

FY 2019 SAMPLE BUDGET NARRATIVE

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

REVENUE (Consistent with information presented in the SF-424A - Budget Information: Budget Details form and Form 3: Income Analysis)

REVENUE	Federal Grant Request	Non-Federal Resources
PROGRAM INCOME (fees, third party reimbursements, and payments generated from the projected delivery of services)		
STATE FUNDS		
LOCAL FUNDS		
OTHER FEDERAL FUNDING (break out by source — e.g., HUD, CDC)		
OTHER SUPPORT		
TOTAL REVENUE		

EXPENSES: Object class totals should be consistent with those presented in Section B of the Budget Information: Budget Details form.

PERSONNEL (Include budget details for each staff position as seen in the Personnel Justification sample below)	Federal Grant Request	Non-Federal Resources
ADMINISTRATION		
MEDICAL STAFF		
DENTAL STAFF		
BEHAVIORAL HEALTH STAFF (i.e., Mental Health and Substance Use Disorder)		
ENABLING STAFF		
OTHER STAFF		
TOTAL PERSONNEL		

FRINGE BENEFITS	Federal Grant Request	Non-Federal Resources
FICA @ X.XX%		
Medical @ X%		
Retirement @ X%		
Dental @ X%		
Unemployment & Workers Compensation @ X%		
Disability @ X%		
TOTAL FRINGE @ X%		

TRAVEL	Federal Grant Request	Non-Federal Resources
Patient travel: \$XXX,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 <i>(Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more).</i>	Federal Grant Request	Non-Federal Resources
Ultrasound machine		
3 dental chairs @ \$X,XXX each		
TOTAL EQUIPMENT		

SUPPLIES	Federal Grant Request	Non-Federal Resources
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)		
Dental Supplies (\$X.XX per visit x X,XXX visits)		
TOTAL SUPPLIES		

CONTRACTUAL <i>(Include sufficient detail to justify costs.)</i>	Federal Grant Request	Non-Federal Resources
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		

OTHER (Include detailed justification. Note: Federal funding CANNOT support construction, fundraising, or lobbying costs.)	Federal Grant Request	Non-Federal Resources
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 rate.)	Federal Grant Request	Non-Federal Resources
X% indirect cost rate (includes utilities and accounting services)		
TOTALS (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)		

Additional Budget Justification:

Personnel Object Class Category Justification

See the table below for an example of the information required for staff positions supported in whole or in part by federal section 330 grant funds.

PERSONNEL JUSTIFICATION SAMPLE

Name	Position Title	% of FTE	Base Salary	Adjusted Annual Salary*	Federal Amount Requested
J. Smith	Physician	50%	\$255,000	\$189,600	\$94,800
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
D. Green	Outreach Coordinator	50%	\$65,000	no adjustment needed	\$32,500
K. Merchant	Dentist	100%	\$200,000	\$189,600	\$189,600
Total			\$628,950	N/A	\$401,100

*used when the base salary is over the limitation of \$189,600