

**City of South Bend  
Administration & Finance Policy Manual**



**1.2 Operating & Budgeting Policy      Effective: January 1, 2010**

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**Purpose:** This policy defines operating and budgeting practices of the City of South Bend.

**Scope:** This statement applies to all governmental units, enterprise operations, and operations of the City of South Bend.

**Responsibility:** This policy is the responsibility of the Controller of the City of South Bend. Changes or revisions to this policy are affected only with the consent and approval of the Controller.

**Effective Date:** This policy is effective January 1, 2010.

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**1.0 Policy Statement**

The City of South Bend will maintain a system of defined operating and budgeting practices, in compliance with Indiana statute, and Department of Local Government Finance (DLGF), to ensure adequate protection of city assets and resources, and to protect same in consideration of the taxpayers of the City of South Bend.

**2.0 Operations**

- 2.1 The city will maintain compliance with all Federal, State, and local legal requirements.
- 2.2 The city will continuously pursue an active campaign to maintain existing and create new sources of revenue.
- 2.3 The city will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
- 2.4 The city will pursue an active campaign to create and maintain state of art operating practices within infra-structure operations.
- 2.5 The city will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
- 2.6 The city will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi year basis.
- 2.7 A financial audit will be performed annually by the Indiana State Board of Accounts. Audit results will be presented to the Mayor and the Common Council upon completion of the audit. The city will evaluate any audit recommendations, determine and implement remedial actions required, and report same to the Mayor and Common Council.

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2.8 The city will establish financial, purchasing, human resource and information technology policy statements and procedures, as required, to define standard operating practices and protocols, intended to protect city assets.

**3.0 Budgeting**

3.1 The city will employ a structured budget preparation process that will be used by all entities receiving city funding, including taxpayer and citizen input through public disclosure and public hearings prior to adoption by the Common Council and other applicable Boards of the City of South Bend.

3.2 The city will maintain an internal control system to ensure spending within approved budgetary expenditures.