



VIRGINIA  
HEALTH CARE  
FOUNDATION

6806 Paragon Place, Suite 250 • Richmond, VA 23230 • [www.vhcf.org](http://www.vhcf.org)  
Phone: (804) 828-5804 • Fax: (804) 828-4370 • email: [info@vhcf.org](mailto:info@vhcf.org)

## Project Budget: Reference Sheet

*(updated April 2024)*

The purpose of this sheet is to explain several of the budget line items, and how to calculate them on the expenditure form.

- a) Many projects, such as free clinics, rely heavily on the use of volunteer medical providers who render free services by the hour. Generally, these providers come to the project’s clinic site to provide the care. They are not reimbursed for their services. The following is a list of the various volunteer medical providers and the average value of their services per hour. Please use these values when calculating the value of their volunteer services (*Project Budget: Expenditures - I. Personnel - Volunteer Providers*).

*Please Note: The following values are from the May 2023 State Occupational Employment and Wage Estimates Report compiled by the United States Department of Labor. They reflect the statewide mean for each occupation and may be higher or lower depending upon your regional economy. For this reason, you may **selectively** adjust them **where necessary** (in either direction) by as much as 15 percent. To view a complete lists of all health care occupations and other occupational groups please visit, [http://www.bls.gov/oes/current/oes\\_va.htm#29-0000](http://www.bls.gov/oes/current/oes_va.htm#29-0000)*

Provider Type	Average Value/Hour
Mental Health Counselor (LCSW, LPC)	\$28.18
Psychologist	\$51.99
Psychiatrist	\$119.94
Psychiatric Mental Health Nurse Practitioner (Psych NP)	\$64.69
Registered Nurse	\$42.48
General Internal Medicine Physician (FP/GP)	\$120.93
OB/GYN	\$154.02
Licensed Practical Nurse	\$27.79
Medical Assistant	\$20.20
Nurse Practitioner	\$58.11
Pharmacist	\$66.54
Physician Assistant	\$57.70
Dentist	\$90.36
Dental Hygienist	\$44.13
Dental Assistant	\$22.90

Calculate the total value of the services rendered by each type of volunteer provider by multiplying the total number of volunteer hours from each type of provider by the corresponding value/hour listed above. Record the total as an in-kind contribution in the spaces provided.

For example, a progress report for a dental initiative that utilizes volunteers may share:

Total number of volunteers: 45 - Total number of hours: 330 - Total value: \$20,495  
20 dentists provided 150 hours of service, valued at \$12,460.50  
10 dental hygienists provided 50 hours of service, valued at \$2,150.50  
10 dental assistants provided 80 hours of service, valued at \$1,730.40  
5 dental students provided 50 hours of service, valued at \$4,153.50

- b) Many projects use other types of volunteers to assist them in their efforts (*such as reception, administrative, etc*). The Independent Sector tracks and reports the average value per hour for volunteers by state:  
[http://www.independentsector.org/programs/research/volunteer\\_time.html](http://www.independentsector.org/programs/research/volunteer_time.html).
- c) Many professionals volunteer their services by agreeing to render care in their private practices to patients referred from a project. That care may be provided free of charge or at a reduced rate.

Free Care:

If the health care is provided by off-site volunteers free of charge, the total value of the office visit should be included in the *in-kind* columns of the Expenditure Form and Income Form.

Reduced Rate Care:

If the health care is provided at a *reduced* rate, the actual amount paid for care should be listed as a cash expenditure. The difference between the market rate and the reduced rate should be listed as an in-kind contribution. The following example illustrates this reporting method:

A volunteer physician has provided care to 5 established patients in his/her office at a reduced rate. The total value of the services provided by the physician would be \$399.00 ( $\$79.80/\text{visit} \times 5 \text{ visits}$ ). The physician provides this care for a discounted rate of \$20/visit, and donates the remaining \$59.80/visit as an in-kind service. Thus, the project's cash expenditure for the 5 visits would be \$100 ( $\$20/\text{visit} \times 5 \text{ visits}$ ), and the in-kind value of the physician's donated services would be \$299.00 ( $\$59.80/\text{visit} \times 5 \text{ visits}$ ).

This would be reported on the Expenditure Form as follows:

	<u>Cash</u>	<u>In-kind</u>	<u>Total</u>
Office Visits-Primary Care Physician	\$100	\$299.00	\$399.00

Cash = the actual amount paid by the project to the provider for office visits.

In-Kind = the difference between the total value of the office visit and the cash paid by the project.

The \$299 in in-kind value would also be reported in the In-Kind column of the Income Form.

If you have any questions regarding the Budget Form, please contact Andrea Lancaster at [andrea@vhcf.org](mailto:andrea@vhcf.org) or Tessa Ashoff at [tessa@vhcf.org](mailto:tessa@vhcf.org).