

Table of Contents

**Finance**

A. Overview.....	1
B. Budgeted Full Time Equivalents .....	2
C. Budget Summary by Division.....	5
D. Budget Summary by Major Revenue / Expense .....	6
E. Budget Issue Summary.....	8

**Information Technology**

A. Overview.....	9
B. Budgeted Full Time Equivalents .....	11
C. Budget Summary by Division.....	13
D. Budget Summary by Major Revenue / Expense .....	14
E. Budget Issue Summary.....	16

**A. Departmental Overview**

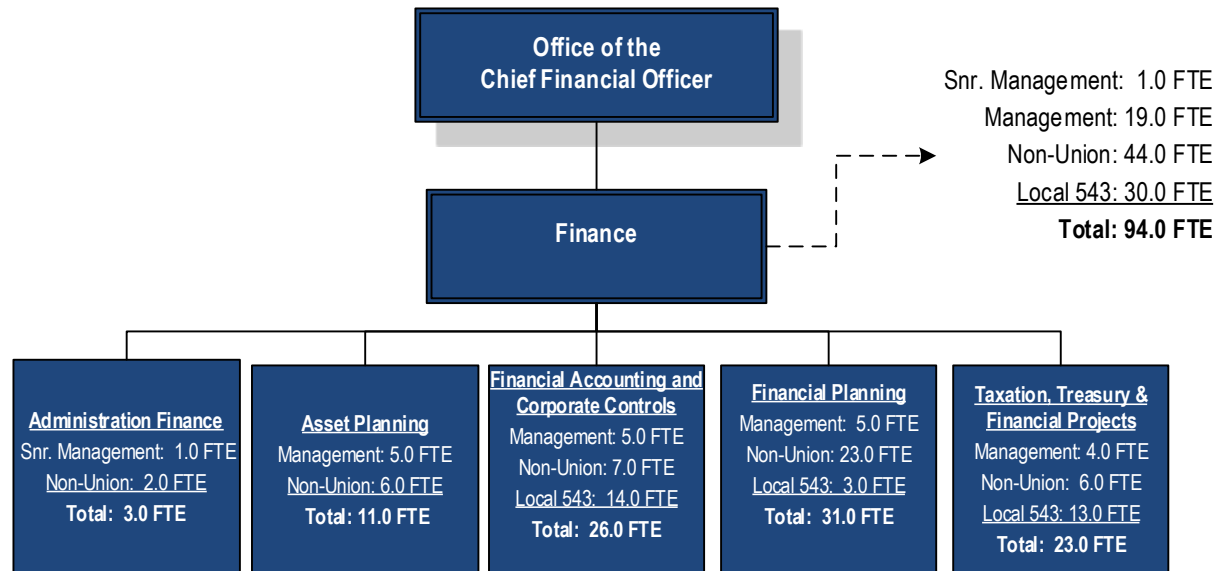
**Mission**

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.

**2020 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)
<b>Administration Finance</b>	Chief Finanacial Officer/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
	<b>Sub-Total</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Asset Planning</b>	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	1.0	2.0	3.0
	Financial Analyst	Non-Union	3.0	3.0	3.0
<b>Sub-Total</b>		<b>9.0</b>	<b>10.0</b>	<b>11.0</b>	
<b>Financial Accounting and Corporate Controls</b>	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 Payroll Services	Management	1.0	1.0	1.0
	Manager of Financial Accounting - WPL	Management	1.0	1.0	1.0
	Financial Adminstrator - Capital Assets	Non-Union	1.0	1.0	1.0
	Corporate Controls Coordinator	Non-Union	2.0	2.0	2.0
	Financial Analyst	Non-Union	4.0	4.0	4.0
	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
	Payroll Control & Reporting Specialist	Local 543	3.0	3.0	3.0
Accounts Payable Control 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	2018 FTE (Approved)	2019 FTE (Approved)	2020 FTE (Approved)
	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
	<b>Sub-Total</b>		<b>26.0</b>	<b>26.0</b>	<b>26.0</b>
<b>Financial Planning</b>	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
	Financial Planning Administrator	Non-Union	15.0	15.0	15.0
	Financial Analyst	Non-Union	7.0	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
	<b>Sub-Total</b>		<b>30.0</b>	<b>31.0</b>	<b>31.0</b>
<b>Taxation, Treasury &amp; Financial Projects</b>	Deputy Treasurer - Taxation, Treasury & Financial Projects	Management	1.0	1.0	1.0
	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	1.0	2.0	2.0
	Senior Treasury Analyst & Financial System Coordinator	Non-Union	0.0	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)
	Financial Analyst	Non-Union	2.0	2.0	2.0
	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	3.0	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
	<b>Sub-Total</b>		<b>22.0</b>	<b>24.0</b>	<b>23.0</b>
<b>Total</b>			<b>90.0</b>	<b>94.0</b>	<b>94.0</b>

### C. Budget Summary by Division

Division	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Administration - Finance	0	0	0	0	0	0	n/a
Asset Planning	(5,545,991)	(2,609,946)	(6,178,371)	(662,757)	(783,279)	(120,522)	0.0%
Financial Accounting and Corporate Controls	(618,951)	(951,302)	(844,213)	(944,671)	(1,018,716)	(74,045)	0.0%
Financial Planning	(936,768)	(1,082,809)	(1,032,704)	(985,293)	(1,080,653)	(95,360)	9.7%
Taxation, Treasury & Financial Projects	(1,520,289)	(1,822,461)	(1,793,417)	(2,342,206)	(2,761,947)	(419,741)	17.9%
<b>Total Revenue</b>	<b>(8,621,999)</b>	<b>(6,466,518)</b>	<b>(9,848,705)</b>	<b>(4,934,927)</b>	<b>(5,644,595)</b>	<b>(709,668)</b>	<b>14.4%</b>
<b>Expenditures</b>							
Administration - Finance	573,337	602,411	647,291	654,203	657,210	3,007	0.5%
Asset Planning	6,185,399	3,153,307	6,684,452	1,573,805	1,671,052	97,247	6.2%
Financial Accounting and Corporate Controls	2,777,891	2,946,826	3,009,042	3,079,134	3,169,542	90,408	2.9%
Financial Planning	3,108,845	3,504,557	3,537,807	3,628,044	3,842,816	214,772	5.9%
Taxation, Treasury & Financial Projects	2,100,658	2,390,804	2,436,277	2,697,757	2,844,020	146,263	5.4%
<b>Total Expenses</b>	<b>14,746,130</b>	<b>12,597,905</b>	<b>16,314,869</b>	<b>11,632,943</b>	<b>12,184,640</b>	<b>551,697</b>	<b>4.7%</b>
<b>Net</b>							
Administration - Finance	573,337	602,411	647,291	654,203	657,210	3,007	0.5%
Asset Planning	639,408	543,361	506,081	911,048	887,773	(23,275)	(2.6%)
Financial Accounting and Corporate Controls	2,158,940	1,995,524	2,164,829	2,134,463	2,150,826	16,363	0.8%
Financial Planning	2,172,077	2,421,748	2,505,103	2,642,751	2,762,163	119,412	4.5%
Taxation, Treasury & Financial Projects	580,369	568,343	642,860	355,551	82,073	(273,478)	(76.9%)
<b>Total Net</b>	<b>6,124,131</b>	<b>6,131,387</b>	<b>6,466,164</b>	<b>6,698,016</b>	<b>6,540,045</b>	<b>(157,971)</b>	<b>(2.4%)</b>

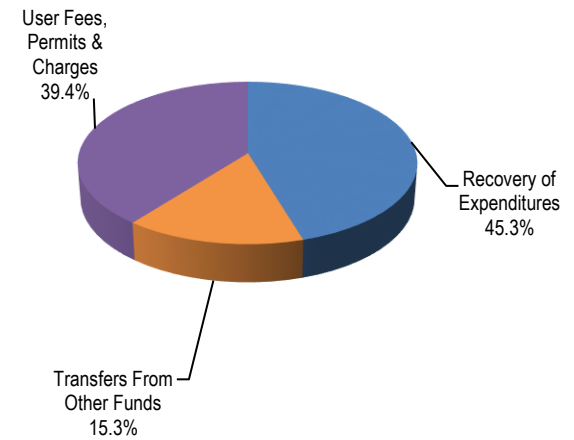
**D. Budget Summary by Major Revenue / Expense Accounts**

GL Category	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Other Miscellaneous Revenue	(17,425)	(21,481)	(13,607)	0	0	0	n/a
Recovery of Expenditures	(1,849,655)	(2,310,120)	(2,074,450)	(2,372,276)	(2,557,363)	(185,087)	(7.8%)
Transfer From Reserve Accounts	0	0	(30,469)	0	0	0	n/a
Transfers From Other Funds	(5,249,688)	(2,487,437)	(6,214,933)	(659,437)	(862,647)	(203,210)	(30.8%)
User Fees, Permits & Charges	(1,505,231)	(1,647,480)	(1,515,246)	(1,903,214)	(2,224,585)	(321,371)	(16.9%)
<b>Total Revenue</b>	<b>(8,621,999)</b>	<b>(6,466,518)</b>	<b>(9,848,705)</b>	<b>(4,934,927)</b>	<b>(5,644,595)</b>	<b>(709,668)</b>	<b>(14.4%)</b>
<b>Expenditures</b>							
Financial Expenses	0	(2)	315	0	0	0	n/a
Minor Capital	15,047	21,258	17,989	14,687	14,687	0	0.0%
Operating & Maintenance Supplies	37,805	32,625	38,137	35,335	35,335	0	0.0%
Other Miscellaneous Expenditures	122,733	152,081	128,341	131,886	132,886	1,000	0.8%
Purchased Services	783,216	845,811	797,082	861,862	873,992	12,130	1.4%
Salaries & Benefits	8,784,934	9,799,489	10,010,245	10,573,845	11,112,412	538,567	5.1%
Transfers to Reserves & Capital Funds	5,268,690	2,109,493	5,640,460	1	1	0	n/a
Utilities, Insurance & Taxes	(266,295)	(362,850)	(317,700)	15,327	15,327	0	0.0%
<b>Total Expenses</b>	<b>14,746,130</b>	<b>12,597,905</b>	<b>16,314,869</b>	<b>11,632,943</b>	<b>12,184,640</b>	<b>551,697</b>	<b>4.7%</b>
<b>Total Net</b>	<b>6,124,131</b>	<b>6,131,387</b>	<b>6,466,164</b>	<b>6,698,016</b>	<b>6,540,045</b>	<b>(157,971)</b>	<b>(2.4%)</b>

**D. Budget Summary by Major Revenue / Expense Accounts**

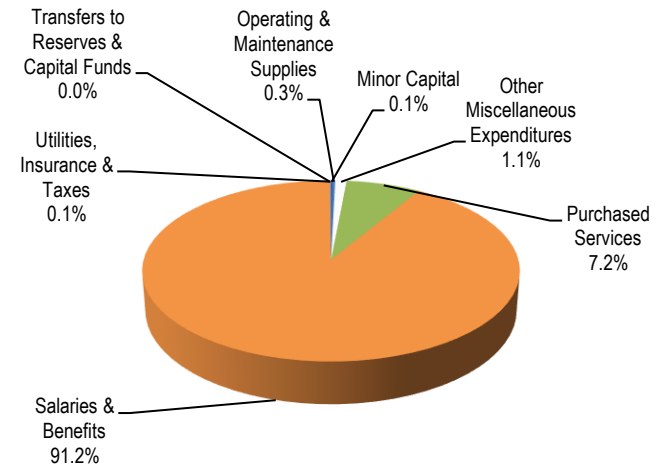
Revenues

	<u>2021 Budget</u>	
Recovery of Expenditures	(2,557,363)	45.3%
Transfers From Other Funds	(862,647)	15.3%
User Fees, Permits & Charges	(2,224,585)	39.4%
<b>Total Revenue</b>	<b>(5,644,595)</b>	<b>100.0%</b>



Expenditures

	<u>2021 Budget</u>	
Minor Capital	14,687	0.1%
Operating & Maintenance Supplies	35,335	0.3%
Other Miscellaneous Expenditures	132,886	1.1%
Purchased Services	873,992	7.2%
Salaries & Benefits	11,112,412	91.2%
Transfers to Reserves & Capital Funds	1	0.0%
Utilities, Insurance & Taxes	15,327	0.1%
<b>Total Expenses</b>	<b>12,184,640</b>	<b>100.0%</b>





**E. Budget Issue Summary**

* Issue Detail	Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding
P	-	n/a	Salary & Wage	**Departmental Salary & Wage Adjustment	43,371				
P	9	2021-0272	[C] Contractual	Contractual Increase for KPMG External Audit Fees	1,450				
P	10	2021-0190	[I] Revenue Increase	Mortgage Account Administration Fee	(280,000)				
P	12	2021-0331	[I] Revenue Increase	Recovery Related to Manager, Capital and Reserves	(47,277)				
P	13	2021-0152	[M] Service Enhancement	One-Time Funding for Customer Service Clerk Related to Assessment Updates	0				55,920
P	15	2021-0191	[M] Service Enhancement	Conversion of Temporary Financial Analyst to Permanent (Assessment & Administration)	0				
P	18	2021-0198	[M] Service Enhancement	Add One (1) Regular Full Time Financial Planning Administrator (FPA)	0				
P	20	2021-0274	[M] Service Enhancement	One-Time Funding for Financial Analyst – Tangible Capital Assets (TCA)	0				74,045
P	22	2021-0281	[M] Service Enhancement	One Time Funding for Temporary Full Time Energy Financial Analyst Position	0				73,245
P	25	2021-0344	[M] Service Enhancement	Addition of a Temporary Financial Planning Administrator (FPA)	0				
				*** Interdepartmental Reallocations	124,485				
<b>Total 2021 Budget Increase/(Decrease)</b>					<b>(157,971)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203,210</b>

\* 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

To lead the City of Windsor in Information Technology by providing infrastructure, project management and support services with an underlying focus on customer service.

### Description

The Information Technology department provides the following services and sub-services:  
*Information Technology Design and Planning* – Administration & Strategic Leadership;

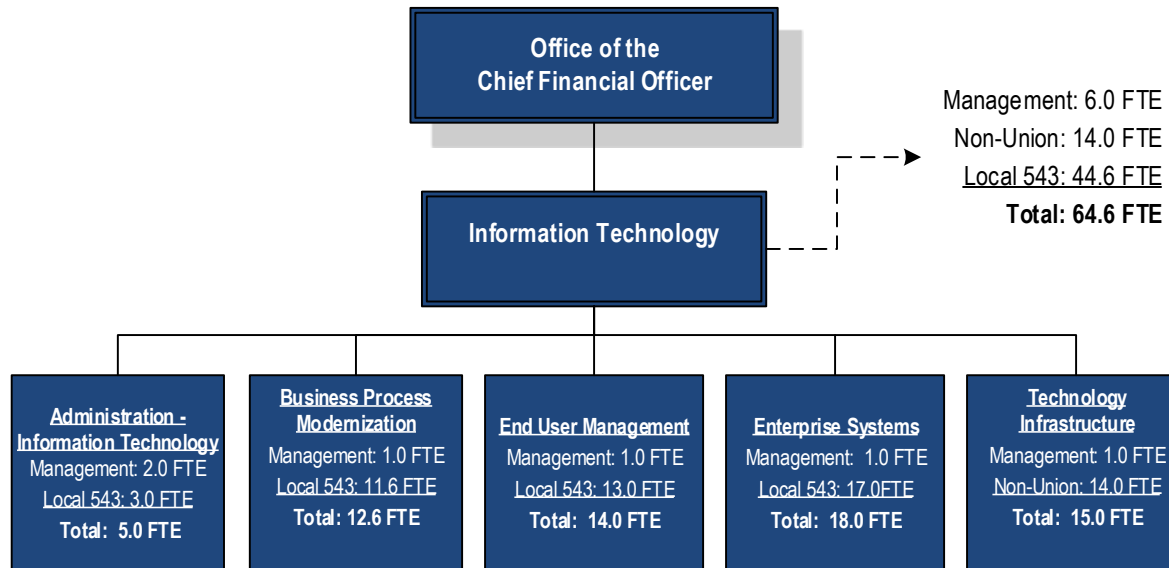
I.T. Business Planning; I.T. Application Architecture Development; I.T. Portfolio Development; I.T. Policy Governance; I.T. Technology Architecture Development; I.T. Security Architecture

*Business Solutions Development and Support* - I.T. Administration & Strategic Leadership; I.T. Business Solution Advisory; I.T. Business Solution Analysis and Development; I.T. Business Solution Operation; I.T. Business Solution Functional Support; I.T. Business Solution Change and Issue Management

*Information Technology Infrastructure Operations* - I.T. Administration & Strategic Leadership; I.T. Infrastructure Procurement; I.T. Infrastructure Operation; I.T. Infrastructure Maintenance; I.T. Infrastructure Life Cycle

A. Departmental Overview

2020 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)
<b>Administration - Information Technology</b>	Chief Information Officer/ExDir, Information Technology	Management	1.0	1.0	1.0
	Program Manager	Management	0.0	1.0	1.0
	Business Analyst	Local 543	0.0	1.0	1.0
	Technical Support Clerk	Local 543	1.0	1.0	1.0
	Administrative Assistant/Sec.	Local 543	1.0	1.0	1.0
	<b>Sub-Total</b>			<b>3.0</b>	<b>5.0</b>
<b>Business Process Modernization</b>	Mgr, Enterprise Systems Support	Management	1.0	0.0	0.0
	Manager, Business Process Centre of Excellence	Management	1.0	0.0	0.0
	Manager, Business Process Modernization	Management	0.0	1.0	1.0
	Analyst Programmer	Local 543	3.0	3.0	2.6
	Business Analyst	Local 543	9.0	8.0	8.0
	Multimedia Solutions Analyst	Local 543	1.0	1.0	1.0
	<b>Sub-Total</b>			<b>15.0</b>	<b>13.0</b>
<b>End User Management</b>	Mgr, End User Support	Management	1.0	1.0	1.0
	P.C. Support Analyst	Local 543	13.0	13.0	13.0
	<b>Sub-Total</b>			<b>14.0</b>	<b>14.0</b>
<b>Enterprise Systems</b>	Deputy CIOMgr, Project Mgmt Applications	Management	1.0	0.0	0.0
	Manager, Enterprise Systems	Management	0.0	1.0	1.0
	Analyst Programmer	Local 543	8.6	8.6	9.0
	Enterprise Support Analyst	Local 543	7.0	7.0	7.0
	Enterprise Support Analyst II	Local 543	1.0	1.0	1.0
	<b>Sub-Total</b>			<b>17.6</b>	<b>17.6</b>

**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)
Technology Infrastructure	Deputy CIO/Manager, Tech Infrastructure	Management	1.0	1.0	1.0
	Technical Support Analyst	Non-Union	14.0	14.0	14.0
	<b>Sub-Total</b>		<b>15.0</b>	<b>15.0</b>	<b>15.0</b>
<b>Total</b>			<b>64.6</b>	<b>64.6</b>	<b>64.6</b>

### C. Budget Summary by Division

Division	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Administration - Information Technology	(308,126)	(240,069)	(16,859)	0	0	0	n/a
Business Process Modernization	(246,093)	(1,072)	0	0	0	0	n/a
End User Management	(4,238,068)	(6,136,834)	(5,079,338)	(529,182)	(529,182)	0	0.0%
Enterprise Systems	(55,160)	(211,668)	(232,048)	(223,130)	(310,245)	(87,115)	39.0%
Technology Infrastructure	(388,274)	(527,863)	(640,825)	(523,127)	(523,127)	0	0.0%
<b>Total Revenue</b>	<b>(5,235,721)</b>	<b>(7,117,506)</b>	<b>(5,969,070)</b>	<b>(1,275,439)</b>	<b>(1,362,554)</b>	<b>(87,115)</b>	<b>6.8%</b>
<b>Expenditures</b>							
Administration - Information Technology	634,814	812,392	698,414	591,992	617,306	25,314	4.3%
Business Process Modernization	2,208,513	1,184,516	1,221,794	1,313,912	1,350,371	36,459	2.8%
End User Management	4,799,370	6,979,273	5,937,163	1,410,562	1,420,116	9,554	0.7%
Enterprise Systems	1,208,419	2,004,013	2,139,368	2,159,929	2,249,179	89,250	4.1%
Technology Infrastructure	2,591,521	2,703,268	2,764,255	2,748,169	2,963,635	215,466	7.8%
<b>Total Expenses</b>	<b>11,442,637</b>	<b>13,683,462</b>	<b>12,760,994</b>	<b>8,224,564</b>	<b>8,600,607</b>	<b>376,043</b>	<b>4.6%</b>
<b>Net</b>							
Administration - Information Technology	326,688	572,323	681,555	591,992	617,306	25,314	4.3%
Business Process Modernization	1,962,420	1,183,444	1,221,794	1,313,912	1,350,371	36,459	2.8%
End User Management	561,302	842,439	857,825	881,380	890,934	9,554	1.1%
Enterprise Systems	1,153,259	1,792,345	1,907,320	1,936,799	1,938,934	2,135	0.1%
Technology Infrastructure	2,203,247	2,175,405	2,123,430	2,225,042	2,440,508	215,466	9.7%
<b>Total Net</b>	<b>6,206,916</b>	<b>6,565,956</b>	<b>6,791,924</b>	<b>6,949,125</b>	<b>7,238,053</b>	<b>288,928</b>	<b>4.2%</b>

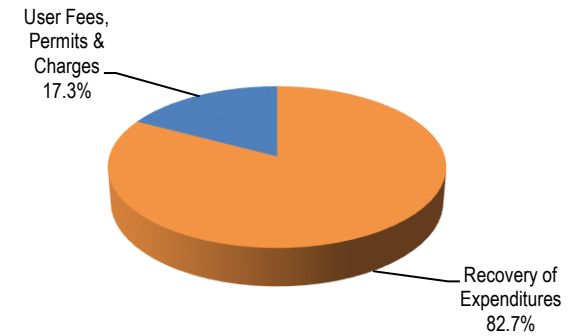
**D. Budget Summary by Major Revenue / Expense Accounts**

GL Category	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2021 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Other Miscellaneous Revenue	(6,187)	0	(1,338)	0	0	0	n/a
Recovery of Expenditures	(1,305,127)	(1,293,402)	(1,216,138)	(1,039,733)	(1,126,848)	(87,115)	(8.4%)
Transfers From Other Funds	(1,572,123)	(3,136,824)	(2,232,252)	0	0	0	n/a
User Fees, Permits & Charges	(2,352,284)	(2,687,280)	(2,519,342)	(235,706)	(235,706)	0	0.0%
<b>Total Revenue</b>	<b>(5,235,721)</b>	<b>(7,117,506)</b>	<b>(5,969,070)</b>	<b>(1,275,439)</b>	<b>(1,362,554)</b>	<b>(87,115)</b>	<b>(6.8%)</b>
<b>Expenditures</b>							
Minor Capital	1,319,033	3,283,131	2,207,064	442,058	449,670	7,612	1.7%
Operating & Maintenance Supplies	11,248	10,249	7,417	5,191	5,191	0	0.0%
Other Miscellaneous Expenditures	193,904	212,981	271,004	186,138	186,138	0	0.0%
Purchased Services	1,385,634	1,381,941	1,363,410	490,760	714,363	223,603	45.6%
Salaries & Benefits	6,746,431	6,939,196	6,991,319	7,089,422	7,234,250	144,828	2.0%
Transfers to Reserves & Capital Funds	1,778,154	1,845,922	1,904,646	0	0	0	n/a
Utilities, Insurance & Taxes	8,233	10,042	16,134	10,995	10,995	0	0.0%
<b>Total Expenses</b>	<b>11,442,637</b>	<b>13,683,462</b>	<b>12,760,994</b>	<b>8,224,564</b>	<b>8,600,607</b>	<b>376,043</b>	<b>4.6%</b>
<b>Total Net</b>	<b>6,206,916</b>	<b>6,565,956</b>	<b>6,791,924</b>	<b>6,949,125</b>	<b>7,238,053</b>	<b>288,928</b>	<b>4.2%</b>

**D. Budget Summary by Major Revenue / Expense Accounts**

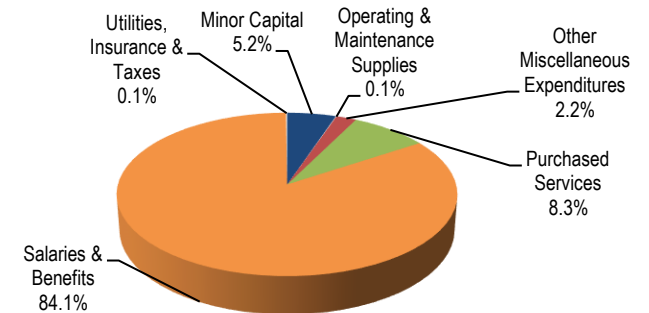
Revenues

	<u>2021 Budget</u>	
Recovery of Expenditures	(1,126,848)	82.7%
User Fees, Permits & Charges	(235,706)	17.3%
<b>Total Revenue</b>	<b>(1,362,554)</b>	<b>100.0%</b>



Expenditures

	<u>2021 Budget</u>	
Minor Capital	449,670	5.2%
Operating & Maintenance Supplies	5,191	0.1%
Other Miscellaneous Expenditures	186,138	2.2%
Purchased Services	714,363	8.3%
Salaries & Benefits	7,234,250	84.1%
Utilities, Insurance & Taxes	10,995	0.1%
<b>Total Expenses</b>	<b>8,600,607</b>	<b>100.0%</b>





**E. Budget Issue Summary**

* Issue Detail Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding
P	-	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	58,593			
P	27	2021-0283 [C] Contractual	Contractual Increase for Software Maintenance	16,612				
IC	28	2021-0318 [M] Service Enhancement	In-Camera	175,000				
P	31	2021-0320 [M] Service Enhancement	Support for Remote Workplaces [Covid 19]	38,723				
P	33	2021-0347 [M] Service Enhancement	Addition of One Regular Full-Time Enterprise Support Analyst (ESA)	0				
<b>Total 2021 Budget Increase/(Decrease)</b>				<b>288,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* 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.