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**A. Departmental Overview**

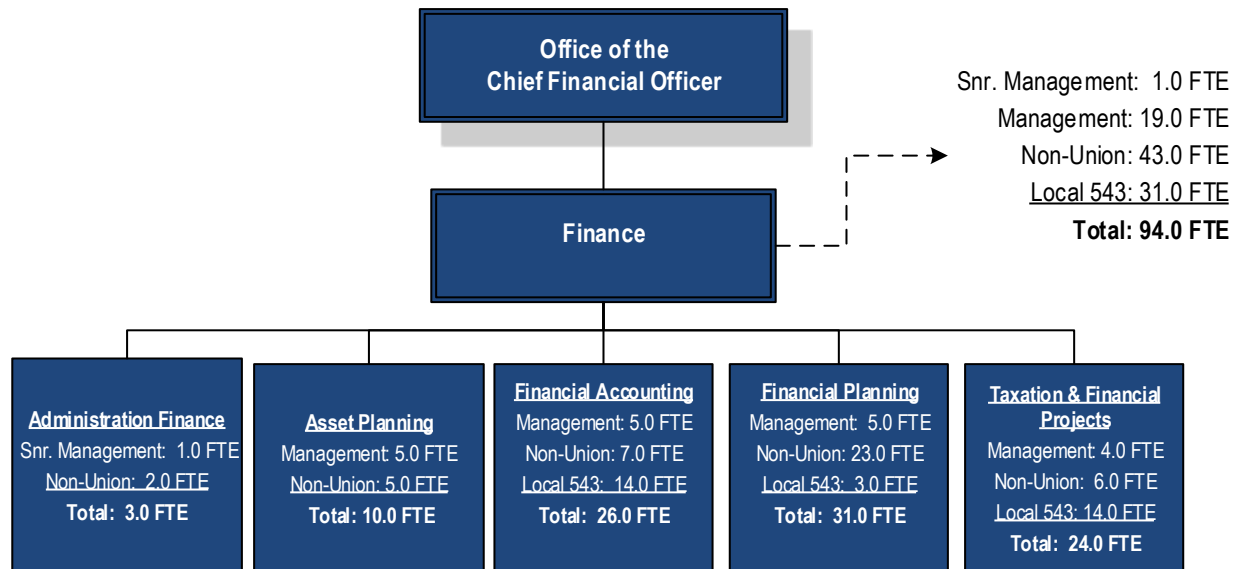
**Mission**

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, corporate energy management services and capital grant funding programs 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.

**2019 Approved Budgeted Full Time Equivalents (FTE's)**



**B. Budgeted Full Time Equivalent (FTE's)**

*Excludes Temporary / Seasonal Employees*

Division	Position Description	Position Profile	2017 FTE (Approved)	2018 FTE (Approved)	2019 FTE (Approved)
<b>Administration Finance</b>	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
	<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	1.0	2.0	2.0
	Asset Coordinator	Non-Union	1.0	1.0	2.0
	Financial Analyst	Non-Union	3.0	3.0	3.0
<b>Sub-Total</b>		<b>8.0</b>	<b>9.0</b>	<b>10.0</b>	
<b>Financial Accounting</b>	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
	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
	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
	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	

**B. Budgeted Full Time Equivalent (FTE's)**

*Excludes Temporary / Seasonal Employees*

Division	Position Description	Position Profile	2017 FTE (Approved)	2018 FTE (Approved)	2019 FTE (Approved)
	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
	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	6.0	7.0	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>29.0</b>	<b>30.0</b>	<b>31.0</b>
<b>Taxation &amp; Financial Projects</b>	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 & 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	1.0	2.0
	Senior Treasury Analyst & Financial System Coordinator	Non-Union	0.0	0.0	1.0
	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 Account & Collection Control Clerk	Local 543	2.0	2.0	2.0
	Tax Registration Clerk	Local 543	3.0	3.0	3.0
	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	1.0	2.0	2.0

**B. Budgeted Full Time Equivalent (FTE's)**

*Excludes Temporary / Seasonal Employees*

Division	Position Description	Position Profile	2017 FTE (Approved)	2018 FTE (Approved)	2019 FTE (Approved)
	Tax & Accounts Receivable Collector	Local 543	1.0	1.0	1.0
	Tax Certificate Clerk	Local 543	1.0	0.0	0.0
	Customer Service Clerk	Local 543	1.0	1.0	1.0
	<b>Sub-Total</b>		<b>22.0</b>	<b>22.0</b>	<b>24.0</b>
<b>Total</b>			<b>88.0</b>	<b>90.0</b>	<b>94.0</b>

### C. Budget Summary by Division

Division	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Administration - Finance	0	0	0	0	0	0	n/a
Asset Planning	(9,626,729)	(5,545,991)	(2,609,946)	(568,648)	(662,756)	(94,108)	0.0%
Financial Accounting	(566,718)	(618,951)	(951,302)	(1,040,810)	(944,671)	96,139	0.0%
Financial Planning	(1,032,168)	(936,768)	(1,082,809)	(859,644)	(933,889)	(74,245)	8.6%
Taxation & Financial Projects	(1,491,669)	(1,520,289)	(1,822,461)	(2,064,654)	(2,300,206)	(235,552)	11.4%
<b>Total Revenue</b>	<b>(12,717,284)</b>	<b>(8,621,999)</b>	<b>(6,466,518)</b>	<b>(4,533,756)</b>	<b>(4,841,522)</b>	<b>(307,766)</b>	<b>6.8%</b>
<b>Expenditures</b>							
Administration - Finance	524,121	573,337	602,411	629,823	657,169	27,346	4.3%
Asset Planning	10,261,176	6,185,399	3,153,307	1,464,487	1,574,129	109,642	7.5%
Financial Accounting	2,641,049	2,777,891	2,946,826	3,141,608	3,079,719	(61,889)	(2.0%)
Financial Planning	3,329,186	3,108,845	3,504,557	3,415,429	3,628,044	212,615	6.2%
Taxation & Financial Projects	2,135,135	2,100,658	2,390,804	2,610,338	2,698,643	88,305	3.4%
<b>Total Expenses</b>	<b>18,890,667</b>	<b>14,746,130</b>	<b>12,597,905</b>	<b>11,261,685</b>	<b>11,637,704</b>	<b>376,019</b>	<b>3.3%</b>
<b>Net</b>							
Administration - Finance	524,121	573,337	602,411	629,823	657,169	27,346	4.3%
Asset Planning	634,447	639,408	543,361	895,839	911,373	15,534	1.7%
Financial Accounting	2,074,331	2,158,940	1,995,524	2,100,798	2,135,048	34,250	1.6%
Financial Planning	2,297,018	2,172,077	2,421,748	2,555,785	2,694,155	138,370	5.4%
Taxation & Financial Projects	643,466	580,369	568,343	545,684	398,437	(147,247)	(27.0%)
<b>Total Net</b>	<b>6,173,383</b>	<b>6,124,131</b>	<b>6,131,387</b>	<b>6,727,929</b>	<b>6,796,182</b>	<b>68,253</b>	<b>1.0%</b>

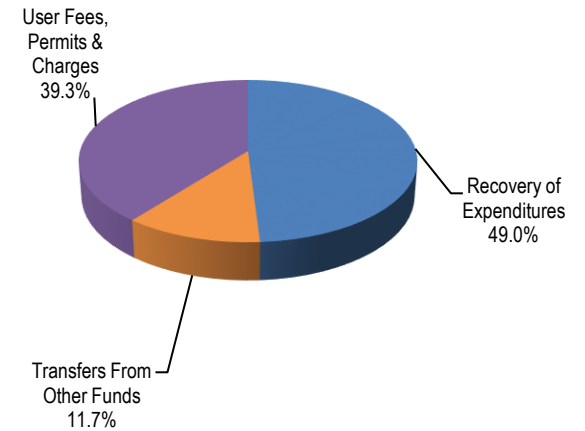
**D. Budget Summary by Major Revenue / Expense Accounts**

GL Category	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Other Miscellaneous Revenue	(76,266)	(17,425)	(21,481)	0	0	0	n/a
Recovery of Expenditures	(2,111,544)	(1,849,655)	(2,310,120)	(2,220,300)	(2,372,276)	(151,976)	(6.8%)
Transfers From Other Funds	(9,237,483)	(5,249,688)	(2,487,437)	(622,776)	(566,032)	56,744	9.1%
User Fees, Permits & Charges	(1,291,991)	(1,505,231)	(1,647,480)	(1,690,680)	(1,903,214)	(212,534)	(12.6%)
<b>Total Revenue</b>	<b>(12,717,284)</b>	<b>(8,621,999)</b>	<b>(6,466,518)</b>	<b>(4,533,756)</b>	<b>(4,841,522)</b>	<b>(307,766)</b>	<b>(6.8%)</b>
<b>Expenditures</b>							
Financial Expenses	(1)	0	(2)	0	0	0	n/a
Minor Capital	17,590	15,047	21,258	14,187	14,687	500	3.5%
Operating & Maintenance Supplies	35,449	37,805	32,625	35,335	35,335	0	0.0%
Other Miscellaneous Expenditures	147,817	122,733	152,081	129,886	131,886	2,000	1.5%
Purchased Services	816,117	783,216	845,811	775,848	861,862	86,014	11.1%
Salaries & Benefits	8,717,094	8,784,934	9,799,489	10,288,136	10,575,641	287,505	2.8%
Transfers to Reserves & Capital Funds	9,237,483	5,268,690	2,109,493	0	0	0	n/a
Utilities, Insurance & Taxes	(80,882)	(266,295)	(362,850)	18,293	18,293	0	0.0%
<b>Total Expenses</b>	<b>18,890,667</b>	<b>14,746,130</b>	<b>12,597,905</b>	<b>11,261,685</b>	<b>11,637,704</b>	<b>376,019</b>	<b>3.3%</b>
<b>Total Net</b>	<b>6,173,383</b>	<b>6,124,131</b>	<b>6,131,387</b>	<b>6,727,929</b>	<b>6,796,182</b>	<b>68,253</b>	<b>1.0%</b>

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

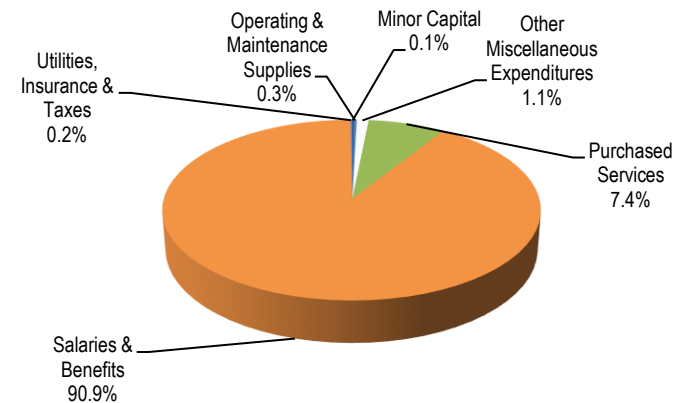
**Revenues**

	<u>2020 Budget</u>	
Recovery of Expenditures	(2,372,276)	49.0%
Transfers From Other Funds	(566,032)	11.7%
User Fees, Permits & Charges	(1,903,214)	39.3%
<b>Total Revenue</b>	<b>(4,841,522)</b>	<b>100.0%</b>



**Expenditures**

	<u>2020 Budget</u>	
Minor Capital	14,687	0.1%
Operating & Maintenance Supplies	35,335	0.3%
Other Miscellaneous Expenditures	131,886	1.1%
Purchased Services	861,862	7.4%
Salaries & Benefits	10,575,641	90.9%
Utilities, Insurance & Taxes	18,293	0.2%
<b>Total Expenses</b>	<b>11,637,704</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
	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	252,999				
5	2020-0054	[C] Contractual	Annual Assetic Software Subscription	25,000				
6	2020-0061	[C] Contractual	Annual Questica Software License & Maintenance Fee	5,554				
7	2020-0062	[C] Contractual	Contractual Increase for KPMG External Audit Fees	1,600				
8	2020-0092	[C] Contractual	Contractual Increase for Standard & Poor Bond Rating Services	8,300				
9	2020-0171	[C] Contractual	Contractual Increase for Garda Armoured Car Services	500				
10	2020-0051	[F] Revenue Reduction	Reduction in Tax Registrations	50,000				
12	2020-0170	[G] Line Item Increase	Required Increase in Miscellaneous Expenses for Tax Division	30,500				
14	2020-0376	[G] Line Item Increase	Establishment of a New Consolidated Maintenance and Equipment Replacement Reserve Fund	0				
16	2020-0021	[I] Revenue Increase	Increased Recovery Related to Finance Staff	(1,778)				
IC	18	2020-0095	[I] Revenue Increase	In-Camera Item	(42,620)			
	20	2020-0168	[I] Revenue Increase	Increase in Tax User Fees	(6,250)			
	22	2020-0314	[I] Revenue Increase	Increase in Harmonized Sales Tax (HST) Rebate	(20,000)			
	23	2020-0345	[I] Revenue Increase	Mortgage Account Administration Fee	(250,000)			
IC	25	2020-0103	[K] Service Reduction	In-Camera Item	(69,888)			35,000
	27	2020-0018	[M] Service Enhancement	One-Time Funding for Financial Analyst – Tangible Capital Assets (TCA)	0			74,045
	29	2020-0049	[M] Service Enhancement	One-Time Funding for Customer Service Clerk Related to Assessment Updates	0			55,920
	31	2020-0050	[M] Service Enhancement	Conversion of Financial Analyst (Assessment & Administration) from BudgetStabilization Reserve	41,911			42,000
	33	2020-0060	[M] Service Enhancement	Conversion of Asset Coordinator Position from Budget Stabilization Reserve to Capital Funding	0			110,000
IC	37	2020-0063	[M] Service Enhancement	In-Camera Item	51,404			
	39	2020-0064	[M] Service Enhancement	One-Time Funding of Financial Analyst - Parks & Recreation Support	0			74,245
			*** Interdepartmental Reallocations	(8,979)				
<b>Total 2020 Budget Increase/(Decrease)</b>				<b>68,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>391,210</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;

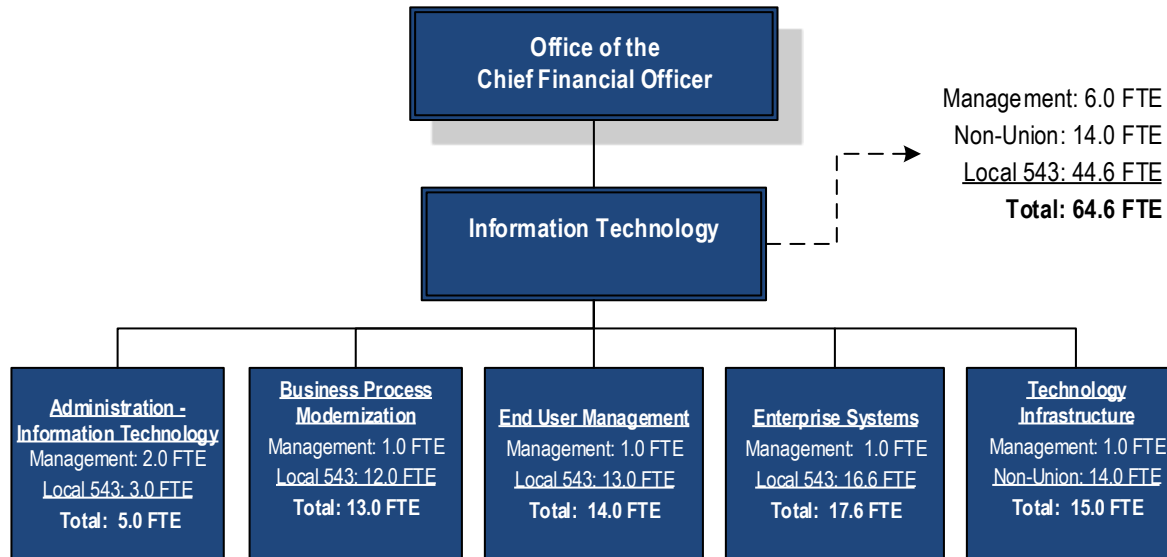
I.T. Business Planning; I.T. Application Architecture Development; I.T. Portfolio Development; I.T. Policy Governance; I.T. Technology Architecture Development; I.T. Security Architecture

*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

2019 Approved Budgeted Full Time Equivalents (FTE's)



**B. Budgeted Full Time Equivalent (FTE's)**

*Excludes Temporary / Seasonal Employees*

Division	Position Description	Position Profile	2017 FTE (Approved)	2018 FTE (Approved)	2019 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	0.0	1.0
	Business Analyst	Local 543	0.0	0.0	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>3.0</b>
<b>Business Process Modernization</b>	Mgr, Enterprise Systems Support	Management	1.0	1.0	0.0
	Manager, Business Process Centre of Excellence	Management	1.0	1.0	0.0
	Manager, Business Process Modernization	Management	0.0	0.0	1.0
	Analyst Programmer	Local 543	3.0	3.0	3.0
	Business Analyst	Local 543	9.0	9.0	8.0
	Multimedia Solutions Analyst	Local 543	1.0	1.0	1.0
<b>Sub-Total</b>			<b>15.0</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>14.0</b>
<b>Enterprise Systems</b>	Deputy CIOMgr, Project Mgmt Applications	Management	1.0	1.0	0.0
	Manager, Enterprise Systems	Management	0.0	0.0	1.0
	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
	<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	2017 FTE (Approved)	2018 FTE (Approved)	2019 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	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Administration - Information Technology	(185,627)	(308,126)	(240,069)	0	0	0	n/a
Business Process Modernization	(249,677)	(246,093)	(1,072)	0	0	0	n/a
End User Management	(4,196,847)	(4,238,068)	(6,136,834)	(529,182)	(529,182)	0	0.0%
Enterprise Systems	(1,346)	(55,160)	(211,668)	(223,130)	(223,130)	0	0.0%
Technology Infrastructure	(473,242)	(388,274)	(527,863)	(663,127)	(523,127)	140,000	(21.1%)
<b>Total Revenue</b>	<b>(5,106,739)</b>	<b>(5,235,721)</b>	<b>(7,117,506)</b>	<b>(1,415,439)</b>	<b>(1,275,439)</b>	<b>140,000</b>	<b>(9.9%)</b>
<b>Expenditures</b>							
Administration - Information Technology	522,294	634,814	812,392	617,452	597,456	(19,996)	(3.2%)
Business Process Modernization	2,277,363	2,208,513	1,184,516	1,329,861	1,355,370	25,509	1.9%
End User Management	4,787,039	4,799,370	6,979,273	1,397,727	1,410,887	13,160	0.9%
Enterprise Systems	1,157,919	1,208,419	2,004,013	2,077,972	2,118,536	40,564	2.0%
Technology Infrastructure	2,335,405	2,591,521	2,703,268	2,837,482	2,745,169	(92,313)	(3.3%)
<b>Total Expenses</b>	<b>11,080,020</b>	<b>11,442,637</b>	<b>13,683,462</b>	<b>8,260,494</b>	<b>8,227,418</b>	<b>(33,076)</b>	<b>(0.4%)</b>
<b>Net</b>							
Administration - Information Technology	336,667	326,688	572,323	617,452	597,456	(19,996)	(3.2%)
Business Process Modernization	2,027,686	1,962,420	1,183,444	1,329,861	1,355,370	25,509	1.9%
End User Management	590,192	561,302	842,439	868,545	881,705	13,160	1.5%
Enterprise Systems	1,156,573	1,153,259	1,792,345	1,854,842	1,895,406	40,564	2.2%
Technology Infrastructure	1,862,163	2,203,247	2,175,405	2,174,355	2,222,042	47,687	2.2%
<b>Total Net</b>	<b>5,973,281</b>	<b>6,206,916</b>	<b>6,565,956</b>	<b>6,845,055</b>	<b>6,951,979</b>	<b>106,924</b>	<b>1.6%</b>

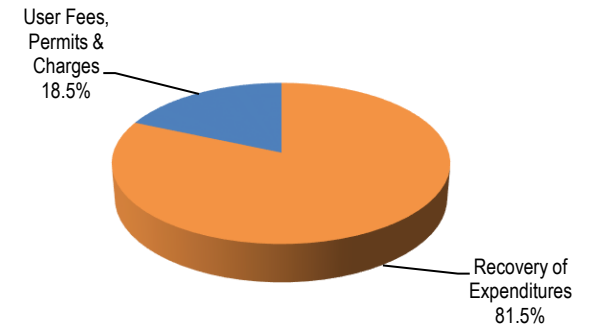
**D. Budget Summary by Major Revenue / Expense Accounts**

GL Category	2016 Actuals	2017 Actuals	2018 Actuals	2019 Budget	2020 Budget	\$ Budget Change	% Budget Change
<b>Revenues</b>							
Other Miscellaneous Revenue	0	(6,187)	0	0	0	0	n/a
Recovery of Expenditures	(1,206,047)	(1,305,127)	(1,293,402)	(1,039,733)	(1,039,733)	0	0.0%
Transfers From Other Funds	(1,715,979)	(1,572,123)	(3,136,824)	(140,000)	0	140,000	100.0%
User Fees, Permits & Charges	(2,184,713)	(2,352,284)	(2,687,280)	(235,706)	(235,706)	0	0.0%
<b>Total Revenue</b>	<b>(5,106,739)</b>	<b>(5,235,721)</b>	<b>(7,117,506)</b>	<b>(1,415,439)</b>	<b>(1,275,439)</b>	<b>140,000</b>	<b>9.9%</b>
<b>Expenditures</b>							
Minor Capital	1,130,662	1,319,033	3,283,131	577,428	439,058	(138,370)	(24.0%)
Operating & Maintenance Supplies	7,401	11,248	10,249	5,191	5,191	0	0.0%
Other Miscellaneous Expenditures	240,645	193,904	212,981	170,241	186,138	15,897	9.3%
Purchased Services	1,501,528	1,385,634	1,381,941	490,760	490,760	0	0.0%
Salaries & Benefits	6,432,096	6,746,431	6,939,196	7,000,740	7,090,137	89,397	1.3%
Transfers to Reserves & Capital Funds	1,759,673	1,778,154	1,845,922	0	0	0	n/a
Utilities, Insurance & Taxes	8,015	8,233	10,042	16,134	16,134	0	0.0%
<b>Total Expenses</b>	<b>11,080,020</b>	<b>11,442,637</b>	<b>13,683,462</b>	<b>8,260,494</b>	<b>8,227,418</b>	<b>(33,076)</b>	<b>(0.4%)</b>
<b>Total Net</b>	<b>5,973,281</b>	<b>6,206,916</b>	<b>6,565,956</b>	<b>6,845,055</b>	<b>6,951,979</b>	<b>106,924</b>	<b>1.6%</b>

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

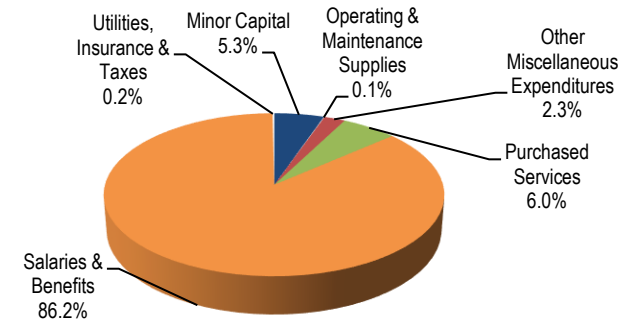
**Revenues**

	<u>2020 Budget</u>	
Recovery of Expenditures	(1,039,733)	81.5%
User Fees, Permits & Charges	(235,706)	18.5%
<b>Total Revenue</b>	<b>(1,275,439)</b>	<b>100.0%</b>



**Expenditures**

	<u>2020 Budget</u>	
Minor Capital	439,058	5.3%
Operating & Maintenance Supplies	5,191	0.1%
Other Miscellaneous Expenditures	186,138	2.3%
Purchased Services	490,760	6.0%
Salaries & Benefits	7,090,137	86.2%
Utilities, Insurance & Taxes	16,134	0.2%
<b>Total Expenses</b>	<b>8,227,418</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
	n/a	Salary & Wage	** Departmental Salary & Wage Adjustment	89,397				
41	2020-0128	[C] Contractual	Contractual Increase for Software Maintenance	17,527				
<b>Total 2020 Budget Increase/(Decrease)</b>				<b>106,924</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.