

BOARD MEETING

AGENDA

1. CALL MEETING TO ORDER

1.1 LAND ACKNOWLEDGEMENT

With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səilwətał (Tsleil-Waututh Nation).

1.2 OPENING REMARKS

The meeting is currently being broadcasted live, and both the audio and video recordings will be accessible to the public for viewing even after the meeting ends. Footage from this meeting may be viewed from Canada or anywhere else in the world.

2. APPROVAL OF AGENDA

That the agenda be approved as presented.

3. ADOPTION OF MINUTES

- 3.1 Special Public Delegation Meeting of February 23, 2026
- 3.2 Board Meeting of February 25, 2026
- 3.3 Special Board Meeting of March 16, 2026
- 3.4 Special Board Meeting of April 7, 2026
- 3.5 Special Board Meeting/Committee of the Whole of April 13, 2026
- 3.6 Special Public Delegation Meeting of April 15, 2026
- 3.7 Special Board Meeting of April 20, 2026
- 3.8 Matters Arising from the Minutes

That the minutes of the February 23, 2026 Special Public Delegation Board meeting, February 25, 2026 Board meeting, March 16, 2026 Special Board meeting, April 7, 2026 Special Board meeting, April 13, 2026 Special Board/Committee of the Whole meeting, April 15 2026 Special Public Delegation Board meeting, April 20, 2026 Special Board meeting be adopted as circulated.

4. SUPERINTENDENT'S UPDATE

- 4.1 Superintendent's Highlights

5. COMMITTEE REPORTS

5.1 FINANCE AND PERSONNEL COMMITTEE

- 5.1.1 Report: Meeting of April 8, 2026
- 5.1.2 Matters Arising
 - 5.1.2.1 Summer Learning Fees

That the Board approve the following 2026 Summer Learning fees:

- Non-resident Student Summer Learning fee of \$1,090 for preview, review, and ELL courses,
- Non-resident Student Summer Learning fee of \$2,175 for grade 10-12 completion courses,
- Elementary fee-paying course fee of \$425.

- 5.1.2.2 2026-2027 Financial Plan and 2026-2027 Annual Budget Bylaw

(1) That the Board approve the 2026-2027 Financial Plan.

(2) That School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027 be given three readings at this meeting. (VOTE MUST BE UNANIMOUS)

- (3) *That School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027 be:
Read a first time the 29th day of April, 2026;
Read a second time the 29th day of April, 2026;
Read a third and final time, passed and adopted 29th day of April, 2026.*

5.2 FACILITIES PLANNING COMMITTEE

5.2.1 Report: Meeting of April 8, 2026

5.2.2 Matters Arising

5.2.2.1 Capital Bylaw No. 2026/27-CPSD39-01

- (1) *That School District No. 39 (Vancouver) Capital Bylaw No.2026/27-CPSD39-01 be given three (3) readings at this meeting. (VOTE MUST BE UNANIMOUS)*

- (2) *That School District No. 39 (Vancouver) Capital Bylaw No.2026/27-CPSD39-01 be:
Read a first time this 29th day of April, 2026;
Read a second time this 29th day of April, 2026;
Read a third and final time, passed and adopted this 29th day of April, 2026.*

5.2.2.2 2026-27 Annual Facilities Grant Spending Plan

That the Board approve the 2026-2027 Annual Facilities Grant Expenditure Plan for submission to the Ministry of Infrastructure.

5.2.2.3 Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026

- (1) *That the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be given three (3) readings at this meeting. (VOTE MUST BE UNANIMOUS)*

- (2) *That the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be:
Read a first time the 29th day of April, 2026;
Read a second time the 29th day of April, 2026;
Read a third and final time, passed and adopted this 29th day of April, 2026.*

6. STUDENT TRUSTEE REPORT

(The online link for submitting questions to this meeting will now be closed.)

7. REPORTS FROM TRUSTEE REPRESENTATIVES

7.1 Report from Trustee Faridkot on the Women's Advisory Committee meeting held on February 10, 2026.

8. NEW BUSINESS

8.1 John Henderson Annex Lease Bylaw 2026

- (1) *That School District No. 39 (Vancouver) John Henderson Annex Lease Bylaw 2026 be given three (3) readings at this meeting. (VOTE MUST BE UNANIMOUS)*

- (2) *That School District No. 39 (Vancouver) John Henderson Annex Lease Bylaw 2026 be:
Read a first time the 29th day of April, 2026;
Read a second time the 29th day of April, 2026;
Read a third and final time, passed and adopted this 29th day of April, 2026.*

9. NOTICES OF MOTION

10. PUBLIC QUESTION PERIOD (Submitted through the online link)

11. REPORT ON PRIVATE SESSION

- 11.1 Special Meeting of March 11, 2026
- 11.2 Special Meeting of March 16, 2026
- 11.3 Special Meeting of March 17, 2026
- 11.4 Special Meeting of March 30, 2026
- 11.5 Special Meeting of April 1, 2026
- 11.6 Special Meeting of Apr 13, 2026
- 11.7 Special Meeting of April 29, 2026
- 11.8 Meeting of April 29, 2026

12. ADJOURNMENT

PUBLIC DELEGATION BOARD MEETING MINUTES

Monday, February 23, 2026 at 5:00pm

The Board of Education of School District No. 39 (Vancouver) met on Teams on Monday, February 23, 2026 at 5:00pm. The meeting was live-streamed.

Trustees Present:	Victoria Jung, Chairperson Janet Fraser, Vice-Chairperson Lois Chan-Pedley Alfred Chien Preeti Faridkot Suzie Mah Jennifer Reddy Christopher Richardson
Trustees Absent with Regrets:	Joshua Zhang
Senior Team Members Present:	Flavia Coughlan, Secretary Treasurer Helen McGregor, Superintendent
Also Present:	Cornelia Haack, Executive Assistant (Recorder)

1. CALL MEETING TO ORDER

1.1. Indigenous Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged that with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

The Chairperson informed everyone the meeting was being live-streamed, and the audio and visual recording would be available to the public for viewing after the meeting. The footage of the meeting could be viewed inside and outside of Canada. She reviewed meeting decorum for respectful behavior.

2. DELEGATIONS

The Chairperson reviewed the Procedure for Delegations to the Board noting that the information was also detailed on the overhead presentation slide. She reviewed the requirements for delegates to address only the delegation topic and to avoid referencing specific individuals, as well as the obligation to protect the privacy rights of students, staff, and community members by avoiding the disclosure of any personal or identifying information. She informed the Board that two registered delegates would be presenting at this meeting and that the second delegate on the agenda, Sherry Breshears, would be presenting first due to the late arrival of the first delegate.

2.1. Delegations

1. Sherry Breshears re: 2025-2026 Amended Annual Budget

The delegate presented her views on the 2025-2026 Amended Annual Budget, district spending on Educational Assistant staffing and shared her perspectives about the support needs and parent experiences of students with diverse abilities or disabilities.

Trustees asked questions and the delegate provided responses pertaining to her presentation.

2. Alex Ma re: VSB Policy 7 – Board Operations

The delegate, a VSB student, presented his views on VSB Policy 7 - Board Operations and Policy 8 Board Committees, the delegation process and public disclosures.

The Board Chair paused the presentation to remind the delegate to adhere to meeting decorum and to refrain from referencing specific individuals since the meeting was being broadcast live.

Trustee Richardson raised a point of order to emphasize adherence to policy and keeping comments general by avoiding the disclosure of any personal or identifying information.

The delegate resumed his presentation. Trustee Fraser raised a point of order to address the delegate's use of identifiable information to refer to individuals in his presentation.

Following a reminder from the Chair, the delegate continued with his presentation.

Based on a suggestion from a trustee, the Chairperson extended the delegation time by 30 seconds to account for the initial pause during the delegate's presentation. The delegate declined the offer for additional time.

Trustees asked questions and the delegate provided responses pertaining to his presentation.

The Chairperson and trustees encouraged the delegate to explore advocating through and with the support of the Vancouver District Students' Council (VDSC) and leveraging the VSB Voices platform. They emphasized the importance of student voices and participation in board processes and invited the delegate to participate in the upcoming budget process.

3. ADJOURNMENT

Trustees agreed to adjourn by consensus.

The meeting adjourned at 5:34 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

BOARD MEETING MINUTES

Wednesday, February 25, 2026 at 7:00pm

The Board of Education of School District No. 39 (Vancouver) met in room 114 (the Boardroom), VSB Education Centre, 1580 West Broadway, Vancouver, B.C. on Wednesday, February 25, 2026, at 7:00pm. The meeting was live streamed.

Trustees Present: Victoria Jung, Chairperson
Janet Fraser, Vice-Chairperson
Lois Chan-Pedley
Alfred Chien
Preeti Faridkot
Suzie Mah
Jennifer Reddy
Christopher Richardson
Joshua Zhang
Freddie Zhang (Student Trustee)

Senior Team Members Present: Helen McGregor, Superintendent of Schools
Flavia Coughlan, Secretary Treasurer
Pedro da Silva, Associate Superintendent
Maureen McRae-Stanger, Associate Superintendent
Janis Myers, Associate Superintendent
Alison Ogden, Associate Superintendent
Michael Gray, Executive Director, Employee Services
Jessie Gresley-Jones, Executive Director, Facilities
Lorelei Russell, Executive Director, Finance
Also Present: Patricia MacNeil, Communications Director
Judy Mah, Executive Coordinator (Recorder)

1. CALL MEETING TO ORDER

1.1. Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səlilwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

The Chairperson welcomed members of the audience to the meeting. She reviewed meeting decorum, and the process for submitting questions to the Board during question period. She noted that members of the audience could also submit questions for the Public Question Period using the device available in the boardroom. She then encouraged all participants to put their phones away or on silent to ensure effective engagement and interactive discussion.

In her opening remarks, the Chairperson highlighted her experience at the 2026 Vancouver School District Symphonic Wind Ensemble which showcased the performance of VSB secondary school students.

On behalf of the Board, she expressed her condolences to students, families and community members affected by the Tumbler Ridge tragedy, and thanked VSB staff for their support of students and staff through this tragedy.

She also acknowledged that trustees and staff were wearing pink in recognition of Pink Shirt Day and the importance of standing against bullying and discrimination. She concluded her remarks by encouraging viewers to submit their feedback on the financial planning process in writing or to register as a delegate for the Special Public Delegation Board meeting scheduled for April 15, 2026.

2. APPROVAL OF AGENDA

Moved by V. Jung, seconded by S. Mah, that the agenda be approved as presented.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the agenda was approved as presented.

APPROVED UNANIMOUSLY

3. ADOPTION OF MINUTES

3.1 Public Delegation Meeting of January 26, 2026

3.2 Meeting of January 28, 2026

3.4 Matters Arising from the Minutes

Moved by C. Richardson, seconded by A. Chien, that the minutes of the January 26, 2026 Public Delegation Board meeting and January 28, 2026 Board meeting be adopted as circulated.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the minutes were

APPROVED UNANIMOUSLY

4. SUPERINTENDENT'S UPDATE

4.1. Superintendent's Highlights

The Superintendent shared a presentation that highlighted recent events and achievements for the District, and their alignment with the VSB Education Plan.

She presented the Superintendent's tribute and recognized the positive contributions and leadership from Judy Ronnenberg, School and Student Support Worker, Indigenous Education at Point Grey Secondary and at Southlands Elementary.

The Superintendent then paused to address the recent tragedy in Tumbler Ridge, offering condolences and acknowledging the District's ongoing efforts in supporting students and families during this difficult time.

She continued with the Superintendent's Update, highlighting the following:

- Inspiring students through sports including the February 6, 2026 celebration for all VSB coaches and Britannia Elementary students participating in the Olympic watch party during the Canada vs. Czechia women's hockey game on February 9, 2026.
- Professional Development Day on February 13th, 2026 included a series of educational sessions and workshops focused on social emotional learning, numeracy, health and safety and wellness.
- Empowering Youth through leadership building including VSB students gaining valuable training and certification in areas such as FoodSafe, First Aid and CPR.
- The annual First People's Festival on February 9 and 10, 2026 at the UBC Museum of Anthropology.
- Celebrating history and culture of Black History Month, Lunar New Year and the beginning of Ramadan through various events across the District.
- After the Bell Podcast Episode 43 focused on getting ready for Grade 8 and what to expect for Secondary School transition.
- Recognizing Pink Shirt Day and the importance of safety, belonging and inclusion.

5. COMMITTEE REPORTS

5.1. EDUCATION PLAN COMMITTEE

5.1.1 Report: Meeting of February 4, 2026

The Chairperson of the Committee, A. Chien, presented the report of the February 4, 2026 meeting, a copy of which is filed with these minutes. The report includes information on the following items:

- School Calendars for 2026/27, 2027/28 and 2028/29
- Digital Literacy Update
- Supporting the Framework for Enhancing Student Learning (FESL) – Alignment with School Learning Plans

Moved by A. Chien, seconded by C. Richardson, that the report of the February 4, 2026 meeting be received.

Following discussion, the Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was

APPROVED UNANIMOUSLY

5.1.2 Matters Arising

5.1.2.1 School Calendars for 2026/27, 2027/28 and 2028/29

Moved by A. Chien, seconded by J. Fraser, that the Board approve the District School Calendars for the 2026/27, 2027/28 and 2028/29 school years and the Vancouver Learning Network School Calendars for the 2026/27, 2027/28 and 2028/29 school years.

A trustee provided comments and expressed gratitude to those who provided input and had contributed to the compilation of the calendars. Following discussion, trustees voted on the motion.

CARRIED UNANIMOUSLY

5.2. AUDIT COMMITTEE

5.2.1 Matters Arising

5.2.1.1 Appointment of Auditors

Moved by J. Zhang, seconded by P. Faridkot, that the Board of Education of School District No. 39 (Vancouver) appoint KPMG LLP as the external auditors of the Board for the fiscal years ending June 30, 2026, June 30, 2027, and June 30, 2028;

And Further;

That the Secretary Treasurer is hereby authorized to finalize and execute the audit engagement letter and any related agreements or documentation necessary to give effect to this resolution, provided such documentation is consistent with the Board's approval and the terms of the Request for Proposals.

CARRIED UNANIMOUSLY

5.3. FINANCE AND PERSONNEL COMMITTEE

5.3.1 Report: Meeting of February 11, 2026

The Chairperson of the Committee, J. Fraser, presented the report of the February 11, 2026 meeting, a copy of which is filed with these minutes. The report includes information on the following items:

- 2025-2026 Amended Annual Budget
- Three Year Enrolment Projections
- 2025-2026 Second Quarter Financial Update
- 2026-2027 Financial Plan Engagement Update

Moved by J. Fraser, seconded by C. Richardson, that the report of the February 11, 2026 meeting be received.

A trustee asked a procedural question and the Board Chair responded. Following discussion, the Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was

APPROVED UNANIMOUSLY

5.3.2 Matters Arising

5.3.2.1 2025-2026 Amended Annual Budget

Moved by J. Fraser, seconded by P. Faridkot, that the Board approve the use of up to \$1,110,250 from Local Capital to fund the purchase of replacement fleet vehicles for Facilities staff, and further approve the replenishment of the Local Capital fund through annual transfers of \$ 222,050 from Operating Funds over a five-year period.

Trustee Fraser informed the Board that the recommendation received unanimous support from the Finance and Personnel Committee.

CARRIED UNANIMOUSLY

Moved by J. Fraser, seconded by A. Chien, that School District No. 39 (Vancouver) Amended Annual Budget Bylaw for the fiscal year 2025/2026 be given three readings, at the February 25, 2026 Public Board Meeting.

Trustees provided comments and asked questions pertaining to enrollment, funding, staffing, and the District's Enterprise Risk Management and the Secretary Treasurer responded.

In response to a trustee's question, Associate Superintendent da Silva agreed to provide the Board with further information regarding the District's plan and roll out for technology requirements, equity of access, and modernization efforts, including how these areas are contemplated in the upcoming budget.

Following discussion, trustees returned to the motion that was on the floor.

CARRIED UNANIMOUSLY

Moved by V. Jung, seconded by C. Richardson, that School District No. 39 (Vancouver) Amended Annual Budget Bylaw for the fiscal year 2025/2026 be:

Read a first time the 25th day of February 2026;

Read a second time the 25th day of February 2026;

Read a third time, passed and adopted the 25th day of February 2026.

A Trustee provided comments and thanked staff and Finance and Personnel Committee members for their feedback.

CARRIED UNANIMOUSLY

5.4. POLICY AND GOVERNANCE COMMITTEE

5.4.1 Report: Meeting of February 11, 2026

The Chairperson of the Committee, L. Chan-Pedley, presented the report of the February 11, 2026 meeting, a copy of which is filed with these minutes. The report includes information on the following items:

- Receipt of Advocacy Subcommittee Report
- Draft Policy Review - Trustee Remuneration and Expense Policy

Moved by L. Chan-Pedley, seconded by P. Faridkot, that the report of the February 11, 2026 meeting be received.

Following discussion, the Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was

APPROVED UNANIMOUSLY

6. STUDENT TRUSTEE REPORT

The Student Trustee expressed solidarity with the Tumbler Ridge community following the recent tragedy.

He presented a report highlighting recent activities and upcoming key initiatives for the Vancouver District Students' Council (VDSC) for the 2025-2026 school year. He highlighted the council's focus on raising student voices, collecting feedback, fostering inter-school connections, and celebrating diversity with the Student Leadership Grant, which received 76 applications featuring projects spanning arts, STEM, mental health, cultural belonging and inclusion, and community service. He also reported that the planning for the 18th annual Sister School Switch was complete, and that the program would launch in March with the theme "Passport to Partnership" for grades 10–12 students invited to apply. He outlined VDSC's efforts in initiating a student-focused survey to help inform the VSB's 2026–2027 budget, identifying student priorities such as bathroom improvements, AI education, mental health, STEM resources, and inclusive meal programs. He concluded his update by reporting on the VDSC's General Meeting where student representatives shared updates on school events for Black History Month, Lunar New Year, Pink Shirt Day, and other events highlighting diverse approaches across schools.

Trustees provided comments and asked questions, and the student trustee responded.

The Chairperson announced the online link for submitting questions to the meeting would now be closed.

7. REPORTS FROM TRUSTEE REPRESENTATIVES

The Chairperson noted that the following reports from trustee representatives had been included in the agenda package then thanked Trustees Fraser and Mah for their participation in these committees.

7.1 Report from Trustee Mah on the City of Vancouver Children, Youth and Families Advisory Committee meeting held on January 29, 2026.

7.2 Report from Trustee Fraser on the City of Vancouver Urban Indigenous Peoples' Advisory Committee meeting held on January 19, 2026.

8. NEW BUSINESS

There was no New Business presented at the meeting.

The Chairperson introduced the item, Notices of Motion, then passed the chair to Vice-Chair Fraser so that she could present the Notice of Motion regarding School Codes of Conduct Update.

9. NOTICES OF MOTION

9.1.1 Trustee Jung: School Codes of Conduct Update

Moved by V. Jung, seconded by P. Faridkot, that the following motion be referred to the Education Plan Committee:

That the Board direct the Superintendent to update VSB School Codes of Conduct to restrict student use of personal digital devices and to develop associated implementation guidelines in collaboration with school leaders, with the updated Codes of Conduct and guidelines to be in place by September 1, 2026;

And further;

That the updated Codes of Conduct require students in kindergarten through grade twelve to keep digital devices on silent and out of sight for the entire school day unless explicit permission is granted by an educator.

In response to a question from a trustee, the Secretary Treasurer confirmed that the recommendation being considered at the February 25, 2026 Public Board meeting was a referral motion to the Education Plan Committee, and that following discussion by the Committee, the motion would then come back to the board for approval consideration.

Trustee Jung presented her rationale for the motion.

Trustees provided comments and asked questions, and Trustee Jung responded.

At the request of a trustee, the Superintendent informed the Board that staff would prepare a report for the next Education Plan Committee meeting addressing the status of the current policy and its associated concerns and achievements.

Trustees voted on the motion.

CARRIED UNANIMOUSLY

Trustee Jung assumed the chair, then called for a brief recess at 8:11 pm. The meeting resumed at 8:22 pm.

10. PUBLIC QUESTION PERIOD

The Chairperson informed the board that three questions were received during the public question period pertaining to the following:

- Inclusive Education outcome data and risk management
- Procedures for student participation in Public Delegation Board meetings
- Music Education in the District

She informed the Board that Staff would address the final question with the respondent, as it pertained to operational matters.

11. REPORT ON PRIVATE SESSION

11.1 Special Meeting of February 18, 2026

The Board authorized the Board Chair to report to the February 25, 2026 Public Meeting that, at the Special Private Session of February 18, 2026 the Board discussed bargaining matters; and that, at the Special Private Session of February 18, 2026 Trustees Faridkot, Fraser, and Richardson recused themselves from the meeting due to a potential conflict of interest.

11.2 Meeting of February 25, 2026

The Board authorized the Board Chair to report to the February 25, 2026 Public Meeting that that, at the Private Session of February 25, 2026 the Board discussed personnel, property, legal matters, and business interests.

12. ADJOURNMENT

The meeting adjourned by consensus at 8:25 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

SPECIAL BOARD MEETING MINUTES

Monday, March 16, 2026 at 5:00pm

The Board of Education of School District No. 39 (Vancouver) met on Teams on Monday, March 16, 2026, at 5:00pm. The meeting was live streamed.

- Trustees Present:** Victoria Jung, Chairperson
Janet Fraser, Vice-Chairperson
Alfred Chien
Preeti Faridkot
Suzie Mah
Christopher Richardson
Joshua Zhang
- Trustees Absent with Regrets:** Lois Chan-Pedley
Jennifer Reddy
- Senior Team Members Present:** Helen McGregor, Superintendent of Schools
Flavia Coughlan, Secretary Treasurer
Jessie Gresley-Jones, Executive Director, Facilities
- Also Present:** Patricia MacNeil, Communications Director
Judy Mah, Executive Coordinator (Recorder)

1. CALL MEETING TO ORDER

1.1. Land Acknowledgement

The Chairperson called the meeting to order at 5:01 pm. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səliłwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

The Chairperson reviewed meeting decorum then welcomed trustees and staff. She introduced the board members who had joined the meeting online.

2. NEW BUSINESS

2.1 School District No. 39 (Vancouver) Queen Elizabeth Annex School Site Ground Lease Bylaw, 2026

The Secretary Treasurer presented a report titled *School District No. 39 (Vancouver) Queen Elizabeth Annex School Site Ground Lease Bylaw, 2026*, and the accompanying bylaw which had been presented for the Board’s consideration. She provided background and a high-level overview on the Queen Elizabeth Annex (QEA) School Site Ground Lease. She briefly reviewed the history of the QEA School site from its closure in June 2023 through to the May 2025 decision in the matter of CSF v British Columbia and VBE, 2025 BCSC 962 where the BC Supreme Court ordered the transfer of the QEA site to the CSF by freehold or prepaid leasehold tenure. She highlighted the actions that had transpired between the VBE and the CSF following the Court’s decision including the agreement to extend the transaction deadline three times, and the negotiation of a 99-year ground lease agreement, subject to final approval by the Boards of the two school districts and the Ministry of Infrastructure. Following this, she reviewed the list of material terms of the lease detailed in the report, noting that the Board had reviewed the terms of the lease in detail at a Special Private Board meeting on March 11, 2026.

In response to a procedural question raised by a trustee, the Secretary Treasurer explained that the approval consideration of the bylaw involved two votes: a unanimous procedural vote to conduct all three readings at the March 16, 2026 meeting, followed by a subsequent vote for the bylaw readings themselves, which would require a majority vote. She further noted that if the first vote was not unanimous, the third reading of the bylaw would need to be heard at a separate meeting

Moved by C. Richardson, seconded by J. Fraser, that School District No. 39 (Vancouver) Queen Elizabeth Annex School Site Ground Lease Bylaw, 2026 be given three (3) readings and approved at the March 16, 2026 Public Board meeting.

CARRIED UNANIMOUSLY

Moved by V. Jung, seconded by C. Richardson, that School District No. 39 (Vancouver) Queen Elizabeth Annex School Site Ground Lease Bylaw, 2026 be:

Read a first time the 16th day of March, 2026;

Read a second time the 16th day of March, 2026;

Read a third and final time, passed and adopted this 16th day of March, 2026.

Trustees provided comments. Following discussion, board members voted on the motion.

CARRIED

For: A. Chien, J. Fraser, V. Jung, C. Richardson. J. Zhang

Against: P. Faridkot

Abstained: S. Mah

3. ADJOURNMENT

The meeting adjourned by consensus at 5:18 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

SPECIAL BOARD MEETING MINUTES

Tuesday, April 07, 2026 at 5:00pm

The Board of Education of School District No. 39 (Vancouver) met in room 114 (the Boardroom), VSB Education Centre, 1580 West Broadway, Vancouver, B.C. on Tuesday, April 07, 2026, at 5:00pm. The meeting was live streamed.

- Trustees Present:** Victoria Jung, Chairperson
Janet Fraser, Vice-Chairperson
Lois Chan-Pedley
Preeti Faridkot
Suzie Mah
Christopher Richardson
- Trustees Absent with regrets:** Alfred Chien
Jennifer Reddy
Joshua Zhang
- Senior Team Members Present:** Helen McGregor, Superintendent of Schools
Flavia Coughlan, Secretary Treasurer
Pedro da Silva, Associate Superintendent
Maureen McRae-Stanger, Associate Superintendent
Janis Myers, Associate Superintendent
Alison Ogden, Associate Superintendent
Michael Gray, Executive Director, Employee Services
Jessie Gresley-Jones, Executive Director, Facilities
Lorelei Russell, Executive Director, Finance
- Also Present:** Patricia MacNeil, Director of Communications
Judy Mah, Executive Coordinator (Recorder)

1. CALL MEETING TO ORDER

1.1. Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) and səliłwətał (Tsleil-Waututh Nation).

2. NEW BUSINESS

2.1. Presentation of Draft 2026-2027 Financial Plan

The Superintendent and Secretary Treasurer provided an overview of the Draft 2026-2027 Financial Plan and Draft 2026-2027 Annual Budget Bylaw, a copy of which was on file with the meeting agenda. They referred to the Draft 2026-2027 Financial Plan booklet and presentation slides to highlight the main points in their presentation and to guide the discussion. The Board and members of the public in the boardroom received printed copies of the Draft Financial Plan and the Draft Annual Budget Bylaw, which were posted on the VSB website at the start of the meeting.

The Superintendent acknowledged the support and contributions of senior staff and the budget team in the presentation of a multi-year financial plan that incorporates all funds. She informed the Board that staff would be presenting a balanced operating budget for the 2026-2027 school year then

reviewed the Provincial Policy and Legislative Frameworks that guide the financial planning process, including the Framework for Enhancing Student Learning (FESL). She noted the importance of the Education Plan and the key considerations from the financial plan engagement process to date in informing the draft 2026-2027 Financial Plan.

She summarised the legislative requirements outlined in the *BC School Act*, including the Board's obligation to adopt a balanced budget by board bylaw before June 30th and the legislative requirement introduced in 2025 for Boards to establish an Indigenous Education Council (IEC) responsible for approving targeted Indigenous funds. She noted that the Board would need to consider approval of the budget at the April 29, 2026 Public Board meeting in order to meet collective agreement obligations related to staffing.

She provided background on the development of the Draft 2026-2027 Financial Plan and outlined the engagement activities included in the financial plan engagement timeline. She reviewed the key engagement opportunities that started in early January 2026, including written submissions, meetings with inherent rights holders, stakeholder groups, a public survey, and workshops, with the input received informing key priorities and budget decisions. Following this, she shared the key takeaways based on the input received.

The Secretary Treasurer continued the presentation by outlining the budget estimates development process, noting that the development of the annual budget for 2026-2027 included the approval of the 2025-2026 amended annual budget, submission of three-year enrolment projections to the Ministry, development of a base budget, conducting a review of spending related to grants, consideration of structural deficit reduction strategies and engagement feedback to inform financial priorities.

She reported on enrolment projections and patterns, the funding allocation system and the Ministry of Education and Child Care's formula for allocating provincial operating grants. She noted that the District is expected to receive a preliminary operating grant of \$589.51 million for 2026-2027, and that this amount would be amended based on actual student enrolment. She reviewed the different types of Special Grants, summarized the revenue and expenses for all funds noting that a deficit of \$1.63M is budgeted for the capital fund, which is permitted for the amount that amortization of tangible capital assets expense exceeds amortization of deferred capital revenue. She provided the Board with a breakdown of revenue and expenses under the operating fund.

The Superintendent reviewed the Operating Budget Highlights in the areas of Indigenous Education, Inclusive Education, International Education, Early Learning and Child Care, Food Services, Print Shop Operations, and Vancouver Project Office. The Secretary Treasurer summarized the key risks to budget estimates, including risks related to revenue estimates, expense estimates, potential capital project over expenditure, mitigation of enterprise risk and addressing the structural deficit. She concluded the presentation by reviewing opportunities for engagement and upcoming meetings in the 2026-2027 financial planning timeline.

The Chairperson thanked staff who worked on the Draft 2026-2027 Financial Plan.

Trustees asked questions regarding the Draft 2026-2027 Financial Plan and staff provided clarification.

In response to a question raised by a trustee, the Superintendent informed the Board that any additional questions from trustees could be emailed to the Secretary Treasurer's Office copying the Superintendent.

3. ADJOURNMENT

The meeting adjourned by consensus at 6:05 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

SPECIAL BOARD/COMMITTEE OF THE WHOLE MEETING MINUTES

Monday, April 13, 2026 at 5:02pm

The Board of Education of School District No. 39 (Vancouver) met in room 114 (the Boardroom), VSB Education Centre, 1580 West Broadway, Vancouver, B.C. on Monday, April 13, 2026 at 5:02 pm. The meeting was live-streamed.

Trustees Present:

Victoria Jung, Chairperson
Janet Fraser, Vice-Chairperson
Lois Chan-Pedley (arrived at 5:15pm)
Alfred Chien
Suzie Mah (arrived at 5:01pm)
Jennifer Reddy (on Teams)

Trustees Absent with Regrets:

Preeti Faridkot
Christopher Richardson
Joshua Zhang

Senior Team Members Present:

Helen McGregor, Superintendent
Flavia Coughlan, Secretary Treasurer
Pedro da Silva, Associate Superintendent
Maureen McRae-Stanger, Associate Superintendent
Janis Myers, Associate Superintendent
Alison Ogden, Associate Superintendent
Lorelei Russell, Executive Director, Finance
Michael Gray, Executive Director, Employee Services
Jessie Gresley-Jones, Executive Director, Facilities
Patricia MacNeil, Director of Communications
Judy Mah, Executive Coordinator (recorder)

Also Present:

1. CALL MEETING TO ORDER

1.1. Indigenous Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged that with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

On behalf of the Board, the Chairperson acknowledged the recent loss of Musqueam elder and knowledge keeper, Shane Pointe and extended her condolences to the Musqueam community, and his family and friends.

The Chairperson announced that the meeting was being live-streamed, and the audio and visual recording would be available to the public for viewing after the meeting. The footage of the meeting could be viewed inside and outside of Canada. She reviewed meeting decorum for respectful behavior.

She acknowledged the four trustees who were present in-person at the Education Centre and noted that Trustee Reddy had joined the meeting on Teams. She informed the Board that Trustee Richardson was unable to attend the meeting but was viewing the meeting via the live broadcast.

The Chairperson welcomed meeting participants and invited those present to introduce themselves and the association that they are representing. Following introductions, she expressed her appreciation for the support and input received from inherent rights holders, interest holder groups and association stakeholder representatives during 2026-2027 financial plan engagement process to date.

2. MOTION TO DISSOLVE THE BOARD MEETING INTO THE COMMITTEE OF THE WHOLE

Moved by S. Mah, seconded by J. Fraser, that the Board dissolve itself into the Committee of the Whole.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was

APPROVED UNANIMOUSLY

3. PRESENTATIONS ON THE DRAFT 2026-2027 FINANCIAL PLAN

The Chairperson reviewed the Procedure for Presentations to the Board, noting that the information was also detailed on the overhead presentation slide.

Representatives of the District Parent Advisory Council and the Vancouver Elementary Principal and Vice-Principal Association notified the Board that they would be observing the meeting proceedings and would not be making presentations on behalf of their respective associations at this session. Written submissions were received from the International Union of Operating Engineers and the Vancouver Elementary and Adult Educators' Society and retained for the Board's records. Presentations from the Vancouver District Students' Council and the Vancouver Secondary Teachers' Association had also been included in the master presentation that was presented at the meeting.

At the meeting, the following representatives shared feedback from their organization on the Draft 2026-2027 Financial Plan:

1. Freddie Zhang, Jelleen Malit and Salena Sharma, Vancouver District Students' Council

The Chairperson acknowledged that Trustee Chan-Pedley had joined the meeting at 5:15 pm.

2. Suzette Magri and Russell Green, Canadian Union of Public Employees Local 15
3. Angela Waterlow and Celena Benndorf, District Parent Advisory Council

The Chairperson acknowledged that representatives from the International Union of Operating Engineers could not be present but had submitted a written submission which had been included in the meeting agenda.

4. Angela Haveman and Benita Kwon, Vancouver Association of Secondary School Administrators
5. Stephen Leung and Deena Kotak Buckley, Vancouver Elementary Principal and Vice-Principal Association
6. Jody Polukoshko and Rob McGowan, Vancouver Elementary and Adult Educators' Society

The Chairperson welcomed DPAC representative, Celena Bendorff to the meeting at 5:49pm.

7. Carl Janze and John Silver, Vancouver Secondary Teachers' Association

Following each presentation, trustees asked questions and stakeholder representatives provided clarification on various points of their presentation.

The Chairperson reminded presenters who had not yet submitted their presentation slides or speaking notes to send them to the Secretary Treasurer's Office so they can be shared with the Board.

4. MOTION TO RISE FROM THE COMMITTEE OF THE WHOLE AND RECONVENE THE BOARD MEETING

Moved by S. Mah, seconded by A. Chien, that the Board rise from the Committee of the Whole and reconvene the Board meeting.

The Chairperson asked if there were any trustees not in support of the motion. There being none, the motion was

APPROVED UNANIMOUSLY

5. ADJOURNMENT

Trustees agreed to adjourn by consensus.

The meeting adjourned at 5:59 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

SPECIAL PUBLIC DELEGATION BOARD MEETING MINUTES

Wednesday, April 15, 2026 at 5:06pm

The Board of Education of School District No. 39 (Vancouver) met in room 114 (the Boardroom), VSB Education Centre, 1580 West Broadway, Vancouver B.C. on Wednesday, April 15, 2026 at 5:06pm. The meeting was live-streamed.

Trustees Present: Victoria Jung, Chairperson
 Janet Fraser, Vice-Chairperson
 Lois Chan-Pedley
 Preeti Faridkot
 Suzie Mah
 Jennifer Reddy

Trustees Absent with Regrets: Alfred Chien
 Christopher Richardson
 Joshua Zhang

Senior Team Members Present: Flavia Coughlan, Secretary Treasurer
 Helen McGregor, Superintendent
 Lorelei Russell, Executive Director, Finance

Also Present: Patricia MacNeil, Director of Communication
 Cornelia Haack, Executive Assistant (Recorder)

1. CALL MEETING TO ORDER

1.1. Indigenous Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged that with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

The Chairperson informed everyone the meeting was being live-streamed, and the audio and visual recording would be available to the public for viewing after the meeting. The footage of the meeting could be viewed inside and outside of Canada. She reviewed meeting decorum for respectful behavior.

2. DELEGATIONS RE: DRAFT 2026-2027 FINANCIAL PLAN

The Chairperson reviewed the Procedure for Delegations to the Board, noting that the information was also detailed on the overhead presentation slide

The following delegates presented their views on the Draft 2026-2027 Financial Plan. Two presentations were provided and retained for the Board’s records.

2.1 Delegations re: Draft 2026-2027 Financial Plan

1. Joanne Carman (On Teams)
2. Tomomi Suzuki (In Person)
3. Audrey Liang, Point Grey Secondary Debate Club (In Person)
4. Jenna Otto-Wray, Friends of School Libraries (In Person)
5. Nate Stanley, COPE Vancouver (In Person)

At the beginning of his presentation, the delegate noted that co-presenter Sam Smart was not able to attend.

After the presentation of delegate Nate Stanley, the Chairperson noted that delegate, Sherry Breshears, was not available to present.

6. Sherry Breshears (Not Available to present)
7. Linda Kemp (On Teams)
8. Mae Price (On Teams)

During her presentation, the delegate expressed support for a motion.

The Chair clarified that trustees had not yet received the agenda package for the Special Board Meeting scheduled for April 20, 2026, and that details of any motions would be provided with the agenda package on April 17, 2026.

The delegate indicated her understanding that a motion related to after-school care had been submitted by Trustee Reddy. Trustee Reddy asked the delegate a question then confirmed that she had submitted a motion regarding the budget.

9. Liz McDowell (On Teams)
10. Rachel Tetrault (On Teams)
11. Christopher Lee (The delegate did not attend the meeting)
12. Justin Sekiguchi (On Teams)
13. Dan Ward
14. Ela Gunad
15. Harper Keenan

The remaining delegates on the agenda referred to the motion that would be included in the April 20, 2026 Special Board meeting agenda package. Trustees asked questions and the delegations provided responses pertaining to their presentations.

In response to a trustee's request, the Board Chair provided guidance on follow-up email submissions from Delegates.

3. ADJOURNMENT

Trustees agreed to adjourn by consensus.

The meeting adjourned at 6:20 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

SPECIAL BOARD MEETING MINUTES

Monday, April 20, 2026 at 5:00pm

The Board of Education of School District No. 39 (Vancouver) met in room 114 (the Boardroom), VSB Education Centre, 1580 West Broadway, Vancouver, B.C. on Monday, April 20, 2026, at 5:00pm. The meeting was live streamed.

Trustees Present: Victoria Jung, Chairperson
 Janet Fraser, Vice-Chairperson
 Lois Chan-Pedley
 Alfred Chien
 Preeti Faridkot
 Suzie Mah
 Jennifer Reddy
 Christopher Richardson

Trustees Absent with regrets: Joshua Zhang

Senior Team Members Present: Helen McGregor, Superintendent of Schools
 Flavia Coughlan, Secretary Treasurer
 Pedro da Silva, Associate Superintendent
 Maureen McRae-Stanger, Associate Superintendent
 Janis Myers, Associate Superintendent
 Alison Ogden, Associate Superintendent
 Michael Gray, Executive Director, Employee Services
 Jessie Gresley-Jones, Executive Director, Facilities
 Lorelei Russell, Executive Director, Finance

Also Present: Patricia MacNeil, Director of Communications
 Judy Mah, Executive Coordinator (Recorder)

1. CALL MEETING TO ORDER

1.1. Land Acknowledgement

The Chairperson called the meeting to order. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) and səliwətał (Tsleil-Waututh Nation).

1.2. Opening Remarks

The Chairperson reviewed meeting decorum then welcomed trustees and staff.

In her remarks, the Chair recognized John Chenoweth, an Indigenous Educator, trustee and Director of the BC School Trustee Association, for his presentation to fellow educators on integrating Indigenous learnings into the classroom.

She thanked everyone who had provided input and participated in the financial planning process during the public engagement period, noting that the feedback received assists the Board in making informed decisions. She encouraged all participants to put their phones away or on silent to ensure effective engagement and interactive discussion.

Following introductions, Trustee Mah requested to amend the agenda to include a notice of motion that she had submitted pertaining to the reinstatement of the living wage.

In response to a question from the Board Chair, the Secretary-Treasurer advised that the notice of motion relates to a labour matter and, given that collective bargaining is currently underway, would be more appropriately considered at a private meeting of the Board.

Trustee Mah asked to challenge the Chair, which was seconded by Trustee Reddy.

The Secretary Treasurer responded to a procedural question. Following discussion, trustees voted on sustaining the Chair.

CARRIED

For: L. Chan-Pedley, A. Chien, P. Faridkot, J. Fraser, C. Richardson

Against: S. Mah, J. Reddy

Abstained: V. Jung

2. NEW BUSINESS

2.1. 2026-2027 Financial Plan Engagement Update

The Superintendent introduced the 2026-2027 Financial Plan Engagement Update, then asked the Communications Director to present the Financial Plan Engagement Summary Report which had been posted to the VSB website.

The Communications Director explained that the report had been provided to assist the Board when considering priorities for the 2026-2027 financial plan. She reviewed the key principles that guided the engagement process such as the VSB Education Plan, the Framework for Enhancing Student Learning and standards set by the International Association of Public Participation, then outlined the various groups that participated in the engagement process, and how the information had been shared with the Board. She concluded her presentation by highlighting some of the priorities that had been shared by participants, noting that these priorities reflect patterns seen in past years.

The Board Chair confirmed that trustees had no questions regarding the information provided.

2.2. Trustee Motions Regarding the Draft 2026-2027 Financial Plan

The Board Chair introduced the item, *Trustee Motions Regarding the Draft 2026-2027 Financial Plan*, then asked trustees who had submitted a notice of motion to present their proposed motions.

2.2.1 Notice of Motion from Trustee Reddy: Budget 2026/2027 Increasing Out of School Care Spaces & VSB Recruitment and Retention Efforts

Trustee Reddy presented her proposed motion.

Main Motion

Moved by J. Reddy, seconded by S. Mah, that VSB allocate \$75,000 (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility survey and study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, with prioritized (but not exclusive) enrolment for current and prospective VSB employees, and aligned with provincial ChildCareBC expansion objectives.

Be it further resolved that the feasibility work include:

- a district-wide survey of VSB families and employees to identify unmet OOSC needs, including identification of VSB staff requiring care;
- assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space;
- identifying staffing models and labour considerations, within existing collective agreements and regulatory frameworks, in consultation with employee groups;

- enrolment prioritization approaches for VSB employees, applying an equity lens; and estimated costs, revenues, and operational requirements of a multi-site pilot including space upgrades and program materials and supplies.

Be it further resolved that staff report back with an interim report by June 2026 and final report by September 15, 2026, on:

- baseline survey results and a plan for a one-year follow-up survey;
- feasibility, costs, and proposed scale of a multi-site pilot, including potential number of spaces and sites;
- employee-group interest and facility considerations; and
- anticipated impacts on recruitment and retention of VSB staff.

Trustee Reddy reviewed her rationale for the motion as presented on page 4 of the agenda package and referenced an open letter from parents expressing their support for this motion.

Trustee Fraser asked to move an amendment to the motion, as detailed below:

Amendment #1

Moved by J. Fraser, seconded by L. Chan-Pedley, that VSB allocate **up to \$75,000** (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility ~~survey and~~ study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering **high quality, inclusive, affordable and cost-neutral** licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, **with prioritized (but not exclusive) enrolment for current and prospective VSB employees**, and aligned with provincial ChildCareBC expansion objectives.

Be it further resolved that the feasibility work include:

- ~~a district wide survey of VSB families and employees to identify unmet OOSC needs, including identification of VSB staff requiring care;~~
- assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space;
- identifying staffing models and labour considerations, within existing collective agreements and regulatory frameworks, in consultation with employee groups;
- **enrolment prioritization approaches for VSB employees, applying an equity lens;** and
- estimated costs, revenues, and operational requirements of a multi-site pilot including space upgrades and program materials and supplies.

And when the feasibility study is complete and the results available, that the board consider additional work, for example prioritized enrolment for VSB employees and a survey.

Be it further resolved **that the feasibility study be completed during the 2026-2027 school year, and that staff report back with an update at the June 2026 Facilities Planning Committee meeting.** ~~by June 2026 and final report by September 15, 2026, on:~~

- ~~baseline survey results and a plan for a one year follow up survey;~~
- ~~feasibility, costs, and proposed scale of a multi-site pilot, including potential number of spaces and sites;~~
- ~~employee group interest and facility considerations; and~~
- ~~anticipated impacts on recruitment and retention of VSB staff.~~

She reviewed and provided rationale for the proposed changes outlined in her amendment.

Trustees provided comments and asked questions and Trustee Fraser responded.

Amendment to the Amendment:

Trustee Mah asked to move an amendment to the amendment, reading out the proposed change.

Moved by S. Mah, seconded by J. Reddy to add the wording “and ensuring that utilized classroom spaces contain safe and secure storage for teachers;” after “- assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space;”

She provided rationale for her amendment. The Secretary Treasurer responded to a procedural question, advising that if the amendment to the amendment were to pass, but the amendment to the main motion were to fail, the amendment to the amendment could be brought forward again.

Trustees voted on the amendment to the amendment.

CARRIED UNANIMOUSLY

Trustees returned to the amendment to the main motion as revised.

Amendment #1 (as amended):

Therefore be it resolved that VSB allocate **up to \$75,000** (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility ~~survey and~~ study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering **high quality, inclusive, affordable and cost-neutral** licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, ~~with prioritized (but not exclusive) enrolment for current and prospective VSB employees,~~ and aligned with provincial ChildCareBC expansion objectives.

Be it further resolved that the feasibility work include:

- ~~a district wide survey of VSB families and employees to identify unmet OOSC needs, including identification of VSB staff requiring care;~~
- assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space **and ensuring that utilized classroom spaces contain safe and secure storage for teachers;**
- identifying staffing models and labour considerations, within existing collective agreements and regulatory frameworks, in consultation with employee groups;
- ~~enrolment prioritization approaches for VSB employees, applying an equity lens; and~~
- estimated costs, revenues, and operational requirements of a multi-site pilot including space upgrades and program materials and supplies.

And when the feasibility study is complete and the results available, that the board consider additional work, for example prioritized enrolment for VSB employees and a survey.

Be it further resolved **that the feasibility study be completed during the 2026-2027 school year, and that staff report back with an update at the June 2026 Facilities Planning Committee meeting. by June 2026 and final report by September 15, 2026, on:**

- ~~baseline survey results and a plan for a one year follow up survey;~~
- ~~feasibility, costs, and proposed scale of a multi-site pilot, including potential number of spaces and sites;~~
- ~~employee group interest and facility considerations; and~~
- ~~anticipated impacts on recruitment and retention of VSB staff.~~

CARRIED

For: L. Chan-Pedley, J. Fraser, V. Jung, C. Richardson

Against: A. Chien, S. Mah, J. Reddy

Abstained: P. Faridkot

Trustees returned to the main motion as amended and further discussion ensued.

Main Motion as Amended:

That VSB allocate up to \$75,000 (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering high quality, inclusive, affordable and cost-neutral licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, and aligned with provincial ChildCareBC expansion objectives.

Be it further resolved that the feasibility work include:

assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space and ensuring that utilized classroom spaces contain safe and secure storage for teachers;

- identifying staffing models and labour considerations, within existing collective agreements and regulatory frameworks, in consultation with employee groups; and
- estimated costs, revenues, and operational requirements of a multi-site pilot including space upgrades and program materials and supplies.
- And when the feasibility study is complete and the results available, that the board consider additional work, for example prioritized enrolment for VSB employees and a survey.

Be it further resolved that the feasibility study be completed during the 2026-2027 school year, and that staff report back with an update at the June 2026 Facilities Planning Committee meeting.

Amendment #1 to Main Motion as Amended

Board Chair Jung asked to move an amendment to the amended motion. She passed the Chair to Vice-Chair Fraser so that she could move her amendment.

Moved by V. Jung, seconded by P. Faridkot, to modify the first sentence of the motion as detailed below:

That ~~VSB allocate~~ ask MECC to provide funding of up to \$75,000 (for consultant fees, supplies and miscellaneous costs) to conduct (1) a feasibility study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering high quality, inclusive, affordable and cost-neutral licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, and aligned with provincial ChildCareBC expansion objectives.

She provided rationale for the motion and discussion ensued. Trustees voted on the amendment to the motion.

DEFEATED

For: A. Chien, P. Faridkot, V. Jung

Against: L. Chan-Pedley, J. Fraser, S. Mah, J. Reddy, C. Richardson

Trustee Fraser passed the chair back to Board Chair Jung, who then called a recess at 6:04 pm. The meeting resumed at 6:15 pm.

Trustees returned to the main motion as amended.

Trustees provided comments and asked questions, and the Secretary Treasurer responded.

Amendment #2 to Main Motion as Amended:

Trustee Fraser asked to make an amendment to identify where the source of the funds would come from in the motion.

Moved by J. Fraser, seconded by L. Chan-Pedley, that the wording, “from operating contingency” be added following, that “ VSB allocate up to \$75,000”.

She provided rationale for the amendment.

In response to a trustee’s question, the Secretary Treasurer informed the Board that should the motion pass, it would leave the contingency reserve at approximately 6.5 million, which would be slightly lower than the minimum 1% mandated through policy.

Trustees voted on the amendment to the main motion as amended.

CARRIED

For: L. Chan-Pedley, J. Fraser, V. Jung, S. Mah, J. Reddy, C. Richardson

Against: A. Chien, P. Faridkot

Amendment #3 to Main Motion as Amended:

Trustee Mah asked to make an amendment to the amended motion.

Moved by S. Mah, seconded by C. Richardson, to add the wording, “ That upon completion of this feasibility study, we ask the MECC to provide funding to cover the costs of the feasibility study.” to the end of the motion.

Trustees provided comments.

The Board agreed to change the word, “we” to the Board.

Moved by S. Mah, seconded by C. Richardson, to add the wording, “ That upon completion of this feasibility study, the Board ask the MECC to provide funding to cover the costs of the feasibility study.” to the end of the motion.

Following discussion, trustees voted on the amendment to the amended motion.

CARRIED

For: L. Chan-Pedley, P. Faridkot, J. Fraser, V. Jung, S. Mah, C. Richardson

Against: A. Chien, J. Reddy

Trustees returned the main motion as amended.

Main motion as amended:

Therefore be it resolved that VSB allocate up to \$75,000 from operating contingency (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering high quality, inclusive, affordable and cost-neutral licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, and aligned with provincial ChildCareBC expansion objectives.

Be it further resolved that the feasibility work include:

- **assessment of potential school sites and available space, including multipurpose rooms and suitable classroom space and ensuring that utilized classroom spaces contain safe and secure storage for teachers;**
- **identifying staffing models and labour considerations, within existing collective agreements and regulatory frameworks, in consultation with employee groups; and**
- **estimated costs, revenues, and operational requirements of a multi-site pilot including space upgrades and program materials and supplies.**

And when the feasibility study is complete and the results available, that the board consider additional work, for example prioritized enrolment for VSB employees and a survey.

Be it further resolved that the feasibility study be completed during the 2026-2027 school year, and that staff report back with an update at the June 2026 Facilities Planning Committee meeting.

That upon completion of this feasibility study, the Board ask the MECC to provide funding to cover the costs of the feasibility study.

CARRIED

For: L. Chan-Pedley, P. Faridkot, J. Fraser, V. Jung, S. Mah, J. Reddy, C. Richardson

Against: A. Chien

2.2.2 Notice of Motion from Trustee Fraser: Learning Technology and Information Systems Plan

Trustee Fraser presented her proposed motion.

Moved by J. Fraser, seconded by C. Richardson, that the Board direct the superintendent to develop a Learning Technology and Information Systems Plan for trustees' consideration as part of the 2027-2028 financial planning process.

Trustees Fraser provided rationale for the motion, and discussion ensued.

Trustees asked questions and provided comments and Trustee Fraser responded.

In response to a trustee's question, the Superintendent noted that the plan would encompass all VSB programs, including K-12, adult education and staff needs.

CARRIED UNANIMOUSLY

2.2.3 Notice of Motion from Trustee Mah: Increasing Additional Hours for Supervision Aides for the 2026 2027 School Year

Trustee Mah presented her proposed motion.

Moved by S. Mah, seconded by J. Reddy, that the Board amend the 2026-2027 draft financial plan and budget to add up to 300 additional hours of Supervision Aide staffing for the 2026-2027 school year.

Trustees Mah provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

The Secretary Treasurer addressed trustees' questions about the potential cost should the motion be approved.

Following discussion, the Board voted on the motion.

CARRIED

For: L. Chan-Pedley, P. Faridkot, J. Fraser, S. Mah, J. Reddy, C. Richardson

Against: A. Chien, V. Jung

Trustee Jung asked to move a motion to clarify the funding source for the motion.

Moved by V. Jung, seconded by C. Richardson, that the Board approve the allocation of \$9200 from operating contingency to fund the additional 300 hours of Supervision Aide Staffing.

CARRIED

For: L. Chan-Pedley, P. Faridkot, J. Fraser, V. Jung, S. Mah, J. Reddy, C. Richardson

Against: A. Chien

2.2.4 Notice of Motion from Trustee Mah: Reinstatement of 3.0 FTE SSB Staffing for the 2026-2027 School Year

Trustee Mah presented her proposed motion, requesting that wording regarding the funding source be added at the end of the motion. The Board agreed to the change.

Moved by S. Mah, seconded by J. Reddy, that the Board amend the 2026-2027 draft financial plan and budget to reinstate 3.0 FTE SSB staffing for the 2026-2027 school year, and that the Board approve the allocation of \$257,019 from operating contingency to fund the additional 3 FTE SSB staffing.

Trustee Mah provided rationale for the motion. Trustees provided comments and asked questions, and staff provided clarifying responses.

Following discussion, the Board voted on the motion.

DEFEATED

For: P. Faridkot, S. Mah, J. Reddy

Against: A. Chien, L. Chan-Pedley, J. Fraser, V. Jung, C. Richardson

2.2.5 Notice of Motion from Trustee Mah: Teachers Teaching on Call Coverage for Resource Teachers from Day One of Absence

Trustee Mah presented her proposed motion.

Moved by S. Mah, seconded by J. Reddy, that the VSB 2026-2027 budget fund the provision of teachers on call to replace absent Resource Teachers on their first day of absence and that this funding will come from a reduction in the Divisional Superintendent and Divisional Superintendent Office budgets and other areas in the budget that do not affect direct instruction to students.

Trustees Mah provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

Trustee Jung requested that the motion be amended to specify the funding source, and the change was accepted unanimously.

Following discussion, the Board voted on the motion.

That the VSB 2026-2027 budget fund the provision of teachers on call to replace absent Resource Teachers on their first day of absence and that this funding of \$2,697,552 will come from a reduction in the Divisional Superintendent and Divisional Superintendent Office budgets and other areas in the budget that do not affect direct instruction to students.

DEFEATED

For: S. Mah, J. Reddy

Against: A. Chien, L. Chan-Pedley, P. Faridkot, J. Fraser, V. Jung, C. Richardson

2.2.6 Notice of Motion from Trustee Mah: Reinstatement of 1.0 FTE Teacher of the Visually Impaired and 1.0 FTE Hospital Homebound Teacher for the 2026 2027 School Year

Trustee Mah presented her proposed motion, noting that the funding source should be included in the main motion.

Moved by S. Mah, seconded by J. Reddy, that the Board amend the 2026-2027 draft financial plan and budget to reinstate 1.0 FTE Teacher of the Visually Impaired staffing and 1.0 FTE Hospital Homebound teacher staffing for the 2026-2027 school year and that the Board approve the allocation of \$280,778 from operating contingency to fund the additional 2.0 FTE teacher staffing.

Trustees Mah provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

Following discussion, the Board voted on the motion.

DEFEATED

For: P. Faridkot, S. Mah, J. Reddy

Against: A. Chien, L. Chan-Pedley, J. Fraser, V. Jung, C. Richardson

2.2.7 Notice of Motion from Trustee Mah: Reinstatement of 1.0 FTE District Teacher Librarian staffing for the 2026 2027 School Year

Trustee Mah presented her proposed motion, which included details on the funding source.

Moved by S. Mah, seconded by P. Faridkot, that the Board amend the 2026-2027 draft financial plan and budget to reinstate the 1.0 FTE District Teacher Librarian staffing for the 2026-2027 school year and that the Board approve the allocation of \$140,389 from operating contingency to fund the additional 1 FTE teacher staffing.

Trustees Mah provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

Following discussion, the Board voted on the motion.

DEFEATED

For: A. Chien, P. Faridkot, S. Mah, J. Reddy

Against: L. Chan-Pedley, J. Fraser, V. Jung, C. Richardson

2.2.8 Notice of Motion from Trustee Mah: Full designation of City of Vancouver Food Grant for the 2026 2027 School Year

Trustee Mah presented her proposed motion.

Moved by S. Mah, seconded by J. Reddy, that the Board amend 2026-2027 draft financial plan and budget to reflect the full \$325,000 City of Vancouver food grant for the 2026-2027 school year as soon as the grant is confirmed by the City of Vancouver.

Trustees Mah provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

In response to a questions from trustees, the Secretary Treasurer explained that the motion would not result in any changes to the current financial plan, but should the City of Vancouver announce a new grant, the motion would allow for the budget to be amended and the funds to be allocated as soon as they are received instead of waiting for the amended budget process in February.

Following discussion, the Board voted on the motion.

CARRIED

For: L. Chan-Pedley, J. Fraser, V. Jung, S. Mah, J. Reddy, C. Richardson

Against: A. Chien

Abstained: P. Faridkot

2.2.9 Notice of Motion from Trustee Reddy: Increase Direct Classroom Support for Students with Disabilities or Diverse Abilities

Trustee Reddy presented her proposed motion.

Moved by J. Reddy, seconded by S. Mah, that the Board approve that any and all funding for students with disabilities or diverse abilities that is being spent on Principals and Vice Principals' salaries be redirected to direct classroom support for students with disabilities or diverse abilities. Any further increase in funding for inclusive education from MECC for 2026-2027 be spent directly on classroom support, not administrators nor redirected to surplus.

Trustees Reddy provided rationale for the motion, and discussion ensued.

Trustees provided comments and asked questions, and staff provided clarifying responses.

Following discussion, the Board voted on the motion.

In response to a trustee's question, the Secretary-Treasurer explained that the Board receives funding from the Ministry of Education and Child Care through the Classroom Enhancement Fund, which supports the additional resource teacher staffing required to meet collective agreement-stipulated staffing levels beyond what is provided through the operating fund. She further advised that, should the motion pass, the district would forgo approximately \$2.2 million in Ministry funding, as operating funds would be used to cover the cost of these positions.

DEFEATED

For: S. Mah, J. Reddy

Against: A. Chien, L. Chan-Pedley, P. Faridkot, J. Fraser, V. Jung, C. Richardson

The Chair thanked staff for their efforts in preparing the 2026-2027 financial plan.

3. ADJOURNMENT

The meeting adjourned by consensus at 7:55 pm.

Flavia Coughlan, Secretary Treasurer

Victoria Jung, Chairperson

FINANCE AND PERSONNEL COMMITTEE

Wednesday, April 8, 2026

Committee Report to the Board, April 29, 2026

The Chairperson of the Committee called the meeting to order. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tseil-Waututh Nation).

This meeting was live-streamed, and both the audio and visual recordings were also available to the public for viewing after the meeting. Footage from this meeting may be viewed from Canada or anywhere else in the world.

A presentation detailing the flow of the agenda was shown throughout the meeting, a copy of which is on file with the meeting agenda.

1. Summer Learning Fees

The Director of Instruction presented a report dated April 8, 2026, titled **Summer Learning Fees**, a copy of which is on file with the meeting agenda. The report includes information on the Vancouver School District's Summer Learning program.

He noted the robust subscription of the program that is inclusive and provides additional supports for Indigenous students, English Language Learners, and students with disabilities or diverse abilities. He further provided an overview of the different course types and introduced the proposed increased summer learning fees for 2026. He concluded his presentation outlining the rationale for the proposed increase that included cost pressures related to general wage increases for teachers and inflationary cost increases.

Committee members, trustees and stakeholder representatives provided feedback and staff answered questions and provided clarification on various points.

Committee members reviewed the recommendation in the report. There was unanimous consent from committee members to forward the following recommendation to the Board for consideration:

THAT the Board approve the following 2026 Summer Learning fees:

- **Non-resident Student Summer Learning fee of \$1,090 for preview, review, and ELL courses,**
- **Non-resident Student Summer Learning fee of \$2,175 for grade 10-12 completion courses,**
- **Elementary fee-paying course fee of \$425.**

A committee trustee noted that he would consider proposing an amendment to the recommendation once it is presented to the Board for consideration at the April 29, 2026 Board meeting.

The Chair called a recess at 5:19 pm to address a technical issue. The meeting reconvened at 5:23 pm.

2. Draft 2025-2026 Financial Plan

The Superintendent and the Secretary Treasurer shared key points of a report titled ***Draft 2026-2027 Financial Plan***. The full report was presented to the Board at the April 7, 2026, Special Public Board Meeting.

The Superintendent noted that development of the Draft Financial Plan has been informed by the goals of the Education Plan, the priorities outlined in the Framework for Enhancing Student Learning (FESL) report, and key considerations emerging from the financial plan engagement process to date. She acknowledged the complexity of developing a financial plan for the second-largest school district in British Columbia and recognized the contributions of senior staff and the finance team. The Superintendent advised that staff are pleased to present a balanced operating budget.

She further noted that salaries and benefits represent the largest portion of district expenditures and that funding levels and enrolment changes may impact individual staff. She advised that discussions have taken place with union and professional association leaders regarding potential impacts. She emphasized that potential individual staff impacts will not be discussed in public meetings and that, following Board approval of the budget bylaw, implementation will proceed in accordance with collective agreements, employment contracts, and all required processes.

The Superintendent reviewed the legislative framework and highlighted a legislative change made in 2025 which required the establishment of an Indigenous Education Council (IEC), with responsibility for approving the expenditure of Indigenous Education targeted funds. She noted that a meeting with the IEC has been scheduled for the coming week.

The Superintendent affirmed that the District remains committed to supporting positive student outcomes and experiences despite challenging economic conditions. Throughout the financial planning process, all spending has been carefully reviewed to redirect resources to schools and classrooms, fostering inclusive learning environments.

The Secretary Treasurer continued the presentation by summarizing the budget estimates development process, including completion of the 2025–2026 amended budget, submission of three-year enrolment projections to the Ministry of Education and Child Care (MECC), development of a base budget, review of grant-related expenses, consideration of structural deficit reduction measures, and incorporation of engagement feedback to inform financial priorities.

She reported that the District is expected to receive a preliminary operating grant of \$589.51 million for 2026–2027, subject to adjustment based on actual student enrolment. The Secretary Treasurer noted that per-student funding rates for 2026–2027 do not reflect increases related to the recently ratified collective agreements, and that the necessary funding is expected to be provided through a separate labour settlement grant. She further noted that no additional provincial funding has been allocated to address inflationary cost pressures.

She also reviewed special grant funding for 2026–2027, provided an overview of revenues and expenses across all funds and the operating fund, and noted that no surplus funds are projected to be used in achieving a balanced operating budget.

The Superintendent reviewed the Operating Budget Highlights in the areas of Indigenous Education, Inclusive Education, International Education, Early Learning and Child Care, and Food Services, Print Shop Operations and Vancouver Project Office.

The Secretary Treasurer highlighted the risks associated with the revenue estimates, expense estimates, potential capital projects over expenditure, mitigation of enterprise risk and the need to address the

structural deficit. Lastly, she reiterated the remaining milestones from the 2026-2027 financial planning engagement timeline.

Trustees and committee meeting participants asked questions and staff provided clarification on various points. This was provided for information only.

The meeting adjourned at 6:29 pm.

Janet Fraser, Chairperson

Committee Members Present:	Janet Fraser (Chair) Alfred Chien (Vice-Chair) Preeti Faridkot Victoria Jung
Committee Members Absent:	Joshua Zhang
Other Trustees Present:	Suzie Mah Christopher Richardson
Senior Team Members Present:	Flavia Coughlan, Secretary Treasurer Helen McGregor, Superintendent Lorelei Russell, Executive Director, Finance Pedro Da Silva, Associate Superintendent Michel Gray, Executive Director, Employee Services Jessie Gresley-Jones, Executive Director, Facilities Maureen McRae-Stanger, Associate Superintendent Janis Myers, Associate Superintendent Alison Ogden, Associate Superintendent
Association Representatives Present:	Suzette Magri, CUPE 15 David Schaub, DPAC Tim De Vivo, IUOE Tyson Shmyr, PASA Benita Kwon, VASSA Floyd Tuting, VDSC Greg Canning, VEAES Dana Aweida, VEPVPA Carl Janze, VSTA
Also Present:	Aaron Davis Paul Rosberg Gabrielle Danwich Patricia MacNeil Cornelia Haack (recorder)

April 29, 2026

ITEM 5.1.2.1

TO: Board of Education

FROM: Finance and Personnel Committee

RE: Summer Learning Fees

Reference to Education Plan

GOAL: The Vancouver School Board will increase equity by ...

OBJECTIVE: Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.

INTRODUCTION

This report includes a recommendation from the Finance and Personnel Committee to approve the proposed Summer Learning fees.

The Vancouver School District provides a comprehensive and well subscribed Summer Learning program for elementary and secondary students that offers both Ministry of Education and Child Care (“Ministry” or “MECC”) funded grade 1 to grade 12 courses and fee-based activity courses for grade 1 to grade 7. In addition, fee-based courses for grade 8 to grade 12 non-resident students are also provided. The Summer Learning program is inclusive for all learners, and provides additional supports for Indigenous students, English Language Learners, and students with disabilities or diverse abilities in both Ministry funded and fee-paying courses.

BACKGROUND

Funded Summer Learning courses must comply with Section 82 of the *School Act*, which requires boards to provide instruction in an education program sufficient to meet the general requirements for graduation, free of charge, to every eligible school-age student resident in British Columbia. VSB receives ministry funding for eligible students enrolled in Summer Learning programs as follows:

- Grades 1 through 7: Courses that align with the provincial curriculum and have a minimum of 40 hours of instruction will be funded at \$260 per student (headcount). A grade 1-7 student can take one funded course.
- Grades 8 through 9: Courses that align with the provincial curriculum and have a minimum of 40 hours of instruction will be funded at \$260 per course. A grade 8-9 student can take up to two funded courses.
- Grades 10 through 12: Partial courses that align with the provincial or board/authority authorised curriculum and have a minimum of 40 hours of instruction will be funded at \$260 per course. Four-credit courses that meet all provincial or board/authority authorised learning outcomes within the provincial curriculum will be funded at \$510 per course. A grade 10-12 student can take up to two funded courses.
- Students eligible for summer learning funding who also qualify for English Language Learning, Indigenous Education and/or Inclusive Education funding will be funded at 1/16 of the appropriate supplemental funding.

For summer 2026, supplemental funding will be provided as follows:

Funding Category	Rate
Level 1 Inclusive Education	\$3,206
Level 2 Inclusive Education	\$1,521
Level 3 Inclusive Education	\$769
English Language Learning	\$113
Indigenous Education	\$112

Grade 1-7 Activity Based Courses

The Ministry does not fund certain types of instruction, including activity-based summer programs, Provincial Resource Programs, students not resident in British Columbia, students who have not completed Kindergarten, adult students, school-age graduates, exchange students, and preparatory courses. While these students may attend Summer Learning programs, participation is fee-based, with fees set by individual school districts.

The Vancouver School Board (VSB) offers activity-based courses for students in Grades 1–7 during the first three weeks of July. Students may enrol in a half-day ministry-funded course and/or a half-day activity-based course, providing families with the option of half-day or full-day programming. All courses are taught by certified VSB teachers.

Fees for Grade 1–7 activity-based courses were modestly increased in 2025. Recent collective agreement settlements include general wage increases of 3% effective July 1, 2025, and an additional 3% effective July 1, 2026, resulting in higher staffing costs for the Summer Learning program.

Across Metro Vancouver, school districts charge between \$325 and \$500 for a three-week Grade 1–7 activity-based program. VSB’s current fee of \$390 is below the upper end of this range. It is recommended that the fee be increased to \$425 to recover rising program costs. To ensure access for families requiring support, [Administrative Procedure 506, Financial Hardship](#) continues to apply to fee-paying Grade 1–7 Summer Learning courses.

VSB Grade 8-12 - Non-Resident Student Summer Learning Fee

The Vancouver School District offers Summer Learning preview, review, ELL and full credit completion courses for students in Grades 8-12. Some of these students are out of province/international students who are not eligible for funding. There are two fee paying rates for grade 8-12 courses depending on course length. The proposed fee increases reflect the estimated increase in costs for the program.

Non-Resident Student Summer Learning Fee:

Course Type	2025 Fee	Proposed 2026 Fee
Completion courses (minimum 80 hours of instruction)	\$2,100	\$2,175
Preview/Review/ELL courses (minimum 40 hours of instruction)	\$1,050	\$1,090

RECOMMENDATION

That the Board approve the following 2026 Summer Learning fees:

- Non-resident Student Summer Learning fee of \$1,090 for preview, review, and ELL courses,
- Non-resident Student Summer Learning fee of \$2,175 for grade 10-12 completion courses,
- Elementary fee-paying course fee of \$425.

April 29, 2026

TO: Board of Education

FROM: Senior Team

RE: 2026-2027 Financial Plan and 2026-2027 Annual Budget Bylaw

Reference to Education Plan

GOAL: The Vancouver School Board will increase equity by...

OBJECTIVE: Improving stewardship of the District’s resources by focusing on effectiveness, efficiency, and sustainability.

INTRODUCTION

The 2026-2027 Financial Plan (Attachment A) and 2026-2027 Annual Budget Bylaw (Attachment B) are being presented to the Board for approval consideration.

FINANCIAL PLAN ENGAGEMENT PROCESS



The Draft 2026-2027 Financial Plan and the Draft 2026-2027 Annual Budget Bylaw were presented to the Board for information at the April 7, 2026 Special Board meeting.

Input regarding the Draft 2026-2027 Financial Plan and the Draft 2026-2027 Annual Budget Bylaw was gathered through engagement with xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh’ Úxwumixw (Squamish Nation) and səliłwətał (Tsleil-Waututh Nation), District leaders, the District’s formal stakeholder groups, as well as from students, their families, staff and the broader public. Feedback was received in writing and at the following meetings: April 8, 2026 Finance and Personnel Committee meeting, April 13, 2026 Special Public Board / Committee of the Whole meeting, and the April 15, 2026 Public Delegation Board meeting. Full engagement findings are outlined in the [engagement summary report](#)

During the Special Public Board meeting on April 20, 2026, trustees brought forward motions to amend the Draft 2026-2027 Financial Plan.

2026-2027 FINANCIAL PLAN AND 2026-2027 ANNUAL BUDGET BYLAW

All Board decisions to date have been incorporated in the attached 2026-2027 Financial Plan and 2026-2027 Annual Budget Bylaw. The annual budget is prepared in accordance with the Ministry of Education and Child Care [instructions](#) for the preparation of annual budgets.

RECOMMENDATION

- (1) THAT the Board approve the 2026 – 2027 Financial Plan.**
- (2) That School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027 be given three readings at this meeting. (VOTE MUST BE UNANIMOUS)**
- (3) That School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027 be:**
 - Read a first time the 29th day of April, 2026;**
 - Read a second time the 29th day of April, 2026;**
 - Read a third and final time, passed and adopted 29th day of April, 2026.**

Attachments:

- A. 2026-2027 Financial Plan
- B. 2026-2027 Annual Budget Bylaw

2026-2027 Financial Plan

APRIL 29, 2026



With deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the x^wməθk^wəyə́ m (Musqueam), S_kwxwú7mesh Úxwumixw (Squamish Nation) & səlilwətał (Tsleil-Waututh Nation).

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EXECUTIVE SUMMARY

Prepared for the Board's consideration, this financial plan reflects a shared commitment to students, responsible stewardship and a strong, sustainable public education system in Vancouver.

The Vancouver School Board (VSB) is committed to providing high-quality, inclusive public education that supports the learning, well-being and belonging of every student. As one of Canada's largest and most diverse school districts, VSB serves a dynamic and changing community and remains focused on delivering excellent educational experiences through thoughtful planning and accountable use of public resources.

VSB currently serves more than 51,000 students across more than 100 schools and programs. While enrolment has declined modestly, reflecting broader demographic trends and policy changes beyond the District's control, VSB's purpose remains unchanged. Decisions continue to centre students and ensure learning environments are welcoming, inclusive and responsive to their needs. Adjustments to staffing in the financial plan are recommended to align with projected enrolment while maintaining a strong focus on classrooms, student supports and student well-being.

The 2026-2027 financial plan was developed in a context of continued uncertainty. Provincial collective agreement negotiations remain underway for several education sector staff groups and final labour settlement funding assumptions have not yet been confirmed. Inflationary pressures and broader economic uncertainty continue to affect operating costs. In addition, enrolment projections continue to reflect evolving external factors, requiring careful monitoring over time. In this environment, staff will continue to monitor financial and operational impacts and advise the Board about any adjustments required to manage risk and maintain financial stability.

This financial plan reflects careful review of all revenue and expenditures and reinforces a continued emphasis on responsible stewardship of public funds. It prioritizes resources for schools and classrooms, aligned with the Education Plan and the Framework for Enhancing Student Learning. The financial plan supports the Board in its commitment to effectiveness, efficiency and sustainability while ensuring students receive the supports they need to learn, thrive and succeed.

VSB recognizes and values the expertise, dedication and care demonstrated every day by staff across the school district. The District also acknowledges and appreciates the guidance of inherent rights holders, and the perspectives shared by stakeholder representatives, students, their families and caregivers, partners and community members through the financial planning engagement process. This input has informed the development of the financial plan and contributed to a clearer understanding of shared priorities, values and expectations.

VSB operates under the authority of the *School Act* of British Columbia (B.C.) as a corporation and receives more than 90 per cent of operating revenue from the B.C. provincial government through the Ministry of Education and Child Care (MECC or Ministry). Any changes to provincial grants will consequently have a significant impact on the school district's financial plan and budget. The school district is exempt from federal and provincial corporate income taxes.

In accordance with the *School Act*, VSB, along with all school districts in the province, must approve a balanced budget for the 2026-2027 fiscal year (July 1, 2026 - June 30, 2027) and submit it to the Ministry by June 30, 2026.

This financial plan was prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

2026-2027 Budget

VSB's total proposed budget is approximately \$826 million for the 2026-2027 fiscal year across three separate funds: the operating fund, the special purpose fund and the capital fund, as required by the Ministry of Education and Child Care and Public Sector Accounting (PSA) Standards.

Operating Fund

The operating fund includes operating grants and other revenue used to fund instructional programs, school and District administration, facilities operations, maintenance and transportation.

The operating fund expenditures total approximately \$680 million.

- More than 90 per cent of operating expenditures are related to salaries and benefits, reflecting the people-centred nature of public education.
- Staffing and resource allocations reflect projected enrolment of over 51,000 students, while maintaining a strong focus on classrooms, student supports and student well-being.

Special Purpose Fund (SPF)

SPF is comprised of separate funds established to track revenue and expenditures received from the Ministry and other external funding sources that have restrictions on how they may be applied.

Special purpose fund expenditures total approximately \$109 million. Major special purpose funds include the Classroom Enhancement Fund, Annual Facility Grant, CommunityLINK, Feeding Futures and the National School Food Program.

Capital Fund

The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry capital grants, operating funds and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue, plus budgeted local capital revenue is permitted under the MECC Accounting Practices Order.

The capital fund expenditures total approximately \$21 million. Capital funding supports school facilities, seismic upgrades, equipment and technology investments.

School districts are required to prepare a balanced budget where revenues plus any appropriated surpluses fully fund annual operating expenses, annual SPF expenses, annual capital fund expenses, tangible capital asset acquisitions (from operating, SPFs and local capital) and any planned reduction of prior years' deficits.

Accumulated surpluses from previous years may be allocated to cover expenses for the 2026-2027 fiscal year.

The information following outlines VSB's 2026-2027 budget and highlights the key factors shaping financial decisions for the year ahead.

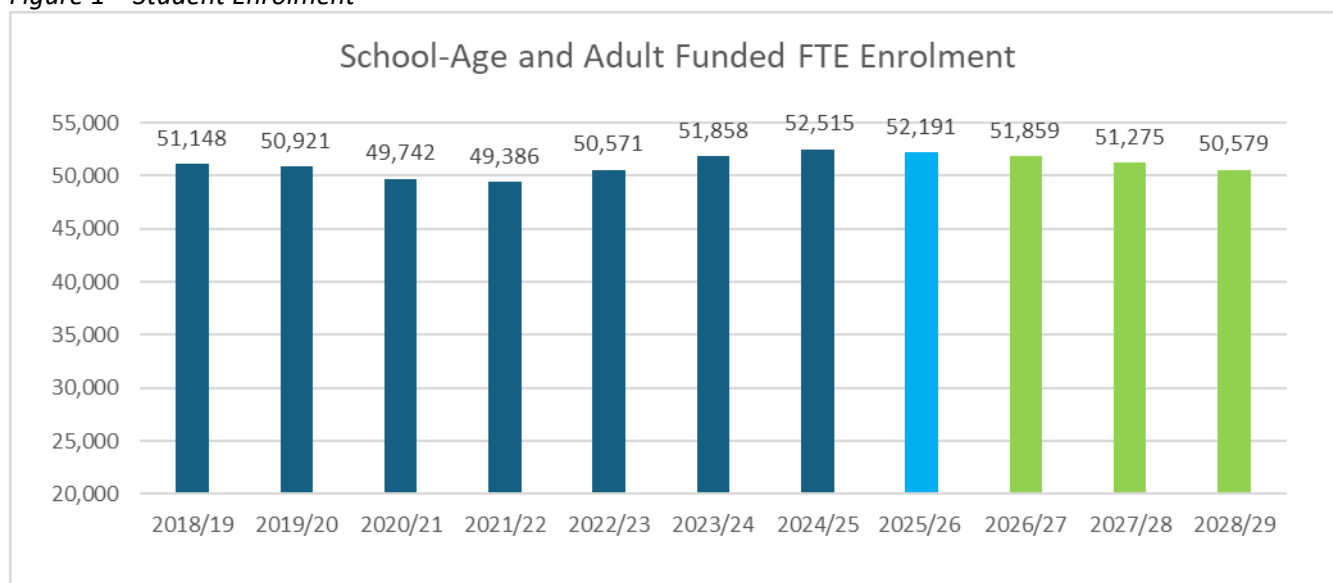
BUDGET OVERVIEW

Student Enrolment

VSB estimates serving 51,859 students during the 2026-2027 academic year. This represents a decrease of 332 students (-0.64 per cent) compared to the 2025-2026 school year actual enrolments. The variance is primarily attributed to changes in federal immigration policies, which have led to lower immigration levels.

Included in the graph below are regular, alternate, online learning (school-age), continuing education (school-age), summer learning and non-graduated adult learners full time equivalent (FTE) student enrolment. The enrolment information is based on actual enrolments for 2018-2019 through 2024-2025, actual for September 2025 and February 2026 and projected for May 2026, enrolment for 2025-2026, and forecasted enrolment for 2026-2027 through 2028-2029.

Figure 1 – Student Enrolment



2026-2027 Operating Budget Summary

The 2026-2027 operating fund budget is balanced. Revenue and expense actuals for 2022-2023 to 2024-2025 and estimates for 2025-2026 to 2028-2029 are as summarized in Figure 2.

Overall, 93 per cent of revenues are received from the provincial government through the MECC operating grant, other provincial grants and federal grants. Tuition, primarily from international students represents four per cent of revenue. Other revenues, including school-generated funds, rentals, leases, and investment income, amount to four per cent of revenue.

For 2026-2027, salaries and benefits are expected to account for 91 per cent of total operating expenses. Utilities, such as electricity, heat, sewer and waste disposal costs, are forecasted to be two per cent of total expenses. Services, supplies and capital assets purchased are anticipated to make up seven per cent of total operating expenses. Additional information about the operating fund budget can be found in the Operating Fund section of this report.

Figure 2 – Annual Operating Budget Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 520.37	\$ 569.43	\$ 594.09	\$ 598.31	\$ 628.34	\$ 644.29	\$ 659.63
Provincial Grants - Other	0.06	0.06	0.06	0.09	0.08	0.08	0.08
Federal Grants	2.69	3.19	3.38	3.07	2.75	2.75	2.75
Tuition	23.47	26.79	26.40	23.26	18.11	18.11	18.11
Other Revenue	18.66	19.71	23.01	18.79	19.63	19.63	19.63
Rentals and Leases	5.11	5.67	6.70	6.03	6.72	6.72	6.72
Investment Income	5.80	7.61	6.28	4.22	4.44	4.44	4.44
Total Revenue	576.16	632.46	659.92	653.77	680.07	696.02	711.36
Expense							
Salaries and Benefits	518.76	560.01	590.47	590.90	617.35	632.84	648.43
Services and Supplies	60.88	63.57	68.62	66.06	58.85	60.03	61.22
Total Expense	579.64	623.58	659.09	656.96	676.20	692.87	709.65
Net Revenue (Expense)	(3.48)	8.88	0.83	(3.19)	3.87	3.15	1.71
Tangible Capital Assets and Other	(4.08)	(3.61)	(2.93)	(4.53)	(3.66)	(3.66)	(3.66)
Interfund Transfers	-	-	1.04	(0.22)	(0.22)	(0.22)	(0.22)
Use of Surplus	7.56	-	1.06	8.45	0.01	-	-
Surplus (Deficit) for the Year	\$ -	\$ 5.27	\$ -	\$ 0.51	\$ -	\$ (0.73)	\$ (2.17)

Special Purpose Funds Summary

The special purpose fund (SPF) is comprised of separate funds established to track the revenue and expenditures related to grants received from the Ministry and other funding sources. Each individual fund has restrictions on how VSB may spend the funds received that are prescribed by the funder.

The 2026-2027 Annual Budget includes the following major special purpose funds:

- Annual Facility Grants (AFG) (excluding amounts paid via bylaw);
- Classroom Enhancement Fund (CEF) – Staffing, Overhead, Remedies;
- CommunityLINK Grants (CLINK);
- Feeding Futures Fund;
- National School Food Program (NSFP);
- Provincial Resource Programs (PRP) (including SET BC, PRCVI); and
- School Generated Funds (SGF) (restricted contributions only).

For 2026-2027, the estimated use of SPF grants totals \$109.40 million. The projections for 2027-2028 and 2028-2029 assume no changes in annual funding for these funds.

Classroom Enhancement Fund

On March 13, 2026, the Ministry announced recalculated Classroom Enhancement Fund (CEF) allocations for school districts for the 2026-2027 school year. VSB will receive a CEF allocation of \$53.40 million. The allocation is sufficient to fund an estimated 366.81 FTE teachers (\$48.80 million), and overhead costs (\$4.60 million). The preliminary allocations do not reflect additional FTE teacher staffing that may be required to meet restored collective agreement requirements in 2026-2027 or labour settlement costs related to general wage increases for teachers. Adjustments to allocations may be made once final fall 2026 staffing is known. Final 2026-2027 allocations will be confirmed at the same time as the operating grant recalculation. Figure 3 summarizes budgeted revenue and expenses by type of expense for all special purpose funds.

Figure 3 – Special Purpose Funds Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 69.66	\$ 76.60	\$ 88.21	\$ 95.87	\$ 92.87	\$ 92.87	\$ 92.87
Provincial Grants - Other	7.85	9.15	10.00	8.90	8.86	8.86	8.86
Other Revenue	7.55	7.48	7.90	7.17	7.22	7.22	7.22
Investment Income	0.82	0.95	0.89	0.84	0.45	0.45	0.45
Total Revenue	85.88	94.18	107.00	112.78	109.40	109.40	109.40
Expense							
Salaries and Benefits	60.01	69.45	78.78	87.02	86.32	86.70	87.08
Services and Supplies	25.21	24.21	28.04	24.62	22.47	22.09	21.71
Total Expense	85.22	93.66	106.82	111.64	108.79	108.79	108.79
Net Revenue (Expense)	0.66	0.52	0.18	1.14	0.61	0.61	0.61
Tangible Capital Assets Purchased	(0.66)	(0.52)	(0.18)	(1.14)	(0.61)	(0.61)	(0.61)
Surplus (Deficit) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Fund Summary

The capital fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from capital grants, land capital, local capital, the operating fund and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education and Child Care. A deficit of \$1.63 million is projected for the capital fund for 2026-2027.

Figure 4 – Capital Fund Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ -	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	1.64	0.46	0.45	0.49	0.44	0.44	0.44
Rentals and Leases	2.62	2.31	2.22	2.05	2.16	2.16	2.16
Investment Income	0.61	0.68	0.36	0.45	0.46	0.46	0.46
Amortization of Deferred Capital Revenue	24.55	26.53	30.29	31.42	32.71	33.75	34.09
Total Revenue	29.42	30.06	33.32	34.41	35.77	36.81	37.15
Expense							
Services and Supplies	0.53	0.86	0.66	0.75	1.19	0.65	0.59
Amortization of Tangible Capital Assets	34.35	35.25	38.79	39.54	40.70	41.91	42.30
Capital Adjustments	-	-	7.06	-	-	-	-
Total Expense	34.88	36.11	46.51	40.29	41.89	42.56	42.89
Net Revenue (Expense)	(5.46)	(6.05)	(13.19)	(5.88)	(6.12)	(5.75)	(5.74)
Net Transfers (to) from Other Funds	4.75	4.13	2.07	5.89	4.49	4.49	4.49
Surplus (Deficit) for the Year	(0.71)	(1.92)	(11.12)	0.01	(1.63)	(1.26)	(1.25)
Capital Surplus (Deficit), beginning of year	51.39	50.68	48.76	37.64	37.65	36.02	34.76
Capital Surplus (Deficit), end of year	\$ 50.68	\$ 48.76	\$ 37.64	\$ 37.65	\$ 36.02	\$ 34.76	\$ 33.51

FINANCIAL PLAN DEVELOPMENT

GUIDING PRINCIPLES

All operating and financial decisions at VSB are informed by the [Education Plan](#) and the priorities outlined in the [2024-2025 Framework for Enhancing Student Learning Report](#). The Education Plan presents the District’s values and its commitment to creating an equitable learning environment.

EDUCATION PLAN

Values Statement

The Vancouver School Board believes an effective public education system will prepare students to be active, productive, and socially responsible citizens. Students who complete their education with the Vancouver School Board should possess a strong educational foundation; be disposed to treat others with respect and work cooperatively with them; act upon the values and principles that make us human; care for themselves, for others, and for the planet; and exercise a critical intelligence adaptable to new situations.

VSB will foster school communities where students can learn, see themselves, feel supported and connected so that they develop a love of learning and become lifelong learners.

Equity Statement

The Vancouver School Board – a large, urban school district located on the unceded, traditional lands of the xʷməθkʷəy̓əm (Musqueam), Sk̓wxwú7mesh Úxwumixw (Squamish Nation) and səliłwətał (Tseil-Waututh Nation) – respects and supports Indigenous ways of knowing and learning.

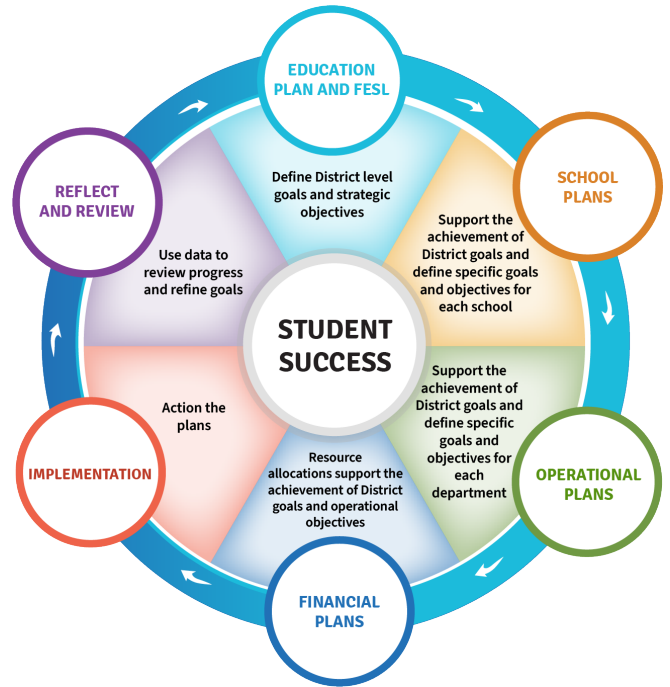
VSB will create an equitable learning environment where every child can experience a deep sense of belonging and is free to pursue pathways of learning in ways that are authentic to themselves. The VSB will achieve this by:

- having students see themselves and their communities in the curriculum and in the staff throughout the District;
- prioritizing student needs by making informed decisions and engaging in open communication with rights holders and stakeholders; and
- actively fighting systems of oppression through relationship building, ongoing communication and transparency.

Goals and Priorities

The Education Plan provides direction for the financial planning process as Goal 2 indicates that “*improving stewardship of the District’s resources by focusing on effectiveness, efficiency and sustainability*” is essential for VSB to achieve its goal of increasing equity.

The Framework for Enhancing Student Learning identifies the link between effective planning and enhanced student learning and success. The document includes a commitment to inherent rights holders and Indigenous peoples, education partners and communities to work together to continuously improve student learning.



Framework for Enhancing Student Learning

VSBC provides an annual comprehensive update on its progress toward the goals outlined in the Education Plan. These goals are closely aligned with the [Framework for Enhancing Student Learning](#). The most recent update was presented in the [2024-2025 Framework for Enhancing Student Learning Report](#). Ongoing updates are provided regularly at the Education Plan committee and the FESL Advisory Committee.

The report centres around student success across three key areas: Intellectual Development, Human and Social Development and Career Development. To assess progress, VSBC collects data from various sources, including the Foundation Skills Assessment, Graduation (Literacy and Numeracy) Assessments, Student Learning Surveys, report card information and completion rates.

Overall, VSBC remains committed to enhancing student learning outcomes and addressing any disparities to ensure equitable education for all students.

FINANCIAL PLAN ENGAGEMENT PROCESS

As part of the financial plan development process, VSBC implements varied engagement activities as part of the annual budget development to support the Board’s considerations. Engagement activities follow best practice standards set by the International Association of Public Participation (IAP2) and in alignment with the District’s administrative procedures. The goal is to actively seek and incorporate input from xʷməθkʷəyəm (Musqueam), Sk̓wxwú7mesh’ Úxwumixw (Squamish Nation) and səilwətał (Tseilil-Waututh Nation), District leaders and the District’s formal stakeholder groups, as well as from students, their families, staff and the broader public in the annual budget and financial plan. Staff aim to provide clear information, ensure voices are valued and make financial recommendations to the Board that align with the community’s values and school district’s educational goals. All input gathered is provided to the Board, the final decision-makers in this process.



Key Findings

The engagement period was open from January 12, 2026 to April 16, 2026 and offering various opportunities, including meetings, workshops and discussions with inherent rights holders and formal stakeholder groups, as well as written submissions to the Board and an online survey open to students, their families, staff and the broader public. In addition, to committee-of-the-whole meeting was scheduled for stakeholder representatives to share feedback and suggestions about the draft financial plan on April 13, 2026, followed by a public delegation meeting on April 15, 2026, for members of the public to provide their perspectives to the Board.

Across engagement activities, participants highlighted the importance of funding decisions that support student learning and well-being, retain essential school-based staff, strengthen inclusive and equitable learning environments and further enable schools to support families and communities.

Full engagement findings are outlined in the [engagement summary report](#).

ORGANIZATIONAL INFORMATION

BOARD OF EDUCATION

A board of education elected for a four-year term governs School District No. 39 (Vancouver). The Vancouver Board of Education (the Board) is comprised of nine elected trustees. Trustees are elected every four years at the same time as the mayor and city council for the City of Vancouver. A student trustee elected by the Vancouver District Students' Council in accordance with [Policy 18: Student Trustee](#) participates in regular public meetings of the Board and provides student perspective on matters before the Board.

The Board provides overall direction and leadership to the District and its roles and responsibilities are outlined in [Policy 2: Role of the Board](#). The Board's role in ensuring that VSB achieves its operational and strategic objectives includes:

- Developing and maintaining a culture of student learning.
- Setting District priorities and key results to be included in strategic plans.
- Monitoring the performance of the District in achieving established priorities and key results.
- Acting as an advocate for public education and the District.
- Supporting the superintendent by monitoring and providing feedback about performance.
- Assessing the effectiveness of the Board and maintaining a board development plan.

The superintendent reports directly to the Board and is the chief executive officer of the school district. All Board authority delegated to the staff of the District is delegated through the superintendent. The superintendent supports the Board in developing and enacting strategic plans by:

- Providing administrative support to the Board to develop the plan.
- Developing a communication strategy to support key actions to be undertaken under the plan.
- Developing operational plans for operating units that support the goals of the plan.

DISTRICT ORGANIZATION

Educational Services

School and Program-Based Staffing

In total, VSB employs more than 7,700 individuals, working at more than 100 sites across Vancouver. Principals and vice-principals perform a critical role across VSB as they play both a managerial and an educational leadership role. Principals and vice-principals are responsible for translating strategic priorities into school plans and for managing the day-to-day staffing requirements. Ensuring that elementary and secondary schools and programs have sufficient qualified personnel to support student needs has become increasingly complex in recent years.

Teachers in VSB schools provide educational services, guiding students through their intellectual, social and career development. Teachers ensure that students understand and adhere to codes of conduct and school policies, fostering a positive and respectful learning environment. They maintain essential records, encourage regular attendance and evaluate educational programs to ensure the highest standards of education. VSB teachers empower students to reach their full potential and become lifelong learners.

VSB employs school and student support workers (SSAs and SSBs) to provide additional supports (in addition to supports provided by classroom teachers, resource teachers and other professionals) for students with disabilities or diverse abilities. When students present with the possibility of requiring additional support, VSB staff conduct a needs assessment, and the results of that assessment inform decisions about the allocation of support. VSB provides supports as required, including in situations where a student has not received a Ministry of Education and Child Care designation that results in additional funding.

Under the supervision of principals, office support staff have essential roles in maintaining the operations of schools and programs in areas including student records, attendance, communication, correspondence, health and safety and budgets.

District Choice Programs

In addition to the District's network of neighbourhood schools, VSB also offers a variety of choice programs at both the elementary and secondary level. District choice programs include French Immersion, Mandarin Bilingual, Montessori, International Baccalaureate, secondary Mini Programs, Indigenous Focus and the Arts. Programs are responsive to student needs, with the understanding that offerings, sites and enrolment may change from year-to-year based on unique needs.

Community Schools Team

Community school staff provide additional support through programming and coordination with school-based staff. District itinerant youth and family workers (SSBs) provide social-emotional learning support including classroom, small group and transition activities. They work in collaboration with school teams and connect students and their families to community-based resources. This work is done with the understanding that some students may come from imposed conditions and may require additional support. Community schools' coordinators implement out of school time programming (in the form of before- and after-school programs, break time programs and leadership activities) with local service providers and facilitate connections to local and District resources for students and their families. Programs and activities are designed to reduce barriers to access that some students may experience.

Pathways to Graduation

VSB offers many pathways to graduation including Adult Education, Vancouver Learning Network (VLN), Alternate and Alternative Programs, Summer Learning and Career Programs (including Apprenticeship and Dual Credit programming).

Indigenous Education

The work of the Indigenous Education department is key to achieving the goals of VSB's Education Plan and the Ministry's Framework for Enhancing Student Learning policy. The Indigenous Education department works in partnership with Indigenous communities and other VSB departments to support the success and well-being of Indigenous students and to build the capacity of staff. The department's work is grounded in fostering a strong sense of belonging, supporting mastery of academic and life skills, and strengthening connections to culture and community. Indigenous programs and services are available throughout the school year to students who self-identify, or whose families identify them, as having Indigenous ancestry, including First Nations (status and non-status), Métis, and Inuit. Supports are provided in a variety of ways, including cultural, academic, social, and emotional support from Indigenous Education Enhancement Teachers and Indigenous Education Enhancement Workers; family liaison and advocacy; district-wide cultural projects, leadership opportunities, and celebrations; and school-based cultural programs and courses that enrich learning experiences for students and staff alike.

School Budget Allocations

A portion of VSB's annual budget is allocated to schools as "flexible budgets" to enable schools to administer the purchase of supplies, minor repairs and other school-specific expenditures. These allocations are provided directly to schools based on a combination of factors and are overseen by school principals and vice-principals.

Individual schools may also raise funds directly for various initiatives. Funds may be raised by schools or parent advisory councils. These revenues are considered school generated funds as they are maintained by individual schools. Any surplus generated is not available to fund general school district operations.

District Services

Supporting the diversity and complexity of VSB's student population requires a coordinated and collaborative leadership structure. The educational services team is led by associate superintendents who report directly to the superintendent. The associate superintendents each have a shared responsibility for the oversight of either elementary or secondary schools as well as specific portfolios. Directors of instruction report directly to one or more of the associate superintendents and oversee District level programs, manage specific portfolios and provide direct support to principals and vice-principals at elementary or secondary schools and programs. District principals and vice-principals report to one of the directors of instruction. Portfolios align with the goals of VSB's Education Plan and resources are allocated based on the changing needs of students.

The following provides examples of the portfolio items supported by associate superintendents, directors of instruction, district principals, teachers, exempt staff and support staff.

Learning and Instruction

The learning and instruction team works to improve student achievement by focusing on literacy, numeracy and deep critical and creative thinking. The team is made up of a district principal and district resource teachers who offer support for schools and classrooms as well as system level support for professional learning and the implementation of curriculum and assessment. They work with teachers in the areas of literacy, numeracy, critical thinking, modern languages, fine and performing arts, and mentorship. With the Ministry's new Literacy Initiatives grant, and their focus on K-12 literacy success for all students across the province, the work of this team continues to be crucial to achieving the literacy and numeracy goals of the Education Plan and the Ministry's Framework for Enhancing Student Learning policy.

Learning Services

The learning services team operates in close collaboration with school teams, students' families, and community partners to ensure the academic and social-emotional success of all students. Learning services support encompasses a spectrum of learning environments, ranging from inclusive classrooms to more specialized, self-contained settings. Within VSB, a diverse group of professionals working across the school district collaborate closely with school and program staff to address the varying educational needs of students.

The budgets allocated to learning services include funding for department wages and benefits, training, and professional development, as well as services and supplies. The Ministry provides supplemental funding to support enhanced services for students with disabilities or diverse abilities; the Board then approves how additional funding is allocated. Currently, this funding is used to provide teachers, student support workers, learning services support staffing, student transportation, and specialized supplies. Student outcomes and needs are reviewed to inform staffing decisions and resource allocation.

Safe and Caring Schools

In alignment with the Education Plan, the commitment to safe and caring schools, social-emotional learning (SEL), mental health and the equity and anti-oppression teams is paramount. VSB places a strong emphasis on supporting students through an equity lens, recognizing the unique needs and experiences of each student. This work includes oversight of the Vancouver Alternate Secondary School and Alternative Programs, as well as collaboration with outside agencies to support students and staff. VSB staff actively provide resources and support, guided by a trauma-informed approach.

English Language Learning

Students who are English language learners (ELL) receive targeted academic support from qualified teaching staff, over and above regular classroom instruction. ELL specialist teachers regularly collaborate with classroom teachers and promote inclusive ELL support. The ELL district resource teacher provides professional development and ongoing, targeted support in ELL supportive practices to VSB staff throughout the school year.

Early Learning and Child Care

VSB supports a variety of early learning initiatives including StrongStart programs, Ready, Set, Learn and Welcome to Kindergarten events. A focus continues to be working with providers to offer before- and-after-school child care at the majority of elementary schools and supporting opportunities to create child care spaces for children 0-5 years old at schools where possible.

Communications

The communications department, reporting to the superintendent, provides expertise in strategic communications, media relations, social media, crisis communication/issues management, public engagement and content creation. They work to provide families, staff and community members with accurate and timely information.

Business Operations

The business operations of VSB encompass finance, payroll and benefits, facilities, risk management, community connections and board support services, all overseen by the secretary treasurer /CFO.

Office of the Secretary Treasurer

The office of the secretary treasurer supports the Board in fulfilling its statutory obligations under the *School Act*. The office is responsible for administering Board and standing committee meetings; preparing, recording, and maintaining official records and minutes; and managing formal Board correspondence. These functions ensure compliance with legislative requirements and effective Board governance.

Risk Management and Privacy Compliance

The risk management and privacy compliance department plays a pivotal role in the organization. Its primary responsibilities are strategic enterprise risk management and the management of a comprehensive privacy program in accordance with the *British Columbia Freedom of Information and Protection of Privacy Act* (BC FIPPA). This includes safeguarding personal information, promoting transparency and handling freedom of information requests. The department also provides litigation support, assisting the organization in legal matters. In addition to these responsibilities, the department is tasked with ensuring that VSB maintains adequate insurance levels, as well as managing insurance claims, contract review and providing risk advice across the organization.

Finance, Payroll and Benefits

The finance department supports VSB by managing financial reporting, budgeting and financial planning to ensure compliance with Ministry requirements, accounting standards, and legislative obligations. Timely and accurate financial information supports decision-making by management and the Board. The department leads the development of annual and multi-year budgets and forecasts to support operational and strategic planning.

Finance is also responsible for purchasing and materials services, helping ensure schools and departments have access to required goods and services. In addition, the department oversees the District's food services program, which provides meal services to students across the school district.

The payroll and benefits teams are responsible for the accurate, timely, and compliant administration of employee compensation and benefit programs for VSB, including payroll processing, statutory and pension deductions, benefit enrolment and administration, leaves, and year-end reporting for over 7,700 employees. The department ensures compensation and benefits are administered in accordance with collective agreements, employment contracts, legislation, and Board policy.

Facilities

The facilities department actively manages and maintains all VSB facilities. Team members include an executive director, managers, supervisors, building engineers, trades, grounds, support and exempt staff. In addition to routine operations and maintenance, the department takes a proactive approach in planning for the future. The department develops long-term facilities plans which involves forecasting the anticipated educational needs of students across VSB and developing capital plans to meet those needs. The Vancouver Project Office, a part of the department, takes charge of executing major capital projects. These projects encompass seismic mitigation measures, seismic replacements and new construction initiatives. Sustainability is a core value that the facilities department integrates into all its functions. The department also handles the rental and leasing of VSB facilities, optimizing utilization of space.

Community Connections

The community connections department is an integral part of the organization, focusing on several key areas. It actively seeks revenue generation opportunities through grants, donations and managing paid parking facilities. The department places a strong emphasis on building relationships with the local community, understanding their needs and garnering support for the school district. It oversees the entire lifecycle of a grant, from research and application to compliance and reporting. The department also forms strategic partnerships with local businesses, non-profit organizations and other educational institutions to provide value for students and the school district. A significant goal is to enhance equity of access, ensuring all students have equal opportunities to benefit from the resources and opportunities provided by VSB.

Employee Services

The employee services department is responsible and accountable for supporting the employee experience of more than 7,700 employees through three portfolios: health, safety and wellness, recruitment and staffing, and labour relations.

The department is committed to implementing human resources practices that support the Education Plan goals of equity and truth and reconciliation. In particular, the department dedicates its budgetary and human resources toward fostering a diverse workforce to enable students to see themselves and their school communities in the caring adults that are entrusted to their supervision. The department also fosters positive employee and labour relations with employee group partners and ensures safe and inclusive workplaces free from discrimination and racism.

The strategic initiatives of the department are informed by key enterprise risks and mitigation strategies, as well as collaboration with and feedback from employee group partners. The work of the employee services team and its utilization of budgetary resources will continue to focus on employee recruitment and retention, health and safety, labour relations, leadership development, professional learning and succession planning.

Learning and Information Technology

The learning and information technology (LIT) department provides IT services and District-based library services. The department supports staff and students in five areas: education, application development, service delivery, IT systems, and IT Infrastructure. The department continues to incorporate emerging technology into the school system and support digital literacy.

Education

The education team supports schools and departments by providing resources and training designed to optimize technology use. As technology advances, we focus on integrating new technology into school operations and learning environments. Team responsibilities include managing LIT initiatives, maintaining and updating the public website, coordinating professional development and implementing educational software. The team oversees AI technology rollout and its integration into the system.

Student Information System

The Student Information Team oversees the collection, management, and protection of all student records and data across the district. They ensure the accurate and secure handling of personal and private information, support system-level data processes, and maintain compliance with provincial requirements. The team liaises with the Ministry on reporting and regulatory matters, coordinates registration processes, supports the district team with audits, and upholds records management standards. They work closely with the LIT application development team on student registration platforms to continuously improve the registration experience for families and schools. The team also provides essential data and analysis to support district planning, finance, and strategic decision making.

Application Development

The application development team is tasked with the creation, maintenance and enhancement of information systems that facilitate the District's business and educational activities. They conduct business analysis, create documentation, design databases and repositories, develop reporting systems and implement web-based applications. Additionally, they are involved in modernizing District software solutions, facilitating data exchanges and developing web applications that integrate with various District systems.

Service Delivery

The service delivery team is dedicated to offering essential technical support and training. They address incidents and service requests in schools and District offices, tackling issues related to devices and services, managing installations and advising on technology acquisitions.

IT Systems

The IT systems team ensures the support and deployment of systems, applications and security across 30,000 devices. They are responsible for the architecture and implementation of server, data storage and backup and recovery systems, which underpin District services like printing and application hosting. Additionally, they oversee the configuration, rollout and updating of devices and software, as well as managing user and device identity and access controls.

Infrastructure

The infrastructure team develops and configures wired and wireless networks to ensure reliable, efficient and secure services and devices. They implement and maintain cloud solutions and Microsoft cloud services, integrating them with District services for connectivity and security. They manage VoIP phone systems, email, Microsoft Teams and Office 365 applications to ensure optimum performance and scalability of the network, cloud and communication infrastructures. Maintaining VSB's IT infrastructure supports educational and business services.

FINANCIAL INFORMATION

BUDGET STRUCTURE

VSB is required to prepare and submit budgets to the Minister of Education and Child Care, in the form, with the information and at the time required by the Minister. The Annual Budget is prepared in accordance with the [Accounting Practices Order](#), Section 23.1 of the [Budget Transparency and Accountability Act](#), Regulations [257/2010](#) and [198/2011](#) issued by the Province of BC Treasury Board the [Financial Planning and Reporting Policy](#) and the [K-12 Accumulated Operating Surplus Policy](#).

As required by the Ministry of Education and Child Care and Canadian Public Sector Accounting Board, VSB tracks and reports revenue and expenditures under three separate funds: the operating fund, the special purpose fund and the capital fund.

School districts in British Columbia must report revenues and expenditures within a provincially defined structure. The revenue and expense categories include:

Grants includes provincial grants received from the provincial and the federal government.

Tuition includes fees collected for non-resident students and eligible continuing education courses.

Rentals and Leases includes all revenue from rentals and leases of school facilities.

Investment Income includes revenue from funds deposited by the school district in term deposits or other investments.

Salaries and Benefits represent all salaries and benefits paid on behalf of employees including contributions to pension plans, Canada Pension Plan and Employee Insurance, WorkSafeBC premiums, employer health tax, and the costs of providing extended health and dental benefit plans.

Services and Supplies includes the costs of supplies, materials, services rendered, and utilities.

Capital Asset Purchases include the cost of tangible capital assets purchased (e.g. furniture, equipment, computer hardware and software, and buildings).

PROCESS TO BUILD THE ANNUAL BUDGET

In developing the balanced budget for the operating fund for 2026-2027, the overall goal is to maintain, to the extent possible, a comparable level of programs and services as provided in 2025-2026. Priority is given to initiatives that support the goals outlined in the Education Plan, while also ensuring that VSB maintains a balanced budget. Supporting positive outcomes and enriching learning experiences for students remains our number one priority, as reflected throughout our Education Plan. This commitment underscores our dedication to fostering an environment where every student can thrive. The development of the annual budget for 2026-2027 includes:

- Development and approval of the [2025-2026 amended annual budget](#).
- Development and submission to MECC of three-year enrolment projections.
- Development of base budget which includes revenue and expense estimates validated through a detailed budget review process, estimated enrolment driven changes to revenue and expenditures, estimated changes to employee salaries and benefits; estimated changes to services, supplies, and utilities due to contractual rate changes; and adjustments for one-time revenue or expenditures included in the prior year budget.
- Conducting a comprehensive review of all grants to ensure that expenditures do not exceed the allocated funding.
- Consideration of structural deficit reduction strategies.
- Financial plan engagement to inform financial priorities.

FINANCIAL SUMMARY

Revenue and Expense (All Funds Combined)

The following table summarizes revenue and expense by object for all funds - actuals for years 2022-2023 to 2024-2025 and budgeted for 2025-2026 to 2028-2029. An analysis by fund for 2025-2026 to 2028-2029 is included in the following sections of this document.

Figure 5 – Revenue and Expenses All Funds

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 590.03	\$ 646.11	\$ 682.30	\$ 694.18	\$ 721.21	\$ 737.16	\$ 752.50
Provincial Grants - Other	7.91	9.21	10.06	8.99	8.94	8.94	8.94
Federal Grants	2.69	3.19	3.38	3.07	2.75	2.75	2.75
Tuition	23.47	26.79	26.40	23.26	18.11	18.11	18.11
Other Revenue	27.85	27.65	31.36	26.45	27.29	27.29	27.29
Rentals and Leases	7.73	7.98	8.92	8.08	8.88	8.88	8.88
Investment Income	7.23	9.24	7.53	5.51	5.35	5.35	5.35
Amortization of Deferred Capital Revenue	24.55	26.53	30.29	31.42	32.71	33.75	34.09
Total Revenue	691.46	756.70	800.24	800.96	825.24	842.23	857.91
Expense							
Salaries and Benefits	578.77	629.46	669.25	677.92	703.67	719.54	735.51
Services and Supplies	86.62	88.64	97.32	91.44	82.51	82.77	83.52
Amortization of Tangible Capital Assets	34.35	35.25	38.79	39.54	40.70	41.91	42.30
Capital Adjustments	-	-	7.06	-	-	-	-
Total Expense	699.74	753.35	812.42	808.90	826.88	844.22	861.33
Net Revenue (Expense)	(8.28)	3.35	(12.18)	(7.93)	(1.64)	(1.99)	(3.42)
Use of Surplus	8.28	-	12.18	8.45	0.01	-	-
Surplus (Deficit) for the Year	\$ -	\$ 3.35	\$ -	\$ 0.52	\$ (1.63)	\$ (1.99)	\$ (3.42)

The surplus (deficit) for the year is comprised of operating surplus (deficit) and capital surplus (deficit) for the year. The capital funds surplus (deficit) is comprised of amortization of deferred capital revenue, amortization of tangible capital assets, and targeted revenue for specific capital projects that show as expenses in the year they are recognized under generally accepted accounting principles. An annual deficit is permitted in the capital fund.

For 2026-2027, the VSB is proposing a balanced budget in the operating fund and a deficit of \$1.63 million in the capital fund. Per Ministerial Order O33/09 Accounting Practices Order, a capital fund deficit is permitted for the amount that amortization of tangible capital assets expense exceeds amortization of deferred capital revenue.

OPERATING FUND

This section provides background information about the operating fund budget together with preliminary budget changes that form the basis of the 2026-2027 Preliminary Operating Budget.

The operating fund includes the operating grant and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation.

The operating budget reflects the estimated revenue and expenses for 2026-2027. The operating budget reflects assumptions made for:

- Projected enrolment changes.
- Projected changes to revenue and staffing due to changes in enrolment.
- Estimated changes to employee salaries and benefits.
- Estimated changes to services, supplies and utilities due to contractual rate changes.
- Adjustments for one-time revenue or expenditures included in the prior year budget.
- Budget changes based on key priorities identified in the Education Plan, the Framework for Enhancing Student Learning report and through the financial plan engagement process.

The following table summarizes revenue and expense by object for the Operating Fund — actuals for years 2022-2023 to 2024-2025 and budgeted for 2025-2026 to 2028-2029.

Figure 6 – Annual Operating Budget Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 520.37	\$ 569.43	\$ 594.09	\$ 598.31	\$ 628.34	\$ 644.29	\$ 659.63
Provincial Grants - Other	0.06	0.06	0.06	0.09	0.08	0.08	0.08
Federal Grants	2.69	3.19	3.38	3.07	2.75	2.75	2.75
Tuition	23.47	26.79	26.40	23.26	18.11	18.11	18.11
Other Revenue	18.66	19.71	23.01	18.79	19.63	19.63	19.63
Rentals and Leases	5.11	5.67	6.70	6.03	6.72	6.72	6.72
Investment Income	5.80	7.61	6.28	4.22	4.44	4.44	4.44
Total Revenue	576.16	632.46	659.92	653.77	680.07	696.02	711.36
Expense							
Salaries and Benefits	518.76	560.01	590.47	590.90	617.35	632.84	648.43
Services and Supplies	60.88	63.57	68.62	66.06	58.85	60.03	61.22
Total Expense	579.64	623.58	659.09	656.96	676.20	692.87	709.65
Net Revenue (Expense)	(3.48)	8.88	0.83	(3.19)	3.87	3.15	1.71
Tangible Capital Assets and Other	(4.08)	(3.61)	(2.93)	(4.53)	(3.66)	(3.66)	(3.66)
Interfund Transfers	-	-	1.04	(0.22)	(0.22)	(0.22)	(0.22)
Use of Surplus	7.56	-	1.06	8.45	0.01	-	-
Surplus (Deficit) for the Year	\$ -	\$ 5.27	\$ -	\$ 0.51	\$ -	\$ (0.73)	\$ (2.17)

Operating Revenue

Ministry of Education and Child Care Operating Grant

MECC operating grant estimates for 2026-2027 to 2028-2029 are based on the current MECC funding allocation formula and VSB's forecasted enrolment changes summarized in the table below. Additional information about forecasted enrolments is included in the student enrolment trends and forecast section of this report.

Figure 7 – MECC Funded Student Enrolment

FTE students	2024-25	2025-26		2026-27		2027-28		2028-29		
	Actual	Change	Budget	Change	Budget	Change	Budget	Change	Budget	
Enrolment Categories										
Standard (Regular) Schools	49,822	(245)	49,578	(334)	49,244	(584)	48,660	(696)	47,964	
Continuing Education (School-Age)	77	(2)	75	-	75	-	75	-	75	
Alternate Schools	339	-	339	-	339	-	339	-	339	
Online Learning (School-Age)	880	(110)	770	25	795	-	795	-	795	
Non-Graduated Adults	137	31	167	(23)	144	-	144	-	144	
Summer Learning	1,243	(6)	1,237	-	1,237	-	1,237	-	1,237	
Newcomer Refugees	16	9	25	-	25	-	25	-	25	
Youth Train in Trades	-	-	-	-	-	-	-	-	-	
Total Funded Enrolment	52,515	(324)	52,191	(332)	51,859	(584)	51,276	(696)	50,580	
Level 1 - Inclusive Education	69	(10)	59	(10)	49	(4)	45	(2)	43	
Level 2 - Inclusive Education	2,941	334	3,275	217	3,492	149	3,641	166	3,807	
Level 3 - Inclusive Education	485	(40)	445	(53)	392	(2)	390	6	396	
English Language Learners	9,536	(210)	9,326	(389)	8,937	(104)	8,833	(217)	8,616	
Indigenous Education	2,065	(22)	2,043	(40)	2,003	-	2,003	-	2,003	

On March 12, 2026, the Ministry announced the preliminary operating grants for school districts for 2026-2027 based on enrolment estimates provided by school districts for 2026-2027. VSB’s preliminary operating grant allocation is \$589.52 million as outlined in Figure 8. These grants do not include any increases to address inflationary cost pressures or estimated labour settlement costs.

The Basic Allocation for standard, continuing education and alternate schools remained at \$9,015 per school age FTE, as did funding per school age FTE students enrolled in online learning, at \$7,280. In total 75 per cent of provincial funding is allocated through the Basic Allocation.

Standard School	Continuing Education	Alternate School	Online Learning
\$9,015 per school age FTE	\$9,015 per school age FTE	\$9,015 per school age FTE	\$7,280 per school age FTE

Unique student funding is provided to address the uniqueness of school district enrolment and support additional programming. This category accounts for 14 per cent of provincial funding. Funding rates for unique student needs also remained unchanged from 2025-2026:

Level 1 Inclusive Education	Level 2 Inclusive Education	Level 3 Inclusive Education
\$51,300 per student	\$24,340 per student	\$12,300 per student

- For Level 1 Inclusive Education funding remains unchanged at \$51,300. This funding category includes students identified as Physically Dependent or Deafblind.
- For Level 2 Inclusive Education funding remains unchanged at \$24,340. This funding category includes students identified as Moderate to Profound Intellectual Disability, Physical Disability or Chronic Health Impairment, Visual Impairment, Deaf or Hard of Hearing, Autism Spectrum Disorder.
- For Level 3 Inclusive Education funding remains unchanged at \$12,300. This funding category includes students identified as Intensive Behaviour Interventions or Serious Mental Illness.

English Language Learner	Indigenous Education	Adult Education
\$1,815 per student	\$1,790 per student	\$5,755 per student

- Funding for English / French Language Learners remains at \$1,815, consistent with 2025-2026.

- Funding for Indigenous Education remains at \$1,790, consistent with 2025-2026.
- Funding for Non-graduated Adult Education remains at \$5,755, consistent with 2025-2026.

The allocation for Indigenous Education Councils decreased by \$54,376 to \$32,674.

The Equity of Opportunity allocation has increased by \$30,813 to \$2,504,198. The Equity of Opportunity Supplement provides funding to support additional services to students by recognizing children and youth in care, children and youth receiving non clinical mental health supports and low-income families in the school district.

The Curriculum and Learning Support Fund continues to be provided in 2026-2027 and it decreased by \$2,432 to \$453,318. This funding is provided to assist districts with implementing initiatives as part of the provincial curriculum.

Finally, Unique District funding related allocations changed as follows:

- Student Location - increase of \$282,938 to \$3,802,125
- Salary Differential - decrease of \$87,749 to \$13,159,326

Unique District				
Additional funding to address uniqueness of district factors				
Small Community: For small schools located a distance away from the next nearest school	Low Enrolment: For districts with low total enrolment	Rural Factor: Located some distance from Vancouver and the nearest large regional population centre	Climate Factor: Operate schools in colder/warmer climates	Sparseness Factor: Operate schools that are spread over a wide demographic area
Student Location				
Additional funding based on standard school enrolment and the school-age population density of communities within districts				
Salary Differential				
Funding to districts that have higher average educator salaries				
Funding Protection/Enrolment Decline				
Enrolment Decline: funding to districts experiencing enrolment decline of at least 1% when compared to the previous year		Funding Protection: funding to ensure that no district experiences a decline in operating grants larger than 1.5% when compared to the previous September		

Other Ministry of Education and Child Care Grants

In addition to the operating grant, the Ministry provides funding for school districts under the following categories:

- Pay equity funding has been announced for the 2026-2027 year and VSB’s allocation is \$7.29 million which is anticipated to remain unchanged through the 2028-2029 year.
- Funding for labour settlement costs in the amount of \$29.63 million is included in the 2026–2027 budget estimates; however, this funding has not yet been confirmed by MECC.
- Funding for graduated adults included in the budget totals \$1.80 million and is included under Other Ministry of Education and Child Care Grants in the operating fund. Funding is provided by the Ministry of Education and Child Care based on course activation and course completion by graduated adults enrolled in eligible courses. (See [Adult Funding Policy](#) for more information). Funding for graduated adults has not yet been announced for the 2026-2027 year. The funding is expected to remain unchanged through the 2028-2029 year.

- Student transportation funding has been announced for the 2026-2027 year and VSB’s portion is \$0.05 million which is expected to remain unchanged through the 2028-2029 year.
- Foundation skills assessment scorer grant funding has not been announced for the 2026-2027 year. VSB’s allocation is expected to be \$0.04 million which is expected to remain unchanged through the 2028-2029 year.

Figure 8 – MECC interim operating grant allocation for 2026-2027 and Other MECC grants

Funding Category	Projected Student Enrolment 2026-27	Projected Funding Level (\$)	Projected Funding 2026-27 (\$)	Projected Student Enrolment 2027-28	Projected Funding 2027-28 (\$)	Projected Student Enrolment 2028-29	Projected Funding 2028-29 (\$)
July Enrolment							
Grade 1-7	5,546	\$ 260	\$ 1,441,960	5,546	\$ 1,441,960	5,546	\$ 1,441,960
Summer Learning Grade 8-9	1,635	\$ 260	\$ 425,100	1,635	\$ 425,100	1,635	\$ 425,100
Summer Learning Grade 10-12	2,686	\$ 510	\$ 1,369,605	2,686	\$ 1,369,605	2,686	\$ 1,369,605
Supplemental Summer Learning			\$ 1,038,791		\$ 1,038,791		\$ 1,038,791
Cross-Enrolment (Grade 8 & 9)	30	\$ 510	\$ 15,300	30	\$ 15,300	30	\$ 15,300
Base Allocation - September							
Standard School	49,244	\$ 9,015	\$ 443,930,153	48,660	\$ 438,669,900	47,964	\$ 432,395,460
Continuing Education	27	\$ 9,015	\$ 247,349	27	\$ 247,349	27	\$ 247,349
Alternate Programs	339	\$ 9,015	\$ 3,056,085	339	\$ 3,056,085	339	\$ 3,056,085
Online Learning	425	\$ 7,280	\$ 3,091,725	425	\$ 3,091,725	425	\$ 3,091,725
Homeschoolers	66	\$ 250	\$ 16,500	66	\$ 16,500	66	\$ 16,500
Course Challenges	164	\$ 282	\$ 46,248	164	\$ 46,248	164	\$ 46,248
Supplemental Funding - September							
Unique Student Needs							
English Language Learners	8,916	\$ 1,815	\$ 16,182,540	8,812	\$ 15,993,568	8,595	\$ 15,599,243
Indigenous Education	2,003	\$ 1,790	\$ 3,585,370	2,003	\$ 3,585,370	2,003	\$ 3,585,370
Level 1 - Inclusive Education	49	\$ 51,300	\$ 2,513,700	45	\$ 2,308,500	43	\$ 2,205,900
Level 2 - Inclusive Education	3,392	\$ 24,340	\$ 82,561,280	3,541	\$ 86,187,940	3,707	\$ 90,228,380
Level 3 - Inclusive Education	392	\$ 12,300	\$ 4,821,600	390	\$ 4,797,000	396	\$ 4,870,800
Adult Education	54	\$ 5,755	\$ 312,928	54	\$ 312,928	54	\$ 312,928
February Enrolment Count							
CE - School Age	28	\$ 9,015	\$ 252,420	28	\$ 252,420	28	\$ 252,420
CE - Adults	43	\$ 5,755	\$ 247,465	43	\$ 247,465	43	\$ 247,465
Online Learning - Grade K-9	10	\$ 3,640	\$ 36,400	10	\$ 36,400	10	\$ 36,400
Online Learning - Grade 10-12	200	\$ 7,280	\$ 1,456,000	200	\$ 1,456,000	200	\$ 1,456,000
Online Learning - Adults	8	\$ 5,755	\$ 46,040	8	\$ 46,040	8	\$ 46,040
Level 1 - Inclusive Education	-	\$ 25,650	\$ -	-	\$ -	-	\$ -
Level 2 - Inclusive Education	100	\$ 12,170	\$ 1,217,000	100	\$ 1,217,000	100	\$ 1,217,000
Level 3 - Inclusive Education	-	\$ 6,150	\$ -	-	\$ -	-	\$ -
Youth Train in Trades							
Newcomer Refugees	25	\$ 4,508	\$ 112,700	25	\$ 112,700	25	\$ 112,700
ELL - Newcomer Refugees only	21	\$ 908	\$ 19,068	21	\$ 19,068	21	\$ 19,068
May Enrolment Count							
CE - School Age	20	\$ 9,015	\$ 180,300	20	\$ 180,300	20	\$ 180,300
CE - Adults	34	\$ 5,755	\$ 195,670	34	\$ 195,670	34	\$ 195,670
Online Learning - Grade K-9	10	\$ 2,427	\$ 24,270	10	\$ 24,270	10	\$ 24,270
Online Learning - Grade 10-12	150	\$ 7,280	\$ 1,092,000	150	\$ 1,092,000	150	\$ 1,092,000
Online Learning - Adults	5	\$ 5,755	\$ 28,775	5	\$ 28,775	5	\$ 28,775
Additional Supplemental Funding							
Equity of Opportunity Supplement			\$ 2,504,198		\$ 2,504,198		\$ 2,504,198
Unique Geographic Factors			\$ 3,802,125		\$ 3,802,125		\$ 3,802,125
Salary Differential			\$ 13,159,326		\$ 13,159,326		\$ 13,159,326
Curriculum Learning and Support			\$ 453,318		\$ 453,318		\$ 453,318
Indigenous Education Councils			\$ 32,674		\$ 32,674		\$ 32,674
TOTAL OPERATING GRANT			\$ 589,515,983		\$ 587,463,618		\$ 584,806,493

Federal Grants

Federal grants vary from year-to-year based on federal government priorities. Federal funding for the Settlement Workers in Schools Program, funded by Immigration, Refugees and Citizenship Canada was \$3.07 million for the year ended March 31, 2026, and will decrease to \$3.02 million for the year ended March 31, 2027, and decrease to \$2.64 million for the year ended March 31, 2028.

Other Revenue

Tuition revenue, which includes summer school, continuing education and international education, may increase or decrease depending on several factors. Recent changes to Canada’s immigration policy, including a reduction on immigration targets and caps on international student visas, are expected to significantly impact school enrolments in Vancouver. International student enrolment is anticipated to decline from 1,235 FTE in the 2025-2026 year to 937 in the 2026-2027 year and remain at that level through 2028-2029.

Rentals and lease income reflect terms of existing leases. VSB is forecasting an increase of \$0.69 million in rentals and leases due to an update in full cost recovery rental rates, as well as an increase in expected recovery of custodial services and utilities costs.

Interest income earned on cash balances is based on interest rates that are linked to the Bank of Canada’s target overnight rate. VSB anticipates that the Bank of Canada will maintain an average target rate of between 2.25 and 2.50 percent for the 2026-2027 year.

Other revenue mainly reflects increases in one-time sustainability grants (\$0.40 million) and an increase in costs recovered from variable maintenance components of rentals and leases (\$0.42 million).

Operating Expense

In aggregate, operating expenses are estimated to total \$676.20 million in 2026-2027. Salaries and benefits account for approximately 91 per cent of total operating expenses.

Staffing

Staffing allocations have been reviewed to ensure the classroom teaching staffing allocated to schools from the operating fund is sufficient to support the creation of school organizations within the School Act-stipulated class-size limits by grade. In the spring, preliminary organizations were created for all elementary schools based on estimated enrolment by school for 2026-2027. The secondary staffing allocations have been reviewed to ensure accuracy of staffing allocations. For 2026-2027, all classroom teacher allocations will be based on student FTE. The School Act stipulated class size limits are included in this table.

Grade	School Act Class Size
Kindergarten	1:22
Grade 1 - 3	1:24
Grade 4 - 7	1:30
Grade 8 - 12	1:30

Projected declines in student enrolment in future years require corresponding adjustments to teacher and principal/vice-principal staffing levels to ensure alignment between resources and enrolment while maintaining fiscal sustainability. Staffing decisions will continue to fully respect collective agreement provisions related to class size, class composition, and staffing ratios.

Actual staffing requirements will be confirmed in September 2026, once final student enrolment for the 2026–2027 school year is known and schools have been reorganized to meet collective agreement requirements related to class size and class composition by grade and course type. Staffing required to meet these contractual obligations is funded by the Ministry of Education and Child Care through the Classroom Enhancement Fund. Based on preliminary enrolment projections, ongoing teacher staffing for 2026–2027 is estimated to be approximately 39 FTE lower than in 2025-2026.

This funding is typically confirmed in December 2026; however, preliminary school staffing and organization must occur in May-June 2026. This means that VSB will have to employ additional teachers before the additional CEF allocation is confirmed by the Ministry. To manage this risk, a sufficient contingency reserve must be maintained for 2026-2027.

It is expected that the restored collective agreement language for the Vancouver Teachers' Federation (VTF) will continue to result in increased staffing allocations that are estimated to continue to be fully funded by the province under the Classroom Enhancement Fund for the next three years. Forecasted revenue and staffing costs are not included in these estimates.

Principal and vice-principal allocations will not be determined solely on the basis of total student enrolment. Consistent with past practice, allocations will continue to reflect the operational complexity of individual school sites, including factors such as grade configuration, program offerings, and student support needs. This approach ensures that leadership capacity remains appropriately aligned with school-level demands while responding prudently to changing enrolment trends. Given the decrease in student enrollment and the small size of some elementary schools, elementary vice principal admin time staffing has been reduced by 1.5 FTE across nine schools (5 headcount).

As enrolment of students with disabilities or diverse abilities continues to increase, in 2026-2027, SSA staffing is budgeted to increase by 20 FTE (\$1.90 million). Additionally, to better support students in their neighbourhood schools, the District is reallocating staffing from district learning services and some self-contained programs to school-based resource teacher supports. This shift, combined with declining enrolment in some inclusive education categories and a decrease in the demand for some district level services, results in a reduction of 2.0 FTE district learning services staff as well as a reallocation of staff from three self-contained programs. 3.0 FTE SSB support for two district secondary self-contained programs is also being eliminated, and the budget reallocated to fund an additional 3 FTE SSA staffing.

In addition to enrolment-driven staffing changes, further staffing adjustments were required to maintain fiscal responsibility and achieve a balanced budget in the context of declining enrolment. These adjustments include ongoing staffing reductions of 2 FTE in district teaching staff, 2.57 FTE in curriculum and assessment implementation teaching time in secondary schools, 1.45 FTE in other professional staff; 2.0 FTE District Principal; 3.75 FTE support staff; 2.35 FTE settlement workers in schools (SWIS) and 2.0 FTE within School Support Workers (SSB). In 2026-2027, five district level positions will not be staffed resulting in one-time savings (1.0 FTE Director of Facilities and 4 FTE technical support staff).

At the Special Board meeting of April 20, 2026, the Board approved the allocation of \$9,200 from operating contingency to add up to 300 additional hours of Supervision Aide staffing for the 2026-2027 school year.

These measures are proposed to be implemented to align staffing levels with available resources while continuing to prioritize direct supports to schools and students.

Salary and Benefit Expenses

Most VSB employees' salaries are determined in accordance with collective agreements which expired on June 30, 2025, with the exception of the VTF that ratified their new collective agreement on March 6, 2026, for the term of July 1, 2025, to June 30, 2029. The timing of the completion of the remaining collective agreements negotiations cannot be determined. The budgets for salaries in the 2026-2027 year through the 2028-2029 year includes an assumption of three per cent general wage increases for unionized staff.

It is estimated that all labour settlement costs will be fully funded by MECC (\$29.63 million).

The average teacher salary and benefits is expected to be \$140,389, an increase of \$9,649 compared to Amended Budget 2025-2026, which did not include a negotiated wage increase retroactive to July 1, 2025, due to timing of the settlement.

All salary changes for non-unionized staff are implemented based on policy directives provided by the Public Sector Employers' Counsel (PSEC) and the BC Public Schools Employers' Association (BCPSEA). BCPSEA provides school districts with salary grids for non-unionized staff. The estimated salary expenses for 2026-2027 to 2028-2029 are based on the assumption that there will be a similar three per cent increase to exempt salary grids to avoid wage compression between management and unionized staff. PSEC has provided 2.5 per cent increase for principals, vice-principals, exempt staff, and two per cent for executives retroactive to July 1, 2025, and has confirmed funding. PSEC has not indicated if exempt salary increases are approved or if they will be fully funded by MECC for 2026 to 2029.

The substitute budgets for teachers teaching on call (TTOC) are calculated based on an expectation of 12 replacement days per full-time equivalent (FTE) teacher annually. This adjustment reflects a decrease of 1.5 days per teacher from the previous year, resulting in budget savings of \$2.48 million. It is anticipated that substitute cost savings of \$3.02 million across all employee groups will be achieved in 2026–2027. To support these savings and minimize vacation payout liabilities, the District will focus on maintaining full staffing levels where possible, encouraging employees to take earned time off, and actively monitoring attendance trends. The reinstatement, rollout, and communication of the employee wellness initiative and attendance management program for all employee groups will commence in April 2026.

Benefit Costs

Employee benefit costs are projected to increase by \$7.14 million due to a combination of salary changes and changes in benefit rates. For future years the cost of benefits is estimated to increase by two per cent each year. Some of the changes in the employee benefit rates include:

CPP (Canada Pension Plan): Maximum pensionable earnings for 2026 are set at \$74,200 and are anticipated to increase to \$77,200 in 2027. This may result in an increase of CPP costs of up to \$178.50 per employee. Second tier CPP will cap at \$85,000 and is anticipated to increase to \$89,200 in 2027. The projected cost per employee is anticipated to increase by \$64 (CPP operating cost \$21.9 million).

Employment Insurance (EI): EI rates are anticipated to remain the same in 2027 as in 2026 (1.64 per cent employee portion and 2.296 per cent employer portion). Maximum insurable earnings are estimated to increase from \$68,900 in 2026 to \$70,200 in 2027. The projected cost of EI per employee is anticipated to increase by \$85.42. (EI operating cost \$7.2 million)

WorkSafeBC: WCB premium rates are expected to return to 1.71 per cent of salaries in 2027, up from 1.57 per cent, after the end of the one-time temporary WCB rate reduction which took place in 2026 and is not expected to recur. (WorkSafeBC operating cost \$7.3 million)

Extended Health: Extended health premium costs are projected to increase by 15 per cent for teachers, 15 per cent for principals and vice-principals, 14 per cent for members of CUPE Local 15, 5 per cent for members of IUOE Local 963 and 15 per cent for exempt staff and decrease by 15 per cent for Adult Educators, 11 per cent for CUPE Local 407. (Extended Health operating cost \$23.8 million)

Dental: Dental benefits premium cost rates are unchanged for teachers, principals and vice-principals, CUPE Local 407, and decrease by 2 per cent for members of IUOE Local 963, 5 per cent for exempt staff, and 5 per cent for CUPE Local 15. (Dental operating cost \$11.5 million)

The employee benefits cost increase of \$7.14 million is associated with the following salary categories:

- Teachers: \$3.78 million increase
- Educational assistants: \$1.98 million increase
- Support staff: \$0.60 million increase
- Principals/vice-principals: \$0.11 million increase
- Other professionals: \$0.67 million increase

VSB employee benefits plans are administered through two providers:

- Public Employee Benefits Trust (PEBT) - provides extended health and/or dental plan coverage to International Union of Operating Engineers (IUOE 963), Canadian Union of Public Employees Local 15 (CUPE 15) and Canadian Union of Public Employees Local 407 (CUPE 407); and
- BC Public Sector Employers’ Association (BCPSEA) Buying Group - provides extended health, dental plan and group life insurance coverage to the remaining employee groups.

The employee benefit plans are provided on an administrative service only (ASO) basis, which means that the District pays the actual costs the plan incurs, plus administrative costs. Accordingly, if a plan costs more than has been contributed by the District, the District must contribute more. Conversely, if the plan actual costs come in less than the amount of funds contributed, the District retains the surplus contributions and not the benefit administrator (Pacific Blue Cross/PEBT).

On an annual basis, HUB International Canada West ULC (HUB) advises VSB on the changes to benefit premiums rates that need to be implemented to maintain and ensure the financial sustainability of each plan.

For 2026-2027, HUB provided contribution renewal rates included in the following table for each employee group. These rates have been used when determining the estimated cost of extended health and dental benefits included in the 2026-2027 financial plan. Please note that the table below includes costs for all employees eligible for benefits regardless of the funding source (operating, special purpose funds or capital fund).

Figure 9A – Benefits Cost by Employee Group

Employee Group	2026-27 Dental	2026-27 Extended Health	2026-27 Dental and Extended Health	2025-26 Dental and Extended Health	Change from 2025-26
CUPE 15	5,044,484	10,452,504	15,496,989	13,098,161	2,398,828
CUPE 407	167,760	329,261	497,021	486,904	10,117
IUOE 963	936,079	849,987	1,786,066	1,407,780	378,286
Other Professionals	287,014	793,267	1,080,281	1,213,004	(132,723)
Principals & Vice Principals	410,957	647,893	1,058,851	965,386	93,465
Teachers	6,609,987	14,823,624	21,433,611	20,565,424	868,187
Teachers - Adult Ed	32,288	94,278	126,566	154,177	(27,611)
Total	13,552,121	27,900,482	41,452,603	37,890,836	3,588,548

Services and Supplies

Services and supplies budgets for 2026-2027 have been reduced by \$7.36 million to reflect one-time costs incurred in 2025-2026. District level cost reduction measures have been implemented aimed at addressing the structural deficit and redirecting resources to schools (\$0.48 million).

Utilities budgets for 2026-2027 are expected to increase by \$0.56 million due primarily to supplier rate increases from Fortis BC, BC Hydro and City of Vancouver. Heating rates increased 11 per cent January 1, 2026, and are anticipated to increase another 3.5 per cent January 1, 2027 (\$0.25 million impact for 2026-2027). Electricity rates are expected to increase 3.75 per cent on April 1, 2026, and another 3.75 per cent April 1, 2027 (\$0.13 million impact for 2026-2027). Sewer and water rates increased 5.5 per cent, and 4 per cent January 1, 2026, respectively and are expected to increase another 3 per cent January 1, 2027 (combined impact of \$0.06 million for 2026-2027). Efficiencies gained through contract negotiation will provide savings of \$0.25 million. Updating for usage assumptions and the addition of a new school add a further \$0.38 million of budgeted costs for 2026-2027.

Software licensing and related costs are estimated to increase by \$0.32 million, reflecting contractual price escalations.

A summary of Services and Supplies changes is included below.

Figure 9B – Services and Supplies Changes

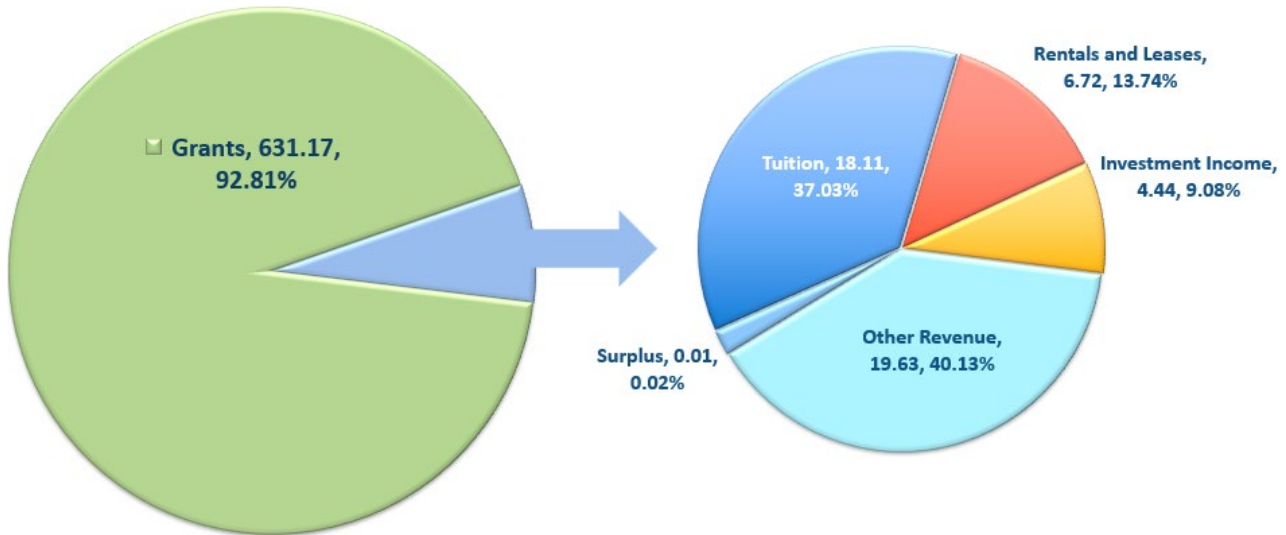
(\$ millions)	Amended Budget 2025-26	Reversal of One-Time	Contractual/ Rate Changes	Proposed Changes	Annual Budget 2026-27
Services	15.99	(1.56)	0.16	(0.12)	14.46
Student Transportation	3.90	-	(0.01)	-	3.89
Professional Development and Travel	1.61	-	(0.01)	(0.03)	1.58
Rentals and Leases Expense	0.87	-	(0.09)	-	0.79
Dues and Fees	1.24	(0.31)	-	(0.01)	0.93
Insurance	1.82	-	(0.01)	(0.06)	1.76
Supplies	29.35	(5.49)	0.01	(0.14)	23.73
Utilities	11.27	-	0.56	(0.12)	11.71
Total Services and Supplies	66.05	(7.36)	0.61	(0.48)	58.85

At the Special Board meeting of April 20, 2026, the Board directed the Superintendent to develop a Learning Technology and Information Systems Plan for trustees' consideration as part of the 2027-2028 financial planning process.

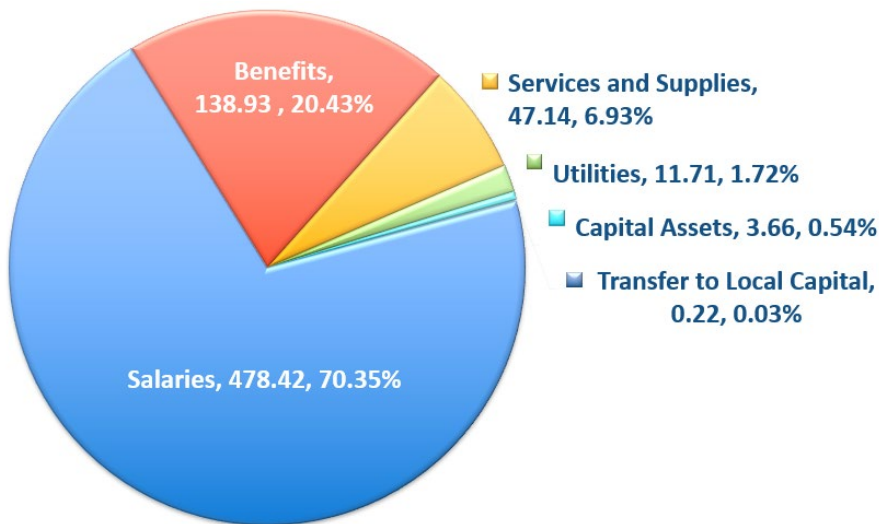
OPERATING BUDGET HIGHLIGHTS

The majority of revenues are received from the government in the form of operating grant funding from the Ministry, other provincial grants and federal grants (93 per cent). The level of provincial funding consequently has a significant impact on the educational services and programs that can be offered.

Because the primary determinant of provincial funding is enrolment, variances between forecasted enrolment and actual enrolment affect the actual funding received. Outside of provincial grants, international education and other tuition fees are the primary source of revenue, which account for 5.5 per cent of total revenue. The projected operating budget revenue for 2026-2027 is \$680.07 million.



The projected operating expenditures total \$650.93 million (expenses \$648.21 million and capital assets \$2.72 million). Salaries and benefits account for 91 per cent of the operating budget expenditures including capital assets purchased, while services, supplies, utilities, and capital assets purchased represent 9 per cent.



Indigenous Education

The work of the Indigenous Education team is key to achieving the goals of VSB's Education Plan and the Ministry's Framework for Enhancing Student Learning policy.

As required by the *BC School Act* and the Ministry's Indigenous Education Council (IEC) Policy, VSB has established and works with an Indigenous Education Council. VSB works closely with the IEC to develop and deliver programs and services that support Indigenous student success and integrate Indigenous culture, language and ways of knowing. The IEC advises VSB on improving Indigenous student outcomes, the appropriate integration of Indigenous worldviews and perspectives, and the allocation of targeted grants. This work is grounded in respect for the local Nations on whose territories VSB schools operate, including prioritizing local cultural content, protocols and languages.

VSB receives targeted funding to support Indigenous education based on reported student enrolment. For 2026-2027, VSB anticipates enrolment will be 2,003 FTE, generating \$3.59 million in funding. The Ministry provides an additional grant of \$0.03 million to support the operation of Indigenous Education Councils (IEC).

The Indigenous Education Council has approved the Indigenous Education targeted funding for the 2026-2027 school year to be spent on staffing, services and supplies as noted in the Figure 10A. This translates into 25 FTE Indigenous education enhancement worker positions and 8.4 FTE in Indigenous education enhancement teacher positions.

In 2026-2027, VSB will continue to provide additional support for Indigenous education through a \$0.45 million allocation of operating funds which are used to fund the 1.0 FTE director of indigenous education, 1.0 FTE clerical support, 0.60 FTE teacher and services and supplies.

Figure 10A – Indigenous Education Budget Detail

(\$ millions)	IETF		IEC		Operating		Total	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
Student Enrolment FTE	2,043	2,003					2,043	2,003
Revenue								
MECC - IETF	\$ 3.66	\$ 3.59	\$ -	\$ -	\$ -	\$ -	\$ 3.66	\$ 3.59
MECC - IEC	-	-	0.09	0.03	-	-	0.09	0.03
MECC - Labour Settlement Funding		0.18		-		-	-	0.18
Total Revenue	3.66	3.77	0.09	0.03	-	-	3.75	3.80
Expense								
Salaries and Benefits	3.50	3.67	-	-	0.43	0.42	3.93	4.09
Services and Supplies	0.30	0.10	0.16	0.03	0.11	0.03	0.57	0.16
Total Expense	3.80	3.77	0.16	0.03	0.54	0.45	4.50	4.25
Prior Year Surplus	0.14	-	0.07	-	0.09	-	0.30	-
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ (0.45)	\$ (0.45)	\$ (0.45)	\$ (0.45)

Figure 10B – Indigenous Education Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Student Enrolment FTE	2,161	2,109	2,065	2,043	2,003	2,003	2,003
Revenue							
MECC Grant Indigenous Education	\$ 3.38	\$ 3.61	\$ 3.66	\$ 3.66	\$ 3.59	\$ 3.59	\$ 3.59
MECC Labour Settlement Funding				-	0.18	0.30	0.43
MECC Grant Indigenous Education Council	-	-	0.08	0.09	0.03	0.03	0.03
Total Revenue	3.38	3.61	3.74	3.75	3.80	3.92	4.05
Expense							
Salaries and Benefits	3.17	3.33	3.62	3.93	4.09	4.21	4.34
Services and Supplies	0.47	0.69	0.63	0.57	0.16	0.16	0.16
Total Expense	3.64	4.02	4.25	4.50	4.25	4.37	4.50
Prior Year Surplus	0.13	0.30	0.15	0.30	-	-	-
Available Funds (Operating Contribution)	\$ (0.13)	\$ (0.11)	\$ (0.36)	\$ (0.45)	\$ (0.45)	\$ (0.45)	\$ (0.45)

Inclusive Education

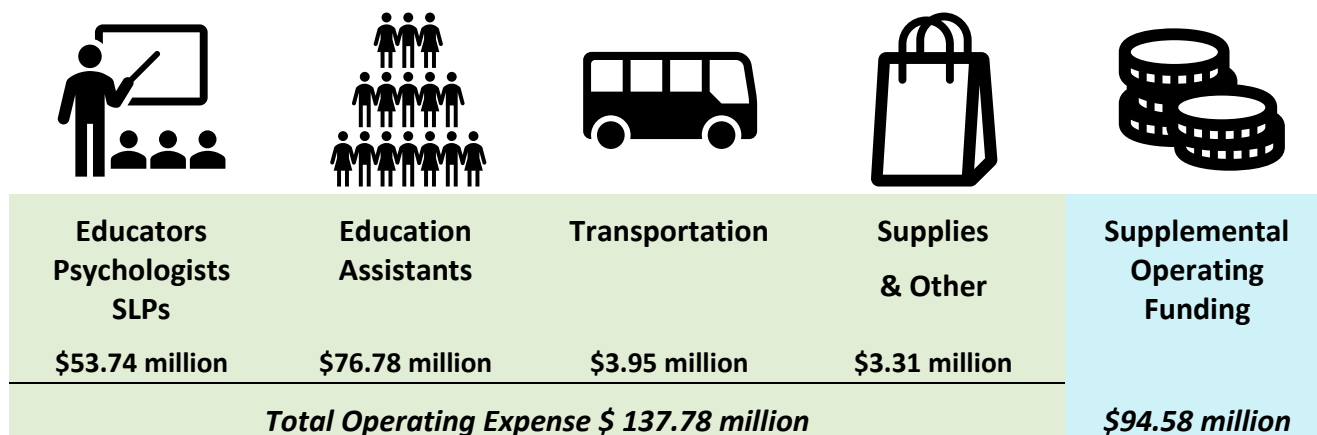
In alignment with the Ministry, VSB promotes an inclusive education system in which students with disabilities or diverse abilities are fully participating members of a community of learners. Inclusion describes the principle that all students are entitled to equitable access to learning, achievement and the pursuit of excellence in all aspects of their educational programs. The practice of inclusion is not necessarily synonymous with full integration in regular classrooms and goes beyond placement to include meaningful participation and the promotion of interaction with others.

This year’s budget is informed primarily by enrolment data and observed shifts in student support needs across the district. In particular, the Vancouver School Board is seeing an increase in the number of students reported in the Level 2 funding category, and this is expected to continue into the next school year. At the same time, referral numbers for elementary self-contained programs remain low, reflecting changing patterns as more students are supported in their neighbourhood schools.

In response to these trends, the budget prioritizes investments that strengthen inclusive supports within neighbourhood schools rather than operating small, segregated programs with limited enrolment. Funding is directed toward specialized staffing, school-based supports, and professional learning that enable students to receive individualized assistance in familiar school environments. This approach reflects careful planning to ensure supports are educationally sound, sustainable, and aligned with inclusive education principles, while continuing to meet the diverse needs of students through Individual Education Plans, targeted interventions, and district-wide capacity building.

Savings arising from temporary vacancies and unpaid leaves of school psychologists and speech and language pathologists will be redirected to fund the delivery of winter and spring assessment clinics held during school breaks. Staffing levels and program delivery will be contingent on available funding and the availability of qualified staff willing to work additional days.

Supplemental operating grant funding to support programs and services for students with diverse needs is anticipated to be \$94.58 million. This includes inclusive education funding of \$91.11 million, as well as \$3.47 million in supplemental funding to support transportation for students with diverse needs. The infographic below shows that total inclusive education expenditures of \$137.78 million funded from the operating fund exceed the supplemental funding received by \$43.20 million. Additional inclusive education supports are provided through special purpose funds especially the Classroom Enhancement Fund and Community LINK.



International Education

VSB’s International Education Program is a comprehensive program aimed at providing international students with education opportunities in Vancouver. The program provides students with a quality education, a diverse curriculum, language support and other support services. Overall, the program provides a supportive and enriching educational experience and continues to maintain its strong reputation.

Enrolment trends can change based on global factors and federal government immigration policy that are difficult to anticipate. Recent changes to federal immigration policy are expected to result in a decline in enrolment of 298 FTE students between 2025-2026 and 2026-2027.

The budget allocations for the International Education Program have been reduced to reflect the estimated lower enrolment. Staffing has been reduced by 11.80 FTE Teachers, 1.00 FTE education assistants, and 0.60 FTE other professionals. Services and supplies budgets have been reduced by \$0.27 million. A program review will be completed in 2026 to ensure the long-term sustainability of the international education program.

The amounts recorded as tuition revenue in the actual revenues for 2023-2024 through 2025-2026 include funds received from students that have withdrawn from the program that did not qualify for a full refund. A summary of estimated revenue and expense for the program is provided in the following table.

Figure 11 - International Education Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
International Student FTE	1,226	1,349	1,429	1,235	937	937	937
Revenue							
Tuition	\$ 21.42	\$ 24.31	\$ 23.76	\$ 21.08	\$ 15.93	\$ 15.93	\$ 15.93
Other Revenue	0.95	1.24	1.05	0.78	0.78	0.78	0.78
Total Revenue	22.37	25.55	24.81	21.86	16.71	16.71	16.71
Expense							
Salaries and Benefits	8.90	9.49	10.11	7.96	6.54	6.74	6.94
Services and Supplies	1.70	2.00	1.98	1.81	1.54	1.54	1.54
Total Expense	10.60	11.49	12.09	9.77	8.08	8.28	8.48
Net Revenue (Expense)	\$ 11.77	\$ 14.06	\$ 12.72	\$ 12.09	\$ 8.63	\$ 8.43	\$ 8.23

Students who withdraw from the program may qualify for a full or partial refund of tuition paid. The amounts recorded as tuition revenue in the actual revenues for 2021-2022 through 2024-2025 include funds received from students that have withdrawn from the program that did not qualify for a full refund.

Early Learning and Child Care

The District will continue to support early learning and child care on school sites through a cautious and fiscally responsible approach that reflects uncertainty regarding the Province’s long term child care funding framework. Within limited and, in some cases, time limited Ministry funding, resources will be prioritized to support demand for before and after school care, maintain cost efficiencies, and sustain essential district level oversight and coordination services.

The Early Learning and Child Care function is supported by a small team that provides leadership, coordination, and operational support for district early learning initiatives, including StrongStart programs, Ready, Set, Learn events, Kindergarten transition activities, and engagement with child care providers operating on school grounds. Staffing is funded through a combination of provincial grants and operating resources and is structured to align with available funding while advancing the District’s Education Plan and [Board Policy 22: Child Care Services in District Facilities](#). In 2026-2027, the team will consist of 1.0 FTE manager and 1.0 FTE support staff.

The District remains committed to working collaboratively with current and future child care providers to support the delivery of high quality, developmentally appropriate, and educationally sound programs on school sites, while continuing to monitor funding availability, service demand, and operational sustainability.

Food Services

VSB provides approximately 4,450 meals each day through various meal programs that support students facing food insecurity. These programs include Food4Schools, that offers meals to students at schools without cafeteria facilities, and LunchSmart, the primary lunch program that includes meals prepared in secondary school cafeterias and VSB's two commissary kitchens. Additionally, breakfast programs provide hot and cold breakfasts to students in both secondary and elementary schools.

VSB directly operates 10 secondary school cafeterias and two commissary kitchens, while also overseeing the operation of seven secondary school cafeterias managed by a third-party contractor.

The primary source of funding for VSB meal programs are the MECC's Feeding Futures Fund (\$5.57 million for 2026-2027) and the National School Food Program grant (\$0.88 million for 2026-2027), supplemented by grants and donations. The Ministry provides funding for cafeteria capital additions and upgrades through the Food Infrastructure Program.

The City of Vancouver grant of \$325,000 was renewed for 2025-2026 and will expire during 2026-2027. \$162,500 was applied to the 2025-2026 Amended Budget and \$162,500 is included in the 2026-2027 financial plan. Other grants and donations are not guaranteed sources of funding and any shortfall from budgeted estimates may negatively impact the number of meals that VSB can provide under food programs.

The number of subsidized meals that can be provided in future years is highly dependent on actual revenue, supplies costs and staffing costs. Additional information on the Feeding Futures Fund and the National School Food Program can be found in the Special Purpose Funds section of this report.

In 2023-2024, the actual expenses for food services were \$7,604,500 (salaries and benefits of \$4,282,750 and services and supplies of \$3,321,750) and actual revenues were \$7,311,593.

In the 2024-2025, the actual expenses for food services were \$7,369,480 (salaries and benefits of \$3,898,320 and services and supplies of \$3,471,160) and actual revenues were \$7,651,329.

In the amended 2025-2026 budget, estimated expenses for food services are \$8,451,755 (salaries and benefits of \$4,631,350 and services and supplies of \$3,820,405) estimated capital costs of \$435,730, and estimated revenues were \$8,264,884.

Figure 12 – Food Services Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants	\$ 3.30	\$ 5.56	\$ 5.66	\$ 6.57	\$ 6.45	\$ 6.45	\$ 6.45
Cafeteria Sales Revenue	0.95	0.87	0.95	0.99	1.09	1.09	1.09
Commission Revenue	0.08	0.08	0.12	0.08	0.10	0.10	0.10
Grants and Donations	0.45	0.58	0.66	0.40	0.45	0.45	0.45
Other Revenue	0.24	0.22	0.26	0.22	0.22	0.22	0.22
Total Revenue	5.02	7.31	7.65	8.26	8.31	8.31	8.31
Expense							
Salaries and Benefits	3.17	4.28	3.90	4.63	4.64	4.78	4.92
Services and Supplies	2.54	3.05	3.47	3.82	3.67	3.53	3.39
Total Expense	5.71	7.33	7.37	8.45	8.31	8.31	8.31
Net Revenue (Expense)	(0.69)	(0.02)	0.28	(0.19)	-	-	-
Capital Assets Purchased	(0.19)	(0.27)	-	(0.43)	-	-	-
Appropriated Surplus	0.11	0.35	0.05	0.33	-	-	-
Surplus (Deficit) for the Year	\$ (0.77)	\$ 0.06	\$ 0.33	\$ (0.29)	\$ -	\$ -	\$ -

At the Special Board meeting of April 20, 2026, the Board approved that the Board amend 2026-2027 draft financial plan and budget to reflect the full \$325,000 City of Vancouver food grant for the 2026-2027 school year as soon as the grant is confirmed by the City of Vancouver.

Print Shop Operations

Effective July 1, 2026, the District will discontinue external printing services and transition the Print Shop to an internal only service model. The transition aligns Print Shop operations more closely with core district needs, reduces financial risk associated with variable external demand, and contributes to ongoing operating cost containment.

While external Print Shop activities currently generate approximately \$0.17 million in annual revenue, they also drive disproportionately higher costs related to supplies, equipment replacement, and staffing. Eliminating external work is expected to reduce supply costs by approximately 45%, generating estimated annual savings of \$0.07 million, and will allow for a simplified equipment replacement plan, avoiding the need to replace a second copier and resulting in one-time capital cost avoidance of approximately \$0.07 million.

The reduction in workload associated with external printing will support a staffing adjustment of 1.0 FTE TRC position, producing estimated ongoing savings of \$0.10 million annually, while retaining sufficient staffing capacity to meet all internal printing requirements. No external contractual obligations will be impacted, and the transition will be managed through formal notice to external clients and a short grace period to complete outstanding orders.

Vancouver Project Office (VPO)

The Vancouver Project Office (VPO) is responsible for providing professional project management services for major capital initiatives, including seismic mitigation and other complex infrastructure projects. Historically, the VPO's activities were focused exclusively on capital projects within the VSB and were funded entirely through the Capital Fund.

In recent years, while no major capital projects have been approved by the Province for VSB, the VPO has expanded its role to provide project management services for major capital projects on behalf of other B.C. school districts that do not have the internal capacity to manage complex projects. As a result, the District has revised its budgeting approach for the VPO to more accurately reflect the work performed. A portion of VPO staff salaries is now budgeted in the Operating Fund under Other Professionals (\$0.80 million), with a corresponding increase in operating revenues to reflect cost recovery from participating districts. This change supports budget transparency, allows the District to retain highly qualified capital project staff, and contributes to broader sector capacity by supporting smaller school districts across the province.

Operating Budget Summary

The following table summarizes budgeted revenue and expenses by type.

Figure 13 – Operating Revenue and Expense by Type

Operating Revenue and Expense (\$ millions)	2024-25 Actual	2025-26 Budget	2026-27 Budget	Change \$	Change %
Revenue					
Provincial Grants - MECC	\$ 594.09	\$ 598.31	\$ 628.34	\$ 30.03	5.02%
Provincial Grants - Other	0.06	0.09	0.08	(0.01)	(11.11%)
Federal Grants	3.38	3.07	2.75	(0.32)	(10.42%)
Tuition	26.40	23.26	18.11	(5.15)	(22.14%)
Other Revenue	23.01	18.79	19.63	0.84	4.47%
Rentals and Leases	6.70	6.03	6.72	0.69	11.44%
Investment Income	6.28	4.22	4.44	0.22	5.21%
Total Revenue	659.92	653.77	680.07	26.30	4.02%
Expenses					
Salaries					
Teachers	275.78	267.47	281.96	14.49	5.42%
Principals and Vice Principals	31.07	30.41	30.77	0.36	1.18%
Educational Assistants	53.24	60.78	61.22	0.44	0.72%
Support Staff	66.54	67.92	69.81	1.89	2.78%
Other Professionals	14.69	14.17	15.04	0.87	6.14%
Substitutes	18.45	18.36	19.62	1.26	6.86%
Employee Benefits	130.70	131.79	138.93	7.14	5.42%
Total Salaries and Benefits	590.47	590.90	617.35	26.45	4.48%
Services and Supplies					
Services	21.06	15.99	14.46	(1.53)	(9.57%)
Student Transportation	4.26	3.90	3.89	(0.01)	(0.26%)
Professional Development and Travel	1.44	1.61	1.58	(0.03)	(1.86%)
Rentals and Leases	0.76	0.87	0.79	(0.08)	(9.20%)
Dues and Fees	1.06	1.24	0.93	(0.31)	(25.00%)
Insurance	1.59	1.82	1.76	(0.06)	(3.30%)
Supplies	27.02	29.35	23.73	(5.62)	(19.15%)
Utilities	11.43	11.28	11.71	0.43	3.81%
Total Services and Supplies	68.62	66.06	58.85	(7.21)	(10.91%)
Total Expense	659.09	656.96	676.20	19.24	2.93%
Net Revenue (Expense)	0.83	(3.19)	3.87	7.06	
Tangible Capital Assets and Other	(2.93)	(4.53)	(3.66)	0.87	
Interfund Transfers	1.04	(0.22)	(0.22)	-	
Use of Surplus	1.06	8.45	0.01	(8.44)	
Surplus (Deficit) for the Year	\$ -	\$ 0.51	\$ -	\$ (0.51)	

SPECIAL PURPOSE FUNDS

The special purpose funds budget includes revenue and expenditures related to grants received from third parties that have restrictions on how they may be spent. Special purpose funds consist of targeted funding allocated to school districts for a specific purpose. Operating and capital funds cannot be transferred to special purpose funds.

Pursuant to Sections 156(4) and (5) of the *School Act*, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. *Treasury Board Restricted Contribution Regulation 198/2011*, issued in November 2011, defines a restricted contribution as “a contribution that is subject to a legislative or contractual stipulation or restriction as to its use other than a contribution or part of a contribution that is of, or for the purpose of acquiring, land.”

The following grants meet the definition of a restricted contribution per Treasury Board Regulation 198/2011:

- Annual Facility Grants (AFG) (excluding amounts paid via bylaw)
- Assistive Technology (AT-BC)
- Changing Results for Young Children (CR4YC) - *discontinued in 2024-2025*
- Classroom Enhancement Fund – Staffing
- Classroom Enhancement Fund – Overhead
- Classroom Enhancement Fund – Remedies
- Communication Assistance for Youth and Adults (CAYA)
- CommunityLINK Grants (CLINK)
- CommunityLINK Other
- Dual Credit Program Expansion
- Early Care & Learning (ECL)
- Early Childhood Education Dual Credit Program
- Feeding Futures Fund
- First Nation Student Transportation Fund
- Learning Improvement Fund (LIF)
- Mental Health in Schools
- National School Food Program (NSFP)
- Official Languages in Education French Programs (OLEP)
- Professional Learning Grant
- Provincial Resource Centre for the Visually Impaired (PRCVI)
- Provincial Resource Program (PRP)
- Ready, Set, Learn
- Scholarships and Bursaries
- School Generated Funds (restricted contributions only)
- Seamless Day Kindergarten (discontinued in 2026-2027)
- Special Education Technology (SET-BC)
- Strengthening Early Years to Kindergarten Transitions (SEY2KT)
- Strong Start
- Student & Family Affordability Fund (discontinued in 2025-2026)
- Work Experience Enhancement

Special purpose funds revenue is estimated to total \$109.40 million, which represents a decrease of \$3.38 million compared to the 2025-2026 Amended Budget. The following table summarizes revenue, and expenses by object for special purpose funds - actuals for years 2022-2023 to 2024-2025 and budgeted for 2025-2026 to 2028-2029.

It should be noted that not all grants have been announced for 2026-2027. The assumption in these estimates is that ongoing funding provided in previous years will remain at the same level in 2026-2027 to 2028-2029.

Figure 14 – Special Purpose Funds

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 69.66	\$ 76.60	\$ 88.21	\$ 95.87	\$ 92.87	\$ 92.87	\$ 92.87
Provincial Grants - Other	7.85	9.15	10.00	8.90	8.86	8.86	8.86
Other Revenue	7.55	7.48	7.90	7.17	7.22	7.22	7.22
Investment Income	0.82	0.95	0.89	0.84	0.45	0.45	0.45
Total Revenue	85.88	94.18	107.00	112.78	109.40	109.40	109.40
Expense							
Salaries and Benefits	60.01	69.45	78.78	87.02	86.32	86.70	87.08
Services and Supplies	25.21	24.21	28.04	24.62	22.47	22.09	21.71
Total Expense	85.22	93.66	106.82	111.64	108.79	108.79	108.79
Net Revenue (Expense)	0.66	0.52	0.18	1.14	0.61	0.61	0.61
Tangible Capital Assets Purchased	(0.66)	(0.52)	(0.18)	(1.14)	(0.61)	(0.61)	(0.61)
Surplus (Deficit) for the Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The SPF grants revenue by fund is summarised in the following table.

Figure 15 – Special Purpose Funds Grants

SPF Revenue by Fund (\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
AFG	\$ 2.26	\$ 3.15	\$ 1.68	\$ 2.24	\$ 2.25	\$ 2.25	\$ 2.25
AT-BC	5.07	5.87	6.48	5.62	5.58	5.58	5.58
CAYA	3.05	3.47	4.19	3.97	3.58	3.58	3.58
CEF	36.37	37.03	49.65	54.88	53.40	53.40	53.40
CR4YC	0.01	0.01	0.01	-	-	-	-
CommunityLINK	9.93	10.78	10.13	11.23	10.65	10.65	10.65
CommunityLINK - Other	0.37	0.29	0.23	0.23	0.27	0.27	0.27
Dual Credit Program Expansion	-	-	-	-	0.28	0.28	0.28
Early Childhood Education Dual Credit Program	-	-	0.04	0.07	0.05	0.05	0.05
Early Childhood Grants	0.08	0.21	0.21	0.20	0.18	0.18	0.18
Feeding Futures Fund	-	5.57	5.65	5.55	5.57	5.57	5.57
First Nation Student Transportation Fund	0.13	0.15	0.15	0.15	0.15	0.15	0.15
LIF	1.56	2.03	1.82	2.03	2.04	2.04	2.04
Mental Health in Schools	0.06	0.08	0.02	0.08	0.08	0.08	0.08
Miscellaneous	0.27	0.44	0.13	0.41	0.40	0.40	0.40
National School Food Program	-	-	0.01	1.02	0.88	0.88	0.88
OLEP	0.75	0.78	0.82	0.78	0.78	0.78	0.78
PRCVI	2.53	2.91	2.88	3.35	3.16	3.16	3.16
PRP	2.41	2.86	3.03	2.71	2.79	2.79	2.79
Professional Learning Grant	-	-	0.01	0.20	-	-	-
Ready Set Learn	0.23	0.22	0.18	0.26	0.22	0.22	0.22
Scholarships and Bursaries	0.10	0.08	0.02	0.10	0.10	0.10	0.10
School Generated Funds	6.99	6.70	7.63	6.46	6.46	6.46	6.46
Seamless Day Kindergarten Funding	0.04	0.15	0.06	0.02	-	-	-
SET-BC	8.20	9.43	9.69	10.13	9.83	9.83	9.83
Strong Start	0.61	0.61	0.61	0.65	0.65	0.65	0.65
Student & Family Affordability Fund	3.67	1.03	1.66	0.39	-	-	-
Work Experience Enhancement Fund	-	-	-	0.05	0.05	0.05	0.05
TOTAL	\$ 84.79	\$ 94.18	\$ 107.00	\$ 112.78	\$ 109.40	\$ 109.40	\$ 109.40

Annual Facility Grant

The Annual Facility Grant (AFG) was established to account for Ministry grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation. This funding is first allocated to fund province-wide initiatives (\$2.00 million for the Capital Asset Management System), and the balance is distributed to school districts.

AFG funds may be spent for the purpose of:

- Upgrading or replacing existing facility components through the expected economic life of an existing capital asset.
- Enhancing the service life potential of an existing capital asset or component of an existing capital asset by addressing deficiencies in design or construction and unsafe conditions.
- Significantly lowering the associated operating costs of an existing capital asset.
- Extending the life of an existing capital assets or a component of an existing capital asset beyond its original life expectancy.

Each school district is required to prepare a spending plan and submit it to the Ministry of Infrastructure for approval. The special purpose portion of the AFG grant funding for 2026-2027 will be \$2.25 million. For budgeting purposes, it is estimated that the Annual Facilities Grant will remain unchanged for the 2027-2028 and 2028-2029 years. A summary of the 2026-2027 AFG funding allocation compared to the previous year is shown in the following table.

AFG Funding Allocation	2025-2026	2026-2027	Change
Capital	\$13,468,524	\$14,263,708	\$795,184
Special Purpose Fund	\$2,238,404	\$2,251,474	\$ 13,070
Provincial CAMS*	\$(190,502)	\$(191,615)	\$(1,113)
Total Grant	\$15,516,426	\$16,323,567	\$807,141

*Represents deductions made for the maintenance of the Provincial Capital Asset Management System (CAMS).

The proposed 2026-2027 AFG Expenditure Plan is included below.

Figure 16 – AFG Expenditure Plan

AFG Expenditure by Type (in thousands)	Description of Items Included in Plan
CAMS	\$192 Provincial Capital Assets Management System
Accessibility	\$730 Elevator upgrades and rebuilds Accessible washroom construction Accessible emergency response Playground upgrades Exterior access
Asbestos Abatement	\$1,034 Boiler refractory Pipe insulation Asbestos testing and removal
Electrical	\$2,312 LED lighting upgrades Fire alarm upgrades & emergency lighting replacement PA upgrades High voltage vault servicing Security system upgrades Power distribution panel upgrades Phone wiring analogue to VOIP Hand dryer installation
Exterior Wall Systems	\$1,953 Exterior painting and pressure washing Door and hardware upgrades Windows replacement Exterior skirting and fascia Gutters and barriers Masonry

AFG Expenditure by Type (in thousands)		Description of Items Included in Plan
HVAC	\$1,474	Boiler Upgrades Furnace Upgrades Heating coil replacement Ventilation recalibrations Heating piping replacement Control upgrades Compressor repairs and replacement
Interior Construction	\$1,770	Gym floor refinishing and flooring upgrades Rekeying Drapery renewal Millwork renewal Gym door repairs Shop equipment safeguarding
Plumbing	\$1,535	Water pipe replacement Water bottle fill stations Washroom upgrades Sprinkler review and upgrades Water conservation
Roofing	\$3,315	Replace failing roof systems
Site Upgrades	\$2,200	Replace external stairs Sidewalks, pathways, courts Handrails, ladders, flag poles Tree pruning and management Playground repairs
Total	\$16,515	

A summary of the AFG special purpose fund budget is included in Figure 17.

Figure 17 – Annual Facility Grant

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ 2.24	\$ 2.24	\$ 1.35	\$ 2.24	\$ 2.25	\$ 2.25	\$ 2.25
Investment Income	0.02	0.01	-	-	-	-	-
Total Revenue	2.26	2.25	1.35	2.24	2.25	2.25	2.25
Expense							
Salaries and Benefits	1.99	1.91	0.98	1.68	1.63	1.63	1.63
Services and Supplies	0.27	0.34	0.37	0.56	0.62	0.62	0.62
Total Expense	2.26	2.25	1.35	2.24	2.25	2.25	2.25
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Classroom Enhancement Fund

On March 10, 2017, the Ministry of Education, the BC Public School Employers Association (BCPSEA) and the BC Teachers' Federation (BCTF) ratified a Memorandum Agreement (the Memorandum) pursuant to a Letter of Understanding (LoU) No. 17, to the 2013-2019 BCPSEA-BCTF Provincial Collective Agreement. The Memorandum fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision in the fall of 2016.

The ratification of this agreement resulted in the establishment of the Classroom Enhancement Fund (CEF) to address the additional teacher and corresponding overhead costs throughout the province associated with this Memorandum. The school district is required to record and report the actual costs and the amount allocated may be adjusted to reflect the actual costs incurred.

The restored collective agreement language for class size and District level non-enrolling teacher staffing generation ratios are outlined in the following tables. For posting and/or filling non-enrolling teacher positions, the school district may combine the non-enrolling teacher categories of learning assistance teachers, special education teachers and English language learners into a single category. Effective July 1, 2026, the ratio for Learning Assistance Teachers changed from 1:504 to 1:495.

Restored Collective Agreement Class Size Ratios

Secondary	Collective Agreement Class	Elementary	Collective Agreement Class
English	1:28	Kindergarten	1:20
Home Economics Labs	1:28	Grade 1 - 3	1:22
English Language Learners	1:20	Grade 3/4 Split (more Grade 3's)	1:22
Technical Studies (except drafting)	1:24	Grade 3/4 Split (more Grade 4's)	1:24
Special Education with 6 or more FTE	1:15	Grade 4 -7	1:30
All Others	1:30	Grade 4 - 7 (multi age)	1:28

Non-Enrolling Ratios

Collective Agreement Ratios	Current	2026-2027
Teacher Librarians	1:702	1:702
Counsellors	1:535	1:535
Learning Assistance Teachers	1:504	1:495
Special Education Teachers	1:232	1:232
English Language Learners (1:ELL student enrolment)	1:57.5	1:57.5

On March 12, 2026, the Ministry announced preliminary Classroom Enhancement Fund (CEF) allocations for school districts for the 2026-2027 school year. VSB has been provided with a preliminary CEF allocation of \$46.51 million, sufficient to fund an estimated 367.41 FTE teachers (\$41.91 million) and overhead costs (\$4.60 million). The preliminary allocations do not reflect additional FTE teacher staffing that may be required to meet restored collective agreement requirements in the 2026-2027 year. Adjustments to District allocations may be made once final fall 2026 staffing is known. Final 2026-2027 allocations will be confirmed at the same time as the operating grant recalculation in December 2026.

Based on the collective agreement, for 2026-2027, the estimated teachers by category are: teacher librarians – 71.27 FTE, Counsellors – 93.52 FTE, and Learning assistance/special education/ELL – 471.81 FTE.

The allocation by school will be known in September when the final staffing allocations by school are determined. The non-enrolling teacher ratios are part of the collective agreement with the VTF and are bargained at the provincial level.

The following table summarizes the CEF allocations received by VSB from 2022-2023 to 2024-2025 and forecasted to be received from 2025-2026 to 2028-2029.

Figure 18 - Classroom Enhancement Fund Grants

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
CEF - Teacher FTE	265.00	315.40	315.40	366.81	366.81	366.81	366.81
CEF - Teacher Funding	\$ 31.21	\$ 32.43	\$ 41.91	\$ 48.80	\$ 48.80	\$ 48.80	\$ 48.80
CEF - Overhead	4.25	4.42	4.60	4.60	4.60	4.60	4.60
CEF - Remedies	0.91	0.18	1.55	1.48	-	-	-
Total CEF Funding	\$ 36.37	\$ 37.03	\$ 48.06	\$ 54.88	\$ 53.40	\$ 53.40	\$ 53.40

The table below summarizes the actual CEF revenue and expenses for 2022-2023 to 2024-2025 and projected revenue and expense for 2025-2026 to 2028-2029. The forecasted revenue and expense for the 2027-2028 and 2028-2029 are expected to be the unchanged from the 2026-2027 forecast.

Figure 19 - Classroom Enhancement Fund

(\$ millions)	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget
Revenue							
Provincial Grants - MECC	\$ 36.31	\$ 37.03	\$ 48.06	\$ 54.88	\$ 53.40	\$ 53.40	\$ 53.40
Investment Income	0.06	-	-	-	-	-	-
Total Revenue	36.37	37.03	48.06	54.88	53.40	53.40	53.40
Expense							
Salaries and Benefits	35.76	36.96	47.95	54.79	53.31	53.31	53.31
Services and Supplies	0.61	0.07	0.11	0.09	0.09	0.09	0.09
Total Expense	36.37	37.03	48.06	54.88	53.40	53.40	53.40
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CommunityLINK

CommunityLINK funding is designed to support the academic advancement and social functioning of students coming from vulnerable circumstances. VSB uses these funds to support a wide range of programs including academic supports, social emotional learning and mental health supports and after-school programs as well as supplemental staffing.

In 2026-2027 the grant will be used to fund 13 FTE community coordinators, 53.9 FTE educational assistants, 19.35 FTE teachers, 2.86 FTE support staff, 1.0 FTE district principal and 2.0 FTE exempt staff.

Figure 20 - CommunityLINK Budget

(\$ millions)	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget
Revenue							
Provincial Grants	\$ 9.87	\$ 10.71	\$ 10.92	\$ 11.23	\$ 10.65	\$ 10.65	\$ 10.65
Investment Income	0.06	0.07	-	-	-	-	-
Total Revenue	9.93	10.78	10.92	11.23	10.65	10.65	10.65
Expense							
Salaries and Benefits	7.79	10.09	9.52	9.57	9.91	10.19	10.47
Services and Supplies	2.14	0.69	1.40	1.62	0.74	0.46	0.18
Total Expense	9.93	10.78	10.92	11.19	10.65	10.65	10.65
Tangible Capital Assets Purchased	-	-	-	(0.04)	-	-	-
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Feeding Futures and National School Food Program Fund

Feeding Futures funding from the Ministry is designated to assist schools in providing meals to students who face food insecurity. In the first year of funding, 2023-2024, school districts were given time to review their food programs and to develop long-term spending plans. Through Feeding Futures, the Ministry allocates \$71.5 million per year in dedicated, multi-year funding to school districts to create and expand school food programs. In 2026-2027 Feeding Futures funding for VSB will be \$5.57 million (an increase of \$0.02 million from 2025-2026) and is projected to remain unchanged for future years.

For the 2026-2027 school year, Feeding Futures spending criteria will remain flexible so school districts can allocate funds to best meet local needs. Spending criteria may be adjusted over time and school districts can expect standardized spending criteria in place for the 2026-2027 school year. The following spending criteria applies to funds received under this grant.

Food

- Must be towards the delivery of food programs to feed students who need it most (e.g., maintain current programs, increase number of students served, increase nutrition of food).
- Spending may support food for Culinary Arts programs if the food produced by the program is provided to students in need.
- Program delivery may include the procurement of third-party food service providers and/or expansion of existing contracts.

Staff

- Within reason, school districts have the flexibility to hire up to 1.0 school food coordinator FTE if needed or offset existing costs to a school food coordinator. School food coordinator responsibilities may include coordination and/or delivery of programs (e.g., prepare food, build community connections, seek local partnerships and procurement opportunities, work with local First Nations and Indigenous partners).
- Within reason, school districts may use a portion of Feeding Futures funding to offset staffing costs for staff directly involved in the delivery of school food programs. For example, this could include offsetting staffing costs for support workers or school administrators when they are directly involved in the delivery of food programs.

Infrastructure and Equipment

- Small appliances or equipment to prepare, store, cook and transport food from a school with a kitchen to another school (e.g., kitchen utensils, insulated containers, microwaves).

Other

- Within reason, school districts may use discretion to allocate a small portion of Feeding Futures funding toward home food security supports (e.g., grocery store gift cards, food hampers).
- Within reason, school districts may use discretion to allocate some Feeding Futures funding toward supporting the provision of snacks for children in StrongStart BC programs, if necessary.

In 2026-2027, the funding is proposed to be used as follows:

Food Supplies (\$2.00 million)

This allocation includes food and cafeteria supplies purchased at commissary kitchens and the secondary school cafeterias to produce meals for VSB's school food programs. We are continuing to engage with Feed BC, led by the Ministry of Agriculture and Food, to increase purchasing from BC local food suppliers.

Meal Delivery (\$0.08 million)

The VSB uses several fleet vehicles to pick up meals at the two commissary kitchens and deliver breakfast and lunch to over seventy schools across the district. This allocation includes vehicle and fuel costs.

Staff (\$3.07 million)

The food services coordinator is included for providing meal production, kitchen operation and staff support at commissary kitchens. The primary role is to ensure the daily preparation of meals for breakfast and lunch and the logistics of meal delivery to various schools. The staffing also includes secondary school culinary arts programs, meal production and additional commissary staffing to support the increasing meal production at commissary kitchens.

Third-Party Food Providers (\$0.42 million)

Working with Growing Chefs, students are taught about food literacy and empowered to prepare different foods and share with their classmates. This gives students the opportunity to interact and learn about food. There are plans to add additional school sites to this program in addition to the existing locations (John Norquay and Lord Roberts Elementary and Total Education Secondary Program).

Operating Fund Supported School Food Programs

The school food programs are also supported by revenues from cafeteria sales, donations and grants for \$1.86 million. Confirmed donations for school food programs for 2026-2027 period are \$0.44 million, while sales revenue from VSB-operated cafeterias is projected to be \$1.09 million, which includes a combination of an increase to the number of meals purchased, and a five per cent menu price increase. Other revenues include commissions of \$0.22 million from third party operated cafeterias and vendor commission revenue of \$0.10 million.

Budgeted operating expenses for school food programs in 2026–2027 are estimated at \$1.86 million, consisting of \$1.14 million in salaries and benefits for 2.0 FTE other professional staff and 9.85 FTE support staff, and \$0.72 million in services and supplies, including \$0.56 million for food supplies. Throughout 2026–2027, the District will continue to seek additional funding to address growing demand for school food programs and increasing needs in schools.

National School Food Program

In April 2024, the Government of Canada announced an investment of \$1 billion over five years for a National School Food Program (NSFP).

In March 2025, an agreement between the B.C. Government and the Government of Canada was announced, enabling B.C. to access NSFP. This funding will supplement funding from the Feeding Futures Fund (FFF) and will provide an additional \$39.4 million over three years for B.C. schools and districts to expand and enhance school food programs. Funding is expected to continue beyond the first three-year commitment period.

On April 4, 2025, the Ministry of Education and Child Care announced the [2024-2025 National School Food Program funding amounts and spending criteria](#).

For 2024-2025, VSB was allocated \$125,725 to support the expansion and improvement of its food programs.

The allocation of NSFP funding for the 2025-2026 year was \$903,520 and a spending plan was approved on January 28, 2026, which included increasing current IUOE Local 963 food services staff hours to support the expansion of the breakfast and lunch program and implement a snack program in secondary schools, and two additional CUPE Local 407 drivers for \$178,837 of salaries and benefits. Capital equipment expenditures included the purchase of two vehicles for expanded meal deliveries, self-serve fridges, pantry carts for new snack program in secondary schools for \$355,816 and increased food supplies for \$368,867.

National School Food Program funding for 2026–2027 will be \$883,400. The proposed 2026–2027 spending plan maintains the increases implemented in 2025–2026, with \$0.42 million allocated to salaries and benefits and \$0.46 million to services and supplies. These allocations support the continuation of the expanded meal and snack programs introduced in 2025–2026.

Spending criteria for NSFP funding is the same as the Feeding Futures spending criteria, apart from the following:

- Districts may use funds towards major and minor food infrastructure, appliances, or equipment needed to prepare, store, cook, or transport food for programs. Food infrastructure improvements made with NSFP funding must not add square footage to an existing school facility or convert educational classroom space to a kitchen.

- Districts are encouraged to consider that, when using third parties to deliver school food programs and services, NSFP funding supports programs and services that are delivered predominantly by not-for-profit entities.
- Federal funding cannot be used to provide school food programs during school holidays; however, funding may be spent in advance of the school year if it supports the delivery of school food programs during the school year. For example, districts may use NSFP funding for infrastructure or equipment upgrades during the summer, if the upgrades support the delivery of a food program during the school year. However, districts may not use NSFP funding to provide meals or snacks to students during school holidays such as summer, spring break, or winter holidays.

Figure 21 – National School Food Program

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants	\$ -	\$ -	\$ 0.01	\$ 1.02	\$ 0.88	\$ 0.88	\$ 0.88
Total Revenue	-	-	0.01	1.02	0.88	0.88	0.88
Expense							
Salaries and Benefits	-	-	0.01	0.18	0.42	0.43	0.44
Services and Supplies	-	-	-	0.41	0.46	0.45	0.44
Total Expense	-	-	0.01	0.59	0.88	0.88	0.88
Capital Assets Purchased	-	-	-	(0.43)	-	-	-
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Figure 22 – Feeding Futures Fund

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants	\$ -	\$ 5.56	\$ 5.65	\$ 5.55	\$ 5.57	\$ 5.57	\$ 5.57
Total Revenue	-	5.56	5.65	5.55	5.57	5.57	5.57
Expense							
Salaries and Benefits	-	2.90	2.69	2.86	3.08	3.17	3.26
Services and Supplies	-	2.66	2.96	2.69	2.49	2.40	2.31
Total Expense	-	5.56	5.65	5.55	5.57	5.57	5.57
Net Revenue (Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL FUND

The Capital Fund includes capital expenditures related to land, buildings (purchases and enhancements), computer hardware and software, vehicles and equipment that are funded from Ministry capital grants (bylaw capital, Ministry of Infrastructure restricted capital), land capital, local capital, the operating fund, and special purpose funds. Pursuant to Ministerial Order 033/09, an annual deficit may be incurred in the capital fund Statement of Operations for the portion of amortization expense that exceeds revenues from deferred capital contributions. This deficit does not require prior approval from the Minister of Education and Child Care.

The capital fund budget includes local capital revenue, amortization of deferred capital revenue, amortization of tangible capital assets and capital assets funded from local capital, operating funds and special purpose funds.

The capital fund is anticipated to record a deficit of \$1.63 million. Capital Fund revenues include the amortization of deferred capital revenue (\$32.71 million) which are funds contributed to the acquisition of tangible capital assets by the Ministry and other contributors. The amortization of tangible capital assets accounts for \$40.70 million of capital fund expenses. The amortization of tangible capital assets will exceed amortization of deferred capital revenue by \$7.99 million. The Ministry allows school districts to report a deficit in their capital funds provided it does not exceed the amortization net impact.

Figure 23 – Capital Fund Summary

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ -	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	1.64	0.46	0.45	0.49	0.44	0.44	0.44
Rentals and Leases	2.62	2.31	2.22	2.05	2.16	2.16	2.16
Investment Income	0.61	0.68	0.36	0.45	0.46	0.46	0.46
Amortization of Deferred Capital Revenue	24.55	26.53	30.29	31.42	32.71	33.75	34.09
Total Revenue	29.42	30.06	33.32	34.41	35.77	36.81	37.15
Expense							
Services and Supplies	0.53	0.86	0.66	0.75	1.19	0.65	0.59
Amortization of Tangible Capital Assets	34.35	35.25	38.79	39.54	40.70	41.91	42.30
Capital Adjustments	-	-	7.06	-	-	-	-
Total Expense	34.88	36.11	46.51	40.29	41.89	42.56	42.89
Net Revenue (Expense)	(5.46)	(6.05)	(13.19)	(5.88)	(6.12)	(5.75)	(5.74)
Net Transfers (to) from Other Funds	4.75	4.13	2.07	5.89	4.49	4.49	4.49
Surplus (Deficit) for the Year	(0.71)	(1.92)	(11.12)	0.01	(1.63)	(1.26)	(1.25)
Capital Surplus (Deficit), beginning of year	51.39	50.68	48.76	37.64	37.65	36.02	34.76
Capital Surplus (Deficit), end of year	\$ 50.68	\$ 48.76	\$ 37.64	\$ 37.65	\$ 36.02	\$ 34.76	\$ 33.51

*2022-2023 Capital Surplus (Deficit), beginning of year includes prior period adjustments to recognize asset retirement obligation totalling \$67.02 million.

The actual and forecasted changes to Investment in Capital Assets are summarized in the following table.

Figure 24 – Investment in Capital Assets

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Provincial Grants - MECC	\$ -	\$ 0.08	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	0.17	0.17	0.17	0.17	0.17	0.17	0.17
Amortization of Deferred Capital Revenue	24.55	26.53	30.29	31.42	32.71	33.75	34.09
Total Revenue	24.72	26.78	30.46	31.59	32.88	33.92	34.26
Expense							
Amortization of Tangible Capital Assets	34.35	35.25	38.79	39.54	40.70	41.91	42.30
Capital Adjustments	-	-	7.06	-	-	-	-
Net Revenue (Expense)	(9.63)	(8.47)	(15.39)	(7.95)	(7.82)	(7.99)	(8.04)
Net Transfers from other funds	-	-	(1.04)	-	-	-	-
Tangible Capital Assets Purchased	2.38	2.53	1.20	3.97	2.58	2.58	2.58
Other Adjustments to Fund Balances							
Tangible Capital Assets Purchased from Local Capital	1.94	6.24	3.42	7.32	0.50	0.50	0.50
Capital Lease Principal Payments	2.19	1.47	1.80	1.62	1.62	1.62	1.62
Total Other Adjustments to Fund Balances	4.13	7.71	5.22	8.94	2.12	2.12	2.12
Surplus (Deficit) for the Year	\$ (3.12)	\$ 1.77	\$ (10.01)	\$ 4.96	\$ (3.12)	\$ (3.29)	\$ (3.34)

For 2026-2027, a deficit of \$3.12 million is forecasted for Invested in Capital Assets. This is primarily due to amortization expense being \$7.99 million higher than amortization of deferred capital revenue. This is a permitted deficit.

Local Capital

The local capital (LC) balance is comprised of previous years' operating surpluses, which are transferred to the LC and the Board's portion of proceeds from disposal of land. With Board approval, the funds in local capital can be used to assist in funding capital or operating expenses. Local capital can also be used to fund major initiatives that are not funded by the provincial government.

Uses of local capital funds are approved by the Board through the annual budget, annual financial statements and specific motions. The use of local capital is reported through quarterly financial statements presented at the Audit Committee, the Finance and Personnel Committee and Board meeting.

Progress updates for major capital projects are presented at the Facilities Planning Committee.

Local Capital Revenue

In November 2024, VSB, with Ministry approval, finalized a 99-year ground lease with Vittori Developments Ltd. for the southern portion of Sir Sandford Fleming Elementary (Fleming) as per [Board Policy 20 - Disposal of land or improvements](#).

The key terms of the lease include:

- A 99-year pre-paid ground lease for \$8.52M, with no provision for overholding.
- Exclusive use for residential rental housing with optional ground-floor retail, as approved by the City of Vancouver and in compliance with VSB policies and administrative procedures, particularly [Administrative Procedure 313](#).
- Priority access to vacant units for Vancouver School Board staff.

In alignment with PSAB revenue recognition principles, the VSB will recognize the lease proceeds over the term of the ground lease. This means that VSB will recognize lease revenue in local capital of approximately \$86,000 per year over the 99-year period.

Rentals and leases revenue reported in local capital is anticipated to be \$2.16 million in the 2026-2027 year and to remain at that level through 2028-2029.

Local Capital Expense

VSB incurs expenditures related to the planning and design of major capital projects that are funded by local capital. These costs include the preparation of project definition documents that must be submitted to the Ministry for a project to be considered for funding. VSB bears these costs even if an anticipated project is not approved.

Figure 25 identifies Board approved uses of local capital and future anticipated uses of local capital. While the table below presents the total anticipated appropriation for each of those years, amounts appropriated are expected to be spent as reported in Figure 26. The planned spending cannot exceed the amounts appropriated in Figure 25 and all appropriations are subject to Board approval.

Figure 25 - Plan for Local Capital - Anticipated New Appropriations of Local Capital

(\$ millions)	2025-26	2026-27	2027-28	2028-29
	Board Approvals	Estimated New Appropriations	Estimated New Appropriations	Estimated New Appropriations
Capital Projects Cost Share				
cəwas Ch'elxwá7elch Skwuláwtxw Seaside	\$ 2.00	\$ -	\$ -	\$ -
Kitsilano Secondary	0.01	-	-	-
Equipment Replacement	1.37	0.50	0.50	0.50
Financial Provisions	0.40	0.20	0.20	0.20
Parkade and Paid Parking Lots Renewal	0.80	0.15	0.15	0.15
Renewal of Leased Facilities	0.48	0.24	0.24	0.24
Replacement School at Lord Roberts Annex Site	4.00	0.10	0.10	0.10
Technology for Student Learning	0.01	-	-	-
Automated External Defibrillators	0.25	-	-	-
Vehicle Replacement Cost	1.11	-	-	-
Total Use of Local Capital	\$ 10.43	\$ 1.19	\$ 1.19	\$ 1.19

The 2025-2026 local capital plan includes the purchase of eleven fleet vehicles at a total estimated cost of \$1.11 million to replace previously leased vehicles damaged in a flood. The purchase will be funded from local capital, with the Operating Fund providing annual transfers of \$0.22 million to replenish the local capital fund over five years. Future years include estimated spending related to the administration of leases, equipment replacement and completion of planned major capital projects as noted in Figure 26.

Figure 26 - Plan for Local Capital - Forecasted Spending from Local Capital

(\$ millions)	2025-26	2026-27	2027-28	2028-29
	Estimated Spending	Estimated Spending	Estimated Spending	Estimated Spending
Capital Projects Cost Share				
cəwas Ch'elxwá7elch Skwuláwtxw Seaside	\$ (1.96)	\$ -	\$ (0.04)	\$ -
Kitsilano Secondary	-	-	(0.01)	-
Equipment Replacement	(0.05)	(0.50)	(0.50)	(0.50)
Financial Provisions	-	(0.80)	(0.20)	(0.20)
Parkade and Paid Parking Lots Renewal	-	(0.15)	(0.15)	(0.15)
Renewal of Leased Facilities	-	(0.15)	(0.15)	(0.15)
Replacement School at Lord Roberts Annex Site	(0.50)	-	-	-
Technology for Student Learning	-	-	(0.01)	-
Automated External Defibrillators	(0.25)	-	-	-
Vehicle Replacement Cost	(1.11)	-	-	-
Total Internally Restricted Local Capital Surplus	\$ (3.87)	\$ (1.60)	\$ (1.06)	\$ (1.00)

The forecasted changes and planned use of local capital balances are summarized in the following table.

Figure 27 - Plan for Local Capital - Anticipated Total Appropriations of Local Capital

(\$ millions)	2025-26	2026-27	2027-28	2028-29
	Board Approvals	Total Estimated Appropriation	Total Estimated Appropriation	Total Estimated Appropriation
Capital Projects Cost Share				
cáwas Ch'elxwá7elch Skwuláwtxw Seaside	\$ 2.00	\$ 0.04	\$ 0.04	\$ -
Kitsilano Secondary	0.01	0.01	0.01	-
Equipment Replacement	1.37	1.82	1.82	1.82
Financial Provisions	0.40	0.60	-	-
Parkade and Paid Parking Lots Renewal	0.80	0.95	0.95	0.95
Renewal of Leased Facilities	0.48	0.72	0.81	0.90
Replacement School at Lord Roberts Annex Site	4.00	3.60	3.70	3.80
Technology for Student Learning	0.01	0.01	0.01	-
Automated External Defibrillators	0.25	-	-	-
Vehicle Replacement Cost	1.11	-	-	-
Total Use of Local Capital	\$ 10.43	\$ 7.75	\$ 7.34	\$ 7.47

A summary of local capital revenue and expenses is provided in the following table.

Figure 28 – Local Capital

(\$ millions)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Actual	Actual	Budget	Budget	Budget	Budget
Revenue							
Other Revenue	\$ 1.47	\$ 0.29	\$ 0.28	\$ 0.32	\$ 0.27	\$ 0.27	\$ 0.27
Rentals and Leases	2.62	2.31	2.22	2.05	2.16	2.16	2.16
Investment Income	0.61	0.68	0.36	0.45	0.46	0.46	0.46
Total Revenue	4.70	3.28	2.86	2.82	2.89	2.89	2.89
Expense							
Operations and Maintenance	0.34	0.73	0.55	0.67	1.11	0.57	0.51
Capital Lease Interest	0.19	0.13	0.11	0.08	0.08	0.08	0.08
Total Expense	0.53	0.86	0.66	0.75	1.19	0.65	0.59
Net Revenue (Expense)	4.17	2.42	2.20	2.07	1.70	2.24	2.30
Net Transfers from other funds							
Capital lease payments	2.37	1.60	1.91	1.70	1.70	1.70	1.70
Interfund Transfers	-	-	-	0.22	0.22	0.22	0.22
Other Adjustments to Fund Balances							
Tangible Capital Assets Purchased from Local Capital	(1.94)	(6.24)	(3.42)	(7.32)	(0.50)	(0.50)	(0.50)
Capital Lease Principal Payments	(2.19)	(1.47)	(1.80)	(1.62)	(1.62)	(1.62)	(1.62)
Total Other Adjustments to Fund Balances	(4.13)	(7.71)	(5.22)	(8.94)	(2.12)	(2.12)	(2.12)
Surplus (Deficit) for the Year	\$ 2.41	\$ (3.69)	\$ (1.11)	\$ (4.95)	\$ 1.50	\$ 2.04	\$ 2.10

The following table summarizes the estimated balance for the contingency reserve for local capital that will be available at the end of the fiscal years from 2025-2026 through 2028-2029. This contingency can be used to address emerging capital needs not funded by the province and not included in this budget. The current balance of the contingency reserve for local capital is \$3.72 million.

Figure 29 – Estimated Contingency Reserve for Local Capital

(\$ millions)	2025-26 Budget	2026-27 Budget	2027-28 Budget	2028-29 Budget
Contingency Reserve for Local Capital, beginning of year	4.32	\$ 3.72	\$ 4.53	\$ 5.88
Local Capital Revenue	2.82	2.89	2.89	2.89
Local Capital Expenses	(0.75)	(1.19)	(0.65)	(0.59)
Capital Lease Principal Payment	(1.62)	(1.62)	(1.62)	(1.62)
Net Transfers - Capital Lease Payments	1.70	1.70	1.70	1.70
Uses of Contingency Reserve for Local Capital				
Fleet Refresh				
Vehicle Replacement Cost	(1.11)	-	-	-
Transfers from Operating Fund	0.22	0.22	0.22	0.22
Replacement School at Lord Roberts Annex Site	(0.64)	(0.10)	(0.10)	(0.10)
Other Uses of Contingency Reserve for Local Capital	(1.22)	(1.09)	(1.09)	(1.09)
Contingency Reserve for Local Capital, end of year	\$ 3.72	\$ 4.53	\$ 5.88	\$ 7.29

Deferred Capital Revenue

Deferred Capital Revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in Treasury Board Regulation 198/2011 and is comprised of the amounts related to completed projects, work in progress, and the amount that is unspent. (Schedule 4C, 4D and Note 8)

Restricted Capital

These are funds held on behalf of the province and represent province’s portion of proceeds on disposal of land and buildings and any surpluses from completed projects that were funded by the province, plus associated investment income. These funds can only be used with specific approval from the Minister of Infrastructure.

As of June 30, 2025, the balance remaining in Restricted Capital was \$17.37 million. The approved uses of Restricted Capital are the development of the new cəwas Ch’elxwá7elch Skwuláwtxw Seaside Elementary School (\$31.47 million approved with \$28.99 million spent up to March 31, 2026) and the design of the replacement school at Lord Roberts Annex (\$2.24 million with \$0.74 million spent up to March 31, 2026).

On April 7, 2026, VSB, with Ministry approval, finalized a 99-year ground lease for \$42.70 million with the Conseil Scolaire Francophone de la Colombie-Britannique (the "Conseil") for Queen Elizabeth Annex (QEA). The Minister of Infrastructure decided that all proceeds from the Queen Elizabeth Annex School disposal must be placed in Minister-restricted capital funds.

The estimated balance remaining in Restricted Capital at June 30, 2026, is \$53.14 million.

Bylaw Capital

Bylaw capital includes the Ministry capital grants for specific capital projects funded by the Ministry through certificates of approval, capital portion of the Annual Facility Grant, carbon neutral capital project funding, playground equipment funding, and other project funding paid through a certificate of approval.

Capital Projects

Capital projects funded by the Ministry through bylaw capital and Ministry of Infrastructure restricted capital are summarized in the table below.

Figure 30 – Capital Projects

Project (\$ millions)	Funding	2026-27 Budget
Bylaw Capital School Replacement		
David Lloyd George ¹	\$ 23.09	\$ 0.30
Eric Hamber	93.52	1.17
Henry Hudson ^{1,2}	53.44	-
New School at Olympic Village	39.06	3.30
Bylaw Capital Seismic Mitigation		
David Livingstone	14.82	-
Grenfell	12.67	1.50
Annual Facilities Grant³	13.47	14.26
Total Bylaw	\$ 250.07	\$ 20.53
Ministry Restricted Capital		
cəwəs Ch'elxwá7elch Skwuláwtxw Seaside	\$ 31.47	\$ -
Replacement School at Lord Roberts Annex Site	2.24	0.55
Total Ministry Restricted Capital	\$ 33.71	\$ 0.55

¹ The forecasted spending for the current year is dependent on receiving approval from the Ministry to access the project contingency.

² Includes both the Hudson Replacement and the Hudson Addition.

³ The Annual Facilities Grant funding for 2026-2027 only.

As part of seismic replacement projects, the school district entered into agreements with the City of Vancouver to build new child care facilities within various schools. Costs associated with constructing these child care facilities are to be funded by the City of Vancouver and the school district. Minor capital projects are annual projects that can be completed within one year.

Long Range Facilities Plan

The [Long-Range Facilities Plan \(LRFP\)](#) outlines facilities management strategies in support of long-term accommodation of projected students in support of educational programs. The LRFP is a Board-driven document that provides a framework for facilities planning and investment decisions to support the District's annual review of its Five-Year Capital Plan and proposed capital projects. The LRFP establishes facility needs, space requirements, priorities, and strategies to inform and guide facilities projects, priorities, and decisions from both a Ministry requirement perspective and a local Vancouver perspective.

2026-2027 Capital Plan

On an annual basis, VSB prepares a Five-Year Capital Plan and submits it for funding consideration to the Ministry of Education and Child Care. The LRFP outlines how Capital Plan priorities are established for new and existing facilities. Figure 31 details the major capital plan priorities included in VSB's submission to the Ministry for 2026-2027 submitted in June 2025. To date the Ministry has not approved funding any new major capital projects included in this plan.

Figure 31 – 2026-2027 Major Capital Plan

Rank	Facility/Site	Project Description	Project Cost (\$ millions)
1	King George Secondary	Addition: Expand nominal capacity from 375 to 1,000	\$ 99.75
2	Emily Carr Elementary	Addition: 1 kindergarten and 8 elementary classrooms addition (40K/250E to 60K/450E)	14.92
3	False Creek Elementary	Addition: 1 kindergarten & 5 elementary classroom addition (40K/250E to 60K/350E)	13.05
1	New Elementary at Roberts Annex Site	New School: Elementary at Roberts Annex Site (60K/450E)	194.16
2	Dr. A.R. Lord Elementary	New School: Joint redevelopment of school site with CSF	40.90
3	New Elementary at UBC South Campus	New School: New Elementary at UBC South Campus (60K/350E)	40.80
4	New Elementary School at Jericho Lands	New School: New Elementary School at Jericho Lands (60K/450E)	45.74
5	New Elementary School at River District	New School: New Elementary School at River District in Southeast Vancouver (60K/450E)	45.74
1	King George Secondary	Seismic Mitigation: Full Replacement (Seismic)	67.21
2	Sir Alexander Mackenzie Elementary	Seismic Mitigation: Full Replacement (Seismic)	49.60
3	Killarney Secondary	Seismic Mitigation: Full Replacement (Seismic)	164.64
4	Renfrew Community Elementary	Seismic Mitigation: Full Replacement (Seismic)	51.84
5	David Thompson Secondary	Seismic Mitigation: Full Replacement (Seismic)	153.81
6	Emily Carr Elementary	Seismic Mitigation: Full Replacement (Seismic)	33.90
7	Sir Winston Churchill Secondary	Seismic Mitigation: Full Replacement (Seismic)	180.78
8	Waverley Elementary	Seismic Mitigation: Full Replacement (Seismic)	43.04
9	John Oliver Secondary	Seismic Mitigation: Full Replacement (Seismic)	167.20
10	Florence Nightingale Elementary	Seismic Mitigation: Full Replacement (Seismic)	37.89
11	Sir John Franklin Community	Seismic Mitigation: Full Replacement (Seismic)	32.83
12	Sir William Osler Elementary	Seismic Mitigation: Full Replacement (Seismic)	33.90
13	Mount Pleasant Elementary	Seismic Mitigation: Full Replacement (Seismic)	33.90
14	False Creek Elementary	Seismic Mitigation: Full Replacement (Seismic)	55.84
15	Windermere Community Secondary	Seismic Mitigation: Full Replacement (Seismic)	152.76
16	Champlain Heights Elementary	Seismic Mitigation: Full Replacement (Seismic)	43.18
17	Lord Beaconsfield Elementary	Seismic Mitigation: Full Replacement (Seismic)	33.90
18	Dr H N Maccorkindale Elementary	Seismic Mitigation: Full Replacement (Seismic)	43.18
19	Templeton Secondary	Seismic Mitigation: Full Replacement (Seismic)	146.43
20	Grandview Elementary	Seismic Mitigation: Full Replacement (Seismic)	28.48
21	Southlands Elementary	Seismic Mitigation: Full Replacement (Seismic)	35.84
22	Admiral Seymour Elementary	Seismic Mitigation: Full Replacement (Seismic)	37.93
Total Major Capital Plan			\$ 2,123.14

ACCUMULATED SURPLUS

The Board of Education is responsible for ensuring the school district is protected financially from financial forecasting risk and unforeseen circumstances which could negatively impact school district operations and the education of students. A level of financial reserves, in the form of an accumulated operating surplus, is an indicator of financial health and can contribute to multi-year planning for future educational services and operational needs. To discharge this responsibility and to provide increased financial stability, effective planning and support funding predictability, the Board established [Board Policy 19 - Accumulated Operating Surplus](#).

The Board's accumulated operating surplus consists of internally restricted operating funds and unrestricted operating funds, in the following categories:

- Internally Restricted
 - Operations spanning multiple school years
 - Anticipated unusual expenses identified
 - Nature of constraints on funds
- Restricted for Future Capital Cost Share
- Unrestricted Operating Surplus (Contingency)

The policy established that the amount of Unrestricted Operating Surplus (Contingency) at the end of a fiscal year should be a minimum of 1.0 per cent and a maximum of 2.5 per cent of actual Operating Expenses of that fiscal year.

At the Special Board meeting of April 20, 2026 the Board approved to allocate up to \$75,000 from operating contingency (for consultant fees, supplies and miscellaneous costs) to conduct a feasibility study, in consultation with employee groups, on the planning, implementation, and costs of a VSB-operated pilot delivering high quality, inclusive, affordable and cost-neutral licensed school-age child care (OOSC) at multiple school sites, delivered where feasible by existing support staff, and aligned with provincial ChildCareBC expansion objectives.

VSB is using \$9,200 of appropriated surplus to achieve a balanced budget for the 2026-2027 year. Forecasted operating expenses in the 2026-2027 year are \$676.20 million which corresponds to a targeted contingency balance of \$6.76 million at the end of 2026-2027. The current operating contingency balance is estimated to be \$6.52 million (0.96% of operating expense). In order to achieve the targeted level of contingency, additional strategies to reduce the structural deficit will be required in the coming years.

RISK FACTORS

There are several risk factors that may have a financial impact on VSB, ranging from enrolment changes, unexpected cost pressures, and lost revenues. The two most significant areas of risk are the financial pressure associated with the budget's structural deficit and those identified in the enterprise risk management review.

Revenue

The majority of VSB's funding comes from the provincial government and there may be changes to the forecasted operating grant in the 2026-2027 Financial Plan due to changes in actual funded enrolments, or as a result of funding announcements that may occur during 2026-2027.

The provincial operating grant included in these estimates may not be the same as the operating grant distributed by the Ministry on March 13, 2026. The main factors that create variances of provincial funding are actual funded enrolment as of September 30, 2026, and other provincial funding announcements made during the remainder of 2025-2026 and into 2026-2027. The collective bargaining process for collective agreements which expired on June 30, 2025, may result in labour settlement costs and funding in the 2026-2027 which have not been included in these estimates.

The international education revenue included in these estimates is based on an estimated program enrolment of 937 students, a decline from the previous year. The actual revenue and net revenue from international education may vary significantly from estimates due to the highly competitive nature of this market, changes in the global economy and/or political climate, and the impacts of federal immigration policies. Any major negative variance from estimates will have to be funded from the contingency reserve.

Investment income is impacted by changes in interest rates as interest earned on cash balances is based on the Bank of Canada's target overnight rate. Unanticipated changes in interest rates could result in investment income varying from the amounts included in the projections.

The preliminary Classroom Enhancement Fund grant is not sufficient to cover the estimated costs related to the implementation of the restored collective agreement language. Any negative variance from estimates will have to be funded from the contingency reserve.

Expenses

Salary and benefits expenses are based on average salaries and benefit rates for teachers and specific salaries for other employee groups. Variances in average teacher salaries will impact forecasted results and actual costs of substitutes may vary significantly from historical trends which are reflected in the financial projections.

The financial projections include an assumption of a three per cent general wage increase retroactive to July 1, 2025, and another three per cent effective July 1, 2026, for all unionized staff. The Vancouver Teachers' Federation ratified a new collective agreement on March 6, 2026. Existing collective agreements for other unionized staff have expired on June 30, 2025, and the timing of the completion of the current collective bargaining process cannot be readily determined. The impact of new collective agreements for unionized staff may result in changes to salary costs that are not included in these financial estimates.

These estimates are based on the assumption that all costs related to the implementation of the restored VTF collective agreement language will be fully funded by the Ministry through the Classroom Enhancement Fund and that all costs related to labour settlements will also be fully funded by the Ministry.

These estimates include a provision for up to 2.5 per cent wage increases for exempt staff and up to two per cent for senior executives; any provincially approved changes to management compensation are expected to be funded by government.

Substitute costs have been estimated based on historical absence and replacement patterns for all employee groups. Actual substitute costs may vary significantly from the costs estimated based on historical trends.

The staffing estimates for education assistants are based on estimated funded enrolment for inclusive education. Actual staffing levels required to support students with diverse abilities or disabilities may vary significantly from the staffing provided based on funded enrolment of students with disabilities or diverse abilities. Additional staffing will have to be funded from the contingency reserve.

The existing budget allocations are not sufficient to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for VSB facilities continues to grow, and the facility condition index for VSB facilities continues to deteriorate. Any major equipment failures during 2026-2027 must be funded from the contingency reserve.

Rising global costs of computer hardware present a financial risk, driven by ongoing shortages of memory components (RAM and SSDs) and increased demand from AI data centres. These market pressures are leading major manufacturers to implement price increases and alter sales strategies, which may result in higher acquisition and replacement costs, reduced purchasing flexibility, and potential budget overruns for technology investments.

Changes in weather patterns may impact utilities and forecasted utilities costs and result in unanticipated expenditures.

Structural Deficit

A structural deficit occurs when an organization's ongoing expenditure is continually greater than its income, including government funding and other sources of revenue. If income does not cover expenses over time, the structural deficit will have a cumulative effect. Necessary infrastructure investments, maintenance and upgrades are not funded as part of the ongoing budget, which means VSB has a structural deficit which must be addressed.

Most of VSB's revenues come from provincial grants, which are tied to enrolment. In the past, fixed costs have not decreased in step with declining revenues and necessary items remain underfunded.

To address the structural deficit, VSB must make structural changes. This will include long-term changes, rethinking and restructuring operations and related costs. Taking a multi-year approach is necessary to tackle the structural deficit and support the longer-term perspective on decision-making that can create lasting change.

Some factors contributing to the District's structural deficit are:

- ongoing budgeted spending funded from one-time savings or revenue;
- higher costs associated with maintaining many old buildings and operating more sites and programs than are required to meet the current educational needs of students;
- the high fixed operating costs of maintaining and staffing low-enrolment schools, where expenditures do not decrease proportionately with declining student numbers;
- continued impacts of past enrolment decline experienced over more than a decade;
- creation of programs that do not have a funding source or that rely on surplus funds;
- provision of services that do not have a funding source;
- collective agreement wage lifts and exempt staff wage lifts not fully funded over time;
- maintaining a higher than collective agreement required level of non-enrolling teacher staffing;
- provincial funding not covering the cost of inflation; and,
- increasing need for support for students with disabilities or diverse abilities.

VSB has contractual and operating obligations that give rise to expenditures that cannot be offset by corresponding revenues. The expenditures required to satisfy these obligations can vary from year-to-year, and in some cases the amount and timing of these expenditures is impacted by factors that are outside of the control of the District. This makes it difficult to quantify the impact of the structural deficit on each fiscal period. Addressing the structural deficit is critical to ensure the long-term financial stability of the VSB. Without sufficient funding and revenue to cover all expenses, VSB risks ongoing financial challenges that could impact its ability to provide quality education and services.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the District. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry of Education and Child Care or the Ministry of Infrastructure contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally.

Contingent Assets

In January 2022, VSB received an arbitration award regarding the annual ground lease rent for the site on which Kingsgate Mall occupies. The District has been invoicing the tenant annual rent based on the arbitration ruling, and the tenant has been paying a lower rent amount. Beedie Development LP challenged the arbitration award determining the market value of Kingsgate Mall for setting rent for the next lease renewal period. On December 20, 2024, the court set aside the 2022 award and determined the market value based on the 1.0 FSR outright use, setting the rent for the third renewal period at \$1,650,000 per annum. The B.C. Court of Appeal upheld this decision.

VSB is seeking leave to appeal this decision. The collectability of the amount invoiced depends on the outcome of the appeal. Contingent assets are not recorded in this budget.

Contingent Liabilities

In the ordinary course of business, VSB has legal proceedings brought against it. It is the opinion of management that final determination of these claims will not have a material impact on the financial positions or operations of VSB.

The District is involved in ongoing legal proceedings initiated by the Conseil Scolaire Francophone de la Colombie-Britannique (the "Conseil") against His Majesty the King in Right of the Province of British Columbia, the MECC, and the VSB. The proceedings are related, in part, to the Conseil's claim that it is entitled to the fee simple transfer of specific school sites from the School District to the Conseil. The Conseil has also claimed that there should be court orders overriding the District's school closure and surplus disposal policies and compelling MECC to exercise powers under the *School Act* to require the fee simple transfer of such school sites.

The Conseil filed a Notice of Civil Claim on December 22, 2020, initiating the lawsuit and seeking the fee simple transfer of the Queen Elizabeth Annex (QEA) to the Conseil. The Conseil filed its Third Amended Notice of Civil Claim on August 26, 2022, expanding the relief sought to include additional sites in Vancouver and other communities. On July 28, 2023, the Conseil filed its Fourth Amended Notice of Civil Claim, seeking the fee simple transfer of the QEA site, the Laurier Annex site, and the Dr. A.R. Lord site. On May 23, 2025, after a nine month long trial, the British Columbia Supreme Court issued reasons for judgment. Regarding the claims against VSB, the Court dismissed the Conseil's claim that fee simple transfers were necessary to give effect to s. 23 rights under the Canadian Charter of Rights and Freedoms (minority French language education rights). Instead, the Court found that s. 23 rights could be fulfilled through the use of long-term leases as suggested by VSB. The Court ordered that a transfer of tenure, either long term lease or fee simple, of QEA be made and the VSB fulfilled that order by granting a 99-year ground lease to the CSF. The Court ordered that VSB must make

Laurier Annex site available for a transfer of tenure, again either long term lease or fee simple transfer, subject to decisions being made by the MECC and the Conseil. The Court dismissed the Conseil's claim in relation to the Dr. A.R. Lord site because there was insufficient evidence of failed negotiations between VSB and the Conseil at this point in the time to justify an order.

The Conseil filed an appeal of the Court's order and in particular the order dismissing their claim that a fee simple transfer is necessary to give effect to the s. 23 rights. This appeal will likely be heard in late 2026.

An estimate of the remaining costs to defend the legal case are budgeted under services as a use of appropriated surplus from prior years. The outcome of these legal proceedings is uncertain and the financial impact on the school district cannot be determined at this time. VSB continues to defend against the Conseil's claims.

According to a directive from MECC, funding remedies through the CEF require an agreement with the school district's teachers' associations. As of March 31, 2026, VSB had not secured agreements with the teachers' associations for remedies earned during the 2024-2025 fiscal year, making both the amount and likelihood of a payout indeterminable.

Enterprise Risk Management

As part of the District's enterprise risk management (ERM) initiative, enterprise-wide risks are identified, assessed, and monitored on an ongoing basis to ensure they reflect current conditions, emerging issues and changes in the operating environment.

A comprehensive District-wide risk review was conducted in 2025 to refresh the risk register and update the ERM framework in alignment with leading practices. The major areas of risk for VSB are outlined below.

Facility Maintenance – The District operates 77 elementary schools, 18 secondary schools, 10 annexes, eight district schools (leased or District program sites), six District support facilities and three properties on which businesses operate for a total of 124 active facilities. The Long-Range Facilities Plan identified that the District has many older buildings with significant seismic safety concerns and deferred maintenance requirements. The capital approval process takes time and resources to get new capital projects up and running, and the Ministry continues to request that school districts contribute more local funds toward capital projects.

Legal Action - The risk that VSB will face increased legal exposures, including potential claims or litigation from others, which could result in financial, operational, and reputational impacts.

Supporting Students with Disabilities or Diverse Abilities - The risk that, due to factors including Ministry funding, limited workforce availability, the VSB has limited resources to adequately support and provide a positive experience for students with disabilities or diverse abilities (including accessibility).

Cybersecurity Threats - The risk that VSB faces critical cybersecurity threats or breaches that could expose highly sensitive data which in turn would disrupt essential operations, systems and compromise district data and private information of students, staff and parents.

Workforce Capacity & Performance Management - The risk that inadequate staffing levels and the absence of a robust performance management process will increase workload and strain capacity at VSB—leading to unclear roles and expectations, reduced accountability and engagement, poor staff resource allocations, staff burnout, lower morale and productivity, diminished quality of work, and ultimately impaired delivery on VSB's mandate.

Workforce Adequacy and Continuity - The risk that VSB is unable to maintain adequate staffing levels and expertise due to staff shortages, turnover, and insufficient workforce planning. This could result in unfilled critical roles, loss of institutional knowledge, diminished morale, and reduced capacity to fulfill VSB's mandate, manage current and planned initiatives, and sustain effective operations.

Macroeconomic Uncertainty - The risk that adverse or unpredictable economic conditions—such as changes in tariffs, inflation, interest rates, or government funding—negatively affect the school district’s revenues and cost structure. This may result in budget shortfalls, increased operating costs, reduced program funding, and constraints on long-term planning and capital investments.

Locally Generated Revenue – The District relies on locally generated revenue from multiple sources and there is a risk that VSB may not generate sufficient local revenue from rentals, the international education program, and grants, impacting financial sustainability and limiting funding for programs and initiatives. Changes to the federal immigration policies, including tighter restrictions on international student permits and visa eligibility, make it difficult to estimate if international students will want to come and study in Canada or if they can secure a visa. Many of the students who enroll in the program do not come to the province until just before the start of the school year, adding to the uncertainty.

Records Retention/Data Loss - Insufficient records retention and data backup controls create a risk of institutional data loss, potentially disrupting operations and permanently impacting institutional knowledge and records.

SUPPLEMENTAL INFORMATION

STUDENT ENROLMENT TRENDS AND FORECAST

Enrolment Projection Assumptions

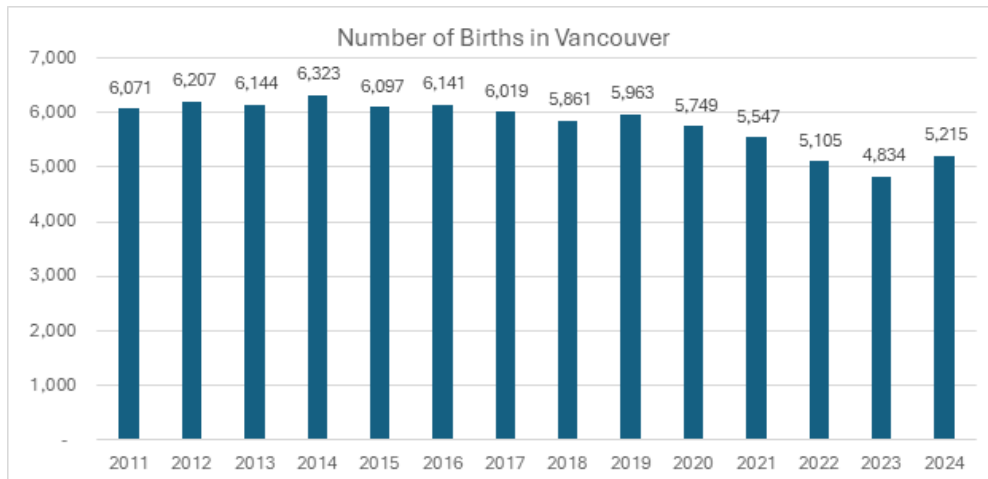
The three-year headcount enrolment projections for students enrolled in regular K-12 schools were prepared using the following data:

- population projections generated by Baragar Systems (enrolment projections software);
- grade-to-grade transition rates; and
- local knowledge of recent and historical enrolment trends.

Births

Historic changes in the number of births can be a major factor impacting past, present, and future enrolments. Since reaching a peak of 6,323 in 2014, the number of births to residents of Vancouver has generally been trending lower. In 2023, there were approximately 4,834 births in the District, a figure which has trended down over the past 10 years. In 2024, there were 5,215 births, an increase of 285, breaking the downward trend.

It is unclear whether this one-year increase reflects the start of a new upward trend, or if future births will stabilize or decrease further. For example, in 2019, births also increased, but the trend remained downward when considering a longer time horizon before and after that year. As smaller births cohorts enter school and progress through the grades, replacing larger cohorts, lower total enrolments could be expected in the future.



Kindergarten

As of January 28, 2026, there were approximately 3,231 verified kindergarten applications. There will be fluctuations in this figure through September 2026. The number of actual kindergarten applications for 2026-2027 is trending in a similar way to the 3,235 estimated Kindergarten students in the Baragar modeling.

As births decreased from 2019 to 2023, there is a general decrease experienced in the resultant kindergarten enrolment 5 years later. The recent decrease in births is generally expected to be seen in kindergarten enrolment levels until 2028 when the 2024 births may indicate some stabilization or increase in incoming cohort size, which will be observed as the subsequent birth-cohort size is monitored. It is important to note that migration both in and out of the district can occur at any time, and although it is a strong indicator, the birth cohort is not exactly the same students that become the incoming kindergarten cohort at age five.

Migration

The net impact of youth moving in and out of the School District is a major factor impacting enrolment projections.

Between 2008 and 2022, there was a consistently negative migration rate, with an average of 860 fewer children residing within the District each year (-1.2 per cent). However, over the last 3 years migration has been essentially neutral. Future assumptions around migration will be impacted by assumptions around immigration and the affordability of housing.

Impact of Changes to Immigration Policy

Through its Levels Plan, the Federal Government has developed broad initiatives over 2026-2028 to recalibrate the immigration system to what it deems sustainable levels. It represents significant policy shifts towards supporting the immigration of targeted skilled workers, their families, and refugees, as well as transitioning those who are already in Canada with needed skills and experience to permanent residence status.

The Plan sets a goal of reducing Canada's temporary population to less than 5 per cent of the total population by the end of 2027, after non-permanent residents (NPRs) peaked at 7.4 per cent of the population in 2024. The Federal targets for new temporary resident arrivals represent 37 per cent fewer temporary workers and 49 per cent fewer students compared with 2025 targets. This is expected to significantly affect the composition of Vancouver's population over the upcoming years, since NPRs are disproportionately higher in B.C. compared to the share of the national population.

In 2023, Metro Vancouver released its long-term Regional Growth Strategy, Metro 2050, which provides population projections to assist in managing future growth in the region. There have been significant revisions to these population projections – in 2024 they were increased due to the sharp rise in actual immigration numbers, and in 2025 they were adjusted downward to reflect the Federal government's immigration policy changes. Metro Vancouver's 2025 population projection revisions indicate an annual average of 42,500 net new residents to Metro Vancouver in 2025-2027, down from 50,000 in 2024. Metro Vancouver's estimates assume the region captures 9.9 per cent of the national NPRs; therefore, the annual net change in NPRs is expected to be negative in 2025-2026, at a rate consistent with the national targets in the Levels Plan.

Year over year, there has been a 20 per cent reduction in total newcomer registrations in the District compared to last year. Over the next two years (2026-2027 and 2027-2028), the total number of newcomer registrations is likely to decline even further. As the decline is mostly attributable to declining NPRs, the total number of refugee registrations is expected to be minimal.

Enrolment Projections

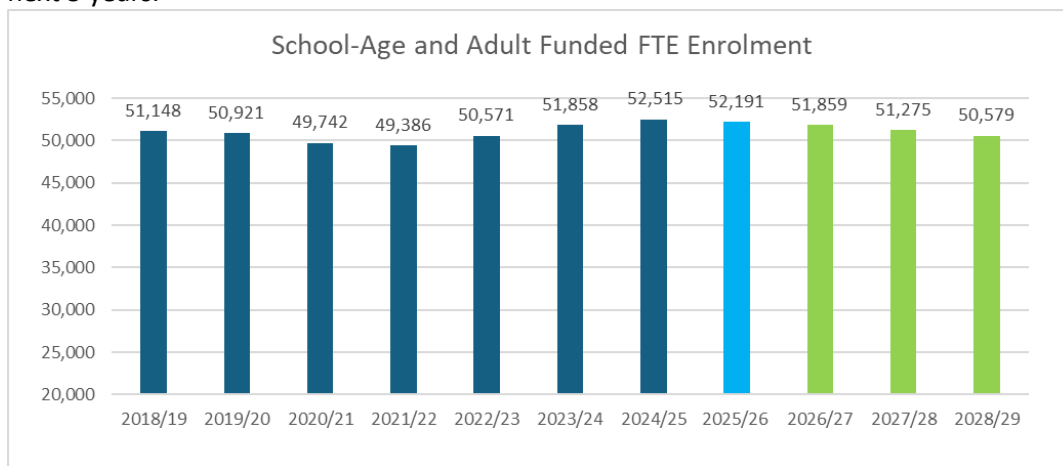
For standard school age and adult enrolment, both MECC and VSB projections are anticipating a decrease in the 3-year projections, although MECC is estimating the magnitude of the decrease may be about 400 students more than the VSB estimates by 2028-2029. Estimates for continuing education, alternate programs, summer learning, and online learning are estimated to remain stable over the next few years, in both MECC and VSB modeling.

Inclusive Education estimates from VSB show a decrease in Level 1 and Level 3 funded students based on a combination of the existing cohorts and the average growth rate of cohorts, where applicable. Both estimations project a continued increase in Level 2 funded students, although MECC projections show a substantially higher amount of Level 2 funded students, particularly by 2028-2029.

School Age and Adult Enrolment

The enrolment history for regular, alternate, online learning, continuing education, summer learning, and non-graduate adult learners is presented in the following chart. From 2018-2019 to 2025-2026, funded enrolment has increased by 1,043 full time equivalent (FTE) with a decrease observed between those periods.

From the 2025-2026 enrolment of 52,191, the total school age and adult funded FTE is initially estimated to decrease by 332 to 51,859 in 2026-2027, then further decrease to 51,275 in 2027-2028 and 50,579 in 2028-2029. Overall, school age and adult funded FTE are projected to decrease approximately 1,612 FTE over the next 3 years.



K-12 standard school (school age) + Continuing Education + Alternate Schools + Online Learning + Summer School.

Adult Education

VSBC’s Adult Education Program enrolls both Non-Graduated and Graduated Adults, as well as students over the age of 16. School-age students in the Adult Program are working toward their BC Dogwood Diploma. Non-Graduated Adults are typically working toward their Adult Dogwood Diploma. Some Graduated Adults may be upgrading courses to support post-secondary applications or job requirements; however, the majority are English Language Learners enrolled in Literacy Foundations courses to support language acquisition.

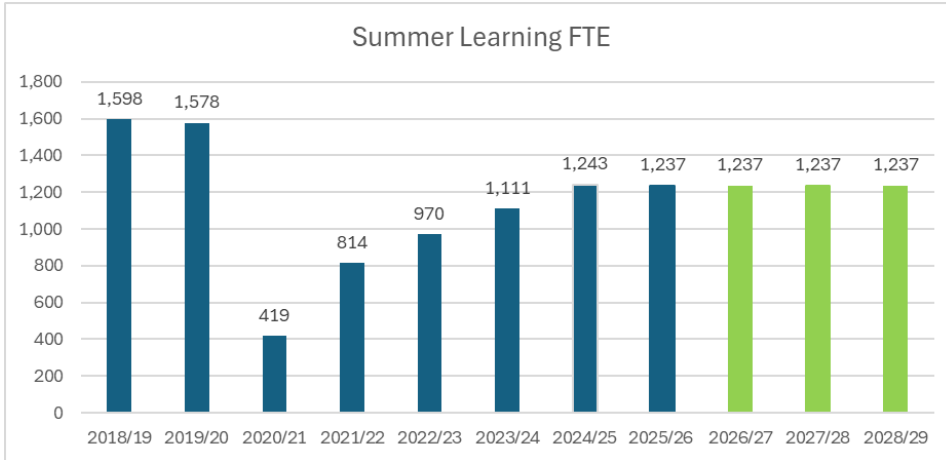
Trends over the last several years indicate stable total enrolment, based on current program size and capacity. The program continues to have ongoing demand for classes and maintains waitlists for many courses. A key enrolment shift has been the increase in Graduated Adult enrolment and the decrease in Non-Graduated Adults, however, over the next three years, total enrolment for all Adult learners is anticipated to remain consistent.

Online Learning

VSBC offers online learning opportunities for K-12 students, Non-Graduated Adults, and Graduated Adults. Most online enrolments are from grades 10-12 students who are cross-enrolled between the Vancouver Learning Network (VLN) and their home schools, taking additional or upgrading courses to support graduation. Adult learners also enrol to complete graduation requirements, upgrade, or fulfill prerequisites for post-secondary opportunities. VLN enrolment has seen an increase in course enrolments for Grades 10-12 learners over the last several years and this trend is conservatively reflected in the three-year projections. VLN enrolment is closely tied to trends in secondary enrolment.

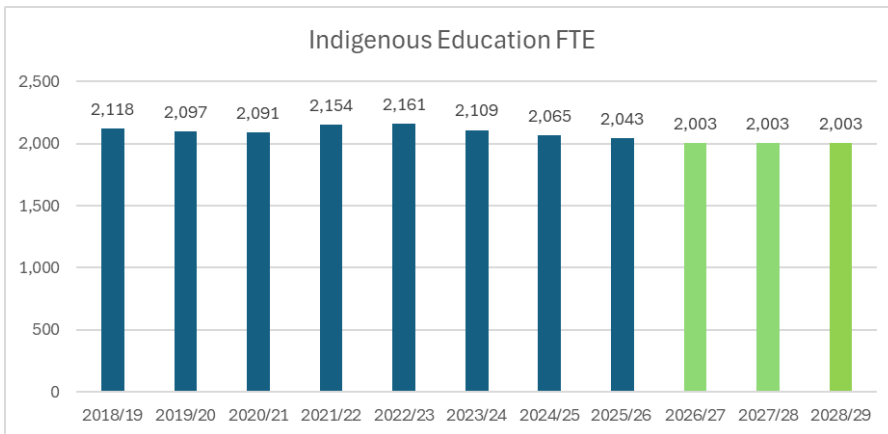
Summer Learning

VSBC’s Elementary Summer Learning Program enrolls students from grades 1-7 in Ministry-funded, curriculum-based courses, including Rec & Read Literacy support for Grade 1 learners, and fee-paying activity courses during the first three weeks of July. The Secondary Summer Learning Program provides grade 8-12 students with review, remediation, and full credit course completion opportunities, as well as specialized courses for English Language Learners. Summer Learning Program size impacts enrolment and is determined based on student learning needs, the ability to recruit administrators, support staff and teachers (particularly in specialized secondary courses), and site capacity and location. Summer Learning enrolment is projected to remain consistent as we continue to maintain an appropriate program size based on previous summer learning enrolment numbers and course requests.



Indigenous Education

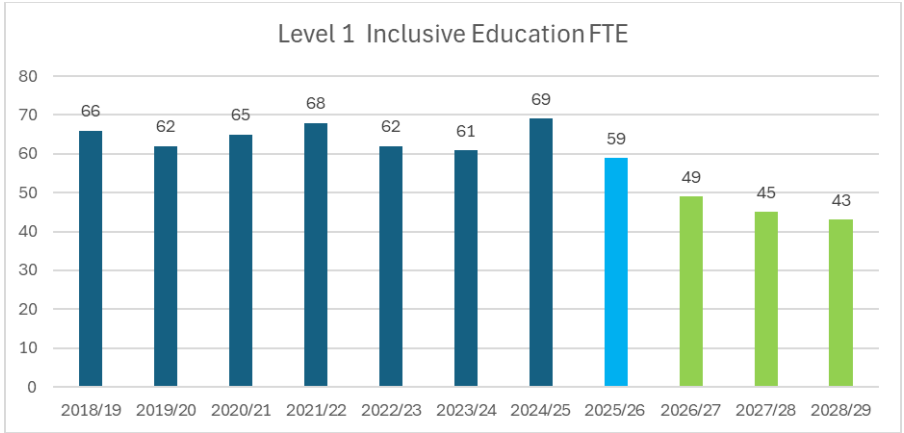
In order to project enrolment for future years, a cohort model, considering historical grade-to-grade transition rates, was applied to determine the projected enrolment in Indigenous Education. After higher than anticipated enrolment of kindergarten students with Indigenous ancestry entered the District last year, overall enrolment is anticipated to decline by 40 students in 2026-2027 and remain unchanged for the following couple of years. This stabilization includes the potential for future increases in enrolment from the completion and occupancy of the Señákw project commencing later this year.



Students with Disabilities or Diverse Abilities

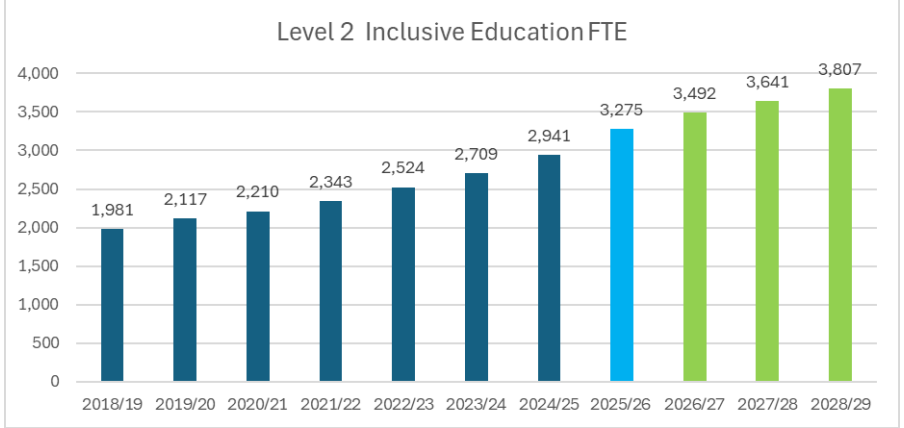
Supplemental funding is provided for three categories of students with disabilities or diverse abilities.

Students with disabilities or diverse abilities enrolment is estimated to decrease by ten students for Level 1 funded students in 2026/27, decrease by four students in 2027/28, and decrease by two students in 2028/29. Typically, the number of students with Level 1 designations remains stable throughout the year; however, there is not a consistent pattern as it varies year to year on how many Level 1 funded students return for an additional year of high school.

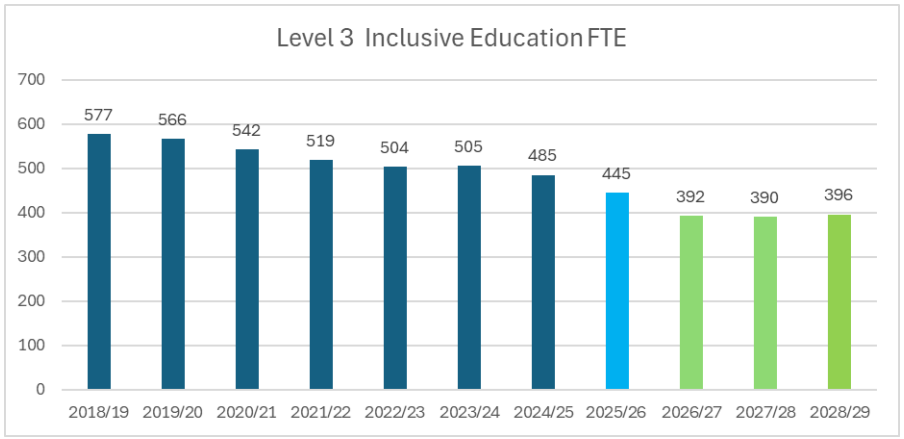


Level 2 funded students include designations for Moderate to Profound Intellectual Disability, Physical Disability or Chronic Health Impairment, Visual Impairment, Deaf or Hard of Hearing, and Autism Spectrum Disorder. Generally, a cohort retention model has been included to estimate 2026-2028 figures. The significant increase in Level 2 funded students from 2017 through 2025 will continue to be monitored closely.

The recent increases in Level 2 funded students are mainly driven by the increase in students with G designations (Autism Spectrum Disorder). There is a general understanding that there could be a stabilizing trend for this category in future years, but it is not clear from the historical data when levelling off may begin to occur.



Level 3 funded students saw a decrease of 40 students from 2024-2025 to 2025-2026. Some further decrease is expected in 2026-27 as a large grade 12 cohort is replaced by a smaller grade 11 cohort. In addition, the delays in access to psychologists and pediatricians able to support a designation for students to be eligible for Level 2 or Level 3 funding could impact projection numbers in upcoming years.



English Language Learners (ELL)

School-age students are eligible for English Language Learners (ELL) funding for up to five years, provided they continue to meet provincial funding criteria. To support enrolment forecasting, historical ELL enrolment data categorized by years of service has been used to estimate future enrolment levels.

Prior to the 2021/22 school year, the District experienced a gradual decline in the number of students requiring ELL support. This trend was stable due to consistent federal immigration policies. This trend, however, reversed between 2021/22 and 2024/25, when the District saw a sharp increase in ELL enrolment driven largely by new registrations, particularly among families holding temporary resident status who entered Canada on study or work permits. A high proportion of these students qualified for ELL services upon arrival.

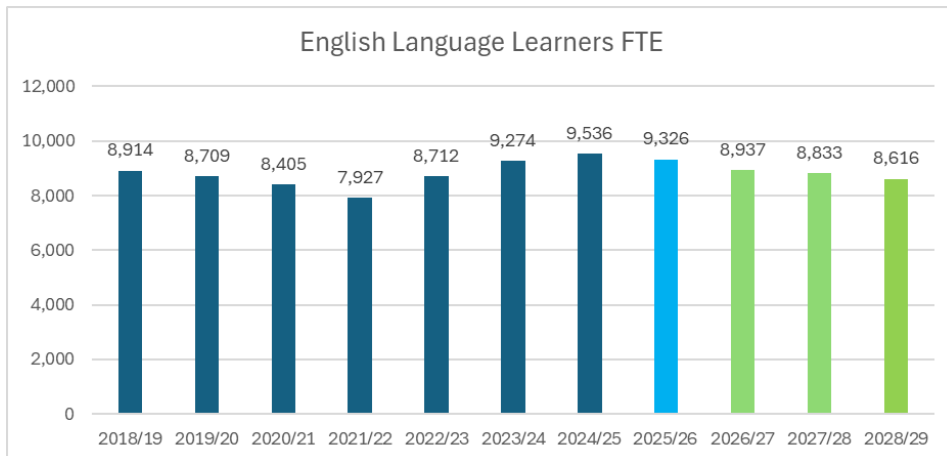
Beginning in the 2025 calendar year, new registrations to the District have declined as a result of tighter federal immigration policies, particularly restrictions on international study permits for post-secondary institutions. New registrations received and processed through the Newcomer Welcome Center since October 2025 to January 2026 have been 20 per cent lower than the same period in 2024-2025 and is lower than a three-year average of this time period. This projected lower registration is anticipated to be similar for the 2026 calendar year.

Funding eligible student registrations linked to parents’ study permits have dropped sharply, and as many temporary resident students require ELL services, this decline has directly contributed to a reduction in overall ELL headcount. While the current decline in newcomers is largely attributable to the decrease in study permits, future decline is anticipated due to lower federal government work permit targets, which will decrease nationally from over 367,000 in 2025 to 230,000 in 2026.

Within the District, we have over 1,400 students from families with temporary status whose permits are expiring before September 30, 2026, many of whom require ELL services. It is uncertain how many will renew their status and remain in the VSB next year and beyond.

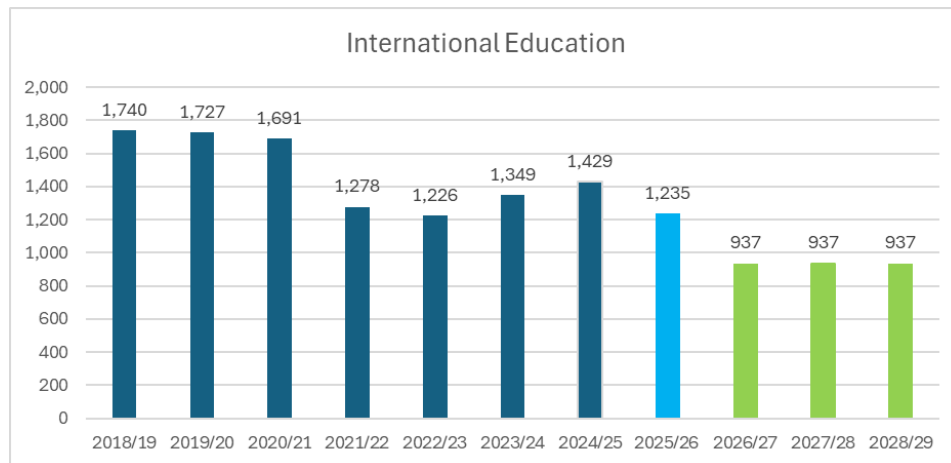
ELL projections are further influenced by student and family mobility. In the most recent year, nearly 1,000 ELL students moved out of the District. In previous years, this level of out-migration was largely offset by comparable inflows of new ELL students; however, with fewer incoming ELL registrants expected and out-migration anticipated to remain relatively stable, outgoing students are not expected to be replaced at the same rate.

In addition, while the proportion of the total VSB student population qualifying for ELL support has historically remained relatively stable and increased the last three years, recent registration data indicates that a smaller proportion of new students are qualifying for ELL funding. Taken together with pending changes to immigration policies affecting work permit applicants beginning in 2026, these factors suggest that the proportion of ELL funded student enrolment relative to the total school aged population is expected to gradually decline over the projection period.



International Education

Enrolment in the international education program is estimated to decline to 937 FTE students in 2026-2027 and remain at this level for future years. This decline is primarily due to federal immigration policy changes that have led to a significant drop in study permits issued every year.



INCLUSIVE EDUCATION

As a district, and within Learning Services, we are intentionally moving away from a medical model of inclusive education toward a social model of support because our understanding of disability – and our responsibility as a public education system – has evolved. The medical model locates challenges within the student, often leading to segregation, lowered expectations, and parallel systems of support. In contrast, the social model recognizes that it is our environments, structures, and practices that can either create barriers or enable full participation and belonging.

By embracing a social model, VSB affirms that all students are first and foremost members of their school communities. Inclusive education is not about fitting students into existing systems; it is about designing responsive, flexible learning environments where differences are expected, valued, and supported. This shift calls us to focus on strengths, relationships, and universal design, ensuring that students with disabilities and diverse abilities learn alongside their peers, with the supports they need.

Learning Services staff have been working to support classroom teachers and resource teams in schools to develop the knowledge, skills, and practice to provide the necessary supports and interventions in neighbourhood schools. The proposed staffing changes in this budget reflect the need to reduce staffing located in self-contained programs and make them available in neighbourhood schools as well as establish supports in schools in response to changing demographic patterns. Additionally, providing support in neighbourhood schools reflects both provincial direction and district practice to organize services around students rather than programs.

Learning Supports for Students in School

A student does not require a psych-ed assessment to access services and support at school. There are a number of students who receive support regardless of a designation or assessments. In some instances, this is due to the fact that a family newly arrived to Canada does not have paperwork from their home countries; a newly arrived family may also have a waiting period before they are able to access medical services in Canada, or in some instances, families choose to not agree to a designation or assessment, but a student still requires supports. Supports are provided based on need, not designation. Conversely, a completed assessment does not always result in additional services at school, as support for a student is identified on a case-by-case basis to honour the individual needs of every student’s unique learning profile.

School Psychologists

School psychologists will assess students in all grades, although they most frequently assess students in grades 4 through 10. This is partly because of the design of the tests used, and to give students an opportunity to learn and develop prior to a formal standardized assessment. There are many factors that must be considered when identifying a student for a formalized assessment including a student's attendance, years of English language instruction and previous school-based interventions. The decision to assess a student is decided on a case-by-case basis, and with the school-based team, the school psychologist will discuss the student's progress, interventions implemented and other areas to decide if an assessment will be beneficial for the student. As of March 31, 2026, the budgeted complement of school psychologists (17.80 FTE) is fully staffed with 0.6 FTE currently on an approved unpaid leave of absence. It should be noted that school psychologists are in high demand in this labour market and filling temporary vacancies is challenging.

Psychoeducational Assessment Waitlist vs. Monitor List

A school-based team is one of the fundamental supports for students. A school-based team provides support, consultation, planning and case management for students identified by a classroom teacher.

School-based teams regularly monitor various aspects of students' development including academic achievement, social-emotional wellness, behaviour and self-regulation, absenteeism, as well as their vision and hearing. These teams may maintain monitor lists to track a student's progress and implement necessary interventions identified by the team. A psychoeducational monitor list may be used to oversee a student's learning progress, implement interventions and assessments, and gather updated medical information, such as hearing or vision tests, as recommended.

VSB school psychologists do not keep waitlists for assessments as they prioritize their time each year with the schools that they support. This work includes a school psychologist signing-off on an assessment to be completed when, in their professional determination, all other interventions and strategies have been implemented, and further diagnostic assessment is required. The psych-ed assessment is then completed within that school year. When there are more students requiring assessment beyond what a school psychologist can complete in a year, those students are referred to spring break and summer clinics (staffed by VSB school psychologists or retired school psychologists who remain accredited), where those assessments are completed.

Resource Teacher Replacement

VSB has a long-standing past practice of backfilling resource teachers after the second day of consecutive absences (i.e. on day three). Resource teachers provide targeted small group and one-on-one support to students with inclusive education designations based on their individual education plans as well as support for classroom teachers in developing programming for students with designations. A TTOC would not be able to replicate this targeted support on a casual basis.

Principals and Vice-Principals Supporting Inclusive Education

Vice-principals have both administrative and teaching responsibilities. As per the [School Act - School Regulation B.C. Reg. 265/89](#), principals and vice-principals may perform teaching duties assigned by the school district. Administration time ranges from 0.2 FTE to 0.7 FTE dependent on school enrolment. Vice-principals' teaching assignments may include prep (i.e. physical and health education, arts, ADST) classroom or non-enrolling blocks such as library or resource. Vice-principals who provide non-enrolling resource support provide direct service to students that is above and beyond the collective agreement ratios for learning support.

Schedule 2C Function 1 Program 10 Inclusive Education

As per the *Ministry's Operating Fund Account Descriptions Functions & Programs*, the inclusive education program includes costs such as:

- salaries and benefits on an FTE basis for specialist teachers such as resource room teachers, special class teachers, teachers of the deaf and hard of hearing, teachers-on-call, psychometricians, psychologists, learning assistant teachers and itinerant teachers;
- salaries and benefits on an FTE-basis for specialist paraprofessionals, such as teacher assistants, braillists and sign or oral interpreters, working directly with inclusive education students;
- salaries and benefits of classroom teachers as determined by class size reduction provisions;
- salaries and benefits on an FTE basis for directors of instruction, principals and vice-principals within a special education school or program;
- specialized learning resources, materials and replacement equipment that are over and above those supplied for regular instruction;
- direct clerical support assigned to this program, travel and phone costs for itinerant personnel;
- costs associated with contracted specialists such as orientation/mobility services; and
- additional work experience costs above the costs required for regular career programs.

This program includes costs related to providing additional specialized services to students identified as follows:

- level 1 inclusive education (includes students identified as physically dependent or deaf/blind);
- level 2 inclusive education (includes students identified as moderate to profound intellectually disabled, physically disabled or chronically health impaired, visually impaired, deaf or hard of hearing, autism spectrum disorder);
- level 3 inclusive education (includes students identified as intensive behaviour interventions or serious mental illness);
- students with special needs funded within the Student Base Allocation (learning disability, mild intellectual disability, moderate behaviour supports/mental illness, gifted);
- special health services, learning assistance services, hospital/homebound; and identification/planning.

FACILITIES UPGRADES

School Washroom Upgrades

The 2025-2026 AFG spending plan included \$0.51 million for washroom upgrades and the 2026-2027 AFG spending plan includes \$0.49 million for washroom upgrades. Additional improvements to washrooms are being addressed through ongoing operational funding. A transition from single ply to two-ply toilet paper is currently underway to address student feedback. Similar changes are underway to transition existing paper towel products to new product types that better align with District sustainability objectives.

Finally, additional spending may occur related to work that takes place throughout the year to address emergent issues.

Bicycle Parking

Bicycle parking is delivered as part of major capital projects and additional bike racks are, at times, funded from school level fundraising. Existing bicycle racks are replaced when at end of service life. In addition, the City of Vancouver provides limited funding to VSB to increase bicycle parking at key locations. The City funding has enabled the deployment of increased bike parking facilities at a variety of sites to better align with the above bylaw. Staff will continue to work with the City and advocate for funding to incrementally improve the allocations across all sites. Staff are also undertaking a review of secured bike parking and the practicalities of implementation at additional VSB sites. This will be brought forward in response to an existing trustee motion.

ACCESS TO INFORMATION

The [annual statement of financial information](#) provides an alphabetical list of VSB employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year.

In addition, the annual [Executive Compensation Disclosure](#) provides additional information for the top five executives at the VSB. These documents are available on VSB website.

GLOSSARY OF KEY TERMS

Term	Description
80K/600E	80 kindergarten spaces/600 elementary spaces
AFG	Annual Facilities Grant
Amended Budget	Boards must prepare, have adopted by bylaw and submit to the Ministry of Education and Child Care an amended (final) budget on or before February 28.
Amortization	The cost of a tangible capital asset with a limited life less any residual value is amortized over the asset's useful life. Amortization is recognized as an expense in the Statement of Operations.
Annual Budget	Boards must prepare a preliminary budget and have it adopted by bylaw on or before June 30 as per section 113 of the <i>School Act</i> (Adoption of Budget) and submitted to the Ministry by this date.
BCPSEA	British Columbia Public School Employers' Association
BCSTA	British Columbia School Trustees' Association
BCTF	British Columbia Teachers' Federation
Budget Year	July 1 to June 30
Capital Assets Purchased	This category of expense consists of the expenditures of a school district for the purchase of capital assets.
Capital Bylaw	If the Minister of Infrastructure approves a capital plan the Board must prepare a capital bylaw in a form specified by the minister. The capital bylaw must be adopted by a majority of the Board, and the Board may not amend a capital bylaw except as approved in writing by the minister.
Capital Fund	The capital fund includes capital expenditures related to facilities (purchases and enhancements) and equipment (purchases) that are funded by Ministry of Education and Child Care capital grants, Ministry of Infrastructure capital grants, operating funds, and special purpose funds.
Casual Employee	Individuals who substitute for regular continuing staff other than teachers.
CAYA	Communication Assistance for Youth and Adults
CE	Continuing Education
CEF	Classroom Enhancement Fund
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CLINK	CommunityLINK Grants
CNCP	Carbon Neutral Capital Program
COLA	Cost of living adjustment
CommunityLINK	CommunityLINK (Learning Includes Nutrition and Knowledge) funding is designed to support the academic achievement and social functioning of vulnerable students.
Conseil	Conseil Scolaire Francophone de la Colombie-Britannique
COVID-19	COVID-19 is a new disease that has not been previously identified in humans. In March 2020, the World Health organization declared COVID-19 a pandemic.
CPI	Consumer Price Index
CPP	Canada Pension Plan
CSF	Conseil Scolaire Francophone de la Colombie-Britannique
CUPE	Canadian Union of Public Employees
Curriculum and Learning Support Fund	The Curriculum and Learning Support Fund is provided to assist districts with implementing initiatives as part of the new provincial curriculum.
Deferred Capital Contribution	Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital contribution and amortized over the life of the asset acquired as revenue in the statement of operations.

Term	Description
Deferred Revenue	Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue.
DPAC	District Parent Advisory Council
EA	Education Assistant
ECL	Early Care & Learning
EDI	The Early Years Development Instrument (EDI) is a short questionnaire completed by kindergarten teachers across Canada and internationally which measures children's ability to meet age-appropriate developmental expectations.
Education Plan	The Board approved the Education Plan , that will guide the District's work from 2021 to 2026. The plan centers students' needs – their learning, well-being and voices – in programming and supports at schools, operations and management by staff as well as decisions by the Board. The full plan can be reviewed on the VSB website: www.vsb.bc.ca
Educational Assistant Salaries	This category of expense includes salaries paid to educational assistants, teacher assistants and child care workers.
Educational Assistants	Education assistants, early childhood educators, teacher assistants, child and youth care workers, student support workers (SSA, SSB) and Indigenous support workers.
EHB	Extended Health Benefits
EI	Employment Insurance
ELL	English Language Learners
Employee Benefits and Allowances	This category of expense includes the amounts paid by a school district on behalf of or to its employees for either an earned contributed benefit (e.g., Employment Insurance, Canada Pension Plan, medical plan insurance) or for miscellaneous allowances (car, mileage, isolation). Also included here are payments to or on behalf of employees for educational upgrading.
Enrolment Count	School District submission of enrolment information to the Ministry of Education and Child Care. This includes data about each student enrolled in an educational program provided by VSB, each child registered with a school or distributed learning school operated by VSB, and each child who participates in an early learning program. Enrolment counts are completed in September, February and May of each school year.
FCI	The Facility Condition Index is a comparative index allowing the Ministry of Education and Child Care to rank each school against all others in the province and is expressed as a decimal percentage of the cost to remediate maintenance deficiencies divided by the current replacement value (e.g. 0.26).
FESL	Framework for Enhancing Student Learning report. As required annually by the Ministry of Education and Child Care, VSB prepares an Annual Framework for Enhancing Student Learning (FESL) Report that looks at results from various grade K-12 assessments to determine the intellectual, human and social, and career development outcomes among students. The report follows guidelines distributed by the Ministry of Education and Child Care. The FESL report can be reviewed on the VSB website: www.vsb.bc.ca
FFSFP	Also referred to as School Food Programs, the Feeding Futures School Food Program is a new special purpose fund commencing in 2023/24.
FSL	French as a Second Language
FTE	Full Time Equivalent
Growing Chefs	Organization that provides edible education programming in schools. https://www.growingchefs.ca/
IEC	Indigenous Education Council
IETF	Indigenous Education Targeted Funding

Term	Description
IT	Information Technology
K	Thousand
LCR	Local Capital Reserve
LIF	Learning Improvement Fund
M	Million
MECC	Ministry of Education and Child Care
Memorandum of Agreement	In March 2017, the Ministry of Education, the BC Public Schools Employers' Association and the BC Teachers' Federation ratified a Memorandum of Agreement that fully and finally resolved all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016.
Ministry	Ministry of Education and Child Care
MPP	Municipal Pension Plan
MSP	Medical Services Plan
MyEdBC	Student information system
NSFP	National School Food Program
OLEP	Official Language Education Program
Operating Fund	The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation.
Operating Grant	The Operating Grant represents the amount of operating funding allocated by the Ministry of Education and Child Care to boards of education on an annual basis.
Other Professional Salaries	This category of expense includes salaries paid to superintendents, associate superintendents, secretary-treasurers, assistant secretary-treasurers, trustees, and any other board employee who is excluded from a union agreement.
Other Professionals	Superintendents, assistant superintendents, secretary treasurers, assistant secretary treasurers, trustees, and any other board employee who is excluded from a union agreement.
PRCVI	Provincial Resource Centre for the Visually Impaired
PRP	Provincial Resource Program
P/VP	Principal/Vice-Principal
Preliminary Budget	Boards must prepare, adopt by bylaw, and submit to the Ministry of Education and Child Care an annual (preliminary) budget on or before June 30 as per section 113 of the <i>School Act</i> (Adoption of Budget).
Principal and Vice-Principal	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice-principals).
Principal and Vice-Principal Salaries	This category of expense includes salaries paid to certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, under contract (i.e., principals, vice-principals, and directors of instruction.) Also included in this remuneration would be administrative allowances for the temporary assumption of those duties (e.g., principal's allowance, vice-principal's allowance.)
PSA	Public Sector Accounting
PSEC	Public Sector Employers' Council
PST	Provincial Sales Tax
Recoveries	Recoveries reflect the cost of services or supports provided centrally but attributable to specific schools or programs and are recovered to ensure expenses are recorded against the appropriate operational area and funding source.
Salaries	This category of expense includes the gross amounts paid to employees of a school district as salary, vacation pay, termination pay and administrative allowance for services rendered. It would include payments to teachers, principals and vice-principals,

Term	Description
	non-teaching personnel, aides, substitutes, and trustees employed on a continuous basis, full-time or part-time. Time taken for sick leave, and other paid leave, is also considered a salary cost.
School Generated Funds	School generated funds represent the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.
SD39	Vancouver School District or The Board of Education of School District No. 39 (Vancouver) or VSB
SEL	Social Emotional Learning
SEP	School enhancement program is a category of funding under the Ministry of Education and Child Care capital plan.
Services	This category of expense includes the expenditures incurred for individuals, organizations or companies to perform various services for a school district (the primary purpose being the service provided, and a product does not necessarily result). Included are professional/technical services, data processing services, contracted transportation, transportation assistance, travel, facilities and equipment rental, dues and fees, insurance, interest, other contracts, services, and office and communication expenses.
SET-BC	Special Education Technology
SEY2KT	Strengthening Early Years to Kindergarten Transitions
SLP	Speech and Language Pathologist
SOGI	Sexual Orientation and Gender Identity Framework
Special Purpose Fund	The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).
SPF	Special Purpose Fund(s)
SSA	Student Support worker who provides assistance in an elementary or secondary school, with classroom assignments and management, maintaining appropriate behavior and school related operational activities. Assists in organizing and implementing programs and activities in support of students with special needs, behavioral issues and multi-cultural backgrounds. Liaises with parents/guardians, volunteers, school committees and community agencies. Operates a variety of instructional aid equipment. May supervise student activities.
SSB	Student Support worker who provides social emotional learning and activity planning to assist students requiring developmental, behavioral and/or multicultural support. Work includes promoting and interpreting languages and cultures, life skills development, assessing behavior and promoting self-image and providing skills training. Facilitates communication between school, home, community agencies and within student groups. May supervise students in school related activities.
Substitutes	Individuals who substitute for regular continuing staff while the regular staff are ill or absent for other reasons.
Substitute Salaries	This category of expense includes salaries paid by the school district to those individuals who substitute for regular continuing staff while the regular staff are ill or absent for other reasons.
Supplies	This category of expense consists of the expenditures of a school district for all supplies and materials of a consumable and/or non-capital nature. This includes supplies, books and guides, audio-visual materials, electricity, fuel, water and sewage, garbage and assets not meeting the criteria for capitalization. Charges for freight, sales tax, courier services, etc., associated with the applicable supply of items are to be included with the cost of the items.

Term	Description
	<p>Also included here are the expenditures of a school district for supplies which meet or fall within one or more of the following criteria:</p> <ul style="list-style-type: none"> - they are consumable in nature - they are inexpensive (inadvisable to capitalize) - they lose their original shape or appearance with use - they are expendable (replaced rather than repaired)
Support Staff	Administrative staff (other than principals and vice-principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time.
Support Staff Salaries	Salaries paid to administrative staff (other than principals and vice-principals) and support staff that are employed by a school district on a continuous basis, full-time or part-time, would be included in this category of expense. This category of expense includes salaries paid to non-excluded secretaries, clerks and non-excluded staff such as accountants, maintenance staff, custodians, noon hour supervisors and bus drivers.
Teacher	Certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant/deputy superintendents, principals, vice-principals, and directors of instruction.
Teacher Salaries	This category of expense includes salaries paid to certified teachers (or teachers with a letter of permission) employed by a school district on a continuous basis, full-time or part-time, excluding superintendents, assistant/deputy superintendents, principals, vice-principals, and directors of instruction. Also included in this remuneration would be administrative allowances for the assumption of supervisory duties (e.g., department head's allowance and head teacher's allowance).
TPP	Teachers' Pension Plan
Transportation	Costs of activities related to the conveyance of students to and from school on a regular basis and direct supervision of busing.
TTOC	Teacher Teaching on Call
Unearned Revenue	Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the services are provided.
Utilities	Costs incurred by the school district for the consumption of heat, light, and water, as well as expenditures for garbage, sewer, conservation measures, recycling programs and internet/telephone providers (this would include all costs related to the Next Generation Network).
VSB	Vancouver School District or The Board of Education of School District No. 39 (Vancouver)
WIP	Work in Progress
YMIE	Yearly Maximum Insurable Earnings
YMPE	Yearly Maximum Pensionable Earnings

Annual Budget

School District No. 39 (Vancouver)

June 30, 2027

School District No. 39 (Vancouver)

June 30, 2027

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2026/2027 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

- 1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
- 2. This bylaw may be cited as School District No. 39 (Vancouver) Annual Budget Bylaw for fiscal year 2026/2027.
- 3. The attached Statement 2 showing the estimated revenue and expense for the 2026/2027 fiscal year and the total budget bylaw amount of \$829,944,432 for the 2026/2027 fiscal year was prepared in accordance with the *Act*.
- 4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2026/2027.

READ A FIRST TIME THE _____ DAY OF _____, 2026;

READ A SECOND TIME THE _____ DAY OF _____, 2026;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2026;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 39 (Vancouver) Annual Budget Bylaw 2026/2027, adopted by the Board the _____ DAY OF _____, 2026.

Secretary Treasurer

School District No. 39 (Vancouver)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	50,477.625	50,786.625
Adult	144.375	167.375
Other	1,237.063	1,237.063
Total Ministry Operating Grant Funded FTE's	51,859.063	52,191.063
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	721,209,776	694,181,243
Other	8,943,503	8,987,608
Federal Grants	2,748,724	3,068,057
Tuition	18,109,199	23,257,696
Other Revenue	27,296,215	26,467,243
Rentals and Leases	8,883,262	8,082,871
Investment Income	5,341,254	5,499,661
Gain (Loss) on Disposal of Tangible Capital Assets	32,707,135	
Amortization of Deferred Capital Revenue		31,416,826
Total Revenue	825,239,068	800,961,205
Expenses		
Instruction	663,203,893	648,964,601
District Administration	25,482,054	27,848,782
Operations and Maintenance	134,016,774	127,907,998
Transportation and Housing	4,095,197	4,091,984
Debt Services	79,981	79,981
Total Expense	826,877,899	808,893,346
Net Revenue (Expense)	(1,638,831)	(7,932,141)
Budgeted Allocation (Retirement) of Surplus (Deficit)	84,200	8,445,016
Budgeted Surplus (Deficit), for the year	(1,554,631)	512,875
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	75,000	508,894
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,629,631)	3,981
Budgeted Surplus (Deficit), for the year	(1,554,631)	512,875

School District No. 39 (Vancouver)

Annual Budget - Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	676,202,650	656,959,859
Operating - Tangible Capital Assets Purchased	1,953,889	2,823,876
Special Purpose Funds - Total Expense	108,786,057	111,641,787
Special Purpose Funds - Tangible Capital Assets Purchased	612,644	1,138,773
Capital Fund - Total Expense	41,889,192	40,291,700
Capital Fund - Tangible Capital Assets Purchased from Local Capital	500,000	7,321,799
Total Budget Bylaw Amount	829,944,432	820,177,794

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 39 (Vancouver)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2027

	2027 Annual Budget \$	2026 Amended Annual Budget \$
Surplus (Deficit) for the year	<u>(1,638,831)</u>	<u>(7,932,141)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,566,533)	(3,962,649)
From Local Capital	(500,000)	(7,321,799)
From Deferred Capital Revenue	<u>(21,080,000)</u>	<u>(40,320,000)</u>
Total Acquisition of Tangible Capital Assets	<u>(24,146,533)</u>	<u>(51,604,448)</u>
Amortization of Tangible Capital Assets	<u>40,697,211</u>	<u>39,539,438</u>
Total Effect of change in Tangible Capital Assets	<u>16,550,678</u>	<u>(12,065,010)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u>14,911,847</u>	<u>(19,997,151)</u>

School District No. 39 (Vancouver)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	628,340,423	598,313,997
Other	79,767	87,498
Federal Grants	2,748,724	3,068,057
Tuition	18,109,199	23,257,696
Other Revenue	19,634,741	18,793,832
Rentals and Leases	6,722,961	6,032,791
Investment Income	4,435,183	4,217,401
Total Revenue	680,070,998	653,771,272
Expenses		
Instruction	557,935,612	540,497,136
District Administration	24,667,984	27,060,355
Operations and Maintenance	89,651,348	85,457,875
Transportation and Housing	3,947,706	3,944,493
Total Expense	676,202,650	656,959,859
Net Revenue (Expense)	3,868,348	(3,188,587)
Budgeted Prior Year Surplus Appropriation	84,200	8,445,016
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,953,889)	(2,823,876)
Local Capital	(222,050)	(222,050)
Other	(1,701,609)	(1,701,609)
Total Net Transfers	(3,877,548)	(4,747,535)
Budgeted Surplus (Deficit), for the year	75,000	508,894

School District No. 39 (Vancouver)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	589,515,983	588,969,826
Other Ministry of Education and Child Care Grants		
Pay Equity	7,294,124	7,294,124
Funding for Graduated Adults	1,803,204	1,955,003
Student Transportation Fund	53,423	53,423
Foundation Skills Assessment (FSA) Scorer Grant	41,621	41,621
Labour Settlement Funding	29,632,068	
Total Provincial Grants - Ministry of Education and Child Care	628,340,423	598,313,997
Provincial Grants - Other	79,767	87,498
Federal Grants	2,748,724	3,068,057
Tuition		
Summer School Fees	982,361	947,218
Continuing Education	422,300	422,300
International and Out of Province Students	16,704,538	21,888,178
Total Tuition	18,109,199	23,257,696
Other Revenues		
Other School District/Education Authorities	2,632,838	1,415,017
Miscellaneous		
Miscellaneous Fees and Revenue	2,818,900	2,997,197
Instructional Cafeteria Revenue	1,315,483	1,206,305
Other Grants	707,981	1,015,774
School Generated Funds	12,159,539	12,159,539
Total Other Revenue	19,634,741	18,793,832
Rentals and Leases	6,722,961	6,032,791
Investment Income	4,435,183	4,217,401
Total Operating Revenue	680,070,998	653,771,272

School District No. 39 (Vancouver)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2027

	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$
Salaries		
Teachers	281,968,891	267,469,281
Principals and Vice Principals	30,773,426	30,405,012
Educational Assistants	61,218,042	60,783,577
Support Staff	69,807,251	67,921,050
Other Professionals	15,036,819	14,169,164
Substitutes	19,621,001	18,359,165
Total Salaries	478,425,430	459,107,249
Employee Benefits	138,927,683	131,790,124
Total Salaries and Benefits	617,353,113	590,897,373
Services and Supplies		
Services	14,463,236	15,991,703
Student Transportation	3,891,630	3,903,893
Professional Development and Travel	1,580,522	1,613,768
Rentals and Leases	785,924	871,620
Dues and Fees	926,998	1,241,483
Insurance	1,757,275	1,824,730
Supplies	23,733,402	29,350,118
Utilities	11,710,550	11,265,171
Total Services and Supplies	58,849,537	66,062,486
Total Operating Expense	676,202,650	656,959,859

School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	212,091,112	2,313,314	283,127	4,262,425	-	12,404,453	231,354,431
1.03 Career Programs	275,270	54,731	-	163,202	-	22,578	515,781
1.07 Library Services	7,097,267	323,994	-	144,744	-	417,008	7,983,013
1.08 Counselling	7,998,774	262,995	-	466	274,276	539,719	9,076,230
1.10 Inclusive Education	34,790,366	2,837,613	55,773,471	1,182,232	142,356	4,517,708	99,243,746
1.30 English Language Learning	12,640,339	177,184	2,736,542	513,214	223,016	790,099	17,080,394
1.31 Indigenous Education	985,494	358,044	1,569,167	146,225	15,020	-	3,073,950
1.41 School Administration	-	21,903,728	-	12,116,343	-	754,538	34,774,609
1.60 Summer School	2,130,125	345,650	678,181	221,489	5,907	-	3,381,352
1.62 International and Out of Province Students	3,960,144	171,015	168,803	340,402	270,632	174,898	5,085,894
1.64 Other	-	-	-	657,465	218,453	-	875,918
Total Function 1	281,968,891	28,748,268	61,209,291	19,748,207	1,149,660	19,621,001	412,445,318
4 District Administration							
4.11 Educational Administration	-	1,847,913	-	457,833	1,466,743	-	3,772,489
4.40 School District Governance	-	-	-	94,563	951,545	-	1,046,108
4.41 Business Administration	-	-	8,751	3,705,954	6,054,795	-	9,769,500
Total Function 4	-	1,847,913	8,751	4,258,350	8,473,083	-	14,588,097
5 Operations and Maintenance							
5.20 Early Learning and Child Care	-	-	-	-	79,962	-	79,962
5.41 Operations and Maintenance Administration	-	177,245	-	2,201,867	5,334,114	-	7,713,226
5.50 Maintenance Operations	-	-	-	39,179,939	-	-	39,179,939
5.52 Maintenance of Grounds	-	-	-	4,359,770	-	-	4,359,770
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	177,245	-	45,741,576	5,414,076	-	51,332,897
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	59,118	-	-	59,118
Total Function 7	-	-	-	59,118	-	-	59,118
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	281,968,891	30,773,426	61,218,042	69,807,251	15,036,819	19,621,001	478,425,430

School District No. 39 (Vancouver)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2027

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2027 Annual Budget	2026 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	231,354,431	63,511,632	294,866,063	18,447,364	313,313,427	301,862,010
1.03 Career Programs	515,781	156,529	672,310	198,021	870,331	1,152,814
1.07 Library Services	7,983,013	2,213,780	10,196,793	711,643	10,908,436	10,912,138
1.08 Counselling	9,076,230	2,493,633	11,569,863	207,633	11,777,496	12,395,273
1.10 Inclusive Education	99,243,746	33,085,226	132,328,972	1,503,072	133,832,044	126,056,230
1.30 English Language Learning	17,080,394	5,031,164	22,111,558	277,235	22,388,793	22,279,654
1.31 Indigenous Education	3,073,950	1,015,684	4,089,634	163,642	4,253,276	4,427,100
1.41 School Administration	34,774,609	9,782,747	44,557,356	1,575,796	46,133,152	44,614,484
1.60 Summer School	3,381,352	1,003,286	4,384,638	132,755	4,517,393	4,387,162
1.62 International and Out of Province Students	5,085,894	1,457,720	6,543,614	1,539,531	8,083,145	9,772,262
1.64 Other	875,918	260,695	1,136,613	721,506	1,858,119	2,638,009
Total Function 1	412,445,318	120,012,096	532,457,414	25,478,198	557,935,612	540,497,136
4 District Administration						
4.11 Educational Administration	3,772,489	956,982	4,729,471	1,584,793	6,314,264	6,662,358
4.40 School District Governance	1,046,108	210,655	1,256,763	269,656	1,526,419	1,662,926
4.41 Business Administration	9,769,500	2,867,426	12,636,926	4,190,375	16,827,301	18,735,071
Total Function 4	14,588,097	4,035,063	18,623,160	6,044,824	24,667,984	27,060,355
5 Operations and Maintenance						
5.20 Early Learning and Child Care	79,962	19,472	99,434	-	99,434	155,163
5.41 Operations and Maintenance Administration	7,713,226	2,143,127	9,856,353	3,412,209	13,268,562	12,436,473
5.50 Maintenance Operations	39,179,939	11,472,247	50,652,186	7,573,046	58,225,232	55,349,396
5.52 Maintenance of Grounds	4,359,770	1,223,594	5,583,364	844,006	6,427,370	6,331,472
5.56 Utilities	-	-	-	11,630,750	11,630,750	11,185,371
Total Function 5	51,332,897	14,858,440	66,191,337	23,460,011	89,651,348	85,457,875
7 Transportation and Housing						
7.70 Student Transportation	59,118	22,084	81,202	3,866,504	3,947,706	3,944,493
Total Function 7	59,118	22,084	81,202	3,866,504	3,947,706	3,944,493
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	478,425,430	138,927,683	617,353,113	58,849,537	676,202,650	656,959,859

School District No. 39 (Vancouver)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2027

	2027 <u>Annual Budget</u>	2026 Amended <u>Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	92,869,353	95,867,246
Other	8,863,736	8,900,110
Other Revenue	7,214,953	7,176,890
Investment Income	450,659	836,314
Total Revenue	<u>109,398,701</u>	<u>112,780,560</u>
Expenses		
Instruction	105,268,281	108,467,465
District Administration	814,070	788,427
Operations and Maintenance	2,556,215	2,238,404
Transportation and Housing	147,491	147,491
Total Expense	<u>108,786,057</u>	<u>111,641,787</u>
Net Revenue (Expense)	<u>612,644</u>	<u>1,138,773</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(612,644)	(1,138,773)
Total Net Transfers	<u>(612,644)</u>	<u>(1,138,773)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$		\$	\$
Deferred Revenue, beginning of year		830,264	577,624	119,036	4,480,180		-	181,112	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	2,251,474	2,040,619		9,825,945		646,000	215,600	719,817	10,647,334
Provincial Grants - Other									
Other			86,912		6,455,889				
Investment Income			16,900	2,500				5,850	
	2,251,474	2,040,619	103,812	9,828,445	6,455,889	646,000	215,600	725,667	10,647,334
Less: Allocated to Revenue	2,251,474	2,040,619	103,812	9,828,445	6,456,115	646,000	215,600	775,817	10,647,334
Deferred Revenue, end of year	-	830,264	577,624	119,036	4,479,954	-	-	130,962	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	2,251,474	2,040,619	-	9,825,945	-	646,000	215,600	769,967	10,647,334
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants									
Other Revenue	-	-	86,912	-	6,456,115	-	-	-	-
Investment Income	-	-	16,900	2,500	-	-	-	5,850	-
	2,251,474	2,040,619	103,812	9,828,445	6,456,115	646,000	215,600	775,817	10,647,334
Expenses									
Salaries									
Teachers	-	-	-	2,755,443	-	-	-	146,866	2,248,233
Principals and Vice Principals	-	-	-	323,086	-	-	-	-	170,773
Educational Assistants	-	1,479,353	-	-	1,119	435,937	-	-	3,219,170
Support Staff	1,266,865	-	-	1,338,796	97,538	-	-	-	238,243
Other Professionals	-	-	-	25,353	-	-	54,600	-	1,621,133
Substitutes	-	-	-	-	1,064	-	53,363	65,148	10,087
	1,266,865	1,479,353	-	4,442,678	99,721	435,937	107,963	212,014	7,507,639
Employee Benefits	365,382	561,266	-	1,343,164	28,646	165,318	34,027	58,721	2,402,644
Services and Supplies	619,227	-	103,812	4,042,603	6,102,899	44,745	73,610	505,082	737,051
	2,251,474	2,040,619	103,812	9,828,445	6,231,266	646,000	215,600	775,817	10,647,334
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	224,849	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	(224,849)	-	-	-	-
	-	-	-	-	(224,849)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	ECL Early Care & Learning	Feeding Futures Fund	Dual Credit Program Expansion	National School Food Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				31,500	50,000				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,604,881	48,803,424	147,491	47,000		175,000	5,571,167	279,000	883,400
Provincial Grants - Other									
Other									
Investment Income									
	4,604,881	48,803,424	147,491	47,000	-	175,000	5,571,167	279,000	883,400
Less: Allocated to Revenue	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants									
Other Revenue	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
Expenses									
Salaries									
Teachers	-	38,065,224	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	2,389,767	-	-	-	-	-	-	-	-
Support Staff	59,138	-	-	-	-	70,748	2,145,755	-	324,274
Other Professionals	511,104	-	-	-	-	54,600	76,315	-	-
Substitutes	384,197	-	-	-	-	-	113,005	-	-
	3,344,206	38,065,224	-	-	-	125,348	2,335,075	-	324,274
Employee Benefits	1,165,280	10,738,200	-	-	-	40,623	741,301	-	96,685
Services and Supplies	95,395	-	147,491	78,500	50,000	9,029	2,494,791	279,000	462,441
	4,604,881	48,803,424	147,491	78,500	50,000	175,000	5,571,167	279,000	883,400
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2027

	Work Experience Enhancement	Assistive Technology	CAYA	CommunityLINK Other	Provincial Resource Programs	Miscellaneous	PRCVI	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	47,000	14,466,990	12,823,596	412,310	3,000	664,046	1,091,213	35,777,871
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care					2,785,833		3,046,718	92,690,703
Provincial Grants - Other		5,400,000						5,400,000
Other						405,656		6,948,457
Investment Income		389,638	385,655			8,021	27,750	836,314
	-	5,789,638	385,655	-	2,785,833	413,677	3,074,468	105,875,474
Less: Allocated to Revenue	47,000	5,582,374	3,583,000	266,270	2,785,833	413,677	3,162,468	109,398,701
Deferred Revenue, end of year	-	14,674,254	9,626,251	146,040	3,000	664,046	1,003,213	32,254,644
Revenues								
Provincial Grants - Ministry of Education and Child Care	47,000	-	-	-	2,785,833	-	3,046,718	92,869,353
Provincial Grants - Other		5,192,736	3,583,000	-	-	-	88,000	8,863,736
Federal Grants		-	-	-	-	-	-	-
Other Revenue		-	-	266,270	-	405,656	-	7,214,953
Investment Income		389,638	-	-	-	8,021	27,750	450,659
	47,000	5,582,374	3,583,000	266,270	2,785,833	413,677	3,162,468	109,398,701
Expenses								
Salaries								
Teachers		-	-	-	1,587,067	-	237,211	45,040,044
Principals and Vice Principals		-	-	-	171,531	-	-	665,390
Educational Assistants		-	-	-	97,917	7,407	-	7,630,670
Support Staff		800,767	723,313	-	125,620	-	956,195	8,147,252
Other Professionals		1,250,033	288,388	-	10,324	-	345,809	4,237,659
Substitutes	23,656	80,000	-	-	41,990	1,059	-	773,569
	23,656	2,130,800	1,011,701	-	2,034,449	8,466	1,539,215	66,494,584
Employee Benefits	6,344	640,397	343,156		578,303	3,196	512,448	19,825,101
Services and Supplies	17,000	2,811,177	2,228,143	264,869	173,081	15,621	1,110,805	22,466,372
	47,000	5,582,374	3,583,000	264,869	2,785,833	27,283	3,162,468	108,786,057
Net Revenue (Expense) before Interfund Transfers	-	-	-	1,401	-	386,394	-	612,644
Interfund Transfers								
Tangible Capital Assets Purchased		-	-	(1,401)	-	(386,394)	-	(612,644)
	-	-	-	(1,401)	-	(386,394)	-	(612,644)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 39 (Vancouver)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2027

	2027 Annual Budget			2026 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue	171,679	274,842	446,521	496,521
Rentals and Leases		2,160,301	2,160,301	2,050,080
Investment Income		455,412	455,412	445,946
Gain (Loss) on Disposal of Tangible Capital Assets	32,707,135		32,707,135	
Amortization of Deferred Capital Revenue			-	31,416,826
Total Revenue	32,878,814	2,890,555	35,769,369	34,409,373
Expenses				
Operations and Maintenance		1,112,000	1,112,000	672,281
Amortization of Tangible Capital Assets				
Operations and Maintenance	40,697,211		40,697,211	39,539,438
Debt Services				
Capital Lease Interest		79,981	79,981	79,981
Total Expense	40,697,211	1,191,981	41,889,192	40,291,700
Net Revenue (Expense)	(7,818,397)	1,698,574	(6,119,823)	(5,882,327)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,566,533		2,566,533	3,962,649
Local Capital		222,050	222,050	222,050
Capital Lease Payment		1,701,609	1,701,609	1,701,609
Total Net Transfers	2,566,533	1,923,659	4,490,192	5,886,308
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	500,000	(500,000)	-	
Principal Payment				
Capital Lease	1,621,628	(1,621,628)	-	
Total Other Adjustments to Fund Balances	2,121,628	(2,121,628)	-	
Budgeted Surplus (Deficit), for the year	(3,130,236)	1,500,605	(1,629,631)	3,981

FACILITIES PLANNING COMMITTEE

Wednesday, April 8, 2026

Committee Report to the Board, April 29, 2026

The Chairperson of the Committee called the meeting to order at 7:00 pm. She acknowledged with deep gratitude and respect, we are honoured to be learning and unlearning on the ancestral and unceded lands of the xʷməθkʷəy̓əm (Musqueam), Sḵwxwú7mesh Úxwumixw (Squamish Nation) & səliłwətał (Tsleil-Waututh Nation).

This meeting was live-streamed, and both the audio and visual recordings were also available to the public for viewing after the meeting. Footage from this meeting may be viewed from Canada or anywhere else in the world.

A presentation detailing the flow of the agenda was shown throughout the meeting, a copy of which is on file with the meeting agenda.

1. Capital Bylaw No. 2026/27-CPSD39-01

The Executive Director of Facilities presented a report dated April 8, 2026, titled **Capital Bylaw No.2026/27-CPSD39-01**. The report provides information on the Capital Budget Outcomes and Next Steps (CBONS) Letter from the Ministry of Infrastructure in response to the District's 2026/2027 Five-Year Capital Plan submission and the 2026/2027 Minor Capital Plan submission.

The Capital Bylaw is required under the *School Act* to adopt the Capital Plan approved by the Ministry as detailed in the CBONS letter.

Committee members, trustees and stakeholder representatives provided feedback and staff answered questions and provided clarification on various points.

There was unanimous consent from committee members to forward the following recommendation to the Board for consideration:

THAT School District No. 39 (Vancouver) Capital Bylaw No. 2026/27-CPSD39-01 be given three readings, passed, and adopted at the April 29, 2026, Public Board Meeting.

2. 2026-2027 Annual Facilities Grant Spending Plan

The Executive Director of Facilities presented a report dated April 8, 2026, titled **2026-2027 Annual Facilities Grant Spending Plan**. The report includes a summary of the estimated 2026/2027 Annual Facilities Grant (AFG) funding allocation and the AFG Expenditure Plan. Key investments focus on accessibility improvements, targeted air quality and ventilation upgrades, roofing projects, and critical safety and compliance systems such as fire protection, security, boilers, and network connectivity. Ongoing challenges include rising construction costs and system obsolescence, requiring prioritization and multi-year planning.

Committee members, trustees and stakeholder representatives provided feedback and staff answered questions and provided clarification on various points.

There was unanimous consent from committee members to forward the following recommendation to the Board for consideration:

THAT the Board approve the 2026-2027 Annual Facilities Grant Expenditure Plan for submission to the Ministry of Infrastructure.

3. Sir Sandford Fleming Elementary Easement Agreement

The Executive Director of Facilities presented a report dated April 8, 2026, titled ***Sir Sandford Fleming Elementary Easement Agreement***. The report provides information on the redevelopment of the subdivided southern portion of the Fleming School Site, including background on the construction of a new elementary school through the seismic mitigation program, the subdivision of the property, and the Board’s approval of a 99-year prepaid ground lease for the surplus Southern Legal Parcel for mixed-use residential rental housing. It summarizes the need for shared vehicle access to the mixed-use building parkade via the existing Fleming School Site parking lot to align with City urban design and traffic safety principles.

The report describes the requirement for a registered parking access easement to allow shared ingress and egress while protecting the Vancouver School Board’s ongoing use of the Fleming School Site.

Committee members, trustees and stakeholder representatives provided feedback and staff answered questions and provided clarification on various points.

There was consent from the majority of the committee members to forward the following recommendation to the Board for consideration:

THAT the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be given three (3) readings, passed, and adopted at the April 29, 2026, Public Board meeting.

4. New Elementary School at Olympic Village Update

The Executive Director of Facilities presented a report dated April 8, 2026, titled ***New Elementary School at Olympic Village Update***. The report provides information on the progress of the new elementary school in Olympic Village following provincial funding approval in 2024, including design development, stakeholder engagement, and City permitting processes. It outlines the rezoning process that was required to increase building height, which resulted in unanimous Vancouver City Council approval in February 2026. The report also notes submission of updated development permit designs reflecting feedback from the City of Vancouver, technical groups, families, students, and the public. Key project milestones are summarized, with construction expected to begin in early 2027 and completion anticipated for Fall 2029.

Committee members, trustees and stakeholder representatives provided feedback and staff answered questions and provided clarification on various points.

This report was provided for information.

The meeting adjourned at 8:02 pm.

Preeti Faridkot, Chairperson

Committee Members Present:

Preeti Faridkot (Chair)
Victoria Jung
Christopher Richardson (Alt.)
Suzie Mah (Alt.)

Committee Members Absent:

Jennifer Reddy
Joshua Zhang (Vice-Chair)

Other Trustees Present:

Janet Fraser

Senior Team Members Present:

Flavia Coughlan, Secretary Treasurer
Helen McGregor, Superintendent
Jessie Gresley-Jones, Executive Director, Facilities

Association Representatives Present:

Suzette Magri, CUPE 15
Angela Waterlow, DPAC
Paul Loeman, PASA
Dale Ambrose, VASSA
Larissa Lam, VDSC
Xander Graham, VEAES
Laura Rhead, VEPVPA
Carl Janze, VSTA

Also Present:

Ajaz Hasan
Dmytro Plakhotnyk
Ana Chau (recorder)

April 29, 2026

TO: Board of Education

FROM: Facilities Planning Committee

RE: Capital Bylaw No. 2026/27-CPSD39-01

*Reference to
Education Plan*

GOAL: Goal 2: The Vancouver School Board will increase equity by...

OBJECTIVE:

- Improving stewardship of the district’s resources by focusing on effectiveness, efficiency and sustainability.

INTRODUCTION

The Capital Plan Bylaw is presented to the Board for approval at the recommendation of the Facilities Planning Committee. The Committee met on April 8, 2026 and recommended that:

“The School District No. 39 (Vancouver) Capital Bylaw No.2026/27-CPSD39-01 be given three readings, passed and adopted at the April 29, 2026, Public Board Meeting.”

BACKGROUND

On March 31, 2026, the Vancouver Board of Education (VBE) received the Capital Budget Outcomes and Next Steps (CBONS) Letter (formerly the Capital Plan Response) from the Education and Child Care Capital Branch of the Ministry of Infrastructure (“the Ministry”) in response to the District’s 2026/2027 Five-Year Capital Plan submission and the 2026/2027 Minor Capital Plan submission. (Attachment A)

The Capital Bylaw is required under the *School Act* to adopt the Capital Plan approved by the Ministry as detailed in the CBONS letter. (Attachment B)

ANALYSIS

Major Capital Projects

No Major capital projects were moved forward from Capital Plan status to Project Definition Report (PDR) status in the March 27, 2026 CBONS letter.

Projects in Development from Previous Years

Elementary School at Olympic Village

The new elementary school at Olympic Village project was funded in 2024 and work is underway to advance this important project. The rezoning was approved by Vancouver City Council on February 25, 2026 and the Development Permit is in process.

Sir Wilfred Grenfell Elementary

The seismic upgrade was approved in 2023 and is under construction. Completion is anticipated in 2026.

Lord Roberts Annex Replacement

This school replacement project was partially funded through an agreement with BC Hydro and enables the use of the sub-surface parcel by BC Hydro for the construction of a new substation, with a replacement

school built adjacent this structure. Design and consultation has been ongoing, and BC Hydro submitted the Development Permit for their portion of the project in late 2025. The School portion of the Development Permit will be submitted to the City in the coming months.

Minor Capital Projects

The minor capital programs include the School Enhancement Program (SEP), the Carbon Neutral Capital Program (CNCP), the Playground Equipment Program (PEP), and the Food Infrastructure Program (FIP). The Minor Capital Plan submission was presented to the Facilities Planning Committee on September 17, 2025, and approved by the Board on October 1, 2025.

These programs are described below, and a summary of the Ministry approved projects is provided in Table 1.

School Enhancement Program (SEP)

The SEP program provides capital funding for projects that will improve the safety, facility condition, operational efficiency, and functionality of existing schools, with the objective to extend their useful physical life. Projects are permitted in six (6) categories of upgrade defined as: roofing, exterior wall systems, interior construction, HVAC, electrical, and plumbing upgrades. There are criteria for the cost range and eligibility of projects. Five project requests are allowed in the annual Five-Year Capital Plan submission.

Carbon Neutral Capital Program (CNCP)

The CNCP program provides funding for energy efficiency projects that work to lower carbon emissions. Other benefits of this capital funding include operational cost-savings and coordinated funding with other capital programs. Five project requests are allowed in the annual Five-Year Capital Plan submission. Five projects are allowed in the Minor Capital Plan submission.

Playground Equipment Program (PEP)

The Playground Equipment Program (PEP) was established to provide playground equipment at schools that do not have any playground equipment or to replace aging equipment that could pose a safety hazard. The PEP program provides specific funding for accessible structures. Three project requests are allowed in the annual Five-Year Capital Plan submission. Three projects are allowed in the Minor Capital Plan submission.

Food Infrastructure Program (FIP)

The Food Infrastructure Program (FIP) is a new capital funding program that supports the rehabilitation and upgrade to food provision and delivery infrastructure at school sites. Capital direction is that these projects are to be focused on upgrades such as:

- Refrigerated vehicles to support the delivery of prepared meals from centralized kitchen facilities to schools.
- The purchase and installation of new or used kitchen equipment (e.g., refrigerators, freezers, dishwashers, stoves, ovens, etc.).
- Space and functionality improvements to ensure kitchens meet local health authority requirements.
- Equipment and infrastructure to support traditional food gathering and preparation (e.g., fishing equipment, smokehouses, non-fur trapping equipment).
- Food storage (refrigerated or dry storage).

Table 1 – Summary of Approved 2026-2027 Minor Capital Plan Projects

Program	Site	Description	Funding \$
SEP—School Enhancement Program	Crosstown Elementary Phase 2	<p>The school currently has ventilation and heating, but no dedicated cooling. The designed ventilation capacity provides occupants with required minimum ventilation levels but does not have extra air flow capacity to support thermal comfort. Indoor temperatures have been uncomfortable for building occupants since the school opened in 2017.</p> <p>To remediate this situation the existing systems will be upgraded in two phases. The first phase was approved in the 2025-2026 submission and is already being implemented. The value of phase 1 is \$1,470,000 and it includes the following measures to address both ventilation and thermal comfort:</p> <ul style="list-style-type: none"> • Modifications to AHU Motors-Filters-Coils & 1ST VRF Heat Pump – addresses facility’s ventilation. • Rooftop mechanical room construction - to accommodate Heat Pumps that will be addressed in phase 2, as well as the heat exchanger for a water-cooling supply and distribution system. <p>To finalize the project the funding required for the second phase is \$1,350,000 and includes the following measures to address air cooling equipment installation in the classrooms and learning areas:</p> <ul style="list-style-type: none"> • Second and Third VRF Heat Pumps. • Hybrid Refrigerant-CHW Distribution – ceiling-mounted cooling air circulation units. • Chilled water fan-coil units to address cooling needs in common areas like gyms and auditoriums. 	\$ 1,350,000
SEP—School Enhancement Program	Killarney Secondary	Fire alarm annunciator panel upgrade to the existing building along with wiring and devices replacement as needed.	\$475,000
CNCP—Carbon Neutral Capital Program— HVAC Upgrades	Cavell Elementary	<p>New Heating Plant & District Hot Water (DHW) upgrade for the ageing boiler plant for the main building with modern high-efficiency boilers will achieve substantial energy savings.</p> <p><i>Projected total annual avoided emissions – 17.47 tCO2</i> <i>Fuel Savings - \$3,500</i> <i>Total Savings - \$3,500</i></p>	\$ 625,000
CNCP—Carbon Neutral Capital Program— HVAC Upgrades	Charles Dickens Annex	<p>New Heating Plant & DHW upgrade for the ageing boiler plant with modern high-efficiency boilers will achieve substantial energy savings.</p> <p><i>Projected total annual avoided emissions - 7.59 tCO2</i> <i>Fuel Savings - \$1,520</i> <i>Total Savings - \$1,520</i></p>	\$ 450,000

Program	Site	Description	Funding \$
FIP—Food Infrastructure Program—Kitchen Equipment Upgrade	Sir Winston Churchill Secondary	<p>Summary: To improve meal prep capacity and service efficiency, key kitchen equipment requires replacement:</p> <ul style="list-style-type: none"> • Rational Oven (10-shelf): 20 years old, beyond repair, and no longer energy/code compliant. • Steam Tables (x2): Needed to maintain safe food temperatures during lunch service. Existing units are obsolete and will be relocated to the service line to improve speed and efficiency. <p>Proposal: Replace and upgrade essential kitchen equipment to support safe, efficient, and code-compliant operations.</p>	\$ 55,000
FIP—Food Infrastructure Program—Kitchen Equipment Upgrade	Killarney Secondary	<p>Summary: The kitchen’s existing walk-in cooler was decommissioned due to safety concerns and is beyond repair. It has been temporarily replaced with six reach-in coolers/freezers, all of which are now at end of life and will soon be non-serviceable due to parts unavailability.</p> <p>In addition, the Rational oven (10-shelf unit), which is the primary appliance used for lunch preparation, is 20 years old and has reached the end of its service life. Its replacement is critical to maintaining meal production capacity and ensuring food safety standards.</p> <p>Proposal: Replace the aging reach-in units with a new commercial-grade walk-in cooler and replace the Rational oven to ensure reliable, efficient, and safe kitchen operations</p>	\$ 90,000
Playground Enhancement Program	J.W. Sexsmith Community Elementary	Universally Accessible Playground	\$200,000

Annual Programs Funding Agreement

These Minor Capital Projects all indicate a required completion date of March 31, 2026, which would be the normal expectation of the Ministry. The funding Certificates of Approval (COA’s) for these projects, for districts to draw down the funds to pay for them, are normally held open until the end of the Provincial Government’s fiscal year.

Bylaw Requirement

As indicated in the Capital Plan Response Letter, the Board of Education is required, under Section 143 of the *School Act*, to adopt a single Capital Bylaw for its approved Five-Year Capital Plan. The Bylaw must reference the Capital Plan Bylaw No. provided with the Capital Plan Response letter. Capital Bylaw No. 2026/27-CPSD39-01 (see Attachment B) is attached for the Board’s approval.

RECOMMENDATION

- (1) That School District No. 39 (Vancouver) Capital Bylaw No.2026/27-CPSD39-01 be given three (3) readings at this meeting. (VOTE MUST BE UNANIMOUS)**

- (2) That School District No. 39 (Vancouver) Capital Bylaw No.2026/27-CPSD39-01 be:
Read a first time the 29th day of April, 2026;
Read a second time the 29th day of April, 2026;
Read a third and final time, passed and adopted this 29th day of April, 2026.**

Attachments:

- A. Capital Budget Outcomes and Next Steps (CBONS) Letter (dated March 27, 2026)
- B. Capital Bylaw No. 2026/27-CPSD39-01



March 27, 2026
Our Ref. 27149

Helen McGregor
Superintendent
Vancouver School District (SD39)

Email Address: hmcgregor@vsb.bc.ca

Dear Helen McGregor:

Thank you for your organization's Capital Plan Submission, which was provided last year to the Ministry of Infrastructure.

This letter provides:

- 1) Direction for advancing supported capital projects in your submission (Appendix A).
- 2) Important information regarding your upcoming Capital Planning submission (Appendix B).

If you have questions about the information provided, please reach out to me or the contacts provided in the attached materials.

Sincerely,

A handwritten signature in black ink, appearing to read "Bobbi Plecas".

Bobbi Plecas
Deputy Minister

pc: Flavia Coughlan, Secretary-Treasurer, Vancouver School District (SD39)

Education and Child Care Capital Branch

Appendix A: Direction for advancing supported capital projects

Capital Bylaw No.: 2026/27-CPSD39-01

Projects in Business Case Development

New Projects

There are no new projects identified at this time to proceed to business case development.

Minor Capital Projects

The table below reflects minor capital projects that are approved for funding and can proceed to procurement in the following program areas:

- School Enhancement Program (SEP)
- Food Infrastructure Program (FIP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

Funding allocation for minor capital projects

Facility Name	Program Project Description	Amount funded by Ministry
Crosstown Elementary	SEP - HVAC Upgrades	\$1,350,000
Killarney Secondary	SEP - Electrical Upgrades	\$475,000
Edith Cavell Elementary	CNCP - HVAC Upgrades	\$625,000
Charles Dickens Annex	CNCP - HVAC Upgrades	\$450,000
Sir Winston Churchill Secondary	FIP - Kitchen Equipment Upgrades	\$55,000
Killarney Secondary	FIP - Kitchen Equipment Upgrades	\$90,000
J.W. Sexsmith Community Elementary	PEP - Universally Accessible Playground	\$200,000

These projects are now to proceed to design, tender and construction and to be completed by March 31, 2027.

An Annual Programs Funding Agreement (APFA) accompanies this Letter which outlines specific Ministry and Board-related obligations associated with the approved Minor Capital

projects for the 2026/27 fiscal year. Please email a signed/dated copy of the Annual Programs Funding Agreement to the Ministry at CMB@gov.bc.ca.

In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw. A Capital Bylaw identifies the Board's acknowledgement of the approved project and its responsibility to meet capital projects scope, schedule, and budget. The template for the Capital Bylaw can be found on the Ministry's website in the [Publications and Resources](#) section. Please use the Capital Bylaw Number provided at the top of Appendix A for the supported and/or approved 2026/27 Five-Year Capital Plan projects as identified in this letter. The Capital Bylaw must be adopted by your Board and uploaded onto your School District's online MyCAPS portal in order for the Ministry to issue Certificates of Approval. A step-by-step guide of this process is attached for your reference.

Note on Public Announcements

Prior to any public announcements pertaining to any of the projects identified in this document, please have your communications staff contact the Ministry of Infrastructure's communications lead - Preet Grewal, Communications Director, Ministry of Infrastructure Government Communications and Public Engagement, at preet.grewal@gov.bc.ca.

Project Signage

Projects proceeding to construction require a BC Government '[StrongerBC' construction sign](#). Signs should be affixed once fencing is up. Please connect with your Ministry of Infrastructure contact when you are ready to begin design work on the construction sign for the project.

Terms on Management of Capital Projects

Existing terms and conditions for capital projects remain in effect. For more information and resources, please visit the [Capital Management Site](#).

Capital Procurement

Please ensure that all procurement is undertaken in accordance with the [Capital Asset Management Framework \(CAMF\)](#) for public sector bodies. Specifically, procurement must be fair, open, competitive, transparent, and must effectively manage budget and schedule risk. This includes conducting conflict of interest checks to identify any business or professional relationships between members of the capital project procurement team (and their advisors) and the proponents.

All priority investment projects require a procurement options analysis and may be audited to confirm that all procurement activities have been undertaken in accordance with CAMF.

School Site Acquisition Charge

As part of the Board's 2026/27 approved capital plan, the eligible school site requirement set out in the final resolution of the Board of Education in accordance with s. 574(5) of the *Local Government Act*, is accepted by the Ministry.

The local government may commence the collection of an applicable per dwelling unit charge from residential developers on behalf of a Board after the Board's adoption of a bylaw setting the School Site Acquisition Charges for the School District as s. 575(3) of the *Local Government Act* prescribes. The School Site Acquisition Charge may only come into effect 60 days (including weekends and holidays) after that bylaw is adopted by a Board of Education.

Please contact CMB@gov.bc.ca with any questions regarding School Site Acquisition Charges.

Appendix B: Information for Annual Five-Year Capital Planning submissions

Updated Capital Plan Instructions for the Annual Five-Year Capital Plan submission process will be available on the Ministry's [Capital Management Site](#) in early April 2026.

School districts' capital plan submission deadlines are:

- **May 15, 2026**
 - 2026/27 Child Care Capital Program (SASG)
- **May 15, 2026**
 - 2026/27 Minor Capital Programs (AFG)
- **June 30, 2026**
 - 2027/28 Major Capital Programs (SMP, EXP, REP, RDP)
- **September 29, 2026**
 - 2027/28 Minor Capital Programs (SEP, CNCP, PEP, BUS, FIP, BEP)

For school district project planning purposes, the Annual Facility Grant (AFG) Allocation Table will be available on the Ministry's website in the [K-12 Capital Planning Resources](#) section in early April 2026.

The Ministry recommends school districts discuss draft versions of their intended capital projects requests with Child Care, Minor and Major [Capital Branch Staff](#) well in advance of the submission deadlines noted above.

The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the current and next budget cycle, while enabling school districts additional time and flexibility to plan over the summer.

**CAPITAL BYLAW NO. 2026/27-CPSD39-01
CAPITAL PLAN 2026/27**

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No. 39 (Vancouver) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2026/27 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated March 27, 2026, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 39 (Vancouver) Capital Bylaw No. 2026/27-CPSD39-01.

April 29, 2026

TO: Board of Education

FROM: Facilities Planning Committee

RE: 2026-2027 Annual Facilities Grant Spending Plan

Reference to Education Plan

GOALS AND OBJECTIVES:

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by...
- Improving school environments to ensure they are safe, caring, welcoming, and inclusive places for students and families.
- Goal 2: The Vancouver School Board will increase equity by ...
- Improving stewardship of the district’s resources by focusing on effectiveness, efficiency, and sustainability.

INTRODUCTION

On April 8, 2026, the Facilities Planning Committee recommended that the Board of Education approve the 2026-2027 Annual Facilities Grant Expenditure Plan for submission to the Ministry of Infrastructure.

The Ministry of Infrastructure (the Ministry) provides Annual Facilities Grant (“AFG”) funding for annual facility projects required to maintain facility assets through their anticipated economic life and to prevent premature deterioration of these assets.

The 2026-2027 AFG funding totals \$16,515,182 (special purpose funding \$2,252,474 and capital funding \$14,263,708). This grant funding follows the Ministry’s fiscal year, so the expenditures are planned to be incurred from April 1, 2026, to March 31, 2027. (Attachment A)

To access the 2026-2027 AFG funding, the school district is required to submit an expenditure plan to the Ministry after the submission of the final expenditure report for the previous year projects – 2025-2026. The plan may be changed during the year to address emerging priorities, and the actual annual expenditures are submitted to the Ministry at the end of the grant period (March 31, 2027).

BACKGROUND

The AFG allocation is calculated by the Ministry using a formula based on student enrolment and average age of facilities, with an adjustment made for unique geographic factors.

The school district may spend its annual facility grant for the purpose of:

- upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset; or/and
- enhancing the service potential of an existing capital assets or a component of an existing capital assets by correcting identified deficiencies in design or construction, and unsafe conditions; or/and
- significantly lowering the associated operating costs of an existing capital asset; or/and
- extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy.

The school district is responsible for managing its annual facility grant funds to enable any emergent health and safety expenditures to be addressed within a fiscal year.

In accordance with the Ministry's [Annual Facilities Grant Policy](#), there are nine categories of eligible annual facility grant expenditures:

- **Accessibility:** Improvements related to access for persons with mobility issues or physical disabilities.
- **Asbestos Abatement:** Removal of asbestos containing materials as per the current legislature.
- **Electrical Systems:** Improvements or replacements of power supply and distribution systems, fire protection systems, site security systems, technology infrastructure.
- **Exterior Wall Systems:** Improvements to protect the fabric of the buildings, including exterior painting, window and door replacement, building envelope structural repair and/or replacement, structural and non-structural seismic mitigation.
- **HVAC:** Improvements, replacements or provision of heating, ventilation, air conditioning systems.
- **Interior Construction:** Improvements related to flooring, wall partitions, non-structural upgrades, and the provision of educational programming.
- **Plumbing:** Improvements, replacements or provision of washroom and plumbing systems, and safe drinking water.
- **Roofing:** Scheduled roof replacements and major roof repairs.
- **Site Upgrades:** Site improvements including site storm drainage; repairs to sidewalks, parking lots, sites access/egress, paved work areas, paved play areas and play fields; tree management and arborist's services; repairs, upgrading or replacement of playground equipment; perimeter fencing; contaminated soil remediation; underground storage tank removal; sewer or water services; underground irrigation systems; traffic safety.

2026-2027 AFG Expenditure Plan

The preparation of the AFG expenditure plan is informed by building condition assessments, seismic vulnerability, ongoing facilities maintenance and life cycle costs, as well as priorities that emerged through the 2026-2027 Financial Planning engagement process.

The AFG expenditure plan is prepared by the Maintenance and Construction department of the District's Facilities, in collaboration with the Operations and Educational Planning departments. Further the plan is informed by site specific concerns identified within a given year that are eligible for funding, aligned with the below criteria and address the needs of students to support a conducive and functional facility.

In previous years the VSB has seen a need for increased accessibility at many sites to support specific students' needs. The 2026-2027 plan identifies \$730,532 in accessibility improvements to facilitate access to facilities and address specific needs for the coming year of students in facilities or anticipated to commence enrolment in VSB facilities.

Complex HVAC replacement projects are often costly and beyond the scope of available funding. However, staff have focused on identifying opportunities that improve air quality and ventilation including window replacement, window covering installation, and improved dust collection. These improvements support the overarching objective and assist facilities in better addressing air circulation and quality. Operational changes have also been made regarding the air circulation schedules in some schools.

Roofing projects continue to be a focus in 2026-2027 to address known issues and pro-actively avoid costly issues in the future. The previous year priorities saw increased costs in the bids received for this work. This was in part due to material costs and labour availability. As a result, funding was consolidated to fewer sites within the same overall budget and has resulted in the John Oliver Secondary roofing projects now being advanced in 2026-2027.

Another continuing critical focus of the 2026-2027 spending plan is to address fundamental compliance items related to safe operations of existing systems. These include fire alarms, sprinkler systems, fire suppression systems, security systems, venting, and boiler improvements. These items ensure current systems are

maintained to address safety compliance and support the ongoing safe operations of facilities. Of note, several Telus fibre upgrades are identified. These ensure our sites can remain connected to support phone systems and security, as the current systems have reached end of life and are no longer supported or compatible with the broader system network. Addressing these needs is a multi-year undertaking.

Obsolescence will continue to be a challenge in future years as repairs to systems are no longer feasible. This can include the lack of parts being manufactured to support systems, or the lack of safety compliance, necessitating a replacement rather than a repair.

Primary criteria for items included in the AFG expenditure plan are:

Safety:	A number of systems are required for specific life safety functions and must be maintained to a certain functionality. As well, a number of items are identified periodically has specific hazards and need to be rectified for safe operation.
Operational Criticality:	Certain activities are ‘must do’ because failure to do them presents a high risk of failure or functional closure of the facility operation.
Educational Delivery:	Provision of sufficient and appropriate educational spaces, and improvements to existing educational spaces.
Deferred Maintenance:	Projects that reduce the deferred maintenance of the District and thereby reduce the long-term liability of the District.
Obsolescence:	Many systems are at or beyond their typical service life. For some of these, there is no opportunity to repair or continue with the current infrastructure and renewal are required.
Service Expectations:	Our school communities have increasing expectations of a facility services, and we cannot avoid working to meet these. Some of these have regulatory impetus (e.g. accessibility).

Secondary criteria for items included in the AFG expenditure plan are:

Major Capital Alignment:	Projects must take into consideration the Major Capital program and the likelihood of near-term (0-5 years) or mid-term (5 to 10 year) funding for seismic upgrades and/or replacements.
Capacity:	Projects must have sufficient staff compliment to implement and/or manage – some trade groups have more staffing available, and some project types can be more flexible in their implementation.
Economic Return:	Some projects produce a financial return based on reduction of operating costs – most commonly utilities. These can provide long-lasting benefits.
Skills Continuity:	Staff skills need to be retained within the District – particularly for the remaining older schools. Some skills and specific trades are hard to find in the marketplace but are still required for many District sites and loss of skills in certain areas will impact future capabilities. Maintaining a number of projects across skill groups will avoid loss of expertise and District knowledge.

Table 2 presents an aggregated summary of the primary spending areas, and the types of projects implemented within each category.

Table 2: 2026-2027 AFG Expenditure Plan

AFG Expenditure by Type (in thousands)		Description of Items Included in Plan
CAMS	192	Provincial Capital Assets Management System
Accessibility	730	Elevator upgrades and rebuilds Accessible washroom construction Accessible emergency response Playground upgrades Exterior access
Asbestos Abatement	1,034	Boiler refractory Pipe insulation Asbestos testing and removal
Electrical	2,312	LED lighting upgrades Fire alarm upgrades Emergency lighting replacement PA upgrades High voltage vault servicing Security system upgrades Power distribution panel upgrades Phone wiring analogue to VOIP Hand dryer installation
Exterior Wall Systems	1,953	Exterior painting and pressure washing Door and hardware upgrades Windows replacement Exterior skirting and fascia Gutters and barriers Masonry
HVAC	1,474	Boiler Upgrades Furnace Upgrades Heating coil replacement Ventilation recalibrations Heating piping replacement Control upgrades Compressor repairs and replacement
Interior Construction	1,770	Gym floor refinishing and flooring upgrades Rekeying Drapery renewal Millwork renewal Gym door repairs Shop equipment safeguarding
Plumbing	1,535	Water pipe replacement Water bottle fill stations Washroom upgrades Sprinkler review and upgrades Water conservation
Roofing	3,315	Replace failing roof systems
Site Upgrades	2,200	Replace external stairs Sidewalks, pathways, courts Handrails, ladders, flag poles Tree pruning and management Playground repairs
Total	16,515	

A detailed listing of planned AFG expenditures is included in Attachment B. These projects are subject to change based on emerging priorities during the year.

The AFG expenditure plan includes projects, totaling approximately \$7.7 million that address deferred maintenance and infrastructure deficiencies identified through facility audits and included in the provincial capital asset management system inventory of requirements.

RECOMMENDATION

THAT the Board approve the 2026-2027 Annual Facilities Grant Expenditure Plan for submission to the Ministry of Infrastructure.

Attachment:

- A. 2026/2027 Annual Facility Grant
- B. 2026-2027 Listing of Planned AFG Expenditures



2026/2027 Annual Facility Grant

School District	SD #	Total AFG	Capital Portion	Operating Portion			Total Allocation to Districts
				Gross	Withheld (CAMS)	Net	
Southeast Kootenay (SD05)	SD05	\$2,067,965	\$1,786,044	\$281,921	\$23,993	\$257,927	\$2,043,972
Rocky Mountain (SD06)	SD06	\$1,410,886	\$1,218,544	\$192,343	\$16,370	\$175,973	\$1,394,517
Kootenay Lake (SD08)	SD08	\$2,014,576	\$1,739,934	\$274,642	\$23,374	\$251,268	\$1,991,203
Arrow Lakes (SD10)	SD10	\$450,014	\$388,665	\$61,349	\$5,221	\$56,128	\$444,793
Revelstoke (SD19)	SD19	\$471,011	\$406,799	\$64,212	\$5,465	\$58,747	\$465,546
Kootenay-Columbia (SD20)	SD20	\$1,396,919	\$1,206,480	\$190,438	\$16,208	\$174,231	\$1,380,711
Vernon (SD22)	SD22	\$2,568,844	\$2,218,640	\$350,204	\$29,805	\$320,399	\$2,539,039
Central Okanagan (SD23)	SD23	\$5,795,491	\$5,005,407	\$790,085	\$67,241	\$722,844	\$5,728,250
Cariboo-Chilcotin (SD27)	SD27	\$2,246,311	\$1,940,077	\$306,234	\$26,062	\$280,171	\$2,220,248
Quesnel (SD28)	SD28	\$1,290,482	\$1,114,554	\$175,928	\$14,973	\$160,956	\$1,275,510
Chilliwack (SD33)	SD33	\$3,387,609	\$2,925,784	\$461,824	\$39,304	\$422,520	\$3,348,304
Abbotsford (SD34)	SD34	\$4,986,029	\$4,306,296	\$679,733	\$57,850	\$621,883	\$4,928,179
Langley (SD35)	SD35	\$5,191,203	\$4,483,500	\$707,704	\$60,230	\$647,474	\$5,130,973
Surrey (SD36)	SD36	\$17,430,575	\$15,054,310	\$2,376,267	\$202,234	\$2,174,033	\$17,228,343
Delta (SD37)	SD37	\$4,430,995	\$3,826,928	\$604,066	\$51,410	\$552,657	\$4,379,585
Richmond (SD38)	SD38	\$6,118,580	\$5,284,449	\$834,131	\$70,990	\$763,141	\$6,047,590
Vancouver (SD39)	SD39	\$16,515,182	\$14,263,708	\$2,251,474	\$191,615	\$2,059,859	\$16,323,567
New Westminster (SD40)	SD40	\$1,740,617	\$1,503,323	\$237,294	\$20,195	\$217,099	\$1,720,421
Burnaby (SD41)	SD41	\$6,869,802	\$5,933,259	\$936,543	\$79,706	\$856,837	\$6,790,096
Maple Ridge-Pitt Meadows (SD42)	SD42	\$3,818,884	\$3,298,265	\$520,619	\$44,308	\$476,311	\$3,774,576
Coquitlam (SD43)	SD43	\$8,409,839	\$7,263,347	\$1,146,492	\$97,574	\$1,048,919	\$8,312,265
North Vancouver (SD44)	SD44	\$4,670,591	\$4,033,861	\$636,730	\$54,190	\$582,540	\$4,616,401
West Vancouver (SD45)	SD45	\$1,973,150	\$1,704,155	\$268,995	\$22,893	\$246,101	\$1,950,257
Sunshine Coast (SD46)	SD46	\$1,416,520	\$1,223,409	\$193,111	\$16,435	\$176,676	\$1,400,085
qathet (SD47)	SD47	\$885,774	\$765,019	\$120,755	\$10,277	\$110,478	\$875,497
Sea to Sky (SD48)	SD48	\$1,457,188	\$1,258,533	\$198,655	\$16,907	\$181,748	\$1,440,281
Central Coast (SD49)	SD49	\$434,434	\$375,208	\$59,225	\$5,040	\$54,185	\$429,393
Haida Gwaii (SD50)	SD50	\$795,420	\$686,982	\$108,438	\$9,229	\$99,209	\$786,191
Boundary (SD51)	SD51	\$816,742	\$705,398	\$111,344	\$9,476	\$101,868	\$807,266
Prince Rupert (SD52)	SD52	\$977,309	\$844,075	\$133,234	\$11,339	\$121,895	\$965,970
Okanagan Similkameen (SD53)	SD53	\$906,792	\$783,171	\$123,621	\$10,521	\$113,100	\$896,271
Bulkley Valley (SD54)	SD54	\$1,020,728	\$881,575	\$139,153	\$11,843	\$127,311	\$1,008,886
Prince George (SD57)	SD57	\$4,865,953	\$4,202,590	\$663,363	\$56,456	\$606,907	\$4,809,496
Nicola-Similkameen (SD58)	SD58	\$906,670	\$783,066	\$123,604	\$10,519	\$113,085	\$896,151
Peace River South (SD59)	SD59	\$2,058,871	\$1,778,190	\$280,681	\$23,888	\$256,793	\$2,034,983
Peace River North (SD60)	SD60	\$2,217,075	\$1,914,826	\$302,248	\$25,723	\$276,525	\$2,191,351

2026/2027 Annual Facility Grant

School District	SD #	Total AFG	Capital Portion	Operating Portion			Total Allocation to Districts
				Gross	Withheld (CAMS)	Net	
Greater Victoria (SD61)	SD61	\$5,979,446	\$5,164,283	\$815,163	\$69,376	\$745,787	\$5,910,071
Sooke (SD62)	SD62	\$2,604,583	\$2,249,507	\$355,076	\$30,219	\$324,857	\$2,574,364
Saanich (SD63)	SD63	\$2,203,552	\$1,903,148	\$300,405	\$25,566	\$274,838	\$2,177,986
Gulf Islands (SD64)	SD64	\$746,703	\$644,907	\$101,796	\$8,664	\$93,133	\$738,039
Okanagan Skaha (SD67)	SD67	\$1,934,446	\$1,670,728	\$263,718	\$22,444	\$241,274	\$1,912,002
Nanaimo-Ladysmith (SD68)	SD68	\$4,100,354	\$3,541,363	\$558,991	\$47,574	\$511,417	\$4,052,781
Qualicum (SD69)	SD69	\$1,436,390	\$1,240,571	\$195,820	\$16,665	\$179,154	\$1,419,725
Pacific Rim (SD70)	SD70	\$1,534,550	\$1,325,348	\$209,201	\$17,804	\$191,397	\$1,516,745
Comox Valley (SD71)	SD71	\$2,585,981	\$2,233,440	\$352,540	\$30,003	\$322,537	\$2,555,977
Campbell River (SD72)	SD72	\$1,895,972	\$1,637,499	\$258,473	\$21,998	\$236,475	\$1,873,974
Kamloops-Thompson (SD73)	SD73	\$5,057,210	\$4,367,773	\$689,437	\$58,675	\$630,761	\$4,998,534
Gold Trail (SD74)	SD74	\$1,006,302	\$869,115	\$137,187	\$11,675	\$125,511	\$994,626
Mission (SD75)	SD75	\$1,841,276	\$1,590,259	\$251,017	\$21,363	\$229,653	\$1,819,913
Fraser-Cascade (SD78)	SD78	\$772,920	\$667,549	\$105,370	\$8,968	\$96,403	\$763,952
Cowichan Valley (SD79)	SD79	\$2,767,424	\$2,390,148	\$377,276	\$32,109	\$345,167	\$2,735,315
Fort Nelson (SD81)	SD81	\$465,559	\$402,091	\$63,469	\$5,402	\$58,067	\$460,158
Coast Mountains (SD82)	SD82	\$2,407,706	\$2,079,469	\$328,237	\$27,935	\$300,302	\$2,379,771
Kwáskwéw ne Secwepemcúl'ecw (SD83)	SD83	\$2,467,390	\$2,131,017	\$336,373	\$28,628	\$307,746	\$2,438,763
Vancouver Island Region West (SD84)	SD84	\$570,749	\$492,941	\$77,809	\$6,622	\$71,187	\$564,127
Vancouver Island Region North (SD85)	SD85	\$1,069,138	\$923,385	\$145,753	\$12,404	\$133,348	\$1,056,733
Stikine (SD87)	SD87	\$437,739	\$378,063	\$59,676	\$5,079	\$54,597	\$432,660
Nechako Lakes (SD91)	SD91	\$2,085,486	\$1,801,177	\$284,309	\$24,197	\$260,113	\$2,061,290
Nisga'a (SD92)	SD92	\$391,296	\$337,951	\$53,344	\$4,540	\$48,804	\$386,756
Conseil scolaire francophone (SD93)	SD93	\$2,001,797	\$1,728,897	\$272,900	\$23,226	\$249,674	\$1,978,571
Call for Submission Provincial Total		\$172,379,000	\$148,879,000	\$23,500,000	\$2,000,000	\$21,500,000	\$170,379,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
All Schools	Accessibility Upgrades	Sensory room conversions at Lord Roberts Elementary, Britannia Elementary, Chief Maquinna Elementary, Southlands Elementary, and John Norquay Elementary.	\$ 330,532
Sir Charles Tupper Secondary	Accessibility Upgrades	Ramp and chair lift installation, including automatic door openers, automatic exterior door installation, and bed-lift installation.	\$ 150,000
Lord Byng Secondary	Accessibility Upgrades	Installation of two accessibility ramps.	\$ 100,000
Prince Of Wales Secondary	Accessibility Upgrades	Ramp and chair lift installation, including two automatic doors and chair lift installation.	\$ 150,000
All Schools	Asbestos Abatement (AFG)	Asbestos inventory and assessment - Phase 3.	\$ 200,000
All Schools	Asbestos Abatement (AFG)	Asbestos abatement program and testing.	\$ 634,000
All Schools	Asbestos Abatement (AFG)	Boiler refractory repairs and asbestos abatement.	\$ 200,000
Britannia Community Area	Electrical (AFG)	Parking lot lighting and skate park LED upgrade and voltage conversion.	\$ 100,000
Britannia Community Area	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000
Strathcona Community Centre	Electrical (AFG)	Gym LED lighting upgrade.	\$ 25,000
All Schools	Electrical (AFG)	Mandated survey for the life-saving electrical systems and devices, including Emergency Fire Alarm inspections and minor repairs to address the findings and assess the system condition as required.	\$ 450,000
All Schools	Electrical (AFG)	Mandated survey for the life-saving electrical systems and devices, including Emergency Lighting System inspections and minor repairs to address the findings and assess the system condition as required.	\$ 120,000
All Schools	Electrical (AFG)	Copper to fiber optic Telus upgrades.	\$ 100,000
All Schools	Electrical (AFG)	Hand dryer upgrades.	\$ 50,000
All Schools	Electrical (AFG)	Fire alarm, security, and elevator monitoring legacy equipment upgrades to accommodate fiber optic Telus lines and remove unsupported equipment and systems. Phase 1 covers 70-80 sites, with a future phase to address the remaining 20-30 sites.	\$ 780,000
General Brock Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Sir Winston Churchill Secondary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000
Sir Richard McBride Elementary	Electrical (AFG)	Security system upgrade.	\$ 15,000
Sir Richard McBride Elementary	Electrical (AFG)	Electrical power panel upgrade.	\$ 5,000
Florence Nightingale Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Sir William Osler Elementary	Electrical (AFG)	Deferred security system upgrade.	\$ 15,000
J.W. Sexsmith Community Elementary	Electrical (AFG)	Security system upgrade.	\$ 15,000
Sir Charles Tupper Secondary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
David Thompson Secondary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000
John Oliver Secondary	Electrical (AFG)	Electrical power panel upgrade.	\$ 5,000
Killarney Secondary	Electrical (AFG)	Electrical power panel upgrade.	\$ 5,000
Dr H N MacCorkindale Elementary	Electrical (AFG)	Security system upgrade.	\$ 15,000
Sir Alexander Mackenzie Elementary	Electrical (AFG)	Interior and exterior LED lighting upgrade.	\$ 125,000
Sir Alexander Mackenzie Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Windermere Community Secondary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000
Waverley Annex	Electrical (AFG)	Security system upgrade.	\$ 15,000
Carnarvon Community Elementary	Electrical (AFG)	Deferred security system upgrade.	\$ 15,000
Kerrisdale Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Prince Of Wales Secondary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 7,000
Queen Elizabeth Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Shaughnessy Elementary	Electrical (AFG)	Deferred security system upgrade.	\$ 15,000
Southlands Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Trafalgar Elementary	Electrical (AFG)	Security system upgrade.	\$ 15,000
Trafalgar Elementary	Electrical (AFG)	Three-year high voltage vault servicing: regular maintenance as per BC Hydro requirement for high voltage equipment.	\$ 5,000
Elsie Roy Elementary	Electrical (AFG)	Interior and exterior LED lighting upgrade.	\$ 55,000
Elsie Roy Elementary	Electrical (AFG)	Deferred security system upgrade.	\$ 15,000
John Oliver Secondary	Electrical (AFG)	Phase 3 LED upgrade in out buildings, shops and barn.	\$ 240,000
Templeton Secondary	Electrical (AFG)	Phase 2 security upgrade.	\$ 40,000
Workshop - Grounds	Exterior Wall Systems (AFG)	Exterior painting for Buildings 146A, B, and C.	\$ 52,072
Workshop - Grounds	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Buildings 146A, B, C, and sheds.	\$ 32,900
All Schools	Exterior Wall Systems (AFG)	Handrail repairs and replacements.	\$ 60,000
Sir Wilfrid Laurier Elementary	Exterior Wall Systems (AFG)	Exterior painting for Buildings P133 and P199.	\$ 18,975
Sir Wilfrid Laurier Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Buildings P133 and P199.	\$ 1,600
Sir William Van Horne Elementary	Exterior Wall Systems (AFG)	Exterior stair removal.	\$ 84,000
Graham Bruce Community Elementary	Exterior Wall Systems (AFG)	Replacement of undercover beam.	\$ 12,500
Graham Bruce Community Elementary	Exterior Wall Systems (AFG)	New roll shutters and electrical power.	\$ 156,000
Captain James Cook Elementary	Exterior Wall Systems (AFG)	Window upgrade.	\$ 44,000
Captain James Cook Elementary	Exterior Wall Systems (AFG)	New roll shutters and electrical power.	\$ 136,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
Sir Sandford Fleming Elementary	Exterior Wall Systems (AFG)	New roll shutters and electrical power.	\$ 364,900
Lord Byng Secondary	Exterior Wall Systems (AFG)	Window replacement and repairs.	\$ 20,000
General Gordon Elementary	Exterior Wall Systems (AFG)	Exterior painting for Building 128B and wood frame.	\$ 23,800
General Gordon Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Building 128B.	\$ 6,600
Kerrisdale Elementary	Exterior Wall Systems (AFG)	Repair soffit.	\$ 10,000
King George Secondary	Exterior Wall Systems (AFG)	Repair tile in girls washroom.	\$ 5,000
Lord Kitchener Elementary	Exterior Wall Systems (AFG)	Exterior painting for Building 090B and wood frame.	\$ 81,375
Lord Kitchener Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Building 090B.	\$ 5,900
Sir John Franklin Community Elementary	Exterior Wall Systems (AFG)	Upgrade concrete steps.	\$ 10,000
Gladstone Secondary	Exterior Wall Systems (AFG)	Exterior painting for Building 100A.	\$ 255,150
Gladstone Secondary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Building 100A.	\$ 7,900
Grandview Elementary	Exterior Wall Systems (AFG)	New RPE glazing Lexan upgrade: supply and install new glazing.	\$ 22,000
Hastings Community Elementary	Exterior Wall Systems (AFG)	Repair and/or replace tiling grout on granite steps.	\$ 4,000
John Norquay Elementary	Exterior Wall Systems (AFG)	New RPE glazing Lexan upgrade: supply and install new glazing.	\$ 23,000
John Norquay Elementary	Exterior Wall Systems (AFG)	Window replacement and repairs.	\$ 20,000
Lord Selkirk Elementary	Exterior Wall Systems (AFG)	Replace soffits and fascia.	\$ 25,000
Lord Selkirk Elementary	Exterior Wall Systems (AFG)	Upgrade sidewalk.	\$ 10,000
Admiral Seymour Elementary	Exterior Wall Systems (AFG)	Exterior painting for Buildings 121A and 121B.	\$ 158,200
Admiral Seymour Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Buildings 121A and 121B.	\$ 11,600
Admiral Seymour Elementary	Exterior Wall Systems (AFG)	Exterior stair removal.	\$ 126,000
Lord Strathcona Community Elementary	Exterior Wall Systems (AFG)	Exterior painting for Buildings 110A, B, C, D, and E.	\$ 1,750
Lord Strathcona Community Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Buildings 110A, B, C, D, and E.	\$ 2,600
Tillicum Community Annex	Exterior Wall Systems (AFG)	Exterior painting for Building 159A.	\$ 36,127
Tillicum Community Annex	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Building 159A.	\$ 21,600
Tyee Elementary	Exterior Wall Systems (AFG)	Exterior painting for Buildings P180 and P091.	\$ 10,150
Tyee Elementary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Buildings P180 and P091.	\$ 3,015
Vancouver Technical Secondary	Exterior Wall Systems (AFG)	Exterior painting for Building 005C and gym.	\$ 81,795

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
Vancouver Technical Secondary	Exterior Wall Systems (AFG)	Exterior preparation prior to painting for Building 005C.	\$ 7,550
Education Centre	HVAC (AFG)	Heating coils upgrade and replacement.	\$ 358,385
Workshop	HVAC (AFG)	New dust collection systems: Carpenter Shop design and Saw Filers installation.	\$ 60,616
All Schools	HVAC (AFG)	Furnace replacements.	\$ 50,000
All Schools	HVAC (AFG)	Heat pump repairs and compressor replacement.	\$ 150,000
All Schools	HVAC (AFG)	Ventilation upgrades.	\$ 60,000
All Schools	HVAC (AFG)	DDC (Direct Digital Control) upgrades.	\$ 100,000
University Hill Secondary	HVAC (AFG)	PRV upgrade for chiller and HP #1.	\$ 40,000
University Hill Secondary	HVAC (AFG)	HVAC fan motor upgrade.	\$ 20,000
Norma Rose Point Elementary	HVAC (AFG)	PRV upgrades.	\$ 15,000
Mount Pleasant Elementary	HVAC (AFG)	HVAC upgrades - Phase 1.	\$ 100,000
Crosstown Elementary	HVAC (AFG)	Phase 1 and Phase 2 HVAC system upgrade.	\$ 520,000
Workshop	Interior Construction (AFG)	Replace sheet metal shear and electrical disconnects.	\$ 30,000
Champlain Heights Community Elementary	Interior Construction (AFG)	Gym door survey and repairs.	\$ 9,000
Champlain Heights Community Elementary	Interior Construction (AFG)	Rekey interior.	\$ 14,200
Shannon Park Elementary	Interior Construction (AFG)	Program room: replace double doors.	\$ 12,000
All Schools	Interior Construction (AFG)	Survey of Britannia, Byng, Hamber, John Oliver, Point Grey, Vancouver Technical, Templeton, Thompson, Tupper, Windermere, Workshop, Nursery, Kitsilano, Churchill, Gladstone, Killarney, King George, Magee, and Prince of Wales.	\$ 20,000
All Schools	Interior Construction (AFG)	Repair and/or replace flooring tiles as per inspection.	\$ 6,000
All Schools	Interior Construction (AFG)	Property Loss Prevention Program.	\$ 120,000
All Schools	Interior Construction (AFG)	Classroom upgrades based on enrollment requirements.	\$ 100,000
All Schools	Interior Construction (AFG)	Universal change room upgrades.	\$ 100,000
Emily Carr Elementary	Interior Construction (AFG)	T-bar ceiling replacement.	\$ 20,000
Edith Cavell Elementary	Interior Construction (AFG)	Repair ramp.	\$ 12,000
Sir Winston Churchill Secondary	Interior Construction (AFG)	Replace drapes.	\$ 10,000
Simon Fraser Elementary	Interior Construction (AFG)	Repair three ramps.	\$ 35,000
David Livingstone Elementary	Interior Construction (AFG)	Gym floor sanding and refinishing, performed every 15-20 years as part of the scheduled maintenance cycle to extend the floor's life expectancy.	\$ 30,425
Magee Secondary	Interior Construction (AFG)	Replace blinds.	\$ 20,000
Magee Secondary	Interior Construction (AFG)	Drama Room 149: carpet tile installation.	\$ 20,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
Dr R E McKechnie Elementary	Interior Construction (AFG)	Rekey Phase 2.	\$ 7,000
Sir William Osler Elementary	Interior Construction (AFG)	Replace double doors.	\$ 12,000
Sir Charles Tupper Secondary	Interior Construction (AFG)	Room 305 Staff Room: carpet tile.	\$ 28,000
Sir Charles Tupper Secondary	Interior Construction (AFG)	Heron Nest Port 231: PVC carpet tile.	\$ 30,000
Sir William Van Horne Elementary	Interior Construction (AFG)	Replace single door.	\$ 8,000
Sir William Van Horne Elementary	Interior Construction (AFG)	Replace blinds.	\$ 10,000
Graham Bruce Community Elementary	Interior Construction (AFG)	Corridor 010 South End: VCT flooring.	\$ 50,000
Captain James Cook Elementary	Interior Construction (AFG)	Replacement of two doors and hardware.	\$ 12,000
David Thompson Secondary	Interior Construction (AFG)	Replace drapes in Room D118.	\$ 15,000
John Henderson Elementary	Interior Construction (AFG)	Resource Room 128: carpet tile.	\$ 8,000
John Oliver Secondary	Interior Construction (AFG)	Replace drapes.	\$ 10,000
John Oliver Secondary	Interior Construction (AFG)	Counselor Office Room 244: carpet tile.	\$ 20,000
John Oliver Secondary	Interior Construction (AFG)	Drapery upgrade and renewal.	\$ 20,000
Killarney Secondary	Interior Construction (AFG)	Elevator and lift upgrades.	\$ 161,200
Sir Charles Kingsford-Smith Elementary	Interior Construction (AFG)	Replacement of three doors and hardware.	\$ 17,000
Dr H N MacCorkindale Elementary	Interior Construction (AFG)	Library and office: VCT and carpet tile.	\$ 40,000
Walter Moberly Elementary	Interior Construction (AFG)	Gym floor sanding and refinishing. 15-20 year turnaround between scheduled treatments to extend the floor's life expectancy.	\$ 7,985
Pierre Elliott Trudeau Elementary	Interior Construction (AFG)	Rekey Phase 2.	\$ 7,000
Nootka Community Elementary	Interior Construction (AFG)	Replace drapes and blinds.	\$ 10,000
Nootka Community Elementary	Interior Construction (AFG)	Drapery upgrade and renewal.	\$ 20,000
Windermere Community Secondary	Interior Construction (AFG)	Gym door (north and south) survey and repairs.	\$ 9,000
Windermere Community Secondary	Interior Construction (AFG)	Replace ceiling tiles.	\$ 29,500
Windermere Community Secondary	Interior Construction (AFG)	Drapery upgrade and renewal.	\$ 30,000
Lord Byng Secondary	Interior Construction (AFG)	Replace double doors.	\$ 12,000
Lord Byng Secondary	Interior Construction (AFG)	Repair and/or replace carpet in main office.	\$ 25,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
Lord Byng Secondary	Interior Construction (AFG)	Class 218: carpet tile.	\$ 14,000
Carnarvon Community Elementary	Interior Construction (AFG)	Replace two sets of doors.	\$ 24,000
Kerrisdale Elementary	Interior Construction (AFG)	Gym floor replacement due to water damage; floor is at its life expectancy.	\$ 82,495
Kerrisdale Elementary	Interior Construction (AFG)	Drapery upgrade and renewal.	\$ 20,000
Point Grey Secondary	Interior Construction (AFG)	Replace drapes.	\$ 10,000
Quilchena Elementary	Interior Construction (AFG)	Gym floor sanding and refinishing. 15-20 year turnaround between scheduled treatments to extend the floor's life expectancy.	\$ 9,495
Lord Roberts Elementary	Interior Construction (AFG)	Gym floor sanding and refinishing. 15-20 year turnaround between scheduled treatments to extend the floor's life expectancy.	\$ 7,295
Shaughnessy Elementary	Interior Construction (AFG)	Gym floor sanding and refinishing. 15-20 year turnaround between scheduled treatments to extend the floor's life expectancy.	\$ 27,995
Shaughnessy Elementary	Interior Construction (AFG)	Replace double doors.	\$ 12,000
University Hill Elementary	Interior Construction (AFG)	Install LVT and CT flooring tiles in Rooms 111 and 113.	\$ 25,000
Lord Beaconsfield Elementary	Interior Construction (AFG)	Carpet tile (CT) for Room 001.	\$ 15,000
Britannia Secondary	Interior Construction (AFG)	Gym A and B survey and repairs.	\$ 9,000
G T Cunningham Elementary	Interior Construction (AFG)	Replace four doors and hardware.	\$ 27,000
G T Cunningham Elementary	Interior Construction (AFG)	Library 124: carpet tile.	\$ 25,000
Gladstone Secondary	Interior Construction (AFG)	Replace drapes and blinds.	\$ 10,000
Gladstone Secondary	Interior Construction (AFG)	Library carpet tile.	\$ 60,000
Grandview Elementary	Interior Construction (AFG)	Repair wood fire escapes.	\$ 20,000
Mount Pleasant Elementary	Interior Construction (AFG)	Classroom upgrades.	\$ 100,000
Lord Selkirk Elementary	Interior Construction (AFG)	Stair treads for stairwell.	\$ 25,000
Lord Selkirk Elementary	Interior Construction (AFG)	Staff room PVC flooring.	\$ 12,000
Admiral Seymour Elementary	Interior Construction (AFG)	Repair roof fire escapes.	\$ 20,500
Lord Strathcona Community Elementary	Interior Construction (AFG)	Gym door survey and repairs.	\$ 9,000
Lord Strathcona Community Elementary	Interior Construction (AFG)	Replace two doors and hardware.	\$ 8,000
Vancouver Technical Secondary	Interior Construction (AFG)	Complete safeguarding for remaining machines.	\$ 10,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
Vancouver Technical Secondary	Interior Construction (AFG)	Replace drapes and blinds.	\$ 10,000
Vancouver Technical Secondary	Interior Construction (AFG)	Drapery upgrade and renewal.	\$ 20,000
Strathcona Community Centre	Plumbing (AFG)	Washroom upgrades.	\$ 35,000
All Schools	Plumbing (AFG)	Water pipe upgrades.	\$ 150,000
All Schools	Plumbing (AFG)	Drinking water upgrades and lead-in-water mitigation.	\$ 170,000
All Schools	Plumbing (AFG)	Washroom upgrades.	\$ 400,000
All Schools	Plumbing (AFG)	Boiler plant pressure regulation equipment compliance.	\$ 80,000
All Schools	Plumbing (AFG)	Fire suppression sprinkler system upgrades.	\$ 250,000
All Schools	Plumbing (AFG)	Backflow preventer replacement.	\$ 50,000
All Schools	Plumbing (AFG)	Hot water tank replacement and upgrades.	\$ 150,000
All Schools	Plumbing (AFG)	Boiler plant piping and equipment upgrade.	\$ 100,000
All Schools	Plumbing (AFG)	Steam plant piping replacement.	\$ 150,000
Workshop	Roofing (AFG)	Contract inspectors.	\$ 350,000
All Portables	Roofing (AFG)	Portable building roofing repairs.	\$ 85,000
All Schools	Roofing (AFG)	Roofing drainage and gutter repairs and replacement.	\$ 50,000
All Schools	Roofing (AFG)	Roofing barrier upgrades.	\$ 30,000
David Thompson Secondary	Roofing (AFG)	Areas TO04, TO07, and TO21: Conventional insulated roof assembly (R1) for Building 82.	\$ 500,000
David Thompson Secondary	Roofing (AFG)	Areas TO03 and TO20: Re-cover with conventionally insulated roof assembly (R1R) for Building 82.	\$ 300,000
John Oliver Secondary	Roofing (AFG)	Areas JO02 and JO03: Conventional insulated roof assembly (R1) with crickets for Building 06. Note: Contains asbestos materials.	\$ 700,000
John Oliver Secondary	Roofing (AFG)	Areas JO04 and JO05: Conventional insulated roof assembly (R1) for Building 06. Note: Contains asbestos materials.	\$ 700,000
Britannia Secondary	Roofing (AFG)	Areas BS03, BS04, BS05, and BS24: Conventional insulated roof assembly (R1) for Building 500A.	\$ 300,000
Lord Strathcona Community Elementary	Roofing (AFG)	Areas ST13, ST14, and ST16: Conventional uninsulated roof assembly (R2) for Building 110C. Areas ST14 and ST16 require 2% tapered insulation. R3 (Area ST15) steep slope.	\$ 300,000
Workshop - Grounds	Site Upgrades	Site upgrades as per Health and Safety inspections.	\$ 50,000
Workshop	Site Upgrades	Blacktop renewal for parking lot.	\$ 13,266
All Schools	Site Upgrades	High pruning and tree removal for safety at Point Grey Secondary, Quilchena Elementary, J.W. Sexsmith Community Elementary, L'Ecole Bilingue Elementary, Dr. Annie B. Jamieson Elementary, Florence Nightingale Elementary, Windermere Community Secondary, University Hill Elementary, and Tecumseh Annex.	\$ 200,000
All Schools	Site Upgrades	Repair and/or replace broken drain lines at various sites as required, including further investigation of Tecumseh Elementary site perimeter drainage.	\$ 144,320
All Schools	Site Upgrades	Install gates.	\$ 40,000
All Schools	Site Upgrades	WorkSafe health and safety improvements.	\$ 60,000
All Schools	Site Upgrades	Metal safety and egress ladder repairs.	\$ 90,000
All Schools	Site Upgrades	Structural post upgrades for covered play areas.	\$ 100,000

DRAFT 2026-2027 Listing of Planned AFG Expenditures

School Facility	Project Type	Project Description	Total Project Cost
All Schools	Site Upgrades	Flagpole upgrades.	\$ 20,000
Edith Cavell Elementary	Site Upgrades	Demolition and removal of two portables.	\$ 250,000
Sir Richard McBride Elementary	Site Upgrades	Installation of gates.	\$ 3,038
Sir Charles Tupper Secondary	Site Upgrades	Blacktop parking lot.	\$ 89,394
Sir Charles Tupper Secondary	Site Upgrades	Blacktop tennis courts.	\$ 76,891
General Wolfe Elementary	Site Upgrades	Installation of gates.	\$ 3,015
Captain James Cook Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 29,242
David Thompson Secondary	Site Upgrades	Blacktop tennis courts.	\$ 101,617
Sir Charles Kingsford-Smith Elementary	Site Upgrades	Blacktop renewal for basketball court.	\$ 41,012
David Oppenheimer Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 45,574
David Oppenheimer Elementary	Site Upgrades	Pipe rail fence replacement with 4-foot fence.	\$ 46,454
Tecumseh Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 41,478
Tecumseh Annex	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 29,408
Lord Roberts Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 37,645
Southlands Elementary	Site Upgrades	Repair and/or replace broken drain lines.	\$ 23,933
Lord Beaconsfield Elementary	Site Upgrades	Retention wall repair and replacement on the west side of the sports field. The wall is encroaching on private property.	\$ 270,000
Sir John Franklin Community Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 70,154
Hastings Community Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 29,153
Hastings Community Elementary	Site Upgrades	Fence fabric renewal.	\$ 25,565
xpey Elementary	Site Upgrades	Bulkhead replacement for safety due to rotten lumber.	\$ 29,613
Lord Selkirk Elementary	Site Upgrades	Repair and/or replace broken drain lines.	\$ 126,000
Lord Strathcona Community Elementary	Site Upgrades	Blacktop renewal for courtyard.	\$ 19,204
Thunderbird Elementary	Site Upgrades	Fence fabric renewal.	\$ 64,439
Vancouver Technical Secondary	Site Upgrades	Fence fabric renewal.	\$ 29,471
		Submission Category Total	\$ 16,323,567
		CAMS	\$ 191,615
		TOTAL	\$ 16,515,182

April 29, 2026

TO: Board of Education

FROM: Facilities Planning Committee

RE: Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026

Reference to Education Plan

GOAL: Goal 2: The Vancouver School Board will increase equity by:

OBJECTIVE:

- Improving stewardship of the District’s resources by focusing on effectiveness, efficiency, and sustainability.

INTRODUCTION

The Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 is presented to the Board for approval at the recommendation of the Facilities Planning Committee. The Committee met on April 8, 2026 and recommended that:

“THAT the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be given three (3) readings, passed, and adopted at the April 29, 2026, Public Board meeting.”

BACKGROUND

The Fleming School Site is located on the northeast corner of 49th and Knight Street. As part of the seismic mitigation program, the Ministry of Education and Child Care funded the construction of a new elementary school at the Fleming School Site. This process included a reconfiguration of the school site, which presented an opportunity to repurpose the southern portion of the property by subdividing the parent legal parcel into the current Fleming School Site and the Southern Legal Parcel. This resulted in a portion of the site becoming available for re-purposing subject to Board and Ministerial approval.

On May 25, 2021, the Board passed a resolution declaring the Southern Legal Parcel as surplus and VSB staff proceeded with the disposition process as per Board Policy 20. With Ministry approval, in November 2024, the VSB finalized a 99-year ground lease with Vittori Lanark Holdings Ltd. and Vittori Lanark Limited Partnership for the Southern Legal Parcel. The key terms of the ground lease include:

- A 99-year pre-paid lease for approximately \$8.5M, with no provision for overholding.
- Exclusive use for residential rental housing with optional ground-floor retail, as approved by the City of Vancouver, and in compliance with VSB policies and administrative procedures, particularly Administrative Procedure 313.
- Priority access to vacant rental housing units for Vancouver School Board staff.

The lease also required the Board to endeavour to grant licences and other rights reasonably requested by the Tenant and that these rights would be at no additional compensation to the Board but at the Tenant’s sole cost and expense.



Rendering of the subject property

SITE DESIGN

Vehicle access to the parkade of the mixed-use building to be constructed on the Southern Legal Parcel is required. The City does not typically permit vehicle access from a street or side street, but instead provides guidance for parkade access and loading to occur off of the lane. As the Southern Legal Parcel does not have a lane, the site design contemplates access to the parkade from the existing surface parking lot located on the Fleming School Site. This design has several benefits including ensuring the commercial street frontage is continuous with good urban design principles. This design solution also further aligns with City guidance which limits the number of vehicle crossing points on adjacent sidewalks.

The staff parking lot on the Fleming School Site and the adjacent development on the Southern Legal Parcel will share a single vehicle access point which reduces the number of potential vehicle and pedestrian conflict points. This also reduces vehicle conflict by ensuring that two adjacent vehicle access points do not create turning movement conflict. This shared access will not result in any loss of parking. Permitting this shared access while protecting VSB’s use of the Fleming School Site requires a legal easement granting access to the Fleming School Site for the purpose of access and egress to the Southern Legal Parcel to be registered against title to the Fleming School Site pursuant to a Parking Access Easement Agreement.

EASEMENT AGREEMENT

Parking Access Easement Agreement

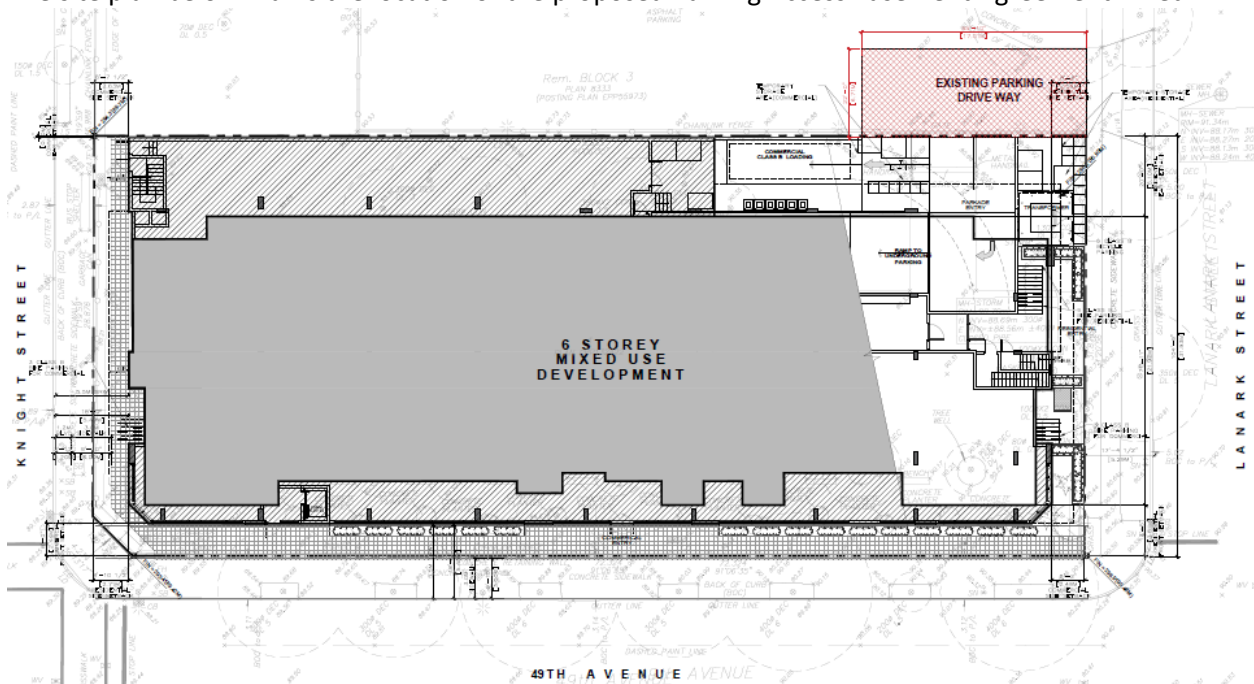
The draft Parking Access Easement Agreement is attached as Appendix A. The draft Parking Access Easement Agreement provides the Tenant the legal right to use a portion of the Fleming School Site for the specific purpose of vehicle access to the parkade to be constructed within the 6-storey building planned on the Southern Legal Parcel.

The Easement will be in place for the remainder of the 99-year lease. This would protect VSB’s long-term use of the staff parking area on the Fleming School Site and would prevent the unauthorized use of the Easement area during the site preparation phase for the Southern Legal Parcel, prior to the actual need for the shared access.

Since the Easement grants the Tenant the legal right to use the Fleming School Site on the terms and conditions contained in the Parking Access Easement Agreement, it must be registered with the Vancouver Land Title Office. Given that the Easement must be registered against the title to the Fleming School Site for the remaining duration of the Ground Lease, the Easement creates an interest in land in favour of the Tenant

and is considered a disposition of Real Property and thus is subject to section 3.1.2 of Board Policy 20. The Board must approve the easement by bylaw.

The site plan below marks the location of the proposed Parking Access Easement Agreement in red.



CONCLUSION

The proposed Parking Access Easement Agreement between the VSB and the Tenant is necessary to enable parking access and protect student safety by limiting the vehicle access points within the block occupied by the Sir Sanford Fleming Elementary School. Further this secures the VSB’s long-term use of the staff parking area on the Fleming School Site adjacent to Tenant’s planned mixed-use development on the Southern Legal Parcel.

RECOMMENDATION

- (1) **THAT the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be given three (3) readings at this meeting. (VOTE MUST BE UNANIMOUS)**
- (2) **That the Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026 be:**
 - Read a first time the 29th day of April, 2026;
 - Read a second time the 29th day of April, 2026;
 - Read a third and final time, passed and adopted this 29th day of April, 2026.

Attachments:

- A. Parking Access Easement Agreement
- B. The Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026

TERMS OF INSTRUMENT – PART 2

PARKING ACCESS EASEMENT AGREEMENT

THIS AGREEMENT dated for reference the 1st day of March, 2026.

BETWEEN:

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER)

1580 West Broadway,
Vancouver, British Columbia V6J 5K8

(the “**Grantor**”)

AND:

VITTORI LANARK HOLDINGS LTD. (Inc. No. BC1511788)

2642 East Hastings Street,
Vancouver, British Columbia V5K 1Z6

(the “**Grantee**”)

WHEREAS:

A. The Grantor is the registered owner in fee simple of lands situated at 6363 Lanark Street, Vancouver, British Columbia and legally described as follows:

Parcel Identifier: 007-92-955
Legal Description: Block 3 District Lot 731 Group 1 New Westminster District Plan 8333 Except Plan 18841, Plan BCP31199 and Plan EPP132422

(“**Block 3**”);

B. The Grantor is also the registered owner in fee simple of lands situated at 1401 East 49th Avenue, Vancouver, British Columbia and legally described as follows:

Parcel Identifier: 032-188-803
Legal Description: Lot 1 District Lot 731 Group 1 New Westminster District Plan EPP132422

(“**Lot 1**”);

C. Pursuant to a ground lease made November 26, 2024 between the Grantor, as landlord, and the Grantee, as tenant, and registered against title to Lot 1 in the Vancouver Land Title Office under registration number CB1730991 (the “**Ground Lease**”), the Grantee leased Lot 1 to the Grantee on the terms and conditions set forth in the Ground Lease;

D. Block 3 and Lot 1 are adjacent to each other;

- E. The Grantee is currently developing and intends to construct a mixed use commercial and residential rental development on Lot 1 in accordance with the terms and conditions of the Ground Lease;
- F. The Grantee requires access to a driveway located on Block 3 to access the parking area to be located on Lot 1 upon completion of the Grantee's mixed use commercial and residential rental development on Lot 1 pursuant to the Ground Lease, and the Grantee has requested that a parking access easement be granted by the Grantor in favour of the Grantee for the benefit of and to be appurtenant to the Ground Lease over that portion of Block 3 shown outlined bold on Plan [] (the "**Easement Area**"), a reduced copy of which is attached as Schedule A to this Agreement; and
- G. The Grantor has agreed to grant the Grantee an easement through and across the Easement Area for the purposes of accessing Lot 1 under the Ground Lease.

NOW THEREFORE this Agreement witnesses that in consideration of the sum of \$1.00 now paid by the Grantee to Grantor, the receipt and sufficiency of which are hereby acknowledged by the parties receiving such consideration, the parties agree as follows:

1. GRANT OF EASEMENT

- 1.1 Subject to the terms and conditions of this Agreement, the Grantor, as transferor and owner of Block 3, the servient tenement, hereby grants, transfers and conveys to the Grantee, as owner of the Ground Lease and for the benefit of and to be appurtenant to Ground Lease as dominant tenement, the non-exclusive easement, right, licence, liberty and right of way in common with all other parties now or hereafter having the express or implied permission of the Grantor, for the Grantee and its servants, employees, agents, subtenants, licensees, invitees and permittees, at all times hereafter by night and day, with or without vehicles, to enter on and go across, pass over, return over and repass over the Easement Area for the sole purpose of access to and egress from the parkade to be constructed on Lot 1.

2. RESERVATIONS

- 2.1 Despite the rights and easement granted in this Agreement, there is reserved to the Grantor the right at all times hereafter and from time to time:
 - (a) to temporarily interrupt the rights granted to the Grantee pursuant to this Agreement (including, but not limited to, the use and enjoyment of the Easement Area) for the purpose of:
 - (i) constructing, laying down and installing landscaping, utilities and communications systems of any kind or description, together with all ancillary appliances and equipment in, on, over, under or through the Easement Area as the Grantor may reasonably require or may deem expedient and altering, enlarging, extending, repairing, removing, renewing, inspecting, replacing and maintaining the same as it may deem necessary or expedient;

- (ii) carrying out construction, maintenance, repair, cleaning, inspection or replacement of any building, improvement or structure located or to be located on Block 3 as the Grantor may deem necessary or expedient; and
 - (iii) ensuring the safety and security of persons or property located on Block 3; and
 - (iv) carrying out the operations and management of any school, childcare centre or other improvements located on Block 3;
- (b) to construct, maintain, repair, renew or enlarge such landscaped areas and related facilities in, on, over or through the Easement Area as the Grantor may reasonably require; and
 - (c) to grant statutory rights of way, easements, covenants and licenses in favour of the City of Vancouver, public utilities or any other person over the Easement Area or any portion thereof.

2.2 For greater certainty, the easement granted pursuant to Section 1.1 does not include:

- (a) the right to park on the Easement Area and has not been granted for the purpose of parking vehicles on the Easement Area; or
- (b) the right for any building or structure located on Lot 1 to encroach on the Easement Area.

3. COVENANTS

3.1 Except as permitted by this Agreement, the Grantor covenants and agrees with the Grantee that the Grantor will not erect, place or permit to be erected or maintained on the Easement Area any building or structure which will materially interfere with the easement granted hereby, or otherwise materially interfere with the rights granted to the Grantee under this Agreement.

3.2 The Grantee covenants and agrees with the Grantor that the Grantee will:

- (a) not interfere with, and not permit the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees to interfere with, the use of Block 3 (including the Easement Area) by the Grantor or the Grantor's tenants, subtenants, licensees, occupants, contractors, subcontractors, workers, employees, agents, guests and invitees;
- (b) exercise reasonable care not to damage the Easement Area or Block 3;
- (c) comply with all applicable laws (including, for greater certainty, environmental laws) and applicable encumbrances registered in priority to the easement and rights granted pursuant to this Agreement when exercising its rights and carrying out its duties hereunder;

- (d) exercise its rights, and cause the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees to exercise the rights, under this Agreement in a reasonable manner and minimize any nuisance or inconvenience with the use of Block 3 by the Grantor, the Grantor's tenants, subtenants, licensees, occupants, contractors, subcontractors, workers, employees, agents, guests and invitees and all other persons now or hereafter having the express or implied permission of the Grantor to use the Block 3;
- (e) keep the Easement Area clean and free from refuse, rubbish and debris of any kind deposited on the Easement Area;
- (f) not use the Easement Area for any purpose other than for the purpose set out in Section 1.1;
- (g) take and exercise all reasonable care not to damage the Easement Area and, in the event of such damage, the Grantee will forthwith repair the Easement Area to its pre-damaged state;
- (h) repair or replace, as required, any damage it causes to any improvements (including, but not limited to, any utilities and surface material) or vegetation on the Easement Area so as to leave the Easement Area in the same condition as existed prior to the exercise of its rights under this Agreement;
- (i) take and exercise all reasonable steps to not disturb the safety, peace and enjoyment of Block 3 by the Grantor, the Grantor's tenants, subtenants, licensees, occupants, contractors, subcontractors, workers, employees, agents, guests and invitees and any other person permitted to use Block 3 by the Grantor;
- (j) not, and will cause the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees not to, discharge or release any contaminants on, within or under Block 3; and
- (k) not, and will cause the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees not to, use the Easement Area until such time as an occupancy permit for the building constructed on Lot 1 pursuant to the Ground Lease is issued to the Grantee by the City of Vancouver.

4. INDEMNITY AND RELEASE

- 4.1 The Grantee hereby indemnifies and save harmless the Grantor and the Grantor's tenants, subtenants, licensees, occupants, contractors, subcontractors, workers, employees, agents, guests and invitees from and against any and all actions, causes of action, judgments, suits, proceedings, claims, penalties, interests, liens, losses, costs, expenses (including legal fees on a solicitor-client basis), disbursements, damages, injuries or demands of any kind or nature whatsoever, at law or in equity, that the Grantor or the Grantor's tenants, subtenants, licensees, occupants, contractors, subcontractors, workers, employees, agents, guests and invitees may incur or suffer as a result of:

- (a) any breach, violation or non-performance of any covenant, condition or obligation under this Agreement by the Grantee or any of the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees;
- (b) the exercise by the Grantee or of the easement and rights granted to them pursuant to this Agreement;
- (c) the access to or use of Block 3 by the Grantee or the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees; or
- (d) any injury to person or persons, including death, on or within the Easement Area.

4.2 The Grantee covenants and agrees that it, and not the Grantor, will be liable and responsible for any damages or injuries of any nature or kind whatsoever:

- (a) to the Grantee or the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees or their respective personal property occurring on Block 3 (including, for greater certainty, the Easement Area);
- (b) as a result of or in connection with the use of the Easement Area by the Grantee, the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees or any person for whose conduct they are responsible; and
- (c) as a result of or in connection with the exercise by the Grantee, the Grantee's servants, employees, agents, subtenants, licensees, invitees and permittees or any person for whose conduct they are responsible of the rights granted pursuant to this Agreement.

4.3 This Section 4 will survive the expiration or termination of this Agreement.

5. TERMINATION

5.1 This Agreement and the rights and easements granted in this Agreement will terminate on the earlier of the following dates:

- (a) the date of expiration or earlier termination of the Ground Lease; and
- (b) the date that this Agreement is discharged from title to Block 3.

6. GENERAL

6.1 This Agreement will run with and will burden Block 3, but no part of the fee of the soil of Block 3 will pass to or be vested in the Grantee under or by this Agreement.

6.2 The covenants of the Grantor contained herein will be personal and binding upon the Grantor only in respect of events first occurring during the Grantor's ownership of any interest in Block 3 but Block 3 will nevertheless be and remain at all times charged herewith, and upon the transfer of all interest of the Grantor in Block 3, the Grantor will be freed and discharged from

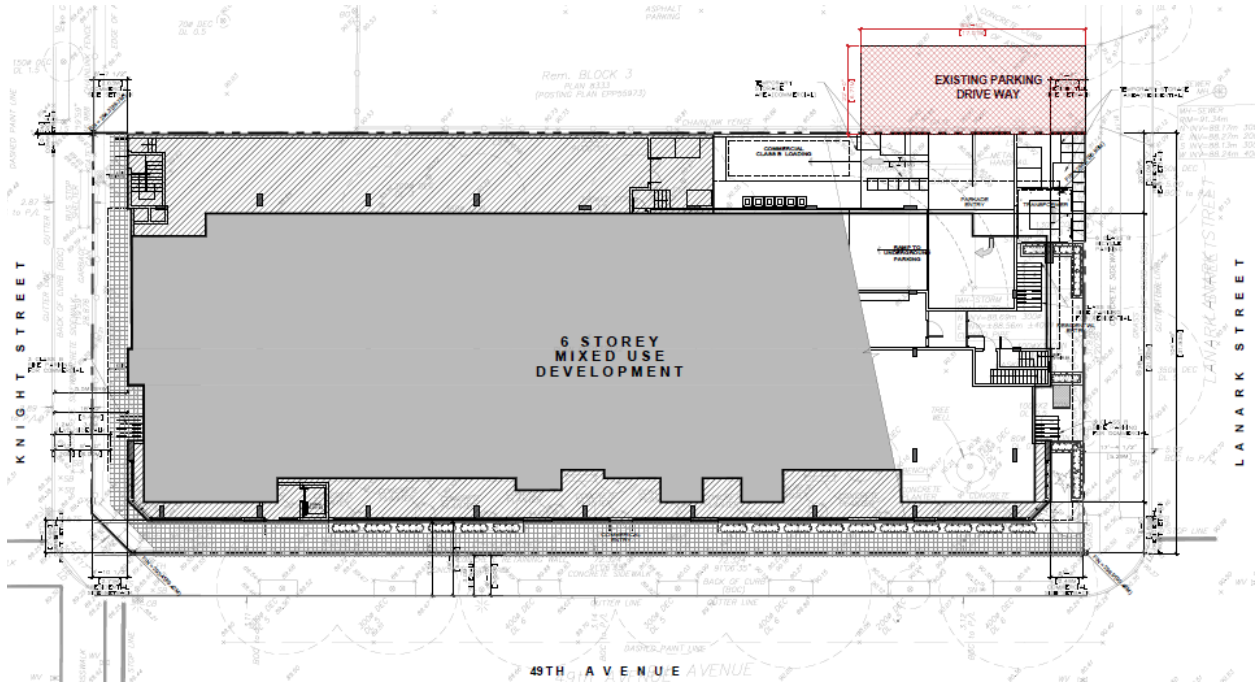
the observance and performance from that time onward of the covenants on its part in respect of Block 3 to be observed and performed.

- 6.3 Whenever it is required or desired that a party deliver a notice to another party hereunder, such notice will be in writing and will be deemed to have been delivered on the date of delivery if delivered before 4:00 p.m. on a business day, or on the next business day if delivered after such time on a business day, so long as the notice is delivered to the party at the address for that party set out herein or such other address for that party as exists in accordance with Land Title Office records in respect of this Agreement.
- 6.4 Nothing in this Agreement will be interpreted so as to restrict or prevent the Grantor from using the Easement Area in any manner which does not interfere with the exercise by the Grantee of the rights and easements hereby granted.
- 6.5 For the avoidance of any doubt, nothing in this Agreement will be interpreted so as to restrict or prevent the Grantor from granting easements, rights of way, leases, licenses or other charges, liens and interests in and to Block 3, to any person, partnership, association trust, unincorporated organization, corporation or municipality.
- 6.6 The Grantee hereby covenants and agrees to execute and deliver in registrable form any and all documents and plans that the Grantor may reasonably require to facilitate any subdivision of Block 3 or any parts thereof.
- 6.7 Wherever the singular or masculine is used in this Agreement, it will be construed as meaning the plural or feminine or body corporate or politic, and vice versa, as the context or the parties require.
- 6.8 Waiver of any default by any party will not be deemed to be a waiver of any subsequent default by that party.
- 6.9 If any section, subsection, sentence, clause or phrase in this Agreement is for any reason held to be invalid by the decision of a court of competent jurisdiction, the invalid portion will be severed and the decision that is invalid will not affect the validity of the remainder of this Agreement.
- 6.10 This Agreement will be governed and construed in accordance with the laws in force in the Province of British Columbia.
- 6.11 This Agreement will enure to the benefit of and be binding on the parties hereto, their respective heirs, executors, administrators, successors and assigns.
- 6.12 The Grantor and the Grantee will execute and perform all further deeds, acts, things, instruments and assurances reasonably required to carry out the intent of this Agreement.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the day, month and year first above written by executing Part 1 of the Land Title Form C to which this Agreement is attached and which forms part of this Agreement.

SCHEDULE A EASEMENT AREA

The Easement Area is shown in red.



END OF DOCUMENT

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER)
SIR SANDFORD FLEMING ELEMENTARY SCHOOL PARKING ACCESS EASEMENT BYLAW 2026

WHEREAS a Board of Education may dispose of land or improvements under the authority of Section 96(5) of the *School Act*, subject to the orders of the minister responsible under the *School Act* (British Columbia) (the “**Minister**”);

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any method and includes, among other things, grant and charge;

AND WHEREAS the Minister issued *Disposal of Land or Improvements Order* (Ministerial Order M193/08) (the “**Order**”) effective September 3, 2008 requiring fee simple sales and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless the transferee is an independent school, a francophone education authority or another board of education;

AND WHEREAS a disposal of land or improvements by way of a grant of easement does not require approval from the Minister pursuant to the Order;

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a Board of Education to exercise a power with respect to the acquisition or disposal of property owned or administered by the Board of Education only by bylaw; =

AND WHEREAS:

- (i) The Board of Education of School District No. 39 (Vancouver) (the “**Board**”) owns the land and improvements known as the Sir Sandford Fleming Elementary School located at 6363 Lanark Street, Vancouver, British Columbia and legally described as:
 - Parcel Identifier: 007-928-955
 - Legal Description: Block 3 District Lot 731 Group 1 New Westminster District Plan 8333 Except Plan 18841, Plan BCP31199 and Plan EPP132422(the “**School Site**”);
- (ii) In addition to the School Site, the Board owns the land to the south of the School Site located at 1455 East 49th Avenue, Vancouver, British Columbia and legally described as:
 - Parcel Identifier: 032-188-803
 - Legal Description: Lot 1 District Lot 731 Group 1 New Westminster District Plan EPP132422(the “**Leased Parcel**”);
- (iii) the School Site is facility number 03939066 and the Leased Parcel is a portion thereof
- (iv) pursuant to a ground lease made November 26, 2024 (the “**Ground Lease**”) among the Board, as landlord, Vittori Lanark Holdings Ltd. and Vittori Lanark Limited Partnership (collectively, the “**Tenant**”), as tenant, and Vittori Developments Ltd., as co-covenantor, the Board granted a long-term lease of the Leased Parcel to the Tenant on the terms and conditions set forth in the Ground Lease;
- (v) in connection with the development and construction of the improvements by the Tenant on the Leased Parcel pursuant to the Ground Lease, the Tenant requires an access easement over a portion of the School Site shown outlined in bold on the explanatory plan attached hereto as Schedule A (the “**Easement Area**”) for the purpose of access to and egress from the parkade to be constructed on the Leased Parcel pursuant to the Ground Lease (the “**Easement**”);
- (vi) the Board is satisfied that it would be in the best interests of the Board to grant the Easement to the Tenant for the benefit of the Ground Lease and that the granting of the Easement will not interfere with the Board’s use of the School Site for educational purposes.; and

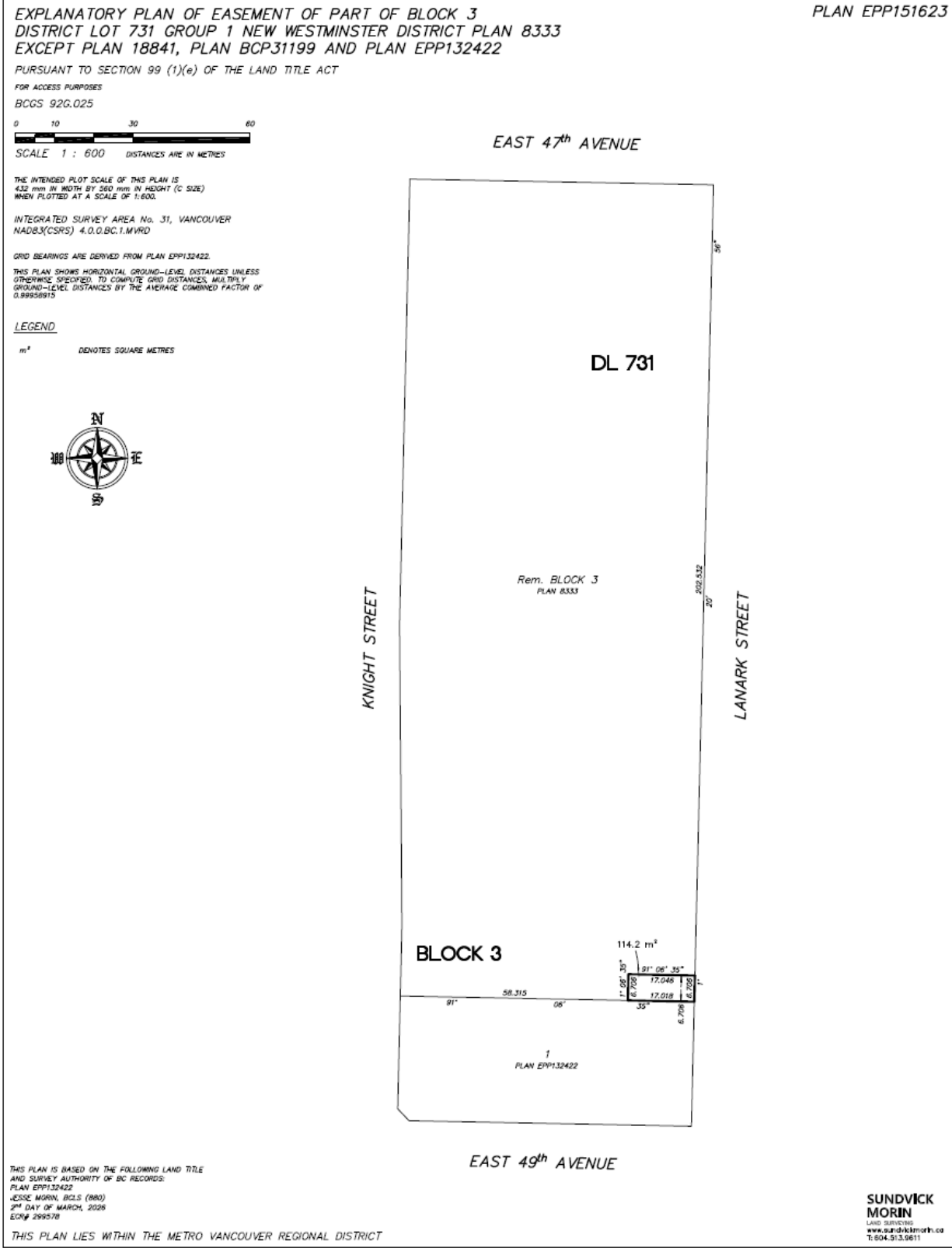
- (vii) the Board has determined and hereby confirms that the granting of the Easement will neither conflict nor detract from the regular or extracurricular program of a school or the current or future educational needs of School District No. 39 (Vancouver).

NOW THEREFORE BE IT RESOLVED as a Bylaw of the Board that the Board enter into the Easement with Vittori Lanark Holdings Ltd. and grant the Easement in the form approved by the Secretary-Treasurer, in her discretion, and register the Easement against title to the School Site at the Land Title Office.

BE IT FURTHER RESOLVED as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver the Easement in such form and with such amendments thereto as the Secretary-Treasurer may, in her discretion, consider advisable, and the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to execute and deliver all related and ancillary documents required to complete the granting of the Easement to Vittori Lanark Holdings Ltd. on such terms and conditions as the Secretary-Treasurer may, in her discretion, consider advisable as witnessed by the signature of the Secretary-Treasurer.

This Bylaw may be cited as “The Board of Education of School District No. 39 (Vancouver) Sir Sandford Fleming Elementary School Parking Access Easement Bylaw 2026”.

SCHEDULE A – Easement Area



STUDENT TRUSTEE REPORT

Date of Meeting: April 29, 2026

Student Trustee: Freddie Zhang

In this report, I will share an update on VDSC's recent initiatives and highlight some of the ways we continue to support students and amplify student voices across the District.

At VDSC's March and April General Meetings, student representatives shared updates on the unique events and initiatives happening in their schools. From end-of-year carnivals and Indigenous Focus Day opportunities to dance tournaments and Earth Day activities, students are working hard to ensure the rest of the school year remains engaging, fun and meaningful for their school communities.

Feedback from the student budget survey indicated that many students want clearer information about where to go when they need support. As part of VDSC's efforts to support students across the District, we collaborated with staff to share mental health resources and supports for Child and Youth Mental Health Day on May 7th. VDSC is also developing a "mindfulness minute" toolkit that schools can use to help create short moments of calm and reflection during the school day. The toolkit is a collection of brief, accessible activities — typically one to three minutes long — that teachers can lead at the start of class, between transitions, or before high-stress moments like tests and presentations. Activities range from simple breathing exercises and grounding techniques to short, guided reflections and quick stretches, all designed to help students reset their focus, ease anxiety, and re-engage with the day ahead. Beyond easing stress, the mindfulness minute is also meant to give students a moment to reflect on where they are and intentionally prepare for what comes next, building the kind of self-awareness and readiness that supports both wellbeing and learning. Each activity comes with a short script or prompt so that staff can run it without any prior training or preparation, and the toolkit is designed to be flexible enough to fit into any classroom, subject area, or grade level. Mental health is an essential part of healthy schools, and we are excited to be part of the work to ensure students feel supported and connected. This mindfulness minute toolkit is one way that we are responding to students' requests.

On April 7th, VDSC's senior executive team attended the Lower Mainland Student Government Symposium. Here we had the opportunity to connect with student council leaders from across the Lower Mainland, exchange ideas, and learn new approaches to student engagement and representation within schools.

Looking ahead, VDSC's Senior Executive elections will be held on May 26th as we begin preparing for next year's student leadership team. We are also planning the 9th iteration of Arts Gala, which celebrates student work in the arts from across the District. This year's Gala will feature a wide variety of mediums, including performance, music, and written pieces alongside visual art. The theme for this year is "What Comfort Looks Like for Students," and we look forward to seeing how students interpret and express this idea through their work.

Thank you for your ongoing support of student voice and leadership across the District. I look forward to updating the board on our engagement and initiatives.

LIAISON TRUSTEE REPORT

Name of Committee/Organization: Women's Advisory Committee

Liaison Trustee: Preeti Faridkot

Date of Meeting: February 10th 2026

Topics Discussed Most Relevant to the VSB: Advocating for expanded \$10/day childcare spaces and long-term childcare infrastructure

Committee / Organization Actions:

The Committee engaged with multiple City departments through presentations and joint planning processes, including updates related to the Healthy City Strategy, Childcare Strategy implementation, major event planning (FIFA 2026), and social policy initiatives.

Looking ahead to 2026, WAC will prioritize:

- Advancing a City of Vancouver Gender-Based Violence Prevention Strategy and Task Force
- Strengthening housing policy responses at the intersection of gender and GBV
- Ensuring continued implementation of the Women's Equity Strategy (2018–2028)
- Monitoring gendered impacts of major events, including FIFA 2026
- Advocating for expanded \$10/day childcare spaces and long-term childcare infrastructure

The Committee also emphasized the importance of consistent Council liaison participation and adequate staff support to ensure advisory bodies can effectively fulfill their mandate.

April 29, 2026

TO: Board of Education

FROM: Jessie Gresley-Jones, Executive Director Facilities
Tara Hamer-Hayley, Supervisor Rentals and Leases

RE: John Henderson Annex Lease Bylaw 2026

*Reference to
Education Plan*

**GOALS AND
OBJECTIVES:**

- Goal 1: The Vancouver School Board will improve student achievement, physical and mental well-being, and belonging by...
- Improving school environments to ensure they are safe, caring, welcoming, and inclusive places for students and families.
- Goal 2: The Vancouver School Board will increase equity by ...
- Eliminating racism and discrimination in all forms.

INTRODUCTION

This report contains a recommendation to adopt the John Henderson Annex Lease Bylaw 2026.

BACKGROUND

The VSB formally closed Henderson Annex at its April 24, 2017 Board meeting, following a closure process initiated in April 2016. At the time of closure, the site was deemed surplus for future educational purposes. During this period, the Conseil scolaire francophone de la Colombie-Britannique (CSF) approached the VSB to use the site to accommodate elementary students and alleviate enrolment pressures at École Rose-des-vents. On May 3, 2017, the Board approved the CSF lease, which commenced July 1, 2017, for an initial five-year term, with one two-year renewal option and three one-year renewal options, extending the potential term to June 30, 2027. Leasing revenues from this site and others contribute to the District's operating fund and are a fundamental part of supporting the needs of the District. In December 2024, the CSF provided notice of its intention not to renew the lease and requested a short extension, resulting in a revised termination date of July 15, 2025.

The Board reviewed the terms of the lease in detail at the Special Private Board meeting of April 13, 2026.

CONTEXT

Henderson Annex is within the Henderson Elementary catchment. Henderson Elementary and the adjacent catchments currently have overall available enrolling capacity. The [June 2025 Enrolment Update Report](#) identified continued available capacity in this area beyond 2036 (end of proposed lease) utilizing the Baragar Plus Local Knowledge methodology which accounts for anticipated future development. Sexsmith and Van Horne face more significant enrolment pressure as they fall within the high growth area of the Cambie Corridor. Overall, the current and adjacent catchments have and are estimated to continue to have available capacity to accommodate school age students in the area.

School	Operating Capacity	2025 Total Enrolment & Utilization	2036 Forecast & Utilization
Henderson	552	493 (89%)	452 (81%)
Fleming	398	421 (106%)	413 (104%)
Mackenzie	575	394 (69%)	333 (58%)
Moberly	657	489 (74%)	349 (53%)
Sexsmith	398	433 (109%)	467 (117%)
Van Horne	439	435 (99%)	507 (115%)
Total	3,019	2,892	2,521

FUTURE LEASE

Since spring 2025, Henderson Annex has been [marketed for lease](#) and is currently vacant. Vacant buildings within the District incur ongoing operating costs to ensure they are maintained for future use when possible, remain safe and secure, and that publicly accessible spaces are maintained appropriately. These operating costs divert funding from enrolment sites and away from classrooms. Therefore, when a site or building is closed, it is critical to consider leasing opportunities that can generate revenue and keep the building in good working order. Leasing opportunities can also enable capital reinvestment in buildings through tenant improvements.

While the District has received strong interest in this site, certain proposals could not be advanced due to misalignment with existing Board policies. District Administrative Procedure 519 permits consideration of leases to independent schools, as defined under the BC *Independent School Act*, where such schools support students with diverse learning needs.

Group ABA Children’s Society, operating as Fawkes Academy and Fawkes Academy DL (collectively, Fawkes), is a specialized independent school serving students in Grades K–12 with autism spectrum disorder and other complex developmental disabilities. The school delivers individualized programming through Individual Education Plans (IEPs) and a modified curriculum and operates as both a designated special education school and a Provincial Online Learning School.

Fawkes is classified as a Category 1 independent school and receives partial funding from the Province while operating in compliance with the requirements of the Ministry of Education and Child Care.

Fawkes currently operates leased facilities in Burnaby and Richmond. The Burnaby campus has reached capacity, and its existing lease expires in October 2026. Under the terms of that lease, Fawkes must provide notice of renewal by April 30, 2026, which creates a compressed timeline for Board consideration and finalization of the lease. The tenants subject removal to enter into the lease will be complete by April 27, 2026.

Fawkes has expressed a desire to relocate its Burnaby campus and has submitted an Offer to Lease Henderson Annex for a term of ten (10) years, less two (2) months. The proposed term would provide the operational certainty required to support relocation, accommodate anticipated enrolment growth, and justify capital investment in site improvements.

RECOMMENDATIONS

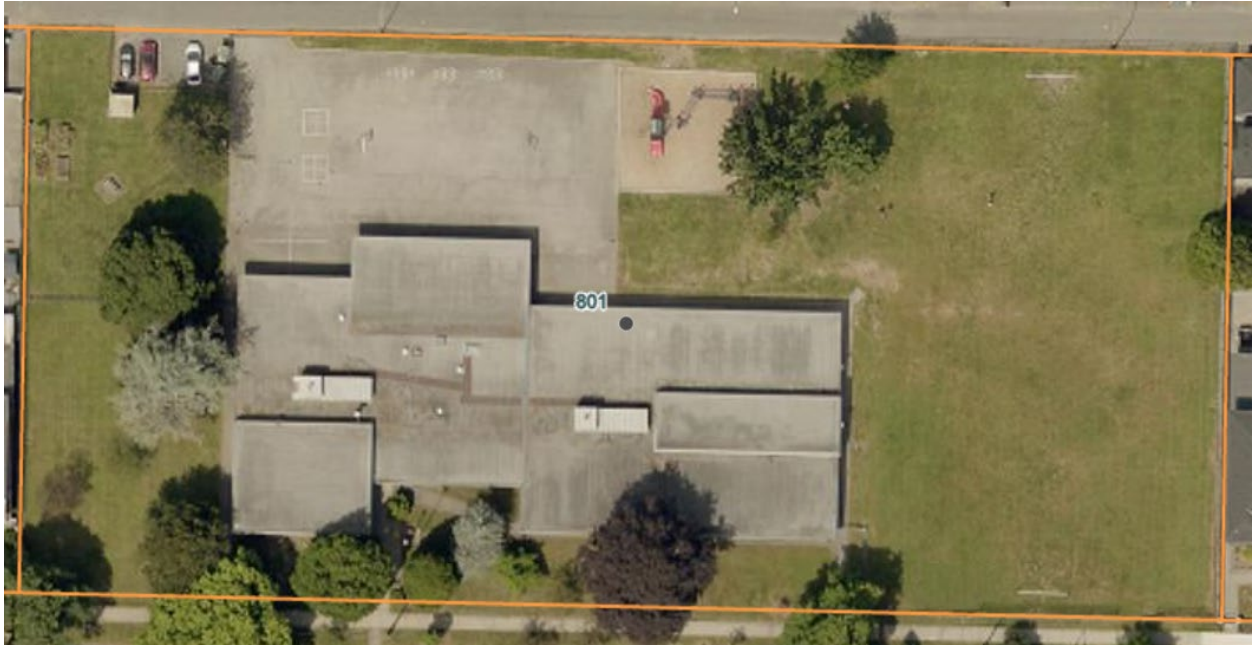
- (1) That School District No. 39 (Vancouver) John Henderson Annex Lease Bylaw 2026 be given three (3) readings at this meeting. *(VOTE MUST BE UNANIMOUS)*

- (2) That School District No. 39 (Vancouver) John Henderson Annex Lease Bylaw 2026 be:
 - Read a first time the 29th day of April, 2026;
 - Read a second time the 29th day of April, 2026;
 - Read a third and final time, passed and adopted this 29th day of April, 2026.

Attachments:

- A. John Henderson Annex Site Plan
- B. John Henderson Annex Lease Bylaw 2026

JOHN HENDERSON ANNEX SITE PLAN



**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 39 (VANCOUVER)
JOHN HENDERSON ANNEX LEASE BYLAW 2026**

WHEREAS a board of education may dispose of land or improvements owned or administered by the board under the authority of Section 96(3) of the *School Act* (British Columbia), subject to the Orders of the British Columbia Minister of Education and Child Care (the “**Minister**”);

AND WHEREAS the *Interpretation Act* (British Columbia) defines the word “dispose” to mean to transfer by any method and includes, among other things, a lease;

AND WHEREAS the Minister issued Order M193/08 effective September 3, 2008 requiring fee simple sales and leases of land or improvements for a term of ten years or more to be specifically approved by the Minister, unless the transferee is an independent school or another school board;

AND WHEREAS Section 65(5) of the *School Act* (British Columbia) requires a board of education to exercise a power with respect to the acquisition or disposal of property owned or administered by the board of education only by bylaw;

AND WHEREAS:

- (i) The Board of Education of School District No. 39 (Vancouver) (the “**Board**”) is the registered owner of the lands and premises with a civic address of 801 East 54th Avenue, Vancouver, B.C., V5X 1L8. and legally described as follows:

- Parcel Identifier: 014-673-746
 - Legal Description: Lot A (Explanatory Plan 9515) Block 2 District Lots 659 and 660 Plan 1311; and

- (ii) the Property is facility number 03939118;
- (iii) the Board has determined and hereby confirms that the Board will not require a portion of the land and improvements identified on Schedule A attached hereto (the “**Premises**”) located on the Property for future educational purposes;
- (iv) the Board has received an offer from Group ABA Children’s Society D.B.A. Fawkes Academy & Fawkes Academy DL (collectively, the “**Tenant**”) to lease the Premises for a term of ten (10) years less two (2) months, on the terms set out in an offer to lease dated March 25, 2026 (the “**Lease**”); and
- (v) the Board is satisfied that it would be in the best interests of the Board to enter into the Lease with the Tenant for a lease of the Premises and that the granting of the lease will neither conflict with nor detract from the regular or extracurricular program of the Board or the current or future educational needs of the school district.

NOW THEREFORE be it resolved as a Bylaw of the Board that the Board lease the Premises to the Tenant on the terms and subject to the conditions set out in the Lease be and is hereby authorized, ratified and approved, and that the execution and delivery of the Lease by the Board be and is hereby authorized, ratified and approved.

BE IT FURTHER resolved as a Bylaw of the Board that the Secretary-Treasurer be and is hereby authorized, on behalf of the Board, to grant the lease of the Premises to the Tenant and execute

and deliver the Lease and all related documents required to complete the lease of the Premises to the Tenant pursuant to the terms of the Lease, with such changes or amendments thereto as the Secretary-Treasurer may consider advisable, and that all past actions of the Secretary-Treasurer in this regard be and are hereby authorized, ratified and approved.

This Bylaw may be cited as "School District No. 39 (Vancouver) John Henderson Annex Lease Bylaw 2026".

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**SCHEDULE A
PREMISES**

