

The port where tradition and innovation converge...

FY27 Final Budget & Appropriation Reconciliation

Reconciliation of the April 29, 2026 School Committee-Approved Budget to the final City appropriation.

As of June 24, 2026

70 Low Street
Newburyport, MA 01950

Sean Gallagher
Superintendent of Schools

newburyport.k12.ma.us



NEWBURYPORT
PUBLIC SCHOOLS

Reconciliation of School Committee Approval to Final Municipal Appropriation

On April 29, 2026, the Newburyport School Committee approved an FY27 budget requesting a City appropriation of \$40,968,666. Following the municipal budget process, the Newburyport City Council adopted a final school appropriation of **\$40,844,765**, resulting in a **\$123,901 difference** from the School Committee-approved request.

Under Massachusetts law, the School Committee reviews and approves the school budget, while the City's legislative body establishes the total municipal appropriation available for the support of the public schools. The School Committee retains authority to determine expenditures within that total appropriation.¹

FY27 Appropriation Comparison

	FY26 Final Appropriation	FY27 School Committee-Approved	FY27 Final City Appropriation
Appropriation	\$39,436,665	\$40,968,666	\$40,844,765
\$ Change from FY26	—	+\$1,532,001	+\$1,408,100
% Change from FY26	—	+3.88%	+3.57%

Difference from School Committee-Approved Budget: (\$123,901)

The final City appropriation reduced the FY27 increase over FY26 from 3.88% to 3.57%, a difference of 0.31 percentage points.

¹ M.G.L. c. 71, § 37 addresses the School Committee's role in reviewing and approving the school budget; M.G.L. c. 44, § 32 governs the City's annual budget and appropriation process; and M.G.L. c. 71, § 34 provides that the municipal legislative body establishes the total appropriation for the support of the public schools, while the School Committee determines expenditures within the total appropriation.

How the \$123,901 Was Reconciled

Following adoption of the City's FY27 budget, the District identified alternative funding sources that allowed it to close the remaining appropriation difference without additional reductions to the expenditure plan.

Adjustment	Amount	Remaining Difference
Difference between SC request and final City appropriation	—	\$123,901
School Nutrition Revolving Fund	\$30,000	\$93,901
Additional School Choice funding	\$93,901	\$0
Final remaining difference		\$0

School Nutrition Revolving Fund — \$30,000

A more detailed review of School Nutrition operations identified approximately \$30,000 in eligible costs that could appropriately be supported by the School Nutrition Revolving Fund rather than the City's operating appropriation. These costs include approximately \$18,000 in food-service-specific facilities and operating costs and approximately \$12,000 associated with the lunch-related portion of lunch/recess monitoring.

School Choice — \$93,901

To address the remaining \$93,901, the District budgeted an additional \$93,901 in School Choice funding. On June 24, 2026, the School Committee approved additional School Choice openings in Grades 6, 9, and 10 using existing waitlists.

These adjustments changed the sources of funding supporting the FY27 budget but did not change the District's total \$47,350,950 expenditure plan.

FY27 Final Sources of Funds

Source	FY26 Budget	FY27 Budget	\$ Change	% Change
City Appropriation	39,436,665	40,844,765	1,408,100	3.57%
Circuit Breaker Program	2,250,000	2,600,000	350,000	15.56%
School Choice	971,913	2,093,901	1,121,988	115.44%
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 Nutrition	399,600	53,250	(346,350)	(86.67%)
Transportation	140,000	265,000	125,000	89.29%
Total	44,564,622	47,350,950	2,786,328	6.25%

Note: FY26 included revolving-funded staff in the operating budget; FY27 returns to the prior practice of excluding revolving-funded staff from the operating budget.

FY27 Final Budgeted Expenditures

Use of Funds by Cost Center

Location	FY26 Budget	FY27 Budget	\$ Change	% Change
F.T. Bresnahan Elementary School	9,357,238	9,421,810	64,572	0.69%
E.G. Molin Upper Elementary	4,245,864	4,289,097	43,233	1.02%
R.A. Nock Middle School	7,182,827	7,181,123	(1,704)	(0.02%)
Newburyport High School	11,321,181	11,536,929	215,748	1.91%
District-Wide	12,457,511	14,921,990	2,464,479	19.78%
Total	44,564,622	47,350,950	2,786,328	6.25%

Use of Funds by Major Category

Major Category	FY26 Budget	FY27 Budget	\$ Change	% Change
Personnel	33,928,534	34,155,644	227,110	0.67%
Non-Personnel	10,636,088	13,195,306	2,559,218	24.06%
Total	44,564,622	47,350,950	2,786,328	6.25%

Note: FY26 included revolving-funded staff in the operating budget; FY27 returns to the prior practice of excluding revolving-funded staff from the operating budget.