

CITY OF BOWLING GREEN
Administrative Instruction No. 31

FIXED ASSET POLICIES AND
PROCEDURES

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INTRODUCTION

The basic goal and objective of this manual is to define and describe a set of standard procedures and policies necessary to record and control the changes in the fixed asset system in accordance with generally accepted accounting principles.

To this end, we will attempt to outline those policies and procedures as they have been formulated to date. These records are necessary to:

- ensure that the asset is adequately protected from loss, theft, etc.
- provide necessary documentation for the effective use, maintenance, management and reporting of the asset
- facilitate the calculation and recording of depreciation for proprietary fund assets*, and
- provide necessary documentation for insurance purposes

Fixed asset record master files traditionally have been maintained by the Finance Department for the Non-Utility Departments and the by the Utility Business Office for the Utility Departments--using separate procedures. One goal of this policy is to establish continuity in the procedures for establishing, recording, maintaining and disposing of all fixed assets. Hereinafter, references in this policy to '**departments**' shall refer to both Utility and Non-Utility departments. References made to the **Finance Department** shall signify the applicable administrative entity for the department involved.

Although our fixed asset inventory records are for the most part computerized, it is still necessary to have in place the tools necessary for the departments to work with the Finance Department in the day to day upkeep of those records.

As part of this policy, the implementation of the new "computer fill-in" fixed asset form with accompanying tables (see Forms-Appendix) will be readily accessible by each department and will shift a significant portion of the responsibility for fixed asset records and reporting to each department head or their designee.

* Effective in 2003, all fund assets will be subject to depreciation according to GASB34.

DEFINITIONS

Capitalization Threshold

The typical governmental functions (e.g., public safety, sanitation, and recreation), as well as proprietary functions (e.g. water, wastewater, electric), require substantial investment in fixed assets. Generally speaking, fixed assets can be defined as specific items of property that:

- meet or exceed the capitalization level (or threshold) established by the government entity
- are tangible (although there are some intangible assets such as water rights and certain software costs that should be counted because of their significant value and extended useful life).
- An addition to an asset can only be capitalized as part of that asset for six months from the date of acquisition. Examples of capitalized additions to an asset after purchase are vehicle equipment, vehicle markings, protective treatments added to the vehicle within six months of purchase that increase the value of the asset.
- normally have a useful life of five (5) years or more. One exception to this are special purpose vehicles with a high level of use such as police cruisers and taxi vehicles. This category of vehicle generally must have a useful life of at least three (3) years.

The City of Bowling Green has established the capitalization threshold of \$15,000 per unit.

The common fixed asset categories are defined as follows:

Land Vacant land parcels purchased for building sites, parking lots or other municipal purpose.

Land Improvements Site improvements (other than buildings), e.g. fencing and parking lots.

Buildings Permanent structures (including permanently attached fixtures).

Building Improvements Major improvements of \$50,000 or more made to existing structures, such as an addition. The improvement will be associated with the original asset, either by number association or description or both. The cost of such improvements will not, however, be added to the existing asset cost but will be capitalized separately.

General Equipment Those items not belonging in a specific category but meeting the definition of a fixed asset.

Computer Equipment Only major hardware items such as mainframes and larger printers will be capitalized. PCs, personal printers etc. should be tracked by the department but not

capitalized. Software is considered an intangible asset and generally **not** capitalized unless the acquisition cost and life are considered to be significant.

Furniture Self-explanatory

Vehicles Self-explanatory

Construction in Progress Costs for projects not completed in the year begun are tracked over the time needed to complete the job and then capitalized at the time the project is placed into use by the entity.

If construction costs are funded in part or in whole by a debt instrument, interest paid on said debt prior to the asset being recognized (booked) shall be capitalized as part of the construction. (At the time this policy is being written, this rule applies only to enterprise, internal service and trust fund assets. In 2003, it will apply to all fixed assets.)

Please refer to Appendix page A-2 for a list of the code for each asset category.

Jointly-Owned Assets

When an asset is purchased using both Utility and Non-Utility funds, the asset shall be recorded by each entity according to the percentage of total cost expended. Whenever possible, jointly owned assets shall be assigned one identification number to be recorded on both Utility and Non-Utility records.

Leased Assets

Prior to entering into a lease agreement for an item that meets the other fixed asset criteria, a determination should be made as to whether it is an operating lease or a capital lease. The underlying issue in making the distinction is whether the benefits and risks of ownership are transferred from the lessor to the lessee. Another measurement is whether the lease is merely an extended rental agreement or actually an installment purchase in the form of a capital lease. Any questions regarding the nature of a particular lease should be directed to the Finance Department.

Items purchased through a capital lease shall be identified as a City asset at the onset of the lease and tagged and treated in the same manner as any other asset owned by the City.

Asset Acquisition/Disposition Form

The Asset Acquisition/Disposition Form (hereinafter referred to as the Asset Form) was developed for use in conjunction with this policy and conversion to the New World fixed asset software. Also available with the Asset Form are the various charts, department codes and asset type codes to be used in completing the form (see Appendix).

At the onset of the conversion to New World Fixed Asset software, an initial form for all fixed assets of record will be created by the Finance Department and distributed to the custodial department. Asset records thereafter will originate in the department responsible for the control of the asset.

Asset Identification

The practice of tagging certain assets accomplishes the following goals:

- Provide an accurate method of identifying individual assets
- Facilitate the inventory process on a periodic basis
- Control the location of all physical assets
- Assist in maintaining fixed assets

Provide a common ground of communication for both Finance and the managing department.

By their nature, capital assets categorized as land (81000), building improvements (82000), improvements other than buildings (83000) and infrastructure (84000) will not be physically tagged.

All other assets will be tagged whenever "reasonable and practical". That determination will be made by the responsible department property manager. When completing the Acquisition/Disposal form at the time the asset is acquired, the department property manager will select either yes or no on the "Tag Attached" line. When the form and tag are returned to the department by the Finance Department, if the tag is not to be attached to the asset, it will remain with the Acquisition/Disposal form until such time as the asset is disposed of.

This policy provision will not apply to any untagged assets acquired prior to 12/31/00.

Depreciation

The process of allocating the cost of an asset over a period of time.

Depreciation Rate

The percentage that the asset is depreciated every period. The rate is determined by dividing the original cost by the asset life. There are several methods to figure depreciation; the Finance Director makes determination and application of depreciation. The first time an asset is depreciated, the asset will be depreciated based on the Capitalization Date (purchase date) specified through the end of the fiscal year. If the Capitalization Date specified is between the 1st and the 15th of the month, inclusive, depreciation will be calculated for that initial month. If the Capitalization Date specified is between the 16th and the end of the month, inclusive, depreciation will not be calculated for that initial month.

Asset Life

The amount of time (reported in months) the department is expected to receive benefit from the asset. Asset life is generally determined by past practice and generally accepted standards by the majority of municipalities. A table of asset life can be found on Page A-2 of the Appendix.

Foreclosed/Forfeited Fixed Assets

Items that come into the City's possession by a means other than purchase or an equal exchange of value; are to be retained; and otherwise meet fixed asset criteria--shall be treated in the same manner as a new asset being added to the system. Since there was no purchase or exchange basis, the department will be responsible for assigning a fair market value (subject to review and approval by the Finance Department) that will be come the basis for the asset. Any other known information regarding the asset will be recorded and maintained on the asset record.

Infrastructure

According to the "Codification of Governmental Accounting and Financial Reporting Standards" section 1400.109, "Reporting public domain or 'infrastructure' fixed assets—roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable and of value only to the governmental unit—is optional." Fixed assets belonging to an enterprise, internal service or trust fund must be recorded within the fund and depreciated accordingly—it is not optional. Therefore, by their nature, Utility assets are already depreciated annually.

(Note: Due to GASB Statement 34, non-utility assets, including infrastructure, will require depreciating effective in 2003 to be reported in 2004. Necessary revisions in this policy required by this new reporting requirement will be made as needed.)

POLICIES AND PROCEDURES

FINANCE DIRECTOR

Verify accurate use of capital expenditure accounts as defined by the City's Chart of Accounts, review expenditure accounts on capital purchase requests (correct as necessary), and establish and maintain policies and procedures identifying:

- criteria for capitalizing costs associated with the construction or acquisition of assets;
- criteria for capitalizing alteration, renovation, and renewal/replacement costs;
- methods for the proper recording and classification of capital acquisitions;
- treatment of gifts/donations of property
- categories of depreciable assets;
- useful lives of depreciable assets; and
- methods of depreciation

The determination of whether or not City property purchases are to be capitalized as fixed assets shall be the responsibility of the Finance Director or his/her designated representative. Such determination will be made at the time that a purchase order or contract is approved and is based on the principles previous outlined in the Definitions portion of this policy.

In general, the following items are considered part of the cost when determining whether or not the purchase will require capitalization:

- Actual purchase cost (before trade-in allowances or discounts)
- If asset/project is constructed "in-house", actual costs incurred should be accounted for, as well as a reasonable estimate of labor involved in producing the asset.
- Professional fees incurred in the acquisition (e.g. attorney, architects, engineers, consultants, etc.)
- Site preparation costs including cleaning, grading, and demolition of existing structures
- Freight, shipping and installation charges, as well as any additional costs which are incurred preparing the asset for its intended use.

There will be no change in the current policies for acquiring and disposing of property. Departments must follow the same procedure for purchase under this policy as is now practiced.

Asset Database

At the time payment for the fixed asset is complete, the invoice and related paperwork will be entered into the fixed asset database (excel spreadsheet). There is a worksheet created for each department. Information recorded on each asset will be: account number, purchase price, description of the asset, check number, vendor, date of purchase and asset id tag number.

Asset ID Tags

Asset identification tags will be provided by the Finance Department at the time the purchase is complete. The asset ID number will be added to the purchase order by Finance and the tag and departmental copy of the purchase order returned to the originating department. In general, tags will be assigned in chronological order as assets are acquired.

Annual Asset Inventory

The volume of asset-related transactions is high and as a result, even the best of internal controls cannot always capture every change. For that reason, at the end of each calendar year, departments will receive a listing of the fixed assets on record for that department. The assigned departmental employee will conduct an inventory, noting any additions, changes, or deletions that need to be made.

That inventory form must be signed by the designated employee and returned to the Finance Department no later than January 31st of the subsequent calendar year. It is recommended that a copy be retained in the department file. In the case of vehicles, the updated mileage should be recorded on the form next to each vehicle each year prior to the form's return to Finance.

Periodically, the Finance Director will authorize a physical inventory be done by the designated Finance representative. That representative will then conduct a physical inventory of the designated department's assets using the current fixed asset inventory records to ensure that the information is both accurate and inclusive. Following such physical inventory, the Finance Director will notify the Department Head of any adjustments that may need to be made.

DEPARTMENTS

The Department Head is responsible for the designation of the departmental property manager and providing that information to the Finance Department. Any changes in that information should be reported as soon as possible. All transactions and communications regarding fixed assets will be directed to the listed department property manager. The current department property managers are listed on Appendix A-2.

When the purchasing process is complete for an asset, the Finance Department will assign an ID number to the asset and forward to the Department their copy of the purchase order and asset id tag (if applicable).

The property manager will create the Asset Form and complete all applicable information and either affix the asset id tag to the asset or indicate on the Asset Form that the tag will not physically be affixed.

If there is a contractual maintenance agreement for the asset, the vendor, cost and time period the asset is covered should also be filled in on the fixed asset form. **A copy of the completed asset form and a receiver should then be sent to the Finance Department to indicate the asset has been received, accepted, recorded and tagged or otherwise appropriately identified.**

The appointed department property manager is also responsible to identify and report all non-purchase fixed asset acquisitions to the Finance Department. Such acquisitions could be from the following events:

- Property obtained as the result of a gift
- Property obtained as the result of a transfer
- Property obtained as the result of a long-term loan
- Property obtained through legal confiscation
- Fabrication

Information on these items should include but is not limited to: date obtained, source obtained from; method by which it was acquired, condition of asset (e.g. good, fair), estimated fair market value, anticipated useful life.

The department property manager shall also be responsible to report to the Finance Department all changes regarding fixed asset items. Those changes include but are not limited to:

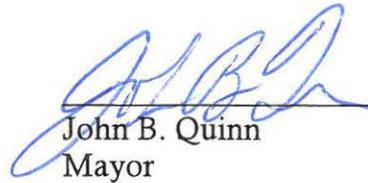
- Change in condition, e.g. from "good" to damaged beyond repair"

Enhancement or upgrade (if it extends the asset life)
Permanent transfer to another department
Transfer of Title or ownership

Other disposal methods--items valued \$1,000 or less to be disposed of through the annual City Auction must be accompanied by written permission from the Municipal Administrator in accordance with Section 721.15 of the Ohio Revised Code. Items valued in excess of \$1,000 must undergo the competitive bidding process, also through the Municipal Administrator.

If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the department head or his/her designee. The disposition portion of the Acquisition/Disposition form must be completed and submitted to the Finance Department so that the inventory records can be updated.

Departments are responsible for the proper use, care and maintenance of equipment in their possession. If repairs are required, they should be performed expeditiously to keep equipment in good working condition. In addition, departments must insure that all equipment is maintained in a secure manner to minimize loss, damage and unauthorized use.


John B. Quinn
Mayor

8-26-08
Date

APPENDIX

Fixed Asset Acquisition/Disposal Form (A-1)

Charts:

Asset Class Codes	(A-2)
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Responsible Managers	(A-2)
Asset Account Class	(A-2)
Asset Life by Class	(A-2)
Fund Type Code	(A-2)
Method Acquired Code	(A-2)

Department Codes (A-3a) (A-3b)

Asset Type Description/Abbreviation (A-4)

**City of Bowling Green
Fixed Asset Acquisition/Disposal Form**

Asset Acquisition

Department _____

Asset #:	_____	Name	_____	Code	_____
		Dprcn. Method-Straight			
		Line/Expensed			
PO#/Acquisition	_____	Quantity Purchased			
Method					
Unit Cost	-	Total Cost			-
If asset cost exceeds \$15,000—auth. by Ord. #		_____	Purch Date	_____	

Description _____

General or Proprietary: _____ G/P	Separate Component: _____ (Y/N)
Asset Class _____	Note: Depreciable Assets must enter "Y"
Location 1 _____	Location 2 _____
Location 2 _____	Resp. Mgr: _____
Mfg. By: _____	Model: _____
Vendor _____	Serial #: _____
Mtc. Agreement (Y/N) _____	Mtc. Agr. Cost _____
License # _____	Warranty Exp. Date _____
Rev. Date: _____	Reviewed By: _____
A.P.Acct(s) Expensed: _____	Resp. Fund: _____
_____	Asset Life: (Months) _____
_____	Property No. (Tag #) _____
_____	Tag Attached Y/N _____

Asset Transfer/Disposition

Transfer/Disp. Method _____	Date of Trans/Disp: _____
If Transfer-Where: _____	Current Value: _____
If Sold-Amount _____	Lost/Stolen Date: _____

KEY:
Dept. Completes
Finance Completes
Chart Identifications
(Use listed Code only)

Special Notes

Chart of Asset Class

Land
 Land Improvements
 Buildings
 Building Improvements
 General Equipment
 Computer Equipment
 Furniture
 Vehicles
 Water/Sewer Lines
 Construction

Code

Land
 LI
 Bld
 BI
 E
 Comp
 Furn
 Veh
 WSL
 CIP

Chart of Asset Life By Class

Land Infinite
 Land Improvements 300 mos.
 Buildings/Bldgs w Admin Office 300mos./600 mos.
 Bldg. Improvements 180-300 mos.
 General Equipment 12-240 mos.
 Computer Equipment 24-240 mos.
 Furniture 120-180 mos.
 Vehicles 36-120+ mos.
 Water/Sewer Lines 180-600 mos.
 Infrastructure 180-480 mos.
 Major Streets up to 360 mos.
 Local Streets up to 480 mos.
 Collector Streets up to 420 mos.
 Resurfaced Major Streets up to 180 mos.
 Resurfaced Local and Collector up to 240 mos.

Chart of Locations (1)

Administrative Services Building
 Police Division
 Fire Division
 Municipal Court
 Public Works
 Parks & Recreation
 Electric Division
 Water Pollution Control
 Water Treatment Plant
 Water/Sewer Division

Code

ADM
 POLC
 FIRE
 MCRT
 PWG
 PRM
 ELE
 WPC
 WTP
 W/S

Chart of Locations (2)

Mayor/Municipal Administrator
 Personnel
 Finance Department
 Engineering
 Planning
 Grants
 Utilities Director
 Utilities Business Office
 Information Technology
 Income Tax
 Parks & Recreation
 Police Division
 Fire Division
 Municipal Court
 Public Works Garage
 Water Pollution Control
 Water/Sewer Division
 Electric Division
 Water Treatment Plant
 Senior Center
 Off-Street Parking Lots

Code

01
 02
 03
 04
 05
 06
 07
 08
 09
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21

Chart of Responsible Managers

Information Technology Chris Jackson
 Electric John Rehm
 Engineering Mike Monarch
 Finance Christopher King
 Fire Division Abby Bame
 Grants Tina Bradley
 Income Tax Cheryl Layman
 Mayor/Muni. Adm. Lori Tretter
 Municipal Court Mary Cowell
 Parks & Recreation Michelle Grigore
 Personnel Michelle Fitzgerald
 Planning Rick Ketzenbarger
 Police Division Gary Spencer
 Public Works Dan Underwood
 Utilities Business Ofc. Jackie Spangenburg
 WPC Mike Ritter
 WTP Bill Ash
 Water/Sewer Harold Smith

Code

CJAK
 REHM
 MIKE
 KING
 ABBY
 TINA
 CLAY
 LORI
 MARY
 GRIG
 FITZ
 RICK
 GARY
 DANU
 JACI
 RITT
 ASH
 SMTH

Chart of Accounts by Asset Class

Land 81000
 Buildings/Building Improvements 82000
 Land Improvements 83000
 Infrastructure 84000
 Furniture 85000
 General Equipment 86000
 Vehicles 87000
 Construction In Progress 88000

Chart of Fund Types

General 01
 Special Revenue 02
 Debt Service 03
 Capital Projects 04
 Enterprise 05
 Internal Service 06
 Expendable Trust 07
 Non-Expendable Trust 08
 Agency 09
 Donated 10

Chart of Accounts

Purchased PUR
 Constructed CST
 Leased LEA
 Donated DON
 Other OTH

Department Codes

<u>1010 General Fund</u>	<u>Acct Code Type</u> General 01	<u>2031 Police Levy</u> 210 Police Department	<u>Acct Code Type</u> Special Revenue 02
110 Council	190 Miscellaneous	<u>2032 Fire Levy</u>	<u>Acct Code Type</u>
111 Clerk of Council	210 Police Department	221 Fire Division (Main Station)	Special Revenue 02
120 Mayor	220 Fire Department-All	222 Fire Station (West Side)	
121 Municipal Administrator	221 Fire Department-Main Station	310 Ambulance	
122 Planning	222 Fire Department-West Side		
123 Data Processing	310 Ambulance	<u>2038 Police Block Grant</u>	<u>Acct Code Type</u>
130 City Attorney	320 Cemetery	210 Police Department	Special Revenue 02
131 Prosecutor	330 Animal Control Officer		
140 Personnel	422 Street Cleaning	<u>2072 Law Enforcement Trust</u>	<u>Acct Code Type</u>
141 Civil Service Commission	510 Public Works Division	210 Police Department	Special Revenue 02
150 Finance	530 Tree Commission		
170 Municipal Court	610 Solid Waste Management	<u>2073 Law Enforcement Mandatory Drug Fine</u>	<u>Acct Code Type</u>
		210 Police Department	Special Revenue 02
<u>1011 Income Tax Fund</u>	<u>Acct Code Type</u>	<u>2075 Education & Enforcement</u>	<u>Acct Code Type</u>
160 Income Tax	General 01	210 Police Department	Special Revenue 02
<u>2012 Street Maintenance & Repair</u>	<u>Acct Code Type</u>	<u>4017 Sewer & Water Capital Improvement</u>	<u>Acct Code Type</u>
420 Street Maintenance	Special Revenue 02	810 Capital Improvement	Capital Project 04
<u>2013 State Highway Improvement</u>	<u>Acct Code Type</u>	<u>4018 Capital Improvement</u>	<u>Acct Code Type</u>
421 State Highway	Special Revenue 02	810 Capital Improvement	Capital Project 04
<u>2016 Park Playground & Recreation</u>	<u>Acct Code Type</u>	<u>4019 Municipal Court Capital Improvement</u>	<u>Acct Code Type</u>
710 Park & Recreation	Special Revenue 02	810 Capital Improvement	Capital Project 04
<u>2021 ODOT Transportation Grant</u>	<u>Acct Code Type</u>	<u>4020 Municipal Court Computerization</u>	<u>Acct Code Type</u>
410 Taxi Transportation	Special Revenue 02	170 Municipal Court	Capital Project 04
<u>2022 Downpayment/Rehabilitation</u>	<u>Acct Code Type</u>	<u>4029 Street Repair</u>	<u>Acct Code Type</u>
582 Home Rehabilitation	Special Revenue 02	423 Street Repair	Capital Project 04
<u>2023 Revolving Loan</u>	<u>Acct Code Type</u>	<u>5014 Parking Meter</u>	<u>Acct Code Type</u>
570 Revolving Loan	Special Revenue 02	620 Parking Meter	Enterprise 05
<u>2024 Community Development Block Grant</u>	<u>Acct Code Type</u>	<u>5015 Off-Street Parking</u>	<u>Account Code Type</u>
544 CDBG for prior years	Special Revenue 02	620 Parking Meter	Enterprise 05
545 CDBG current year			

Department Codes (Continued)

5111 Electric Revenue

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 654 Distribution Maintenance

Account Code Type

Enterprise 05

5223 Water Depreciation

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 656 Plant Operations

Account Code Type

Enterprise 05

5112 Electric Capital Reserve

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation

Account Code Type

Enterprise 05

5332 Sewer Capital Reserve

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 656 Plant Operations

Account Code Type

Enterprise 05

5113 Electric Depreciation

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 656 Plant Operations

Account Code Type

Enterprise 05

5333 Sewer Depreciation

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 656 Plant Operations

Account Code Type

Enterprise 05

5222 Water Capital Reserve

651 Administrative and General
 652 Customer Acct./Collecting
 653 Distribution Operation
 656 Plant Operations

Account Code Type

Enterprise 05

5336 Gasoline Rotary

651 Administrative and General

Account Code Type

Enterprise 05

6036 Engineering

520 Engineering

Acct Code Type

Internal Service 06

Asset Type

<u>Code</u>	<u>Code Description</u>	<u>Code Abbreviations</u>
CB	City Buildings	City Bldgs
FM	Force Mains	ForceMains
LS	Lift Stations	Lift Statn
PS	Pump Stations	Pump Statn
ADM	Administration Building	Admin Bldg
CAM	Camera Equipment	Camera Eq
CAP	Capital Lease Equipment	CapLeaseEq
CL1	City Land-Parks	CityLandPk
CL2	City Land-Other	City LandOt
CMP	Computer Equipment	ComputerEq
CNS	Concession Equipment	ConscesnEq
FEN	Fencing Improvements	FencngImpr
FIR	Firefighting Equipment	FireFghtEq
FIX	Office Fixtures	OffFixture
FUR	Furniture-Office	Office Furn
FRN	Furniture-Other	Furn-Other
GEQ	General Equipment	General Eq
HEQ	Hand Held Portable Radios	HHPorRadio
IMP	Improvements-Land	ImprLand
IM1	Improvements-Building	ImprBldg
IRR	Irrigation Systems	IrrigtnSys
LGT	Lighting Improvements	LghtImprov
LNE	Landscape Equipment	LndscapeEq
MOT	Motor Vehicles (Licensed)	Motor Veh
OFF	Office Equipment	Office Eq
PKL	Parking Lots	ParkingLot
PUM	Portable Pumps	Port Pumps
RAD	Radio Equipment	Radio Eq
REN	Renovation	Renovation
RES	Rescue Equipment	Rescue Eq
SGN	Signage	Singage
SIT	Site Development	Site Devmt
STO	Storage Buildings	StorageBld
SUB	Substations	Substation
TEN	Tennis Courts	TennisCrts
TRF	Traffic Signal Equipment	TrafficSEq
TRT	Waste Water Treatment Bldgs.	WWTreatBld
VID	Video Equipment	Video Eq
WPN	Weapons	Weapons