

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

Grantee's Name:	7/1/17 - 6/30/20
------------------------	------------------

BUDGET FORMS

Appendix B-11, pg. 1
Document Date: August 2020HUMAN 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: HDM-AWD				Grant Term	
Annual #Meals Contracted	240,525	279,043	247,775	140,037	767,343
Program Term	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
DAAS Expenditures					
Salaries & Benefits	\$281,469	\$332,395	\$470,319	\$387,064	\$1,471,247
Operating Expense	\$815,327	\$970,738	\$721,506	\$286,513	\$2,794,084
Subtotal	\$1,096,796	\$1,303,133	\$1,191,825	\$673,577	\$4,265,331
Indirect Percentage (max 10%)					
Indirect Cost					
Capital Expenditure					
COVID OTO			\$42,212		\$42,212
TOTAL DAAS EXPENDITURES	\$1,096,796	\$1,303,133	\$1,234,037	\$673,577	\$4,307,543
Non-DAAS Expenditures					
Salaries & Benefits	\$184,752	\$160,472	\$126,938	\$63,473	\$535,635
Operating Expense	\$265,125	\$312,988	\$276,984	\$138,495	\$993,592
Indirect Expense	\$119,332	\$140,340			\$259,672
Capital Expenditure					
TOTAL Non-DAAS EXPENDITURES	\$569,209	\$613,800	\$403,922	\$201,968	\$1,788,899
TOTAL DAAS & Non-DAAS EXPENDITURES	\$1,666,005	\$1,916,933	\$1,637,959	\$875,545	\$6,096,441
HSA-DAAS Revenues					
Meals, Local Fund	\$1,096,796	\$1,303,133	\$1,191,825	\$673,577	\$4,265,331
COVID OTO			\$42,212		\$42,212
TOTAL HSA-DAAS REVENUES	\$1,096,796	\$1,303,133	\$1,234,037	\$673,577	\$4,307,543
PER MEAL COST, HSA-DAAS	\$4.56	\$4.67	\$4.81	\$4.81	\$5.61
Per MEAL & COMPLIANCE COST	\$4.56	\$4.67	\$4.98	\$4.81	\$5.61
Non-DAAS Revenues					
Project Income					
Agency Cash - Fundraising	\$433,362	\$495,806	\$285,928	\$142,967	\$1,358,063
Agency In-Kind Volunteer	\$135,847	\$117,994	\$117,994	\$59,001	\$430,836
Nutrition Compliance Revenues					
TOTAL NON HSA-DAAS REVENUES	\$569,209	\$613,800	\$403,922	\$201,968	\$1,788,899
PER MEAL COST, NON HSA-DAAS	\$2.37	\$2.20	\$1.63	\$1.44	\$2.33
TOTAL REVENUES	\$1,666,005	\$1,916,933	\$1,637,959	\$875,545	\$6,096,442
PER MEAL COST, TOTAL	\$6.93	\$6.87	\$6.61	\$6.25	\$7.94
Full Time Equivalent (FTE)					

Prepared by: Patrick Schmalz

Date: 8/3/2020

HSA-CO Review Signature:

Date:

HSA #1

Form Rev. 12/22/16

Salaries & Benefits Detail

H.S.A-DAAS	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
POSITION TITLE and NAME									
Drivers (35)	\$39,634	3300%	9.99%	3.30	\$113,779	\$134,363	\$151,659	\$138,533	\$538,334
Driver Mgr	\$82,601	100%	8.02%	0.08	\$7,201	\$8,504	\$7,261	\$6,625	\$29,591
Sr. Ops Mgr	\$95,000	100%	8.02%	0.08	\$7,866	\$9,290	\$8,351	\$7,619	\$33,126
Wait List Mgr	\$77,134	100%	8.02%	0.08	\$6,252	\$7,384	\$6,009	\$6,186	\$25,831
Customer Service Lead	\$60,569	100%	13.63%	0.14	\$4,526	\$5,345	\$7,041	\$8,256	\$25,168
Client Starts Lead	\$77,134	100%	8.02%	0.08	\$4,424	\$5,224	\$10,637	\$6,186	\$26,471
Special Delivery Lead	\$51,002	100%	8.02%	0.08	\$5,790	\$6,838	\$7,033	\$4,090	\$23,751
Safety Board Lead	\$50,000	100%	8.02%	0.08			\$6,895	\$4,010	\$10,905
Chief Prog Off	\$140,400	100%	8.02%	0.08	\$12,857	\$15,184	\$15,486	\$11,260	\$54,787
SalesForce Administrator	\$100,000	100%	6.81%	0.07			\$11,720	\$6,810	\$18,530
Chief Gov Off	\$144,427	100%	4.77%	0.05	\$10,263	\$12,119	\$14,385	\$6,889	\$43,656
Fleet & Facilities Dir	\$110,880	100%	4.77%	0.05	\$4,931	\$5,823	\$11,044	\$5,289	\$27,087
Maintenance	\$55,000	100%	4.77%	0.05	\$2,638	\$3,115	\$5,478	\$2,623	\$13,854
Maintenance	\$39,520	100%	4.77%	0.05			\$3,936	\$1,885	\$5,821
Maintenance	\$39,520	100%	4.77%	0.05			\$3,936	\$1,885	\$5,821
Volunteer Mgr	\$62,946	100%	13.63%	0.14	\$5,295	\$6,253	\$7,377	\$8,580	\$27,505
Volunteer Coordinator	\$52,749	100%	13.63%	0.14	\$5,295	\$6,253	\$6,182	\$7,190	\$24,920
Volunteer Coordinator	\$50,000	100%	13.63%	0.14			\$5,860	\$6,815	\$12,675
Volunteer Director	\$93,555	100%	13.63%	0.14	\$7,500	\$8,858	\$10,965	\$12,752	\$40,075
HR Manager	\$80,500	100%	4.77%	0.05			\$8,018	\$3,840	\$11,858
HR Manager	\$81,120	100%	4.77%	0.05	\$3,576	\$4,224	\$8,080	\$3,869	\$19,749
HR Director	\$108,832	100%	4.77%	0.05	\$1,983	\$2,343	\$10,840	\$5,191	\$20,357
Communications Director	\$105,000	100%	4.77%	0.05	\$1,833	\$2,163	\$10,458	\$5,009	\$19,463
Digital Marketing Manager	\$72,000	100%	4.77%	0.05	\$952	\$1,125	\$7,171	\$3,434	\$12,682
CEO	\$205,000	100%	4.77%	0.05				\$9,779	\$9,779
TOTAL	\$2,074,522	5700%	194%	5.13	\$206,961	\$244,408	\$345,822	\$284,605	\$1,081,796
FRINGE BENEFIT RATE	36.0%				36%	36%	36%		
EMPLOYEE FRINGE BENEFITS	\$746,828				\$74,508	\$87,987	\$124,497	\$102,459	\$389,451
TOTAL DAAS SALARIES & BENEFITS	\$2,821,350				\$281,469	\$332,395	\$470,319	\$387,064	\$1,471,247
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)	\$1,387,188	3300%	15.70%	0.33	\$90,860	\$64,871	\$39,634	\$19,817	\$215,182
Driver Mgr	\$82,601	100%			\$2,463	\$2,908			\$5,371
Sr. Ops Mgr	\$95,000	100%			\$2,691	\$3,177			\$5,868
Wait List Mgr	\$77,134	100%			\$2,139	\$2,526			\$4,665
Customer Service Lead	\$60,569	100%	2.07%	0.02	\$1,549	\$1,829	\$1,254	\$627	\$5,259
Client Starts Lead	\$77,134	100%			\$1,512	\$1,787			\$3,299
Special Delivery Lead	\$51,002	100%			\$1,979	\$2,338			\$4,317
Safety Board Lead	\$50,000	100%							
Chief Prog Off	\$140,400	100%			\$4,399	\$5,194			\$9,593
SalesForce Administrator	\$100,000	100%							
Chief Gov Off	\$144,427	100%	1.76%	0.02	\$3,511	\$4,146	\$2,542	\$1,271	\$11,470
Fleet & Facilities Dir	\$110,880	100%	1.76%	0.02	\$1,688	\$1,992	\$1,951	\$976	\$6,607
Maintenance	\$55,000	100%	1.76%	0.02	\$903	\$1,065	\$968	\$484	\$3,420
Maintenance	\$39,520	100%	1.76%	0.02			\$696	\$348	\$1,044
Maintenance	\$39,520	100%	1.76%	0.02			\$696	\$348	\$1,044
Volunteer Mgr	\$62,946	100%	2.07%	0.02	\$1,810	\$2,138	\$1,303	\$652	\$5,903
Volunteer Coordinator	\$52,749	100%	2.07%	0.02	\$1,810	\$2,138	\$1,092	\$546	\$5,586
Volunteer Coordinator	\$50,000	100%	2.07%	0.02			\$1,035	\$518	\$1,553
Volunteer Director	\$93,555	100%	2.07%	0.02	\$2,566	\$3,029	\$1,937	\$969	\$8,501
HR Manager	\$80,500	100%	1.76%	0.02			\$1,417	\$709	\$2,126
HR Manager	\$81,120	100%	1.76%	0.02	\$1,223	\$1,444	\$1,428	\$714	\$4,809
HR Director	\$108,832	100%	1.76%	0.02	\$678	\$800	\$1,915	\$958	\$4,351
Communications Director	\$105,000	100%	1.76%	0.02	\$626	\$739	\$1,848	\$924	\$4,137
Digital Marketing Manager	\$72,000	100%	1.76%	0.02	\$326	\$385	\$1,267	\$634	\$2,612
CEO	\$205,000	100%	1.76%	0.02	\$13,115	\$15,488	\$3,608	\$1,804	\$34,015
Adjustment to tie to Sarah Chan email of 4/22/20							\$28,746	\$14,373	\$43,119
TOTAL	\$3,422,076	5700%	45%	0.63	\$135,848	\$117,994	\$93,337	\$46,672	\$393,851
FRINGE BENEFIT RATE	36.0%				36%	36%	36%		
EMPLOYEE FRINGE BENEFITS	\$1,231,947				\$48,904	\$42,478	\$33,601	\$16,801	\$141,784

TOTAL Non-DAAS SALARIES & BENEFITS	\$4,654,023				\$184,752	\$160,472	\$126,938	\$63,473	\$535,635
TOTAL DAAS & Non-DAAS SALARIES & BENEFITS	\$7,475,374				\$466,221	\$492,867	\$597,257	\$450,537	\$2,006,881

Operating Expense Detail					
Annual #Meals Contracted:	240,525	279,043	247,775	140,037	767,343
Term:	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
H.S.A-DAAS					
<u>EXPENDITURE CATEGORY</u>					
Rental of Property					
Utilities(Elec, Water, Gas, Phone, Scavenger)	\$17,643	\$19,418	\$118,243	\$7,410	\$162,714
Office Supplies, Postage	\$8,191	\$14,600	\$9,225	\$3,902	\$35,918
Building & Kitchen	\$30,130	\$45,799	\$7,320	\$3,096	\$86,345
<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	\$709,497	\$840,075	\$532,715	\$249,266	\$2,331,553
<u>CONSULTANT (Descriptive Title)</u>					
Registered Dietitian					
<u>OTHER COSTS:</u>					
Insurance	\$5,047	\$5,146	\$3,659	\$1,547	\$15,399
Staff Training & Travel	\$3,793	\$3,868	\$4,005	\$1,694	\$13,360
Rental of Equipment					
Small equipment & Supplies	\$2,554	\$2,604			\$5,158
Delivery Cost	\$38,472	\$39,228	\$12,790	\$5,409	\$95,899
Fees, dues, advertising			\$1,599	\$676	\$2,275
Outside Services			\$16,772	\$7,094	\$23,866
Grant, Volunteer and Client Costs			\$13,577	\$5,742	\$19,319
Other Operating			\$1,601	\$677	\$2,278
Fundraising					
TOTAL DAAS OPERATING EXPENSE	\$815,327	\$970,738	\$721,506	\$286,513	\$2,794,084
Non-DAAS					
<u>EXPENDITURE CATEGORY</u>					
Rental of Property					
Utilities(Elec, Water, Gas, Phone, Scavenger)			\$3,472	\$1,736	\$5,208
Office Supplies, Postage			\$1,899	\$950	\$2,849
Building & Kitchen	\$2,719	\$3,210	\$1,507	\$754	\$8,190
<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> 0.81			\$225,475	\$112,738	\$338,213
<u>CONSULTANT (Descriptive Title)</u>					
Registered Dietitian					
<u>OTHER COSTS:</u>					
Insurance			\$753	\$377	\$1,130
Staff Training & Travel			\$824	\$412	\$1,236
Rental of Equipment					
Small equipment & Supplies					
Delivery Cost			\$2,632	\$1,316	\$3,948
Fees, dues, advertising	\$2,952	\$3,484	\$329	\$165	\$6,930
Outside Services	\$10,170	\$12,006	\$3,452	\$1,726	\$27,354
Grant, Volunteer and Client Costs	\$26,675	\$31,490	\$2,794	\$1,397	\$62,356
Other Operating	\$8,591	\$10,143	\$330	\$165	\$19,229
Fundraising	\$214,018	\$252,655	\$33,517	\$16,759	\$516,949
TOTAL Non-DAAS OPERATING EXPENSE	\$265,125	\$312,988	\$276,984	\$138,495	\$993,592

TOTAL DAAS & Non-DAAS OPERATING EXPENSE	\$1,080,452	\$1,283,726	\$998,490	\$425,008	\$3,787,676
HSA #3					

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

H.S.A-DAAS		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.						
TOTAL DAAS-OOA EQUIPMENT & REMODELING COST						

Non-DAAS		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					
TOTAL NON DAAS-OOA EQUIPMENT & REMODELING COST						

TOTAL DAAS & NON-DAAS CAPITAL EXPENDITURE (Equipment and Remodeling Cost)					
---	--	--	--	--	--

HSA #4 Form Rev. 12/22/16