



**Crowe LLP**  
Independent Member Crowe Global

3815 River Crossing Parkway, Suite 400,  
Indianapolis, IN 46240-0977  
Tel +1 317 569 8989  
Fax +1 317 706 2660  
www.crowe.com

April 22, 2026

Kyle Willis  
City of South Bend  
215 S. Dr. Martin Luther King Jr. Blvd.  
South Bend, Indiana 46601-1830

Dear Mr. Willis:

This engagement adjustment ("Amendment No. 3") amends the engagement letter dated August 1, 2024 ("Engagement Letter"), between City of South Bend ("Client" or "you" or "your") and Crowe LLP ("Crowe" or "us" or "we" or "our"). This Amendment No. 3 is effective as of the date of the Engagement Letter.

All capitalized terms in this Amendment No. 3 shall have the same meaning as in the Engagement Letter.

The parties agree that the:

1. Scope of Services in the Engagement Letter is amended herein to include services related to the (i) preparation, submission and review of the 2027 budget including all tasks associated therewith, and (ii) preparation of the 2027 Budget Book including but not limited to participation in working group meetings; project management; analysis of City financials at the various fund and department levels; preparation of financial tables, analysis and review of GFOA budget book award guidelines; review or preparation of narrative included in the 2027 Budget Book; training and assistance; and other tasks as needed to assist the City with the production of the 2027 Budget Book.
2. The Fees in the Engagement Letter is amended here and replaced with the following:

Partner/Director	\$440 - \$520
Senior Manager	\$340 - \$400
Manager	\$260 - \$300
Consultant/Senior Consultant	\$185 - \$220
Out-of-pocket expenses	At Cost

Except as expressly amended herein, all other terms and conditions of the Engagement Letter shall remain in full force and effect and unmodified and shall govern this Amendment No. 3. In the event of conflict between the terms of the Engagement Letter and the terms of Amendment No. 3, the Amendment 3 shall control.

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If this letter is not to your understanding, please contact us so that we can revise this letter accordingly. If you have any questions or comments regarding the terms of this Amendment No. 3, please do not hesitate to contact Crowe.

**ACCEPTANCE:**

I have reviewed the arrangements outlined above and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Amendment No. 3 effective the date first written above.

City of South Bend

Crowe LLP

Sarah Gaul  
Signature

Angela Steeno  
Signature

Sarah Gaul  
Printed Name

Angela Steeno  
Printed Name

Senior Purchasing Agent City of South Bend  
Title

Principal  
Title

4/27/2026  
Date

April 22, 2026  
Date