

Grant Budget Categories, Subcategories, and Line Items

Personnel

- Professional
- Nonprofessional
- Exempt
- Non-exempt
- Certificated
- Non-certificated

Fringe benefits

- Federal Insurance Contributions Act (FICA)
- State Unemployment Insurance (SUTA)
- Federal Unemployment Insurance (FUTA)
- Worker's Compensation Insurance
- Health Insurance
- Life Insurance
- Retirement

Consultants

Volunteers – donated time

Non-Personnel

Travel – for staff, trainers, consultants, speakers, participants

- Airfare
- Mileage reimbursement
- Parking fees
- Tolls (bridges, tunnels, roads)
- Car rental
- Bus
- Taxi
- Train
- Rapid transit
- Shuttle
- Meals – actual expense or per diem
- Lodging – actual expense or per diem
- Gratuities
- Courtesy expenses, aka incidentals – telephone, cleaning

Educational expenses

- Conference registration
- Course or workshop registration

Supplies

- Paper
- Pens
- Pencils
- Envelopes
- Forms
- Index cards
- Toner and cartridges – for printers, copiers, faxes
- Flip chart pad
- Dry-erase markers
- Permanent markers
- Erasers
- Highlighters
- Rubber bands
- Paper clips
- Staplers and staples
- Tape – Scotch, masking, duct, etc.
- Labels
- Portfolios
- Photographic film
- Postage stamps
- Art supplies
- Cleaning supplies
- Shipping boxes, packing materials
- Food and beverages
- Other:

Materials

- Books
- Software
- Computer disks
- Audiotape
- Videotape
- Instructional materials – learning kits, tests, etc.
- File folders
- Storage boxes
- Ring binders
- Hole punches
- Network wiring
- Electrical wiring
- Fiber optic cable
- Other:

Equipment

- Furniture – desks, chairs, file cabinets, tables
- Shelving
- Window coverings
- Flip chart stands
- White boards, blackboards
- Computers – desktop and laptop
- Servers
- Printers
- Routers
- Hubs
- Projectors – overhead, data, video, movie
- Cameras – analog and digital, video, movie
- Microphones
- Sound systems
- Projection screens
- Scanners
- Podcasting equipment
- Webcasting equipment
- Lights, lighting units
- Telephones
- Accessibility devices
- Vehicles – cars, vans, bookmobiles
- Other:

Contractual services

- Database licensing
- Printing
- Duplication – Kinko's, etc.
- Graphics – logo design, brochures, bookmarks, flyers
- Service contracts
- Insurance
- Internet access
- Telephone installation
- Telephone service – local and long distance
- Computer installation
- Web site design and development
- Web site hosting
- Computer programming
- Training, instruction
- Trainers' fees
- Lab assistants' fees
- Honoraria – for speakers, humanities experts, etc.
- Interpreters
- Meeting room rental – hotel, university, etc.

Legal services
Rent
Pest control
Public relations, advertising
Fundraising
Bookkeeping, accounting
FedEx, UPS, other delivery services
Equipment rental or lease
Vehicle lease
Janitorial or maintenance services
Catering
Carpentry or remodeling services
Cataloging
Technical processing
Digitizing
Outside evaluator for grant (May be included with other consultants)
Other:

Indirect Costs