



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 period of performance (1-year period of performance 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 period of performance. 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)					
TOTAL REVENUE					

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

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
ADMINISTRATION					
MEDICAL STAFF					
DENTAL STAFF					
BEHAVIORAL HEALTH 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
MENTAL HEALTH SERVICES					
SUBSTANCE USE DISORDER SERVICES					
VISION SERVICE					
ENABLING 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					

EQUIPMENT (Include items of moveable equipment that cost \$5,000 or more and with a useful life of one year or more.)	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					
SUPPLIES (Include equipment items that cost less than \$5,000 each and other supplies)	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					

CONTRACTUAL (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.)	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)					

CONTRACTUAL <i>(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.)</i>	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
Housekeeping Services (\$X per month x 12 months)					
Optometry 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 grant-writing, 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)					

OTHER (Include detailed justification. Note: Federal funding CANNOT support grant-writing, construction, fundraising, or lobbying costs.)	Year 1: Federal Request	Year 1: Non-Federal Resources	Year 1 Total	Year 2 Total	Year 3 Total
TOTAL OTHER					
TOTAL DIRECT CHARGES (Sum of TOTAL Expenses)					

INDIRECT CHARGES (Include approved indirect cost agreement in Attachment 13: Other Relevant Documents.)	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	\$197,300	\$98,650
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
TOTAL					\$405,350

*Use this column only when the salary is over the limitation of \$197,300.