



# Newburyport Public Schools FY2026 Q2 Budget Report

January 21, 2026

# FY25 to FY26 First Half Spending Comparison

## General Fund Appropriation (Regular Budget)

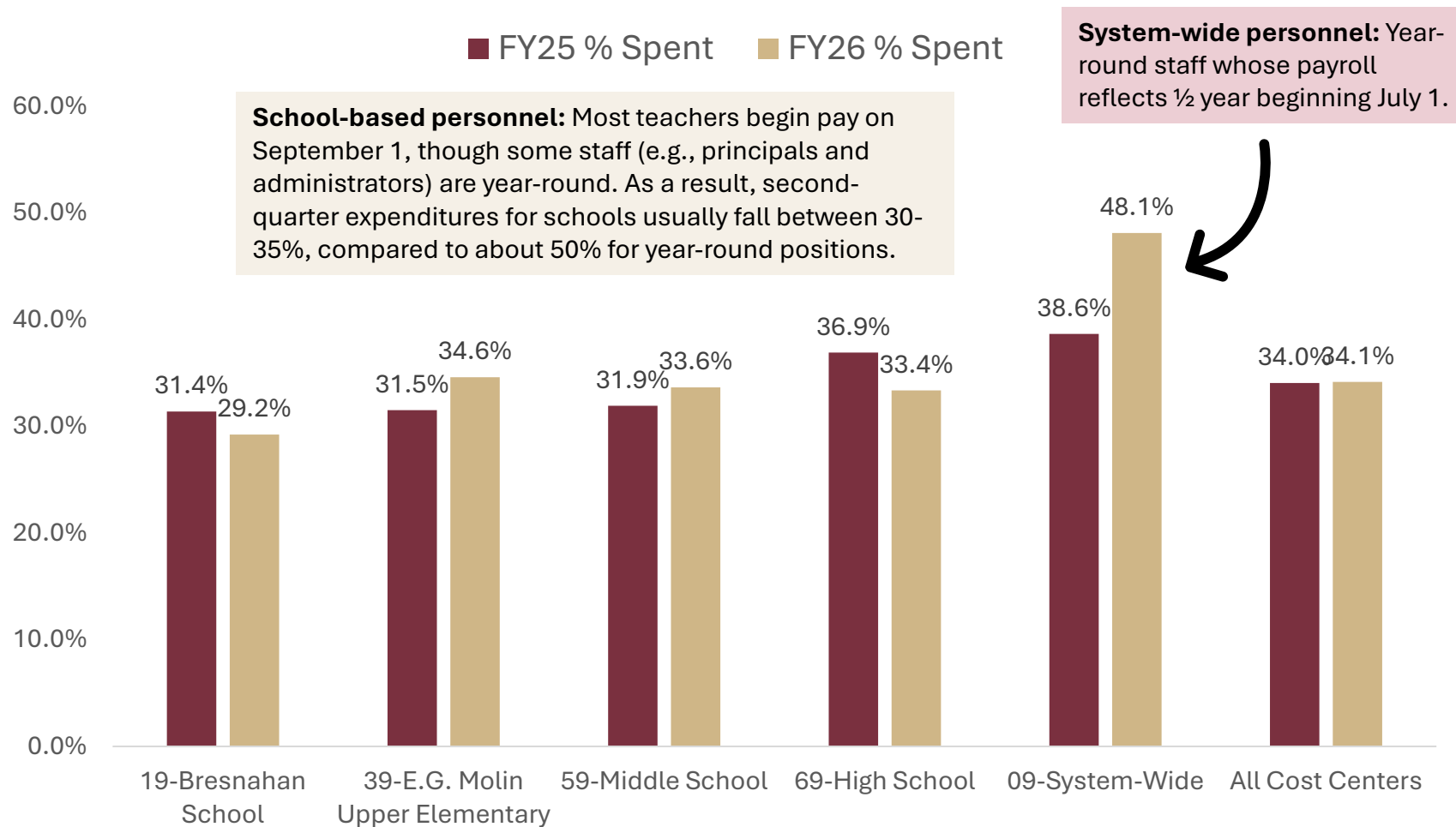
|                                | FY25 Revised<br>Budget | FY25Q2<br>Actual  | FY25<br>% Spent | FY26 Revised<br>Budget | FY26Q2<br>Actual  | FY26<br>% Spent | Variance<br>(%) |
|--------------------------------|------------------------|-------------------|-----------------|------------------------|-------------------|-----------------|-----------------|
| <b>5-Personnel</b>             |                        |                   |                 |                        |                   |                 |                 |
| 19-Bresnahan School            | 7,875,508              | 2,471,503         | 31.4%           | 8,675,022              | 2,535,090         | 29.2%           | -2.2%           |
| 39-E.G. Molin Upper Elementary | 3,763,980              | 1,185,956         | 31.5%           | 3,686,767              | 1,275,479         | 34.6%           | 3.1%            |
| 59-Middle School               | 6,013,448              | 1,918,880         | 31.9%           | 6,212,638              | 2,089,553         | 33.6%           | 1.7%            |
| 69-High School                 | 7,089,190              | 2,786,883         | 39.3%           | 8,175,486              | 2,668,943         | 32.6%           | -6.7%           |
| 09-System-Wide                 | 4,396,509              | 1,698,612         | 38.6%           | 3,702,630              | 1,781,336         | 48.1%           | 9.5%            |
| <b>5-Personnel Total</b>       | <b>29,138,635</b>      | <b>10,061,833</b> | <b>34.5%</b>    | <b>30,452,544</b>      | <b>10,350,401</b> | <b>34.0%</b>    | <b>-0.5%</b>    |
| <b>6-Non Personnel</b>         |                        |                   |                 |                        |                   |                 |                 |
| 19-Bresnahan School            | 384,122                | 202,998           | 52.8%           | 430,215                | 189,786           | 44.1%           | -8.7%           |
| 39-E.G. Molin Upper Elementary | 107,882                | 42,064            | 39.0%           | 99,097                 | 41,006            | 41.4%           | 2.4%            |
| 59-Middle School               | 467,311                | 214,408           | 45.9%           | 554,248                | 209,399           | 37.8%           | -8.1%           |
| 69-High School                 | 2,455,723              | 897,937           | 36.6%           | 2,775,950              | 1,125,628         | 40.5%           | 4.0%            |
| 09-System-Wide                 | 5,988,826              | 2,863,985         | 47.8%           | 5,124,610              | 2,977,316         | 58.1%           | 10.3%           |
| <b>6-Non Personnel Total</b>   | <b>9,403,863</b>       | <b>4,221,392</b>  | <b>44.9%</b>    | <b>8,984,121</b>       | <b>4,543,135</b>  | <b>50.6%</b>    | <b>5.7%</b>     |
| <b>Grand Total</b>             | <b>38,542,498</b>      | <b>14,283,225</b> | <b>37.1%</b>    | <b>39,436,665</b>      | <b>14,893,536</b> | <b>37.8%</b>    | <b>0.7%</b>     |

FY26 first-half expenditures are within **0.7%** of FY25 levels, showing consistent spending patterns and stable budget performance.

# FY25 to FY26 First Half Spending Comparison

## General Fund Appropriation (Regular Budget)

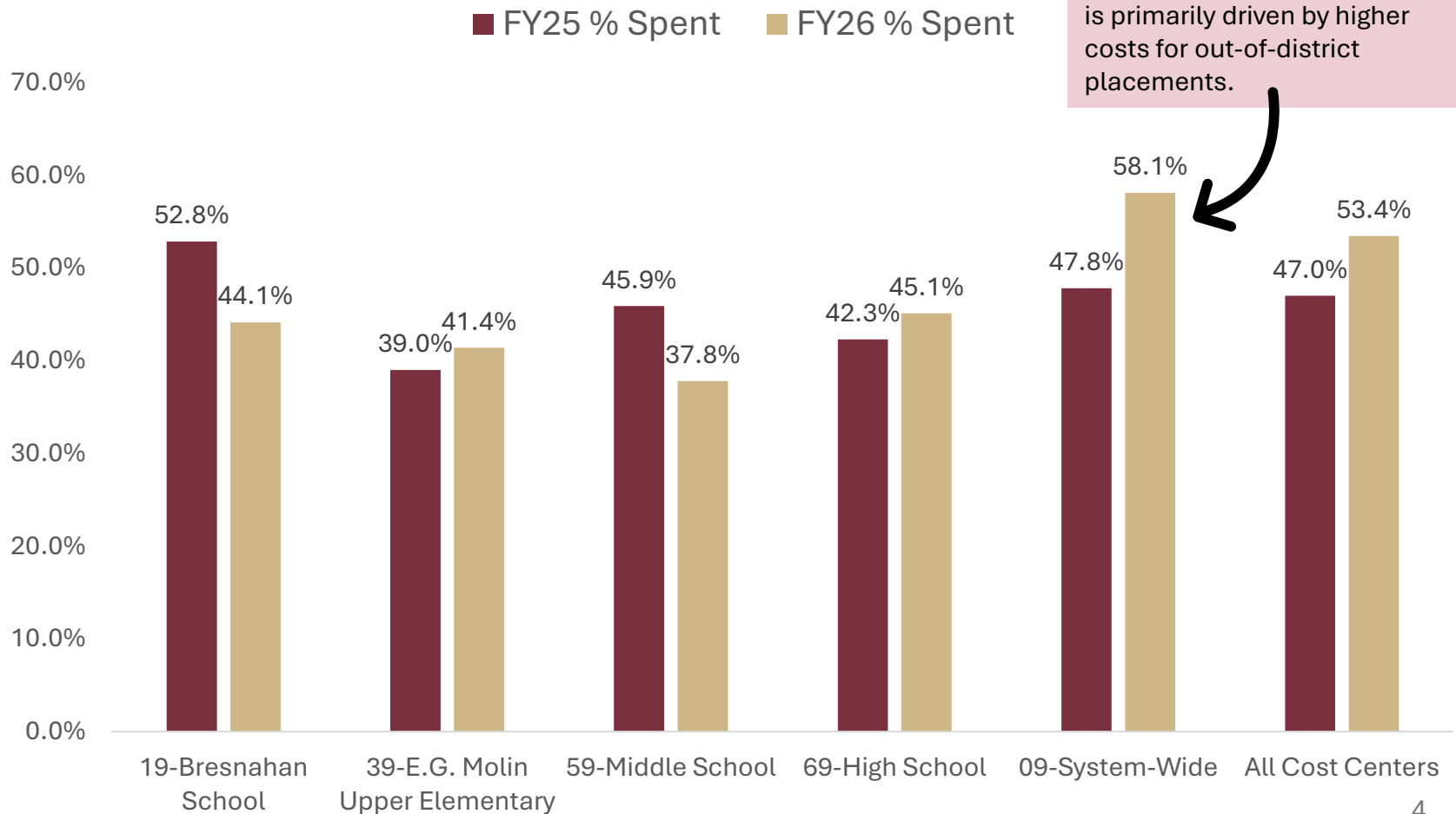
### Personnel



# FY25 to FY26 First Half Spending Comparison

## General Fund Appropriation (Regular Budget)

### Non-Personnel



# Revolving & Special Revenue Fund Tracking

| Code         | Description                | Opening<br>Balance<br>7/1/25 | Estimated<br>Receipts<br>FY26 | Budgeted<br>Expenses<br>FY26 | Other<br>Expenses<br>FY26 | Projected<br>Ending<br>Balance<br>FY26 | YTD<br>Receipts<br>Thru<br>12/31/25 | YTD<br>Expenses<br>Thru<br>12/31/25 | Fund<br>Balance on<br>12/31/25 |
|--------------|----------------------------|------------------------------|-------------------------------|------------------------------|---------------------------|----------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| 0054         | Food Services              | \$380,045                    | \$910,000                     | (\$384,100)                  | (\$750,000)               | <b>\$155,945</b>                       | \$140,699                           | (\$367,565)                         | \$153,179                      |
| 0064         | School Choice              | \$1,233,580                  | \$958,820                     | (\$971,913)                  | \$0                       | <b>\$1,220,487</b>                     | \$319,604                           | (\$104,328)                         | \$1,448,856                    |
| 0074         | Transportation             | \$330,868                    | \$155,000                     | (\$140,000)                  | \$0                       | <b>\$345,868</b>                       | \$41,778                            | \$0                                 | \$372,646                      |
| 0084         | One to One Program         | \$148,077                    | \$95,000                      | \$0                          | \$0                       | <b>\$243,077</b>                       | \$69,897                            | (\$97,713)                          | \$120,261                      |
| 0094         | Foreign Student<br>Program | \$272,564                    | \$150,000                     | (\$107,015)                  | (\$100,000)               | <b>\$215,549</b>                       | \$8,750                             | (\$60,059)                          | \$221,255                      |
| 0104         | Daycare                    | \$27,503                     | \$100,000                     | \$0                          | (\$100,000)               | <b>\$27,503</b>                        | \$68,126                            | (\$37,742)                          | \$57,887                       |
| 3401         | Athletics                  | \$201,762                    | \$360,000                     | (\$210,686)                  | (\$140,000)               | <b>\$211,076</b>                       | \$235,304                           | (\$180,296)                         | \$256,770                      |
| 3402         | Building Usage             | \$319                        | \$30,000                      | (\$21,743)                   | \$0                       | <b>\$8,576</b>                         | \$10,960                            | \$0                                 | \$11,279                       |
| 3403         | Adult Education            | \$88,864                     | \$160,000                     | (\$90,500)                   | (\$85,000)                | <b>\$73,364</b>                        | \$91,576                            | (\$70,607)                          | \$109,833                      |
| 3404         | Learning & Enrichment      | \$90,050                     | \$0                           | \$0                          | (\$10,000)                | <b>\$80,050</b>                        | \$0                                 | (\$1,550)                           | \$88,500                       |
| 3405         | Student Club Fees          | \$21,639                     | \$25,000                      | \$0                          | (\$25,000)                | <b>\$21,639</b>                        | \$10,103                            | \$0                                 | \$31,742                       |
| 3406         | Preschool Tuition          | \$50,912                     | \$175,000                     | (\$240,000)                  | \$0                       | <b>(\$14,088)</b>                      | \$121,185                           | (\$142,612)                         | \$29,485                       |
| 3407         | Curriculum/Dev             | \$38,037                     | \$0                           | \$0                          | \$0                       | <b>\$38,037</b>                        | \$11,080                            | (\$6,781)                           | \$42,336                       |
| 3501         | Circuit Breaker            | \$859,526                    | \$2,101,854                   | (\$2,250,000)                | (\$700,000)               | <b>\$11,380</b>                        | \$491,670                           | (\$869,364)                         | \$481,832                      |
| 3601         | Swasey                     | \$377,886                    | \$0                           | \$0                          | (\$300,000)               | <b>\$77,886</b>                        | \$8,670                             | (\$93,516)                          | \$293,040                      |
| 3602         | NEF Donations              | \$71,500                     | \$170,000                     | \$0                          | (\$241,500)               | <b>\$0</b>                             | \$173,402                           | (\$233,040)                         | \$11,862                       |
| <b>Total</b> |                            | <b>\$4,193,132</b>           | <b>\$5,390,674</b>            | <b>(\$4,415,957)</b>         | <b>(\$2,451,500)</b>      | <b>\$2,716,349</b>                     | <b>\$1,802,804</b>                  | <b>(\$2,265,173)</b>                | <b>\$3,730,763</b>             |

# FY26 Q2 Trends/Updates

- Special education tuition and transportation are up 59.1% (+\$746,078) in FY26 compared to the first half 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 update
  - Compromise bill finalized 1/20/2026
    - Level funding FY27 across the board, with minor increases to Title I (+0.1%) and IDEA (+0.1%)
    - No elimination of any entitlement programs
    - House and Senate votes expected by 1/30/2026
  - Monitoring school lunch/USDA reimbursement to ensure no changes to this program
  - NPS receives approximately \$900K-\$1M annually in total federal funding