

Costing Center Summary

Costing Center: ENGINEERING SERVICES

Previous Costing Center: ENGINEERING
SERVICES

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0132

Department: ENGINEERING
SERVICES

Approved: Yes

Stage: Approved

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures all costs associated with operating the Engineering Section of Development Services. The majority of the costs are payroll and vehicle expenses. Payroll expenses are somewhat offset by internal recoveries from the water and sewer utility for engineering services provided to the Utility.

Comments:

Outlook:

This is a true operating account designed to cover payroll and related engineering expenses for the City which leads to limited long range change.

Costing Center Summary

Costing Center: ENGINEERING SERVICES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
43510	PROVINCIAL GOV'T	New this year		0	2,000,000
43640	PROV. GRANT-IN-AID	Unchanged	0.00 %	80,000	80,000
44500	FEDERAL GOV'T	Unchanged	0.00 %	2,265,632	2,265,632
45001	DRIVEWAY APPROACH	Increased	36.36 %	11,000	15,000
45002	CROSSING PERMIT	Increased	40.00 %	15,000	21,000
45251	FOOTING & GRADING	Increased	50.00 %	12,000	18,000
45367	DEVELOPMENT AGREEMENTS	Unchanged	0.00 %	3,000	3,000
45999	REVENUE	New this year		0	50,000
49390	DEVELOPER CONTRIBUTIONS	New this year		0	368,000
Total Revenues:				2,386,632	4,820,632
Expenditures					
10300	CAPITAL PROJECTS	Not used this year		352,000	0
51083	REGULAR SALARIES	Decreased	11.93 %	711,728	626,831
51084	OVERTIME SALARIES	Unchanged	0.00 %	8,750	8,750
51122	BOOT ALLOWANCE	Unchanged	0.00 %	600	600
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	4,000	4,000
52015	CONTRACTS	Increased	100.00 %	25,000	50,000
52019	CONSULTING FEES	Increased	249.09 %	55,000	192,000
52020	PROFESSIONAL FEES	Increased	300.00 %	2,000	8,000
52028	FIRE INSURANCE	Increased	15.00 %	60	69
52069	PRINTING COSTS	Unchanged	0.00 %	3,200	3,200
53130	TELEPHONE REGULAR	Decreased	16.59 %	4,196	3,500
53445	CELLULAR TELEPHONE	Unchanged	0.00 %	14,000	14,000
54021	FREIGHT	Increased	166.67 %	300	800
54099	PARTS AND MATERIALS	Decreased	16.67 %	18,000	15,000
54103	GASOLINE #2	Increased	17.07 %	19,647	23,000
54410	EQUIPMENT PURCHASES	Not used this year		50,000	0
58520	CAPITAL DEVELOPMENT B/L	Increased	100.00 %	50,000	100,000
58522	STORM SEWERS B/L 3835	Not used this year		300,000	0
58523	DIKING/FLOOD CONTROL B/L	Unchanged	0.00 %	100,000	100,000
58531	8TH STR BRIDGE B/L 6661	Unchanged	0.00 %	76,520	76,520
58559	GENERAL GAS TAX RESERVE	Increased	104.52 %	2,265,632	4,633,632
59003	ADVERTISING	Unchanged	0.00 %	3,100	3,100
59048	LUNCHEONS	Decreased	33.33 %	1,200	800
59059	MEMBERSHIP	Decreased	89.17 %	63,700	6,900
59080	INTERNAL EQUIPMENT	Increased	2.93 %	20,500	21,100
59138	BUSINESS TRAVEL - MILEAGE	Increased	100.00 %	2,500	5,000
59139	CONFERENCE COSTS	Increased	41.00 %	5,000	7,050
59241	SPECIAL PROGRAMS	New this year		0	45,000
59993	EQUIPMENT CAPITAL	Increased	12.16 %	27,864	31,252

Costing Center Summary

Costing Center: *ENGINEERING SERVICES*

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
59997	TRANSFER FR RESERVES	Increased	280.00 %	(25,000)	(95,000)
Total Expenditures:				4,159,497	5,885,104

Costing Center Summary

Costing Center: ENGINEERING SERVICES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	0	2,000,000	0
43520 PROVINCIAL FLOOD RECOVERIES	1,376,817	0	0	0
43640 PROV. GRANT-IN-AID	67,702	80,000	80,000	85,000
44500 FEDERAL GOV'T	2,265,632	2,265,632	2,265,632	2,265,632
Conditional Government Transfers Total	3,710,151	2,345,632	4,345,632	2,350,632
Income from Enterprises				
49390 DEVELOPER CONTRIBUTIONS	0	0	368,000	0
Income from Enterprises Total	0	0	368,000	0
Other Income				
45999 REVENUE	1,207	9,888	50,000	0
Other Income Total	1,207	9,888	50,000	0
Permits, Licenses and Fines				
45001 DRIVEWAY APPROACH PERMIT	13,315	13,000	15,000	15,500
45002 CROSSING PERMIT	15,855	15,700	21,000	15,000
45251 FOOTING & GRADING	15,700	14,000	18,000	18,000
Permits, Licenses and Fines Total	44,870	42,700	54,000	48,500
User Fees and Sales of Goods				
45348 MAP AND ATLAS REVENUES	107	0	0	0
45367 DEVELOPMENT AGREEMENTS	4,185	3,000	3,000	3,000
User Fees and Sales of Goods Total	4,292	3,000	3,000	3,000
	3,760,520	2,401,220	4,820,632	2,402,132
			100.76%	(50.17%)
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	161	550	600	600
51123 PROTECTIVE CLOTHING	133	0	0	0
Benefits Total	294	550	600	600
Capital Contribution				
10300 CAPITAL PROJECTS	1,520,561	860,000	0	0
Capital Contribution Total	1,520,561	860,000	0	0
Contract Services				
52015 CONTRACTS	9,078	42,000	50,000	0
52019 CONSULTING FEES	91,791	0	192,000	20,000
52020 PROFESSIONAL FEES	2,202	12,000	8,000	8,500
52028 FIRE INSURANCE	60	60	69	71
52069 PRINTING COSTS	2,717	4,400	3,200	3,500
52692 FLOOD EXTERNAL EQUIPMENT	77,084	0	0	0
52696 FLOOD CONTRACTS	1,311,562	0	0	0
52759 SECURITY	62	0	0	0
Contract Services Total	1,494,555	58,460	253,269	32,071

Costing Center Summary

Costing Center: ENGINEERING SERVICES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Equipment Purchases				
54410 EQUIPMENT PURCHASES	11,729	26,000	0	0
Equipment Purchases Total	11,729	26,000	0	0
Materials and Supplies				
54021 FREIGHT	340	600	800	825
54062 LIABILITY CLAIMS	0	0	0	0
54065 LIABILITY RECOVERIES	0	(5,000)	0	0
54099 PARTS AND MATERIALS	17,424	10,000	15,000	15,500
54103 GASOLINE #2	19,587	19,647	23,000	21,000
54693 FLOOD PARTS & MATERIALS	45,889	0	0	0
Materials and Supplies Total	83,239	25,247	38,800	37,325
Other				
51141 TRAINING & DEVELOPMENT COSTS	7,878	6,000	4,000	8,600
59003 ADVERTISING	524	8,308	3,100	3,200
59048 LUNCHEONS	502	1,200	800	825
59059 MEMBERSHIP	4,765	63,700	6,900	7,100
59080 INTERNAL EQUIPMENT RENTAL	51,114	23,500	21,100	21,100
59098 SUBSCRIPTIONS	192	0	0	0
59138 BUSINESS TRAVEL - MILEAGE	4,004	3,000	5,000	5,200
59139 CONFERENCE COSTS	9,194	5,000	7,050	8,500
59241 SPECIAL PROGRAMS	46,807	0	45,000	45,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	32,656	31,252	35,140
Other Total	124,981	143,364	124,202	134,665
Reserve Appropriation				
58520 CAPITAL DEVELOPMENT B/L 4976	200,000	50,000	100,000	200,000
58521 CIVIC LAND ACQ.B/L 5765	0	0	0	0
58522 STORM SEWERS B/L 3835	365,000	300,000	0	500,000
58523 DIKING/FLOOD CONTROL B/L 4923	200,000	100,000	100,000	200,000
58531 8TH STR BRIDGE B/L 6661	75,000	76,520	76,520	76,520
58559 GENERAL GAS TAX RESERVE	2,265,632	2,265,632	4,633,632	2,265,632
Reserve Appropriation Total	3,105,632	2,792,152	4,910,152	3,242,152
Salaries and Wages				
51083 REGULAR SALARIES	703,720	711,728	626,831	683,244
51084 OVERTIME SALARIES	13,683	8,750	8,750	9,000
51697 FLOOD REGULAR SALARIES	130,995	0	0	0
51698 FLOOD OVERTIME	190,238	0	0	0
Salaries and Wages Total	1,038,635	720,478	635,581	692,244
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(250,390)	(42,000)	(95,000)	(45,000)
Transfers to/from Internal Accounts Total	(250,390)	(42,000)	(95,000)	(45,000)
Utilities				
53130 TELEPHONE REGULAR	7,991	6,696	3,500	3,600
	7,150,345	4,604,947	5,885,104	4,112,157
			27.80%	(30.13%)

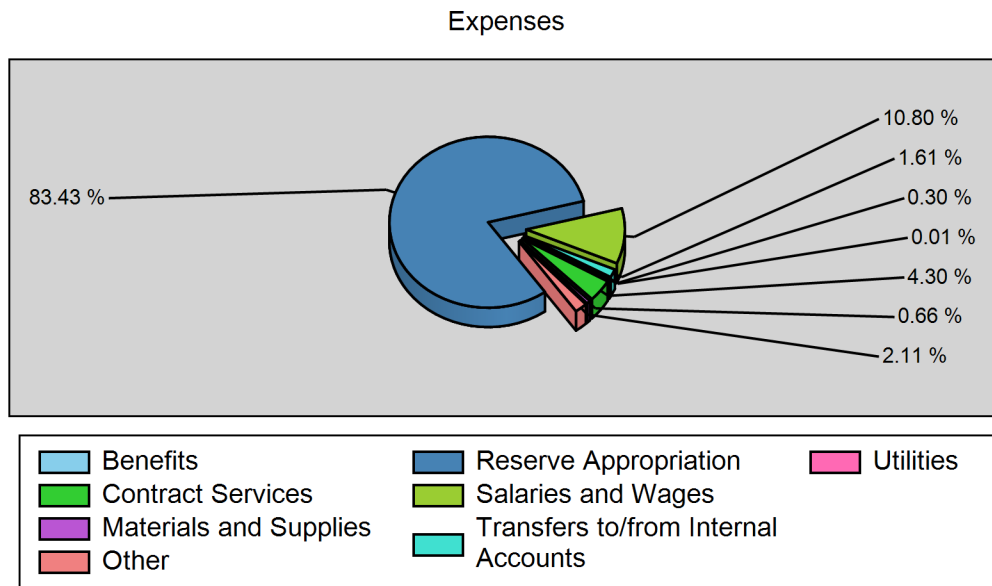
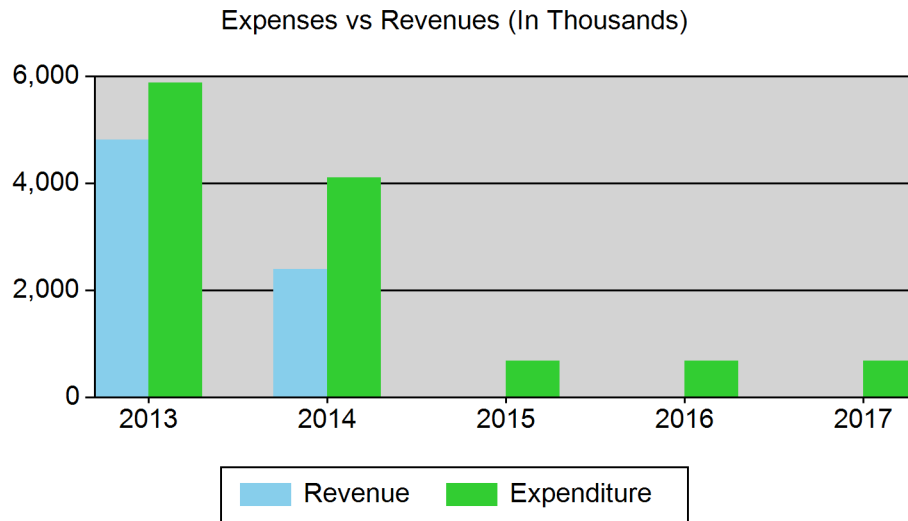
Costing Center Summary

Costing Center: *ENGINEERING SERVICES*

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
53445 CELLULAR TELEPHONE	13,117	14,000	14,000	14,500
Utilities Total	21,108	20,696	17,500	18,100
	7,150,345	4,604,947	5,885,104	4,112,157
			27.80%	(30.13%)
Net Total	(3,389,825)	(2,203,727)	(1,064,472)	(1,710,025)

Costing Center Summary

Costing Center: ENGINEERING SERVICES



Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT

Previous Costing Center: GENERAL
RECONSTRUCTION
PROJECT

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 3957

Department: ENGINEERING
SERVICES

Approved: Yes

Stage: Approved

Manager: Ian Christiansen 729-
2217

Description:

This cost center is the source of funds for all of the reconstruction work done on streets and roads. The funds are all generated by Property Taxes and do not include Utility or Grant revenue. The reconstruction work consists of larger scale work where complete blocks are reconstructed.

Comments:

A large portion of the programming developed through the asset management system will be funded through this costing center.

Outlook:

As the Asset Management System is further developed and advanced this funding source will gain in significance as well as size.

Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
10300	CAPITAL PROJECTS	Decreased	3.60 %	1,110,000	1,070,000
59997	TRANSFER FR RESERVES	Decreased	5.10 %	(785,000)	(745,000)
Total Expenditures:				325,000	325,000

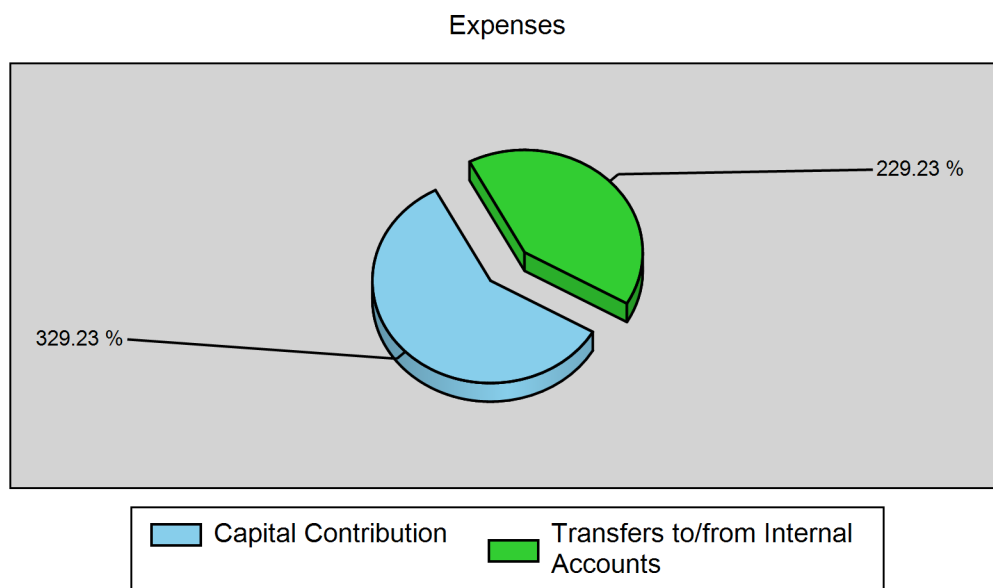
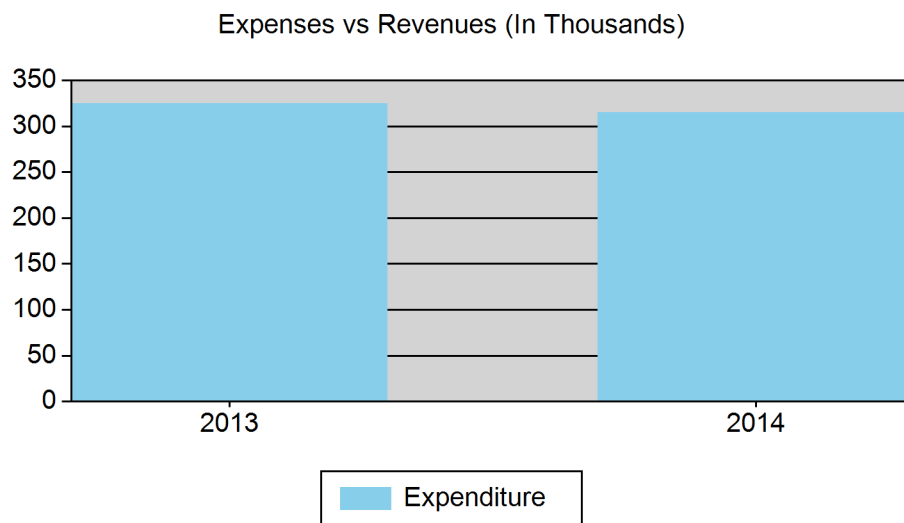
Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	15,810	457,000	1,070,000	1,100,000
Capital Contribution Total	15,810	457,000	1,070,000	1,100,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	(132,000)	(745,000)	(785,000)
Transfers to/from Internal Accounts Total	0	(132,000)	(745,000)	(785,000)
	15,810	325,000	325,000	315,000
			0.00%	(3.08%)
Net Total	(15,810)	(325,000)	(325,000)	(315,000)

Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT



Costing Center Summary

Costing Center: PARKING LOTS

Previous Costing Center: PARKING LOTS

Division: TRANSPORTATION
SERVICES

Department: ENGINEERING
SERVICES

Stage: Approved

Budget Year: 2013

Accounting Reference: 1056

Approved: Yes

Manager: Ian Christiansen 729-
2217

Description:

This cost center reflects the revenues (net of GST and bank charges) from parking lot meters and monthly rentals at the City owned parking lots in the downtown area.

Comments:

Operating expenses for the parking lots are included in the Operations Budget.

Outlook:

Economic Development is currently reviewing the scope and function of downtown parking within the Renaissance District for 2013. What changes this may lead to are uncertain as of this time.

Costing Center Summary

Costing Center: PARKING LOTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42242	7TH ST-000 BLK-METERED	Increased	100.00 %	1,100	2,200
42687	PARKING STALLS	Increased	0.75 %	48,633	49,000
Total Revenues:				49,733	51,200
Expenditures					
51083	REGULAR SALARIES	Not used this year		1,000	0
53046	POWER	Unchanged	0.00 %	1,597	1,597
54099	PARTS AND MATERIALS	Unchanged	0.00 %	650	650
Total Expenditures:				3,247	2,247

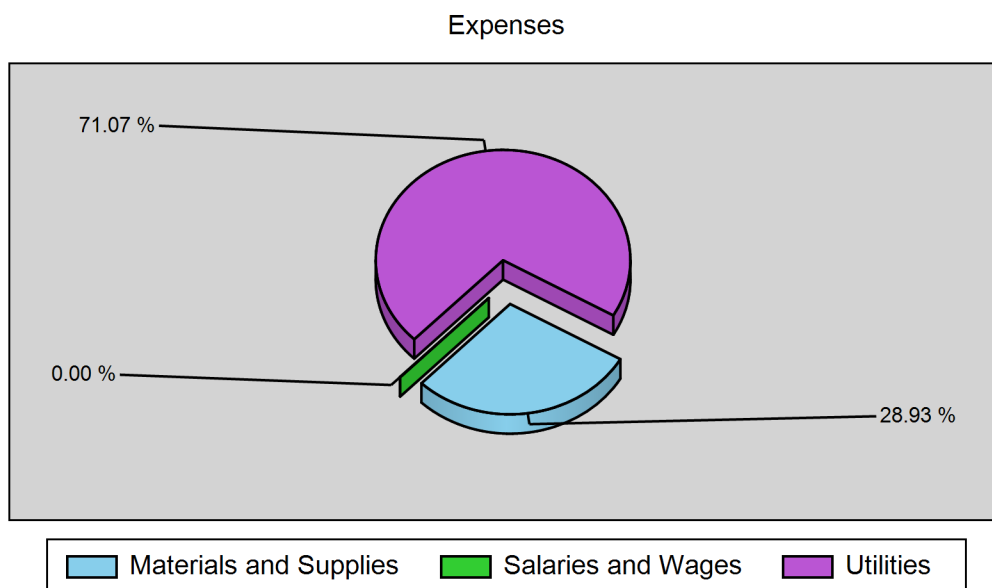
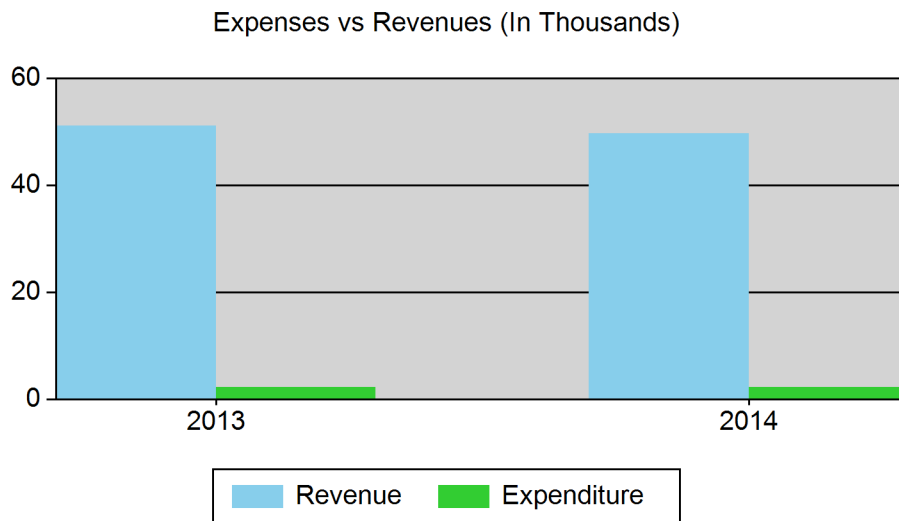
Costing Center Summary

Costing Center: PARKING LOTS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
User Fees and Sales of Goods				
42232 PRINCE EDWARD - METERED	0	0	0	0
42242 7TH ST-000 BLK-METERED	2,257	3,035	2,200	1,100
42687 PARKING STALLS	47,011	51,216	49,000	48,633
User Fees and Sales of Goods Total	49,268	54,251	51,200	49,733
	49,268	54,251	51,200	49,733
			(5.62%)	(2.87%)
Expenditures				
Contract Services				
52089 COMMISSION	10	0	0	0
Contract Services Total	10	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	57	300	650	650
Materials and Supplies Total	57	300	650	650
Other				
59014 WORK ORDERS	1,818	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	0	0	0	0
Other Total	1,818	0	0	0
Salaries and Wages				
51083 REGULAR SALARIES	0	0	0	0
Salaries and Wages Total	0	0	0	0
Utilities				
53046 POWER	1,900	1,630	1,597	1,597
Utilities Total	1,900	1,630	1,597	1,597
	3,784	1,930	2,247	2,247
			16.42%	0.00%
Net Total	45,483	52,321	48,953	47,486

Costing Center Summary

Costing Center: PARKING LOTS



Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

Previous Costing Center: SIDEWALK & CURB
PROJECTS

Division: TRANSPORTATION
SERVICES

Department: ENGINEERING
SERVICES

Stage: Approved

Budget Year: 2013

Accounting Reference: 2482

Approved: Yes

Manager: Ian Christiansen 729-
2217

Description:

This costing center captures the costs associated with replacing various curbs and sidewalks in conjunction with the street resurfacing program, as well as for the installation of new sidewalks with funding from the Gas tax Reserve.

Collector and arterial streets are required to have sidewalks on both sides by modern development standards, however this is not always the case. This account allows for the infill of missing sidewalks on collector and arterial streets.

Comments:

Funding levels have been increased by \$166,500 to match 2012 funding level. The net expense in this account has remained the same since 2005 therefore any increase in programming over the \$150,000, the 2005 funding level, has been paid with Gas Tax Revenue funds. This changed in 2012 when City Council provided an additional \$166,500 in funding. The base level for funding in 2013 is therefore \$316,500.

Outlook:

The continuation of the Gas Tax Revenue in the future will continue to fund the construction of missing sidewalks.

Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
52015	CONTRACTS	Increased	15.23 %	656,500	756,500
59997	TRANSFER FR RESERVES	Unchanged	0.00 %	(340,000)	(340,000)
Total Expenditures:				316,500	416,500

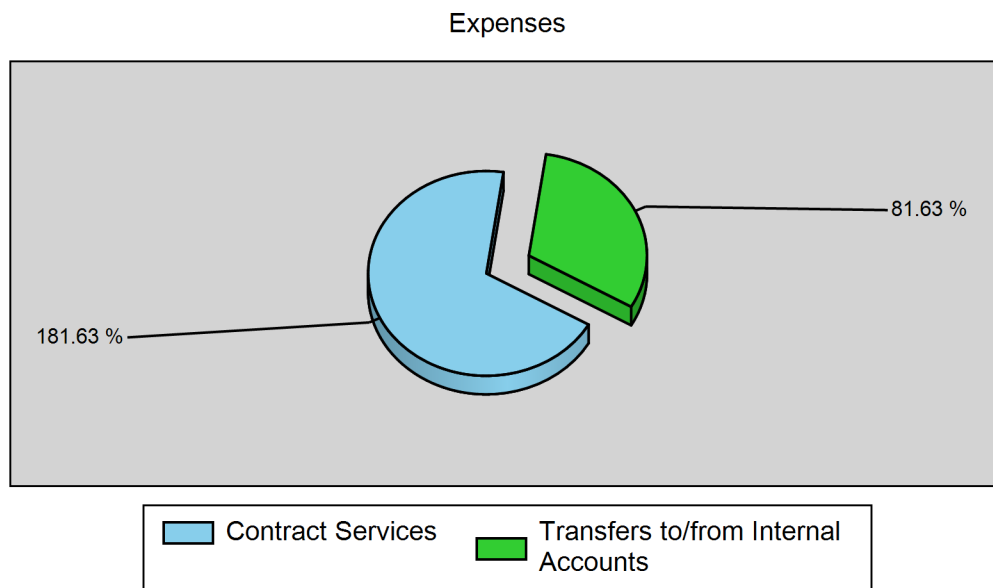
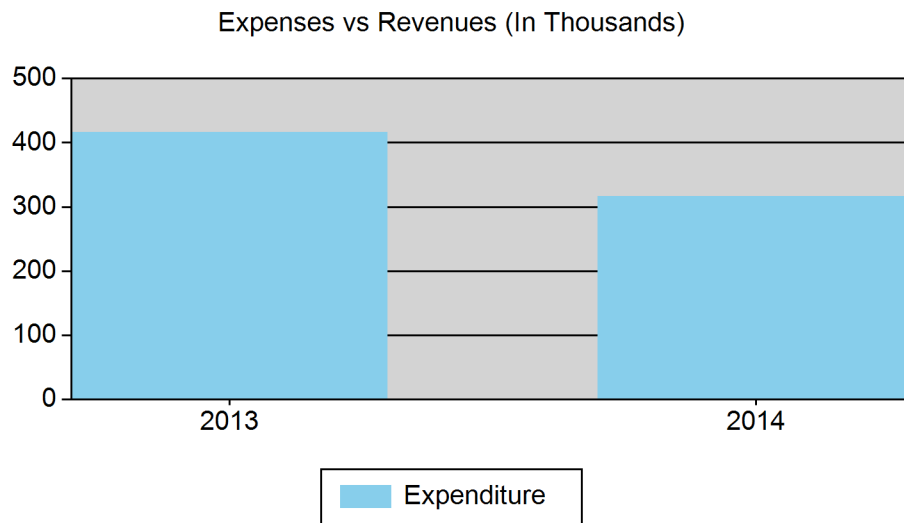
Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	331,292	293,900	756,500	656,500
Contract Services Total	331,292	293,900	756,500	656,500
Salaries and Wages				
51083 REGULAR SALARIES	1,015	0	0	0
51084 OVERTIME SALARIES	2,543	0	0	0
Salaries and Wages Total	3,559	0	0	0
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(184,040)	(143,900)	(340,000)	(340,000)
Transfers to/from Internal Accounts Total	(184,040)	(143,900)	(340,000)	(340,000)
	150,810	150,000	416,500	316,500
			177.67%	(24.01%)
Net Total	(150,810)	(150,000)	(416,500)	(316,500)

Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS



Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

Previous Costing Center: STREET RESURFACING
PROJECTS

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 2481

Department: ENGINEERING
SERVICES

Approved: Yes

Stage: Approved

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures the costs associated with refurbishing street surfaces.

Comments:

Typical resurfacing methods include a combination of asphalt grinding and overlay, asphalt repair and chip seal.

Funding levels have been increased by \$166,500 to match 2012 funding level. The net expense in this account has remained the same since 2005 therefore any increase in programming over the \$900,000, the 2005 funding level, has been paid with Gas Tax Revenue funds. This changed in 2012 when City Council provided an additional \$166,500 in funding. The base level for funding in 2013 is therefore \$1,066,500.

Outlook:

Programming is prioritized with other Gas Tax funded projects contained in the capital plan.

Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
52015	CONTRACTS	Increased	24.00 %	1,666,500	2,066,500
59997	TRANSFER FR RESERVES	Unchanged	0.00 %	(600,000)	(600,000)
Total Expenditures:				1,066,500	1,466,500

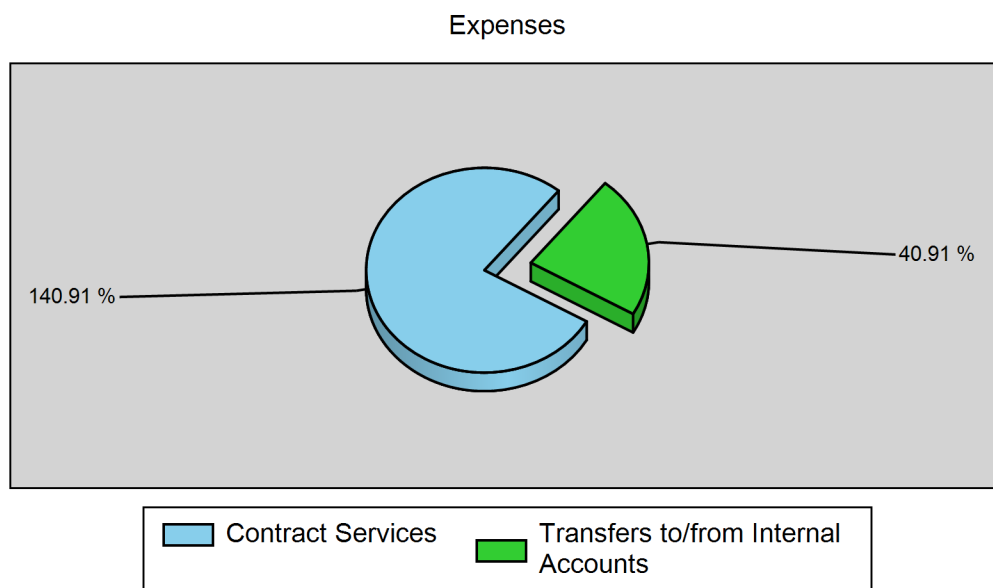
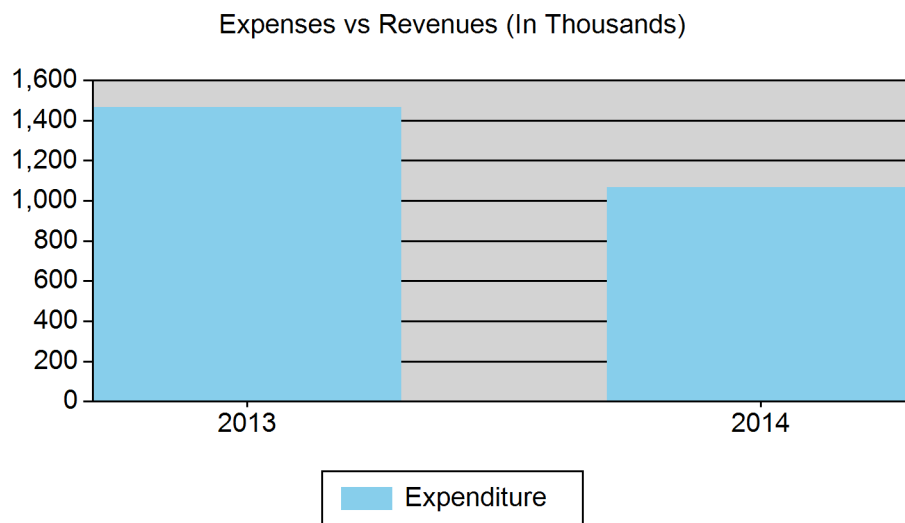
Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	1,652,732	2,030,600	2,066,500	1,666,500
Contract Services Total	1,652,732	2,030,600	2,066,500	1,666,500
Materials and Supplies				
54099 PARTS AND MATERIALS	494	0	0	0
Materials and Supplies Total	494	0	0	0
Other				
59003 ADVERTISING	7,257	0	0	0
Other Total	7,257	0	0	0
Salaries and Wages				
51083 REGULAR SALARIES	9,336	12,000	0	0
51084 OVERTIME SALARIES	15,161	12,000	0	0
Salaries and Wages Total	24,497	24,000	0	0
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(467,138)	(1,154,600)	(600,000)	(600,000)
Transfers to/from Internal Accounts Total	(467,138)	(1,154,600)	(600,000)	(600,000)
	1,217,841	900,000	1,466,500	1,066,500
			62.94%	(27.28%)
Net Total	(1,217,841)	(900,000)	(1,466,500)	(1,066,500)

Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS



Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

Previous Costing Center: ENVIRONMENTAL
INITIATIVES

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0143

Department: OPERATIONS ADMIN

Approved: Yes

Stage: Approved

Manager: Rod Sage 729-2247

Description:

This cost center is used to fund environmental initiatives in order to help address issues such as climate change, sustainable environments, and strategies related to greenhouse gas emissions reduction.

Comments:

These funds are used to support the Environmental Initiatives Section including the Environmental Strategic Plan as adopted by City Council in October of 2007. Included are funds for the Environmental Strategic Plan Update, the Environmental Committee, the Environment Web Page and Social Media Accounts.

The 2013 increase in salaries is part of a succession plan with the understanding that there will be cost savings in the future as the support position would not be filled upon the current Manager's retirement.

Outlook:

The area of Environmental Initiatives will only continue to expand and take on new roles as society becomes more aware of changes to help protect our environment. The City of Brandon is well recognized for taking on new environmental ideas to help the environment and will continue to be environmental stewards for the citizens of Brandon.

Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	33.08 %	130,426	173,565
51084	OVERTIME SALARIES	Decreased	10.91 %	5,500	4,900
52015	CONTRACTS	Decreased	2.00 %	5,000	4,900
52069	PRINTING COSTS	Decreased	10.00 %	1,000	900
54099	PARTS AND MATERIALS	Decreased	5.00 %	10,000	9,500
59003	ADVERTISING	Decreased	6.25 %	4,000	3,750
59048	LUNCHEONS	Decreased	5.00 %	500	475
59139	CONFERENCE COSTS	Decreased	57.82 %	5,500	2,320
Total Expenditures:				161,926	200,310

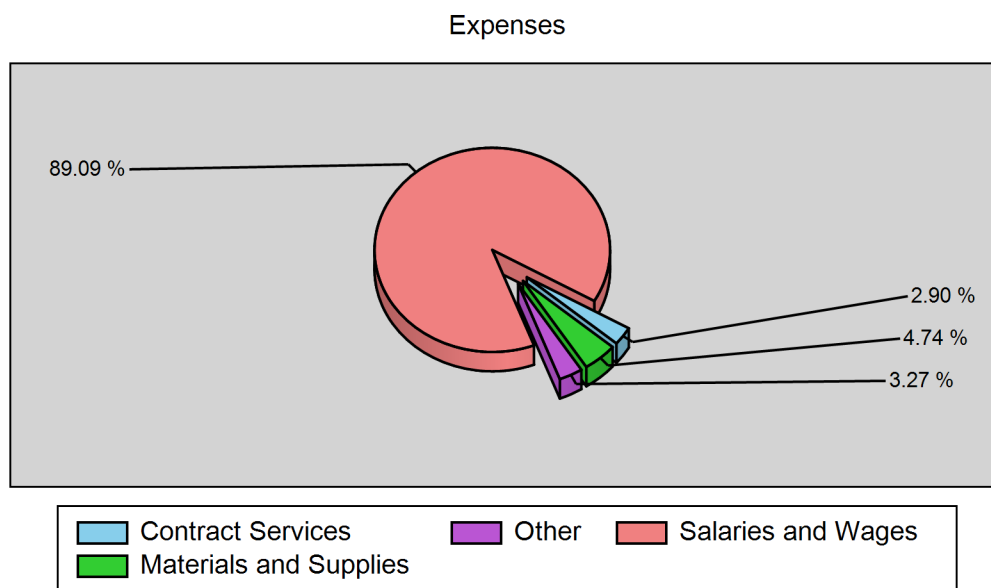
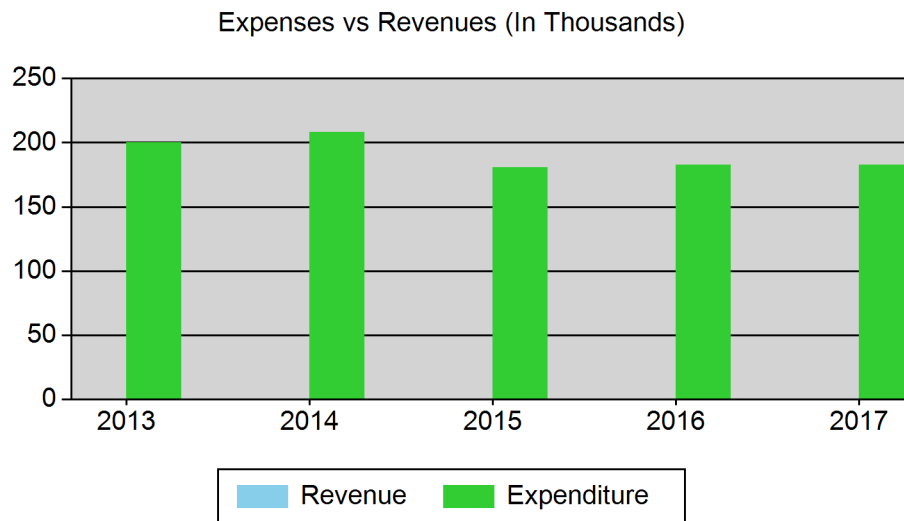
Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	169,958	0	0	0
Conditional Government Transfers Total	169,958	0	0	0
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	650	34,331	0	0
Income from Enterprises Total	650	34,331	0	0
	170,608	34,331	0	0
			(100.00%)	0.00%
Expenditures				
Contract Services				
52015 CONTRACTS	264,473	0	4,900	4,900
52069 PRINTING COSTS	0	0	900	900
Contract Services Total	264,473	0	5,800	5,800
Materials and Supplies				
54099 PARTS AND MATERIALS	7,459	10,000	9,500	9,500
Materials and Supplies Total	7,459	10,000	9,500	9,500
Other				
59003 ADVERTISING	4,500	4,000	3,750	3,750
59048 LUNCHEONS	236	200	475	475
59139 CONFERENCE COSTS	7,415	4,500	2,320	5,200
Other Total	12,150	8,700	6,545	9,425
Salaries and Wages				
51083 REGULAR SALARIES	85,933	138,501	173,565	178,739
51084 OVERTIME SALARIES	3,153	4,800	4,900	4,900
Salaries and Wages Total	89,086	143,301	178,465	183,639
	373,168	162,001	200,310	208,364
			23.65%	4.02%
Net Total	(202,561)	(127,670)	(200,310)	(208,364)

Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES



Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

Previous Costing Center: OPERATIONAL
SERVICES DIVISION
ADMINISTRATION

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0142

Department: OPERATIONS ADMIN

Approved: Yes

Stage: Approved

Manager: Rod Sage 729-2247

Description:

This cost center is for the administrative costs associated with the Civic Services Complex.

This cost center also includes the incidental costs associated with operating the Civic Services Building office and the training and conference costs related to the general administration staff.

Comments:

The Operational Services Division is under the direction of the General Manager of Operations, who reports directly to the City Manager. Operational Services consists of three (3) Department Heads which includes Transportation Services, Public Works, and Community Services. Support for this area is provided by the Finance Supervisor - Operations.

Director positions have all been structured to reflect true cohesive Departments within the Operations Division. The Financial Supervisor - Operations is part of this Costing Center and is responsible for supporting and maintaining the financial management, financial controls, and planning activities for the Operational Services Division. This position involves a high degree of business interaction and customer contact as well as the need to continually improve the quality of the financial reporting to enhance business insights and make value added business decisions for Operations.

The Infrastructure Asset Management Coordinator is responsible for the development, maintenance and enhancement of the Operational Services Division Asset Management Program. This Asset Management system provides the City of Brandon with a standardized and consistent approach to tracking and associated costs related to assets. The CityWorks Asset Management system is growing steadily and is quickly beginning to help identify areas of concerns for infrastructure and allowing for maintenance or replacement in effective cost efficient manners in all areas of Operations.

Outlook:

Emphasis will be placed on operating standards for each Departments responsibility to ensure financial responsibilities are maintained. Greater financial controls will be enhanced by the Finance Supervisor - Operations, and Infrastructure will become categorized with further implementation of the Asset Management program. Training will be required in all areas to ensure a high level of knowledge is acquired for administrative staff and the success of these initiatives.

Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.50 %	548,719	573,386
51084	OVERTIME SALARIES	New this year		0	500
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	3,000	3,000
52015	CONTRACTS	Decreased	10.00 %	1,000	900
52029	LIABILITY INSURANCE	Increased	7.06 %	10,317	11,045
52069	PRINTING COSTS	Not used this year		100	0
52252	DELIVERY - IN CITY	Increased	6.67 %	750	800
53130	TELEPHONE REGULAR	Decreased	3.94 %	4,164	4,000
53131	TELEPHONE LONG DISTANCE	Not used this year		175	0
53295	RADIO COSTS	Decreased	70.00 %	1,000	300
54099	PARTS AND MATERIALS	Decreased	25.23 %	5,350	4,000
54103	GASOLINE #2	Unchanged	0.00 %	1,341	1,341
54410	EQUIPMENT PURCHASES	Decreased	50.00 %	1,000	500
59048	LUNCHEONS	Decreased	10.00 %	500	450
59059	MEMBERSHIP	Decreased	20.00 %	500	400
59080	INTERNAL EQUIPMENT	Unchanged	0.00 %	750	750
59098	SUBSCRIPTIONS	Not used this year		500	0
59138	BUSINESS TRAVEL - MILEAGE	Decreased	10.00 %	5,000	4,500
59139	CONFERENCE COSTS	Decreased	63.64 %	11,000	4,000
59993	EQUIPMENT CAPITAL	Unchanged	0.00 %	1,695	1,695
Total Expenditures:				596,861	611,567

Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

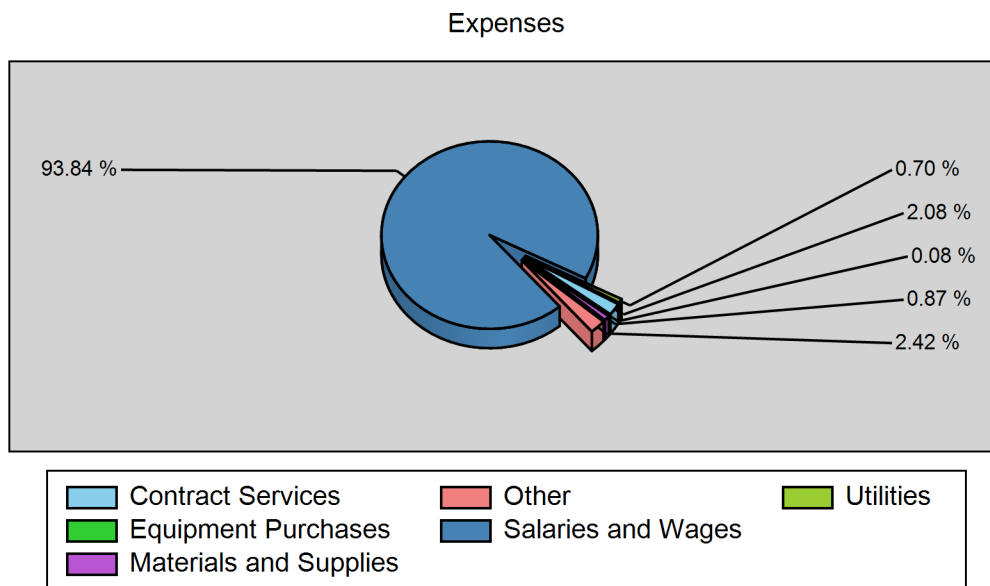
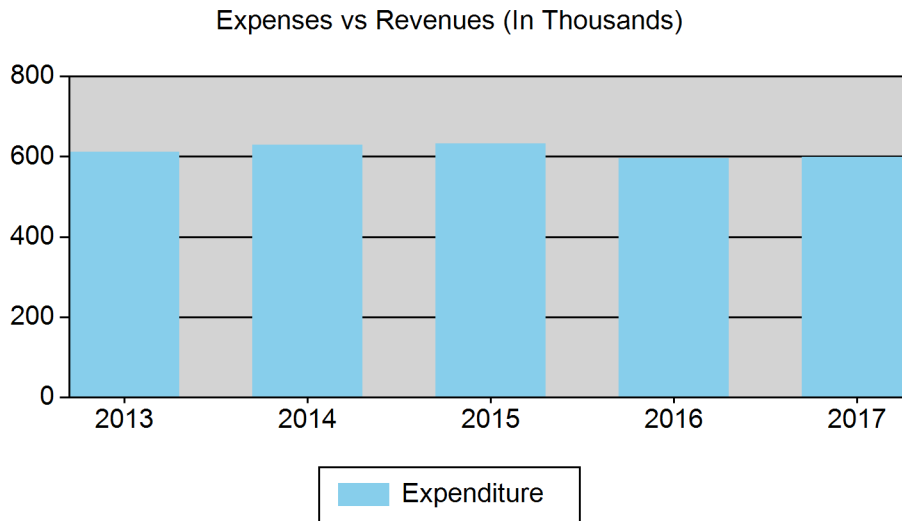
Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	0	0	0	0
Other Income Total	0	0	0	0
	0	0	0	0
			0.00%	0.00%
Expenditures				
Contract Services				
52015 CONTRACTS	850	1,000	900	900
52020 PROFESSIONAL FEES	0	0	0	0
52029 LIABILITY INSURANCE	0	10,323	11,045	11,045
52069 PRINTING COSTS	38	78	0	0
52252 DELIVERY - IN CITY	0	800	800	800
Contract Services Total	888	12,201	12,745	12,745
Equipment Purchases				
54410 EQUIPMENT PURCHASES	160	500	500	500
Equipment Purchases Total	160	500	500	500
Materials and Supplies				
54099 PARTS AND MATERIALS	7,860	5,450	4,000	4,000
54103 GASOLINE #2	1,294	1,321	1,341	1,341
Materials and Supplies Total	9,154	6,771	5,341	5,341
Other				
51141 TRAINING & DEVELOPMENT COSTS	5,340	6,000	3,000	3,000
59048 LUNCHEONS	448	500	450	450
59059 MEMBERSHIP	4,269	500	400	400
59080 INTERNAL EQUIPMENT RENTAL	9,780	750	750	750
59098 SUBSCRIPTIONS	0	500	0	0
59138 BUSINESS TRAVEL - MILEAGE	3,368	4,000	4,500	5,000
59139 CONFERENCE COSTS	0	9,500	4,000	7,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	1,695	1,695	1,906
Other Total	23,206	23,445	14,795	18,506
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	622,311	548,719	573,386	587,574
51084 OVERTIME SALARIES	2,390	400	500	500
Salaries and Wages Total	624,702	549,119	573,886	588,074
Utilities				
53130 TELEPHONE REGULAR	8,002	3,800	4,000	4,000
53131 TELEPHONE LONG DISTANCE	261	0	0	0
53295 RADIO COSTS	556	300	300	300
Utilities Total	8,820	4,100	4,300	4,300
	666,929	596,136	611,567	629,466
			2.59%	2.93%
Net Total	(666,929)	(596,136)	(611,567)	(629,466)

Costing Center Summary

Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION



Costing Center Summary

Costing Center: BRIDGE MAINTENANCE

Previous Costing Center: BRIDGE MAINTENANCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0177

Department: BUILDING
MAINTENANCE -
Transportation Serv

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This account is for minor repairs to the 8th Street Bridge on an 'as required' basis. The 1930's portion of the 8th Street Bridge is scheduled to be replaced in 2013. A reserve has been established to save for those expected replacement costs. Annual consulting fees regarding the condition of the bridge are charged to the Engineering Administration account.

Comments:

Outlook:

Costing Center Summary

Costing Center: BRIDGE MAINTENANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Not used this year		1,000	0
54099	PARTS AND MATERIALS	Unchanged	0.00 %	200	200
Total Expenditures:				1,200	200

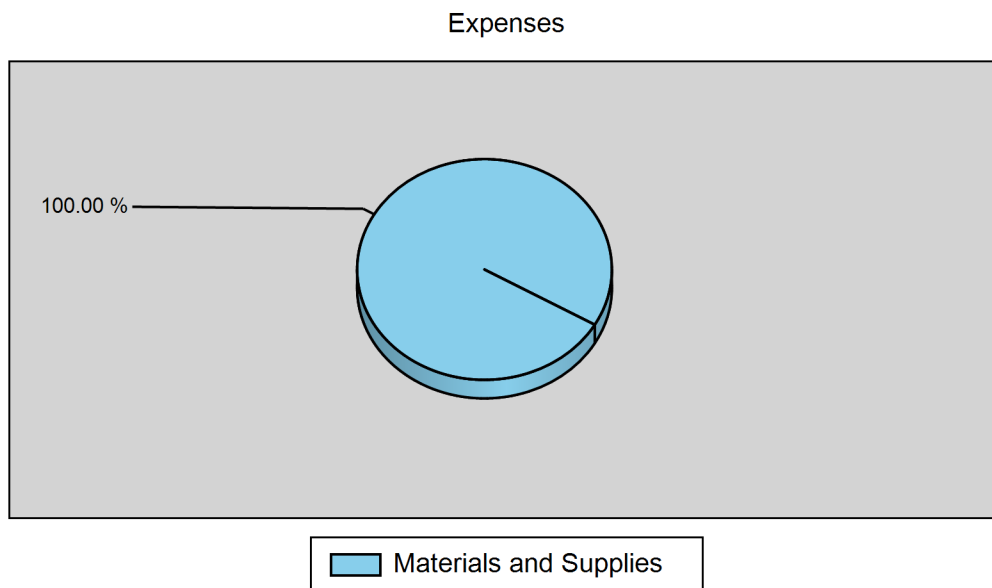
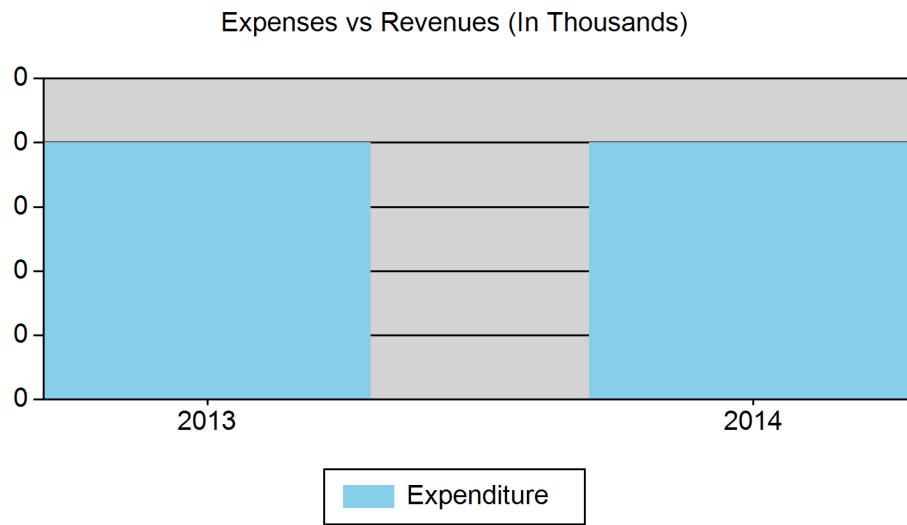
Costing Center Summary

Costing Center: BRIDGE MAINTENANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Materials and Supplies				
54099 PARTS AND MATERIALS	0	100	200	200
Materials and Supplies Total	0	100	200	200
Salaries and Wages				
51083 REGULAR SALARIES	861	200	0	0
Salaries and Wages Total	861	200	0	0
	861	300	200	200
			(33.33%)	0.00%
Net Total	(861)	(300)	(200)	(200)

Costing Center Summary

Costing Center: BRIDGE MAINTENANCE



Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX

Previous Costing Center: CIVIC SERVICES
COMPLEX

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0136

Department: BUILDING
MAINTENANCE -
Transportation Serv

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This account covers the operating and maintenance costs of the building on Richmond Avenue East, the salt shed/sand storage building and the scale. The internal recovery is funded through the garage and is reflected in the rates charged by the garage.

Comments:

Outlook:

Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.28 %	24,835	25,898
51084	OVERTIME SALARIES	Increased	80.65 %	1,240	2,240
51184	DOUBLE OVERTIME	Not used this year		1,000	0
52015	CONTRACTS	Decreased	3.74 %	2,166	2,085
52028	FIRE INSURANCE	Increased	16.85 %	3,300	3,856
52755	CLEANING CONTRACT	Increased	6.33 %	13,750	14,620
53025	HEAT	Decreased	38.69 %	42,000	25,750
53046	POWER	Increased	3.28 %	52,882	54,615
53130	TELEPHONE REGULAR	Increased	100.00 %	250	500
53150	WATER	Increased	6.25 %	8,000	8,500
54099	PARTS AND MATERIALS	Decreased	4.84 %	28,000	26,645
58533	CIVIC SERVICES COMPLEX	Unchanged	0.00 %	25,000	25,000
59050	MAINTENANCE OF GROUNDS	Increased	148.45 %	805	2,000
59334	INTERNAL CHARGES	New this year		0	(191,709)
59997	TRANSFER FR RESERVES	Not used this year		(203,228)	0
Total Expenditures:				0	0

Costing Center Summary

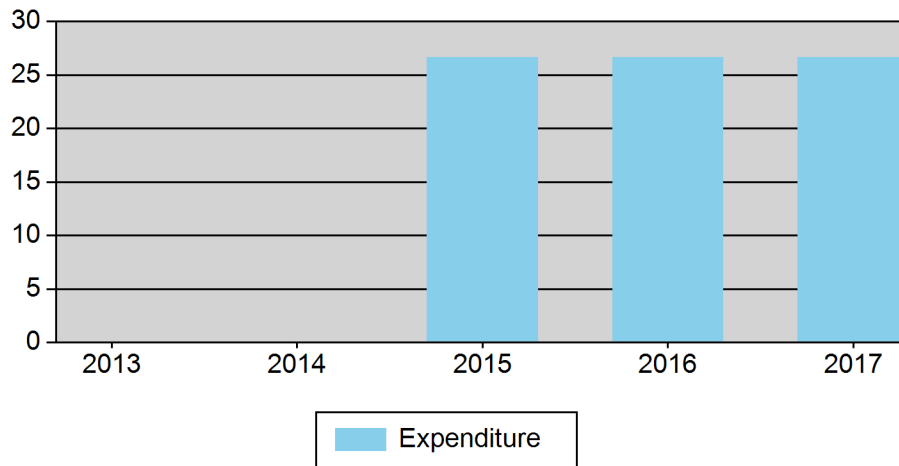
Costing Center: CIVIC SERVICES COMPLEX

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	2,312	2,166	2,085	2,085
52028 FIRE INSURANCE	3,294	3,499	3,856	3,972
52755 CLEANING CONTRACT	12,004	10,550	14,620	14,620
Contract Services Total	17,611	16,215	20,561	20,677
Materials and Supplies				
54099 PARTS AND MATERIALS	34,733	23,000	26,645	26,563
Materials and Supplies Total	34,733	23,000	26,645	26,563
Other				
59014 WORK ORDERS	276	0	0	0
59050 MAINTENANCE OF GROUNDS	1,288	1,419	2,000	2,000
Other Total	1,564	1,419	2,000	2,000
Reserve Appropriation				
58533 CIVIC SERVICES COMPLEX B/L5655	50,000	25,000	25,000	75,000
Reserve Appropriation Total	50,000	25,000	25,000	75,000
Salaries and Wages				
51083 REGULAR SALARIES	29,876	19,535	25,898	26,643
51084 OVERTIME SALARIES	3,985	2,540	2,240	2,240
51184 DOUBLE OVERTIME	897	0	0	0
Salaries and Wages Total	34,758	22,075	28,138	28,883
Transfers to/from Internal Accounts				
59334 INTERNAL CHARGES	(246,181)	0	(191,709)	(242,488)
59997 TRANSFER FR RESERVES	0	(203,228)	0	0
Transfers to/from Internal Accounts Total	(246,181)	(203,228)	(191,709)	(242,488)
Utilities				
53025 HEAT	35,584	25,000	25,750	25,750
53046 POWER	50,902	53,025	54,615	54,615
53130 TELEPHONE REGULAR	432	500	500	500
53150 WATER	8,045	9,000	8,500	8,500
Utilities Total	94,963	87,525	89,365	89,365
	(12,552)	(27,994)	0	0
			(100.00%)	(122.22%)
Net Total	12,552	27,994	0	0

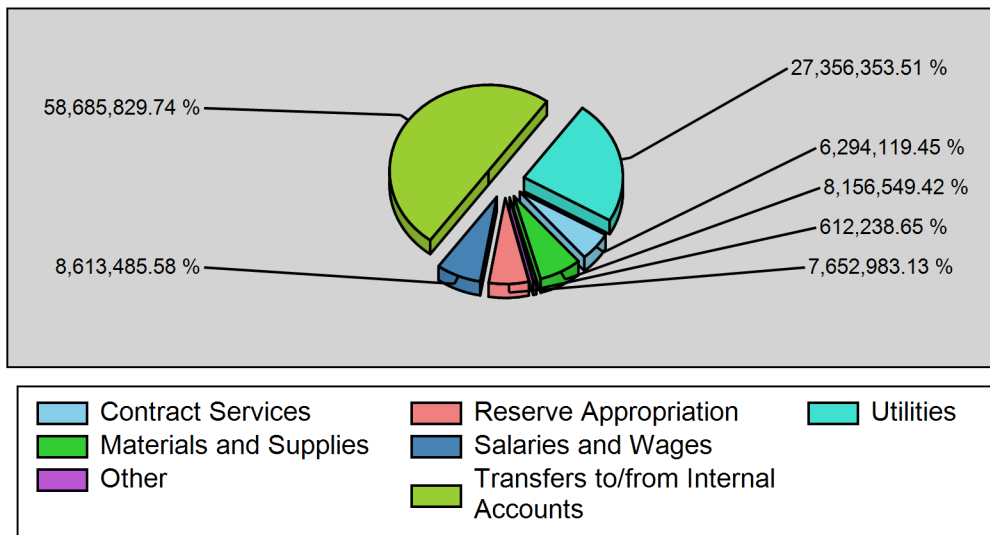
Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: STORAGE GARAGE-OPER+MTNCE

Previous Costing Center: STORAGE GARAGE-
OPER+MTNCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0139

Department: BUILDING
MAINTENANCE -
Transportation Serv

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center is for the operation and maintenance of the storage garage. This is currently used to house equipment as well as for the Meter Repair Shop at the Civic Services Complex Site. The internal recovery is funded through the garage and is reflected in the rates charged by the garage.

Comments:

Outlook:

Costing Center Summary

Costing Center: STORAGE GARAGE-OPER+MTNCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	86.32 %	24,835	3,398
52028	FIRE INSURANCE	Increased	48.00 %	275	407
53025	HEAT	Decreased	16.45 %	15,560	13,000
53150	WATER	Unchanged	0.00 %	1,200	1,200
54099	PARTS AND MATERIALS	Increased	65.00 %	2,000	3,300
59334	INTERNAL CHARGES	New this year		0	(21,305)
59997	TRANSFER FR RESERVES	Not used this year		(43,870)	0
Total Expenditures:				0	0

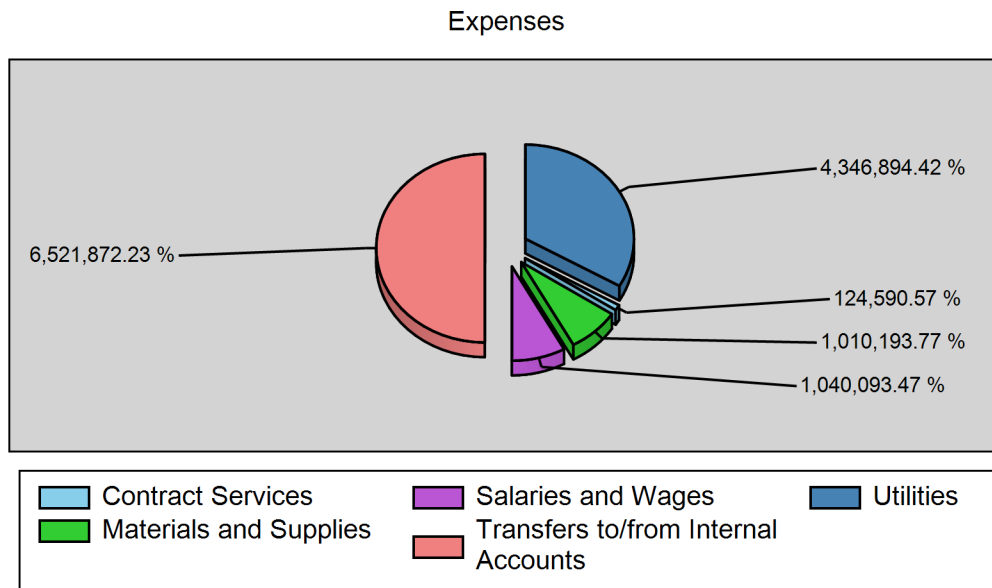
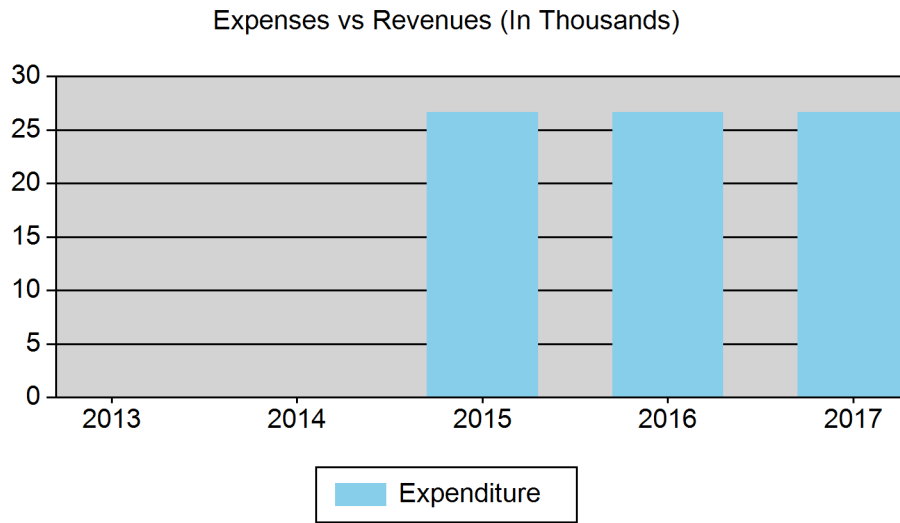
Costing Center Summary

Costing Center: STORAGE GARAGE-OPER+MTNCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52028 FIRE INSURANCE	275	370	407	420
Contract Services Total	275	370	407	420
Materials and Supplies				
54099 PARTS AND MATERIALS	4,410	2,860	3,300	3,300
Materials and Supplies Total	4,410	2,860	3,300	3,300
Salaries and Wages				
51083 REGULAR SALARIES	2,676	2,835	3,398	4,143
51084 OVERTIME SALARIES	232	0	0	0
Salaries and Wages Total	2,907	2,835	3,398	4,143
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	345	0	0
59334 INTERNAL CHARGES	(30,202)	0	(21,305)	(22,063)
59997 TRANSFER FR RESERVES	0	(43,870)	0	0
Transfers to/from Internal Accounts Total	(30,202)	(43,525)	(21,305)	(22,063)
Utilities				
53025 HEAT	12,510	10,560	13,000	13,000
53150 WATER	1,098	700	1,200	1,200
Utilities Total	13,609	11,260	14,200	14,200
	(9,001)	(26,200)	0	0
			(100.00%)	(122.22%)
Net Total	9,001	26,200	0	0

Costing Center Summary

Costing Center: STORAGE GARAGE-OPER+MTNCE



Costing Center Summary

Costing Center: STREET LIGHTS

Previous Costing Center: STREET LIGHTS

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0183

Department: BUILDING
MAINTENANCE -
Transportation Serv

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center is for the costs associated with the maintenance and power consumption of the street lighting systems, Christmas decorations, Riverbank walk lighting, and downtown nostalgia lighting.

Comments:

Manitoba Hydro looks after lamp replacements and upgrades to the street lights.

Outlook:

As the City continues to expand, budget increases for street lights will be increased in relation to physical expansion. Budget reflects Manitoba Hydro's 2013 2.5% increase in utility fees.

Costing Center Summary

Costing Center: STREET LIGHTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	37.59 %	12,821	17,640
52028	FIRE INSURANCE	Increased	147.78 %	90	223
53046	POWER	Decreased	3.27 %	799,670	773,537
54099	PARTS AND MATERIALS	Decreased	55.02 %	72,699	32,699
59014	WORK ORDERS	Increased	360.00 %	5,000	23,000
Total Expenditures:				890,280	847,099

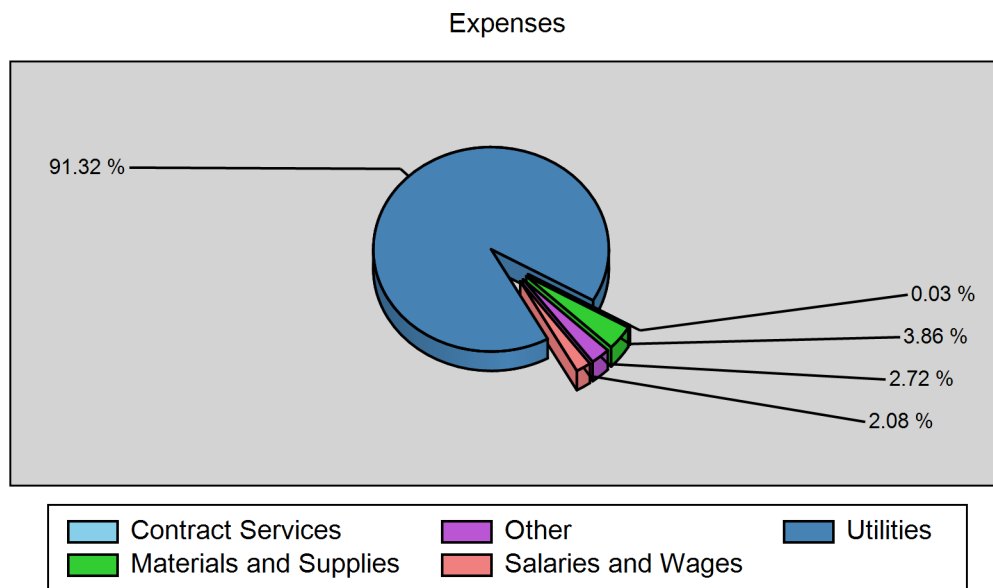
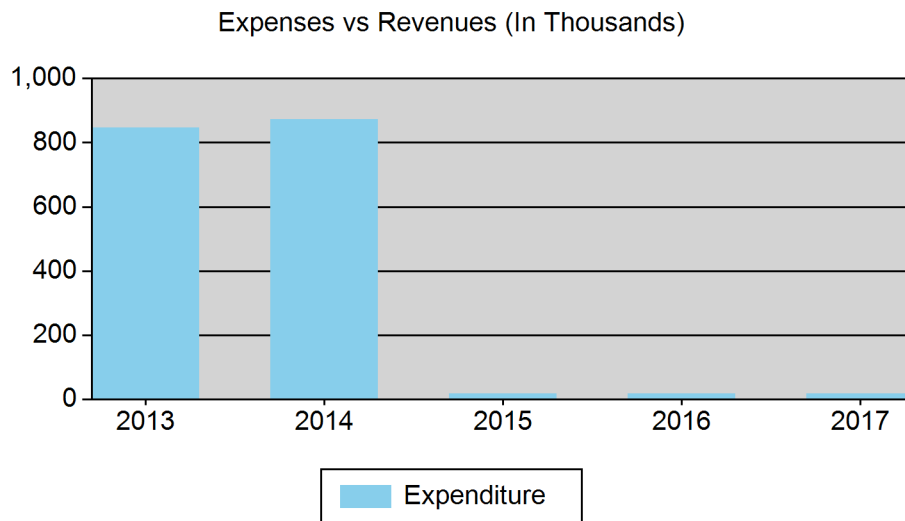
Costing Center Summary

Costing Center: STREET LIGHTS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52028 FIRE INSURANCE	90	202	223	229
Contract Services Total	90	202	223	229
Materials and Supplies				
54065 LIABILITY RECOVERIES	0	0	0	0
54099 PARTS AND MATERIALS	951	2,540	32,699	32,699
54693 FLOOD PARTS & MATERIALS	2,830	0	0	0
Materials and Supplies Total	3,781	2,540	32,699	32,699
Other				
59014 WORK ORDERS	17,539	67,159	23,000	23,000
Other Total	17,539	67,159	23,000	23,000
Salaries and Wages				
51083 REGULAR SALARIES	5,852	6,438	17,640	18,349
51084 OVERTIME SALARIES	558	0	0	0
51231 INTERNAL SALARIES	0	12,740	0	0
51697 FLOOD REGULAR SALARIES	3,504	0	0	0
Salaries and Wages Total	9,914	19,178	17,640	18,349
Utilities				
53046 POWER	742,046	754,670	773,537	797,895
Utilities Total	742,046	754,670	773,537	797,895
	773,371	843,749	847,099	872,172
			0.40%	2.96%
Net Total	(773,371)	(843,749)	(847,099)	(872,172)

Costing Center Summary

Costing Center: STREET LIGHTS



Costing Center Summary

Costing Center: TEST LAB BUILDING

Previous Costing Center: TEST LAB BUILDING

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0801

Department: BUILDING
MAINTENANCE -
Transportation Serv

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center is for the operation and maintenance of the Test Laboratory structure located at the Civic Services Complex.

Comments:

The test lab is used by the Engineering Department for testing of soils, asphalt and concrete. It is a single storey wood frame structure with a stucco finish and asphalt shingled roof. The construction date of this building is unknown and it is approximately 2,000 square feet in size.

Outlook:

The building is in average condition and should have a further life expectancy of 30-40 years.

Costing Center Summary

Costing Center: TEST LAB BUILDING

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.26 %	2,323	2,422
53025	HEAT	Decreased	45.01 %	1,773	975
53150	WATER	Decreased	44.24 %	269	150
54099	PARTS AND MATERIALS	Unchanged	0.00 %	600	600
Total Expenditures:				4,965	4,147

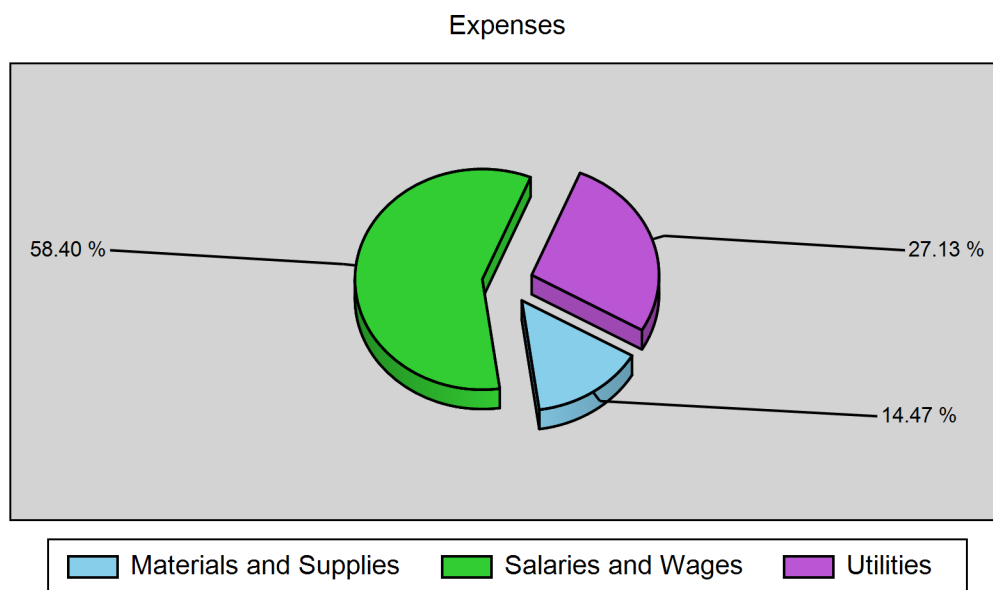
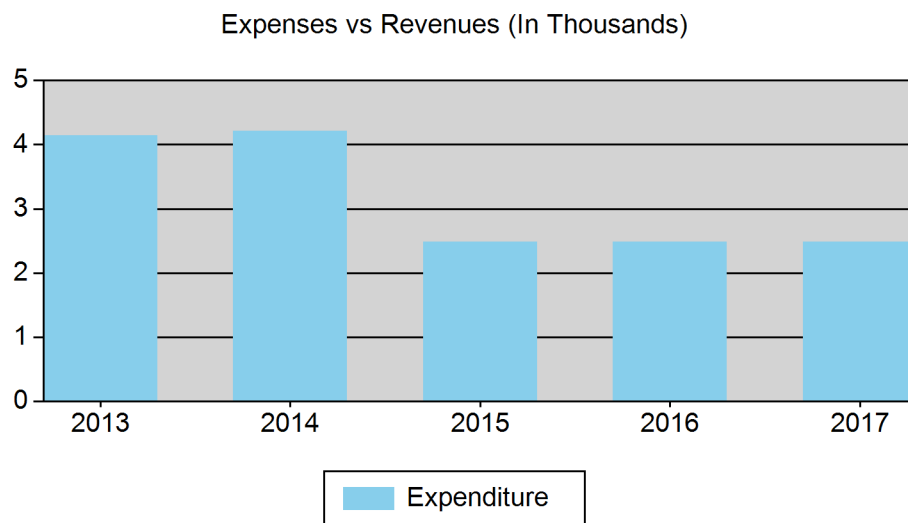
Costing Center Summary

Costing Center: TEST LAB BUILDING

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Materials and Supplies				
54099 PARTS AND MATERIALS	321	631	600	600
Materials and Supplies Total	321	631	600	600
Salaries and Wages				
51083 REGULAR SALARIES	281	323	2,422	2,491
Salaries and Wages Total	281	323	2,422	2,491
Utilities				
53025 HEAT	1,174	773	975	975
53150 WATER	100	156	150	150
Utilities Total	1,275	929	1,125	1,125
	1,877	1,883	4,147	4,216
			120.26%	1.68%
Net Total	(1,877)	(1,883)	(4,147)	(4,216)

Costing Center Summary

Costing Center: TEST LAB BUILDING



Costing Center Summary

Costing Center: TRAFFIC SIGNALS

Previous Costing Center: TRAFFIC SIGNALS

Division: TRANSPORTATION
SERVICES

Department: BUILDING
MAINTENANCE -
Transportation Serv

Stage: Approved

Budget Year: 2013

Accounting Reference: 0190

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center is for the maintenance and upgrading of all traffic signs, as well as for street line painting, traffic signal, and railway crossing maintenance.

Comments:

Outlook:

Costing Center Summary

Costing Center: TRAFFIC SIGNALS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.15 %	135,084	140,687
51084	OVERTIME SALARIES	Increased	314.19 %	310	1,284
51184	DOUBLE OVERTIME	Not used this year		816	0
52015	CONTRACTS	Unchanged	0.00 %	27,318	27,318
54099	PARTS AND MATERIALS	Increased	24.96 %	117,636	147,000
58538	TRAFFIC CONTROL B/L 4751	New this year		0	5,000
59014	WORK ORDERS	Unchanged	0.00 %	2,626	2,626
Total Expenditures:				283,790	323,915

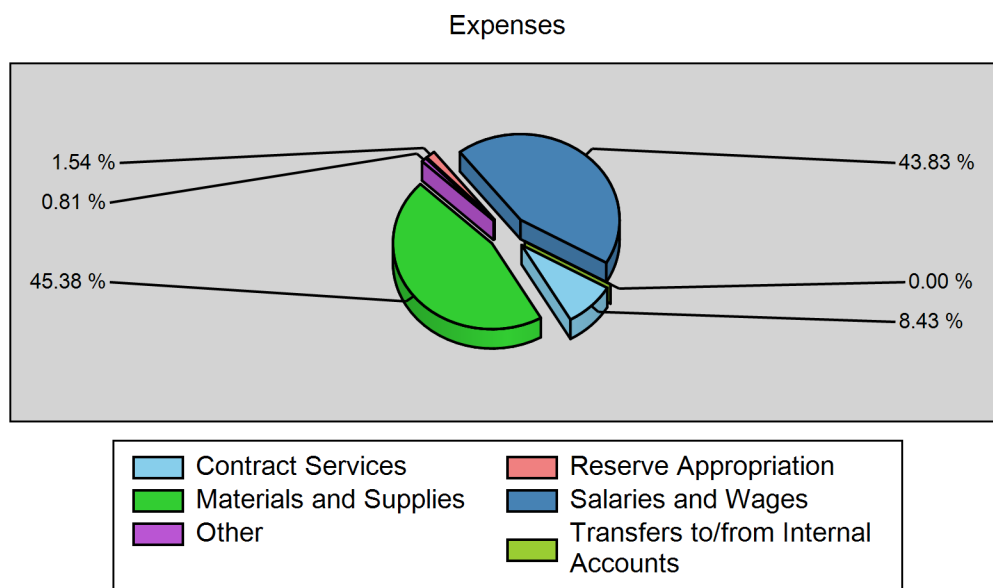
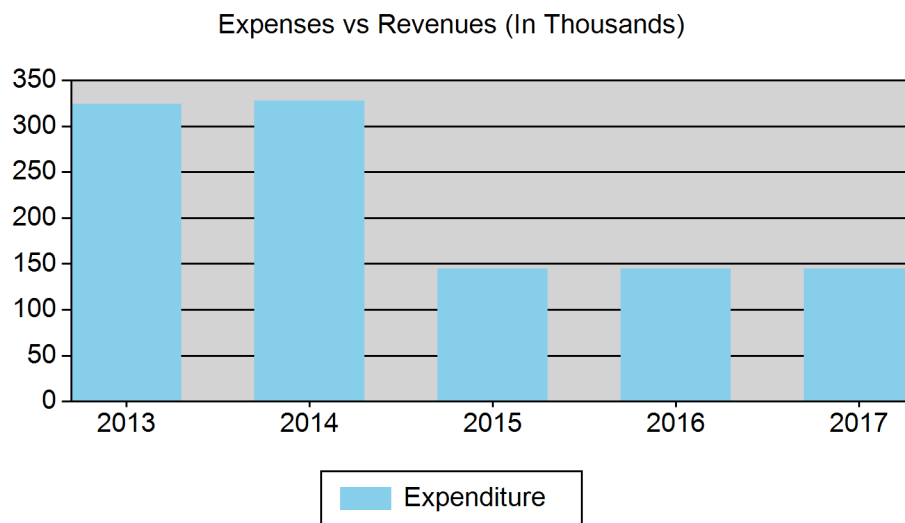
Costing Center Summary

Costing Center: TRAFFIC SIGNALS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42994 RECOVERIES OTHER	8,147	5,915	0	0
Other Income Total	8,147	5,915	0	0
	8,147	5,915	0	0
			(100.00%)	0.00%
Expenditures				
Contract Services				
52015 CONTRACTS	25,532	27,318	27,318	27,318
Contract Services Total	25,532	27,318	27,318	27,318
Materials and Supplies				
54099 PARTS AND MATERIALS	145,136	126,886	147,000	147,000
Materials and Supplies Total	145,136	126,886	147,000	147,000
Other				
59014 WORK ORDERS	758	(1,821)	2,626	2,626
59080 INTERNAL EQUIPMENT RENTAL	0	0	0	0
Other Total	758	(1,821)	2,626	2,626
Reserve Appropriation				
58538 TRAFFIC CONTROL B/L 4751	0	0	5,000	5,000
Reserve Appropriation Total	0	0	5,000	5,000
Salaries and Wages				
51083 REGULAR SALARIES	97,936	104,084	140,687	144,772
51084 OVERTIME SALARIES	3,947	1,010	1,284	1,310
51184 DOUBLE OVERTIME	456	0	0	0
Salaries and Wages Total	102,339	105,094	141,971	146,082
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	545	0	0
Transfers to/from Internal Accounts Total	0	545	0	0
	273,765	258,022	323,915	328,026
			25.54%	1.27%
Net Total	(265,618)	(252,107)	(323,915)	(328,026)

Costing Center Summary

Costing Center: TRAFFIC SIGNALS



Costing Center Summary

Costing Center: DOWNTOWN MAINTENANCE

Previous Costing Center: DOWNTOWN
MAINTENANCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 2461

Department: PARKS - Boulevards

Approved: Yes

Stage: Approved

Manager: Perry Roque 729-2170

Description:

This cost center captures the cost for maintenance of the downtown streetscaping. This includes sidewalks, lamp posts, entrances, watering hanging baskets, weed control, etc.

Comments:

Supervisory staff will conduct of review of the downtown area each year and prepare a maintenance plan. We have also included plans to conduct some tree pruning in this area in the fall of this year.

In 2013 a review of the maintenance for this area will include:

1. Establish a seasonal maintenance position that will be responsible for weed control, painting of benches/light standards, and general maintenance of the area.
2. A portion of the budget (\$8,000.00) will be allocated each year for upgrades to portions of sidewalks that have been identified as a safety concern or is impacted by the aesthetics of the area.
3. A portion of the budget will be identified for tree maintenance in an effort to maintain the trees in a healthy condition.

Outlook:

Costing Center Summary

Costing Center: DOWNTOWN MAINTENANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	88.37 %	19,104	35,987
52028	FIRE INSURANCE	Increased	36.36 %	11	15
54099	PARTS AND MATERIALS	Decreased	34.13 %	20,494	13,500
54104	DIESEL	Unchanged	0.00 %	3,676	3,676
59014	WORK ORDERS	Not used this year		6,000	0
59080	INTERNAL EQUIPMENT	Decreased	77.50 %	8,000	1,800
59993	EQUIPMENT CAPITAL	Decreased	77.54 %	13,356	3,000
Total Expenditures:				70,641	57,978

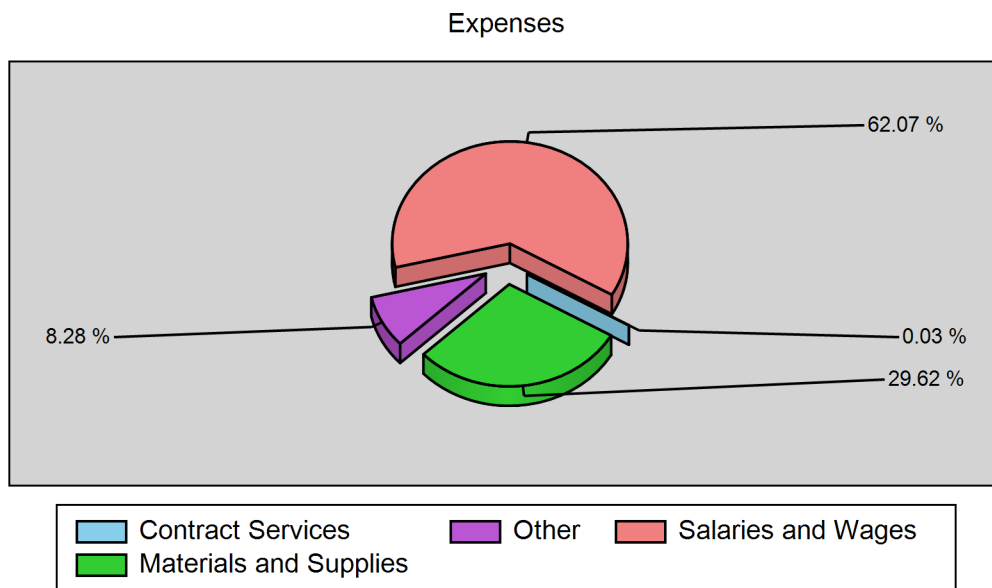
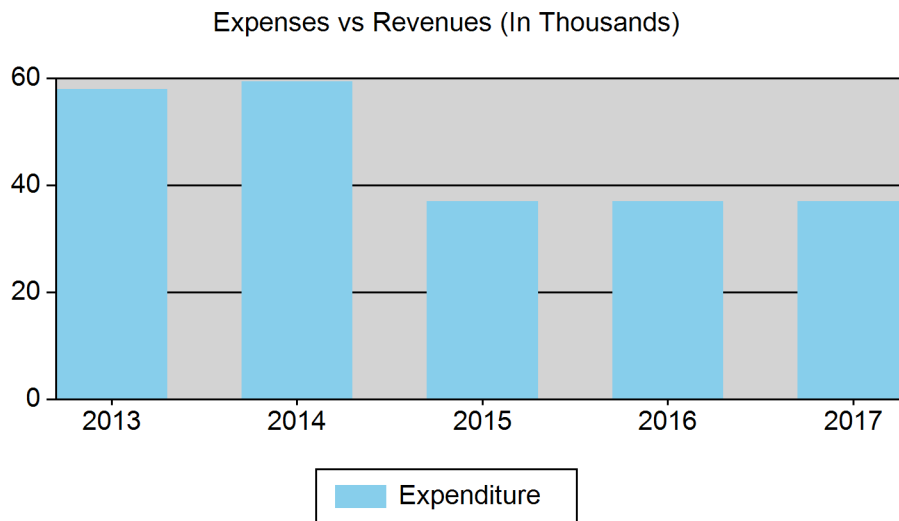
Costing Center Summary

Costing Center: DOWNTOWN MAINTENANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52028 FIRE INSURANCE	11	13	15	15
Contract Services Total	11	13	15	15
Materials and Supplies				
54099 PARTS AND MATERIALS	3,608	15,494	13,500	13,500
54103 GASOLINE #2	0	0	0	0
54104 DIESEL	3,720	3,400	3,676	3,676
Materials and Supplies Total	7,327	18,894	17,176	17,176
Other				
59014 WORK ORDERS	0	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	21,356	1,875	1,800	1,800
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	2,250	3,000	3,373
Other Total	21,356	4,125	4,800	5,173
Salaries and Wages				
51083 REGULAR SALARIES	7,090	19,104	35,987	37,050
51084 OVERTIME SALARIES	984	0	0	0
51186 STATUTORY PREMIUM	30	0	0	0
Salaries and Wages Total	8,103	19,104	35,987	37,050
	36,798	42,136	57,978	59,414
			37.60%	2.48%
Net Total	(36,798)	(42,136)	(57,978)	(59,414)

Costing Center Summary

Costing Center: DOWNTOWN MAINTENANCE



Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

Previous Costing Center: SIDEWALK
MAINTENANCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 9796

Department: PARKS - Boulevards

Approved: Yes

Stage: Approved

Manager: Perry Roque 729-2170

Description:

This cost center captures the maintenance and upgrade costs for city sidewalks.

Comments:

Maintenance is specific to replacing deteriorated sidewalks, grinding trip hazards, and establishing wheel chair assessibility on sidewalks.

Sidewalk replacements that exceed 1/2 block sections are managed through Development Services as per the tender process. This allows our staff to concentrate specifically on safety concerns on smaller sections throughout our community.

Outlook:

We will continue to do repairs through out the city to an aging sidewalk system.

Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	109.85 %	114,771	240,848
52015	CONTRACTS	Decreased	22.86 %	70,000	54,000
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	30,000	30,000
53130	TELEPHONE REGULAR	Not used this year		600	0
54099	PARTS AND MATERIALS	Decreased	49.22 %	57,105	29,000
54103	GASOLINE #2	Decreased	4.42 %	4,708	4,500
54104	DIESEL	Decreased	1.25 %	4,253	4,200
54161	DIESEL CARD LOCK	Not used this year		2,000	0
54410	EQUIPMENT PURCHASES	New this year		0	6,000
59014	WORK ORDERS	Not used this year		2,800	0
59080	INTERNAL EQUIPMENT	Increased	11.20 %	25,000	27,800
59993	EQUIPMENT CAPITAL	Increased	15.67 %	57,916	66,994
Total Expenditures:				369,153	463,342

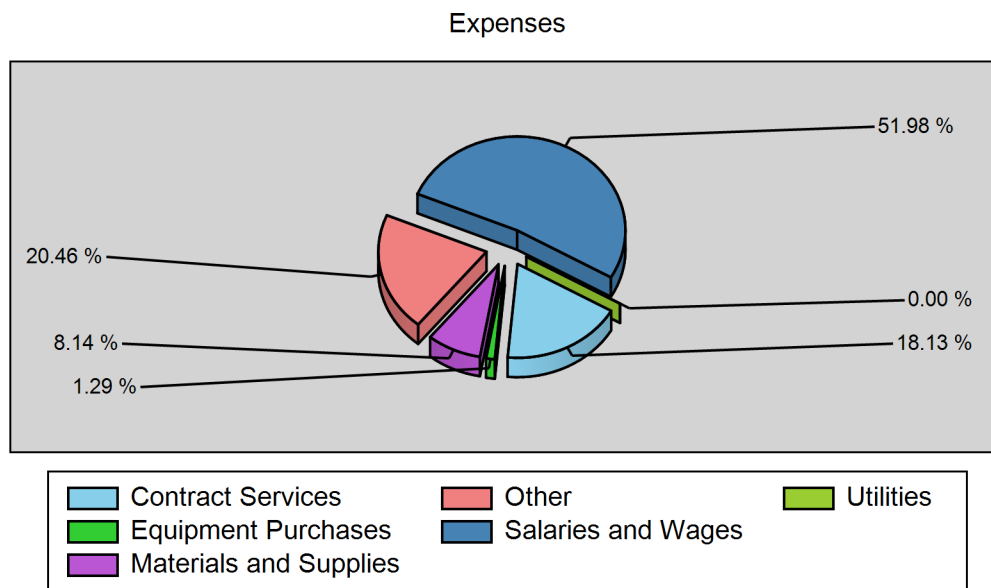
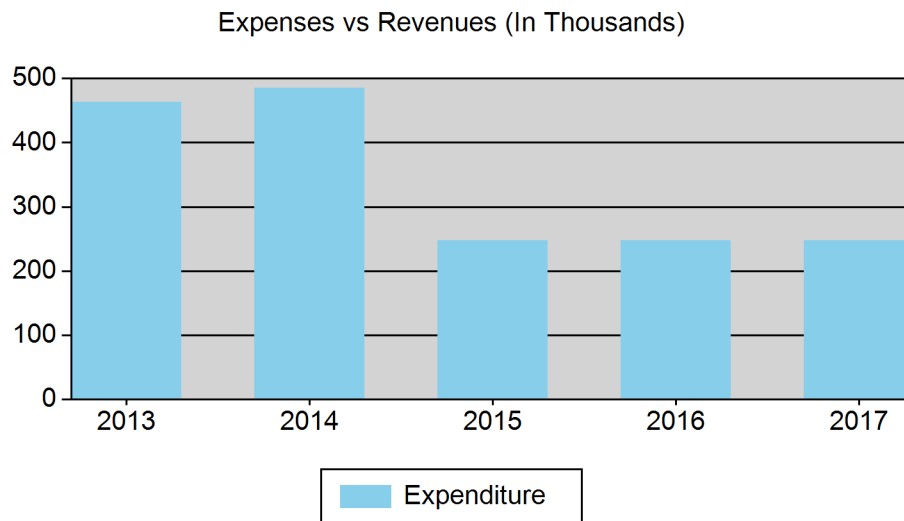
Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	22	0	0	0
Benefits Total	22	0	0	0
Contract Services				
52015 CONTRACTS	0	0	54,000	60,000
52081 EXTERNAL EQUIPMENT RENTAL	23,408	30,000	30,000	35,000
Contract Services Total	23,408	30,000	84,000	95,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	6,000	0
Equipment Purchases Total	0	0	6,000	0
Materials and Supplies				
54062 LIABILITY CLAIMS	0	286	0	0
54099 PARTS AND MATERIALS	1,379	19,105	29,000	30,000
54103 GASOLINE #2	4,428	5,000	4,500	4,500
54104 DIESEL	4,071	2,500	4,200	4,200
54161 DIESEL CARD LOCK	0	0	0	0
Materials and Supplies Total	9,878	26,891	37,700	38,700
Other				
59014 WORK ORDERS	92,504	39,000	0	0
59080 INTERNAL EQUIPMENT RENTAL	82,916	40,676	27,800	27,800
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	69,664	66,994	75,329
Other Total	175,420	149,340	94,794	103,129
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	11,104	102,821	240,848	248,007
51084 OVERTIME SALARIES	0	12	0	0
51090 SHIFT DIFFERENTIAL	1	17	0	0
51231 INTERNAL SALARIES	0	396	0	0
Salaries and Wages Total	11,105	103,246	240,848	248,007
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	483	0	0
Transfers to/from Internal Accounts Total	0	483	0	0
Utilities				
53130 TELEPHONE REGULAR	0	0	0	0
Utilities Total	0	0	0	0
	219,832	309,960	463,342	484,836
			49.48%	4.64%
Net Total	(219,832)	(309,960)	(463,342)	(484,836)

Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE



Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING

Previous Costing Center: SNOW REMOVAL &
SANDING

Division: TRANSPORTATION
SERVICES

Department: STREETS

Stage: Approved

Budget Year: 2013

Accounting Reference: 1055

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center covers all costs associated with sanding, plowing and removal of snow from City streets, lanes and walkways. Also included in this account are the costs of maintaining approximately 2,100 meters of snow fencing.

Comments:

It is anticipated the cost of road salt will be considerably higher in 2013 and has been increased to reflect that.

Outlook:

The snow removal procedure has been revised and will allow us to reduce the amount of manpower required to handle most snowstorms. As the City grows changes to staff and equipment needs will increase to maintain the level of service expected.

Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	17.48 %	240,624	282,677
51084	OVERTIME SALARIES	Increased	73.91 %	4,600	8,000
51184	DOUBLE OVERTIME	Not used this year		8,000	0
52081	EXTERNAL EQUIPMENT	Decreased	39.02 %	59,040	36,000
54099	PARTS AND MATERIALS	Decreased	48.82 %	19,540	10,000
54104	DIESEL	Decreased	20.75 %	57,838	45,838
54161	DIESEL CARD LOCK	Not used this year		4,520	0
54396	SALT	Decreased	3.00 %	37,446	36,321
59001	SHOP RATE CHARGES	New this year		0	500
59003	ADVERTISING	Decreased	50.00 %	1,000	500
59014	WORK ORDERS	Decreased	23.47 %	39,200	30,000
59080	INTERNAL EQUIPMENT	Increased	4.93 %	137,000	143,750
59993	EQUIPMENT CAPITAL	Increased	11.85 %	276,781	309,590
Total Expenditures:				885,589	903,176

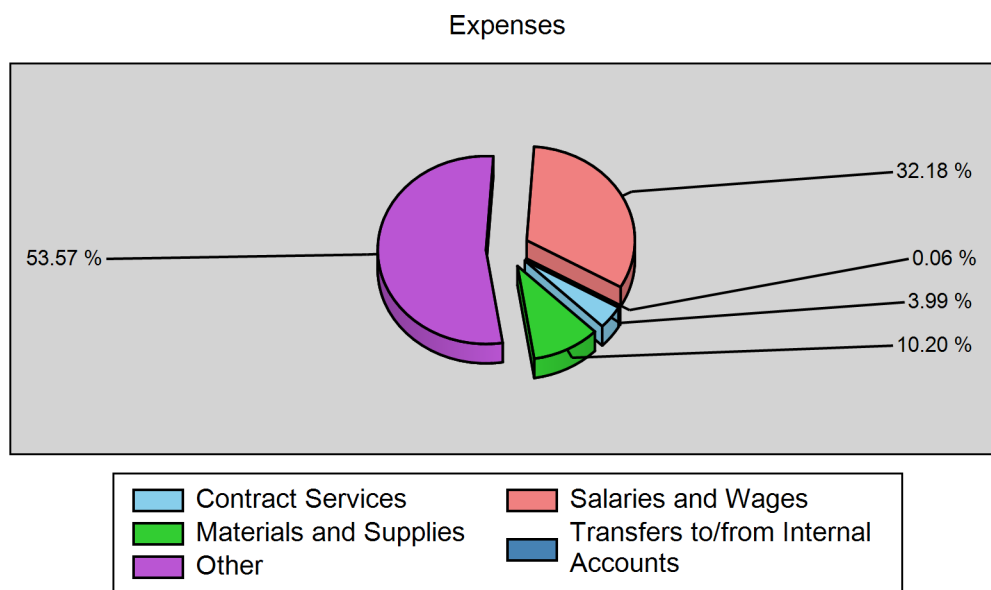
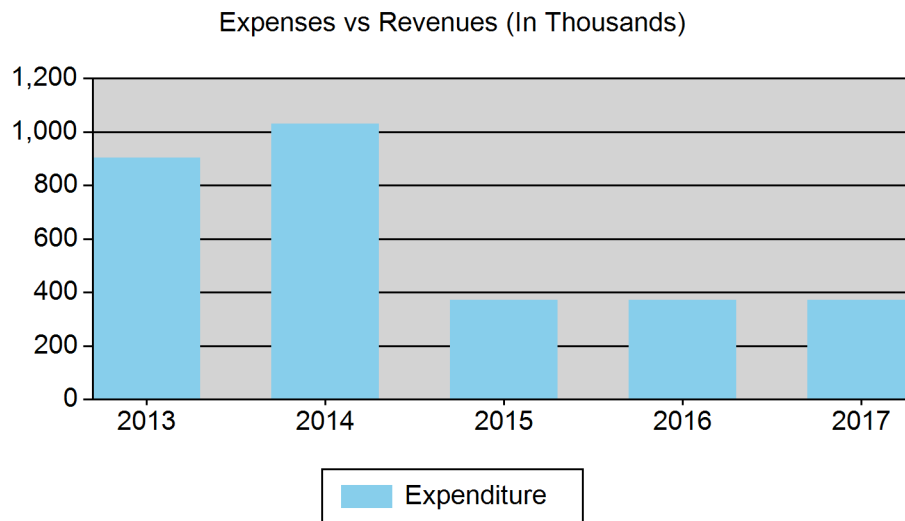
Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52081 EXTERNAL EQUIPMENT RENTAL	55,003	31,532	36,000	36,000
Contract Services Total	55,003	31,532	36,000	36,000
Materials and Supplies				
54062 LIABILITY CLAIMS	175	0	0	0
54099 PARTS AND MATERIALS	4,326	15,000	10,000	10,000
54104 DIESEL	55,820	66,338	45,838	45,838
54161 DIESEL CARD LOCK	0	4,020	0	0
54396 SALT	49,335	52,446	36,321	36,321
54693 FLOOD PARTS & MATERIALS	32,065	0	0	0
Materials and Supplies Total	141,721	137,804	92,159	92,159
Other				
59003 ADVERTISING	0	1,000	500	500
59014 WORK ORDERS	33,820	13,800	30,000	30,000
59080 INTERNAL EQUIPMENT RENTAL	374,114	126,440	143,750	143,750
59691 FLOOD INTERNAL EQUIPMENT	0	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	273,117	309,590	348,107
Other Total	407,934	414,357	483,840	522,357
Salaries and Wages				
51083 REGULAR SALARIES	272,009	240,624	282,677	371,409
51084 OVERTIME SALARIES	16,774	4,600	8,000	8,000
51184 DOUBLE OVERTIME	7,388	7,604	0	0
51350 BANK TIME EARNED	0	0	0	0
51697 FLOOD REGULAR SALARIES	46,248	0	0	0
51698 FLOOD OVERTIME	2,641	0	0	0
Salaries and Wages Total	345,060	252,828	290,677	379,409
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	5,200	500	500
Transfers to/from Internal Accounts Total	0	5,200	500	500
	949,718	841,721	903,176	1,030,425
			7.30%	14.09%
Net Total	(949,718)	(841,721)	(903,176)	(1,030,425)

Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING



Costing Center Summary

Costing Center: STREET MAINTENANCE

Previous Costing Center: STREET MAINTENANCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1052

Department: STREETS

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center covers costs associated with surface repair maintenance on City streets and lanes including gravel boundary roads. Pothole Repair, Street Repairs, Gravel Roads and Lanes, Dust Control, Paved Lane repair and Crackfill are all a part of this account.

Comments:

Working with Engineering it is estimated that one land block per year can be restored.

Outlook:

The large workload, coupled with the increased price of asphalt, will require an increase in funds for the parts and materials account.

Costing Center Summary

Costing Center: STREET MAINTENANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	4.65 %	315,015	300,360
51084	OVERTIME SALARIES	Decreased	19.61 %	1,020	820
52015	CONTRACTS	Decreased	0.48 %	21,000	20,900
52081	EXTERNAL EQUIPMENT	Decreased	41.32 %	3,630	2,130
53150	WATER	Unchanged	0.00 %	4,120	4,120
54099	PARTS AND MATERIALS	Unchanged	0.00 %	81,850	81,850
54103	GASOLINE #2	Decreased	31.71 %	4,730	3,230
54104	DIESEL	Decreased	46.15 %	43,335	23,335
54395	CALCIUM CHLORIDE	Decreased	6.80 %	29,400	27,400
59001	SHOP RATE CHARGES	New this year		0	1,500
59003	ADVERTISING	Not used this year		500	0
59014	WORK ORDERS	Decreased	29.43 %	5,096	3,596
59080	INTERNAL EQUIPMENT	Decreased	22.98 %	124,000	95,500
59993	EQUIPMENT CAPITAL	Decreased	2.77 %	177,764	172,841
Total Expenditures:				811,460	737,582

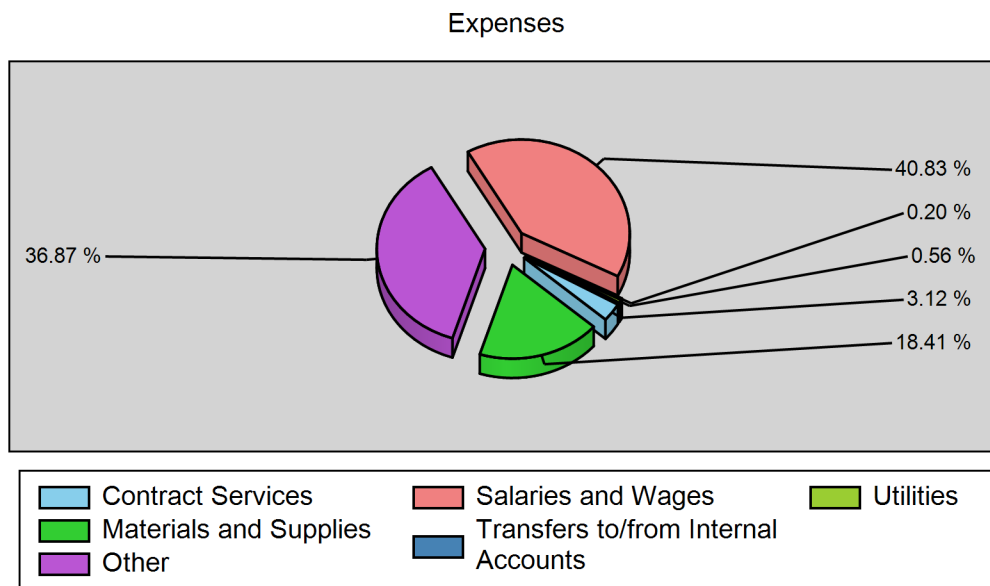
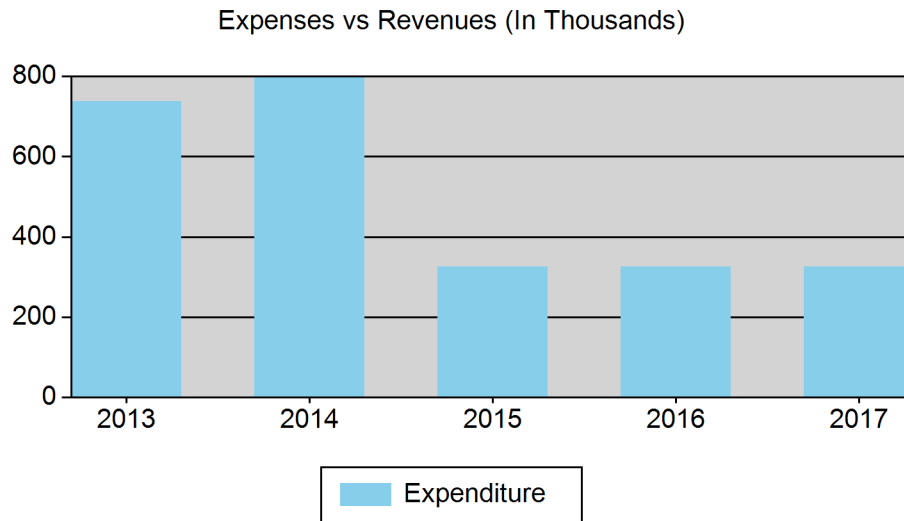
Costing Center Summary

Costing Center: STREET MAINTENANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	21,000	20,900	20,900
52081 EXTERNAL EQUIPMENT RENTAL	0	0	2,130	5,262
Contract Services Total	0	21,000	23,030	26,162
Equipment Purchases				
54410 EQUIPMENT PURCHASES	749	100	0	0
Equipment Purchases Total	749	100	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	103,274	112,578	81,850	88,580
54103 GASOLINE #2	3,824	3,230	3,230	3,230
54104 DIESEL	34,949	23,335	23,335	23,335
54395 CALCIUM CHLORIDE	25,594	30,567	27,400	29,400
54693 FLOOD PARTS & MATERIALS	4,349	0	0	0
Materials and Supplies Total	171,990	169,710	135,815	144,545
Other				
54087 SAND BAGS	18	0	0	0
59003 ADVERTISING	0	500	0	0
59014 WORK ORDERS	173	1,131	3,596	5,000
59080 INTERNAL EQUIPMENT RENTAL	293,231	120,458	95,500	95,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	163,498	172,841	194,345
Other Total	293,421	285,587	271,937	294,845
Salaries and Wages				
51083 REGULAR SALARIES	159,404	315,015	300,360	326,015
51084 OVERTIME SALARIES	3,432	1,020	820	840
51350 BANK TIME EARNED	0	0	0	0
51697 FLOOD REGULAR SALARIES	73	0	0	0
51698 FLOOD OVERTIME	73	0	0	0
Salaries and Wages Total	162,982	316,035	301,180	326,855
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	600	1,500	1,500
Transfers to/from Internal Accounts Total	0	600	1,500	1,500
Utilities				
53150 WATER	600	4,120	4,120	4,161
Utilities Total	600	4,120	4,120	4,161
	629,742	797,152	737,582	798,068
			(7.47%)	8.20%
Net Total	(629,742)	(797,152)	(737,582)	(798,068)

Costing Center Summary

Costing Center: STREET MAINTENANCE



Costing Center Summary

Costing Center: STREET SWEEPING

Previous Costing Center: STREET SWEEPING

Division: TRANSPORTATION
SERVICES

Department: STREETS

Stage: Approved

Budget Year: 2013

Accounting Reference: 1054

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center reflects all costs associated with cleaning City streets. The main expense occurs during spring cleanup sweeping where all streets and paved lanes are swept free of accumulations of winter sand and debris.

Comments:

In an effort to sustain our current levels of service, the sweeping accounts (Internal Equip, Salaries, Work Orders, Water) have been increased to a total of \$16,756. Internal equipment rental will increase \$5,200 for 2013, to reflect actual rental costs.

Outlook:

As each new development is built within the City our sweeping program must keep up with the needs of the communities we serve. With the purchase of our 4 wheel sweeper we are able to provide service to other communities without the need to transport our equipment, making it less costly. In the future during off peak times, it is possible that we could increase revenues by providing our services to those communities. In 2011 and 2012, we have been able to gain revenue working for the contractors performing the chipseal program throughout the city.

Costing Center Summary

Costing Center: STREET SWEEPING

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42508	SWEEPING SERVICES	Decreased	66.67 %	12,000	4,000
42999	REVENUE	Decreased	66.67 %	3,000	1,000
Total Revenues:				15,000	5,000
Expenditures					
51083	REGULAR SALARIES	Decreased	5.47 %	128,381	121,356
53150	WATER	Unchanged	0.00 %	2,163	2,163
54099	PARTS AND MATERIALS	Increased	490.20 %	2,040	12,040
54103	GASOLINE #2	Decreased	16.07 %	2,383	2,000
54104	DIESEL	Decreased	16.24 %	12,319	10,319
59001	SHOP RATE CHARGES	New this year		0	10,000
59014	WORK ORDERS	Decreased	28.64 %	32,640	23,293
59080	INTERNAL EQUIPMENT	Decreased	35.00 %	80,000	52,000
59248	DISPOSAL SITE CHARGE	Unchanged	0.00 %	150	150
59993	EQUIPMENT CAPITAL	Decreased	13.85 %	86,642	74,642
Total Expenditures:				346,718	307,963

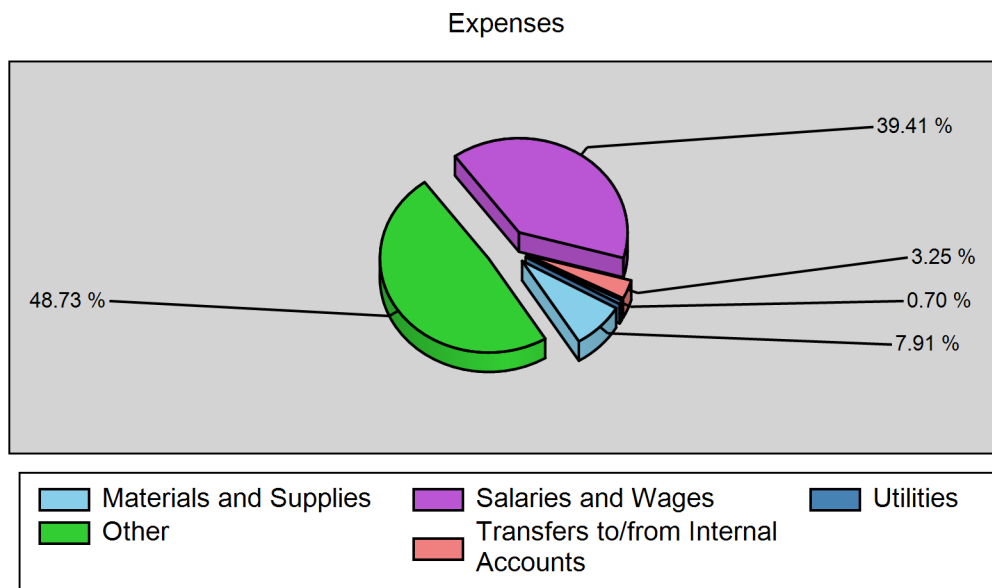
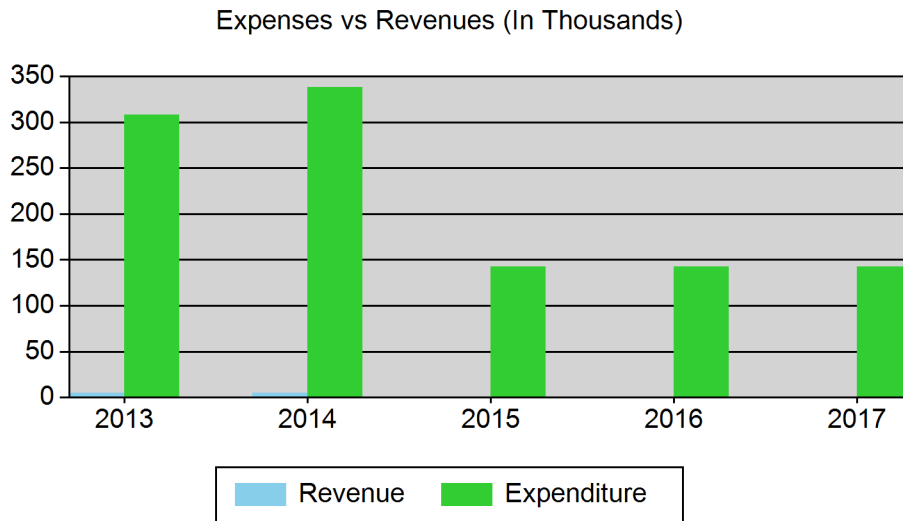
Costing Center Summary

Costing Center: STREET SWEEPING

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	0	0	1,000	1,000
Other Income Total	0	0	1,000	1,000
User Fees and Sales of Goods				
42508 SWEEPING SERVICES	19,331	11,100	4,000	4,000
User Fees and Sales of Goods Total	19,331	11,100	4,000	4,000
	19,331	11,100	5,000	5,000
			(54.95%)	0.00%
Expenditures				
Materials and Supplies				
54099 PARTS AND MATERIALS	926	16,674	12,040	12,080
54103 GASOLINE #2	1,841	1,031	2,000	2,000
54104 DIESEL	8,107	10,219	10,319	10,319
Materials and Supplies Total	10,874	27,924	24,359	24,399
Other				
59014 WORK ORDERS	29,657	4,640	23,293	23,293
59080 INTERNAL EQUIPMENT RENTAL	173,342	80,000	52,000	52,000
59248 DISPOSAL SITE CHARGE	16	124	150	150
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	86,642	74,642	83,928
Other Total	203,014	171,406	150,085	159,371
Salaries and Wages				
51083 REGULAR SALARIES	102,611	116,442	121,356	142,531
51084 OVERTIME SALARIES	4,471	2,582	0	0
Salaries and Wages Total	107,082	119,024	121,356	142,531
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	8,749	10,000	10,000
Transfers to/from Internal Accounts Total	0	8,749	10,000	10,000
Utilities				
53150 WATER	1,474	2,163	2,163	2,163
Utilities Total	1,474	2,163	2,163	2,163
	322,444	329,266	307,963	338,464
			(6.47%)	9.90%
Net Total	(303,112)	(318,166)	(302,963)	(333,464)

Costing Center Summary

Costing Center: STREET SWEEPING



Costing Center Summary

Costing Center: STREETS SUPERVISION

Previous Costing Center: STREETS
SUPERVISION

Division: TRANSPORTATION
SERVICES

Department: STREETS

Stage: Approved

Budget Year: 2013

Accounting Reference: 1051

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center covers the costs related to the administration of the Streets Section.

Comments:

Outlook:

In the next 3-5 years over 20% of our permanent staff will be eligible to retire, as they will have reached their rule of 80. There has been no indication if these employees will work past the magic date, but steps must be taken to fill vacant positions as they arise.

Costing Center Summary

Costing Center: *STREETS SUPERVISION*

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	1.50 %	144,410	146,576
51122	BOOT ALLOWANCE	Decreased	9.75 %	1,662	1,500
51123	PROTECTIVE CLOTHING	Decreased	19.35 %	3,100	2,500
51141	TRAINING & DEVELOPMENT	Decreased	16.67 %	600	500
51285	MEDICALS	Decreased	14.98 %	247	210
52015	CONTRACTS	Increased	37.50 %	360	495
53130	TELEPHONE REGULAR	Increased	37.27 %	1,457	2,000
53295	RADIO COSTS	Decreased	0.58 %	11,366	11,300
54099	PARTS AND MATERIALS	Decreased	41.10 %	7,300	4,300
54103	GASOLINE #2	Increased	30.36 %	1,647	2,147
59003	ADVERTISING	Unchanged	0.00 %	500	500
59080	INTERNAL EQUIPMENT	Unchanged	0.00 %	3,000	3,000
59139	CONFERENCE COSTS	Decreased	51.92 %	3,120	1,500
59993	EQUIPMENT CAPITAL	Unchanged	0.00 %	6,000	6,000
Total Expenditures:				184,769	182,528

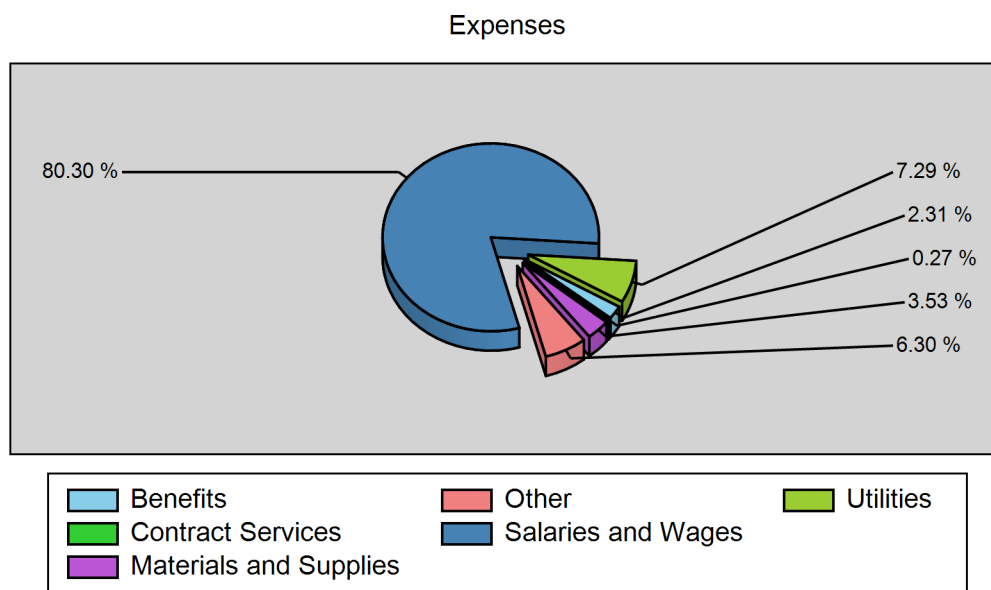
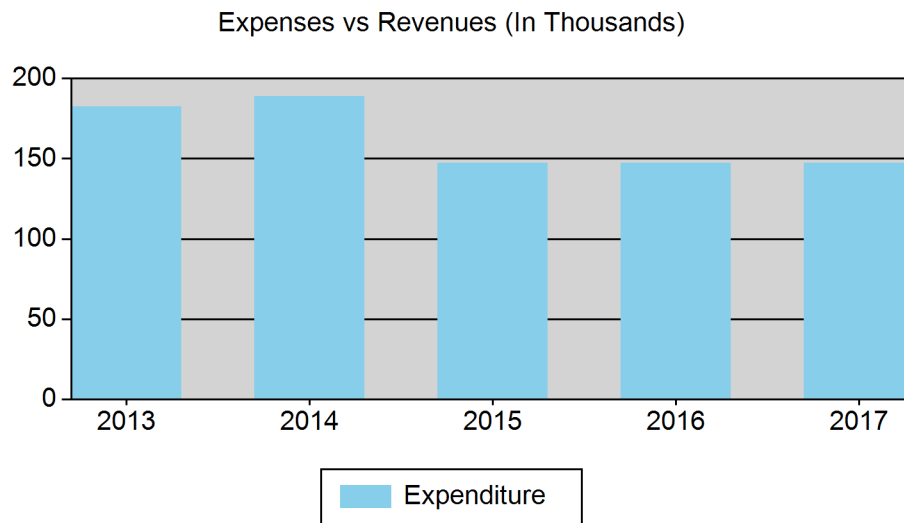
Costing Center Summary

Costing Center: *STREETS SUPERVISION*

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,329	1,562	1,500	1,500
51123 PROTECTIVE CLOTHING	3,964	2,380	2,500	2,500
51285 MEDICALS	640	247	210	210
Benefits Total	5,934	4,189	4,210	4,210
Capital Contribution				
10300 CAPITAL PROJECTS	0	0	0	0
Capital Contribution Total	0	0	0	0
Contract Services				
52015 CONTRACTS	699	1,281	495	495
52081 EXTERNAL EQUIPMENT RENTAL	0	0	0	0
Contract Services Total	699	1,281	495	495
Equipment Purchases				
54410 EQUIPMENT PURCHASES	24,833	0	0	0
Equipment Purchases Total	24,833	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	10,202	3,886	4,300	4,300
54103 GASOLINE #2	1,536	2,900	2,147	2,147
Materials and Supplies Total	11,738	6,786	6,447	6,447
Other				
51141 TRAINING & DEVELOPMENT COSTS	850	3,245	500	500
59003 ADVERTISING	201	1,000	500	500
59080 INTERNAL EQUIPMENT RENTAL	6,912	3,000	3,000	3,000
59139 CONFERENCE COSTS	0	794	1,500	1,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	6,000	6,000	6,746
Other Total	7,964	14,039	11,500	12,246
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	417,092	143,410	146,576	151,211
51084 OVERTIME SALARIES	11,944	3,115	0	0
51090 SHIFT DIFFERENTIAL	2,488	3,938	0	0
51272 UNION LEAVE	0	0	0	0
Salaries and Wages Total	431,524	150,463	146,576	151,211
Utilities				
53130 TELEPHONE REGULAR	2,920	2,600	2,000	2,000
53131 TELEPHONE LONG DISTANCE	8	0	0	0
53295 RADIO COSTS	11,093	10,096	11,300	12,300
Utilities Total	14,021	12,696	13,300	14,300
	496,713	189,454	182,528	188,909
			(3.66%)	3.50%
Net Total	(496,713)	(189,454)	(182,528)	(188,909)

Costing Center Summary

Costing Center: *STREETS SUPERVISION*



Costing Center Summary

Costing Center: WALKWAY MAINTENANCE

Previous Costing Center: WALKWAY
MAINTENANCE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1053

Department: STREETS

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center is for walkway maintenance such as asphalt repairs, crack sealing and tree root excavation, but does not cover major overlays or major reconstruction costs.

Comments:

There is a need to start rebuilding our aging walkups each year so there are additional capital funds requested to begin that process.

No large increase has been added to resurface walkways from this Maintenance account.

Outlook:

As the age of the walkway grid increases, it will be harder to maintain. Up to \$50,000 additional funds per year will be required to rebuild and resurface the oldest paths. To reduce the number of years of additional funding, it may be possible to use a portion of the funds allocated for building new paths. These could then be diverted to rebuilding/resurfacing existing walkways. It is becoming evident that crackfilling walkways is a definite requirement, and this will be a project we will begin to do in 2013.

Costing Center Summary

Costing Center: WALKWAY MAINTENANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	3.05 %	69,040	71,146
54099	PARTS AND MATERIALS	Decreased	52.74 %	4,232	2,000
Total Expenditures:				73,272	73,146

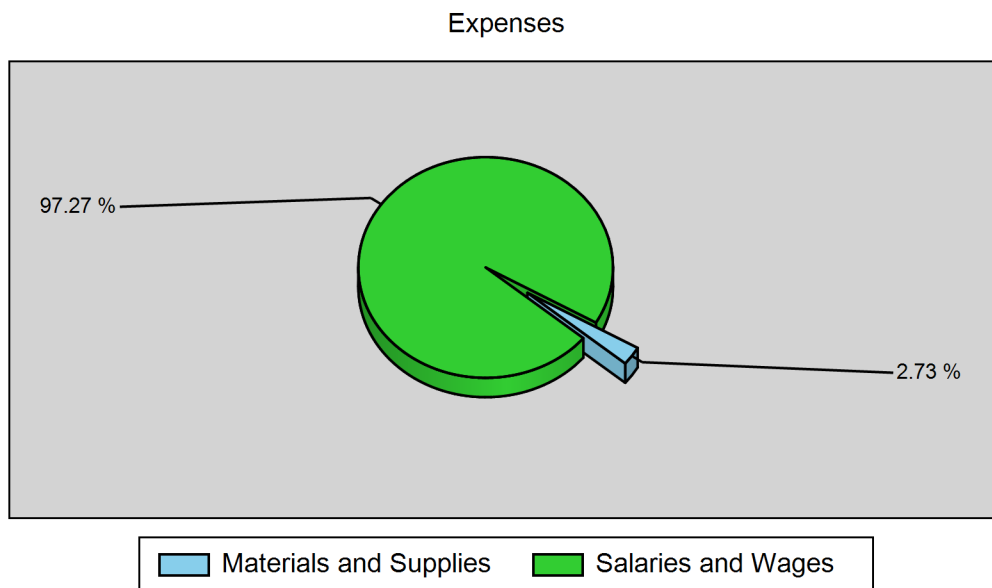
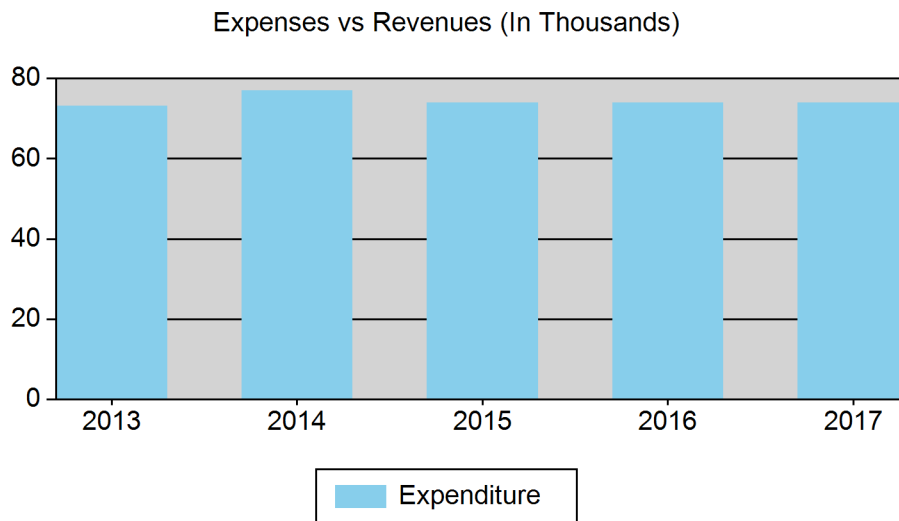
Costing Center Summary

Costing Center: WALKWAY MAINTENANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Materials and Supplies				
54099 PARTS AND MATERIALS	0	0	2,000	3,000
54693 FLOOD PARTS & MATERIALS	3,063	0	0	0
Materials and Supplies Total	3,063	0	2,000	3,000
Other				
59080 INTERNAL EQUIPMENT RENTAL	0	0	0	0
Other Total	0	0	0	0
Salaries and Wages				
51083 REGULAR SALARIES	569	50,035	71,146	73,987
51697 FLOOD REGULAR SALARIES	5,606	0	0	0
Salaries and Wages Total	6,175	50,035	71,146	73,987
	9,238	50,035	73,146	76,987
			46.19%	5.25%
Net Total	(9,238)	(50,035)	(73,146)	(76,987)

Costing Center Summary

Costing Center: WALKWAY MAINTENANCE



Costing Center Summary

Costing Center: STORES EXPENSES

Previous Costing Center: STORES EXPENSES

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0016

Department: FLEET SERVICES

Approved: Yes

Stage: Approved

Manager: Tim Sanderson 729-2130

Description:

This cost center covers the administrative cost of operating the City Stores Department.

Comments:

Outlook:

Costing Center Summary

Costing Center: STORES EXPENSES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	3.90 %	103,915	107,970
51084	OVERTIME SALARIES	Increased	38.46 %	2,600	3,600
51122	BOOT ALLOWANCE	Unchanged	0.00 %	180	180
51123	PROTECTIVE CLOTHING	Decreased	75.00 %	100	25
52069	PRINTING COSTS	Not used this year		100	0
52252	DELIVERY - IN CITY	Decreased	21.43 %	14,000	11,000
53130	TELEPHONE REGULAR	Increased	2.58 %	969	994
53131	TELEPHONE LONG DISTANCE	Not used this year		25	0
54021	FREIGHT	Not used this year		100	0
54096	INTERNAL STATIONERY	Not used this year		250	0
54099	PARTS AND MATERIALS	Decreased	16.67 %	1,500	1,250
59080	INTERNAL EQUIPMENT	Decreased	33.33 %	1,500	1,000
59138	BUSINESS TRAVEL - MILEAGE	Not used this year		100	0
59993	EQUIPMENT CAPITAL	Decreased	33.39 %	5,100	3,397
Total Expenditures:				130,439	129,416

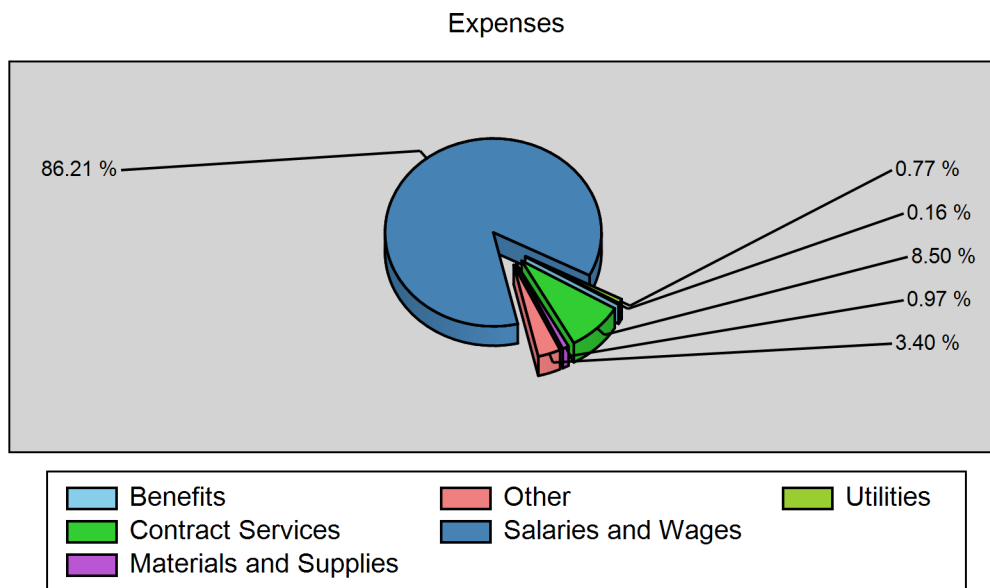
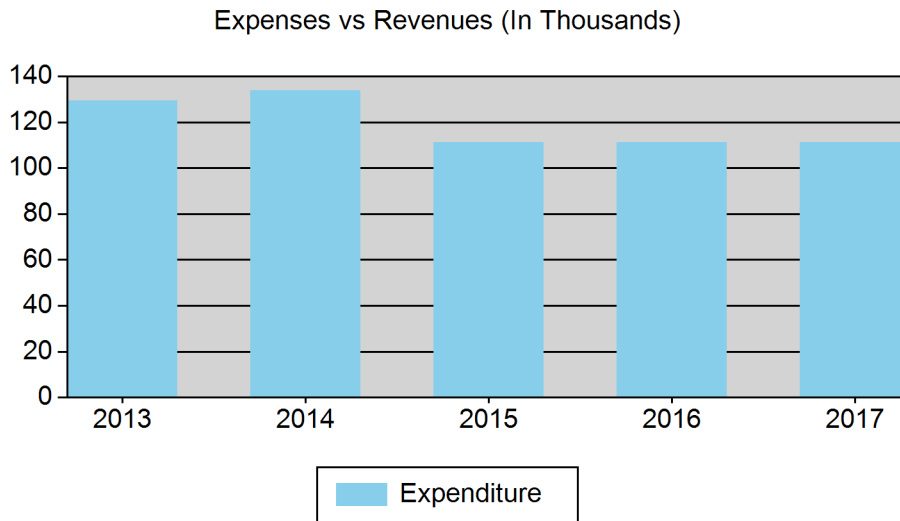
Costing Center Summary

Costing Center: STORES EXPENSES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	90	180	180	180
51123 PROTECTIVE CLOTHING	0	100	25	25
Benefits Total	90	280	205	205
Contract Services				
52069 PRINTING COSTS	0	0	0	0
52252 DELIVERY - IN CITY	22,146	11,999	11,000	11,000
Contract Services Total	22,146	11,999	11,000	11,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total	0	0	0	0
Materials and Supplies				
54021 FREIGHT	17	0	0	0
54096 INTERNAL STATIONERY	0	50	0	0
54099 PARTS AND MATERIALS	2,404	2,100	1,250	2,000
54103 GASOLINE #2	0	500	0	0
54324 INVENTORY VARIANCE	888	0	0	0
Materials and Supplies Total	3,309	2,650	1,250	2,000
Other				
59080 INTERNAL EQUIPMENT RENTAL	6,600	1,751	1,000	1,000
59138 BUSINESS TRAVEL - MILEAGE	98	0	0	0
59139 CONFERENCE COSTS	0	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	5,100	3,397	3,820
Other Total	6,698	6,851	4,397	4,820
Salaries and Wages				
51083 REGULAR SALARIES	51,412	103,915	107,970	111,157
51084 OVERTIME SALARIES	2,844	3,600	3,600	3,600
51698 FLOOD OVERTIME	145	0	0	0
Salaries and Wages Total	54,401	107,515	111,570	114,757
Utilities				
53130 TELEPHONE REGULAR	1,850	1,119	994	994
53131 TELEPHONE LONG DISTANCE	38	25	0	0
53132 FAX COSTS	0	0	0	0
Utilities Total	1,888	1,144	994	994
	88,530	130,439	129,416	133,776
			(0.78%)	3.37%
Net Total	(88,530)	(130,439)	(129,416)	(133,776)

Costing Center Summary

Costing Center: STORES EXPENSES



Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

Previous Costing Center: FIRE DEPT VEHICLES

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 4066

Department: FLEET SERVICES

Approved: Yes

Stage: Approved

Manager: Tim Sanderson 729-2130

Description:

This cost center captures the revenues, expenses, and vehicle recovery charges associated with Fire Department vehicles.

Comments:

Outlook:

Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
49431	FIRE VEHICLE SALES	Unchanged	0.00 %	45,000	45,000
Total Revenues:				45,000	45,000
Expenditures					
50001	LABOUR-SHOP MAINTENANCE	Not used this year		88,500	0
58554	FIRE VEHICLES	Increased	14.84 %	176,742	202,963
59001	SHOP RATE CHARGES	New this year		0	96,000
59080	INTERNAL EQUIPMENT	Increased	8.47 %	(88,500)	(96,000)
59993	EQUIPMENT CAPITAL	Increased	19.90 %	(131,742)	(157,963)
Total Expenditures:				45,000	45,000

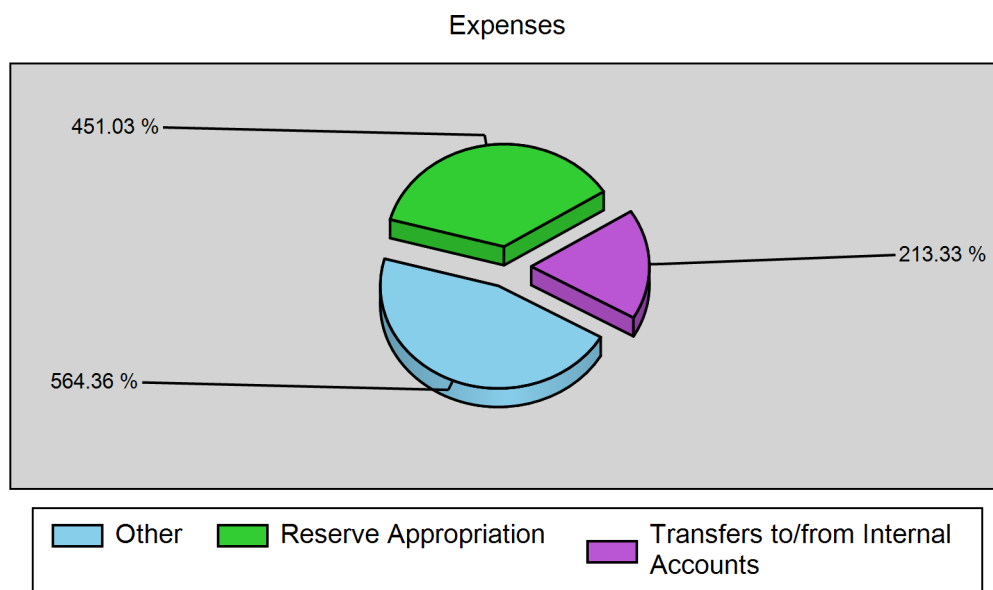
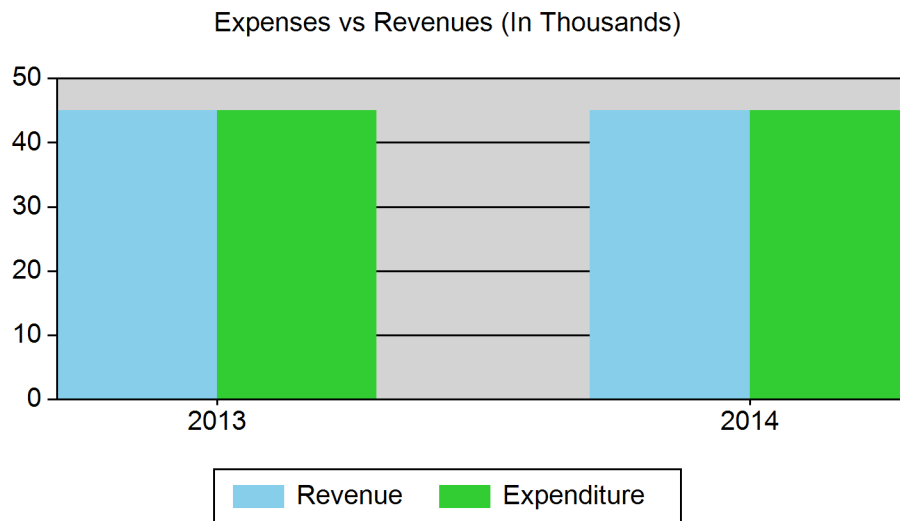
Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
User Fees and Sales of Goods				
49431 FIRE VEHICLE SALES	15,231	45,000	45,000	45,000
User Fees and Sales of Goods Total	15,231	45,000	45,000	45,000
	15,231	45,000	45,000	45,000
			0.00%	0.00%
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	27,453	0	0	0
Contract Services Total	27,453	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	34,030	0	0	0
54103 GASOLINE #2	10,158	0	0	0
54104 DIESEL	1,164	0	0	0
54126 GASOLINE RECOVERY	(9,471)	0	0	0
54157 TIRES	0	0	0	0
Materials and Supplies Total	35,880	0	0	0
Other				
59080 INTERNAL EQUIPMENT RENTAL	(89,000)	(88,500)	(96,000)	(96,000)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(129,126)	(131,742)	(157,963)	(157,963)
Other Total	(218,126)	(220,242)	(253,963)	(253,963)
Reserve Appropriation				
58554 FIRE VEHICLES	144,357	176,742	202,963	202,963
Reserve Appropriation Total	144,357	176,742	202,963	202,963
Salaries and Wages				
50001 LABOUR-SHOP MAINTENANCE	0	88,500	0	0
51083 REGULAR SALARIES	0	0	0	0
Salaries and Wages Total	0	88,500	0	0
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	29,239	0	96,000	96,000
Transfers to/from Internal Accounts Total	29,239	0	96,000	96,000
	18,803	45,000	45,000	45,000
			0.00%	0.00%
Net Total	(3,572)	0	0	0

Costing Center Summary

Costing Center: FIRE DEPT VEHICLES



Costing Center Summary

Costing Center: FLEET EQUIPMENT

Previous Costing Center: FLEET EQUIPMENT

Division: TRANSPORTATION
SERVICES

Department: FLEET SERVICES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0700

Approved: Yes

Manager: Tim Sanderson 729-2130

Description:

This account reflects the net revenue generated from internal equipment rentals of all equipment except transit buses, and/or police and fire vehicles and equipment.

Comments:

Outlook:

Costing Center Summary

Costing Center: FLEET EQUIPMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
49224	GARAGE EQUIPMENT SALES	Increased	37.53 %	625,000	859,554
Total Revenues:				625,000	859,554
Expenditures					
50001	LABOUR-SHOP MAINTENANCE	Not used this year		1,169,178	0
51083	REGULAR SALARIES	Increased	4.38 %	4,822	5,033
54410	EQUIPMENT PURCHASES	Decreased	30.00 %	200,000	140,000
58508	EQUIPMENT REPLACEMENT	Increased	7.29 %	2,558,800	2,745,329
59001	SHOP RATE CHARGES	New this year		0	1,000,132
59080	INTERNAL EQUIPMENT	Decreased	13.32 %	(1,174,000)	(1,017,665)
59993	EQUIPMENT CAPITAL	Decreased	5.65 %	(2,133,800)	(2,013,275)
Total Expenditures:				625,000	859,554

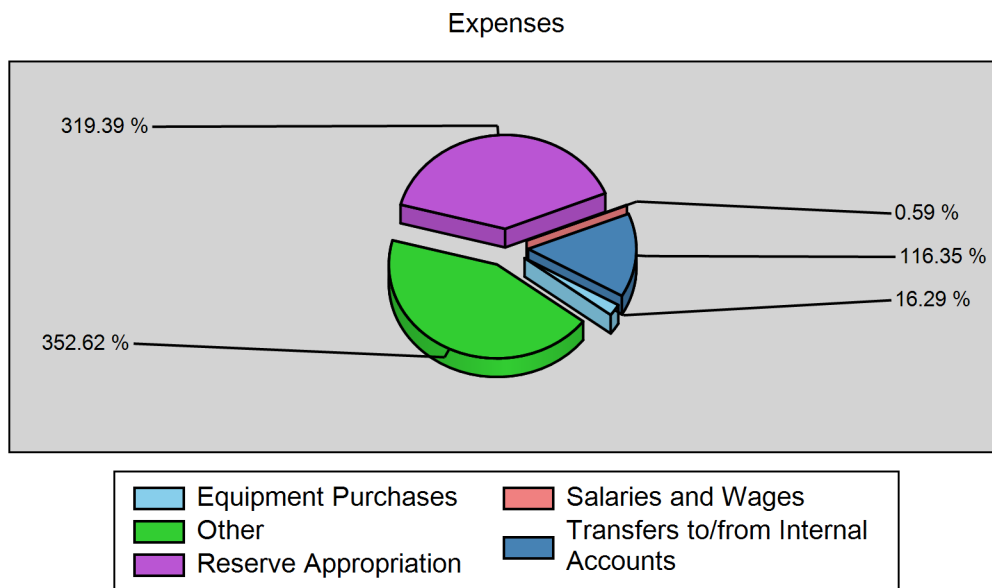
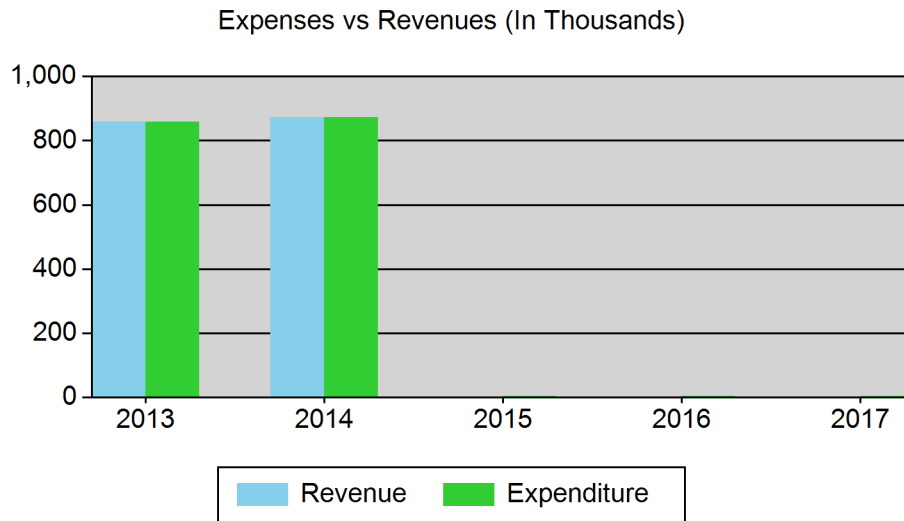
Costing Center Summary

Costing Center: FLEET EQUIPMENT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
User Fees and Sales of Goods				
49224 GARAGE EQUIPMENT SALES	405,791	655,000	859,554	872,710
User Fees and Sales of Goods Total	405,791	655,000	859,554	872,710
	405,791	655,000	859,554	872,710
			31.23%	1.53%
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	170,414	0	0	0
Contract Services Total	170,414	0	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	76,962	30,000	140,000	200,000
Equipment Purchases Total	76,962	30,000	140,000	200,000
Materials and Supplies				
54099 PARTS AND MATERIALS	687,121	0	0	0
54103 GASOLINE #2	136,043	0	0	0
54104 DIESEL	42,604	0	0	0
54126 GASOLINE RECOVERY	(126,567)	0	0	0
54127 DIESEL RECOVERY	(24,082)	0	0	0
54157 TIRES	13,802	0	0	0
Materials and Supplies Total	728,921	0	0	0
Other				
59080 INTERNAL EQUIPMENT RENTAL	(1,149,562)	(1,174,000)	(1,017,665)	(1,017,665)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(2,146,457)	(2,133,800)	(2,013,275)	(2,473,673)
Other Total	(3,296,020)	(3,307,800)	(3,030,940)	(3,491,338)
Reserve Appropriation				
58508 EQUIPMENT REPLACEMENT B/L 3675	2,551,158	2,758,800	2,745,329	3,164,383
Reserve Appropriation Total	2,551,158	2,758,800	2,745,329	3,164,383
Salaries and Wages				
50001 LABOUR-SHOP MAINTENANCE	0	1,169,178	0	0
51083 REGULAR SALARIES	0	4,822	5,033	5,175
Salaries and Wages Total	0	1,174,000	5,033	5,175
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	22,171	0	1,000,132	994,490
Transfers to/from Internal Accounts Total	22,171	0	1,000,132	994,490
	253,607	655,000	859,554	872,710
			31.23%	1.53%
Net Total	152,184	0	0	0

Costing Center Summary

Costing Center: FLEET EQUIPMENT



Costing Center Summary

Costing Center: GARAGE SERVICES

Previous Costing Center: GARAGE SERVICES

Division: TRANSPORTATION
SERVICES

Department: FLEET SERVICES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0135

Approved: Yes

Manager: Tim Sanderson 729-2130

Description:

This cost center captures the expenses associated with running the City garage.

Comments:

Under the leadership of the Director of Transportation Services, who reports directly to the General Manager of Operations, Garage Services provides maintenance services to the majority of the City of Brandon's vehicle and equipment fleet.

Outlook:

Costing Center Summary

Costing Center: GARAGE SERVICES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42506	SCRAP METAL SALES	Unchanged	0.00 %	1,000	1,000
42520	OIL & FILTER RECOVERIES	Unchanged	0.00 %	3,000	3,000
Total Revenues:				4,000	4,000
Expenditures					
51083	REGULAR SALARIES	Increased	5.41 %	879,639	927,238
51084	OVERTIME SALARIES	Increased	50.00 %	6,000	9,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	3,500	3,500
51122	BOOT ALLOWANCE	Unchanged	0.00 %	1,200	1,200
51123	PROTECTIVE CLOTHING	Increased	14.29 %	7,000	8,000
51124	TOOL ALLOWANCE	New this year		0	3,600
51141	TRAINING & DEVELOPMENT	Decreased	10.36 %	5,578	5,000
51184	DOUBLE OVERTIME	Not used this year		1,500	0
51285	MEDICALS	Unchanged	0.00 %	300	300
52015	CONTRACTS	Decreased	33.33 %	7,500	5,000
52032	VEHICLE INSURANCE	Decreased	30.67 %	750	520
52054	MAINT OF EQUIP EXT	Increased	66.67 %	3,000	5,000
52069	PRINTING COSTS	Decreased	54.55 %	550	250
53130	TELEPHONE REGULAR	Increased	93.65 %	1,291	2,500
53131	TELEPHONE LONG DISTANCE	Not used this year		110	0
53295	RADIO COSTS	Increased	41.67 %	1,200	1,700
54021	FREIGHT	Unchanged	0.00 %	200	200
54095	SHOP SUPPLIES	Increased	3.70 %	27,000	28,000
54099	PARTS AND MATERIALS	Decreased	15.25 %	29,500	25,000
54103	GASOLINE #2	Decreased	64.01 %	8,335	3,000
54104	DIESEL	Increased	108.68 %	2,396	5,000
54266	TOOLS	Decreased	20.00 %	5,000	4,000
54410	EQUIPMENT PURCHASES	New this year		0	750
54443	WELDING SUPPLIES	New this year		0	6,000
59001	SHOP RATE CHARGES	New this year		0	(1,335,926)
59002	SHOP RATE NON-	New this year		0	36,000
59080	INTERNAL EQUIPMENT	Unchanged	0.00 %	14,750	14,750
59098	SUBSCRIPTIONS	Decreased	7.14 %	7,000	6,500
59138	BUSINESS TRAVEL - MILEAGE	Decreased	50.00 %	1,000	500
59139	CONFERENCE COSTS	Unchanged	0.00 %	5,000	5,000
59334	INTERNAL CHARGES	New this year		0	213,014
59993	EQUIPMENT CAPITAL	Unchanged	0.00 %	19,404	19,404
59997	TRANSFER FR RESERVES	Not used this year		(876,362)	0
Total Expenditures:				162,341	4,000

Costing Center Summary

Costing Center: GARAGE SERVICES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
44500 FEDERAL GOV'T	0	0	0	0
Conditional Government Transfers Total	0	0	0	0
Other Income				
49263 TRANSIT EQUIPMENT SALES	0	0	0	0
Other Income Total	0	0	0	0
User Fees and Sales of Goods				
42394 FLEET RECOVERIES	0	0	0	0
42506 SCRAP METAL SALES	633	1,500	1,000	1,000
42520 OIL & FILTER RECOVERIES	2,860	4,500	3,000	3,000
49224 GARAGE EQUIPMENT SALES	0	0	0	0
49452 POLICE VEHICLE SALES	0	0	0	0
User Fees and Sales of Goods Total	3,494	6,000	4,000	4,000
	3,494	6,000	4,000	4,000
			(33.33%)	0.00%
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,130	1,200	1,200	1,300
51123 PROTECTIVE CLOTHING	7,471	8,200	8,000	8,000
51285 MEDICALS	70	300	300	300
Benefits Total	8,671	9,700	9,500	9,600
Contract Services				
52015 CONTRACTS	6,895	658	5,000	5,000
52032 VEHICLE INSURANCE	607	471	520	520
52054 MAINT OF EQUIP EXT	2,857	9,360	5,000	5,000
52069 PRINTING COSTS	454	98	250	250
Contract Services Total	10,813	10,587	10,770	10,770
Equipment Purchases				
54410 EQUIPMENT PURCHASES	3,452	750	750	750
Equipment Purchases Total	3,452	750	750	750
Materials and Supplies				
54021 FREIGHT	0	0	200	200
54095 SHOP SUPPLIES	41,464	28,000	28,000	28,000
54099 PARTS AND MATERIALS	36,840	13,405	25,000	25,000
54103 GASOLINE #2	6,896	2,963	3,000	3,000
54104 DIESEL	2,031	4,933	5,000	5,000
54266 TOOLS	5,066	8,400	4,000	4,000
54324 INVENTORY VARIANCE	93	0	0	0
54443 WELDING SUPPLIES	3,127	6,000	6,000	6,000
Materials and Supplies Total	95,517	63,701	71,200	71,200
Other				
51141 TRAINING & DEVELOPMENT COSTS	4,475	6,600	5,000	5,000

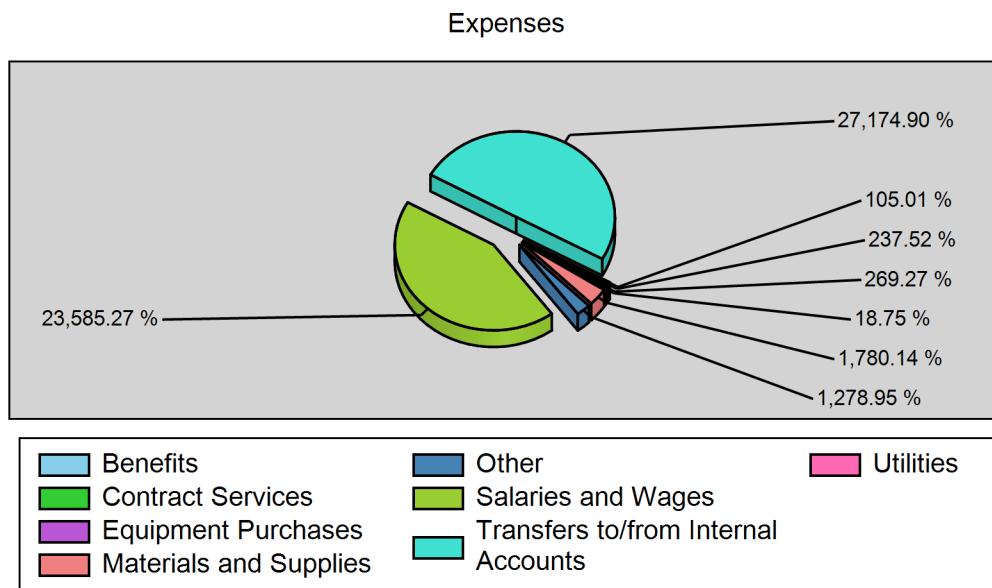
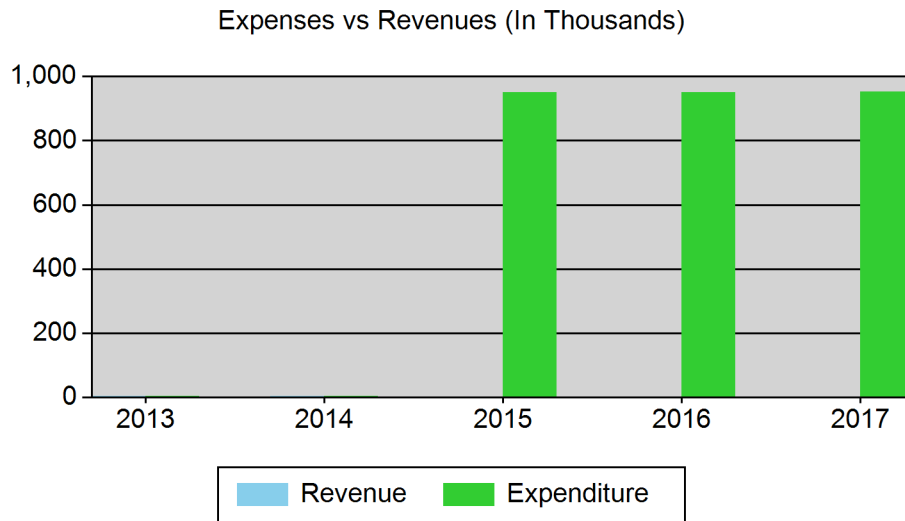
Costing Center Summary

Costing Center: GARAGE SERVICES

		2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
59014	WORK ORDERS	6,117	2,273	0	0
59048	LUNCHEONS	105	0	0	0
59080	INTERNAL EQUIPMENT RENTAL	36,383	16,876	14,750	14,750
59098	SUBSCRIPTIONS	4,011	7,000	6,500	6,500
59138	BUSINESS TRAVEL - MILEAGE	976	100	500	500
59139	CONFERENCE COSTS	4,960	4,650	5,000	6,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	0	19,404	19,404	21,818
Other Total		57,027	56,903	51,154	54,568
Salaries and Wages					
51001	LABOUR-SHOP MAINTENANCE	0	0	0	0
51017	TRAINING PAY	0	0	0	0
51083	REGULAR SALARIES	844,475	879,639	927,238	953,409
51084	OVERTIME SALARIES	50,196	14,500	9,000	6,200
51090	SHIFT DIFFERENTIAL	2,965	3,500	3,500	3,600
51124	TOOL ALLOWANCE	0	3,400	3,600	3,600
51184	DOUBLE OVERTIME	0	0	0	0
51272	UNION LEAVE	0	0	0	0
51350	BANK TIME EARNED	0	0	0	0
Salaries and Wages Total		897,636	901,039	943,338	966,809
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	(716,241)	(1,031,065)	(1,335,926)	(1,414,448)
59002	SHOP RATE NON-MECHANICAL	87,544	43,654	36,000	36,000
59334	INTERNAL CHARGES	276,383	0	213,014	264,551
59997	TRANSFER FR RESERVES	0	247,098	0	0
Transfers to/from Internal Accounts Total		(352,314)	(740,313)	(1,086,912)	(1,113,897)
Utilities					
53130	TELEPHONE REGULAR	2,512	2,030	2,500	2,500
53131	TELEPHONE LONG DISTANCE	222	0	0	0
53295	RADIO COSTS	1,599	1,603	1,700	1,700
Utilities Total		4,332	3,633	4,200	4,200
		725,133	306,000	4,000	4,000
				(98.69%)	0.00%
Net Total		(721,639)	(300,000)	0	0

Costing Center Summary

Costing Center: GARAGE SERVICES



Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

Previous Costing Center: POLICE DEPT
VEHICLES

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0084

Department: FLEET SERVICES

Approved: Yes

Stage: Approved

Manager: Tim Sanderson 729-2130

Description:

This cost center captures the revenues, expenses, and vehicle recovery charges associated with Police Department vehicles.

The net effect of this account captures the difference between what it costs Fleet Services to purchase and maintaining those vehicles versus the amounts charged to the Police Department as vehicle expense.

Comments:

Outlook:

Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
49452	POLICE VEHICLE SALES	Decreased	45.00 %	40,000	22,000
Total Revenues:				40,000	22,000
Expenditures					
50001	LABOUR-SHOP MAINTENANCE	Not used this year		215,500	0
58549	POLICE VEHICLES	Decreased	0.66 %	350,546	348,233
59001	SHOP RATE CHARGES	New this year		0	232,500
59080	INTERNAL EQUIPMENT	Increased	7.89 %	(215,500)	(232,500)
59993	EQUIPMENT CAPITAL	Increased	5.05 %	(310,546)	(326,233)
Total Expenditures:				40,000	22,000

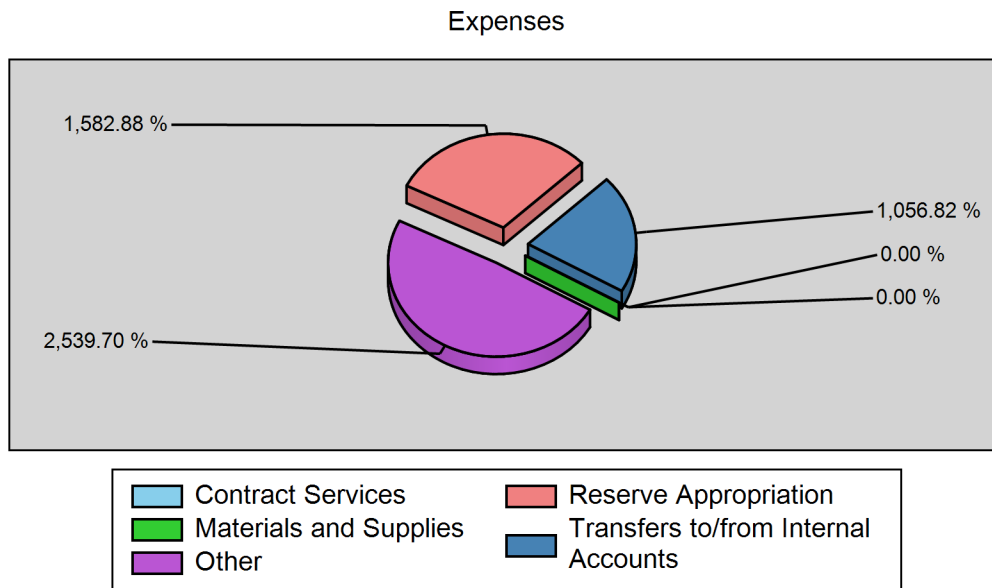
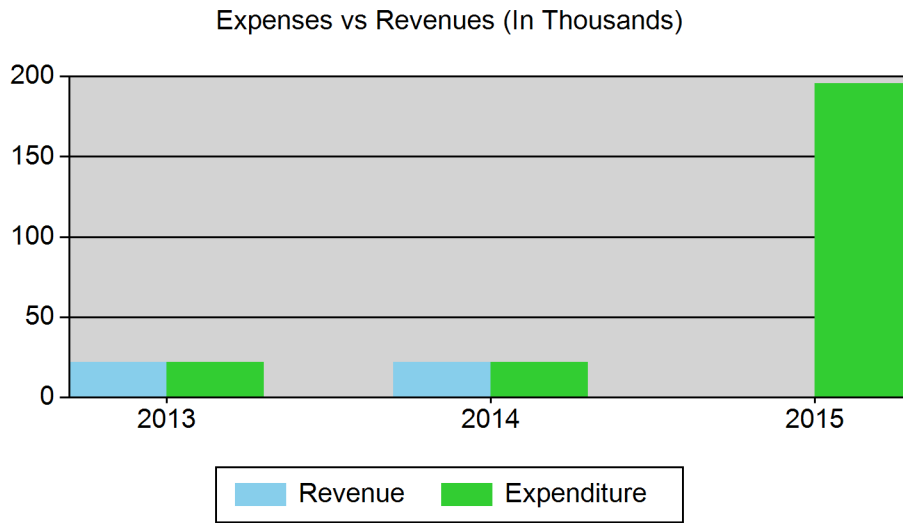
Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
User Fees and Sales of Goods				
49452 POLICE VEHICLE SALES	40,227	63,000	22,000	22,000
User Fees and Sales of Goods Total	40,227	63,000	22,000	22,000
	40,227	63,000	22,000	22,000
			(65.08%)	0.00%
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	48,566	0	0	0
Contract Services Total	48,566	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	84,839	0	0	0
54103 GASOLINE #2	134,894	0	0	0
54104 DIESEL	0	0	0	0
54126 GASOLINE RECOVERY	(129,327)	0	0	0
54157 TIRES	4,746	0	0	0
Materials and Supplies Total	95,153	0	0	0
Other				
59080 INTERNAL EQUIPMENT RENTAL	(200,625)	(215,500)	(232,500)	(232,500)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(296,296)	(310,546)	(326,233)	(326,233)
Other Total	(496,921)	(526,046)	(558,733)	(558,733)
Reserve Appropriation				
58549 POLICE VEHICLES	336,523	373,546	348,233	348,233
Reserve Appropriation Total	336,523	373,546	348,233	348,233
Salaries and Wages				
50001 LABOUR-SHOP MAINTENANCE	0	215,500	0	0
51083 REGULAR SALARIES	(1,000)	0	0	0
Salaries and Wages Total	(1,000)	215,500	0	0
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	76,447	0	232,500	232,500
Transfers to/from Internal Accounts Total	76,447	0	232,500	232,500
	58,768	63,000	22,000	22,000
			(65.08%)	0.00%
Net Total	(18,541)	0	0	0

Costing Center Summary

Costing Center: POLICE DEPT VEHICLES



Costing Center Summary

Costing Center: SCHOOL DIV EQUIPMENT

Previous Costing Center: SCHOOL DIV
EQUIPMENT

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0689

Department: FLEET SERVICES

Approved: Yes

Stage: Approved

Manager: Tim Sanderson 729-2130

Description:

This cost center captures the net revenue generated by providing diesel fuel to the Brandon School Division.

Comments:

Outlook:

Costing Center Summary

Costing Center: SCHOOL DIV EQUIPMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42999	REVENUE	Decreased	7.21 %	215,000	199,500
Total Revenues:				215,000	199,500
Expenditures					
54104	DIESEL	Unchanged	0.00 %	190,000	190,000
Total Expenditures:				190,000	190,000

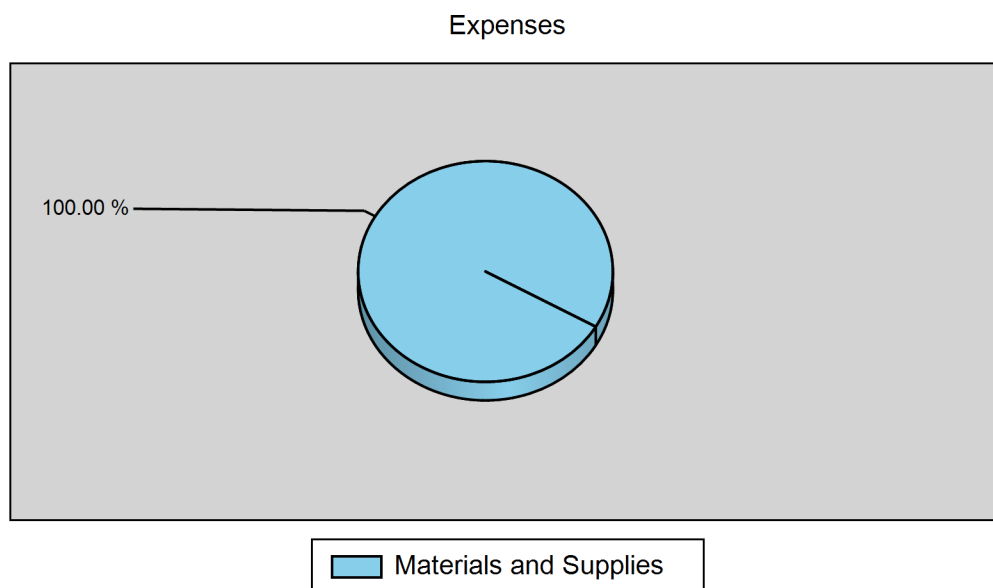
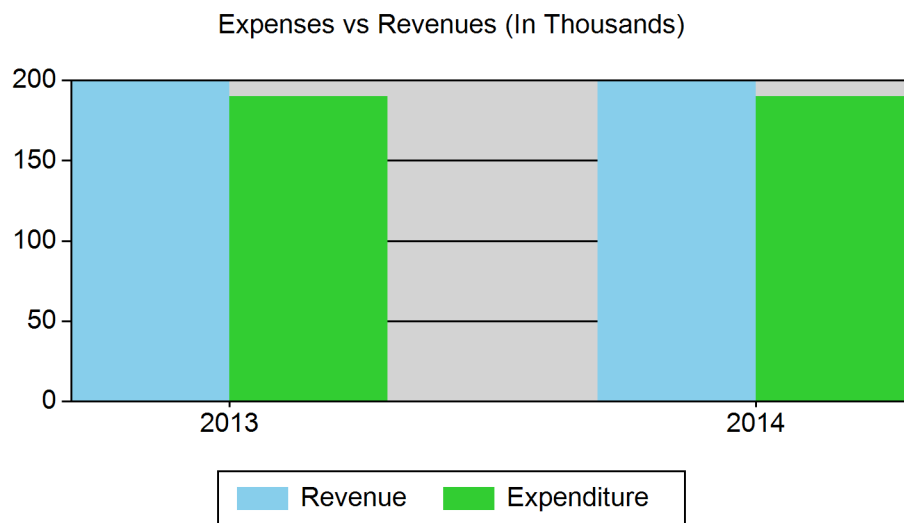
Costing Center Summary

Costing Center: SCHOOL DIV EQUIPMENT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42999 REVENUE	274,341	273,000	199,500	199,500
Other Income Total	274,341	273,000	199,500	199,500
User Fees and Sales of Goods				
42104 DIESEL	0	0	0	0
User Fees and Sales of Goods Total	0	0	0	0
	274,341	273,000	199,500	199,500
			(26.92%)	0.00%
Expenditures				
Materials and Supplies				
54104 DIESEL	197,395	260,000	190,000	190,000
Materials and Supplies Total	197,395	260,000	190,000	190,000
Salaries and Wages				
51083 REGULAR SALARIES	0	0	0	0
Salaries and Wages Total	0	0	0	0
	197,395	260,000	190,000	190,000
			(26.92%)	0.00%
Net Total	76,946	13,000	9,500	9,500

Costing Center Summary

Costing Center: SCHOOL DIV EQUIPMENT



Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

Previous Costing Center: TRANSIT EQUIPMENT

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 3963

Department: FLEET SERVICES

Approved: Yes

Stage: Approved

Manager: Tim Sanderson 729-2130

Description:

This cost center captures the revenues, expenses, and vehicle recovery charges associated with Transit Department vehicles.

Comments:

Outlook:

Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
43642	PROV-BUS PURCHASE	Unchanged	0.00 %	128,000	128,000
44500	FEDERAL GOV'T	Unchanged	0.00 %	385,200	385,200
49263	TRANSIT EQUIPMENT SALES	Unchanged	0.00 %	12,000	12,000
Total Revenues:				525,200	525,200
Expenditures					
50001	LABOUR-SHOP MAINTENANCE	Not used this year		518,250	0
58510	TRANSIT EQUIPMENT B/L 3654	Unchanged	0.00 %	140,000	140,000
58558	TRANSIT GAS TAX RESERVE	Unchanged	0.00 %	385,200	385,200
59001	SHOP RATE CHARGES	New this year		0	573,000
59080	INTERNAL EQUIPMENT	Increased	10.56 %	(518,250)	(573,000)
Total Expenditures:				525,200	525,200

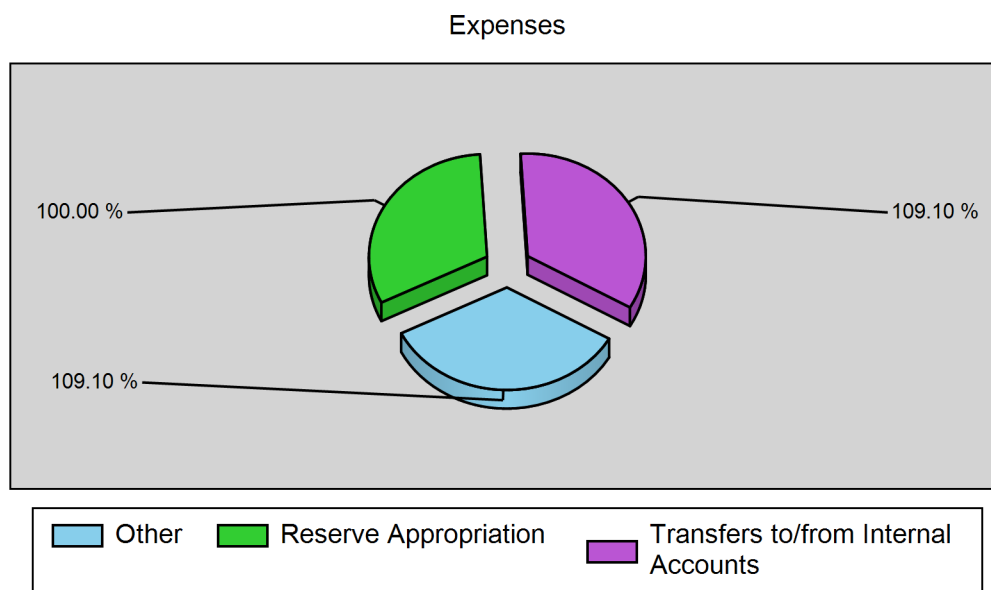
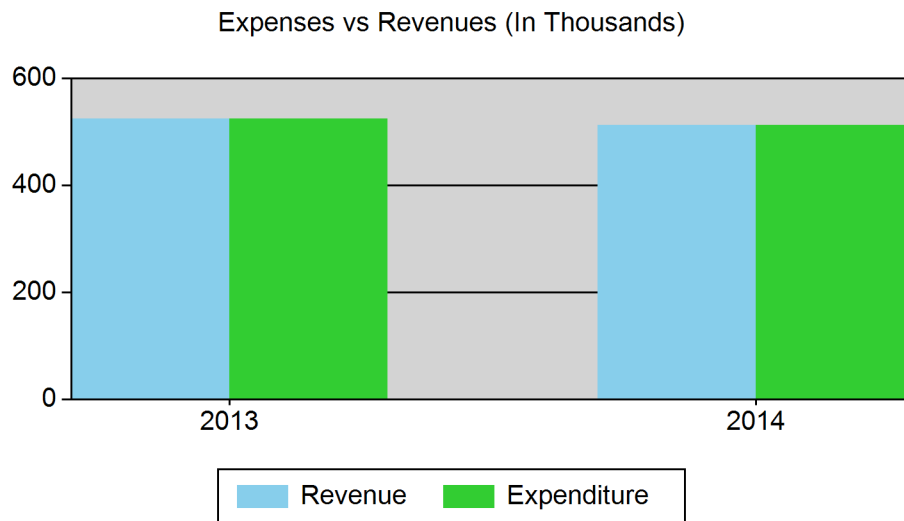
Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Conditional Government Transfers				
43642 PROV-BUS PURCHASE	128,000	128,000	128,000	128,000
43644 PROVINCIAL OPERATING GRANT	0	121,698	0	0
44500 FEDERAL GOV'T	385,200	385,200	385,200	385,200
Conditional Government Transfers Total	513,200	634,898	513,200	513,200
Other Income				
49263 TRANSIT EQUIPMENT SALES	17,645	2,000	12,000	0
Other Income Total	17,645	2,000	12,000	0
	530,845	636,898	525,200	513,200
			(17.54%)	(2.28%)
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	72,101	50,604	0	0
Contract Services Total	72,101	50,604	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	245,699	285,984	0	0
54103 GASOLINE #2	0	0	0	0
54104 DIESEL	(71,824)	28	0	0
54127 DIESEL RECOVERY	(66)	0	0	0
54157 TIRES	637	1,222	0	0
Materials and Supplies Total	174,446	287,234	0	0
Other				
59080 INTERNAL EQUIPMENT RENTAL	(528,000)	(518,250)	(573,000)	(573,000)
Other Total	(528,000)	(518,250)	(573,000)	(573,000)
Reserve Appropriation				
58510 TRANSIT EQUIPMENT B/L 3654	145,645	130,000	140,000	128,000
58558 TRANSIT GAS TAX RESERVE	385,200	385,200	385,200	385,200
Reserve Appropriation Total	530,845	515,200	525,200	513,200
Salaries and Wages				
50001 LABOUR-SHOP MAINTENANCE	0	0	0	0
51083 REGULAR SALARIES	0	(16,112)	0	0
Salaries and Wages Total	0	(16,112)	0	0
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	318,765	439,920	573,000	573,000
Transfers to/from Internal Accounts Total	318,765	439,920	573,000	573,000
	568,157	758,596	525,200	513,200
			(30.77%)	(2.28%)
Net Total	(37,312)	(121,698)	0	0

Costing Center Summary

Costing Center: TRANSIT EQUIPMENT



Costing Center Summary

Costing Center: PARKING METERS

Previous Costing Center: PARKING METERS

Division: TRANSPORTATION
SERVICES

Department: PARKING AND
DRAINAGE

Stage: Approved

Budget Year: 2013

Accounting Reference: 1793

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center captures the administrative and material costs associated with the maintenance of all City parking meters.

Comments:

An additional \$30,000 has been requested to replace the old style meters. The new style meters lead to greater revenues and less maintenance.

Outlook:

Electronic parking meter clocks are replacing the City's aging mechanical clocks. The old style meters can no longer be purchased, and the new clocks are more user friendly and easier to maintain.

Costing Center Summary

Costing Center: PARKING METERS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42990	RECEIPTS	Increased	27.50 %	200,000	255,000
Total Revenues:				200,000	255,000
Expenditures					
51083	REGULAR SALARIES	Increased	0.44 %	54,739	54,980
51100	UNIFORMS	Unchanged	0.00 %	350	350
54099	PARTS AND MATERIALS	Decreased	12.00 %	25,000	22,000
54103	GASOLINE #2	Unchanged	0.00 %	2,990	2,990
54410	EQUIPMENT PURCHASES	Decreased	16.67 %	30,000	25,000
59080	INTERNAL EQUIPMENT	Decreased	42.86 %	3,500	2,000
59993	EQUIPMENT CAPITAL	Decreased	49.46 %	6,067	3,066
Total Expenditures:				122,646	110,386

Costing Center Summary

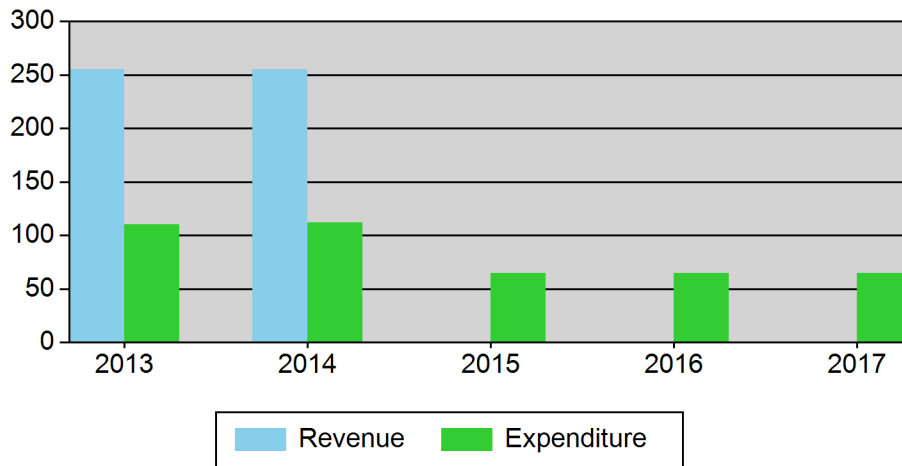
Costing Center: PARKING METERS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
Other Income				
42990 RECEIPTS	223,529	255,000	255,000	255,000
Other Income Total	223,529	255,000	255,000	255,000
	223,529	255,000	255,000	255,000
			0.00%	0.00%
Expenditures				
Benefits				
51100 UNIFORMS	277	350	350	350
Benefits Total	277	350	350	350
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	30,000	25,000	25,000
Equipment Purchases Total	0	30,000	25,000	25,000
Materials and Supplies				
54099 PARTS AND MATERIALS	44,239	25,000	22,000	22,000
54103 GASOLINE #2	2,278	0	2,990	2,990
Materials and Supplies Total	46,518	25,000	24,990	24,990
Other				
59014 WORK ORDERS	863	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	10,317	2,000	2,000	2,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	3,067	3,066	3,449
Other Total	11,179	5,067	5,066	5,449
Salaries and Wages				
51083 REGULAR SALARIES	41,688	54,739	54,980	56,082
51350 BANK TIME EARNED	0	0	0	0
Salaries and Wages Total	41,688	54,739	54,980	56,082
	99,662	115,156	110,386	111,871
			(4.14%)	1.35%
Net Total	123,867	139,844	144,614	143,129

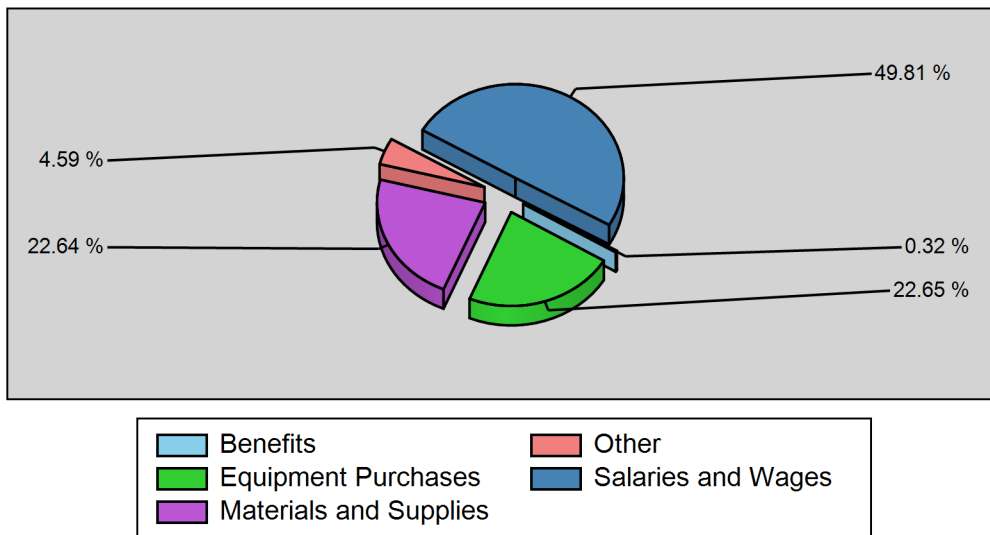
Costing Center Summary

Costing Center: PARKING METERS

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: STORM SEWERS

Previous Costing Center: STORM SEWERS

Division: TRANSPORTATION
SERVICES

Department: PARKING AND
DRAINAGE

Stage: Approved

Budget Year: 2013

Accounting Reference: 1792

Approved: Yes

Manager: Ian Broome 729-2292

Description:

This cost center provides funds for maintenance of infrastructure related to surface water that drains from the streets through catch basins and into the storm sewer system to the river.

Comments:

This cost center can see drastic cost swings depending on the spring, freeze/thaw cycles, and the amounts of rainfall that the City experiences.

Outlook:

Continued maintenance and cleaning of catch basins will help to reduce overall costs in this account.

Costing Center Summary

Costing Center: STORM SEWERS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	1.81 %	57,150	58,182
51084	OVERTIME SALARIES	Increased	110.00 %	3,000	6,300
51184	DOUBLE OVERTIME	Not used this year		3,300	0
53150	WATER	Unchanged	0.00 %	250	250
54099	PARTS AND MATERIALS	Unchanged	0.00 %	8,003	8,003
59080	INTERNAL EQUIPMENT	Not used this year		4,000	0
59964	SOD RESTORATION	Unchanged	0.00 %	1,500	1,500
59965	PAVING RESTORATION	Decreased	22.73 %	4,400	3,400
59966	CONCRETE RESTORATION	Increased	100.00 %	1,000	2,000
59993	EQUIPMENT CAPITAL	Not used this year		9,333	0
Total Expenditures:				91,936	79,635

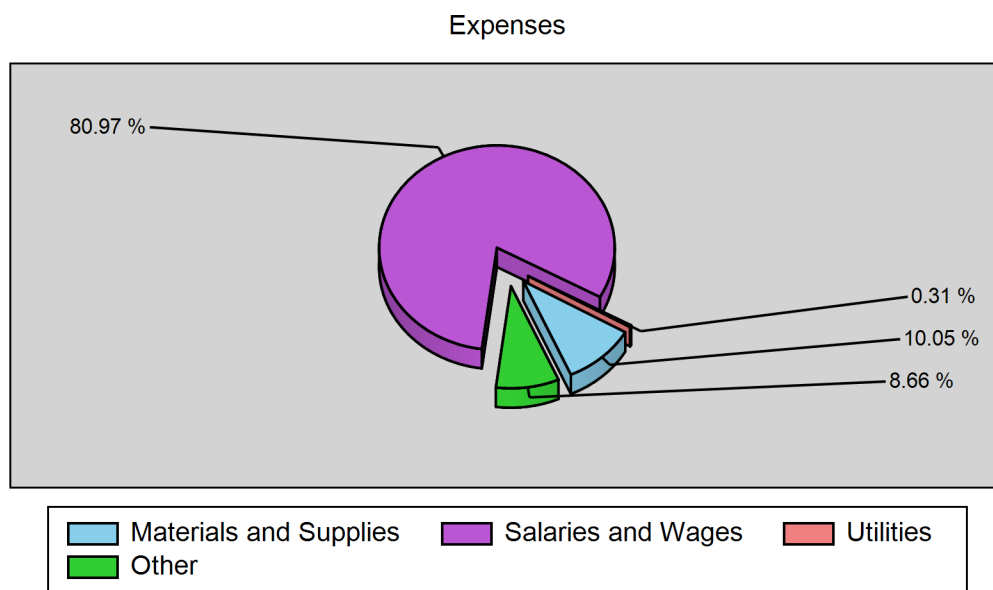
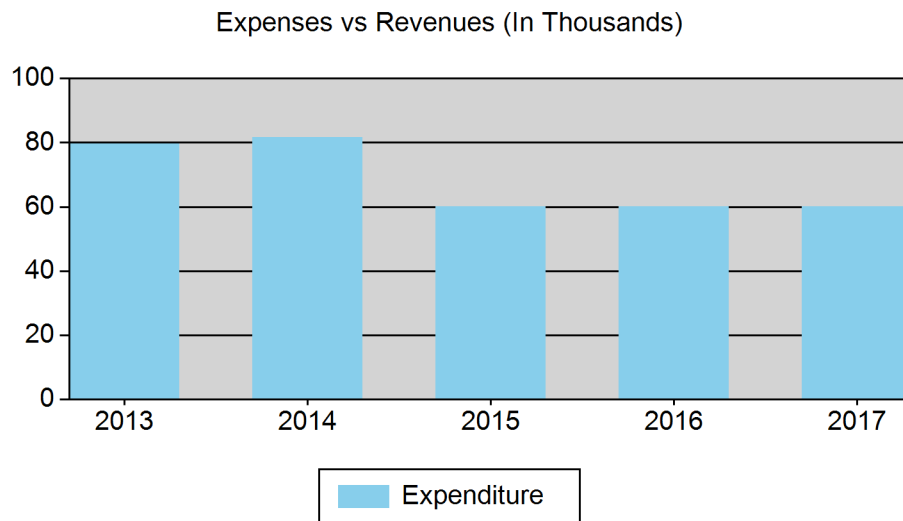
Costing Center Summary

Costing Center: STORM SEWERS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52692 FLOOD EXTERNAL EQUIPMENT	1,425	0	0	0
Contract Services Total	1,425	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	8,045	9,503	8,003	8,003
54693 FLOOD PARTS & MATERIALS	25,978	0	0	0
Materials and Supplies Total	34,022	9,503	8,003	8,003
Other				
59080 INTERNAL EQUIPMENT RENTAL	5,667	4,000	0	0
59964 SOD RESTORATION	1,168	0	1,500	1,500
59965 PAVING RESTORATION	733	1,594	3,400	3,400
59966 CONCRETE RESTORATION	100	2,000	2,000	2,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	9,333	0	0
Other Total	7,667	16,927	6,900	6,900
Salaries and Wages				
51083 REGULAR SALARIES	6,736	57,150	58,182	60,187
51084 OVERTIME SALARIES	1,325	3,000	6,300	6,300
51184 DOUBLE OVERTIME	0	0	0	0
51231 INTERNAL SALARIES	0	5,106	0	0
51350 BANK TIME EARNED	0	0	0	0
51697 FLOOD REGULAR SALARIES	12,833	0	0	0
51698 FLOOD OVERTIME	15,028	0	0	0
Salaries and Wages Total	35,921	65,256	64,482	66,487
Utilities				
53150 WATER	0	250	250	250
Utilities Total	0	250	250	250
	79,036	91,936	79,635	81,640
			(13.38%)	2.52%
Net Total	(79,036)	(91,936)	(79,635)	(81,640)

Costing Center Summary

Costing Center: STORM SEWERS



Costing Center Summary

Costing Center: SURFACE DRAINAGE

Previous Costing Center: SURFACE DRAINAGE

Budget Year: 2013

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1791

Department: PARKING AND
DRAINAGE

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center captures the administrative and materials costs associated with the regular cleaning of and improvements to the water run off ditch system. This system is utilized in cases where storm sewers do not exist.

Comments:

The ditches within the City of Brandon require regular maintenance due to silt buildups and vegetation growth. There are several locations throughout the City needing larger culverts and ditch modifications to maintain and control run off so we can help eliminate the potential for flooding in residential areas. A Ditch maintenance contract of \$60,000 will take place till 2015 to clean larger ditches with equipment that the City doesn't have.

Outlook:

Costing Center Summary

Costing Center: SURFACE DRAINAGE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	0.20 %	73,988	74,139
51084	OVERTIME SALARIES	Unchanged	0.00 %	3,083	3,083
51184	DOUBLE OVERTIME	Not used this year		3,164	0
52015	CONTRACTS	Decreased	41.67 %	120,000	70,000
52081	EXTERNAL EQUIPMENT	Increased	1,000.00 %	1,000	11,000
53150	WATER	Unchanged	0.00 %	103	103
54099	PARTS AND MATERIALS	Increased	159.36 %	10,143	26,307
54103	GASOLINE #2	Decreased	95.97 %	10,041	405
54104	DIESEL	Increased	292.77 %	3,819	15,000
59080	INTERNAL EQUIPMENT	Decreased	5.88 %	4,250	4,000
59961	SOD RESTORATION	Decreased	23.53 %	8,500	6,500
59993	EQUIPMENT CAPITAL	Decreased	8.72 %	9,933	9,067
Total Expenditures:				248,024	219,604

Costing Center Summary

Costing Center: SURFACE DRAINAGE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	96	122,208	70,000	70,000
52081 EXTERNAL EQUIPMENT RENTAL	(8,910)	11,782	11,000	11,000
52692 FLOOD EXTERNAL EQUIPMENT	881,862	0	0	0
52696 FLOOD CONTRACTS	98,773	0	0	0
Contract Services Total	971,820	133,990	81,000	81,000
Materials and Supplies				
54099 PARTS AND MATERIALS	25,283	25,668	26,307	26,307
54103 GASOLINE #2	7,602	0	405	405
54104 DIESEL	4,304	12,718	15,000	15,000
54693 FLOOD PARTS & MATERIALS	56,788	0	0	0
54695 FLOOD DIESEL	108,890	0	0	0
Materials and Supplies Total	202,866	38,386	41,712	41,712
Other				
59014 WORK ORDERS	167	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	9,267	4,000	4,000	4,000
59691 FLOOD INTERNAL EQUIPMENT	365	0	0	0
59961 SOD RESTORATION	943	1,025	6,500	6,500
59962 PAVING RESTORATION	0	225	0	0
59963 CONCRETE RESTORATION	0	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	9,333	9,067	10,195
Other Total	10,741	14,583	19,567	20,695
Salaries and Wages				
51083 REGULAR SALARIES	23,667	62,588	74,139	76,892
51084 OVERTIME SALARIES	16,391	1,983	3,083	3,083
51184 DOUBLE OVERTIME	2,136	0	0	0
51231 INTERNAL SALARIES	0	2,795	0	0
51350 BANK TIME EARNED	0	0	0	0
51697 FLOOD REGULAR SALARIES	110,275	0	0	0
51698 FLOOD OVERTIME	191,469	0	0	0
Salaries and Wages Total	343,937	67,366	77,222	79,975
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	1,819	0	0
Transfers to/from Internal Accounts Total	0	1,819	0	0
Utilities				
53150 WATER	0	103	103	134
Utilities Total	0	103	103	134
	1,529,364	256,247	219,604	223,516
			(14.30%)	1.78%
Net Total	(1,529,364)	(256,247)	(219,604)	(223,516)

Costing Center Summary

Costing Center: SURFACE DRAINAGE

