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To: Liam Skinner, Superintendent of Schools
From: Derek Pinto, Assistant Superintendent of Finance
Date: December 12, 2025
Subject: FY27 Budget Development Calendar

Purpose: The FY27 Budget Development Calendar is meant to provide a structured timeline for the district's budgeting process, ensuring all tasks are completed efficiently, transparently, and in compliance with Massachusetts state laws and local requirements.

Completing the FY27 budget process within these timelines reduces the pressure of last-minute changes, minimizes errors, and improves compliance with internal purchasing deadlines. Operationally, it will allow for LPS Finance efforts to be focused on closing out FY26 year – connecting with vendors, processing invoices and allowing for work on the operating budget, grants and revolving funds.

Key objectives include:

1. Establishing Clear Deadlines

The calendar outlines critical milestones to include school & department budget submissions, school committee reviews, public hearings, and final approval dates. For LPS, this ensures all parties, including central office staff, principals, and department heads, meet their responsibilities on time.

2. Enhancing Coordination and Communication

The calendar helps align efforts among Lowell's district leaders, school administrators, the finance team, and the school committee, ensuring clear communication of roles and timelines. This supports collaboration with the city manager and city council to align district and municipal priorities.

3. Ensuring Legal and Procedural Compliance

As required by Massachusetts law, the budget calendar ensures LPS meets statutory deadlines for budget submission and municipal review while adhering to local protocols for financial planning and reporting.

4. Promoting Transparency

By establishing a clear, publicly accessible timeline, the calendar fosters transparency with Lowell's families, educators, and community stakeholders. This ensures they are informed about the process and key opportunities for input during budget development.

5. Improving Efficiency

A well-defined budget calendar minimizes confusion and streamlines the process for LPS, enabling district leaders to focus on strategic planning and equitable resource allocation to meet student needs.

6. Supporting Strategic Goals

The calendar aligns the budgeting process with LPS' vision for student success, ensuring resources are allocated to advance equitable, student-centered outcomes and sustain long-term priorities for the district.

Lowell Public Schools - FY27 Budget Development Calendar

January	
Schools reopen	January 5, 2026
Enrollment projections	1st week January
Community Input budget meetings (remote morning and evening options)	2nd week January
Budget Survey out to community	2nd week (Jan 12-Jan 23, 2026)
Governor's numbers received: https://malegislature.gov/Budget/GovernorsBudget	3rd week January
Fair Student Funding pool amount finalized and distributed between schools	4th week January
Work on overall budget document/School Site Council Training (TBD)	January
February	
FY26 budget updated and converted to expected FY27 amounts	1st week February
Budget kickoff/budget workbooks distributed (Admin Meet)	1st week February
Budget collaborations held with principals and Central Office team for approval	2nd week February
General fund transfers to be completed	February 20, 2026
February Break 16-20, 2026	
School site, Central Office budget workbook deadline date	February 27, 2026
March	
Completion of compiled Budget Book	1st week March
Prioritization of budget requests	2nd-3rd week March
Final Draft of recommended Budget Book	4th week March
April	
Present budget (Target)	1st week April 1

Lowell Public Schools - FY27 Budget Development Calendar

Hold Public Budget Hearing (TBD, Special Meeting possible)	2nd week April
Hold Public Budget Hearing (TBD)/Hearing, Budget Approval (Regular Meeting, if necessary)	3rd week April 15, 2026
Cutoff date for purchasing: school sites and department/cost center managers (graduation and emergency expenses excepted)	April 17, 2026
Spring Break April 20-24, 2026	
May - June	
Hearing, Budget Approval (Regular meeting, if necessary)	May 6, 2026
Grant cut-off date for purchasing	May 29, 2026
Budget freeze while we transition into FY27	June 22-July 10 2026
All goods and services must be received by this date to be considered as FY26 expenses	June 30, 2026
Enter the budget into MUNIS projection for July 1 start date	June 30, 2026
Send to City Council for approval	TBD