

CHART OF ACCOUNTS
Community Investment Program Expenditure - Line Items

MISCELLANEOUS COSTS

Includes any and all project costs other than those listed below.

CIP PRELIMINARY ENGINEERING

520-Engineering Division

These accounts include all City Engineering costs for services prior to project design and layout. (i.e. studies, proposals, projected service areas, etc.)

521-Contractual

These accounts include all contractual costs for services prior to project design and layout. (i.e. studies, proposals, projected service areas, etc.)

CIP DESIGN ENGINEERING

530-Engineering Division

These accounts include all costs for City Engineering design and layout of projects prior to construction. (i.e. construction plans, specifications, quantities, etc.)

531-Contractual

These accounts include all costs for contractual design and layout of projects prior to construction. (i.e. construction plans, specifications, quantities, etc.)

CIP RESIDENT ENGINEERING

540-Engineering Division

These accounts include all engineering costs incurred during project construction by the City Engineering Division. (i.e. resident engineering, change orders, pay estimates, etc.)

541-Contractual

These accounts include all engineering costs incurred during project construction by outside consultants. (i.e. resident engineering, change orders, pay estimates, etc.)

CIP ACQUISITION

550-Engineering Division

Any cost incurred by the City Engineering Division related to land acquisition.

552-Legal Division Services

acquisition.

553-Contractual

Includes the cost of outside appraisal fees, legal fees and title cost.

555-Land Purchase

Actual cost for land purchase (i.e. right-of-way, demolition cost) and any costs associated with the preparation of land.

556-Easements

Actual cost for temporary and permanent easements.

558-Relocation Cost

Includes the cost of relocation of businesses or tenants due to the purchase of land on which they are located.

CIP CONSTRUCTION

560-City Labor

Includes cost for City departments other than Engineering performing work on Capital Improvements Projects.

565-Contractual

Includes cost for outside firms performing work on Capital Projects and major equipment purchases for Capital Projects.

580-CIP CONTINGENCY

This account is for budgetary purposes only and provides contingency funds to cover additional construction/change order costs. When funds are needed they are transferred from this account to a construction account. Actual costs are not charged to this account.