

Hanover Public Schools

Matthew Ferron
Superintendent of Schools



Keith Guyette
Director of Student Services

Deborah St. Ives
*Assistant Superintendent
for Curriculum & Instruction*

Thomas Raab, Ed.D.
*Assistant Superintendent
for Business & Finance*

MEMORANDUM

To: Hanover School Committee
From: Thomas R. Raab, Assistant Superintendent
Cc: Matthew A. Ferron, Superintendent of Schools
Date: February 6, 2019
Re: FY 2019 Budget Update

Please find attached the FY 2019 Budget Summary as of February 1, 2019. Seven months into the fiscal year, all of the budget lines are trending as expected with the exception of Special Education expenses. As the committee is aware, we have realized some unanticipated Special Education expenses requiring a transfer of funds approved at our last meeting. This summary incorporates those transfers. As a result, the Special Education expenses line is currently \$-349,259.64 highlighted on page two of the summary. On Friday, February 1, 2019, I submitted \$187,526.96 worth of journal entries to Town Hall in order to charge these expenses to our Circuit Breaker Account. Once these journal entries are recorded, the Unencumbered Balance in the Special Education Expenses line will be \$-161,732.68.

The total amount of funds expended or encumbered against our FY 2019 Circuit Breaker account will be \$444,993.16 leaving \$128,019.84 available. I am always evaluating our budget lines and making sure that encumbrances are current and update. Over time the \$-161,732.68 needed will adjust. Since our unanticipated Special Education expenses are outpacing our budget at this time, we've requested that additional Chapter 70 revenue realized during FY 2019 be appropriated to the School Department Budget at Special Town Meeting in May. The Town of Hanover budgeted \$6,871,449 in Chapter 70 Funds and, in fact, will receive \$6,947,439 for a difference of \$75,990. We are requesting a Special Town Meeting Article to appropriate these funds and offset the unanticipated needs this year. The Town Manager and Town Finance Director are aware of the request. In the event we do not need the entire \$75,990, we can leave the remainder in the Circuit Breaker account as our first line of defense against unanticipated expenses for the next fiscal year. OK, so that's as good as I get for football metaphors. Please don't hesitate to contact me if you have any questions.

Town of Hanover
Monthly Reporting Summary
From 07/01/2018 to 06/30/2019

01 - GENERAL FUND								
Account	Description	Orig Bud	Amended	Adjusted Budget	Encumb	Expend	Unencum Bal	% Exp
5400 - ARTICLES Total								100.00 %
00 - UNASSIGNED Total								100.00 %
5100 - SALARY Total		\$5,000.00		\$5,000.00		\$1,680.00	\$3,320.00	33.60 %
5200 - EXPENSES Total		\$2,000.00		\$2,000.00		\$902.25	\$1,097.75	45.11 %
30 - SCHOOL COMMITTEE Total		\$7,000.00		\$7,000.00		\$2,582.25	\$4,417.75	36.88 %
5100 - SALARY Total		\$535,128.00	\$168.00	\$535,296.00		\$313,286.62	\$222,009.38	58.52 %
5200 - EXPENSES Total		\$92,037.00		\$92,037.00	\$27,100.54	\$51,528.43	\$13,408.03	85.43 %
31 - DISTRICT ADMINISTRATION Total		\$627,165.00	\$168.00	\$627,333.00	\$27,100.54	\$364,815.05	\$235,417.41	62.47 %
5100 - SALARY Total		\$2,410,968.00	\$13,888.00	\$2,424,856.00		\$1,136,785.95	\$1,288,070.05	46.88 %
5200 - EXPENSES Total		\$73,593.00	\$-5,000.00	\$68,593.00	\$19,946.15	\$41,191.13	\$7,455.72	89.13 %
32 - CEDAR ELEMENTARY SCHOOL Total		\$2,484,561.00	\$8,888.00	\$2,493,449.00	\$19,946.15	\$1,177,977.08	\$1,295,525.77	48.04 %
5100 - SALARY Total		\$1,725,397.00	\$30,701.50	\$1,756,098.50		\$950,159.83	\$805,938.67	54.10 %
5200 - EXPENSES Total		\$54,671.00	\$-2,500.00	\$52,171.00	\$8,382.27	\$39,583.66	\$4,205.07	91.93 %
33 - CENTER ELEMENTARY SCHOOL Total		\$1,780,068.00	\$28,201.50	\$1,808,269.50	\$8,382.27	\$989,743.49	\$810,143.74	55.19 %
5100 - SALARY Total		\$1,512,335.00	\$-4,110.50	\$1,508,224.50		\$648,656.81	\$859,567.69	43.00 %
5200 - EXPENSES Total		\$37,321.00	\$-2,500.00	\$34,821.00	\$6,493.92	\$25,191.42	\$3,135.66	90.99 %
34 - SYLVESTER ELEMENTARY SCHOOL Total		\$1,549,656.00	\$-6,610.50	\$1,543,045.50	\$6,493.92	\$673,848.23	\$862,703.35	44.09 %
5100 - SALARY Total		\$5,202,811.00	\$-76,937.00	\$5,125,874.00		\$2,322,711.15	\$2,803,162.85	45.31 %
5200 - EXPENSES Total		\$88,688.00	\$-5,000.00	\$83,688.00	\$26,518.60	\$40,161.61	\$17,007.79	79.67 %
35 - HANOVER MIDDLE SCHOOL Total		\$5,291,499.00	\$-81,937.00	\$5,209,562.00	\$26,518.60	\$2,362,872.76	\$2,820,170.64	45.86 %
5100 - SALARY Total		\$5,867,809.00	\$71,273.00	\$5,939,082.00		\$2,704,922.94	\$3,234,159.06	45.54 %
5200 - EXPENSES Total		\$241,049.00	\$22,149.00	\$263,198.00	\$43,311.80	\$171,618.98	\$48,267.22	81.66 %
36 - HANOVER HIGH SCHOOL Total		\$6,108,858.00	\$93,422.00	\$6,202,280.00	\$43,311.80	\$2,876,541.92	\$3,282,426.28	47.07 %
5100 - SALARY Total								100.00 %
5200 - EXPENSES Total								100.00 %
37 - SALMOND EC SCHOOL Total								100.00 %
5100 - SALARY Total		\$1,069,875.00	\$-47,995.00	\$1,021,880.00	\$6,000.00	\$546,914.84	\$468,965.16	54.10 %
5200 - EXPENSES Total		\$1,876,511.00	\$35,003.00	\$1,911,514.00	\$702,478.27	\$1,101,415.78	\$107,619.95	94.36 %
5400 - ARTICLES Total								100.00 %
39 - HPS DISTRICT WIDE Total		\$2,946,386.00	\$-12,992.00	\$2,933,394.00	\$708,478.27	\$1,648,330.62	\$576,585.11	80.34 %
310 - HPS - REGULAR EDUCATION Total		\$20,795,193.00	\$29,140.00	\$20,824,333.00	\$840,231.55	\$10,096,711.40	\$9,887,390.05	52.52 %

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01 - GENERAL FUND								
Account	Description	Orig Bud	Amended	Adjusted Budget	Encumb	Expend	Unencum Bal	% Exp
5400 - ARTICLES Total								100.00 %
00 - UNASSIGNED Total								100.00 %
5100 - SALARY Total		\$150,759.00	\$-4,039.00	\$146,720.00		\$81,614.08	\$65,105.92	55.62 %
5200 - EXPENSES Total		\$27,000.00		\$27,000.00	\$4,389.20	\$11,451.66	\$11,159.14	58.66 %
31 - DISTRICT ADMINISTRATION Total		\$177,759.00	\$-4,039.00	\$173,720.00	\$4,389.20	\$93,065.74	\$76,265.06	56.09 %
5100 - SALARY Total		\$1,284,243.00	\$14,769.00	\$1,299,012.00		\$406,399.62	\$892,612.38	31.28 %
5200 - EXPENSES Total								100.00 %
32 - CEDAR ELEMENTARY SCHOOL Total		\$1,284,243.00	\$14,769.00	\$1,299,012.00		\$406,399.62	\$892,612.38	31.28 %
5100 - SALARY Total		\$693,620.00	\$-38,731.50	\$654,888.50		\$401,124.27	\$253,764.23	61.25 %
5200 - EXPENSES Total								100.00 %
33 - CENTER ELEMENTARY SCHOOL Total		\$693,620.00	\$-38,731.50	\$654,888.50		\$401,124.27	\$253,764.23	61.25 %
5100 - SALARY Total		\$580,613.00	\$-38,731.50	\$541,881.50		\$167,810.46	\$374,071.04	30.96 %
5200 - EXPENSES Total								100.00 %
34 - SYLVESTER ELEMENTARY SCHOOL Total		\$580,613.00	\$-38,731.50	\$541,881.50		\$167,810.46	\$374,071.04	30.96 %
5100 - SALARY Total		\$1,910,542.00	\$35,916.00	\$1,946,458.00		\$824,752.69	\$1,121,705.31	42.37 %
5200 - EXPENSES Total								100.00 %
35 - HANOVER MIDDLE SCHOOL Total		\$1,910,542.00	\$35,916.00	\$1,946,458.00		\$824,752.69	\$1,121,705.31	42.37 %
5100 - SALARY Total		\$1,186,953.00	\$31,640.00	\$1,218,593.00		\$482,784.39	\$735,808.61	39.61 %
5200 - EXPENSES Total								100.00 %
36 - HANOVER HIGH SCHOOL Total		\$1,186,953.00	\$31,640.00	\$1,218,593.00		\$482,784.39	\$735,808.61	39.61 %
5100 - SALARY Total		\$260,382.00	\$14,016.00	\$274,398.00		\$174,580.96	\$99,817.04	63.62 %
5200 - EXPENSES Total		\$1,193,541.00	\$-43,979.00	\$1,149,562.00	\$436,939.31	\$1,061,882.33	\$-349,259.64	130.38 %
5400 - ARTICLES Total								100.00 %
39 - HPS DISTRICT WIDE Total		\$1,453,923.00	\$-29,963.00	\$1,423,960.00	\$436,939.31	\$1,236,463.29	\$-249,442.60	117.51 %
320 - HPS - SPECIAL EDUCATION Total		\$7,287,653.00	\$-29,140.00	\$7,258,513.00	\$441,328.51	\$3,612,400.46	\$3,204,784.03	55.84 %
Total for Dept 310 and 320		\$28,082,846.00		\$28,082,846.00	\$1,281,560.06	\$13,709,111.86	\$13,092,174.08	53.38 %
5400 - ARTICLES Total								100.00 %
00 - UNASSIGNED Total								100.00 %
122 - SELECTMEN Total								100.00 %