



# 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 (1-year project period for new applicants). Year 1 of the budget 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 FUNDING REQUEST					
APPLICANT ORGANIZATION					
STATE FUNDS					
LOCAL FUNDS					
OTHER SUPPORT					
PROGRAM INCOME (fees, third party reimbursements, and payments generated from the projected delivery of services)					
<b>TOTAL REVENUE</b>					

**EXPENSES:** *Object class totals should be consistent with those presented in Section B of the SF-424A.*

<b>PERSONNEL</b> <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					
BEHAVIORAL HEALTH STAFF :					
MENTAL HEALTH SERVICES					
SUBSTANCE USE DISORDER SERVICES					
ENABLING STAFF					
OTHER STAFF					
<b>TOTAL PERSONNEL</b>					

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

<b>TRAVEL</b>	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</b>
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)					
<b>TOTAL TRAVEL</b>					

<b>EQUIPMENT</b> (Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.)	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</b>
Ultrasound machine					
3 dental chairs @ \$X,XXX each					
<b>TOTAL EQUIPMENT</b>					
<b>SUPPLIES</b> (Include equipment items that cost less than \$5,000 each and other supplies)	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</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</b> (Include detailed justification. Summaries of contracts must be included in Attachment 7. Contracts to perform substantive programmatic work within the proposed scope of project must be attached to Form 8.)	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</b>
Pharmacy Services (\$X per contract)					
Laboratory Services (\$X per sample x X,XXX samples)					
Housekeeping Services (\$X per month x 12 months)					
Optometry Services (\$X per patient x XXX patients)					
Waste Removal (\$X per month x 12 months)					
<b>TOTAL CONTRACTUAL</b>					

<b>OTHER</b> (Include detailed justification. Note: Federal funding CANNOT support grant-writing, construction, fundraising, or lobbying costs.)	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</b>
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> <i>(Include approved indirect cost agreement in Attachment 13: Other Relevant Documents.)</i>	<b>Year 1: Federal Request</b>	<b>Year 1: Non-Federal Resources</b>	<b>Year 1 Total</b>	<b>Year 2 Total</b>	<b>Year 3 Total</b>
X% indirect cost rate (includes utilities and accounting services)					
<b>TOTALS</b> (Total of TOTAL DIRECT CHARGES and INDIRECT CHARGES)					

**Federal 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	\$192,300	\$96,150
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
<b>TOTAL</b>					<b>\$402,850</b>

\*Use this column only when the salary is over the limitation of \$192,300