

Newburyport Public Schools FY2027 Q1 Budget Report

October 9, 2026

FY26 to FY27 First Quarter Spending Comparison

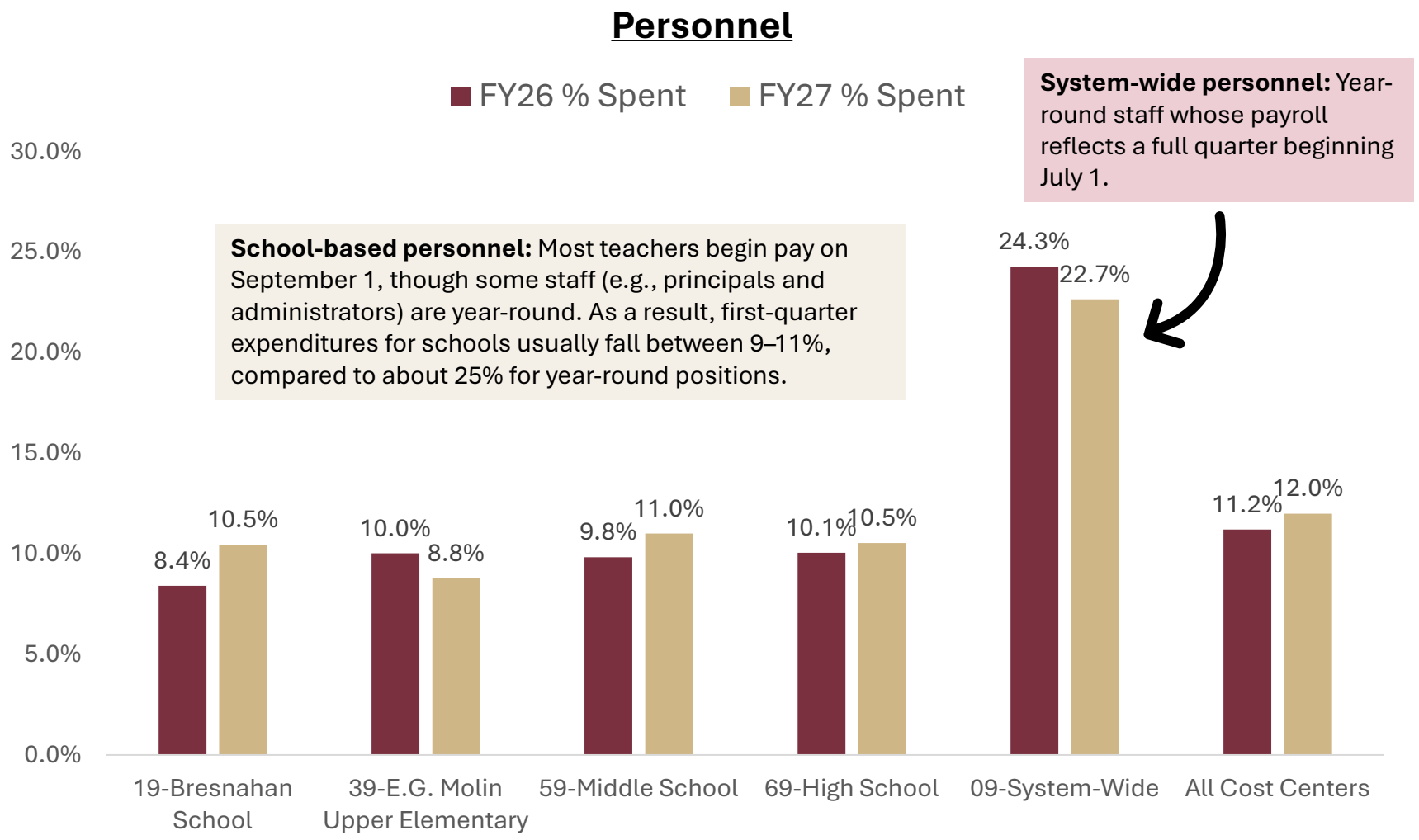
General Fund Appropriation (Regular Budget)

	FY26 Revised Budget	FY26Q1 Actual	FY26 % Spent	FY27 Revised Budget	FY27Q1 Actual	FY27 % Spent	Difference
5-Personnel							
19-Bresnahan School	8,675,022	729,626	8.4%	6,994,309	731,989	10.5%	2.1%
39-E.G. Molin Upper Elementary	3,686,767	369,521	10.0%	4,171,517	366,443	8.8%	-1.2%
59-Middle School	6,212,638	610,754	9.8%	5,658,113	623,128	11.0%	1.2%
69-High School	9,745,749	979,805	10.1%	9,782,969	1,031,105	10.5%	0.5%
09-System-Wide	3,702,630	898,808	24.3%	4,125,801	934,761	22.7%	-1.6%
5-Personnel Total	**32,022,806**	**3,588,514**	**11.2%**	**30,732,709**	**3,687,425**	**12.0%**	**0.8%**
6-Non Personnel							
19-Bresnahan School	430,215	93,983	21.8%	389,350	77,334	19.9%	-2.0%
39-E.G. Molin Upper Elementary	99,097	6,709	6.8%	117,580	12,785	10.9%	4.1%
59-Middle School	554,248	103,582	18.7%	514,260	122,787	23.9%	5.2%
69-High School	1,205,688	263,163	21.8%	1,387,676	335,333	24.2%	2.3%
09-System-Wide	5,124,610	1,904,893	37.2%	7,703,190	2,246,514	29.2%	-8.0%
6-Non Personnel Total	**7,413,858**	**2,372,330**	**32.0%**	**10,112,056**	**2,794,751**	**27.6%**	**-4.4%**
Grand Total	**39,436,665**	**5,960,844**	**15.1%**	**40,844,765**	**6,482,177**	**15.9%**	**0.8%**

Through the first quarter, the District has expended **15.9%** of its FY27 General Fund budget, compared with **15.1%** at the same point last year, reflecting a similar pace of budget utilization.

FY26 to FY27 First Quarter Spending Comparison

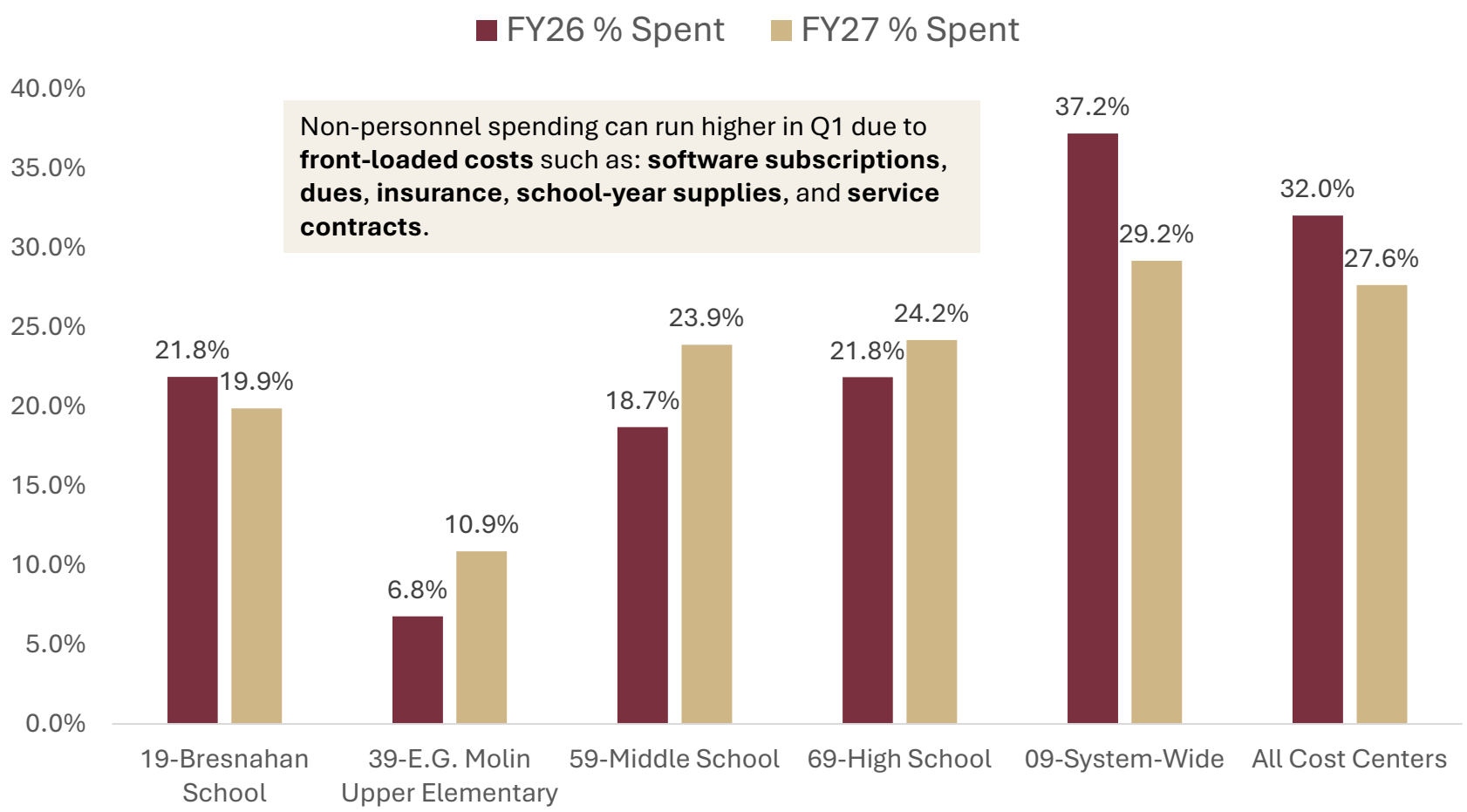
General Fund Appropriation (Regular Budget)



FY26 to FY27 First Quarter Spending Comparison

General Fund Appropriation (Regular Budget)

Non-Personnel



Revolving & Special Revenue Fund Tracking

			Estimated/Projected				*YTD Actuals*		
Code	**Description**	**Fund Balance on 6/30/26**	**FY27 Est. Receipts**	**FY27 Budget Use**	**FY27 Other Expense**	**FY27 Projected Balance**	**YTD Receipts Thru 9/30/26**	**YTD Expenses Thru 9/30/26**	**Fund Balance on 9/30/26**
0054	Food Services	**$440,828**	$950,000	$53,250	$990,000	**$347,578**	$20,807	$110,989	**$350,646**
0064	School Choice	**$1,212,589**	$1,450,000	$2,093,901	$0	**$568,688**	$220,492	$74	**$1,433,008**
0074	Transportation	**$363,313**	$120,000	$265,000	$20,000	**$198,313**	$18,082	$26,202	**$355,193**
0084	One to One Program	**$152,692**	$95,000	$95,000	$63,000	**$89,692**	$25,441	$131,247	**$46,886**
0094	Foreign Student Program	**$338,605**	$60,000	$100,000	$0	**$298,605**	$3,750	$10,000	**$332,355**
0104	Daycare	**$43,852**	$132,000	$0	$132,000	**$43,852**	$29,997	$11,733	**$62,116**
3401	Athletics	**$153,047**	$395,000	$361,034	$25,000	**$162,013**	$150,393	$9,796	**$293,644**
3402	Building Usage	**$32,740**	$30,000	$0	$10,000	**$52,740**	$6,693	$0	**$39,433**
3403	Adult Education	**$113,433**	$173,500	$0	$173,500	**$113,433**	$76,810	$34,610	**$155,633**
3404	Learning & Enrichment	**$85,359**	$0	$0	$10,000	**$75,359**	$0	$0	**$85,359**
3405	Student Club Fees	**$12,548**	$25,000	$0	$25,000	**$12,548**	$16,179	$1,643	**$27,084**
3406	Preschool Tuition	**$78,643**	$205,000	$190,000	$0	**$93,643**	$50,220	$10,483	**$118,379**
3407	Curriculum / Development	**$49,353**	$0	$0	$10,000	**$39,353**	$27	$1,270	**$48,110**
3408	Bres School Activities	**$1,587**	$10,000	$0	$10,000	**$1,587**	$0	$0	**$1,587**
3409	Molin School Activities	**$0**	$5,000	$0	$5,000	**$0**	$18,489	$1,440	**$17,049**
3410	Nock School Activities	**$0**	$5,000	$0	$5,000	**$0**	$0	$0	**$0**
3411	NHS School Activities	**$0**	$5,000	$0	$5,000	**$0**	$903	$0	**$903**
3501	Circuit Breaker	**$893,099**	$2,537,106	$2,600,000	$0	**$830,205**	$0	($6,751)	**$899,850**
3601	Swasey	**$529,883**	$0	$0	$300,000	**$229,883**	$0	$84,323	**$445,560**
3602	NEF Donations	**($17,489)**	$17,489	$0	$0	**$0**	$12,800	$0	**($4,689)**
Total		**$4,484,081**	**$6,215,095**	**$5,758,185**	**$1,783,500**	**$3,157,491**	**$651,084**	**$427,059**	**$4,708,106**

FY27 Q1 Financial Outlook & Key Developments

- **General Fund:** Q1 spending is 15.9% of the FY27 budget, compared with 15.1% last year, reflecting a similar pace of spending.
- **Special Education:** Following significant cost pressures last year, FY27 expenditures are currently tracking close to budget. We will continue monitoring changing student needs and associated costs.
- **Transportation:** High diesel prices triggered a fuel surcharge of approximately $3,400 in September. If sustained, surcharges could total $34,000 for FY27, partially offset by $15,000 in estimated savings from eliminating the Purchase Street after-school bus route when the new Recreation Center opens.
- **Revolving Funds:** Continue monitoring projected fund balances and evaluating selective fee adjustments where appropriate, such as preschool tuition.