





TN TDOT
Department of
Transportation

Civil Rights Division
Small Business Development Program
and Supportive Services

Boot Camp Topic: Finding The Money

- A. Fundamentals of Construction Accounting
- B. Calculating Overhead, Markup & Profit

2/24/2026

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About Us

TYLER
Construction Engineers, P.C.

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Tyler Construction Engineers, P.C. is a leading construction engineering and management consulting firm dedicated to serving solo entrepreneurs, micro-sized and small businesses working within the Building and Heavy Civil Infrastructure environment. We are industry insiders who understand the operating environment and challenges of small trade firms in the A/E/C industry.

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Victor C. Tyler, P.E., M.ASCE, NSPE

President of Tyler Construction Engineers, P.C., located in Nashville, TN. Over forty years of civil engineering, design, cost estimating and business management consulting.

Professional Profile

- Licensed Professional Engineer in the state of Tennessee
- Published Author - *"How To Estimate Road Construction Accurately"* – 2010
- 2nd book, *"The Art of the Bid"* in late 2025
- Founder of RoadBidTemplates.com offering MS-Excel-based Applications for construction estimating, pricing and quote development
- Strength in cost estimating, construction management, project scheduling, and construction financial modeling.
- Member – ASCE, NSPE, TSPE, TRBA

Education

- Masters of Science, Engineering Management, University of Tennessee
- Bachelor of Science, Civil Engineering, University of Tennessee



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"The Art of the Bid": Mastering Estimation:
*A Small Firm's Step-by-Step Guide to Outbid the Big Firm's
(and Still Make Money!).*



"How To Estimate Road Construction Accurately". It is a study guide for the small subcontractor bidding on public works and road construction projects.



RoadBidTemplates.com
*Powerful MS-Excel-based Application for Profitable
Estimating and Bidding*



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Course Objective

To demonstrate what construction accounting and job costing is all about and how you may be leaving money on the table (**Finding YOUR Money**) by applying inaccurate overhead and markup rates to your job costs. We will guide you through the process of successfully **calculating Overhead, Markups and Profit.**



Construction Accounting



Jobsite Overhead (Labor Burden and Supervision Costs)



Home Office Overhead (Markups & Profit)



Financial Management

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Managing The Profitable Business Series

PART 1

Fundamentals of Construction Accounting for the Non-Accountant



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Construction Accounting helps contractors ...

- Streamline their office operations with integrated job cost accounting, payroll, project management and more.
- Track and manage cash flow and project expenses to avoid cost overruns.
- Customize details to focus on profit's margins and break down costs into labor, materials, equipment and overhead.
- Monitor spending with alerts and purchase histories.
- Control costs and optimize resource allocation with accurate recordkeeping and comprehensive reporting.
- Create construction billing reports like AIA progress, unit price contracts, time and material and more.

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7 numbers every contractor needs to master:

- Revenue
- Gross Profit Margin
- A/R Collection Days
- Equity
- Net Profit Margin
- Office Salaries and Overhead
- Current Ratio

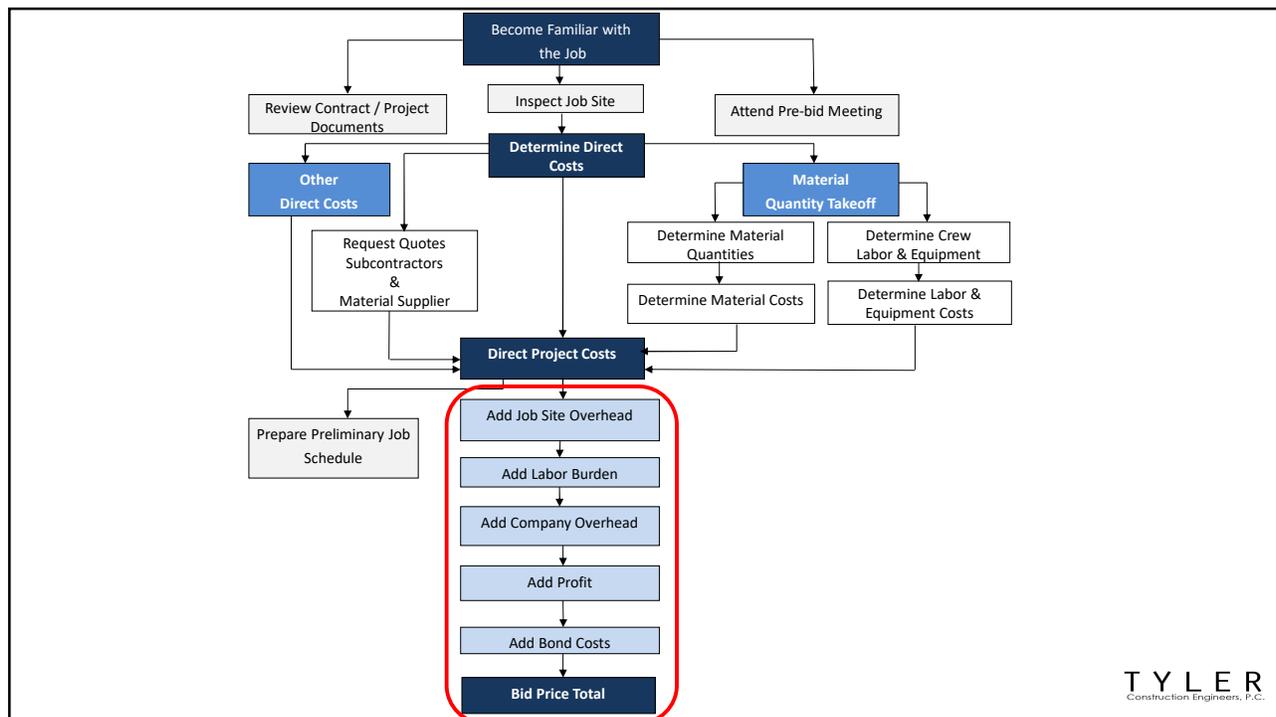
If you don't have a handle on these, you're flying blind. And if you do know them but can't move the needle, that's an operations problem.

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How Much Profit? ... It Depends.

- Identified Project risks
- Project Duration
- Type of Contract
- Number of Bidders
- Your Firm's Project Experience
- Your Project Supervision
- The Project Owner(s)



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Cost-based Pricing

- Based on sales of individual products / services
- Sales Price can not be lowered
- Each job must stand alone
- Be aware of competition but do not worry about them
- Accurate Markups are calculated
- Maintain good pay for employees or subs
- Know when to say “NO”
- Know what a profitable job look like

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The Profit & Loss Statement

Construction/Manufacturing

4000	Income	XXXX
5000	Direct Job Costs	
	Labor	XXX
	Material	XXX
	Equipment	XXX
	Subcontractors	XXX
6000	Job Overhead	<u>XXX</u>
	Total Job Cost	<u>XXX</u>
	Gross Profit	XXX
7000	G & A Expenses	<u>XXX</u>
	Net Income	XX

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The Profit & Loss Statement

Service Industry (Architects, Engineers, Consulting)

4000	Income	XXX
5000	Less Subs & Reimbursable	<u>XXX</u>
	Net Service Revenue	XXX
5000	Direct Labor	XXX
6000	Indirect Job Cost	<u>XX</u>
	Gross Profit	XXX
7000	Operating Expenses	
	Advertising	XXX
	Insurance	XXX
	Supplies	XXX
	Salaries	<u>XXX</u>
	Total Expenses	<u>XXX</u>
	Net Income	XX

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Did you know ...

Each construction project is its own business. Like a small business each project has ...

- Profit & Loss Statement
- Budget
- Schedule
- Team
- Risks
- Operations
- Results & outcomes



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To Improve Your Company's Profits

- ✓ Know Your **Cost** (*Estimating*)
- ✓ Understand Your **Cost** (*Bidding/Job Cost Data*)
- ✓ Control Your **Cost** (*Project Management*)
- ✓ Track Your **Cost** (*Job Cost /Contract Accounting*)
- ✓ Make Continuous Improvements (*to Improve Profits*)



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Accounting Effects Every Aspect Part of Your Business

- Business Development/Marketing *Identifies best markets and job types; sales by customer; profitable customers.*
- Bidding/Estimating *Assist in calculating gross margin; indirect cost markup; G & A and Profit rates.*
- Building/Project Management *Actual job cost vs budget performance.*
- Billing/Accounting *Paying bills; preparing sales invoices; cash management; job cost reports.*
- Banking/Wealth Building *Bonding; cashflow analysis; investing; benefits; retirement plan.*

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FYI ...



- Those who win consistently aren't just estimating jobs... they're building knowledge libraries.
- 83% of contractors lose margin from inaccurate estimating systems (FMI)
- 76% admit they rely on "gut feel" instead of real data (CFMA).
- Over 50% of drywall and stucco bids miss indirects, like supervision, cleanup, or scaffold (Walls & Ceilings).
- Profit doesn't disappear in the field—it disappears in the details.

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Importance of Your Chart of Accounts

ACCOUNTING
CONCEPTS



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How To Capture Company Costs

Chart of Accounts (COA) is a financial organizational tool that provides a complete listing of every account in an **Accounting System**.

An account is a unique record for each type of **asset, liability, equity, revenue, cost and expense** transaction.

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Customized Chart of Accounts

BALANCE SHEET ACCOUNTS

- 1XXX** Assets – *Things an entity owns or controls*
- 2XXX** Liabilities – *Claims against assets; claims of others*
- 3XXX** Equity – *Ownership*

PROFIT & LOSS STATEMENT ACCOUNTS

- 4XXX** Income/Revenue – *Earnings from goods/service sold*
- 5XXX** Direct Job Cost – *Touch the job and are exclusive to the job*
- 6XXX** Indirect Job Cost – *Do not touch job but are necessary because of the job*
- 7XXX** G & A – Aka ... *Home Office expense*
- 8XXX** Unallowable Cost/Expense – *Use for Governmental Contracts*

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Chart of Accounts (Job Cost Setup)

- 4000 Income
- 5000 Direct Cost
- 6000 Indirect Cost (Job Site Supervision/Overhead)
- 7000 General & Administration (Office Overhead)
- 8000 Unallowable Expense (per FAR Regulations)

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Income Accounts

4000 Income

- 4010 City Gov't
- 4020 State Gov't
- 4030 Federal Gov't
- 4040 Residential
- 4050 Commercial

4000 Income

- 4010 DOT Concrete
 - 4020 Hauling
 - 4030 Material Sales
 - 4040 Residential Concrete
 - 4050 Commercial Concrete
-

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Income Accounts ... more examples

4000 Income

4010 Metal Stud Wall
 4020 Sheetrock Installation
 4030 Insulation
 4040 Painting
 4050 Misc Sales

4000 Income

4010 Asphalt Shingles
 4020 EPDM Roofing
 4030 Gutters & Downspouts
 4040 Siding, etc.
 4050 Power Washing

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Cost of Goods Sold (Direct Costs) Accounts

5000 Direct Job Costs

5010 Direct Labor - (Field crew)
 5020 Material
 5030 Equipment (Rental)
 5040 Subcontractor
 5050 Other Direct Costs (General Conditions, Specs)
 5051 Travel - (Field Crew)
 5052 Misc. Project Supplies
 5053 Support Expenses - Crew
 5054 Consulting Experts
 5055 Bonds, Licenses, Permits and Fees



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Indirect Costs (Jobsite Overhead) Accounts

6000 Indirect Cost (Job Site Supervision)

6100 Payroll Expense

- 6110 FICA
- 6120 Medicare
- 6130 SUTA
- 6140 FUTA
- 6150 Worker's Compensation
- 6160 General Liability

6200 Fringe Benefits

- 6201 Medical Insurance
- 6202 Dental Insurance
- 6203 401-K / IRA
- 6204 Education / Training
- 6205 Union Dues
- 6206 Training
- 6207 Vacation / Sick Leave
- 6208 Downtime
- 6209 Bonus
- 6210 Company Apparel
- 6211 Safety/ PPE
- 6212 Small Tools
- 6213 Travel/ Lodging/ Per Diem

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6300 Job Site Supervision

- 6301 Project Manager-(Job Supervision)
- 6302 Travel – Supervision
- 6303 Truck Expense - (Fuel/Oil/Repair/Maint)
- 6304 Communication (cell phones/ laptop field)
- 6305 Project Plans & Specifications Purchases
- 6306 Support Materials
- 6307 Support Equipment
- 6308 Consultant-Engineers
- 6309 Safety
- 6310 Material Storage
- 6311 Delivery Charges
- 6312 Small Tools, etc
- 6313 Insurance (Job/ Specialty per specification)
- 6314 Consumables & other misc. Expenses

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6400 Equipment (Owned)

- 6401 Diesel / Gas
- 6402 Oil & Grease
- 6403 Maintenance & Repair
- 6404 Tires
- 6405 Wear Parts
- 6406 Depreciation Expense



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General & Administration Accounts

7000 General & Administrative Expense

- 7010 Office Rent
- 7020 Office Utilities
- 7030 Owners Salary
- 7040 Office Manager Salary
- 7050 Administrative Assistant Salary
- 7060 Payroll Expenses
- 7070 Employee Benefits
- 7080 Office Supplies & Expense
- 7090 Taxes
- 7100 Business Licenses, Fees, Permits
- 7110 Marketing & Advertising
- 7120 Professional Fees (Consultants)
- 7130 Auto Expense
- 7140 Travel
- 7150 Misc

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Managing The Profitable Business Series

PART 2

How to Accurately Calculate Markup, Overhead, & Profit



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Research Data from: 

They analyzed \$63 billion in DOT bid-build work across 15 states.

- The top 50 contractors in each state left \$6.7 billion on the table. On jobs they won.
- The average contractor leaves 9%. Best in class sits between 3-5%.
- The difference isn't smarter estimators. It's not better takeoffs. The costs are usually right.
- It's the margin call.
- A VP in a conference room at 4pm the day before bid day, working off a feeling about a job he half-remembers from last year.
- Your estimator spent 30 days getting the costs right. The margin call gets 5 minutes and a guess.

This workshop will break down what the most profitable contractors do differently - and why the old way of fixing this will not work in 2026 and beyond.

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What is your Overhead Markup Rate?

What is your Loaded Labor Rate?

What is your Wrap Rate?

What is your Profit Margin?

Is this your reaction?



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Types of Margins

- Gross Profit Margin
- Operating Profit Margin
- Net Profit Margin
- Free Cash Flow Margin

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Margin & Markup Calculation

Year-end P&L Summary

Sales Volume	\$ 500,000
Total Job Costs	<u>432,000</u>
Gross Profit	68,000
Overhead	<u>62,000</u>
Net Profit	\$ 6,000

$$\begin{aligned} \text{Gross Margin} &= \frac{\text{Gross Profit}}{\text{Sales}} \\ &= \frac{68,000}{500,000} \\ &= 0.136 \text{ or } 13.6\% \end{aligned}$$

$$\begin{aligned} \text{Markup} &= \frac{\text{Gross Profit}}{\text{Total Job Cost}} \\ &= \frac{68,000}{432,000} \\ &= 0.1574 \text{ or } 15.7\% \end{aligned}$$

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Markup = a multiplier applied to your estimated direct job costs to cover overhead and profit.

Gross Margin = the difference between revenue (contract price) and total job costs.

Quick Study Example:

Using **Margin** Percentage to Job Costs: $\$432,000 \times 0.136 = \$ 58,752$

Using **Markup** Multiplier to Job Costs: $\$432,000 \times 0.1574 = \$ 67,997$

So, as you can see, markup is different than margin. If you were to use a 13.6% to markup your total job cost instead of the 15.7%, you would leave approximately **\$9,245** (\$67,997 – 58,752) on the table.

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Types of Markups Used in Bidding Jobs

- Labor Burden (Payroll Taxes)
- Jobsite Overhead (General Conditions)
- Home Office Overhead
- Profit

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Road Scholar Constructors, Inc. (RSCI)		
PROFIT AND LOSS STATEMENT		
20xx		
4000	CONTRACT REVENUES	\$ 1,550,000
5000	DIRECT COSTS	
	Labor	\$ 294,645
	Material	665,000
	Subcontractor	85,000
	Equipment	110,000
	Other Direct Costs	70,000
	TOTAL DIRECT COSTS	\$ 1,224,645
6000	JOB SITE OVERHEAD COST	
	Burden	
	Field Employees (Payroll taxes)	\$ 19,513 (a)
	Field Employees (Fringes)	32,375 (a)
	Field Employees (Insurance)	24,500 (a)
	Job Overhead	
	Field Supervision	\$ 50,000
	Field Equipment	\$ 14,000 (b)
	Field Vehicles	11,500 (b)
	Field Insurance/ Bond	11,000 (b)
	Warranty Expense	6,000 (b)
	Other Job Site Overhead Expenses	9,000 (b)
	TOTAL JOB SITE OVERHEAD COSTS	\$ 177,888
	TOTAL COST OF REVENUE	1,402,533
	GROSS PROFIT	\$ 147,467
7000	GENERAL & ADMINISTRATIVE EXPENSES (e.g., Office Overhead)	
	Business Insurance (office/Liability)	\$ 1,300
	Office (rent/phone/fax/utilities)	11,000
	Office Employee's Salary	25,000
	Owner's Salary	45,000
	Office Employee Expenses (Burden)	5,000
	Office Equipment	3,000
	Office Supplies	2,000
	Office Vehicles	5,200
	Professional Fees	5,000
	Sales & Marketing	3,500
	Travel & Entertainment	2,500
	Other General & Administrative	1,100
	TOTAL GEN'L & ADMIN. EXPENSES	\$ 109,600
	OPERATING PROFIT	\$ 37,867
	OTHER INCOME (NET)	4,000
	PROFIT (LOSS) BEFORE TAXES	\$ 41,867

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Labor Burden Markup

Now referencing the Profit and Loss Statement for our case study company, Road Scholar Construction, Inc., take a look at how the following example illustrates a method of determining the percentage rate of Labor Burden charged for the year.

Annual cost of direct labor = \$ 294,645

Labor Burden, Fringes, Insur for the year = \$ 76,388

Labor Burden Markup:

$$(\$76,388 \div \$ 294,645) \times 100 = 25.93 \%$$

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Job Site Overhead Rate Calculation

Annual cost of direct labor Costs = \$ 294,645

Annual cost of job overhead (*excluding labor burden, benefits, Insr*)

$$= \$177,888 - 76,388 = \$ 101,500$$

Amount of job overhead chargeable to a project:

$$(\$ 101,500 \div \$ 294,645) \times 100 = 34.45\%$$

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General & Administrative Rate (Home Office Overhead)

$$\begin{aligned}\text{Overhead Rate} &= \text{Home Office Expense} \div [\text{Total Cost Input}] \\ &= \$109,600 \div [\$1,402,533] \\ &= \mathbf{7.81\%}\end{aligned}$$

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Quick Example of Multiple-Overhead Markup

You are preparing a bid for Project XYZ and have estimated the direct costs as follows:

Direct Job Costs

Labor - \$ 55,000
Material - \$42,000
Equipment - \$ 6,000
Subcontractors - \$ 34,600

Create an estimate summary utilizing the cost multipliers we calculated. Therefore, the estimate summary becomes:

Direct Cost (labor, material, equipment, subcontractors)	=	\$ 137,600.00
Labor Burden: \$ 55,000 x (25.93 %)	=	14,261.50
Job Overhead: (\$ 55,000) x (34.45%)	=	18,946.53
		\$ 170,808.03
Office Overhead: \$ 170,808.03 x (7.81%)	=	13,340.11
Total Project Cost	=	\$ 184,148.14
Profit: @ 10.0%	=	18,414.81
Bid Price	=	\$ 202,562.93

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Understanding Risk & Pricing

		Old Way Costing	Improved Costing	
Labor		\$55,000	Labor	\$55,000
Material		\$42,000	Material	\$42,000
Equipment		\$6,000	Equipment	\$6,000
Subcontractor		\$34,600	Subcontractor	\$34,600
Other		\$0	Other	\$0
	Subtotal	\$137,600	Total	\$137,600
Overhead & Profit	40%	\$55,040	Multi-Overhead Allocation	
Total Bid		\$192,640	Labor Burden	25.93% \$14,262
			Project Site Overhead	34.45% \$18,947
			Subtotal	\$170,809
			Home Office Overhead	7.81% \$13,340
			Profit	10.0% \$18,415
			New Total Bid	\$202,564

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Tyler's Cost Equations 101

1. Know and understand your **Direct Costs**
Labor + Material + Equip + Subs + ODC
2. Know Your **Total Job Costs**
Direct Cost + Job Overhead
3. **Cost first,...then price**
Direct Costs + Job OH + Office OH + Your Desired Profit = Bid Price
4. Make the estimate comparable to the **P&L Statement**
Revenue - Direct Costs - Job OH - Office OH = Net Profit



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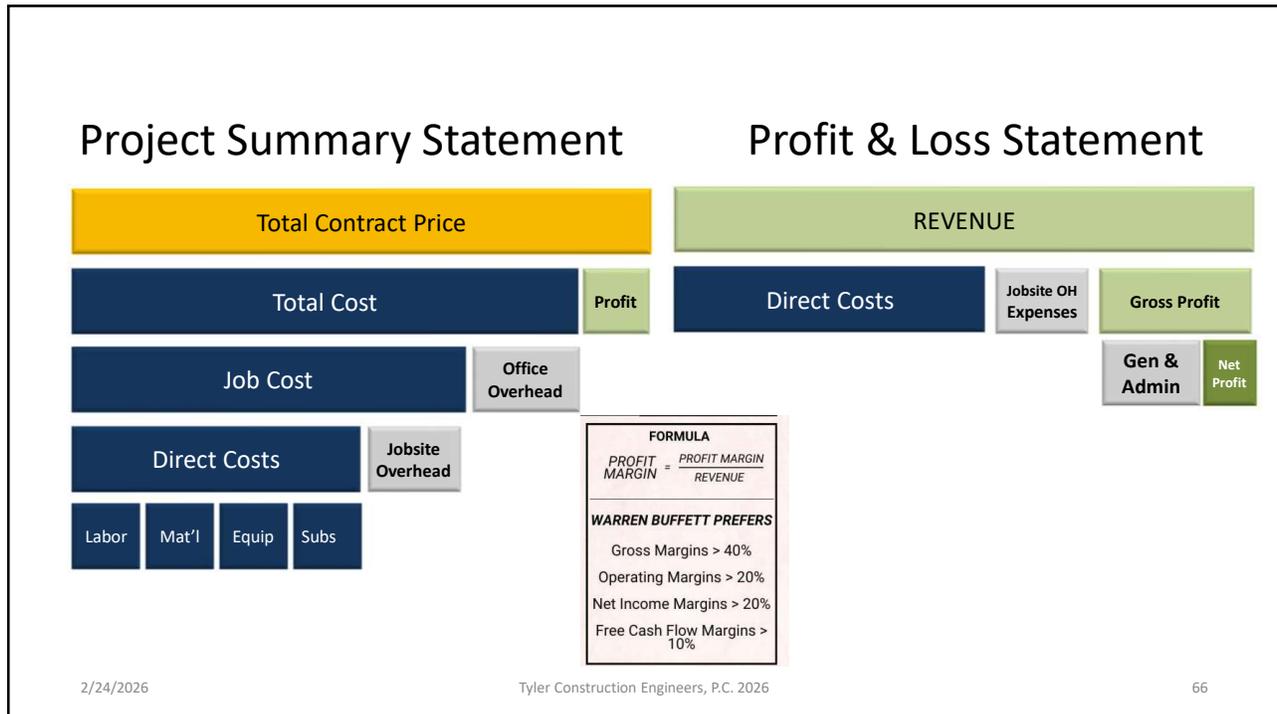
Estimate Summary The Estimator's View	Company Income Statement The Accountant's View
Direct Costs \$\$\$ Direct Labor Equipment Materials Subcontractors General Conditions plus Labor Burden (%) plus Job Site Overhead (%) equals Total Job Cost \$\$\$ plus General & Administrative (%) plus Profit Rate (%) plus Bond Rate (%) equals Total Contract Price \$\$\$	Contract Revenues \$\$\$ minus Direct Cost of Sales Direct Labor Equipment Materials Subcontractors Other Direct Costs minus Job Supervision/ Indirect ... \$\$\$ Labor Burden Employee Benefits Indirect Expenses equals Gross Profit \$\$\$ minus G & A Expenses \$\$\$ equals Income (Loss) Before Taxes \$\$\$

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Job Costing Defined:

- Job costing is a project-based method for tracking the total costs and revenue on a job
- Consists of all costs such as labor, material, equipment, applied overhead, etc.
- Tracks jobs in detail to include phases and categories enabling contractors to easily identify issues
- Helps contractors keep score of their jobs and business overall

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Why Job Costing

A management control process of:

- ✓ Tracking cost
- ✓ Categorizing Cost

Associated with **tasks** on the job or **types of work** completed.

The Goal:

To pinpoint very detailed information about how and why costs are incurred in real time vs. what has already happened.

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Benefits of Job Costing



It can help a contractor with:

- Tracking the progress of jobs as they are worked
- Improving the estimating and scheduling process ... estimated vs. actual costs
- Controlling purchasing and use of materials and labor
- Determining which areas of business are most or least profitable
- Better Control of costs
- Provide visibility into cash flow and profitability

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Benefits of Job Costing



- Less money left on the table
- Getting more of the work that your company does well
- Change Orders or claims are more profitable
- Performance is more easily measured
- Better able to repeat the profitable results
- To determine what amount to bill
- Financial performance (banker, surety, etc.)

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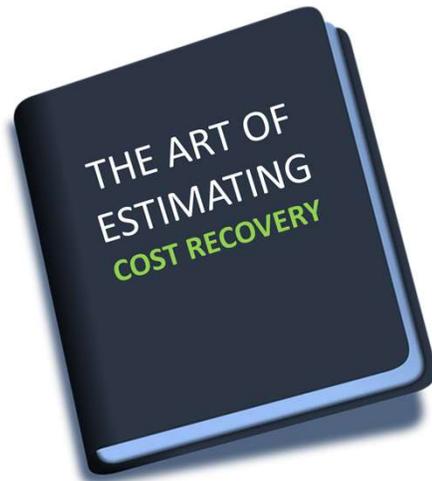
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You **Maximize Profits** by knowing and understanding **Your Costs**.

- Time tracking/labor cost
- Review cost codes
- Monitor billing
- Track/include COs
- Review projects frequently (*labor, materials, time*)
- Include overhead costs



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Stop ... Any Questions?

- The 5s for Project Business
- Construction Accounting
- Job Costing
- Estimating Fundamentals
- Margin vs. Markup
- Bid Strategy



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Example Bid Template to Price a Job

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3 DRYWALL INSTALLATION

PROJECT INPUT

Wall & Ceiling Area	2,750	sf
Production Rate per Day	950	sf/Day
Task Duration	2.9	DAYS
	23.2	HOURS

Shift Hours:

LABOR	QTY	RATE/HR	AMOUNT	TOTAL	\$ / UNIT
Carpenter	2	\$ 30.00	\$ 1,389.47		
Carpenter Helper	1	\$ 20.00	\$ 463.16		
			\$ 222.32		
Allowance for setup or work difficulty 12.0%				\$ 2,074.95	\$ 0.75

MATERIAL	QTY	RATE	AMOUNT		
Drywall Board, (sf), 4x8' sheet	95	\$ 15.00 per sheet	\$ 1,425.00	plus 10% waste	
Screws or Nails, (ea) 1 nail per sf	2750	0.03 per each	\$ 82.50		
Corner Bead, (ft)	40	0.40 per ft	\$ 16.00		
Joint Tape, (500' ea tape roll)	3	7.00 per roll	\$ 21.00		
Joint Compound, (4.5-gal. bucket)	6	23.00 per bucket	\$ 138.00		
Caulk, tubes	0	\$ 5.00 per tube	\$ -		
	-	\$ 1.00	\$ -		
Storage / Material Delivery Charges	0.00%		\$ -		
			\$ 1,682.50	\$ 0.61	
SALES TAX 9.25%				\$ 155.63	\$ 0.06

EQUIPMENT	QTY	RATE/HR	AMOUNT	
Mixer	1	\$ 3.00	\$ 69.47	
Ladders	2	\$ 2.00	\$ 92.63	
Scaffold (per 100 sf)	0	\$ 0.15	\$ -	
Crew Truck/trailer/ fuel/ repair	1	\$ 12.00	\$ 277.89	
	0	\$ -	\$ -	
	0	\$ -	\$ -	
Miscellaneous, small tools & supplies	3	\$ 1.00	\$ 69.47	
			\$ 509.47	\$ 0.19

SUBCONTRACTORS & WORK SCOPE

None	\$ -	
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OTHER DIRECT COSTS

QTY	RATE	AMOUNT
Disposal Fee / Dumpster	1 \$ 150.00 each	\$ 150.00
Misc Safety Supplies	3 \$ 50.00 each	\$ 150.00
Per Diem	0 \$ 20.00	\$ -
	0 \$ 100.00	\$ -

	\$ 300.00	\$ 0.11
SUBTOTAL	\$ 4,722.55	\$ 1.72

LABOR BURDEN 15.0%	\$ 373.49	\$ 0.14
INDIRECT COST 8.0%	\$ 407.68	\$ 0.15
GEN & ADMIN. 12.0%	\$ 660.45	\$ 0.24
PROFIT 12.0%	\$ 739.70	\$ 0.27
BOND 0.0%	\$ -	\$ -

CONTRACT BID \$ 6,903.87
UNIT PRICE BID PER EA \$ 2.51

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