

CAPITAL IMPROVEMENT

INSTRUCTIONS

<u>Column 1</u>	Project	Identify the projects in priority order and briefly describe the work to be done. For land acquisition, identify the property to be purchased.
<u>Column 2</u>	Site	Enter estimated costs of the site including acquisition, preparation, and improvement, and Personal Services or work crew labor required to complete the project.
<u>Column 3</u>	Structure	Enter estimated costs of facilities, including Personal Services or work crew labor required to complete the project.
<u>Column 4</u>	Force Account Work	This is a standard term to account for existing resources (agency staff or work crew labor) already budgeted in the physical plant or in other programs of the operating budget, which would contribute to a Capital Improvement project. Labor costs, which are included in columns 2 and 3 as applicable, are to be identified in column 4 as a reduction of the estimated cost of each Capital Improvement project.
<u>Column 5</u>	Expenditures	Enter the net amount required for each project (column 2 plus column 3 minus column 4).
<u>Column 6</u>	Fund	Record fund for each project.