

Exhibit B

**FORCE ACCOUNT ESTIMATE**

Work to be Performed By: Norfolk Southern Railway Company  
 For the Account of: City of Pittsburg, PA  
 Project Description: S. Negley Loose Material Removal  
 Location: City of Pittsburg, Allegheny County, PA  
 Project No.: 0  
 Milepost: PT-349.40  
 File: BR0028848  
 Date: Original January 16, 2023

ITEM A - Preliminary Engineering		5,853
ITEM B - Construction Engineering		0
ITEM C - Administration		447
ITEM D - Railroad Protective Services		5,069
ITEM E - Communications		0
ITEM F - Signal & Electrical		0
ITEM G - NS Contracted Work(\$3500 per Day)		10,500
ITEM H - T-Cubed		0
	Total	\$ 21,868
	Contingency 0%	\$ -
	<b>GRAND TOTAL</b>	<b>\$ 21,868</b>

**ITEM A - Preliminary Engineering**

(Review plans and special provisions, prepare estimates, etc.)

Labor:	25 Hours @ \$60 / hour=	1,500
Labor Additives:		1,853
Travel Expenses:		0
Services by Contract Engineer:		2,500
	<b>NET TOTAL - ITEM A</b>	<b>\$ 5,853</b>

**ITEM B - Construction Engineering**

(Coordinate Railway construction activities,  
review contractor submittals, etc.)

Labor:	0 Hours @ \$60 / hour=	0
Labor Additives:		0
Travel Expenses:		0
Services by Contract Engineer:		0
<b>NET TOTAL - ITEM B</b>		<hr/> <b>\$ -</b>

**ITEM C - Administration**

Agreement Construction, Review and/or Handling:		0
Protective Services Process/Handling Fee:		0
Miscellaneous Handling (i.e. Real Estate ValMap fee):		0
Accounting Hours (Labor):	5 Hours @ \$40 / hour=	200
Accounting Additives:		247
<b>NET TOTAL - ITEM C</b>		<hr/> <b>\$ 447</b>

**ITEM D - Railroad Protective Services**

(During construction on, over,  
under, or adjacent to the track.)

Labor:	Protective Services	
	3 days @ 435.00 per day=	1,305
	(based on working 12 hours/day)	
Labor Additive:		3,464
Travel Expenses, Meals & Lodging:		
	3 days @ \$100/day=	300
Rental Vehicle	0 months @ \$950/month=	0
<b>NET TOTAL - ITEM D</b>		<hr/> <b>\$ 5,069</b>

**ITEM E - Communications**

Material:		0
Labor:		0
Purchase Services:		0
Subsistence:		0
Additive:		0
<b>NET TOTAL - ITEM E</b>		<hr/> <b>\$ -</b>

**ITEM F - Signal & Electrical**

Material:	0
Labor:	0
Purchase Services:	0
Other:	0

NET TOTAL - ITEM F \$ -

**ITEM G - NS Contracted Work(\$3500 per Day)**

Material:	0
Labor:	0
Additive:	0
Purchase Services:	0

NET TOTAL - ITEM G \$ 10,500

**ITEM H - T-CUBED**

Lump Sum	\$ -
----------	------

**NOTES**

1. For all groups of CONTRACT employees, the composite labor surcharge rate used in this estimate (including insurance) is 265.42%. Self Insurance - Public Liability Property Damage is estimated at 16.00%. Work will be billed at actual current audited rate in effect at the time the services are performed.
2. For all groups of NON-CONTRACT employees, the composite labor surcharge rate used in this estimate (including insurance) is 123.51%. Self Insurance - Public Liability Property Damage is estimated at 16.00%. Work will be billed at actual current audited rate in effect at the time the services are performed.
3. All applicable salvage items due the Department will be made available to it at the jobsite for its disposal.
4. The Force Account Estimate is valid for one (1) year after the date of the estimate (01/16/2023). If the work is not performed within this time frame the Railway may revise the estimate to (1) include work not previously indicated as necessary and (2) reflect changes in cost to perform the force account work.