

City of Mississauga

# Corporate Policy & Procedure



**Draft Only – May 25, 2022**

**Policy Title: Budgeted Position Control**

**Policy Number: [Policy No.]**

Section: **Finance and Accounting**

Effective Date: **[Effective Date]**

Approved by:

**Click here to enter text.**

Subsection: **Accounting**

Last Review Date: **[Last Review]**

Owner Division/Contact:

**Finance Division, Corporate Services  
Department**

## Policy Statement

Position control ensures staff costs are managed with fiscal prudence and sound budgeting.

## Purpose

The purposes of this policy are to:

- Ensure the City's budgeted Positions are managed efficiently and effectively and within Council-approved budgets, and
- Provide an overview of the approval process for Positions requests within the City

## Scope

This policy applies to all staffing requests initiated through the City's business planning and budgeting process or an in-year Council Report.

This policy is supported by the Leadership Team's (LT's) annual Direction for Business Planning and the Operating Guidelines issued by Finance.

## Legislative Authority

The City's Budgeted Position Control policy is written in compliance with:

- The *Municipal Act, 2001*, related Ontario Regulations made under the Act, as amended and all other applicable legislation
- Public Sector Accounting Standards, and
- Corporate policies, procedures and City by-laws

## Definitions

For the purposes of this policy:

“City” means The Corporation of the City of Mississauga.

Policy Number: [Last Review]

Effective Date: [Click here to enter text.](#)

Policy Title: Budgeted Position Control

Last Review Date:

2 of 4

“City Manager” means the Chief Administrative Officer and head of the City Manager’s Department or the staff designated in writing to act in the absence of the City Manager.

“Contract” means a position with a defined start and end date and can be union or non-union.

“Council” means the Mayor and Members of Council for The Corporation of the City of Mississauga.

“Department” means the major operational groups within the City, namely the City Manager’s Office, Community Services, Corporate Services, Planning & Building and Transportation & Works.

“Department Head” means the employee heading any Department or the staff designated in writing to act in the absence of a Department Head.

“Director” means the employee heading any City Division or the staff designated in writing as such to act in the absence of a Director.

“Full-time Equivalent” or FTE means a unit of measure equivalent to one person working full-time hours and is calculated based on the standard hours of work per day and days of work per week for the position.

“Operating Budget” means the annual Council approved plan for expenditures, revenues, staffing levels and service levels for operations of the City for the calendar year, January 1 to December 31.

“Permanent” means a position with no defined term that can be union or non-union.

“Pooled” means positions budgeted as a lump sum but not tied to specific position number, such as seasonal and co-op staff.

“Position” means a budgeted Full Time Equivalent and is Permanent or Contract, union or non-union.

“Service Area” means a unit of one or more municipal services that may be grouped together administratively for the purposes of preparing business plans and budgets.

## **Administration**

This policy is administered by the Finance Division, Corporate Services Department. Revisions to the Guidelines that support this policy are approved by the Treasurer.

## **Roles and Responsibilities**

### **Department Heads**

Department Heads are responsible for:

- Ensuring compliance with this policy, and
- Approving Position adjustments

Policy Number: [Last Review]

Effective Date: [Click here to enter text.](#)

Policy Title: Budgeted Position Control

Last Review Date:

3 of 4

**Directors**

Directors are responsible for:

- Ensuring all managers/supervisors are aware of and comply with this policy
- Requesting Position through the budget process or through an in-year Corporate Report, and
- Ensuring Financial Analysts are consulted prior to a Corporate Report going to Council to request a Position increase or an increase to the budget (Refer to the [Corporate Reports](#) policy for additional information)

**Managers/Supervisors**

Managers/Supervisors are responsible for:

- Ensuring compliance with this policy throughout all budget/hiring processes

**Human Resources**

Human Resources is responsible for:

- Maintaining records in the Human Resources Information System and maintaining the correct positions and head count, as required, and
- Ensuring Position(s) have a funding source as confirmed by Finance

**Finance**

Finance is responsible for:

- Reconciling the Position count, and
- Reporting on budget variances

**Guiding Principles**

The following are the City's Guiding Principles for the management of the City's budgeted Positions:

1. Approved Positions are allocated to Departments and Service Areas by Council for the purpose of delivering programs and services at desired service level.
2. Total Positions for Permanent, Contract (excluding Pooled positions) cannot exceed Council approval.
3. All Positions must have a funding source.
4. Every proposal to increase Positions or budget will be reported to Council through the budget process or an in-year Corporate Report, unless otherwise authorized through application of this policy and/or the [Employee Recruitment](#) policy.

**Approvals**

The following approval processes must be followed:

1. Increasing Position Count:
  - a. Permanent - requires Council approval
  - b. Contract - requires Council approval
  - c. Pooled budget - requires Council approval

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| Policy Number: <b>[Last Review]</b>     | Effective Date: <b>Click here to enter text.</b> |        |
| Policy Title: Budgeted Position Control | Last Review Date:                                | 4 of 4 |

- 2. Transfer of Position
  - a. From one Department to another requires documented approval of both Department Heads
  - b. From one division to another within a Department requires sign off of both Directors
  - c. Within a division, requires Director approval
- 3 Changes in Position
  - a. Change of Position from Contract to Permanent requires Council approval
  - b. Pooled budget can not be converted to a Permanent Position(s)
  - c. Change of Position grade requires Department Heads approval
- 4. Decreasing Position Count
  - a. Requires Department Heads approval

**Operating Budget**

- 1. All Position requests require a budgeted amount and position count, irrespective of funding sources
- 2. All Position are required to be budgeted in the Operating Budget, and
- 3. Permanent and Contract Positions are to be stated in terms of FTEs

**Reporting**

All budgeted Position counts and proposed Position changes are presented to Budget Committee for consideration through the annual Business Plan and Budget.

Position requests outside of the Budget process may be requested through Corporate Reports.

**Revision History**

| Reference                                 | Description               |
|---|---------------------------|
| Enter previous review - e.g. GC-1234-2015 | Click here to enter text. |