

BUDGET CATEGORIES REFERENCE

FY22 State Broadband Expansion Grant Program

State of Wisconsin, PSC Docket 5-BF-2022

Contractual, Consultant Fees	<p>All project expenses for work performed by a third party contractor. A third party contractor is any entity that is not a signatory to the grant agreement or is not an ISP/Telco. Examples: legal services, cement contractors, tree trimmers, electrician and engineering services.</p> <p>Any materials supplied by a third party contractor should be included here.</p>
Equipment	<p>Equipment is defined as an item with an acquisition cost greater than \$5,000. This includes the cost of the asset as well as costs to ready the asset for its intended use. The equipment must have a useful life of more than one year. Expenses furnished by a third party contractor, including materials furnished by the contractor, should never be included in this category.</p>
Supplies	<p>Supplies are defined as items with an acquisition cost of \$5,000 or less or a useful life expectancy of less than one year. Supplies are generally consumed during the project performance period.</p>
Labor (Salary, Fringe)	<p>Labor expenses, including fringe benefits, of the grant manager and any ISP/Telco, even if the ISP/Telco is not the owner of the infrastructure. Fringe factors and other direct labor costs that are attributable to the project are allowable.</p>
Permitting, Licensing Fees	<p>All permitting & licensing expenses</p>
Travel	<p>Grantee's travel expenses related to the project, including travel expenses of an ISP/Telco regardless of whether the ISP/Telco is or isn't the owner of the infrastructure.</p>
Other	<p>Expenses associated with integrating affordability options into program design. Expenses associated with increasing internet access or digital literacy to households that experienced a negative economic impact from the pandemic, regardless of whether the above categories might also describe such expenses.</p>