

**HUMAN SERVICES AGENCY BUDGET SUMMARY
BY PROGRAM**

Meals on Wheel San Francisco
(Please enter agency name here)

(Check One) New Renewal Modification
If modification, Effective Date of Mod. No. of Mod.

Program: Home-delivered meals for older adults

Program Term	FY 21/22	FY 22/23			FY 23/24			FY 24/25			Total	Average cost/meal
	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised		
Annual # Meals Contracted	1,576,196	1,446,658	42,204	1,488,862	1,446,658		1,446,658	1,446,658		1,446,658	5,958,374	
# Great Plates transition meals	43,544											
DAS Expenditures												
Salaries & Benefits	\$3,555,728	\$3,216,746	\$409,806	\$3,626,552	\$3,216,746	\$149,251	\$3,365,997	\$3,216,746	\$149,251	\$3,365,997	\$13,914,274	\$2.34
Operating Expenses	\$3,592,660	\$3,147,610	\$400,793	\$3,548,403	\$3,147,610	\$145,829	\$3,293,439	\$3,147,610	\$145,829	\$3,293,439	\$13,727,941	\$2.30
Subtotal	\$7,148,388	\$6,364,356	\$810,599	\$7,174,955	\$6,364,356	\$295,080	\$6,659,436	\$6,364,356	\$295,080	\$6,659,436	\$27,642,215	\$4.64
Indirect Percentage (%)												
Indirect Cost												
Capital/Subcontractor Expenditures	\$384,369		\$253,000	\$253,000							\$637,369	\$0.11
NCQA Expenditures	\$1,094,998	\$1,012,642		\$1,012,642	\$1,012,642		\$1,012,642	\$1,012,642		\$1,012,642	\$4,132,924	\$0.69
Total DAS Expenditures	\$8,627,755	\$7,376,998	\$1,063,599	\$8,440,597	\$7,376,998	\$295,080	\$7,672,078	\$7,376,998	\$295,080	\$7,672,078	\$32,412,508	\$5.44
Non DAS Expenditures												
Salaries & Benefits	\$618,438	\$1,026,136	(\$373,683)	\$652,453	\$1,026,136	(\$93,408)	\$932,728	\$1,026,136	(\$93,408)	\$932,728	\$3,136,347	\$0.53
Operating Expenses	\$1,322,425	\$1,313,748	(\$400,793)	\$912,955	\$1,178,940	(\$145,829)	\$1,033,111	\$1,178,940	(\$145,829)	\$1,033,111	\$4,301,602	\$0.72
Capital/Subcontractor Expenditures												
NCQA Expenditures	\$919,952	\$806,566		\$806,566	\$806,566		\$806,566	\$806,566		\$806,566	\$3,339,650	\$0.56
Total Non DAS Expenditures	\$2,860,815	\$3,146,450	(\$774,476)	\$2,371,974	\$3,011,642	(\$239,237)	\$2,772,405	\$3,011,642	(\$239,237)	\$2,772,405	\$10,777,599	\$1.81
TOTAL DAS AND NON DAS EXPEDITURES	\$11,488,570	\$10,523,448	\$289,123	\$10,812,571	\$10,388,640	\$55,843	\$10,444,483	\$10,388,640	\$55,843	\$10,444,483	\$43,190,107	\$7.25
DAS Revenues												
Meals- General Fund	\$5,210,895	\$4,813,844		\$4,813,844	\$4,813,844		\$4,813,844	\$4,813,844		\$4,813,844	\$19,652,427	\$3.30
Meals- State Fund	\$485,156	\$432,203		\$432,203	\$432,203		\$432,203	\$432,203		\$432,203	\$1,781,765	\$0.30
Meals- Federal Fund	\$1,903,747	\$1,695,959		\$1,695,959	\$1,695,959		\$1,695,959	\$1,695,959		\$1,695,959	\$6,991,624	\$1.17
MCO	\$11,868	\$11,868		\$11,868	\$11,868		\$11,868	\$11,868		\$11,868	\$47,472	\$0.01
CODB	\$423,124	\$423,124	\$295,080	\$718,204	\$423,124	\$295,080	\$718,204	\$423,124	\$295,080	\$718,204	\$2,577,736	\$0.43
OTO	\$592,965		\$515,519	\$515,519							\$1,108,484	\$0.19
CDA Infrastructure			\$253,000	\$253,000								
Total DAS Revenue	\$8,627,755	\$7,376,998	\$1,063,599	\$8,440,597	\$7,376,998	\$295,080	\$7,672,078	\$7,376,998	\$295,080	\$7,672,078	\$32,412,508	\$5.44
PER MEAL COST, DAS	\$4.40	\$4.39		\$4.81	\$4.39		\$4.60	\$4.39		\$4.60	\$4.75	
PER MEAL COST (with NCQA), DAS	\$5.10	\$5.09		\$5.49	\$5.09		\$5.30	\$5.09		\$5.30	\$5.44	
PER GREAT PLATE TRANSITION MEALS COSTS	\$4.54											

Non DAS Revenues												
Project Income	\$100,722	\$100,722		\$100,722	\$100,722		\$100,722	\$100,722		\$100,722	\$402,888	\$0.07
Agency Cash- Fundraising	\$2,748,093	\$3,033,728	(\$774,476)	\$2,259,252	\$2,898,920	(\$239,237)	\$2,659,683	\$2,898,920	(\$239,237)	\$2,659,683	\$10,326,711	\$1.73
Agency In-kind Volunteer	\$12,000	\$12,000		\$12,000	\$12,000		\$12,000	\$12,000		\$12,000	\$48,000	\$0.01
Total Non DAS Revenue	\$2,860,815	\$3,146,450	(\$774,476)	\$2,371,974	\$3,011,642	(\$239,237)	\$2,772,405	\$3,011,642	(\$239,237)	\$2,772,405	\$10,777,599	\$1.81
<i>PER MEAL COST (with NCQA), Non DAS</i>	\$1.82	\$2.17		\$1.59	\$2.08		\$1.92	\$2.08		\$1.92	\$1.81	
TOTAL DAS AND NON DAS REVENUE	\$11,488,570	\$10,523,448	\$289,123	\$10,812,571	\$10,388,640	\$55,843	\$10,444,483	\$10,388,640	\$55,843	\$10,444,483	\$43,190,107	\$7.25
<i>PER MEAL COST (with NCQA), Total</i>	\$6.92			\$7.08			\$7.22			\$7.22	\$7.25	
Full Time Equivalent (FTE)	188.00			188.00			188.00			188.00	752.00	
Prepared by: Patrick Schmalz											Date: 11/21/22	
HSA-CO Review Signature:	_____											
HSA #1											10/25/2016	

Totals	\$2,479,209	94.00	350.31%	7.72	\$457,594	\$2,615,565	94.00	350.31%	7.72	\$759,257	(\$276,495)	\$482,762	\$2,615,565	94.00	548.58%	12.07	\$759,257	(\$69,114)	\$690,143	\$759,257	(\$69,114)	\$690,143	\$2,320,642
Fringe Benefits Rate	35%					35%				35%			35%				35%			35%			
Employee Fringe Benefits	\$871,442				\$160,844	\$919,361				\$266,879	(\$97,188)	\$169,691	\$919,361				\$266,879	(\$24,294)	\$242,585	\$266,879	(\$24,294)	\$242,585	\$815,705
Total Non DAS Salaries and Benefits	\$3,350,651				\$618,438	\$3,534,926				\$1,026,136	(\$373,683)	\$652,453	\$3,534,926				\$1,026,136	(\$93,408)	\$932,728	\$1,026,136	(\$93,408)	\$932,728	\$3,136,347
Total DAS and Non DAS Salaries and Benefits	\$6,701,302				\$4,174,166	\$7,069,852				\$4,242,882	\$36,123	\$4,279,005	\$7,069,852				\$4,242,882	\$55,843	\$4,298,725	\$4,242,882	\$55,843	\$4,298,725	\$17,050,621
HSA #2																							10/25/2016

Operating Expense Detail

	FY 21/22	FY 22/23			FY 23/24			FY 24/25			Total
	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised	
Annual # meals Contracted	1,576,196	1,446,658	42,204	1,488,862	1,446,658		1,446,658	1,446,658		1,446,658	5,958,374
# Great Plates transition meals	43,544										
DAS Operating Expenses											
<u>Expenditure Category</u>											
Rental of Property	\$1,456	\$1,184	\$151	\$1,335	\$1,184	\$55	\$1,239	\$1,184	\$55	\$1,239	\$5,269
Utilities (Elec, Water, Gas, Phone, Garbage)	\$102,419	\$83,280	\$10,609	\$93,889	\$83,280	\$3,864	\$87,144	\$83,280	\$3,864	\$87,144	\$370,596
Office Supplies, Postage	\$131,900	\$106,988	\$13,418	\$120,406	\$106,988	\$4,742	\$111,730	\$106,988	\$4,742	\$111,730	\$475,766
Building Maintenance Supplies and Repair	\$124,002	\$100,828	\$12,846	\$113,674	\$100,828	\$4,679	\$105,507	\$100,828	\$4,679	\$105,507	\$448,690
Printing and Reproduction	\$4,951	\$4,026	\$513	\$4,539	\$4,026	\$187	\$4,213	\$4,026	\$187	\$4,213	\$17,916
Insurance	\$45,190	\$36,746	\$4,681	\$41,427	\$36,746	\$1,705	\$38,451	\$36,746	\$1,705	\$38,451	\$163,519
Staff Training	\$7,006	\$5,697	\$726	\$6,423	\$5,697	\$264	\$5,961	\$5,697	\$264	\$5,961	\$25,351
Staff Travel-(Local & Out of Town)	\$4,369	\$3,552	\$453	\$4,005	\$3,552	\$165	\$3,717	\$3,552	\$165	\$3,717	\$15,808
Rental of Equipment	\$2,330	\$1,895	\$241	\$2,136	\$1,895	\$88	\$1,983	\$1,895	\$88	\$1,983	\$8,432
Food Cost											
Raw Food <i>per meal</i>	FY 21/22 \$1.76	FY 22/23 \$1.93	FY 23/25 \$1.84	\$2,855,903	\$2,548,795	\$324,716	\$2,873,511	\$2,548,795	\$118,264	\$2,667,059	\$11,063,532
HDM Food Svc Supplies <i>per meal</i>											
Catered Meals <i>per meal</i>											
Consultant											
Consultants-Temp Employees	\$94,897	\$77,163	\$9,830	\$86,993	\$77,163	\$3,580	\$80,743	\$77,163	\$3,580	\$80,743	\$343,376
Consultants-IT Operations	\$53,418	\$43,435	\$5,534	\$48,969	\$43,435	\$2,016	\$45,451	\$43,435	\$2,016	\$45,451	\$193,289
Consultants-Audit	\$25,411	\$20,662	\$2,633	\$23,295	\$20,662	\$959	\$21,621	\$20,662	\$959	\$21,621	\$91,948
Consultants-Payroll Service	\$10,354	\$8,419	\$1,072	\$9,491	\$8,419	\$391	\$8,810	\$8,419	\$391	\$8,810	\$37,465
Consultants-Legal	\$14,564	\$11,842	\$1,509	\$13,351	\$11,842	\$550	\$12,392	\$11,842	\$550	\$12,392	\$52,699
Consultants-Other	\$5,243	\$4,263	\$543	\$4,806	\$4,263	\$198	\$4,461	\$4,263	\$198	\$4,461	\$18,971
Other											
Delivery Costs	\$75,235	\$61,175	\$7,794	\$68,969	\$61,175	\$2,839	\$64,014	\$61,175	\$2,839	\$64,014	\$272,232
Volunteer and Client Costs	\$34,012	\$27,660	\$3,524	\$31,184	\$27,660	\$1,283	\$28,943	\$27,660	\$1,283	\$28,943	\$123,082
Total DAS Operating Expenses	\$3,592,660	\$3,147,610	\$400,793	\$3,548,403	\$3,147,610	\$145,829	\$3,293,439	\$3,147,610	\$145,829	\$3,293,439	\$13,727,941
Non DAS Operating Expenses											
<u>Expenditure Category</u>											
Rental of Property	\$990	\$884	(\$151)	\$733	\$884	(\$55)	\$829	\$884	(\$55)	\$829	\$3,381
Utilities (Elec, Water, Gas, Phone, Garbage)	\$50,485	\$45,083	(\$10,609)	\$34,474	\$45,083	(\$3,864)	\$41,219	\$45,083	(\$3,864)	\$41,219	\$167,397
Office Supplies, Postage	\$90,186	\$80,536	(\$13,418)	\$67,118	\$80,536	(\$4,742)	\$75,794	\$80,536	(\$4,742)	\$75,794	\$308,892
Building Maintenance Supplies and Repair	\$85,030	\$75,932	(\$12,846)	\$63,086	\$75,932	(\$4,679)	\$71,253	\$75,932	(\$4,679)	\$71,253	\$290,622
Printing and Reproduction	\$3,366	\$3,006	(\$513)	\$2,493	\$3,006	(\$187)	\$2,819	\$3,006	(\$187)	\$2,819	\$11,497
Insurance	\$30,720	\$27,433	(\$4,681)	\$22,752	\$27,433	(\$1,705)	\$25,728	\$27,433	(\$1,705)	\$25,728	\$104,928
Staff Training	\$4,763	\$4,253	(\$726)	\$3,527	\$4,253	(\$264)	\$3,989	\$4,253	(\$264)	\$3,989	\$16,268
Staff Travel-(Local & Out of Town)	\$2,970	\$2,652	(\$453)	\$2,199	\$2,652	(\$165)	\$2,487	\$2,652	(\$165)	\$2,487	\$10,143
Rental of Equipment	\$1,584	\$1,415	(\$241)	\$1,174	\$1,415	(\$88)	\$1,327	\$1,415	(\$88)	\$1,327	\$5,412
Food Cost											
Raw Food <i>per meal</i>	FY 21/22 \$0.52	FY 22/23 \$0.37	FY 23/25 \$0.44	\$839,461	\$882,461	(\$324,716)	\$557,745	\$747,653	(\$118,264)	\$629,389	\$2,655,984
HDM Food Svc Supplies <i>per meal</i>											

Catered Meals	<i>per meal</i>										
Consultant											
Consultants-Temp Employees	\$64,510	\$57,607	(\$9,830)	\$47,777	\$57,607	(\$3,580)	\$54,027	\$57,607	(\$3,580)	\$54,027	\$220,341
Consultants-IT Operations	\$36,314	\$32,428	(\$5,534)	\$26,894	\$32,428	(\$2,016)	\$30,412	\$32,428	(\$2,016)	\$30,412	\$124,032
Consultants-Audit	\$17,274	\$15,426	(\$2,633)	\$12,793	\$15,426	(\$959)	\$14,467	\$15,426	(\$959)	\$14,467	\$59,001
Consultants-Payroll Service	\$7,038	\$6,285	(\$1,072)	\$5,213	\$6,285	(\$391)	\$5,894	\$6,285	(\$391)	\$5,894	\$24,039
Consultants-Legal	\$9,900	\$8,841	(\$1,509)	\$7,332	\$8,841	(\$550)	\$8,291	\$8,841	(\$550)	\$8,291	\$33,814
Consultants-Other	\$3,564	\$3,183	(\$543)	\$2,640	\$3,183	(\$198)	\$2,985	\$3,183	(\$198)	\$2,985	\$12,174
Other											
Delivery Costs	\$51,144	\$45,672	(\$7,794)	\$37,878	\$45,672	(\$2,839)	\$42,833	\$45,672	(\$2,839)	\$42,833	\$174,688
Volunteer and Client Costs	\$23,126	\$20,651	(\$3,524)	\$17,127	\$20,651	(\$1,283)	\$19,368	\$20,651	(\$1,283)	\$19,368	\$78,989
Total Non DAS Operating Expenses	\$1,322,425	\$1,313,748	(\$400,793)	\$912,955	\$1,178,940	(\$145,829)	\$1,033,111	\$1,178,940	(\$145,829)	\$1,033,111	\$4,301,602
Total DAS and Non DAS Operating Expenses	\$4,915,085	\$4,461,358		\$4,461,358	\$4,326,550		\$4,326,550	\$4,326,550		\$4,326,550	\$18,029,543
HSA #3											10/25/2016

Capital & Subcontractor Expenditure Detail

DAS Capital Expenditure

	FY 21/22	FY 22/23			FY 23/24			FY 24/25			Total
<u>Equipment (Qty)</u>	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised	
22 cooler bags at \$4 each	\$88										\$88
6 hard sided coolers at \$30 each	\$180										\$180
44 microwaves at \$87.68 each (new price)	\$3,850										\$3,850
40 refrigerators at \$161.80 each (new price)	\$6,490										\$6,490
Meal label printer <i>(HCBS Eligible for printer purchased in FY22/23)</i>	\$37,900		\$40,000	\$40,000							\$77,900
3 EV delivery vans with refrigeration <i>(HCBS Eligible)</i>			\$213,000	\$213,000							\$213,000
Total Equipment Cost	\$48,508		\$253,000	\$253,000							\$301,508
Remodeling											
Total Remodeling Cost											
Other											
Gas and food cost increases for 819,173 meals at \$	\$335,861										\$335,861
Total Subcontractor Cost	\$335,861										\$335,861
Total DAS Capital & Subcontractor Expenditure	\$384,369		\$253,000	\$253,000							\$637,369
Non DAS Capital Expenditure											
<u>Equipment (Qty)</u>	Revised	FY 22/23			FY 23/24			FY 24/25			Total
		Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised	
Total Equipment Cost											
Remodeling											

Total Remodeling Cost											
Other											
Total Subcontractor Cost											
Total Non DAS Capital & Subcontractor Expenditure											
Total DAS and Non DAS Capital & Subcontractor Expenditure	\$384,369		\$253,000	\$253,000							\$637,369
HSA #4											10/25/2016

NCQA Expenditure Detail

DAS NCQA Expenditure	FY 21/22 Unit price		FY 21/22 Unit	FY 21/22	FY 22/25 Unit price			FY 22/25 Unit			FY 22/23			FY 23/24			FY 24/25			Total	
	Revised		Revised	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised	Budget	Modification	Revised		
Menu planning and nutrition analysis	\$622.67	/set	2.00	\$1,245	\$656.50		\$656.50	/set	2.00		2.00		\$1,313		\$1,313	\$1,313		\$1,313	\$1,313	\$1,313	\$5,184
Kitchen and food service monitoring	\$692.22		4.00	\$2,769	\$730.00		\$730.00		4.00		4.00		\$2,920		\$2,920	\$2,920		\$2,920	\$2,920	\$2,920	\$11,529
HDM Route Monitoring	\$213.43	/route	84.00	\$17,928	\$225.10		\$225.10	/route	84.00		84.00		\$18,908		\$18,908	\$18,908		\$18,908	\$18,908	\$18,908	\$74,652
Nutrition education	\$188.44		4.00	\$754	\$198.75		\$198.75		4.00		4.00		\$795		\$795	\$795		\$795	\$795	\$795	\$3,139
Nutrition counseling (optional)	\$124.85	/hour	1550.00	\$193,518	\$131.67		\$131.67	/hour	1350.00		1350.00		\$177,757		\$177,757	\$177,757		\$177,757	\$177,757	\$177,757	\$726,789
In-service training		/training						/training													
HDM Assessment for ENP/C2 nutrition program (Initial and annual)	\$274.62	/assessment	3200.00	\$878,784	\$289.62		\$289.62	/assessment	2800.00		2800.00		\$810,949		\$810,949	\$810,949		\$810,949	\$810,949	\$810,949	\$3,311,631
Annual Assessment for the HDM program for Adults with Disabilities (optional)		/annual assessment						/annual assessment													
Total DAS NCQA Expenditure				\$1,094,998									\$1,012,642		\$1,012,642	\$1,012,642		\$1,012,642	\$1,012,642	\$1,012,642	\$4,132,924
Non DAS NCQA Expenditure																					
Menu planning and nutrition analysis	\$482.00	/set	2.00	\$964	\$482.00		\$482.00	/set	2.00		2.00		\$964		\$964	\$964		\$964	\$964	\$964	\$3,856
Kitchen and food service monitoring	\$542.75		4.00	\$2,171	\$542.75		\$542.75		4.00		4.00		\$2,171		\$2,171	\$2,171		\$2,171	\$2,171	\$2,171	\$8,684
HDM Route Monitoring	\$167.19	/route	84.00	\$14,044	\$167.19		\$167.19	/route	84.00		84.00		\$14,044		\$14,044	\$14,044		\$14,044	\$14,044	\$14,044	\$56,176
Nutrition education	\$144.33		4.00	\$577	\$144.33		\$144.33		4.00		4.00		\$577		\$577	\$577		\$577	\$577	\$577	\$2,308
Nutrition counseling (optional)	\$97.86	/hour	1550.00	\$151,676	\$97.86		\$97.86	/hour	1350.00		1350.00		\$132,105		\$132,105	\$132,105		\$132,105	\$132,105	\$132,105	\$547,991
In-service training		/training						/training													
HDM Assessment for ENP/C2 nutrition program (Initial and annual)	\$234.54	/assessment	3200.00	\$750,520	\$234.54		\$234.54	/assessment	2800.00		2800.00		\$656,705		\$656,705	\$656,705		\$656,705	\$656,705	\$656,705	\$2,720,635
Annual Assessment for HDM program for Adults with Disabilities (optional)		/annual assessment						/annual assessment													
Total Non DAS NCQA Expenditure				\$919,952									\$806,566		\$806,566	\$806,566		\$806,566	\$806,566	\$806,566	\$3,339,650
Total DAS and Non DAS NCQA Expenditure				\$2,014,950									\$1,819,208		\$1,819,208	\$1,819,208		\$1,819,208	\$1,819,208	\$1,819,208	\$7,472,574