

Sample Budget Justification - Extension
 ABC University – 1862 USDA Smith-Lever Program Budget Justification
 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:

The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

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 justification. Templates for prior approval requests to attach are available on the NIFA website 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.

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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.

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