

Wake County Smart Start Planning Budget Line Item Explanations

#	Line Item	Definition	Examples
11	Personnel	Employee salaries/wages and fringe costs (full and part-time). To calculate FTEs, divide total number of yearly hours by 2,080. [Example: 20 hrs per wk x 52 wks / 2,080 = 0.5 FTE]	Payroll, FICA, retirement contributions, insurance costs attributed to employment (e.g. health insurance, dental insurance, Workers' Compensation)
12	Contracted Professional Services	Services that are provided by independent contractors (i.e., non-employees)	Temporary agency services, consulting services, needs assessments
14	Office Supplies & Materials	Office supplies and materials; limit to \$300 per FTE. Limit does not apply to consumable computer supplies, software subscriptions, or PPE.	Office supplies, consumable computer supplies (including mice, keyboards, cables, etc.), software and software subscriptions, janitorial supplies, database access fees, other administrative supplies, PPE
15	Service-Related Supplies	Supplies used in the performance of a service activity. This line should not be used for DSP's Admin costs (see Line 35). Nor should it be used for reward/incentive items given to program participants (see Line 47).	Educational supplies: materials used during trainings IF consumed (like a workbook) or not given away, food used in teaching nutrition/cooking classes, lending library supplies including die cuts and lamination supplies
17	Travel	Costs associated with travel by <u>employees</u>	Meals, lodging, and transportation/mileage for employees attending conferences, meetings, monitoring visits, home visits; NOT travel provided for program participants (e.g. transporting preschoolers) usually reported on Line 43
18	Communications & Postage	All communications and postage costs. Limit telephone costs to either land phone or cell phone.	Telephone, cell phone, internet, fax, outbound postage and shipping fees
19	Utilities	All utilities costs; explain allocation method used	Electricity, municipal water, sewer, gas
20	Printing & Binding	Printing, binding, copying costs for internal-use items	Internal manuals, business cards, purchasing forms, stationery, etc.; NOT for service materials distributed externally (see Line 24)
21	Repair & Maintenance	Costs for minor repairs and routine maintenance	Janitorial services, landscaping services, computer repair technicians, locksmiths, plumbers, carpenters, pest control, maintenance agreements for equipment such as copiers, etc. NOT to be used for repair costs of a <u>CAPITAL</u> nature as defined by Smart Start (e.g., roof replacement, HVAC replacement)
22	Meeting/Conference Expense	Expenses related to meetings and conferences hosted/organized/presented by the DSP for program participants	Food, facility rental, speaker fees, supplies for hosted events; NOT to be used for expenses incurred by employees attending meetings/conferences held by outside parties (see Lines 23 & 17)
23	Employee Training (no travel)	Costs for training for employees	Tuition, registration, training materials for staff; NOT for travel expenses (mileage, food, hotel, etc.) incurred for training (see Line 17); includes Smart Start Conference fees for employees
24	Advertising & Outreach	Cost of advertising for staff as well as advertising and publicizing services to the community	Classified ads for competitive bidding or to solicit job applicants; ads to publicize program services; brochures & fliers publicizing services/events; community resource directories

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27	Office Rent	Office space rental expenses. Explain allocation method used.	Regular rental of space to conduct an activity or provide office space for funded personnel
28	Furniture Rental	Furniture rental expenses	Rental of office desks, chairs, conference tables
29	Equipment Rental	Costs of equipment rental	Rental or lease of copiers, phones, computers, etc. and any property tax associated with these rentals; NOT for copier maintenance agreements (see Line 21)
30	Vehicle Rental	Costs incurred with vehicle rental	Vehicle rental, gasoline and insurance for rented vehicles
31	Dues & Subscriptions	Costs for subscriptions for publications, professional organization membership dues	Subscriptions to childcare-related magazines; professional memberships
32	Insurance & Bonding	Costs for insurance	General liability, fidelity bonding, professional liability, special events coverage, etc.; NOT workers' comp (See Line 11)
33	Book/Library Reference Materials	Costs of reference materials for internal use by employees	The cost of educational and reference materials used by employees; this line includes audio and video reference materials
35	Other Expenses	Administrative and overhead expenses not classified elsewhere – LIMITED to a MAXIMUM of 8% OF DIRECT COSTS (total cost less grants, awards, subsidies, etc. [Lines 45 through 47])	MUST BE ACCOMPANIED BY A COST ALLOCATION PLAN
39	Furniture/Non-Computer Equipment, \$500+ per item	Costs of furniture and non-computer equipment that equals or exceeds \$500 per item	Desks, conference tables (\$500 or more)
40	Computer Equipment, including Printers, \$500+ per item	Costs of computer equipment that equals or exceeds \$500 per item	Desktop computers, laptops, printers (\$500 or more)
41	Furniture & Equipment, Under \$500 per Item	Costs of equipment that is less than \$500 per item	Chairs, tables, fax machines, printers (less than \$500)
43	Purchase of Services	Payments to providers/vendors for routine services	This line records the purchase of informal, incidental services or activities which do not take place under a formal contract or grant. Items coded to this line are calculated based on cost of service, cost per mile, cost per screening, etc.
45	Stipends/Scholarships	Costs of stipends and scholarships provided to individuals	This line records the amount of stipends/scholarships provided to adult individuals. List quantity, type and recipients involved. Provide a copy of policies and procedures to address the review and approval of applications, disbursement of awards and documentation requirements.
46	Cash Grants & Awards	Cash grants to outside organizations and/or individuals	Tuition reimbursement, participant recognition
47	Non-Cash Grants & Awards	Non-cash awards to organizations and/or individuals; payments to a third party on behalf of a grantee	Information packets, books distributed through a literacy activity, training-related materials not consumed during the training and given to participants to keep