

FY 2020-2021 CENTER BUDGETS



This year due to COVID 19, determining the reimbursement and expenses for the FY 2021 Annual CACFP Center Sponsor Budget will be different. There are national waivers in place, flexibilities regarding allowable CACFP costs and other variables to consider. As a result, ODE CNP has created this technical assistance document for CACFP Center Sponsors to assist them in the development of the CACFP budget.

Waivers in Place for CACFP – effective through 6/30/2021

[Nationwide waiver to allow non-congregate feeding in the Child Nutrition Programs](#)

[Nationwide waiver to allow meal service time flexibility](#)

[Nationwide waiver to allow parents and guardians to pick up meals for children](#)

[Nationwide waiver to allow meal pattern flexibility](#)

[Nationwide waiver of onsite monitoring requirements](#) effective through 9/30/2021

Flexibilities for Allowable CACFP Costs ([CACFP 12-2020](#))

Non-profit food service funds may be used for:

- ✓ Purchase of personal protective equipment (PPE) or other supplies intended to prevent or reduce the spread of COVID 19, in support of CACFP operations.
- ✓ Purchase of bottled water (alternative to water fountains) for non-congregate meals served during the public health emergency.
- ✓ Delivery costs and purchase of supplies to facilitate non-congregate meal service during the public health emergency.
- ✓ CACFP staff salaries of employees unable to work due to mandatory closures related to the current public health emergency OR compensation in the form of hazard pay for employees that are working during the current public health emergency (consistent with written personnel policies).
- ✓ Non-Refundable costs spent on approved and allowable CACFP events or activities (e.g. Conferences, trainings) cancelled due to COVID 19 closures.



Variables to Consider:

- **Predicting enrollment levels**, as the number of children that attend on a daily basis may fluctuate greatly
- Identifying the **appropriate staff levels** to support CACFP operations, as this is dependent on the number of children in care
- Increased cost of food may require **adjusting menus** based on the availability of food items and/or the cost of certain items
- Increased costs due to purchasing **pre-packaged foods** or supplies to package food for non-congregate meals
- Increased costs due to the purchase of **personal protective equipment (PPE)** and cleaning supplies to be used in the support of CACFP operations
- Increased costs due to the **delivery of food** to CACFP participants and/or the purchase of supplies need to ensure food safety during transportation

Budget Reminders:

- A minimum of 50% of the reimbursement must be budgeted and expended on food costs
- Administrative costs are limited to 15% of the reimbursement and must be charged based on actual costs incurred. A blanket amount of 15% may not be applied.
- Supporting documentation must be submitted for all allocated and contract service costs
- Budget revisions are required when expenses shift by more than 10%

Best Practices:

- **Have a plan** before developing the CACFP budget. Complete the budget as a team involving the Food Program Coordinator, Financial Office and Cooks in the process.
- **Cross train staff.** It enhances efficiency, productivity, and morale. Staff learn new skills, managers gain flexibility in managing workloads and CACFP operations have greater continuity during the current public health emergency.
- **Identify all CACFP expenses** including historical expenses and newly anticipated CACFP expenses due to COVID 19. Identify expenses as fixed and variable to determine where flexibilities may exist. Prioritize the expenses. Compare anticipated CACFP expenses with the anticipated CACFP reimbursement and determine the amount of non-Program revenue necessary to cover costs.
- Once the budget is approved, **compare actual CACFP reimbursement and expenses to the budgeted CACFP reimbursement and expenses, monthly.** Communicate the results of this information among all staff. This will ensure informed decision making and spending throughout the year. It will also allow management to identify if a budget revision is necessary.

Submit the completed FY 2021 Annual CACFP Center Sponsor budget and supporting documentation to ode.communitynutrition@ode.state.or.us

If you have any questions about the information provided please contact Teresa Murray at Teresa.murray@ode.state.or.us