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A. Departmental Overview

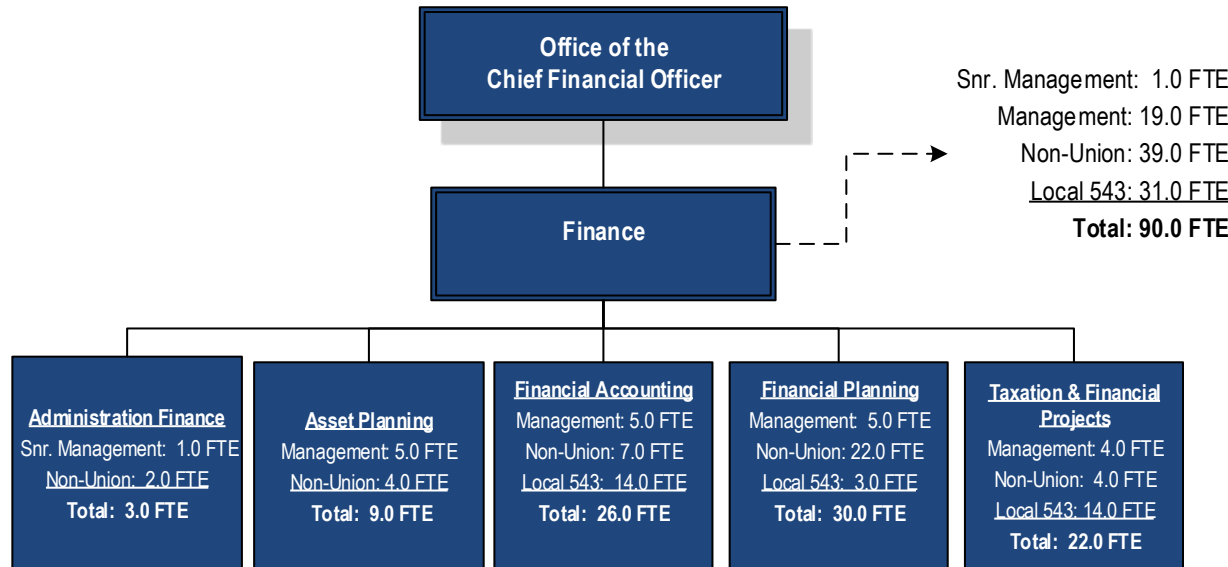
Mission

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

Description

The Finance department provides financial services to its internal and external customers through the Asset Planning, Financial Accounting, Financial Planning and Taxation & Financial Projects divisions. The Asset Planning division provides asset planning, capital budget development and monitoring and corporate energy management services to the organization. The Financial Accounting 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 and Financial Projects division provides property billing and tax collection services, cash management and leadership on corporate financial projects.

2018 Approved Budgeted Full Time Equivalents (FTE's)



B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2016 FTE (Approved)	2017 FTE (Approved)	2018 FTE (Approved)
Administration Finance	Chief Financial 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
	Sub-Total		3.0	3.0	3.0
Asset Planning	Senior Manager of Asset Planning	Management	1.0	1.0	1.0
	Manager of Energy Initiatives	Management	1.0	1.0	1.0
	Manager, Capital Budget & Reserves	Management	1.0	1.0	1.0
	Supervisor of Energy Contracts	Management	0.0	1.0	2.0
	Asset Coordinator	Non-Union	1.0	1.0	1.0
	Financial Analyst	Non-Union	3.0	3.0	3.0
Sub-Total		7.0	8.0	9.0	
Financial Accounting	Deputy Treasurer - Financial Accounting	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
	Payroll Supervisor	Management	1.0	0.0	0.0
	Financial Administrator - Capital Assets	Non-Union	1.0	1.0	1.0
	Coordinator Corporate Cash Controls	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
	Payroll Coordinator	Local 543	1.0	0.0	0.0
	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 Clerk	Local 543	5.0	0.0	0.0
Payroll Control & Reporting Specialist	Local 543	0.0	3.0	3.0	

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2016 FTE (Approved)	2017 FTE (Approved)	2018 FTE (Approved)
	Accounts Payable Control Clerk	Local 543	1.0	1.0	1.0
	General Accounts Payable Clerk	Local 543	2.0	2.0	2.0
	Accounts Payable Vendor Control Specialist	Local 543	1.0	1.0	1.0
	Data Entry Operator	Local 543	2.0	0.0	0.0
	Administrative Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		32.0	26.0	26.0
Financial Planning	Deputy Treasurer - Financial Planning	Management	1.0	1.0	1.0
	Mngr, Operating Budget Control & Fin. Admin.	Management	1.0	1.0	1.0
	Mngr, Operating Budget Development & Fin. Admin.	Management	1.0	1.0	1.0
	Mngr, Performance Measurements & Fin. Admin.	Management	1.0	1.0	1.0
	Mngr, Intergovernmental Subsidies & Fin. Admin.	Management	1.0	1.0	1.0
	Financial Planning Administrator	Non-Union	15.0	15.0	15.0
	Financial Analyst	Non-Union	5.0	6.0	7.0
	Financial Planning Clerk	Local 543	1.0	1.0	1.0
	Subsidy Claims Clerk	Local 543	1.0	1.0	1.0
	Intermediate Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		28.0	29.0	30.0
Taxation & Financial Projects	Deputy Treasurer - Taxation & Revenue	Management	1.0	1.0	1.0
	Manager Treasury & Cash Management	Management	1.0	1.0	1.0
	Manager, Property Valuation & Assessment	Management	1.0	1.0	1.0
	Manager Property Taxation & Taxpayer Support	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	1.0	1.0
	Senior Treasury Analyst & Financial System Coordinator	Non-Union	0.0	0.0	0.0
	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 Accounting & Collection Control Clerk	Local 543	3.0	2.0	2.0

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2016 FTE (Approved)	2017 FTE (Approved)	2018 FTE (Approved)
	Tax Registration Clerk	Local 543	3.0	3.0	3.0
	Tax Account Administrator	Local 543	1.0	2.0	2.0
	Tax Accounting Clerk	Local 543	1.0	0.0	0.0
	Mortgage & Ownership Clerk	Local 543	1.0	1.0	1.0
	Property Tax Clerk	Local 543	1.0	1.0	2.0
	Tax & Accounts Receivable Collector	Local 543	1.0	1.0	1.0
	Tax Certificate Clerk	Local 543	1.0	1.0	0.0
	Customer Service Clerk	Local 543	1.0	1.0	1.0
	Sub-Total		23.0	22.0	22.0
Total			93.0	88.0	90.0

C. Budget Summary by Division

Division	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget	\$ Budget Change	% Budget Change
Revenues							
Administration - Finance	0	0	0	0	0	0	n/a
Asset Planning	(3,446,848)	(9,626,729)	(5,545,991)	(499,132)	(568,648)	(69,516)	0.0%
Financial Accounting	(543,214)	(566,718)	(618,951)	(578,765)	(1,197,058)	(618,293)	0.0%
Financial Planning	(950,978)	(1,032,168)	(936,768)	(818,494)	(859,644)	(41,150)	5.0%
Taxation & Financial Projects	(1,512,699)	(1,491,669)	(1,520,289)	(1,895,332)	(2,064,655)	(169,323)	8.9%
Total Revenue	(6,453,739)	(12,717,284)	(8,621,999)	(3,791,723)	(4,690,005)	(898,282)	23.7%
Expenditures							
Administration - Finance	608,209	524,121	573,337	603,100	625,022	21,922	3.6%
Asset Planning	4,121,178	10,261,176	6,185,399	1,281,885	1,572,860	290,975	22.7%
Financial Accounting	2,773,814	2,641,049	2,777,891	2,656,568	3,288,892	632,324	23.8%
Financial Planning	3,035,700	3,329,186	3,108,845	3,356,583	3,461,377	104,794	3.1%
Taxation & Financial Projects	2,032,871	2,135,135	2,100,658	2,360,874	2,609,757	248,883	10.5%
Total Expenses	12,571,772	18,890,667	14,746,130	10,259,010	11,557,908	1,298,898	12.7%
Net							
Administration - Finance	608,209	524,121	573,337	603,100	625,022	21,922	3.6%
Asset Planning	674,330	634,447	639,408	782,753	1,004,212	221,459	28.3%
Financial Accounting	2,230,600	2,074,331	2,158,940	2,077,803	2,091,834	14,031	0.7%
Financial Planning	2,084,722	2,297,018	2,172,077	2,538,089	2,601,733	63,644	2.5%
Taxation & Financial Projects	520,172	643,466	580,369	465,542	545,102	79,560	17.1%
Total Net	6,118,033	6,173,383	6,124,131	6,467,287	6,867,903	400,616	6.2%

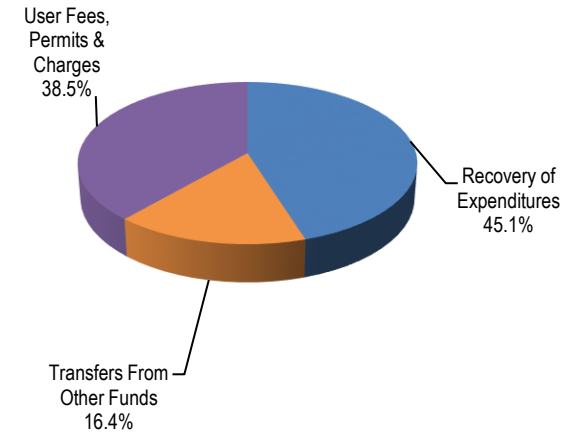
D. Budget Summary by Major Revenue / Expense Accounts

GL Category	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget	\$ Budget Change	% Budget Change
Revenues							
Other Miscellaneous Revenue	249	(76,266)	(17,425)	0	0	0	n/a
Recovery of Expenditures	(1,984,704)	(2,111,544)	(1,849,655)	(1,781,586)	(2,114,918)	(333,332)	(18.7%)
Transfers From Other Funds	(3,070,376)	(9,237,483)	(5,249,688)	(162,394)	(769,735)	(607,341)	(374.0%)
User Fees, Permits & Charges	(1,398,908)	(1,291,991)	(1,505,231)	(1,847,743)	(1,805,352)	42,391	2.3%
Total Revenue	(6,453,739)	(12,717,284)	(8,621,999)	(3,791,723)	(4,690,005)	(898,282)	(23.7%)
Expenditures							
Financial Expenses	951	(1)	0	0	0	0	n/a
Minor Capital	4,111	17,590	15,047	14,287	14,287	0	0.0%
Operating & Maintenance Supplies	39,440	35,449	37,805	35,335	35,335	0	0.0%
Other Miscellaneous Expenditures	125,956	147,817	122,733	123,509	123,509	0	0.0%
Purchased Services	784,086	816,117	783,216	775,265	779,185	3,920	0.5%
Salaries & Benefits	8,544,308	8,717,094	8,784,934	9,297,122	10,592,100	1,294,978	13.9%
Transfers to Reserves & Capital Funds	3,097,936	9,237,483	5,268,690	0	0	0	n/a
Utilities, Insurance & Taxes	(25,016)	(80,882)	(266,295)	13,492	13,492	0	0.0%
Total Expenses	12,571,772	18,890,667	14,746,130	10,259,010	11,557,908	1,298,898	12.7%
Total Net	6,118,033	6,173,383	6,124,131	6,467,287	6,867,903	400,616	6.2%

D. Budget Summary by Major Revenue / Expense Accounts

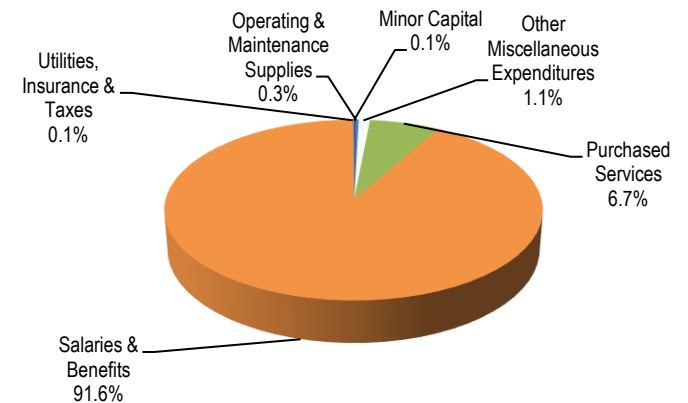
Revenues

	<u>2019 Budget</u>	
Recovery of Expenditures	(2,114,918)	45.1%
Transfers From Other Funds	(769,735)	16.4%
User Fees, Permits & Charges	(1,805,352)	38.5%
Total Revenue	(4,690,005)	100.0%



Expenditures

	<u>2019 Budget</u>	
Minor Capital	14,287	0.1%
Operating & Maintenance Supplies	35,335	0.3%
Other Miscellaneous Expenditures	123,509	1.1%
Purchased Services	779,185	6.7%
Salaries & Benefits	10,592,100	91.6%
Utilities, Insurance & Taxes	13,492	0.1%
Total Expenses	11,557,908	100.0%



E. Budget Issue Summary

* Issue Detail Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding
	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	130,592				
6	2019-0253	[A] Annualization	Annualization of the Municipal Accommodation Tax Program	0				
8	2019-0249	[F] Revenue Reduction	Elimination of Revenue Recovery from the WDTC for City Financial Services	21,100				
9	2019-0287	[F] Revenue Reduction	Reduction in Subsidized Salary Funding Related to Supervisor of Energy Contract Positions (2)	0				60,000
10	2019-0028	[I] Revenue Increase	Increased Recovery Related to Finance Staff	(9,516)				
11	2019-0029	[I] Revenue Increase	Increased Recovery for Provincial Subsidies	(42,037)				
12	2019-0321	[I] Revenue Increase	Approval of an Expedited Tax Certificate User Fee	(8,100)				
14	2019-0335	[I] Revenue Increase	Increase in Harmonized Sales Tax (HST) Rebate	(10,000)				
15	2019-0246	[M] Service Enhancement	One-Time Funding for Financial Analyst – Tangible Capital Assets (TCA)	0				72,154
IC	2019-0282	[M] Service Enhancement	In-Camera Item	55,688				
19	2019-0283	[M] Service Enhancement	One-Time Funding for Temporary General Accounts Payable Clerk	0				49,699
21	2019-0310	[M] Service Enhancement	Conversion of Asset Coordinator Positions	216,746				
25	2019-0322	[M] Service Enhancement	One-Time Funding for a Financial Analyst (Taxation & Financial Projects Division)	0				82,508
27	2019-0323	[M] Service Enhancement	Addition of a Senior Treasury Analyst & Financial System Coordinator	0				
29	2019-0339	[M] Service Enhancement	Convert Temporary Financial Analyst to Permanent Financial Analyst to Support Facility Operations	16,846				
			*** Interdepartmental Reallocation	29,297				
Total 2019 Budget Increase/(Decrease)				400,616	0	0	0	264,361

* 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;

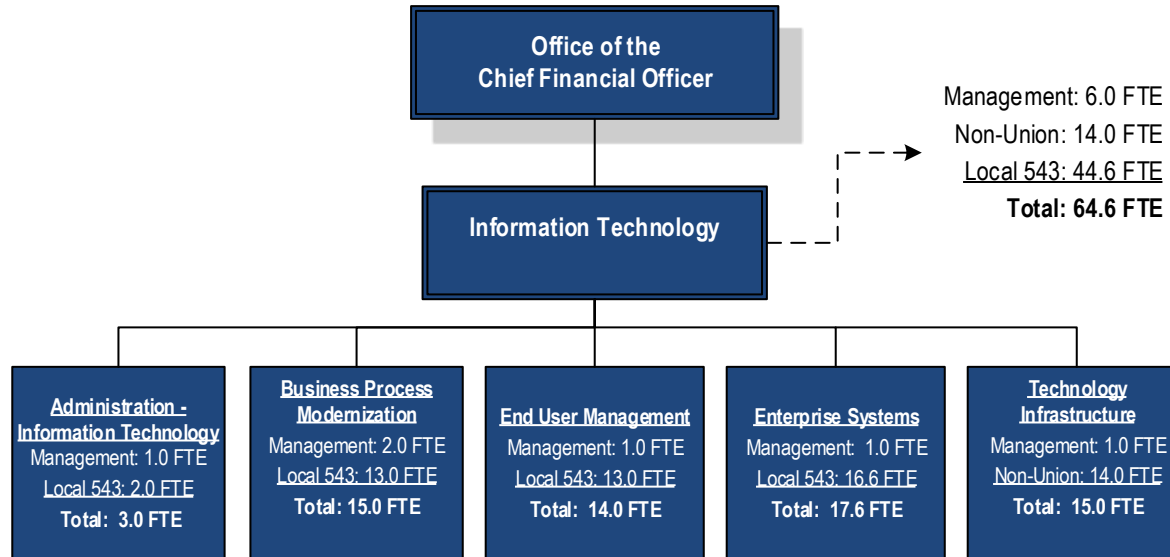
I.T. Business Planning; I.T. Application Architecture Development; I.T. Portfolio Development; I.T. Policy Governance; I.T. Technology Architecture Development; I.T. Security Architecture

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

2018 Approved Budgeted Full Time Equivalents (FTE's)



B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2016 FTE (Approved)	2017 FTE (Approved)	2018 FTE (Approved)
Administration - Information Technology	Chief Information Officer/ExDir, Information Technology	Management	1.0	1.0	1.0
	Program Manager	Management	0.0	0.0	0.0
	Business Analyst	Local 543	0.0	0.0	0.0
	Technical Support Clerk	Local 543	1.0	1.0	1.0
	Administrative Assistant/Sec.	Local 543	1.0	1.0	1.0
	Sub-Total			3.0	3.0
Business Process Modernization	Mgr, Enterprise Systems Support	Management	1.0	1.0	1.0
	Manager, Business Process Centre of Excellence	Management	1.0	1.0	1.0
	Manager, Business Process Modernization	Management	0.0	0.0	0.0
	Analyst Programmer	Local 543	3.0	3.0	3.0
	Business Analyst	Local 543	9.0	9.0	9.0
	Multimedia Solutions Analyst	Local 543	1.0	1.0	1.0
Sub-Total			15.0	15.0	15.0
End User Management	Mgr, End User Support	Management	1.0	1.0	1.0
	P.C. Support Analyst	Local 543	13.0	13.0	13.0
	Sub-Total		14.0	14.0	14.0
Enterprise Systems	Deputy CIOMgr, Project Mgmt Applications	Management	1.0	1.0	1.0
	Manager, Enterprise Systems	Management	0.0	0.0	0.0
	Analyst Programmer	Local 543	8.6	8.6	8.6
	Enterprise Support Analyst	Local 543	7.0	7.0	7.0
	Enterprise Support Analyst II	Local 543	1.0	1.0	1.0
	Sub-Total		17.6	17.6	17.6

B. Budgeted Full Time Equivalent (FTE's)

Excludes Temporary / Seasonal Employees

Division	Position Description	Position Profile	2016 FTE (Approved)	2017 FTE (Approved)	2018 FTE (Approved)
Technology Infrastructure	Deputy CIO/Manager, Tech Infrastructure	Management	1.0	1.0	1.0
	Technical Support Analyst	Non-Union	13.0	14.0	14.0
	Sub-Total		14.0	15.0	15.0
Total			63.6	64.6	64.6

C. Budget Summary by Division

Division	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget	\$ Budget Change	% Budget Change
Revenues							
Administration - Information Technology	(113,863)	(185,627)	(308,126)	0	0	0	n/a
Business Process Modernization	(147,062)	(249,677)	(246,093)	0	0	0	n/a
End User Management	(4,187,911)	(4,196,847)	(4,238,068)	(529,182)	(529,182)	0	0.0%
Enterprise Systems	(27,332)	(1,346)	(55,160)	(223,130)	(223,130)	0	n/a
Technology Infrastructure	(520,844)	(473,242)	(388,274)	(523,127)	(663,127)	(140,000)	26.8%
Total Revenue	(4,997,012)	(5,106,739)	(5,235,721)	(1,275,439)	(1,415,439)	(140,000)	11.0%
Expenditures							
Administration - Information Technology	454,203	522,294	634,814	604,224	611,360	7,136	1.2%
Business Process Modernization	2,198,989	2,277,363	2,208,513	1,290,580	1,329,796	39,216	3.0%
End User Management	4,985,655	4,787,039	4,799,370	1,388,069	1,397,727	9,658	0.7%
Enterprise Systems	1,134,025	1,157,919	1,208,419	2,031,598	2,077,972	46,374	2.3%
Technology Infrastructure	2,090,200	2,335,405	2,591,521	2,639,863	2,836,587	196,724	7.5%
Total Expenses	10,863,072	11,080,020	11,442,637	7,954,334	8,253,442	299,108	3.8%
Net							
Administration - Information Technology	340,340	336,667	326,688	604,224	611,360	7,136	1.2%
Business Process Modernization	2,051,927	2,027,686	1,962,420	1,290,580	1,329,796	39,216	3.0%
End User Management	797,744	590,192	561,302	858,887	868,545	9,658	1.1%
Enterprise Systems	1,106,693	1,156,573	1,153,259	1,808,468	1,854,842	46,374	2.6%
Technology Infrastructure	1,569,356	1,862,163	2,203,247	2,116,736	2,173,460	56,724	2.7%
Total Net	5,866,060	5,973,281	6,206,916	6,678,895	6,838,003	159,108	2.4%

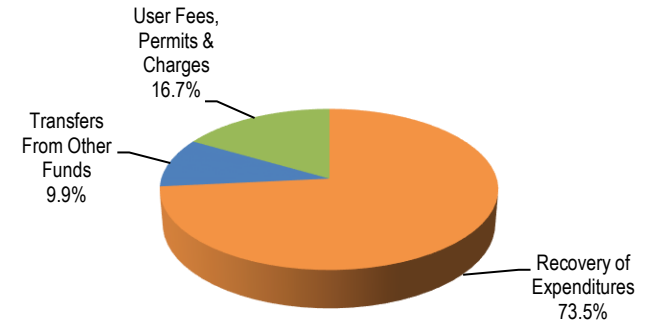
D. Budget Summary by Major Revenue / Expense Accounts

GL Category	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2019 Budget	\$ Budget Change	% Budget Change
Revenues							
Other Miscellaneous Revenue	0	0	(6,187)	0	0	0	n/a
Recovery of Expenditures	(1,593,639)	(1,206,047)	(1,305,127)	(1,039,733)	(1,039,733)	0	0.0%
Transfers From Other Funds	(1,652,740)	(1,715,979)	(1,572,123)	0	(140,000)	(140,000)	n/a
User Fees, Permits & Charges	(1,750,633)	(2,184,713)	(2,352,284)	(235,706)	(235,706)	0	0.0%
Total Revenue	(4,997,012)	(5,106,739)	(5,235,721)	(1,275,439)	(1,415,439)	(140,000)	(11.0%)
Expenditures							
Minor Capital	1,330,222	1,130,662	1,319,033	394,781	573,228	178,447	45.2%
Operating & Maintenance Supplies	8,644	7,401	11,248	5,191	5,191	0	0.0%
Other Miscellaneous Expenditures	214,973	240,645	193,904	170,241	170,241	0	0.0%
Purchased Services	1,520,616	1,501,528	1,385,634	494,260	494,260	0	0.0%
Salaries & Benefits	6,076,614	6,432,096	6,746,431	6,879,819	7,000,480	120,661	1.8%
Transfers to Reserves & Capital Funds	1,699,265	1,759,673	1,778,154	0	0	0	n/a
Utilities, Insurance & Taxes	12,738	8,015	8,233	10,042	10,042	0	0.0%
Total Expenses	10,863,072	11,080,020	11,442,637	7,954,334	8,253,442	299,108	3.8%
Total Net	5,866,060	5,973,281	6,206,916	6,678,895	6,838,003	159,108	2.4%

D. Budget Summary by Major Revenue / Expense Accounts

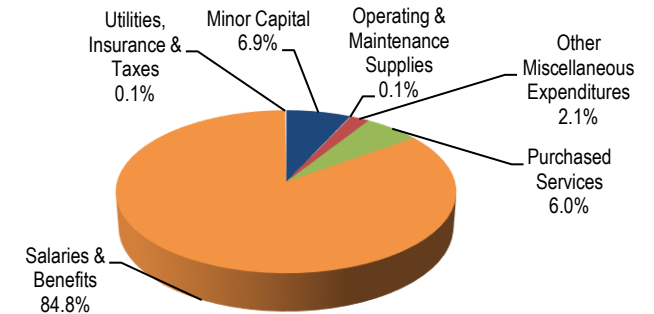
Revenues

	<u>2019 Budget</u>	
Recovery of Expenditures	(1,039,733)	73.5%
Transfers From Other Funds	(140,000)	9.9%
User Fees, Permits & Charges	(235,706)	16.7%
Total Revenue	(1,415,439)	100.0%



Expenditures

	<u>2019 Budget</u>	
Minor Capital	573,228	6.9%
Operating & Maintenance Supplies	5,191	0.1%
Other Miscellaneous Expenditures	170,241	2.1%
Purchased Services	494,260	6.0%
Salaries & Benefits	7,000,480	84.8%
Utilities, Insurance & Taxes	10,042	0.1%
Total Expenses	8,253,442	100.0%



E. Budget Issue Summary

* Issue Detail Page No.	Ref. #	Category	Description	Municipal Levy	Building Permit	Off-Street Parking	Sewer Surcharge	One-Time Funding
	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	134,744				
31	2019-0049	[C] Contractual	Contractual Increase for Software Maintenance	13,447				
32	2019-0032	[H] Line Item Reduction	Information Technology Re-Organization	(5,783)				
34	2019-0107	[H] Line Item Reduction	Overtime Reductions	(8,300)				
35	2019-0382	[M] Service Enhancement	Implementation of Two Factor Authentication	0				90,000
37	2019-0383	[M] Service Enhancement	Mobile Media Encryption	0				50,000
38	2019-0384	[M] Service Enhancement	Information Technology Research Firm Subscription	25,000				
Total 2019 Budget Increase/(Decrease)				159,108	0	0	0	140,000

* 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.