

# Costing Center Summary

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Costing Center: *ENGINEERING SERVICES*

**Previous Costing Center:** ENGINEERING  
**Division:** TRANSPORTATION  
**Department:** ENGINEERING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0132  
**Approved:** No  
**Manager:** Xlan Christiansen 729-2217

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## Description:

This costing center captures all costs associated with operating the Engineering Section of Development Services. The majority of the costs are payroll and vehicle expenses.

## Comments:

In 2014 there are additional payroll expenses that will be a result of the restructuring of the Development Services Engineering services Section. The restructuring and succession planning is ongoing however a budget allowance to fund an additional three engineering technicians and an engineering manager are included. Development Permit Revenue has been moved to the Property Budget in 2014.

## 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*

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
43510 PROVINCIAL GOV'T	2,000,000	0	0
43520 PROVINCIAL FLOOD RECOVERIES		0	0
43640 PROV. GRANT-IN-AID	80,000	100,000	100,000
43660 PROVINCIAL OTHER		0	0
44500 FEDERAL GOV'T	2,265,632	2,265,632	2,265,632
Conditional Government Transfers Total	4,345,632	2,365,632	2,365,632
Income from Enterprises			
49390 DEVELOPER CONTRIBUTIONS	368,000	0	0
Income from Enterprises Total	368,000	0	0
Other Income			
45999 REVENUE	50,000	50,000	0
Other Income Total	50,000	50,000	0
Permits, Licenses and Fines			
45001 DRIVEWAY APPROACH PERMIT	15,000	16,000	16,480
45002 CROSSING PERMIT	21,000	16,000	16,480
45251 FOOTING & GRADING	18,000	18,000	18,540
Permits, Licenses and Fines Total	54,000	50,000	51,500
User Fees and Sales of Goods			
45367 DEVELOPMENT AGREEMENTS	3,000	0	0
User Fees and Sales of Goods Total	3,000	0	0
	<b>4,820,632</b>	<b>2,465,632</b>	<b>2,417,132</b>
<b>Expenditures</b>			
Benefits			
51122 BOOT ALLOWANCE	600	600	600
51123 PROTECTIVE CLOTHING		0	0
Benefits Total	600	600	600
Capital Contribution			
10300 CAPITAL PROJECTS		0	0
Capital Contribution Total	0	0	0
Contract Services			
52015 CONTRACTS	50,000	0	0
52019 CONSULTING FEES	192,000	202,000	20,000
52020 PROFESSIONAL FEES	8,000	0	0
52028 FIRE INSURANCE	69	70	79
52069 PRINTING COSTS	3,200	5,000	5,200
52072 LEGAL FEES	0	4,000	4,000
52696 FLOOD CONTRACTS		0	0
52759 SECURITY		0	0
Contract Services Total	253,269	211,070	29,279
Equipment Purchases			
54410 EQUIPMENT PURCHASES		0	0
Equipment Purchases Total	0	0	0
Materials and Supplies			
54021 FREIGHT	800	800	825
54065 LIABILITY RECOVERIES		0	0

# Costing Center Summary

Costing Center: *ENGINEERING SERVICES*

54099	PARTS AND MATERIALS	15,000	17,000	17,510
54103	GASOLINE #2 (VEHICLE)	23,000	21,000	21,630
54104	DIESEL (VEHICLE)		0	0
54693	FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total		<u>38,800</u>	<u>38,800</u>	<u>39,965</u>
Other				
51141	TRAINING & DEVELOPMENT COSTS	4,000	4,000	4,500
59003	ADVERTISING	3,100	4,000	4,000
59048	LUNCHEONS	800	800	824
59059	MEMBERSHIP	6,900	7,000	7,210
59080	INTERNAL EQUIPMENT RENTAL	21,100	23,700	23,700
59098	SUBSCRIPTIONS		0	0
59138	BUSINESS TRAVEL - MILEAGE	5,000	4,500	4,635
59139	CONFERENCE COSTS	7,050	8,250	8,500
59241	SPECIAL PROGRAMS	45,000	45,000	45,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	31,252	42,404	52,404
Other Total		<u>124,202</u>	<u>139,654</u>	<u>150,773</u>
Reserve Appropriation				
58520	CAPITAL DEVELOPMENT B/L 4976	100,000	110,000	200,000
58522	STORM SEWERS B/L 3835	0	200,000	530,000
58523	DIKING/FLOOD CONTROL B/L 4923	100,000	200,000	200,000
58531	8TH STR BRIDGE B/L 6661	76,520	76,520	76,520
58559	GENERAL GAS TAX RESERVE B/L	4,633,632	2,265,632	2,265,632
Reserve Appropriation Total		<u>4,910,152</u>	<u>2,852,152</u>	<u>3,272,152</u>
Salaries and Wages				
51083	REGULAR SALARIES	626,831	776,475	823,853
51084	OVERTIME SALARIES	8,750	4,000	4,000
Salaries and Wages Total		<u>635,581</u>	<u>780,475</u>	<u>827,853</u>
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES		0	0
59997	TRANSFER FR RESERVES	(95,000)	(120,000)	(45,000)
Transfers to/from Internal Accounts Total		<u>(95,000)</u>	<u>(120,000)</u>	<u>(45,000)</u>
Utilities				
53130	TELEPHONE REGULAR	3,500	6,500	6,500
53445	CELLULAR TELEPHONE	14,000	14,500	15,000
Utilities Total		<u>17,500</u>	<u>21,000</u>	<u>21,500</u>
		<b>5,885,104</b>	<b>3,923,751</b>	<b>4,297,122</b>
<b>Net Total</b>		<b>(1,064,472)</b>	<b>(1,458,119)</b>	<b>(1,879,990)</b>

# Costing Center Summary

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Costing Center: GENERAL RECONSTRUCTION PROJECT

**Previous Costing Center:** GENERAL  
**Division:** TRANSPORTATION  
**Department:** ENGINEERING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 3957  
**Approved:** No  
**Manager:** Xlan Christiansen 729-2217

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## Description:

This costing 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:

This costing center has been held at 2013 tax supported funding levels.

## Outlook:

As infrastructure needs increase in the future this costing center will require more funding.

# Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Capital Contribution			
10300    CAPITAL PROJECTS	1,070,000	950,000	1,060,000
Capital Contribution Total	1,070,000	950,000	1,060,000
Transfers to/from Internal Accounts			
59997    TRANSFER FR RESERVES	(745,000)	(625,000)	(735,000)
Transfers to/from Internal Accounts Total	(745,000)	(625,000)	(735,000)
	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>Net Total</b>	<b>(325,000)</b>	<b>(325,000)</b>	<b>(325,000)</b>

# Costing Center Summary

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Costing Center: *PARKING LOTS*

**Previous Costing Center:** PARKING LOTS  
**Division:** TRANSPORTATION  
**Department:** ENGINEERING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 1056  
**Approved:** No  
**Manager:** Xlan Christiansen 729-2217

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## Description:

This costing center reflects the revenues 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:

# Costing Center Summary

Costing Center: PARKING LOTS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
User Fees and Sales of Goods			
42242 7TH ST-000 BLK-METERED	2,200	0	0
42687 PARKING STALLS	49,000	68,000	72,000
User Fees and Sales of Goods Total	51,200	68,000	72,000
	<b>51,200</b>	<b>68,000</b>	<b>72,000</b>
<b>Expenditures</b>			
Contract Services			
52089 COMMISSION		0	0
Contract Services Total	0	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	650	4,000	4,000
Materials and Supplies Total	650	4,000	4,000
Other			
59014 WORK ORDERS		0	0
Other Total	0	0	0
Salaries and Wages			
51083 REGULAR SALARIES		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	0	0	0
Utilities			
53046 POWER	1,597	1,800	1,854
Utilities Total	1,597	1,800	1,854
	<b>2,247</b>	<b>5,800</b>	<b>5,854</b>
<b>Net Total</b>	<b>48,953</b>	<b>62,200</b>	<b>66,146</b>

# Costing Center Summary

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Costing Center: SIDEWALK & CURB PROJECTS

**Previous Costing Center:** SIDEWALK & CURB  
**Division:** TRANSPORTATION  
**Department:** ENGINEERING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 2482  
**Approved:** No  
**Manager:** Xlan Christiansen 729-2217

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## Description:

This budget provides the funds to install new sidewalks as well as repair existing curbs and sidewalks in conjunction with the street resurfacing program.

## Comments:

The budget for these projects remains the same as 2013 with a total program value of \$756,500.

## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015    CONTRACTS	756,500	756,500	756,500
Contract Services Total	756,500	756,500	756,500
Materials and Supplies			
54099    PARTS AND MATERIALS		0	0
Materials and Supplies Total	0	0	0
Salaries and Wages			
51083    REGULAR SALARIES		0	0
51084    OVERTIME SALARIES		0	0
51231    INTERNAL SALARIES		0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59997    TRANSFER FR RESERVES	(340,000)	(606,500)	(606,500)
Transfers to/from Internal Accounts Total	(340,000)	(606,500)	(606,500)
	<b>416,500</b>	<b>150,000</b>	<b>150,000</b>
<b>Net Total</b>	<b>(416,500)</b>	<b>(150,000)</b>	<b>(150,000)</b>

# Costing Center Summary

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Costing Center: STREET RESURFACING PROJECTS

**Previous Costing Center:** STREET RESURFACING

**Division:** TRANSPORTATION

**Department:** ENGINEERING

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 2481

**Approved:** No

**Manager:** Xlan Christiansen 729-2217

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## Description:

This costing center allows for the resurfacing of paved streets. A number of resurfacing techniques are applied including grinding and removing the old asphalt and applying new asphalt, applying a chip seal and overlaying existing streets with asphalt to name a few.

## Comments:

The budget for these projects remains the same as 2013 with a total program value of \$2,066,500.

## Outlook:

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

# Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015    CONTRACTS	2,066,500	2,566,500	2,066,500
Contract Services Total	2,066,500	2,566,500	2,066,500
Salaries and Wages			
51083    REGULAR SALARIES		0	0
51084    OVERTIME SALARIES		0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59997    TRANSFER FR RESERVES	(600,000)	(1,166,500)	(1,166,500)
Transfers to/from Internal Accounts Total	(600,000)	(1,166,500)	(1,166,500)
	<b>1,466,500</b>	<b>1,400,000</b>	<b>900,000</b>
<b>Net Total</b>	<b>(1,466,500)</b>	<b>(1,400,000)</b>	<b>(900,000)</b>

# Costing Center Summary

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Costing Center: BRIDGE MAINTENANCE

**Previous Costing Center:** BRIDGE MAINTENANCE

**Division:** TRANSPORTATION

**Department:** BUILDING

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0177

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Materials and Supplies			
54099    PARTS AND MATERIALS	200	202	202
Materials and Supplies Total	200	202	202
Salaries and Wages			
51083    REGULAR SALARIES		0	0
Salaries and Wages Total	0	0	0
	<b>200</b>	<b>202</b>	<b>202</b>
<b>Net Total</b>	<b>(200)</b>	<b>(202)</b>	<b>(202)</b>

# Costing Center Summary

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*Costing Center: CIVIC SERVICES COMPLEX*

**Previous Costing Center:** CIVIC SERVICES  
**Division:** TRANSPORTATION  
**Department:** BUILDING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0136  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	2,085	2,158	2,158
52028 FIRE INSURANCE	3,856	3,944	4,447
52755 CLEANING CONTRACT	14,620	14,628	14,628
Contract Services Total	20,561	20,730	21,233
Materials and Supplies			
54099 PARTS AND MATERIALS	26,645	25,000	25,000
Materials and Supplies Total	26,645	25,000	25,000
Other			
59050 MAINTENANCE OF GROUNDS	2,000	2,000	2,000
Other Total	2,000	2,000	2,000
Reserve Appropriation			
58533 CIVIC SERVICES COMPLEX B/L5655	25,000	50,000	75,000
Reserve Appropriation Total	25,000	50,000	75,000
Salaries and Wages			
51083 REGULAR SALARIES	25,898	0	0
51084 OVERTIME SALARIES	2,240	0	0
51184 DOUBLE OVERTIME		0	0
Salaries and Wages Total	28,138	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
59334 INTERNAL CHARGES	(191,709)	(186,534)	(212,037)
59997 TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total	(191,709)	(186,534)	(212,037)
Utilities			
53025 HEAT	25,750	25,072	25,072
53046 POWER	54,615	54,732	54,732
53130 TELEPHONE REGULAR	500	500	500
53150 WATER	8,500	8,500	8,500
Utilities Total	89,365	88,804	88,804
	(0)	0	(0)
<b>Net Total</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

# Costing Center Summary

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Costing Center: STORAGE GARAGE-OPER+MTNCE

**Previous Costing Center:** STORAGE GARAGE-  
**Division:** TRANSPORTATION  
**Department:** BUILDING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0139  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52028 FIRE INSURANCE	407	417	470
Contract Services Total	407	417	470
Materials and Supplies			
54099 PARTS AND MATERIALS	3,300	3,300	3,300
Materials and Supplies Total	3,300	3,300	3,300
Salaries and Wages			
51083 REGULAR SALARIES	3,398	0	0
51084 OVERTIME SALARIES		0	0
Salaries and Wages Total	3,398	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
59334 INTERNAL CHARGES	(21,305)	(14,417)	(14,470)
59997 TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total	(21,305)	(14,417)	(14,470)
Utilities			
53025 HEAT	13,000	9,500	9,500
53150 WATER	1,200	1,200	1,200
Utilities Total	14,200	10,700	10,700
	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Net Total</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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Costing Center: STREET LIGHTS

**Previous Costing Center:** STREET LIGHTS  
**Division:** TRANSPORTATION  
**Department:** BUILDING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0183  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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.  
The 2014 budget includes \$60,000 to replace the Christmas lights display along Rosser Avenue.

## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52028    FIRE INSURANCE	223	228	257
Contract Services Total	223	228	257
Equipment Purchases			
54410    EQUIPMENT PURCHASES	0	30,000	0
Equipment Purchases Total	0	30,000	0
Materials and Supplies			
54099    PARTS AND MATERIALS	32,699	32,861	32,861
Materials and Supplies Total	32,699	32,861	32,861
Other			
59014    WORK ORDERS	23,000	0	0
Other Total	23,000	0	0
Salaries and Wages			
51083    REGULAR SALARIES	17,640	0	0
51231    INTERNAL SALARIES		0	0
Salaries and Wages Total	17,640	0	0
Utilities			
53046    POWER	773,537	800,611	800,611
Utilities Total	773,537	800,611	800,611
	<b>847,099</b>	<b>863,700</b>	<b>833,729</b>
<b>Net Total</b>	<b>(847,099)</b>	<b>(863,700)</b>	<b>(833,729)</b>

# Costing Center Summary

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Costing Center: TEST LAB BUILDING

**Previous Costing Center:** TEST LAB BUILDING

**Division:** TRANSPORTATION

**Department:** BUILDING

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0801

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Materials and Supplies			
54099 PARTS AND MATERIALS	600	600	600
Materials and Supplies Total	600	600	600
Salaries and Wages			
51083 REGULAR SALARIES	2,422	0	0
Salaries and Wages Total	2,422	0	0
Utilities			
53025 HEAT	975	1,873	1,873
53150 WATER	150	120	120
Utilities Total	1,125	1,993	1,993
	<b>4,147</b>	<b>2,593</b>	<b>2,593</b>
<b>Net Total</b>	<b>(4,147)</b>	<b>(2,593)</b>	<b>(2,593)</b>

# Costing Center Summary

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Costing Center: *TRAFFIC SIGNALS*

**Previous Costing Center:** TRAFFIC SIGNALS  
**Division:** TRANSPORTATION  
**Department:** BUILDING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0190  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Other Income			
42994    RECOVERIES OTHER	0	0	0
Other Income Total	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>			
Contract Services			
52015    CONTRACTS	27,318	27,318	27,318
Contract Services Total	27,318	27,318	27,318
Materials and Supplies			
54099    PARTS AND MATERIALS	147,000	145,000	145,000
Materials and Supplies Total	147,000	145,000	145,000
Other			
59014    WORK ORDERS	2,626	0	0
Other Total	2,626	0	0
Reserve Appropriation			
58538    TRAFFIC CONTROL B/L 4751	5,000	5,000	5,000
Reserve Appropriation Total	5,000	5,000	5,000
Salaries and Wages			
51083    REGULAR SALARIES	140,687	0	0
51084    OVERTIME SALARIES	1,284	0	0
51184    DOUBLE OVERTIME		0	0
Salaries and Wages Total	141,971	0	0
Transfers to/from Internal Accounts			
59001    SHOP RATE CHARGES	0	0	0
Transfers to/from Internal Accounts Total	0	0	0
	<b>323,915</b>	<b>177,318</b>	<b>177,318</b>
<b>Net Total</b>	<b>(323,915)</b>	<b>(177,318)</b>	<b>(177,318)</b>

# Costing Center Summary

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Costing Center: STORES EXPENSES

**Previous Costing Center:** STORES EXPENSES

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0016

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The stores section is a service of the Fleet and Materials department. It is currently manned by two personnel who are responsible for the ordering, receipts, issuing, proper storage, and protection of all the parts and materials used throughout the City of Brandon. This cost center covers the administrative cost of operating the City Stores Department. This includes salaries, equipment and consumable.

## Comments:

The main objectives of store section is to avoid over and under-stocking of materials, to minimize delivery and storage costs, and to maintain systematic records of parts and materials while ensuring that all required items remain accessible to city personnel. There is a projected increase due to Sunday bus service.

## Outlook:

# Costing Center Summary

Costing Center: STORES EXPENSES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Benefits			
51122 BOOT ALLOWANCE	180	180	180
51123 PROTECTIVE CLOTHING	25	50	51
Benefits Total	205	230	231
Contract Services			
52069 PRINTING COSTS		0	0
52252 DELIVERY - IN CITY	11,000	9,700	9,900
Contract Services Total	11,000	9,700	9,900
Materials and Supplies			
54021 FREIGHT		0	0
54096 INTERNAL STATIONERY		0	0
54099 PARTS AND MATERIALS	1,250	750	765
54103 GASOLINE #2 (VEHICLE)		0	0
54324 INVENTORY VARIANCE		0	0
Materials and Supplies Total	1,250	750	765
Other			
59080 INTERNAL EQUIPMENT RENTAL	1,000	600	600
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,397	5,500	5,500
Other Total	4,397	6,100	6,100
Salaries and Wages			
51083 REGULAR SALARIES	107,970	104,528	111,417
51084 OVERTIME SALARIES	3,600	5,000	5,000
51090 SHIFT DIFFERENTIAL		0	0
Salaries and Wages Total	111,570	109,528	116,417
Utilities			
53130 TELEPHONE REGULAR	994	994	960
Utilities Total	994	994	960
	<b>129,416</b>	<b>127,302</b>	<b>134,373</b>
<b>Net Total</b>	<b>(129,416)</b>	<b>(127,302)</b>	<b>(134,373)</b>

# Costing Center Summary

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Costing Center: FIRE DEPT VEHICLES

**Previous Costing Center:** FIRE DEPT VEHICLES

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 4066

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The Fire vehicles section is a service of the Fleet and Materials department. It is currently administered by the Manager of Fleet and Materials. This cost center captures the revenues, expenses, and vehicle recovery charges associated with maintaining and replacing the Fire Department fleet.

## Comments:

The primary goal of this section is to provide a high level of maintenance and the timely replacement of vehicles and equipment which requires the ability to predict asset lifecycles based on costing information, utilization, and asset age. The desired result is to have a well maintained fleet and to ensure that the Fire department has the right equipment at the right time in order to maintain a high level of service. There are some changes in the capital recovery in order to true up the costs of replacing the larger fire apparatus'.

## Outlook:

# Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
User Fees and Sales of Goods			
49431    FIRE VEHICLE SALES	45,000	50,000	35,000
User Fees and Sales of Goods Total	<u>45,000</u>	<u>50,000</u>	<u>35,000</u>
	<b>45,000</b>	<b>50,000</b>	<b>35,000</b>
<b>Expenditures</b>			
Contract Services			
52032    VEHICLE INSURANCE	0	23,158	23,458
Contract Services Total	<u>0</u>	<u>23,158</u>	<u>23,458</u>
Materials and Supplies			
54099    PARTS AND MATERIALS	0	11,154	11,040
54103    GASOLINE #2 (VEHICLE)		0	0
54157    TIRES	0	5,000	5,100
Materials and Supplies Total	<u>0</u>	<u>16,154</u>	<u>16,140</u>
Other			
59080    INTERNAL EQUIPMENT RENTAL	(96,000)	(87,900)	(87,900)
59993    EQUIPMENT CAPITAL CONTRIBUTION	(157,963)	(260,920)	(260,920)
Other Total	<u>(253,963)</u>	<u>(348,820)</u>	<u>(348,820)</u>
Reserve Appropriation			
58554    FIRE VEHICLES B/L	202,963	310,920	295,920
Reserve Appropriation Total	<u>202,963</u>	<u>310,920</u>	<u>295,920</u>
Salaries and Wages			
51083    REGULAR SALARIES		0	0
Salaries and Wages Total	<u>0</u>	<u>0</u>	<u>0</u>
Transfers to/from Internal Accounts			
59001    SHOP RATE CHARGES	96,000	48,588	48,302
Transfers to/from Internal Accounts Total	<u>96,000</u>	<u>48,588</u>	<u>48,302</u>
	<b>45,000</b>	<b>50,000</b>	<b>35,000</b>
<b>Net Total</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>(0)</b></u>

# Costing Center Summary

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Costing Center: *FLEET EQUIPMENT*

**Previous Costing Center:** FLEET EQUIPMENT

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0700

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The Fleet Equipment section is a service of the Fleet and Materials department. It is currently administered by the Manager of Fleet and Materials. 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:

The primary goal of this section is to provide a high level of maintenance and the timely replacement of vehicles and equipment which requires the ability to predict asset lifecycles based on costing information, utilization, and asset age. The desired result is to have a well maintained fleet and to ensure that the user departments have the right equipment at the right time in order to maintain a high level of service to the citizens of Brandon. There are some changes in the capital recovery in order to true up the costs of replacing the larger pieces of equipment.

## Outlook:

# Costing Center Summary

Costing Center: FLEET EQUIPMENT

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
User Fees and Sales of Goods			
49224 GARAGE EQUIPMENT SALES	859,554	608,710	773,414
User Fees and Sales of Goods Total	859,554	608,710	773,414
	<b>859,554</b>	<b>608,710</b>	<b>773,414</b>
<b>Expenditures</b>			
Contract Services			
52032 VEHICLE INSURANCE	0	145,376	145,376
Contract Services Total	0	145,376	145,376
Equipment Purchases			
54410 EQUIPMENT PURCHASES	140,000	189,000	189,000
Equipment Purchases Total	140,000	189,000	189,000
Materials and Supplies			
54099 PARTS AND MATERIALS	0	392,233	328,132
54103 GASOLINE #2 (VEHICLE)		0	0
54104 DIESEL (VEHICLE)		0	0
54157 TIRES	0	15,000	15,000
54209 PREVENTATIVE MAINTENANCE	0	28,962	28,962
Materials and Supplies Total	0	436,195	372,094
Other			
59080 INTERNAL EQUIPMENT RENTAL	(1,017,665)	(1,254,616)	(1,254,616)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(2,013,275)	(2,350,085)	(2,539,885)
Other Total	(3,030,940)	(3,604,701)	(3,794,501)
Reserve Appropriation			
58508 EQUIPMENT REPLACEMENT B/L 3675	2,745,329	2,770,795	3,125,299
Reserve Appropriation Total	2,745,329	2,770,795	3,125,299
Salaries and Wages			
51001 LABOUR-SHOP MAINTENANCE		0	0
51083 REGULAR SALARIES	5,033	0	0
Salaries and Wages Total	5,033	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	1,000,132	672,045	736,146
Transfers to/from Internal Accounts Total	1,000,132	672,045	736,146
	<b>859,554</b>	<b>608,710</b>	<b>773,414</b>
<b>Net Total</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

# Costing Center Summary

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Costing Center: GARAGE SERVICES

**Previous Costing Center:** GARAGE SERVICES

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0135

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The Garage section is a service of the Fleet and Materials department. It is currently administered by the Manager of Fleet and Materials. This cost center captures the expenses associated with running the City garage.

## Comments:

There are some changes in the budget in order to true up the costs of maintaining a fleet of 286+ vehicles and equipment.

## Outlook:

The primary goal of this section is to provide a high level of maintenance to the user departments. This mainly entails preventative and predictive maintenance but also includes demand or unpredictable maintenance. This requires the ability to predict asset lifecycles based on utilization, asset age and repair trends. The desired result is to have a well maintained fleet to ensure that the user departments have the equipment required to maintain a high level of service to the citizens of Brandon. We have budgetted to renew our RTA subscription in order to assist the City with Fleet, garage and store management. The renewal of RTA will allow us to better track equipment defects and the overall performance of the garage.

# Costing Center Summary

Costing Center: GARAGE SERVICES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
User Fees and Sales of Goods			
42506 SCRAP METAL SALES	1,000	1,500	1,550
42520 OIL & FILTER RECOVERIES	3,000	3,500	3,550
User Fees and Sales of Goods Total	4,000	5,000	5,100
	<b>4,000</b>	<b>5,000</b>	<b>5,100</b>
<b>Expenditures</b>			
Benefits			
51122 BOOT ALLOWANCE	1,200	1,170	1,170
51123 PROTECTIVE CLOTHING	8,000	8,000	8,000
51285 MEDICALS	300	300	305
Benefits Total	9,500	9,470	9,475
Contract Services			
52015 CONTRACTS	5,000	13,450	2,900
52032 VEHICLE INSURANCE	520	520	536
52054 MAINT OF EQUIP EXT	5,000	10,000	10,200
52069 PRINTING COSTS	250	250	255
Contract Services Total	10,770	24,220	13,891
Equipment Purchases			
54410 EQUIPMENT PURCHASES	750	1,000	1,100
Equipment Purchases Total	750	1,000	1,100
Materials and Supplies			
54021 FREIGHT	200	0	0
54095 SHOP SUPPLIES	28,000	35,000	35,700
54099 PARTS AND MATERIALS	25,000	12,000	12,240
54103 GASOLINE #2 (VEHICLE)	3,000	1,500	1,530
54104 DIESEL (VEHICLE)	5,000	3,000	3,060
54266 TOOLS	4,000	6,000	6,200
54324 INVENTORY VARIANCE		0	0
54443 WELDING SUPPLIES	6,000	6,000	6,200
Materials and Supplies Total	71,200	63,500	64,930
Other			
51141 TRAINING & DEVELOPMENT COSTS	5,000	6,500	4,500
59014 WORK ORDERS		0	0
59048 LUNCHEONS		0	0
59080 INTERNAL EQUIPMENT RENTAL	14,750	12,850	12,850
59098 SUBSCRIPTIONS	6,500	5,000	5,100
59138 BUSINESS TRAVEL - MILEAGE	500	250	275
59139 CONFERENCE COSTS	5,000	5,000	5,100
59993 EQUIPMENT CAPITAL CONTRIBUTION	19,404	27,533	27,533
Other Total	51,154	57,133	55,358
Salaries and Wages			
51001 LABOUR-SHOP MAINTENANCE		0	0
51083 REGULAR SALARIES	927,238	969,856	1,007,982
51084 OVERTIME SALARIES	9,000	11,000	11,220
51090 SHIFT DIFFERENTIAL	3,500	3,600	3,675
51124 TOOL ALLOWANCE	3,600	3,600	3,675

# Costing Center Summary

Costing Center: GARAGE SERVICES

51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		943,338	988,056	1,026,552
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	(1,335,926)	(1,399,530)	(1,454,134)
59002	SHOP RATE NON-MECHANICAL	36,000	36,000	36,720
59005	SHOP RATE GARAGE MAINTENANCE	0	20,000	20,400
59334	INTERNAL CHARGES	213,014	200,951	226,507
59997	TRANSFER FR RESERVES		0	0
Transfers to/from Internal Accounts Total		(1,086,912)	(1,142,579)	(1,170,507)
Utilities				
53130	TELEPHONE REGULAR	2,500	2,500	2,550
53295	RADIO COSTS	1,700	1,700	1,750
Utilities Total		4,200	4,200	4,300
		<b>4,000</b>	<b>5,000</b>	<b>5,100</b>
<b>Net Total</b>		<b>0</b>	<b>(0)</b>	<b>0</b>

# Costing Center Summary

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Costing Center: POLICE DEPT VEHICLES

**Previous Costing Center:** POLICE DEPT VEHICLES

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 0084

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The Police vehicle section is a service of the Fleet and Materials department. It is currently administered by the Manager of Fleet and Materials. 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:

The primary goal of this section is to provide a high level of maintenance and the timely replacement of vehicles and equipment which requires the ability to predict asset lifecycles based on costing information, utilization, and asset age. The desired result is to have a well maintained fleet and to ensure that the Police department has the right equipment at the right time in order to maintain a high level of service to the citizens of Brandon. There are some changes in the capital recovery in order to true up the costs of replacing the police fleet.

## Outlook:

# Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
User Fees and Sales of Goods			
49452 POLICE VEHICLE SALES	22,000	16,200	68,600
User Fees and Sales of Goods Total	22,000	16,200	68,600
	<b>22,000</b>	<b>16,200</b>	<b>68,600</b>
<b>Expenditures</b>			
Contract Services			
52032 VEHICLE INSURANCE	0	42,101	42,648
Contract Services Total	0	42,101	42,648
Materials and Supplies			
54099 PARTS AND MATERIALS	0	32,030	32,195
54103 GASOLINE #2 (VEHICLE)		0	0
54104 DIESEL (VEHICLE)		0	0
54157 TIRES	0	10,000	10,000
54209 PREVENTATIVE MAINTENANCE		0	0
Materials and Supplies Total	0	42,030	42,195
Other			
59080 INTERNAL EQUIPMENT RENTAL	(232,500)	(205,400)	(205,400)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(326,233)	(399,154)	(399,154)
Other Total	(558,733)	(604,554)	(604,554)
Reserve Appropriation			
58549 POLICE VEHICLES B/L	348,233	415,354	467,754
Reserve Appropriation Total	348,233	415,354	467,754
Salaries and Wages			
51083 REGULAR SALARIES		0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	232,500	121,270	120,557
Transfers to/from Internal Accounts Total	232,500	121,270	120,557
	<b>22,000</b>	<b>16,200</b>	<b>68,600</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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*Costing Center: SCHOOL DIV EQUIPMENT*

**Previous Costing Center:** SCHOOL DIV  
**Division:** TRANSPORTATION  
**Department:** FLEET SERVICES  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0689  
**Approved:** No  
**Manager:** Tim Sanderson 729-2130

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Other Income			
42999    REVENUE	199,500	199,500	200,000
Other Income Total	199,500	199,500	200,000
User Fees and Sales of Goods			
42104    DIESEL		0	0
User Fees and Sales of Goods Total	0	0	0
	<b>199,500</b>	<b>199,500</b>	<b>200,000</b>
<b>Expenditures</b>			
Materials and Supplies			
54104    DIESEL (VEHICLE)	190,000	190,000	190,000
Materials and Supplies Total	190,000	190,000	190,000
	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>Net Total</b>	<b>9,500</b>	<b>9,500</b>	<b>10,000</b>

# Costing Center Summary

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Costing Center: *TRANSIT EQUIPMENT*

**Previous Costing Center:** TRANSIT EQUIPMENT

**Division:** TRANSPORTATION

**Department:** FLEET SERVICES

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 3963

**Approved:** No

**Manager:** Tim Sanderson 729-2130

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## Description:

The Transit Equipment section is a service of the Fleet and Materials department. It is currently administered by the Manager of Fleet and Materials. This cost center captures the revenues, expenses, and vehicle recovery charges associated with Transit Department vehicles.

## Comments:

There are some changes in the budget in order to true up the costs of maintaining the bus fleet.

## Outlook:

The primary goal of this section is to provide a high level of maintenance and the timely replacement of vehicles and equipment which requires the ability to predict asset lifecycles based on costing information, utilization, and asset age. The desired result is to have a well maintained fleet and to ensure that the Transit Department has the right equipment at the right time in order to maintain a high level of service to the citizens of Brandon.

# Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
43642 PROV-BUS PURCHASE	128,000	128,000	128,000
44500 FEDERAL GOV'T	385,200	385,200	385,200
Conditional Government Transfers Total	513,200	513,200	513,200
Other Income			
49263 TRANSIT EQUIPMENT SALES	12,000	0	15,500
Other Income Total	12,000	0	15,500
	<b>525,200</b>	<b>513,200</b>	<b>528,700</b>
<b>Expenditures</b>			
Contract Services			
52032 VEHICLE INSURANCE		0	0
Contract Services Total	0	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	0	201,073	209,055
54104 DIESEL (VEHICLE)		0	0
54157 TIRES	0	4,800	4,800
Materials and Supplies Total	0	205,873	213,855
Other			
59080 INTERNAL EQUIPMENT RENTAL	(573,000)	(747,500)	(747,500)
Other Total	(573,000)	(747,500)	(747,500)
Reserve Appropriation			
58510 TRANSIT EQUIPMENT B/L 3654	140,000	128,000	143,500
58558 TRANSIT GAS TAX RESERVE B/L	385,200	385,200	385,200
Reserve Appropriation Total	525,200	513,200	528,700
Salaries and Wages			
51083 REGULAR SALARIES		0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	573,000	541,627	533,645
Transfers to/from Internal Accounts Total	573,000	541,627	533,645
	<b>525,200</b>	<b>513,200</b>	<b>528,700</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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Costing Center: ENVIRONMENTAL INITIATIVES

**Previous Costing Center:** ENVIRONMENTAL  
**Division:** TRANSPORTATION  
**Department:** OPERATIONS ADMIN  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0143  
**Approved:** No  
**Manager:** Rod Sage 729-2247

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## 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 and further adopted by Council in June 2013. Included are funds for the Environmental Strategic Plan, the Environmental Committee, the Environment Web Page, Enviro Expo, Earth Day and Waste Reduction School Challenge in partnership with the Brandon School Division.

## 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 initiatives to help the environment and will continue to be environmental stewards for the citizens of Brandon.

# Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Conditional Government Transfers			
43510 PROVINCIAL GOV'T		0	0
Conditional Government Transfers Total	0	0	0
Income from Enterprises			
49388 ORGANIZATIONS/FOUNDATIONS	0	10,000	10,000
Income from Enterprises Total	0	10,000	10,000
		<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	4,900	24,900	24,900
52069 PRINTING COSTS	900	900	900
Contract Services Total	5,800	25,800	25,800
Materials and Supplies			
54099 PARTS AND MATERIALS	9,500	10,000	10,000
Materials and Supplies Total	9,500	10,000	10,000
Other			
59003 ADVERTISING	3,750	3,750	4,000
59048 LUNCHEONS	475	475	475
59138 BUSINESS TRAVEL - MILEAGE	0	500	0
59139 CONFERENCE COSTS	2,320	3,300	3,800
Other Total	6,545	8,025	8,275
Salaries and Wages			
51083 REGULAR SALARIES	173,565	113,406	97,323
51084 OVERTIME SALARIES	4,900	4,900	4,900
Salaries and Wages Total	178,465	118,306	102,223
Utilities			
53130 TELEPHONE REGULAR		0	0
Utilities Total	0	0	0
	<b>200,310</b>	<b>162,131</b>	<b>146,298</b>
<b>Net Total</b>	<b>(200,310)</b>	<b>(152,131)</b>	<b>(136,298)</b>

# Costing Center Summary

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Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

**Previous Costing Center:** OPERATIONAL  
**Division:** TRANSPORTATION  
**Department:** OPERATIONS ADMIN  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 0142  
**Approved:** No  
**Manager:** Rod Sage 729-2247

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## Description:

This cost center includes the administrative costs associated with the Operational Services Division including incidental costs relating to the front office.

## 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. Director positions are all structured to reflect true cohesive Departments within the Operations Division.

The Financial Supervisor for 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 also part of this Costing Center and 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast	
<b>Expenditures</b>				
Contract Services				
52015	CONTRACTS	900	1,500	1,500
52029	LIABILITY INSURANCE	11,045	0	0
52069	PRINTING COSTS		0	0
52252	DELIVERY - IN CITY	800	800	800
Contract Services Total		12,745	2,300	2,300
Equipment Purchases				
54410	EQUIPMENT PURCHASES	500	500	500
Equipment Purchases Total		500	500	500
Materials and Supplies				
54099	PARTS AND MATERIALS	4,000	4,000	4,000
54103	GASOLINE #2 (VEHICLE)	1,341	1,341	1,350
Materials and Supplies Total		5,341	5,341	5,350
Other				
51141	TRAINING & DEVELOPMENT COSTS	3,000	1,400	2,400
59048	LUNCHEONS	450	450	450
59059	MEMBERSHIP	400	1,400	1,400
59080	INTERNAL EQUIPMENT RENTAL	750	4,500	4,500
59098	SUBSCRIPTIONS		0	0
59138	BUSINESS TRAVEL - MILEAGE	4,500	1,500	1,500
59139	CONFERENCE COSTS	4,000	3,000	3,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	1,695	0	0
Other Total		14,795	12,250	13,250
Salaries and Wages				
51083	REGULAR SALARIES	573,386	584,064	604,217
51084	OVERTIME SALARIES	500	500	500
Salaries and Wages Total		573,886	584,564	604,717
Utilities				
53130	TELEPHONE REGULAR	4,000	5,000	5,000
53295	RADIO COSTS	300	300	300
Utilities Total		4,300	5,300	5,300
		<b>611,567</b>	<b>610,255</b>	<b>631,417</b>
<b>Net Total</b>		<b>(611,567)</b>	<b>(610,255)</b>	<b>(631,417)</b>

# Costing Center Summary

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Costing Center: *PARKING METERS*

**Previous Costing Center:** PARKING METERS  
**Division:** TRANSPORTATION  
**Department:** PARKING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 1793  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## Description:

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

## Comments:

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 which lead to greater revenues and less maintenance.

## Outlook:

# Costing Center Summary

Costing Center: PARKING METERS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Other Income			
42990    RECEIPTS	255,000	255,000	255,000
Other Income Total	255,000	255,000	255,000
	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Expenditures</b>			
Benefits			
51100    UNIFORMS	350	350	350
Benefits Total	350	350	350
Equipment Purchases			
54410    EQUIPMENT PURCHASES	25,000	23,515	23,515
Equipment Purchases Total	25,000	23,515	23,515
Materials and Supplies			
54099    PARTS AND MATERIALS	22,000	10,000	12,200
54103    GASOLINE #2 (VEHICLE)	2,990	2,990	3,289
Materials and Supplies Total	24,990	12,990	15,489
Other			
59080    INTERNAL EQUIPMENT RENTAL	2,000	3,000	3,000
59993    EQUIPMENT CAPITAL CONTRIBUTION	3,066	6,889	6,889
Other Total	5,066	9,889	9,889
Salaries and Wages			
51083    REGULAR SALARIES	54,980	5,617	5,757
51087    VACATION PAY		0	0
Salaries and Wages Total	54,980	5,617	5,757
Transfers to/from Internal Accounts			
59001    SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total	0	0	0
	<b>110,386</b>	<b>52,360</b>	<b>55,000</b>
<b>Net Total</b>	<b>144,614</b>	<b>202,640</b>	<b>200,000</b>

# Costing Center Summary

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*Costing Center: STORM SEWERS*

**Previous Costing Center:** STORM SEWERS  
**Division:** TRANSPORTATION  
**Department:** PARKING  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 1792  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## **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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Materials and Supplies			
54099 PARTS AND MATERIALS	8,003	8,003	8,803
Materials and Supplies Total	8,003	8,003	8,803
Other			
59080 INTERNAL EQUIPMENT RENTAL		0	0
59964 SOD RESTORATION	1,500	1,500	1,500
59965 PAVING RESTORATION	3,400	3,400	3,400
59966 CONCRETE RESTORATION	2,000	2,000	2,000
59993 EQUIPMENT CAPITAL CONTRIBUTION		0	0
Other Total	6,900	6,900	6,900
Salaries and Wages			
51083 REGULAR SALARIES	58,182	0	0
51084 OVERTIME SALARIES	6,300	0	0
51184 DOUBLE OVERTIME		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	64,482	0	0
Utilities			
53150 WATER	250	250	250
Utilities Total	250	250	250
	<b>79,635</b>	<b>15,153</b>	<b>15,953</b>
<b>Net Total</b>	<b>(79,635)</b>	<b>(15,153)</b>	<b>(15,953)</b>

# Costing Center Summary

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Costing Center: SURFACE DRAINAGE

**Previous Costing Center:** SURFACE DRAINAGE

**Division:** TRANSPORTATION

**Department:** PARKING

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1791

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	70,000	60,000	60,000
52081 EXTERNAL EQUIPMENT RENTAL	11,000	11,000	11,000
52692 FLOOD EXTERNAL EQUIPMENT		0	0
Contract Services Total	81,000	71,000	71,000
Materials and Supplies			
54099 PARTS AND MATERIALS	26,307	20,307	15,000
54103 GASOLINE #2 (VEHICLE)	405	1,200	1,200
54104 DIESEL (VEHICLE)	15,000	15,000	15,000
54693 FLOOD PARTS & MATERIALS		0	0
54695 FLOOD DIESEL		0	0
Materials and Supplies Total	41,712	36,507	31,200
Other			
59080 INTERNAL EQUIPMENT RENTAL	4,000	5,000	5,000
59691 FLOOD INTERNAL EQUIPMENT		0	0
59961 SOD RESTORATION	6,500	6,500	6,500
59962 PAVING RESTORATION		0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	9,067	37,000	37,000
Other Total	19,567	48,500	48,500
Salaries and Wages			
51083 REGULAR SALARIES	74,139	0	0
51084 OVERTIME SALARIES	3,083	0	0
51231 INTERNAL SALARIES		0	0
51697 FLOOD REGULAR SALARIES		0	0
Salaries and Wages Total	77,222	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53150 WATER	103	134	134
Utilities Total	103	134	134
	<b>219,604</b>	<b>156,141</b>	<b>150,834</b>
<b>Net Total</b>	<b>(219,604)</b>	<b>(156,141)</b>	<b>(150,834)</b>

# Costing Center Summary

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Costing Center: *DOWNTOWN MAINTENANCE*

**Previous Costing Center:** DOWNTOWN  
**Division:** TRANSPORTATION  
**Department:** PARKS - Boulevards  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 2461  
**Approved:** No  
**Manager:** Perry Roque 729-2170

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## Description:

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

## Comments:

Parks staff maintain the downtown area and prepare a maintenance plan. We also include some tree pruning in this area in the fall.

## Outlook:

1. Have a dedicated seasonal maintenance position that will be responsible for weed control, painting of benches/ light standards, and general maintenance of the park area.
2. A portion of the budget 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.

# Costing Center Summary

Costing Center: DOWNTOWN MAINTENANCE

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52028 FIRE INSURANCE	15	15	17
Contract Services Total	15	15	17
Materials and Supplies			
54099 PARTS AND MATERIALS	13,500	12,500	13,500
54103 GASOLINE #2 (VEHICLE)		0	0
54104 DIESEL (VEHICLE)	3,676	3,676	4,000
Materials and Supplies Total	17,176	16,176	17,500
Other			
59014 WORK ORDERS		0	0
59080 INTERNAL EQUIPMENT RENTAL	1,800	1,800	1,800
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,000	4,000	4,000
Other Total	4,800	5,800	5,800
Salaries and Wages			
51083 REGULAR SALARIES	35,987	27,214	27,894
51084 OVERTIME SALARIES		0	0
Salaries and Wages Total	35,987	27,214	27,894
<b>Net Total</b>	<b>(57,978)</b>	<b>(49,205)</b>	<b>(51,211)</b>

# Costing Center Summary

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Costing Center: SIDEWALK MAINTENANCE

**Previous Costing Center:** SIDEWALK  
**Division:** TRANSPORTATION  
**Department:** PARKS - Boulevards  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 9796  
**Approved:** No  
**Manager:** Perry Roque 729-2170

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## 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 accessibility 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. Trip hazards will continue to be addressed on a regular basis with our sidewalk grinding program.

# Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	54,000	52,000	52,000
52081 EXTERNAL EQUIPMENT RENTAL	30,000	30,000	30,000
Contract Services Total	84,000	82,000	82,000
Equipment Purchases			
54410 EQUIPMENT PURCHASES	6,000	6,000	0
Equipment Purchases Total	6,000	6,000	0
Materials and Supplies			
54062 LIABILITY CLAIMS		0	0
54099 PARTS AND MATERIALS	29,000	20,000	20,000
54103 GASOLINE #2 (VEHICLE)	4,500	4,500	4,500
54104 DIESEL (VEHICLE)	4,200	4,200	4,200
Materials and Supplies Total	37,700	28,700	28,700
Other			
59014 WORK ORDERS		0	0
59080 INTERNAL EQUIPMENT RENTAL	27,800	24,000	24,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	66,994	71,620	71,620
Other Total	94,794	95,620	95,620
Salaries and Wages			
51083 REGULAR SALARIES	240,848	288,176	295,207
51084 OVERTIME SALARIES		0	0
51090 SHIFT DIFFERENTIAL		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	240,848	288,176	295,207
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53130 TELEPHONE REGULAR		0	0
Utilities Total	0	0	0
	<b>463,342</b>	<b>500,496</b>	<b>501,527</b>
<b>Net Total</b>	<b>(463,342)</b>	<b>(500,496)</b>	<b>(501,527)</b>

# Costing Center Summary

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*Costing Center: SNOW REMOVAL & SANDING*

**Previous Costing Center:** SNOW REMOVAL &  
**Division:** TRANSPORTATION  
**Department:** STREETS  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 1055  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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. There has been an increase to external equipment to hire outside parties for snow removal after significant snow falls.

## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52081 EXTERNAL EQUIPMENT RENTAL	36,000	150,000	150,000
Contract Services Total	36,000	150,000	150,000
Materials and Supplies			
54062 LIABILITY CLAIMS		0	0
54099 PARTS AND MATERIALS	10,000	20,000	20,000
54104 DIESEL (VEHICLE)	45,838	46,754	47,690
54396 SALT	36,321	46,000	46,000
54693 FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total	92,159	112,754	113,690
Other			
59003 ADVERTISING	500	0	0
59014 WORK ORDERS	30,000	0	0
59080 INTERNAL EQUIPMENT RENTAL	143,750	195,000	195,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	309,590	328,881	408,881
Other Total	483,840	523,881	603,881
Salaries and Wages			
51083 REGULAR SALARIES	282,677	0	0
51084 OVERTIME SALARIES	8,000	0	0
51697 FLOOD REGULAR SALARIES		0	0
51698 FLOOD OVERTIME		0	0
Salaries and Wages Total	290,677	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	500	500	500
Transfers to/from Internal Accounts Total	500	500	500
	<b>903,176</b>	<b>787,135</b>	<b>868,071</b>
<b>Net Total</b>	<b>(903,176)</b>	<b>(787,135)</b>	<b>(868,071)</b>

# Costing Center Summary

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Costing Center: STREET MAINTENANCE

**Previous Costing Center:** STREET MAINTENANCE

**Division:** TRANSPORTATION

**Department:** STREETS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1052

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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 lane block per year can be restored.

## Outlook:

# Costing Center Summary

Costing Center: STREET MAINTENANCE

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Contract Services			
52015 CONTRACTS	20,900	20,000	20,000
52081 EXTERNAL EQUIPMENT RENTAL	2,130	0	0
Contract Services Total	23,030	20,000	20,000
Equipment Purchases			
54410 EQUIPMENT PURCHASES		0	0
Equipment Purchases Total	0	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	81,850	80,000	80,000
54103 GASOLINE #2 (VEHICLE)	3,230	1,230	1,230
54104 DIESEL (VEHICLE)	23,335	23,335	23,335
54395 CALCIUM CHLORIDE	27,400	31,400	31,400
Materials and Supplies Total	135,815	135,965	135,965
Other			
51141 TRAINING & DEVELOPMENT COSTS		0	0
59014 WORK ORDERS	3,596	0	0
59080 INTERNAL EQUIPMENT RENTAL	95,500	108,500	108,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	172,841	167,331	167,331
Other Total	271,937	275,831	275,831
Salaries and Wages			
51083 REGULAR SALARIES	300,360	0	0
51084 OVERTIME SALARIES	820	0	0
Salaries and Wages Total	301,180	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	1,500	1,000	1,000
Transfers to/from Internal Accounts Total	1,500	1,000	1,000
Utilities			
53150 WATER	4,120	4,120	4,120
Utilities Total	4,120	4,120	4,120
	<b>737,582</b>	<b>436,916</b>	<b>436,916</b>
<b>Net Total</b>	<b>(737,582)</b>	<b>(436,916)</b>	<b>(436,916)</b>

# Costing Center Summary

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Costing Center: STREET SWEEPING

**Previous Costing Center:** STREET SWEEPING

**Division:** TRANSPORTATION

**Department:** STREETS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1054

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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 little revenue working for the contractors performing the chipseal program throughout the city depending which company receives the contract.

# Costing Center Summary

Costing Center: STREET SWEEPING

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Revenues</b>			
Other Income			
42999    REVENUE	1,000	0	0
Other Income Total	1,000	0	0
User Fees and Sales of Goods			
42508    SWEEPING SERVICES	4,000	10,000	10,000
User Fees and Sales of Goods Total	4,000	10,000	10,000
	<b>5,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>			
Contract Services			
52081    EXTERNAL EQUIPMENT RENTAL		0	0
Contract Services Total	0	0	0
Materials and Supplies			
54099    PARTS AND MATERIALS	12,040	16,674	16,674
54103    GASOLINE #2 (VEHICLE)	2,000	1,000	1,000
54104    DIESEL (VEHICLE)	10,319	10,319	10,319
Materials and Supplies Total	24,359	27,993	27,993
Other			
59014    WORK ORDERS	23,293	0	0
59080    INTERNAL EQUIPMENT RENTAL	52,000	100,000	100,000
59248    DISPOSAL SITE CHARGE	150	0	0
59993    EQUIPMENT CAPITAL CONTRIBUTION	74,642	38,636	78,636
Other Total	150,085	138,636	178,636
Salaries and Wages			
51083    REGULAR SALARIES	121,356	0	0
51084    OVERTIME SALARIES		0	0
Salaries and Wages Total	121,356	0	0
Transfers to/from Internal Accounts			
59001    SHOP RATE CHARGES	10,000	10,000	10,000
Transfers to/from Internal Accounts Total	10,000	10,000	10,000
Utilities			
53150    WATER	2,163	2,000	2,000
Utilities Total	2,163	2,000	2,000
	<b>307,963</b>	<b>178,629</b>	<b>218,629</b>
<b>Net Total</b>	<b>(302,963)</b>	<b>(168,629)</b>	<b>(208,629)</b>

# Costing Center Summary

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Costing Center: *STREETS SUPERVISION*

**Previous Costing Center:** STREETS SUPERVISION

**Division:** TRANSPORTATION

**Department:** STREETS

**Stage:** Council Review

**Budget Year:** 2014

**Accounting Reference:** 1051

**Approved:** No

**Manager:** Ian Broome 729-2292

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## 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*

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Benefits			
51122 BOOT ALLOWANCE	1,500	1,500	1,500
51123 PROTECTIVE CLOTHING	2,500	2,500	2,500
51285 MEDICALS	210	240	240
Benefits Total	4,210	4,240	4,240
Contract Services			
52015 CONTRACTS	495	1,500	1,500
52081 EXTERNAL EQUIPMENT RENTAL		0	0
Contract Services Total	495	1,500	1,500
Materials and Supplies			
54099 PARTS AND MATERIALS	4,300	3,800	3,800
54103 GASOLINE #2 (VEHICLE)	2,147	6,000	6,000
Materials and Supplies Total	6,447	9,800	9,800
Other			
51141 TRAINING & DEVELOPMENT COSTS	500	500	0
59003 ADVERTISING	500	500	500
59080 INTERNAL EQUIPMENT RENTAL	3,000	3,000	3,000
59139 CONFERENCE COSTS	1,500	1,000	1,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	6,000	6,000	6,000
Other Total	11,500	11,000	10,500
Salaries and Wages			
51083 REGULAR SALARIES	146,576	1,027,766	1,058,306
51084 OVERTIME SALARIES	0	13,080	13,327
51090 SHIFT DIFFERENTIAL	0	260	260
Salaries and Wages Total	146,576	1,041,106	1,071,893
Utilities			
53130 TELEPHONE REGULAR	2,000	1,920	1,950
53295 RADIO COSTS	11,300	11,000	11,000
Utilities Total	13,300	12,920	12,950
	<b>182,528</b>	<b>1,080,566</b>	<b>1,110,883</b>
<b>Net Total</b>	<b>(182,528)</b>	<b>(1,080,566)</b>	<b>(1,110,883)</b>

# Costing Center Summary

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Costing Center: WALKWAY MAINTENANCE

**Previous Costing Center:** WALKWAY  
**Division:** TRANSPORTATION  
**Department:** STREETS  
**Stage:** Council Review

**Budget Year:** 2014  
**Accounting Reference:** 1053  
**Approved:** No  
**Manager:** Ian Broome 729-2292

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## 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
<b>Expenditures</b>			
Materials and Supplies			
54099 PARTS AND MATERIALS	2,000	2,000	2,000
Materials and Supplies Total	2,000	2,000	2,000
Salaries and Wages			
51083 REGULAR SALARIES	71,146	0	0
51084 OVERTIME SALARIES		0	0
Salaries and Wages Total	71,146	0	0
	<b>73,146</b>	<b>2,000</b>	<b>2,000</b>
<b>Net Total</b>	<b>(73,146)</b>	<b>(2,000)</b>	<b>(2,000)</b>