

## Budget

- Federal Fiscal Year = October 1 –September 30,
- Calendar Fiscal Year = January 1 – December 31
- State Fiscal Year = July 1 – June 30<sup>th</sup>
- Federal Award Year = Federal Fiscal Year in which Congress provides the Federal award.
- We operate on the federal fiscal year however, we monitor funds on the state and federal fiscal year based on the Federal Award year we are expending.

## Federal Allotment:

- Each fiscal year a Council receives an allotment from the Department of Health and Human Services, Administration on Community Living. This is our Federal Award Year.
- Allotments are based on: the population of the State; the extent of need for services for individuals with developmental disabilities and; the financial need of the State
- Councils are given a total of three years to expend **one grant award**
  - 2 years to obligate (work needs to be done) also referred to as the period of performance
  - 1 additional year to liquidate (payment of work)

## State Allotment:

- 25% of our Federal award.
- Can be in dollars or in-kind (fairly evaluated including space, equipment or services)
- Can't give less general dollars than year before
- Nevada Legislature gets to decide what our authority is each year (how much of our state and federal funds we have their approval to spend)

## DD Act regs:

- Each Council shall prepare, approve, and implement a budget using amounts paid to the State to fund and implement all programs, projects, and activities to include:
  - Conducting hearings and forums as the Council deems necessary to carry out its duties.

### As determined by Council policy:

- Reimbursing members of the Council for reasonable and necessary expenses (including expenses for child care and personal assistance services) for attending Council meetings and performing Council duties; Supporting Council member and staff travel to authorized training and technical assistance activities, including in-house training and leadership development activities;
- Carrying out appropriate subcontracting activities.

- Hiring and maintaining qualified staff, consistent with State law.
- Paying a stipend to a member of the Council, if such member is not employed or must forfeit wages from other employment, to attend Council meetings and perform other Council duties
- Directing the expenditure of funds for grants, contracts, interagency agreements that are binding contracts, and other activities authorized by the approved State plan.

State cannot apply hiring freezes, reductions in force, prohibitions on travel, or other policies to Council staff, to the extent that they impact the staff or functions funded with Federal funds or prevent the Council from carrying out its functions.

Federal formula percentage for allotment of the annual award:

- 70% Council State Plan (Goals and Objectives),
- 25% administrative (expense incurred in directing or managing the Council; costs related to the Council as a whole such as utilities, rent, etc.)
- 5% DSA

Match

- If staff is doing something toward the state plan it doesn't need to be matched
- SAC salary not matched
- Can't use federal funds to match federal funds
- Can't duplicate match (can't use funds already claimed for another Fed. Match)

I have to show that all costs are reasonable, necessary, traceable to specific activities of our state plan, consistent with past spending and allowable per OMB regs.