

## BUDGET CATEGORIES REFERENCE

### FY23 State Broadband Expansion Grants

Public Service Commission of Wisconsin, Docket 5-BF-2023

<b>Contractual, Consultant Fees</b>	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, engineering services, etc. Any materials supplied by a third-party contractor should be included here.
<b>Equipment</b>	Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a <u>per-unit</u> acquisition cost which equals or exceeds \$5,000.
<b>Supplies</b>	Supplies means all tangible personal property other than those described by the Equipment category. All items with <u>per-unit</u> acquisition costs of less than \$5,000, regardless of the length of useful life, are considered supplies.
<b>Labor (Salary, Fringe)</b>	Actual 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. This category is limited to direct personnel expenses only.
<b>Permitting, Licensing Fees</b>	All permitting & licensing expenses.
<b>Travel</b>	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.
<b>Other</b>	Other expenses not specified above. Please provide details in the notes.

**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 Attachment B – Project Scope of a recipient's grant agreement; (4) identified in Attachment C – 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.