

Line Item Category Definitions as Reference in Completing the Capital Budget

The below category definitions identify a non-exhaustive listing as *examples* of what each respective category could cover. These apply to both State funding (DCEO Grant) and non-State funding (local funds; other Grants, etc.) associated with the overall project. State funds will auto-populate into Section A of your Budget and Non-State funds will auto-populate into Section B of your Budget. These sections are divided by a light blue line on each individual Category tab.

- **Design/Engineering** – costs associated with creation of the project’s architectural drawings; engineering studies and/or fees; etc., including costs of plans & specs and/or printing costs if specifically identified as such within the Scope of Work.
- **Building Land Purchase** – cost to purchase, either in whole or in part, a building, structural shell, condominium, land, and/or easement including, but not limited to: the net purchase price itself; closing costs charged to the buyer on the closing document; legal fees; etc.
- **Wiring/Electrical** – purchase of materials necessary for completion of the project scope such as: electrical wiring; conduit; outlets; switches; etc. including associated labor/installation costs, as identified within the Scope of Work.
- **Equipment/Material/Labor** – purchase of materials and/or purchase/lease of equipment, to use or install for the project, such as: steel; drywall; lumber; wiring; doors; windows; roofing; rock; etc. including labor/installation costs, as identified – within the Scope of Work.
- **Paving/Concrete/Masonry** – purchase of materials necessary for completion of the project scope such as bituminous pavement; concrete; rock; bricks; blocks; mortar; tuckpointing; etc. including associated labor/installation costs, as identified within the Scope of Work.
- **Construction Management/Oversight** – costs associated with managing the construction activities and/or overseeing all aspects of the construction project, either by contractor personnel or Grantee personnel, but limited to verifiable time working on this project.
- **Mechanical System** – purchase of materials necessary for completion of the project cope such as: HVAC; elevators; fire alarm, sprinkler, or ventilation systems; etc. including associated labor/installation costs, as identified within the Scope of Work.
- **Excavation/Site Prep/Demo** – costs associated with demolition of existing structures on the project site and/or preparation of the project site including excavation, etc. ahead of actual new construction/renovation activities.
- **Plumbing** – purchase of materials necessary for completion of the project scope such as: internal or external pipes for water, gas, and/or sewage; fixtures; etc. including associated labor/installation costs, as identified within the Scope of Work.
- **Other Construction Expenses** – costs that can’t be easily broken out to or covered by other individual/specific Budgetary line items such as: landscaping; hauling; equipment rental; insurance; environmental fees; loan payments; etc. as identified within the Scope of Work.
- **Contingency** – coverage of potential cost overruns in any of the other utilized Grant Budget line items.