LOWELL PUBLIC SCHOOLS

Office of Assistant Superintendent
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To: Joel Boyd, Superintendent
From: Billie Jo Turner, Assistant Superintendent of Finance/CFO
RE: Budget Adjustment for FY22 as of April 27, 2022
Date: April 27, 2022

Overview

The FY22 budget was developed utilizing forecasting and estimates. Regularly scheduled reviews of the budget with projected year end balances are necessary to ensure that resources are reallocated in a timely manner to maximize the dollars spent on our students and strategic goals. In addition, due to the use of average salaries with budgeting, funds need to periodically be moved to reflect the actual expenditures in each line due to staff turnover and new hires. Our latest comparison of budget to actuals shows an anticipated savings of approximately $4 million which can now be reallocated to other necessary operating costs, but must be encumbered by the close of FY22. Such savings stem from balances in various salary lines, Long Term Substitute account and health insurance reserves. In addition, this anticipated savings amount includes available funds in the capital project account for Cawley Stadium trailers and installation that will likely not be ready for expenditure before year end due to bidding rules. Thus, it is recommended that we spend that on other critical areas and use FY23 funds to cover the Cawley Stadium trailers. The following three areas are the operating costs that will be funded by the savings listed above:

1. Maintenance Supplies $40,000
2. Postage $35,485
3. Salary lines with shortages $3,778,771

Please note that an internal transfer was also requested that moved $1 million into curriculum supplies to make extensive pre-purchases.

Budget Transfer Form

TRANSFER FROM: Account # Org.	Object	DESE Function	Description	Amount
99338003	512903	2300	Salaries	$ (2,236,510.41)
99345006	563600	5200	Health Insurance	$ (428,000.00)
99347206	584600	7000	Capital Improvements	$ (726,803.00)
99310103	512402	2300	Long Term Subs	$ (392,010.47)
93610103	512903	2300	Pawtucket Elementary Teacher	$ (37,422.38)
98010103	512958	2300	Murkland Paraprofessional	$ (23,622.66)
99031003	512902	3500	LHS Athletics Clerk	$ (6,008.10)
98941103	512102	2200	Wang Asst. Principal	$ (3,512.31)
99339004	512157	3100	COMMUNITY OUTREACH STRATEGIS	$ (377.49)

TRANSFER TO: Account # Org.	Object	DESE Function	Description	Amount
99341235	512206	3300	TRANSPORTATION MANAGER	$ 377.49
99324103	512131	2300	Speech Therapists	$ 2,008.15
99312003	512110	2350	Coordinator of Math (PK-4)	$ 2,008.15
99312003	512110	2350	Coordinator of Math (PK-4)	$ 2,008.15
99311203	512120	2450	Director of Technology (ICTS)	$ 3,194.04
99030502	512122	3520	LHS Student Activity Advisor	$ 3,814.82
98935003	512105	2700	Wang Guidance Counselor	$ 5,277.79
98847103	512903	4110	Sullivan Custodial Salary	$ 18,201.05
98647103	512960	4110	Robinson Custodian	$ 22,324.98
92047103	512960	4110	Lincoln Custodian	$ 23,693.33
95547103	512960	4110	Washington Custodian	$ 25,391.59
99341403	512910	3100	Attendance Monitor	$ 25,892.33
95047103	512960	4110	Shaughnessy Custodian	$ 34,277.91
93047103	512960	4110	Morey Custodian	$ 35,355.06
99341206	512147	1200	CHIEF OPERATING OFFICER	$ 35,814.75
96047103	512960	4110	Stoklosa Custodian	$ 37,895.22
91847103	512960	4110	Pyne Arts Custodian	$ 38,327.48
98547103	512960	4110	Daley Custodian	$ 40,790.32
90247103	512960	4110	Bailey Custodian	$ 41,353.69
98447103	512960	4110	Butler Custodian	$ 42,052.21
99011503	512109	2100	LHS Academic Chair - English	$ 43,063.73
99237070	512903	2350	SW PROF STAFF/CLASSROOM TE/	$ 43,096.44
99047103	512960	4000	LHS Custodian	$ 43,354.82
99341206	512148	1200	CHIEF OF SCHOOLS	$ 52,195.91
99311203	512112	2450	Tech. Instr. Suport Specialist	$ 54,219.53
99341215	512916	1400	Computer Repair Tech - K-8	$ 56,296.43
94047103	512960	4110	Reilly Custodian	$ 58,289.06
99012603	512109	2100	LHS Academic Chair - Phys. Ed.	$ 59,623.90
99339004	512112	3100	District Support Specialists	$ 60,519.58
97547103	512960	4110	McAuliffe Custodian	$ 64,663.05
92547103	512960	4110	Molloy Custodian	$ 66,971.07

98847103	512960	4110	Sullivan Custodian	$	70,670.72
91547103	512960	4110	Greenhalge Custodian	$	74,601.76
99036003	512103	2500	LHS Library Media Specialist	$	82,070.52
90128103	512135	2800	Cardinal Social Worker	$	85,032.83
98947103	512960	4110	Wang Custodian	$	89,197.29
99035003	512105	2700	LHS Guidance Counselor	$	107,307.61
99341207	512902	1400	Clerical Staff - Special Educ.	$	128,376.54
99341230	512902	1400	Clerical Staff - Admin. Office	$	185,475.88
99228103	512135	2800	SOCIAL WORKER	$	243,765.91
99028104	512135	2800	LHS Social Worker	$	387,651.62
99310451	512135	2800	Social Workers	$	1,357,764.11
99347109	544400	4000	Maintenance Supplies	$	40,000.00
99341206	536900	1200	Postage	$	35,485.21
			TOTAL	**$**	**3,854,266.82**

TOTAL $ (3,854,266.82)

Reason for Transfer:

Total Request $ 3,854,266.82

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Billie Jo Turner

Department Signature

4/29/2022

Date

Billie Jo Turner

Prepared by