

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 choose 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.