

**New Haven Board of Education
Food and Nutrition Program
Financial Overview for FY 2020-21**

Section 1. Summary of Financial Results

	<u>Fiscal Year 2015 (Actual)</u>	<u>Fiscal Year 2016 (Actual)</u>	<u>Fiscal Year 2017 (Actual)</u>	<u>Fiscal Year 2018 (Actual)</u>	<u>Fiscal Year 2019 (Actual)</u>	<u>Fiscal Year 2020 (Actual)</u>	<u>Fiscal Year 2021 (Unaudited)</u>
REVENUES							
National School Lunch Program	11,950,337	13,239,874	14,143,065	13,970,285	14,488,291	11,688,494	6,718,712
State governments	568,990	575,758	561,326	554,012	547,782	518,684	508,899
Food Service Fees	13,602	8,101	5,588	8,850	74,371	73,145	23,630
Miscellaneous/Other Revenue Sources	27,078	20,982	15,168	72,389	23,332	6,693	13,464
Other revenue	0	0	0	0	0	0	0
Total Revenues	<u>\$ 12,560,007</u>	<u>\$ 13,844,715</u>	<u>\$ 14,725,148</u>	<u>\$ 14,605,536</u>	<u>\$ 15,133,775</u>	<u>\$ 12,287,016</u>	<u>\$ 7,264,704</u>
EXPENDITURES							
Salary/Wages	4,690,766	4,880,324	5,056,307	5,147,504	5,249,328	5,270,019	4,473,001
Overtime	95,268	98,747	77,438	83,585	80,474	83,874	110,626
Longevity	35,070	35,086	42,551	40,463	39,217	39,515	35,958
Other Personnel Cost	0	0	0	0	0	0	0
Employee Benefits	1,039,500	1,388,861	1,368,862	1,557,669	1,922,628	756,978	1,192,802
Program Expenditures	1,266,998	1,301,602	757,630	905,921	908,967	797,215	590,313
Food Cost	6,219,676	6,623,626	6,385,505	5,954,447	6,175,152	5,342,364	2,245,506
Food Supplies	591,995	665,931	748,974	680,712	725,534	589,082	356,556
Rolling Stock	0	0	0	101,701	0	0	0
Other Program Expenditures	0	0	283,914	0	0	0	0
Total Expenditures	<u>\$ 13,939,272</u>	<u>\$ 14,994,176</u>	<u>\$ 14,721,178</u>	<u>\$ 14,472,001</u>	<u>\$ 15,101,300</u>	<u>\$ 12,879,047</u>	<u>\$ 9,004,761</u>
Program Sub-Total prior to transfers	<u>\$ (1,379,265)</u>	<u>\$ (1,149,461)</u>	<u>\$ 3,970</u>	<u>\$ 133,535</u>	<u>\$ 32,476</u>	<u>\$ (592,031)</u>	<u>\$ (1,740,057)</u>
Surplus or (deficiency) of revenues over expenditures							
OTHER FINANCING SOURCES (USES)							
General Fund Transfer	1,379,908	1,154,883	0	0	0	300,000	1,787,365
Other Sources and Uses Transfer In	0	0	700	0	0	0	0
Other Sources and Uses Transfer Out	0	(700)	0	0	0	0	0
Other Food Service grant results	27,811	(27,811)	0	799	(8,163)	0	6,106
Auditor Adjustment ⁽¹⁾	0	0	0	0	0	0	0
Net other financing source (uses)	<u>\$ 1,407,719.48</u>	<u>\$ 1,126,372.10</u>	<u>\$ 699.90</u>	<u>\$ 798.70</u>	<u>\$ (8,162.67)</u>	<u>\$ 300,000.00</u>	<u>\$ 1,793,470.70</u>
Net Operating Results	<u>\$ 28,455</u>	<u>\$ (23,089)</u>	<u>\$ 4,669</u>	<u>\$ 134,334</u>	<u>\$ 24,313</u>	<u>\$ (292,031)</u>	<u>\$ 53,414</u>
Surplus or (deficiency) of revenues over expenditures							
FUND BALANCE (DEFICIT), beginning of year	\$ 1,816,214	\$ 1,844,669	\$ 1,821,579	\$ 1,826,249	\$ 1,960,583	\$ 1,984,896	\$ 1,692,864
FUND BALANCE, end of year	\$ 1,844,669	\$ 1,821,579	\$ 1,826,249	\$ 1,960,583	\$ 1,984,896	\$ 1,692,864	\$ 1,746,278

(1) Auditor Adjustment in FY 2013-The City transferred in \$7.2 million of General Fund contributions to the Food Service Fund for the City's School Breakfast and Lunch Programs(to eliminate accumulated interfund advances from previous years).

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ACCOUNT DESCRIPTION	Budget Allocation	FY 2020-21 Unaudited	COMMENT
<u>National School Lunch Program</u>			
State Cafeteria Breakfast	4,300,000	1,935,981	
State Cafeteria Lunch	9,100,000	3,719,960	
After School Snack Program	80,000	0	
Supper Program	100,000	385,504	
Fresh Fruit & Vegetable	75,000	10,600	
Summer Food Service	640,000	666,666	
Sub-Total	14,295,000	6,718,712	
<u>State Grants</u>			
Healthy Food Initiative	250,000	262,063	
State Matching Fund - Lunch	99,000	99,000	
State Matching Funds -Breakfast	45,000	31,065	
State Breakfast Startup Funds	124,000	116,771	
Sub-Total	518,000	508,899	
<u>Food Service Fees</u>			
Cafeteria Fees	5,000	800	
Charter School Reim	0	0	
Other Misc. Revenue	0	13,464	
Contracted Food Reimbursement	50,000	22,831	
Sub-Total	55,000	37,094	
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Total Food Service Revenue	14,868,000	7,264,704	

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ACCOUNT DESCRIPTION	Budget Allocation	FY 2020-21 Unaudited	COMMENT
<u>Wages And Overtime</u>			
Management	690,000	586,023	
Clerical Salaries	250,000	195,811	
Cafeteria Staff	4,100,000	3,422,649	
Truck Drivers	270,000	268,519	
Part Time Payroll	300,000	0	
Longevity	50,000	35,958	
Management Overtime	10,000	0	
Clerical Overtime	16,000	53,915	
Cafeteria Overtime	10,000	170	
Truck Drivers Overtime	50,000	41,767	
Custodial Overtime	0	14,774	
Sub-Total	5,746,000	4,619,585	
<u>Employee Benefits</u>			
Other Benefits	0	0	
Health Insurance	1,100,000	979,267	
Retirement Contribution	35,000	8,006	
Fica/Medicare Employer Contrib	260,000	226,211	
Workers Compensation	240,000	205,529	
Sub-Total	1,635,000	1,419,013	
<u>Non-Personnel Cost</u>			
Mileage	11,000	12,008	
Professional Meetings	5,000	0	
Equipment	40,000	0	
Computer Equipment	10,000	9,675	
General Office Supplies	25,000	14,467	
Other Materials And Supplies	100,000	7,891	
Uniforms	30,000	23,177	
Food And Supplies	6,100,000	2,245,506	
Repairs And Maintenance	350,000	246,122	
Food Supplies	700,000	356,556	
Registration Dues	10,000	30,964	
Vehicle Repairs	36,000	18,471	
Training And Other	0	0	
Other Contractual Svs	60,000	0	
Misc. Expense	10,000	1,327	
Rolling Stock	0	0	
Sub-Total	7,487,000	2,966,164	
<u>Expenditures Transfers In/Out</u>			
Capital Transfer In/Out	0	0	
General Fund Transfer In/Out	0	0	
Sub-Total	0	0	
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Total Food Service Expenses	14,868,000	9,004,761	
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Program Sub-Total Prior To Transfers		(1,740,057)	
<u>Transfers In / Out</u>			
Grants, Sweeps, & Fin. Sou	0	0	
General Fund Contributions (Revenue)	0	1,787,365	
Total Food Service Expenses	0	1,787,365	
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Program Operating Result (Net) Surplus / (Deficit)		47,308	

**Food and Nutrition Program
Projection Report
Revenues and Expenditures to 9/1/2021**

ACCOUNT DESCRIPTION	Budget Allocation	Year-to Date July - September	Forecasted Oct 21 to Jun 22	Total FY 22 Expenditures	COMMENT
<u>National School Lunch Program</u>					
State Cafeteria Breakfast	4,300,000	29,703	3,970,297	4,000,000	
State Cafeteria Lunch	9,100,000	98,456	8,801,544	8,900,000	
After School Snack Program	80,000	0	50,000	50,000	
Supper Program	100,000	0	100,000	100,000	
Fresh Fruit & Vegetable	75,000	0	50,000	50,000	
Summer Food Service	640,000	599,942	0	599,942	
Sub-Total	14,295,000	728,101	12,971,841	13,699,942	
<u>State Grants</u>					
Healthy Food Initiative	250,000	0	250,000	250,000	
State Matching Fund - Lunch	99,000	0	99,000	99,000	
State Matching Funds -Breakfast	45,000	0	45,000	45,000	
State Breakfast Startup Funds	124,000	0	100,000	100,000	
Sub-Total	518,000	0	494,000	494,000	
<u>Food Service Fees</u>					
Cafeteria Fees	0	0	0	0	
Charter School Reim	0	0	0	0	
Other Misc. Revenue	5,000	1,459,991	0	1,459,991	
Contracted Food Reimbursement	50,000	0	0	0	
Sub-Total	55,000	1,459,991	0	1,459,991	
Total Food Service Revenue	14,868,000	2,188,092	13,465,841	15,653,933	

**Food and Nutrition Program
Projection Report
Revenues and Expenditures to 9/1/2021**

ACCOUNT DESCRIPTION	Budget Allocation	Year-to Date July - September	Forecasted Oct 21 to Jun 22	Total FY 22 Expenditures	COMMENT
<u>Wages And Overtime</u>					
Management	690,000	191,667	398,333	590,000	
Clerical Salaries	250,000	51,532	148,468	200,000	
Cafeteria Staff	4,100,000	850,838	3,249,162	4,100,000	
Truck Drivers	270,000	87,449	182,551	270,000	
Part Time Payroll	300,000	36,325	263,675	300,000	
Longevity	50,000	411	41,589	42,000	
Management Overtime	10,000	0	10,000	10,000	
Clerical Overtime	16,000	17,897	37,103	55,000	
Cafeteria Overtime	10,000	59	4,941	5,000	
Truck Drivers Overtime	50,000	10,666	39,334	50,000	
Custodial Overtime	0	6,016	18,984	25,000	
Sub-Total	5,746,000	1,252,861	4,375,155	5,622,000	
<u>Employee Benefits</u>					
Other Benefits	0	0	0	0	
Health Insurance	1,100,000	141,203	958,797	1,100,000	
Retirement Contribution	35,000	5,314	29,686	35,000	
Fica/Medicare Employer Contrib	260,000	60,610	199,390	260,000	
Workers Compensation	240,000	53,554	186,446	240,000	
Sub-Total	1,635,000	260,682	1,374,318	1,635,000	
<u>Non-Personnel Cost</u>					
Mileage	11,000	3,115	7,885	11,000	
Professional Meetings	5,000	0	5,000	5,000	
Equipment	40,000	0	600,000	600,000	
Computer Equipment	10,000	1,861	100,000	101,861	
General Office Supplies	25,000	5,640	19,360	25,000	
Other Materials And Supplies	100,000	523	99,477	100,000	
Uniforms	30,000	17,073	12,927	30,000	
Food And Supplies	6,100,000	924,491	5,325,509	6,250,000	
Repairs And Maintenance	350,000	81,497	268,503	350,000	
Food Supplies	700,000	155,847	544,153	700,000	
Registration Dues	10,000	0	10,000	10,000	
Vehicle Repairs	36,000	3,932	32,068	36,000	
Training And Other	0	0	0	0	
Other Contractual Svs	60,000	0	40,072	40,072	
Misc. Expense	10,000	0	8,000	8,000	
Rolling Stock	0	0	130,000	130,000	
Sub-Total	7,487,000	1,193,979	7,202,954	8,396,933	
<u>Expenditures Transfers In/Out</u>					
Capital Transfer In/Out	0	0	0	0	
General Fund Transfer In/Out	0	0	0	0	
Sub-Total	0	0	0	0	
Total Food Service Expenses	14,868,000	2,707,522	12,952,427	15,653,933	
Program Sub-Total Prior To Transfers					0
<u>Transfers In / Out</u>					
Grants, Sweeps, & Fin. Sou	0	0	0	0	
General Fund Contributions (Revenue)	0	0	0	0	
Total Food Service Expenses	0	0	0	0	
Program Operating Result (Net)					0
Surplus / (Deficit)					0

Fiscal Year 2020/21 Eco Urban Pioneers Hourly True Up						
	# Working Day Per Fiscal Year	Eco Urban Pioneers Total Fiscal Year Contracted Hours	Eco Urban Pioneers Total Fiscal Year Actual Hours Worked	Eco Urban Pioneers Total Fiscal Year Delta Hours		
Total Annual Working Days/ Hours	253	167,992	161,982	(6,010)		
Contract for FY 2020/2021 cost = \$4,755,454 for a total of 173,304 hours including (8) paid holidays. Hourly rate = \$4,755,454 / 173,304 = \$27.44 per hour. Contracted working hours= 167,992 Actual hours worked = 161,982 The balance of hours not worked due the BOE= 6,010 hours X \$27.44 = \$164,901.00						
Fiscal Year 2021/22 Eco Urban Pioneers Hourly True Up						
	# Working Days Per Month	Eco Urban Pioneers Total Monthly Contracted Hours	Eco Urban Pioneers Total Monthly Actual Hours Worked	Eco Urban Pioneers Total Monthly Delta Hours		
July	21	13,944.00	15,855.95	1,912		
August	22	14,608.00	18,896.34	4,288		
September	21	13,944.00	16,548.85	2,605		
Total Annual Working Days/ Hours	64	42,496.00	51,301.14	8,805		
EUP hours not worked FY 2020/2021 carryover= 6,010 (6,010)						
EUP hours worked above contracted hours for 1st quarter of FY 2021/2022 2,796						
\$ Value of EUP hours worked over contracted hours \$77,411						
Contract for FY 2021/2022 cost = \$4,835,999.11 for a total of 174,632 hours including (8) holidays Hourly rate = \$4,835,999.11 / 174,632 = \$27.69 Contracted hours for 1st quarter of FY 2021-2022 = 42,496 Hours actually worked for 1st quarter of FY 2021-2022 = 51,301.14 Hours worked over contracted hours for 1st quarter FY 2021/2022 = 8,805 Hours not worked from FY2020/2021 =6,010 Hours worked above contracted hours for FY2021/2022 minus hours not worked for FY 2020/2021 = 2,796 hours X \$27.69 per hour = \$77,411 current balance.						
ECO URBAN PIONEERS BASE CONTRACTED COSTS 2021/2022						
Contracted EUP PT 4 Hr. Day Staff	Contracted Hrs. Per Day	Total Contracted Hsr. Per Day	Total Number of Days Worked from July 1,2021 to June 30,2022	Total Contracted Hrs. Per Day for Fiscal Year 2021/2022	Contracted Rate Per Hour	Total Contracted Cost PT 4 Hr. Day Staff
25	4	100	263	26,300	\$27.692514	\$728,313
Contracted PT 4 Hr. Night Staff	Contracted Hours Per Night	Total Contracted Hrs. Per Night	Total Number of Days Worked from July 1,2021 to June 30,2022	Total Contracted Hrs. Per Night for Fiscal Year 2021/2022	Contracted Rate Per Hour	Total Contracted Cost PT 4 Hr. Night Staff
141	4	564	263	148,332	\$27.692514	\$4,107,685.99
Total Contracted number of EUP Staff Per Day	Day & Night Working Hrs	Total Contracted Hrs. Per Day plus Night	Total Number of Days Worked from July 1,2021 to June 30,2022	Total Contracted Hrs. Per for Day plus Nights for Fiscal Year 2021/2022	Contracted Rate Per Hour	Total Contracted Cost PT Hrs. Day Staff plus PT Hrs. Night Staff Fiscal Year 2021/2022
166	4	664	263	174,632	\$27.692514	\$4,835,999.10
ECO URBAN PIONEERS CBA CONTRACTED COSTS 2021/2022						
CBA INCREASE						
Last FY Wage		18.02				
New wage 2021		18.52				
Delta/Hr		0.50				
Total FY Hours		174,362.00				
\$ Total Fy 2021/2022 CBA Increase ??		87,181.00				
Total Base Contract + CBA Increase						\$4,923,180.10
ECO URBAN PIONEERS 2021/2022 ADDITIONAL COVID WORKING HOURS COSTS						
Projected Additional Covid EUP PT 4 Hr. Day Staff	Additional Covid Hours Per Day	Total Additional Covid Hrs. Per Day	Total Number of Days Worked from July 1,2021 to June 30,2022	Total Additional Covid Hours Per Day Staff Fiscal Year 2021/2022	Contracted Rate Per Hour	Total Additional Covid Cost PT Hrs. Day Staff Fiscal Year 2021/2022
24	4	96	263	25,248	\$27.692514	\$699,181
Total Contracted Staff Plus Additional Covid Staff from July 1,2021 to June 30,2022	Working Hrs Per Day	Total Contracted Staff Plus Additional Covid Staff Hrs Per Day	Total Number of Days Worked from July 1,2021 to June 30,2022	Total Contracted Staff Plus Additional Covid Staff Hrs. Per Fiscal Year 2021/2022	Contracted Rate Per Hour	Total Contracted Staff Cost Plus Additional Covid Staff Cost Per Fiscal Year 2021/2022
190	4	760	263	199,880	\$27.692514	\$5,535,180
All In Base Contract +CBA increase +Covid Hrs.						\$5,622,361
Current Contract for Fiscal Year 2021/2022 requires 174,632 working hours at the hourly rate of \$27.69 for a total of \$4,835,999 including (8) paid holidays . The Covid Cleaning plan is to redistribute the 24 -4hrs day shift staff that was performing DEEP Cleaning Wednesdays to perform deep cleaning to schools that need help with lunch waves and to also perform cleaning of bathrooms and hight touch points daily. The additional working hours will be 24 PTE X 4 working hours daily = 96 additional working hours X 263 working days =25,248 additional working hours x \$27.69 = \$699,181 additional costs for the fiscal year. The total FY base contract hrs + Covid Hrs =198,880 working hours = \$5,535,180 Also added is the cost of Collective Bargaining Agreement with 32Bj total of \$87,181+\$5,535,180 = \$5,622,361						



12	Category-6: Auxilliary Buildings + District/BOE Offices	
1	ACEC	Adult & Continuing Education Center
2	BRAMS	BRAMS Hall
3	Central Kitchen	Central Kitchen Facility
4	Floyd Little	Field House @ Hillhouse HS (Floyd Little Athletic Center)
5	FMA	Facilities Management Office
6	Grand Storage	Storage (former "Strong School")
7	Montessori	Elm City Montessori (Early Learning Center)
8	Orchard Site	former: Strong 21st c. Communications Magnet School
9	Shack	The Shack
10	Warehouse	Facilities Department/ Warehouse
11	Wooster Storage	Storage (New/Light)
12	BOE	Board of Education Administration

580 Ella T Grasso BLVD
150 Kimberly Ave
45 Barnes Avenue
480 Sherman Pkwy
654 Ferry Street
69 Grand Ave
495 Blake St
130 Orchard Street
333 Valley St
375 Quinnipiac Ave
21 Wooster Pl
54 Meadow St.