



2014 Budget Kickoff Meeting

May 29, 2013



2014 Budget Kick-Off Meeting

Today's Agenda

- Our Vision, Values and Strategy
- Economic Perspective
- 2014 Priorities
- Budget Assumptions
- Budget Calendar and Forms
- Final Thoughts



Vision, Values and Strategy for the South Bend 2014 Budget



What South Bend Must Be

Our goal is to ensure South Bend is a **strong** and **open** city for **everyone**, where:

1: The basics are easy for citizens

2: Government services are first-rate

3: Everyone can thrive



1. The Basics Are Easy

“The basics are easy” means citizens do not have to worry about...

- Crime and safety
- Emergency medical services
- Clean water and air
- Safe and functional streets

...because we take care of it so well.



2. Services are First-Rate

“Services are first-rate” means that local government performs

- Communicating with citizens
- Fixing problems
- Providing answers
- Dealing with feedback
- Using resources wisely
- Attracting and retaining great employees

... beyond all reasonable expectations.



3. Everyone Can Thrive

“Everyone can thrive” means living in South Bend comes with...

- Good job opportunities
- A strong neighborhood
- A great quality of life
- Educational excellence
- Connections inside and outside

... for **all residents.**



The values that guide us

Values – ethical ideals and public policy guidance to our collective and individual actions:

- Integrity in our stewardship
- Unity through our diversity
- Accountability for our results
- Transparency in our purposes and activities
- Creativity in our approach
- Strength in our finances
- Belief in our co-workers
- Fairness for our customers



Our strategy to get there

Strategy – Key guide posts to frame long and short-term planning efforts:

1. Measure how well we deliver and make decisions based on good information
2. Streamline city processes for citizens/customers
3. Break down bureaucratic walls to deal with complex issues
4. Welcome innovation and question habit
5. Form connections and partnerships for economic growth, education, public safety and quality of life
6. Attract, grow, retain, and engage excellent employees in an excellent work environment



Economic Outlook for The United States

Positives

- Energy Business Booming
- Companies Moving Jobs back to U.S.
- Housing Prices Rising

Negatives

- Budget Cuts/Sequestration
- Credit Card & Student Loan Debt
- European Union

	2009	2010	2011	2012	2013
<i>GDP Growth Rate</i>	-3.10%	2.40%	1.80%	2.20%	2.50%
<i>Unemployment</i>	9.28%	9.63%	8.93%	8.08%	7.68%
<i>Inflation</i>	-0.34%	1.64%	3.15%	2.07%	1.68%
<i>Personal Income</i>	\$38,637	\$39,791	\$41,560	\$42,693	---
<i>Real GDP</i>	101.069	103.486	105.356	107.687	108.929

<http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=3&isuri=1&910=X&911=0&903=1&904=2009&905=2012&906=A>

<http://data.bls.gov/timeseries/LNS14000000>

http://inflationdata.com/Inflation/Inflation_Rate/HistoricalInflation.aspx

<http://bber.unm.edu/econ/us-pci.htm>

<http://www.bea.gov/iTable/iTable.cfm?ReqID=9&step=1#reqid=9&step=3&isuri=1&910=X&911=0&903=3&904=2009&905=2013&906=A>



Economic Outlook for The State of Indiana

Positives

- Steady Employment Growth
- \$500+ Million State Budget Surplus
- 5% Income Tax Cut

Negatives

- Weather/Farming
- Federal Govt. Policies (Taxes/Healthcare)

	2009	2010	2011	2012
<i>GDP</i>	94.015	99.531	100.674	---
<i>Indiana Unemployment</i>	11.0%	10.5%	9.1%	8.5%
<i>Population (annual estimates)</i>	6,459,325	6,489,856	6,516,353	6,537,334
<i>Personal Income Per Capita</i>	\$ 35,490.49	\$ 35,833.22	\$36,431.26	\$ 36,902.28

<http://www.stats.indiana.edu/sip/>

<http://www.bls.gov/lau/#cntyaa>

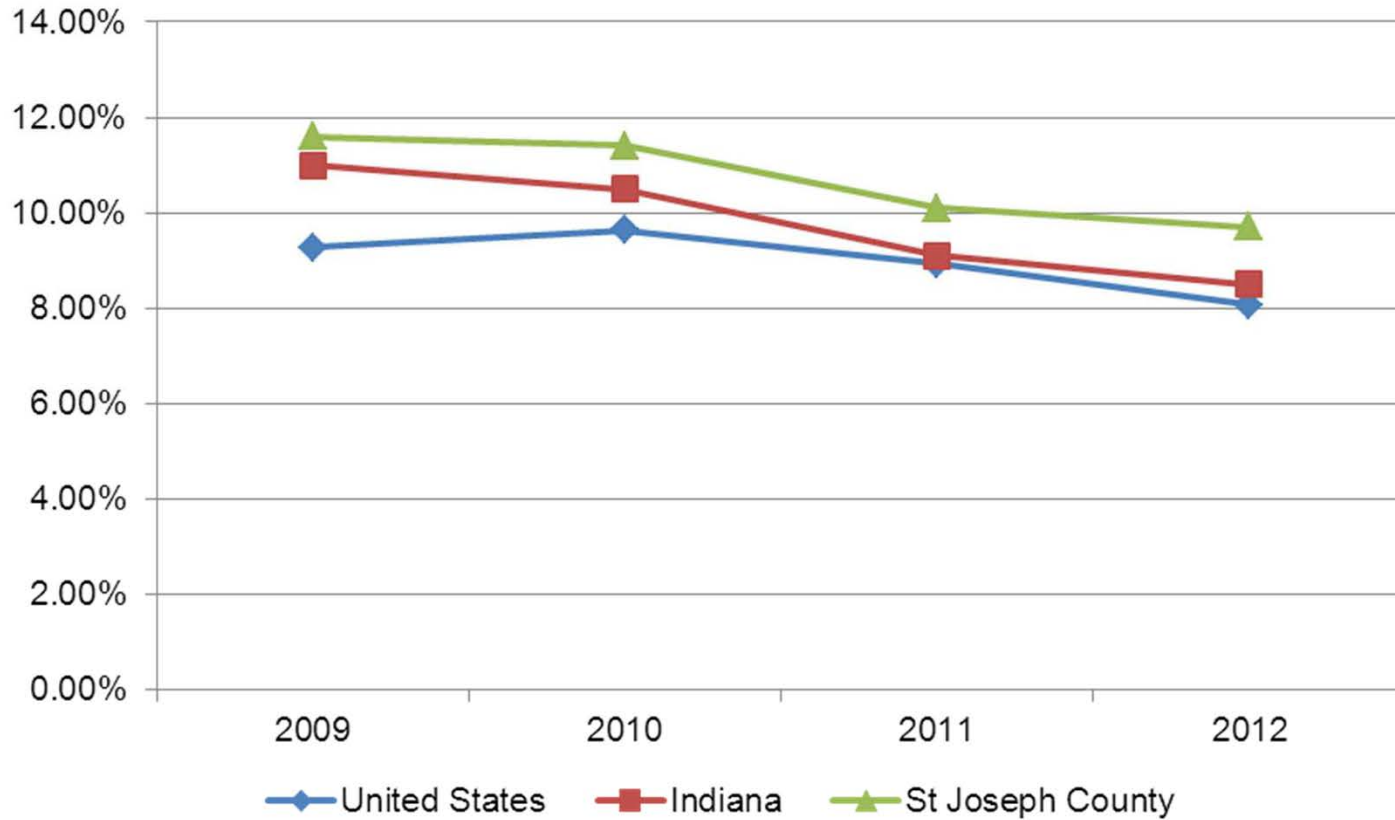
<http://www.stats.indiana.edu/sip/>

<http://www.stats.indiana.edu/sip/>

<http://www.ibrc.indiana.edu/ibr/2012/outlook/indiana.html>



Unemployment

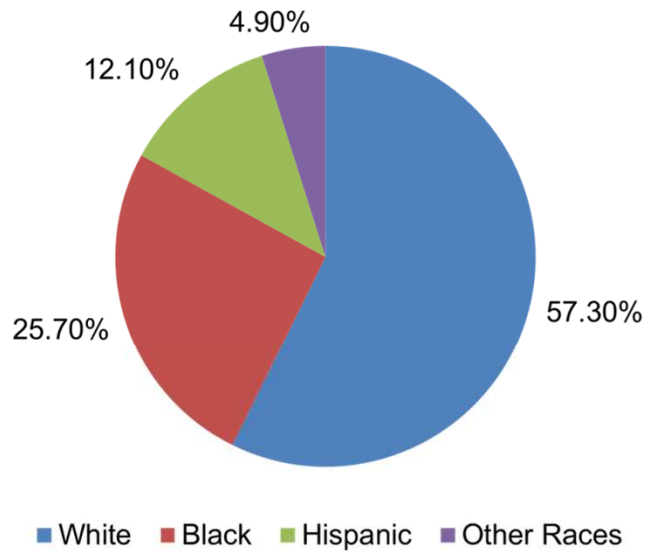


	2009	2010	2011	2012
<i>United States</i>	9.28%	9.63%	8.93%	8.08%
<i>Indiana</i>	11.0%	10.5%	9.1%	8.5%
<i>St Joseph County</i>	11.6%	11.4%	10.1%	9.7%



City of South Bend Demographics

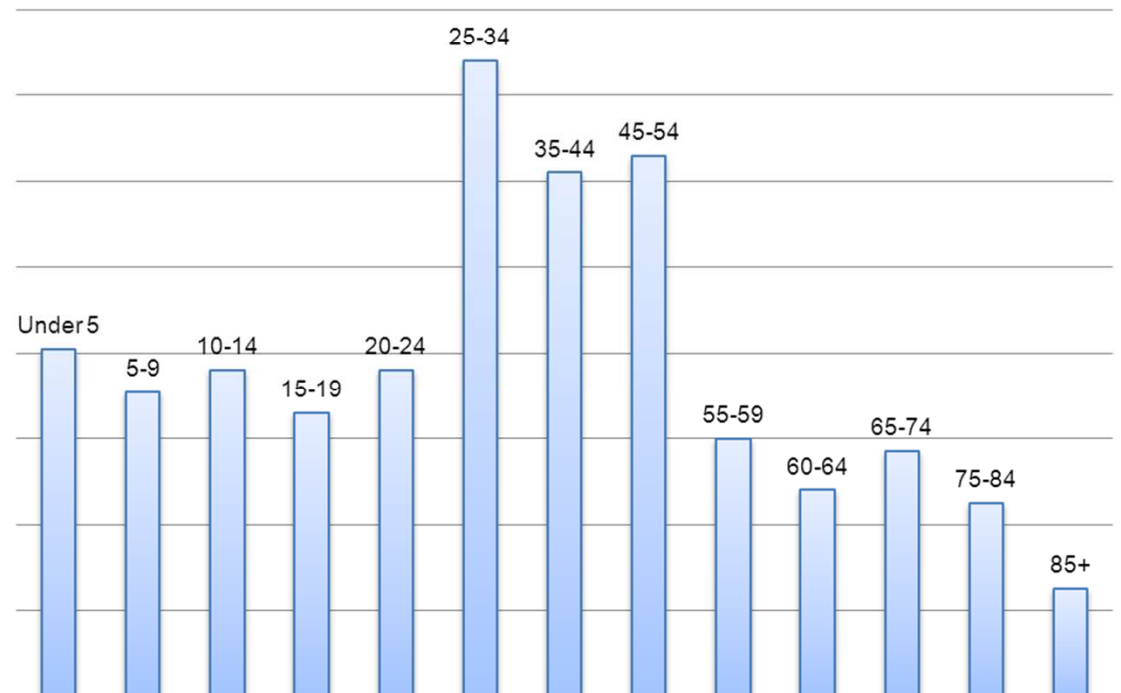
Race



<i>Male</i>	48.30%
<i>Female</i>	51.70%

<i>Total Housing Units Estimate</i>	47,413
<i>Median Age</i>	34

Age Distribution





Key Employers in St. Joseph County

University of Notre Dame

Memorial Hospital

St Joseph County

St Joseph Regional

Medical Center

AM GENERAL

IU – South Bend

Press Ganey Associates

City of South Bend

SB Community School

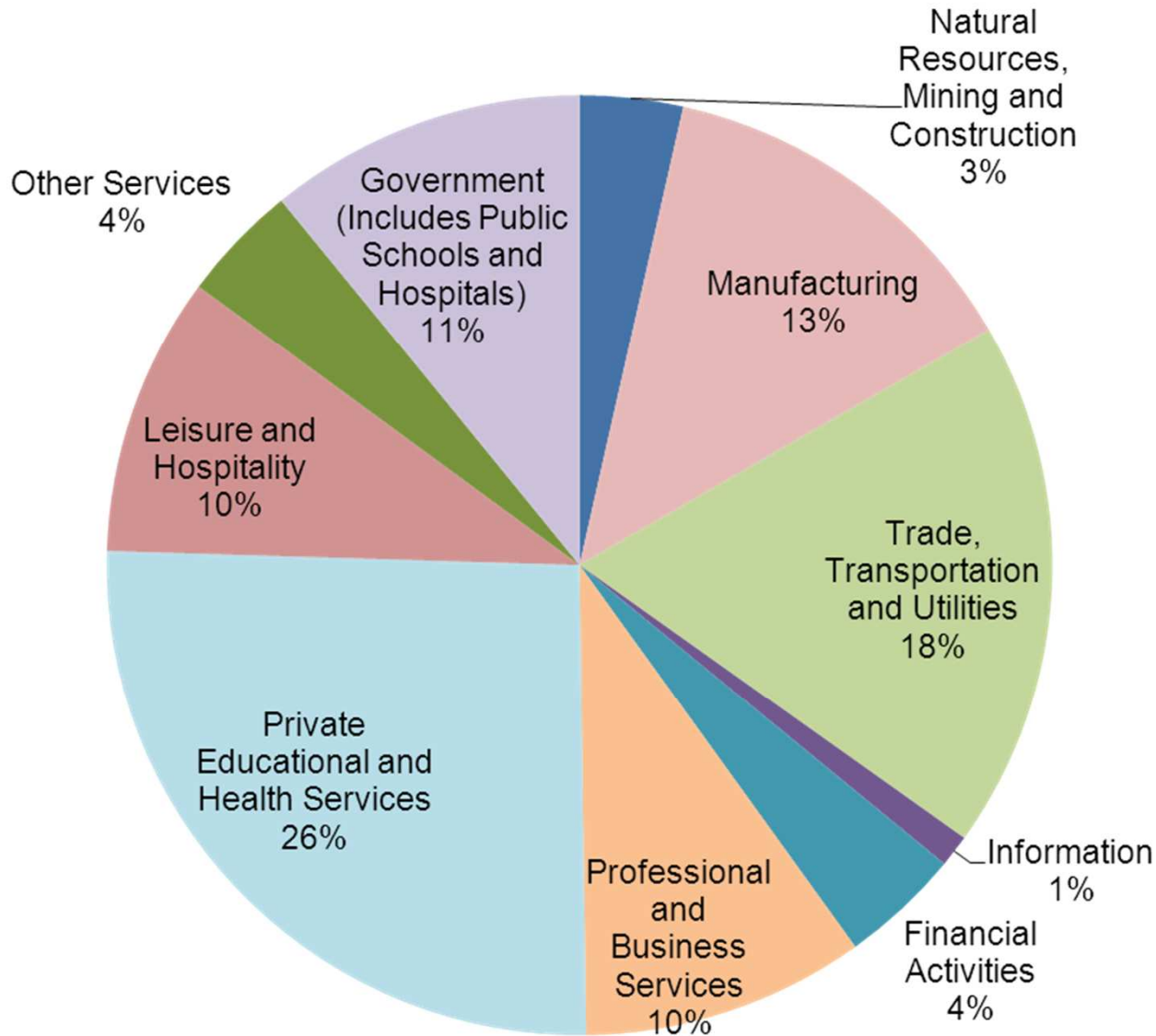
Corp.

American Electric Power

NIPSCO



South Bend/Mishawaka Non-farming Employment





2014 Priorities

- Economic Development/Jobs
- Information Technology Strategy
- Vacant & Abandoned Housing
- Customer Service/Performance Management
- 2 Way Streets (Downtown)
- Anti Violence
- Workforce Development
- Quality of Life
- City Compensation Strategy/Review
- Code Enforcement
- 311 Center



South Bend
Open for Business

New Economic Direction

City of South Bend

Agenda

- Top Priorities
- Value of Jobs
- People, Place & Growth
- Collective Opportunity

New Economic Direction

City of South Bend

Mayor Buttigieg's Top Priorities:

Basics are Easy/Good Government/**Economic Development**

I do not believe we can repair the basic fabric of society until people who are willing to work have work. Work organizes life. It gives structure and discipline to life.

- President Clinton

- Public Health
- Public Safety
- Volunteerism
- Tax base

New Economic Direction

City of South Bend

Value of a Job:

1,000 new jobs by 2017 would generate:

- 1,075 Additional (indirect) jobs
- \$122,400,960 Disposable Income
- \$5,946,195 Sales Taxes
- \$5,005,128 Property Taxes



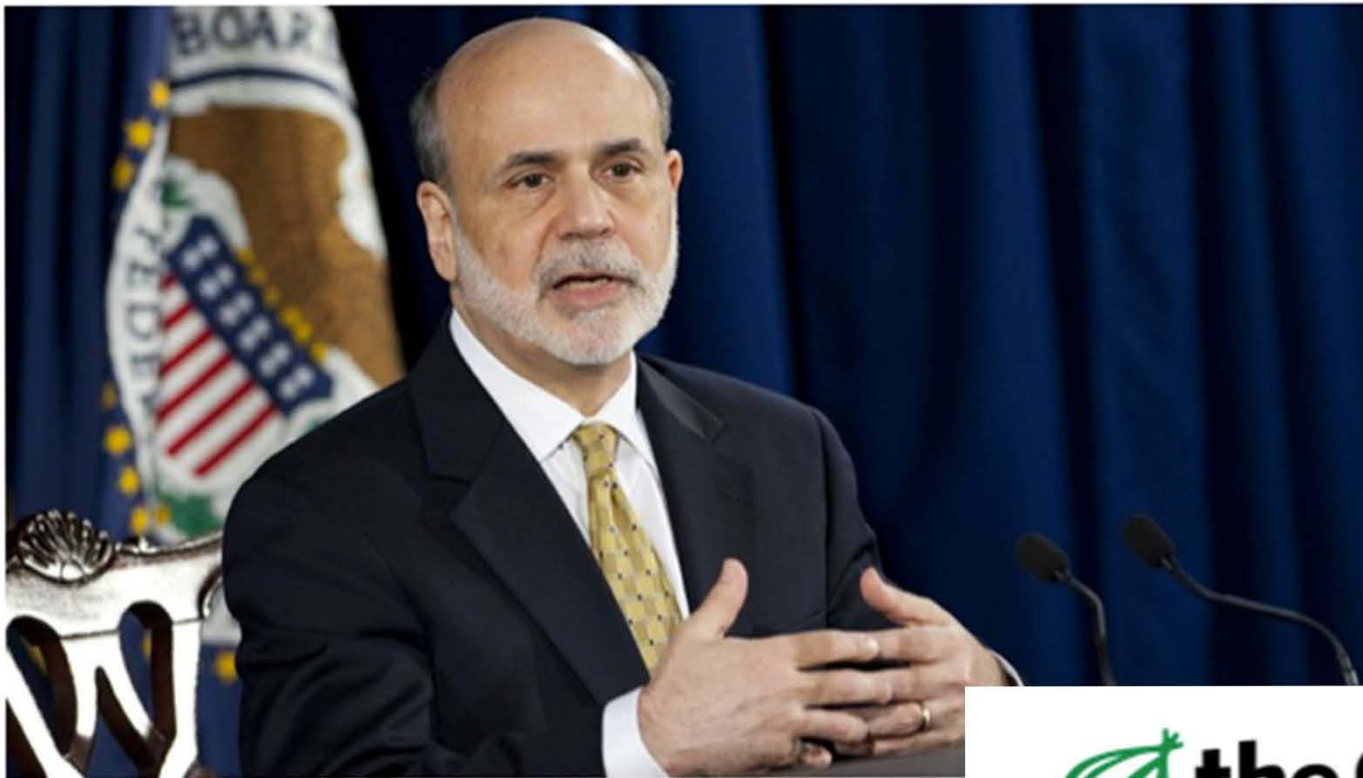
ST. JOSEPH COUNTY
CHAMBER OF COMMERCE

New Economic Direction

City of South Bend

Fed: 'If Jobs Are Meant To Be With Us, They'll Come Back On Their Own'

NEWS IN BRIEF · Economy · News · ISSUE 48·31 · Aug 3, 2012



1.2K



526



59

WASHINGTON—Following a two-day meeting to discuss

 **the ONION**[®]
America's Finest News Source

New Economic Direction

City of South Bend

People say they do not want to live near where they work, but that they would like to work near where they live. – Zev Cohen / Lecture 1995

#1 | U.S. City for Best Economic Recovery – *Brookings Institution*

#1 | City for Small Business – *Portfolio.com*

#1 | City for Small Business – *Portfolio.com*

**TOP
TEN**

Best Places to Live - *MSNBC.com*

Credit: <http://www.austinchamber.com/the-chamber/opportunity-austin/report/index.html>

New Economic Direction

City of South Bend

Mayor Buttigieg's Vision Statement

1. Well-Coordinated and User-Friendly Economic Development
2. Investing in Human Capital and Quality of Life
3. Confronting Poverty
4. Helping Responsible Existing Employers Grow
5. Cultivating New Homegrown Businesses of Tomorrow
6. Competing for Investments Nationally and Globally

New Economic Direction

City of South Bend

Mayor Buttigieg' s Vision Statement

1. Well-Coordinated and User-Friendly Economic Development
 - Reorganized the Department for integrated approach to economic development
 - Ombudsman / Single Point of Contact
 - Business Toolkit / Developer' s Handbook
 - Standard application for TIF funds
 - Incentive Score matrix
 - Plan driven agenda

New Economic Direction

City of South Bend

Framework for Community Investment

1. Growth:

Transformation and expansion of the business base to create jobs, attract investment, and generate economic opportunities for all.

2. Place:

Targeted investment to maximize the impact of improvements to the quality of life in South Bend.

3. People:

Development of South Bend's greatest resource.

New Economic Direction

City of South Bend

I. Growth:

Strategies

- A simplified and user-friendly economic development department
- Investment-ready places (e.g. Ignition Park, Renaissance District)
- An improved process for permitting and City services
- Cultivating new homegrown businesses of tomorrow
- Leverage partnerships with economic development entities (St. Joseph Chamber, IEDC, Work One, US Dept of Commerce)
- Targeted efforts to growing industries / IBM study

New Economic Direction

City of South Bend

II. Place: Strategies

- Invest in a vibrant downtown core
 - 2-way Street transformation
 - Increase the residential population / LaSalle Hotel & Hill & Colfax Parcels
 - Celebrate the St. Joe River as an asset / Riverlights
 - Create attractive public spaces / Citizens' Bank Plaza
- Manage civic assets
- Address the City's Vacant and Abandoned Housing Challenge
 - 1,000 houses in 1,000 days
- Great Streets & Urban Villages
 - Improvements to commercial nodes along Lincolnway & Western Avenues
 - "Braided" funding streams to coordinate the application of community development

New Economic Direction

City of South Bend

III. People:

Strategies

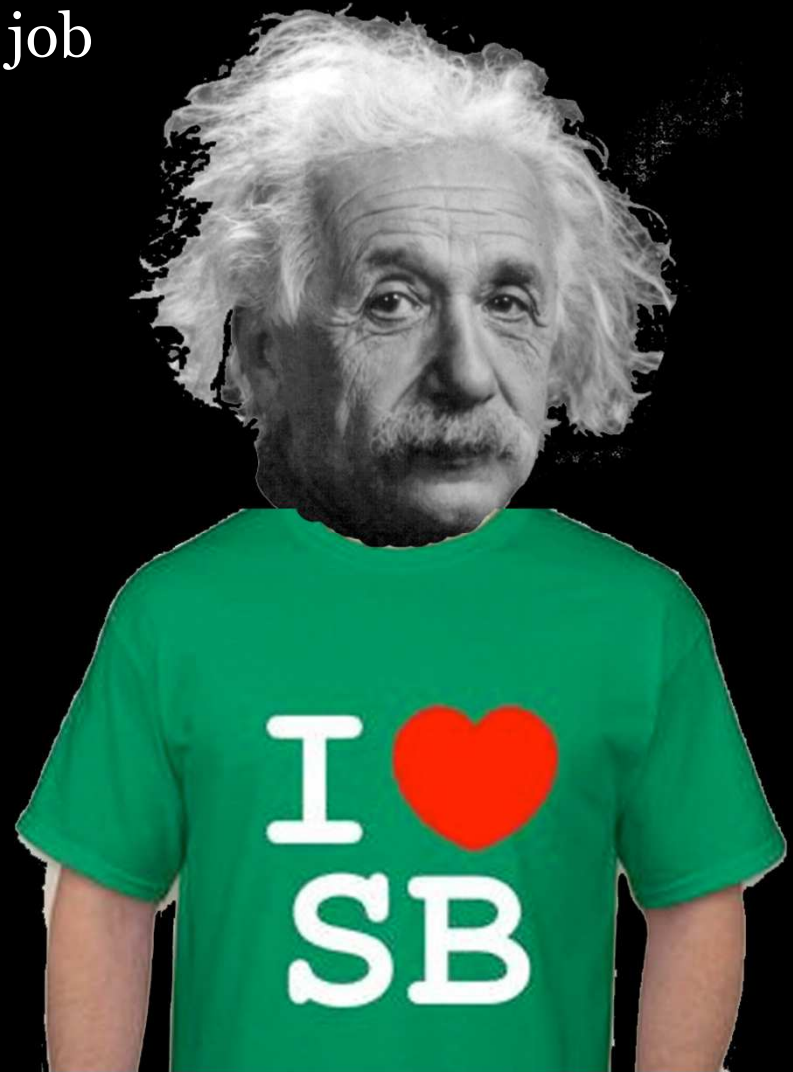
- Coordinate workforce development programs to build capacity in the community and match the available training to the needs of growing businesses
- Counseling efforts to assist homebuyers
- Launch “Bank on South Bend” to provide services to low-income residents

New Economic Direction

City of South Bend – Unified Team

We all have a role to play to stimulate job growth:

- Admin & Finance
- Building
- Code
- Common Council
- Community Investment
- Fire
- Legal
- Mayor's Office
- Parks & Recreation
- Police
- Public Works





South Bend
Open for Business

A map of Chicago showing vacant and abandoned properties as of May 29, 2013. The map is divided into several zones, with Zone 1 being the largest and most densely populated with red markers. Other zones shown include Zone 3, Zone 6, and Zone 7. The map also shows major roads like US Hwy 31 and various neighborhood names. The text 'Vacant and Abandoned Properties' is overlaid in large white letters, with '1,000 houses in 1,000 days' and 'May 29, 2013' in smaller white text below it.

Vacant and Abandoned Properties

1,000 houses in 1,000 days
May 29, 2013

Why?

**Population
Decline * Job
Loss ***

**Disappearance of
Manufacturing *
National Housing
Crisis * Property
Reassessment**

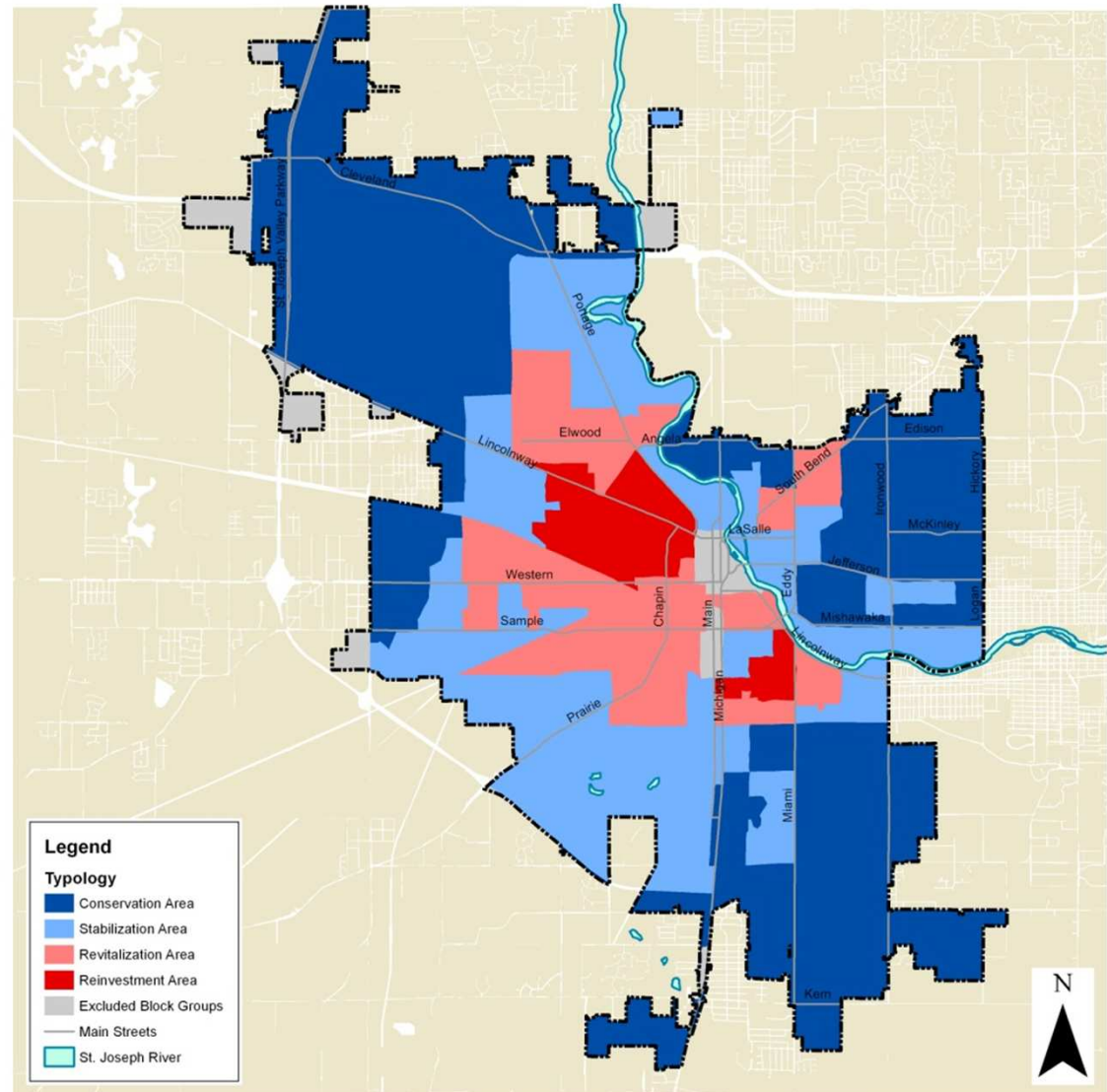
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Initial Assessment

Shortly after taking office in 2011, Mayor Pete Buttigieg convened a group of city and county officials, private sector practitioners, and neighborhood advocates to form a working group on this policy challenge. Co-chaired by academic expert Jim Kelly from the Law School of the University of Notre Dame, this group took on the dual challenge of analyzing the dimensions of South Bend's problem, and assessing the elements of a comprehensive solution.

Abandoned properties are defined as a home where no one has lived in at least 90 days AND has a code violation that has not been addressed for more than 30 days.



Current Activities

Summer 2013

Data. Backbone must be a clear and reliable system of information management and standardized decision making process.

Demolitions. First group of 46 houses went to bid in March; bids currently under advisement to determine course of action with respect to environmentally-responsible demolitions. Inspection staff will be certified (and re-certified) in building inspection and asbestos assessments.

Partnerships. Core efforts include engaging with stakeholders, determining levels of commitment and effort, developing a process for data relay and communication, establishing platforms for connection with key groups, identifying opportunities at the state level.



Team Effort

Employee or Contractor	Dept	Content Area
Cris Fielding	DCI	Deconstruction
Jitin Kain	DCI	Planning
Liz Maradik, GIS	DCI	GIS, Data
Pam Meyer	DCI	Integrated with existing work
Brian Haygood, Chief Inspector	Code	Inspections, training oversight
Inspectors (8)	Code	Inspections
Liz Horton, Financial Specialist IV	Code	Oversight of secretaries
Secretaries (5)	Code	Paperwork, Data collection
Shubhada Kambli, Director	Code	Managerial oversight, departments systems, program development and implementation
Summer Interns	Code	Development planning
Cecil Eastman, Finance	A&F	Financial systems
Rob Yeary, S&R	A&F	PPE, Hazard Assessment
Sue Gerlach, IT	A&F	IT Optimization
Ann-Carol Nash	Legal	Legal, Public Hearings
CfA	Mayor	IT Transition
Kris Premier	Mayor	Data

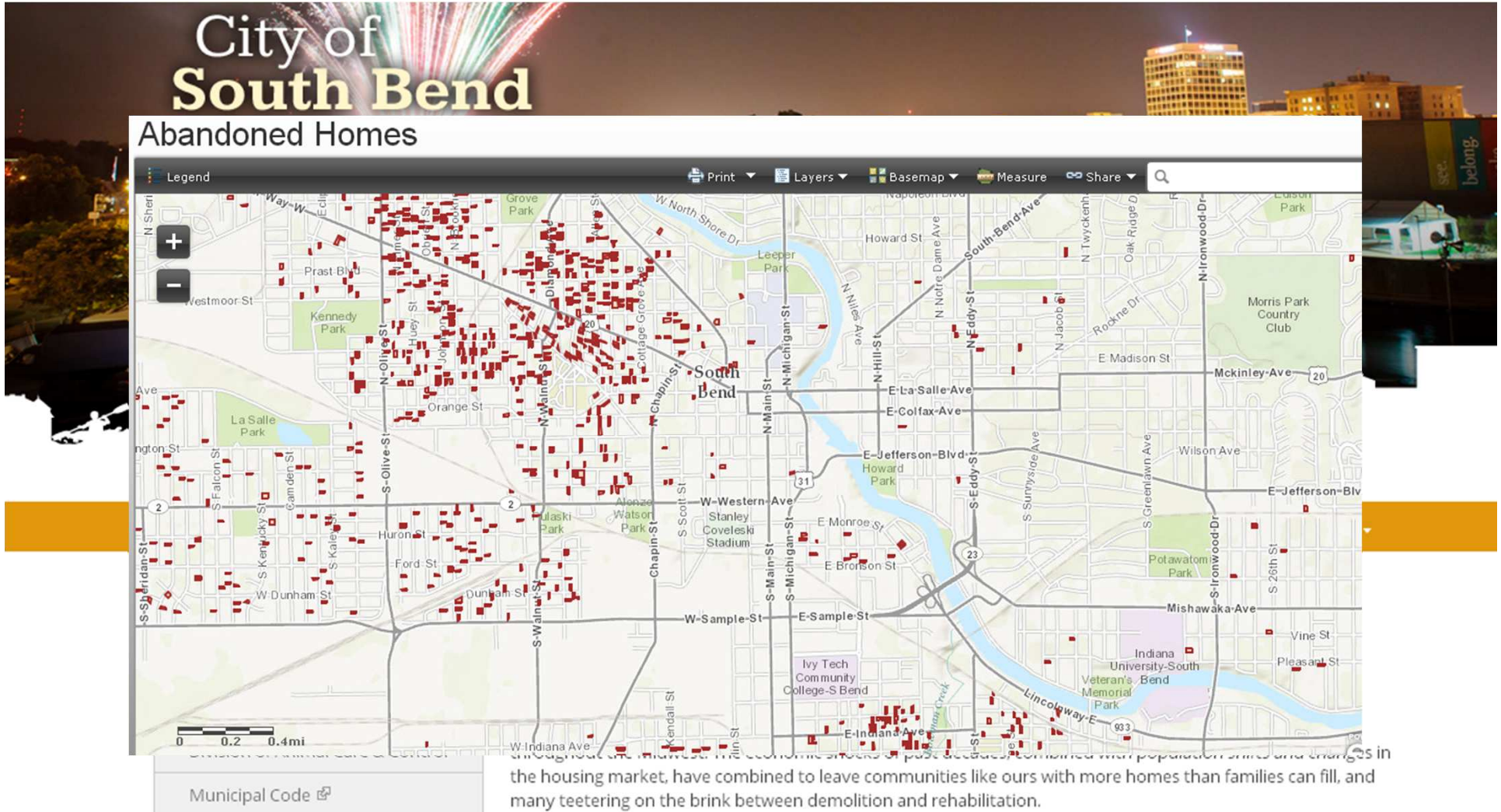
The V&A initiative goals extend beyond how Code traditionally functioned.

Staff from many departments are helping with this wide-reaching initiative.

In particular, Legal, DCI, A&F, Fire, Police and the Mayor's Office have been integrally involved.

Communications

Data Transparency



Thank you

Shubhada Kambli, Director
Department of Code Enforcement
City of South Bend, IN
574-235-9486

Website:

<http://www.ci.south-bend.in.us/government/content/vacant-abandoned-properties>



INFORMATION TECHNOLOGIES STRATEGIC PLANNING

*Defining the Information Technology future
for the City of South Bend*

The Need for a Technology Strategy

- Current
 - Currently an Ad Hoc approach
 - Prioritization
 - Uncoordinated Efforts
 - Systems are often not integrated
 - Inconsistent Procedures
 - Access to Data

- Realization that we are far from an Ideal State

The Process

- Formed a working group that represented most major departments within the city and outside independent resources

Information Technologies

Public Safety

Public Works

Council and Clerk

Mike Bieganski, Bosch

Controller

Mayor's Office

Parks Department

Community Investment

Dan Rousseve, TCU

Ideal State

- Holistic Approach
- Unified Effort
- Prioritization based on Business Need
- Reliable Delivery of Technology Services
- Standardization of Procedures and Policies
- Integrated Systems
- Easy Access to Data

Technology Strategy

- Governance
- Organization Structure
 - Departmental Ownership
 - Departmental Technical Reps
 - Operational Administration
- Policies and Procedures
 - Technical Standards and Protocols
 - Training and Development
 - Information Technologies Services Catalog
- Data
 - Access to Relevant Systems
 - Reporting
- Training and Development
- Centralization of Certain Resources and Systems
 - Database Administration
 - Network Administration
 - Backups
 - Hardware Deployments
 - Etc.

The Tactical Path

2013

- 311 Call Center
- Active Directory Migration
- Conference Room Upgrades
- Land Management
- Process Evaluation and Improvement
- Data Portal

2014

- PSAP Consolidation
- Vacant and Abandoned Strategy
- Business Continuity Strategy
- Data Management Strategy
- ERP Strategy
- Unknown



INFORMATION TECHNOLOGIES STRATEGIC PLANNING

*Defining the Information Technology future
for the City of South Bend*





Customer Service/Performance Management



OUR PART:

We are individually responsible and collectively accountable as public servants, to all the stakeholders of our community, to provide the essential services and infrastructure necessary to build thriving, sustainable communities. For all that to happen, an individual must be willing to take personal responsibility for their work.



South Bend 311 Embraced Great Change

- Reduced wait time for callers
- Offered alternative ways to obtain information while maintaining live and personal customer service
- Reduced number of callers transferred to wrong parties
- Increased accountability for each issue
- Identified Service Level Agreements for expected resolution



System Functionality and Major Features

- Designed with the needs of the community in mind, providing citizens with an easy way to connect with their local government and offer a means to improve the effectiveness and efficiency of programs and services.
- The foundation of our 311 effort includes a strong desire on the part of leadership to make customer satisfaction a priority for our organization.
- First defined the goals and objectives of our 311 initiative and then determined the required features.
- We work in planned phases, with each phase building on work completed in earlier phases.
- 311 should be viewed as an enterprise undertaken by the whole local government organization, not a separate department unto itself.
- To maximize 311's effectiveness, we have to continue to self-evaluate and re-engineer our processes with an eye toward providing exceptional customer service.



System Functionality and Major Features (Cont'd)

- All persons responding to citizens must be courteous, concerned, pleasant, knowledgeable, helpful, and demonstrate a willingness to address citizens' issues.
- Diversity training will help to equip employees to understand and be better prepared for dealing with residents of different cultural backgrounds.
- Organizational and management support of employees and their work is crucial for the delivery of excellent customer service.
- Providing excellent customer service leads to happier citizens and enhances a community's overall reputation as a great place to live and work.



LEADERSHIP CHALLENGE

- We would like the opportunity to equip employees on how to lead with a positive attitude and demonstrate commitment to our citizens.
- Teach employees how to know and manage their dominant areas of influence.
- We need to understand and hold employees accountable for delivering the basics: Project a positive image and energy, be courteous and respectful to all, stay in character and play the part by smiling and looking approachable, use time and resources wisely, and go above and beyond.
- We would like to arm them with how to be authentic, work on purpose, begin with the right intention, do the right thing and **BE THE CHANGE**

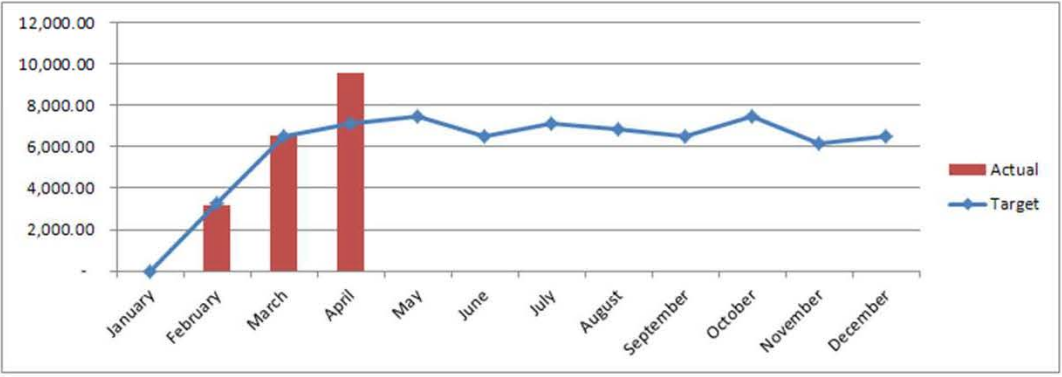


What Will It Take?

- Invest in training for your employees
- CSI orientated training programs
- CSI can be instrumental and mobile by offering customized and more direct training by providing the tools necessary to produce uniform high levels of customer service
- By identifying service ailments and outlining best practices for expected outcomes

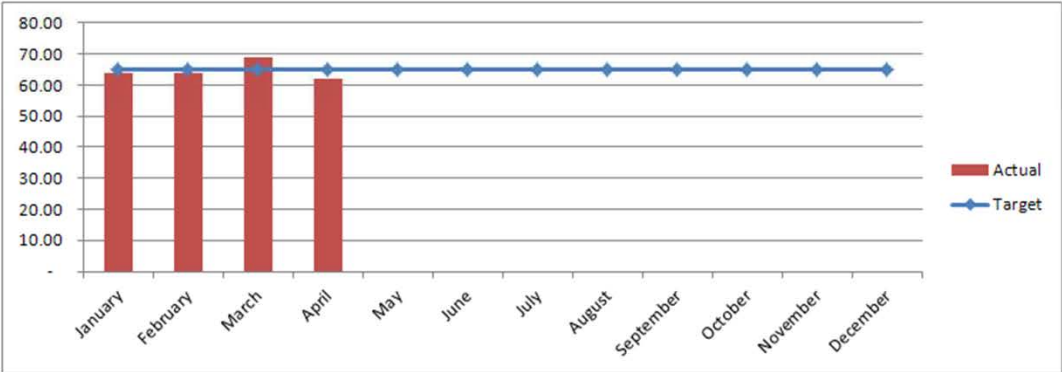


Department	311 Call Center		YTD Comments	
KPI	Accommodate high call volume		0	
	Sign	Target	Actual	Status
Month	>	7,150.00	9,608.00	
YTD	>	16,900.00	19,357.00	White
Acceptable Range	10%			
2013 Target	71,500.00			
2015 Goal	100,000.00			
External Benchmark	0.00			
KPI Type	Efficiency			
Mayoral Goal	GG			
Responsible Party	Cynthia Simmons			





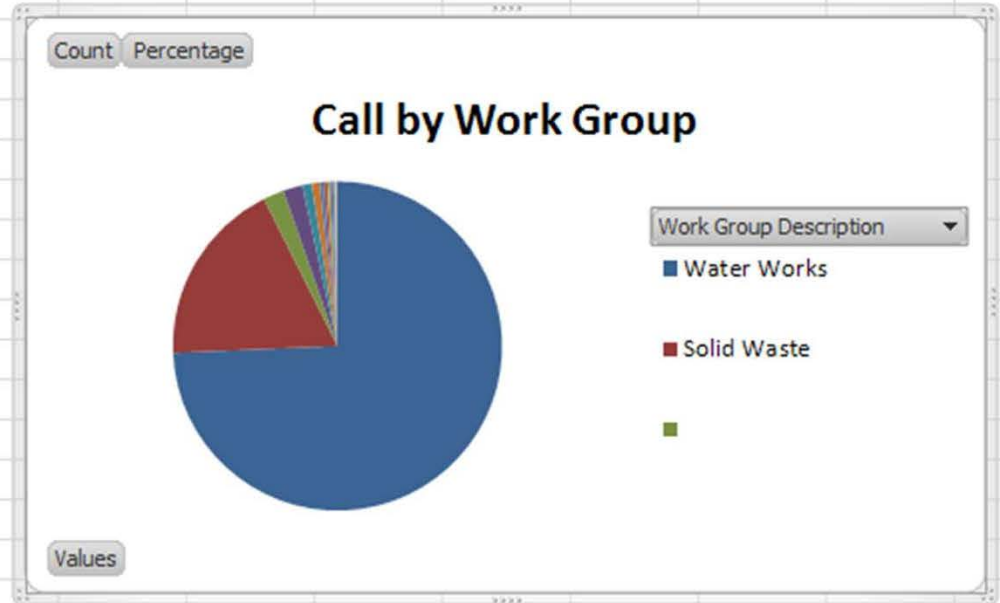
Department	311 Call Center		YTD Comments	
KPI	% Calls picked up within 30 seconds		0	
	Sign	Target	Actual	Status
Month	>	65.00	62.00	
YTD	>	65.00	64.75	White
Acceptable Range	10%			
2013 Target	65.00			
2015 Goal	70.00			
External Benchmark	0.00			
KPI Type	Efficiency			
Mayoral Goal	GG			
Responsible Party	Cynthia Simmons			





Calls in Contact Management
1/1/13 - 5/26/13

Work Group Description	Count	Percentage
Water Works	30,465	74.33%
Solid Waste	7,498	18.29%
	833	2.03%
Street Department	782	1.91%
Sewer Department	376	0.92%
Code Enforcement	326	0.80%
Parks & Recreation	151	0.37%
Engineering	141	0.34%
Mayors 311	116	0.28%
Mayors Office	112	0.27%
Traffic and Lighting	76	0.19%
Animal Control	39	0.10%
County Offices	31	0.08%
Building Department	18	0.04%
Police Department	14	0.03%
Public Works	3	0.01%
Clerks Office	1	0.00%
Economic Development	1	0.00%
Admin & Finance	1	0.00%
Fire Department	1	0.00%
Morris Performing Arts Center	1	0.00%
Grand Total	40,986	100.00%

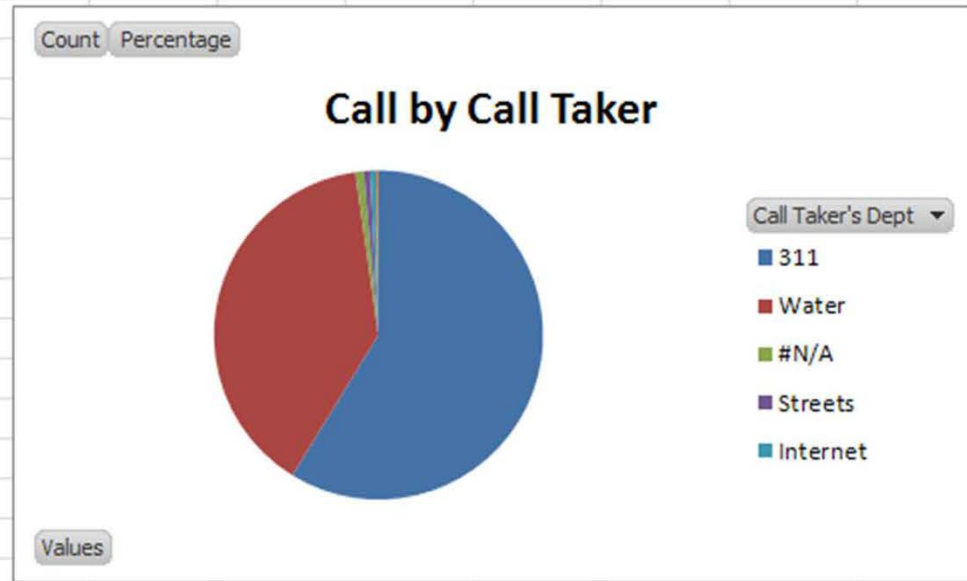




Calls in Contact Management

1/1/13 - 5/26/13

Call Taker's Dept	Count	Percentage
311	24,085	58.76%
Water	15,978	38.98%
#N/A	332	0.81%
Streets	260	0.63%
Internet	238	0.58%
Parks	87	0.21%
IT	4	0.01%
Mayor	2	0.00%
Grand Total	40,986	100.00%





Four types of KPIs

- Financial
 - Revenue, sales, profitability
 - Expense, cost
 - Cash reserves
- Operational – Quantity & Quality
 - Number of items produced, sold
 - Errors made



Four types of KPIs (cont.)

- Knowledge
 - Training
 - Employee turnover
- Customer Service
 - Timeliness – deadlines met
 - Elapsed time – how long did it take
 - Satisfaction (surveys)



KPIs

- Good KPIs – Output measures
 - Number of tickets sold
 - Number of transactions processed
- Better KPIs – cost, revenue or time per output
 - Cost per ticket sold
 - Sales per customer
 - Average time per license issued



2014 and beyond

- Look for Customer Service KPIs
- Look for KPIs that are Cost/Unit, Revenue/Unit, Elapsed Time/Unit not just Output measure
- Provide each component part of the above
- The best websites that I've seen graph the KPI, but also show the component parts so the user can see if there is a reason the KPI changed dramatically



2014 and beyond (cont.)

- Look to your professional associations for
 - Suggested KPIs
 - Best practices
 - Benchmarks

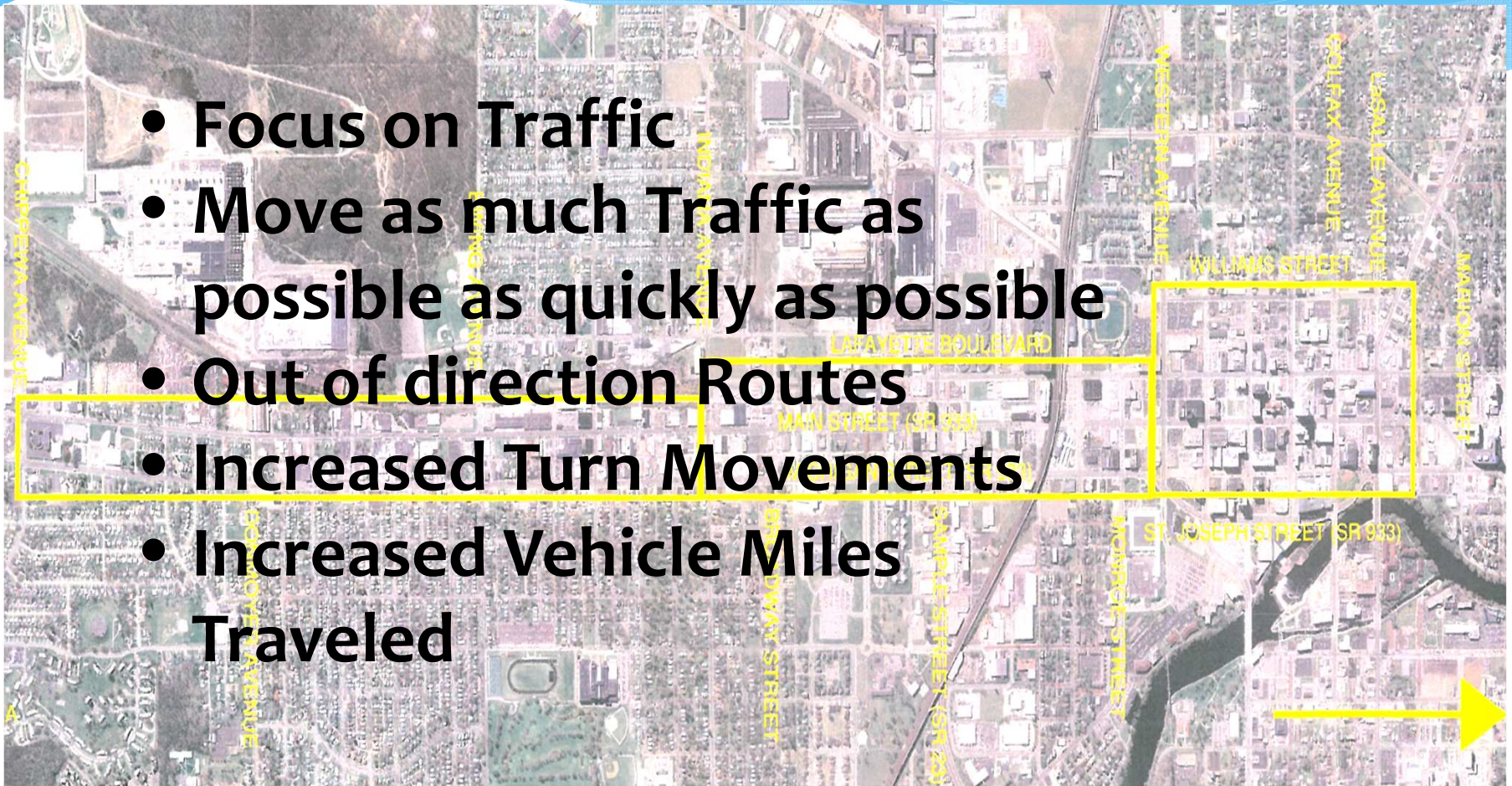


Downtown Two-Way Streets

May 29, 2013

Existing Downtown One-Ways

- Focus on Traffic
- Move as much Traffic as possible as quickly as possible
- Out of direction Routes
- Increased Turn Movements
- Increased Vehicle Miles Traveled



The Wisdom of Ricky Bobby

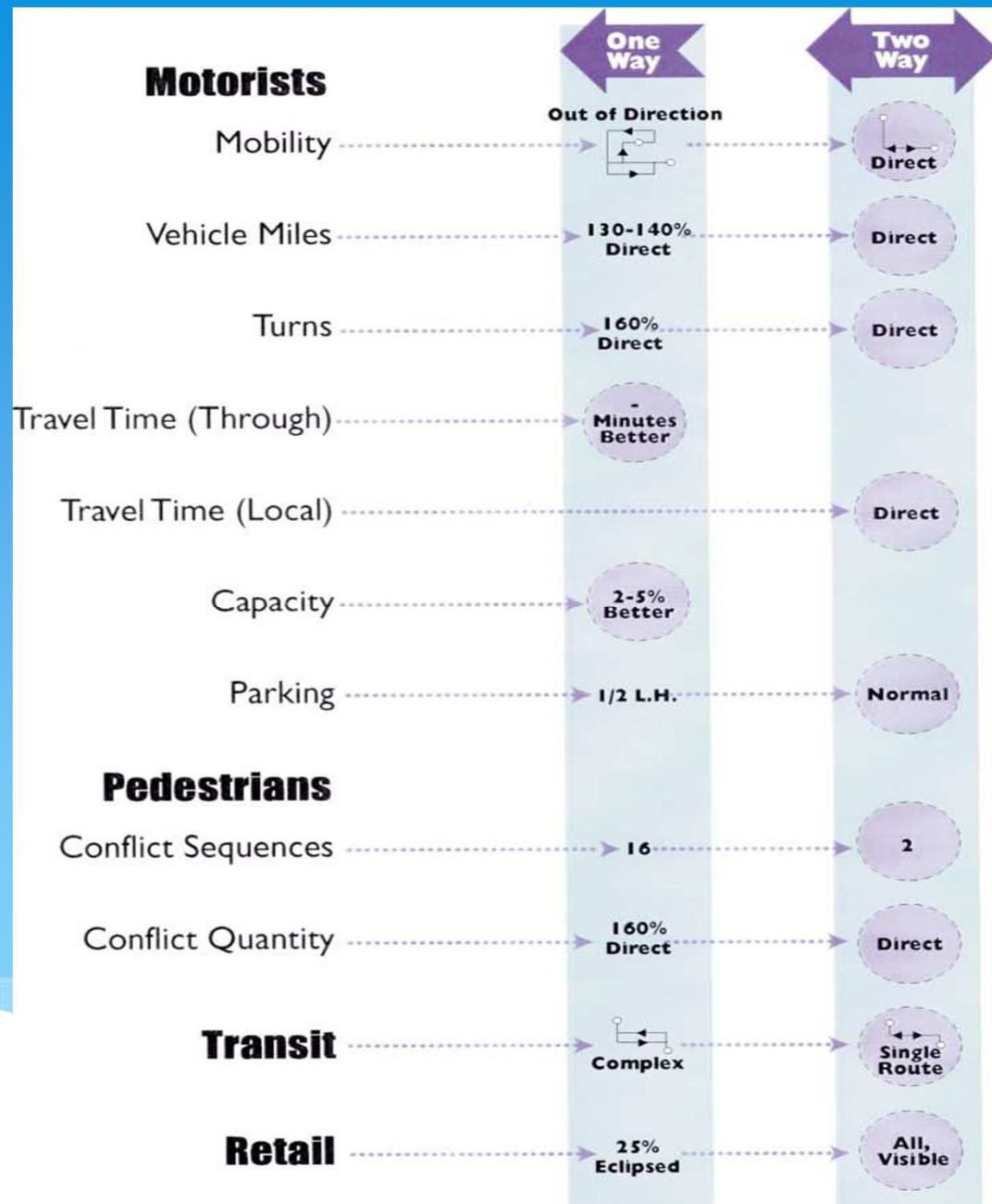
- * If you ain't first, you're last!
- * For the economic success of downtown - Faster is not always better!



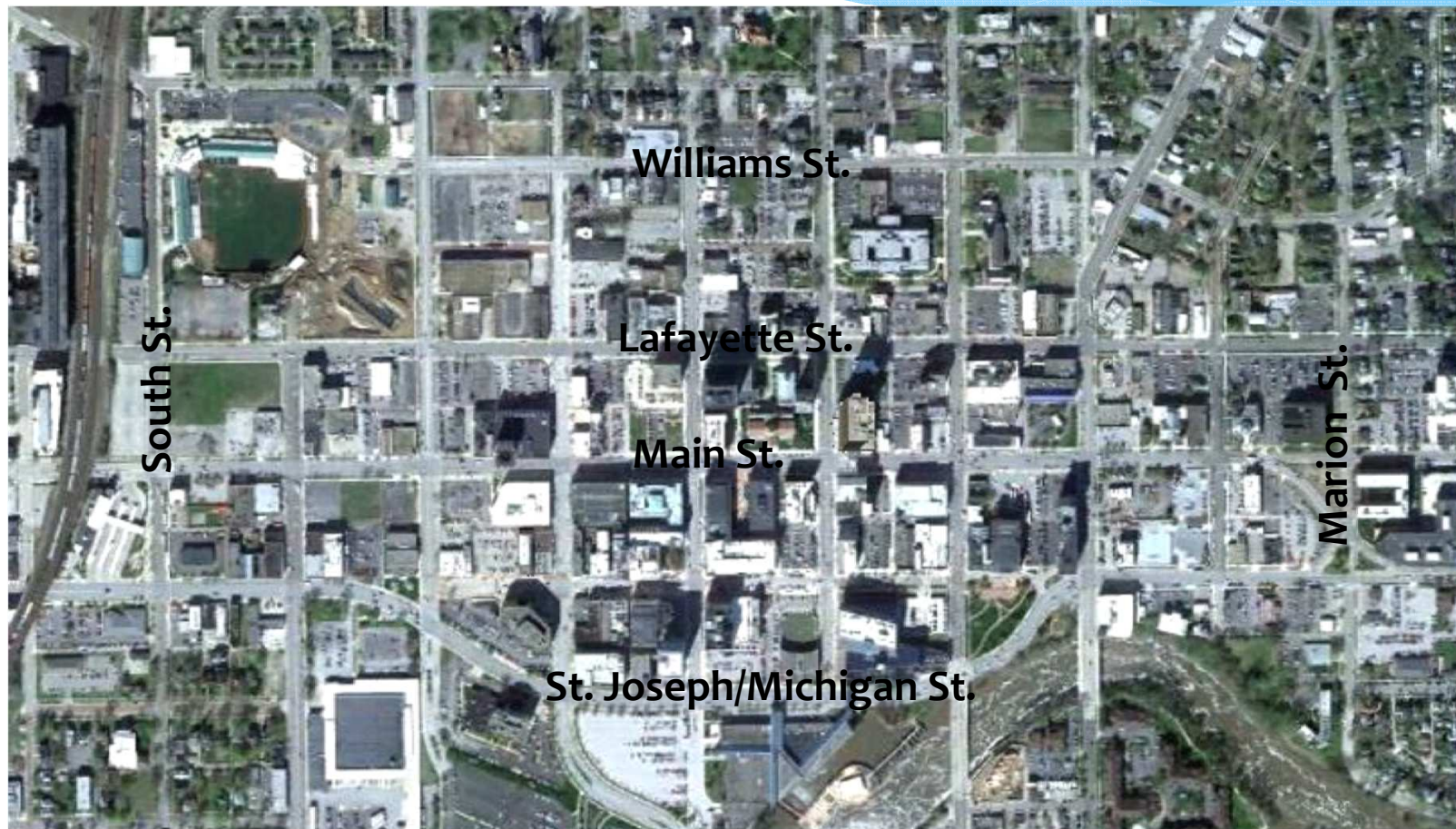
Change in Focus

- * Change focus from moving traffic to creating a vibrant downtown
- * Create a more livable downtown
- * Create a more economically successful downtown
- * Encourages retail & residential uses

One-Way to Two-Way Comparison



Project Focus Area



Project Phasing

- * Phase 1A

- * S-Curve Removal & 6 Intersection Modifications – Michigan & Main from Marion to LaSalle

- * Phase 1B

- * 14 Intersection Modifications – Michigan/St. Joseph & Main from LaSalle to South

- * Phase 2A

- * 11 Intersection Modifications – Lafayette from Madison to Western & Williams from Washington to Western

Benefits of Two-Way Streets

- * Switches focus to optimize downtown – not traffic
- * More Pedestrian Friendly
- * Fewer Conflicts & Slower Speeds = Safer Environment
- * More Direct Access – Easier Accessibility
- * Improved Livability
- * Improved Business Exposure – Fewer eclipsed Businesses
- * Drives overall downtown development



Budget Calendar, Assumptions, Forms

Mark Neal, City Controller
John Murphy, Deputy City
Controller



2014 Personnel Costs

- Increases:
 - 2.0% Teamsters & Non-bargaining, 2.5% Police, 3.0% Fire
- Health Insurance: anticipate 12% increase in costs
- Pension contribution increases to 11.2% for nonbargaining/Teamsters
- Unemployment decreases from 1% to .5%

**City of South Bend
Personnel Costs
2014 Budget**

	2012 Budget	Charge per 24 periods	2013 Budget	Charge per 24 periods	2014 Budget	Charge per 24 periods
Salary & Wage Increase						
Teamsters *	2.0%		2.0%		2.0%	
Police	2.0%		2.5%		2.5%	
Fire	2.0%		3.0%		3.0%	
Non Bargaining *	2.0%		2.0%		2.0%	
ER Payroll Tax						
FICA	7.65%		7.65%		7.65%	
ER Retirement Contribution						
PERF Teamsters & Non-Bargaining	8.75%		10.00%		11.20%	
PERF Police & Fire	19.70%		19.70%		19.70%	
Health Insurance - FT EE's						
All	\$ 8,208	\$ 342	10% \$ 9,029	\$ 377	12% \$ 10,112	\$ 421
Health Insurance - Retirees						
Police	\$ 14,640	\$ 610	10% \$ 16,104	\$ 671	12% \$ 15,796	\$ 658
Fire	\$ 14,640	\$ 610	\$ 16,104	\$ 671	\$ 17,714	\$ 738
Health Insurance Rebate						
Teamsters & Non-Bargaining	\$ 1,560.00	\$ 65.00	\$ 1,560.00	\$ 65.00	\$ 1,560.00	\$ 65.00
Police & Fire	\$ 2,619.60	\$ 109.15	\$ 2,619.60	\$ 109.15	\$ 2,619.60	\$ 109.15
Life Insurance - FT EE's						
All	\$ 120.00	\$ 5.00	\$ 120.00	\$ 5.00	\$ 120.00	\$ 5.00
Life Insurance - Retirees						
Police & Fire	\$ 120.00	\$ 5.00	\$ 120.00	\$ 5.00	\$ 120.00	\$ 5.00
Long Term Disability						
Teamsters & Non-Bargaining	\$ 90.48	\$ 3.77	\$ 90.48	\$ 3.77	\$ 90.48	\$ 3.77
Unemployment Compensation						
All	0.5%		1.0%		0.5%	

* 2014 pay increases for budgeting purposes. Not finalized for 2014.



2014 Fuel Budget

- Goal:
 - 5% reduction in fuel usage from 3-year average
- Assumptions:
 - Cost of fuel = \$3.45/gal.

2014 FUEL BUDGET WORKSHEET

	# of Units	2013				Less 5%	2014		Budget	Gallons Per Unit
		2011 gal	2012 gal	Estimated gal	3 Year Avg		Estimated gal	Recommendation at \$3.45		
Building Department	12	5,291	5,324	5,436	5,350	268	5,083	\$17,536	424	
Code Enforcement	42	23,567	24,268	19,624	22,486	1,124	21,362	\$73,698	509	
Central Services	15	4,042	3,203	3,783	3,676	184	3,492	\$12,048	233	
Economic Development	1	905	817	828	850	42	807	\$2,785	807	
Engineering	5	1,134	1,325	1,173	1,211	61	1,150	\$3,968	230	
Fire Department	65	65,065	62,353	58,351	61,923	3,096	58,827	\$202,953	905	
Organic Resources	15	29,431	29,305	26,529	28,422	1,421	27,001	\$93,152	1,800	
Park Department	109	73,154	75,533	65,978	71,555	3,578	67,977	\$234,522	624	
Police Department	362	290,283	288,572	260,108	279,654	13,983	265,672	\$916,567	734	
Safety & Risk	2	707	826	1,385	973	49	924	\$3,188	462	
Sewer Department	49	76,012	72,577	65,835	71,475	3,574	67,901	\$234,258	1,386	
Solid Waste	20	76,497	73,804	73,455	74,585	3,729	70,856	\$244,453	3,543	
Street Department	74	107,990	99,537	100,404	102,644	5,132	97,511	\$336,414	1,318	
Traffic & Lighting	11	10,371	9,861	9,491	9,908	495	9,412	\$32,473	856	
Waste Water	16	8,483	8,371	10,413	9,089	454	8,634	\$29,789	540	
Water Works	56	39,865	37,557	41,901	39,774	1,989	37,786	\$130,360	675	
Totals	854	812,796	793,234	744,694	783,574	39,179	744,396	\$2,568,165	872	

2012 Fuel budget cost per gallon \$3.35

2013 Fuel budget cost per gallon \$3.45

2014 Fuel budget cost per gallon \$3.45

Note:

Safety Dept Added 1 Van
 Water Wks Added 4,300 gal to the estimated 2013 gallons
 due to the new Hydro Excavator
 Wastewater Added 2,600 gal to the estimated 2013 gallons
 due to the new Jet Rodder



Key Budget Challenges

- Circuit breaker property tax cap loss of revenue – impacts the “civil city” funds the most (i.e. General Fund and Parks & Recreation):
 - \$16.4 million loss of revenue from 2007/2008 to 2011/2012
 - Losses partially offset by local income tax increases in 2009
 - Circuit breaker: 1% homesteads, 2% rental & agricultural, 3% business & personal property
- Stagnant or declining gasoline, wheel and auto excise taxes
- Increasing health and pension costs
- Doing More with Less (or the same resources)



Budget Calendar Highlights

- February 11, 2013 – Mayor’s Annual Financial Address to the South Bend Common Council
- May 13, 2013 – 2014 Budget level, worksheet and summary sheets set up. Fiscal officers permitted to enter preliminary estimates.
- May 21, 2013 – Deadline for departments to enter preliminary 2014 revenue estimates.
- May 29, 2013 – Budget Kickoff meeting at Century Center
- June, 2013 – Public Meeting(s) with Business and Community



Budget Calendar Highlights (continued)

- June 28, 2013 – Deadline for departments to enter revenue and expenditure requests for 2014 and update summary sheets.
- July 1-20, 2013 – City Controller review of proposed budgets with department heads and fiscal officers.
- July 22, 2013 – Preliminary 2014 budget status report to the Common Council. Revenue and expenditure summary.
- July 23 to August 9, 2013 – Department budget meetings with the Mayor's Office, City Controller and Council representative



Budget Calendar Highlights (continued)

- August, 2013 – Budget workshop and review with the Indiana Department of Local Government Finance (DLGF)
- August 14 to September 16, 2013 – Common Council Personnel and Finance budget hearings (eight meetings scheduled)
- August 30, 2013 – Submission of the 2014 budget to St. Joseph County for non-binding review
- September 5, 2013 – Offsite Personnel and Finance budget meeting (location to be determined)
- September 6, 2013 – First publication of the 2014 budget in the South Bend Tribune and Tri-County News



Budget Calendar Highlights (continued)

- September 13, 2013 – Second publication of the 2014 budget in the South Bend Tribune and Tri-County News
- September 23, 2013 – Public hearing on the 2014 budget, tax rates and levies
- September 26, 2013 – First reading of the 2014 Redevelopment Commission budgets
- October 10, 2013 – Public hearing and adoption of the 2014 Redevelopment Commission budgets



Budget Calendar Highlights (continued)

- October 14, 2013 – Adoption of the 2014 City Budget (backup date is October 28, 2013)
- October 16, 2013 – Deadline to finish entering City budgets in the State of Indiana Gateway reporting program (two days after budget adoption)
- November 1, 2013 – State deadline to adopt budgets, rates and levies
- January 1, 2014 – beginning of the new fiscal year
- February 15, 2014 – Deadline for the DLGF to certify 2014 budgets, rates and levies



NaviLine Entry

- Budget ALL Revenue and Expenditure accounts
 - Provide Detail for all budgets
- Non-Bargaining salaries = 2013 Salary Ordinance + 2.0%
 - Each position should be in Budget Detail
- Bargaining salaries per union contract.
 - Assume 2% increase for Teamsters
- NO NEW POSITIONS OR TITLE CHANGES WITHOUT CONTROLLER/MAYOR APPROVAL.
 - Requests may be submitted on **Form 2** (see following example)

City of South Bend, Indiana

2014 Budget - Non-Bargaining Positions Reclassifications, New Positions, Title Changes

Form 2 Request

(submit electronically to John Murphy. Increased salary amounts may not be entered into the budget until approved)

Department Name -

Requested By -

Current Position Title	Requested Position Title	Current Employee Name	2013	Proposed	Proposed	Percent
			Salary	2014		
			Ordinance	Ordinance		
xxxxx	xxxx	xxxx	0.00	0.00	0.00	#DIV/0!
Justification:						
		Total	0.00	0.00	0.00	#DIV/0!



NaviLine Entry (cont.)

- 2014 Capital: enter at the same time as the Operating Budget.
 - Provide full description of item being requested
- Lease/Purchase Payments: include in NaviLine detail. Provide:
 - Item purchased
 - Item's full cost
 - Lease term
 - 2014 estimated lease payment
 - Assume 2% interest rate on leases, 3% on bond financing



NaviLine Entry (cont.)

- Debt Service is budgeted separately in principal and interest accounts
 - 37.11 – Capital Lease Principal
 - 37.12 – Capital Lease Interest
- Allocations: enter as provided.
 - Contact Admin & Fin if you believe an allocation is in error
 - Business insurance allocation will be provided
- New Travel accounts as of 1/1/2013:
 - 32.21 – Mileage
 - 32.22 – Airfare
 - 32.23 – Hotel
 - 32.24 – Meals
 - 32.25 – Other Travel-related expenses

City of South Bend

Cross Charge Allocations to other Funds

Allocation Name: *City Cross Charge Allocation Fees*

Allocation Reference No: *as defined with each Fee*

The City of South Bend has defined certain "Fixed Cost Allocation Fees" to allocate costs of services internally within city funds and operations. The purpose of these allocations is to assign costs to funds where service benefits are derived from costs incurred in other city funds and operations.

Methodology

The specific methodology of each "Fixed Cost Allocation Fee" is defined in the appropriate schedule attached to this policy.

Fixed Cost Allocation Fee Index

1	<i>City Administration Fee</i>	<i>attached</i>	<i>allocation based on expenditure budgets to cover Mayor, Clerk, Council, A/F, City Attorney costs</i>
2	<i>Information Technology Fee</i>	<i>attached</i>	<i>allocation based on number of computer users as determined by IT</i>
3	<i>PILOT Fee</i>	<i>attached</i>	<i>allocation to Water Works and Wastewater only based on capital asset values</i>
4	<i>Central Stores Fee</i>	<i>attached</i>	<i>allocation based on officer paper, janitorial, safety supplies per Central Services</i>
5	<i>Print Shop Fee</i>	<i>attached</i>	<i>allocation based on print supplies used per Central Services</i>
6	<i>GIS Fee</i>	<i>attached</i>	<i>allocation based on GIS useage per Engineering Department</i>
7	<i>Business Insurance</i>	<i>pending</i>	
8	<i>Utility Customer Service</i>	<i>attached</i>	<i>allocation based on on expenditure budgets for Solid Waste, Wastewater and Releaf only per the Water Works department</i>

The Radio shop allocation has been eliminated for 2014



Yellow Sheet Instructions

- Fiscal Officers must complete this form for each fund.
- Financial Summary
- Cash Summary
- Staffing Summary



Yellow Sheets (cont.)

- Significant Changes
 - Revenue, Expenditure, Staffing
- 2013
Accomplishments/Outcomes
- 2014 Goals & Objectives
 - Linked to City Strategies



Yellow Sheets (cont.)

- Significant Changes/Challenges
 - Focus on solutions
- KPI's
- IT Summary
- 5-year Capital Improvement Plan

City of South Bend, Indiana
2014 General Fund Budget Departmental Summary

Department Name	Administration & Finance				Fund Number	101-0401	
Department Description & Purpose	Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, information technology, benefit administration, and purchasing management.						
Description	2011 Actual	2012 Actual	2013 Amended Budget	6/30/13 Actual	2014 Proposed Budget	Variance 2013-2014	% Chg
Revenue							
Revenue Types (pre-listed)	1,420,029	1,544,883	1,843,478	921,464	1,785,740	(57,738)	-3.1%
	-	-	-	-	-	-	-
Total Revenue	1,420,029	1,544,883	1,843,478	921,464	1,785,740	(57,738)	-3.1%
Expenditures by Cost Center							
User-defined expenditures	100,000	105,000	106,000	53,000	110,000	4,000	3.8%
	-	-	-	-	-	-	-
Total Cost Center Expenditures	100,000	105,000	106,000	53,000	110,000	4,000	3.8%
Expenditures by Account Type							
Personnel Expenditures (pre-listed)	974,674	1,023,679	1,182,462	580,000	1,200,000	17,538	1.5%
	-	-	-	-	-	-	-
Total Personnel	974,674	1,023,679	1,182,462	580,000	1,200,000	17,538	1.5%
Supplies	39,760	30,309	50,301	25,000	20,000	(30,301)	-60.2%
Other Expenditures (pre-listed)	45,046	117,996	94,940	60,000	60,000	(34,940)	-36.8%
	-	-	-	-	-	-	-
Total Service & Charges	45,046	117,996	94,940	60,000	60,000	(34,940)	-36.8%
Capital	-	-	-	-	5,000	5,000	-
Total Expenditures by Type	1,059,480	1,171,984	1,327,703	665,000	1,285,000	(42,703)	-3.2%
Net Surplus / (deficit)	360,549	372,899	515,775	256,464	500,740		
Staffing (FTE's)	2011 Actual	2012 Actual	2013 Budget	6/30/13 Actual	2014 Budget	Variance 2013-2014	
Non-Bargaining	19.00	19.00	20.00	20.00	20.00	-	
Bargaining	-	-	-	-	-	-	
Part-Time /Seasonal/Temporary	0.50	0.50	1.51	1.51	1.00	(0.51)	
Total FTE's	19.50	19.50	21.51	21.51	21.00	(0.51)	
Explain Significant Revenue, Expenditure and Staffing Changes Below:							
No staffing changes for 2014. Reduced temporary help to reduce costs as full time staff was hired in 2013 to fill vacant positions. Reduced professional services and travel costs to stay within City budgeting guidelines for 2014. Included \$5,000 for a new vault copier to be purchased in 2014. Established a Performance Management position and activity in 2013 and will continue this activity in 2014.							

City of South Bend, Indiana 2014 General Fund Budget Departmental Summary

Department Name Administration & Finance **Fund Number** 101-0401

2013 Accomplishments/Outcomes (4-10 required)

List Accomplishments here

2014 Department Goals & Objectives/Linkage to City Strategies (4-10 required)

List Goals & Objectives here.....linked to City Strategies here City Strategy Number

2014 Significant Changes/Challenges/Opportunities (with a focus on solutions)

List Challenges here. Include possible solutions.

Key Performance Indicators

Measure	Mayoral Goal	Type*	2016 Long Term Goal	2012 Actual (if available)	2013 Estimated (if available)	2014 Target
List KPI's here	2	Quality	1/1	1/0	1/0	1/1

*Types: output, efficiency, effectiveness, quality, outcome, technology

Information Technology (costs and FTE's also included in the financial summary)

Expenditures	2011 Actual	2012 Actual	2013 Amended Budget	6/30/13 Actual	2014 Proposed Budget	Variance 2013-2014
Personnel	387,000	416,000	418,000	209,000	424,000	6,000
Supplies	-	-	-	-	-	-
Maintenance Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Other Services	10,000	20,000	22,000	11,000	20,000	(2,000)
Capital	-	-	-	-	-	-
Total Expenditures	397,000	436,000	440,000	220,000	444,000	4,000
Information Tech. Staffing (FTE's)	5.00	6.00	6.00	6.00	6.00	-

Explain Significant Information Technology Trends and Changes Below:

List IT trends and changes here



Linkage to Administration Goals

- 1. Basics are easy**
- 2. Good government**
- 3. Economic Development/Jobs**

City of South Bend, Indiana 2014 General Fund Budget Departmental Summary

Department Name **Administration & Finance** Fund Number **101-0401**

Five-Year Capital Improvement Plan

Name	Funding Source	2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Total
Replacement Capital							
1 Accounts Payable Copier	Cash	5,000	-	-	-	-	5,000
2 Administrative & Finance Copier	Lease	-	-	-	15,000	-	15,000
3 New carpeting for the office	Cash	-	10,000	-	-	-	10,000
17		-	-	-	-	-	-
Project Capital							
18		-	-	-	-	-	-
34		-	-	-	-	-	-
Total		5,000	10,000	-	15,000	-	30,000
Funding Sources: Cash, Lease, Grant, Bond, Contributed Capital							

Justification:

1 Justifications match line numbers above

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Detailed Yellow Sheet Example

**City of South Bend, Indiana
2014 General Fund Budget Departmental Summary**

Department Name	Administration & Finance				Fund Number	101-0401	
Department Description & Purpose	Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, information technology, benefit administration, and purchasing management.						
Description	2011 Actual	2012 Actual	2013 Amended Budget	6/30/13 Actual	2014 Proposed Budget	Variance 2013-2014	% Chg
Revenue							
Property Taxes	1,420,029	1,544,883	1,843,478	921,464	1,785,740	(57,738)	-3.1%
Local Income Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other Income	812	15,991	50	396	60	10	20.0%
Transfers In	-	-	-	-	-	-	-
Total Revenue	1,420,841	1,560,874	1,843,528	921,860	1,785,800	(57,728)	-3.1%
Expenditures by Cost Center							
Controller (1 FTE)	100,000	105,000	106,000	53,000	110,000	4,000	3.8%
Finance (7.22 FTE's)	612,341	625,874	821,528	410,860	758,800	(62,728)	-7.6%
Human Resources (3.78 FTE's)	194,000	275,000	277,000	138,500	270,000	(7,000)	-2.5%
Information Technology (6 FTE's)	397,000	436,000	440,000	220,000	445,000	5,000	1.1%
Purchasing (1 FTE)	70,000	71,000	75,000	37,500	76,000	1,000	1.3%
Performance Management (1 FTE)	-	-	74,000	37,000	75,000	1,000	1.4%
Business Licensing (1 FTE)	47,500	48,000	50,000	25,000	51,000	1,000	2.0%
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Cost Center Expenditures	1,420,841	1,560,874	1,843,528	921,860	1,785,800	(57,728)	-3.1%
Expenditures by Account Type							
Salaries & Wages	974,674	1,023,679	1,182,462	580,000	1,200,000	17,538	1.5%
Fringe Benefits	274,496	304,535	403,266	200,000	450,000	46,734	11.6%
Other Personnel costs	11,152	12,850	12,660	6,000	13,000	340	2.7%
Total Personnel	1,260,322	1,341,064	1,598,388	786,000	1,663,000	64,612	4.0%
Supplies	39,760	30,309	50,301	25,000	20,000	(30,301)	-60.2%
Professional Services (31xx)	45,046	117,996	94,940	60,000	60,000	(34,940)	-36.8%
Comm/Transportation(32xx)	11,348	16,596	22,356	14,000	15,000	(7,356)	-32.9%
Printing & Advertising (33xx)	2,214	5,544	2,500	1,000	1,000	(1,500)	-60.0%
Insurance (34xx)	5,904	6,840	7,320	3,660	8,000	680	9.3%
Utilities (35xx)	-	-	-	-	-	-	-
Repairs & Maintenance (36xx)	17,471	17,421	20,656	10,300	-	(20,656)	-100.0%
Debt Service - Principal	-	-	3,663	1,500	3,000	(663)	-18.1%
Debt Service - Interest & Fees	-	-	810	400	800	(10)	-1.2%
Other Services & Charges (39xx)	38,512	18,888	42,594	20,000	10,000	(32,594)	-76.5%
Grants & Subsidies	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Other Financing Uses (50xx)	264	6,216	-	-	-	-	-
Total Service & Charges	120,759	189,501	194,839	110,860	97,800	(97,039)	-316.3%
Capital	-	-	-	-	5,000	5,000	-
Total Expenditures by Type	1,420,841	1,560,874	1,843,528	921,860	1,785,800	(57,728)	-3.1%
Net Surplus / (deficit)	-	-	-	-	-	-	-
Staffing (FTE's)	2011 Actual	2012 Actual	2013 Budget	6/30/13 Actual	2014 Budget	Variance 2013-2014	
Non-Bargaining	19.00	19.00	20.00	20.00	20.00	-	
Bargaining	-	-	-	-	-	-	
Part-Time /Seasonal/Temporary	0.50	0.50	1.51	1.51	1.00	(0.51)	
Total FTE's	19.50	19.50	21.51	21.51	21.00	(0.51)	

Explain Significant Revenue, Expenditure and Staffing Changes Below:

No staffing changes for 2014. Reduced temporary help to reduce costs as full time staff was hired in 2013 to fill vacant positions. Reduced professional services and travel costs to stay within City budgeting guidelines for 2014. Included \$5,000 for a new vault copier to be purchased in 2014. Established a Performance Management position and activity in 2013 and will continue this activity in 2014.

**City of South Bend, Indiana
2014 General Fund Budget Departmental Summary**

Department Name Administration & Finance **Fund Number** 101-0401

2013 Accomplishments/Outcomes (4-10 required)

- Received 2011 GFOA CAFR award and submitted 2012 CAFR for award consideration by June 30, 2013 deadline.
- Downloaded year end salary data into the State of Indiana Gateway reporting system.
- Started a finance internship program to assist regular finance staff in their duties and encourage interest in public finance as a profession.
- Implemented Healthy Employee Web portal and a strong wellness program, in partnership with the Parks & Recreation department.
- Conducted employee Lunch and Learn Series to promote wellness and a health lifestyle.
- Continued improvement of the KPI monitoring and reporting program.
- More effective monitoring of unemployment claims with the goal of reducing unwarranted claims.
- Updated employee personnel policies and handbook.
- Accomplished migration of Novell operating system to Microsoft.
- Greater transparency accomplished by providing additional financial reports on the City website (i.e. Controller's Cash Report)

2014 Department Goals & Objectives/Linkage to City Strategies (4-10 required)

	City Strategy Number
- Fully implement performance based budgeting and apply for GFOA Distinguished Budget Award	2
- Decrease audit and CAFR preparation time after year end by one month. Complete by May 31st.	2
- Reduce turnaround time on issuing a business license to four days.	1
- Distribute month cash report and monthly financial report in a timely manner	2
- Increase percentage of qualified women and minority hires in all city positions (promote diversity in city employment)	2
- Reduce turnover rate for new hires within the first year of employment with the city	2
- Increase employee participation in the city wellness program to the betterment of the employee and to reduce health costs.	2
- Improve applicant tracking systems to determine the percentage of minority candidates making application and those hired.	2
- Assist in the financial transition to a new management company at the Century Center.	3
- Controller to provide bi-weekly supervision to the manager of the new 311 call accounting center.	1

2014 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Need to assist and train new fiscal officers at various locations as they become better familiar with City financial systems and procedures
- State Board of Accounts staffing cutbacks and the increasing requirement for more financial preparation work by City accounting staff.
- Need to ensure that funds perform within budgetary guidelines and that revenue is realized and expenditures are within budget.
- Need to reach out to minority and women candidates to encourage city employment especially in leadership positions.
- Continuing need for training in new information technologies for maximum productivity.
- Continuing refinement of performance management system to realize the best results for the City.

Key Performance Indicators

Measure	Mayoral Goal	Type	2016 Long Term Goal	2012 Actual (if available)	2013 Estimated (if available)	2014 Target
- GFOA CAFR/Budget Award	2	Quality	1/1	1/0	1/0	1/1
- SBOA audit findings	2	Quality	0	0	5	1
- Fund Cash Report sent by 15th	2	Efficiency	12 months	12	12	12
- City Bond Rating (S&P)	2	Quality	AA+	AA	AA	AA+
- City-Wide Turnover/Percentage	2	Effectiveness	less than 60/5%	71/6.2%	70/6.3%	60/5.4%
- Minority % of City workforce	2	Effectiveness	25% or more	14.9%	15.2%	16.0%
- General Fund reserves %	2	Output	50% or more	43%	43%	45%
- General Fund % of Expenditures	2	Output	96% or less	97%	98%	96%
- Monthly calls to IT help desk	2	Output	1,000 or less	1,200	1,060	1,050

Types: output, efficiency, effectiveness, quality, outcome, technology

Information Technology (costs and FTE's also included in the financial summary)

Expenditures	2011 Actual	2012 Actual	2013 Amended Budget	6/30/13 Actual	2014 Proposed Budget	Variance 2013-2014
Personnel	387,000	416,000	418,000	209,000	424,000	6,000
Supplies	-	-	-	-	-	-
Maintenance Services	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-
Other Services	10,000	20,000	22,000	11,000	20,000	(2,000)
Capital	-	-	-	-	-	-
Total Expenditures	397,000	436,000	440,000	220,000	444,000	4,000
Information Tech. Staffing (FTE's)	5.00	6.00	6.00	6.00	6.00	-

Explain Significant Information Technology Trends and Changes Below:

The Administration & Finance Department pays for the salary, fringe benefits, training and related operating costs of the Information Technology group. The costs of computer hardware, software and maintenance agreements are generally paid from the County Option Income Tax Fund 404.

**City of South Bend, Indiana
2014 General Fund Budget Departmental Summary**

Department Name Administration & Finance Fund Number 101-0401

Five-Year Capital Improvement Plan

	Name	Funding Source	2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Total
	Replacement Capital							
1	Accounts Payable Copier	Cash	5,000	-	-	-	-	5,000
2	Administrative & Finance Copier	Lease	-	-	-	15,000	-	15,000
3	New carpeting for the office	Cash	-	10,000	-	-	-	10,000
4			-	-	-	-	-	-
5			-	-	-	-	-	-
6			-	-	-	-	-	-
7			-	-	-	-	-	-
8			-	-	-	-	-	-
9			-	-	-	-	-	-
10			-	-	-	-	-	-
11			-	-	-	-	-	-
12			-	-	-	-	-	-
13			-	-	-	-	-	-
14			-	-	-	-	-	-
15			-	-	-	-	-	-
16			-	-	-	-	-	-
17			-	-	-	-	-	-
	Project Capital							
18			-	-	-	-	-	-
19			-	-	-	-	-	-
20			-	-	-	-	-	-
21			-	-	-	-	-	-
22			-	-	-	-	-	-
23			-	-	-	-	-	-
24			-	-	-	-	-	-
25			-	-	-	-	-	-
26			-	-	-	-	-	-
27			-	-	-	-	-	-
28			-	-	-	-	-	-
29			-	-	-	-	-	-
30			-	-	-	-	-	-
31			-	-	-	-	-	-
32			-	-	-	-	-	-
33			-	-	-	-	-	-
34			-	-	-	-	-	-
	Total		5,000	10,000	-	15,000	-	30,000
	Funding Sources: Cash, Lease, Grant, Bond, Contributed Capital							

Justification:

- 1 Replacement of copier based on age. Current copier is eight years old. A basic copier is needed.
- 2 Replacement of copier based on age. A high end copier is needed because of high usage and the need to produce financial and other reports.
- 3 Replacement of carpeting in the office which is spotty and is showing its age. The current carpeting is a possible safety issue.

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