



## Finance, Budget and Enrolment Committee

### (Special Meeting)

### Report No. 06

FBEC:006A  
Monday, April 24, 2023  
4:30 p.m.  
Hybrid Meeting  
Boardroom, 5050 Yonge Street

Members Present Trustees Michelle Aarts (Chair), Matias de Dovitiis, Shelley Laskin, James Li, Dan MacLean, Zakir Patel and Manna Wong

Also Present Trustees Rachel Chernos Lin, Alexis Dawson, Matias de Dovitiis, Sara Erhardt, Liban Hassan, Dennis Hastings, Debbie King, Weidong Pei, Yalini Rajakulasingam, Farzani Rajwani, Neethan Shan and D. Williams

The meeting was a hybrid model with Trustees Aarts, de Dovitiis, Hastings, Laskin, MacLean, and Shan participating in person, and other trustees present participating by electronic means in accordance with [amendments to Section 7 of Ontario Regulations 463/97, Electronic Meetings](#).

#### Part A: Committee Recommendations

#### **1. Alternative Schools Community Advisory Committee: 2023-2-24 Operating Budget, Commitment to Secondary Alternative School Programming**

The Committee considered a report from the Alternative Schools Community Advisory Committee (see FBEC:006A, page 1) presenting a recommendation regarding the review of the Board's budget and secondary alternative school programming. The report was presented by committee co-chairs, Laurie McAllister and Jacob Leibovitch.

**Moved by:** Trustee Laskin  
**Seconded by:** Trustee MacLean

**Whereas, TDSB secondary alternative schools provide a lifeline for students who are affected by external challenges, and challenges within the system, which put them at increased risk of being pushed out of the system, not returning to the system, not graduating, and the related risks to their well-being; and**

**Whereas, the Board has strongly committed to maintain the viability secondary alternative school programming.**

**Therefore, the Alternative Schools Community Advisory Committee recommends that the Board be reminded of its commitment to Secondary Alternative School programming and the students relying on the lifeline it provides, in the Board's review and approval of the 2023-24 operating budget.**

**Carried**

## **2. Business Arising: Update on 2023-24 Grants For Student Needs Announcement: Request for Emergency Meeting With Minister**

Trustees Laskin and MacLean moved the following as business arising following the presentation from staff providing an update on the 2023-24 Grants for Student Needs Announcement.

**Moved by:** Trustee Laskin  
**Seconded by:** Trustee MacLean

The Finance, Budget and Enrolment Committee **RECOMMENDS:**

**Whereas, in the final submission of the 2023-24 GSN consultation feedback to the Ministry in November, 2022, the Toronto District School Board (TDSB) asked the province to specifically provide additional funding to support the Board's incremental costs which the Board has no control over (e.g. employer portion of CPP, EI, OMERS) and review the salary and benefit benchmarks, and the TDSB repeated that request in a letter from the Chair and Director sent to the Minister in March, 2023; and**

**Whereas, in 2019, the CPP maximum annual pensionable earnings and employer contribution rates increased. The annual pensionable earnings limit has been increased by \$10,700. The employer contribution portion of CPP has increased over the past five years by 1% from 4.95% to 5.95%, resulting in pressures to the Board budget; There will be a further funding pressure starting on January 1, 2024 when CPP is going to increase the yearly maximum pensionable earnings ceiling; and**

**Whereas, the employer contributions for OMERS pension for non-teaching staff are not fully funded by the Ministry and since January 2023, non-full-time employees are eligible to enroll in the plan and it is anticipated that this plan change will increase the TDSB's contribution costs; and**

**Whereas, the sick leave entitlement changes in 2012, which provided employees with additional sick days per year, have resulted in a gradual increase in employee absenteeism, including short-term sick leave. In addition, long-term disability (LTDI) have also resulted in additional cost pressures for the TDSB. Increases in these two areas have impacted supply and LTDI cost increases; and**

**Whereas, throughout the course of the COVID-19 pandemic, the TDSB working closely with Toronto Public Health (TPH), judiciously implemented their directions (e.g., masking in Kindergarten to Grade 12, reducing class sizes, cohorting at lunch, etc.) to keep students and staff as safe as possible; and**

**Whereas, to fulfill the actions identified by TPH to reduce class sizes in priority neighbourhoods the TDSB used its own resources of approximately \$55.1 million to cover additional staffing costs and \$15.0 million for other COVID-19 related expenditures; and**

**Whereas, for 2023-24, TDSB employee benefits and sick leave costs are projected to be underfunded by \$47.3 million; and**

**Whereas, in prior years, the TDSB was able to absorb the increase to employee benefits, sick leave costs and pandemic-related costs through operational savings, working funds and reserves, however given the depletion of working fund reserves and the risks to using additional reserves, the TDSB's deficit position is now \$63.2M and additional funding is needed to cover these cost increases in order to balance the operating budget; and**

**Whereas, a recent TDSB survey of nearly 18,000 TDSB parents/guardians/caregivers who completed the survey showed that 7 in 10 believe that the impacts of the pandemic are still being felt by their children, 86% believe that the Pandemic Recovery Funding should**

continue, and 90% believe that the Ministry should fully or partially cover the \$70 million that the TDSB spent on pandemic-related costs; and

Whereas, it is clear through the recent GSN announcements that the province has no intention of replenishing the reserve funds Boards accumulated for particular purposes but were directed to use to cover pandemic-related costs, nor of continuing with Pandemic Recovery Funding that allowed Boards to hire additional staff even though these staff are still required to support students;

Therefore, be it resolved:

- a. That the Chair ask for an emergency meeting with the Minister of Education and request that the Minister provide the actual additional funding to support the unfunded costs that the Toronto District School Board has as an employer and has no control over (e.g., employer portion of CPP, EI, OMERS), and fix the centrally negotiated salary and benefit benchmarks;
- b. That, should the Ministry not cover these costs, which are outside of the control of the TDSB, the Chair inform the Minister that within the Board's Operating Budget, the Board will consider not including these costs when calculating the financial position of the Board in determining if it has a balanced operating position, noting funding is the responsibility of the Ministry to cover these costs as Boards are funded by the provincial government;
- c. That, through the Ontario Public School Boards' Association, the actions at Parts (a) and (b) be shared with all school boards across Ontario to discuss and potentially do the same.

Carried

### **3. Business Arising: Update on 2023-24 Grants For Student Needs Announcement: Responding to Request for Commentary on Bill 98, *Better Schools and Student Outcomes Act, 2023***

Trustees Shan, on behalf of Trustee Ehrhardt and Trustee MacLean, moved the following as business arising following the presentation from staff providing an update on the 2023-24 Grants for Student Needs Announcement.

**Moved by:** Trustee Ehrhardt  
**Seconded by:** Trustee MacLean

The Finance, Budget and Enrolment Committee **RECOMMENDS:**

**Whereas, on the same day as announcing the Grants for Students Needs, the Minister of Education introduced Bill 98, *Better Schools and Student Outcomes Act, 2023*; and**

**Whereas, the Bill was also posted for commentary on Ontario's Regulatory Registry with a feedback deadline of May 16, 2023; and**

**Whereas, the Bill considers several areas that relate directly to school boards and areas currently within the purview of trustees; and**

**Whereas, OPSBA has communicated it will be responding to these proposed changes;**

**Therefore, be it resolved:**

**That the Chair:**

- i. work in close partnership with the Ontario Public School Boards' Association to respond to the proposed changes;**
- ii. participate in the legislative process, including where appropriate, preparing oral or written submissions regarding the proposed legislation and any future implementing regulations;**
- iii. share the views of the Toronto District School Board on the proposed bill, including:**
  - o concerns around:**
    - proposals that will result in duplication and added burdens on board staff,**
    - proposals that could remove, or restrict the role of trustees,**
  - o the need for funding to support any direct or indirect costs that may arise from Bill 98 or its implementing regulations;**
  - o increased opportunities for boards to share views on proposed Bill 98 and any implementing regulations;**
- iv. communicate these views to the Minister of Education and OPSBA.**

**Carried**

**4. Update on Child Care Umbrella Agreement With the City of Toronto [4515]**

The Committee considered a report from staff (see FBEC:006A, page 3) presenting information on the child care agreement with the City.

**Moved by:** Trustee Laskin

**Seconded by:** Trustee MacLean

The Finance, Budget and Enrolment Committee **RECOMMENDS that the report be received.**

**Carried**

Part B: For Information Only

**3. Call to Order and Acknowledgement of Traditional Lands**

The meeting was called to order at 4:33 p.m. with Michelle Aarts, Committee Chair, presiding.

The purpose of the meeting was to consider matters related to the 2023-2024 budget.

**4. Declarations of Possible Conflict of Interest**

No matters to report

**5. Delegations**

re Redeployment of Early Reading Coaches/ Staff Cuts

1. Jennifer Skilton, Early Reading Coach, Learning Centre 2
2. Angela Jannetta and Angelique Thompson, Early Reading Coach, Learning Centre 1

**6. 2023-24 Grants For Student Needs Announcement: Update**

The Committee heard an update from staff on the Ministry's announcement regarding the 2023-2024 Grants for Student Needs (see attached).

## **7. Adjournment**

On motion of Trustee Laskin, seconded by Trustee MacLean, the meeting adjourned at 9:52 p.m.

### **Part C: Ongoing Matters**

No matters to report

Submitted by: Michelle Aarts, Committee Chair

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**REVISED**

# **GSN Update**

## **Special Finance, Budget and Enrolment Committee**

March 24, 2023





## Memos Released on April 17/23

- B03–“Better Outcomes for Students”
- B04–“2023-24 Grant for Student Needs (GSN) funding”
- B05–“2023-24 Priorities and Partnerships (PPF) funding”
- B06–“Student Transportation– Grant for Student Needs 2023-24”
- B07–“Capital Funding for the 202324 school year”
  
- The 202324 technical paper and the EFIS forms were also released.

# Highlights of GSN

- **New funding formula for student transportation**
  - The Ministry is implementing a new Student Transportation Grant funding framework that is “transparent, equitable and focused on reliability”
  - There will be enhanced reporting requirements under the new grant which are intended to provide the ministry with greater insight into how school boards are using certain components.
  - The impact on TDSB has been estimated by the Ministry to be an increase in funding of \$13 million. However, there are components that will have additional expenses and components that are enveloped. Staff is still working on the impact of this increase in funding on the overall budget. eg. Driver Salaries and Benefits have been enveloped at \$23.00/hour



# Highlights of GSN

- **Funding for Remote Learning Administration**
  - Funding will be provided based on remote learning enrolment
  - \$479.27 per FTE to support principal, vice principal, school office support and IT
  - The FTE will be excluded from other school based/school facility based allocations within the GSN
  
- Total funding allocated to TDSB is projected to be \$0.6M for remote learning. Staff is still determining the impact of the reduction in funding for facilities.



# Highlights of GSN

- **Safe and Clean Schools Supplement**

- Grant for additional services that support student wellbeing and maintain clean schools
  - Professionals/Paraprofessionals
    - costs for staff such as psychologists, social workers and child/youth workers
  - Educational Assistants
  - Custodial/Maintenance
- Boards have flexibility within the categories, but priority should be given to Professional/Paraprofessional supports \$1.2M has been provided in the GSN regulation for TDSB and staff is reviewing this calculation before recommendations are made.



# Highlights of GSN

- **Summer Learning Supports**
  - Summer Learning Program has moved from Priorities and Partnership Funding (PPF) to GSN
  - Not additional funding but does provide stability



# Highlights of GSN

- **Labour-Related Changes**

- Updates to salary benchmarks have been made to reflect:
  - \$1 per hour increase in education workers salary benchmarks from 2021-22 to 2022-23 and a further \$1 per hour increase from 2022-23 to 2023-24
  - A 1.25% increase for teacher salary benchmarks from 2022 to 2022-23 and a further 1.25% increase from 2022-23 to 2023-24.
- Employee Life and Health Trust benefits have been adjusted for CUPE education workers as per their collective agreements.
- The ministry is continuing to provide the Supports for Students Fund
- All of these increases in funding will have a corresponding increase in expenditures and in fact, the gap related to teacher salaries will continue to grow



## Benefit Costs

- There was no increase in the GSN for statutory benefits or costs related to sick leave.
- The projected incremental unfunded benefit costs from 2018/19 to 2023/24 are as follows:

Benefit	Incremental Costs
Long Term Disability (LTD)	\$13.9M
Workplace Safety Insurance Board (WSIB)	\$(8.2M)
Canada Pension Plan (CPP)	\$28.8M
Employment Insurance	\$1.0M
Sick Leave School Based	\$11.8M
<b>Total</b>	<b>\$47.3M</b>







# Highlights of GSN

- **Realignment of Indigenous Education Funding**
  - Realigning to better support Indigenous education priorities
  - First Nations, Metis and Inuit Studies Allocation
    - Funding methodology revised to encourage boards to offer First Nations, Metis and Inuit Studies courses. Boards continue to be required to deliver First Nations, Metis and Inuit Studies courses in a school where a minimum of 8 students in that school are enrolled in the course.
    - The combination of the Pupil Foundation Grant and the supplemental First Nations, Metis and Inuit Studies Allocation funding supports the cost of a teacher where there are at least 8 students in the course in the school
      - When enrolment is less than 8, supplemental funding is prorated to support a portion of the teacher cost
      - When the enrolment is at least 23, there will be no supplement



# Highlights of GSN

- **Other PPF Transferred to GSN**
  - SHSM Expansion
  - Early Math Intervention for Students with Special Education Needs
  - Demographic Data Gathering
- **Expiration of the COVID19 Learning Recovery Fund**
  - Confirmation of the expiration

# Highlights of GSN

- **Keeping Up With Costs**
  - Non-Staff Benchmarks
    - The ministry is providing a 2% increase to update the non-staff portion of the School Operations Allocation benchmark to assist school boards in managing the increase in commodity prices (i.e. Utilities, insurance and other costs)
  - Ventilation Supports
    - Support to optimize ventilation in schools i.e. Filters
  - Interim Special Incidence Portion (SIP) Funding Approach
    - The Ministry is going to review the allocation and in 2023/24 the SIP funding will be allocated using historical SIP funding



# Highlights of GSN

- **Other Changes**

- Differentiated Funding for Online Learning

- In 2023-24 the secondary benchmark for classroom teacher staffing through the Secondary Pupil Foundation Allocation and related grants will use a funded average credit load of 7.5 credits per pupil split between online learning and in -person/remote
  - The benchmark assumes that approximately 22.5% of secondary students will take one course on line in 202~~3~~4

- Retirement Gratuities

- This is the final year of a 1~~2~~-year phase out resulting in a reduction in the benefits funding benchmark of .167%



# Highlights of GSN

- **Other Changes**

- School Operations Allocation– Supplementary Area Factor
  - This is the final year of the fiveyear phasein of updates to the SAF for base school facility operations to reflect a secondary class size of 23
- Accommodation Costs in SchoolBased Child Care Spaces
  - The ministry is developing a new sustainable child care funding model.
  - As part of this, the ministry is investigating options that would support the standardization of accommodation costs in schoolbased spaces with rates set by the Ministry, effective January 1, 2024.



## Highlights of PPF

The following have remained status quo from prior year:

- De-streaming Implementation Supports
- Entrepreneurship Education Pilot Projects
- Experiential Professional Learning in Skilled Trades
- Health Resources, Training and Support
- Human Rights and Equity Advisor
- Indigenous Graduation Coach Program
- Black Graduation Coach Program
- Learn and Work Bursary Program
- Professional Assessments
- Skilled Trades Bursary Program
- Summer Learning for Students with Special Needs



## Highlights of PPF

The \$4.5 million in "Math Strategy" PPF has been discontinued. However, there is a new "Math Recovery Plan" which is approximately the same amount.

The \$1.5 million in "Professional Assessments and Systemic Evidence-Based Reading Programs" has been discontinued. However, there is new funding to support Early Reading and Reading Intervention totalling \$9 million.

There is \$11.1 million of new funding to fund staff to support destreaming and transition to high school.

In all of these instances, staff are awaiting more detailed information to determine the requirements for this spending. In some cases, this funding may support existing programs.



## Budget Timelines\*\*

Date	Committee/Meeting	Event
April 17	Ministry of Education	GSN and EFIS release
April 17-18	Staff Review Memos	Prepare initial assessment of funding for Special FBEC
April 24	Special FBEC	Summary of GSN announcement
April 24 to May 15		Staff reviewing GSN and updating financial position
May 15	FBEC	Updated Financial Position
May 15 to June 1		Staff reviewing options to balance
June 1	Special FBEC	Presentation of options to balance and capital budget





## Budget Timelines\*\* – Con't

Date	Committee/Meeting	Event
Week of June 5	Public Information Sessions	Public Webinars on Budget
June 12	Special FBEC	Delegations
June 13	FBEC	Review/discussion of budget based on public feedback
June 22	Special FBEC	Recommendation to Board of Operating and Capital Budgets
June 28	Special Board	Approval of Operating and Capital Budgets

\*\* Additional dates will be added, if necessary. The June 28 is also being reviewed based on Trustee feedback.

# Questions?



