



Road Business

A University of New Hampshire Technology Transfer Center Publication

Vol. 18 No. 2

Summer 2003



Larry Jackson, Superintendent of Public Works in Littleton, working at his computer.

On the Road in New Hampshire

Tracking Departmental Costs

Larry Jackson, the Superintendent of Public Works in Littleton, notes that few people understand the role of Public Works Departments. They seldom realize the amount of work done for other departments. He felt it was important to track work to justify his budget and his crew's time. To track his department's expenses, he modified an equipment management system he had purchased in June 2001.

Larry creates work orders for all work, whether for his department or for others. Applying a "business like" process, he invoices other departments. He charges only for purchased materials, but tracks hourly expenses for each work order. The hourly rate includes benefits for each employee. Larry provides this information to the selectmen and town manager to see the actual costs for all work.

For equipment costs, Larry uses the Federal Emergency Management (FEMA) rates, which include the insurance and maintenance costs that the Selectmen and the town manager readily accept. To track hourly costs, Larry's crew completes hourly sheets daily to show what jobs they work on.

Larry has been able to demonstrate best methods. For example, he can show it is cheaper to spread salt on winter roads than to spread sand and then pick it up.

Many perceive that work done by public works is free. By using this system, Larry can show Selectmen the cost of work and answer questions about why other work has not been done. In one instance, the selectmen considered a job "free" because they were using employee time and supplies already in inventory. Larry was able to show that the job actually cost \$5,500. Later, when they asked why another job was not completed, he was able to show that those materials were used on the "free" job.

ALSO IN THIS ISSUE

| | |
|---|----|
| Working Smarter | 2 |
| Alerting Motorists to Turns and Curves..... | 3 |
| Culvert Installation..... | 4 |
| Master Road Scholars..... | 6 |
| Road Scholars..... | 7 |
| Wetlands Notification | 8 |
| Publications | 9 |
| Videos..... | 10 |
| Milestones & Websites..... | 11 |
| Calendar | 12 |