

Controller's Office

Rebecca Miller, Controller

The Controller's Office has a staff of seven full-time employees: the Controller, Deputy Controller, Purchasing Agent, Payroll Clerk, Accountant, Financial Analyst, and Bookkeeper.

We are the center of finance and budgeting for the City of Mishawaka and Mishawaka Utilities. The financial position of the City influences everything we do. Managing the resources of the City can be complicated, but we take great pride in managing taxpayer and ratepayer funds responsibly.

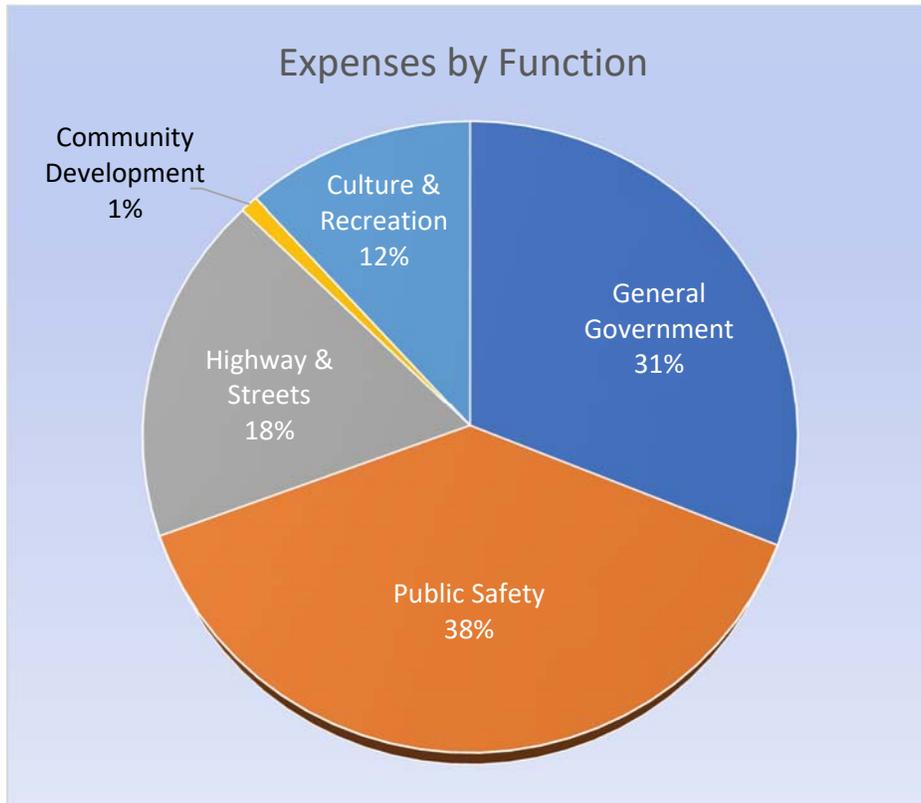
Internal controls are very important to provide oversight and checks and balances. Our office practices segregation of duties and has adopted cash handling and internal control policies that all City and Utility departments follow.

Other responsibilities include:

- Compiling the annual budget
- Processing and filing federal, state, and local financial reports
- Processing payroll, withholdings, and reporting
- Processing all accounts payable
- Receipting and reconciling all deposits on a daily basis
- Issuing various licenses and permits
- Authorizing and directing all investments

In 2019, we continued to build cash balances to weather the fiscal cliff in 2020 when property tax caps lower from 1.5% / 2.5% / 3.5% to 1% / 2% / 3%. In 2020 our property tax revenue will be reduced an additional \$2.4 million. In 2023, our loss of property tax is estimated at \$10.0 million. For comparison purposes, our loss in 2019 was \$5.8 million. As a whole, the City continues to strive to keep budgets flat and payroll costs reasonable, reviews health insurance plans annually for savings and cost reductions, engages the Common Council in the budget process, and stays up-to-date on any legislative changes that would affect our fiscal health.

In addition to the fiscal cliff, Dark Store legislation has allowed large box stores to appeal their assessed value based on like stores that are empty (dark). County and township assessor offices have neither the staff nor budgets to fight the high-profile law firms reaching out to the corporate stores. Together the City, along with the City of South Bend and St. Joseph County, meet to discuss appeals and strategies to combat this growing trend.



Key data point with history are shown in the following table:

General Fund Balance			
2016	2017	2018	2019
\$4,730,384	\$6,392,197	\$9,851,063	\$13,715,625
Tax Rate History			
2016	2017	2018	2019
\$1.997 +6.25%	\$1.999 +.07%	\$2.0516 +.026%	\$2.0701 +.009%
Assessed Value History			
2016	2017	2018	2019
\$1,341,719,802 -2.21%	\$1,391,035,674 +3.68%	\$1,409,003,003 +1.30%	\$1,443,063,119 +2.4%
Budget Book Totals			
2016	2017	2018	2019
\$52,926,916 +5.93%	\$50,545,983 -4.5%	\$52,847,785 +4.5%	\$55,749,918 +5.5%
Wage Increases - civilians			
2017	2018	2019	2020
1.0%	1.0% + \$500	1.5% + \$500	3.0%

In conclusion, the City Controller's office has the job of keeping the City financially sound. This may be with earnings, or with savings on purchasing, but either way it is a benefit to all citizens of Mishawaka. Sound financial management is fundamental to keeping Mishawaka moving forward.