

Acceptable Expenditures:

1. Construction, reconstruction, maintenance, and repair of public roads/ streets or bridges for which the county or municipality is legally responsible.
2. Costs of property damages resulting from road and/or bridge construction, reconstruction, or maintenance.
3. Purchase of right-of-way for road and/or bridge construction, reconstruction, or maintenance.
4. Compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges.
5. Interest and principal payments on road or bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.
6. Any road or bridge work by order of the Public Utility Commission (PUC).
7. Culverts and drainage structures.
8. Acquisition, maintenance, repair, electrification, and operation of traffic signs and traffic signal control systems at intersections and/or railroad crossings.
9. Maintenance on alleys, ways, and courts in counties, townships, boroughs, and cities provided the county can demonstrate it has a legal responsibility for the alley, way, or court.
10. Street lighting in excess of taxes and bridge and interchange lighting.
11. Minor equipment, equipment rentals, or repair parts for road maintenance vehicles.
12. Road drags and snow fence.
13. Purchase of PennDOT-approved materials.
14. Major road and bridge equipment requiring cost quotes.
15. Salary and benefit costs of road crews or employees performing work on county-owned roads and bridges. The county must document these cost with daily time records (MS-907 or its equivalent), indicating type or location of work performed.
16. County Engineer's salary and benefit costs for road or bridge work.
17. Debris removal from the roadway and its gutters and shoulders.
18. Erection of street name signs, traffic directing signs, and traffic signal control systems.
19. Brush removal to improve sight distance.
20. Lane and crosswalk painting and marking.
21. Cleaning of inlets and culverts.
22. Certain structures such as salt storage sheds or buildings built to house county or municipal owned road equipment.
23. Engineering fees (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).
24. Curb ramps to provide access by individuals with disabilities in accordance with the current ADA and PennDOT standards.
25. Driveway grade adjustments due to construction or reconstruction.
26. Liability insurance for road and bridge equipment and vehicles when the named beneficiary is the entity's Liquid Fuels Tax Fund.

27. Administrative costs to a maximum of 10% of that year's total allocation, including benefits, overhead, and other administrative charges for county employees directly involved in activities covered by the Act.

Note: expenditures must be documented and may be paid directly or charged as a markup on direct costs as part of an approved indirect cost allocation plan when the basis of the charge is consistent with charges to other county departments and the level of activity of the fund.

28. Indirect engineering and transportation planning costs.

Note: the total indirect cost that may be expended in any year from the County Liquid Fuels Tax Fund is limited to the 10% administrative allowance (see number 26 above). Direct engineering costs either contracted or in house are not included as either indirect or administrative costs. The reimbursement of prior year indirect costs is not permitted nor is any carryforward of eligibility authorized

30. Appraisal fees for infrastructure assets (as required by GASB 34).
31. Curbs that are part of the drainage system.
32. Payables for year-end county expenses (should be satisfied within 60 days of year-end).
33. Inspection costs associated with roadway and bridge structures such as signs, signals, culverts, drainage structures and bridges.
34. Gasoline with accompanying logs showing the vehicle and appropriate usage.

Unacceptable Expenditures:

1. Parks, municipal buildings, or playgrounds.
2. Police departments, fire departments, or historic, charitable, or civic projects.
3. Private property drives.
4. Sidewalks not involved with road or bridge realignment projects.
5. Sanitary sewers, water lines, or utility costs.
6. Garbage or recycling pickup.
7. Construction projects without prior PennDOT approval.
8. Undocumented payroll expenditures.
9. Gasoline purchases for private vehicles.
10. Retroactive expenditures
11. Expenditures that do not comply with the Act or County Code.
12. Lump sum bidding unless specified under measurement and payment in PUB 408 and/or PUB 447.