



INDEPENDENT OFFICE OF THE CITY AUDITOR

# Staffing Review

## Audit Report

November 02, 2023



# Report Summary

The Standing Policy Committee (SPC) on Finance, in its August 9, 2023, meeting passed a motion that the Independent Office of the City Auditor (Office) should review and assess the ratio of Full Time Equivalents (FTEs) to management positions and the cost of supervisors per FTE (overall and by each department) over the last five years and in comparison, with other cities and best standard metrics, if available. The report should be presented to SPC on Finance prior to the November 2024-25 multi-year budget.

In accordance with the approved motion, the Office has conducted a review of FTEs at the City of Saskatoon (City). Where possible, we have included a comprehensive analysis to understand the context. The review was limited to providing an assessment of FTE growth overall and in relation to management positions.

The analysis was largely based on the budgeted FTE information and temporary employees' data received from Administration. In most cases, detailed FTE comparison with other municipalities and best standard metrics were not possible due to lack of availability to public data. However, where possible, comparisons were shown. The review was largely internally focused, and trends were identified through analysis of FTE data over the last five years.

The review focused on assessing the FTEs per thousand of Saskatoon residents, FTE growth by number and cost in the last five years, FTE growth in comparison with growth in Saskatoon's population, change in FTEs by business line and service line, non-supervisory to supervisory ratios, supervisor cost per FTE overall and by each business line, management to non-management FTE comparison and review of temporary employees at the City.

The following are the key highlights of the report:

1. The City's FTEs grew at a consistent rate when compared with the population of Saskatoon. The FTE per thousand residents stayed in the range of 10.6 – 10.7 from 2018 to 2022.
2. In the last five years, the FTE cost per resident increased from \$ 891.4 to \$ 989.3, which equates to a cumulative increase of 11%. However, when adjusted for inflation, the FTE cost per resident equates to a cumulative decrease of 2.1%.
3. From 2018 to 2022, FTEs have grown by 7.5% (2,874 to 3,090), which closely aligned with the growth of Saskatoon's Population, which grew by 7.2%. If the Saskatoon's population grows at the same rate as in 2022, we estimate that the budgeted FTEs increase will closely match Saskatoon's population growth.
4. The City's operating FTEs per thousand residents for 2022 fell slightly below the mid-range when compared to some other municipalities.
5. Currently, the ratio of non-supervisors to supervisors is 7.4: 1, which means that for every supervisor, there are 7.4 non-supervisors. The supervisor cost per non-supervisor FTE is around \$ 18,010 which has increased by 14% in the last five years. This is primarily due to increase in the number of supervisors in higher roles and increase in compensation for supervisors both in the union and exempt roles. When adjusted for inflation, the supervisor cost per non-supervisor FTE equates to a cumulative decrease of 3.3%.
6. The supervisor FTEs increased at a slightly higher rate (11.4%) in the last five years when compared to non-supervisor FTEs, which increased by 9.2%

7. In the last five years, 57 management FTEs were added, while 213 non-management FTEs were added in the same period.
8. Out of the 57 management FTEs added in the last five years, 3 FTEs were top management, 40 FTEs were middle management, and 14 FTEs were front-line supervisors.
9. Temporary employees are added by Administration for a specific period or limited duration of time. The temporary employees decreased from 180 FTEs at the end of 2021 to 159 FTEs at the end of 2022. As of July 2023, there were 206 temporary FTEs.
10. The annual temporary staff costs decreased from \$ 12.79 million in 2021 to \$ 11.08 million in 2022. For 2023, the annual temporary staff cost is around \$ 10.15 million, out of which 85% of the cost relates to temporary employees less than three years, while 15% of the staff cost relates to temporary employees with over three years of service.
11. The breakdown of temporary positions into management and non-management categories shows that as of July 2023, there are 18 management temporary employees and 188 non-management temporary employees.
12. Out of the 206 temporary employees as of July 2023, 61.7% are less than one year, 29% are between one and three years, 6.8% are between three and five years and 2.5% are over five years.
13. The Statistics Canada Labour Force Survey on Job Permanency for all industries shows that for 2022, temporary employees account for 11.9% of total employees. As of July 2023, the City's temporary employees account for 5.94% of total employees.

### Recommendations Summary:

Based on the review and analysis of FTEs at the City, we recommend that Administration should:

1. Closely monitor the growth of FTEs in relation to the growth of Saskatoon's population to ensure that the overall FTE growth continues to stay in alignment with the future growth of the Saskatoon's population.
2. Considering various analysis in the report as a starting point, conduct a business line-by-business line review to assess and identify staffing efficiencies within the City. The efficiency review should compare business lines with other municipalities as well as with other business lines within the City. The value-for-money audits planned by the Independent Office of the City Auditor in the future will also aid in assessing staffing efficiencies.
3. Ensure that the organizational structure is accurately and timely updated in the system to avoid the manual process of obtaining organizational structures from departments.
4. Closely monitor temporary positions to ensure they are required and add new temporary positions based on operational needs and cost benefit analysis. Detailed analysis of temporary positions by division and department, cost and length of service should be shared with the Executive Leadership Team on a periodic basis for trends and decision-making purposes.

## **Administrative Response and Action Plan**

### **Section 1: City of Saskatoon FTE Growth in Comparison with the City's Population Growth**

The Administration is supportive of the analysis outlined in the Audit report for this section. Specifically, that the City has added staff resources in line with the growth of the City. It is important to note that within this staff growth not only has the City addressed the needs of a growing City such as a growing network of roads, sidewalks and park spaces, resources have also been added to address new and emerging portfolios such as in Sustainability, Leadership Development, Indigenous Initiatives, REDI and cyber security.

While the linkage to population growth makes some sense for many of the services provided by the City such as Parks, Roadways, Development, etc. there are many other factors that are contributing to FTE growth such as changing laws and compliance requirements and the addition of services and program for the existing population and resources to deliver on initiatives in the City's strategic plan.

Adding these portfolios in addition to servicing the needs of a growing City while remaining within population growth parameters is due to the City's ongoing efforts to do more with less. While there is more work to do to ensure the City is the most efficient City possible, this analysis supports the fact the employee growth at the City has not been excessive.

The Administration agrees with **Recommendation #1** and has historically evaluated new FTE requests with population and network growth in mind and will continue to do so to with a target that FTE growth is equal to or less than population growth.

### **Section 2: Comparison of FTE's with other Municipalities**

The Administration is supportive of the analysis outlined in the Audit report for this section. The Administration presented a similar [Full-Time Equivalent Municipal Comparison](#) report to the July 25, 2023 Governance and Priorities Committee. As indicated by the City Auditor an apples-to-apples comparison is difficult between municipalities for a variety of reasons (service levels, outsourced vs. insourced, provincial jurisdiction, etc.) but both the City Auditor and previous Administrative report reach a similar conclusion that the City's FTE's are within or below the norm for staffing levels as compared to other municipalities.

While analysis is helpful in illustrating the City's resource requirements, the Administrations perspective is that this analysis provides little insight into the actual efficiency of a particular City. For example, a municipality who outsources all services would appear favourably in this analysis however, the cost to deliver those services could be significantly more. More in depth analysis surrounding business line by business line efficiency and value for money audits would be beneficial to continue to improve the City and ensure we are achieving the best value for taxpayer money.

### **Section 3: City of Saskatoon FTE Change by Business and Service Line**

This section of the Audit report provides an overview of FTE's that have been added since 2018. The Administration supports the analysis within this section of the report and notes that every FTE that has been added since 2018 were transparently presented and approved as part of the annual budget deliberations process.

### **Section 4: Non-Supervisor to Supervisor Ratio**

This section of the Audit Report concludes that the City's supervisor to non-supervisor ratios have stayed consistent over the period, from 7.5:1 in 2018 to 7.4:1 in 2023.

Most supervisors at the City are not solely responsible for supervision duties. For example, a Fire Captain, Foreman or Accounts Payable Supervisor may have varying supervisory responsibilities, but a significant portion of their work requires them to perform other critical front line tasks such as responding to emergencies, service disruptions or performing more complex front line tasks.

As the Auditor's report notes there is no optimal supervisor to non-supervisor ratio. However, as the audit report mentions, the City of Edmonton completed a similar audit in 2019 ([Edmonton FTE Review](#)) which outlined their supervisor to non-supervisory ratio being 5.2:1 in 2020. The City of Edmonton Audit report also states:

*"The City has added supervisors at a higher rate than staff. While non-supervisory staff declined by 1% between 2017 and 2020, supervisors increased by 21%."*

This has not been the case in Saskatoon as evidenced by our consistent supervisor to non-supervisory ratios (7.5:1 to 7.4:1 over five years).

As per previous sections, a more in-depth analysis surrounding business line by business line efficiency and value for money audits would be beneficial to continue to improve the City and ensure we are achieving value for taxpayer money.

### **Section 5: Management to Non-Management FTE Comparison**

From the Administration's perspective it is important to highlight that this section of the report has included both People Managers and Program Managers within the analysis.

Emerging portfolios such as Indigenous Initiatives, Cyber Security, REDI, Sustainability and Performance Improvement to name a few have all required the introduction of Professional Program Manager Level Positions. These positions have little to no supervisory responsibilities and are mainly tasked with delivering projects, programs, and services for the City but have been included in the analysis based on the City Auditor definition of a Manager.

It is important that users of this report do not confuse the previous section of the report focused on supervisors with this section of the report focused on both people and program/project managers.

The Administration agrees with **Recommendation #2** that more in depth business line by business line reviews would provide valuable insight to ensure that the City is operating as effectively and efficiently as possible.

In terms of **Recommendation #3** the City's organizational charts designed within the system reflect the City's delegation of authority structure for approval items such as purchase requisitions and timesheets which does not always reflect the operating organizational structure. The Administration agrees that organizational structure should be kept up to date, however, based on the design of the system and other system related priorities the Administration's goal is to keep these up to date via a manual process.

### **Section 6: Temporary Positions**

The Administration supports the analysis completed by the City Auditor regarding temporary positions. City Administration has previously reported on [Temporary Workforce Report](#) at the July 25, 2023 Governance and Priorities Committee. Temporary workers are a common tool used across municipalities and business in Canada. The City's use of temporary workers is consistent with national trends and fills a required gap at the City of Saskatoon to predominantly to complete temporary projects, casual or seasonal work.

In terms of **Recommendation #4**, the Administration agrees that temporary positions should continue to be reviewed by the Leadership Team and re-evaluated on a regular basis to ensure that they are still required.

# Detailed Report

## Background and Purpose

The Standing Policy Committee on Finance, at its meeting held on August 9, 2023, approved that:

*The Independent Office of the City Auditor reviews and assesses the ratio of FTEs to management positions and the cost of supervisors per FTE (overall and by each department) over the last five years and in comparison with other cities and best standard metrics, if available. The report should be presented to Council prior to the November 2024-25 multi-year budget.*

In accordance with the approved motion, the Independent Office of the City Auditor (Office) has completed a review of staffing at the City of Saskatoon (City).

## Review Scope and Approach

The review included analyzing and assessing the budgeted Full-Time Equivalents (FTEs) number and cost to management positions at the City. The Office also reached out to other municipalities and requested their FTE data. In most instances, we were directed to high-level budgeted FTE information that was publicly available. Data available from other municipalities was then used for comparison purposes, where possible.

The City of Edmonton's City Auditor's Office conducted a [Management Staffing Analysis Review](#) in 2020, which included similar analysis shown in this report. Where possible, we have shown comparisons between both cities for 2020.

The review focused on assessing the FTEs per thousand of Saskatoon residents, FTE growth by number and cost in the last five years, FTE growth in comparison with the growth in the Saskatoon's population, change in FTEs by business line and service line, non-supervisory to supervisory ratio, increase in supervisors and non-supervisors overall and by each business line, supervisor cost per FTE overall and by each business line, management to non-management FTE comparison and review of temporary employees at the City.

The review was limited to the City of Saskatoon employees, and as such Controlled Corporation and Statutory Board employees were excluded when conducting the analysis and review.

The following approach was used in the conduct of the review:

- Obtained budgeted FTE data from Administration and reviewed the data to assess if it seems reasonable. However, we did not verify the accuracy of the data provided to us.

- Obtained FTE data from other municipalities, where available and used the data for comparison purposes,
- Obtained updated organizational structures to identify the supervisory positions at the City.
- Met with Human Resources, Finance, user department staff and other municipal auditors during the conduct of this review to discuss the FTE data.
- Completed a detailed review of FTE data and other documentation, as well as conducted detailed analysis and comparison to assess and conclude on the FTEs. The report provides detailed analysis, conclusions, as well as findings and recommendations.
- Met with Administration to discuss the results, findings and recommendations arising from the audit.

It is important to note that when conducting an analysis of supervisory and non-supervisory FTE numbers and costs over a period of time, no assumptions were made that the numbers at the beginning of the review period are ideal. The analysis shows the trends and changes in FTE numbers and costs over a period of time.

## Reliability of Available Data

The detailed budgeted FTE data provided to us was in manual spreadsheets as FTE data is not captured in the legacy or new system. With respect to identifying the supervisory information, we relied on manual organizational structures and supervisory titles in the FTE data. Currently, the reporting structure in the Fusion system is based on timesheet approvals and, therefore, does not demonstrate accurate reporting relationships for some departments. Although the recent manual organizational structures provided to us may have resolved this issue, it is still possible that some manual organizational structures may not capture accurate reporting structure. In such cases, the number of supervisors/management staff number may be reported low, while the number of non-management staff may be reported higher. We expect an error rate of 2% - 5% due to the availability and use of manual FTEs and supervisory data.

## Definitions

**Full-Time Equivalent (FTEs):** It is a metric used to determine the total number of full-time workers in an organization. It is a way of adding up the hours of full-time and part-time employees into measurable 'full-time' units.

For example, if an organization considers 40 hours per week as full-time and four employees work 10 hours each per week, then the hours for these four employees would add up together to make 1.0 FTE.

**Budgeted FTE and Cost:** All FTE numbers and costs are budgeted and not actuals.



**Temporary Employees:** Temporary employees are added by Administration for a specific period or limited duration of time. The data reflects the temporary staff at a point in time.

**Supervisor:** Any employee who has at least one employee reporting to them.

**Management Staff:** Includes employees who are either supervisors or are at the management level within the City.

**Top Management:** Includes employees at the highest level in the organizational hierarchy. These include the City Manager and the General Managers / Chiefs.

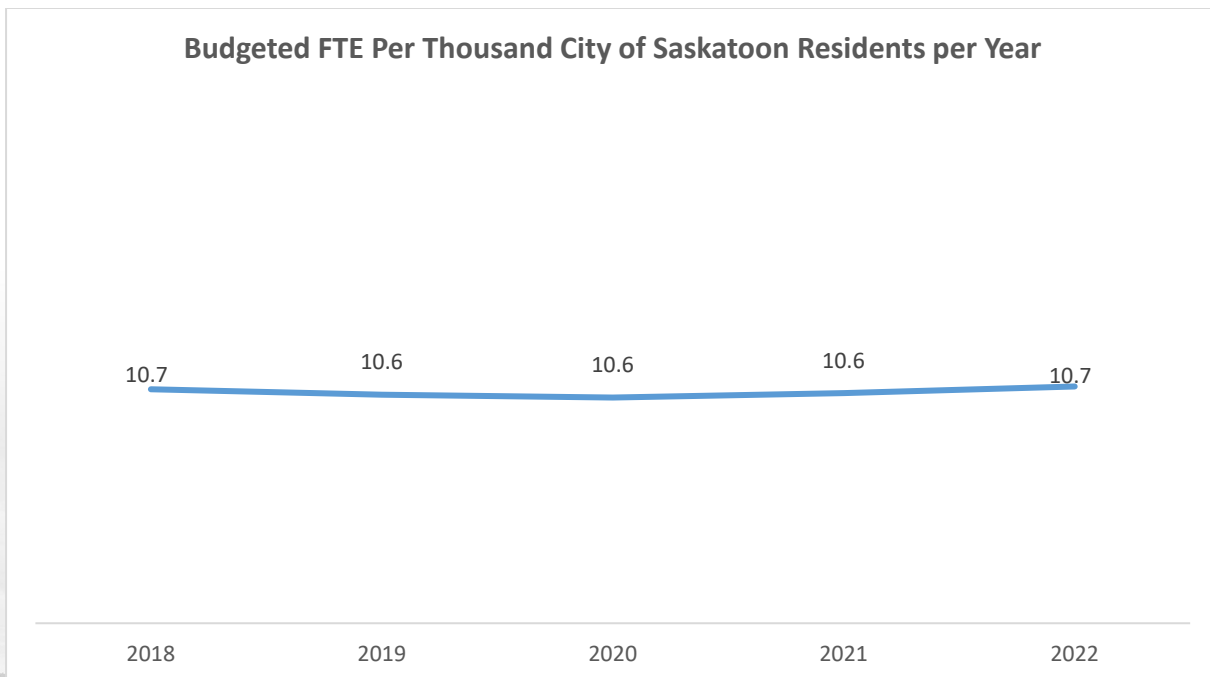
**Middle Management:** Includes directors and managers in the organizational hierarchy. It also includes program managers who don't manage any staff.

**Front Line Supervisors:** These include supervisors and superintendents.

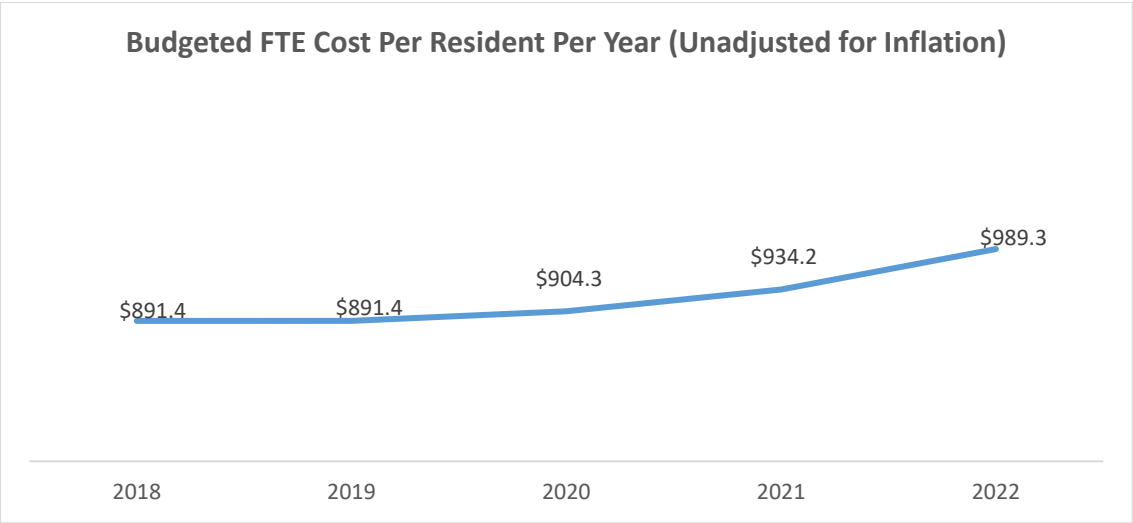
## City of Saskatoon FTE growth in comparison with the City's Population Growth

### Budgeted FTE per thousand City of Saskatoon Residents

*The City of Saskatoon budgeted FTEs grew at a consistent rate when compared with the population of the City of Saskatoon. The FTE cost per resident increased by 11% over the last five years.*



*\*Include Budgeted FTEs only for City of Saskatoon employees. Excludes Statutory Boards and Controlled Corporations*

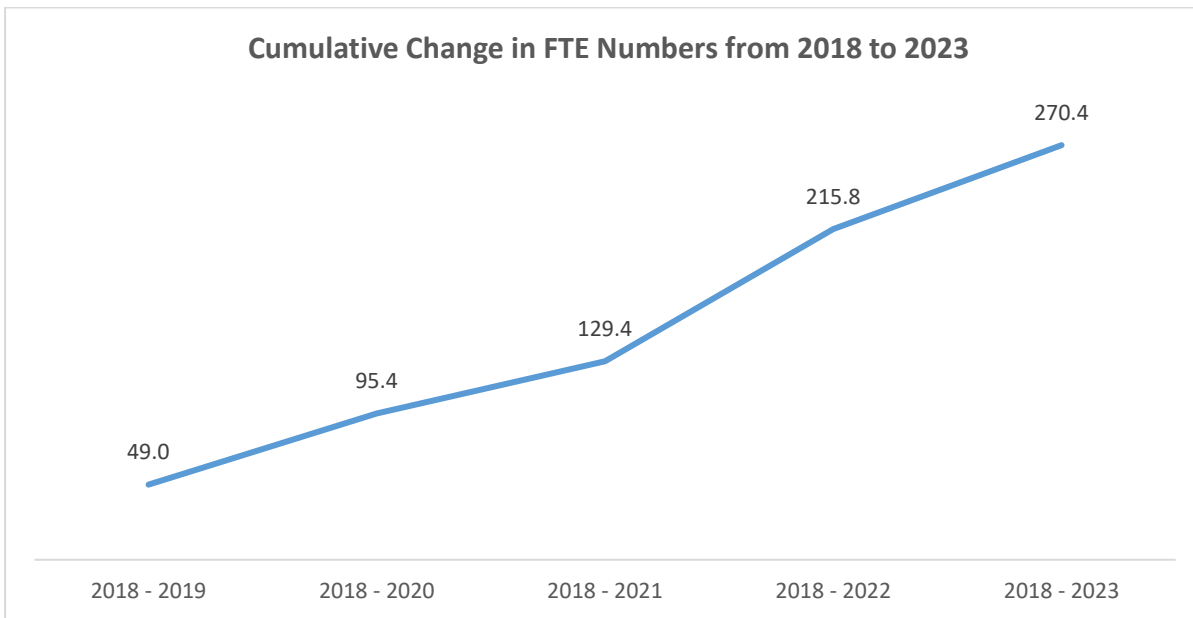
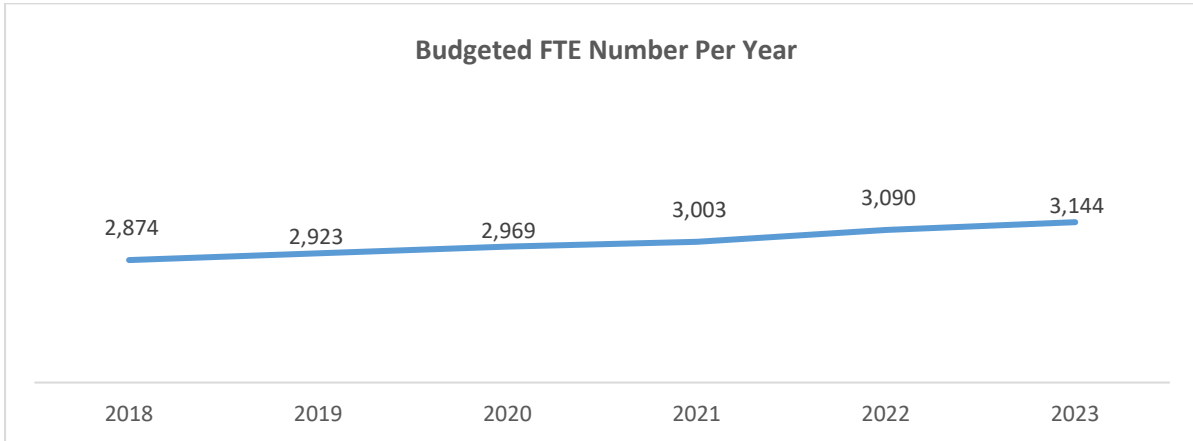


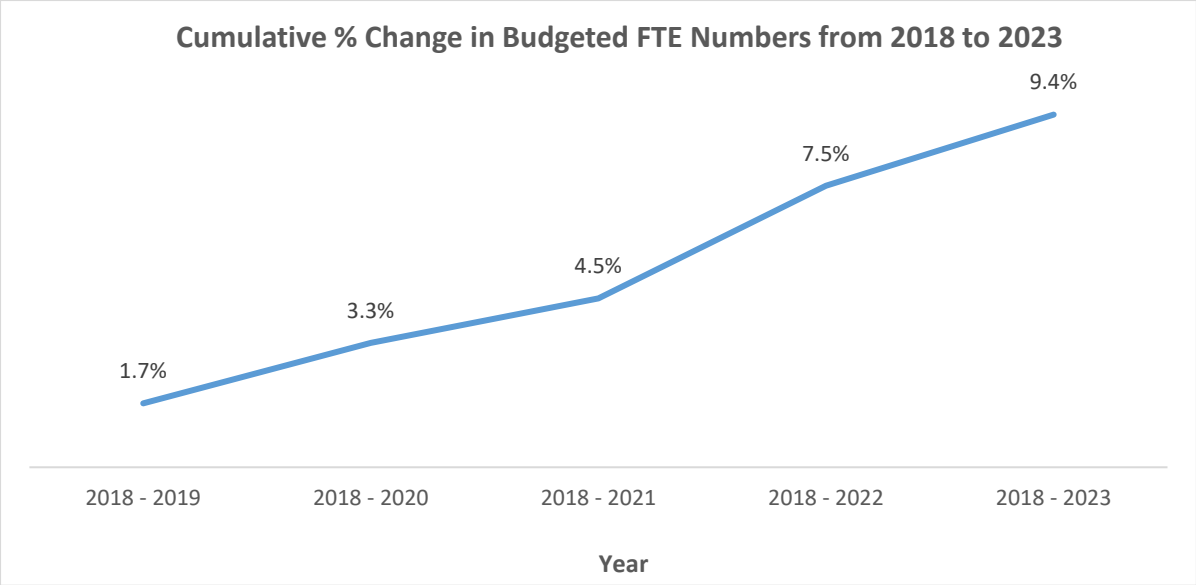
**Analysis:**

The City’s budgeted FTEs are approved by the City Council through budget deliberations that occur annually in November. The budgeted FTE cost includes budgeted payroll cost, including benefits. As shown in the above graphs, the budgeted FTEs per thousand residents grew consistently with the population of Saskatoon. The budgeted FTE per thousand residents stayed in the range of 10.6 – 10.7 from 2018 – 2022.

The unadjusted FTE cost per resident of Saskatoon grew from \$ 891.4 in 2018 to \$ 989.3 in 2022, which equates to a cumulative increase of 11% in the last five years, and averages 2.2% increase every year. The budgeted FTE cost per resident when adjusted for inflation, fell by \$ 21.03, which equates to a cumulative decrease of 2.1%. The primary reason for the increase in unadjusted budgeted FTE cost per resident is due to increase in salaries for union and management staff as well as cost for additional FTEs.

# Budgeted FTE Growth by number



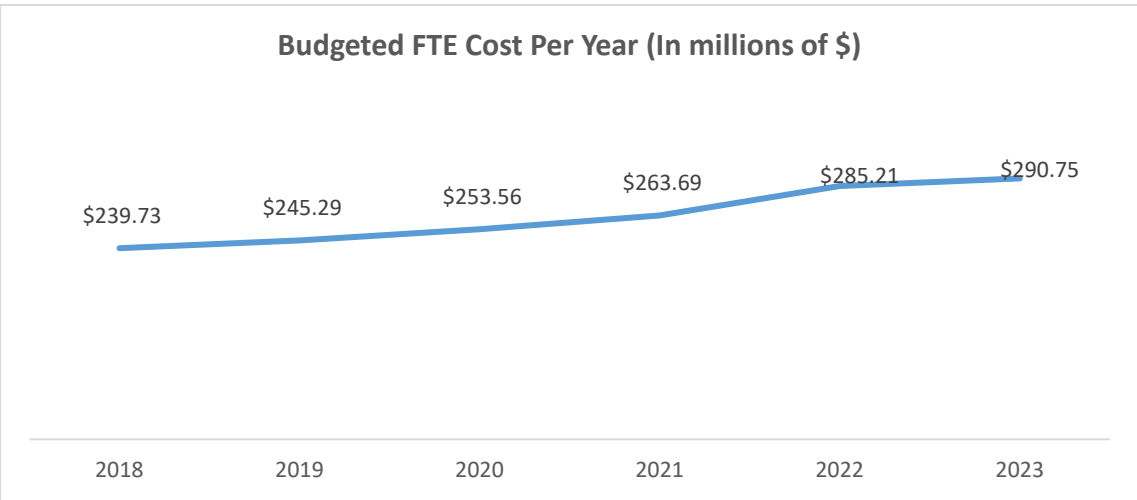


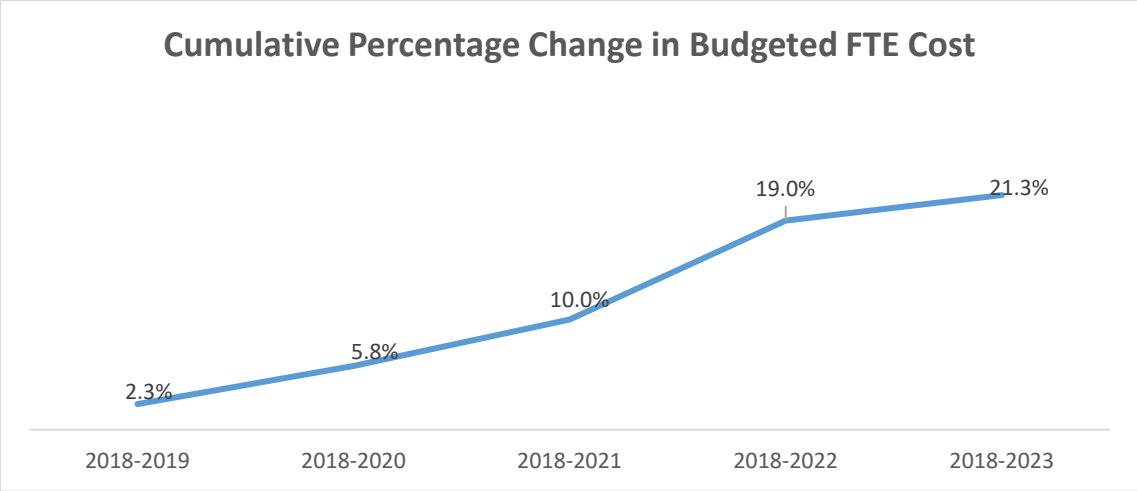
**Analysis:**

The City’s workforce increased from 2,874 FTEs in 2018 to 3,144 FTEs in 2023. In total, 270 budgeted FTEs were added in the last five years. This equates to a cumulative 9.4% increase in the FTEs between 2018 and 2023, averaging 1.88% increase per year. As indicated earlier, although the FTE number increased in the last five years, the FTEs increase remains in alignment with the growth in the Saskatoon’s population.

When conducting the analysis, we did not remove any vacant positions from the calculation. Because vacant FTEs are budgeted, they have been included in the report.

**Budgeted FTE Growth by Cost**





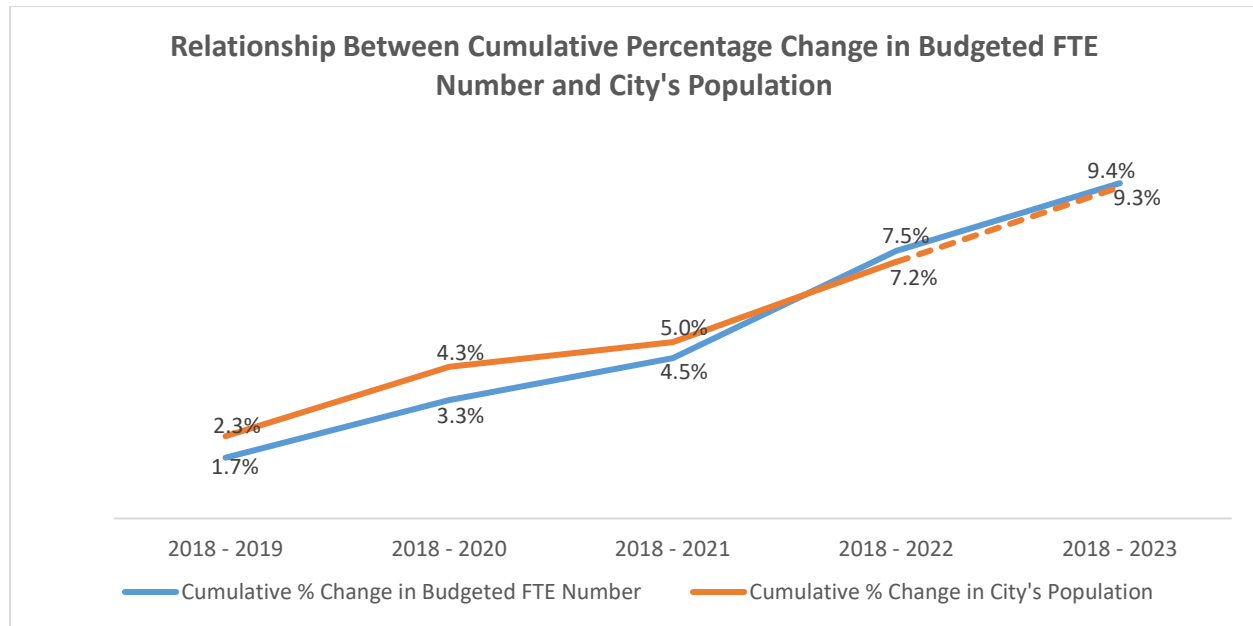
**Analysis:**

The City’s workforce cost increased from \$ 239.73 million in 2018 to \$290.75 million in 2023. This equates to a cumulative 21.3% increase in the FTE cost between 2018 and 2023, averaging 4.26% increase per year. The factors that contributed to the increase in the FTE cost include:

- 1. Increase in the number of FTEs (270 in total) from 2018 to 2023;
- 2. Wages increase for unionized employees based on bargaining agreements; and
- 3. Increase in the salaries of management employees based on agreements and contract terms and conditions.

## Budgeted FTE growth compared to the City's Population Growth

From 2018 to 2022, FTEs have grown by 7.5%, which is closely aligned with the growth of Saskatoon's Population, which grew by 7.2%



## Analysis

From 2018 to 2022, FTEs have grown by 7.5%, which is consistent with the growth of Saskatoon's population, which grew by 7.2%. As shown in the above graph, during the years 2018 to 2020, the percentage increase in the FTEs was less than the percentage increase in the City's population. However, in the last two years (2021 and 2022), the budgeted FTEs have increased to catch up with the increase in the Saskatoon's population and now sit slightly above the percentage increase in the City's population.

If in 2023, the City's population increases with the same percentage increase in 2022, the City's cumulative increase in FTE growth will be 9.4% compared to the 9.3% cumulative increase in the City's population.

### Recommendation 1:

We recommend that Human Resources should closely monitor the growth of FTEs in relation to the growth of the Saskatoon population to ensure that the overall FTE growth continues to stay in alignment with the future growth of the Saskatoon's population.

## Comparison of FTEs with other municipalities

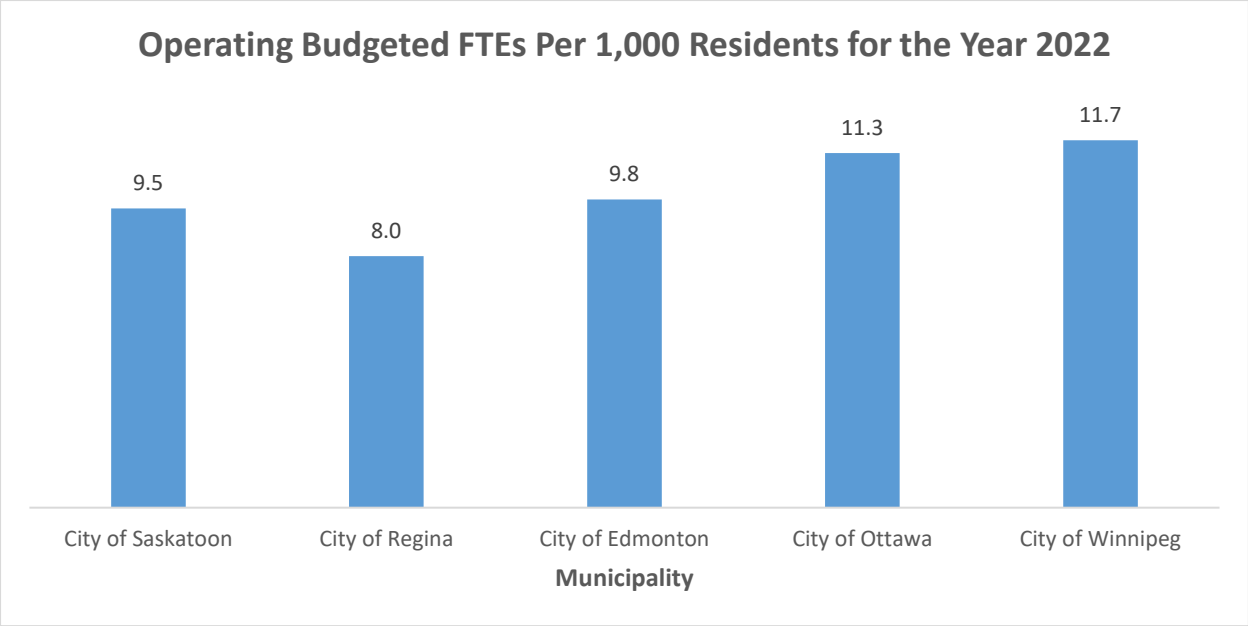
As part of the review, we also reached out to other municipalities to obtain their FTE data. Most municipalities directed us to their budgeted FTE information in their budget books, where limited FTE data was available. Due to lack of availability of comprehensive public FTE data for municipalities, it was difficult to do an apple-to-apple comparison with other municipalities in relation to FTEs. For example, we were unable to obtain the FTE data for municipalities by supervisory and non-supervisory information. In some cases, we could not find the FTE information by Business Line or Service Line.

In addition, each municipality works differently in terms of what and how their services are provided. For example, some municipalities, such as the City of Hamilton and City of London, provide long-term care services, while the City of Saskatoon long term care services are provided by the Province. Where public FTE data was available from other municipalities for such services, we removed FTEs in those municipalities for services not provided by the City to help us do the comparison.

Similarly, some services are provided in-house by municipalities, while some services are outsourced. In situations where services are outsourced, FTEs are not added by the municipalities to their FTE count. For example, the City of Saskatoon Recycling services are outsourced, and therefore FTEs are not included under the Waster Services Service Line, while some municipalities may provide such service in-house, and FTEs could be included in their FTE count. On the flip side, the City of Saskatoon provides Light and Power and Land services and FTEs for these departments are included in the FTE count, while other municipalities may not provide such services in-house or at all, and FTEs are not included in their FTE count. In absence of detailed and comprehensive FTE information from other municipalities, there are limitations when conducting comparison with other municipalities in relation to the FTE count.

However, we believe that comparison with other municipalities with the FTE data publicly available still provides some insight on where the City stands in comparison with other municipalities.

For comparison purposes, we used the operating budget FTEs and therefore, capital budget FTEs were excluded from the analysis.



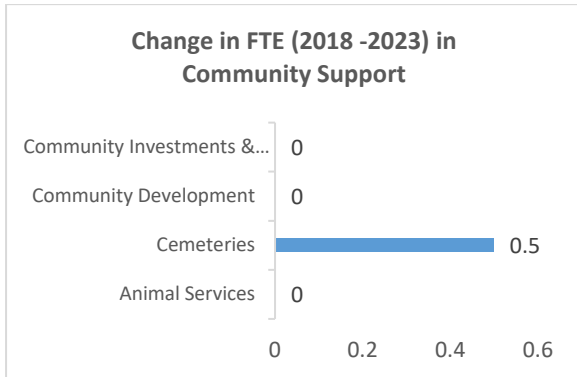
**Analysis**

A comparison of City of Saskatoon’s Operating FTE per thousand residents for the year 2022 with other municipalities shows that the City’s FTEs are slightly below the mid-range when compared with other municipalities identified for comparison. As indicated earlier, although it is not an apple-to-apple comparison, it still gives some insight into where the City stands in their FTEs compared to other municipalities.

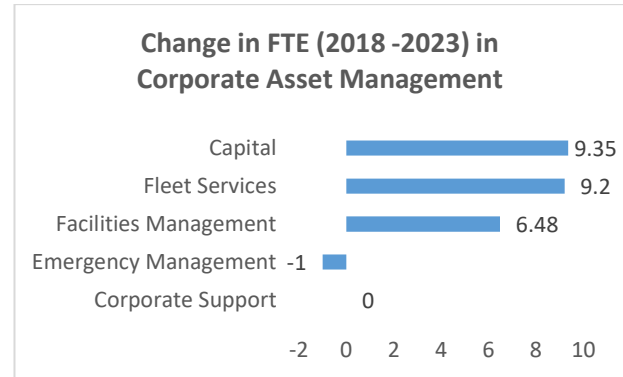


## City of Saskatoon FTE Change by Business and Service Line

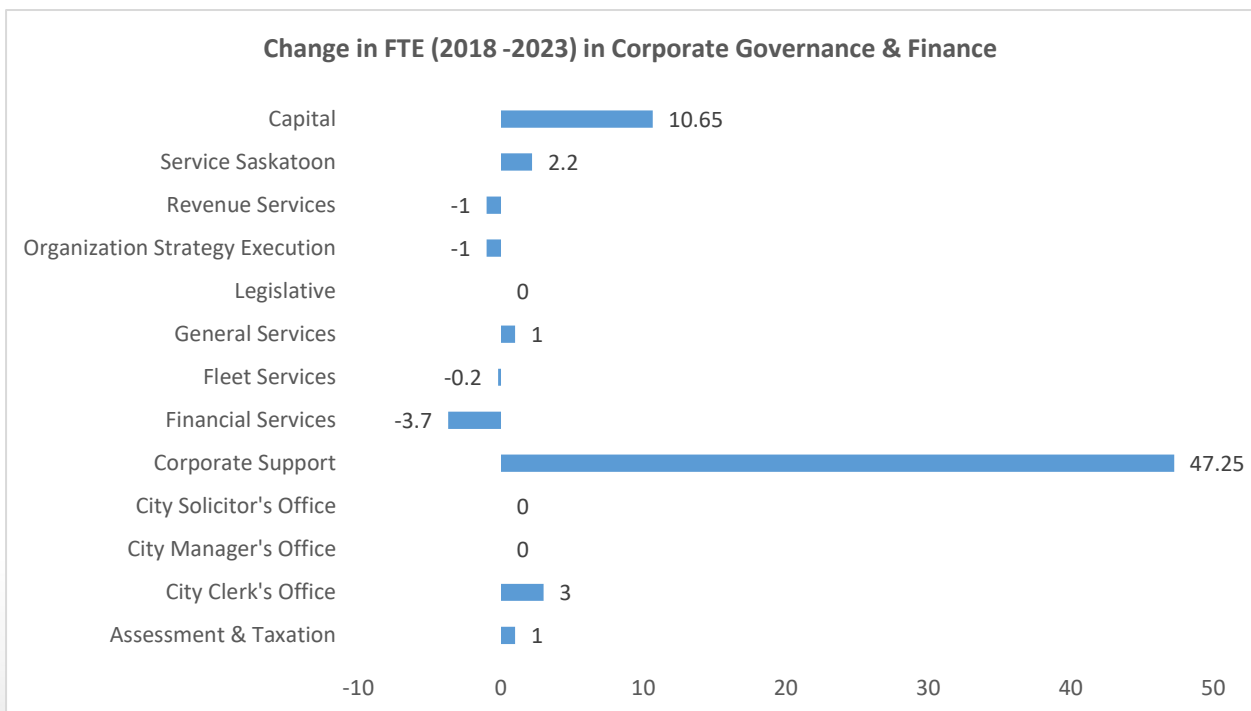
From 2018 to 2023, FTEs were added and reduced throughout the City. In most cases, FTEs were added, while in some cases, FTEs were reduced or transferred.



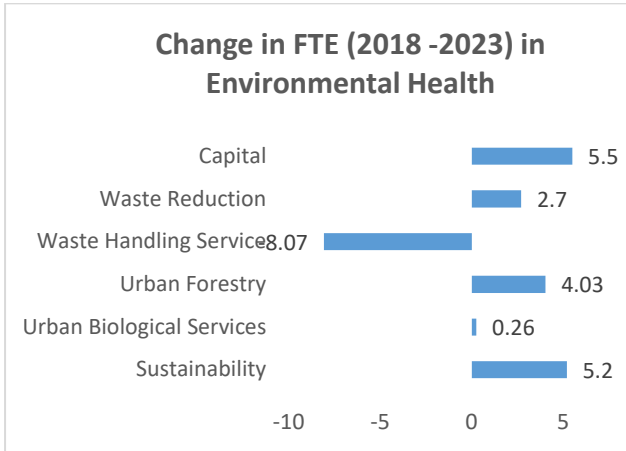
Net Change: 0.5 FTE  
2023 FTE: 45



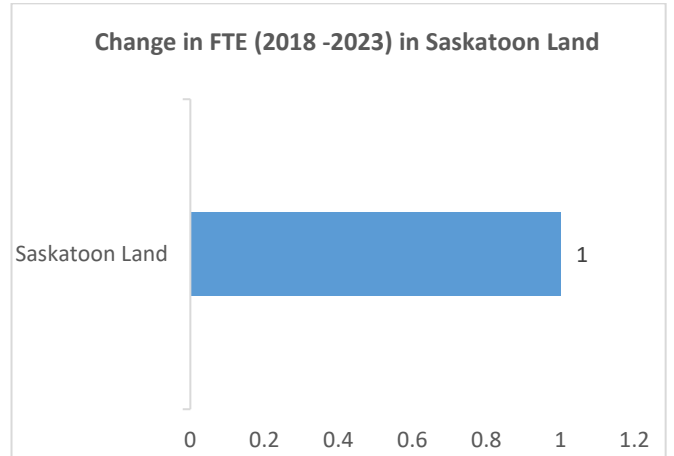
Net Change: 24 FTE  
2023 FTE: 324



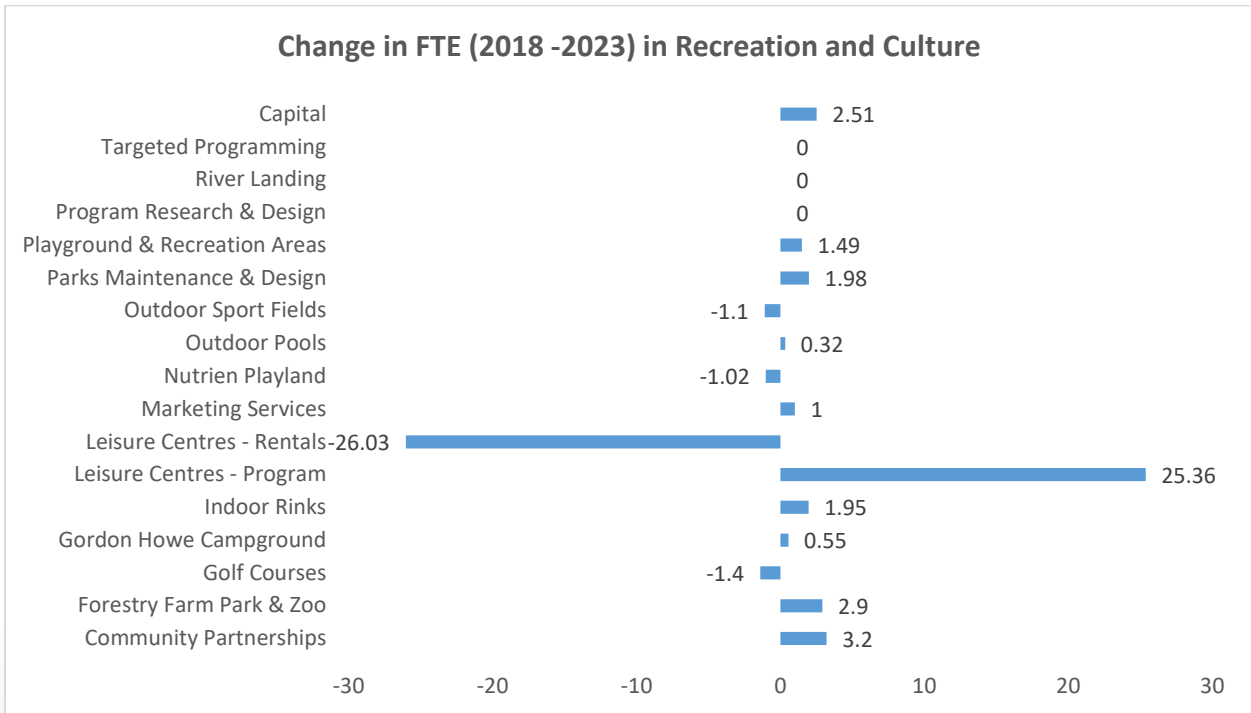
Net Change: 59 FTE  
2023 FTE: 478



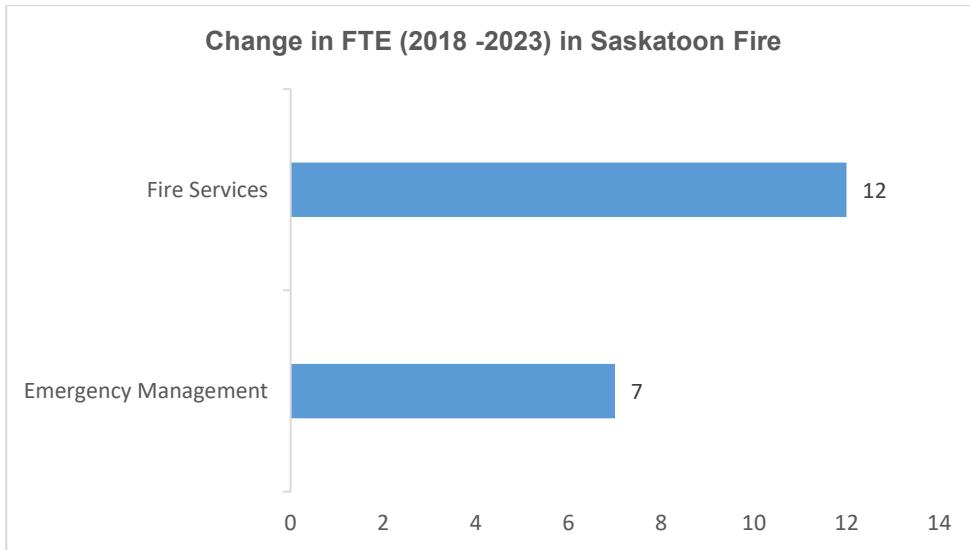
Net Change: 10 FTE  
2023 FTE: 120



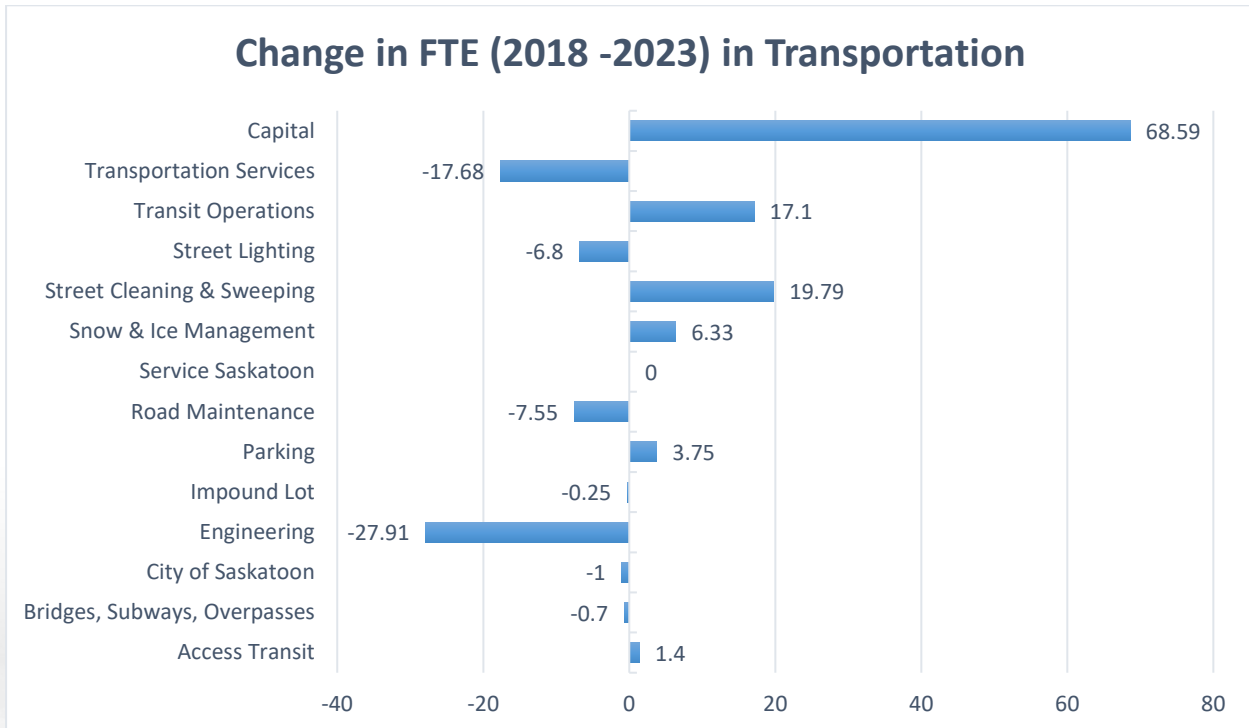
Net Change: 1 FTE  
2023 FTE: 19



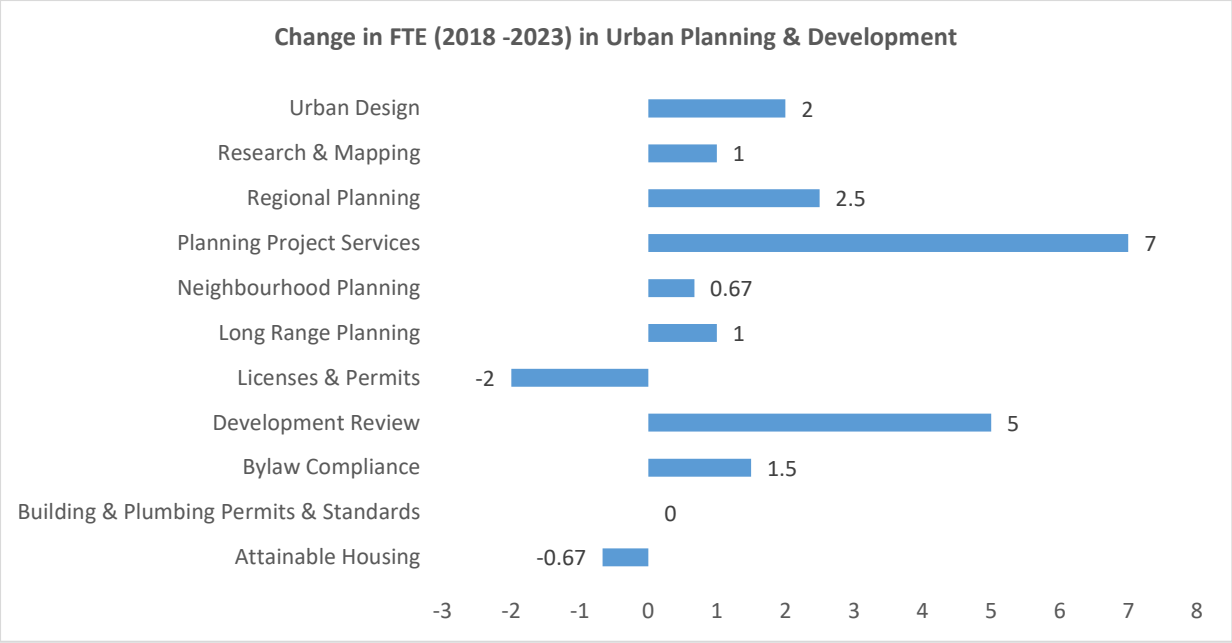
Net Change: 12 FTE  
2023 FTE: 361



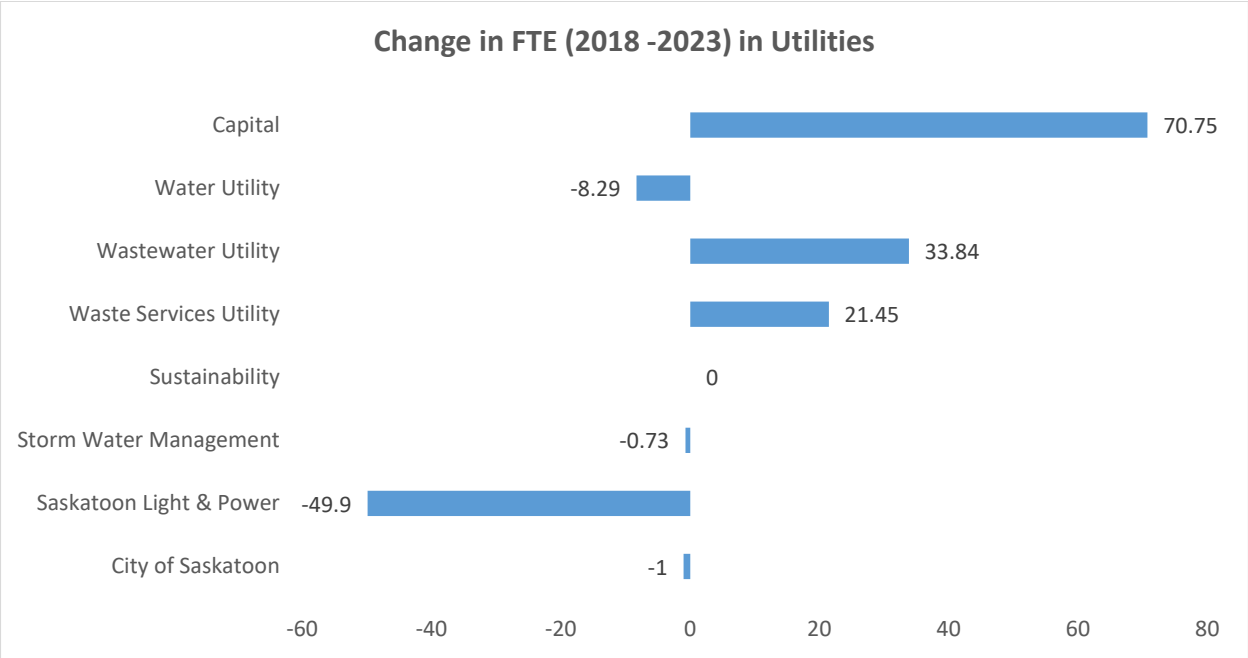
Net Change: 19 FTE  
 2023 FTE: 355



Net Change: 55 FTE  
 2023 FTE: 799



**Net Change: 18 FTE**  
**2023 FTE: 136**

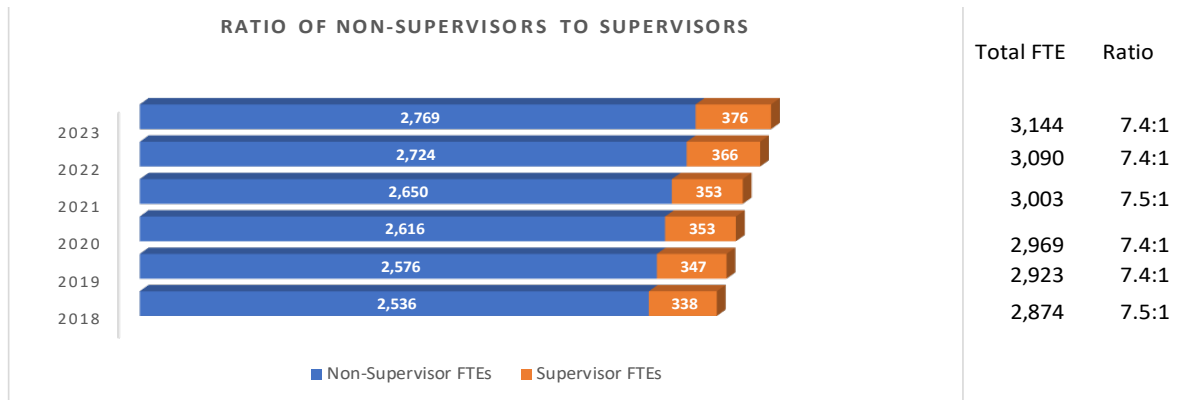


**Net Change: 66 FTE**  
**2023 FTE: 507**

## Non-Supervisor to Supervisor Ratio

For the purpose of analysis, we have defined a ‘supervisor’ as any employee who has at least one employee reporting to them. To identify the number of supervisors, we reviewed the employees’ titles within the budgeted FTE information available and reviewed the current organizational structure provided to us by Human Resources. Employees who are at a management level but don’t have any supervisors reporting to them have been moved to the non-supervisor category in this analysis to show the accurate ratio of non-supervisor to supervisor.

Supervisors at the City spend varied percentage of time managing their employees, and it is difficult to put a specific percentage of time spent on managing employees. Therefore, for the purpose of analysis, we have ignored this factor. However, it is our understanding that supervisors, besides managing employees, spend a percentage of their time on other work such as business planning, program development, report writing, conducting analysis, etc.



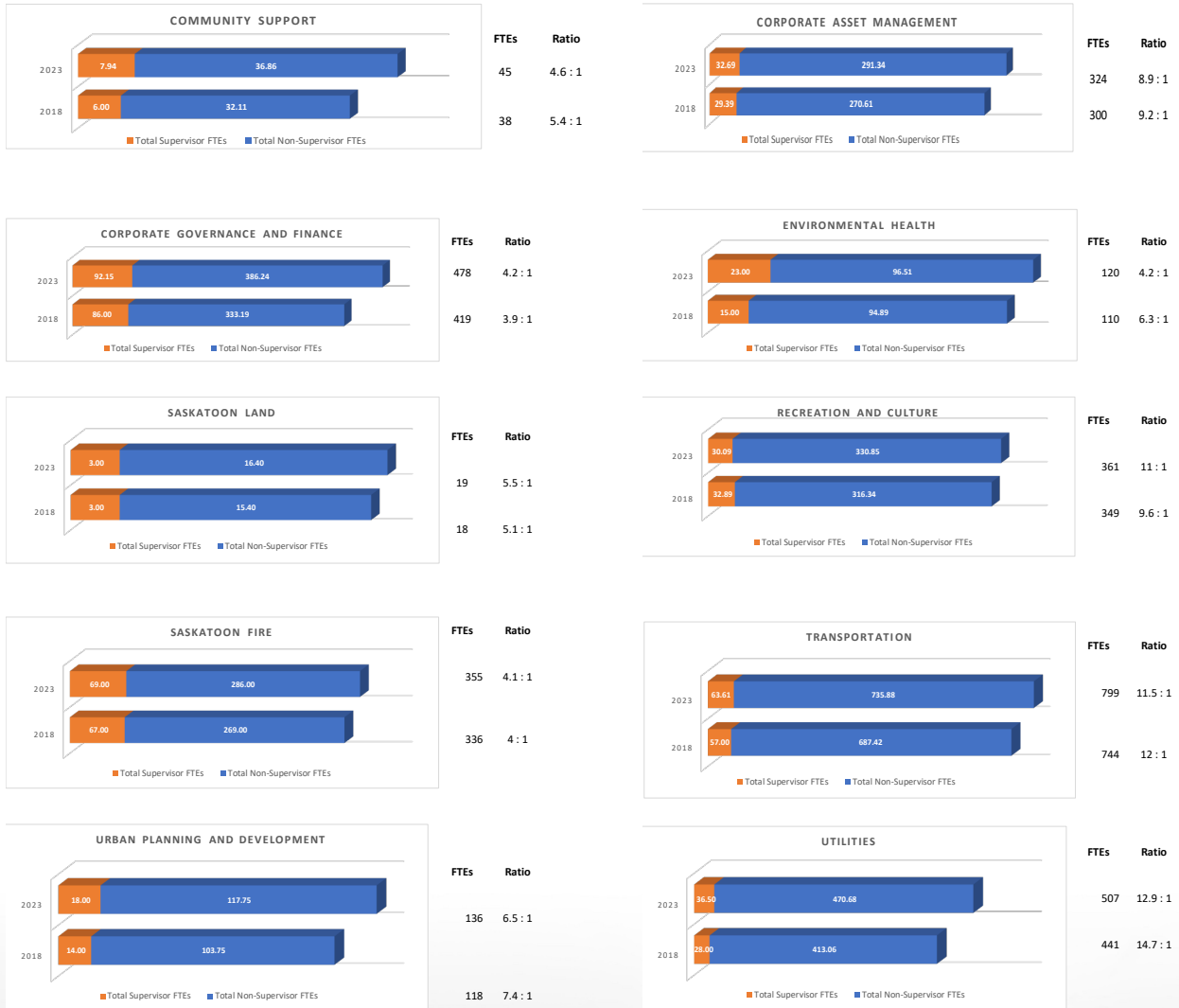
## Analysis

Currently, the ratio of non-supervisors to supervisors is 7.4: 1, which means that for every supervisor, there are 7.4 non-supervisors. The ratio of non-supervisor to supervisor has slightly decreased from 7.5 to 7.4 from 2018 to 2023, which indicates that new supervisors have been added in the last five years. Although there is no standard of what an ideal non-supervisor-to-supervisor ratio is, it is important to note that if the ratio is very high (for example, 20:1), then there are few supervisors resulting in the risk that non-supervisors will not be able to receive proper level of oversight and supervision. On the other hand, if the ratio is too low (for example, 3:1), it is an indication that there are too many supervisors for the number of non-supervisors resulting in higher costs.

Although, we did not find current supervisory and non-supervisory public data for other municipalities, we noted that the City of Edmonton’s supervisor to non-supervisor ratio was 5.2:1 in 2020. The City of Saskatoon’s supervisor to non-supervisor ratio was 7.4:1,

at that time, which means that in 2020, the City had more non-supervisors for every supervisor when compared to the City of Edmonton.

## Non-supervisor to Supervisor Ratio by Business Line



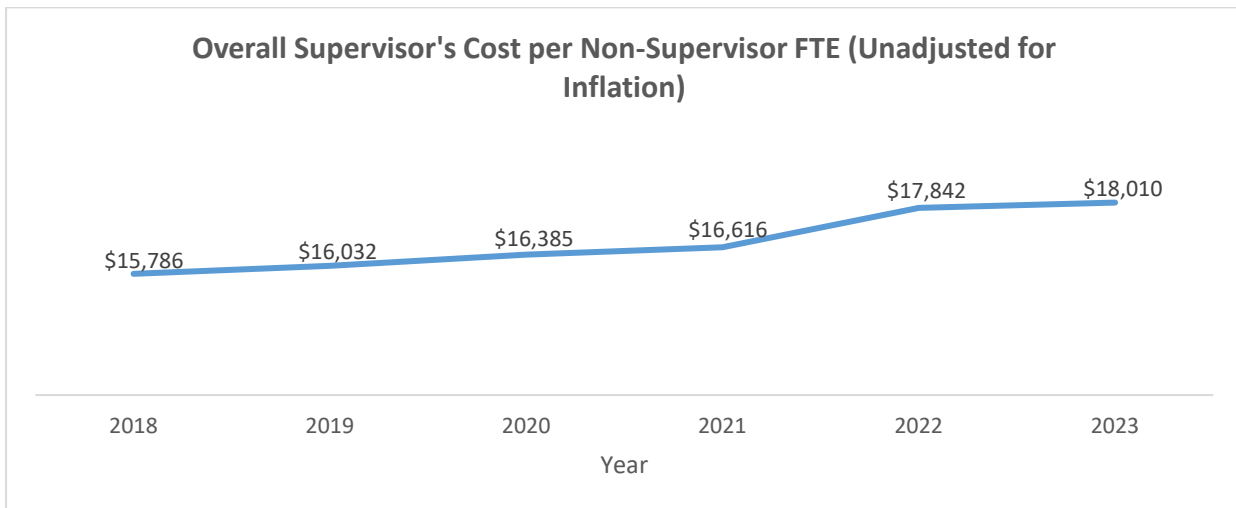
### Analysis

The above graphs show the non-supervisory to supervisory ratios by each business line. Departments have different types and complexities of work and may require different supervisory requirements resulting in different non-supervisory to supervisory ratios. However, it would be helpful to periodically review these ratios and understand

the reasons why any business line has very low or high ratios and necessary actions should be undertaken.

The City of Edmonton's non-supervisory to supervisory ratios for 2020 also showed variations in ratios between departments. The City of Edmonton's non-supervisory to supervisory ratios for departments were generally lower than the City of Saskatoon's ratios by business lines.

## Supervisors Cost per Non-Supervisor FTE



### Analysis

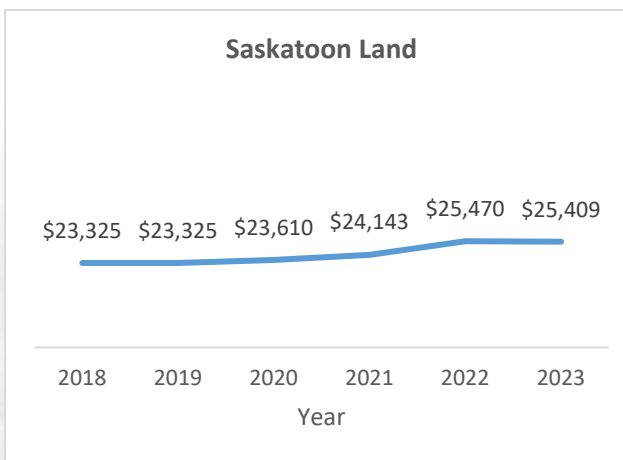
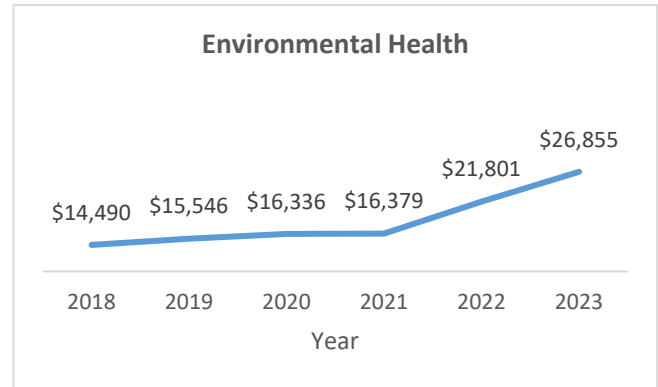
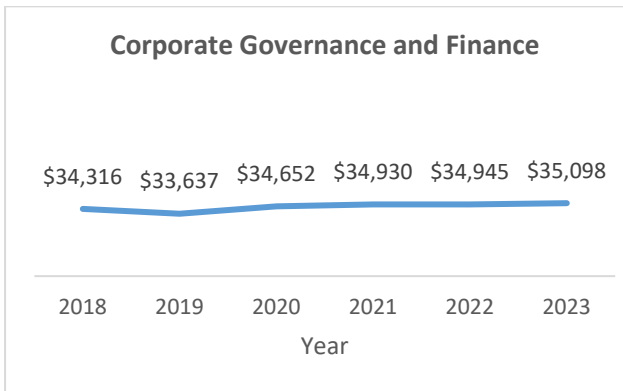
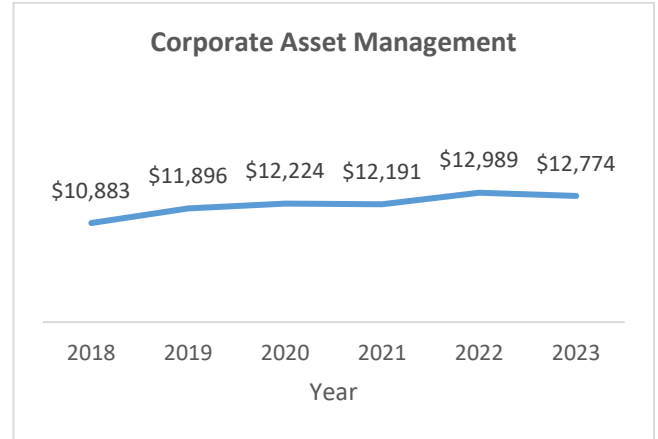
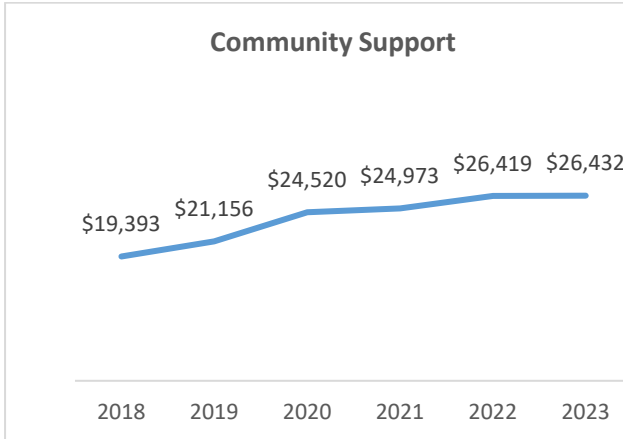
This measure shows how much it costs to supervise an employee. In 2018, the approx. cost of supervisor per non-supervisor FTE was \$ 15,786. By 2023, it has increased to \$ 18,010, which shows an increase of 14% (unadjusted for inflation). The cost of supervisor per non-supervisor FTE, when adjusted for inflation using 2022 adjusted dollars, fell by \$592, which equates to a cumulative decrease of 3.3%.

The increase in the cost of supervisors between 2017 and 2023 is primarily due to an increase in the number of supervisors in higher roles and an increase in compensation for supervisors both in the union and those in exempt roles.

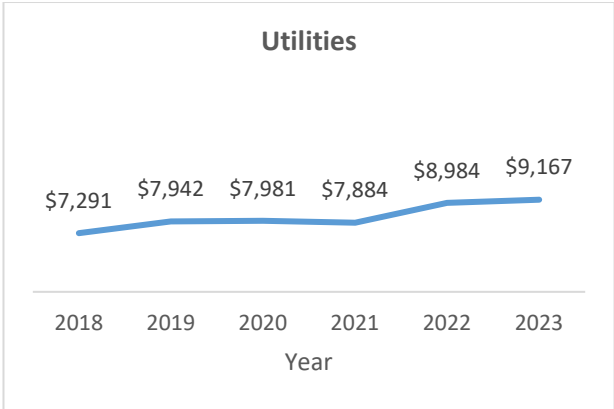
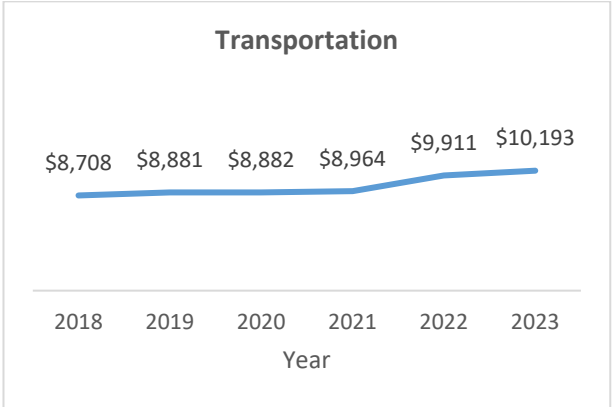
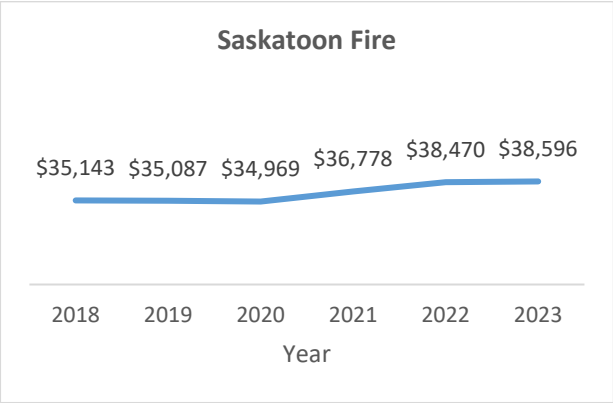
In addition, the number of FTEs one supervisor manages also impacts the cost of supervisors per FTE. When the cost of supervisor is not spread over a large number of employees, the cost of supervisor per non-supervisor FTE increases. The costs are also impacted by the number of levels of supervision.

In 2020, the City of Saskatoon's supervisor cost per non-supervisor FTE (\$16,385) was lower than the City of Edmonton's supervisor cost per FTE (\$23,200).

# Supervisors Cost per Non-Supervisor FTE by Business Line





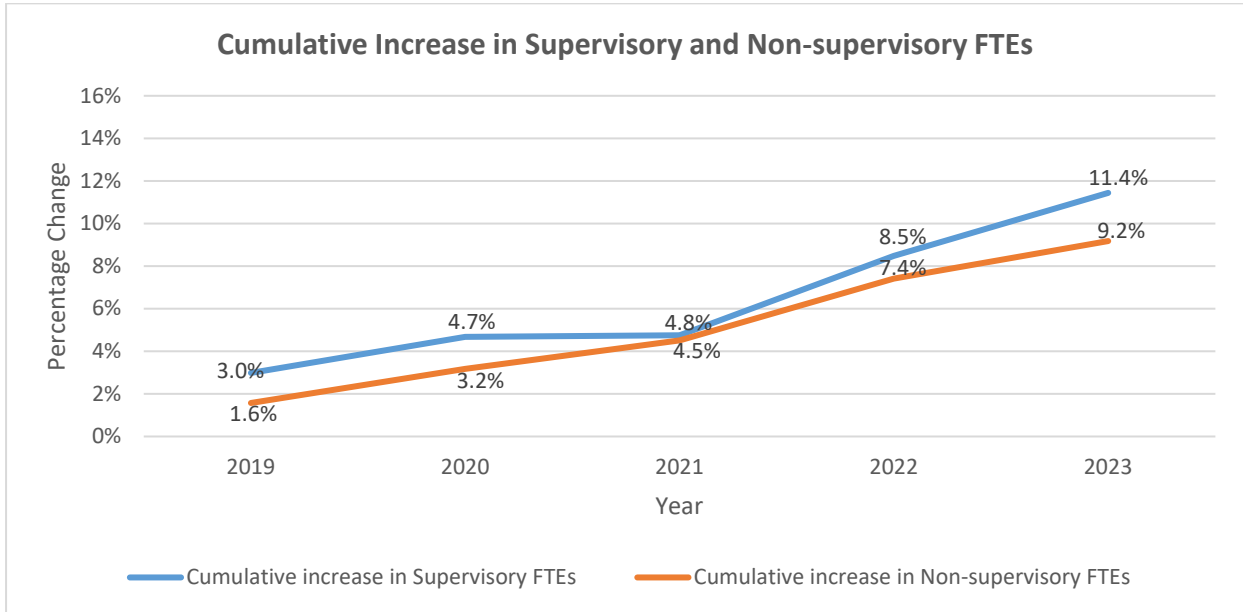


## Analysis

The supervisor cost per non-supervisor FTE by each business line shows that the supervisor cost varies significantly between each business line. The reason for too low supervisor cost may mean that there are very few supervisors managing a large pool of non-supervisory employees. On the other hand, a very high supervisor cost may mean that there are very high number of supervisors managing a small number of employees. Currently, the supervisor cost per non-supervisor FTE ranges from \$ 9,167 (Utilities) to \$ 38,596 (Saskatoon Fire).

Conducting further analysis of the reasons for the differences in the cost of supervisors per FTE between various business lines may help identify opportunities for efficiencies.

## Supervisor to Non-Supervisor FTE Growth Comparison



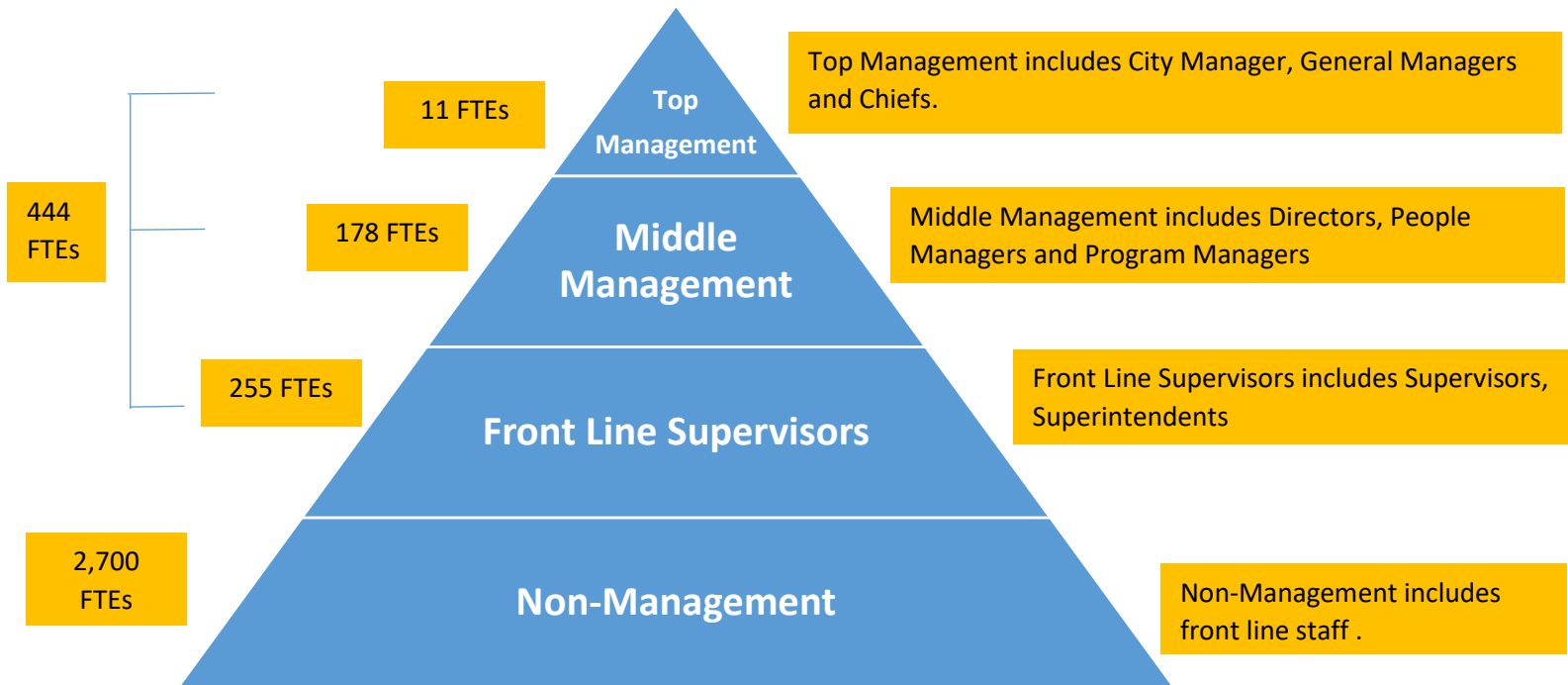
### Analysis

From 2018 to 2023, non-supervisor FTEs increased from 2,536 to 2,769 (233 FTEs), which corresponds to a cumulative increase of 9.2%. On the other hand, supervisor FTEs increased from 338 to 376 (38 FTEs), which corresponds to a cumulative increase of 11.4%. Thus, supervisor FTEs increased at a slightly higher rate when compared to non-supervisor FTEs. The supervisors that have been added in the past three years were primarily in Revenue Services, Assessment and Taxation, Corporate Support (Indigenous Initiatives, Cybersecurity), Environmental Health and Transit. Details of budgeted supervisory positions added in the last two years have been shown in **Appendix A**.

## Management to Non-Management FTE Comparison

Management FTEs are staff that are above the front-line workers and generally fall under the category of supervisors. However, there are some employees who are at a management level in the organizational hierarchy but do not manage any employees, for example, Project Managers. For the analysis, we have included staff who are in the management category, irrespective of whether they supervise any staff or not.

The layers of management can be categorized as follows:



### Top Management

At the City of Saskatoon, top management staff are at the highest level in the organizational hierarchy and include the City Manager, Chief Strategy and Transformation Officer, Chief of Saskatoon Fire, General Manager Community Services, General Manager Transport and Construction, General Manager Utilities and Environment, Chief Public Policy and Government Relations Officer, Chief Human Resource Officer, Chief Financial Officer and General Manager, City Solicitor and City Clerk. In total, there are 11 positions at the top management level.

### Middle Management

Middle Management layer includes directors and managers as second and third layer within the City of Saskatoon. Typically, the directors would report to the General Managers, while the managers would report to the directors. Middle Management level also includes program managers who don't manage any staff, for example Project Managers. For 2023, there are 28 directors and 150 managers, including program

managers within the City. In total, there are 178 FTEs that fall under the middle management layer within the City. The divisions within which the Directors, People managers and Program Managers fall under include Transportation and Construction, Utilities and Environment, Community Services, Saskatoon Fire, Corporate Financial Services, Strategy and Transformation and Human Resources. Middle Management falls under the exempt staff category and SCMMA.

**Front Line Supervisors**

Front Line Supervisors layer includes supervisors and superintendents, These staff typically report to the managers, but in some cases, they report to another layer within this category. For 2023, there are 255 front-line supervisor FTEs. These FTEs generally fall under a collective bargaining agreement, which includes SCMMA and other unions.

**Non-Management**

Non-Management staff includes front-line workers such as bus operators, labourers, mechanics, firefighters, accounting clerks, cashiers etc. For 2023, there are 2,700 non-management FTEs. Non-Management employees generally fall under a collective bargaining agreement which includes ATU 615, CUPE 59, CUPE47, CUPE 859, etc.

	<b>2018</b>	<b>2023</b>	<b>FTE Changes</b>	<b>% Increase</b>
Top Management	8	11	3	37%
Middle Management	138	178	40	29%
Front Line Supervisors	241	255	14	5.8%
Non-Management	2,487	2,700	213	8.6%
Total FTEs	2,874	3,144	270	9.4%

**Analysis**

In the last five years, non-management level FTEs increased from 2,487 to 2,700, which shows an increase of 213 FTEs (8.6%). The management FTEs (comprising of top management, middle management and front-line supervisor levels) account for 14.1% of total FTEs (444 out of 3,144), while non-management FTEs account for 85.9% of total FTEs.

We further analyzed the increase in management staff broken down by top management, middle management and front-line supervisors. As shown in the above table, in the last five years, the top management level increased by 3 FTEs, middle management increased by 40 FTEs, and front-line supervisors increased by 14 FTEs. This corresponds to a cumulative increase of FTEs at the middle management and front-line supervisor levels by 29% and 5.8%, respectively. It is important to note that the difference in FTEs between various years is a net change and not an absolute increase in new FTE positions.

Most additions in middle management FTEs pertained to increased supervisory positions in existing and new programs and services, as earlier highlighted in the supervisor to non-supervisor growth comparison. In addition, some program managers have been added in Corporate Support.

Details of middle management FTEs by business line, service line and position title from 2019 and 2023 have been included in **Appendix B**.

### **Recommendation 2:**

Considering various analyses in the report as a starting point, conduct a business line-by-business line review to assess and identify staffing efficiencies with the City. The efficiency review should compare business lines with other municipalities as well as with other business lines within the City. The value-for-money audits planned by the Independent Office of the City Auditor in the future will also aid in assessing staffing efficiencies.

Due to lack of availability of accurate staff reporting structure in the system, we used manual organizational structure to identify management and non-management FTEs.

### **Recommendation 3:**

Ensure that the organizational structure is accurately and timely updated in the system to avoid the manual process of obtaining organizational structures from departments.

## **Temporary Employees**

Temporary employees are added by Administration for a specific period or limited duration of time. For the purpose of analysis, we have considered temporary positions which do not fall within the budget approval process and are added by Administration at their discretion. To obtain the temporary staff information, we compared the position numbers and position titles between the budgeted FTE report and the temporary employee report and removed duplicates.

Temporary employees are added to meet operational needs, such as addressing service-level requirements or casual seasonal employment. Positions which are filled temporarily to backfill regular permanent positions, such as positions vacant due to disability leave or parenting leaves, have been removed from the analysis as these positions have already been included in the budgeted FTE analysis shown earlier.

The current Procedures within the Multi-Year Business Plan and Budget Policy allow the City Manager and/or Chief Financial Officer to add temporary positions up to 60-month duration. Any position beyond 60 months must be included for consideration of approval as permanent FTE through the budget approval process. In exceptional circumstances and where a solid business case exists, at the end of a five-year term, temporary positions may be renewed with the approval of the Chief Human Resources Officer and Chief Financial Officer.

Prior to April 2023, the procedures required Administration to submit positions beyond 36 months duration for approval to City Council as a permanent FTE through the budget approval process. The procedure was updated in April 2023 to change the duration from 36 months to 60 months.

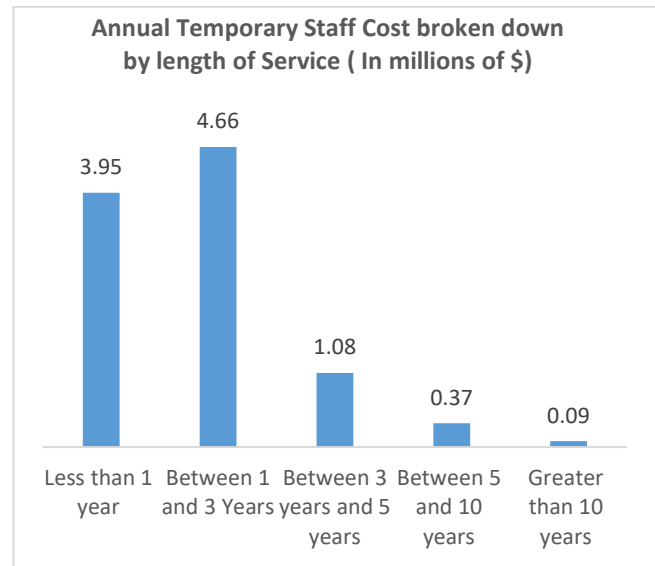
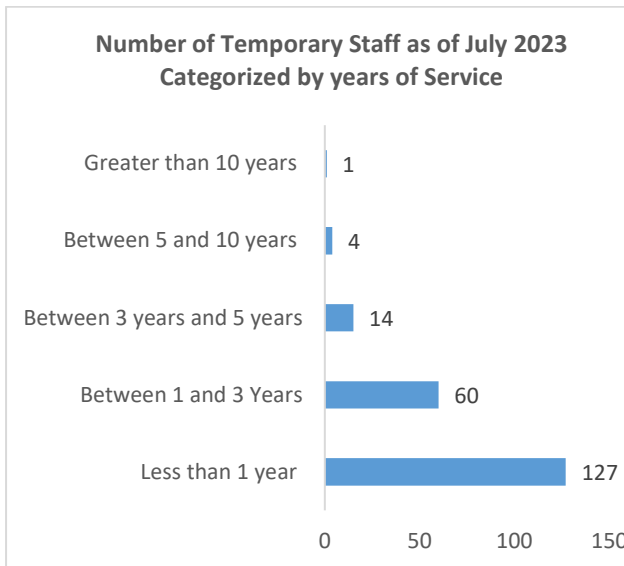
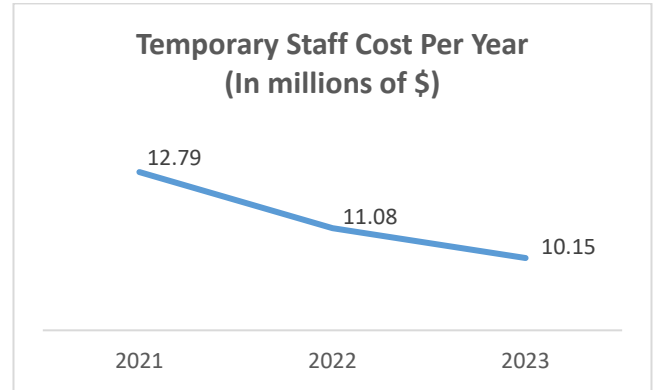
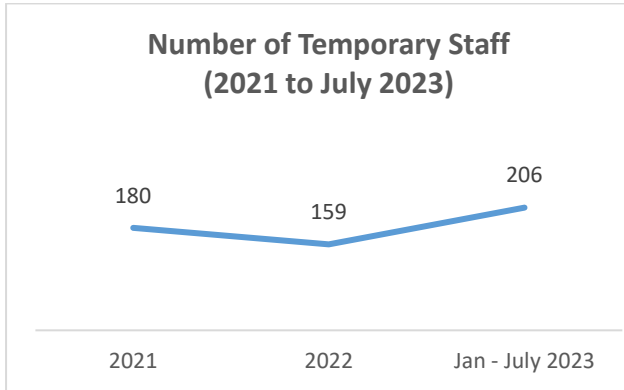
The Multi-Year Business Plan and Budget Policy allows Administration to adjust the Procedures to ensure compliance with the Policy except for City Council's approval requirements and limits.

For temporary employees, data prior to 2021 was not available as the City transitioned to a new system (Fusion) in 2021. Due to lack of availability of historical data, analysis was limited to the review of data for 2021 and beyond. The below tables show the number of temporary staff at the end of 2021, 2022 and July 2023. Thus, any temporary positions added and removed during the year have not been included in the data.

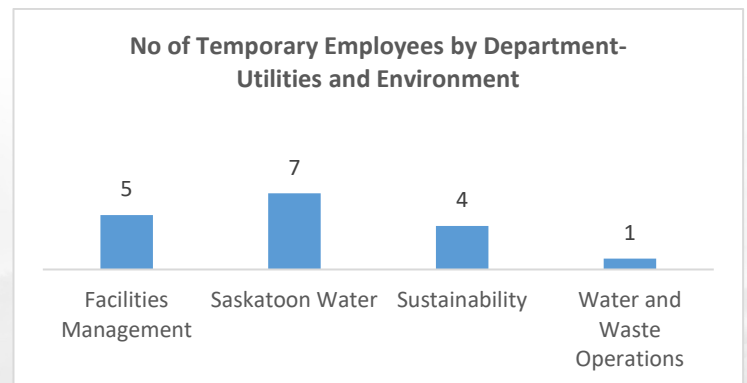
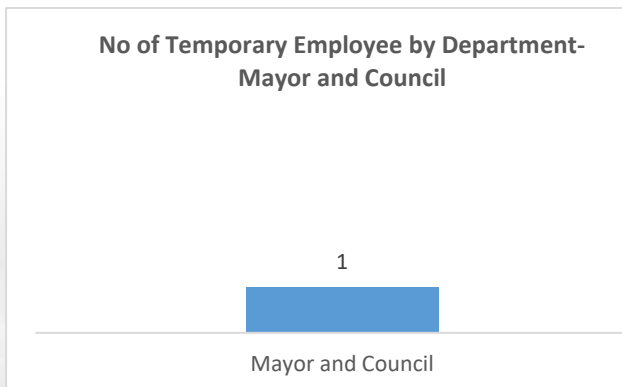
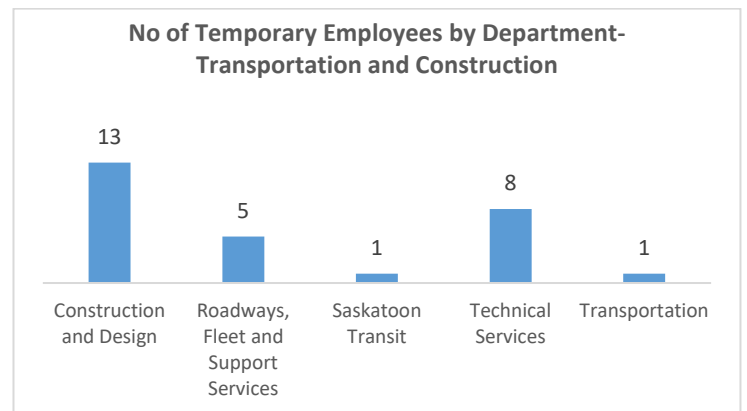
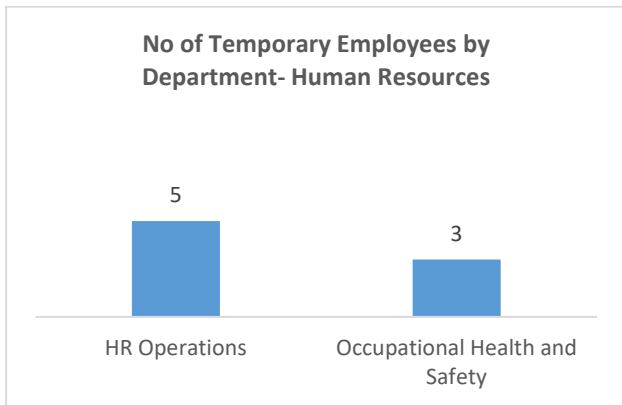
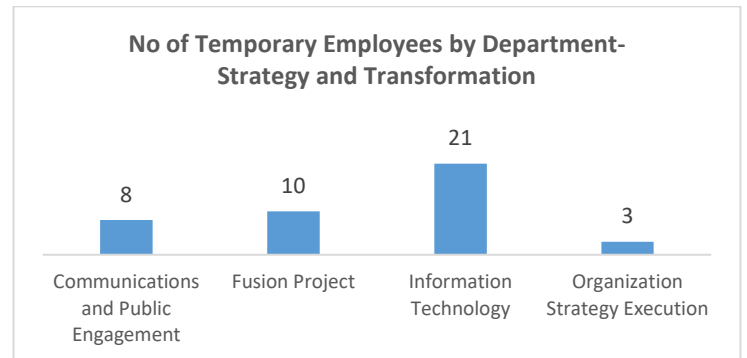
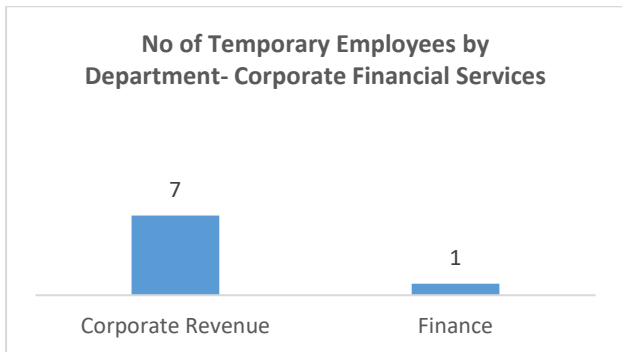
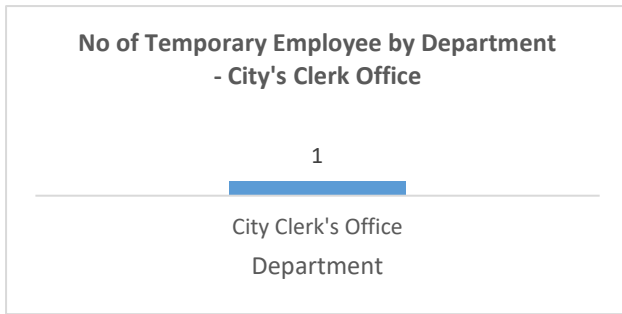
The temporary employee data provided by Administration includes casual seasonal employment. Data at the end of 2021 and 2022 includes winter temporary staff, while the data as of July 2023 includes summer temporary staff. As per Administration, the number of summer seasonal staff are typically higher compared to the winter seasonal staff.

# Graphical Representation

## Number and Cost of Temporary Staff

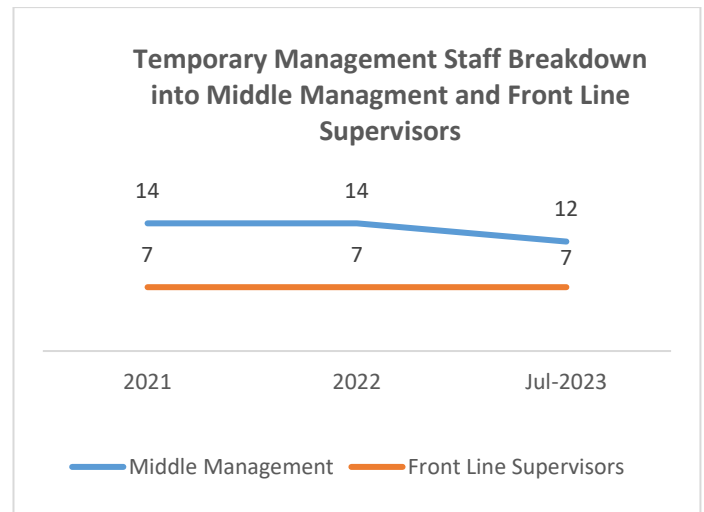
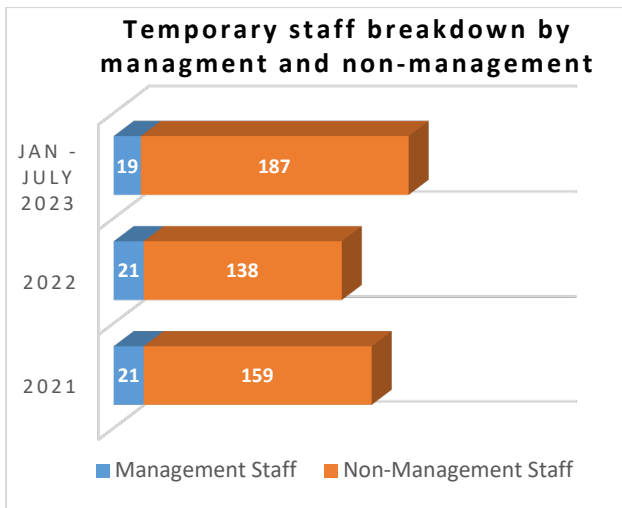


**Temporary Staff Breakdown by Division and Department – As of July 2023**





## Temporary Staff by Management and Non-management Categories



## Analysis

As indicated earlier, temporary employees are added by Administration for a specific period or limited duration of time. These temporary positions are over and above the budgeted FTE positions shown earlier, which are approved by City Council. The temporary employees decreased from 180 FTEs at the end of 2021 to 159 FTEs at the end of 2022. As of July 2023, the temporary FTEs are 206. The primary reason for the increase in the temporary employees as of July 2023 is due to the high number of temporary seasonal positions. This is reflected in the graph above, which shows 127 employees who have less than one year of service (July 2022 to July 2023).

The annual temporary staff costs decreased from \$ 12.79 million in 2021 to \$ 11.08 million in 2022. Currently, the annual temporary staff costs are around \$ 10.15 million, out of which 85% of the cost relates to temporary staff with less than three years service while 15% of the staff cost relates to temporary staff with over three years of service.

Out of the 206 temporary employees as of July 2023, 61.7% (127) are less than one year, 29% (60) are between one and three years, 6.8% (14) are between three and five years and 2.5% (5) are over five years. It may be noted that a longer-term temporary employee (for example, greater than five years) may not be related to a single position that is temporary but may have moved from one temporary position to another. Details of temporary employees over one year have been shown in **Appendix C**.

Analysis of temporary employees by division and department shows that some divisions have low number of temporary employees while some departments have high number of temporary employees.

Breakdown of temporary employees into management and non-management categories shows that as of July 2023, there are 18 management temporary positions and 188 are non-management temporary positions. Further breakdown of management temporary

positions shows that 12 are middle management staff and six are front line supervisory staff. Details of management temporary positions as of July 2023 is shown in **Appendix D**.

Due to unavailability of public data for temporary employees for other municipalities, we were unable to conduct a comparison. However, review of [Statistics Canada Labour Force Survey](#) on Job Permanency for all industries shows that for 2022, temporary employees (seasonal, term or contract, casual, other temporary jobs), account for 11.9% of total employees. As of July 2023, the City's temporary employees account for 5.94% of total employees (187 out of 3144 employees).

#### **Recommendation 4:**

We recommend that Administration should closely monitor temporary positions to ensure that these are required and add new temporary positions based on operational need and cost benefit analysis. Detailed analysis of temporary positions by division and department, cost and length of service should be shared with the Executive Leadership Team on a periodic basis for trends and decision-making purposes.

## Appendix A

### Details of Key Supervisory Positions added in the last Two Years

Business Line	Service Line	Position Title
Corporate Governance and Finance	Corporate Support	Information Management Coordinator
Corporate Governance and Finance	Revenue Services	Utility Revenue Services Manager
Corporate Governance and Finance	Assessment & Taxation	Assessment Manager
Corporate Governance and Finance	City Solicitor's Office	Law Services Manager
Corporate Governance and Finance	Revenue Services	Clerical Supervisor 12
Corporate Governance and Finance	Corporate Support	Support Services Manager
Corporate Governance and Finance	Corporate Support	Parks And Open Space Operations Manager
Corporate Governance and Finance	Service Saskatoon	Customer Service Manager
Corporate Governance and Finance	Corporate Support	Administrative Coordinator
Corporate Governance and Finance	Corporate Support	Cybersecurity Lead
Corporate Governance and Finance	Corporate Support	Project Managers
Corporate Governance and Finance	Corporate Support	Director, Indigenous Initiatives
Environmental Health	Sustainability	Education And Environmental Performance Manager
Environmental Health	Waste Reduction	Environmental Operations Superintendent
Environmental Health	Waste Handling Service	Environmental Operations Manager
Environmental Health	Waste Handling Service	Environmental Operations Superintendent
Environmental Health	Sustainability	Water Conservation Program Manager
Environmental Health	Sustainability	Environmental Project Manager - Adaptation
Environmental Health	Sustainability	Environmental Project Manager - Green Infrastructure Strategy
Saskatoon Fire	Emergency Management	Business Continuity Manager
Transportation	Transit Operations	Mechanical Shop Supervisor
Transportation	Transit Operations	Fleet Maintenance Superintendent
Utilities	Storm Water Management	Operations Superintendent
Utilities	Wastewater Utility	Operations Superintendent
Utilities	Water Utility	Operations Superintendent
Utilities	Water Utility	Operations Superintendent
Utilities	Waste Services Utility	Environmental Operations Superintendent
Utilities	Waste Services Utility	Supervisor IV

## Appendix B

Details of Middle Management FTEs (2019 to 2023)					
Business Line, Service Line and Position Title	2019	2020	2021	2022	2023
<b>Community Support</b>	<b>4.74</b>	<b>5.54</b>	<b>5.54</b>	<b>5.54</b>	<b>5.54</b>
<b>Capital</b>	<b>1.74</b>	<b>2.54</b>	<b>2.54</b>	<b>2.54</b>	<b>2.54</b>
Asset Preservation Manager	1	1	1	1	1
Engineering Manager (Capital)	0.35	0.35	0.35	0.35	0.35
Engineering Manager (Capital)	0.39	0.39	0.39	0.39	0.39
Land Development Manager	0	0.8	0.8	0.8	0.8
<b>Community Development</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Community Development Manager	1	1	1	1	1
Community Initiatives Manager	2	2	2	2	2
<b>Corporate Asset Management</b>	<b>9.7</b>	<b>9.7</b>	<b>9.7</b>	<b>9.7</b>	<b>9.7</b>
<b>Capital</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>
Corporate GIS Manager (Capital)	1	1	1	1	1
Logistics & Procurement Manager (Capital)	0.4	0.4	0.4	0.4	0.4
Roadways Manager (Capital)	0.1	0.1	0.1	0.1	0.1
Water And Sewer Manager (Capital)	0.2	0.2	0.2	0.2	0.2
<b>Facilities Management</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
Facilities Manager	2	2	2	2	2
Indoor Air Quality Manager	1	1	1	1	1
Maintenance Support Manager	1	1	1	1	1
Manager, Facilities	1	1	1	1	1
Project Services Manager	1	1	1	1	1
<b>Fleet Services</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Maintenance Manager	1	1	1	1	1
Vehicle And Equipment Manager	1	1	1	1	1
<b>Corporate Governance And Finance</b>	<b>55.1</b>	<b>62.35</b>	<b>62.35</b>	<b>70.05</b>	<b>70.05</b>
<b>Assessment &amp; Taxation</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>6</b>
Assessment Manager	3	3	3	5	5
City Assessor	1	1	1	1	1
<b>Capital</b>				<b>2</b>	<b>2</b>
Project Manager (Information Technology)				2	2
<b>City Clerk's Office</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Administrative Services Manager	1	1	1	1	1
Corporate Records Manager	1	1	1	1	1
<b>City Manager's Office</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Director Of Government Relations	1	1	1	1	1
<b>City Solicitor's Office</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
Director Of Legal Services	3	3	3	2	2
Law Office Manager	1	1	1	0	0
Law Services Manager				1	1

**Details of Middle Management FTEs (2019 to 2023)**

<b>Business Line, Service Line and Position Title</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Corporate Support</b>	<b>27.1</b>	<b>34.35</b>	<b>34.35</b>	<b>39.05</b>	<b>39.05</b>
Business Solutions Corporate Manager	1	1	1	1	1
Communications & Marketing Manager	1	1	1	1	1
Communications Manager (Marketing)	1	1	1	1	1
Community Engagement Manager	1	1	1	1	1
Corporate Payroll Manager	1	1	1	1	1
Director HR Strategy & Partnerships	0	1	1	1	1
Director Labour Relations	1	1	1	1	1
Director Of Aboriginal Affairs	1	1	1	1	1
Director Of Communications & Public Engagement	1	1	1	1	1
Director Of HR Operations	0	1	1	1	1
Director Of Information Technology	1	1	1	1	1
Director Of Materials Management	1	1	1	1	1
Director Of Sustainability	0.1	0.1	0.1	0.1	0.1
Director, Organizational Strategy Execution	1	1	1	1	1
Director, Roadways & Operations	1	1	1	1	1
Director, Transportation	1	1	1	1	1
Director, Water & Waste Stream	1	0.9	0.9	0.9	0.9
Governance And Strategy Manager	1	1	1	1	1
HR Manager Business Partners	0	1	1	1	1
HR Manager Labour Relations	0	1	1	1	1
HR Manager Total Rewards	1	1	1	1	1
HRIS Manager	0	1	1	1	1
Inventory And Disposal Services Manager	1	1	1	1	1
Manager Of Organizational Performance	1	1	1	1	1
Manager OH&S	1	1	1	1	1
Manager, Business Administration	1	1	1	1	1
Manager, Parks	1	1	1	1	1
Media Relations Manager	1	1	1	1	1
Organizational Change Manager	1	1	1	1	1
Parks And Open Space Operations Manager				1	1
Printing And Mail Manager	1	1	1	1	1
Project Manager	1	1	1	1	1
Project Manager				2	2
Project Manager (Information Technology)	0	2	2	2	2
Purchasing Services Manager	1	1	1	1	1
SCM Governance And Optimization Manager				1	1
Support Services Manager				0.7	0.7
Technology Infrastructure Manager	1	1	1	1	1

Details of Middle Management FTEs (2019 to 2023)					
Business Line, Service Line and Position Title	2019	2020	2021	2022	2023
Water And Sewer Engineering Manager (Capital)	0	0.35	0.35	0.35	0.35
<b>Financial Services</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
CFO and General Manager	1	1	1	1	1
Corporate Accounting Manager	1	1	1	1	1
Corporate Accounts Payable Manager	1	1	1	1	1
Corporate Budget Manager	1	1	1	1	1
Manager, Corporate Risk	1	1	1	1	1
Director Of Finance	1	1	1	1	1
Investment Manager	1	1	1	1	1
Manager, Financial Planning	1	1	1	1	1
<b>Revenue Services</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>7</b>	<b>7</b>
Accounting Control & Administration Manager	1	1	1	0	0
Administration And Data Support Manager	1	1	1	0	0
Assessment And Property Taxation Administration Manager				1	1
Banking & Revenue Operations Manager	0	1	1	1	1
Customer Service Manager	0	1	1	1	1
Manager, Corporate Revenue	1	1	1	1	1
Revenue Collection And Licensing Manager	1	1	1	1	1
Revenue Systems Manager				1	1
Treasury Systems Manager	1	0	0	0	0
Utility And Support Services Manager	1	1	1	0	0
Utility Revenue Services Manager				1	1
Utility Systems Manager	1	1	1	0	0
<b>Service Saskatoon</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
Citizen Service Manager	1	1	1	1	1
Customer Service Manager				1	1
Director Of Service Saskatoon	1	0	0	0	0
<b>Environmental Health</b>	<b>3.9</b>	<b>5.9</b>	<b>6.9</b>	<b>8.7</b>	<b>10.7</b>
<b>Capital</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
Environmental Project Manager	0	1	2	2	2
Project Manager	0	1	1	1	1
<b>Sustainability</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>4.7</b>	<b>6.7</b>
Director Of Sustainability	0.9	0.9	0.9	0.9	0.9
Education And Environmental Performance Manager				1.8	1.8
Energy And Sustainability Engineering Manager	1	1	1	1	1
Environmental Accounting Manager	1	1	1	0	0

<b>Details of Middle Management FTEs (2019 to 2023)</b>					
<b>Business Line, Service Line and Position Title</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Environmental Project Manager - Adaptation				0	1
Environmental Project Manager - Green Infrastructure Strategy				0	1
Water Conservation Program Manager				1	1
<b>Waste Handling Service</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.8</b>	<b>0.8</b>
Environmental Operations Manager	1	1	1	0.8	0.8
<b>Waste Reduction</b>				<b>0.2</b>	<b>0.2</b>
Environmental Operations Manager				0.2	0.2
<b>Land Development</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Saskatoon Land</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
Director, Saskatoon Land				1	1
Finance And Sales Manager	1	1	1	1	1
Land Bank Manager	1	1	1	0	0
Land Development Project Manager	2	2	2	2	2
Property Development And Project Manager	1	1	1	1	1
Real Estate Manager	1	1	1	1	1
<b>Recreation And Culture</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Capital</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Project Manager	1	0	0	0	0
<b>Community Partnerships</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>
Director, Recreation And Community Development	0.25	0.25	0.25	0.25	0.25
Special Use Facilities And Capital Planning Manager	0.55	0.55	0.55	0.55	0.55
<b>Forestry Farm Park &amp; Zoo</b>	<b>0.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>
Director, Recreation And Community Development	0.1	0.1	0.1	0.1	0.1
Zoo Operations Manager	0	1	1	1	1
<b>Golf Courses</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
Director, Recreation And Community Development	0.1	0.1	0.1	0.1	0.1
Special Use Facilities And Capital Planning Manager	0.2	0.2	0.2	0.2	0.2
<b>Gordon Howe Campground</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
Special Use Facilities And Capital Planning Manager	0.1	0.1	0.1	0.1	0.1
<b>Indoor Rinks</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>
Director, Recreation And Community Development	0.05	0.05	0.05	0.05	0.05
Special Use Facilities And Capital Planning Manager	0.15	0.15	0.15	0.15	0.15
<b>Leisure Centres - Program</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>

<b>Details of Middle Management FTEs (2019 to 2023)</b>					
<b>Business Line, Service Line and Position Title</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Director, Recreation And Community Development	0.3	0.3	0.3	0.3	0.3
Recreation Programs And Facilities Manager	0.4	0.4	0.4	0.4	0.4
<b>Leisure Centres - Rentals</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>
Director, Recreation And Community Development	0.2	0.2	0.2	0.2	0.2
Recreation Programs And Facilities Manager	0.5	0.5	0.5	0.5	0.5
<b>Marketing Services</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Communications Manager (Marketing)	1	1	1	1	1
<b>Outdoor Pools</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
Recreation Programs And Facilities Manager	0.1	0.1	0.1	0.1	0.1
<b>River Landing</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Project Manager	1	1	1	1	1
<b>Saskatoon Fire</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>Emergency Management</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>4</b>
Business Continuity Manager				0	1
Corporate Security Manager	0	1	1	1	1
Deputy Director Of Emergency Management				1	1
Director Of Emergency Planning	1	1	1	1	1
<b>Fire Services</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
Assistant Chief	3	3	3	3	3
Battalion Chief	4	4	4	4	4
Deputy Fire Chief	1	1	1	1	1
Fire Marshal	1	1	1	1	1
<b>Transportation</b>	<b>28.31</b>	<b>27.51</b>	<b>27.51</b>	<b>27.51</b>	<b>27.51</b>
<b>Access Transit</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Access Transit Manager	1	1	1	1	1
<b>Bridges, Subways, Overpasses</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
Asset Preservation Manager (Capital)	0.25	0.25	0.25	0.25	0.25
Roadways Manager (Capital)	0.05	0.05	0.05	0.05	0.05
<b>Capital</b>	<b>12.95</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>	<b>12.15</b>
Active Transportation Program Manager	0.5	0.5	0.5	0.5	0.5
Asset Preservation Manager (Capital)	0.75	0.75	0.75	0.75	0.75
Asset Preservation Manager (Capital)	1	1	1	1	1
Customer Service Manager	1	1	1	1	1
Customer Services Manager (Capital)	0.1	0.1	0.1	0.1	0.1
Director Of Construction And Design (Capital)	1	1	1	1	1
Director Of Technical Services	1	1	1	1	1
Engineering Manager (Capital)	0.6	0.6	0.6	0.6	0.6
Engineering Manager (Capital)	1	1	1	1	1



<b>Details of Middle Management FTEs (2019 to 2023)</b>					
<b>Business Line, Service Line and Position Title</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Engineering Manager (Capital)	1	1	1	1	1
Land Development Manager (Capital)	0.8	0	0	0	0
Special Project Manager	1	1	1	1	1
Special Projects Manager (Capital)	1	1	1	1	1
Special Projects Manager (Capital)	1	1	1	1	1
Traffic Operations And Control Manager (Capital)	0.2	0.2	0.2	0.2	0.2
Vision Zero Project Manager	1	1	1	1	1
<b>Engineering</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>	<b>0.51</b>
Engineering Manager (Capital)	0.31	0.31	0.31	0.31	0.31
Land Development Manager	0	0.2	0.2	0.2	0.2
Land Development Manager (Capital)	0.2	0	0	0	0
<b>Impound Lot</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>
Parking Services Manager	0.15	0.15	0.15	0.15	0.15
<b>Parking</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>	<b>2.35</b>
Director Of Community Standards	0.5	0.5	0.5	0.5	0.5
Parking Operations Manager	1	1	1	1	1
Parking Services Manager	0.85	0.85	0.85	0.85	0.85
<b>Road Maintenance</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>
Customer Service Manager	1	1	1	1	1
Logistics & Procurement Manager (Capital)	0.45	0.45	0.45	0.45	0.45
Roadways Manager (Capital)	0.45	0.45	0.45	0.45	0.45
Support Services Manager	1	1	1	1	1
<b>Snow &amp; Ice Management</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>
Logistics & Procurement Manager (Capital)	0.15	0.15	0.15	0.15	0.15
Roadways Manager (Capital)	0.3	0.3	0.3	0.3	0.3
<b>Street Cleaning &amp; Sweeping</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
Roadways Manager (Capital)	0.1	0.1	0.1	0.1	0.1
<b>Transit Operations</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Customer Service Manager	1	1	1	1	1
Director Of Saskatoon Transit	1	1	1	1	1
Maintenance Manager	1	1	1	1	1
Operations Manager	1	1	1	1	1
<b>Transportation Services</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>	<b>3.6</b>
Active Transportation Program Manager	0.5	0.5	0.5	0.5	0.5
Customer Services Manager (Capital)	0.9	0.9	0.9	0.9	0.9
Engineering Manager (Capital)	0.4	0.4	0.4	0.4	0.4
Traffic Operations And Control Manager (Capital)	0.8	0.8	0.8	0.8	0.8
Traffic System Program Manager	1	1	1	1	1
<b>Urban Planning And Development</b>	<b>14.5</b>	<b>15.5</b>	<b>15.5</b>	<b>17.5</b>	<b>17.5</b>

Details of Middle Management FTEs (2019 to 2023)					
Business Line, Service Line and Position Title	2019	2020	2021	2022	2023
<b>Attainable Housing</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>	<b>0.33</b>
Neighbourhood Planning Manager	0.33	0.33	0.33	0.33	0.33
<b>Building &amp; Plumbing Permits &amp; Standards</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
Building Inspection Manager	2	2	2	2	2
Business Manager	0	1	1	1	1
Director Of Building Standards	1	1	1	1	1
Special Projects Manager	1	0	0	0	0
<b>Bylaw Compliance</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Bylaw Compliance Manager	1	1	1	1	1
Environment And Infrastructure Compliance Manager	1	1	1	1	1
<b>Development Review</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
Customer Service Manager	1	0	0	1	1
Development Review Manager	1	1	1	1	1
Director Of Planning And Development	1	1	1	1	1
<b>Licenses &amp; Permits</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
Director Of Community Standards	0.5	0.5	0.5	0.5	0.5
Licensing And Permitting Manager	1	1	1	1	1
Taxi And Rideshare Manager	1	1	1	1	1
<b>Long Range Planning</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Manager, Long Range Planning	1	1	1	1	1
<b>Neighbourhood Planning</b>	<b>0.67</b>	<b>0.67</b>	<b>0.67</b>	<b>0.67</b>	<b>0.67</b>
Neighbourhood Planning Manager	0.67	0.67	0.67	0.67	0.67
<b>Planning Project Services</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Planning Project Services Manager	0	1	1	1	1
Project And Facility Manager	0	1	1	1	1
<b>Regional Planning</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
Future Growth Manager	1	1	1	1	1
<b>Urban Design</b>				<b>1</b>	<b>1</b>
Project Manager				1	1
<b>Utilities</b>	<b>11.75</b>	<b>11.5</b>	<b>11.5</b>	<b>12</b>	<b>12</b>
<b>Capital</b>	<b>2.3</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>
Capital And Operating Projects Manager (Capital)	0.3	0.3	0.3	0.3	0.3
Energy Manager				0	0
Engineering And Technical Support Manager (Capital)	0.8	0.8	0.8	0.8	0.8
Engineering Manager	1	1	1	1	1
Metering And Sustainable Electricity Manager (Capital)	0.2	0.2	0.2	0.2	0.2

<b>Details of Middle Management FTEs (2019 to 2023)</b>					
<b>Business Line, Service Line and Position Title</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Water And Sewer Engineering Manager (Capital)	0	0.25	0.25	0.25	0.25
<b>Saskatoon Light &amp; Power</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
Capital And Operating Projects Manager (Capital)	0.7	0.7	0.7	0.7	0.7
Director Of Saskatoon Light & Power	1	1	1	1	1
Engineering And Technical Support Manager (Capital)	0.2	0.2	0.2	0.2	0.2
Metering And Sustainable Electricity Manager (Capital)	0.8	0.8	0.8	0.8	0.8
<b>Storm Water Management</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
Engineering Manager (Capital)	0.15	0.15	0.15	0.15	0.15
Engineering Manager (Capital)	0.1	0.1	0.1	0.1	0.1
<b>Waste Services Utility</b>	<b>0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.6</b>	<b>0.6</b>
Director, Water & Waste Stream	0	0.1	0.1	0.1	0.1
Education And Environmental Performance Manager				0.2	0.2
Environmental Projects And Protection Manager				0.3	0.3
<b>Wastewater Utility</b>	<b>3.3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
Engineering Manager (Capital)	0.3	0.3	0.3	0.3	0.3
Engineering Manager (Capital)	0.1	0.1	0.1	0.1	0.1
Manager, Water And Wastewater Treatment Plant	0.5	0.5	0.5	0.5	0.5
Plant Manager	1	1	1	1	1
Water And Sewer Engineering Manager (Capital)	0.5	0.2	0.2	0.2	0.2
Water And Sewer Manager (Capital)	0.4	0.4	0.4	0.4	0.4
Watershed Protection Manager	0.5	0.5	0.5	0.5	0.5
<b>Water Utility</b>	<b>3.2</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>
Engineering Manager (Capital)	0.2	0.2	0.2	0.2	0.2
Engineering Manager (Capital)	0.1	0.1	0.1	0.1	0.1
Manager, Water And Wastewater Treatment Plant	0.5	0.5	0.5	0.5	0.5
Plant Manager	1	1	1	1	1
Water And Sewer Engineering Manager (Capital)	0.5	0.2	0.2	0.2	0.2
Water And Sewer Manager (Capital)	0.4	0.4	0.4	0.4	0.4
Watershed Protection Manager	0.5	0.5	0.5	0.5	0.5
<b>Grand Total</b>	<b>150</b>	<b>161</b>	<b>162</b>	<b>175</b>	<b>178</b>

## Appendix C

<b>Details of Temporary Employees with Over 1 Year of Service</b>					
#	Division Name	Department Name	Length of Service (Over 1 Year)	Annual Salary	Position Title
	<b>Grand Total</b>			<b>6,206,261</b>	
	<b>Community Services Total</b>			<b>196,187</b>	
1	Community Services	Planning and Development	Less than 3 years	72,901	Planner 16
2	Community Services	Recreation and Community Development	Less than 3 years	20,633	Cashier-Receptionist
3	Community Services	Recreation and Community Development	Less than 3 years	27,024	Clerk 10
4	Community Services	Recreation and Community Development	Less than 3 years	53,965	Clerk-Steno 7
5	Community Services	Recreation and Community Development	Less than 5 years	21,664	Cashier-Receptionist
	<b>Corporate Financial Services Total</b>			<b>240,003</b>	
6	Corporate Financial Services	Corporate Revenue	Less than 3 years	59,188	Accounting Clerk 12
7	Corporate Financial Services	Corporate Revenue	Less than 3 years	64,836	Accounting Clerk 12
8	Corporate Financial Services	Corporate Revenue	Less than 3 years	51,142	Customer Service Cashier
9	Corporate Financial Services	Finance	Less than 3 years	64,836	Accounting Clerk 12 - IT Accounting & Payroll
	<b>Human Resources Total</b>			<b>305,341</b>	
10	Human Resources	HR Operations	Less than 3 years	61,749	Corporate Payroll Clerk
11	Human Resources	Occupational Health and Safety	Less than 3 years	82,000	Injury Prevention Coordinator
12	Human Resources	Occupational Health and Safety	Less than 3 years	84,000	Occupational Health and Safety Advisor
13	Human Resources	Occupational Health and Safety	Less than 3 years	77,592	Occupational Health and Safety Advisor
	<b>Mayor and Council Total</b>			<b>114,660</b>	
14	Mayor and Council	Mayor and Council	Less than 3 years	114,660	Chief of Staff - Mayor's Office

**Details of Temporary Employees  
with Over 1 Year of Service**

#	Division Name	Department Name	Length of Service (Over 1 Year)	Annual Salary	Position Title
	<b>Strategy and Transformation Total</b>			2,904,340	
15	Strategy and Transformation	Communications and Public Engagement	Between 5 and 10 years	93,935	Marketing Consultant II
16	Strategy and Transformation	Communications and Public Engagement	Less than 3 years	85,000	Communication Consultant II
17	Strategy and Transformation	Communications and Public Engagement	Less than 3 years	84,158	Communication Consultant II
18	Strategy and Transformation	Communications and Public Engagement	Less than 5 years	93,935	Communication Consultant II
19	Strategy and Transformation	Fusion Project	Less than 3 years	85,053	ERP Functional Analyst
20	Strategy and Transformation	Fusion Project	Less than 3 years	79,245	Programmer Analyst
21	Strategy and Transformation	Fusion Project	Less than 3 years	84,158	ERP Functional Analyst - Enterprise Asset Management
22	Strategy and Transformation	Fusion Project	Less than 3 years	87,150	Performance Improvement Coordinator
23	Strategy and Transformation	Fusion Project	Less than 3 years	87,150	Performance Improvement Coordinator
24	Strategy and Transformation	Fusion Project	Less than 3 years	83,000	Programmer Analyst (Integration Analyst)
25	Strategy and Transformation	Fusion Project	Less than 3 years	99,938	ERP Functional Analyst
26	Strategy and Transformation	Fusion Project	Less than 3 years	86,212	ERP Basis Coordinator
27	Strategy and Transformation	Fusion Project	Less than 5 years	123,796	ERP Portfolio Lead - Human Resources
28	Strategy and Transformation	Information Technology	Between 5 and 10 years	83,000	Programmer Analyst
29	Strategy and Transformation	Information Technology	Less than 3 years	100,003	Project Manager (Information Technology)
30	Strategy and Transformation	Information Technology	Less than 3 years	100,003	Project Manager
31	Strategy and Transformation	Information Technology	Less than 3 years	114,966	Project Manager
32	Strategy and Transformation	Information Technology	Less than 3 years	114,966	Business Relationship Manager
33	Strategy and Transformation	Information Technology	Less than 3 years	75,490	Programmer Analyst

**Details of Temporary Employees  
with Over 1 Year of Service**

#	Division Name	Department Name	Length of Service (Over 1 Year)	Annual Salary	Position Title
34	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
35	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
36	Strategy and Transformation	Information Technology	Less than 3 years	114,966	Project Manager (Information Technology)
37	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
38	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
39	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst (Network)
40	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
41	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
42	Strategy and Transformation	Information Technology	Less than 3 years	113,940	Project Manager
43	Strategy and Transformation	Information Technology	Less than 3 years	108,089	Project Manager (Information Technology)
44	Strategy and Transformation	Information Technology	Less than 3 years	83,000	Programmer Analyst
45	Strategy and Transformation	Information Technology	Less than 5 years	83,000	Programmer Analyst
46	Strategy and Transformation	Organization Strategy Execution	Less than 3 years	59,186	Customer Care Agent
	<b>Transportation and Construction Total</b>			1,250,079	
47	Transportation and Construction	Construction and Design	Less than 3 years	72,901	Engineering Technologist 15
48	Transportation and Construction	Construction and Design	Less than 3 years	67,524	Drafting Technologist 13
49	Transportation and Construction	Construction and Design	Less than 3 years	67,524	Drafting Technologist 13
50	Transportation and Construction	Construction and Design	Less than 3 years	76,546	Engineering Technologist 15
51	Transportation and Construction	Construction and Design	Less than 3 years	80,151	Engineer I
52	Transportation and Construction	Construction and Design	Less than 3 years	67,524	Drafting Technologist 13

**Details of Temporary Employees  
with Over 1 Year of Service**

#	Division Name	Department Name	Length of Service (Over 1 Year)	Annual Salary	Position Title
53	Transportation and Construction	Construction and Design	Less than 3 years	70,901	Drafting Technologist 13
54	Transportation and Construction	Roadways, Fleet and Support Services	Less than 5 years	40,643	Police Vehicle Attendant
55	Transportation and Construction	Roadways, Fleet and Support Services	Less than 5 years	71,989	Mechanic (Journeyman - Police Fleet)
56	Transportation and Construction	Roadways, Fleet and Support Services	Less than 5 years	80,151	Engineer I (PSG)
57	Transportation and Construction	Saskatoon Transit	Less than 3 years	51,000	Secretary II
58	Transportation and Construction	Technical Services	Less than 3 years	74,618	Infrastructure Analyst
59	Transportation and Construction	Technical Services	Less than 3 years	84,158	Engineer I
60	Transportation and Construction	Technical Services	Less than 5 years	88,366	Infrastructure Engineer
61	Transportation and Construction	Technical Services	Less than 5 years	95,474	Senior Project Manager (Municipal Projects)
62	Transportation and Construction	Technical Services	Less than 5 years	76,546	Engineering Technologist 15
63	Transportation and Construction	Transportation	Between 5 and 10 years	84,063	Operations Engineer
	<b>Utilities and Environment Total</b>			1,195,651	
64	Utilities and Environment	Facilities Management	Less than 3 years	106,050	Facilities Architect
65	Utilities and Environment	Facilities Management	Less than 3 years	51,395	Clerk 7
66	Utilities and Environment	Facilities Management	Less than 3 years	51,395	Clerk 7
67	Utilities and Environment	Facilities Management	Less than 5 years	51,395	Clerk 7
68	Utilities and Environment	Facilities Management	Less than 5 years	112,059	Senior Project Management Engineer
69	Utilities and Environment	Saskatoon Water	Greater than 10 years	90,582	Engineer I
70	Utilities and Environment	Saskatoon Water	Less than 3 years	43,848	Meter Installer (AMI)
71	Utilities and Environment	Saskatoon Water	Less than 3 years	43,848	Meter Installer (AMI)

**Details of Temporary Employees  
with Over 1 Year of Service**

#	Division Name	Department Name	Length of Service (Over 1 Year)	Annual Salary	Position Title
72	Utilities and Environment	Saskatoon Water	Less than 3 years	88,366	Engineer I
73	Utilities and Environment	Saskatoon Water	Less than 3 years	43,848	Meter Installer (AMI)
74	Utilities and Environment	Saskatoon Water	Less than 5 years	54,444	Office Clerk
75	Utilities and Environment	Sustainability	Less than 3 years	94,500	Project Manager (Triple Bottom Line)
76	Utilities and Environment	Sustainability	Less than 3 years	78,277	Environmental Coordinator - Home Energy Loan Program
77	Utilities and Environment	Sustainability	Less than 3 years	86,212	Project Manager (Conservation)
78	Utilities and Environment	Sustainability	Less than 5 years	89,250	Environmental Management System Manager
79	Utilities and Environment	Water and Waste Operations	Between 5 and 10 years	110,181	Senior Project Management Engineer (Waste Utility)



## Appendix D

List of Temporary Employees – Management Level						
#	Division	Department	Union	Job Title	Length of Service	Annual Salary
1	Corporate Financial Services	Corporate Revenue	SCMMA	Administrative Coordinator	Less than 1 year	51,810.72
2	Corporate Financial Services	Corporate Revenue	SCMMA	Accounting Coordinator II (Revenue)	Less than 1 year	86,211.84
3	Mayor and Council	Mayor and Council	Executive Contract	Chief of Staff - Mayor's Office	Less than 3 years	114,660.24
4	Strategy and Transformation	Fusion Project	SCMMA	Information Technology Coordinator	Less than 3 years	86,211.84
5	Strategy and Transformation	Information Technology	SCMMA	Project Manager (Information Technology)	Less than 3 years	100,002.72
6	Strategy and Transformation	Information Technology	SCMMA	Project Manager	Less than 3 years	100,002.72
7	Strategy and Transformation	Information Technology	SCMMA	Project Manager	Less than 3 years	114,966.48
8	Strategy and Transformation	Information Technology	SCMMA	Business Relationship Manager	Less than 3 years	114,966.48
9	Strategy and Transformation	Information Technology	SCMMA	Project Manager (Information Technology)	Less than 3 years	114,966.48
10	Strategy and Transformation	Information Technology	SCMMA	Project Manager	Less than 3 years	113,940.00
11	Strategy and Transformation	Information Technology	SCMMA	Project Manager (Information Technology)	Less than 3 years	108,088.56
12	Transportation and Construction	Technical Services	SCMMA	Senior Project Manager (Municipal Projects)	Less than 5 years	95,473.92
13	Transportation and Construction	Transportation	SCMMA	Operations Engineer	Between 5 and 10 years	84,062.64
14	Utilities and Environment	Facilities Management	SCMMA	Senior Project Management Engineer	Less than 5 years	112,058.64
15	Utilities and Environment	Sustainability	SCMMA	Project Manager	Less than 3 years	94,500.00
16	Utilities and Environment	Sustainability	SCMMA	Project Manager	Less than 3 years	86,211.84
17	Utilities and Environment	Sustainability	SCMMA	Environmental Management System Manager	Less than 5 years	89,250.34
18	Utilities and Environment	Water and Waste Operations	SCMMA	Senior Project Management Engineer	Between 5 and 10 years	110,181.12