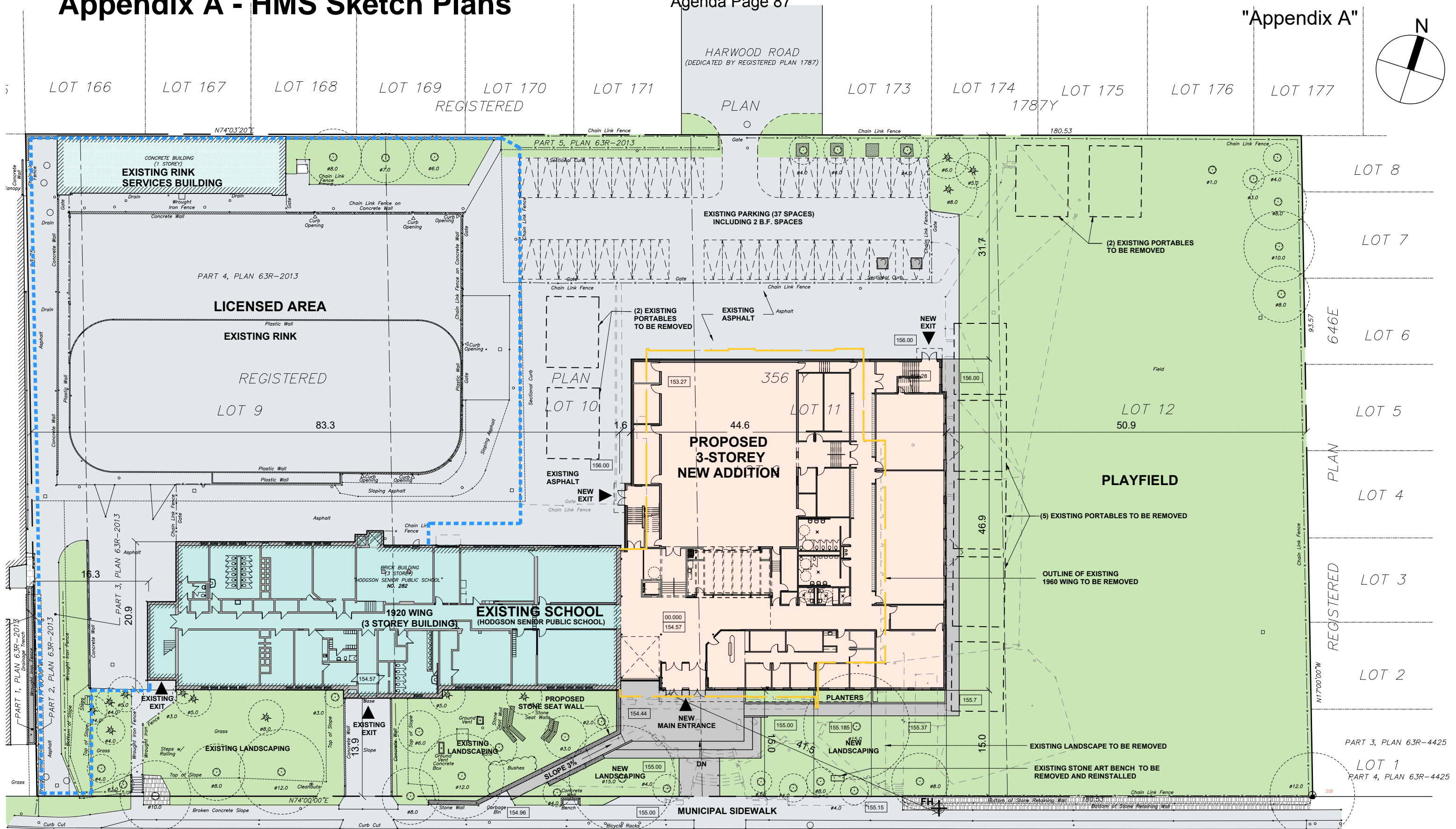
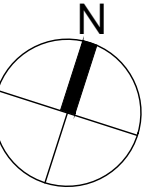
From

Maia Puccetti, Executive Officer, Facility and Planning at
Maia.puccetti@tdsb.on.ca or at 416-395-4566

Terry Leventos, Senior Manager, Capital Services and Data Systems at
Terry.Leventos@tdsb.on.ca or at 416-395-4566

Appendix A - HMS Sketch Plans

"Appendix A"



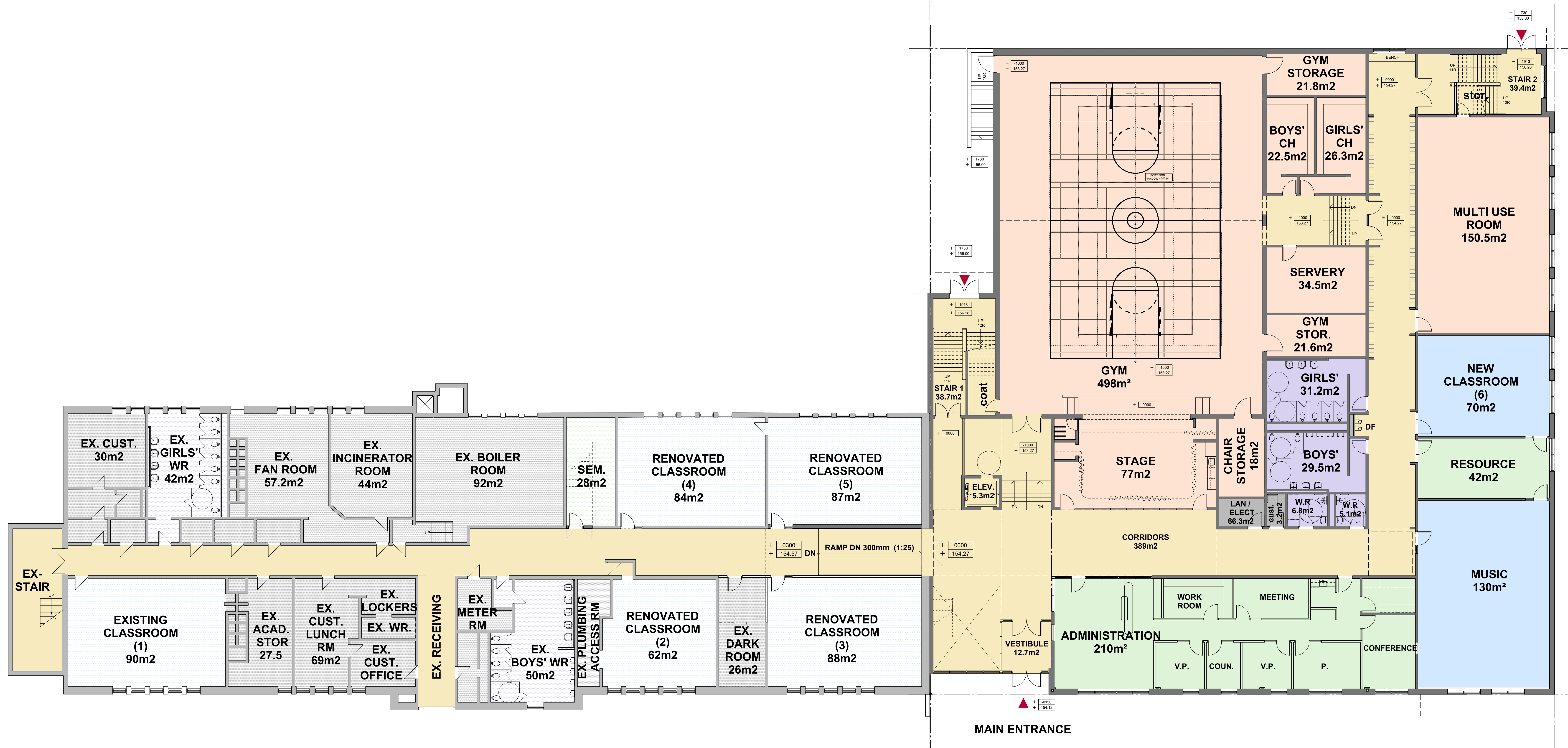
← DAVISVILLE AVENUE

DAVISVILLE AVENUE
(DEDICATED BY REGISTERED PLAN 356 Y)

SITE PLAN

SCALE 1:500

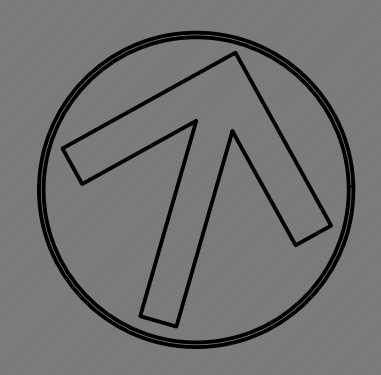
June 16, 2021

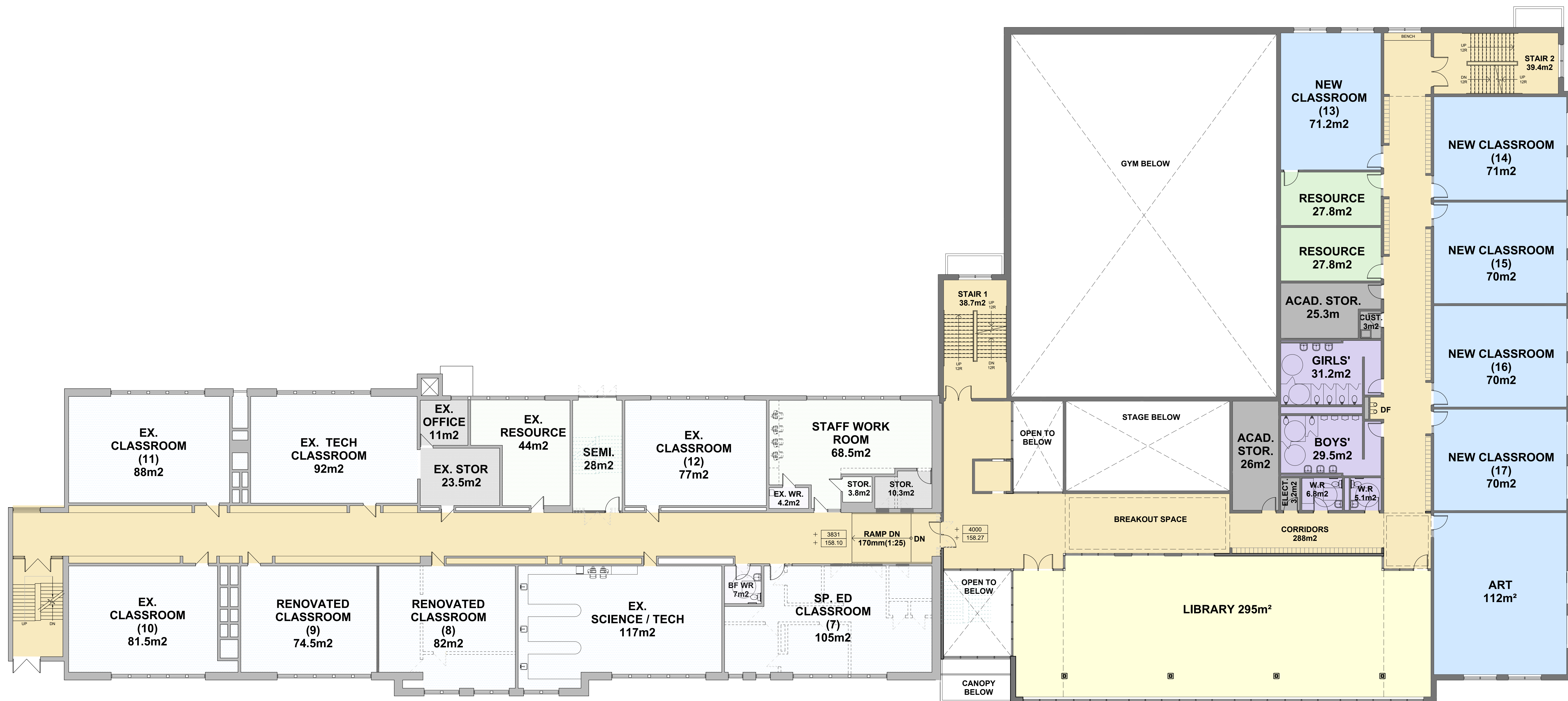


AREAS:	EXISTING	NEW ADDITION
GROUND LEVEL	1,367m ² [14,714ft ²]	2,033m ² [21,883ft ²]
SECOND LEVEL	1,364m ² [14,482ft ²]	1,474m ² [15,866ft ²]
THIRD LEVEL	1,362m ² [14,660ft ²]	1,462m ² [15,736ft ²]
SUB-TOTAL	4,093m ² [44,058ft ²]	4,969m ² [53,485ft ²]
TOTAL	= 9,062m ² [97,542ft ²]	

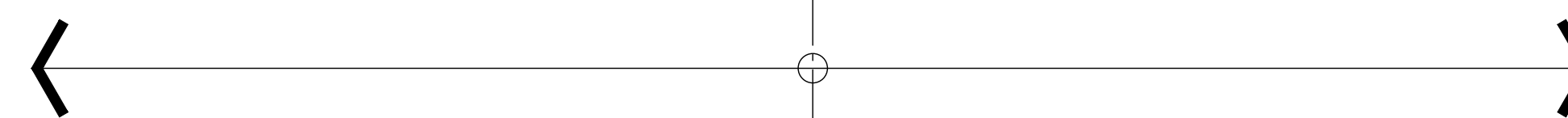
← EXISTING TO REMAIN | NEW ADDITION →

FIRST LEVEL
 GFA 3,400 m² [36,597 ft²]
 Existing = 1,367m²
 New Addition = 2,033m²
 1 NEW CLASSROOMS + 1 NEW MUSIC ROOM





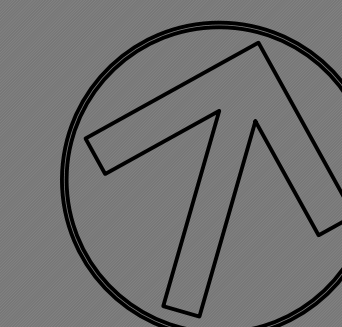
EXISTING TO REMAIN NEW ADDITION

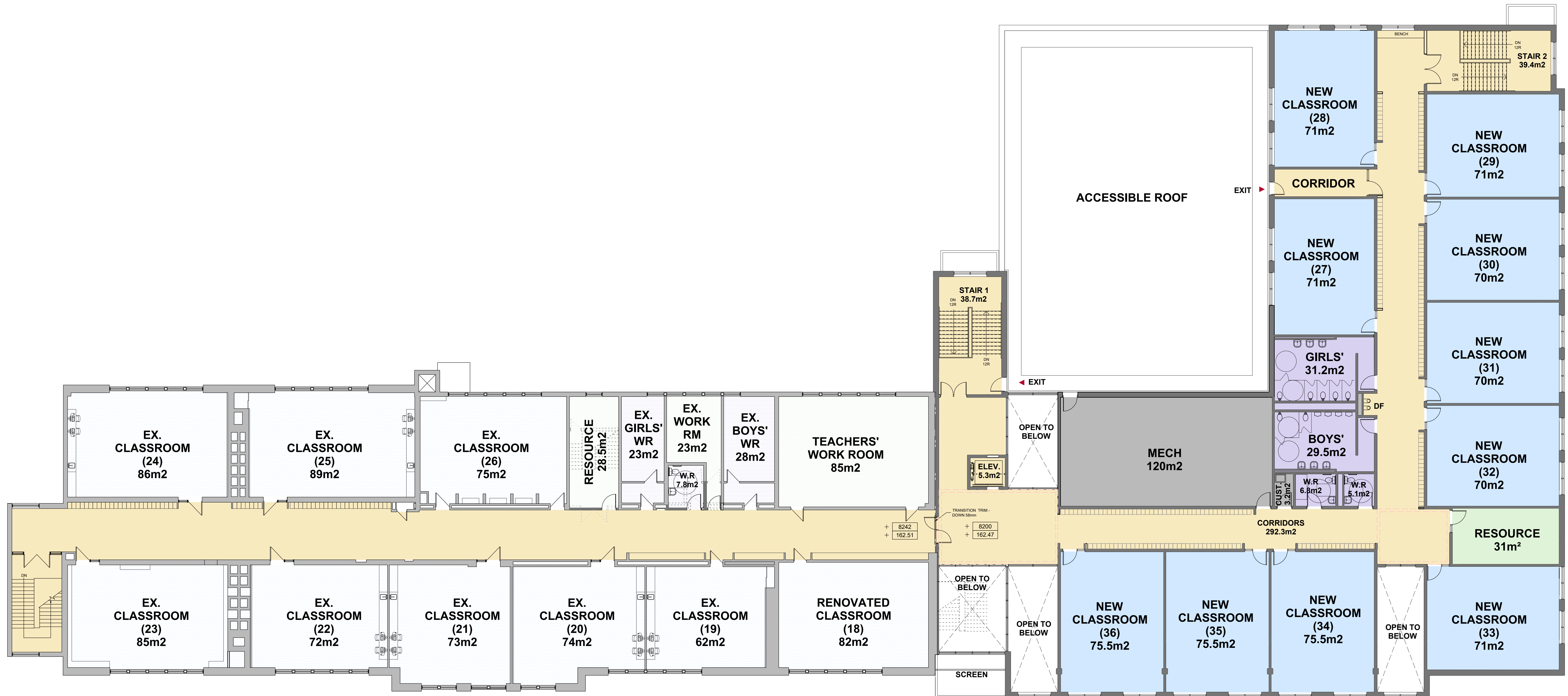


SECOND LEVEL

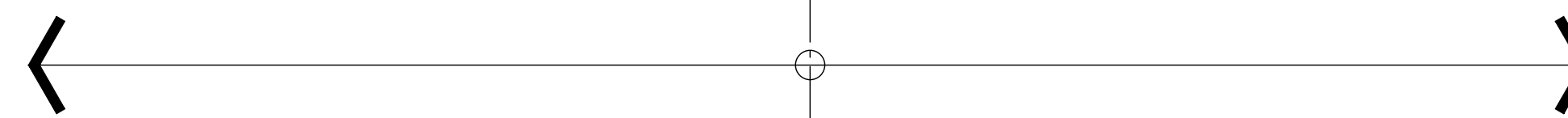
2,838m² [30,547 ft²]
 Existing = 1,364m²
 New Addition = 1,474m²

5 NEW CLASSROOMS + 1 NEW ART ROOM



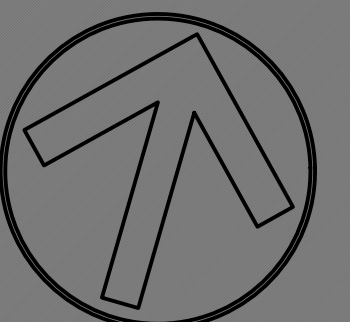


EXISTING TO REMAIN NEW ADDITION



THIRD LEVEL

2,824m² [30,397ft²]
 Existing = 1,362m²
 New Addition = 1,462m²
 10 NEW CLASSROOMS



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Details of Approved 2019-20 Projects			
12 Toronto DSB			
Priority	1		
Project Name	Hodgson MS - Addition		
Panel	Elementary		
Location	Toronto		
Benchmark Construction		Elementary	Secondary
New Construction	Pupil Places to Add	838	
	Resulting Pupil Places	838	
	GFA / Pupil Place	9.80	
	\$ / GFA	2,120.63	
	GAF	1.05	
	Benchmark	18,286,235	
School Total		18,286,235	
Total Construction Costs		18,286,235	
Less: Previously Approved 2016 Capital Priorities		5,839,703	
Total Construction Benchmark		12,446,532	
Funding Source			
Capital Priorities Grant	\$	12,446,532	
Child Care			
Board Funding			
Total Funding	\$	12,446,532	

Ministry of Education

Ministère de l'Éducation

Capital and Business Support
Division

Division du soutien aux
immobilisations et aux affaires

315 Front Street West
15th Floor
Toronto ON M7A 0B8

315, rue Front Ouest
15^e étage
Toronto (Ontario) M7A 0B8

STRICTLY CONFIDENTIAL AND EMBARGOED

March 31, 2020

Mr. John Malloy
Director of Education
Toronto District School Board
5050 Yonge Street
North York, ON M2N 5N8

Dear Mr. Malloy,

I am writing to inform you that the Ministry of Education has completed its detailed review of the business case(s) your school board submitted under the 2019-20 Capital Priorities Grant program. **Please note that information provided in this letter is strictly confidential and must be embargoed until further notification from the Ministry of Education.**

As outlined in Memorandum 2019:B17 – *Announcement of launch of 2019-20 Capital Priorities Program, including Child Care Capital Funding and review of School Construction Standards*, business cases could have included requests for funding to support both new school space construction as well as the creation of new or renovated licensed child care spaces in schools as part of the larger school capital project.

I am pleased to inform you that the ministry has approved funding to support the following project(s) for your school board, as outlined in the table below:

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Appendix C - HMS Ministry Approved Capital Funding

Project ID #	Project	Capital Priorities	Child Care	Total
12-255	McKee PS Addition	\$1,483,544	\$0	\$1,483,544
12-210	Hodgson MS Addition	\$12,446,532	\$0	\$12,446,532

Please note that for the project(s) listed in the table above, the ministry has increased its funding benchmarks by four percent to recognize rising construction costs. This increase does not apply to any previously-approved projects.

These newly approved Capital Priorities projects bring the ministry's total capital investment in your board to a total of \$285.4 million for 57 projects that have been approved through the Capital Priorities, School Consolidation Capital and Child Care Capital Programs over the years.

Appendix A provides a table showing how funding was determined for the approved project(s).

Your funding approval is conditional upon amendments to the 2019-20 Grants for Student Needs (GSN) regulation by the Lieutenant Governor in Council.

Accountability Measures for Approved Projects

The funding approved for your school board through the 2019-20 Capital Priorities Program represents a significant investment in school infrastructure by the Government of Ontario. Your board is responsible and will be held accountable for measures to ensure that the cost and scope of any approved projects are within the approved funding amounts.

As a reminder, school boards must receive ministry approval if the total cost of a capital project exceeds the funding source amounts approved by the Ministry. School boards are expected to ensure adequate controls are in place in managing project budgets. Furthermore, school boards are reminded that they are to seek a revised Approval to Proceed with additional funding sources identified if they anticipate any costs that cannot be addressed through contingency funding or other identified savings within their existing project Approval to Proceed. Excess costs incurred prior to receiving ministry approval may remain the responsibility of the school board and may impact future Capital Priorities project approvals for school boards.

Site Acquisition, Demolition and Unique Site Costs

The ministry has funding available to address costs related to site acquisition and preparation for project construction costs that are not included in the ministry's capital funding

benchmarks. Additional funding will be provided to school boards based upon submission of a detailed estimates with supporting engineering reports. Eligible costs include, but are not limited to:

- the acquisition of a site for new school construction;
- the acquisition of lots adjacent to existing schools for school expansion, including child care centres and community hubs;
- site improvements to make the sites suitable for construction, such as soil remediation, additional fill or demolition of existing structures; and
- addressing extraordinary municipal requirements.

School boards are to seek funding approval for these costs prior to incurring any costs. Costs incurred prior to receiving ministry Approval to Proceed (ATP) may remain the responsibility of the school board.

Change in Project Scope

If your school board chooses to amend the project scope approved through the 2019-20 Capital Priorities Program at a later date, you are required to inform your Capital Analyst prior to engaging your architect regarding the new proposed scope to confirm whether a revised Minister's approval is required. School boards may not proceed with project designs for scope amended projects without ministry approval.

If your project requires additional ministry funding, the school board may be required to forfeit its project approval and re-submit a revised Capital Priorities business case with the alternative project scope.

In addition, any changes to the approved child care capital component of the project will require the approval of your Consolidated Municipal Service Manager or District Social Services Administration Board (CMSM or DSSAB) and you will be required to re-submit a revised *Joint Submission – Capital Funding for Child Care* form.

Child Care Projects

The child care funding allocation you have received can only be used to address capital costs related to the creation of child care rooms. As a reminder, prior to requesting an ATP, school boards are required to provide the Ministry of Education's Child Care Quality Assurance and Licensing Branch with a floor plan of any child care space. Once the space has been approved, a

floor plan approval letter will be issued to your school board. This letter must be sent to the Capital Analyst when requesting the ATP. If you require further information about the floor plan approval letter process, please contact the ministry's Child Care Quality Assurance and Licensing Branch at 1-877-510-5333 or email childcare_ontario@ontario.ca. All child care rooms must be built in accordance with the *Child Care and Early Years Act, 2014* (CCEYA).

Lean Review of the Capital Approval Process

We appreciate the extensive undertaking of completing capital projects and want to ensure efficient ministry processes are in place to assist with their successful, timely completion while continuing to address sound accountability measures. As a result, the ministry is currently undertaking a Lean Review of the Capital Approval Process, including approvals for space templates and Approval to Proceed requests, for both school and child care projects. The review is being led by the Lean Delivery Team within the Government's Cabinet office. The comprehensive review includes seeking feedback from stakeholders to better understand current challenges and identify all potential opportunities as to how the ministry can better support school boards through the capital process.

Modular Construction Pilot

The ministry is working with Infrastructure Ontario to further explore modular construction opportunities in the education sector, including feasible options for new schools and additions for pupil and child care accommodation. We have had a significant number of boards identify interest in pursuing projects with this alternative construction approach. School boards will be contacted directly if their approved project(s) are being considered for the pilot study.

Payment

The Capital Priorities Grant, Full Day Kindergarten, and all associated child care funding will operate on a modified grant payment process, where cash flow is based on school board spending. There are two annual reporting periods for these programs:

- For the period of September 1st to March 31st, all related expenditures are recorded in the school board's March Report; and,
- For the period of April 1st to August 31st, all related expenditures are recorded in the school board's financial statements.

School boards will also be funded for the short-term interest costs related to these capital programs reflecting that cash flows will occur on a semi-annual basis. The short-term interest payments will be calculated in a manner similar to how they have been calculated for other eligible capital programs.

Projects Not Approved for Funding

I understand that your school board may have questions about any project(s) submitted and not approved through the 2019-20 Capital Priorities Program. Ministry staff are committed to working collaboratively with your school board to provide guidance and respond to questions as your school board considers the development of future capital plans, including requests for Capital Priorities funding.

Please refer to the Appendix B – Communications Protocol for detailed requirements regarding public communications, events and signage related to the project. Should you have any communications-related questions, please contact MinistryofEducation@ontario.ca.

We would like to take this opportunity to thank you and your staff for your assistance and support throughout this process and look forward to continuing to work with your school board.

Should you have any questions regarding your Capital Priorities and/or child care requests, please contact your Capital Analyst, Daniel Cayouette at 647-278-1644 or via email at Daniel.Cayouette@ontario.ca.

Sincerely,

Original signed by:

Didem Proulx
Assistant Deputy Minister
Capital and Business Support Division

Attached:

Appendix A – Details of Approved Projects

Appendix B – Communication Protocol Requirements: Public Communications and Events



Terry Fox Public School Conveyance for Site Plan Approval

To: Finance, Budget and Enrolment Committee

Date: 16 June, 2021

Report No.: 06-21-4130

Strategic Directions

- Provide Equity of Access to Learning Opportunities for All Students
- Build Strong Relationships and Partnerships Within School Communities to Support Student Learning and Well-Being

Recommendation

It is recommended that:

- a) a small irregular shaped parcel of vacant land forming part of the Terry Fox Public School property, legally described as Part 1, Plan 66R-31758, City of Toronto, having an area of 3.4 square metres, be conveyed to the City of Toronto for the purposes of providing a public sidewalk;
- b) pursuant to Section 194(3)(b) of the Education Act it be resolved that the conveyance described in a) is a reasonable step in the plan to provide accommodation for pupils on the Terry Fox Public School site; and
- c) the Toronto Lands Corporation be authorized to implement the conveyance.

Context

Terry Fox Public School has been approved for a childcare and classroom addition. The project was issued for tender and is awaiting approval from the Ministry of Education, to award the construction contract and commence construction. The Notice of Approval Conditions (NOAC) has been issued by the City of Toronto, which is the final step in the Site Plan Approval (SPA) process.

The City requires a 3.4 square metre curved portion of the Terry Fox PS site to be conveyed as part of SPA. This small section of land is adjacent to the sidewalk, as

detailed in Appendix A. The intent of the conveyance is to provide a curved sidewalk configuration.

The land to be conveyed to the City is legally described as Part 1 of Plan 66R-31758, City of Toronto, deposited on title on February 23, 2021. The Reference Plan is shown in Appendix B.

Staff have determined that the land to be conveyed is not required for educational purposes and does not impact the ability of the Terry Fox PS site to accommodate pupils.

The conveyance of this land to the City is not subject to Regulation 444/98, Disposition of Surplus Real Property and Acquisition of Real Property. Regulation 444/98 only applies when the Board adopts a resolution under section 194(3)(a) of the Education Act that the property or interest therein being disposed of “is not required for the purposes of the Board”. If the resolution adopted is under section 194(3)(b) *that the disposition is a reasonable step to provide accommodation for pupils on the site*, then Regulation 444/98 does not apply.

Action Plan and Associated Timeline

If approved, the Toronto Lands Corporation will implement the conveyance of the land to the City of Toronto.

Resource Implications

There are no resource implications. The land conveyance is a requirement of the Site Plan Approval process. It is a very small piece of land that only the City can use. The TDSB has no choice in the land conveyance (it is necessary to proceed with the capital project). There is only one party that can receive the land conveyance – the City (other parties cannot express interest). The City is acquiring the land for free (not at fair market value).

Communications Considerations

The land conveyance is part of a previously approved TDSB project – an addition and interior renovation. The process to design the addition included a community meeting presenting the entire project.

Board Policy and Procedure Reference(s)

Not applicable.

Appendices

Agenda Page 101

- Appendix A: Terry Fox PS – Partial Site Plan Showing the Land Conveyance
- Appendix B: Terry Fox PS – Registered Plan Showing the Land Conveyance

From

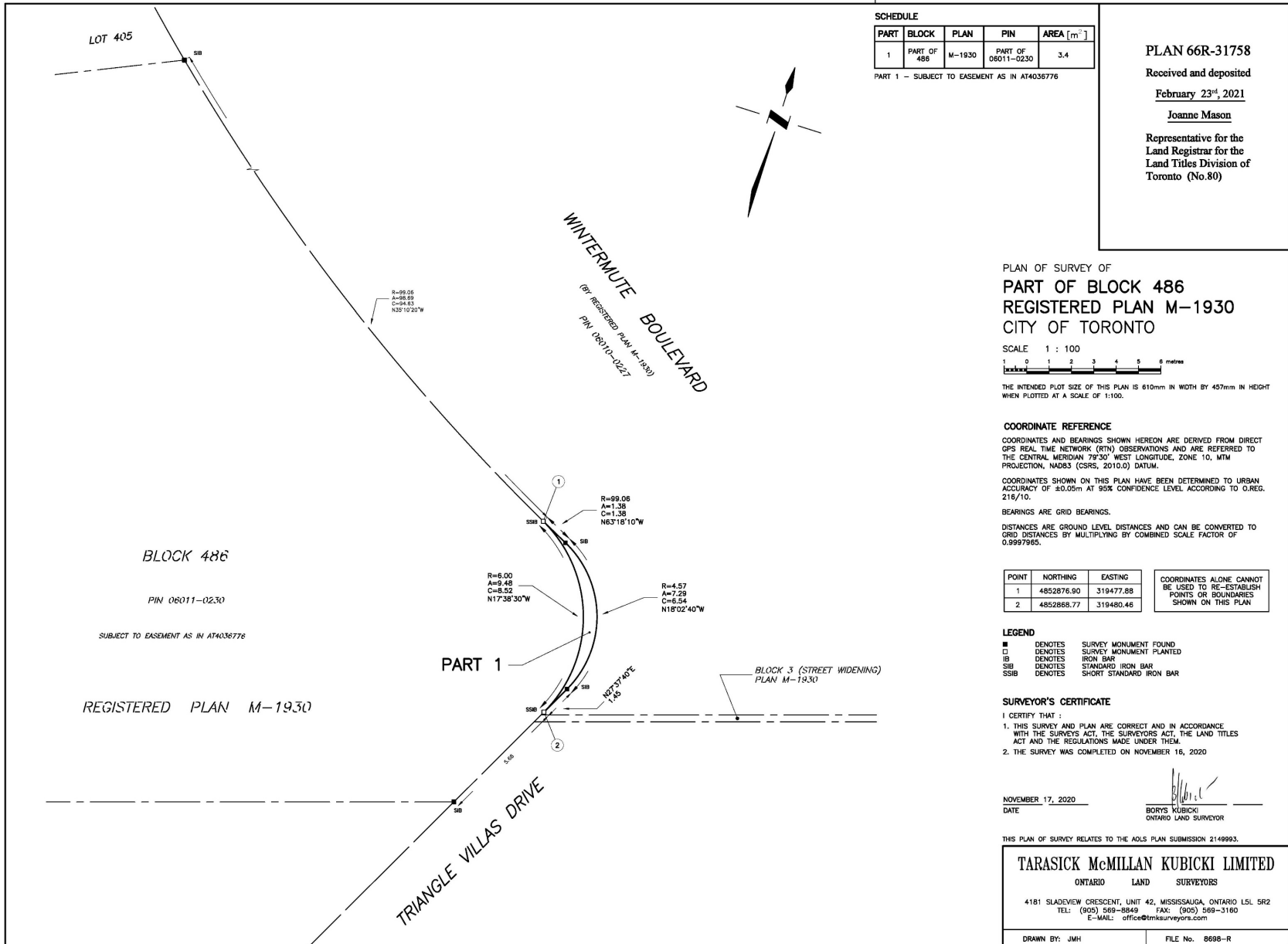
Craig Snider, Interim Associate Director, Business Operations and Service Excellence at craig.snider@tdsb.on.ca or at 416-395-8469.

Maia Puccetti, Executive Officer, Facilities and Planning at maia.puccetti@tdsb.on.ca or at 416-397-3004.

Marisa Chiu, Interim Executive Officer, Finance at marisa.chiu@tdsb.on.ca or at 416-395-3563.

Andrew Gowdy, System Planning Officer, Strategy and Planning at Andrew.gowdy@tdsb.on.ca or at 416-394-3917.

Terry Fox PS – Registered Plan Showing the Land Conveyance





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.

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Funding Information Requirement

At the special meeting held on March 7, 2007, the Board decided that to be in order any trustee motion or staff recommendation that would require the Board to expend funds for a new initiative include the following information: the projected cost of implementing the proposal; the recommended source of the required funds, including any required amendments to the Board's approved budget; an analysis of the financial implications prepared by staff; and a framework to explain the expected benefit and outcome as a result of the expenditure.

[1]Closing of certain committee meetings

(2) A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves,

(a) the security of the property of the board;

(b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;

(c) the acquisition or disposal of a school site;

(d) decisions in respect of negotiations with employees of the board; or

(e) litigation affecting the board. R.S.O. 1990, c. E.2, s. 207 (2).

(2.1) Closing of meetings re certain investigations – A meeting of a board or a committee of a board, including a committee of the whole board shall be closed to the public when the subject-matter under considerations involves an ongoing investigation under the Ombudsman Act respecting the board