

## 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.

Budget Justification	FY 2018 Budget Period	
	Federal Grant Request	Non-Federal Resources
<b>REVENUE</b> – <i>Should be consistent with information presented in Budget Information: Budget Details form and Form 3: Income Analysis.</i>		
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		
<b>TOTAL REVENUE</b>		
<b>EXPENSES:</b> <i>Object class totals should be consistent with those presented in Section B of the Budget Information: Budget Details form.</i>		
<b>PERSONNEL</b>		
ADMINISTRATION		
MEDICAL STAFF		
DENTAL STAFF		
BEHAVIORAL HEALTH STAFF (i.e., Mental Health and Substance Abuse)		
ENABLING STAFF		
OTHER STAFF		
<b>TOTAL PERSONNEL</b>		
<b>FRINGE BENEFITS</b>		
FICA @ X.XX%		
Medical @ X%		
Retirement @ X%		
Dental @ X%		
Unemployment & Workers Compensation @ X%		
Disability @ X%		
<b>TOTAL FRINGE @ X%</b>		

Budget Justification	FY 2018 Budget Period	
	Federal Grant Request	Non-Federal Resources
<b>TRAVEL</b>		
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)		
<b>TOTAL TRAVEL</b>		
<b>EQUIPMENT – Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.</b>		
Ultrasound machine		
3 dental chairs @ \$X,XXX each		
<b>TOTAL EQUIPMENT</b>		
<b>SUPPLIES</b>		
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)		
<b>TOTAL SUPPLIES</b>		
<b>CONTRACTUAL – Include sufficient detail to justify costs.</b>		
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)		
<b>TOTAL CONTRACTUAL</b>		

Budget Justification	FY 2018 Budget Period	
	Federal Grant Request	Non-Federal Resources
<b>OTHER</b> – Include detailed justification. Note: Federal funding CANNOT support construction, 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)		
<b>TOTAL OTHER</b>		
<b>TOTAL DIRECT CHARGES</b> (Sum of TOTAL Expenses)		
<b>INDIRECT CHARGES</b> – Include approved indirect cost rate.		
X% indirect cost rate (includes utilities and accounting services)		
<b>TOTALS</b> (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

<b>Name</b>	<b>Position Title</b>	<b>% of FTE</b>	<b>Base Salary</b>	<b>Adjusted Annual Salary</b>	<b>Federal Amount Requested</b>
C. Moore	CEO	50	\$150,000	No adjustment needed	\$ 75,000
J. Smith	Physician	50	\$225,000	\$187,000	\$ 93,500
R. Doe	Nurse Practitioner	100	\$75,950	No adjustment needed	\$ 75,950
M. Green	Dentist	75	\$ 100,000	No adjustment needed	\$ 75,000
D. Jones	Data/AP Specialist	25	\$ 33,000	No adjustment needed	\$ 8,250
H. Black	Outreach Director	50	\$ 65,000	No adjustment needed	\$ 32,500
S. White	Referral Specialist	100	\$ 40,000	No adjustment needed	\$ 40,000