



## BUDGET ADVISORY COMMITTEE MEETING

Thursday, January 28, 2021

3:00 pm, MS Teams

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### Committee Members:

Victoria Martin, Chair  
Elsie McMurphy, Trustee  
Teri VanWell, Trustee  
Dave Eberwein, Superintendent of Schools  
Jason Reid, Secretary Treasurer  
Paul McKenzie, Assistant Superintendent  
Monica Braniff, Director of Instruction  
Carly Hunter, Director of Instruction

Megan Cimaglia, Director of Finance  
Don Peterson, STA  
Dean Coates, CUPE  
Sean Hayes, SAA  
Karen Fello, SAA  
Spencer Gray, SIS  
Monique Hiltz, COPACS

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## AGENDA

1. Welcome
2. Review Timeline & Guiding Principles
3. Review Committee Terms of Reference
4. Review 2021/22 Budget Process Consultation Plan
5. Next meeting: **Thursday, February 25, 3:00-5:00pm**

**School District No. 63 (Saanich)**  
**2021/22 PRELIMINARY OPERATING BUDGET**  
**TIMELINES / PROCESS**

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January	Management develops 2021/22 enrolment projections
January 28	Budget Advisory Committee meeting, 3:00 – 5:00pm <i>Review timeline, guiding principles, committee terms of reference, and budget process consultation plan.</i>
February 9	Finance, Facilities and Technology Committee meeting <i>Report on work to date</i>
February 16	<i>Provincial Budget 2021 released</i>
February 17	School Board Meeting, 7:00pm
February 25	Budget Advisory Committee meeting, 3:00 – 5:00pm
March 2	Finance, Facilities and Technology Committee meeting
March 10	School Board Meeting, 7:00 pm
March 15	<i>2021/22 District funding allocations from government</i>
April 6	Finance, Facilities and Technology Committee meeting
April 8	Budget Advisory Committee meeting, 3:00 – 5:00pm
April 14	School Board Meeting, 7:00pm
April 15	School Communities and Public Budget Meeting, location TBD, 7:00pm
April 22	Management Team working session, 2:00 – 4:00pm
April 29	Budget Advisory Committee meeting, 3:00 – 5:00pm
May 6	Committee of the Whole/Special School Board Public Budget Meeting, 7:00pm
May 11	Finance, Facilities and Technology Committee meeting
May 19	School Board Meeting, 7:00pm <i>Approval of budget and submission to Ministry of Education by June 30, 2021</i>



## **2021/22 BUDGET GUIDING PRINCIPLES**

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The Saanich Board of Education will keep support for students at the forefront of its decisions. The Board will be guided in making difficult budget decisions by its values of Compassion, Honesty, Fairness, Respect and Responsibility and its beliefs that:

Public education is fundamental to society and schools must prepare young people as citizens.

Public education is the responsibility of the whole community.

Healthy relationships are the foundation of a successful public education system.

- In establishing budgets, the Board will consult with representatives of partner groups and with the broader community.
- In establishing the 2021/22 annual budget the Board will, to the greatest extent possible, maintain or enhance programs and services for the students of School District No. 63.
- The Board recognizes that budget decisions are best informed by the identification and evaluation of strategic and operational priorities.
- In reviewing programs and services as part of budget deliberations, the Board will endeavour to support these in the most effective, cost efficient and culturally appropriate manner.
- The Board is committed to administrative and operational efficiency, and appropriate management of risk including the provision of safe and healthy learning environments and sustainable environmental practices.
- The Board will consider options related to the number, locations and use of facilities and the school calendar.
- The Board recognizes that committed reserves are an important element of sound budget management and will not consider them for offsetting budget challenges.
- As a sound financial practice, the Board recognizes that a contingency reserve is prudent to address unforeseen budget pressures.
- The Board is committed to responsible long term financial planning-
- The Board will continue to review opportunities to enter into additional revenue generating activities.
- The Board is committed to continued advocacy for stable, adequate funding and a fair allocation system.

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### TERMS OF REFERENCE

#### **Purpose:**

1. To advise the Board of Education on the allocation of the operating budget to various programs and services to best meet our student needs within variable revenues;
2. To provide the Board with representative advice on budget issues and implications of proposed changes;
3. To provide advice on new priorities and emerging opportunities;
4. To provide a forum for open communication and understanding of the budget;
5. To provide advice on and assist in the effective communication of financial issues and decisions throughout the district, and beyond.

#### **Membership:**

- Finance Facilities and Technology Committee Chair is Chair of the Budget Advisory Committee
- Other Finance Facilities and Technology Committee Trustees
- Executive Staff
- Director of Finance
- Two representatives from school administration (Saanich Administrators' Association)
- Two representatives from Saanich Teachers' Association
- Two representatives from CUPE 441
- Two representatives from COPACS
- One representative from SISP

Meetings are public and open to non-members.

#### **Meetings:**

To meet at least three times between January and May

#### **Report to:**

Finance, Facilities and Technology Committee of the Board

#### **Indicators of Success:**

- All members are aware of the contents of the operating budget and communicate positively about that understanding;
- All members understand the budget issues and work together to solve them;
- There is a good level of trust, openness and sharing on the committee among all members;
- All employees and partners in the district are receiving effective communication about the budget;
- Committee provided useful advice to the Board of Education.



# **2021/22 Budget Process Consultation Plan**

**Prepared by: Jason Reid**

**Date: January 26, 2021**

## District Overview

The Saanich School District serves more than 7,700 student FTE in: 14 neighborhood schools (8 elementary schools, 3 middle schools, and 3 secondary schools); the Children's Development Centre; the South Island Distance Education School (SIDES); the Individual Learning Centre (ILC); the Continuing Education program; and the Saanich International Student Program.

Strategic Plan 2020 guides the Board of Education and its employees and partners in delivering educational programs through the period 2017/18 to 2021/22. The Strategic Plan is organized around the following four themes under which detailed goals with measurable objectives have been developed:

- Student Success;
- Diversity and Inclusion;
- Relationships and Partnerships; and
- Operational Excellence.

## Budget Cycle – Planning, Implementation, Monitoring, and Reporting

The focus of the budget planning process is development of the preliminary budget for the following fiscal year. However, this is only part of an annual budget cycle comprised of a series of inter-related processes. School districts are also unique in adopting both a preliminary budget and an amended budget following confirmation of fall enrolment and funding.

The key components of the annual budget cycle are summarized in the table below. The school district's fiscal year ends on June 30<sup>th</sup> (i.e. fiscal year 2021/22 begins July 1, 2021 and ends June 30, 2022).

Jan to June, 2021 (in 2020/21 fiscal year)	<ul style="list-style-type: none"><li>• January to May – Budget planning process leading to adoption of 2021/22 Preliminary Budget (as described in this plan).</li><li>• February - Adoption of the 2020/21 Amended Budget reflecting adjustments to the 2020/21 preliminary budget following confirmation of 2019/20 actual results, 2020 fall enrolment/staffing, and other changes.</li><li>• January to May – Monthly forecasting of actual results in relation to the 2020/21 amended budget. Projected 2020/21 surplus/(deficit) informs the 2021/22 budget planning process by estimating both the current budgetary structural balance and the projected accumulated operating surplus available for the 2021/22 budget year.</li></ul>
July to Sept, 2021 (in 2021/22 fiscal year)	<ul style="list-style-type: none"><li>• July to September – Completion and audit of 2020/21 financial statements confirming actual results including accumulated operating surplus available for the 2021/22 budget year.</li></ul>

	<ul style="list-style-type: none"> <li>• August to September – leading to school start-up actual enrolment figures (while not yet final) become more apparent necessitating adjustments to staffing and related funding estimates.</li> </ul>
Oct to Dec, 2021 (in 2021/22 fiscal year)	<ul style="list-style-type: none"> <li>• October to December - Confirmation of final Sept 30<sup>th</sup> enrolment and related staffing changes and Board approval for allocation of net enrolment growth funding (these changes are reflected in the 2021/22 Amended Budget adopted by the Board February 2022).</li> <li>• December - Board approval of 2022/23 Budget Timelines/Process and Guiding Principles.</li> </ul>

### 2021/22 Budget Timelines/Process and Guiding Principles

In December 2020, the Board approved the Timelines/Process and Guiding Principles. These documents have been posted to the budget consultation site at the following link:

<https://www.sd63.bc.ca/leadership-governance/budget-and-finance/2021-2022-budget-documents>

Through out the process, information relevant to the consultation will be posted to this site including agenda packages and meeting notes of the Budget Advisory Committee.

### Enrolment and Funding

Over 80% of operating fund revenues are determined by per student funding allocations. In 2020/21, budgeted operating revenues (preliminary budget) were \$79.0 million and included:

- \$53.9 million – per pupil fall enrolment funding (Sept 30<sup>th</sup>),
- \$10.4 million - funding for unique need designations (Sept 30<sup>th</sup>), and
- \$1.8 million – February and May enrolment funding.

The preliminary budget is prepared based on forecasted Sept 30<sup>th</sup> enrolment, and the amended budget reflects actual Sept 30<sup>th</sup> enrolment.

Given the significance of enrolment in determining funding, forecasting enrolment is an important part of the budget process. Enrolment forecasting is also important for informing facilities planning work. Each year, preliminary enrolment projections are prepared by Baragar Systems reflecting available demographic data. These projections are reviewed and modified by the district to reflect local knowledge including known local factors impacting enrolment such as residential development or changes to programs or the capacity of a school. For budget planning purposes, enrolment projections are appropriately conservative to reduce the risk of deploying resources in excess of available funding.

From 2016/17 to 2019/20 school age enrolment grew modestly from 6,909 to 7,122 and was forecasted to continue growing modestly in 2020/21. This growth has been occurring primarily in neighbourhood elementary schools, with growth forecasted to move through middle and secondary in the years to come.

Last spring we forecasted 2020/21 school age fall enrolment would grow by 55 FTE from 7,122 to 7,177, driven primarily by forecasted growth in neighbourhood elementary schools. We expected that the pandemic would have an impact on enrolment, but without knowing how the pandemic would proceed or how education would be delivered in the fall, we did not modify these forecasts for budget planning. We did revise enrolment forecasts for international student enrolment reflecting the expected impact of travel restrictions.

Following the Province's announcement mid-August 2020 that students would return to in-person instruction, the district experienced significant enrolment fluctuation prior to and following school start up (late August and September), and by September 30th enrolment had declined in neighbourhood schools and had grown significantly at SIDES (distance education). Some students leaving neighbourhood schools enrolled at SIDES, and others opted for homeschool or left the school district. Most of the growth at SIDES was driven by students enrolling from outside the school district. Overall school age enrolment grew by 229 FTE relative to forecast. This was comprised of growth at SIDES of 515 FTE and was offset by enrolment decline of 286 FTE relative to forecast at other schools.

	2019/20 Actual	2020/21 Preliminary Budget	2020/21 Actual	Variance Increase / (Decrease)
<b>School Age Enrolment</b>				
Elementary	2,813	2,877	2,783	-94
Middle	1,580	1,556	1,479	-77
Secondary	2,237	2,259	2,150	-109
Continuing Education	23	15	12	-3
Alternate Programs	182	185	182	-3
Distributed Learning	287	285	800	515
<b>Total School Age Enrolment</b>	<b>7,122</b>	<b>7,177</b>	<b>7,406</b>	<b>229</b>
<b>Adult Enrolment (Primarily SIDES)</b>				
Adult - Non-Graduated	26	35	44	9
Adult - Graduated	48	45	90	45
<b>Total Adult Enrolment</b>	<b>74</b>	<b>80</b>	<b>133</b>	<b>53</b>

It is likely, with the development and rollout of vaccines, that life will return close to “normal” by next fall. However, what will be more difficult to predict is to what degree students/families will continue in their new learning environment (distance education, independent school, etc.). During this period of “recovery” from the pandemic, our ability to accurately forecast enrolment



will be challenged. This uncertainty will mean that for budget planning, it will likely be necessary to be more conservative earlier on (i.e. preliminary budget) and plan to adjust as registration unfolds and enrolment numbers solidify.

The district is still reviewing the updated the enrolment forecast for 2021/22 to 2030/31, which will be available for the February BAC meeting.

### Components of the Budget

The school district's budget is comprised of three separate funds: Operating Fund, Special Purpose Fund and Capital Fund. Each of these funds differs with respect to the methods of accounting used, the legislative and other constraints, and relevance to the budget planning process. The table below describes each of the funds and their relevance to the budget planning.

<p><b>Operating Fund</b></p> <p>2020/21 Budgeted Revenues: \$79.1 million</p>	<p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Grants from the Ministry of Education accounted for \$70.9 million (90%) of budgeted operating revenues in the preliminary 2020/21 budget. The budget process focuses primarily on the operating fund.</p> <p>Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for or incur an <u>accumulated</u> deficit position in the operating fund. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen expenditures.</p>
<p><b>Special Purpose Fund</b></p> <p>2019/20 Actual Revenues: \$11.6 million</p>	<p>The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. The largest component of the special purpose fund is the classroom enhancement fund (2019/20 Actual Revenues: \$7.5 million), which beginning in fiscal 2017/18 funds the cost of restored class size and composition language. Because special purpose funds are restricted for a specific purpose, they are generally not a focus of the budget planning process except as contextual information.</p> <p>If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund reducing accumulated operating surplus. Annual and accumulated surplus in the special purpose fund is always zero.</p>
<p><b>Capital Fund</b></p> <p>2019/20 Actual Capital Funding: \$6.3 million</p>	<p>The capital fund budget is determined through the Board of Education's approval of the annual capital plan and other funding applications, and by subsequent Ministry approval. As the capital fund budget is determined through a separate process, it is generally outside the scope of the budget planning process.</p>

## Contingency Reserve

Pursuant to policy 19 (Accumulated Operating Surplus), the budget must include a contingency reserve that is sufficient to reduce, to an appropriate level, financial risk that results from financial forecasting uncertainty and/or unforeseen circumstances. The contingency reserve is formed through allocation of accumulated operating surplus and/or allocation of annual budget room. The contingency reserve is to be used only to fund additional cost pressures that result from circumstances beyond the School District's control or, with the Board of Education's approval, in response to unforeseen circumstances.

The 2020/21 preliminary budget reflected a reduction to the contingency reserve from \$1.7 million to \$0.7 million in order to offset the financial impact of the pandemic. This is discussed further below in relation to the budget context for 2021/22.

## 2020/21 Budget Context

### ***Returning to Budget Sustainability***

The impact of the pandemic on the finances and operations of the school district has resulted in a budget for 2020/21 that is not sustainable long term. The financial implications include a decrease in forecasted international program revenues by \$3.0 million in 2020/21, and \$1.1 million in additional cost pressure resulting from fluctuations in domestic enrolment relative to forecast. In order to balance the 2020/21 budget, the Board appropriated \$4.2 million in accumulated surplus<sup>1</sup>, an increase of \$3.0 million over the 2019/20 budget. If this full appropriation were depleted during the year, the district's accumulated surplus balance (excluding program carry-forwards) would decline from \$4.9 million at the beginning of the year to \$0.7 million at the end of the year.

The Provincial Safe Return to School Grant (PSRG) (\$562,652) and the Federal Safe Return to School Grant (FSRG) (est. \$3.0 million) announced last August funded the implementation enhanced health and safety measures, the delivery of a remote learning program, and other pandemic related costs. As participation in remote learning has declined and costs have decreased, the district has been able to re-allocate some FSRG to fund staffing in excess of funded enrolment in neighbourhood schools. As these costs were funded originally through appropriation of accumulated surplus (as described above), these "savings" will reduce the amount of accumulated operating surplus consumed during the year increasing financial flexibility in 2021/22. As the year progresses, monthly fiscal forecasts will be an important part of forecasting budget pressure in 2021/22.

BC's COVID-19 immunization plan is occurring in 4 phases prioritizing sequence based on risk, with those in phase 4 receiving the vaccine last. Under the plan timeline, it is expected that all

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<sup>1</sup> The \$4.2 million appropriation included a \$1.0 million allocation of the contingency reserve and \$0.8 million recovery of carry-forward balances that had grown during the early stages of the pandemic when in-class instruction was suspended.

those in phase 4 will have received at least the first dose by September 2021. Based on this planned roll-out, the expectation is that schools will likely return at stage 1 (“Learning as Usual”) next fall. While progression can deviate from this plan, for budget planning purposes it is assumed that pandemic related funding (PSRG and FSRG) and costs will not continue beyond the current school year.

### ***Revenue Uncertainty***

The revenue forecast reflected in the preliminary budget is dependant on our ability to accurately forecast both international and domestic enrolment. In the years prior to the pandemic, the district was able to forecast both international and domestic enrolment with a high degree of accuracy. In both 2018/19 and 2019/20, actual school age fall enrolment was within 0.5% of projected enrolment. With greater confidence in revenue projections, the district is able to hire more staff and deploy more resources in the spring prior to enrolment being confirmed.

Following the significant enrolment fluctuations experienced this year<sup>2</sup>, 2021/22 will also be a period of fluctuation as families settle into a new post-pandemic normal. We do expect international enrolment will recover, but that it will not likely recover to historical levels next year. In 2020/21, many families made the significant change of leaving their school – many registered in SIDES and many choose private school. It will be difficult to predict to what extent families will decide to continue in their new school after now completing a full year.

Greater revenue uncertainty is compounded by having less contingency reserve available to absorb potential variations in actual enrolment relative to forecasted enrolment. This means the district will likely need to be more conservative when allocating resources in the spring, and then make adjustments over the summer as registration continues and enrolment figures solidify.

### ***Provincial Budget Delayed Release***

Government has announced the Provincial Budget release will be delayed to April 2021. The Ministry of Education has confirmed school districts will still receive confirmation of funding rates for 2021/22 before March 15, 2021. However, delay in the Provincial Budget release increases the risk that the funding rates announced on March 15<sup>th</sup> do not fully reflect the cost pressures districts will face in 2021/22.

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<sup>2</sup> International enrolment decreased by about 65%, and enrolment in neighbourhood schools decreased by 4-5%. Enrolment in distance education (SDES) grew by more than 150%.

### ***Strategic Plan***

Last November the Board extended the current strategic plan by one more year to June 2022. In January 2021, the Board approved the next steps in the strategic planning process including the formation of the Strategic Plan Advisory Committee (SPAC). In the spring of 2021, data sources will be identified and explored and SPAC will review the framework for Enhanced Student Learning (FESL). Community consultation will begin in the fall of 2021 and a new strategic plan will be adopted in 2022.

While the budget process will not be informed by a new strategic plan, to the extent possible planning for the new strategic plan (including review of achievement data) should inform the budget consultation process. The school district is also working with the Ministry led First Nations Educational Outcome Improvement Team (FNEOIT) to develop plans to improve outcomes for Indigenous students. This important work will inform both budget development and the development of the next strategic plan.

### ***Funding Formula Review***

Following almost 2 years of consultation and implementation work, last year the Ministry of Education implemented some of the recommendations from the funding model review panel. However, the most significant recommendations (prevalence model for funding unique needs and funding headcount at secondary versus course count) were deferred pending further consultation. As there has been very little discussion of implementing these recommendations following the onset of the pandemic, further changes to the funding model are not expected for 2021/22.

### ***Distance Education Review***

In conjunction with the funding formula review, the ministry completed a comprehensive review of distance education funding and program delivery. The changes being proposed include the choice of maintaining a district Online Learning school/program to serve only in-district students, or moving to a Provincial delivery model whereby approved Provincial service providers deliver on-line learning courses for students in districts where these courses are not available. The proposal indicates that Provincial service providers are to be selected through a RFP process, with the selected schools offering a prescribed provincial curriculum. This change, in combination with the funding model proposal to fund secondary students by headcount instead of by course, would effectively eliminate funding for cross-enrolment between public school districts and between public and independent schools. If the Saanich School District's distance education program, SIDES, were not selected as a Provincial service provider under this proposed model, a significant reduction to the program could result. With the Province and districts focused on managing the pandemic, a change to the delivery and funding of distance education is not expected to be implemented for the 2021/22 fiscal year.

## *Unfunded Inflationary Costs*

Historically school districts have not been directly funded for many inflationary cost pressures including those related to exempt compensation, employee benefits, utility costs and service and supply costs. Instead, the expectation has been that these cost pressures be funded from enrolment growth (as funding from enrolment growth generally exceeds the incremental cost of service). However, budget pressure can result to the extent that enrolment growth is insufficient.

## Community Consultation

Engagement with district staff, partners and the community informs the budget process through both formal planning meetings and continuous engagement. The process includes four Budget Advisory Committee (BAC) meetings, a community budget meeting, a management team meeting, and a community survey. As information and issues are considered and discussed, engagement will also occur continuously and informally. The information used to guide the consultation process is described further below.

The budget consultation approach was adjusted last year following the onset of the pandemic. These changes included: extending the timeline to provide more time to assess implications of the pandemic; and moving to a virtual instead of in-person community budget meeting.

The current timeline for the 2021/22 budget consultation plans for budget approval in May 2021<sup>3</sup>, and does not reflect an extended timeline as was used last year. Deferral of adoption is something the committee and Board could consider later in the process once more is known of the potential budget implications for 2021/22. The preliminary budget reflects information known at that time of approval, and following approval adjustments are made to staffing leading up to the fall as enrolment numbers change. Note that deferring adoption of the preliminary budget does not mean spring staffing decisions can be deferred, because the deadline for lay-off notices in the collective agreements is the end of May

Last year a [Budget Consultation Background Document](#) and a survey link were distributed along with the public notice of the virtual community budget meeting. This meant that community members who were unable to attend the community budget meeting, could still participate by reviewing the background document and completing the survey. While attendance at the virtual community budget meeting was lower, there were 60 responses to the survey resulting in more community feedback than has been received in the past.

Expanding the distribution of a community budget survey (with the accompanying background information) in conjunction with having a community budget meeting, is an opportunity to further increase participation in the budget consultation process and also to improve participation from certain stakeholder groups (including students) that have not historically been well

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<sup>3</sup> School districts are required by legislation to submit the preliminary budget before June 30<sup>th</sup>.

represented in the process. A plan considering how distribution and promotion of the survey can be enhanced will be prepared for the committee's review.

The Cowichan School District has used a broadly distributed community budget survey for several years and has reported receiving up to 400 responses in some years (last year they reported fewer responses attributed to the pandemic). In Cowichan, the survey is distributed on social media, school news letters, and is distributed to staff and partners. The survey is also shared with student councils who promote it within schools.

### Information Guiding the Budget Consultation Process

Typically, the Provincial Budget is released in February confirming the overall funding allocation for the K-12 sector and communicating new spending priorities for the sector. Following this, funding rates for the next fiscal year are published mid-March, and school districts are then able to estimate revenues using forecasted enrolment.

This year, the Provincial Budget will be released in April following the confirmation of funding rates (mid-March). As funding rates will still be released as scheduled, the district will be able to forecast revenue as in previous years. However, delay in the release of the Provincial budget increases the risk that the funding rates released do not address expected inflationary pressures or emerging issues facing the sector.

Following confirmation of funding rates (mid-March), forecasted revenue and budget pressure will be estimated using forecasted enrolment.

A key component of the process is the identification and evaluation strategic and operational priorities and the resources needed to implement or continue those priorities. Priorities are identified and evaluated in two ways:

1. Review of the status of goals and objectives in Strategic Plan 2020 considering where resourcing is impeding progress in critical areas or where opportunities exist to improve outcomes significantly in relation to cost. Identification of strategic priorities will also be informed by planning work this spring for the next strategic plan.
2. Review of the district's evaluation of operational risk identifying where further steps are needed to mitigate risk.

Assessment of operational risk answers the question "What could go wrong and what are the consequences?". Many operational risks are risks because the consequence of failure directly impede strategic priorities. However, other risks relate to basic obligations (legal and other) of the district that may not relate directly to priorities identified in the strategic plan. For this reason, it is important to consider both strategic priorities and assessment of operational risk.

During the budget consultation process the following information will be presented to the Budget Advisory Committee:

- Enrolment forecast and grant revenue estimate
- Monthly fiscal forecast including projected accumulated surplus
- Historical budget trends and budget changes
- Estimated 2021/22 budget pressure reflecting estimated changes to revenues and expenses
- Review of Provincial Budget 2021 (when available)
- Comparison of budget allocations with similar school districts
- Comparison of staffing allocations with similar school districts (where relevant<sup>4</sup>)
- Analysis of strategic priorities
- Assessment of operational risks
- Proposed adjustments to balance budget and/or address priorities identified and relevant analysis.

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<sup>4</sup> Comparisons are not meaningful when local circumstances (unique programs, local collective agreement language, etc.) differ significantly. Analysis will also focus on areas that relate to proposed priorities.