

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		
EXPENSES: <i>Object class totals should be consistent with those presented in Section B of the SF-424A.</i>				
PERSONNEL – (Include budget details for each staff position as seen in the Personnel Justification sample below)				
DENTAL STAFF (includes Dental Therapists, if applicable)				
ENABLING STAFF				
OTHER STAFF				
TOTAL PERSONNEL				
FRINGE BENEFITS				
FICA @ X.XX%				
Medical @ X%				
Retirement @ X%				
Dental @ X%				
Unemployment & Workers Compensation @ X%				
Disability @ X%				
TOTAL FRINGE @ X%				
TRAVEL				
Provider Training: 2 oral health conferences @ \$X per person x 2 FTEs				
2 hotel nights @ \$X per night x 2 FTEs x 2 trainings				
Outreach (X,XXX miles @ \$0.XX per mile)				
TOTAL TRAVEL				

Budget Justification	Year 1		Year 1 Total	Year 2 Total
	Federal Grant Request	Non-federal Resources		
EQUIPMENT – (Include movable pieces of equipment that cost \$5,000 or more. Maximum request of \$150,000 for Equipment and A/R costs in Year 1 only. Should be consistent with information presented in the Equipment List and SF-424A. Provide adequate narrative to explain how these funds will be utilized for operational costs in Year 2.)				
Electronic Health Records Add-on Software @ \$XX per year				
2 dental chairs @ \$X,XXX each				
TOTAL EQUIPMENT				
SUPPLIES				
Printing Costs (\$X.XX per brochure x 4 brochures x X,000 copies)				
Dental Supplies (\$X.XX per visit x X,XXX visits)				
TOTAL SUPPLIES				
CONTRACTUAL – Include detailed justification. Summaries of contracts must be included in Attachment 7.				
Dentist (X hours per week x \$XXX per hour)				
TOTAL CONTRACTUAL				
CONSTRUCTION – Provide a summary of minor alteration and renovation (A&R) costs. Maximum request of \$150,000 for Equipment and A/R costs in Year 1 only. Should be consistent with information presented in the A&R budget narrative and SF-424A. Provide adequate narrative to explain how these funds will be utilized for operational costs in Year 2.)				
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				
TOTAL OTHER				
TOTAL DIRECT CHARGES (Sum of TOTAL Expenses)				
INDIRECT CHARGES – Include approved indirect cost agreement in Attachment 8				
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	Base Salary	Federal Amount Requested
C. Moore	CEO	50	\$150,000	\$ 75,000
J. Smith	Physician	50	\$225,000	\$112,500
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

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.