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TO: Liam Skinner, Superintendent of Schools
 FROM: Derek Pinto, Assistant Superintendent of Finance
 DATE: January 27, 2026
 RE: Budget Modification Request

DP 1/27/26

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	\$480,000.00
Total Amount to be Transferred Out	(\$480,000.00)
Net Budget Impact	\$0.00

Transfers In: (Increased Budget Authority)

The following accounts will receive additional funding:

- Maintenance Supplies (Org. 99347109) - \$30,000.00
- Transportation – Regular Ed (Org. 99348012) - \$250,000.00
- Supplies & Textbooks (Org. 99310004) - \$200,000.00

Transfers Out: (Funding Source)

Funds will be reallocated from various accounts where either unspent balances or reprioritized funds are available. These include:

- Capital Equipment Replacement
- Sick Leave Buy Back
- Professional Development

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

Justification

These budget adjustments are necessary to address higher-than-anticipated homeless transportation costs, to ensure adequate funding for maintenance supplies needed to support safe and efficient school operations, and the need to purchase sub-separate instructional materials. The proposed transfers do not increase the overall General Fund appropriation and remain fully compliant with district budget policies and applicable DESE guidelines.

Requested Action

To approve the proposed budget transfers totaling \$480,000.00 within Fund 0010, as outlined above and in the attached documentation.

