

Sample Budget Justification - Extension

ABC University – 1862 USDA Smith-Lever Program Budget Narrative

FAIN/Award number: XXXX-XX-XXXXXX

Section A – Budget Summary

Carryover –

Lines 7(c), \$500,000 will be used to support salary and fringe benefits.

Line 7(d) \$250,000 in state matching carryover will be used to support salary and fringe benefits, except for approximately \$15,000 supporting a piece of general purpose equipment. See attached equipment prior approval.

Section B: Budget categories

a. Personnel: \$4,930,000

ABC University expects to use approximately 69% of its FY 2020 Smith-Lever allocation on personnel supporting approximately 100 full and part time positions.

Personnel funded under Smith-lever include the following categories:

- Extension Director/Assistant Director
- Extension Agents/Educators
- Extension Specialists
- Extension Paraprofessional/technician
- Program coordinator – 4-H and other extension programs
- Accountants
- Business specialists
- Civil Rights specialists
- Communications staff
- Information Technology analysts and specialists
- Web development specialists
- Other

[Please provide brief (2-4 sentence) description of the job including key functions and activities]

The Extension Director/Assistant Director is responsible for:

Extension agents/educators are responsible for:

Extension Specialists are responsible for:

Extension Paraprofessional/technician are responsible for:

Program coordinators are responsible for:

Accountants are responsible for:

Business specialists are responsible for:

Civil Rights specialists are responsible for:

Communications staff are responsible for:

Information Technology analysts and specialists are responsible for:

Web development specialists are responsible for:

Other staff are responsible for:

b. Fringe Benefits

Fringe benefits were calculated at 24% of salary for faculty and staff plus applicable insurance at \$746/month/FTE. Fringe is calculated at 10% for students plus applicable insurance for graduate students at \$422 month/FTE. Fringe is calculated at 10% of salary for hourly workers.

c. Travel

\$124,000 is budgeted for

- \$29,000 - Extension Director to attend quarterly ECOP meetings and APLU annual meeting;
- \$75,000 - Extension agents and other extended funded personnel to attend required in-service trainings; and
- \$20,000 - A portion is set aside for staff identified training, which is submitted for review and approval in accordance with our institutions policies and procedures.

d. Equipment

[Please list equipment and attach supporting documentation to budget narrative. Templates for prior approval requests to attach are available on the [NIFA website](https://nifa.usda.gov/program/capacity-grantee-resources) at:

<https://nifa.usda.gov/program/capacity-grantee-resources>.

e. Supplies

\$200,307 in supplies will support laptop and desk top computer upgrades, cell phones and tablets for extension agents, and office supplies.

f. Contractual

\$300,000 is budgeted to award a contract to run a youth develop program for education in STEM; contract will include the development of curricular and provision of training.

g. Construction

Not applicable.

h. Other

\$250,000 is budgeted for rent for 2 standalone extension offices. Office A is located in XYZ county and rent is \$60,000 annually, which is consistent with current market rates. Office B is located in ABC county and rent is \$65,000, consistent with current market rates in the county.

\$50,000 is budgeted for maintenance and utilities for the two standalone offices. These offices support ONLY the funded extension program and are direct charges.

\$50,000 is budgeted for extension and 4-H outreach public relations materials in multiple languages. Outreach materials include information pamphlets, fact sheets, and business cards.

7. Program Income

Not applicable

Section C –Non Federal resources.

Matching funds will be used to support personnel costs; approximately 165 FTE and 60 graduate students. Positions/activities are the same as listed under (a) – personnel.