



Newburyport Public Schools FY2026 Q1 Budget Report

October 28, 2025

FY25 to FY26 First Quarter Spending Comparison

General Fund Appropriation (Regular Budget)

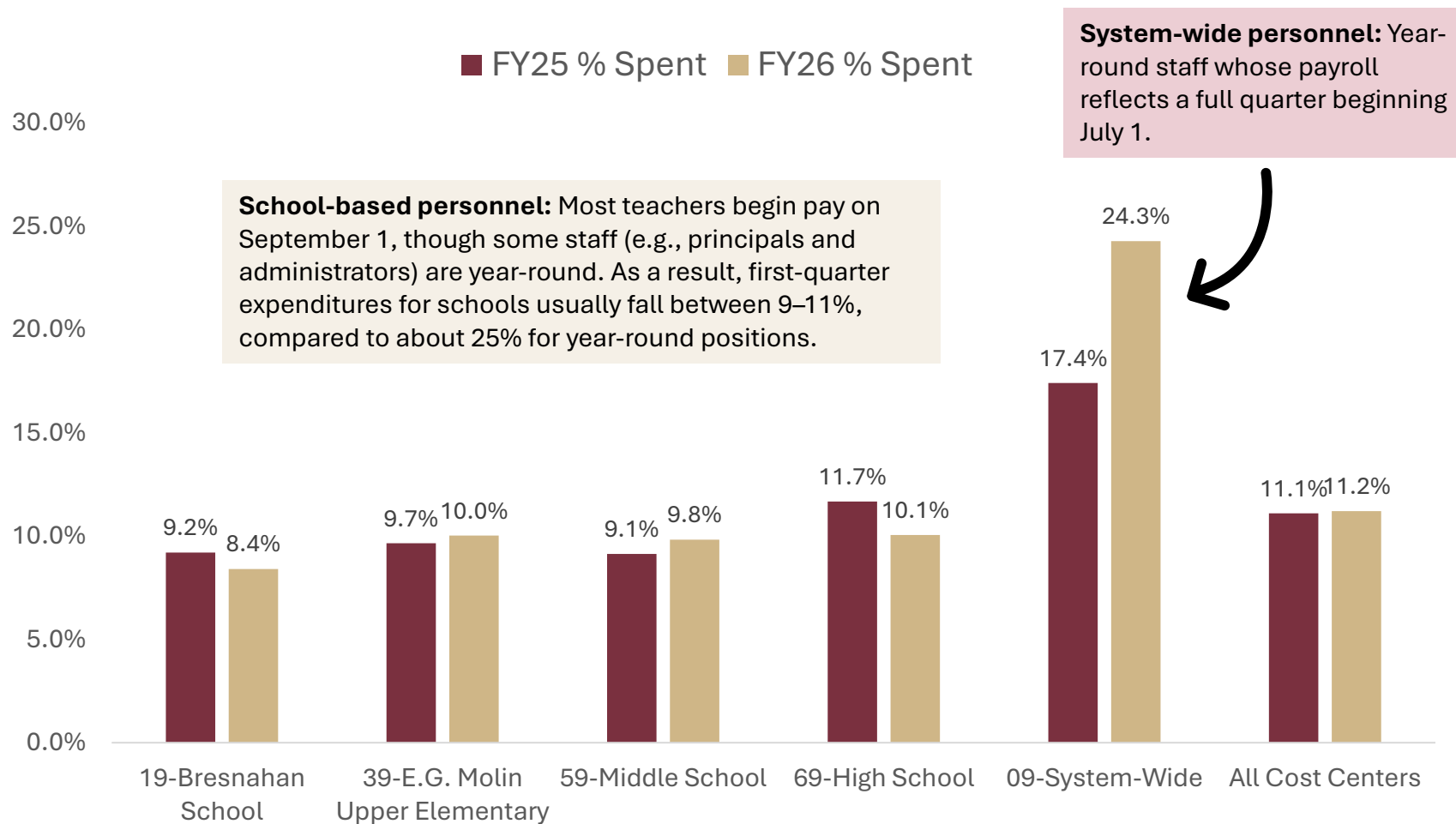
	FY25 Revised Budget	FY25Q1 Actual	FY25 % Spent	FY26 Revised Budget	FY26Q1 Actual	FY26 % Spent	Variance (%)
5-Personnel							
19-Bresnahan School	7,889,738	725,600	9.2%	8,675,022	729,626	8.4%	-0.8%
39-E.G. Molin Upper Elementary	3,763,980	363,237	9.7%	3,686,767	369,521	10.0%	0.4%
59-Middle School	6,013,448	549,404	9.1%	6,212,638	610,754	9.8%	0.7%
69-High School	8,135,599	949,322	11.7%	9,745,749	979,805	10.1%	-1.6%
09-System-Wide	4,392,279	764,403	17.4%	3,702,630	898,808	24.3%	6.9%
5-Personnel Total	30,195,044	3,351,964	11.1%	32,022,806	3,588,514	11.2%	0.1%
6-Non Personnel							
19-Bresnahan School	384,122	137,191	35.7%	430,215	93,983	21.8%	-13.9%
39-E.G. Molin Upper Elementary	107,882	11,456	10.6%	99,097	6,709	6.8%	-3.8%
59-Middle School	467,311	84,256	18.0%	554,248	103,582	18.7%	0.7%
69-High School	1,243,551	272,689	21.9%	1,205,688	263,163	21.8%	-0.1%
09-System-Wide	5,978,826	1,639,507	27.4%	5,124,610	1,904,893	37.2%	9.7%
6-Non Personnel Total	8,181,691	2,145,099	26.2%	7,413,858	2,372,330	32.0%	5.8%
Grand Total	38,376,735	5,497,063	14.3%	39,436,665	5,960,844	15.1%	0.8%

FY26 first-quarter expenditures are within **0.8%** of FY25 levels, showing consistent spending patterns and stable budget performance.

FY25 to FY26 First Quarter Spending Comparison

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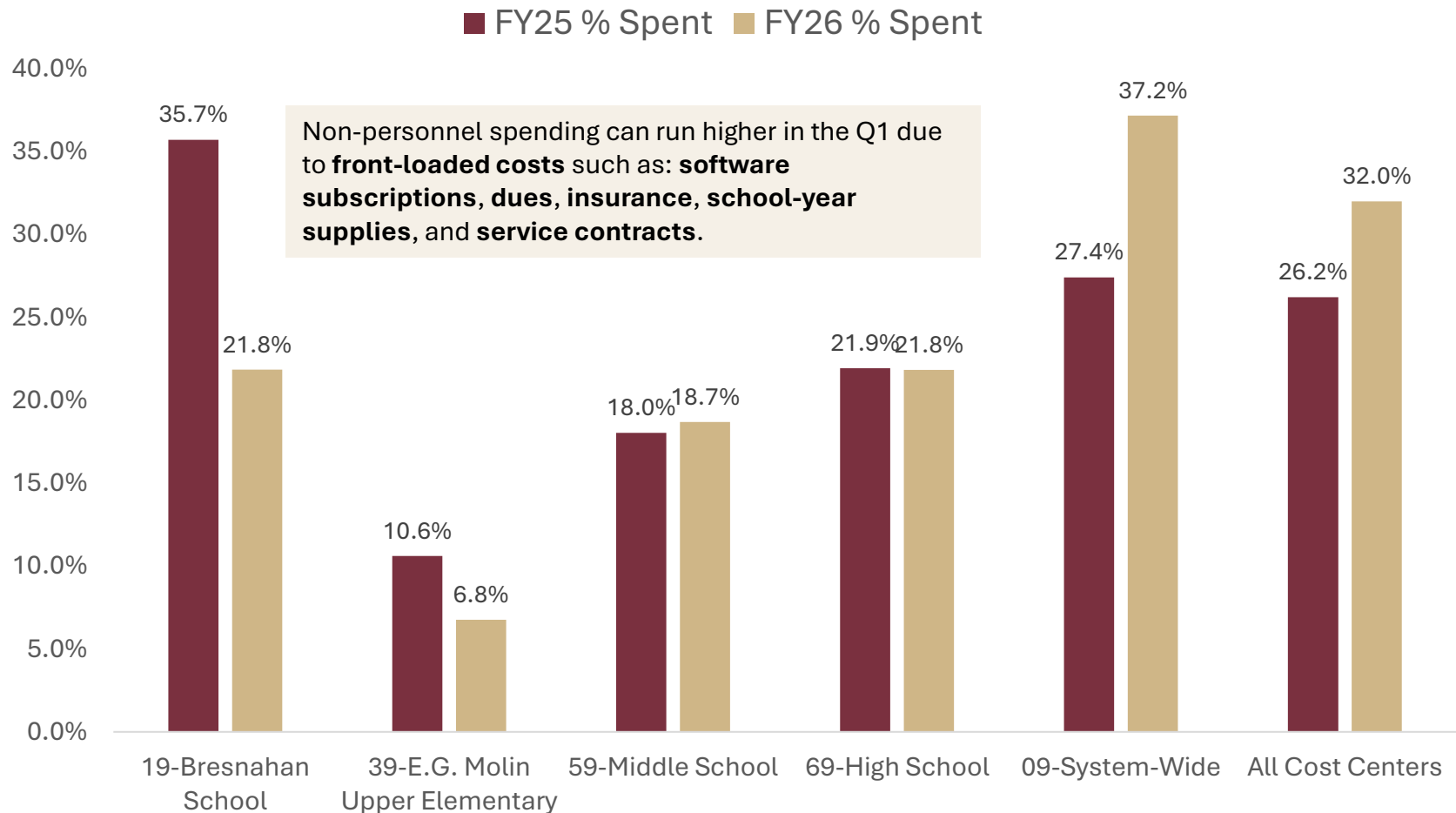
Personnel



FY25 to FY26 First Quarter Spending Comparison

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Non-Personnel



Revolving & Special Revenue Fund Tracking

Code	Description	Opening Balance 7/1/25	Estimated Receipts FY26	Budgeted Expenses FY26	Other Expenses FY26	Projected Ending Balance FY26	YTD Receipts Thru 9/30/25	YTD Expenses Thru 9/30/25	Fund Balance on 9/30/25
0054	Food Services	\$380,045	\$910,000	(\$399,600)	(\$750,000)	\$140,445	\$19,547	(\$49,894)	\$349,698
0064	School Choice	\$1,233,580	\$958,820	(\$971,913)	(\$350,000)	\$870,487	\$79,901	(\$104,328)	\$1,209,153
0074	Transportation	\$330,868	\$155,000	(\$140,000)	\$0	\$345,868	\$39,315	\$0	\$370,183
0084	One to One Program	\$148,077	\$95,000	(\$73,758)	\$0	\$169,319	\$35,379	(\$97,713)	\$85,743
0094	Foreign Student Program	\$272,564	\$150,000	(\$55,000)	(\$300,000)	\$67,564	\$8,750	\$0	\$281,314
0104	Daycare	\$27,503	\$100,000	\$0	(\$100,000)	\$27,503	\$24,410	(\$14,999)	\$36,914
3401	Athletics	\$201,762	\$360,000	(\$210,686)	(\$123,000)	\$228,076	\$124,306	(\$74,670)	\$251,398
3402	Building Usage	\$319	\$30,000	\$0	\$0	\$30,319	\$4,960	\$0	\$5,279
3403	Adult Education	\$88,864	\$160,000	(\$75,000)	(\$85,000)	\$88,864	\$65,428	(\$34,500)	\$119,792
3404	Learning & Enrichment	\$90,050	\$0	\$0	(\$15,000)	\$75,050	\$0	(\$301)	\$89,749
3405	Student Club Fees	\$21,639	\$60,000	\$0	(\$60,000)	\$21,639	\$11,783	\$0	\$33,422
3406	Preschool Tuition	\$50,912	\$175,000	(\$240,000)	\$0	(\$14,088)	\$70,651	(\$39,261)	\$82,302
3407	Curriculum / Development	\$38,037	\$0	\$0	\$0	\$38,037	\$4,378	(\$1,870)	\$40,545
3501	Circuit Breaker	\$859,526	\$2,101,854	(\$2,250,000)	(\$650,000)	\$61,380	\$475,464	\$0	\$1,334,990
3601	Swasey	\$377,886	\$0	\$0	(\$300,000)	\$77,886	\$8,670	(\$25,667)	\$360,889
3602	NEF	\$71,500	\$170,000	\$0	(\$241,500)	\$0	\$0	(\$79,803)	(\$8,303)
Total		\$4,193,132	\$5,425,674	(\$4,415,957)	(\$2,974,500)	\$2,228,348	\$972,942	(\$523,006)	\$4,643,068

FY26 Q1 Trends

- Facility maintenance and athletic field costs are variable and seasonal, depending on repairs and safety needs that must be addressed.
- Preschool Tuition Revolving Fund is projecting a potential deficit by year-end (-\$14K), which we will continue to monitor.
- Special education tuition and transportation are up 40.9% (+\$209,861) in FY26 compared to Q1 of FY25.
 - The district is projected to spend the full \$2.1M in FY26 Circuit Breaker receipts, plus \$748K of what was carried over from FY25.
- Federal funding *should be* secure for FY26, though we are closely monitoring and planning for FY27.
 - NPS receives approximately \$900K–\$1M annually in federal grant funding.