

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

APPENDIX A EXPENDITURE CLASSIFICATION BY FUNCTION

HIGHWAY COSTS (Function/Subfunction)

100 ENGINEERING

- 110 Preliminary engineering – costs incurred well in advance of the actual construction of the project
 - 111 Field engineering – **including bridge inspections**
 - 112 Aerial surveys
 - 113 Material investigation – **testing of stockpiles for general use**
 - 114 Test borings
 - 115 Traffic and speed studies on specific projects (**road counters**)
 - 116 Consultant engineering
 - 117 Preparation of plans, specifications and estimate
 - added 118 GPS /GIS activities**
 - 119 Other costs

- 120 Right-of-way
 - 121 Purchase of land and easements
 - 122 Purchase of improvements
 - 123 Salaries and expenses of appraisers
 - 124 Fees of contract appraisers
 - 125 Salaries and expenses of right-of-way agents
 - 126 Moving of improvements **such as utilities and fences**
 - 127 Damages
 - 128 Legal, title insurance, court cost, recording fees
 - 129 Other costs

- 130 Construction engineering
 - 131 Field engineering and inspection
 - 132 Office engineering
 - 133 Consultant engineering
 - 134 Material testing and inspection
 - 135 Preparation of progress and final estimates and reports
 - 139 Other costs

200 CONSTRUCTION - ROADS AND ROADWAY SURFACING (new roads and roads that have been totally retrofitted)

- 210 Roadway Earthwork and grading
 - 211 Clearing and grubbing
 - 212 Excavation
 - 213 Overhaul, borrow, bank sloping, and finishing-**reshaping an existing road**
 - 214 Right-of-way fences (digging postholes, trenches, etc.)
 - 215 Moving buildings and structures - demolition
 - 216 Sub-base materials- **constructing a new road**
 - 217 Wetting, rolling and compacting
 - 218 Detours and traffic services during construction

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- 219 Other costs
- 220 Roadway drainage and related protective structures (culverts, etc.)
 - 221 Structural excavation and backfill
 - 222 Corrugated metal culvert pipe (**new roads**)
 - 223 Concrete culvert pipe (**new roads**)
 - 224 Concrete work
 - 225 Reinforcing steel
 - 226 Structural steel
 - 227 Storm sewers
 - 228 Curb and gutters
 - 229 Other costs
- 230 Roadway base and surface
 - 231 Crushed rock surfacing
 - 232 Bituminous treatment (**mat overlays**)
 - 233 Bituminous road-mix
 - 234 Bituminous plant-mix
 - 235 Asphalt concrete
 - 236 Portland cement concrete
 - 237 Overhaul
 - 238 Wetting, rolling and compacting
 - 239 Other costs
- 240 Roadside development
 - 241 Removal and replacing top soil
 - 242 Initial seeding, sodding and planting
 - 249 Other costs
- 250 Miscellaneous construction - functional costs
 - 251
 - Note: Functional classifications in this subdivision should be assigned as required
 - 259 Other costs
- 300 CONSTRUCTION - Component major structures forming integral parts of the roadways system (bridges, etc)
 - 310 Excavation
 - added** 311 **Structure excavation (including bridge removal)**
 - 319 Other costs
 - 320 Foundations
 - 321 Forms
 - 322 Concrete work
 - 329 Other costs
 - 330 Basic structures and superstructures
 - 331 Concrete work
 - 333 Structural steel
 - 335 Reinforcing steel
 - 339 Other costs
 - 340 Finishing, inspecting and testing
 - 349 Other costs
 - 350 Building or installing traffic service facilities
 - Note: Functional classifications in this sub-

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division should be assigned as required.
359 Other costs

MAINTENANCE COSTS (Functional)

400 PHYSICAL OR GENERAL MAINTENANCE

410 Routine roadway surface operations

- 411 Patching
- 412 Blading of roads
- 413 Joint and crack filling
- 414 Dust palliatives (mag water including prepping)
- added 415 Checking roads, bridges and culverts**
- 419 Other costs

420 Special roadway surface operations

- 421 Mud jacking and undersealing
- 422 Replacing in kind (graveling, **which includes hauling, laying and loading**)
- 423 Scarifying and remixing
- 424 Bituminous treatment
- 425 Resurfacing (**chip sealing also includes brooming and tabbing**)
- 426 Protection and handling of traffic during the above operations
- 429 Other costs

430 Shoulders and side approaches

- 431 Patching
- 432 Reseeding and resodding
- 433 Bituminous resealing
- 434 Replacing in kind
- 435 Reshaping
- added 436 Reclaiming Gravel (pull shoulders)**
- added 437 New approaches**
- 439 Other costs

440 Roadside and drainage

- 441 Cuts, fills, and washouts
- 442 Drainage channels and structures (replace culverts)
- 443 Cleaning for drainage
- 444 Cleaning and repairing catchment basins
- 445 Walls, cribbing and riprap
- 446 Trees, shrubs and planting
- 447 Mowing
- 448 Reseeding and resodding
- 449 Other costs

450 Structures

- 451 Repairing and maintaining walls
- 452 Repairing and maintaining sewer and drainage systems
- 453 Repairing and maintaining tunnels
- 454 Repairing and maintaining viaducts
- 455 Repairing and maintaining dams
- 456 Repairing and maintaining overpasses
- 457 Repairing and maintaining bridges
- 458 Repairing and maintaining permanent snow fences
- 459 Other costs (**cattleguards**)

500 TRAFFIC SERVICES

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- 510 Snow, ice and sand
 - 511 Snow removal
 - 512 Erection and removal of temporary snow fences
 - 513 Sanding icy surfaces
 - 514 Application of chemicals
 - 515 Ice removal
 - 516 Opening of inlets and drainage channels
 - 517 Removal of sand drifts
 - 518 Check roads for snow and ice conditions**
 - 519 Other costs

added

- 520 Traffic control and service facilities
 - 521 Painting of stripes and markings
 - 522 Repairing, maintaining and operating traffic signs **(includes checking signs)**
 - 523 Repairing and maintaining guard rails
 - 524 Repairing and maintaining historical landmarks, tablets, etc.
 - 525 Detours not chargeable to construction
 - 526 911 Signing (CY 2006)**
 - 529 Other costs

added

- 600 UNUSUAL OR DISASTER MAINTENANCE
Expenditures under this division will be classified according to the catastrophe or event. For example:

- 601 Floods and washouts
- 602 Tornadoes and cyclones
- 603 Sandstorms
- 604 Blizzards
- 605 Accidents
- 606 Fire support**
- 619 Other disaster or unusual maintenance

- 700 ADMINISTRATION, STAFF AND OVERHEAD

- 710 Executive administration
Salaries and expenses of the following and their clerical staffs:
 - 711 Highway commission **(governing board)**
 - 712 Highway superintendent **and assistant superintendent (including travel and conference costs)**
 - 713 Chief engineer
- 720 General administration
 - 721 Engineer
- 730 Accounting
 - 731 Auditing
 - 732 Cost accounting
 - 733 Payroll
- 740 Personnel – **Including safety training, drug testing, clothing allowance and employee meetings.**
- 750 Purchasing
- 760 Legal

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	770	Public relations
	780	Buildings and grounds
added	781	Building (heat, lights, insurance, painting and janitorial)
added	782	Care and upkeep of grounds
	790	Shop Costs
added	791	Equipment repair and maintenance (fueling of equipment)
added	799	Other shop costs
	800	OTHER FUNCTIONS
added	810	Landfill operation
added	820	Weed and pest control (including West Nile)
	900	INDIRECT COSTS
added	910	Stockpile – to aggregate costs for various stockpiles. These costs may include stripping to open a pit, reclaiming the pit, hauling, crushing, royalties and other costs that will ultimately end up as a part of the cost per unit of material.