**SAMPLE EXPANDED SERVICES BUDGET JUSTIFICATION**

The sample Budget Justification shown below is provided as a broad outline. Applicants are required to provide one consolidated 2-year Budget Justification that details all projects proposed in the Expanded Services (ES) application. The Budget Justification should explain the amounts requested for each line item in the Consolidated Federal Object Class Categories Form, and must contain sufficient detail to enable HRSA to determine if costs are allowable.

| **Budget Justification** | **Year 1** | **Year 2** |
| --- | --- | --- |
| **Federal** | **Non-Federal** |
| **EXPENSES:** *Object class totals should be consistent with those presented in the Consolidated Federal Object Class Categories Form.* |
| **PERSONNEL –**List each staff member who will be supported by ES funds, name (if possible), position title, percent full time equivalency (FTE), and annual salary.**See additional requirements on salary limitations for staff paid with federal funds on** [**page 3**](#SalaryLimit) **of this sample.** |
| ADMINISTRATION  |  |  |  |
| MEDICAL STAFF  |  |  |  |
| DENTAL STAFF |  |  |  |
| BEHAVIORAL HEALTH STAFF |  |  |  |
| PHARMACY STAFF |  |  |  |
| VISION STAFF |  |  |  |
| SUPPORTIVE STAFF |  |  |  |
| OTHER STAFF  |  |  |  |
| **TOTAL PERSONNEL**  |  |  |  |
| **FRINGE BENEFITS –** List the components that comprise the fringe benefit rate (e.g., health insurance, taxes, unemployment insurance, life insurance, retirement plan, tuition reimbursement). The fringe benefits should be directly proportional to the portion of personnel costs allocated for the ES project. |
| FICA @ X.XX% |  |  |  |
| Medical @ X.XX% |  |  |  |
| Retirement @ X% |  |  |  |
| Dental @ X% |  |  |  |
| Unemployment & Workers Compensation @ X% |  |  |  |
| Disability @ X% |  |  |  |
| **TOTAL FRINGE** @ XX% |  |  |  |
| **TRAVEL –** List travel costs according to local and long distance travel. For local travel, include the mileage rate, number of miles, reason for travel, and staff travelling. Include travel expenses associated with participating in meetings and other trainings or workshops. |
| Local travel: mileage rate, number of miles, reason for travel, staff travelling |  |  |  |
| Provider Training: trainings @ $X per person x number of people  |  |  |  |
| Patient/Community Education (X,XXX miles @ $0.XX per mile) |  |  |  |
| **TOTAL TRAVEL**  |  |  |  |
| **EQUIPMENT – Maximum request of $100,000 in Year 1 only.** List equipment costs and provide justification. This section should be consistent with information presented in the Equipment List. **NOTE:** Applicants that propose to use ES funds in Year 1 on equipment will be prompted in the ES application in EHB to describe how funds that went toward equipment costs in Year 1 will be spent in Year 2, during which ES funds may NOT go toward equipment costs, but may be used in other eligible cost categories.  |
| Clinical: 2 blood pressure machines @ $XXXX each4 dental chairs @ $XXX each |  |  |  |
| Electronic Health SoftwareAdd-on service @ $XX per year |  |  |  |
| **TOTAL EQUIPMENT**  |  |  |  |
| **SUPPLIES –** List the items necessary for implementing the proposed ES projects, separating items into three categories: office supplies (e.g., paper, pencils), medical supplies (e.g., syringes, blood tubes, gloves), and educational supplies (e.g., brochures, videos). |
| Office Supplies ($XX per month x 12 months x X sites) |  |  |  |
| Medical Supplies ($X.XX per visit x X,XXX visits) |  |  |  |
| Dental Supplies ($X.XX per visit x X,XXX visits) |  |  |  |
| **TOTAL SUPPLIES**  |  |  |  |
| **CONTRACTUAL –** Provide a clear explanation as to the purpose of each contract, how the costs were estimated, and the specific contract deliverables. Include sufficient detail to justify costs. |
| Patient Care Services ( Describe purpose of contract, cost and deliverables) |  |  |  |
| Pharmacy Services (X pharmacies x $XXX per contract) |  |  |  |
| Laboratory Services ($XX per sample x X,XXX samples) |  |  |  |
| **TOTAL CONTRACTUAL**  |  |  |  |
| **OTHER –** Include all costs that do not fit into any other category and provide an explanation of each cost (e.g., audit, legal counsel). Include sufficient detail to justify each item. **NOTE:** Federal funding CANNOT support grant-writing, fundraising, construction, or lobbying costs. |
| Staff Recruitment – newspaper and Internet posting |  |  |  |
| Access Accommodations – cultural/linguistic competence modifications  |  |  |  |
| **TOTAL OTHER**  |  |  |  |
| **TOTAL DIRECT CHARGES** (Sum of all TOTAL Expenses above) |  |  |  |
| **INDIRECT CHARGES –** *Include approved indirect cost rate.*  |
| X.XX% indirect rate (includes utilities and accounting services) |  |  |  |
| **TOTALS** (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES above) |  |  |  |

**Additional Budget Justification: Personnel Costs**

Personnel costs must be explained by listing the exact amount requested per year for each individual staff member to be paid with Federal funds as part of the Expanded Services application. See Table 1 below. Staff supported entirely with non-Federal funds do not require this level of information. Further details are included in Appendix C of the Expanded Services Instructions.

**Table 1: Budget Justification Sample for Salary Limitation**

| **Name** | **Position Title** | **% of FTE** | **Base Salary** | **Adjusted Annual Salary** | **Federal Amount Requested** |
| --- | --- | --- | --- | --- | --- |
| J. Smith | Physician  | 50% | $225,000  | $181,500  | $90,750 |
| R. Doe | Nurse Practitioner  | 100% | $75,950  | No adjustment needed  | $75,950 |
| D. Jones | Data/AP Specialist  | 25% | $33,000  | No adjustment needed  | $8,250 |