

SAMPLE BUDGET NARRATIVE

The sample line-item budget narrative shown below is provided as a broad outline. A detailed budget narrative is required for all items within each category for which funds are requested for each 12-month period (budget year) of the three-year project period. Year 1 of the budget justification narrative should be classified into federal and non-federal resources, and a table of personnel to be paid with federal funds must be provided. For subsequent years, the budget narrative should highlight changes from Year 1 or clearly indicate there are no substantive changes during the project period. See Section 5.1 of HRSA's [SF-424 Two-Tier Application Guide](#).

REVENUE *(Consistent with information presented in the SF-424A and Form 3: Income Analysis)*

REVENUE	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
SAC/SAC-AA 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: *Object class totals should be consistent with those presented in Section B of the SF-424A.*

PERSONNEL <i>(Include budget details for each staff position as seen in the Personnel Justification sample below)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
ADMINISTRATION					
MEDICAL STAFF					
DENTAL STAFF					

PERSONNEL (Include budget details for each staff position as seen in the Personnel Justification sample below)	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
BEHAVIORAL HEALTH STAFF:					
MENTAL HEALTH SERVICES					
SUBSTANCE ABUSE SERVICES					
ENABLING STAFF					
OTHER STAFF					
TOTAL PERSONNEL					

FRINGE BENEFITS	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
FICA @ X.XX%					
Medical @ X%					
Retirement @ X%					
Dental @ X%					
Unemployment & Workers Compensation @ X%					
Disability @ X%					
TOTAL FRINGE @ X%					

TRAVEL	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
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					

<u>EQUIPMENT</u> <i>(Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
Ultrasound machine					
3 dental chairs @ \$X,XXX each					
TOTAL EQUIPMENT					
<u>SUPPLIES</u>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
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					

<u>CONTRACTUAL</u> <i>(Include detailed justification. Summaries of contracts must be included in Attachment 7. Contracts for a substantial portion of the award must be attached to Form 8.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
Pharmacy Services (\$X per contract)					
Laboratory Services (\$X per sample x X,XXX samples)					
Housekeeping Services (\$X per month x 12 months)					

CONTRACTUAL <i>(Include detailed justification. Summaries of contracts must be included in Attachment 7. Contracts for a substantial portion of the award must be attached to Form 8.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
Ophthalmology Services (\$X per patient x XXX patients)					
Waste Removal (\$X per month x 12 months)					
TOTAL CONTRACTUAL					

OTHER <i>(Include detailed justification. Note: Federal funding CANNOT support construction, fundraising, or lobbying costs.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
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 <i>(Include approved indirect cost agreement in Attachment 14: Other Relevant Documents.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
X% indirect cost rate (includes utilities and accounting services)					
TOTALS (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)					

Federal Personnel Justification Sample

Name	Position Title	% of FTE	Base Salary	Adjusted Annual Salary	Federal Amount Requested
C. Moore	CEO	50	\$150,000	No adjustment needed	\$ 75,000
J. Smith	Physician	50	\$225,000	\$185,100	\$ 92,550
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	\$ 32,000
S. White	Referral Specialist	100	\$ 40,000	No adjustment needed	\$ 40,000