

APPENDIX D –ADDITIONAL ACADEMIC RESOURCE ALLOCATION

1. ***Pursuant to Board motions, Federal/Provincial funding and responsiveness to virtual learning, several key investments in academic resources have been made.*** The largest investment has been in new teaching positions, which was mostly necessitated by the late transfer of a large volume of students to St. Anne's Virtual Academy. Several investments have also been made in the in-person school environment as well in order to enhance safety measures and in particular within the COVID-19 "hot spot" areas. It should be noted that much of the information in this appendix is still in "flux" and changing on a daily basis. This should be considered a "snapshot" in time and is likely to change given the evolving environment.
2. ***Approximately 277 new Elementary teaching Full Time Equivalent (FTE) positions and 96 Secondary FTE were added to the system in order to address the overwhelming demand for virtual learning.*** By the end of August, close to 1/3 of the system moved to virtual learning. This produced a requirement to fill approximately 1,024 teaching FTE between Elementary and Secondary at St. Anne's. 651 FTE were transferred from the in-person schools, but an additional 373 FTE were newly hired in order fully staff St. Anne's while maintaining teacher presence at in-person schools. 24 FTE of the St. Anne's complement were ISP teachers on the Elementary panel and the remainder were regular teacher FTE. It should be noted that St. Anne's has been staffed at or near student cap capacity and therefore staffing overages are largely attributable to in-person schools.
3. ***Most COVID-19 hotspot schools (TPH 5th quintile) were maintained at 15 (FDK-Gr. 3) or 20 (Gr. 4 – 8) class caps.*** Senior staff placed special consideration towards ensuring that 5th quintile schools remained within the lower caps to decrease the size of cohorts. Much of this was facilitated through movement of these students to St. Anne's, however, an additional 13 FTE at the Elementary level were also added to ensure these targets were met where feasible. The following is a list of the schools receiving these additional FTE.

Father Serra (Ward 2) - 3 FTE

Our Lady of Victory (Ward 10) – 2 FTE

St. Fidelis (Ward 10) – 2 FTE

Transfiguration (Ward 2) – 2 FTE

St. John the Evangelist (Ward 10) – 1 FTE

St. Marcellus (Ward 2) – 1 FTE

St. Norbert (Ward 5) – 1 FTE

St. Raphael (Ward 5) – 1 FTE

4. ***All non-hot spot schools (TPH quintiles 1-4) also received additional allocation by ensuring all caps were reduced by 2 students.*** This may have resulted in additional teaching allocations within the in-person schools. The exact number is still to be determined as a school by school analysis would need to be conducted given that there would be several factors at play in this determination. It will be further complicated by the impending new transfers between virtual and in-person learning in November.

5. ***Approximately \$1.5M has been invested in additional Special Education supports within COVID-19 hot spots.*** 25 Educational Assistants and 5 Child and Youth Workers were hired and allocated to Q5 schools to enhance Special Education supports. The following is a list of schools receiving these additional supports.

1. Father Henry Carr (CYW)
2. Father Serra
3. Monsignor Percy Johnson (CYW)
4. St Andrew
5. St. Angela
6. St. Basil the Great (CYW)
7. St. Eugene
8. St. John Vianney
9. St. Marcellus
10. St. Maurice
11. St. Roch
12. St. Stephen
13. Transfiguration of Our Lord
14. Venerable John Merlini
15. St. Fidelis
16. St. Francis Xavier
17. Blessed Margherita of Citta Di Castello
18. James Cardinal McGuigan (CWY)

19. Madonna (CYW)
20. St. Andre
21. St. Augustine
22. St. Charles Garnier
23. St. Conrad
24. St. Francis De Sales
25. St. John the Evangelist
26. St. Martha
27. St. Norbert
28. St. Raphael
29. St. Simon
30. St. Jane Francis

6. ***Approximately \$1.26M has been invested in enhanced Lunch supervision at the Elementary level and Student Supervisors at the Secondary level.*** All Lunch Supervisors have been allocated an additional 1.5 hours per day to assist with school-based supervision needs. All secondary Student Supervisors were allocated an additional 20 days for this academic year to assist with supervision needs.
7. ***Approximately \$0.81M has been invested in 48 additional school administration.*** Each of the 8 Superintendency areas was provided with 6 retired school administrators (on a limited time basis) to assist with emergency administrative oversight in the schools to enhance safety and mitigate risk.
8. ***Additional Investments will be considered going forward.*** Additional investments will be considered, but must be viewed in the context of the Board's overall financial status, transfers between in-person and virtual learning, capacity to fill additional positions, status of the COVID-19 pandemic and Ministry direction.

APPENDIX E – FINANCIAL ANALYSIS

1. ***Several key impacts have occurred throughout September and October that must give rise to fiscal caution moving forward.*** The additional Provincial, Federal and Reserve funding that have been allocated to date, may not be sufficient to cover the additional investments being made in the system without the potential for an in-year deficit. Several factors will play out over the coming months that will shape the financial picture, but the Board must be cautious about additional investments until certain factors solidify. A current financial reconciliation of incremental investments is provided in Appendix F.
2. ***Additional teaching staff is the largest investment and will need to be monitored closely going forward.*** As reported in Appendix D, 386 new FTE have been added to the system to address both the in-person needs and virtual learning requirements prior to a reorganization. On its own, this is an impact of \$38.6M in additional expenditures should that complement be retained for the remainder of the year. Should the ratio of in-person to virtual remain constant on the next “switchover” date, a reorganization in November will need to see the reduction of teaching positions within the non-hot spot in-person schools. It’s estimated that this could offset the 386 new FTE by approximately 75-125 FTE, which would bring the net effect (considering Provincial/Federal/Reserve funds, but excluding enrolment effects) closer to balance.
3. ***Incremental funding from Provincial, Federal and TCDSB Reserve funding is nearly exhausted.*** As can be seen in Appendix F, total funding of approximately \$45.8M was available to assist in the Return to School plan (this is inclusive of the recent additional Provincial allocation of \$3.4M). Only \$2.4M remains from this funding in the form of both item specific and overall contingency. The Board will need to be cautious with this contingency given that only 2 months of the school year has passed. It should be noted further that when taken in to the context of base operating pressures there may be no contingency leftover as is illustrated later in this appendix.
4. ***Student enrolment will be a large factor in the fiscal pressures going forward.*** The preliminary enrolment report was scheduled to be submitted to Board at the October 14th, 2020 meeting, however, this has been pushed back to Student Achievement Committee in November. Staff believe there are up to 1,500 students in our registration and student record systems that are not “active“ for

a number of reasons. In some cases these students might be at the physical school, but not recorded correctly in the system. In other cases, the student might be at home or have moved to another school or board. In order to determine the true state of each one of these students, schools will need to follow up with each family individually and record them properly. We believe this work will take until end of October. As a result of the above, the current enrolment numbers may not reflect the actual enrolment at the TCDSB. Based on this, it is estimated that the true enrolment decline could be anywhere from 1,500 to 3,000 students and the majority of this decline is in the elementary panel. Aside from data verification in the system, other potential reasons for the decline include movement towards homeschooling, private school enrolment increases, international student declines and declining immigration all factor in to this and will be expanded upon in the report coming in November. For the purposes of financial analysis, staff are maintaining a conservative approach by using 2,500 as the potential enrolment decline for the moment.

5. ***Integrating the incremental funding with potential base operating impacts provides a financial picture that requires caution.*** As shown in the high level summary table below, without committing to any further investments from this point forward and assuming that in-person teaching staff is reduced during a reorganization, the Board would be near balanced, except for the declining enrolment pressures seen this fall. As noted in the previous section, the Board is currently facing a potential decline of 2,500 students. This in turn has an impact of approximately \$31.2M in loss of Grant for Student needs (GSN) revenue. Without this loss of revenue, the Board would be in a near balance position (with the prior assumptions).

<i>Revenue Impacts</i>	<i>Millions</i>
Additional Funding from TCDSB Reserves	\$20.5
Additional Funding from Provincial Government	\$16.4
Additional Funding from Federal Government	\$8.9
Potential Enrolment Decrease Impacts	\$(31.2)
Net Revenue loss from Fall Permits	<u>\$(0.4)</u>
	\$14.2

Expenditure Impacts

Additional Teachers	\$38.6
Other COVID-19 planned spending per Appendix F	\$17.9
Potential In-Person Teacher reductions on Reorganization	<u>\$(12.5)</u>
	\$44.0

Potential In-Year Deficit ***\$(29.8)***

6. ***Several variables are at play that may mitigate the potential in-year deficit.*** Currently, many school boards (through the Council of Ontario Directors of Education) are in discussion with the Ministry about the potential for GSN allocations to be based on Spring 2020 projections of enrolment, rather than actual enrolment given the staffing circumstances faced by Boards this Fall. This would significantly impact the potential in-year deficit as noted. Also as noted above, a reorganization wherein in-person school staffing is closely examined for potential reductions will also be necessary to bring expenditures in line. The provincial government had held back 50% of the Federal government funding allocated. If this were to be released later in the year then this may also help to significantly mitigate financial impacts. Finally, in-year savings from other areas may materialize to help offset the impacts. The Board had asked staff to perform this analysis. A line by line analysis was completed and the only significant savings that is being safely forecasted is the potential reduction in Occasional Teacher costs. Assuming the absence trends in the virtual school mimic that of the virtual environment experienced from March to June of last year, the Board could expect savings of approximately \$1.5M in this area.

2020-21 Return to School Financial Outlook (Incremental to Approved 2020-21 Operating Budget)

14-Oct-20

<u>COVID-19 Initiatives Underway (By Staff initiation, Trustee motion or Provincial mandate)</u>	<i>Provincial Funding</i>	<i>Federal Funding ¹</i>	<i>TCDSB Reserve Funding</i>	<i>Total Funding</i>	<i>Planned Spending</i>	<i>Spending to be Determined / Contingency</i>
Additional Teachers (Hot spots and Virtual Learning)	5,654,381	2,557,218	10,000,000	18,211,599	18,211,599	-
Additional Support Costs for Smaller cohorts and related impact to system	-	398,463	3,984,626	4,383,089	4,383,089	-
Additional Custodial Staffing / Enhanced Cleaning	2,380,824	339,620	1,015,374	3,735,818	3,362,236	373,582
Remote Learning and Technology Related costs	1,276,745	1,359,298	-	2,636,043	2,636,043	-
Masks and Personal Protective Equipment (PPE)	1,860,000	218,660	326,600	2,405,260	2,153,940	251,320
Transportation - Cleaning Protocols/Additional Labour/PPE for drivers	1,271,479	806,291	-	2,077,770	2,077,770	-
Ventilation in Classrooms	2,024,700	-	-	2,024,700	2,024,700	-
Additional Cleaning Supplies	772,510	157,236	799,850	1,729,596	1,556,636	172,960
Emerging Issues General Contingency	-	1,418,279	-	1,418,279	-	1,418,279
Plexiglass desk shields in classes over 15 and Plexiglas barriers for teachers	-	100,000	1,000,000	1,100,000	1,000,000	100,000
Extending the scope for Elementary lunch time Supervisors	-	-	1,080,000	1,080,000	1,080,000	-
Hiring of Additional Child and Youth Workers (CYW) / EAs to the supply pool	-	77,048	770,476	847,524	847,524	-
Use of Retired Administrators	-	-	816,000	816,000	816,000	-
Additional Support for Special Education	309,524	330,719	-	640,243	640,243	-
Additional Mental Health Supports	440,484	-	-	440,484	440,484	-
Health and Safety Training for Occasional Education Staff (Teachers, EA's, ECE's etc.)	437,064	-	-	437,064	393,358	43,706
Hand Washing Stations and No-touch Sanitizers for school floors without washrooms	-	39,000	390,000	429,000	386,100	42,900
Return to Work Officers	-	325,000	-	325,000	325,000	-
Bike Rack Installation at schools	-	300,000	-	300,000	300,000	-
HVAC Technicians and Maintenance Mechanics	-	250,000	-	250,000	250,000	-
Extending the scope for Secondary School Supervisors	-	-	177,362	177,362	177,362	-
Water Bottles for Students	-	150,000	-	150,000	150,000	-
Hiring of 4 Paralegal Assistants	-	-	105,000	105,000	105,000	-
Outdoor classroom ("tent") - Pilot project	-	115,000	-	115,000	115,000	-
Total	16,427,711	8,941,831	20,465,288	45,834,830	43,432,083	2,402,747

¹ "School Reopening Emerging Issues" (total of \$3.8M) funding line item has largely been allocated to previously approved items to enhance these initiatives by 10%