

LINE ITEM BUDGET CATEGORY DEFINITIONS

Line Item Budget Categories

Contract budgets will be based on four (4) designated categories. Below are guidelines to help define the types of expenditures within each category.

I. Personnel

- a. Salaries
- b. Benefits

II. Operating Expenses

- a. Rent
- b. Printing/copying
- c. Phone
- d. Office supplies
- e. Program supplies
- f. Postage
- g. Meeting costs
- h. Mileage
- i. Conference/seminars
- j. Consultants
- k. Minor Equipment (items under \$5,000)
 - i. Computers, printers, & other peripherals
 - ii. Furniture
 - iii. Other equipment items

III. Other Costs(Expenses)

- a. Subcontractors (list each one)
- b. Other (itemize)
 - i. Incentives
 - ii. Stipends
 - iii. Scholarships
 - iv. Subsidies
 - v. Mini grants

IV. Indirect