

Key Budget Assumptions for 2022



Clients

- # Clients = Small Increase (Expanding Reach through Partners; Traditional IFM Clients remains flat)
- Will continue to allow ONE Visit per Week

Food

- Food Budget 2022 is \$450K, same as 2021 Actuals (2021 Food Budget overbudget due to Holiday Meats and Add local Produce).
- Amount of Food / Client = Core offerings the same but no longer receiving the COVID Relief Boxes from PFB.
- Cost of Food = Small Increase (due to inflation and supply chain issues, however PFB does NOT expect any major changes/disruptions in what they can offer and how much they charge).
- Local Procurement = Increase from 18% in 2021 to 20% in 2022.
- Will continue to offer more nutritious produce and meat options as started in 2021. Quality matters!
- Assuming will NOT have to pay Retail Market prices for Holiday Meats (but have funds in Reserve if needed)

Revenue

- Business Contributions = Large Increase due to support from both Grocery Stores and Local Businesses
- Individual Contributions = Flat (not including the Estate received in 2021)
- Fundraisers = Flat (w/ New efforts related to Zero Waste and a Golf Tournament)
- Grants = Large Decrease compared to 2021 Actuals due to the various COVID Relief opportunities going away
- Fee for Service = Flat (Cal Fresh Contract and Small Amount from Partners paying for Food)

New Programs

- CDBG Projects: New Truck, Generator, Expand Reach & Partners, Expand Garden Program, Pilot Food Delivery Program (Speedee Carts), Enhanced Client Educ Efforts. Note: \$200K from CDBG for Fixed Assets are not included in Budget.
- Capital/Facility Projects: Roof Replacement, Consider Parking Lot Cover w/ Solar, Consider Food Storage Needs
- Establish Zero Waste Committee and Pilot Projects related to new SB 1383 Food Waste Diversion Laws, E-Waste
- Improve "Infrastructure": Document current processes, Evaluate our systems and tools, Re-Design and implement

Staff

- No additional staff added in 2022, and anticipate salary increases based on performance and minimum wage standards (all of the Bookkeeper and a portion of the Program Manager positions are funded by CDBG)
- Phil to participate in TWO professional development opportunities: Catalyst Program and CNL ED Academy

2022 Proposed Budget - Summary



IFM 2022 Budget vs. Actual 2021 P&L					
(000's)	Actual 2021	Budget 2022	YoY	% Inc/Dec	Notes
REVENUE					
Business Contributions	\$ 81	\$ 80	\$ (1)	-1%	Same as 2021 Actuals
Individual Contributions	\$ 719	\$ 200	\$ (519)	-72%	Same as 2021 (after subtracting out \$520K for Estate)
Fundraisers	\$ 532	\$ 450	\$ (82)	-15%	March Match & Sp a Fam=200K ea, Zero Waste=25K, Good Food for All=15K, Hunger Run & Golf T=5K ea
Grants/Other	\$ 171	\$ 90	\$ (81)	-47%	Grants large decrease due to COVID Relief grant opportunities going away.
Fee for Service	\$ 33	\$ 30	\$ (3)	-9%	Same as 2021 Actuals
CDBG (Inlc only non-fixed assets)	\$ -	\$ 94	\$ 94		Includes Revenue for Operational aspects of CDBG projects. 200K in CDBG Fixed Assets, Truck & Generator, are NOT included here in Rev or in Exp.
Total Revenue	\$ 1,536	\$ 944	\$ (592)	-39%	
EXPENSES					
Food and Food Supplies	\$ 450	\$ 450	\$ -	0%	Same as 2021 Actuals, see table below
Staff Expense	\$ 145	\$ 188	\$ 43	30%	Increase over 2021 for Expanded Staff & Merit Increases, CDBG covering 43K in Staff Costs
Operations Expenses	\$ 160	\$ 255	\$ 95	59%	Increase over 2021 for CDBG Projects (non-Fixed Assets) : Exp Garden, Pilot Food Deliv, etc=51K; and New Progs : Zero Waste, Client Ed=30K
Total Expenditures	\$ 755	\$ 893	\$ 138	18%	
NET ORDINARY INCOME	\$ 781	\$ 51	\$ (730)	-93%	
OTHER INCOME & EXPENSE					
In-Kind Revenue	\$ 2,880	\$ 2,150	\$ (730)	-25%	
In-Kind Expense	\$ 2,880	\$ 2,150	\$ (730)	-25%	
NET INCOME	\$ 781	\$ 51	\$ (730)	-93%	
Food Budget Detail					
1. IFM Food	\$385,000				
2. Partner Food	\$30,000				
3. Holiday	\$35,000				
Total	\$450,000				
Goal for 2022 of 20% (\$90K) Local					

2022 Proposed Budget – Detail (1of2)

Interfaith Food Ministry of Nevada County Budget vs. Actuals: 2021 Budget - FY21 P&L January - December, 2021					Indicates items that are NEW!	Indicates proposed \$\$ amounts for 2022							
	Total				Proposed for 2022 (non-CDBG)	Proposed for 2022 (CDBG)	Proposed for 2022 (Total)	Notes / Explanations					
	Actual	Budget	over Budget	% of Budget									
Revenue													
40000 Business Contributions	938.49	0.00	938.49		\$ 1,000		\$ 1,000	Same as 2021					
40100 Misc Business Contributions	75,394.83	9,999.96	65,394.87	753.95%	\$ 70,000		\$ 70,000	Create a Safeway Gift Cards line item = 30K, Other/Misc Bus Contr = 40K					
40200 Thrivent Contributions	1,121.00	65.00	1,056.00	1724.62%	\$ 1,000		\$ 1,000	Same as 2021	DETAIL (in thousands \$)	Rev	Exp (not incl Adverts)	Exp Notes	
40500 EScript Contribution	1,088.91	3,061.13	-1,972.22	35.57%	\$ 1,000		\$ 1,000	Same as 2021	March Match	200		3	Printing, Mailing, 2021 Actuals = about \$200K
40700 Amazon Smile	369.70	398.77	-29.07	92.71%	\$ 500		\$ 500	Same as 2021	Sponsor a Fam Holidays	200		3	Printing, Mailing, 2021 Actuals = about \$250K
40850 Holiday Market	1,720.00	2,000.00	-280.00	86.00%	\$ 1,500		\$ 1,500	Same as 2021	Zero Waste (New!)	25		N/A	Biodegester Machine & Other Supplies, placed into own line item outside of "Fundraisers"
40900 Grocery Outlet Donations	0.00	13,000.00	-13,000.00	0.00%	\$ 5,000		\$ 5,000	Same as 2021	Good Food for All	15		1.5	Print Materials, 2021 Actuals = about \$16K
Total 40000 Business Contributions	\$ 80,632.93	\$ 28,524.86	\$ 52,108.07	282.68%	\$ 80,000		\$ 80,000		Hunger Run	5		2.5	Print Materials, Venue Fee, Event Supplies
42000 Individual Contributions	719,372.68	261,776.58	457,596.10	274.80%	\$ 200,000		\$ 200,000	Same as 2021 (after s	Golf Tourney (New!)	5		2	Print Materials, Venue Fee, Event Supplies
43000 Fundraisers	532,010.11	204,160.81	327,849.30	260.58%	\$ 450,000		\$ 450,000	<<----- <<----- <<-----	Total Fundraisers	450		12	Not doing Benefit Concert, Treat St Booth, or Paulette's Spagh
44000 Grants/Other	1,000.00	0.00	1,000.00				\$ -	Laura will combine Grants/Other & Grants					
44150 Grants	165,311.00	135,000.00	30,311.00	122.45%	\$ 90,000		\$ 90,000	Based on Phil's Analysis of 2021 and projections for 2022					
CDBG Revenue Account						\$ 94,200	\$ 94,200						
44160 Fee for Service	33,485.83	55,200.00	-21,714.17	60.66%	\$ 30,000		\$ 30,000	25K = CalFresh, 5K = Other Partners					
44200 Interest	47.76	83.79	-36.03	57.00%									
Total 44000 Grants/Other	\$ 199,844.59	\$ 190,283.79	\$ 9,560.80	105.02%									
49900 Uncategorized Income	4,079.22	0.00	4,079.22										
Bank/NFG/PayPal Fee Revenue	-75.86	34.00	-109.86	-223.12%									
Total Revenue	\$ 1,535,863.67	\$ 684,779.84	\$ 851,083.83	224.29%	\$ 850,000	\$ 94,200	\$ 944,200	Total Rev	Balanced? Rev - Exp =	\$ 51,100			
Gross Profit	\$ 1,535,863.67	\$ 684,779.84	\$ 851,083.83	224.29%									
Expenditures													
70000 Food and Food Supplies	11.88	0.00	11.88										
70100 Food	357,419.70	263,410.73	94,008.97	135.69%									
70110 Local Food	84,774.27	59,166.82	25,607.45	143.28%									
70111 Partner Food	7,893.45	55,826.93	-47,933.48	14.14%									
Total 70000 Food and Food Supplies	\$ 450,099.30	\$ 378,404.48	\$ 71,694.82	118.95%	\$ 450,000		\$ 450,000						
71000 CDBG													
71001 Salaries/ Contractor Services	3,480.46	0.00	3,480.46		\$ 42,700		\$ 42,700						
71006 Transportation/ Truck Purchase/ Fuel	631.84	0.00	631.84		\$ 12,400		\$ 12,400						
71010 Program Operations/ Constr-Food	996.70	0.00	996.70		\$ 39,100		\$ 39,100						
Total 71000 CDBG	\$ 5,109.00	\$ 0.00	\$ 5,109.00		\$ 94,200		\$ 94,200						
73000 Staff Expense													
73010 Meals Expense	0.00	48.84	-48.84	0.00%									
73011 Mileage Expense	0.00	566.33	-566.33	0.00%									
73012 Tuition Reimbursement	5,250.00	5,000.04	249.96	105.00%	\$ 5,000		\$ 5,000						
73100 Payroll	127,377.57	113,400.00	13,977.57	112.33%	\$ 165,000		\$ 165,000	Staff Costs Detail					
73140 Bonus	0.00	5,000.00	-5,000.00	0.00%				Non-CDBG	\$ 144,900				
73150 Sick Pay	192.50	3,368.04	-3,175.54	5.72%	\$ 5,000		\$ 5,000	CDBG	\$ 42,700				
73200 Payroll Taxes	10,956.52	11,340.00	-383.48	96.62%	\$ 10,000		\$ 10,000	Staff Cost Total	\$ 187,600				
73300 Workers Compensation Insurance	1,225.87	1,530.90	-305.03	80.08%	\$ 2,600		\$ 2,600	21.0% => Staff Cost / Total Budget (max of 20%)					
Total 73000 Staff Expense	\$ 145,002.46	\$ 140,254.15	\$ 4,748.31	103.39%	\$ 144,900		\$ 144,900	Increase over 2021 for Expanded Staff, but CDBG is covering a portion of Staff Costs					
75000 Operations Expenses	0.00	24.95	-24.95	0.00%	\$ -		\$ -						
75100 Operations Reorganization	5,017.99	9,999.96	-4,981.97	50.18%	\$ -		\$ -	Laura will be removing this line item, instead we are including an incr in the Facility Supplies line item					
75200 Accounting Charge	921.19	663.59	257.60	138.82%	\$ 1,000		\$ 1,000	Increase over 2021, QB fees increase					
75230 Advertising	6,586.27	5,803.01	783.26	113.50%	\$ 7,000		\$ 7,000	Small Incr over 2021, mostly related to fundraising activities					
75250 Bank/NFG/PayPal Fees	2,095.01	2,980.64	-885.63	70.29%	\$ 2,500		\$ 2,500	Same as 2021 Budget					
75260 Mobile Phone Expense	614.96	1,560.00	-945.04	39.42%	\$ 2,500		\$ 2,500	Small Incr for Expanded Staff					
75300 City, County, & State Fees	1,301.74	2,075.80	-774.06	62.71%	\$ 3,000		\$ 3,000	Small Incr over 2021 Budget					
75325 Depreciation Expense	24,198.24	28,380.00	-4,181.76	85.27%	\$ 30,000		\$ 30,000	Small Incr over 2021 Budget					
75330 Facility Supplies	16,437.59	19,656.46	-3,218.87	83.62%	\$ 25,000		\$ 25,000	Incr due to continued adjustments for Drive Thru model & need to replace manual pallet jack					

2022 Proposed Budget – Detail (2of2)

Expenditures (Continued)	Actual	Budget	over Budget	% of Budget	Proposed for 2022 (non-CDBG)	Proposed for 2022 (CDBG)	Proposed for 2022 (Total)	Notes / Explanations
75340 Fundraising	22,533.55	8,223.88	14,309.67	274.00%	\$ 15,000		\$ 15,000	Less than Actuals 2021 due to NO Treat St Booth, see more detail in Fundrs Table above ... got 12K and added an additional 3K for "other" costs
75341 Sales Tax Expense	1,105.89	-0.22	1,106.11	-502677.27%	\$ 1,000		\$ 1,000	Same as 2021 Actuals
75342 Donor Acknowledgement (New!)	1,284.57	0.00	1,284.57		\$ 3,000		\$ 3,000	Costs for printing and mailings, \$250/month on avg
75350 Insurance	7,484.20	7,112.65	371.55	105.22%	\$ 8,000		\$ 8,000	Small Incr
75365 Janitorial	6,520.00	5,124.00	1,396.00	127.24%	\$ 8,000		\$ 8,000	Small Incr
75370 Landscaping	2,001.00	1,685.25	315.75	118.74%	\$ 2,000		\$ 2,000	Small Incr
75380 Loan Interest	464.20	4,200.00	-3,735.80	11.05%	\$ -		\$ -	Laura will be removing this line item
75400 Miscellaneous	5,222.56	9,772.96	-4,550.40	53.44%	\$ 3,000		\$ 3,000	Decr due to creating TWO new line items in 2022 Garden Prog & Client Education These progs accounted for almost ALL of the 2021 Misc Actuals
75500 Office Expenses	5,906.80	11,586.85	-5,680.05	50.98%	\$ 7,000		\$ 7,000	Small Decr due to Drive-Thru model not needing as much printing
75550 Repairs and Maintenance	4,450.74	10,209.74	-5,759.00	43.59%	\$ 10,000		\$ 10,000	Same as 2021 Budget, much higher than 2021 Actuals due to Storm Damage & Possibility for more
75650 Training	85.00	147.99	-62.99	57.44%	\$ 1,000		\$ 1,000	Small Incr due to exp staff & want to offer more training opportunities
75700 Trash Disposal	9,414.55	11,900.48	-2,485.93	79.11%	\$ 12,000		\$ 12,000	Same as 2021 Budget
75750 Utilities	17,599.48	13,268.99	4,330.49	132.64%	\$ 20,000		\$ 20,000	Small Incr due to possible rate incrs
75760 Garden Program (CDBG)	2,362.15	0.00	2,362.15		\$ -		\$ -	\$20K (included in 71010 CDBG Prog Ops above), Piloting garden program
75770 Vehicle Expense	8,646.27	4,982.93	3,663.34	173.52%	\$ 10,000		\$ 10,000	Large Incr due to current Truck on its last legs, New Truck expected July/Aug
75780 Client Food Delivery Services (CDBG)	1,585.38	0.00	1,585.38		\$ -		\$ -	\$15K (included in 71010 CDBG Prog Ops above), Piloting Food Delivery program
75800 Volunteer Expenses	1,332.61	254.85	1,077.76	522.90%	\$ 3,000		\$ 3,000	Small Incr to accommodate more Volunteer Appreciation lunches, etc
Reimbursements	1,118.81	0.00	1,118.81		\$ 5,000		\$ 5,000	(NEW!) Client Education Program (Supplies/Costs NOT covered by CDBG), Note WENDY'S Consult Costs will appear in the CDBG Salaries/Contractor Servs line above
					\$ 25,000		\$ 25,000	(NEW!) Zero Waste Program
Total 75000 Operations Expenses	\$ 153,586.56	\$ 159,614.76	-\$ 6,028.20	96.22%	\$ 204,000		\$ 204,000	
Total Expenditures	\$ 754,916.13	\$ 678,273.39	\$ 76,642.74	111.30%	\$ 798,900	\$ 94,200	\$ 893,100	Total
Net Operating Revenue	\$ 780,947.54	\$ 6,506.45	\$ 774,441.09	12002.67%	\$ 51,100			