BUDGET LINES ITEMS 1-10

Please provide all appropriate requested information.

LINE ITEMS:

1. **Administrators** - Supervise project staff and/or direct the project. Costs included under this line item must be directly attributable to the project and documented. Supervisory staff who may receive a stipend for grant activities which are over and above their regular responsibilities should be reflected in the *Stipend* box (unless the recipient agency has a policy of paying overtime for such activities).

2. **Instructional/Professional Staff** - Staff who provide direct educational/instructional services under the project. Instructional staff who may receive a stipend for grant activities that are over and above their regular responsibilities should be reflected in the *Stipend* box (unless the recipient agency has a policy of paying overtime for such activities).

3. **Support Staff** - Other staff who provide services necessary to support direct educational/instructional services under the project. Costs included under this line item must be directly attributable to the project and documented.

4. **Fringe Benefits** - If fringe benefits are offered to project staff, these benefits must be granted under approved plans and be consistent with the applicant agency’s standards for similar costs supported with other than project funds.

   4-a. **MA TEACHERS’ RETIREMENT SYSTEM** (Federally-funded grants only) – Indicate the amount, 9% of eligible budgeted salaries, allocable to the Massachusetts Teachers’ Retirement System

   4-b. **OTHER FRINGE BENEFITS** - Other retirement systems contributions, health insurance, FICA

5. **Contractual Services** - Services that cannot be provided by other full- or part-time staff employed by the project. Generally, these services are for a short-term period and provide a specific and identifiable product or service. Recipients must adhere to relevant procurement standards when advertising for or soliciting potential service providers. Some grant programs may place a limit on expenditures for consultant services. Applicants should refer to the RFP or agency contact for specific guidance. Stipends paid to regular salaried supervisory and instructional staff for activities outside their contracted working hours may also be listed here under OTHER (unless the recipient agency has a policy of paying overtime for such activities).

6. **Supplies and Materials** - Costs necessary to carry out the project. Supplies are defined as expendable personal property having a useful life of less than one year or an acquisition cost of less than $5,000 per unit.

7. **Travel** - Costs for employees on official business incident to the project. Costs must be consistent with the applicant agency’s standards for similar activities supported with other than project funds.

8. **Other Costs:**

   **Advertising** - Costs for newspaper, magazine, radio, television, direct mail, trade paper, or other advertising provided that the costs are solely for: (a) recruitment of personnel required for the project, (b) solicitation of bids for procurement of goods or services required for the project.

   **Maintenance and Repairs** - Costs incurred for maintenance or repair of equipment purchased with project funds necessary to keep it in efficient operating condition.

   **Memberships and Subscriptions** - Costs of membership in civic, business, technical, and professional organizations provided that: (a) the benefit from the membership is related to the project, (b) the expenditure is for agency membership, (c) the cost of the membership is reasonably related to the value received, and (d) the expenditure is not for membership in an organization that devotes a substantial part of its activities to influencing legislation. Also include here the cost of software licenses.

   **Printing and Reproduction** - Costs incurred for printing and reproduction services necessary for project administration, including forms, reports, manuals, and informational literature.
8. **Other Costs: - continued**

   **Transportation** - Costs related to the project for pupil travel to and from school, between schools and in and around school buildings, and for appropriate field trips or site visits, etc.

   **Telephone/Utilities** - Direct costs for telephone/telecommunications service and utility expenses that relate exclusively to the project.

   **Rental of Space/Equipment** - Direct costs for rental of space/equipment that relate exclusively to the project, provided that the total cost does not exceed the rental costs for similar space or equipment supported with other than project funds.

9. **Indirect Costs** - For all school districts in Massachusetts, costs must be consistent with the rate established by the Department's Office of School Finance. For other than school systems, applicant agencies must comply with provisions of CFR 34 S.76.561. (Please note that indirect costs are not allowable under certain grant programs. If you have any questions regarding this issue, contact the appropriate representative of the Department.)

10. **Equipment** - Costs necessary to carry out the project. Grant Equipment is defined as tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.