



# Montgomery County Public Schools

## RECOMMENDED FY26 BUDGET

\$3,621,137,820

## FULL TIME EQUIVALENTS

25,387.32

## MISSION STATEMENT

The Montgomery County Public Schools (MCPS) operates a countywide system of public schools for students from pre-kindergarten through high school. For the 2024-2025 school year (FY25), 158,614 students in pre-kindergarten classes through Grade 12 attend 211 separate public educational facilities. For the 2025-26 school year (FY26), enrollment is estimated to be 159,915 students.

## BUDGET OVERVIEW

The County Executive's role in the MCPS budget process is to present to the County Council a recommended total budget. The total Recommended FY26 Budget is \$3,621.1 million, an increase of \$298.8 million, or 9.0 percent over the FY25 Approved Budget of \$3,322.3 million. In response to the Board of Education's (BOE) requested budget, an increase of \$332.9 million, the County Executive's recommended budget funds 99.1 percent of the Board's request. This recommended budget exceeds the amount required by the State's Maintenance of Effort (MOE) law by \$256.0 million.

Separately, in addition to funding MCPS's budget, \$27.2 million will be provided by the County from the Consolidated Retiree Health Benefits Trust for the purpose of paying retiree health claims in FY26.

The County also supports operations of the school system through expenditures in other budgets. For example:

- School health services, childhood wellness, mental health services, and Linkages to Learning programs are provided by the Department of Health and Human Services;
- High speed internet service is provided by the County's FiberNet program;
- Research and internet resources are made available in the Montgomery County Public Libraries budget;
- Crossing guards are provided by the Department of Police;
- Sports academies for youth are sponsored by the Department of Recreation;
- Reimbursements for classroom and school sports field rentals by residents and organizations are provided by the Community Use of Public Facilities; and
- The Maryland-National Capital Park and Planning Commission provides maintenance of MCPS's ballfields.

In addition to the total recommended in the operating budget for public schools, the MCPS Capital Improvements Program (CIP)

requires County funding. Approximately \$28.8 million in FY26 Current Revenue: General, \$56.4 million in Recordation Tax, and \$23.1 million in Recordation Tax Premium are recommended in the FY25-FY30 CIP (including March amendments). The Debt Service requirement for the MCPS capital program is estimated at \$154.4 million in FY26.

The table below summarizes the contributions to MCPS that are appropriated in other departments or agencies.

<b>Additional County Support for MCPS in FY26</b>	
<b>MCPS Budget (in millions)</b>	<b>\$3,621.1</b>
<b>Additional County funding (not included in MCPS budget)</b>	
• Debt service on school construction bonds	\$154.4
• Pre-funding retiree health benefits	\$58.0
• Support services	\$172.5
• Technology modernization	\$27.2
<b>Total additional County funding</b>	<b>\$412.1</b>
<b>Total expenditures for MCPS</b>	<b>\$4,033.3</b>
Sources: CE Recommended FY26 Operating and Capital Budgets	
Numbers may not sum due to rounding.	

The recommended budget includes the County's contribution of \$2,378.6 million (65.7 percent of all recommended funding). There are no carryover funds from prior-year appropriations. State aid and grants total \$1,020.9 million (28.2 percent); Federal grants and aid total \$107.3 million (3.0 percent); and tuition, fees, and private grants total \$22.0 million (0.6 percent). The recommended appropriation for the fee-supported Enterprise Fund is \$90.8 million (2.5 percent) and for the Special Revenue Fund is \$1.4 million (0.04 percent).

### **Tax-Supported Funding for the Public Schools**

For FY26, the total tax-supported portion of the County Executive's recommended budget (excluding grants, enterprise funds, fund balance, and special revenue funds) is \$3,380.2 million, an increase of \$274.3 million, or 8.8 percent from the FY25 tax-supported spending, driven by increases in the County contribution and State funding. The tax-supported portion of the recommendation includes the FY26 local contribution of \$2,378.6 million. The local contribution represents a \$250.0 million increase from the prior-year appropriation.

Maintenance of Effort is a State requirement that local jurisdictions fund their local school systems at the same per-pupil funding level as the prior year at minimum in order to receive additional State Aid. MOE is calculated using the prior-year local appropriation and the greater of either the previous year's actual enrollment or the average actual enrollment of the previous three years. This per-pupil amount is then multiplied by the greater of the current year actual enrollment or the average actual enrollment of the past three years. The MOE-required level of funding increases when enrollment grows and decreases when enrollment declines. For FY26, MOE allows for a reduction of \$6.0 million in the County contribution compared to FY25. With a recommended County contribution increase of \$250.0 million over FY25, the County Executive's budget exceeds the MOE-required level of funding by \$256.0 million.

### **Fiscal Summary**

The County Executive's total recommended budget, from all funding sources, is \$3,621.1 million and funds 99.1 percent of the BOE request. The County Executive relies on the BOE to determine the most appropriate manner to deliver educational services within its recommended budget allocation.

However, §5-102 (c)(2) of the Education Article requires Montgomery County to "indicate in writing which major categories of the

annual budget of the county board have been denied in whole or reduced in part and the reason for the denial or reduction," a law that pertains only to counties whose "governing body... consists of a county executive and county council," §5-102 (c)(1).

The County Executive recommends increasing the County contribution by \$250.0 million. Amid the State's projected budget deficit, uncertainty remains surrounding potential cuts to education funding. Once the Maryland General Assembly concludes its actions on the State's budget, the County Executive intends to submit budget amendments to the County Council that will fully fund the Board's FY26 request. The County Executive's ability to do so will ultimately depend on actions taken in Annapolis.

### Spending Affordability

In February 2025, the Montgomery County Council approved FY26 Spending Affordability Guidelines (SAG) of \$3,124.2 million for the tax-supported funds of MCPS. The BOE requested \$3,414.2 million in tax-supported funds, exceeding the SAG guideline by \$290.0 million. The County Executive's recommendation is \$256.0 million above the SAG guideline.

### Additional Budget Details

The County Executive affirms the authority of the BOE to establish educational policy and determine the allocation of appropriated funds in support of the mission of the public school system. Complete information regarding the MCPS budget request is available in the FY26 Operating Budget tentatively adopted by the BOE in February 2025. Copies of that budget are available at Montgomery County libraries, on the MCPS website, and upon request from the school system.

## COUNTY PRIORITY OUTCOMES

While this program area supports all seven of the County Executive's Priority Outcomes, the following is emphasized:

### Thriving Youth and Families

## PROGRAM CONTACTS

Contact Carly Thompson of the Montgomery County Public Schools at 240-740-3158 or Eva Acevedo of the Office of Management and Budget at 240-777-2763 for more information regarding this agency's operating budget.

### BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
<b>CURRENT FUND MCPS</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Current Fund MCPS Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	2,977,136,015	3,105,889,411	3,117,782,468	3,380,224,703	8.8 %
<b>Current Fund MCPS Expenditures</b>	<b>2,977,136,015</b>	<b>3,105,889,411</b>	<b>3,117,782,468</b>	<b>3,380,224,703</b>	<b>8.8 %</b>
<b>PERSONNEL</b>					

## BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	23,242.56	23,456.63	23,456.63	23,970.81	2.2 %
<b>REVENUES</b>					
Tuition-Other Sources	1,461,651	3,645,622	3,645,622	3,807,933	4.5 %
Basic State Aid	415,772,353	426,200,692	426,200,692	450,226,733	5.6 %
Federal Revenues	479,406	100,000	100,000	200,000	100.0 %
Foster Care/Miscellaneous	80,268	180,000	180,000	180,000	—
Students With Disabilities	88,579,108	98,094,064	98,094,064	104,769,824	6.8 %
Transportation	55,568,313	56,359,656	56,359,656	58,050,549	3.0 %
Blueprint	34,188,921	39,274,278	39,274,278	25,026,491	-36.3 %
Compensatory Education	200,618,950	202,027,881	202,027,881	201,992,717	—
Comparable Wage Index	33,818,923	34,667,164	34,667,164	35,126,690	1.3 %
Limited English Proficiency	104,568,200	113,697,716	113,697,716	115,515,739	1.6 %
Miscellaneous Revenues	3,022,759	3,000,000	3,000,000	6,685,689	122.9 %
Interest Income	8,441,251	0	0	0	—
<b>Current Fund MCPS Revenues</b>	<b>946,600,103</b>	<b>977,247,073</b>	<b>977,247,073</b>	<b>1,001,582,365</b>	<b>2.5 %</b>

### GRANT FUND MCPS

#### EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Grant Fund MCPS Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	230,937,441	125,376,644	125,376,644	148,688,367	18.6 %
<b>Grant Fund MCPS Expenditures</b>	<b>230,937,441</b>	<b>125,376,644</b>	<b>125,376,644</b>	<b>148,688,367</b>	<b>18.6 %</b>

#### PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	638.70	642.34	642.34	749.06	16.6 %

#### REVENUES

Federal Grants	222,853,897	112,733,603	112,733,603	107,126,170	-5.0 %
Private Grants	565,268	11,531,204	11,531,204	11,531,204	—
State Grants	7,518,276	1,111,837	1,111,837	30,030,993	2601.0 %
<b>Grant Fund MCPS Revenues</b>	<b>230,937,441</b>	<b>125,376,644</b>	<b>125,376,644</b>	<b>148,688,367</b>	<b>18.6 %</b>

### FOOD SERVICE FUND

#### EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—

## BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
<b>Food Service Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	73,800,162	72,333,059	72,333,059	73,699,211	1.9 %
<b>Food Service Fund Expenditures</b>	<b>73,800,162</b>	<b>72,333,059</b>	<b>72,333,059</b>	<b>73,699,211</b>	<b>1.9 %</b>
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	607.57	627.57	627.57	629.45	0.3 %
REVENUES					
Sale of Meals	16,051,254	28,389,127	28,389,127	28,389,127	—
Federal Food	56,772,498	41,982,540	41,982,540	43,348,692	3.3 %
State Food	3,826,604	1,961,392	1,961,392	1,961,392	—
<b>Food Service Fund Revenues</b>	<b>76,650,356</b>	<b>72,333,059</b>	<b>72,333,059</b>	<b>73,699,211</b>	<b>1.9 %</b>
REAL ESTATE FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Real Estate Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	4,489,789	5,039,226	5,039,226	5,039,226	—
<b>Real Estate Fund Expenditures</b>	<b>4,489,789</b>	<b>5,039,226</b>	<b>5,039,226</b>	<b>5,039,226</b>	<b>—</b>
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	10.00	10.00	10.00	10.00	—
REVENUES					
Real Estate Fund	4,110,364	5,039,226	5,039,226	5,039,226	—
<b>Real Estate Fund Revenues</b>	<b>4,110,364</b>	<b>5,039,226</b>	<b>5,039,226</b>	<b>5,039,226</b>	<b>—</b>
FIELD TRIP FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Field Trip Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	1,673,419	2,979,154	2,979,154	2,972,646	-0.2 %
<b>Field Trip Fund Expenditures</b>	<b>1,673,419</b>	<b>2,979,154</b>	<b>2,979,154</b>	<b>2,972,646</b>	<b>-0.2 %</b>
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	5.00	5.00	5.00	5.00	—

## BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
<b>REVENUES</b>					
Field Trip Fees	1,367,252	2,979,154	2,979,154	2,972,646	-0.2 %
<b>Field Trip Fund Revenues</b>	<b>1,367,252</b>	<b>2,979,154</b>	<b>2,979,154</b>	<b>2,972,646</b>	<b>-0.2 %</b>
<b>ENTREPRENEURIAL ACTIVITIES FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Entrepreneurial Activities Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	9,133,445	9,107,832	9,107,832	9,135,389	0.3 %
<b>Entrepreneurial Activities Fund Expenditures</b>	<b>9,133,445</b>	<b>9,107,832</b>	<b>9,107,832</b>	<b>9,135,389</b>	<b>0.3 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	12.00	12.00	12.00	12.00	—
<b>REVENUES</b>					
Entrepreneurial Activities Fee	2,204,520	2,507,832	2,507,832	2,535,389	1.1 %
<b>Entrepreneurial Activities Fund Revenues</b>	<b>2,204,520</b>	<b>2,507,832</b>	<b>2,507,832</b>	<b>2,535,389</b>	<b>1.1 %</b>
<b>INSTRUCTIONAL TELEVISION FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
<b>Instructional Television Fund Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
Operating Expenses	1,647,927	1,581,200	1,581,200	1,378,278	-12.8 %
<b>Instructional Television Fund Expenditures</b>	<b>1,647,927</b>	<b>1,581,200</b>	<b>1,581,200</b>	<b>1,378,278</b>	<b>-12.8 %</b>
<b>PERSONNEL</b>					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	13.50	11.00	11.00	11.00	—
<b>REVENUES</b>					
<b>DEPARTMENT TOTALS</b>					
<b>Total Expenditures</b>	<b>3,298,818,198</b>	<b>3,322,306,526</b>	<b>3,334,199,583</b>	<b>3,621,137,820</b>	<b>9.0 %</b>
<b>Total Full-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
<b>Total Part-Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>—</b>
<b>Total FTEs</b>	<b>24,529.33</b>	<b>24,764.54</b>	<b>24,764.54</b>	<b>25,387.32</b>	<b>2.5 %</b>
<b>Total Revenues</b>	<b>1,261,870,036</b>	<b>1,185,482,988</b>	<b>1,185,482,988</b>	<b>1,234,517,204</b>	<b>4.1 %</b>

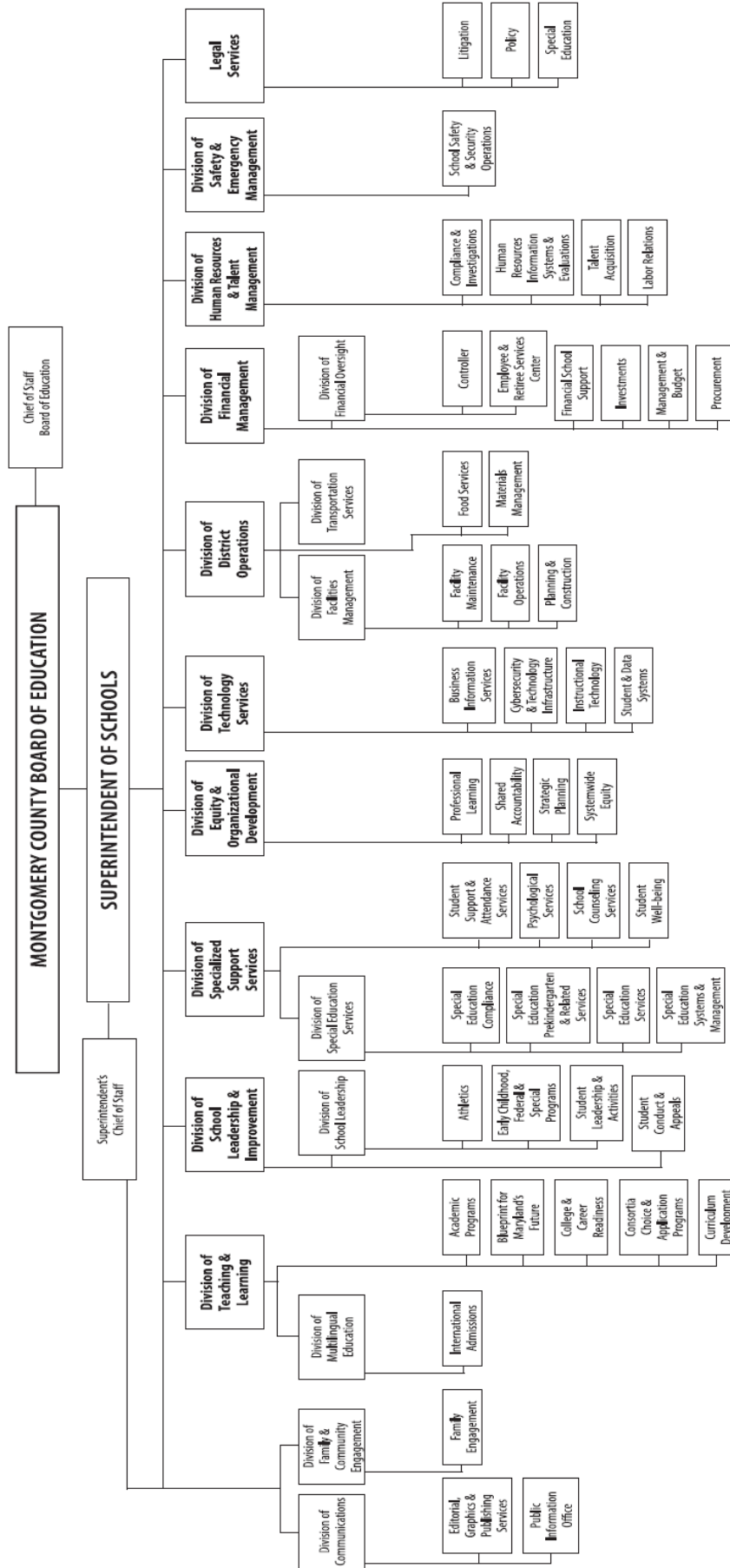
**MCPS BUDGETS FY85-FY26**

<b>County Fiscal Year</b>	<b>Budgeted Enrollment</b>	<b>Total Budget</b>	<b>Per Pupil</b>	<b>County Funding</b>	<b>Per Pupil</b>	<b>County Funding As Percent of Total</b>
85	91,704	\$399,916,181	\$4,361	\$330,035,065	\$3,599	82.5%
86	92,871	\$436,875,791	\$4,704	\$361,788,973	\$3,896	82.8%
87	94,460	\$475,866,930	\$5,038	\$398,053,264	\$4,214	83.6%
88	96,271	\$519,622,140	\$5,397	\$434,582,576	\$4,514	83.6%
89	98,519	\$577,957,669	\$5,866	\$488,062,505	\$4,954	84.4%
90	100,259	\$642,553,932	\$6,409	\$545,768,528	\$5,444	84.9%
91	103,732	\$702,260,084	\$6,770	\$601,407,797	\$5,798	85.6%
92	107,140	\$712,896,646	\$6,654	\$603,939,300	\$5,637	84.7%
93	110,037	\$738,767,864	\$6,714	\$622,732,456	\$5,659	84.3%
94	113,429	\$793,907,907	\$6,999	\$666,557,884	\$5,876	84.0%
95	117,082	\$830,010,147	\$7,089	\$695,512,609	\$5,940	83.8%
96	120,291	\$878,160,420	\$7,300	\$718,938,647	\$5,977	81.9%
97	122,505	\$915,141,097	\$7,470	\$740,984,871	\$6,049	81.0%
98	125,035	\$958,416,196	\$7,665	\$765,835,476	\$6,125	79.9%
99	127,852	\$1,034,768,530	\$8,093	\$820,833,423	\$6,420	79.3%
00	130,689	\$1,105,644,145	\$8,460	\$870,940,869	\$6,664	78.8%
01	134,180	\$1,216,096,599	\$9,063	\$959,754,838	\$7,153	78.9%
02	136,832	\$1,323,625,477	\$9,673	\$1,029,703,651	\$7,525	77.8%
03	138,891	\$1,412,161,822	\$10,167	\$1,079,188,698	\$7,770	76.4%
04	139,203	\$1,501,381,116	\$10,786	\$1,136,392,169	\$8,164	75.7%
05	139,337	\$1,609,382,533	\$11,550	\$1,217,214,553	\$8,736	75.6%
06	139,387	\$1,713,736,154	\$12,295	\$1,296,325,112	\$9,300	75.6%
07	137,798	\$1,851,496,287	\$13,436	\$1,384,725,787	\$10,049	74.8%
08	137,745	\$1,985,017,619	\$14,411	\$1,456,912,582	\$10,577	73.4%
09	137,763	\$2,066,683,294	\$15,002	\$1,531,482,602	\$11,117	74.1%
10	140,500	\$2,200,577,000	\$15,662	\$1,573,754,447	\$11,201	71.5%
11	143,309	\$2,104,188,040	\$14,683	\$1,425,385,344	\$9,946	67.7%
12	146,497	\$2,086,786,613	\$14,245	\$1,387,101,480	\$9,468	66.5%
13	149,018	\$2,160,029,595	\$14,495	\$1,436,513,701	\$9,640	66.5%
14	151,289	\$2,225,421,052	\$14,710	\$1,475,223,045	\$9,751	66.3%
15	153,852	\$2,276,763,984	\$14,798	\$1,515,027,760	\$9,847	66.5%
16	156,447	\$2,318,388,936	\$14,819	\$1,540,794,230	\$9,849	66.5%
17	159,016	\$2,457,473,761	\$15,454	\$1,650,794,230	\$10,381	67.2%
18	161,470	\$2,528,825,122	\$15,661	\$1,683,943,316	\$10,429	66.6%
19	163,294	\$2,612,644,776	\$16,000	\$1,712,627,645	\$10,488	65.6%
20	164,477	\$2,680,574,773	\$16,298	\$1,726,807,241	\$10,499	64.4%
21	166,317	\$2,756,257,059	\$16,572	\$1,752,612,120	\$10,538	63.6%
22	164,175	\$2,782,097,823	\$16,946	\$1,754,247,868	\$10,685	63.1%
23	160,627	\$2,920,027,627	\$18,179	\$1,839,071,460	\$11,449	63.0%
24	161,831	\$3,165,007,511	\$19,557	\$1,995,489,035	\$12,331	63.0%
25	160,969	\$3,322,306,526	\$20,639	\$2,128,642,338	\$13,224	64.1%
26	159,915	\$3,621,137,820	\$22,644	\$2,378,642,338	\$14,874	65.7%

Sources: Approved Operating Budgets and CE Recommended Budget

Note: Budgeted enrollment is the enrollment figure used during development of that year's budget.

# FY 2026 MONTGOMERY COUNTY PUBLIC SCHOOLS ORGANIZATION



Note: This chart does not include every office or unit. Refer to the FY 2026 Operating Budget for detailed organizational charts.