



NEW HAVEN PUBLIC SCHOOLS



Finance & Operations Committee Meeting 2020-2021 Proposed Budget

Dr. Iline Tracey, Superintendent
Phillip Penn, Chief Financial Officer
April 20, 2020

2020-2021 Request	\$199,019,490
- Mayor's Proposed	<u>\$191,718,697</u>
Difference	\$7,300,793
+ Non-Alliance new spend	\$498,000
+ Part-time pay (est.)	<u>\$500,000</u>
Total mitigation needed	\$8,298,793

Proposed New Spending (not included in \$10.8MM increase)



NEW HAVEN PUBLIC SCHOOLS

To Alliance
Grant

Item	Amount	Rationale
2.5 FTE EL support	141,508	Growing number of EL learners as a percentage of District total; compliance
6.0 FTE Health teachers	339,618	New State curriculum mandates; compliance
Professional grant writer	90,000	Pursue additional revenue streams available to NHPS, but not accessed
New K-5 Math curriculum	500,000	Existing math curriculum going out of print; remainder of total cost to be covered with grant funds
Track painting	18,000	Painting of the track in the field house
Facilities Plan	80,000	As requires by State law, prepare a long-term facilities plan that includes review of building infrastructure replacement
Data conversion	30,000	Data conversion costs associated with the consolidation of multiple platforms
HVAC contract increase	150,000	Significant increase in HVAC repair costs in past three years as building systems age; provides additional on-call support
Building maintenance	300,000	Buildings aging; need to increase funds for ongoing repairs and maintenance (painting, lighting, flooring) that cannot be bonded
Director of Facilities & Maintenance	95,000	Professional staff member to prioritize capital expenditures, repairs and maintenance and develop and implement preventative maintenance program
Total	1,744,126	

-1,246,126
498,000

- Shrink staffing levels through attrition
 - 30 certified positions at average departing salary of \$62,338. Can be a combination of resignations, retirements and non-renewals. (\$1.8 million)
- Transportation
 - Carryforward of 2019-20 changes (\$1.8 million)
 - Bell time changes: 20 buses at \$437.57/day x 180 days, plus fuel savings, offset by contractual adjustment to remaining buses. (\$1.3 million)
- More aggressively manage turnover and hiring
 - Target to save \$3,000 per hire, 50 hires. (\$150K)

- Negotiate furlough day(s)
 - Teacher, Administrator and Management furlough days 2 x \$530K per day (\$1.1MM General Fund only).
- Shift a portion of the instructional coaches back to the classroom to fill vacancies
 - 30 positions at \$62,338 each (\$1.9MM)
- Shrink administrative staff
 - Reduce 2 AP positions through known retirements (\$0.3MM)
- Identify new grant revenue opportunities
 - \$250K, conditional on new grant writer

Total savings across all strategies is \$8.6 million.



MONTHLY FINANCIAL REPORT
through March 31, 2020 (FY 2019-20)

New Haven Board of Education
Finance & Operations Subcommittee Meeting
April 20, 2020



Updated Deficit Forecast

Fiscal Year 2019-2020
Education Operating Fund Forecast (General Fund)
Monthly Financial Report (*Unaudited*) as of April 9, 2020

	FY 2020							
	Local	YTD Actuals	Encumbrances	Available	Additional	Full-Year	Full Year	
	Appropriation				Projected	Expenditure	Variance	
						Forecast		
Salaries								
Teacher Full-Time	\$ 73,656,678	\$ 55,629,026	-	\$ 18,027,652	\$ 24,290,345	79,854,065	(6,197,387)	
Admin & Management Full-Time	15,006,025	13,322,974		\$ 1,683,051	4,849,377	18,172,351	(3,166,326)	
Paraprofessionals	3,444,881	3,014,353	-	\$ 430,528	1,097,852	4,112,204	(667,323)	
Support Staff Full-Time	12,855,676	8,628,746		\$ 4,226,930	2,576,547	11,205,293	1,650,383	
Part Time & Seasonal	3,508,453	1,819,890	-	\$ 1,688,563	308,223	2,128,112	1,380,341	
Substitutes	1,650,000	1,051,153	-	\$ 598,847	238,847	1,290,000	360,000	
Overtime, Benefits, Other	3,620,000	1,769,370	13,317	\$ 1,837,313	1,684,989	3,467,676	152,324	
Total Salaries and Benefits	\$ 113,741,713	\$ 85,235,511	\$ 13,317	\$ 28,492,885	\$ 35,046,180	\$ 120,229,701	\$ (6,487,988)	
Supplies and Services								
Instructional Supplies	\$ 3,238,523	\$ 2,090,588	\$ 450,090	\$ 697,845	-	2,540,678	697,845	
Tuition (<i>Includes Tag Tuition</i>)	19,302,634	13,398,690	8,766,863	\$ (2,862,919)	(3,000,000)	19,165,553	137,081	
Utilities	10,782,200	5,571,672	4,336,701	\$ 873,826	(639,680)	9,268,694	1,513,506	
Transportation	25,318,038	14,844,062	12,146,278	\$ (1,672,301)	(2,432,478)	24,557,861	760,177	
Maintenance, Property, Custodial	2,817,535	1,378,192	844,412	\$ 594,930	0	2,222,605	594,930	
Other Contractual Services	13,018,054	10,709,054	2,869,138	\$ (560,139)	(439,370)	13,138,823	(120,769)	
Total Supplies and Services	\$ 74,476,984	\$ 47,992,259	\$ 29,413,483	\$ (2,928,758)	\$ (6,511,528)	\$ 70,894,214	\$ 3,582,770	
General Fund Totals	\$ 188,218,697	\$ 133,227,769	\$ 29,426,800	\$ 25,564,128	\$ 28,534,653	\$ 191,058,608	\$ (2,905,218)	

	Projection 2/10/2020			Projection 3/9/2020		Projection 4/9/2020		Difference (I-K)
	2019/20 Approved Budget (A)	Full-Year Expenditure Forecast (F)	Full Year Variance (A-F)	Full-Year Expenditure Forecast (F)	Full Year Variance (A-F)	Full-Year Expenditure Forecast (F)	Full Year Variance (A-F)	
Salaries (through 04/09/2020 Payroll)								
Teacher Full-Time	\$ 73,656,678	\$ 79,974,879	\$ (6,318,201)	79,892,249	(6,235,571)	79,854,065	(6,197,387)	38,184
Admin & Management Full-Time	15,006,025	18,477,984	(3,471,959)	18,166,811	(3,160,786)	18,172,351	(3,166,326)	(5,539)
Paraprofessionals	3,444,881	4,049,579	(604,698)	4,037,337	(592,456)	4,112,204	(667,323)	(74,868)
Support Staff Full-Time	12,855,676	11,158,251	1,697,425	11,141,065	1,714,611	11,205,293	1,650,383	(64,228)
Part Time & Seasonal	3,508,453	2,786,589	721,864	2,660,189	848,264	2,128,112	1,380,341	532,076
Substitutes	1,650,000	1,642,635	7,365	1,642,635	7,365	1,290,000	360,000	352,635
Overtime, Benefits, Other	3,620,000	3,604,903	15,097	3,613,704	6,296	3,467,676	152,324	146,028
Total Salaries and Benefits	\$ 113,741,713	\$ 121,694,820	\$ (7,953,107)	\$121,153,990	(\$7,412,277)	\$ 120,229,701	(\$6,487,988)	\$924,289
Supplies and Services								
Instructional Supplies	\$ 3,238,523	2,684,647	568,519	\$ 2,585,193	653,330	\$ 2,540,678	697,845	44,515
Tuition (includes TAG Tuition)	19,302,634	19,073,313	229,321	\$ 19,073,313	229,321	\$ 19,165,553	137,081	(92,241)
Utilities	10,782,200	9,855,434	926,766	\$ 9,929,661	852,539	\$ 9,268,694	1,513,506	660,968
Transportation	25,318,038	25,915,798	(549,932)	\$ 24,415,230	902,808	\$ 24,557,861	760,177	(142,631)
Maintenance, Property, Custodial	2,817,535	2,258,215	556,070	\$ 2,203,134	614,401	\$ 2,222,605	594,930	(19,471)
Other Contractual Services	13,018,054	13,091,409	(132,576)	\$ 13,047,390	(29,336)	\$ 13,138,823	(120,769)	(91,433)
Total Supplies and Services	\$ 74,476,984	\$ 72,878,815	\$ 1,598,169	\$ 71,253,921	\$3,223,063	\$ 70,894,214	\$3,582,770	\$359,707
General Fund Totals	\$ 188,218,697	\$ 194,573,636	(\$6,354,939)	\$192,407,911	(\$4,189,214)	\$ 191,123,915	(\$2,905,218)	1,283,996

Overall, the projected deficit dropped by \$1.3 million versus the prior month. Key drivers of the change included:

- Full-year outlook for overtime, subs, utilities and part-time wages all improved, reflecting school closures; may be conservative.
- Transportation outlook deteriorated slightly as a large number of bills related from to prior-year were processed, which was largely offset by additional current-year improvements.
- Transportation outlook does not include any assumed savings from ongoing contract negotiations.
- Slight deterioration in other contractual services reflects police extra duty time (\$26K) and a number of other smaller items recently approved by the BOE.

Additional mitigation items currently being validated (dollar values are estimates):

- Further reductions in transportation (TBD)
- Further opportunities to ensure expenses have been correctly coded to their appropriate grants (\$600K)
- Potential further savings in utilities, subs and overtime – current estimates may be conservative if schools are closed through June 30.



March Fiscal Results

- Total expenditures through 3/31/20 are \$159.0 million.
- General Fund expenditures incurred through 3/31/20 are \$118.2 million or 62.8% of the adopted budget.
- Grant expenditures incurred through 3/31/20 are \$40.7 million or 51.8% of the expected grant revenue.

Fiscal Year 2019-2020 Expenditures (Unaudited) as of March 31, 2020

General Fund	FY2020 Adopted					Special Funds	Budget	YTD Actuals	Encumbered	Available
	Budget (A)	YTD Actuals (B)	YTD %	Encumbrances (C)	Available (A-B+C)					
Salaries										
Teacher Full-Time	\$73,656,678	(\$52,413,437)	71.16%	\$0	\$21,243,241	Full Time Salaries	32,942,144	18,992,392	14,507	13,935,245
Admin & Management Full-Time	15,006,025	(12,610,005)	84.03%	0	2,396,020	Employee Benefits	9,538,661	4,353,298	0	5,185,363
Paraprofessionals	3,444,881	(2,818,238)	81.81%	0	626,643	Part Time Personnel	7,391,999	4,265,826	0	3,126,173
Support Staff Full-Time	12,855,676	(8,181,213)	63.64%	0	4,674,463	Travel/Mileage	281,378	133,081	8,988	139,310
Part Time & Seasonal	3,514,453	(1,733,727)	49.33%	0	1,780,726	Equipment/Technology	3,675,744	1,196,562	1,102,208	1,376,974
Substitutes	1,650,000	(953,749)	57.80%	0	696,251	Materials/Supplies	3,364,621	1,284,359	383,533	1,696,729
Overtime, Benefits, Other	3,645,000	(1,729,956)	47.46%	(28,647)	1,886,396	Purchased Property Services	388,708	324,450	63,334	924
Total Salaries and Benefits	\$113,772,713	(\$80,440,325)	70.70%	(\$28,647)	\$33,303,740	Other Professional/Technical	10,576,648	4,476,567	4,994,866	1,105,215
Supplies and Services						Transportation/Field Trips	573,330	51,171	324,206	197,953
Instructional Supplies	\$3,292,966	(\$1,905,252)	57.86%	(\$633,110)	\$754,604	Other Purchased Services	7,730,911	4,634,413	2,873,684	222,814
Tuition	19,302,634	(10,323,738)	53.48%	(11,894,373)	(2,915,477)	Parent Activities	129,912	41,862	13,211	74,839
Utilities	10,821,200	(4,724,809)	43.66%	(5,277,198)	819,193	Fixed Costs	1,855,547	952,830	0	902,717
Transportation	25,369,866	(9,717,074)	38.30%	(16,731,349)	(1,078,556)	Fees/Misc Expenses	5,000	10,000	0	-5,000
Maintenance, Property, Custodial	2,797,385	(1,229,221)	43.94%	(988,025)	580,139	Grand Total	78,454,603	40,716,811	9,778,537	27,959,256
Other Contractual Services	12,861,933	(9,890,783)	76.90%	(3,790,885)	(819,734)					
Total Supplies and Services	\$74,445,984	(\$37,790,877)	50.76%	(\$39,314,939)	(\$2,659,831)					
General Fund Totals	\$188,218,697	(\$118,231,202)	62.82%	(\$39,343,586)	\$30,643,909					



General Fund Details

Fiscal Year 2019-2020
Education Operating Fund Forecast (General Fund)
Monthly Financial Report (Unaudited) as of March 31, 2020

	FY2020 Adopted Budget (A)	YTD Actuals (B)	YTD %	Encumbrances (C)	Available (A-B+C)
Salaries					
Teacher Full-Time	\$73,656,678	(\$52,413,437)	71.16%	\$0	\$21,243,241
Admin & Management Full-Time	15,006,025	(12,610,005)	84.03%	0	2,396,020
Paraprofessionals	3,444,881	(2,818,238)	81.81%	0	626,643
Support Staff Full-Time	12,855,676	(8,181,213)	63.64%	0	4,674,463
Part Time & Seasonal	3,514,453	(1,733,727)	49.33%	0	1,780,726
Substitutes	1,650,000	(953,749)	57.80%	0	696,251
Overtime, Benefits, Other	3,645,000	(1,729,956)	47.46%	(28,647)	1,886,396
Total Salaries and Benefits	\$113,772,713	(\$80,440,325)	70.70%	(\$28,647)	\$33,303,740
Supplies and Services					
Instructional Supplies	\$3,292,966	(\$1,905,252)	57.86%	(\$633,110)	\$754,604
Tuition	19,302,634	(10,323,738)	53.48%	(11,894,373)	(2,915,477)
Utilities	10,821,200	(4,724,809)	43.66%	(5,277,198)	819,193
Transportation	25,369,866	(9,717,074)	38.30%	(16,731,349)	(1,078,556)
Maintenance, Property, Custodial	2,797,385	(1,229,221)	43.94%	(988,025)	580,139
Other Contractual Services	12,861,933	(9,890,783)	76.90%	(3,790,885)	(819,734)
Total Supplies and Services	\$74,445,984	(\$37,790,877)	50.76%	(\$39,314,939)	(\$2,659,831)
General Fund Totals	\$188,218,697	(\$118,231,202)	62.82%	(\$39,343,586)	\$30,643,909



Fiscal Year 2019-2020
 Education Operating Fund Forecast (General Fund)
 Monthly Financial Report (*Unaudited*) - March 31, 2020

YTD by Period	Account Description	Original Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
Teachers Full-Time	Teachers	\$73,656,678	\$52,413,437	\$6,762,375	\$0	\$21,243,241	71.16
Admin & Management Full-Time	Salaries	1,659,518	895,377	100,296	0	764,141	53.95
	Directors Salaries	1,076,964	682,463	74,084	0	394,501	63.37
	Supervisor	2,362,550	1,617,324	184,151	0	745,226	68.46
	Department Heads/Principals/Aps	8,061,146	8,241,767	944,035	0	(180,621)	102.24
	Management	1,845,847	1,173,073	118,300	0	672,774	63.55
	Sub-Total	\$15,006,025	\$12,610,005	\$1,420,866	\$0	\$2,396,020	84.03
Paraprofessionals	ParaProfessionals	3,444,881	2,818,238	365,828	0	626,643	81.81
Support Staff Full-Time	Wages Temporary	485,951	378,095	49,738	-	107,856	77.81
	Custodians	5,696,207	3,446,172	353,060	0	2,250,035	60.50
	Building Repairs	775,326	555,282	56,388	0	220,044	71.62
	Clerical	3,160,352	1,942,558	217,679	0	1,217,794	61.47
	Security	2,635,464	1,782,747	199,897	0	852,717	67.64
	Truck Drivers	102,376	76,359	8,041	0	26,017	74.59
	Sub-Total	\$12,855,676	\$8,181,213	\$884,803	\$0	\$4,674,463	63.64
Part Time & Seasonal	Coaches	650,000	323,791	171,866	0	326,209	49.81
	Other Personnel	125,000	65,696	15,554	0	59,304	0.00
	Part-Time Payroll	2,140,533	1,180,349	177,103	0	960,184	55.14
	Seasonal	498,920	120,469	0	0	378,451	24.15
	Teachers Stipend	100,000	43,422	0	0	56,579	43.42
	Sub-Total	\$3,514,453	\$1,733,727	\$364,523	\$0	\$1,780,726	49.33
Substitutes	Substitutes	\$ 1,650,000	\$ 953,749	\$ 130,403	\$ -	\$ 696,251	\$ 58
Overtime, Benefits, Other	Overtime	585,000	377,877	49,235	0	207,123	64.59
	Longevity	275,000	237,205	500	0	37,795	86.26
	Custodial Overtime	625,000	644,470	85,821	0	(19,470)	103.12
	Retirement	1,700,000	339,164	24,164	15,172	1,345,663	20.84
	Employment Comp	435,000	127,459	12,972	0	307,541	29.30
	Professional Meetings*	25,000	3,781	0	13,475	7,744	69.02
	Sub-Total	\$3,645,000	\$1,729,956	\$172,692	\$28,647	\$1,886,396	48.25
	Salaries Sub-Total	\$113,772,713	\$80,440,325	\$10,101,490	\$28,647	\$33,303,740	70.73

Fiscal Year 2019-2020
Education Operating Fund Forecast (General Fund)
Monthly Financial Report (Unaudited) - March 31, 2020

YTD by Period	Account Description	Original Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
Instructional Supplies	Equipment	233,358	74,865	1,876	49,418	109,075	53.26
	Computer Equipment	100,611	9,737	0	2,997	87,877	12.66
	Furniture	57,810	8,330	0	0	49,480	14.41
	Testing Materials	62,600	20,718	0	48,670	(6,789)	110.84
	Education Supplies Inventory	463,745	320,510	11,555	43,661	99,574	78.53
	General/Office Supplies	1,250,413	720,054	41,492	368,221	162,138	87.03
	Textbooks	403,629	342,119	3,852	12,585	48,925	87.88
	Library Books	160,000	43,142	8,251	74,839	42,019	73.74
	Periodicals	2,000	0	0	0	2,000	0.00
	Registrations, Dues & Subscrip.	130,000	123,434	2,799	3,070	3,496	97.31
	Student Activities	154,700	59,460	0	1,065	94,175	39.12
	Graduation	28,100	760	0	14,895	12,445	55.71
	Emergency Medical	203,000	175,785	58,070	13,687	13,527	93.34
	Printing & Binding	30,000	0	0	0	30,000	0.00
	Sub-Total	\$3,292,966	\$1,905,252	\$127,894	\$633,110	\$754,604	77.08
Tuition	Tuition	19,302,634	10,323,738	444,932	11,894,373	(2,915,477)	115.10
Utilities	Natural Gas	1,846,500	953,807	218,132	892,693	0	100.00
	Electricity	7,809,500	3,017,422	207,090	3,981,784	810,294	89.62
	Heating Fuels	10,000	0	0	0	10,000	0.00
	Water	234,760	261,378	38,620	63,622	(90,240)	138.44
	Telephone	650,000	255,012	11,234	272,346	122,643	81.13
	Telecommunications/Internet	60,000	2,699	0	58,579	(1,278)	102.13
	Sewer Usage	175,440	201,825	0	8,175	(34,560)	119.70
	Gas & Oil	35,000	32,666	0	0	2,334	93.33
	Sub-Total	\$10,821,200	\$4,724,809	\$475,076	\$5,277,198	\$819,193	92.43

Fiscal Year 2019-2020
 Education Operating Fund Forecast (General Fund)
 Monthly Financial Report (Unaudited) - March 31, 2020

YTD by Period	Account Description	Original Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used	
Transportation	Milage	635,200	255,780	28,494	261,900	117,520	81.50	
	Business Travel	4,000	5,701	0	1,301	(3,002)	175.06	
	Transportation	13,814,537	4,980,823	4,790	9,193,182	(359,468)	102.60	
	Special Education Transportation	4,998,927	1,873,870	(2,810)	3,232,723	(107,666)	102.15	
	Transportation Technical Schools	442,480	163,791	0	311,438	(32,749)	107.40	
	Transit Bus Passes	227,375	(21,026)	(27,270)	219,375	29,026	87.23	
	Field Trips	147,347	13,288	1,914	44,401	89,658	39.15	
	InterDistrict Transportation	1,300,000	262,218	0	2,562,508	(1,524,726)	217.29	
	Outplacement Transportation	3,500,000	2,028,189	229,787	802,736	669,076	80.88	
	Field Trips (Non-Public)	300,000	154,440	24,598	101,785	43,775	85.41	
	Sub-Total	\$25,369,866	\$9,717,074	\$259,502	\$16,731,349	(\$1,078,556)	104.25	
Maintenance, Property, Custodial	School Security	20,000	1,155	0	0	18,845	5.78	
	Building & Grounds Maint. Supp.	100,000	62,180	3,113	75,933	(38,113)	138.11	
	Custodial Supplies	488,000	297,702	17,376	152,298	38,000	92.21	
	Light Bulbs	30,000	1,619	257	29,683	(1,302)	104.34	
	Uniforms	18,100	537	0	24,652	(7,089)	139.17	
	Moving Expenses	50,000	21,774	4,463	28,226	0	100.00	
	Cleaning	26,000	14,644	0	5,356	6,000	76.92	
	Repairs & Maintenance	87,680	47,123	0	12,979	27,578	68.55	
	Building Maintenance	575,000	328,572	24,144	221,161	25,267	95.61	
	Rental	589,605	83,524	8,976	28,341	477,740	18.97	
	Rental of Equipment	8,000	874	0	9,830	(2,704)	133.80	
	Maintenance Agreement Services	725,000	335,111	8,388	351,188	38,701	94.66	
	Vehicle Repairs	80,000	34,406	2,573	48,378	(2,784)	103.48	
	Sub-Total	\$2,797,385	\$1,229,221	\$69,289	\$988,025	\$580,139	79.26	
Other Contractual Services	Other Contractual Services *	3,212,009	2,382,280	(491,497)	1,524,224	(163,359)	121.62	
	*Special Education	1,007,340	773,484	0	120,880	112,976	88.78	
	*Facilities	6,621,084	5,490,366	531,137	1,400,847	(801,266)	104.08	
	*IT	1,000,000	505,794	0	493,564	642	99.94	
	Legal Services	400,000	194,381	0	222,051	(16,432)	104.11	
	Other Purchased Services	14,000	9,175	0	13,680	(8,855)	163.25	
	Postage & Freight	157,500	135,304	235	15,638	6,558	95.84	
	Claims	450,000	400,000	0	0	50,000	88.89	
		Sub-Total	\$12,861,933	\$9,890,783	\$39,874	\$3,790,885	(\$819,734)	106.37
		Supplies & Services Sub-Total	\$74,445,984	\$37,790,877	\$1,416,568	\$39,314,939	(\$2,659,831)	103.57
	Combined Total	\$188,218,697	\$118,231,202	\$11,518,058	\$39,343,586	\$30,643,909	83.72	

* Breakout of Other Contractual Services by Department



Grant Funding Details



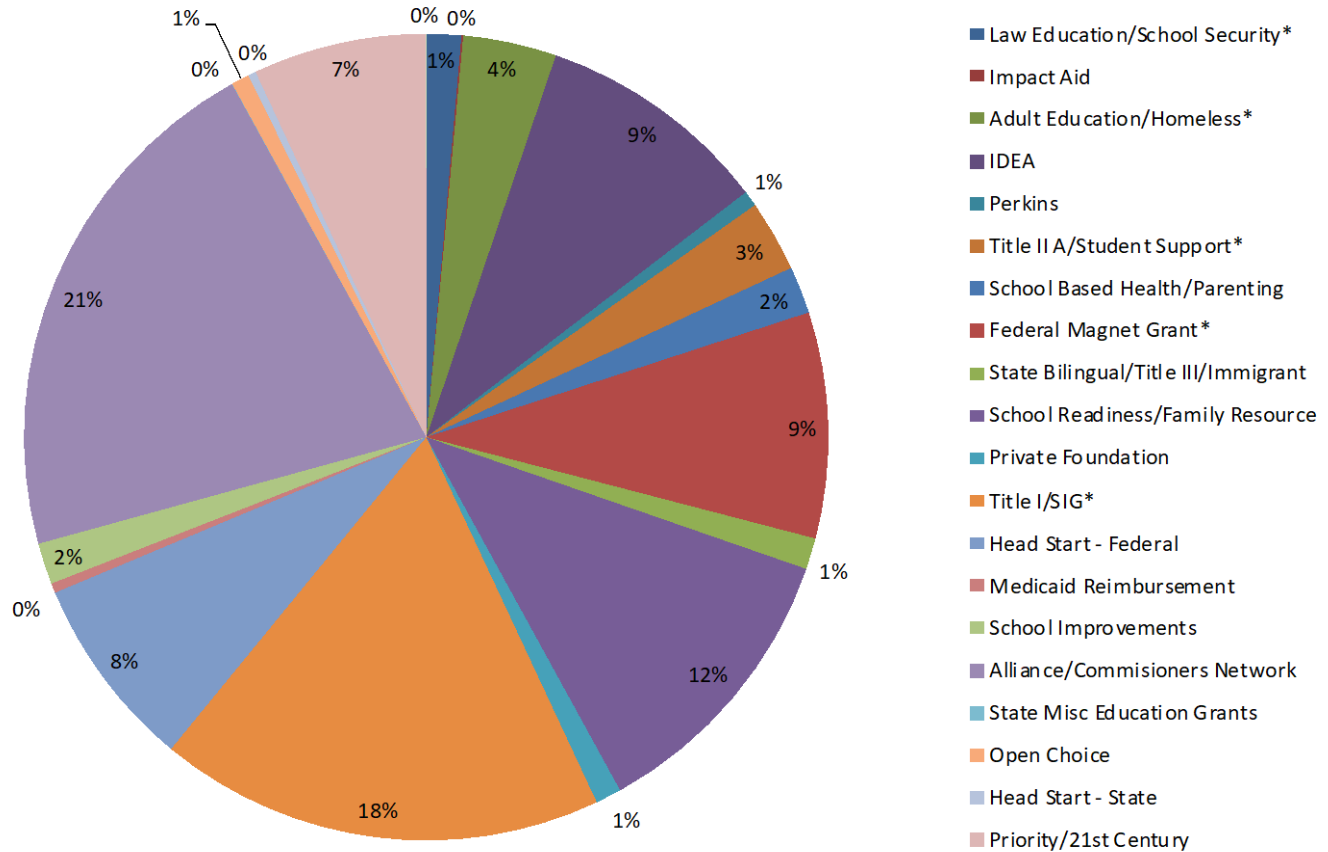
- Grant’s fiscal year denotes the funding cycle that eligible expenses can be reimbursed.
- “Award” (*preliminary and final*) timing is not in sync with the fiscal year requiring reimbursement for expenses previously incurred.
- Amount of funding available from each specific grant may vary throughout the year based on enrollment or availability of funding from grantor.

FY2019-2020

Grant Sources (Revenues)

Common Titles	FY 2018/19	Received	Pending	Total	YOY	YOY
	Funding	FY 2019/20 Funding	Approvals	Anticipated Funding	\$ Change	% Change
Law Education/School Security*	\$1,117,660	\$1,117,660		\$1,117,660	\$0	0.0%
Impact Aid	\$94,308	\$55,778		\$55,778	(\$38,530)	-40.9%
Adult Education/Homeless*	\$3,023,494	\$2,997,918		\$2,997,918	(\$25,576)	-0.8%
IDEA	\$6,879,237	\$7,492,744		\$7,492,744	\$613,507	8.9%
Perkins	\$483,007	\$489,882		\$489,882	\$6,875	1.4%
Title II A/Student Support*	\$2,092,360	\$1,546,004	\$750,081	\$2,296,085	\$203,725	9.7%
School Based Health/Parenting	\$1,441,322	\$1,506,622		\$1,506,622	\$65,300	4.5%
Federal Magnet Grant*	\$10,279,646	\$7,217,112		\$7,217,112	(\$3,062,534)	-29.8%
State Bilingual/Title III/Immigrant	\$1,047,764	\$1,001,111		\$1,001,111	(\$46,653)	-4.5%
School Readiness/Family Resource	\$9,612,172	\$9,324,807		\$9,324,807	(\$287,365)	-3.0%
Private Foundation	\$993,164	\$830,779		\$830,779	(\$162,385)	-16.4%
Title I/SIG*	\$15,616,564	\$14,284,218		\$14,284,218	(\$1,332,346)	-8.5%
Head Start - Federal	\$7,384,040	\$6,192,036		\$6,192,036	(\$1,192,004)	-16.1%
Medicaid Reimbursement	\$429,154	\$313,413		\$313,413	(\$115,741)	-27.0%
School Improvements	\$1,797,806	\$1,314,407		\$1,314,407	(\$483,399)	-26.9%
Alliance/Commisioners Network	\$15,584,201	\$16,943,041		\$16,943,041	\$1,358,840	8.7%
State Misc Education Grants	\$0	\$10,409		\$10,409	\$10,409	100.0%
Open Choice	\$620,390	\$0	\$579,138	\$579,138	(\$41,252)	-6.6%
Head Start - State	\$385,428	\$248,792		\$248,792	(\$136,636)	-35.5%
Priority/21st Century	\$5,689,136	\$5,561,485		\$5,561,485	(\$127,651)	-2.2%
Jobs for CT Youth	<u>\$58,200</u>	<u>\$6,385</u>		<u>\$6,385</u>	<u>(\$51,815)</u>	-89.0%
	\$84,629,053	\$78,454,603	\$1,329,219	\$79,783,822	(\$4,845,231)	-5.7%

2019-20 FUNDED GRANTS AS OF MARCH 31, 2020





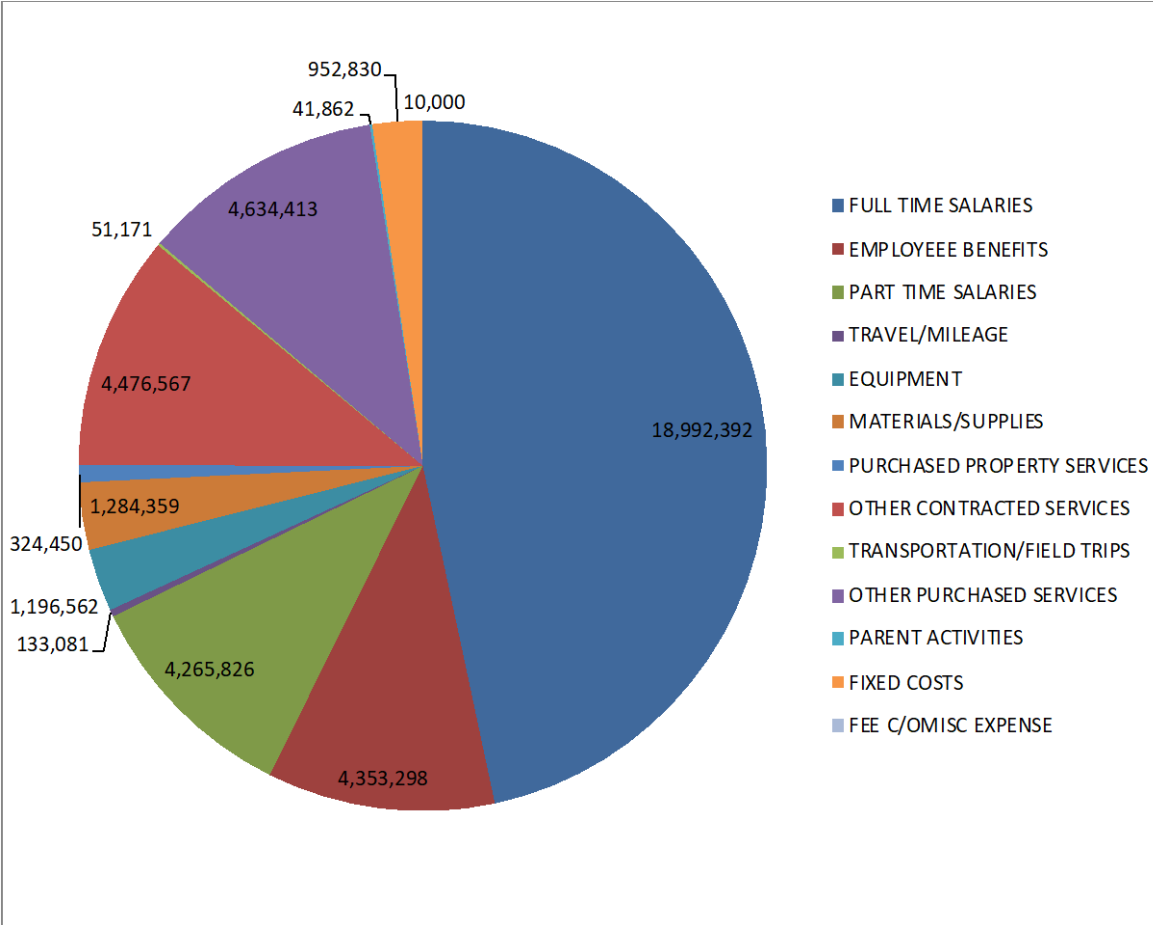
Fiscal Year 2019-20

Grant Funds (Special Funds) Expenditures through 3/31/2020

Special Funds	Budget	YTD Actuals	Encumbered	Available
Full Time Salaries	32,942,144	18,992,392	14,507	13,935,245
Employee Benefits	9,538,661	4,353,298	0	5,185,363
Part Time Personnel	7,391,999	4,265,826	0	3,126,173
Travel/Mileage	281,378	133,081	8,988	139,310
Equipment/Technology	3,675,744	1,196,562	1,102,208	1,376,974
Materials/Supplies	3,364,621	1,284,359	383,533	1,696,729
Purchased Property Services	388,708	324,450	63,334	924
Other Professional/Technical	10,576,648	4,476,567	4,994,866	1,105,215
Transportation/Field Trips	573,330	51,171	324,206	197,953
Other Purchased Services	7,730,911	4,634,413	2,873,684	222,814
Parent Activities	129,912	41,862	13,211	74,839
Fixed Costs	1,855,547	952,830	0	902,717
Fees/Misc Expenses	<u>5,000</u>	<u>10,000</u>	<u>0</u>	<u>-5,000</u>
Grand Total	78,454,603	40,716,811	9,778,537	27,959,256



2019-20 GRANT FUNDED EXPENDITURES BY CATEGORY AS OF MARCH 31, 2020





NEW HAVEN PUBLIC SCHOOLS

**New Haven Board of Education
Finance & Operations Committee Meeting**

RFP/Agreement/Purchase Order Lifecycle

Example: Legal Expenses

April 20, 2020

Penn, Phillip

From: Penn, Phillip
Sent: Tuesday, March 10, 2020 12:33 PM
To: TRACEY, ILINE (DR.); PINTO, MICHAEL; Jackson, Typhanie
Cc: MAZYCK, JUANITA; BARNES, KAREN
Subject: Legal Fees - P.O. Adjustments
Attachments: Legal Fees 2019-20 v021020.xlsx

All,

I've gone through the legal expenses across all the firms and would suggest the follow changes to our existing purchase orders:

Berchem Moses

Increase P.O. 91320567 by \$40,000, to \$120,000.

Shipman & Goodwin

Increase P.O. 91320294 (Lit) by \$20,000, to \$70,000.

Reduce P.O. 91320295 (Gen) by \$25,000, to \$55,000.

Reduce P.O. 91320296 (Labor) by \$10,000 to \$70,000.

W. Martyn Philpot

Reduce P.O. 91320293 by \$25,000 to \$55,000.

I think our practice may be to cancel the existing P.O.s and reissue new ones, but you get the gist of what we need to accomplish. The analysis to the above is attached.

Phil



Fiscal Year 2019-2020
Education Operating Fund Forecast (General Fund)
Monthly Financial Report (Unaudited) - February 29, 2020

YTD by Period	Account Description	Original Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
Transportation	Milage	635,200	208,641	0	307,825	118,734	81.31
	Business Travel	4,000	5,701	0	1,000	(2,701)	167.53
	Transportation	13,814,537	2,736,791	547,838	11,432,424	(354,677)	102.57
	Special Education Transportation	4,998,927	1,854,916	876,224	3,256,467	(112,457)	102.25
	Transportation Technical Schools	442,480	134,756	78,807	340,473	(32,749)	107.40
	Transit Bus Passes	227,375	6,244	0	219,375	1,756	99.23
	Field Trips	147,347	10,364	1,303	46,864	90,119	38.84
	InterDistrict Transportation	1,300,000	(73,927)	912,395	2,898,653	(1,524,726)	217.29
	Outplacement Transportation	3,500,000	1,576,464	253,391	1,256,689	666,847	80.95
	Field Trips (Non-Public)	300,000	129,843	32,448	126,383	43,775	85.41
	Sub-Total	\$25,369,866	\$6,589,793	\$2,702,406	\$19,886,153	(\$1,106,080)	104.36
Maintenance, Property, Custodial	School Security	20,000	1,155	0	0	18,845	5.78
	Building & Grounds Maint. Supp.	100,000	57,499	32,674	61,890	(19,389)	119.39
	Custodial Supplies	488,000	280,326	41,577	169,674	38,000	92.21
	Light Bulbs	30,000	1,362	864	27,440	1,198	96.01
	Uniforms	18,100	537	0	24,652	(7,089)	139.17
	Moving Expenses	50,000	17,311	0	32,689	0	100.00
	Cleaning	26,000	14,644	0	5,356	6,000	76.92
	Repairs & Maintenance	87,680	39,614	0	19,364	28,702	67.26
	Building Maintenance	575,000	304,069	31,983	236,764	34,167	94.06
	Rental	589,605	74,548	7,750	37,788	477,269	19.05
	Rental of Equipment	8,000	874	0	9,830	(2,704)	133.80
	Maintenance Agreement Services	725,000	326,723	2,897	359,577	38,701	94.66
	Vehicle Repairs	80,000	23,059	2,025	59,174	(2,233)	102.79
	Sub-Total	\$2,797,385	\$1,141,720	\$119,771	\$1,044,197	\$611,468	78.14
Other Contractual Services	Other Contractual Services *	3,212,009	2,263,959	12,450	1,982,567	(643,934)	132.21
	* Special Education	1,007,340	487,644	0	406,720	112,976	88.78
	* Facilities	6,621,084	4,836,727	390,583	2,050,887	(657,112)	104.03
	* IT	1,000,000	505,794	0	493,564	642	99.94
	Legal Services	400,000	194,381	0	222,051	(16,432)	104.11
	Other Purchased Services	14,000	8,788	88	14,068	(8,855)	163.25
	Postage & Freight	157,500	135,070	36,608	15,872	6,558	95.84
	Claims	450,000	400,000	0	0	50,000	88.89
		Sub-Total	\$12,861,933	\$8,832,361	\$439,728	\$5,185,728	(\$1,156,156)
	Supplies & Services Sub-Total	\$74,445,984	\$32,455,804	\$3,649,056	\$44,972,930	(\$2,982,750)	104.01
	Combined Total	\$188,218,697	\$103,186,579	\$13,855,248	\$45,007,780	\$40,024,338	78.74

* Breakout of Other Contractual Services by Type

ORG	OBJ	EFF DATE	REF2	COMMENT	VENDOR CODE	CHECK #	JOURNAL AMOUNT	
19047700	56696	07/01/19		BOE ATTORNEY REIM			20,000	
19047700	56696	11/26/19	91321612	8/22/19-10/1/19 LEGAL SVCS (91	BAGNELL JEFFREY S P.O. 91321612	363916 10,000	<u>2,837</u> 2,837	7,163
				FOOD SERVICE	BERCHEM, MOSES PC		294	
				FOOD SERVICE	BERCHEM, MOSES PC		931	
				FOOD SERVICE	BERCHEM, MOSES PC		3,112	
				FOOD SERVICE	BERCHEM, MOSES PC		932	
				FOOD SERVICE	BERCHEM, MOSES PC		3,303	
				FOOD SERVICE	BERCHEM, MOSES PC		833	
				FOOD SERVICE	BERCHEM, MOSES PC		490	
				FOOD SERVICE	BERCHEM, MOSES PC		3,960	
				FOOD SERVICE	BERCHEM, MOSES PC		327	
19047700	56696	11/19/19	91320567	JUL 2019 (91320567)	BERCHEM, MOSES PC	363769	6,242	
19047700	56696	11/19/19	91320567	AUG 2019 (91320567)	BERCHEM, MOSES PC	363769	635	
19047700	56696	11/19/19	91320567	SEP 2019 (91320567)	BERCHEM, MOSES PC	363769	5,802	
19047700	56696	12/04/19	91320567	OCT 2019 (91320567)	BERCHEM, MOSES PC	365038	838	
19047700	56696	12/13/19	91320567	JUL 2019 (91320567)	BERCHEM, MOSES PC	365038	3,262	
19047700	56696	12/13/19	91320567	AUG 2019 (91320567)	BERCHEM, MOSES PC	365038	9,710	
19047700	56696	12/13/19	91320567	SEP 2019 (91320567)	BERCHEM, MOSES PC	365038	7,276	
19047700	56696	12/13/19	91320567	OCT 2019 (91320567)	BERCHEM, MOSES PC	365038	13,757	
				NOV 2019	BERCHEM, MOSES PC		7,582	
				DEC 2019	BERCHEM, MOSES PC		13,479	
				JAN 2020	BERCHEM, MOSES PC		<u>10,323</u>	
					P.O. 91320567	80000	93,087	-13,087 <-- Increase by \$40,000
19047700	56696	12/19/19	91321613	JUL 2019 (91321613) 080599.00	PULLMAN & COMLEY, LL	364700	2,065	
19047700	56696	12/19/19	91321613	AUG 2019 (91321613) 080599.000	PULLMAN & COMLEY, LL	364700	30	
19047700	56696	12/19/19	91321613	SEP 2019 (91321613) 080599.00	PULLMAN & COMLEY, LL	364700	6,461	
19047700	56696	12/19/19	91321613	OCT 2019 (91321613) 080599.0	PULLMAN & COMLEY, LL	364700	<u>7,877</u>	
					P.O. 91321613	16500	16,432	69
19047700	56696	11/19/19	91320294	46556 JUL 2019 LITIGATION (91	SHIPMAN AND GOODWIN	363232	12,831	
19047700	56696	11/19/19	91320294	46556 SEP 2019 LITIGATION (9	SHIPMAN AND GOODWIN	363232	6,435	
19047700	56696	12/05/19	91320294	46556 JUL 2019 LITIGATION (9	SHIPMAN AND GOODWIN	365097	5,623	
19047700	56696	12/05/19	91320294	46556 OCT 2019 LITIGATION (9	SHIPMAN AND GOODWIN	365097	21,710	
				NOV 2019 LITIGATION	SHIPMAN AND GOODWIN		6,370	
				DEC 2019 LITIGATION	SHIPMAN AND GOODWIN		2,665	
				JAN 2020 LITIGATION	SHIPMAN AND GOODWIN		1,852	
					P.O. 91320294	50000	57,486	-7,486 <-- Increase by \$20,000

19047700	56696	11/19/19	91320295	46556	JUL 2019 GENERAL (9132	SHIPMAN AND GOODWIN	363232	228	
19047700	56696	11/19/19	91320295	46556	AUG 2019 GENERAL (9132	SHIPMAN AND GOODWIN	363232	8,849	
19047700	56696	11/19/19	91320295	46556	SEP 2019 GENERAL (9132	SHIPMAN AND GOODWIN	363232	8,418	
19047700	56696	01/07/20	91320295	46556	OCT 2019 GENERAL	SHIPMAN AND GOODWIN	364706	845	
					NOV 2019 GENERAL	SHIPMAN AND GOODWIN		2,373	
					DEC 2020 GENERAL	SHIPMAN AND GOODWIN		618	
					JAN 2020 GENERAL	SHIPMAN AND GOODWIN		<u>6,240</u>	
					P.O. 91320295		80000	27,570	52,430 <-- Reduce by \$25,000
19047700	56696	11/19/19	91320296	46556	AUG 2019 LABOR (9132029	SHIPMAN AND GOODWIN	363232	585	
19047700	56696	11/19/19	91320296	46556	SEP 2019 LABOR (913202	SHIPMAN AND GOODWIN	363232	2,373	
19047700	56696	12/05/19	91320296	46556	OCT 2019 LABOR (913202	SHIPMAN AND GOODWIN	365097	5,005	
					NOV 2019 LABOR	SHIPMAN AND GOODWIN		9,664	
					DEC 2019 LABOR	SHIPMAN AND GOODWIN		7,961	
					JAN 2020 LABOR	SHIPMAN AND GOODWIN		<u>10,759</u>	
					P.O. 91320296		80000	36,347	43,654 <-- Reduce by \$10,000
19047700	56696	10/04/19	91320293		JUL 2019 (91320293)	W MARTYN PHILPOT JR	362208	13,376	
19047700	56696	10/04/19	91320293		AUG 2019 (91320293)	W MARTYN PHILPOT JR	362208	792	
19047700	56696	10/15/19	91320293		SEP 2019 (91320293)	W MARTYN PHILPOT JR	362481	2,035	
19047700	56696	11/19/19	91320293		OCT 2019 (91320293)	W MARTYN PHILPOT JR	363234	3,309	
19047700	56696	12/12/19	91320293		NOV 2019 (91320293)	W MARTYN PHILPOT JR	363885	616	
					P.O. 91320293		80000	20,127	59,873 <-- Reduce by \$25,000
								273,884	

**Encore Sprinkler
Change Order Analysis 04-16-2020**

YTD costs:

Mandatory inspections	\$54,928
NFPA25 mandated repairs	\$112,332
Service calls	<u>\$11,832</u>
Subtotal	\$179,092

Anticipated additional expenditures:

Mandatory inspections	\$44,086
Open work orders NFPA25 mandated repairs	<u>\$14,687</u>
Subtotal	\$58,773

Total projected expenditures	\$237,865
Less: Original contract value	<u>-\$150,000</u>
Balance	\$87,865

Requested change order	\$88,000
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STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
Boards of Education
Municipal Chief Fiscal Officers

FROM: Jessa Mirtle, Legal Director

DATE: April 14, 2020

SUBJECT: Frequently Asked Questions Regarding Executive Order 7R

This is a working document, which may be updated due to the rapidly changing response to this pandemic emergency and ongoing Federal guidance updates related to the CARES Act.

General Questions

1. What is the relationship between the Governor's Executive Order 7R and the Federal Coronavirus Aid, Relief, and Economic Security Act ("CARES Act")?

State Executive Order 7R has the force of state law, and should be read consistent with the language in the CARES Act. In particular, the instruction from our Federal partners in Sec. 18006 of the CARES Act, provides, in relevant part: "A local educational agency, State, institution of higher education, or other entity that receives funds under the 'Education Stabilization Fund', shall to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus."

This language, and similar language in Executive Order 7R, acknowledges the school community is instrumental to continuing the educational interests of the state, and that Boards of Education should compensate their employees and contractors during this period of disruption, *to the greatest extent practicable*. In accordance with Executive Order 7R, Boards and municipalities should endeavor to keep as many people employed as possible, and focus on maintaining the critical workforce and services necessary to resume operations when schools are able to reopen, at such time as that date is determined.

2. Who determines that a contract with a transportation company or special education provider must be amended?

Executive Order 7R allows a Board or municipality to make the determination to pay a contract in full if the Board determines locally that it is appropriate under the circumstances. Alternatively, Executive Order 7R contemplates that a Board or municipality may determine it is necessary to amend a contract with a transportation company or special education provider where there is a need to more accurately reflect the actual costs incurred during the duration of the public health and civil preparedness emergencies.

Any local decision to pursue an amendment will require good faith negotiation by both parties, and should take into account the educational interests of the state to continue special education during the cancelation of school classes, and for transportation services for students to be available immediately

when school resumes. As indicated in more detail below, generally special education providers will be continuing services during the cancelation of classes and should be paid accordingly.

3. Are Boards compelled to honor contract language requiring payment of all contractual costs under these circumstances, or are Contractors compelled to accept non-payment due to a force majeure clause, under the Executive Order?

Existing contracts may contain negotiated language that includes but is not limited to: (1) excusing a school district from payment under emergency circumstances; (2) defining a payment structure for emergencies; (3) requiring a district honor all costs under the existing contract despite an emergency; or (4) prior prepayment of a full contract. The CARES Act and Executive Order 7R do not directly address reliance on contract language that was previously negotiated in good faith.

Parties should consider, however, that, under some circumstances, holding a party to the originally negotiated terms of an agreement may make the preservation of services in the future difficult, if not impossible. In addition, Boards may run the risk of disqualifying the district for support under the CARES Act for failure to pay a contractor “to the greatest extent practicable.”

The Connecticut State Department of Education (“CSDE”) would encourage all parties to keep in mind the spirit of both Executive Order 7R and the CARES Act and approach this with a unique collaborative effort.

4. If Boards of Education will continue to receive state funding and also federal stabilization funding, why are they not just instructed to fully pay all contracts even when services are not being provided as anticipated?

While funding will continue, budgets of local and regional boards of education did not anticipate costs associated with their response to the COVID-19 pandemic, and may be further strained by lost revenue from cafeteria and other operations due to the cancellation of all public school classes. Therefore, amendments to contracts may be necessary.

Board of Education Employees

5. What if a board of education staff member was already laid off and received unemployment?

Executive Order 7R requires that Boards restore employment to the greatest extent practicable, but does not mandate back-pay, whether the individual received unemployment or not.

6. What categories of staff does the Board need to employ and pay under this order?

The Executive Order anticipates that Boards will continue to pay board of education staff to the greatest extent practicable, and mirrors the Federal CARES Act language about payment of employees and contractors during the period of any disruptions related to coronavirus.

Interpreting the order as it relates to specific employees and positions requires individualized consideration at the local level. For example, the district will need to address what is practicable for

their schools, consider the anticipated duration and the nature of relationship between the individual and the board, and determine if the person would have been separated for other reasons.

If but-for the COVID-19 pandemic, an employee of a board of education would have remained in employment for the remainder of the school year, generally the individual's employment should continue, to the greatest extent practicable. This includes staff that are not individually enumerated in the executive order, such as health professionals (e.g., nurses, occupational therapists, physical therapists, mental health counselors). Staff should also remain available to provide services and support the students and school district in these new circumstances, consistent with safety precautions.

7. What if I do not have tasks for my staff to perform?

Executive Order 7R acknowledges that some staff may not have tasks to perform during the cancelation of classes, but nonetheless directs Boards to continue compensation and health insurance for such staff to the greatest extent practicable. However, CSDE strongly encourages school administration to consider the myriad of assistance employees can provide, such as virtual student outreach and teacher lesson planning support, to engage the student community. In some situations, this may require consideration of applicable collective bargaining agreements and consultation with counsel.

8. What if I have tasks for my staff to perform, and they do not wish to continue duties, or prefer unemployment?

This would need to be considered on a case-by-case basis. They may be eligible for reemployment and then paid leave under state and federal law, or if the Board had already laid them off indicating no substantial work for them, they may pursue unemployment subject to the applicable laws and regulations.

Special Education

9. Does a Board of Education need to continue to make full payment of tuition to Approved Private Special Education Programs (APSEPS) and other out-of-district placements?

The Connecticut State Department of Education (CSDE) strongly encourages school districts to **continue current contracts with APSEPs** to allow for the students placed in these programs to receive continued educational opportunities and the special education and related services in their individualized education programs (IEPs), to the greatest extent possible. This was communicated in the below guidance:

<https://portal.ct.gov/-/media/SDE/Digest/2019-20/March-31-2020-BSE-Memorandum-APSEPs-COVID-19.pdf?la=en>

While this guidance indicates there may be room for discussion about an amendment, it is likely the scope of such amendment would be *narrow* because APSEPs are expected to actively participate in continued educational opportunities for students. For example, if there were hourly fees for a specific service that is impossible to provide during the period of school disruption, it would be appropriate

for parties to discuss those costs, but they would likely also need to have a corresponding PPT if there is any change to services for any individual student.

In addition, the local or regional board of education remains legally responsible for the education of each of the students, and the placement at the APSEP or other special education providers has typically been determined by their PPT. Generally, Boards should be continuing to pay APSEPS, and APSEPS should be continuing to provide services.

Transportation

10. What should be the scope of an amendment?

The amendments must be prompt and consistent with the goals outlined in the Executive Order. This includes ensuring the business will be able to provide service when school resumes, paying and insuring active employees, and considering reasonable documentation to safeguard taxpayer monies by ensuring the companies are not enriched beyond the actual and reasonable costs associated with these goals. The Executive Order 7R is not intended to allow for broad renegotiation of contracts; instead, any amendment should be “prompt” to safeguard employees and the continuity of services once classes resume.

11. For a larger company, how is it possible to expect renegotiation of multiple contracts with multiple districts?

Executive Order 7R does not require “renegotiation” of contracts, but prompt amendment where appropriate.

12. What are the minimum requirements for payment to a transportation contractor, or in what cases would a contractor need to pay back a Board that has paid in full? Is a district required to pay all “home-to-school” transportation costs?

The “home-to-school” transportation typically includes fixed costs, which include employees' and drivers' pay. “Home-to-school” transportation does not include field trips or athletic trips, which did not occur. In this context, the goal for “continuity of services” is very important. There is not a minimum requirement for payment, or for reimbursement of pre-paid balances, in the Executive Order. An amendment will need to consider these costs, including home-to-school payments, rent, and other administrative costs as well as potential savings, such as fuel and unnecessary maintenance.

13. Does the Order direct Boards to also pay for maintenance and fixed costs for transportation companies, such as bus maintenance, insurance, etc.?

Executive Order 7R specifically references reasonable “fleet” costs, and therefore contemplates negotiation of certain fixed costs beyond employee-related costs. Again, the delineated goal for “continuity of services” is important. Costs should be limited to reasonable costs.

14. Does the order direct Boards to pay contractors for the salaries of managers and owners?

Executive Order 7R requires contractors pay active employees, to the greatest extent practicable. There is no exclusion for certain categories of employees, including but not limited to managers, owners, IT staff, mechanics, etc.

15. Who has the authority to negotiate the school transportation contracts? Does the Board of Education need to approve the renegotiated contract?

It will depend upon the district and the delegation of authority provided by the local or regional board of education. However, Connecticut Association of Boards of Education (“CABE”) has provided a policy consideration for Boards to address additional delegation of authority to Superintendents in the context of the COVID-19 pandemic, available here:

https://www.cabe.org/uploaded/Policy/6114.8_Pandemic_Policy_2020.pdf. Boards may consult with CABE and counsel, and consider if such guidance related to contracts referenced in Executive Order 7R is appropriate.

16. What is the definition of "active" employee for a contractor? Does it include employees that have been laid off/furloughed?

The contractors must consider the input of their legal counsel related to the requirements of the CARES Act in this area. Executive Order 7R does not specifically require transportation companies to rehire laid off employees. This may be negotiated at the local level.

17. What do school transportation operators do if their employee union representatives do not agree with the renegotiated contract or threaten to strike?

Generally, employee salary and health insurance should remain unchanged by contract amendments, given that the amendment scope should be narrow and continued compensation is contemplated by the order.

18. What type of “reasonable documentation” is required to substantiate employee salary and insurance costs? Is there a requirement to provide certified payroll information and hire an accounting firm to perform the audit?

There is no requirement that an audit be performed. Executive Order 7R requires only that reasonable documentation be provided illustrating these costs. For example, a Board could request confirmation of the employees being rehired, and an invoice that shows the bi-weekly payroll based on the number of routes prior to the COVID-19 pandemic disruption, along with the detail of what else the bus company is invoicing, such as fixed costs.

If you have questions, please feel free to contact Attorney Jessa Mirtle at Jessa.Mirtle@ct.gov.