



SCHOOL LEADERSHIP FINANCE UPDATE

FY2026

Agenda

- Welcome
- Finance Office Responsibilities
- Achievements
- Budget Notes
- Budget Season Overview, Stakeholders
- Commitment to Continuous Improvement
- Connection to Strategic Plan 2030
- How We Communicate

Finance Office Responsibilities

- **Purchasing and Accounts Payable**
- **Budget**
- **Grants**
- **Payroll**
- **Shared Responsibility**
 - Entitlement Grants
 - Information Technology
 - SPED OOD Tuition
 - Medicaid Reporting

Achievements

Accounts Payable and Purchasing

- New AP Dropbox implemented
- Closed \$400K in “bad bill” investigations
- Total Requisitions: 5,457, Total: \$61,994,051
- Total converted to POs: 5,350, Total: \$61,276,051
- 1,080 unique vendors used

Budget:

- \$273,489,114
- Reinstatement of \$2,000,000 from the City
- 80+ budget meetings in FY25
- Principals with MUNIS access

Grants:

- 50+ Grants this year, Prism \$1.4M, RTAP \$500K
- \$22,913,011 in grants awarded and managed
- Grant workflow implemented, team support

Achievements

Payroll:

- Approx. 3000 FT/PT
- Implemented Position Control pay verification
- All contracts ratified, increases/retros complete
- Increased coordination with HR
- Time clock project - 28 sites in process

Shared Responsibility:

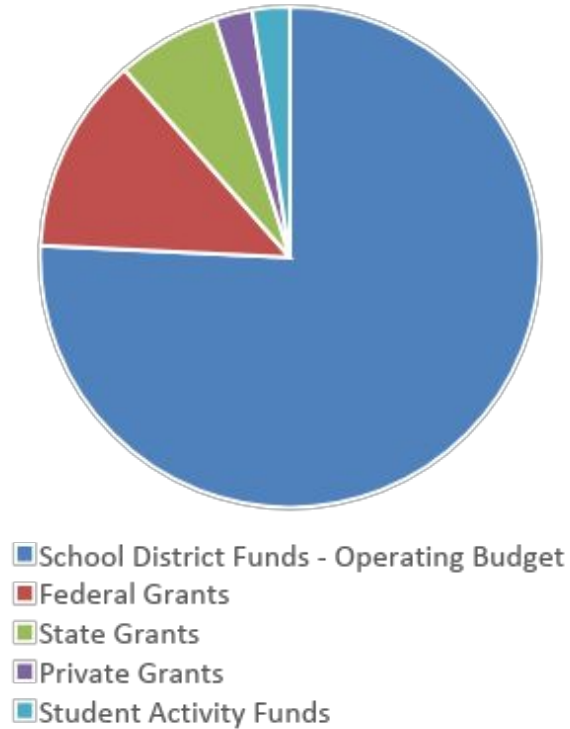
- Entitlement Grants
 - FY26: \$8,652,750 (-\$137,768 FY25)
- Information Technology
 - \$53K annual savings through phone/IT audit
 - 20,563 tickets processed
 - Old copiers removed from all sites

Budget Notes

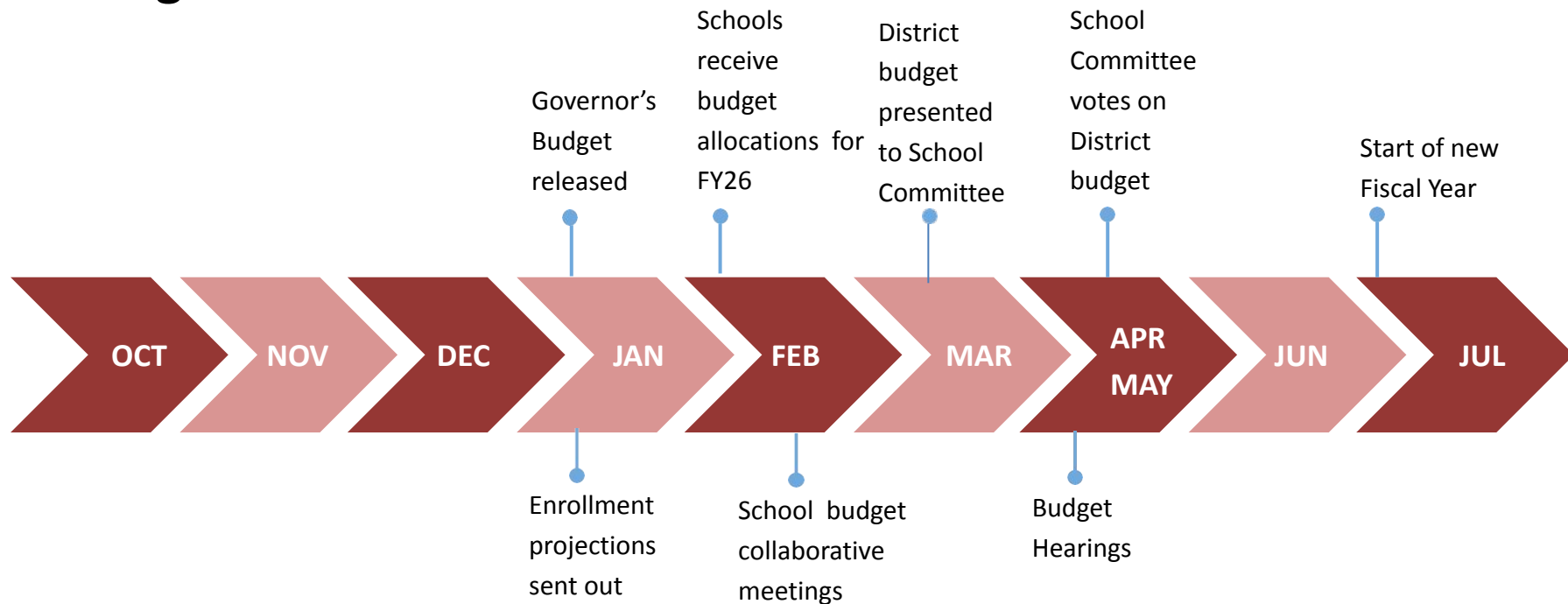
- The Lowell Public School (LPS) Budget is organized into Cost Centers:
 - Schools
 - Central Office Departments
- Each Cost Center:carries out educational /organizational responsibilities within budget
- LPS operates on a fiscal year beginning **July 1st** and ending **June 30th**
- Expenditures against a budget are generally made through:
 - **Requisition / Purchase Order** process (Business Office)
 - **Payroll** related payments (HR/Payroll)
- Our aim** is to ensure budgeting is:
 - Reflective of the priorities** of students and families
 - Equitably** supports unique programming
 - Ensures a **quality guarantee** at all schools

Budget Notes

School Budget Portfolio



Budget Season Overview: Timeline



The Lowell Public Schools Fiscal Year runs from July 1-June 30.

The bulk of budget development for the upcoming fiscal year happens between January and March.

MA Budget process: <https://malegislature.gov/Budget/FY2026/GovernorsBudget>

Stakeholders in the Budget Process



School Leader



School Site Council



Central Office
Liaisons



Budget /Finance
Team



LPS Community



School Committee

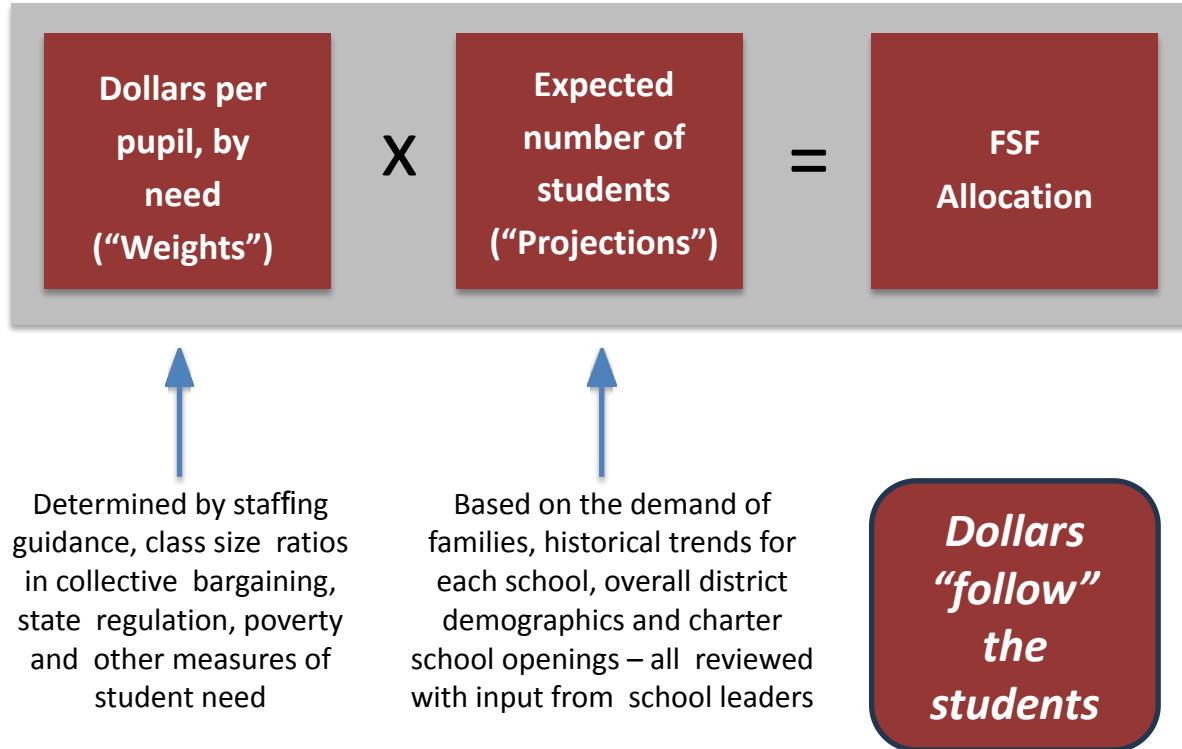


Mayor of Lowell



Lowell City Council

Fair Student Funding (FSF)

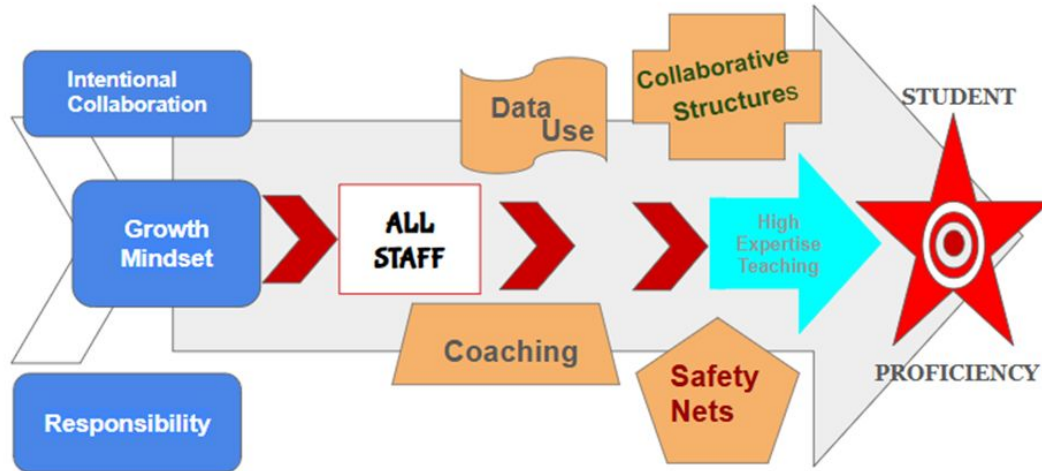


Allocates funds based on the principles of FSF

Fair Student Funding (FSF): Principles for Effective School Budgeting

Principle	Description
Equity	Allocate similar funding levels to students with similar characteristics, regardless of which school they attend
Transparency	Easily understood by all stakeholders
Autonomy	Empowers school-based decision-making to effectively use resources, ensures accountability in making educational and financial plans
Stable/Sustainable	School allocation process is predictable, structured
Other Considerations	
District strategy aligned	Supports the LPS strategic plan
Student focused	Provides resources based on students, not on buildings, adults, or programs
Differentiation	Allocate resources through a framework based on student needs

LPS Culture of Continuous Improvement



Culture of
Continuous
Improvement

Strategic Priority #4: Supportive and Efficient Systems



Supportive and Efficient Systems



Streamlining School Operations

We're making how schools run more consistent and transparent by improving systems and clarifying roles across the district.



Improving Enrollment and School Assignments

New systems will make it easier and fairer for families to enroll and access programs, including better transportation options.



Planning for Better School Buildings

We're partnering with the City to create a long-term plan for safe, sustainable, and student-centered school facilities.



Strategic Plan

Lowell 2030

Transforming Learning Empowering Learners

Strategic Priority #4: Supportive and Efficient Systems

To better serve all students and families, Lowell Public Schools is streamlining the systems that keep our schools running—making them more efficient, transparent, and student-centered. This priority focuses on using data, improving operations, and removing barriers to ensure every student has access to high-quality learning experiences and supports.



4.1 Clear and Consistent School Operations (Launched 2025):
We're refining how schools operate by standardizing key procedures, clarifying roles, and increasing transparency.



4.2 Student Enrollment and Assignment Systems (Design in 2025-2026, Phased Launch 2026–2028): We're overhauling the enrollment and school assignment process to ensure fairness and efficiency, while also improving access to transportation and academic programs.



4.3 School Facilities Planning (Design in 2025-2026, Launch in 2026-2027):
In partnership with the City of Lowell, we are supporting a long-term plan for improving school buildings using sustainable, cost-effective solutions that reflect the needs of students and staff.

Strategic Plan

Lowell 2030

Transforming Learning Empowering Learners

- Budget Meetings:
 - Underway now, more to come. Two daily 30 min sessions - book with Karen Laganas
 - Content: Budget Workbook, position control
 - Admin. Asst. Meetings
- Finance Office Hour:
 - Mondays 3-4pm (September 15 start)
 - MS Teams
 - September start
- Available via phone/email
 - Daily - 24-48 hour response
- LPS Leader
 - Weekly
- All Admin/Leadership Meets

How We Communicate

- **August 27:** Position control to be updated/verified
- **September 8:** Tutors can start work
- **October 1:** Recomm./trad. start date for tutors.
- **February 20** (tentative): Transfers to be completed
- **April 17** (tentative): Cut off date for purchasing – school sites and department/cost center managers (graduation and emergency expenses excepted)
- **May 29** (tentative): Grant cut-off date for purchasing
- **June 22-July 10** (tentative) budget freeze while we transition into FY27
- **June 30:** All goods and services must be received by this date to be considered as FY26 expenses

FY26 Important Dates

- Public funding **CANNOT** be used for staff appreciation, staff meetings, or staff luncheons
- Public funds may be used for food in the following cases:
 - Instructional activities where food is an essential learning component (e.g., culinary programs, nutrition education).
 - Family Events
 - Events directly related to students
 - Snacks for students (from Aramark)
 - Each food related purchase will require the review and approval of the Assistant Superintendent of Finance.

Purchasing Food?

Massachusetts Department of Elementary and Secondary Education (DESE) – Chart of Accounts & School Business and Finance Guidance

- Per **M.G.L. Chapter 44, Section 53**, municipal/school department funds must be spent **only for public purposes that directly benefit students**.
- DESE's **School Business and Finance Policy** makes clear that expenditures must “**support the instructional program and directly benefit students.**”
- **Food for staff only** is specifically flagged as **unallowable** since it is considered a personal benefit and not tied to student programming.

Purchasing Food?