**TOTAL COST OF PROJECT**

**EXAMPLE PROJECT:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bid Item Total</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>8.50%</td>
</tr>
<tr>
<td>Construction Engineering</td>
<td>20%</td>
</tr>
<tr>
<td>Change Order Contingencies</td>
<td>4%</td>
</tr>
<tr>
<td>Plan/Scoping PE</td>
<td>15%</td>
</tr>
<tr>
<td>700 Level Non-Bid Items</td>
<td>$2000</td>
</tr>
<tr>
<td>800 Level Non-Bid Items</td>
<td>$5000</td>
</tr>
<tr>
<td>860 Level Non-Bid Items</td>
<td>$10,000</td>
</tr>
<tr>
<td>Right of Way Acquisition Costs</td>
<td>$10,500</td>
</tr>
</tbody>
</table>

**TO CALCULATE A TOTAL COST OF PROJECT:**

Multiple Bid Item Total by Tax rate ([Dept of Revenue web site](http://www.deptofrevenue.gov))

Add together:

- Bid Item Total: $1,000,000
- Sales Tax: $1,000,000 x 8.50% = $85,000
- 700 Level Non-Bid Items: $2000

Project Subtotal: $1,087,000

Multiply this Subtotal by Engineering (CE), Change Order Contingencies (COC) & PE (% PE)

- Construction:
  - CE: $1,087,000 x 20% = $217,400
  - COC: $1,087,000 x 4% = $43,480

- Planning/Scoping:
  - PE: $1,087,000 x 15% = $163,050

Add together:

- Subtotal: $1,087,000
- CE: $217,400
- COC: $43,480
- PE: $163,050

And:

- 800 Level Items: $5000
- 860 Level Items: $10,000
- *R/W Acquisition Costs: $10,500

**TOTAL COST OF PROJECT**: $1,536,430

*Costs not included in EBASE estimate*
Non-Bid or Below the Line Items

These are items of work or materials that are paid for as part of the total construction project, but are not performed by, nor furnished by the Contractor.

Numbers in the 700 to 799 range have construction engineering and contingencies applied to them, but no sales tax. Federal Aid money may be used to fund all, part or none of this work.

Examples of this type of work may include:
- Utility Agreements
- County/City Agreements
- State Force Work other than WSDOT i.e. WSP
- Engineering/Consultant Services

Numbers in the 800 to 899 range have no sales tax, construction engineering, or contingencies applied to them.

Examples of this type of work may include:
- State Force Work (WSDOT not to exceed $50k)
- State Supplied Materials (Parcel numbers, labor and payable agreements cannot be charged here)
- Railroad Flagging (800 - 859 Range)
- Some Permits and Agreements

* Numbers in the 800 to 859 range are to be used for Federal-Aid participating items.

** Numbers in the 860 to 899 range are to be used for Federal-Aid non-participating items.

*Costs not included in EBASE estimate*