

---

## 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 10, 2026

---

This is the second preliminary report on School Board approved, pre-Town Meeting Day, School District budgets. This reporting is intended to be iterative, as AOE receives budgets, results will be provided. The deadline for this collection is 2/15/2026. 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 80 submissions, 10 are pending Superintendent signature and have been included in this summary.

- Of the 80 responses data includes budgeted expenditures, offsetting revenue, and calculated education spending.
- Of the 119 Districts, 40 Districts are pending submission, point in time, 67% of Districts have submitted budgets for this preliminary collection.
- Responses represent 69.9% of FY26 LTWADM, and 69.3% of FY26 Education spending.
- Responding District's average increase is 4.1%, 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)

<b>Table 1</b>	<b>FY2027</b>	<b>FY2026</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Budgeted Expenditures</b>	1,682,748,266	1,631,621,139	51,127,126.83	3.1%
<b>Offsetting Revenues</b>	248,925,118	254,440,237	(5,515,119.36)	-2.2%
<b>Education Spending</b>	1,433,823,148	1,377,180,902	56,642,246.19	4.1%

Table. 2 – Total Education Spending (projected based on 4.1% average increase)

<b>Table 2</b>	<b>FY2027</b>	<b>FY2026</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Education Spending - December 1st Letter</b>	2,103,800,000	1,988,399,661	115,400,339	5.8%
<b>Education Spending - Prelim. District Budgets</b>	2,070,180,800	1,988,399,661	81,781,139.25	4.1%