Tewksbury Public Schools

School Business Manager
139 Pleasant Street
Tewksbury, MA 01876

David A. Libby
School Business Manager
Phone: 978 -640 -7816
Fax: 978 -640 -7808
dlibby@tewksbury.k12.ma.us

October 15, 2026

TO: Dr. Nancy Milligan and the Tewksbury School Committee
FROM: David A. Libby – School Business Manager
RE: Fiscal Year 2027 Budget Transfer Request

Please find attached Fiscal Year 2027 Transfer/Adjustment Request for your approval. As all are aware, the School Department's needs and resources are constantly changing. This transfer is to better align budgets of accounts with major deficits and surpluses. Overall, the transfer has the following effect on our major categories: Note that there is no NET change to the overall budget. Below is a summary of Salary & Operating accounts:

SUMMARY		
SALARY ACCOUNTS BUDGET		
DECREASING	$	(1,178,377)
INCREASING	$	979,833
NET SALARY	**$**	**(198,543)**
OPERATING ACCOUNTS BUDGET		
DECREASING	$	(865,257)
INCREASING	$	1,063,798
NET OPERATE	**$**	**198,543**

Attached are the detailed accounts impacted with a brief rationale/explanation for the requested change. Please let me know if I can provide any additional information for you in support of this request.

cc: Jason Stamp – Asst Superintendent of Schools
John Curran – Town Manager
Marisa Baptista – Finance Director/Town Accountant

Tewksbury Public Schools
Budget Transfer Request

10/15/2026

ACCOUNT DESCRIPTION	TYPE	BUDGET	YTD EXP	ENCUMBERED	AVAIL BUDG	TRANSFER AMOUNT	RATIONALE
RYAN ADJ COUNSELOR	SAL	$ 89,622	$ 8,048	$ 61,704	$ 19,870	$ (19,870)	GUID/ADJ COUNS CORRECTION
RY MODERATE SPECIAL NEEDS	SAL	$ 896,866	$ 82,853	$ 613,332	$ 200,681	$ (200,681)	STAFF RE-ALIGNMENT
CENTER TEACHERS SAL	SAL	$ 4,348,914	$ 485,373	$ 3,700,255	$ 163,286	$ (163,286)	STAFF RE-ALIGNMENT
HB KINDERGARTEN AIDES	SAL	$ 329,068	$ 27,596	$ 194,713	$ 106,759	$ (106,759)	STAFF RE-ALIGNMENT
CENTER MOD SPEC TCHR	SAL	$ 1,195,175	$ 128,164	$ 955,983	$ 111,027	$ (111,027)	STAFF RE-ALIGNMENT
HB MODERATE SPECIAL NEEDS	SAL	$ 572,488	$ 54,149	$ 414,405	$ 103,935	$ (103,935)	STAFF RE-ALIGNMENT
TMHS TEACHERS SALARY	SAL	$ 5,167,821	$ 586,633	$ 4,483,949	$ 97,239	$ (97,239)	STAFF RE-ALIGNMENT
BEH MOD-SYSTEMWIDE	SAL	$ 364,774	$ 33,825	$ 256,337	$ 74,612	$ (74,612)	STAFF RE-ALIGNMENT
SUMMER SERVICES	SAL	$ 60,000	$ 388	$ -	$ 59,612	$ (59,612)	STAFF RE-ALIGNMENT
HB PSYCHOLOGIST	SAL	$ 45,000	$ -	$ -	$ 45,000	$ (45,000)	STAFF RE-ALIGNMENT
WMS PSYCHOLOGIST	SAL	$ 45,000	$ -	$ -	$ 45,000	$ (45,000)	STAFF RE-ALIGNMENT
WMS TEACHERS SALARY	SAL	$ 3,573,477	$ 417,445	$ 3,119,123	$ 36,908	$ (36,908)	STAFF RE-ALIGNMENT
TECH COACH	SAL	$ 215,282	$ 11,635	$ 89,198	$ 114,449	$ (114,449)	TECH COACH TO NEW POSITION
			TOTAL SALARY ACCOUNTS BEING REDUCED			**$ (1,178,377)**	

ACCOUNT DESCRIPTION	TYPE	BUDGET	YTD EXP	ENCUMBERED	AVAIL BUDG	TRANSFER AMOUNT	RATIONALE
RYAN GUID COUNS	SAL	$ 69,753	$ 10,341	$ 79,282	$ (19,870)	$ 19,870	GUID/ADJ COUNS CORRECTION
SUMM TEACH SAL	SAL	$ 146,096	$ 171,565	$ -	$ (25,469)	$ 25,469	STAFF RE-ALIGNMENT
CENTER SPEC ED AIDE	SAL	$ 603,287	$ 71,467	$ 563,663	$ (31,843)	$ 31,843	STAFF RE-ALIGNMENT
WMS SPECIAL ED AIDES SALARY	SAL	$ 434,124	$ 56,379	$ 418,060	$ (40,315)	$ 40,315	STAFF RE-ALIGNMENT
HB SPECIAL ED AIDES SALARY	SAL	$ 337,017	$ 49,975	$ 307,194	$ (18,297)	$ 18,297	STAFF RE-ALIGNMENT
DEW KINDERGARTEN AIDES	SAL	$ 281,072	$ 39,390	$ 285,079	$ (43,397)	$ 43,397	STAFF RE-ALIGNMENT
TMHS SPECIAL ED AIDES SALARY	SAL	$ 481,012	$ 64,326	$ 465,438	$ (48,751)	$ 48,751	STAFF RE-ALIGNMENT
HB TEACHERS SALARY	SAL	$ 1,263,673	$ 154,085	$ 1,173,377	$ (63,789)	$ 63,789	STAFF RE-ALIGNMENT
CENTER PSYCHOLOGIST	SAL	$ 107,741	$ 21,181	$ 162,388	$ (75,828)	$ 75,828	STAFF RE-ALIGNMENT
DEW TEACHERS SALARY	SAL	$ 1,730,051	$ 212,049	$ 1,595,462	$ (77,461)	$ 77,461	STAFF RE-ALIGNMENT
RY SPECIAL ED AIDES SALARY	SAL	$ 523,320	$ 72,706	$ 537,174	$ (86,560)	$ 86,560	STAFF RE-ALIGNMENT
RY PSYCHOLOGIST	SAL	$ 119,043	$ 24,546	$ 188,183	$ (93,686)	$ 93,686	STAFF RE-ALIGNMENT
TMHS MODERATE SPECIAL NEEDS	SAL	$ 608,958	$ 82,299	$ 642,792	$ (116,133)	$ 116,133	STAFF RE-ALIGNMENT
DEW SPECIAL ED AIDES SALARY	SAL	$ 619,386	$ 91,821	$ 655,956	$ (128,391)	$ 128,391	STAFF RE-ALIGNMENT
CURRICULUM DIRECTOR	SAL	$ 324,833	$ 112,382	$ 322,494	$ (110,043)	$ 110,043	TECH COACH TO NEW POSITION
			TOTAL SALARY ACCOUNTS BEING INCREASED			**$ 979,833**	

ACCOUNT DESCRIPTION	TYPE	BUDGET	YTD EXP	ENCUMBERED	AVAIL BUDG	TRANSFER AMOUNT	RATIONALE
DEW STUD SPEC AIDE	OPS	$ 210,000	$ 16,106	$ 163,894	$ 30,000	$ (30,000)	STAFF RE-ALIGNMENT
RY STUD SPEC AIDE	OPS	$ 30,000	$ -	$ -	$ 30,000	$ (30,000)	STAFF RE-ALIGNMENT
HB STUD SPEC AIDE	OPS	$ 60,000	$ -	$ -	$ 60,000	$ (60,000)	STAFF RE-ALIGNMENT
COLLAB TUI - PUB SEP DAY 6-21	OPS	$ 1,421,367	$ -	$ 1,176,428	$ 244,939	$ (244,939)	STUDENT RE-ASSIGNMENT
MA TUI - PUBLIC SEP DAY 6-21		$ 2,066,166	$ 26,781	$ 1,692,049	$ 347,336	$ (347,336)	STUDENT RE-ASSIGNMENT
TECH MAINT OPER CS	OPS	$ 159,940	$ 39,991	$ 21,190	$ 98,760	$ (98,760)	TECH SERVICES RE-ORG
UTILS ELEC BILLS-CENTER	OPS	$ 229,222	$ 72,490	$ 102,510	$ 54,222	$ (54,222)	UTIL - LAST YEAR ACTUALS
			TOTAL OPERATING ACCOUNTS BEING REDUCED			**$ (865,257)**	

ACCOUNT DESCRIPTION	TYPE	BUDGET	YTD EXP	ENCUMBERED	AVAIL BUDG	TRANSFER AMOUNT	RATIONALE
ATHL SPORTS SUPPLIES	OPS	$ 25,000	$ 21,339	$ 26,392	$ (22,730)	$ 22,730	ATHL NEEDS HIGHER THAN TYPICAL
CUSTSERV CUSTODIAL SUPPLIES	OPS	$ 100,000	$ 68,339	$ 57,684	$ (26,023)	$ 26,023	BASED ON LAST YEARS ACTUALS
CENTER STUD SPEC AIDE	OPS	$ 240,000	$ 35,205	$ 384,795	$ (180,000)	$ 180,000	STAFF RE-ALIGNMENT
TMHS STUD SPEC AIDE	OPS	$ 210,000	$ 23,792	$ 216,208	$ (30,000)	$ 30,000	STAFF RE-ALIGNMENT
WMS STUD SPEC AIDE	OPS	$ 90,000	$ 15,629	$ 134,371	$ (60,000)	$ 60,000	STAFF RE-ALIGNMENT
PRIV TUITION - RESIDENTIAL		$ 1,762,874	$ -	$ 2,166,939	$ (404,065)	$ 404,065	STUDENT RE-ASSIGNMENT
SW ADMIN TECH CS	OPS	$ 316,696	$ 205,420	$ 141,454	$ (30,177)	$ 30,177	TECH SERVICES RE-ORG
HTNGBLDGS GAS-WMS	OPS	$ 89,293	$ 667	$ 110,333	$ (21,707)	$ 21,707	UTIL - LAST YEAR ACTUALS
HTNGBLDGS GAS-DEWING	OPS	$ 90,653	$ 544	$ 122,456	$ (32,347)	$ 32,347	UTIL - LAST YEAR ACTUALS
HTNGBLDGS GAS-RYAN	OPS	$ 90,676	$ 562	$ 129,438	$ (39,324)	$ 39,324	UTIL - LAST YEAR ACTUALS
HTNGBLDGS GAS-TMHS	OPS	$ 106,882	$ -	$ 185,000	$ (78,118)	$ 78,118	UTIL - LAST YEAR ACTUALS
UTILS ELEC BILLS-TMHS	OPS	$ 251,341	$ 90,649	$ 314,351	$ (153,659)	$ 139,306	UTIL - LAST YEAR ACTUALS
			TOTAL OPERATING ACCOUNTS BEING INCREASED			**$ 1,063,798**	

Respectfully Submitted by:	Approved as Voted by School Committee:
David A Libby - School Business Manager	Bridget Garabedian - School Committee Chair
	