

BUDGET CATEGORIES REFERENCE
FY26 State Broadband Expansion Grants (BBEG)
 Public Service Commission of Wisconsin
 Docket 5-BF-2026

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 the Grantee.</p> <p>Examples: legal services, cement contractors, tree trimmers, electricians, engineering services, etc. Any materials, permits, and travel supplied by a third-party contractor should be included here.</p> <p>Note: Subsidiary Disclosure must be submitted for each affiliate or subsidiary with an interest or ownership that exceeds 10%.</p>
Equipment	<p>Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$10,000.</p>
Supplies	<p>Supplies means all tangible personal property other than those described by the Equipment category. All items with per-unit acquisition costs of less than \$10,000, regardless of the length of useful life, are considered supplies.</p>
Labor (Salary, Fringe)	<p>Actual labor expenses, including fringe benefits, of the Grantee, even if the Grantee is not the owner of the infrastructure. This category is limited to direct personnel expenses only, not contracted labor.</p>
Permitting, Licensing Fees	<p>All permitting & licensing expenses paid by the Grantee.</p>
Travel	<p>Grantee's travel expenses related to the project, including travel expenses regardless of whether the Grantee is or isn't the owner of the infrastructure.</p>
Other	<p>Other expenses not specified above. Please provide details in the notes.</p>

NOTE: “Eligible Costs” means those costs which are: (1) not covered by any other federal or state funding; (2) subject to audit by the Commission; (3) directly attributable to activities identified in Project Scope of a recipient’s grant agreement; (4) identified in Project Budget of a recipient’s Grant Agreement, subject to any amendments to the Grant Agreement; and (5) incurred between the date of the Commission’s written Order—which officially awards grant funds to a recipient—and the end of the Performance Period defined in the Grant Agreement, as may be amended.