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A. Departmental Overview

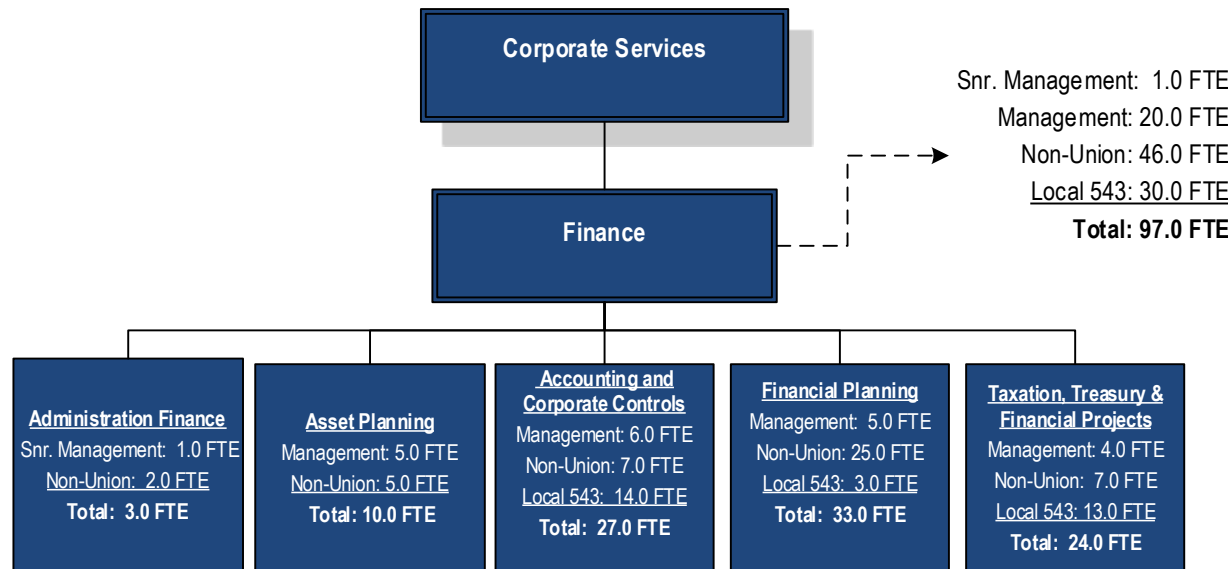
Mission

To provide timely, responsive, efficient and innovative financial services to all our customers in compliance with all legislative requirements, while fostering a spirit of trust through accountability.

Description

The Finance department provides financial services to its internal and external customers through the Asset Planning, Financial Accounting & Corporate Controls, Financial Planning and Taxation, Treasury & Financial Projects divisions. The Asset Planning division provides asset planning, capital budget development and monitoring, corporate energy management services and capital grant funding programs to the organization. The Financial Accounting & Corporate Controls division provides accounts payable, accounts receivable, accounting and payroll services to the organization. The Financial Planning division provides operating budget development and monitoring services along with performance measurement and overall financial planning leadership for the Corporation and Council. The Taxation, Treasury & Financial Projects division provides property billing and tax collection services, cash management and leadership on corporate financial projects.

2021 Approved Budgeted Full Time Equivalents (FTE's)



B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2019 FTE (Approved)	2020 FTE (Approved)	2021 FTE (Approved)
Administration Finance	Commissioner - Corporate Services/CFO/City Treasurer	Snr Management	1.0	1.0	1.0
	Executive Initiative Coordinator	Non-Union	1.0	1.0	1.0
	Executive Administrative Assistant	Non-Union	1.0	1.0	1.0
	Sub-Total		3.0	3.0	3.0
Asset Planning	Senior Manager of Asset Planning	Management	1.0	1.0	1.0
	Manager of Energy Initiatives	Management	1.0	1.0	1.0
	Manager, Capital Budget & Reserves	Management	1.0	1.0	1.0
	Supervisor of Energy Contracts	Management	2.0	2.0	2.0
	Asset Coordinator	Non-Union	2.0	3.0	3.0
	Financial Analyst	Non-Union	3.0	3.0	2.0
Sub-Total		10.0	11.0	10.0	
Accounting and Corporate Controls	Deputy Treasurer - Financial Accounting & Corporate Controls	Management	1.0	1.0	1.0
	Manager of Financial Accounting	Management	1.0	1.0	1.0
	Manager of Accounting Services	Management	1.0	1.0	1.0
	Manager of Corporate Payroll Administration & Compliance	Management	1.0	1.0	1.0
	Manager of Financial Accounting - WPL	Management	1.0	1.0	1.0
	Payroll Supervisor	Management	0.0	0.0	1.0
	Financial Administrator - Capital Assets	Non-Union	1.0	1.0	1.0
	Finance Policy & Procedure Coordinator	Non-Union	0.0	0.0	1.0
	Corporate Controls Coordinator	Non-Union	2.0	2.0	2.0
	Financial Analyst	Non-Union	4.0	4.0	3.0
	Financial Analysis Accounting Clerk	Local 543	1.0	1.0	1.0
	Accounts Receivable Clerk	Local 543	1.0	1.0	1.0
	Financial Reconciliation Clerk	Local 543	2.0	2.0	2.0
	Financial Reconciliation Clerk - Social Services	Local 543	1.0	1.0	1.0
Accounting Clerk	Local 543	1.0	1.0	1.0	

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2019 FTE (Approved)	2020 FTE (Approved)	2021 FTE (Approved)
	Payroll Control & Reporting Specialist	Local 543	3.0	3.0	3.0
	Accounts Payable Control Clerk	Local 543	1.0	1.0	1.0
	General Accounts Payable Clerk	Local 543	2.0	2.0	2.0
	Accounts Payable Vendor Control Specialist	Local 543	1.0	1.0	1.0
	Administrative Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		26.0	26.0	27.0
Financial Planning	Deputy Treasurer - Financial Planning	Management	1.0	1.0	1.0
	Manager of Strategic Operating Budget Development & Control	Management	1.0	1.0	1.0
	Manager of Development Revenue & Financial Administration	Management	1.0	1.0	1.0
	Manager of Performance Measurement & Business Case Development	Management	1.0	1.0	1.0
	Manager of Intergovernmental Funding – Human Services Integration	Management	1.0	1.0	1.0
	Coordinator of Intergovernmental Funding & Financial Administration	Non-Union	0.0	0.0	1.0
	Financial Planning Administrator	Non-Union	15.0	15.0	15.0
	Senior Financial Budget Analyst & System Administrator	Non-Union	0.0	0.0	1.0
	Financial Analyst	Non-Union	8.0	8.0	8.0
	Financial Planning Clerk	Local 543	1.0	1.0	1.0
	Subsidy Claims Clerk	Local 543	1.0	1.0	1.0
	Intermediate Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		31.0	31.0	33.0

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2019 FTE (Approved)	2020 FTE (Approved)	2021 FTE (Approved)
Taxation, Treasury & Financial Projects		Management	1.0	1.0	1.0
	Deputy Treasurer - Taxation, Treasury & Financial Projects				
	Manager Treasury & Cash Management	Management	1.0	1.0	1.0
	Manager, Property Valuation & Administration	Management	1.0	1.0	1.0
	Manager, Revenue & Collections	Management	1.0	1.0	1.0
	Assessment Management Officer	Non-Union	1.0	1.0	1.0
	Senior Tax Analyst	Non-Union	2.0	2.0	2.0
	Senior Treasury Analyst & Financial System Coordinator	Non-Union	1.0	1.0	1.0
	Financial Analyst	Non-Union	2.0	2.0	3.0
	Corporate Collections Analyst	Local 543	1.0	1.0	1.0
	Property Assessor	Local 543	1.0	1.0	1.0
	Tax Account & Collection Control Clerk	Local 543	2.0	2.0	2.0
	Tax Registration Clerk	Local 543	3.0	2.0	2.0
	Tax Account Administrator	Local 543	2.0	2.0	2.0
	Mortgage & Ownership Clerk	Local 543	1.0	1.0	1.0
	Property Tax Clerk	Local 543	2.0	2.0	2.0
	Tax & Accounts Receivable Collector	Local 543	1.0	1.0	1.0
	Customer Service Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		24.0	23.0	24.0
Total			94.0	94.0	97.0

C. Budget Summary by Division

Division	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ Budget Change	% Budget Change
Revenues							
Administration - Finance	0	0	0	0	0	0	n/a
Asset Planning	(2,609,946)	(6,178,371)	(14,546,457)	(741,697)	(980,003)	(238,306)	0.0%
Accounting and Corporate Controls	(951,302)	(844,213)	(1,134,153)	(667,474)	(845,754)	(178,280)	0.0%
Financial Planning	(1,082,809)	(1,032,704)	(1,114,037)	(996,586)	(1,125,237)	(128,651)	12.9%
Taxation, Treasury & Financial Projects	(1,822,461)	(1,793,417)	(2,076,888)	(2,629,910)	(2,870,561)	(240,651)	9.2%
Total Revenue	(6,466,518)	(9,848,705)	(18,871,535)	(5,035,667)	(5,821,555)	(785,888)	15.6%
Expenditures							
Administration - Finance	602,411	647,291	672,271	667,533	667,533	0	0.0%
Asset Planning	3,153,307	6,684,452	15,599,854	1,596,099	1,472,452	(123,647)	(7.7%)
Accounting and Corporate Controls	2,946,826	3,009,042	3,114,890	2,967,313	3,162,235	194,922	6.6%
Financial Planning	3,504,557	3,537,807	3,664,987	3,864,370	3,966,383	102,013	2.6%
Taxation, Treasury & Financial Projects	2,390,804	2,436,277	2,500,301	2,722,952	2,808,184	85,232	3.1%
Total Expenses	12,597,905	16,314,869	25,552,303	11,818,267	12,076,787	258,520	2.2%
Net							
Administration - Finance	602,411	647,291	672,271	667,533	667,533	0	0.0%
Asset Planning	543,361	506,081	1,053,397	854,402	492,449	(361,953)	(42.4%)
Accounting and Corporate Controls	1,995,524	2,164,829	1,980,737	2,299,839	2,316,481	16,642	0.7%
Financial Planning	2,421,748	2,505,103	2,550,950	2,867,784	2,841,146	(26,638)	(0.9%)
Taxation, Treasury & Financial Projects	568,343	642,860	423,413	93,042	(62,377)	(155,419)	(167.0%)
Total Net	6,131,387	6,466,164	6,680,768	6,782,600	6,255,232	(527,368)	(7.8%)

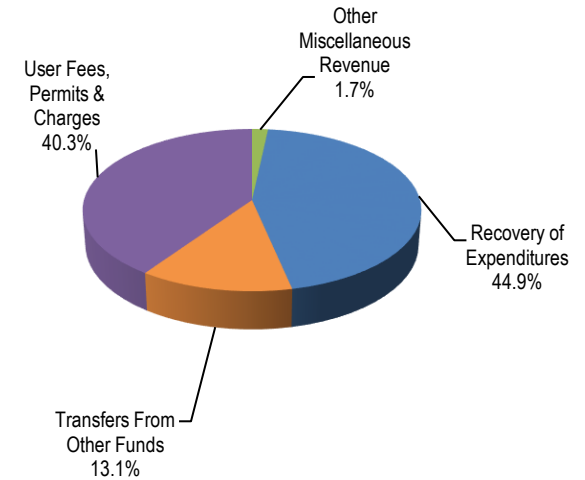
D. Budget Summary by Major Revenue / Expense Accounts

GL Category	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ Budget Change	% Budget Change
Revenues							
Other Miscellaneous Revenue	(21,481)	(13,607)	(275,900)	0	(100,000)	(100,000)	n/a
Recovery of Expenditures	(2,310,120)	(2,074,450)	(2,016,864)	(2,523,346)	(2,614,192)	(90,846)	(3.6%)
Transfer From Reserve Accounts	0	(30,469)	(74,103)	0	0	0	n/a
Transfers From Other Funds	(2,487,437)	(6,214,933)	(14,664,776)	(287,736)	(760,656)	(472,920)	(164.4%)
User Fees, Permits & Charges	(1,647,480)	(1,515,246)	(1,839,892)	(2,224,585)	(2,346,707)	(122,122)	(5.5%)
Total Revenue	(6,466,518)	(9,848,705)	(18,871,535)	(5,035,667)	(5,821,555)	(785,888)	(15.6%)
Expenditures							
Financial Expenses	(2)	315	5,637	0	0	0	n/a
Minor Capital	21,258	17,989	15,309	14,687	14,687	0	0.0%
Operating & Maintenance Supplies	32,625	38,137	26,999	35,335	35,335	0	0.0%
Other Miscellaneous Expenditures	152,081	128,341	91,146	130,886	131,886	1,000	0.8%
Purchased Services	845,811	797,082	870,202	855,593	864,793	9,200	1.1%
Salaries & Benefits	9,799,489	10,010,245	10,163,516	10,762,441	11,010,761	248,320	2.3%
Transfers to Reserves & Capital Funds	2,109,493	5,640,460	14,363,527	1	1	0	n/a
Utilities, Insurance & Taxes	(362,850)	(317,700)	15,967	19,324	19,324	0	0.0%
Total Expenses	12,597,905	16,314,869	25,552,303	11,818,267	12,076,787	258,520	2.2%
Total Net	6,131,387	6,466,164	6,680,768	6,782,600	6,255,232	(527,368)	(7.8%)

D. Budget Summary by Major Revenue / Expense Accounts

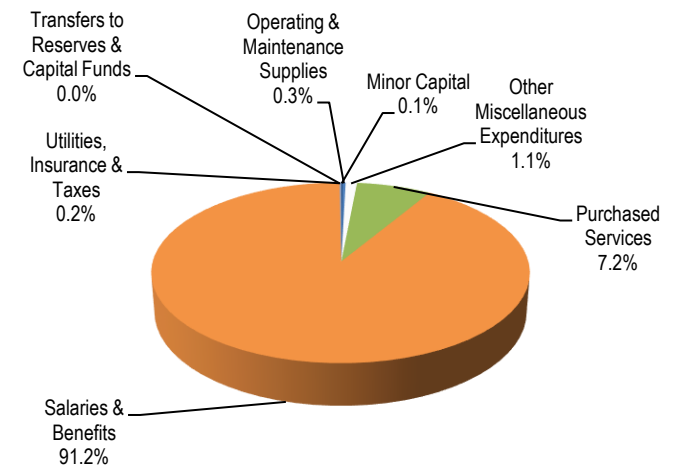
Revenues

	<u>2022 Budget</u>	
Other Miscellaneous Revenue	(100,000)	1.7%
Recovery of Expenditures	(2,614,192)	44.9%
Transfers From Other Funds	(760,656)	13.1%
User Fees, Permits & Charges	(2,346,707)	40.3%
Total Revenue	(5,821,555)	100.0%



Expenditures

	<u>2022 Budget</u>	
Minor Capital	14,687	0.1%
Operating & Maintenance Supplies	35,335	0.3%
Other Miscellaneous Expenditures	131,886	1.1%
Purchased Services	864,793	7.2%
Salaries & Benefits	11,010,761	91.2%
Transfers to Reserves & Capital Funds	1	0.0%
Utilities, Insurance & Taxes	19,324	0.2%
Total Expenses	12,076,787	100.0%



E. Budget Issue Summary

* Issue Detail Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding	FTE Impact
P	n/a	Salary & Wage	**Departmental Salary & Wage Adjustment	18,379					
P	15	2022-0276 [C] Contractual	Annual Questica Software License & Maintenance Fee	5,000					
P	16	2022-0157 [G] Line Item Increase	Conversion of Temporary Financial Planning Administrator (FPA) to Permanent	0					1.0
P	18	2022-0212 [I] Revenue Increase	Increase Revenue Related to External Tax Inquiry (Dial-up Service) Fee	(60,000)					
P	19	2022-0219 [I] Revenue Increase	New Vacant Home Tax	(100,000)				100,000	
P	20	2022-0261 [I] Revenue Increase	Increase to Taxation Salary Recoveries due to Contractual Grade Step Changes	(26,793)					
P	22	2022-0271 [I] Revenue Increase	Increase to Asset Planning Salary Recoveries & Recovery of Two Full Time Asset Coordinators	(288,929)					
P	24	2022-0301 [I] Revenue Increase	Recovery 50% of Financial Planning Administrator from Sewer Surcharge	(53,703)			53,703		
P	25	2022-0364 [I] Revenue Increase	Increase in Harmonized Sales Tax (HST) Rebate	(40,000)					
P	26	2022-0208 [M] Service Enhancement	One-Time Funding for Customer Service Clerk Related to Assessment Updates	0				55,926	
P	28	2022-0218 [M] Service Enhancement	One-Time Funding for An Additional Property Tax Clerk for Workload Due to Increase in Property :	0				53,852	
P	30	2022-0250 [M] Service Enhancement	One-Time Funding for Financial Analyst – Tangible Capital Assets (TCA)	0				78,602	
P	32	2022-0255 [M] Service Enhancement	Addition of (1x) One Permanent & One-time funding for (1x) One Payroll Control & Reporting Posit	53,678				60,040	1.0
P	34	2022-0260 [M] Service Enhancement	One-Time Funding for General Accounts Payable Clerk	0				73,683	
P	36	2022-0272 [M] Service Enhancement	One Time Funding for Temporary Full Time Energy Financial Analyst Position	0				73,948	
P	39	2022-0278 [M] Service Enhancement	One-Time Funding of Financial Analyst - Parks & Recreation Support	0				74,948	
			*** Interdepartmental Reallocation	(35,000)					
Total 2022 Budget Increase/(Decrease)				(527,368)	0	0	53,703	570,999	2.0

* Comprehensive explanations and budget line item changes can be found in the "Budget Issue Detail" document referenced in the Issue Detail Page No. column.

** The Contractual/Council Pre-Approved Salary & Wage Adjustments do not include a reference number or issue detail write-ups as these amounts are generated from an in-depth salary development process that is undertaken at the beginning of the annual budget process. All departments develop their salary budgets based on the prior year's approved full time equivalent (FTE) complement, using a zero-based budgeting approach. Any reductions / increases in this line are attributed to the net impact of the department's incumbent changes, annualized step increments and increases resulting from negotiated salary & wage contracts.

*** The Interdepartmental Reallocation lines do not include a reference number or issue detail write-ups as these amounts represent the cumulative net budget increase / decrease to this department resulting from budget issues that have been submitted by other departments. In some cases, budget issues submitted by one department may have a budgetary impact on another or various other departments. This is done in order to facilitate the presentation of an issue by the coordinating department as opposed to repeating the issue for all departments (i.e. Utilities, Insurance, Fuel). At the Approved Stage, this line may include interdepartmental reallocations that net to zero.

A. Departmental Overview

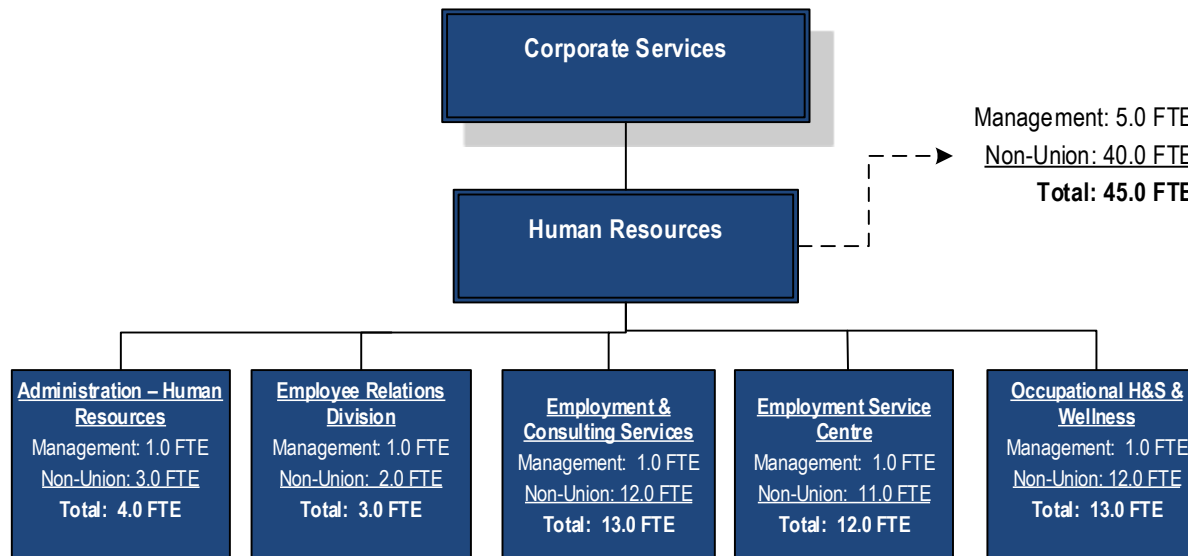
Mission

Human Resources is committed to providing a full range of employee services to all Corporate departments by means of a consistent, cost effective, innovative, valid and reliable service in an expedient fashion while observing the collective agreements and all legislative requirements.

Description

The Human Resources Department endeavors to promote fairness and equity in a quality work environment through the development and delivery of corporate wide management policies and procedures, various employee programs aligned with the Corporate Strategic Plan while maintaining harmonious relations with the Bargaining Units and associations.

2021 Approved Budgeted Full Time Equivalents (FTE's)



B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2018 FTE (Approved)	2019 FTE (Approved)	2020 FTE (Approved)	2021 FTE (Approved)
Administration - Human Resources	ExDir, Human Resources	Management	1.0	1.0	1.0	1.0
	Policy & Procedures Coordinator	Non-Union	1.0	1.0	1.0	1.0
	Administrative Assistant	Non-Union	1.0	1.0	1.0	1.0
	Diversity/Access Officer	Non-Union	1.0	1.0	1.0	1.0
	Sub-Total		4.0	4.0	4.0	4.0
Employee Relations Division	Manager of Employee Relations	Management	1.0	1.0	1.0	1.0
	Employee Relations Assistant	Non-Union	1.0	1.0	1.0	1.0
	Employee Relations Coordinator	Non-Union	1.0	1.0	1.0	1.0
	Sub-Total		3.0	3.0	3.0	3.0
Employment & Consulting Services	Employment & Consulting Services Manager	Management	1.0	1.0	1.0	1.0
	Total Compensation Specialist	Non-Union	1.0	1.0	1.0	1.0
	Compensation Coordinator	Non-Union	1.0	1.0	1.0	1.0
	Coord,Organizational Developmnt	Non-Union	1.0	1.0	1.0	0.0
	Organizational Development Specialist	Non-Union	1.0	1.0	1.0	1.0
	Human Resources Assistant	Non-Union	1.0	1.0	1.0	2.0
	HR Business Partner	Non-Union	4.0	5.0	6.0	6.0
	Workforce Planning Specialist	Non-Union	1.0	1.0	1.0	1.0
Sub-Total		11.0	12.0	13.0	13.0	
Employment Service Centre	Employee Service Centre Manager	Management	1.0	1.0	1.0	1.0
	Controls & Systems Analyst	Non-Union	2.0	3.0	3.0	3.0
	Pension & Benefits Specialist	Non-Union	1.0	1.0	1.0	1.0
	Employee Service Representative	Non-Union	6.0	6.0	6.0	6.0
	Records Management Clerk	Non-Union	1.0	1.0	1.0	1.0
	Sub-Total		11.0	12.0	12.0	12.0
Occupational H&S & Wellness	OHS and Wellness Manager	Management	1.0	1.0	1.0	1.0
	Disability Management Specialist	Non-Union	5.0	5.0	5.0	5.0
	Ergonomist & Wellness Specialist	Non-Union	1.0	1.0	1.0	1.0

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2018 FTE (Approved)	2019 FTE (Approved)	2020 FTE (Approved)	2021 FTE (Approved)
	Occupational Health & Safety Advisor	Non-Union	5.0	5.0	5.0	5.0
	Intake Coord/Assistant	Non-Union	1.0	1.0	1.0	1.0
	Sub-Total		13.0	13.0	13.0	13.0
Total			42.0	44.0	45.0	45.0

C. Budget Summary by Division

Division	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ Budget Change	% Budget Change
Revenues							
Administration - Human Resources	(413,307)	(399,990)	(363,209)	(356,342)	(856,342)	(500,000)	140.3%
Employee Relations Division	(6,208)	0	(452)	0	0	0	n/a
Employment Service Centre	(166,211)	(225,520)	(241,397)	(5,000)	(5,000)	0	0.0%
Employment & Consulting Services	(34,824)	(23,044)	(13,492)	(14,100)	(14,100)	0	0.0%
Occupational H&S & Wellness	(1,144,372)	(1,222,843)	(1,204,313)	(33,400)	(43,400)	(10,000)	29.9%
Total Revenue	(1,764,922)	(1,871,397)	(1,822,863)	(408,842)	(918,842)	(510,000)	124.7%
Expenditures							
Administration - Human Resources	741,766	815,478	870,831	845,969	1,351,247	505,278	59.7%
Employee Relations Division	301,802	345,383	364,626	379,518	363,837	(15,681)	(4.1%)
Employment Service Centre	1,118,449	1,326,840	1,589,159	1,205,033	1,205,249	216	0.0%
Employment & Consulting Services	1,737,979	1,784,383	1,712,161	2,041,581	1,962,416	(79,165)	(3.9%)
Occupational H&S & Wellness	3,156,873	3,181,969	3,263,431	2,084,897	2,368,627	283,730	13.6%
Total Expenses	7,056,869	7,454,053	7,800,208	6,556,998	7,251,376	694,378	10.6%
Net							
Administration - Human Resources	328,459	415,488	507,622	489,627	494,905	5,278	1.1%
Employee Relations Division	295,594	345,383	364,174	379,518	363,837	(15,681)	(4.1%)
Employment Service Centre	952,238	1,101,320	1,347,762	1,200,033	1,200,249	216	0.0%
Employment & Consulting Services	1,703,155	1,761,339	1,698,669	2,027,481	1,948,316	(79,165)	(3.9%)
Occupational H&S & Wellness	2,012,501	1,959,126	2,059,118	2,051,497	2,325,227	273,730	13.3%
Total Net	5,291,947	5,582,656	5,977,345	6,148,156	6,332,534	184,378	3.0%

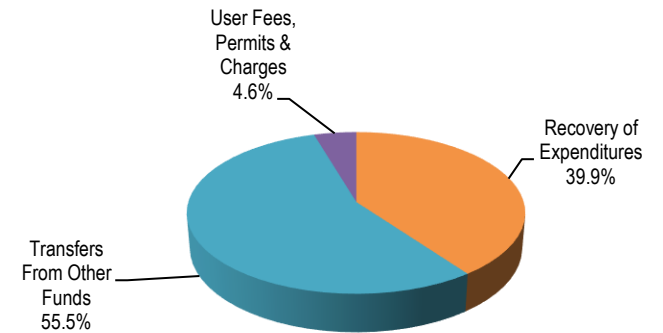
D. Budget Summary by Major Revenue / Expense Accounts

GL Category	2018 Actuals	2019 Actuals	2020 Actuals	2021 Budget	2022 Budget	\$ Budget Change	% Budget Change
Revenues							
Other Miscellaneous Revenue	(5,817)	0	(6,699)	0	0	0	n/a
Recovery of Expenditures	(368,402)	(443,553)	(368,734)	(366,642)	(366,642)	0	0.0%
Transfer From Reserve Accounts	(1,132,207)	(1,175,077)	(1,065,638)	0	0	0	n/a
Transfers From Other Funds	(222,800)	(217,965)	(348,242)	0	(510,000)	(510,000)	n/a
User Fees, Permits & Charges	(35,696)	(34,802)	(33,550)	(42,200)	(42,200)	0	0.0%
Total Revenue	(1,764,922)	(1,871,397)	(1,822,863)	(408,842)	(918,842)	(510,000)	(124.7%)
Expenditures							
Minor Capital	17,870	24,446	19,529	33,495	33,495	0	0.0%
Operating & Maintenance Supplies	44,452	60,294	39,805	77,210	87,210	10,000	13.0%
Other Miscellaneous Expenditures	15,337	30,693	46,411	74,934	75,109	175	0.2%
Purchased Services	621,868	620,269	559,764	689,134	792,459	103,325	15.0%
Salaries & Benefits	6,244,104	6,511,811	6,797,430	5,524,226	5,605,104	80,878	1.5%
Transfers to Reserves & Capital Funds	107,751	199,490	330,831	150,100	650,100	500,000	333.1%
Utilities, Insurance & Taxes	5,487	7,050	6,438	7,899	7,899	0	0.0%
Total Expenses	7,056,869	7,454,053	7,800,208	6,556,998	7,251,376	694,378	10.6%
Total Net	5,291,947	5,582,656	5,977,345	6,148,156	6,332,534	184,378	3.0%

D. Budget Summary by Major Revenue / Expense Accounts

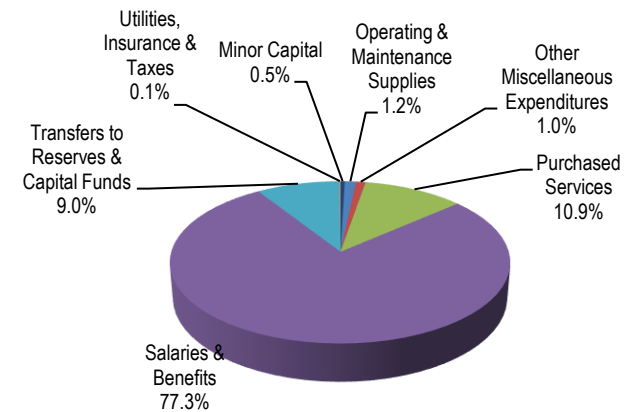
Revenues

	<u>2022 Budget</u>	
Recovery of Expenditures	(366,642)	39.9%
Transfers From Other Funds	(510,000)	55.5%
User Fees, Permits & Charges	(42,200)	4.6%
Total Revenue	(918,842)	100.0%



Expenditures

	<u>2022 Budget</u>	
Minor Capital	33,495	0.5%
Operating & Maintenance Supplies	87,210	1.2%
Other Miscellaneous Expenditures	75,109	1.0%
Purchased Services	792,459	10.9%
Salaries & Benefits	5,605,104	77.3%
Transfers to Reserves & Capital Funds	650,100	9.0%
Utilities, Insurance & Taxes	7,899	0.1%
Total Expenses	7,251,376	100.0%



E. Budget Issue Summary

* Issue Detail Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding	FTE Impact
P	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	(21,838)					
P	41	2022-0355 [C] Contractual	Contractual Increase for the Employee Family Assistance Program (EFAP)	70,000					
IC	44	2022-0229 [M] Service Enhancement	In-Camera Item	0				10,000	
P	46	2022-0302 [M] Service Enhancement	Addition of Occupational Health & Safety (H&S) Advisor	111,487					1.0
P	48	2022-0316 [M] Service Enhancement	Addition of Over-Complement Reserve Fund for Succession Planning	0				500,000	
P	50	2022-0328 [M] Service Enhancement	Conversion of Total Compensation Coordinator to a Health & Safety Coordinator	0					0.0
P	53	2022-0330 [M] Service Enhancement	Annual Subscription Fee for the On-Line SDS Management System	32,000					
			*** Interdepartmental Reallocation	(7,271)					
Total 2022 Budget Increase/(Decrease)				184,378	0	0	0	510,000	1.0

* Comprehensive explanations and budget line item changes can be found in the "Budget Issue Detail" document referenced in the Issue Detail Page No. column.

** The Contractual/Council Pre-Approved Salary & Wage Adjustments do not include a reference number or issue detail write-ups as these amounts are generated from an in-depth salary development process that is undertaken at the beginning of the annual budget process. All departments develop their salary budgets based on the prior year's approved full time equivalent (FTE) complement, using a zero-based budgeting approach. Any reductions / increases in this line are attributed to the net impact of the department's incumbent changes, annualized step increments and increases resulting from negotiated salary & wage contracts.

*** The Interdepartmental Reallocation lines do not include a reference number or issue detail write-ups as these amounts represent the cumulative net budget increase / decrease to this department resulting from budget issues that have been submitted by other departments. In some cases, budget issues submitted by one department may have a budgetary impact on another or various other departments. This is done in order to facilitate the presentation of an issue by the coordinating department as opposed to repeating the issue for all departments (i.e. Utilities, Insurance, Fuel). At the Approved Stage, this line may include interdepartmental reallocations that net to zero.