

Open Committee of the Whole Meeting
AGENDA

Date: Tuesday May 12, 2026

Time: 7:00 pm

Venue: School Board Office, Second Floor

<p>Committee Members: Janice Caton, Meeting Chairperson Michelle Waite, Board Chairperson Sarah Jane Howe, Board Vice Chairperson Chelsea McCannel-Keene, Trustee Cristi May Sacht, Trustee Shannon Aldinger, Trustee Susan Leslie, Trustee</p>	<p>Staff: Dr. Jeremy Morrow, Superintendent of Schools Harold Cull, Secretary Treasurer</p>
<p>Regrets: none</p>	
<p>Recording Secretary: Candace Jesson, Manager Administrative Services & Projects</p>	
<p>Committee Members: Partner Groups – 2 members invited from each group Indigenous Education Council (IEC) District Parents Advisory Council (DPAC) Canadian Union of Public Employees (CUPE 439) Comox District Teachers Association (CDTA) Comox Valley Principals and Vice-Principals Association (CVPVPA)</p>	

A. WELCOME AND CALL TO ORDER

The Board of Education acknowledges that we are on the traditional territories of the K’ómoks First Nation. We would like to thank them for the privilege of living on their land and the gift of working with their children.

B. ADOPTION OF AGENDA

Pages 1-2

Recommended Motion:

THAT the Committee of the Whole approve the May 12, 2026 Open Committee of the Whole agenda as presented.

C. EDUCATION

1. None

D. GOVERNANCE

1. Board Committees

Harold Cull, Secretary-Treasurer

Pages 3-5

E. POLICY

1. None

F. OPERATIONS

1. None

G. FINANCE

1. 2026/27 Annual Budget Bylaw Presentation

Harold Cull, Secretary-Treasurer

Pages 6-11

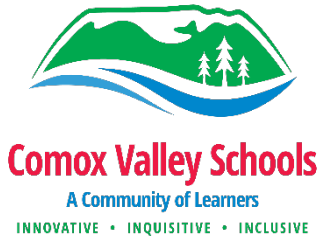
H. OTHER

1. None

I. ADJOURNMENT

Motion:

THAT the Committee of the Whole adjourn the meeting.



Comox Valley Schools

School District No. 71
Office of the Secretary-Treasurer

BRIEFING NOTE

TO: Committee of the Whole
FROM: Harold Cull
RE: **Board Committee Structure**

DATE: May 12, 2026

Purpose

The purpose of this briefing note is to provide Trustees, Rightsholders and partner groups with detailed information on a proposed change to the Board's Committee Structure.

Proposed Structure

Staff are suggesting that the current Committee of the Whole + Ad Hoc Committees (Policy 8) structure is shifted to having **two Standing Committees (working titles of 'Education & Policy' and 'Business Services')** that meet monthly during the school year and **one Standing Committee (Audit)** that meets quarterly based on the rhythm of the financial statement process.

Committees:

Starting in September 2026, the three Standing Committees and focus would be:

Education & Policy Committee: focused on education initiatives and issues, policy additions and amendments, and student learning and welfare programs.

Business Services Committee: focused on overseeing all non-educational issues such as the budget, monitoring financial management and reporting, operations-related policies, and operations, facilities, transportation, human resources, and information technology.

Audit: focused on providing the necessary oversight of the school district's financial statement reporting, internal controls and audit activities.

Members of the Board of Education will also meet on an as and when needed basis in **Select Committees** (including those formerly listed as ad hoc committees) including Governance, Personnel or other project specific committees at the discretion of the Board Chair.

The Board Chair may also call an Education Committee of the Whole meeting to discuss specific issues such as the annual budget or catchment changes when necessary.

Proposed Standing Committee Composition:

Consistent with current practice, the Board Chair, through consultation with trustees, will recommend Standing Committee chair and member assignments on an annual basis following the Inaugural Board Meeting. The Board will vote on these recommendations. Three trustees will be assigned to the Education & Policy Committee, and the other three trustees will be assigned to the Business Services Committee. The Board Chair and Superintendent will act as ex-officio members of each Standing Committee. Each Standing Committee will also be supported by District staff with the Superintendent having overall responsibility for this support.

The Committees will also have participation from Rightsholders as well as partner groups at the meetings. It is expected that these representatives will be consistent for the entire school year and participate in the meeting through offering their feedback and guidance but only the Committee members (Committee Chair and trustees) will determine if a motion goes to the full Board for review and consideration.

All trustees will be invited to each meeting, copied on materials and involved in the discussion but as noted above, only Committee members will be determining if a motion goes to the full Board. Each trustee will have the discretion to attend a Standing Committee meeting that they are not assigned to but will be required to attend or find a replacement for a Standing Committee meeting that they are assigned to.

New Standing Committee Structure

Role	Education & Policy	Business Services	Audit
Chair	Trustee #1	Trustee #4	Trustee
Member	Trustee #2	Trustee #5	Trustee
Member	Trustee #3	Trustee #6	
Ex-officio	Board Chair	Board Chair	Board Chair
Ex-officio	Superintendent	Superintendent	Superintendent
Rightsholder	KFN/IEC Rep	KFN/IEC Rep	
Partner	CDTA Rep	CDTA Rep	
Partner	CUPE Rep	CUPE Rep	
Partner	CVPVP Rep	CVPVP Rep	
Partner	DPAC Rep	DPAC Rep	
Financial Expert			Public Member
Exec Support	Associate Superintendent	Secretary-Treasurer	Secretary-Treasurer

Proposed Monthly Schedule:

It is suggested that the Education & Policy Committee will meet on the 1st Tuesday of the month, the Business Services Committee will meet on the 2nd Tuesday of the month, and In-Camera and Public Board meetings will be held on the 4th Tuesday of each month. This will leave the 3rd Tuesday open for other business such as public engagement sessions or in-service training for trustees, if required.

For the months of March and December (spring and winter breaks) when there are only two weeks of school in those months, the Business Services Committee meeting may be held on the first Wednesday of the month thereby having both Committee meetings the 1st week and allowing for the Board meeting to occur during the 2nd week. The annual schedule of Standing Committee meetings will be confirmed at the beginning of the school year.

Recommendations and Reports to the Board:

Standing Committee Chairs, supported by staff, shall report on the activities and recommendations of the Committees at subsequent regular Board of Education meetings. Committee recommendations for Board consideration shall be written in the form of Board motions for review and debate.

Flow of Issues/Information from the Committee to the Board

The normal flow of governance issues/information will begin and end with the Board with the work conducted by staff and reviewed by the Standing Committees prior to going to the Board for decision. The following graphic depicts the regular flow.



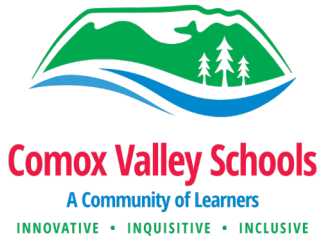
Next Steps

Staff suggest consulting with Rightsholders and the four partner groups at the Committee of the Whole meeting on May 12th. At that meeting, staff will also be presenting the full 26/27 budget plan to the Board and public so it is expected that the Rightsholders and partners will be in attendance and can provide their input on both the budget and proposed Committee structure.

Based on the feedback received on May 12th, the Board can consider the proposed changes to Policy 8 Board Committees at their May 26th Board meeting allowing for the any changes to be implemented for September 2026.

Prepared by:

Harold Cull



BRIEFING NOTE

TO: Committee of the Whole
FROM: Harold Cull
RE: **26/27 Annual Budget Bylaw**

DATE: May 12, 2026

Purpose

The purpose of this briefing note is to provide trustees, Rightsholders and partners with the details of the 26/27 Annual Budget Bylaw amounts and the budget development process used in creating the budget. This information will inform the Board’s consideration of passing the 26/27 Annual Budget Bylaw after receiving final feedback from the system at the May 12th Committee of the Whole meeting.

Budget Consultation

The Board directed staff to ensure the consultation portion of the budget development process was enhanced from previous years. This was in the form of a longer consultation period and greater opportunities for the system to provide input. The annual budget survey was conducted over the month of February and Rightsholders and partners were provided the opportunity to meet with the Board directly as well as staff at the beginning (February) and the end (May) of the budget development process. This greater amount of dialogue was well received and is expected to continue moving forward. Summarizing the feedback heard:



Consultation Results – Themes

What did we hear:

Theme 1: Human Capacity to Support Diverse, Complex Learners

Across all partner groups and the public survey, the most consistent message is that schools **do not have the human capacity** they need to effectively support today’s level of student complexity. KFN’s feedback was focused on **safety** and professional development (capacity building) for staff to deal with bullying in classrooms and making sure inclusive supports are there for the complex needs of our students.

Theme 2 — Strengthening Learning Environments

The second theme reflects a clear expectation that the budget should **support the conditions that enable** modern learning hands-on experiences, flexible and welcoming spaces, SEL-informed environments, and classroom resources that match the District’s design principles.

Estimated Student Enrolment

Each District submits multi-year student enrollment estimates to the Ministry of Education and Child Care. The following table reflects our estimates for the next 3 school years in the main student categories.

School District Seven One - Enrolment Estimates					
Category	25/26 Actuals	26/27 Estimate	27/28 Estimate	28/29 Estimate	Change from 25/26 to 27/28
K-12 Standard	8,392	8,372	8,339	8,268	-1.48%
On-Line: School Age	3,075	3,135	3,450	3,794	23.38%
Inclusive Ed: Levels 1-3	720	727	736	746	3.61%
Indigenous	1,821	1,800	1,810	1,820	-0.05%
ELL	202	202	202	202	0.00%

As can be seen from the table, K-12 Standard enrolment (students in bricks and mortar schools) is expected to drop over the next 3 years while the students enrolling in on-line classes is expected to grow. For the 26/27 school year, these estimates are expected to result in no additional revenue for the District:

School District 71 - Enrolment Revenue Impacts				
Category	25/26 Actuals	26/27 Estimate	Change	26/27 Revenue Impacts
K-12 Standard	8,392	8,372	-1.48%	-176,356
On-Line: School Age	3,075	3,135	23.38%	333,970
Inclusive Ed: Levels 1-3	720	727	3.61%	251,260
Indigenous	1,821	1,800	-0.05%	-37,590
ELL	202	202	0.00%	0
Other Revenue Impacts:				
				Continuing Education -5,634
				Alternate Schools -18,030
				Adult Education -54,313
				Equity of Opportunity Supplement -5,589
				Unique Geographic Factors -205,829
				Summer Learning -73,440
				Adult On-Line 28,775
				Total Estimated Revenue Impacts 37,224

26/27 Budget Pressures

The non-discretionary budget pressures facing the District, initially estimated between \$2.000 m and \$3.000 m continue to be in that range. Staff have identified the individual amounts that will be required for the Ministry's budget template and the themes include:

❖ On-line teacher staffing to support enrolment growth	\$1.100 m
❖ Employee Benefits – increase costs and usage	\$1.000 m
❖ Teacher Salary Increments	\$.321 m
❖ Potential Equity Scan recommendations	\$.200 m
❖ Bus Contract increase	\$.200 m
❖ 26/27 Exempt salary increases (assumes not centrally funded)	\$.050 m
❖ Other miscellaneous increases	<u>\$.129 m</u>
Total Estimated Non-Discretionary Pressure	<u>\$3.000 m</u>

Staff have also identified approximately **\$525,000 in discretionary pressures (one-time and structural)** that could be considered if there is additional surplus that is available at year end.

The following table summarizes these pressures noted above:

Pressure Type	Structural	One-Time	Total
Non-Discretionary	\$2.775 m	\$.225 m	\$3.000 m
Discretionary	\$.258 m	\$.267 m	\$525 m
Total	\$3.033 m	\$.492 m	\$3.525 m

Mitigation Strategies to address \$3.000 m Non-Discretionary Pressures

As previously highlighted, the Budget Working Group (BWG) brainstormed a list of potential revenue and expenditure options for the Board to consider. The list of these options total \$6.181 m and include several unpopular ideas. The BWG then assessed each option, using a scale of 1-5 to estimate the negative impacts of each option through the following lenses:

- Strategic Plan (x2)
- Students (x2)
- Staff
- Rightsholders and Partners
- Political

These assessments are meant to quantify the different options to help in the prioritization of the list and attempts to create an objective review of each option so they can be factored into the proposed recommendations made by the Executive to the Board. It is not meant to be the definitive priority list that is provided to the Board as many other factors need to be considered.

Menu List of Options for the Board’s Consideration

As previously discussed with the trustees, the Board has a few options, over and above the mitigation strategies noted above, to consider addressing the estimated \$3.000 m in non-discretionary pressures facing the District in the 26/27 school year.

- Enrolment**
 - ❖ K-12 Standard
 - ❖ On-Line
 - ❖ International Student Program
- Year End Surplus**
 - ❖ Use year-end surplus to address 26/27 pressures
 - ❖ Non-structural approach
 - ❖ Could delay decisions
- Contingency**
 - ❖ Use contingency as a backstop

Enrolment – based on the latest secondary school forecasts, staff have increased the Standard Enrolment estimate by 50 FTEs and added 2 teacher staffing FTEs to possibly be required to support these additional FTEs. The elementary enrolment submitted in February continues to be our best estimate. These revenue & expenditure adjustments are included in the \$3.000 m pressure.

25/26 Year End Surplus – the Q3 forecast has been completed, and we are forecasting an **unrestricted annual surplus of ~\$2.800 m**. This surplus is due to increased revenues (on-line enrolment and Inclusive Education designations) and decreased expenditures (salary savings from vacant EA and support staff positions). A deeper dive is required to determine if any of these savings are structural, and this amount could be understated if the May enrolment count is better than expected.

Contingency – the unrestricted accumulated surplus (contingency) began the year at \$3.840 m which is 2.75% of the 25/26 Amended Operating Budget. If further expenditure decisions are not made and the District does end the school year with an annual surplus of \$2.800 m, the unrestricted accumulated surplus as at June 30, 2026 would be \$6.640 m or 4.75% of the 25/26 Amended Budget.

Options to be Considered to Address the \$3.000 m Budget Pressure

The following table reflects 2 possible options for the Board to consider. These are not the only options available but are provided for Board discussion.

Summary Option Table

Strategy	Option 1	Option 2
Revenue	\$.025 m	
Expenditure	\$1.080 m	\$.200 m
Q3 Surplus - \$2.828 m/2.03%	\$1.895 m	\$2.800 m
Contingency - \$3.840 m/2.75%		
Total	\$3.000 m	\$3.000 m

As a courtesy to those positions that may be affected under Option 1, the details of the expenditure strategies have been shared with individual employee groups that would be impacted by the reductions.

The following table reflects the proposed expenditure reductions under Option 1 by employee group:

Employee Group	Budget Salaries - \$ ¹	Budget Salaries - %	Option 1 - \$	Option 1 - %
CUPE	\$21.882 m	24%	\$.400 m	37%
CDTA	\$55.594 m	62%	\$.480 m	44%
Exempt	\$12.500 m	14%	\$.200 m	19%
Total	\$89.976	100%	\$1.080 m	100%

Notes:

¹Salaries do not include Substitutes/Replacement positions

The following table is summary of the pros and cons of the two options being presented:

Option	Pros	Cons
Option 1: Reductions/Surplus/Contingency	<ul style="list-style-type: none"> • Budget stability with greater contingency of \$3.840/2.75% • Closer to end state or right size organization given revenue levels • Face systemic challenges sooner 	<ul style="list-style-type: none"> ○ Reductions may be arbitrary due to insufficient time to analyze impacts ○ Does not mesh/respect existing staffing timelines ○ Bigger negative student/Strat Plan impacts in 26/27 ○ Less capacity in some key areas ○ Risk of cutting now and ending year with a significant surplus
Option 2: Surplus/Contingency	<ul style="list-style-type: none"> • Allows sufficient time to consider impacts from reductions • More time to consult with Rightsholders/partners/public • More time = more respect for impacted staff • Meshes better with staffing processes • Greater opportunity to provide informed recommendations to the BoE 	<ul style="list-style-type: none"> ○ Delays inevitable decisions/strategies ○ Less contingency to navigate future unknowns

Recommended Option

The Executive is recommending the Board consider **Option 2** to address the non-discretionary budget pressure of \$3.000 m. In addition to this option, it is recommended that the Board direct staff to conduct system reviews in several functions/areas between September 2026 and January 2027 with the intent to find expenditure savings to address the funding pressures expected in 27/28. These reviews will also help inform the 27/28 Budget Development process.

These system reviews will be critical in determining if there are budget savings available in any of these areas to address ongoing budget pressures due to flattening/decreasing enrolment and inflationary costs. Time and space are required to do these reviews properly and the current budget timelines did not provide the adequate time to complete these reviews for the 26/27 budget.

It is also recommended that all discretionary staff (non-enrolling/non-ratio teachers and support staff) vacancies be reviewed prior to the staffing of these positions. It is anticipated that staffing impacts will be required in future budge years and could be offset by attrition through not filling of vacancies as they come up.

Based on this recommended option, staff recommend the Board passing the 26/27 Annual Budget Bylaw with the following amounts:

26/27 Annual Budget Bylaw Amounts

Based on Option 2, the 26/27 Annual Budget Bylaw amount is \$173,446,504 as broken down by the following amounts:

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	139,287,542	139,537,355
Operating - Tangible Capital Assets Purchased	375,000	375,000
Special Purpose Funds - Total Expense	22,111,618	22,456,614
Capital Fund - Total Expense	9,953,490	9,761,519
Capital Fund - Tangible Capital Assets Purchased from Local Capital	1,718,854	2,633,173
Total Budget Bylaw Amount	173,446,504	174,763,661

Special Purpose Funds (SPF)

The Special Purpose Funds include, among other things, the Classroom Enhancement Fund, School Generated Funds, Feeding Futures Fund and other funds **restricted, targeted, or one-time contributions** provided by the Ministry of Education and Child Care to school districts for specifically designated programs, projects, or services. The total amount of the SPF for 26/27 is \$22,111,618 and for those keeping score at home, is broken down on Schedule 3A of the attached budget template:

Special Purpose Fund	Revenue
Annual Facility Grant - Operating Portion	\$ 352,540
Learning Improvement Fund	604,193
Scholarships and Bursaries	76,350
School Generated Funds	3,120,000
Strong Start	170,000
Ready, Set, Learn	39,200
OLEP	255,904
Community Link	772,949
Classroom Enhancement Fund	14,104,811
Mental health in Schools	154,974
Early Care & Learning	175,000
Feeding Futures Fund	1,463,487
Literacy Professional Learning Grant	31,609
National Food Program	375,000
Professional Development	58,000
CVCF Student Travel	37,601
BC Parks Grant	320,000
Total	\$ 22,111,618

Special Purpose Fund Revenues	
Ministry of Education & Child Care (MECC)	18,499,667
School Generated Funds	3,120,000
Other Grants & Revenues	491,951
Total Special Purpose Fund Revenues	\$ 22,111,618

Capital Fund

The Capital Fund is a combination of the amortization expense of capital assets (\$9,953,490) and the purchase of additional capital assets (\$1,718,854) such as technology, fleet vehicles and furniture & equipment.

Staff are requesting the Committee of the Whole support the following motion going forward to the Board:

Recommended Motion: That the Board of Education of School District No. 71 (Comox Valley) give first reading to the 26/27 Annual Budget Bylaw in the amount of \$173,446,504 at their meeting on May 19, 2026.

Prepared by: *Harold Cull*