



# **NEWBURYPORT PUBLIC SCHOOLS**

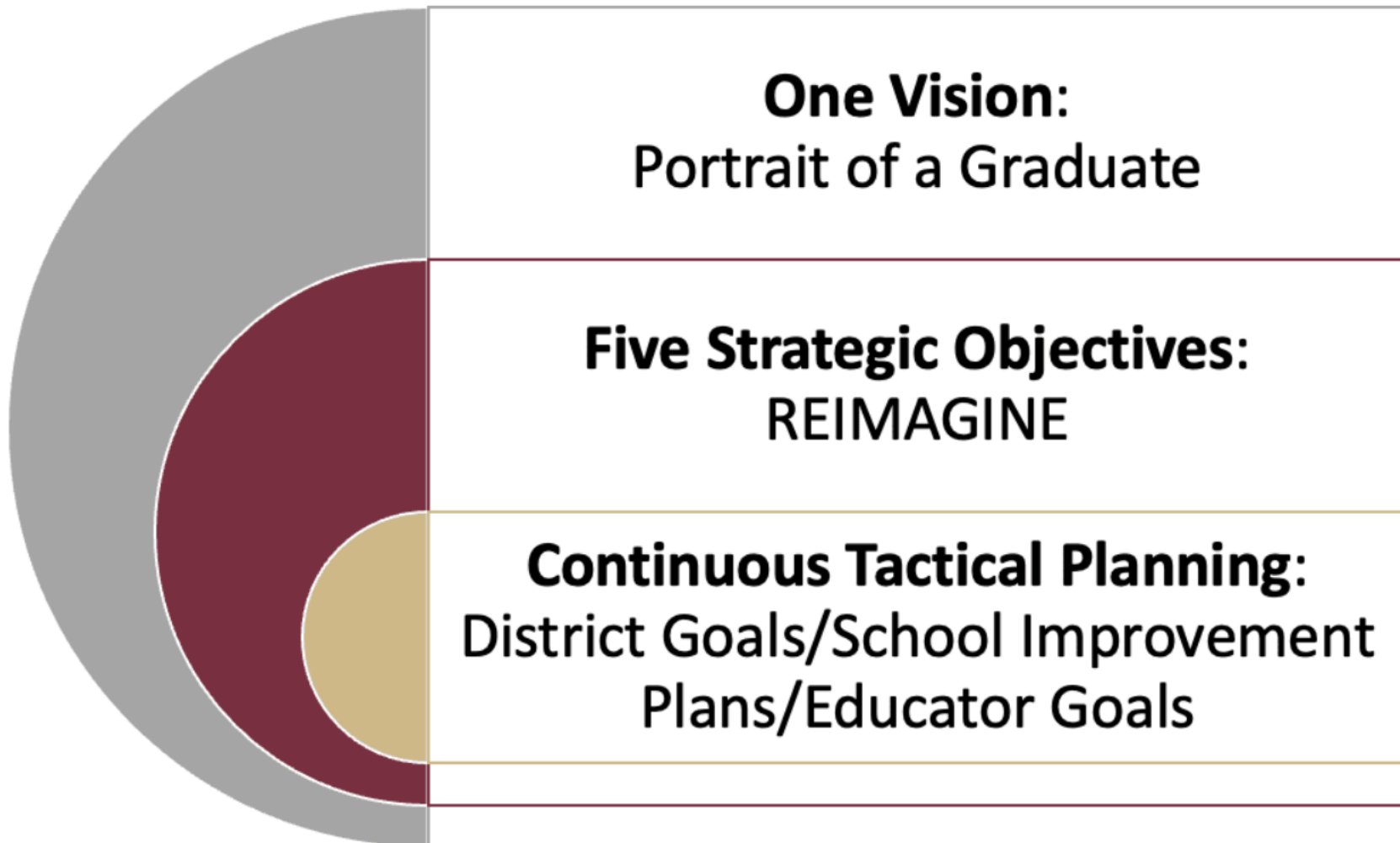
## **FY27 Proposed Budget**

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SCHOOL COMMITTEE

WEDNESDAY, APRIL 8, 2026

# NPS Guiding Principles



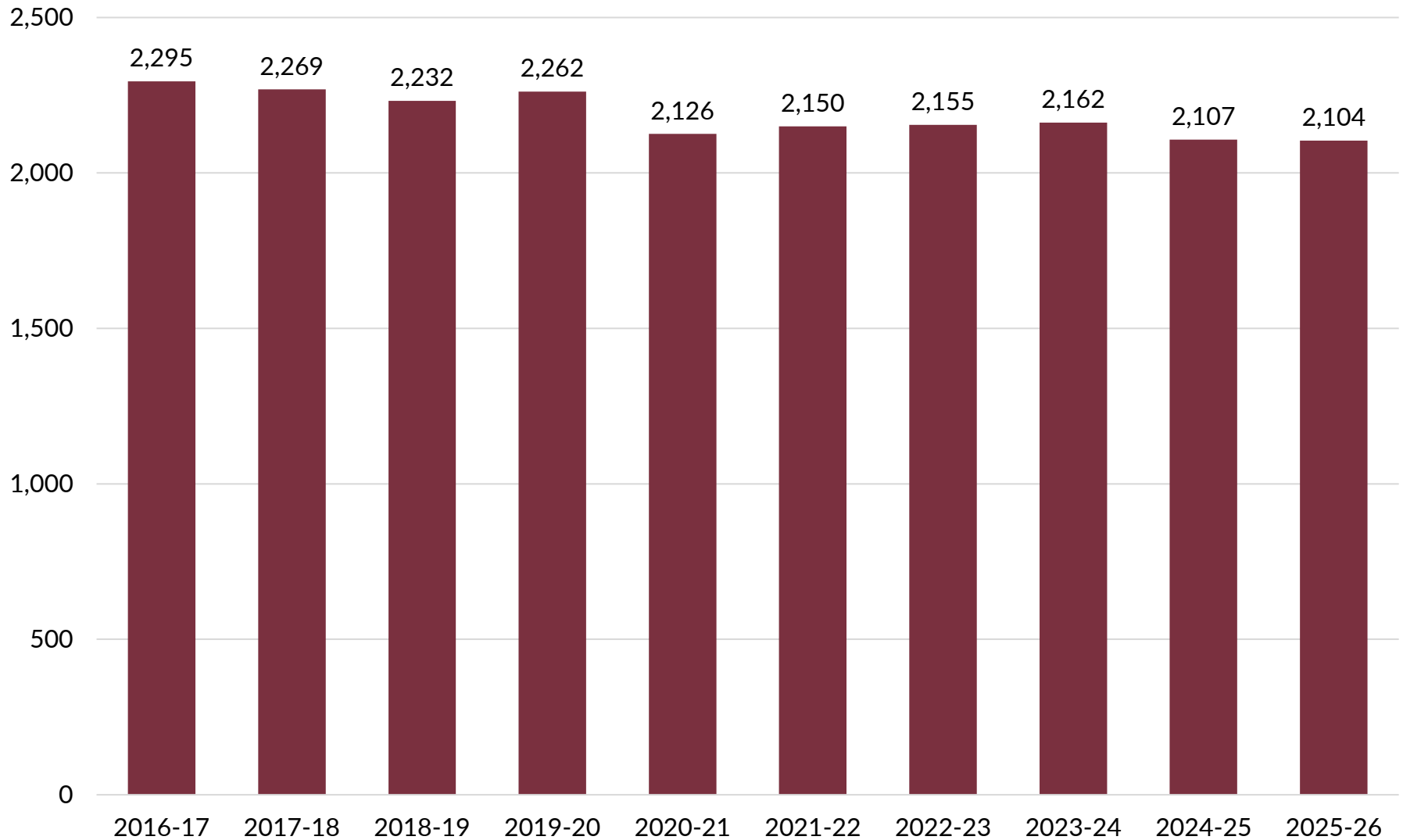
# Priorities

*The FY27 budget process is guided by the district's vision and strategic plan, aligning resources to the needs of Newburyport students and our schools.*

Budget decisions are guided by five priorities:

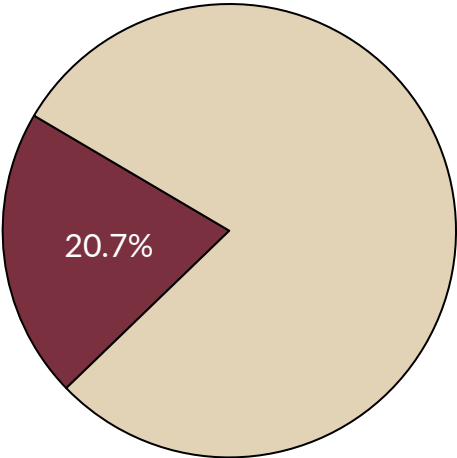
- ❖ **Student Learning** – Ensure coherent, high-quality instruction aligned to curriculum frameworks and data; expand engaging, student-centered learning across PK–12.
- ❖ **Instructional Leadership** – Strengthen collaborative planning, effective instructional practices, and consistent curriculum and assessment systems.
- ❖ **Professional Culture** – Foster safe, inclusive, and supportive schools where students and staff feel connected and ready to learn.
- ❖ **Family & Community Engagement** – Improve clear, accessible communication and create welcoming opportunities for partnership and involvement.
- ❖ **Management & Operations** – Maintain safe, functional learning environments and sustain strong operations across facilities, technology, HR, and finance.

# Total Enrollment Trend

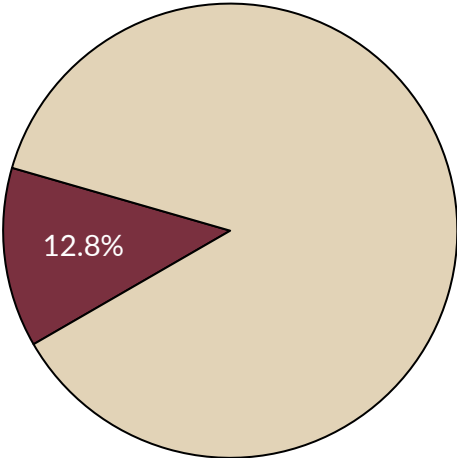


# Selected Populations as % of Total Enrollment

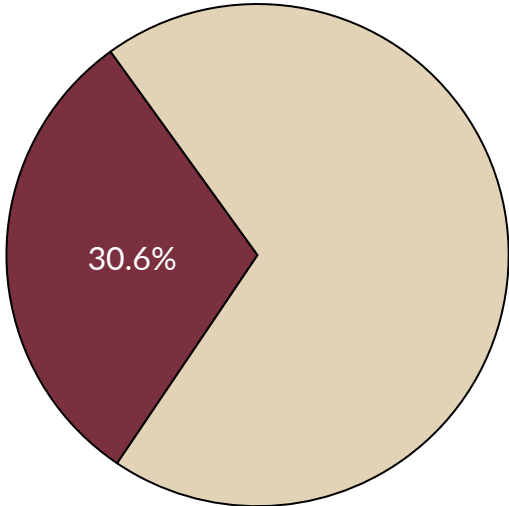
Students with Disabilities



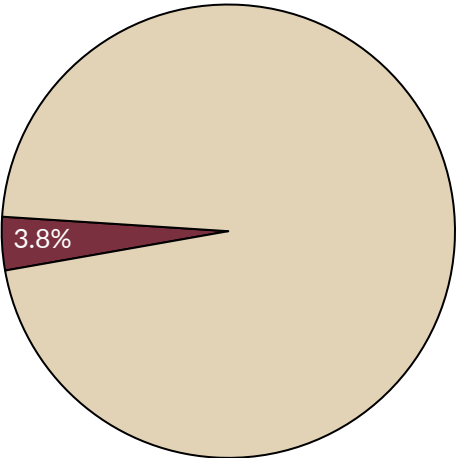
Low Income / Economically Disadvantaged



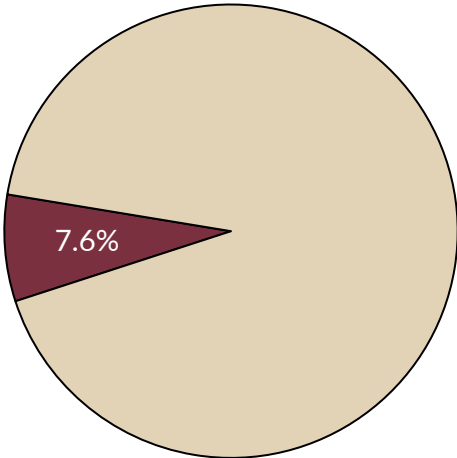
High Needs Students



English Language Learner



First Language Not English



High Needs: A student is included in the High Needs group if he or she is designated as either Low Income (prior to 2015, and from 2022 to present), Economically Disadvantaged (from 2015 to 2021), English Learner or Former English Learner, or a Student with Disabilities.

Source: MA Department of Elementary & Secondary Education

# FY27 Budget Overview

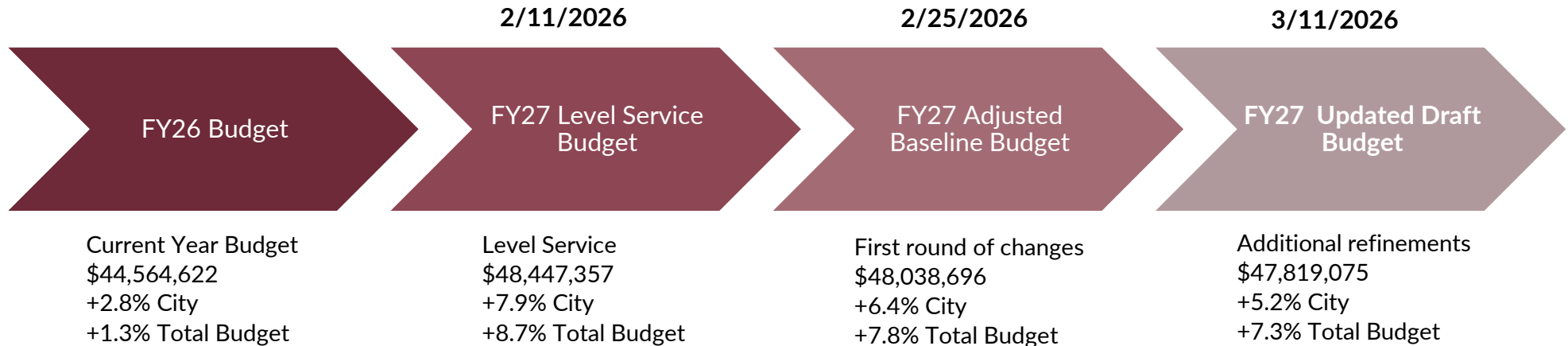
*The FY27 budget reflects a balanced response to significant cost pressures, with a 4.33% increase in the City appropriation and a 6.65% increase in the total budget, supported by targeted adjustments and available resources to preserve core programs and services.*



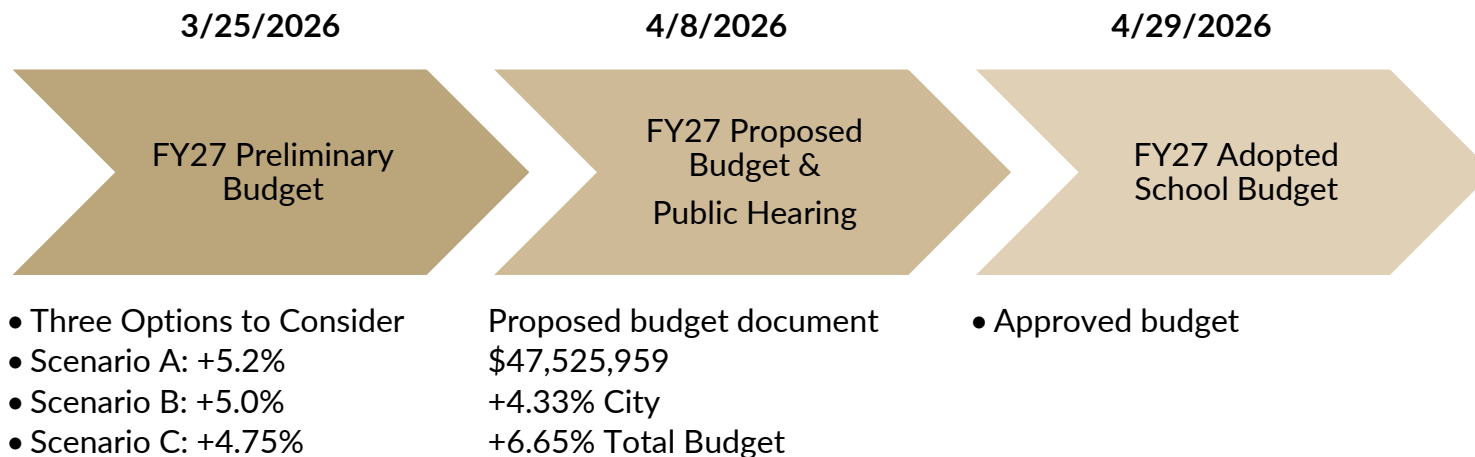
Funding	FY26 Budget	FY27 Budget	% Change
City Appropriation	39,436,665	41,143,675	+4.33%
School Revenue	5,127,957	6,382,284	+24.46%
<b>Total Budget</b>	<b>44,564,622</b>	<b>47,525,959</b>	<b>+6.65%</b>

# FY27 Budget Version Tracking

*How the FY27 budget has changed through the development process*



★ We are here



# NPS Budget Challenges

*Rising mandated costs and constrained revenue are creating a structural budget challenge for the district.*

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## Mandated and externally driven costs

Rising out-of-district tuition costs under the state rate-setting process

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Transportation costs with limited competition and no reimbursement for municipal districts

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Required student services and accommodations that fall below the state reimbursement threshold

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## Revenue constraints

Proposition 2½ limits annual local revenue growth (3 to 4% per year)

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Chapter 70 and unrestricted aid (UGGA) have not kept pace with actual cost drivers

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Labor, benefits, and contracted service costs are rising faster than recurring city revenue growth

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Fixed municipal costs reduce overall budget flexibility

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# Steps Taken and Strategies Moving Forward

*The district has taken meaningful steps to manage FY27 pressures and will need to continue pursuing structural strategies to improve long-term sustainability.*

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FY27

Used School Choice, Circuit Breaker, and revolving fund balances

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Aligned staffing levels with enrollment trends and changes in student needs

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Reviewed participation fees for athletics

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Reviewed all non-personnel budgets and made adjustments where possible

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Conducted comprehensive review of the special education budget, including transportation, contracted services, and programming

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Beyond

Reviewing all fee schedules

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Continuing to review programs and services for alternative delivery models

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Developing in-district programs and services where feasible

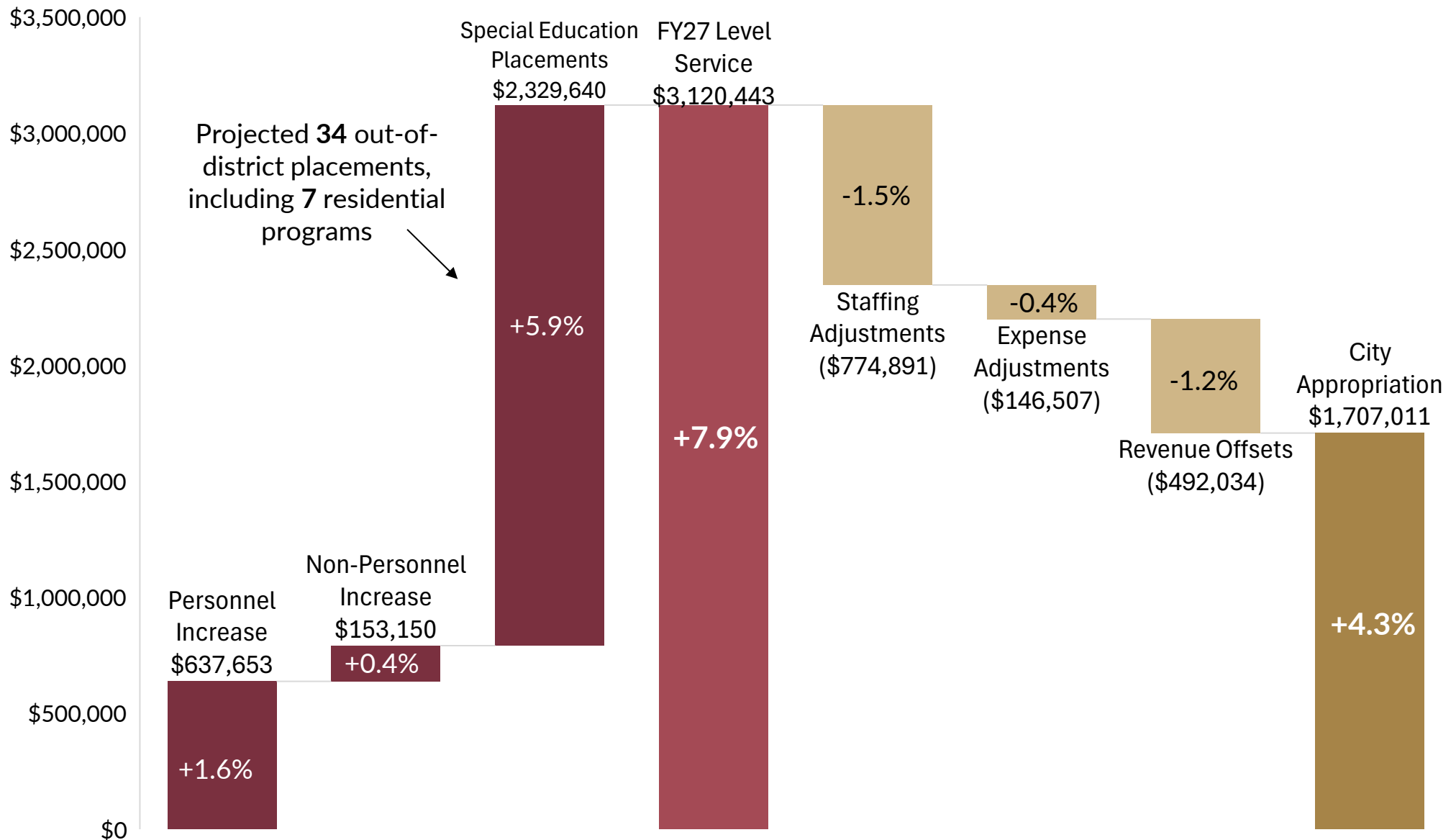
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Adding or expanding offerings where state funding can help limit local budget impact, such as pathways and Chapter 74 programs

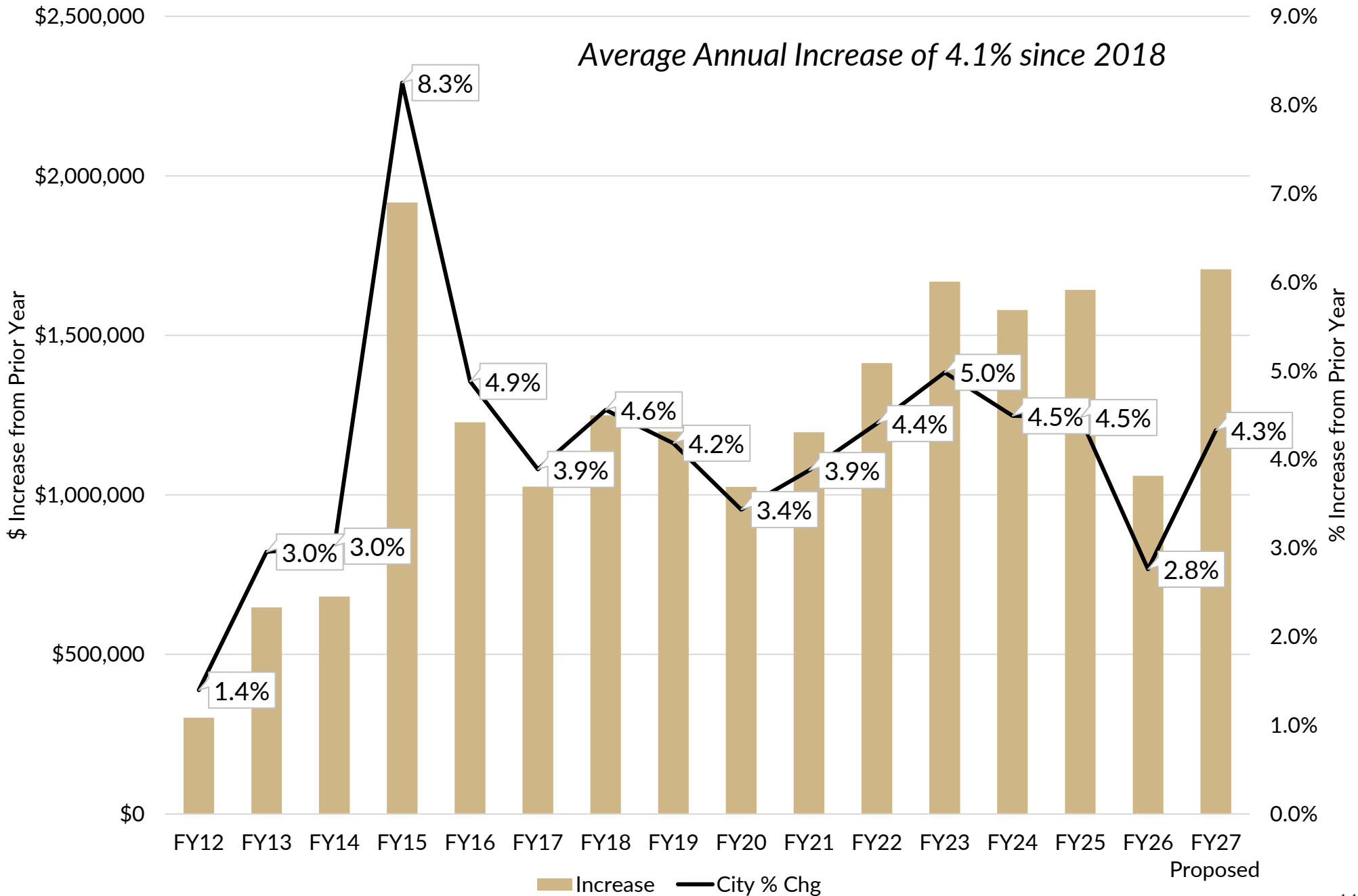
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# What's Driving the FY27 Increase?

The FY27 budget increase is driven primarily by special education placement costs, with targeted staffing, expense, and revenue adjustments used to reduce the overall impact on the City appropriation.



# City Appropriation Trend (Past 15 Years)

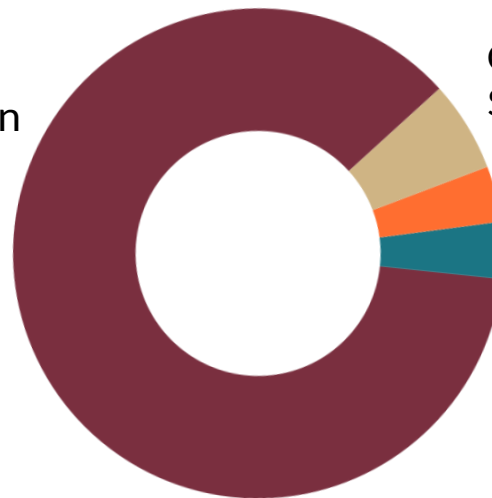


# Revenue Summary

Source	FY26 Budget	FY27 Budget	\$ Change	% Change
<b>City Appropriation</b>	<b>39,436,665</b>	<b>41,143,675</b>	<b>1,707,011</b>	<b>4.33%</b>
Circuit Breaker Program	2,250,000	2,850,000	600,000	26.67%
School Choice	971,913	1,750,000	778,087	80.06%
IDEA Grants	587,000	623,000	36,000	6.13%
ESSA (Title I-A/D, II-A, IV-A) Grants	125,000	125,000	0	0.00%
1:1 Program	73,758	95,000	21,242	28.80%
Adult Education*	75,000	0	(75,000)	-100.00%
Athletics	210,686	361,034	150,348	71.36%
International/Other Tuition	55,000	100,000	45,000	81.82%
Preschool Tuition	240,000	190,000	(50,000)	-20.83%
School Lunch*	399,600	23,250	(376,350)	-94.18%
Transportation	140,000	265,000	125,000	89.29%
<b>Total</b>	<b>44,564,622</b>	<b>47,525,959</b>	<b>2,961,337</b>	<b>6.65%</b>

Revolving Funds

City Appropriation  
\$41.1M, 86.6%



Circuit Breaker  
\$2.9M, 6.0%

School Choice  
\$1.8M, 3.7%

Grants/Revolving  
\$1.8M, 3.8%

# Revenue Components



## City Appropriation

Relies on a **4.33% increase (+\$1,707,011)** to the appropriation for Newburyport Public Schools

- Funded from property taxes and local receipts
- Includes Chapter 70 state aid: FY27 Governor's Budget reflects minimum aid of \$75 per pupil (+\$148,875)



## Circuit Breaker

Utilizes **\$2,850,000** in funding from the Circuit Breaker Program

- Reimburses schools for up to 75% of eligible special education costs above the state threshold
- Processed with a one-year lag (i.e. FY27 revenue is based on FY26 expenses)



## School Choice

Allocates **\$1,750,000** in School Choice revenue

- Receiving district earns DESE School Choice tuition (\$5,000 per student)
- Students with disabilities generate an additional special education increment, calculated annually based on service costs at DESE-approved rates



## Revolving Funds

Draws on **\$1,034,284** available funds in revolving funds that are funded by Athletics User Fees, Bus Passes, Preschool Tuition, International Student Tuition, One-to-One Program and School Lunch



## Federal Entitlements

Fully uses federal grant funding:

- IDEA – **\$623,000**
- ESSA (Title I-A/D, II-A, IV-A) - **\$125,000**

# Special Revenue & Revolving Funds Supporting the FY27 Budget

*The FY27 budget draws significantly on projected fund balances and anticipated receipts while preserving some remaining capacity to help manage unexpected costs and budget pressures in FY28.*

**FY27 Projected**

Description	FY26 Opening Balance 7/1/25	FY26 Estimated Receipts	FY26 Budgeted Expenses	FY26 Est. Other Expenses	FY26 Projected Ending Balance	FY27 Planned Budget Use	FY27 Estimated Receipts	FY27 Remaining
Circuit Breaker	\$859,526	\$2,751,854	(\$2,250,000)	(\$1,041,825)	\$319,555	(\$2,850,000)	\$2,600,000	\$69,555
School Choice	\$1,233,580	\$958,820	(\$971,913)	(\$250,000)	\$970,487	(\$1,750,000)	\$1,401,039	\$621,526
Athletics	\$201,762	\$360,000	(\$210,686)	(\$200,000)	\$151,076	(\$376,000)	\$360,000	\$135,076
Transportation	\$330,868	\$120,000	(\$140,000)	\$0	\$310,868	(\$235,000)	\$120,000	\$195,868
Preschool Tuition	\$50,912	\$205,000	(\$240,000)	\$0	\$15,912	(\$190,000)	\$205,000	\$30,912
Foreign Student Program	\$272,564	\$150,000	(\$107,015)	(\$125,000)	\$190,549	(\$125,000)	\$60,000	\$125,549
One to One Program	\$148,077	\$95,000	(\$100,000)	(\$30,000)	\$113,077	(\$95,000)	\$95,000	\$113,077

Amounts shown above include both projected carryforward balances and anticipated FY27 revenue. The Food Services revolving fund is excluded because it operates as a self-supporting program, although a small portion supports the FY27 budget.

# Expenditure Summary

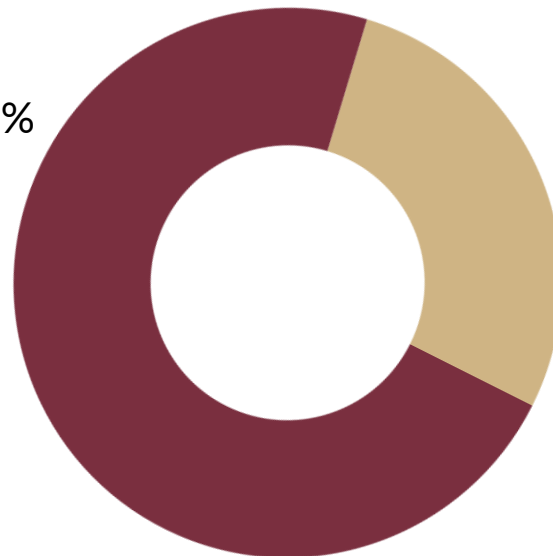
## By Major Category

Major Category	FY26 Budget	FY27 Budget	\$ Change	% Change
Personnel	33,928,534	34,331,169	402,635	1.19%
Non-Personnel	10,636,088	13,194,790	2,558,702	24.06%
<b>Total</b>	<b>44,564,622</b>	<b>47,525,959</b>	<b>2,961,337</b>	<b>6.65%</b>

## By Cost Center

Location	FY26 Budget	FY27 Budget	\$ Change	% Change
F.T. Bresnahan Elementary School	9,357,238	9,416,810	59,572	0.64%
E.G. Molin Upper Elementary	4,245,864	4,289,097	43,233	1.02%
R.A. Nock Middle School	7,182,827	7,323,148	140,321	1.95%
Newburyport High School	11,321,181	11,586,929	265,748	2.35%
District-Wide	12,457,511	14,909,975	2,452,463	19.69%
<b>Total</b>	<b>44,564,622</b>	<b>47,525,959</b>	<b>2,961,337</b>	<b>6.65%</b>

Personnel  
\$34.3M, 72.2%



Non-Personnel  
\$13.2M, 27.8%

# Major Non-Personnel Expenses by Program

*The FY27 increase in non-personnel spending is driven overwhelmingly by special education, while most other areas remain stable or declining.*

## Top Ten Non-Personnel Budget Areas by Program

Grade/Program	FY27 Budget	\$ Change	% Change
211 - Special Education	7,144,800	2,970,747	71.2%
229 - Transportation	1,043,283	23,472	2.3%
205 - Technology	977,566	(7,090)	-0.7%
300 - Operation Plant	935,610	(65,390)	-6.5%
401 - Non-Salary Employee Benefits*	855,000	52,550	6.5%
220 - Athletics	527,900	89,900	20.5%
301 - Maintenance Plant	338,000	(53,000)	-13.6%
216 - Curriculum	245,900	64,900	35.9%
214 - Instr. Materials	151,250	3,979	2.7%
400 - School Administration	133,889	(10,622)	-7.4%

\*Includes employee-related costs such as workers' compensation insurance and payroll taxes

# Projected Elementary Class Sizes

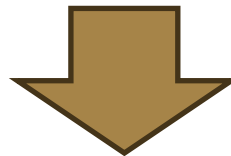
The FY27 budget increases the average class size range by 1 student (excluding K-1)

## FY26 (2025-26) ACTUAL

Actual 2025-26	Bresnahan			Molin			Total
	Kindergarten Range 16-18	Grade 1 Range 17-19	Grade 2 Range 18-20	Grade 3 Range 19-21	Grade 4 Range 20-22	Grade 5 Range 20-22	
Enrollment	117	114	159	121	153	141	<b>805</b>
# Classrooms	7	7	8	7	7	7	<b>43</b>
Avg Class Size	16.7	16.3	19.9	17.3	21.9	20.1	<b>18.7</b>
Sections	5x17, 2x16	2x17, 5x16	7x20, 1x19	2x18, 5x17	6x22, 1x21	1x21, 6x20	

## FY27 (2026-27) PRELIMINARY

Projected 2026-27	Bresnahan			Molin			Total
	Kindergarten Range 16-18	Grade 1 Range 17-19	Grade 2 Range 19-21	Grade 3 Range 20-22	Grade 4 Range 21-23	Grade 5 Range 21-23	
Enrollment	126	124	118	160	124	152	<b>803</b>
# Classrooms	7	7	6	8	6	7	<b>41</b>
Avg Class Size	18.0	17.7	19.6	20.0	20.6	21.6	<b>19.6</b>
Sections	7x18	5x18, 2x17	4x20, 2x19	8x20	4x21, 2x20	5x22, 2x21	
Δ Sections	0	0	-2	+1	-1	0	-2



**Net reduction of 2 Elementary Teacher positions**

# FY27 Staffing Adjustments

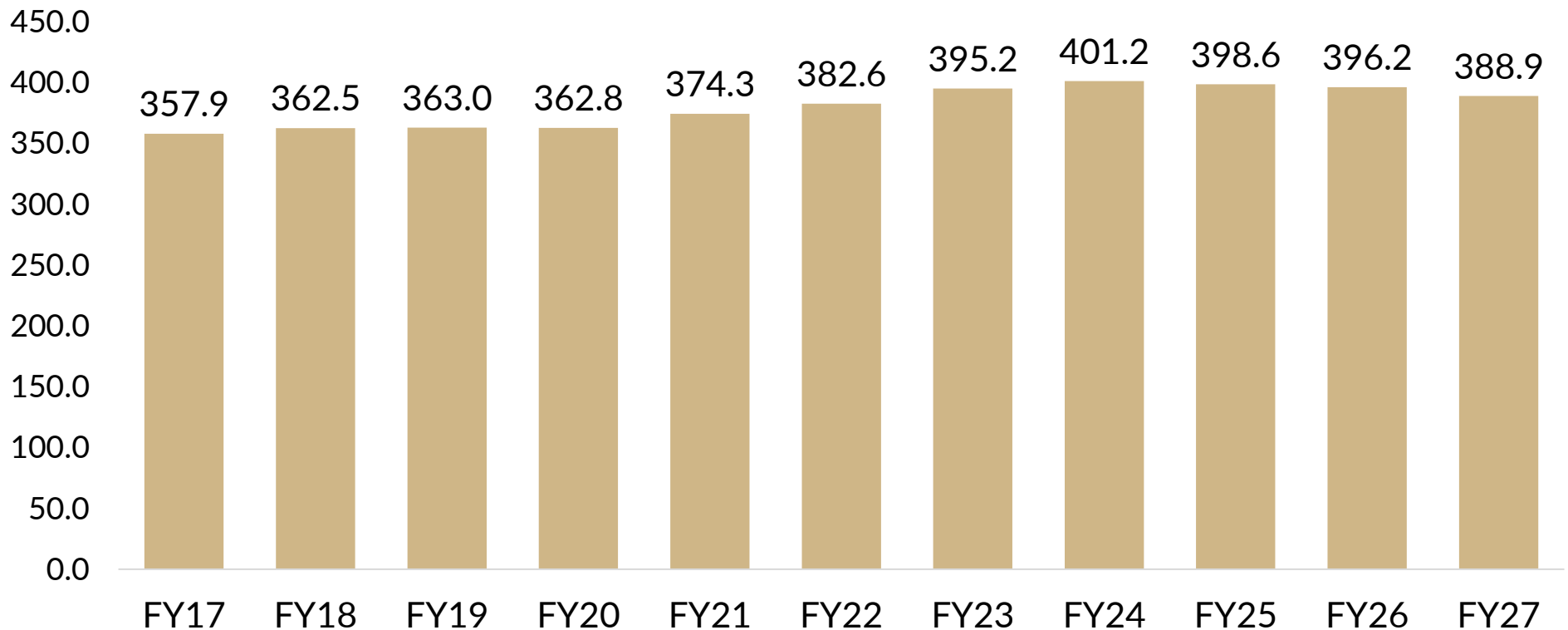
*Staffing reductions were targeted and informed by enrollment trends and program needs, with a focus on minimizing student impact.*

Adjustment	FTE Impact
Reduce English Learner Teacher Positions	2.0
Reduce Elementary Teacher Positions	2.0
Reduce Special Education Teacher Positions	1.5
Reduce Literacy Intervention Position	1.0
Reduce High School Administrative Position	0.6
Reduce Virtual High School Position	0.2
Replace Special Education Teacher with Instructional Assistant	0.0
<b>Total Reduction</b>	<b>7.3</b>

# Staffing Trends Over Time (Total FTEs)

Over time, staffing has evolved to meet changing student needs, strengthen programs and services, and support the district's strategic priorities.

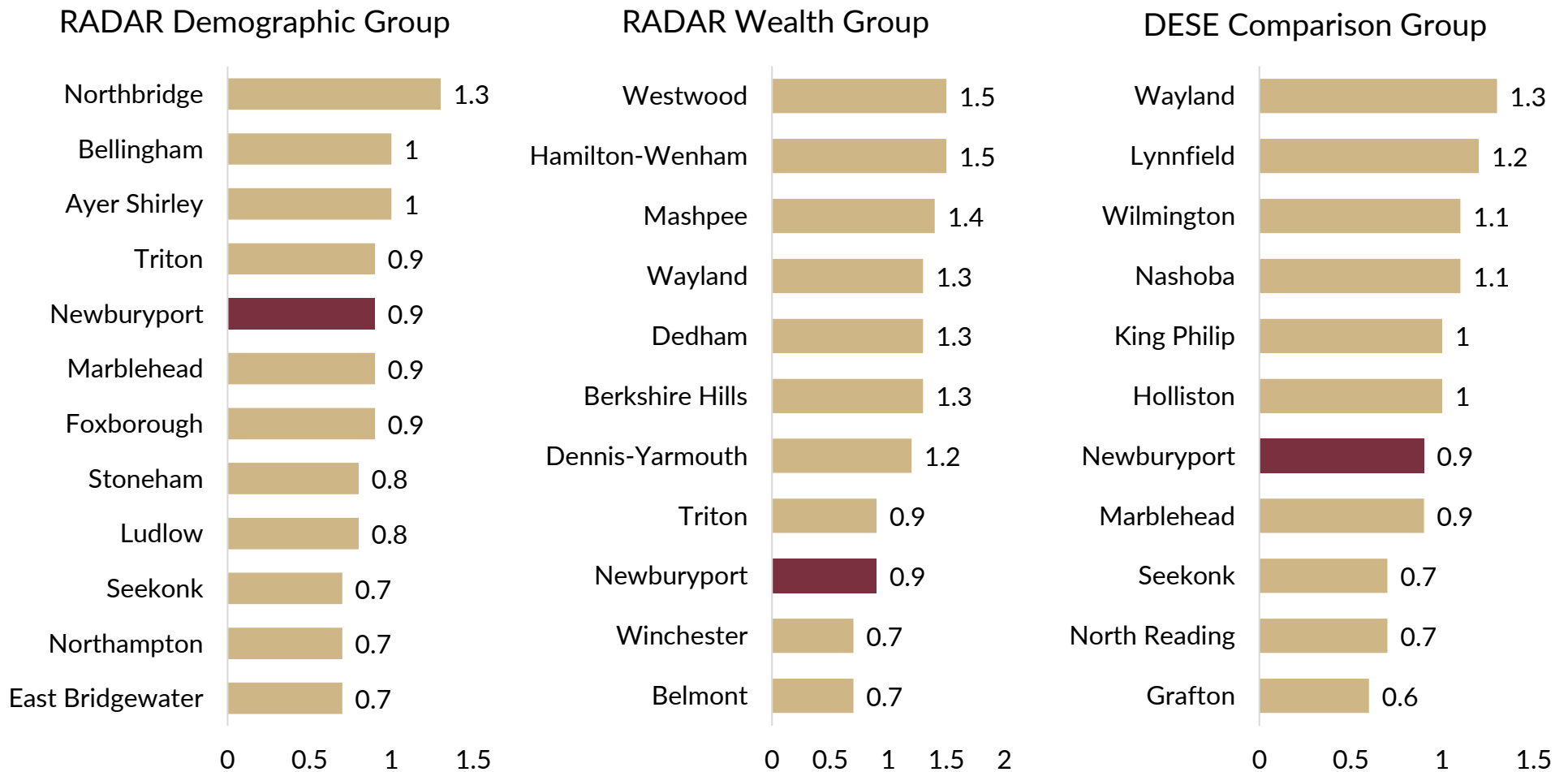
Cost Center	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Bres	108.4	105.5	103.2	101.5	107.9	109.4	114.8	115.1	118.9	119.3	117.1
Molin	42.7	46.3	51.1	50.4	47.0	48.9	50.8	51.0	50.3	48.4	47.5
Nock	66.9	69.1	67.5	68.1	73.4	74.6	74.9	79.0	76.8	81.0	80.2
HS	100.3	102.5	102.1	102.5	104.0	106.2	111.0	112.8	110.4	111.0	109.6
SW	39.6	39.1	39.1	40.3	42.0	43.5	43.7	43.2	42.2	36.5	34.5
<b>Grand Total</b>	<b>357.9</b>	<b>362.5</b>	<b>363.0</b>	<b>362.8</b>	<b>374.3</b>	<b>382.6</b>	<b>395.2</b>	<b>401.2</b>	<b>398.6</b>	<b>396.2</b>	<b>388.9</b>



# Leadership Staffing Across Comparable Districts

Comparative data suggests that Newburyport's leadership staffing is generally in line with peer districts. Even so, we continue to examine our operations for opportunities to work more efficiently while sustaining the systems and support schools require.

## FTEs per 100 Students



Comparison groups are from RADAR (by Demographic and Wealth) and DESE peer comparison tools.

Source: DART: <http://profiles.doe.mass.edu/analysis/state.aspx>; RADAR: <https://www.doe.mass.edu/research/radar/>

# Key Takeaways

## Targeted Adjustments

Staffing reductions aligned with enrollment and class size projections

7.3 FTE reduction across teaching and support roles

Non-personnel budgets reviewed and adjusted where possible

## Strategic Use of Resources

Use of School Choice, Circuit Breaker, and revolving funds

Includes both existing balances and FY27 revenue

Not fully exhausting balances but drawing down significantly

## Ongoing Pressures

Special education and transportation continue to drive costs

Some budget lines may require mid-year monitoring and adjustment

Cost drivers remain largely outside district control

# Next Steps

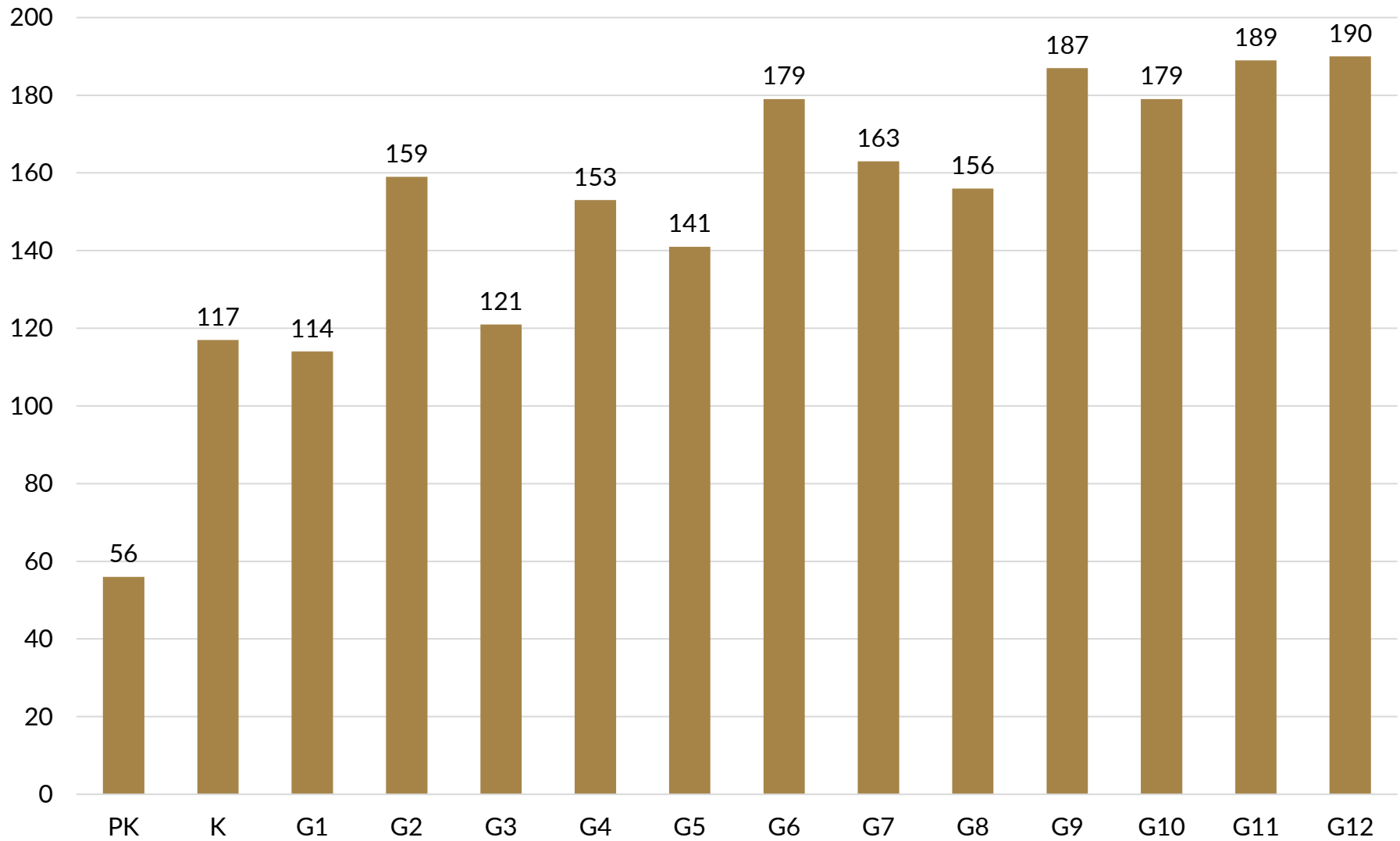
1. Proposed Budget & Public Hearing (Tonight)
  - Proposed budget document
  - Public hearing on the FY27 budget
2. Final Adoption (April 29, 2026)
  - School Committee approves FY27 budget

# Resources

- [NPS Budget Page](#)
- [NPS Budget Process Overview \(Video\)](#)
- [School Funding FAQ](#)
- [NSSRT Legislative Priorities](#)
- [FY27 Preliminary Cherry Sheet](#)
- [School Choice Overview \(Video\)](#)

# Appendix

# 2025-26 Enrollment by Grade Level



2,104 total students enrolled

# Resident and School Choice Enrollment

'21-22 to '25-26 (Actual) and '26-27 (Projected)

## Resident Enrollment

Year	PK	K	G1	G2	G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	Total
2021-22	64	115	130	154	142	127	146	137	147	172	175	204	201	164	2,078
2022-23	53	103	123	136	155	142	129	154	143	151	187	187	204	203	2,070
2023-24	64	145	115	129	138	159	140	137	158	147	147	185	187	199	2,050
2024-25	64	106	148	116	135	139	162	138	134	156	149	149	185	182	1,963
2025-26	56	117	109	154	113	145	132	166	136	135	160	154	157	181	1,915
<b>2026-27</b>	<b>56</b>	<b>126</b>	<b>124</b>	<b>113</b>	<b>156</b>	<b>116</b>	<b>144</b>	<b>136</b>	<b>167</b>	<b>138</b>	<b>138</b>	<b>164</b>	<b>156</b>	<b>155</b>	<b>1,889</b>

Current Enrollment  
Next Year's Projected Enrollment

Change from Current Year -26

## School Choice Enrollment\*

Year	PK	K	G1	G2	G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	Total
2021-22	0	0	0	0	0	8	0	8	16	0	14	0	10	11	67
2022-23	0	0	3	2	0	1	7	5	10	18	5	17	3	10	81
2023-24	0	0	6	4	3	0	1	11	8	12	31	9	19	5	109
2024-25	0	0	3	9	3	6	3	18	15	9	21	32	8	15	142
2025-26	0	0	5	5	8	8	9	13	27	21	27	25	32	9	189
<b>2026-27</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>12</b>	<b>26</b>	<b>20</b>	<b>26</b>	<b>24</b>	<b>30</b>	<b>171</b>

Current Enrollment  
Next Year's Projected Enrollment Before Opening New Seats

\*Assumes 95% retention rate

Change from Current Year -18

## Total Enrollment

Year	PK	K	G1	G2	G3	G4	G5	G6	G7	G8	G9	G10	G11	G12	Total
2021-22	64	115	130	154	142	135	146	145	163	172	189	204	211	175	2,145
2022-23	53	103	126	138	155	143	136	159	153	169	192	204	207	213	2,151
2023-24	64	145	121	133	141	159	141	148	166	159	178	194	206	204	2,159
2024-25	64	106	151	125	138	145	165	156	149	165	170	181	193	197	2,105
2025-26	56	117	114	159	121	153	141	179	163	156	187	179	189	190	2,104
<b>2026-27</b>	<b>56</b>	<b>126</b>	<b>124</b>	<b>118</b>	<b>160</b>	<b>124</b>	<b>152</b>	<b>145</b>	<b>180</b>	<b>163</b>	<b>158</b>	<b>190</b>	<b>180</b>	<b>185</b>	<b>2,060</b>

Choice % of Total  
3.1%  
3.8%  
5.0%  
6.7%  
9.0%  
8.3%

Change from Current Year -44

# MA Elementary Average Class Sizes

Grade	5th	25th	50th	75th	95th
Grade 1	16.7	18.9	20	21.1	22.9
Grade 2	17.5	19.4	20.7	21.8	23.6
Grade 3	17.7	19.8	21.1	22.5	24.3
Grade 4	18	20.1	21.4	22.5	24.1
Grade 5	17.2	19.2	20.7	22.3	25

	Grade 1	Grade 4
Statewide	20	21.4
Per pupil expenditures		
Bottom 25%	20.3	21.9
Middle 50%	20.2	21.4
Top 25%	19.4	20.4
Median household income		
Bottom 25%	20.5	21.7
Middle 50%	19.4	20.6
Top 25%	20.1	20.9
District enrollment		
Bottom 25%	17.7	19
Middle 50%	19.3	20.8
Top 25%	20.7	21.6
Regions		
Berkshire County	17.6	18.6
Central	19.7	22.4
Commissioner's Districts	20.8	21.7
Greater Boston	20.5	21.2
Northeast	19.8	20.4
Pioneer Valley	19.5	20.4
Southeast	19.2	21
Type of district		
Traditional	20	21.4
Charter	21.6	21.3