

## MEMORANDUM

TO: House Committee on Ways and Means  
FROM: Kelly Murphy, Director of Education Finance  
Ted Gates, Senior Fiscal Analyst  
SUBJECT: Education Spending  
DATE: February 17, 2026

This is the third preliminary report on School Board approved, pre-Town Meeting Day, School District budgets. The deadline for this collection was 2/15/2026, submission review is still underway. The number of submissions, point in time is very similar to last year at this time. The final collection will follow Town Meeting Day and will be representative of voter approval, results will be available in April.

So far, we have received 100 submissions (of the 122 expected, including 3 unorganized towns), 11 are pending Superintendent signature and have been included in this summary. For comparison, last year at this time 105 District had submitted budgets.

- Of the 100 responses data includes budgeted expenditures, offsetting revenue, and calculated education spending.
- Of the 119 Districts, 19 Districts are pending submission. 84% of Districts have submitted budgets for this preliminary collection.
- Responses represent 88.8% of FY26 LTWADM, and 88.6% of FY26 Education spending.
- Responding District's average increase is 4.3%, while the December 1<sup>st</sup> letter projected a 5.8% increase. These results are still preliminary and subject to change as more Districts report.



Table. 1 – Preliminary Budget Survey data (total expenditures and offsetting revenues)

Table 1	FY2027	FY2026	\$ Change	% Change
Budgeted Expenditures	2,180,339,168	2,107,340,150	72,999,017.81	3.5%
Offsetting Revenues	338,989,789	341,999,289	(3,009,499.80)	-0.9%
Education Spending	1,841,349,379	1,765,340,861	76,008,517.61	4.3%

Table. 2 – Total Education Spending (projected based on 4.3% average increase)

Table 2	FY2027	FY2026	\$ Change	% Change
Education Spending - December 1st Letter	2,103,800,000	1,988,399,661	115,400,339	5.8%
Education Spending - Prelim. District Budgets	2,074,012,198	1,988,399,661	85,612,537.49	4.3%