



Update on Pandemic Funding and Costs

To: Finance, Budget and Enrolment Committee

Date: 2 November, 2021

Report No.: 11-21-4193

Strategic Directions

- 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

Recommendation

It is recommended that the Update on Pandemic Funding and Costs report be received.

Context

2020-21 Pandemic Funding

During the 2020-21 school year, TDSB received a total of approximately \$84.7M in pandemic funding through the Safe Return to Class Fund. This funding was partially supported by the Federal government and was intended to support student learning as well as health and safety in schools. In addition, the Ministry announced a one-time funding stabilization on November 26, 2020, based on B Memo 2020:B22 2020-21 Grants for Student Needs Funding Stabilization, to mitigate against the financial impact of unexpected enrolment decreases due to the pandemic and to ensure ongoing supports and programming for students.

Funding Stabilization Amount

At the January 20, 2021 FBEC meeting, staff presented the projected funding stabilization amount of \$45.6M in the 2020-21 financial projections report. The amount is primarily based on the decline in projected enrolment between the Estimates report submitted to the Ministry in June 2020 and the Revised Estimates report submitted to the Ministry in December 2020, net of other adjustments.

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The final funding stabilization amount will be calculated based on the difference between the actual enrolment at the October 31, 2020 and March 31, 2021 count dates, compared to the projected enrolment reported in the original Estimates report.

Based on actual 2020-21 enrolment data, which was finalized and submitted to the Ministry through the Ontario School Information System (ONSIS) on October 26, 2021, there was a decrease in total average daily enrolment (ADE) of 7,942.54 between the originally estimated amount and the actual amount. As a result, this will result in approximately \$20M in increase to the funding stabilization amount, compared to what was presented back in January 2021. As staff are still currently finalizing the 2020-21 financial statement figures, the funding stabilization is still subject to change, but is estimated to be approximately \$65M.

In a typical year, the actual enrolment for the two count dates are finalized around June. However, the virtual school arrangement in 2020-21 and the additional workload related to the PowerSchool project, resulted in a delay in the finalization of the student enrolment data. The change in the funding stabilization amount will be reflected in the revised 2020-21 financial position, which will be presented at the FBEC meeting in December 2021.

Below is a summary of the student enrolment ADE changes:

Average Daily Enrolment	Original Estimates (Ministry Submission – June 2020)	Revised Estimates (Ministry Submission – December 2020)	Year-End Actuals (Ministry Submission – November 2021)
Elementary ADE	174,369.00	169,241.00	167,626.34
Secondary ADE	69,379.50	68,791.50	68,179.62
Total ADE	243,748.50	238,032.50	235,805.96
ADE Change from Original Estimates	-	5,716.00	7,942.54

2021-22 Pandemic Funding

During the 2021-22 school year, the Ministry of Education continued to provide COVID-19 supports to school boards through the Grants for Student Needs (GSN) and Priorities and Partnership funding (PPF). From the announced COVID-19 funding supports, school operations, transportation, staffing, special education, and mental health were only granted for half of the school year. The Ministry had committed to confirming the second half of the funding in the fall of 2021. As of October 26, 2021, TDSB is still awaiting this confirmation from the Ministry.

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A comparison of the pandemic funding from the 2021-22 and 2020-21 fiscal years are provided in Table A below.

Table A: Comparison of Ministry COVID-19 Funding 2021-22 vs. 2020-21

Funding Categories	21-22 (\$M)		20-21 (\$M)	
ESL/Newcomers Funding	33.9	G	-	
Technology	1.7	G	21.4	S
Technology - 2021-22 & 2022-23 Connectivity in Schools Funding \$32.8M approval pending (see section below)	TBD		-	
Air Ventilation	0.5		13.9	S
School Operations	1.9	H	-	
Student Transportation	2.0	H	3.0	S
Staff Training	-		1.1	S
Caretaking	3.0	H	6.0	S
Teacher, School-based Costs	12.8	H	20.9	S
Virtual School Administrative Staff Costs			5.4	S
Special Education and Mental Health (including \$1.77M in 2020-21 summer program supports)	1.5	H	4.76	S
Re-engaging Students & Reading Assessment Supports	2.2		-	
Personal Protective Equipment (PPE), Health & Safety	-		8.2	S
Subtotal	59.5		84.7	
Estimated Funding Stabilization amount – Final amount to be provided after finalization of 2020-21 financial statements)	-		65.0	
Total	59.5		149.7	

Note: “H” represents half-year COVID PPF announced. “S” represents part of the Safe Return to Class Fund (58.5% Federal / 41.5% Provincial). “G” represents part of the Grants for Student Needs funding.

On June 11, 2021, the Ministry of Education released the 2021:SB12 memo which outlined the methodology in determining eligibility of the Supplemental COVID-19 Support Funding and Stabilization COVID-19 Support funding for 2021-22. Based on the parameters, and after applying TDSB’s financial data, staff have determined that TDSB is not eligible for this funding.

Based on the Ministry’s funding methodology, school boards are required to fund their 2020-21 and 2021-22 pandemic costs up to 2% of their operating allocation through

their reserves, and the Ministry will only fund pandemic costs beyond 2% of the Board's operating allocation.

In addition to the above pandemic funding, TDSB also received \$1.15M in other priorities and partnership funding, comprised of \$0.83M relating to reading intervention, \$0.18M relating to de-streaming math transition, \$0.01M relating to Child and Youth In Care (CYIC) Transportation and stability grant, \$0.05M in research guide funding and \$0.06M in funding for graduation coaches for black students.

Update on 2021-22 and 2022-23 Connectivity in Schools Funding

On July 21, 2021, the Ministry introduced a time-limited Connectivity in Schools Program (CASP) to provide up to \$20 million to school boards for the 2021-22 school year, and an additional \$20 million for the 2022-23 school year for infrastructure-related projects that support online learning. Eligible projects must fall under one of three themes: Facilitate in-person online learning, facilitate secure remote learning and improve network reliability, sustainability and scalability. Projects must be substantially complete for the 2021-22 school year by August 31, 2022 and August 31, 2023 for the 2022-23 school year.

On September 16, 2021, TDSB submitted the application for Ministry approval, outlining 1,767 projects totalling \$32.8M. The projects comprised of installation of new Uninterruptible Power Supply (UPS) units to protect services and systems in the TDSB Data Centre, and to provide backup power and resiliency to mitigate against network service outages. The submission also included projects relating to the installation of Wi-Fi access points and credential management hardware enhancements. As of October 26, 2021, TDSB is still awaiting the results of the funding application.

2020-21 Pandemic Costs

Majority of the 2020-21 pandemic funding provided to TDSB has been fully spent to date, except for the PPE funding, which was underspent by \$0.46M. As the Ministry of Government and Consumer Services (MGCS) had taken on the role to provide PPE and related supplies to all Ontario school boards, TDSB did not need to commit any funding for items provided by MGCS. The available \$8.22M in COVID-19 funding was mainly used to subsidize any urgent needs not immediately supported through MGCS, and other health & safety supplies, such as wall and floor COVID-19 decals, outdoor playground markings for cohort purposes and disinfectant wipes.

A summary of the 2020-21 pandemic related costs are outlined in the chart in Appendix A.

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Below is a description of the 2020-21 pandemic funding spending to date.

Technology – \$21.39M was spent on the purchase of approximately 51,845 Chromebooks and 9,000 iPads, as well as virtual school digital resources, Zoom and Airwatch licenses.

Air Ventilation - \$13.84M was spent on purchase of 17,000 HEPA filter units, and filter replacements to allow for filter changes 6 times per year instead of 3 times per year.

PPE / Health & Safety - \$7.76M was spent on purchase of various PPE supplies, including face covering, gloves, disinfectants, decals and signs, hand sanitizer, soap, wipes, health screening support and other COVID-19 supplies.

Student Transportation - \$3.85M was spent on enhanced cleaning and PPE for drivers, and additional staff and operating costs for running routes at less than full capacity to facilitate physical distancing. This amount also includes costs relating to noon-hour service to facilitate program schedule changes due to the pandemic.

Special Education and Mental Health - \$4.76M was spent on purchases of devices for teachers in the intensive support program and other technology needs. Part of the funding was also spent on licenses and resources, as well as summer support for 1,200 students and hiring of social workers, psychologists, speech language pathologists, child and youth workers, occupational therapist, and physiotherapists.

Staff Training - \$1.18M was spent on health and safety training for occasional teachers and casual education workers.

Caretaking - \$5.95M was spent on caretaking staffing costs and overtime to support healthy and safe schools.

Teachers, School-based Costs - \$21.03M was spent on an additional 197 in elementary teachers.

Virtual School Staff Costs - \$8.9M was spent on the hiring of Principals, Vice principals, clerical staff and Superintendents of Education relating to the Virtual school arrangement in 2020-21.

2021-22 Pandemic Costs

Staff are still working on the reallocation of 2021-22 pandemic expenses and the actual spending amount to date is not yet available. Staff will provide a follow-up report to the pandemic funding and expenses at a future FBEC meeting.

Below is a summary of the 2021-22 pandemic PPFs and designated areas of spending:

21-22 PPF Funding	\$Mil	Intended use of the funding
Staffing Supports*	15.8	Approximately \$13M of this funding will be used towards the hiring of additional teachers and Early Childhood Educators. The remainder will be used towards caretaking staffing needs.
Mental Health and Special Education*	1.5	This funding will be used for the hiring of Educational Assistants, staff training and resources.
Student Transportation - Health & Safety*	2.0	This funding will be used for enhanced cleaning, PPE and costs associated with the inability to fully optimize routing due to physical distancing requirements.
School Operations & Ventilation*	1.9	Increased utility costs of running ventilation and changing of filters more frequently.
Re-engaging Students and Reading Assessment Supports	2.2	Customized plans to support students including Black Indigenous, Special Education, socially and economically challenged and disproportionately impacted by the pandemic.
Air Purification (HEPA units)	0.5	Received 648 HEPA units from the MGCS.

* Half year funding confirmed.

Action Plan and Associated Timeline

Staff will provide updates around the status of the second half of the 2021-22 pandemic funding, the Connectivity in Schools funding application and total pandemic related costs incurred at future meetings.

Resource Implications

N/A

Communications Considerations

The report will be posted on the Board's budget website.

Board Policy and Procedure Reference(s)

N/A

Appendices

- Appendix A: Summary of 2020-21 Pandemic Funding and Expenses to date

From

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Summary of 2020-21 Pandemic Funding and Expenses - as of October 27, 2021

2020-21 Funding Category (in \$Millions)	Targeted Funding	School Emerging Issues Funding (Flexible)	High Priority Areas Funding (Flexible)	Total Funding Available	2020-21 Ministry Funded Pandemic Expenses	2020-21 Board Funded Pandemic Expenses	Total 2020-21 Pandemic Expenses
Technology	11.09	1.78	8.52	21.39	21.39	-	21.39
Air Ventilation	13.84			13.84	13.84	-	13.84
PPE / Health & Safety	8.22			8.22	7.76	-	7.76
Student Transportation	3.04			3.04	3.04	0.81	3.85
Special Education & Mental Health	4.26		0.50	4.76	4.76	-	4.76
Staff Training	1.14			1.14	1.14	0.04	1.18
Caretaking	5.95			5.95	5.95	-	5.95
Teachers & School Based Costs	12.74	6.80	1.40	20.94	20.94	0.09	21.03
Virtual School Admin Staff Costs	5.37			5.37	5.37	3.53	8.90
Total	65.65	8.58	10.42	84.65	84.19	4.47	88.66