Newburyport Public Schools
FY2026 Year-End Close

September 15, 2026

Amounts are preliminary/unaudited. FY26 DESE/state reporting data will be based on End of Year Report filed by district on or before September 30, 2026.

FY26 Plan and Year-End Result

FY26 Adopted Budget

$44,564,622
FY26 Total Budget
(All Funding Sources)

$39,436,665
FY26 Regular Budget
(General Fund)

FY26 Actual Operating Costs*

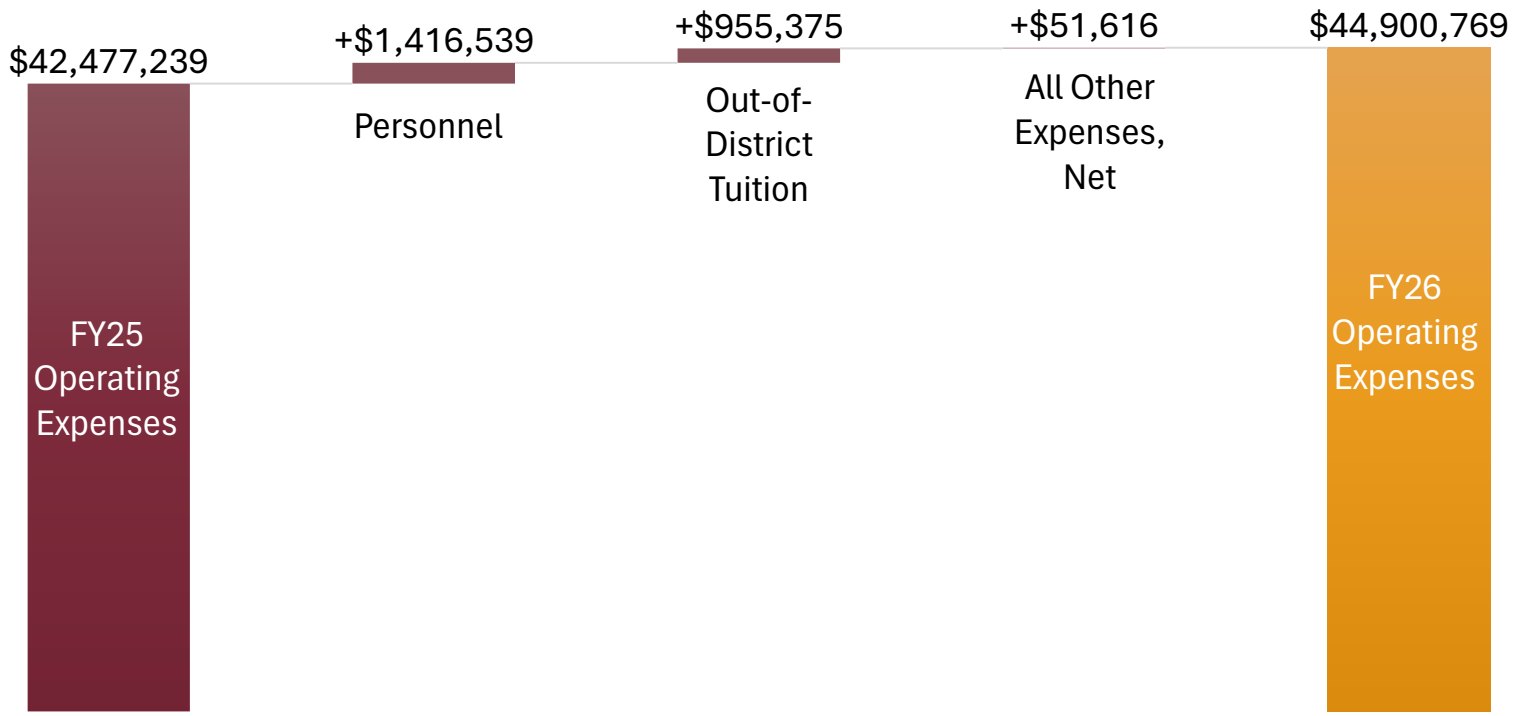
$44,900,769
FY26 Operating Expenses

$42,477,239
FY25 Operating Expenses

+$2,423,530 / +5.7%
Year-over-Year Increase

*Operating costs = budgeted expenses plus recurring district costs supported by revolving, special revenue and federal entitlement funds

FY26 Main Cost Drivers



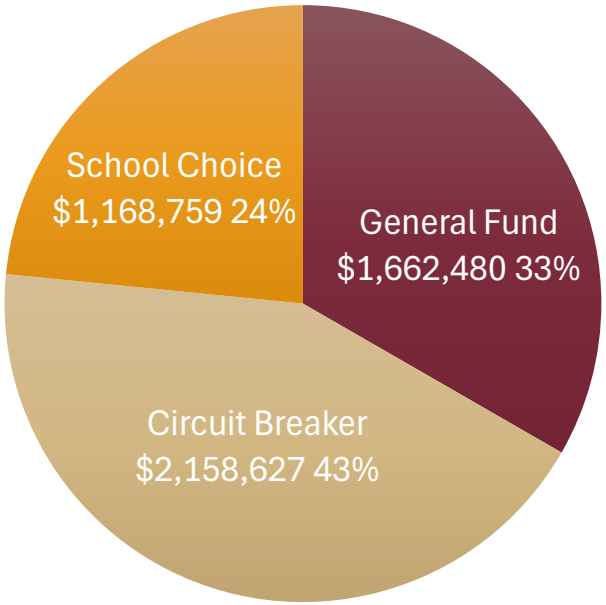
Personnel and out-of-district tuition accounted for approximately 98% of the increase in FY26 operating expenditures. All other operating expenses were essentially flat in the aggregate.

Special Education Tuition & Transportation

	FY25 Actual	FY26 Actual	$ Change	% Change
OOD Tuition	$3,182,470	**$4,137,845**	**+$955,375**	+30.0%
SPED Transportation	$970,725	**$852,021**	**-$118,704**	-12.2%
Total	**$4,153,195**	**$4,989,866**	**+$836,671**	**+20.1%**

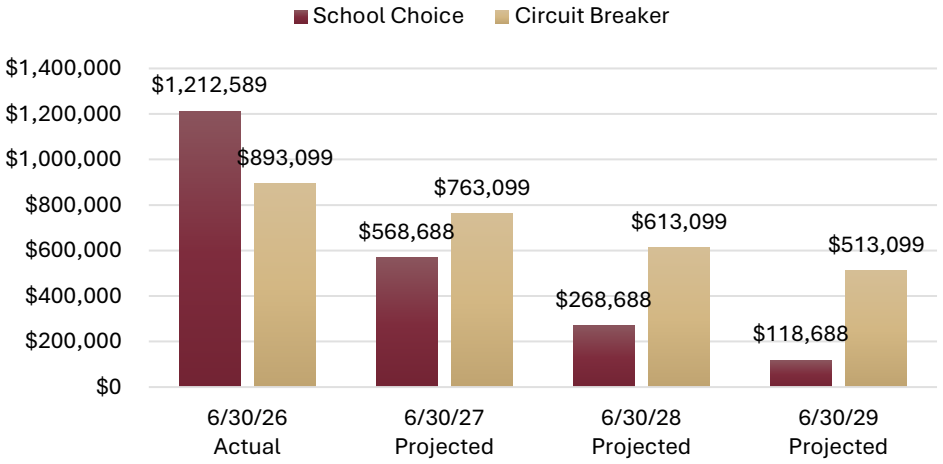
FY26 Funding Sources for Special Ed. Tuition & Transportation

Approximately two-thirds of FY26 special education tuition and transportation costs were supported by Circuit Breaker and School Choice revolving funds.



School Choice & Circuit Breaker: Year-End Balances and Outlook

Fund Balance Trend



Note: Projected balances are based on current budget-use and receipt assumptions and will change with actual experience.

FY27 Planned Use

	School Choice	Circuit Breaker
Budget Use	$2,093,901	$2,600,000
Estimated Receipts	$1,450,000	$2,470,000
Net Draw on Balance	**$643,901**	**$130,000**

Combined FY27 Net Draw: $773,901

FY26 personnel savings helped to preserve School Choice and Circuit Breaker resources at year-end. These balances provide some additional near-term flexibility, but a substantial portion is planned to support FY27 and future budgets.

Appendix: FY26 Revolving & Special Revenue Funds

Code	Description	6/30/25 Balance	FY26 Expenses	FY26 Receipts	6/30/26 Balance
0054	Food Services	$380,045	($947,052)	$1,007,835	$440,828
0064	School Choice	$1,233,580	($1,343,951)	$1,322,960	$1,212,589
0074	Transportation	$330,868	($130,365)	$162,809	$363,313
0084	One to One Program	$148,077	($97,829)	$102,443	$152,692
0094	Foreign Student Program	$272,564	($60,459)	$126,500	$338,605
0104	Daycare	$27,503	($126,131)	$142,480	$43,852
3401	Athletics	$201,762	($432,518)	$383,803	$153,047
3402	Building Usage	$319	($6,718)	$39,138	$32,740
3403	Adult Education	$88,864	($159,385)	$183,954	$113,433
3404	Learning & Enrichment	$90,050	($4,781)	$91	$85,359
3405	Student Club Fees	$21,639	($11,649)	$2,559	$12,548
3406	Preschool Tuition	$50,912	($203,846)	$231,577	$78,643
3407	Curriculum / Development	$38,037	($20,265)	$22,910	$40,683
3408	Bres School Activities	$0	$0	$1,587	$1,587
3501	Circuit Breaker	$859,526	($2,436,620)	$2,470,193	$893,099
3601	Swasey Fund	$377,886	($156,672)	$308,670	$529,883
3602	NEF Projects	$71,500	($264,632)	$175,643	($17,489)
Total Revolving & Special Revenue		**$4,193,132**	**($6,402,872)**	**$6,685,151**	**$4,475,411**