

The Budget Narrative should provide detailed information and calculations supporting the amount allocated for each budget line item. Please detail all mathematical computations for each line item. Show how the total dollar amount was derived, e.g., the annual salary for each position multiplied by the FTE, the number of square feet of office space to be utilized multiplied by the rate per square foot, the cost per month for insurance multiplied by the number of months in the contract term, etc. For the Salaries and Benefits section, list the position, a brief sentence of the position's responsibilities, the full-time equivalent (FTE), the percentage of FTE allocated to the activity, the salary per month, the salary per annum, and the mathematical computation used to arrive at the total dollar amount.

Salaries and Benefits, Operating Expense and Capital Expenditure are direct costs and must be clearly and easily attributable to a specific program.

The Cost Allocation Plan is required. Respondents must follow the City's cost allocation guidelines for nonprofit contractors, which largely follow those described by Generally Accepted Accounting Principles (GAAP) and in Federal OMB Circular A-122. The plan should include how indirect costs were calculated.

Indirect rates are not allowable on subcontractor indirect expenditures, capital expenditures, aid payments, other direct voucher payments, or any stipend, subsidy or expense paid on behalf of a client (i.e., security deposit, rental payment assistance, transportation vouchers, etc.). These examples are not intended to be a comprehensive list. If an organization is uncertain whether indirect costs can be applied to a particular expense, it should consult with the HSA Contract Manager.

If applicable, attach a separate detailed Subcontracting budget using the standard HSA format if there is a Subcontractor arrangement made under the terms of the contract. Provide a brief explanation of the subcontracting arrangement, as well as a budget breakdown. Please note, the total subcontractor budget amount should appear on the Operating Expense Detail sheet under the Subcontractor section.

No contract funds should be used for anyone that is lobbying.

Project income is donation from participants for services rendered. Project income must be used to enhance the programs from which it was derived. Nutrition program donations are to be expended for food costs first, then other nutrition program operating costs.

Volunteers: For food service volunteers use San Francisco's minimum wage \$14 per hour (effective July 2017) to calculate their market value. For professionals, use the market rate for calculation.

Budget Summary page, Nutrition Compliance (row 30): Enter total amount requested in the Nutrition Compliance budget submitted by your agency. Leave blank if your agency is planning to meet Nutrition Compliance through DAAS contracted nutrition consultant and explain this in the budget narrative.

Cells with Red color triangle (top right corner) has notes/instructions. Hover over the cell with your mouse to read the notes.

**HUMAN SERVICES AGENCY - DEPARTMENT OF AGING AND ADULT SERVICES**  
**BUDGET NARRATIVE**

<b>Grantee's Name:</b>	7/1/17 - 6/30/20
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**BUDGET FORMS**

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Document Date: August 2020

**HUMAN SERVICES AGENCY - DEPARTMENT OF AGING AND ADULT SERVICES**
**BUDGET PROPOSAL FORMS**

Grantee's Name: Meals on Wheels San Francisco

(Check One) New ☐ Renewal ☐ Modification ☒

Effective Date of Mod: No. of Mod:

**Program:** ENP HDM

Grant Term

cost/me

<b>Annual #Meals Contracted</b>	1,543,244	1,586,041	1,459,636	789,603	4,588,921	
<b>Program Term</b>	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-12/31/20	7/1/17-6/30/20	
<b>DAAS Expenditures</b>						
Salaries & Benefits	\$1,456,225	\$1,523,540	\$2,402,243	\$1,606,348	\$6,988,356	\$1.52
Operating Expense	\$4,115,022	\$4,328,951	\$3,170,870	\$1,409,934	\$13,024,777	\$2.84
<b>Subtotal</b>	\$5,571,247	\$5,852,491	\$5,573,113	\$3,016,282	\$20,013,133	\$4.36
Indirect Percentage (max 10%)						
Indirect Cost						
Capital Expenditure	\$67,600	\$124,175	\$86,492		\$278,267	\$0.06
COVID OTO			\$764,020		\$764,020	\$0.17
<b>TOTAL DAAS EXPENDITURES</b>	\$5,638,847	\$5,976,666	\$6,423,625	\$3,016,282	\$21,055,420	\$4.59
<b>Non-DAAS Expenditures</b>						
Salaries & Benefits	\$1,187,873	\$1,268,997	\$724,498	\$362,253	\$3,543,621	\$0.77
Operating Expense	\$2,577,351	\$2,658,573	\$1,988,939	\$994,473	\$8,219,336	\$1.79
Indirect Expense	\$765,386	\$790,110			\$1,555,496	\$0.34
Capital Expenditure						
<b>TOTAL Non-DAAS EXPENDITURES</b>	\$4,530,610	\$4,717,680	\$2,713,437	\$1,356,726	\$13,318,453	\$2.90
<b>TOTAL DAAS &amp; Non-DAAS EXPENDITURES</b>	\$10,169,457	\$10,694,346	\$9,137,062	\$4,373,008	\$34,373,873	\$7.49
<b>HSA-DAAS Revenues</b>						
Meals, Local Funds	\$3,621,326	\$3,567,031	\$3,287,653	\$1,858,930	\$12,334,940	
Meals, Federal funds	\$525,465	\$840,871	\$840,871	\$256,731	\$2,463,938	
Meals, State funds	\$253,312	\$121,379	\$121,379	\$248,499	\$744,569	
Meals, NSIP funds	\$1,171,144	\$1,323,210	\$1,323,210	\$652,122	\$4,469,686	
OTO Equipment	\$67,600	\$124,175	\$86,492		\$278,267	
COVID OTO			\$764,020		\$764,020	

**BUDGET FORMS**

Appendix B-10, pg. 1

Document Date: August 2020

**HUMAN SERVICES AGENCY - DEPARTMENT OF AGING AND ADULT SERVICES****BUDGET PROPOSAL FORMS**

Grantee's Name: Meals on Wheels San Francisco

(Check One) New ☐ Renewal ☐ Modification ☒

Effective Date of Mod: No. of Mod:

**Program:** ENP HDM

Grant Term

cost/me

<b>TOTAL HSA-DAAS REVENUES</b>	\$5,638,847	\$5,976,666	\$6,423,625	\$3,016,282	\$21,055,420	
<i>PER MEAL COST, HSA-DAAS</i>	\$3.61	\$3.69	\$3.82	\$3.82	\$4.53	
<i>Per MEAL &amp; COMPLIANCE COST</i>	\$3.65	\$3.77	\$4.40	\$3.82	\$4.59	
<b>Non-DAAS Revenues</b>						
Project Income	\$238,979	\$246,478	\$245,763	\$122,884	\$854,104	\$0.19
Agency Cash - Fundraising	\$3,418,195	\$3,538,115	\$1,537,307	\$768,656	\$9,262,273	\$2.02
Agency In-Kind Volunteer	\$873,436	\$933,087	\$930,367	\$465,186	\$3,202,076	\$0.70
<b>TOTAL NON HSA-DAAS REVENUES</b>	\$4,530,610	\$4,717,680	\$2,713,437	\$1,356,726	\$13,318,453	
<i>PER MEAL COST, NON HSA-DAAS</i>	\$2.94	\$2.97	\$1.86	\$1.72	\$2.90	
<b>TOTAL REVENUES</b>	\$10,169,457	\$10,694,346	\$9,137,062	\$4,373,008	\$34,373,873	
<b>PER MEAL COST, TOTAL</b>	\$6.59	\$6.74	\$6.26	\$5.54	\$7.49	
Full Time Equivalent (FTE)						
Prepared by: Patrick Schmalz Phone No.: 415-343-1270 Date: 8/3/20						
HSA-CO Review Signature:						
HSA #1 Form Rev. 12/22/16						

**Salaries & Benefits Detail**

H.S.A-DAAS  POSITION TITLE and NAME	Agency Totals		For DAAS Nutrition		DAAS Program				
	Annual Full Time Salary for FTE	Total % FTE	% Nutr Prog (b)	Adjusted Nutr FTE	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-12/31/20	7/1/17-6/30/20
Drivers (35)	\$39,634	3500%	45%	15.82	\$588,650	\$615,860	\$690,701	\$626,941	\$2,522,152
Driver Mgr	\$82,601	100%	15%	0.15	\$37,250	\$38,972	\$42,308	\$12,555	\$131,085
Sr. Ops Mgr	\$95,000	100%	15%	0.15	\$40,694	\$42,576	\$48,659	\$14,440	\$146,369
Wait List Mgr	\$77,134	100%	15%	0.15	\$32,349	\$33,844	\$39,508	\$11,724	\$117,425
Customer Service Lead	\$60,569	100%	47%	0.47	\$23,427	\$24,509	\$23,646	\$28,365	\$99,947
Client Starts Lead	\$77,134	100%	15%	0.15	\$22,881	\$23,940	\$39,508	\$11,724	\$98,053
Special Delivery Lead	\$51,002	100%	15%	0.15	\$29,954	\$31,338	\$26,123	\$7,752	\$95,167
Safety Board Lead	\$50,000	100%	15%	0.15			\$25,610	\$7,600	\$33,210
Chief Prog Off	\$140,400	100%			\$66,554	\$69,630	\$91,232		\$227,416
SalesForce Administrator	\$100,000	100%	13%	0.13			\$69,040	\$12,920	\$81,960
Chief Gov Off	\$144,427	100%	7%	0.07	\$53,106	\$55,560	\$84,750	\$9,965	\$203,381
Fleet & Facilities Dir	\$110,880	100%	24%	0.24	\$25,533	\$26,713	\$65,065	\$26,500	\$143,811
Maintenance	\$55,000	100%	27%	0.27	\$13,661	\$14,293	\$32,274	\$14,740	\$74,968
Maintenance	\$39,520	100%	27%	0.27			\$23,190	\$10,591	\$33,781
Maintenance	\$39,520	100%	27%	0.27			\$23,190	\$10,631	\$33,821
Volunteer Mgr	\$62,946	100%	77%	0.77	\$27,390	\$28,657	\$43,458	\$48,361	\$147,866
Volunteer Coordinator	\$52,749	100%	77%	0.77	\$27,390	\$28,657	\$36,418	\$40,527	\$132,992
Volunteer Coordinator	\$50,000	100%	77%	0.77			\$34,520	\$38,415	\$72,935
Volunteer Director	\$93,555	100%	77%	0.77	\$38,803	\$40,596	\$64,590	\$71,878	\$215,867
HR Manager	\$80,500	100%	27%	0.27			\$47,237	\$21,654	\$68,891
HR Manager	\$81,120	100%	27%	0.27	\$18,490	\$19,345	\$47,601	\$21,821	\$107,257
HR Director	\$108,832	100%	27%	0.27	\$10,256	\$10,730	\$63,863	\$29,276	\$114,125
Communications Director	\$105,000	100%	27%	0.27	\$9,450	\$9,887	\$61,614	\$28,245	\$109,196
Digital Marketing Manager	\$72,000	100%	27%	0.27	\$4,916	\$5,144	\$42,250	\$19,368	\$71,678
CEO	\$205,000	100%	27%	0.27				\$55,145	\$55,145
TOTAL	\$2,074,522	5900%	776%	23.13	\$1,070,754	\$1,120,251	\$1,766,355	\$1,181,138	\$5,138,498
FRINGE BENEFIT RATE	36.0%				36%	36%	36%		
EMPLOYEE FRINGE BENEFITS	\$746,828				\$385,471	\$403,289	\$635,888	\$425,210	\$1,849,858
TOTAL DAAS SALARIES & BENEFITS	\$2,821,350				\$1,456,225	\$1,523,540	\$2,402,243	\$1,606,348	\$6,988,356

Non - DAAS	Agency Totals		For DAAS Meal		Non-DAAS				
	Annual Full Time Salary for FTE	Total % FTE (a)	% Nutr Prog (b)	Adjusted Nutr FTE	7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-12/31/20	7/1/17-6/30/20
POSITION TITLE and NAME									
Drivers (35)	\$39,634	3500%	27%	9.62	\$469,320	\$516,235	\$237,804	\$118,902	\$1,342,261
Driver Mgr	\$82,601	100%	30%	0.30	\$24,728	\$25,507	\$24,780	\$12,390	\$87,405
Sr. Ops Mgr	\$95,000	100%	30%	0.30	\$27,014	\$27,865	\$28,500	\$14,250	\$97,629
Wait List Mgr	\$77,134	100%	30%	0.30	\$21,473	\$22,150	\$23,140	\$11,570	\$78,333
Customer Service Lead	\$60,569	100%	42%	0.42	\$15,552	\$16,042	\$25,548	\$12,774	\$69,916
Client Starts Lead	\$77,134	100%	30%	0.30	\$15,189	\$15,668	\$23,140	\$11,570	\$65,567
Special Delivery Lead	\$51,002	100%	30%	0.30	\$19,883	\$20,510	\$15,300	\$7,650	\$63,343
Safety Board Lead	\$50,000	100%	30%	0.30			\$15,000	\$7,500	\$22,500
Chief Prog Off	\$140,400	100%			\$44,180	\$45,572			\$89,752
SalesForce Administrator	\$100,000	100%							
Chief Gov Off	\$144,427	100%	10%	0.10	\$35,252	\$36,363	\$14,963	\$7,482	\$94,060
Fleet & Facilities Dir	\$110,880	100%	10%	0.10	\$16,949	\$17,483	\$11,487	\$5,744	\$51,663
Maintenance	\$55,000	100%	10%	0.10	\$9,069	\$9,355	\$5,698	\$2,849	\$26,971
Maintenance	\$39,520	100%	10%	0.10			\$4,094	\$2,047	\$6,141
Maintenance	\$39,520	100%	10%	0.10			\$4,094	\$2,047	\$6,141
Volunteer Mgr	\$62,946	100%	12%	0.12	\$18,182	\$18,755	\$7,667	\$3,834	\$48,438
Volunteer Coordinator	\$52,749	100%	12%	0.12	\$18,182	\$18,755	\$6,425	\$3,213	\$46,575
Volunteer Coordinator	\$50,000	100%	12%	0.12			\$6,090	\$3,045	\$9,135
Volunteer Director	\$93,555	100%	12%	0.12	\$25,757	\$26,568	\$11,395	\$5,698	\$69,418
HR Manager	\$80,500	100%	10%	0.10			\$8,340	\$4,170	\$12,510
HR Manager	\$81,120	100%	10%	0.10	\$12,274	\$12,661	\$8,404	\$4,202	\$37,541
HR Director	\$108,832	100%	10%	0.10	\$6,808	\$7,022	\$11,275	\$5,638	\$30,743
Communications Director	\$105,000	100%	10%	0.10	\$6,273	\$6,471	\$10,878	\$5,439	\$29,061
Digital Marketing Manager	\$72,000	100%	10%	0.10	\$3,264	\$3,367	\$7,459	\$3,730	\$17,820
CEO	\$205,000	100%	10%	0.10	\$84,087	\$86,737	\$21,238	\$10,619	\$202,681
Adjustment 4/22/20 to tie to Sarah Chan total									
TOTAL	\$2,074,522	5900%	412%	13.47	\$873,436	\$933,086	\$532,719	\$266,363	\$2,605,604
FRINGE BENEFIT RATE	36.0%				36%	36%	36%		
EMPLOYEE FRINGE BENEFITS	\$746,828				\$314,437	\$335,911	\$191,779	\$95,890	\$938,017
TOTAL Non-DAAS SALARIES & BENEFITS	\$2,821,350				\$1,187,873	\$1,268,997	\$724,498	\$362,253	\$3,543,621
TOTAL DAAS & Non-DAAS SALARIES & BENEFITS	\$5,642,701				\$2,644,098	\$2,792,537	\$3,126,741	\$1,968,601	\$10,531,977
HSA #2	Form Rev. 12/22/16								

Grantee's Name: Meals on Wheels San Francisco  
 Program: ENP HDM

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 Document Date: August 2020

**Operating Expense Detail**

Annual #Meals Contracted:	<b>1,543,244</b>	<b>1,586,041</b>	<b>1,459,636</b>	<b>789,603</b>	<b>4,588,921</b>
Term:	<u>7/1/17-6/30/18</u>	<u>7/1/18-6/30/19</u>	<u>7/1/19-6/30/20</u>	<u>7/1/20-12/31/20</u>	<u>7/1/17-6/30/20</u>
<b>H.S.A-DAAS</b>					
<u>EXPENDITURE CATEGORY</u>					
Rental of Property					
Utilities(Elec, Water, Gas, Phone, Scavenger)			\$3,349	\$4,441	\$7,790
Office Supplies, Postage					
Building & Kitchen					
<u>FOOD COSTS</u>					
Raw Food <i>per meal</i> \$ -					
Cong Food Svc Supplies <i>per meal</i> \$ -					
HDM Food Svc Supplies <i>per meal</i> \$ -					
Catered Meals <i>per meal</i> \$ 1.78	\$4,115,022	\$4,328,951	\$3,138,217	\$1,405,493	\$12,987,683
<u>CONSULTANT (Descriptive Title)</u>					
Registered Dietitian					
<u>OTHER COSTS:</u>					
Insurance					
Staff Training & Travel					
Rental of Equipment					
Small equipment & Supplies					
Delivery Cost			\$29,304		\$29,304
Fees, dues, advertising					
Outside Services					
Grant, Volunteer and Client Costs					
Other Operating					
Fundraising					
<b>TOTAL DAAS OPERATING EXPENSE</b>	<b>\$4,115,022</b>	<b>\$4,328,951</b>	<b>\$3,170,870</b>	<b>\$1,409,934</b>	<b>\$13,024,777</b>

**Non-DAAS**EXPENDITURE CATEGORYRental of Property

Utilities(Elec, Water, Gas, Phone, Scavenger)	\$32,193	\$33,208	\$11,641	\$5,821	\$82,863
Office Supplies, Postage	\$24,197	\$24,960	\$63,630	\$31,815	\$144,602
Building & Kitchen	\$186,472	\$192,348	\$50,489	\$25,245	\$454,554

FOOD COSTS

Raw Food	<i>per meal</i> \$ -				
Cong Food Svc Supplies	<i>per meal</i> \$ -				
HDM Food Svc Supplies	<i>per meal</i> \$ -				
Catered Meals	<i>per meal</i> \$ 0.84	\$545,142	\$562,322	\$1,328,269	\$664,135

CONSULTANT (Descriptive Title)

Registered Dietitian

OTHER COSTS:

Insurance	\$35,350	\$36,464	\$25,235	\$12,618	\$109,667
Staff Training & Travel	\$26,564	\$27,401	\$27,625	\$13,813	\$95,403
Rental of Equipment					
Small equipment & Supplies	\$17,885	\$18,449			\$36,334
Delivery Cost	\$269,430	\$277,921	\$58,914	\$29,457	\$635,722
Fees, dues, advertising	\$18,937	\$19,534	\$11,032	\$5,516	\$55,019
Outside Services	\$65,228	\$67,283	\$115,687	\$57,844	\$306,042
Grant, Volunteer and Client Costs	\$171,099	\$176,491	\$93,646	\$46,823	\$488,059
Other Operating	\$56,336	\$58,111	\$11,046	\$5,523	\$131,016
Fundraising	\$1,128,518	\$1,164,081	\$191,725	\$95,863	\$2,580,187
<b>TOTAL Non-DAAS OPERATING EXPENSE</b>	\$2,577,351	\$2,658,573	\$1,988,939	\$994,473	\$8,219,336

<b>TOTAL DAAS &amp; Non-DAAS OPERATING EXPENSE</b>	\$6,692,373	\$6,987,524	\$5,159,809	\$2,404,407	\$21,244,113
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**HSA #3**

Form Rev. 12/22/16



Grantee's Name: Meals on Wheels San Francisco  
 Program: ENP HDM

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 Document Date: August 2020

**Capital Expenditure Detail  
 (Equipment and Remodeling Cost)**

<b>H.S.A-DAAS</b>		7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-12/31/20	7/1/17-6/30/20
No.	ITEM/DESCRIPTION					
1	Refrigerated Delivery Van	\$50,900	\$51,000			\$101,900
1	Refrigerator Conversion	\$13,700				\$13,700
30	Insulated Deliver Bags	\$3,000				\$3,000
3,000	Emergency Kits from Green Carriers Affiliated Packaging		\$31,500			\$31,500
4	Full Source Uniforms (pants, shirts, jackets, vest)		\$21,672			\$21,672
4	Client Materials Design/Printing from Services Network per quarter		\$20,003			\$20,003
1	HDM Van			\$55,000		\$55,000
1	Food-service software for menu development			\$31,102		\$31,102
	Customer satisfaction survey administration			\$390		\$390
<b>TOTAL DAAS-OOA EQUIPMENT &amp; REMODELING COST</b>		\$67,600	\$124,175	\$86,492		\$278,267
<b>Non-DAAS</b>		7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20	7/1/20-12/31/20	7/1/19-6/30/20
No.	ITEM/DESCRIPTION					
<b>TOTAL NON DAAS-OOA EQUIPMENT &amp; REMODELING COST</b>						
<b>TOTAL DAAS &amp; NON-DAAS CAPITAL EXPENDITURE</b>		\$67,600	\$124,175	\$86,492		\$278,267
(Equipment and Remodeling Cost)						
<b>HSA #4</b> Form Rev. 12/22/16						