

**BUDGET CATEGORIES REFERENCE**  
**For American Rescue Plan Act Broadband Access Grants**

State of Wisconsin, PSC Docket 5-BF-2022

<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 and engineering services. 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 per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also the definitions of <i>capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies</i> in this section.
<b>Supplies</b>	Supplies means all tangible personal property other than those described in the definition of <i>equipment</i> in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of <i>computing devices</i> and <i>equipment</i> in this section.
<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>	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.

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**NOTE:** Expenses incurred prior to March 3, 2021, are not allowable. Section 1.5 Eligible Costs of the ARPA Broadband Access Grant Agreement states: *Eligible Costs means those costs which are not covered by any other federal or state funding; subject to audit by the Commission; are directly attributable to activities identified in Attachment B – Project Scope; are identified in Attachment C – Project Budget, subject to any Amendments to this Agreement; which are incurred between the date that the Commission issues an order approving awarding grant funds to the Grant Recipient and December 31, 2024; and **expenditures for materials, community planning and pre-engineering that are for the project and may have been purchased before the date the Commission issues an order approving awarding grant funds but after March 3, 2021, so long as they are used exclusively for the project.***