

Common Council 2024 Budget Hearing

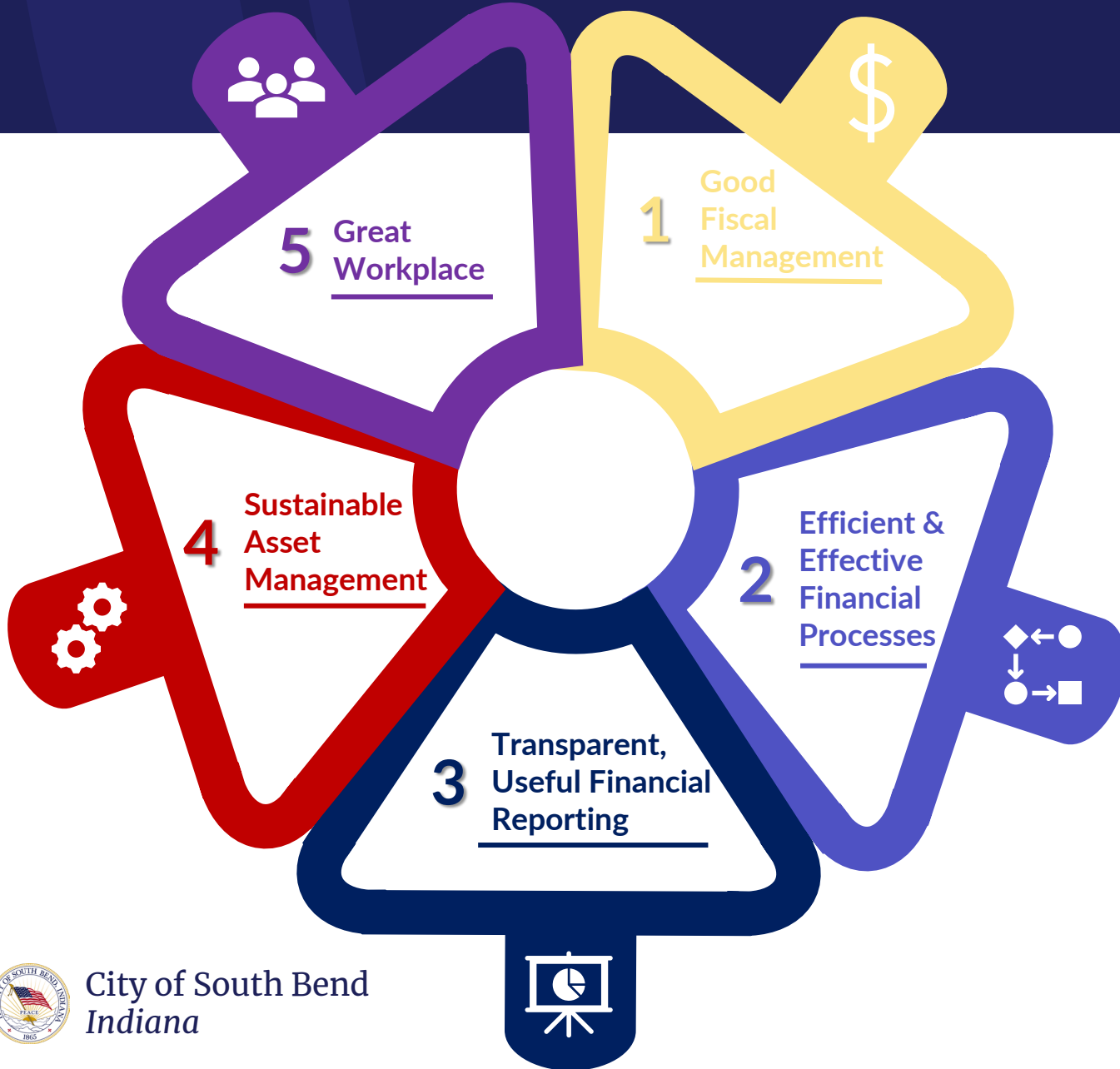
Administration & Finance
September 26, 2023



City of South Bend
Indiana

Controller's Office - Finance





1 Good Fiscal Management
 Ensure that the City is financially sustainable in the long-term, and promote alignment between resource allocation and strategic priorities

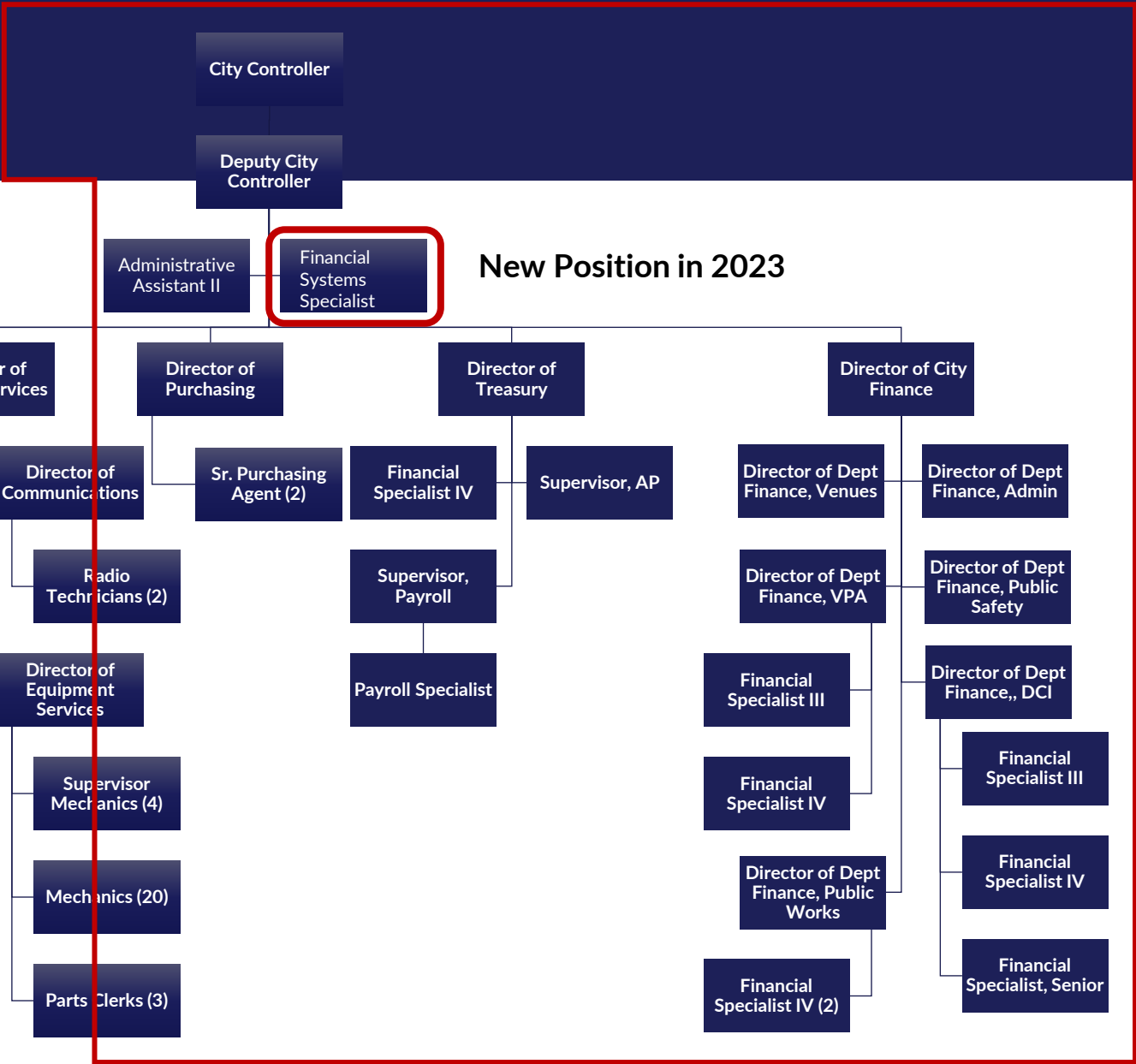
2 Efficient & Effective Financial Processes
 Design processes for purchasing, paying our bills, paying employees, and handling financial resources that are simple, cost-effective, accurate, and timely

3 Transparent, Useful Financial Reporting
 Enhance the usefulness and availability of financial information and analyses for City employees, elected officials, and the public

4 Sustainable Asset Management
 Invest in the maintenance of and sustainable replacement of the City's assets, including facilities, equipment, and vehicles

5 Great Workplace
 Create a culture of respect, excellence, diversity, transparency, and communication among employees to become the employer of choice in the community.





FINANCE

	<u>2021 Actuals</u>	<u>2022 Actuals</u>	<u>2023 Amended Budget</u>	<u>2024 Proposed Budget</u>	<u>YOY VARIANCE</u>
Operations	\$ 2,110,788	\$ 2,138,448	\$ 2,838,196	\$ 3,262,008	14.93%
Salaries & Wages	\$ 1,321,367	\$ 1,238,276	\$ 1,638,394	\$ 1,697,019	3.58%
Fringe Benefits	464,963	430,563	639,321	696,473	8.94%
Supplies	8,804	8,278	17,241	17,052	-1.10%
Education & Training	4,235	1,504	12,273	15,000	22.22%
Professional Services	92,490	257,437	253,124	490,000	93.58%
Other Services & Charges	19,228	18,030	11,505	11,585	0.70%
Travel	1,300	1,784	8,898	9,000	1.15%
Printing & Advertising	4,914	2,184	3,232	3,000	-7.18%
Interfund Allocations	193,433	180,392	254,208	322,879	27.01%
Bad Debt	55	-	-	-	-
Maintenance of Current Assets	-	-	-	-	-
CAM-County-City Building	\$ 763,371	\$ 611,100	\$ 622,700	\$ 647,144	3.93%
Self-Insurance	-	-	-	-	-
Business Insurance	\$ 1,188,510	\$ 1,555,388	\$ 1,318,484	\$ 1,280,000	-2.92%
Claims (Not Covered by Insurance)	155,893	428,315	237,046	250,000	5.46%
Professional Services	68,500	-	80,000	80,000	0.00%
Property Insurance Premium	964,117	1,127,072	1,001,438	950,000	-5.14%
Grand Total	<u>4,062,669</u>	<u>4,304,936</u>	<u>4,779,379</u>	<u>5,189,152</u>	<u>8.57%</u>





5 Great Workplace



1 Good Fiscal Management

4 Sustainable Asset Management

2 Efficient & Effective Financial Processes

3 Transparent, Useful Financial Reporting



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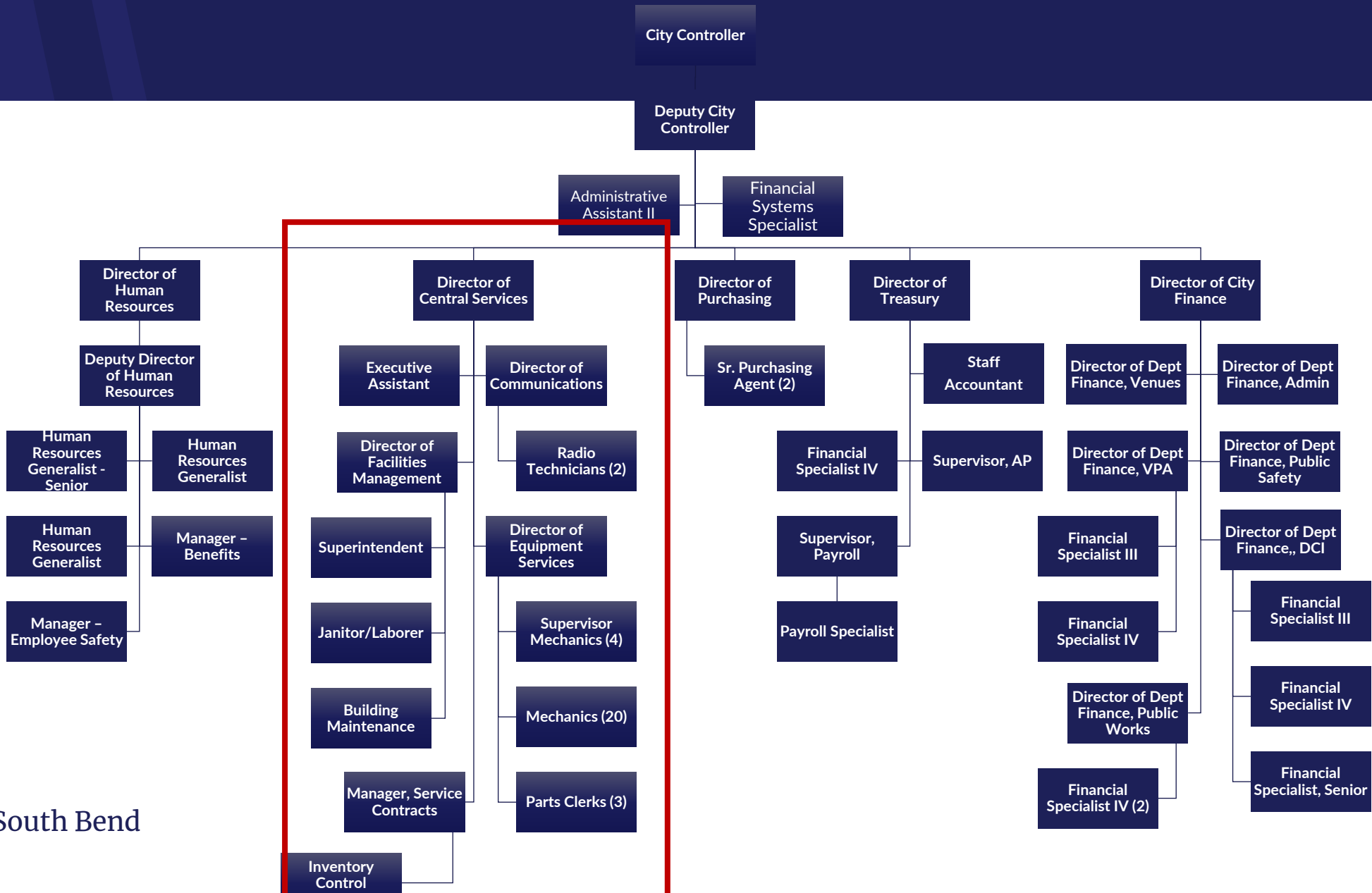
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4 **Sustainable Asset Management**
Invest in the maintenance of and sustainable replacement of the City's assets, including facilities, equipment, and vehicles

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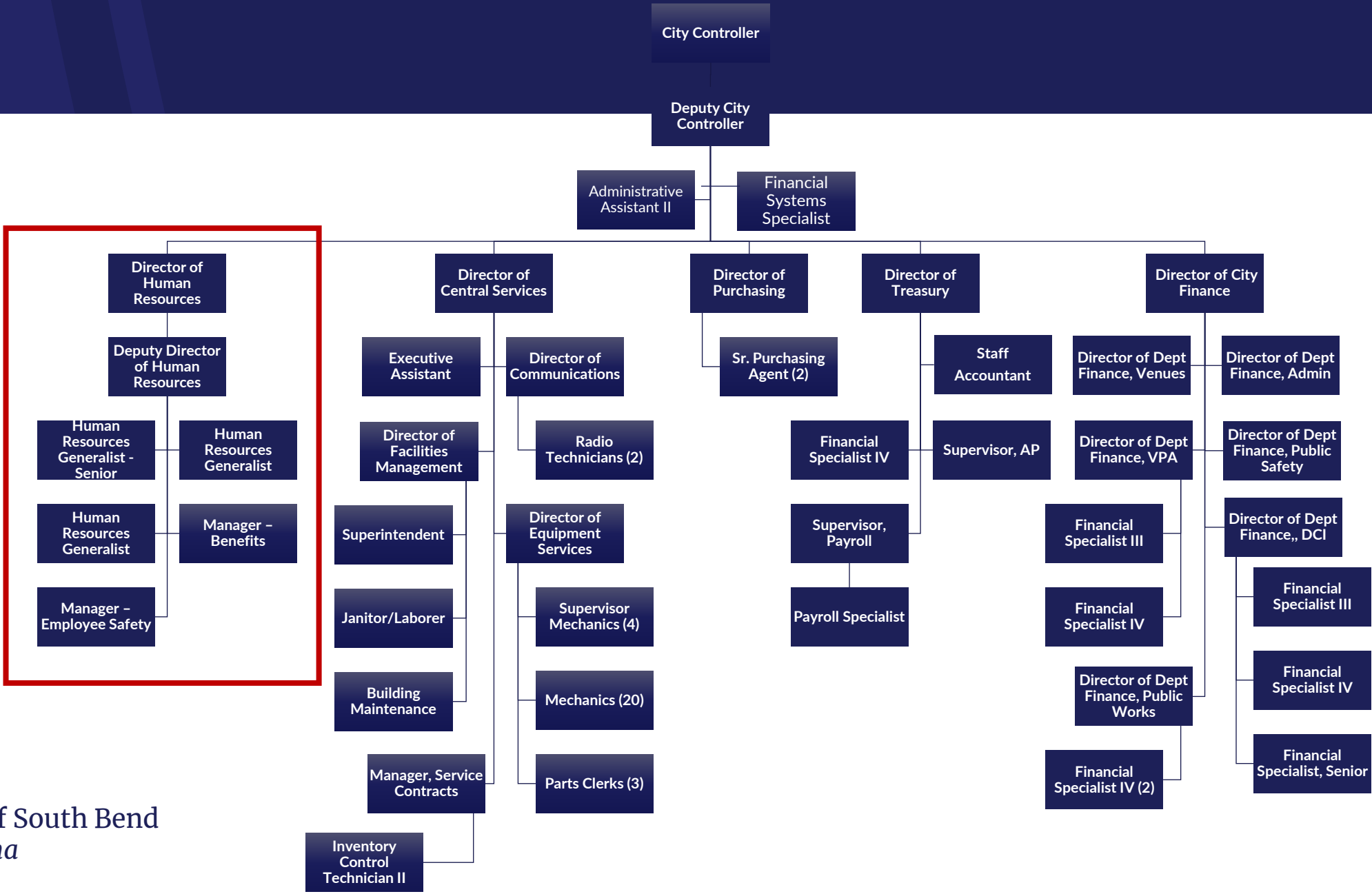
Central Services

Central Services	2021 Actuals	2022 Actuals	2023 Amended Budget	2024 Proposed Budget	YOY VARIANCE
Salaries & Wages	1,772,151	1,765,863	2,300,189	2,642,997	14.90%
Fringe Benefits	758,851	751,937	1,038,768	1,190,867	14.64%
Supplies	4,782,010	6,392,707	6,138,625	6,913,647	12.63%
Education & Training	8,696	4,953	14,382	16,050	11.60%
Professional Services	12,174	12,641	12,000	12,600	5.00%
Other Services & Charges	12,504	13,527	17,516	18,750	7.05%
Travel	51	61	2,850	4,850	70.18%
Repairs & Maintenance	62,344	123,289	441,416	178,200	-59.63%
Printing & Advertising	42	-	-	-	0.00%
Interfund Transfers Out	82,645	-	-	-	0.00%
Interfund Allocations	683,462	757,176	718,243	776,640	8.13%
Debt Service Principal	2,483	8,069	8,254	4,198	-49.14%
Debt Service Interest & Fees	22	422	237	48	-79.81%
Capital	-	7,239	15,000	34,000	126.67%
Utilities	61,782	73,151	70,140	78,963	12.58%
TOTAL	\$ 8,239,216	\$ 9,911,036	\$ 10,777,619	\$ 11,871,809	10.15%



Subdivision	Current Position Title	Requested Position Title	Type of Request (see options above)	2023 Salary Ordinance	Proposed 2024 Salary Ordinance	Proposed Change	Percent Change	Number of FTEs	Salary Budget Impact of Request
Equipment Services	NB-FT-Director of Equipment Services	NB-FT-Director of Equipment Services	Higher-than-standard increase	81,007.00	85,000.00	3,993.00	4.93%	1.00	1,562.79
Equipment Services	NB-FT-Manager-Svc Contracts & Gen Supp	NB-FT-Manager-Svc Contracts & Gen Supp	Higher-than-standard increase	66,101.00	70,000.00	3,899.00	5.90%	1.00	1,915.97
Equipment Services	NB-FT-Supervisor-Mtce Mechanic-CS Eq Svc	NB-FT-Supervisor-Mtce Mechanic-CS Eq Svc	Higher-than-standard increase	63,419.00	68,000.00	4,581.00	7.22%	4.00	10,713.72
Equipment Services	TCS-Machinist V-CS Eq Svc	TCS-Machinist V-CS Eq Svc	Higher-than-standard increase	53,105.00	64,567.00	11,462.00	21.58%	2.00	19,737.70
Equipment Services	TCS-Mechanic III-CS Eq Svc	TCS-Mechanic III-CS Eq Svc	Higher-than-standard increase	45,059.00	56,360.00	11,301.00	25.08%	3.00	29,847.69
Equipment Services	TCS-Mechanic IV-CS Eq Svc	TCS-Mechanic IV-CS Eq Svc	Higher-than-standard increase	49,538.00	60,929.00	11,391.00	22.99%	4.00	39,619.44
Equipment Services	TCS-Mechanic V-CS Eq Svc	TCS-Mechanic V-CS Eq Svc	Higher-than-standard increase	55,301.00	66,807.00	11,506.00	20.81%	11.00	108,316.67
Equipment Services	TCS-Parts Clerk I-CS Eq Svc	TCS-Parts Clerk I-CS Eq Svc	Higher-than-standard increase	39,665.00	42,539.00	2,874.00	7.25%	1.00	1,684.05
Equipment Services	TCS-Parts Clerk II-CS Eq Svc	TCS-Parts Clerk II-CS Eq Svc	Higher-than-standard increase	40,861.00	43,759.00	2,898.00	7.09%	2.00	3,344.34
Building Maintenance	NB-FT-Superintendent III-CS Bldg	NB-FT-Superintendent III-CS Bldg	Higher-than-standard increase	57,775.00	60,000.00	2,225.00	3.85%	1.00	491.75
Building Maintenance	TCS-Building Maintenance-CS Bldg	TCS-Building Maintenance-CS Bldg	Higher-than-standard increase	39,752.00	45,768.00	6,016.00	15.13%	2.00	9,646.88
Building Maintenance	TCS-Building Maintenance-CS Bldg	TCS-Building Maintenance-CS Bldg	New FTE	-	45,768.00	45,768.00	0.00%	2.00	45,768.00
Building Maintenance	TCS-General Laborer-CS Bldg	TCS-General Laborer-CS Bldg	Higher-than-standard increase	36,447.00	41,606.00	5,159.00	14.15%	1.00	4,065.59







5 Great Workplace



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Human Resources

	<u>2021 Actuals</u>	<u>2022 Actuals</u>	<u>2023 Amended Budget</u>	<u>2024 Proposed Budget</u>	<u>YOY VARIANCE</u>
Human Resources	\$ 651,325	\$ 623,506	\$ 889,893	\$ 940,483	5.68%
Salaries & Wages	400,053	348,620	505,159	520,204	2.98%
Fringe Benefits	148,223	120,229	199,223	213,926	7.38%
Supplies	2,165	7,263	11,569	17,000	46.94%
Education & Training	1,361	14,363	37,860	35,000	-7.55%
Professional Services	-	315	1,001	-	-100.00%
Other Services & Charges	1,609	3,681	5,058	6,500	28.51%
Travel	-	2,507	5,942	6,000	0.98%
Repairs & Maintenance	150	450	1,400	-	-100.00%
Printing & Advertising	287	1,668	5,600	4,500	-19.64%
Interfund Allocations	97,478	124,410	117,081	137,353	17.31%
Self Insurance					
Employee Health	\$ 16,602,496	\$ 17,214,377	\$ 20,137,218	\$ 20,324,095	0.93%
Worker's Compensation	1,531,310	1,068,632	1,268,000	1,275,000	0.55%
Parental Leave	180,337	79,873	253,846	253,846	0.00%
Unemployment	<u>75,914</u>	<u>24,444</u>	<u>80,000</u>	<u>80,000</u>	<u>0.00%</u>
Total	<u>\$ 19,041,382</u>	<u>\$ 19,010,832</u>	<u>\$ 22,628,957</u>	<u>\$ 22,873,424</u>	<u>1.08%</u>



Questions?



City of South Bend
Indiana