



Business Office
 Derek Pinto
 Assistant Superintendent of Finance
 155 Merrimack Street
 Lowell, Massachusetts 01852

dpinto@lowell.k12.ma.us
www.lowell.k12.ma.us
 978-674-4325

TO: Liam Skinner, Superintendent of Schools
 FROM: Derek Pinto, Assistant Superintendent of Finance
 DATE: December 22, 2025
 RE: Budget Modification Request

DP 12/22/25

In accordance with Lowell Public Schools’ budgetary policies and procedures, the Administration respectfully submits for School Committee approval the following budget modification requests within Fund 0010 (General Fund). These adjustments reflect necessary reallocations to support operational priorities, staffing adjustments, and school-based instructional needs for FY26.

Summary of Request

Description	Amount
Total Amount to be Transferred In	\$17,500.00
Total Amount to be Transferred Out	(\$17,500.00)
Net Budget Impact	\$0.00

Transfers In: (Increased Budget Authority)
 The following accounts will receive additional funding:

- Stoklosa SA – General Supplies (Org. 96010112) - \$8,000.00
- Daley SA – Professional Development (Org. 98537031) - \$9,500.00

Transfers Out: (Funding Source)
 Funds will be reallocated from various accounts where either unspent balances or reprioritized funds are available. These include:

- Stoklosa SA – Prof Dev
- Daley Other Expenditures

A detailed breakdown of all source and destination accounts is available in the attached documentation.

Justification

These reallocations are requested to better align available resources with current operational needs. Funds are being shifted among school-based discretionary (non-salary) accounts. The adjustments do not increase the overall General Fund budget and are consistent with district budget policies and DESE guidelines.

Requested Action

To approve the proposed budget transfers totaling \$17,500.00 within Fund 0010, as outlined above and in the attached documentation.

