

## **7318 Budget Requirements**

### **(a)**

Each AAA shall develop an annual budget in accordance with the provisions of this section.

### **(b)**

For each of the items specified in (c) and (d), the AAA shall display funds budgeted, separately for cash funds and in-kind contributions, by program as follows: (1) Total amount budgeted. (2) Area Plan administration. (3) Title III B. (4) Title III C-1. (5) Title III C-2. (6) Title III D.

#### **(1)**

Total amount budgeted.

#### **(2)**

Area Plan administration.

#### **(3)**

Title III B.

#### **(4)**

Title III C-1.

#### **(5)**

Title III C-2.

#### **(6)**

Title III D.

**(c)**

Budgeted costs shall be reported as follows: (1) Direct AAA costs, reported under the following categories: (A) Personnel. (B) Staff travel. (C) Staff training. (D) Equipment. (E) Consultant contracts. (F) Food costs. (G) Other costs. (2) Indirect costs, if any. (3) Costs of contracted services.

**(1)**

Direct AAA costs, reported under the following categories: (A) Personnel. (B) Staff travel. (C) Staff training. (D) Equipment. (E) Consultant contracts. (F) Food costs. (G) Other costs.

**(A)**

Personnel.

**(B)**

Staff travel.

**(C)**

Staff training.

**(D)**

Equipment.

**(E)**

Consultant contracts.

**(F)**

Food costs.

**(G)**

Other costs.

**(2)**

Indirect costs, if any.

**(3)**

Costs of contracted services.

**(d)**

Funding for the budget period shall be reported by the following funding sources:

- (1) United States Department of Agriculture (USDA).
- (2) Non-matching contributions, such as funds received from other federal sources.
- (3) State funds.
- (4) Matching contributions.
- (5) Grant related income.
- (6) Title III federal funding.

**(1)**

United States Department of Agriculture (USDA).

**(2)**

Non-matching contributions, such as funds received from other federal sources.

**(3)**

State funds.

**(4)**

Matching contributions.

**(5)**

Grant related income.

**(6)**

Title III federal funding.

**(e)**

The AAA shall display its minimum matching requirements by multiplying the amount of federal funds to be expended for each of the following categories by the percentages indicated: (1) Area Plan administration -- 25 percent. (2) Title III B -- 10.53 percent. (3) Title III C-1 -- 10.53 percent. (4) Title III C-2 -- 10.53 percent. (5) Title III D -- 10.53 percent.

**(1)**

Area Plan administration -- 25 percent.

**(2)**

Title III B -- 10.53 percent.

**(3)**

Title III C-1 -- 10.53 percent.

**(4)**

Title III C-2 -- 10.53 percent.

**(5)**

Title III D -- 10.53 percent.

**(f)**

The AAA shall list each source of its matching contributions along with the amount of cash and in-kind contributions received from each source.

**(g)**

The AAA shall display the following calculations: (1) The adequate proportion/minimum percentages calculation required by Section 7312. (2) The USDA entitlement which shall be calculated by multiplying the number of meals budgeted to be served by the rate of payment determined by the USDA. (3) Any transfer of funds between Title III C-1 and Title III C- 2 and Titles III B and C as specified in Section 7314, along with the justification for the transfer.

**(1)**

The adequate proportion/minimum percentages calculation required by Section 7312.

**(2)**

The USDA entitlement which shall be calculated by multiplying the number of meals budgeted to be served by the rate of payment determined by the USDA.

**(3)**

Any transfer of funds between Title III C-1 and Title III C- 2 and Titles III B and C as specified in Section 7314, along with the justification for the transfer.

**(h)**

A schedule of paid personnel costs, and a schedule of in-kind personnel costs, containing the following information shall be included: (1) By position title, the percent of employee time and salary/wages budgeted for each of the following: (A) Administration of the Area Plan. (B) Direct provision of each of the following services: 1. Title III B. 2. Title III C-1. 3. Title III C-2. 4. Title III D. 5. Total Title III. 6. Non-title III. (2) For each category specified in (1)(A) and (B), the total percent and costs for all of the items specified in (A) through (C). For the purposes of valuing in-kind personnel costs, the provisions specified in 45 CFR 92.24(c) shall apply. (A) Salaries. (B) Payroll taxes. (C) Employee benefits.

**(1)**

By position title, the percent of employee time and salary/wages budgeted for each of the following: (A) Administration of the Area Plan. (B) Direct provision of each of the following services: 1. Title III B. 2. Title III C-1. 3. Title III C-2. 4. Title III D. 5. Total Title III. 6. Non-title III.

**(A)**

Administration of the Area Plan.

**(B)**

Direct provision of each of the following services: 1. Title III B. 2. Title III C-1. 3. Title III C-2. 4. Title III D. 5. Total Title III. 6. Non-title III.

**1.**

Title III B.

**2.**

Title III C-1.

**3.**

Title III C-2.

**4.**

Title III D.

**5.**

Total Title III.

**6.**

Non-title III.

**(2)**

For each category specified in (1)(A) and (B), the total percent and costs for all of the items specified in (A) through (C). For the purposes of valuing in-kind personnel costs, the provisions specified in 45 CFR 92.24(c) shall apply. (A) Salaries. (B) Payroll taxes. (C) Employee benefits.

**(A)**

Salaries.

**(B)**

Payroll taxes.

**(C)**

Employee benefits.

**(i)**

A schedule of Title III B services containing all of the following information separately for both direct services and contracted services shall be included: (1) The type of program/service provided, including program development and coordination. (2) For each program/service listed in accordance with (A), all of the following information: (A) Total budgeted costs. (B) Non-matching contributions, identified by cash or in-kind. (3) State funds. (4) Matching contributions, identified by cash or in-kind. (5) Grant related income. (6) Federal Title III B funds.

**(1)**

The type of program/service provided, including program development and coordination.

**(2)**

For each program/service listed in accordance with (A), all of the following information:

(A) Total budgeted costs. (B) Non-matching contributions, identified by cash or in-kind.

**(A)**

Total budgeted costs.

**(B)**

Non-matching contributions, identified by cash or in-kind.

**(3)**

State funds.

**(4)**

Matching contributions, identified by cash or in-kind.

**(5)**

Grant related income.

**(6)**

Federal Title III B funds.