



# FINANCIAL REPORTS

Final FY 2022-23

New Haven Board of Education  
Finance & Operations Committee Meeting

*September 19, 2023*



## Core Values

We believe...

- 1 Equitable opportunities** create the foundation necessary for every child to succeed
- 2 A culture of continuous improvement** will ensure that all staff are learners and reflective practitioners
- 3 High expectations** and standards are necessary to prepare students for college and career
- 4 Collaboration** and partnerships with families and the New Haven community will enhance learning and achievement



## Mission

To provide all students in New Haven Public Schools with personalized, authentic, and engaging learning experiences through creativity, exploration, innovation, critical thinking, problem-solving, and high quality instruction. To foster a culture of continuous improvement through collaborative partnerships with staff, families, and the New Haven community. To support students' growth and development by utilizing the Whole Child Framework.

## Vision

Our vision is to be a premier urban school district that ensures access to equitable opportunities and successful outcomes for all students as they prepare for college, career, and life.

## Priority Areas for 2020-2024

- |  |                                |
|--|--------------------------------|
| <b>1 Academic Learning</b>             | <b>2 Culture &amp; Climate</b> |
| <b>3 Youth &amp; Family Engagement</b> | <b>4 Talented Educators</b>    |
| <b>5 Operational Efficiencies</b>      |                                |

- Fiscal Year 2022-23 General Funds Year End Report
- Fiscal Year 2022-23 Special Funds Year End Report

- Total expenditures through close of fiscal year 2022-23 are \$308.2 million.
- General Fund expenditures incurred through 06/30/23 are \$ 195,238,181 or 99.99 % of the adopted budget.
- Grant expenditures incurred through 06/30/23 are \$ 114 million or 62.4% of the current grant revenue.



# **Financial Report – General Fund Fiscal Year 2022-23**



**Fiscal Year 2022-2023**  
**Education Operating Fund Forecast (General Fund)**  
**Monthly Financial Report (Unaudited) as of June 30, 2023**

	FY 2023 Local Appropriation	YTD Actuals	Encumbrances	Available	Additional Projected	Full-Year Expenditure Forecast	Full Year Variance
<b>Salaries</b>							
Teacher Full-Time	\$ 76,863,045	\$ 73,968,818	-	\$ 2,894,227	\$ -	73,968,818	2,894,227
Admin & Management Full-Time	16,312,228	18,462,768	-	(2,150,540)	-	18,462,768	(2,150,540)
Paraprofessionals	3,192,914	3,203,013	-	(10,099)	-	3,203,013	(10,099)
Support Staff Full-Time	10,517,818	10,627,937	-	(110,119)	-	10,627,937	(110,119)
Part Time & Seasonal	3,054,774	2,234,133	-	820,641	-	2,234,133	820,641
Substitutes	1,000,000	445,001	-	554,999	-	445,001	554,999
Overtime, Benefits, Other	3,700,500	2,660,817	-	1,039,683	-	2,660,817	1,039,683
<b>Total Salaries and Benefits</b>	<b>\$ 114,641,279</b>	<b>\$ 111,602,486</b>	<b>\$ -</b>	<b>\$ 3,038,793</b>	<b>\$ -</b>	<b>\$ 111,602,486</b>	<b>\$ 3,038,793</b>
<b>Supplies and Services</b>							
Instructional Supplies	\$ 3,500,501	\$ 2,271,324	\$ -	\$ 1,229,177	-	2,271,324	1,229,177
Tuition (Includes Tag Tuition)	21,549,657	23,737,441	-	(2,187,784)	0	23,737,441	(2,187,784)
Utilities	11,492,000	10,332,933	-	1,159,067	-	10,332,933	1,159,067
Transportation	26,625,696	31,188,111	-	(4,562,415)	-	31,188,111	(4,562,415)
Maintenance, Property, Custodial	2,351,808	1,618,302	-	733,506	-	1,618,302	733,506
Other Contractual Services	15,102,843	14,487,584	-	615,259	-	14,487,584	615,259
<b>Total Supplies and Services</b>	<b>\$ 80,622,505</b>	<b>\$ 83,635,695</b>	<b>\$ -</b>	<b>\$ (3,013,190)</b>	<b>\$ 0</b>	<b>\$ 83,635,695</b>	<b>\$ (3,013,190)</b>
<b>General Fund Totals</b>	<b>\$ 195,263,784</b>	<b>\$ 195,238,181</b>	<b>\$ -</b>	<b>\$ 25,603</b>	<b>\$ 0</b>	<b>\$ 195,238,181</b>	<b>\$ 25,603</b>

# Mitigation Efforts That Contributed to the balanced budget



NEW HAVEN PUBLIC SCHOOLS

- **We reviewed all open purchase orders and agreements and cancelled the unused balance**
- **We reviewed grants and reprogrammed funds wherever possible**
- **We reviewed request to hire ensuring that the new hires are not coming in at top step on a case by case basis**
- **We requested all new grant applications that allow Indirect Costs to be included in the application going forward**
- **We received authorization to include previously disallowed costs within the ARP ESSER grant which have reduced costs in the General Funds including:**
  - **Extra cleaning and security due to COVID**
  - **Adult Education State eliminated the cap which resulted in costs being reduced from the local share**
  - **Open Choice revenue**
  - **Excess Cost increased by \$1.4M more from original forecast (changes come in late spring (may increase or decrease))**
  - **Additional revenue from the Alliance Grant**

# Unknowns which may add additional costs to the current financial status



NEW HAVEN PUBLIC SCHOOLS

- **Late Billing of Outplacement/Open Choice Students and SPED Services from outside district**
- **We currently have a small unaudited surplus of \$25,603**





# **Financial Report – Grants**

## **Fiscal Year 2022-23**



**Fiscal Year 2022-23**  
**Special Funds**  
**YEAR TO DATE**

	<b>Budget</b>	<b>YTD Actuals</b>	<b>Encumbered</b>	<b>Available</b>
Full Time Salaries	55,789,084	46,104,597	0	9,684,487
Employee Benefits	12,928,383	7,105,840	0	5,790,890
Part Time Personnel	28,592,777	16,948,799	0	11,643,978
Travel/Mileage	559,194	191,211	0	367,983
Equipment/Technology	13,261,219	5,542,731	0	7,718,487
Materials/Supplies	15,171,902	8,337,181	0	6,834,721
Purchased Property Services	981,609	690,194	0	291,415
Other Professional/Technical	20,708,155	12,007,872	0	8,700,284
Transportation/Field Trips	3,278,807	1,414,972	0	1,863,835
Other Purchased Services	26,155,253	12,799,034	0	13,356,219
Parent Activities	284,604	165,154	0	119,450
Fixed Costs	3,446,076	1,753,984	0	1,692,093
Fees/Misc Expenses/Student Activities	150,000	0	0	150,000
<b>Grand Total</b>	<b>181,307,063</b>	<b>113,061,569</b>	<b>0</b>	<b>68,245,494</b>

## How to read the grant revenue exhibit (letters refer to column letters on the prior page):

- A The total amount we were awarded for the grant in 2021-22
- B Because of Covid-19, we are permitted to carryover unexpended money in some grants in 2021-22. It ‘carries over’ to the next fiscal year.
- C This is new funding we were awarded in 2022-23
- D Funding we haven’t received yet, but expect to receive.
- E C+D. The total new money we’ll receive for the grant this year.
- F B+E. The sum of the carryover funds and the new money. This is what’s available to spend in 2022-23.
- G E-A. This measures the change in new money only, and excludes the effect of the carryover.
- H G/A. Calculates, on a percentage basis, the change in the new money year over year.



## Fiscal Year 2022-23 Special Funds Revenue

Count	Common Titles	FY 2021-22	Carryover	Received	Pending	Total	Total	YOY \$ Change	YOY
		Funding	Funding	FY2022-23 Funding	Approvals	Anticipated New Funding	Available Funds for 2022-23	in New Funds	% Change
1	Law Education/School Security	\$787,061	\$787,061	\$0		\$0	\$787,061	(\$787,061)	0.0%
2	Impact Aid	\$10,303	\$0	\$65,476		\$65,476	\$65,476	\$55,173	535.5%
3	Adult Education/Homeless*	\$3,242,672	\$60,000	\$3,551,897		\$3,551,897	\$3,611,897	\$309,225	9.5%
4	IDEA*	\$7,332,434	\$620,604	\$6,968,975		\$6,968,975	\$7,589,579	(\$363,459)	-5.0%
5	Perkins*	\$652,073	\$0	\$505,020		\$505,020	\$505,020	(\$147,053)	-22.6%
6	Title II A/Student Support*	\$3,030,291	\$1,395,737	\$1,744,073		\$1,744,073	\$3,139,810	(\$1,286,218)	-42.4%
7	School Based Health/Parenting	\$1,399,459	\$17,814	\$1,394,594		\$1,394,594	\$1,412,408	(\$4,865)	-0.3%
8	Federal Magnet Grant*	\$4,972,659	\$2,320,724	\$0		\$0	\$2,320,724	(\$4,972,659)	-100.0%
9	State Bilingual/Title III/Immigrant	\$1,060,618	\$211,304	\$917,658		\$917,658	\$1,128,962	(\$142,960)	-13.5%
10	School Readiness/Family Resource	\$9,724,866	\$140,963	\$10,540,294		\$10,540,294	\$10,681,257	\$815,428	8.4%
11	Private Foundation	\$435,873	\$272,168	\$169,814		\$169,814	\$441,982	(\$266,059)	-61.0%
12	Title I/SIG*	\$16,717,400	\$4,415,582	\$13,346,044		\$13,346,044	\$17,761,626	(\$3,371,356)	-20.2%
13	Head Start - Federal*	\$7,686,198	\$1,828,788	\$7,764,065		\$7,764,065	\$9,592,853	\$77,867	1.0%
14	Medicaid Reimbursement	\$219,642	\$0	\$260,701		\$260,701	\$260,701	\$41,059	18.7%
15	Manufacturing Pathways	\$0	\$0	\$2,000,000		\$2,000,000	\$2,000,000	\$2,000,000	0.0%
16	Alliance/Comm Network/Low Performin	\$20,876,678	\$0	\$21,238,171		\$21,238,171	\$21,238,171	\$361,493	1.7%
17	State Misc Education Grants	\$29,417	\$5,017	\$32,855		\$32,855	\$37,872	\$3,438	100.0%
18	Open Choice	\$483,941	\$0	\$414,109		\$414,109	\$414,109	(\$69,832)	-14.4%
19	Head Start - State	\$248,714	\$0	\$130,759		\$130,759	\$130,759	(\$117,955)	-47.4%
20	Priority/21st Century*	\$6,037,905	\$216,710	\$5,440,481		\$5,440,481	\$5,657,191	(\$597,424)	-9.9%
21	Jobs for CT Youth	\$29,307	\$0	\$20,500		\$20,500	\$20,500	(\$8,807)	-30.1%
22	ARP After School	\$0	\$0	\$890,000		\$890,000	\$890,000	\$890,000	0.0%
23	ESSER*	\$1,750,667	\$0	\$0		\$0	\$0	(\$1,750,667)	-100.0%
24	ESSER II	\$37,398,032	\$19,981,102	\$0		\$0	\$19,981,102	(\$37,398,032)	-100.0%
25	ARP ESSER	\$80,017,233	\$69,214,187	\$0		\$0	\$69,214,187	(\$80,017,233)	0.0%
26	ARP ESSER Special Education	\$1,951,134	\$1,551,134	\$0		\$0	\$1,551,134	(\$1,951,134)	0.0%
27	ARP ESSER Homeless Youth	\$472,682	\$472,682	\$0		\$0	\$472,682	(\$472,682)	0.0%
28	ARP ESSER SPPT	\$0	\$0	\$400,000		\$400,000	\$400,000	\$400,000	0.0%
		\$206,567,259	\$103,511,577	\$77,795,486	\$0	\$77,795,486	\$181,307,063	(\$128,771,773)	-62.3%





# FINANCIAL REPORTS

Period Ending August 31, 2023

New Haven Board of Education  
Finance & Operations Committee Meeting  
September 19, 2023

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## Priority Areas for 2020-2024

- |  |                                |
|--|--------------------------------|
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| <b>3 Youth &amp; Family Engagement</b> | <b>4 Talented Educators</b>    |
| <b>5 Operational Efficiencies</b>      |                                |

- Monthly Financial Report General Funds as of August 31, 2023
- Revenue Report Special Funds as of August 31, 2023



- Total expenditures through 8/31/23 are \$5.3m
- General Fund expenditures incurred through 08/31/23 are \$5.3M or 2.61% of the adopted budget.

# **Financial Report – General Fund August, 2023**

**Fiscal Year 2023-2024**  
**Education Operating Fund (General Fund)**  
**Monthly Financial & EOY Forecast Report (Unaudited) as of August 31, 2023**

	FY2024 Adjusted Budget (A)	MONTHLY YTD Actuals (B)	YTD %	MONTHLY Encumbrances (C)	Available (A-B+C)
<b>Salaries</b>					
Teacher Full-Time	\$79,872,625	(\$54,523)	0.07%	\$0	\$79,818,102
Admin & Management Full-Time	16,808,772	(1,856,367)	11.04%	0	14,952,405
Paraprofessionals	3,518,943	(5,576)	0.16%	0	3,513,367
Support Staff Full-Time	11,434,949	(1,392,255)	12.18%	0	10,042,694
Part Time & Seasonal	3,011,852	(143,463)	4.76%	(22,000)	2,846,389
Substitutes	1,000,000	(18,118)	1.81%	0	981,882
Overtime, Benefits, Other	3,528,550	(542,324)	15.37%	(534)	2,985,692
<b>Total Salaries and Benefits</b>	<b>\$119,175,691</b>	<b>(\$4,012,625)</b>	<b>3.37%</b>	<b>(\$22,534)</b>	<b>\$115,140,532</b>
<b>Supplies and Services</b>					
Instructional Supplies	\$3,363,248	(\$371,751)	11.05%	(\$1,421,804)	\$1,569,693
Tuition	24,375,195	0	0.00%	(17,169,036)	7,206,159
Utilities	12,256,000	(281,902)	2.30%	(9,935,947)	2,038,151
Transportation	26,534,950	(134,484)	0.51%	(5,050,246)	21,350,220
Maintenance, Property, Custodial	2,416,061	(79,034)	3.27%	(1,196,226)	1,140,801
Other Contractual Services	15,142,639	(418,795)	2.77%	(8,566,040)	6,157,804
<b>Total Supplies and Services</b>	<b>\$84,088,093</b>	<b>(\$1,285,966)</b>	<b>1.53%</b>	<b>(\$43,339,299)</b>	<b>\$39,462,828</b>
<b>General Fund Totals</b>	<b>\$203,263,784</b>	<b>(\$5,298,591)</b>	<b>2.61%</b>	<b>(\$43,361,833)</b>	<b>\$154,603,360</b>

- How to read the Monthly Financial and/or EOY Forecast Report (Unaudited) as of August 31, 2023 (letters refer to column letters on the prior page):
  - A- FY2024 Adopted Budget: These are the adopted totals for each category for FY 2023-24 (does not reflect any budget revisions)
  - B Monthly YTD Actuals: This is what was actually spent as of 08/31/23 without adjustments.
  - C Monthly Encumbrances: Any encumbrances which have been processed in Munis
  - (A-B+C) Available: What is available in Munis to spend as of 08/31/23.
  - F Full Year Expenditure Forecast – this is a projected expenditure by year end taking into consideration reimbursements and other adjustments (tuition reimbursements, revenue applied to each category, etc) This is not part of the actual expenditures, but rather where we expect to finally spend by 8/31/23 after these types of adjustments.
  - (A-F) Full Year Variance: With anticipated adjustments, where we will end the year after all costs and adjustments by category.
  - Monthly actual costs can be found in the next three slides (Monthly Financial Report (Unaudited) – August 31, 2023 in column “MTD Actual”

# General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS



**Fiscal Year 2023-2024**  
**Education Operating Fund (General Fund)**  
**Monthly Financial Report (Unaudited) - August 31, 2023**

YTD by Period	Account Description	Adjusted Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
<b>Teachers Full-Time</b>	Teachers	<b>\$79,872,625</b>	<b>\$54,523</b>	<b>\$34,480</b>	<b>\$0</b>	<b>\$79,818,102</b>	<b>0.07</b>
<b>Admin &amp; Management Full-Time</b>	Salaries	1,220,975	165,216	89,402	0	1,055,759	13.53
	Directors Salaries	957,421	94,209	52,101	0	863,212	9.84
	Supervisor	2,254,397	382,832	219,881	0	1,871,565	16.98
	Department Heads/Principals/Aps	10,541,226	930,456	528,846	0	9,610,770	8.83
	Management	1,834,753	283,654	148,184	0	1,551,099	15.46
	<b>Sub-Total</b>	<b>\$16,808,772</b>	<b>\$1,856,367</b>	<b>\$1,038,414</b>	<b>\$0</b>	<b>\$14,952,405</b>	<b>11.04</b>
<b>Paraprofessionals</b>	ParaProfessionals	3,518,943	5,576	2,852	0	3,513,367	0.16
<b>Support Staff Full-Time</b>	Wages Temporary	438,810	-	-	-	438,810	0.00
	Custodians	4,635,565	666,713	382,897	0	3,968,852	14.38
	Building Repairs	767,430	126,078	72,045	0	641,352	16.43
	Clerical	2,711,508	273,336	156,258	0	2,438,172	10.08
	Security	2,779,123	317,595	176,273	0	2,461,528	11.43
	Truck Drivers	102,513	8,533	4,267	0	93,980	8.32
	<b>Sub-Total</b>	<b>\$11,434,949</b>	<b>\$1,392,255</b>	<b>\$791,739</b>	<b>\$0</b>	<b>\$10,042,694</b>	<b>12.18</b>
<b>Part Time &amp; Seasonal</b>	Coaches	650,000	0	0	0	650,000	0.00
	Other Personnel	180,000	7,725	7,725	0	172,275	0.00
	Part-Time Payroll	1,941,096	111,358	96,193	22,000	1,807,738	6.87
	Seasonal	140,756	24,380	19,245	0	116,376	17.32
	Teachers Stipend	100,000	0	0	0	100,000	0.00
	Tutors	0	0	0	0	0	0.00
	<b>Sub-Total</b>	<b>\$3,011,852</b>	<b>\$143,463</b>	<b>\$123,163</b>	<b>\$22,000</b>	<b>\$2,846,389</b>	<b>5.49</b>
<b>Substitutes</b>	Substitutes	<b>\$ 1,000,000</b>	<b>\$ 18,118</b>	<b>\$ 6,471</b>	<b>\$ -</b>	<b>\$ 981,882</b>	<b>\$ 2</b>
<b>Overtime, Benefits, Other</b>	Overtime	577,825	208,616	122,600	0	369,209	36.10
	Longevity	277,175	0	0	0	277,175	0.00
	Custodial Overtime	575,500	270,708	193,012	0	304,792	47.04
	Retirement	1,600,000	62,526	41,743	0	1,537,474	3.91
	Medical Supplies	0	0	0	0	0	0.00
	In-Service Training	0	0	0	0	0	0.00
	Employment Comp	470,000	0	0	0	470,000	0.00
	Professional Meetings*	28,050	474	0	534	27,042	3.59
	<b>Sub-Total</b>	<b>\$3,528,550</b>	<b>\$542,324</b>	<b>\$357,355</b>	<b>\$534</b>	<b>\$2,985,692</b>	<b>15.38</b>
	<b>Salaries Sub-Total</b>	<b>\$119,175,691</b>	<b>\$4,012,625</b>	<b>\$2,354,475</b>	<b>\$22,534</b>	<b>\$115,140,532</b>	<b>3.39</b>

# General Fund



NEW HAVEN PUBLIC SCHOOLS

<b>Instructional Supplies</b>	Equipment	351,001	1,290	389	104,966	244,745	30.27
	Computer Equipment	120,472	0	0	38,176	82,296	31.69
	Software	51,076	0	0	1,495	49,581	0.00
	Furniture	107,035	4,757	4,757	70,578	31,701	70.38
	Materials & Supplies Intruction	0	0	0	0	0	0.00
	Materials & Supplies Admin.	0	0	0	0	0	#DIV/0!
	Office/Classroom Supplies	0	0	0	0	0	0.00
	Testing Materials	83,500	0	0	0	83,500	0.00
	Education Supplies Inventory	486,363	51,461	39,420	194,898	240,004	50.65
	General/Office Supplies	1,320,214	182,711	164,441	852,138	285,365	78.38
	Academic Awards	0	0	0	0	0	0.00
	Books, Maps, etc.	0	0	0	0	0	0.00
	Textbooks	312,187	8,275	5,845	62,117	241,795	22.55
	Library Books	132,515	0	0	0	132,515	0.00
	Periodicals	1,000	0	0	0	1,000	0.00
	Other Materials & Supplies	0	0	0	0	0	0.00
	Duplicating & Photo Supplies	0	0	0	0	0	0.00
	Audio-Visual Supplies	0	0	0	0	0	0.00
	Communications/Websites	0	0	0	0	0	0.00
	Registrations, Dues & Subscrip.	111,985	59,708	58,308	700	51,577	53.94
	Student Activities	151,500	62,270	62,270	18,919	70,311	53.59
	Graduation	55,400	0	0	10,818	44,582	19.53
	Emergency Medical	59,000	1,280	1,280	67,000	(9,280)	115.73
	Printing & Binding	20,000	0	0	0	20,000	0.00
Parent Activities	0	0	0	0	0	0.00	
	<b>Sub-Total</b>	<b>\$3,363,248</b>	<b>\$371,751</b>	<b>\$336,710</b>	<b>\$1,421,804</b>	<b>\$1,569,693</b>	<b>53.33</b>
<b>Tuition</b>	Tuition	24,375,195	0	(18,173)	17,169,036	7,206,159	70.44
<b>Utilities</b>	Natural Gas	2,546,500	48,319	48,319	2,498,181	0	100.00
	Electricity	8,359,500	179,511	165,240	7,131,938	1,048,051	87.46
	Heating Fuels	10,000	0	0	0	10,000	0.00
	Water	295,000	0	0	0	295,000	0.00
	Telephone	675,000	35,172	4,409	305,828	334,000	50.52
	Telecommunications/Internet	90,000	0	0	0	90,000	0.00
	Sewer Usage	245,000	6,110	0	0	238,890	2.49
	Gas & Oil	35,000	12,790	6,212	0	22,210	36.54
	<b>Sub-Total</b>	<b>\$12,256,000</b>	<b>\$281,902</b>	<b>\$224,179</b>	<b>\$9,935,947</b>	<b>\$2,038,151</b>	<b>83.37</b>
<b>Transportation</b>	Milage	588,400	34,534	34,534	209,726	344,140	41.51
	Business Travel	10,500	0	0	0	10,500	0.00
	Transportation	14,720,898	5,250	0	654,749	14,060,899	4.48
	Special Education Transportation	5,198,895	5,250	0	1,080,750	4,112,895	20.89
	Transportation Technincal Schools	437,000	0	0	0	437,000	0.00
	Transit Bus Passes	152,375	88,200	0	0	64,175	57.88
	Field Trips	202,085	0	0	2,186	199,899	1.08
	InterDistrict Transportation	1,313,680	0	0	0	1,313,680	0.00
	Outplacment Transportation	3,705,000	12,815	12,815	2,992,835	699,350	81.12
	Field Trips (Non-Public)	206,117	(11,565)	(11,565)	110,000	107,682	47.76
		<b>Sub-Total</b>	<b>\$26,534,950</b>	<b>\$134,484</b>	<b>\$35,784</b>	<b>\$5,050,246</b>	<b>\$21,350,220</b>

# General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS

<b>Maintenance, Property, Custodial</b>	School Security	12,000	840	0	0	11,160	7.00
	Building & Grounds Maint. Supp.	100,000	7,959	6,512	29,244	62,797	37.20
	Custodial Supplies	513,000	0	0	490,500	22,500	95.61
	Light Bulbs	30,000	0	0	1,997	28,003	6.66
	Uniforms	33,252	0	0	3,000	30,252	9.02
	Moving Expenses	50,000	0	0	0	50,000	0.00
	Cleaning	26,000	0	0	0	26,000	0.00
	Repairs & Maintenance	117,809	0	0	100	117,709	0.08
	Building Maintenance	575,000	36,203	29,551	342,582	196,215	65.88
	Rental	120,000	0	0	23,751	96,249	19.79
	Rental of Equipment	9,000	0	0	0	9,000	0.00
	Maintenance Agreement Services	745,000	16,380	16,210	284,330	444,290	40.36
	Vehicle Repairs	85,000	17,652	17,319	20,723	46,625	45.15
	Rolling Stock	0	0	0	0	0	0.00
	<b>Sub-Total</b>	<b>\$2,416,061</b>	<b>\$79,034</b>	<b>\$69,592</b>	<b>\$1,196,226</b>	<b>\$1,140,801</b>	<b>52.78</b>
<b>Other Contractual Services</b>	Other Contractual Services *	4,480,397	145,987	109,163	227,089	4,107,321	8.33
	* <b>Special Education</b>	1,564,340	7,310	0	1,150,612	406,418	74.02
	* <b>Facilities</b>	7,245,558	178,055	0	6,219,974	847,529	88.30
	* <b>IT</b>	814,344	0	0	516,672	297,672	63.45
	Legal Services	400,000	0	0	345,000	55,000	86.25
	Other Purchased Services	27,500	0	0	40,000	(12,500)	145.45
	Postage & Freight	160,500	87,443	885	66,693	6,364	96.03
	Claims	450,000	0	0	0	450,000	0.00
	Contingencies	0	0	0	0	0	0.00
	<b>Sub-Total</b>	<b>\$15,142,639</b>	<b>\$418,795</b>	<b>\$110,048</b>	<b>\$8,566,040</b>	<b>\$6,157,804</b>	<b>59.33</b>
	<b>Supplies &amp; Services Sub-Total</b>	<b>\$84,088,093</b>	<b>\$1,285,966</b>	<b>\$758,140</b>	<b>\$43,339,299</b>	<b>\$39,462,828</b>	<b>53.07</b>
	<b>Combined Total</b>	<b>\$203,263,784</b>	<b>\$5,298,591</b>	<b>\$3,112,615</b>	<b>\$43,361,833</b>	<b>\$154,603,360</b>	<b>23.94</b>

\* Breakout of Other Contractual Services by Department

Reporting For Information Purposes Only - MTD Actuals for the Month referenced above.

## Salaries

1. Based on current spending certified salary lines will be supported by reimbursement sources as well as savings with vacancies.
2. Overtime budget for custodians and security due to staff shortages and summer cleaning. ESSER funds will be used to support overtime costs for security and custodial needs as we await vacancies to be filled.

## Non Personnel

1. Schools will receive ESSER funds to cover instructional supply needs including technology and enrichment activities/field trips.
2. We will continue to monitor and collect tuition fees and reimbursements to support the needs of tuition and transportation.
3. We will continue to monitor changes in utility costs. We monitor each month to compare projection with actual costs and adjust our projections accordingly. Revenue sources will be used to support any increases in utility costs.



**While we will use many of the mitigation strategies utilized last year such as**

- **reprogram unspent grant funds to cover needs where applicable**
- **continue to review request to hire ensuring that the new hire is coming at a appropriate salary based on experience and looking at individual building needs**
- **continue to monitor and request that all new grant applications that allow Indirect Costs to be included in the application**
- **Continue the work of surveying comparable districts to determine if our tuition reimbursement rates are in line and review need for rate increase for the upcoming year**
- **Continue to utilize approved ARP ESSER funds to cover costs through an extension**
  - **Para's working as substitutes**
  - **Bus Monitors**
  - **Extra cleaning costs due to Covid (Buses & Buildings)**
  - **Custodial and Security Overtime due to Covid related instances**

# Unknowns which may add additional costs



NEW HAVEN PUBLIC SCHOOLS

- **Utility (Gas, Oil, Electric)**
- **Unemployment Costs(Quarterly)**
- **Retirement payout costs(June 2024)**
- **Increases due to negotiated and pending union contracts**
  
- *Keep in mind that the current budget reports are based year to date expenses and represent a snapshot in time. We also use historical data, current encumbrances and items within our control(known to us during the reporting period). We monitor closely and will continue to make changes as issues arise.*

**Financial Report – Grants  
Revenue  
August 31, 2023**

# Summary of Grants Revenue



NEW HAVEN PUBLIC SCHOOLS

## Fiscal Year 2023-24 Special Funds Revenue

	A	B	C	D	E	F	G	H
	FY 2021-22	Carryover	Received	Pending	Total	Total	YOY \$ Change	YOY
Common Titles	Funding	Funding	FY2022-23	Approvals	Anticipated	Available Funds	in New Funds	% Change
			Funding		New Funding	for 2022-23		
Law Education/School Security	\$787,061	\$787,061	\$0	\$0	\$0	\$787,061	(\$787,061)	0.0%
Impact Aid	\$65,476	\$65,476	\$0	\$0	\$0	\$65,476	(\$65,476)	-100.0%
Adult Education/Homeless	\$3,611,897	\$7,031	\$5,160,977	\$310,000	\$5,470,977	\$5,478,008	\$1,859,080	51.5%
IDEA	\$7,589,579	\$503,978	\$0	\$6,916,475	\$6,916,475	\$7,420,453	(\$673,104)	-8.9%
Perkins	\$505,020	\$0	\$0	\$0	\$0	\$0	(\$505,020)	-100.0%
Title II A/Student Support	\$3,139,810	\$1,332,083	\$0	\$0	\$0	\$1,332,083	(\$3,139,810)	-100.0%
School Based Health/Parenting	\$1,412,408	\$0	\$0	\$1,394,594	\$1,394,594	\$1,394,594	(\$17,814)	-1.3%
Federal Magnet Grant	\$2,320,724	\$389,227	\$0	\$0	\$0	\$389,227	(\$2,320,724)	-100.0%
State Bilingual/Title III/Immigrant	\$1,128,962	\$341,171	\$0	\$925,589	\$925,589	\$1,266,760	(\$203,373)	-18.0%
School Readiness/Family Resourc	\$10,681,257	\$0	\$8,401,652	\$360,428	\$8,762,080	\$8,762,080	(\$1,919,177)	-18.0%
Private Foundation	\$441,982	\$234,734	\$0	\$0	\$0	\$234,734	(\$441,982)	-100.0%
Title I/SIG	\$17,761,626	\$5,022,310	\$236,000	\$0	\$236,000	\$5,258,310	(\$17,525,626)	-98.7%
Head Start - Federal	\$9,592,853	\$570,550	\$6,730,860	\$0	\$6,730,860	\$7,301,410	(\$2,861,993)	-29.8%
Medicaid Reimbursement	\$260,701	\$217,865	\$0	\$0	\$0	\$217,865	(\$260,701)	-100.0%
Manufacturing Pathways	\$2,000,000	\$1,854,550	\$0	\$0	\$0	\$1,854,550	(\$2,000,000)	0.0%
Alliance/Comm Network/Low Performi	\$21,238,171	\$0	\$50,000	\$22,531,420	\$22,581,420	\$22,581,420	\$1,343,249	6.3%
State Misc Education Grants	\$37,872	\$0	\$0	\$0	\$0	\$0	(\$37,872)	100.0%
Open Choice	\$414,109	\$0	\$0	\$0	\$0	\$0	(\$414,109)	-100.0%
Head Start - State	\$130,759	\$130,759	\$130,759	\$0	\$130,759	\$261,518	\$0	0.0%
Priority/21st Century	\$5,657,191	\$49,031	\$0	\$4,740,641	\$4,740,641	\$4,789,672	(\$916,550)	-16.2%
Jobs for CT Youth	\$20,500	\$0	\$0	\$0	\$0	\$0	(\$20,500)	-100.0%
ARP After School	\$890,000	\$769,587	\$0	\$0	\$0	\$769,587	(\$890,000)	0.0%
ESSER II	\$19,981,102	\$5,083,803	\$0	\$0	\$0	\$5,083,803	(\$19,981,102)	-100.0%
ARP ESSER	\$69,214,187	\$44,706,304	\$0	\$0	\$0	\$44,706,304	(\$69,214,187)	0.0%
ARP ESSER Special Education	\$1,551,134	\$357,456	\$0	\$0	\$0	\$357,456	(\$1,551,134)	0.0%
ARP ESSER Homeless Youth	\$472,682	\$302,663	\$0	\$0	\$0	\$302,663	(\$472,682)	0.0%
ARP ESSER SPPT	\$400,000	\$400,000	\$0	\$0	\$0	\$400,000	(\$400,000)	0.0%
	\$181,307,063	\$63,125,637	\$20,710,248	\$37,179,147	\$57,889,395	\$121,015,032	(\$123,417,668)	-68.1%

- How to read the new grant revenue exhibit (letters refer to column letters on the prior page):
  - A The total amount we were awarded for the grant in 2022-23
  - B Because of Covid-19, we are permitted to roll over unexpended money in some grants in 2023-24. It 'carries over' to the next fiscal year.
  - C This is new funding we were awarded in 2023-24
  - D Funding we haven't received yet, but expect to receive.
  - E C+D. The total new money we'll receive for the grant this year.
  - F B+E. The sum of the carryover funds and the new money. This is what's available to spend in 2023-24.
  - GE-A. This measures the change in new money only, and excludes the effect of the carryover.
  - HG/A. Calculates, on a percentage basis, the change in the new money year over year.

