



Montgomery County Public Schools

RECOMMENDED FY27 BUDGET

\$3,785,335,259

FULL TIME EQUIVALENTS

25,489.64

MISSION STATEMENT

Montgomery County Public Schools (MCPS) operates a countywide system of public schools for students from pre-kindergarten through high school. For the 2025-2026 school year (FY26), 155,543 students in pre-kindergarten classes through Grade 12 attend 211 public educational facilities. For the 2025-26 school year (FY27), enrollment is estimated to be 154,891 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 FY27 Recommended Budget is \$3,785.3 million, an increase of \$189.8 million or 5.3 percent over the FY26 Approved Budget of \$3,595.6 million. The County Executive's recommended budget fully funds the Board of Education's (BOE) request.

This recommended budget includes \$2,518.2 million in County funding, an increase of \$179.6 million over the FY26 Approved Budget, exceeding the State's Maintenance of Effort (MOE) requirement by \$202.8 million.

In order to support this level of spending, the County Executive's budget assumes a property tax rate increase of 6.3 cents. State law (§5-104 of the Education Article) permits counties to increase the property tax rate above the rate authorized under the county's charter for the sole purpose of funding the approved budget of the county board of education. All revenue generated under a supplementary school funding property tax must be allocated to schools and may not supplant local appropriations, two restrictions with which the County Executive's budget complies.

The recommended County contribution of \$2,518.2 million represents 66.5 percent of all recommended funding. State aid and grants total \$1,051.3 million (27.8 percent); Federal grants and aid total \$98.7 million (2.6 percent); and tuition, fees, and private grants total \$22.6 million (0.6 percent). The recommended appropriation for the fee-supported Enterprise Fund is \$93.1 million (2.5 percent) and for the Special Revenue Fund is \$1.4 million (0.04 percent). There are no assumed carryover funds from prior-year appropriations.

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 FY27.

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 Community Use of Public Facilities; and
- The Maryland-National Capital Park and Planning Commission provides maintenance of MCPS's ballfields.

In addition to the recommended total in the operating budget for public schools, the MCPS Capital Improvements Program (CIP) requires County funding. Approximately \$9.6 million in FY27 Current Revenue: General, \$70.9 million in Recordation Tax, and \$31.5 million in Recordation Tax Premium are recommended in the FY27-FY32 CIP (including March amendments). The Debt Service requirement for the MCPS capital program is estimated at \$162.8 million in FY27.

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

Additional County Support for MCPS in FY27	
MCPS Budget (in millions)	\$3,785.3
Additional County funding (not included in MCPS budget)	
• Debt service on school construction bonds	\$162.8
• Pre-funding retiree health benefits	\$61.2
• Support services	\$167.1
• Technology modernization	\$16.9
Total additional County funding	\$408.0
Total expenditures for MCPS	\$4,193.4
Sources: CE Recommended FY27 Operating and Capital Budgets	
Numbers may not sum due to rounding.	

Tax-Supported Funding for the Public Schools

The total tax-supported portion of the County Executive's recommended budget (excluding grants, enterprise funds, fund balance, and special revenue funds) is \$3,546.9 million, an increase of \$192.2 million or 5.7 percent from FY26 tax-supported spending, driven by increases in the County contribution and State funding. The recommended County contribution of \$2,518.2 million represents 71.0 percent of FY27 tax-supported spending.

Maintenance of Effort (MOE) is a State law that requires local jurisdictions to fund their local school systems at the same or higher per-pupil level as in the previous year, ensuring consistent local investment for public education. The minimum required level of local funding increases or decreases relative to changes in enrollment. MOE only impacts local funding and does not consider other funding sources. Any increase to the County contribution of new funding above MOE adds to the base calculation for the next year and increases the per-pupil funding level.

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 funding amount is then multiplied by the greater of the current year actual enrollment or the average actual enrollment of the past three years. For FY27, the MOE minimum funding level is \$23.2 million less than the FY26 local appropriation due to a decline in enrollment. With a recommended County contribution increase of \$179.6 million

in FY27, the County Executive's budget exceeds MOE funding by \$202.8 million.

Fiscal Summary

The County Executive's total recommended budget, from all funding sources, is \$3,785.3 million and funds 100 percent of the BOE request. The County Executive relies on the BOE to determine the most appropriate manner to deliver educational services within the recommended budget allocation.

Spending Affordability

In February 2026, the Montgomery County Council approved FY27 Spending Affordability Guidelines (SAG) of \$3,352.8 million for the tax-supported portion of the MCPS budget. Both the BOE's request and the County Executive's recommended budget include \$3,546.9 million in tax-supported funds, exceeding the SAG guideline by \$194.0 million.

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 FY27 Operating Budget tentatively adopted by the BOE in February 2026. 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 Channen Paddyfote of the Montgomery County Public Schools at 240-740-3150 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 FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
CURRENT FUND MCPS					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Current Fund MCPS Personnel Costs	0	0	0	0	—
Operating Expenses	3,116,913,181	3,354,638,789	3,376,116,946	3,546,897,732	5.7 %
Current Fund MCPS Expenditures	3,116,913,181	3,354,638,789	3,376,116,946	3,546,897,732	5.7 %
PERSONNEL					
Full-Time	0	0	0	0	—

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Part-Time	0	0	0	0	—
FTEs	23,456.63	23,970.81	23,970.81	24,155.92	0.8 %
REVENUES					
Tuition-Other Sources	4,089,938	3,807,933	3,807,933	4,276,147	12.3 %
Basic State Aid	426,200,692	450,226,733	458,323,008	463,100,531	2.9 %
Federal Revenues	241,917	200,000	200,000	235,000	17.5 %
Foster Care/Miscellaneous	184,009	180,000	180,000	180,000	—
Students With Disabilities	101,110,324	104,769,824	104,769,824	122,701,015	17.1 %
Transportation	56,359,656	58,050,549	58,050,549	58,504,904	0.8 %
Blueprint	39,244,880	39,440,577	25,026,491	26,230,370	-33.5 %
Compensatory Education	202,027,881	201,992,717	205,610,966	198,854,440	-1.6 %
Comparable Wage Index	34,667,164	35,126,690	35,758,361	35,362,356	0.7 %
Limited English Proficiency	113,697,716	115,515,739	117,583,630	112,428,920	-2.7 %
Miscellaneous Revenues	10,440,192	6,685,689	6,685,689	6,785,689	1.5 %
Current Fund MCPS Revenues	988,264,369	1,015,996,451	1,015,996,451	1,028,659,372	1.2 %

GRANT FUND MCPS

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund MCPS Personnel Costs	0	0	0	0	—
Operating Expenses	151,489,579	148,688,367	148,688,367	143,961,390	-3.2 %
Grant Fund MCPS Expenditures	151,489,579	148,688,367	148,688,367	143,961,390	-3.2 %

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	642.34	749.06	749.06	665.52	-11.2 %

REVENUES

Federal Grants	144,816,666	107,126,170	107,126,170	98,464,188	-8.1 %
Private Grants	782,452	11,531,204	11,531,204	11,531,204	—
State Grants	5,890,461	30,030,993	30,030,993	33,965,998	13.1 %
Grant Fund MCPS Revenues	151,489,579	148,688,367	148,688,367	143,961,390	-3.2 %

FOOD SERVICE FUND

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Food Service Fund Personnel Costs	0	0	0	0	—
Operating Expenses	89,642,050	73,699,211	73,699,211	75,792,864	2.8 %

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Food Service Fund Expenditures	89,642,050	73,699,211	73,699,211	75,792,864	2.8 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	627.57	629.45	629.45	632.20	0.4 %
REVENUES					
Sale of Meals	17,348,504	28,389,127	28,389,127	18,389,127	-35.2 %
Federal Food	56,990,165	43,348,692	43,348,692	55,135,475	27.2 %
State Food	3,714,880	1,961,392	1,961,392	2,268,262	15.6 %
Food Service Fund Revenues	78,053,549	73,699,211	73,699,211	75,792,864	2.8 %
REAL ESTATE FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Real Estate Fund Personnel Costs	0	0	0	0	—
Operating Expenses	3,440,206	5,039,226	5,039,226	5,116,064	1.5 %
Real Estate Fund Expenditures	3,440,206	5,039,226	5,039,226	5,116,064	1.5 %
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	3,566,477	5,039,226	5,039,226	5,116,064	1.5 %
Real Estate Fund Revenues	3,566,477	5,039,226	5,039,226	5,116,064	1.5 %
FIELD TRIP FUND					
EXPENDITURES					
Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Field Trip Fund Personnel Costs	0	0	0	0	—
Operating Expenses	1,600,038	2,972,646	2,972,646	2,998,502	0.9 %
Field Trip Fund Expenditures	1,600,038	2,972,646	2,972,646	2,998,502	0.9 %
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	5.00	5.00	5.00	5.00	—
REVENUES					
Field Trip Fees	1,464,046	2,972,646	2,972,646	2,998,502	0.9 %

BUDGET SUMMARY

	Actual FY25	Budget FY26	Estimated FY26	Recommended FY27	%Chg Bud/Rec
Field Trip Fund Revenues	1,464,046	2,972,646	2,972,646	2,998,502	0.9 %

ENTREPRENEURIAL ACTIVITIES FUND

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Entrepreneurial Activities Fund Personnel Costs	0	0	0	0	—
Operating Expenses	9,004,905	9,135,389	9,135,389	9,190,429	0.6 %
Entrepreneurial Activities Fund Expenditures	9,004,905	9,135,389	9,135,389	9,190,429	0.6 %

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	12.00	12.00	12.00	12.00	—

REVENUES

Entrepreneurial Activities Fee	646,763	2,535,389	2,535,389	2,590,429	2.2 %
Entrepreneurial Activities Fund Revenues	646,763	2,535,389	2,535,389	2,590,429	2.2 %

INSTRUCTIONAL TELEVISION FUND

EXPENDITURES

Salaries and Wages	0	0	0	0	—
Employee Benefits	0	0	0	0	—
Instructional Television Fund Personnel Costs	0	0	0	0	—
Operating Expenses	1,491,447	1,378,278	1,378,278	1,378,278	—
Instructional Television Fund Expenditures	1,491,447	1,378,278	1,378,278	1,378,278	—

PERSONNEL

Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	11.00	11.00	11.00	9.00	-18.2 %

REVENUES

Miscellaneous Revenues	0	0	0	1,378,278	—
Instructional Television Fund Revenues	0	0	0	1,378,278	—

DEPARTMENT TOTALS

Total Expenditures	3,373,581,406	3,595,551,906	3,617,030,063	3,785,335,259	5.3 %
Total Full-Time Positions	0	0	0	0	—
Total Part-Time Positions	0	0	0	0	—
Total FTEs	24,764.54	25,387.32	25,387.32	25,489.64	0.4 %
Total Revenues	1,223,484,783	1,248,931,290	1,248,931,290	1,260,496,899	0.9 %

MCPS OPERATING BUDGETS FY90-FY27						
County Fiscal Year	Budgeted Enrollment	Total Budget	Per Pupil	County Funding	Per Pupil	County Funding As Percent of Total
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	\$3,595,551,906	\$22,484	\$2,338,642,338	\$14,624	65.0%
27	154,891	\$3,785,335,259	\$24,439	\$2,518,238,360	\$16,258	66.5%

Sources: Approved Operating Budgets and CE Recommended Budget

Note: Budgeted enrollment is the enrollment figure used during the development of that fiscal year's budget and includes Pre-K, special education Pre-K (PEP), Headstart, and K-12.

FY 2027 MONTGOMERY COUNTY PUBLIC SCHOOLS ORGANIZATION

