



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	\$ 9,029	\$ 377	\$ 10,112	\$ 421
Health Insurance - Retirees						
Police	\$ 14,640	\$ 610	\$ 16,104	\$ 671	\$ 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	2011 gal	2012 gal	2013		Less 5%	2014	Budget	Gallons Per Unit
				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 Change	Percent Change
			Salary Ordinance	2014 Salary 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
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Five-Year Capital Improvement Plan

	Name	Funding Source	2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Total
	<u>Replacement Capital</u>							
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			-	-	-	-	-	-
	<u>Project Capital</u>							
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)							
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
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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)

<ul style="list-style-type: none"> - Fully implement performance based budgeting and apply for GFOA Distinguished Budget Award - Decrease audit and CAFR preparation time after year end by one month. Complete by May 31st. - Reduce turnaround time on issuing a business license to four days. - Distribute month cash report and monthly financial report in a timely manner - Increase percentage of qualified women and minority hires in all city positions (promote diversity in city employment) - Reduce turnover rate for new hires within the first year of employment with the city - Increase employee participation in the city wellness program to the betterment of the employee and to reduce health costs. - Improve applicant tracking systems to determine the percentage of minority candidates making application and those hired. - Assist in the financial transition to a new management company at the Century Center. - Controller to provide bi-weekly supervision to the manager of the new 311 call accounting center. 	City Strategy Number 2 2 1 2 2 2 2 2 3 1
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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	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
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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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