

SAMPLE BUDGET JUSTIFICATION

The sample line-item budget justification shown below is provided as a broad outline. A detailed budget justification is required for all items within each category for which funds are requested.

Budget Justification	Year 1		Year 1 Total	Year 2 Total
	Federal Grant Request	Non-federal Resources		
REVENUE – <i>Should be consistent with information presented in SF-424A and Form 3: Income Analysis.</i>				
NAP GRANT REQUEST				
APPLICANT ORGANIZATION				
STATE FUNDS				
LOCAL FUNDS				
OTHER FEDERAL FUNDING (break out by source — e.g., HUD, CDC)				
OTHER SUPPORT				
PROGRAM INCOME (fees, third party reimbursements, and payments generated from the projected delivery of services)				
TOTAL REVENUE				
EXPENSES: <i>Object class totals should be consistent with those presented in Section B of the SF-424A.</i>				
PERSONNEL – <i>Include budget details for each staff position as seen in the Personnel Justification sample below.</i>				
ADMINISTRATION				
MEDICAL STAFF				
DENTAL STAFF				
BEHAVIORAL HEALTH STAFF				
ENABLING STAFF				
OTHER STAFF				
TOTAL PERSONNEL				
FRINGE BENEFITS				
FICA @ X.XX%				
Medical @ X%				
Retirement @ X%				

Budget Justification	Year 1		Year 1 Total	Year 2 Total
	Federal Grant Request	Non-federal Resources		
Dental @ X%				
Unemployment & Workers Compensation @ X%				
Disability @ X%				
TOTAL FRINGE @ X%				
TRAVEL				
Patient travel: \$X x X,XXX uninsured visits and enabling service appointments				
Provider Training: 2 trainings in QI/QA @ \$X per person x 2 FTEs 5 hotel nights @ \$X per night x 2 FTEs x 2 trainings				
Outreach (X,XXX miles @ \$0.XX per mile)				
TOTAL TRAVEL				
EQUIPMENT – Should be consistent with information presented in the Equipment List. Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.				
Ultrasound machine				
3 dental chairs @ \$X,XXX each				
TOTAL EQUIPMENT				
SUPPLIES				
4 laptop computers @ \$X each				
Office Supplies (\$X per month x 12 months)				
Printing Costs (\$X.XX per brochure x 4 brochures x X,000 copies)				
Medical Supplies (\$X.XX per visit x X,XXX visits)				

Budget Justification	Year 1		Year 1 Total	Year 2 Total
	Federal Grant Request	Non-federal Resources		
Dental Supplies (\$X.XX per visit x X,XXX visits)				
TOTAL SUPPLIES				
CONTRACTUAL – <i>Include detailed justification. Summaries of contracts must be included in Attachment 7. Contracts for a significant portion of the scope of project must be attached to Form 8.</i>				
Pharmacy Services (\$X per contract)				
Laboratory Services (\$X per sample x X,XXX samples)				
Housekeeping Services (\$X per month x 12 months)				
Ophthalmology Services (\$X per patient x XXX patients)				
Waste Removal (\$X per month x 12 months)				
TOTAL CONTRACTUAL				
CONSTRUCTION – <i>Provide a summary of minor alteration and renovation (A&R) costs for one-time funding in Year 1 only. Should be consistent with information presented in the A&R budget narrative.</i>				
A&R costs for ABC Site – renovation of exam rooms				
A&R costs for MNO Site – replacement of HVAC system				
A&R costs for XYZ Site – renovation of dental suite				
TOTAL CONSTRUCTION				

Budget Justification	Year 1		Year 1 Total	Year 2 Total
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OTHER – Include detailed justification. Note: Federal funding CANNOT support grant-writing, fundraising, or lobbying costs.				
EHR provider licenses \$X each				
Staff Recruitment – newspaper and Internet posting				
Audit Services with HIJ Firm				
Membership Dues (specify membership organization and cost per each)				
Property Insurance				
Repairs and Maintenance - not covered by warranty (\$X per month x 12 months)				
Rent (\$X per month x 12 months)				
TOTAL OTHER				
TOTAL DIRECT CHARGES (Sum of TOTAL Expenses)				
INDIRECT CHARGES – Include approved indirect cost agreement.				
X% indirect cost rate (includes utilities and accounting services)				
TOTALS (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)				

Personnel Justification Sample

Name	Position Title	% of FTE	Annual Salary	Federal Amount Requested
C. Moore	CEO	50	\$150,000	\$ 75,000
J. Smith	Physician	50	\$185,100*	\$ 92,550
R. Doe	Nurse Practitioner	100	\$ 75,950	\$ 75,950
M. Green	Dentist	75	\$ 100,000	\$ 75,000
D. Jones	Data/AP Specialist	25	\$ 33,000	\$ 8,250
H. Black	Outreach Director	50	\$ 65,000	\$ 32,000
B. White	Referral Specialist	100	\$ 40,000	\$ 40,000

*Actual annual salary = \$225,000

Additional Budget Justification:

Include detailed justification for line-items above.

For the second budget year, the justification narrative should highlight the changes from Year 1.