THE OPERATING FY 2028 Budget Guide

FINANCIAL MANAGEMENT
A DIVISION OF
Montgomery County Public Schools
UNLEASHING POTENTIAL
ROCKVILLE, MARYLAND

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VALUES

Learning
Respect
Relationships
Excellence
Equity

VISION

Future Ready
All students will graduate ready to thrive in a changing world—with the knowledge, skills, and confidence necessary to lead, adapt, and make a positive impact in their communities and beyond.

MISSION

To Unleash Potential
All students will receive a solid academic foundation, grounded in strong critical thinking skills, with opportunities to enhance and enrich their learning. All students will develop resilience, be adaptable, and have a lifelong passion for learning. All students will become effective communicators and collaborators predicated on meaningful relationships. All students will make a positive impact in their community and be ready for success in their personal and professional life.

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Rockville, Maryland 20850
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THE FISCAL YEAR 2028 OPERATING BUDGET GUIDE

INTRODUCTION

This Fiscal Year (FY) 2028 Operating Budget Guide has been created to provide a clear understanding of budget submission requirements, instructions, and available resources to support the budget development process for Montgomery County Public Schools (MCPS). Refer to the FY 2028 Operating Budget Calendar for key dates regarding operating budget submissions, events, and decisions.

Each office is required to submit the following components:

- budget submission worksheet and budget application input
- Mission Statement & Racial Equity and Social Justice (RESJ) statement, and
- Organizational chart.

All operating budget submissions will be developed using a zero-based budget approach and should reflect both the operational and programmatic needs of the departments and divisions in alignment with the MCPS Strategic Plan 2025-30.

It is critical that all required documentation be completed and submitted by the due dates listed below. It is expected that executive leadership will schedule time to meet with their units to review the budget submissions prior to the due date.

September 14, 2026		Chapter 5, Equity and Organizational Development Chapter 9, Financial Management Chapter 10, Community Engagement & Communications Chapter 11, Administration and Oversight
September 21, 2026		Chapter 2, School Leadership and Improvement Chapter 3, Teaching & Learning Chapter 8, Human Resources and Talent Management Chapter 7, District Operations – Transportation, Food & Nutrition Services, Materials Management
September 28, 2026		Chapter 1, Schools Chapter 4, Specialized Support Services Chapter 6, Technology Services Chapter 7, District Operations – Facilities Management

The Department of Management and Budget looks forward to working with each office to develop the FY 2028 operating budget request. For questions or assistance, please contact, Ms. Channen Paddyfote, director, Ms. Frances Frost, coordinator, Department of Management and Budget, or the assigned budget specialist.

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FY 2028 OPERATING BUDGET CALENDAR

DATE	ACTIVITY
July 9, 2026	Fiscal Year 2028 Operating Budget Kick-off Meeting
July through September 2025	Budget Specialists provide consultation and technical assistance to leadership and program office staff in budget preparation
September 14, 2026	**Budget Submissions due for:** **Chapter 5, Equity and Organizational Development** **Chapter 9, Financial Management** **Chapter 10, Community Engagement & Communications** **Chapter 11, Administration and Oversight**
September 21, 2026	**Budget Submissions due for:** **Chapter 2, School Leadership and Improvement** **Chapter 3, Teaching & Learning** **Chapter 8, Human Resources and Talent Management** **Chapter 7, District Operations – Transportation, Food & Nutrition Services, Materials Management**
September 28, 2026	**Budget Submissions due for:** **Chapter 1, Schools** **Chapter 4, Specialized Support Services** **Chapter 6, Technology Services** **Chapter 7, District Operations – Facilities Management**
December 16 2026	**Public Presentation of the FY 2028 Recommended Operating Budget**
December 2026 through January 2027	Sign-up period for speakers at Board of Education Public Hearings*
January 12, February 2, 8, 2027	Board of Education Operating Budget Work Sessions *(Session on February 8th will be held only if needed)*
January 15, 2027	Governor releases FY 2028 Recommended Operating Budget for State of Maryland
January 11, 21 and February 11, 2027	Board of Education Public Operating Budget Hearings *(Session on February 11th will be held only if needed)*
February 18, 2027	**Tentative Adoption of the FY 2028 Operating Budget**
February 28, 2027	Board of Education Budget Transmittal to County Executive/Council
March 15, 2027	County Executive Releases the FY 2028 Operating Budget Recommendations
April 2027	County Council Budget Public Hearings
April through May 2027	County Council/Education and Culture Committee Work Sessions
by June 1, 2027	County Council Budget Action on County's FY 2028 Operating Budget
June 17, 2027	**Final Adoption of the FY 2028 Operating Budget**

**Please check the Board of Education webpage in November 2026 for information about the sign-up period for the public hearings.*

FY 2028 Budget Submission Instructions

The FY 2028 Budget Submission should include the following documents:

1. Program Mission Summary (PMS) (one per chapter/division)
2. Racial Equity and Social Justice Statement (one per chapter/division)
3. Budget Submission Worksheets
4. Department Input Forms (through the MCPS budget application within Hub+)
5. Organizational Charts

Offices should work directly with their respective budget specialist during the submission process and submit all required documentation by the due dates on the budget calendar.

PREPARING/UPDATING THE PROGRAM MISSION SUMMARY and RACIAL EQUITY AND SOCIAL JUSTICE STATEMENT

Program Mission Summary

The Program Mission Summary (PMS) emphasizes MCPS' commitment to a budget that is aligned with system priorities that are data-driven and student-centered. It should include the following components:

- **Mission Statement:** One sentence that describes the focus and purpose of the office/division.
- **Overview of Major Functions:** Brief description of responsibilities and objectives of the office. Functions should reflect major categories or areas of work and demonstrate alignment with the Montgomery County Public Schools (MCPS) Strategic Plan.
- **Alignment to Strategic Plan:** An explanation of how the work of your office is aligned to the 2025–2030 Strategic Plan. This can be a standalone paragraph. Please refer to the MCPS Strategic Plan FY 2025-2030 for more information.

Racial Equity and Social Justice statement

Offices are expected to clearly describe how proposed initiatives, programs, or budget requests support equitable access, opportunities, resources, and outcomes for students and school communities in the Racial Equity and Social Justice (RESJ) statement.

Montgomery County Bill 44-20, unanimously enacted by the Montgomery County Council on December 1, 2020, requires the county executive to explain how each management initiative or program included in the annual recommended operating and capital budgets promotes racial equity and social justice. This requirement includes funding recommendations for the MCPS operating and capital budgets.

Racial Equity and Social Justice statements were first incorporated into the FY 2022 Board of Education Budget publication. Effective with the FY 2024 budget cycle, RESJ statements have been included in the annual Superintendent's Recommended Operating Budget and serve as an important component of the budget development process.

As with all parts of the budget submission, the PMS and RESJ statements should be reviewed and approved by the office chief/deputy chief prior to submission.

Submit the PMS and RESJ as a Microsoft Word document, utilizing track changes to indicate updates for FY 2028.

See **Appendix A** for style and format guidance to ensure consistency across the narratives.

For any content related questions regarding the Program Mission Summary or Racial Equity and Social Justice Statement, please contact Carly Thompson, executive director, Division of Financial Management.

PREPARING BUDGET SUBMISSION WORKSHEET & DEPARTMENT INPUT FORMS (MCPS Budget Application)

All operating budget submissions will be developed using a zero-based budget approach, incorporating a same service budget and new budget requests. The *same services budget* assumes that the office is conducting the same or similar operations and services as in the current year, with the same operating budget. *Any new programs or initiatives, or enhancements to the work*, may be proposed using the Initiative Application Form.

Offices will complete a Budget Submission worksheet and enter budget information electronically in the budget application within MCPS budget application within Hub+ for their same services budget.

Budget Submission worksheet
More detailed information on inputting information on the worksheets is included on the "Instructions" tab in the worksheet. Offices should complete this worksheet, prior to inputting information in the budget application within Hub+. Worksheets should remain in the chapter google budget submission folder.

MCPS Budget Application within Hub+
A link to a training video will be provided to the office staff assigned to complete the budget submission.

Information for the department budget submission in the MCPS budget application within Hub+ is entered into two forms: the Non-Position and Position Department Input forms. Reference **Appendix B** and **Appendix C** for instructions to complete the input forms.

Same Services Budget Submission

The "same services budget" should be budget neutral, or less than the current year budget. Budget changes due to rate changes and changes in schools or spaces are the only allowable possible increase in the Same Services review.

For each item, offices will designate the expense category that aligns with the purpose for the expense:

- Core School Operations
- Operational/Administrative
- Policy/Law – Dept of ED; federal law
- Policy/Law- Maryland State Department of Educations (MSDE), Code of Maryland Regulations (COMAR), Maryland state law
- Policy/Law- MCPS, Board of Education (BOE), Montgomery County
- Blueprint for Maryland's Future
- Contractual Commitment
- Union Negotiated Agreement
- Discretionary Program/Activity

More details on each category are included in the Instructions tab of the Budget Submission worksheet.

The budget submission worksheet and the Department Input forms provide the current budget in detail by Fund, Organization, Function, Location, State Category, Natural Account, Object, and Project.

The worksheet and input forms include columns for offices to reflect the proposed budget changes, according to the purposes and guidelines as explained below.

Law & Policy Requirements

Adjustments entered in this column reflects changes or updates required for compliance with MCPS policies, Maryland State Department of Education (MSDE) policies, or federal or Maryland law. Cite the relevant policy/law in the Justification/Additional Details column.

Blueprint Requirements

Adjustments entered in this column reflects changes or updates required for compliance with Blueprint for Maryland's Future. Cite the relevant requirement or rule in the Justification/Additional Details column.

Grant/Enterprise Changes & Shifts

Adjustments entered in this column should reflect the following:

- Changes in budgeted grant expenditures that align with anticipated revenue, such as funding realignments, revenue increases/decreases, and/or shifts from grant to local or from local to grant.
- Changes in enterprise fund expenditures that align with anticipated revenue, such as funding realignments and revenue increases/decreases.

Enrollment Growth

Entries in this column should reflect necessary changes based on student enrollment changes (increase or decrease).

New Schools/Space

Entries in this column should reflect necessary changes based on the opening of a new school, closing of a school, moving of a school, or additional or decreased building space. Include the impacted school(s) in the justifications.

Rate Change (Non-Positions Only)

Entries in this column should reflect changes necessary to accommodate rate changes for existing services, such as utilities and local travel mileage reimbursement. The amounts entered in this column should be for the additional cost to provide the exact same services provided in the prior year.

Discretionary Adjustments

Entries in this column should reflect resources proposed for a budget-neutral realignment, which results in no financial impact on the bottom-line budget. Any changes that are approved as a temporary budget adjustment after the budget orientation, and/or before this document is submitted, should be shown in this column if the change is to move forward for approval during the FY 2028 Operating Budget process.

Additional Details Regarding Changes

It is critical that specific and detailed descriptions are entered to explain the intended use of the proposed FY 2028 budgeted funds. Robust descriptions provide the Department of Management and Budget with information to provide the most effective and efficient support during the budget development and financial monitoring processes.

In the appropriate columns, offices should provide a justification, or explanation, of current spending, as well as additional details for any changes in spending.

Major Objects of Expenditure

All budgeted accounts are assigned to an object of expenditure:

- Object 01 - Positions Salaries & Non-position/Temporary Part-time Salaries
- Object 02 - Consultants and Other Contractual Services
- Object 03 - Supplies and Materials

- Object 04 - Other
- Object 05 - Equipment

Position Salaries (Object 01)

Position Salary accounts are budgeted for permanent full- or part-time positions (listed as a full-time equivalency (FTE)), whether currently filled or vacant.

Offices may submit a proposed realignment to reconstitute a full-time equivalent (FTE) position for another position of an equivalent grade. An office should discuss any of the following preferred position realignments with the superintendent prior to budget submission:

- a realignment of a higher salaried vacant 1.0 FTE position for 1.0 FTE or equivalent FTE of a lower salaried vacant position, or
- a realignment of non-position dollars to create a new position.

With any position realignment, sufficient dollars must be realigned to fund the employee salary and benefit costs of the position(s) requested, and the realignment must be budget neutral. Additional information is provided on the Department Input Form Submission instructions (**Appendix B**), and the *Employee Benefits* section on page 8.

Change of position grade: Position realignments to change the grade of an existing MCPS position are not permitted as part of this process. To change the grade of a position, the request must follow the reclassification process.

New positions: To budget for a new position, the job code and job description need to be approved and created. Please work with the Division of Human Resources and Talent Development to obtain this information and include the proposed new position in the budget submission.

Non-Position/Temporary Part-time (Other) Salaries (Object 01)

Non-position/other salary accounts are budgeted to pay for temporary part-time salaries, substitute teachers, stipends, overtime, etc. The justification for each "other salaries" line item request must explain the purpose of the temporary work and list the appropriate rates of pay and anticipated number of hours of part-time/temporary work.

Use the rates of pay outlined in **Appendix F** and salary tables in **Appendix G** for all salary calculations.

Consultants and Other Contractual Services (Object 02)

A contractual item is an arrangement for services to be performed by a business, agency, or an individual who is *not* an MCPS employee. What constitutes a consultant service versus a contractual service is defined in MCPS Regulation DJA-RA, *Procurement of Equipment, Supplies, and Services* as follows:

- *Consultant service contracts* (a) require professional or technical advice or service; (b) are labor intensive; (c) may be performed under the supervision of an MCPS employee; (d) may include personal service contracts; and (e) include, but are not limited to, educational survey and research activities, and educational/management consulting.

- *Product-oriented service contracts* (a) require the delivery and/or maintenance of an output or product; for example, a report, an analysis, a curriculum manual, or a data processing program or maintenance service of MCPS equipment or software; (b) may be, but are not necessarily labor intensive; and (c) are not performed under the supervision of an MCPS employee.

It is important for the budget submission to be clear about contractual services. Units must review consultant and/or contractual accounts to make sure that the current budget accurately reflects how funds are used. All current and proposed requests for contractual services will be reviewed carefully by the Departments of Management and Budget and Procurement.

See Procurement Guidelines in **Appendix F** for information regarding dollar amounts for approval.

Supplies and Materials (Object 03)

Supplies and Materials include all equipment and supply items *individually* costing $999 or less. Supply and material funds may need to be adjusted with any realignments of personnel within and between offices/departments.

Additionally, consider adding funding for a workstation and computer, if necessary, for any new central office position. Refer to the Furniture and Equipment section of **Appendix F** for estimated costs.

Inflation: Additional costs as a result of inflation for items such as textbooks, media centers, and instructional materials should not be included in the budget submission. These adjustments will be calculated by the Department of Management and Budget.

Other (Object 04)

Items budgeted under "other" include: local travel, subscriptions, dues, registrations and fees, and utility costs. Provide explanations for each item in the justification column, including such details as relevant organizations or conferences for dues and registration, how local travel funds are used and an estimate of miles traveled (local travel funds are to reimburse employees for mileage expenses incurred as part of performing their normal work responsibilities) and staff included in these costs.

Budgets for grant-supported programs and enterprise funds include employee benefit costs that are shown under "Other" (Object 04). Use the information provided in **Appendix F** to calculate employee benefit costs associated with the salaries of employees in these programs.

Equipment (Object 05)

Equipment includes all equipment items that *individually* cost $1,000 or more. These items are categorized as: additional, replacement, or lease/purchase equipment.

Additional/Replacement Equipment

In compliance with MCPS capitalization policies, all individual equipment purchases must be reported either as **capitalized equipment** (individual items costing $5,000 or more) or **non-capitalized equipment** (individual items costing $1,000 to $4,999).

The MCPS accounting structure provides for this distinction and offices should review their current budget to verify compliance with this structure, as listed in the following table:

Account #	Type of Equipment Purchase
505011	Non-capitalized equipment
505040	Capitalized Equipment-Additional
505050	Capitalized Equipment-Replacement

Itemize additional or replacement furniture and equipment purchases in the justification columns. Written estimates may be obtained from the Department of Materials Management and included as part of the budget submission.

Lease/Purchase Equipment:

Account #	Type of Equipment Purchase
505060	Lease/Purchase

The lease/purchase account is used to finance over time major equipment purchases (typically costing $15,000 or more), such as copiers and plant equipment (3 years); computer systems/software, communications/security systems (4 years); and buses, trucks, and maintenance vehicles (6 years). Items that will *continue* to be leased/purchased for FY 2028, as well as *new/proposed* leases/purchases, should be detailed on the Lease/Purchase Schedule Form included in the Budget Submission worksheet. A sample form is provided in **Appendix E**. Any additional information that is necessary to justify a request should be included as part of the budget submission.

Employee Benefit Adjustments

Employee benefits must be calculated for all position and non-position salary account budget changes requested based upon the employee association as listed in the Employee Benefits table.

Bargaining Unit	Sub Objects	Rate
Montgomery County Association of Administrators and Principals (MCAAP)	001-016	23.55%
Montgomery County Business and Operations Administrators (MCBOA)	017	27.75%
Montgomery County Education Association (MCEA)	018-039	30.72%
Service Employee International Union (SEIU)	040-079	48.96%
Temporary Part-Time Salaries		7.65%
Partial FTE (e.g. change from 1.0 FTE to 0.5 FTE or 0.5 FTE to 1.0 FTE)		13.32%

**For additional information regarding benefit calculations on partial FTE increases or reductions, please contact your budget specialist.*

Each of the sections listed above under Proposed Budget Changes has a column designated for benefit adjustments.

Budgeted funds for employee benefits are <u>not</u> reflected in each office budget, but are added to the budget of the Division of Financial Management. Budgeting for employee benefits for grants and enterprise funds is described below.

Supported Enterprise Funds and Grant Projects

Enterprise Funds

In order to develop budget requests for enterprise funds, offices should first identify the level of anticipated revenue in the fund and determine whether any additional appropriation is needed to cover the anticipated revenue changes. Anticipated revenue and expenditures within a particular fund should be equal.

If the following year anticipated revenue is greater than the current year's revenue amount, costs should be increased an equivalent amount to provide the same services. Examples of changes to costs may include costs of salaries, benefits, enrollment growth, inflation, and the make-up of any projected deficits in the current year.

Grant Projects

Funding for grant supported activities that is awarded to MCPS from year to year (e.g. Title I, Part A grant funding) and is expected to continue (typically federal or state funded programs), is considered "Budgeted Grants." MCPS anticipates receiving this funding annually and includes a budget for the activities that take place under the relative grant in Table 3 of the MCPS Operating Budget.

As grant regulations, funding, and/or activities change, this may require adjustments to the MCPS budget for a particular grant. For planning purposes, offices may consider realigning budgeted grant funding to match the current operating year grant allocation more closely. An analysis of the grant funding over the last few years is useful for evaluating whether any changes in grant revenue may be required. Changes to the budget for a grant should be reflected in the Grant/Enterprise Changes & Shifts column in the Department Input Forms.

The Department of Management and Budget will be in contact with offices to obtain updated information on anticipated grant funding in early to mid-November as the proposed grant revenue is being finalized for the Superintendent's Recommended Budget. Please contact the office's budget specialist as needed for assistance with the development and adjustment of MCPS grant budgets.

Employee Benefits (grants): If adjustments to the budgeted benefits are required, refer to **Appendix F** for updated benefit rates for grants, as these rates differ from the benefit rates for regular operating funds. The office may alternatively choose to use average benefit rates based on historical trends of benefit expenditures for that specific grant. Offices/departments also should consider the impact of anticipated negotiated salary increases when reviewing grant realignments.

NEW REQUESTS: INITIATIVE APPLICATION FORM

Any new needs or initiatives requiring additional budgetary resources should be submitted on the Initiative Application Form worksheet. This form will allow the district to ensure any new initiative started in the district is aligned to a strategic priority, has measurable goals that will be tracked, and is meeting a specific need of the district. See **Appendix D** for sample worksheet. Offices will find a blank form in their chapter google budget submission folder, or may contact their budget specialist.

UPDATING THE ORGANIZATIONAL CHARTS

Current organizational charts from the FY 2027 Operating Budget should be updated to reflect:

- Any *approved* organizational changes
- If there are no changes to the organizational chart, include a signed copy of the current chart noting "no changes" with the budget submission.

The Operating

FY 2028

Budget Guide
APPENDICES

MCPS WRITING STYLE AND FORMAT GUIDE

(Refer to MCPS Style Guide for additional information)

Numbers

	Write it as…	
Dollars	$3.0 million	• No space after the dollar sign
Percentage	2.0 percent	• Do not use the percent sign (%) • Write out the word percent
Numbers less than a whole	0.4 percent	• Include a leading zero
Fiscal Years	FY 2025, FY 2026	• Space between FY and the year
1-10	One, two, three…	• Write out numbers one through ten
11+	11, 12, 13….1000	• Use numerals for 11 and up

Capitalization & Punctuation

- In referring to a program or project, such as the Title I Program, the words “Program,” and “Project” are uppercase
- Except when saying “Maryland State…” or “Virginia State…”, “federal” and “state” are lowercase
- Capitalize all organization and proper names, e.g., County Council. Do not capitalize generic titles such as county executive.
- When listing items, use a comma after the last item and before the “and”–Learning, Accountability, and Results.

Terminology

Use…	Don’t use…
• multiyear	• multi-year
• systemwide	• system-wide
• school-based	• school based
• relocatables	• portable classrooms
• Algebra 2	• Algebra II
• Title IV	• Title 4
• Website; webpage	• web site; web page

- Acronyms are used only if the name is to be repeated. For the first time, write out what the acronym stands for, followed by the acronym in parentheses

School Names & Grades

- Use full name of school: ex. William B. Gibbs Jr., not: Gibbs
- Grades: Prekindergarten, Grade 5, fifth grade, grades 3–5
- Capitalization of school level: DuFief Elementary School but DuFief and Stone Mill elementary schools

HUB+ Department Input Form Submission Instructions (Non-Position & Position form)

1	FY26 Actual	FY 2026 actual expenditures are pre-populated in the Non-Position Accounts Input form. You may see accounts in the Non-Position Input form with FY 2026 actuals, but no FY 2027 Department Budget. Please review these accounts to determine if budget realignments are necessary. *The Position Accounts Input form does not show actual expenditures.*
2	FY27 Summary Total	Approved FY 2027 Operating Budget from the Board of Education.
3	FY27 Base Changes	Includes all base changes that were approved for the FY 2027 Operating Budget after publication.
4	FY27 Baseline	Reflects the FY 2027 Operating Budget, including approved base changes.
5	FY27 Department Budget	Reflects the rollover of the FY 2027 Operating Budget, including approved base changes.
6	Law/Policy Requirements	Adjustments entered in this column reflects changes or updates required for compliance with MCPS policies, MSDE policies, or Maryland law
7	Blueprint Requirement	Adjustments entered in this column reflects changes or updates required for compliance with Blueprint for Maryland's Future
8	Grant/Enterprise Changes & Shifts	Adjustments entered in this column should reflect the following: Changes in budgeted grant funding that are a result of anticipated grant revenue increases/decreases, required shifts of funds from a grant project to the local operating budget, or from the local operating budget to a grant project. Adjustments to budgeted Enterprise funds also should be reflected in this column. Adjustments to benefits in budgeted grants and enterprise funds should be entered in the specific benefit account rows for the project/fund, and not in the relative salary account Benefit Amount column. NOTE: When changing the department input form point of view (POV) to align with the budget you want to review/update in the budget application, you need to enter the future (development) year project value to see the amounts for the budgeted grant. i.e. FY26=00600, FY27=00700
9	Enrollment Growth	Adjustments entered in these columns should reflect funds requested to accommodate projected enrollment changes.
10	New Schools/Space	Adjustments entered in these columns should reflect funds requested to accommodate the opening of a new school, closing of a school, moving of a school, or additional or decreased building space
11	Rate Change (Non-Position Form Only)	Adjustments entered in this column should reflect rate changes for existing services, such as utilities and local travel mileage reimbursement. The amounts entered in this column should be for the addition or reduction in cost to provide **the exact same services** provided in the prior year.
12	Discretionary Adjustments	Realignment of funds is used to redistribute budgeted resources to meet strategic needs and priorities with no net change to the bottom line.
13	FY28 Total Budget	The columns in this section reflect the FY28 requested budget, which is the sum of the FY27 budget plus the entries made in sections detailed above.

Realignments Involving Positions

1) Creation of a new position through a realignment of funds from a non-position account (ex: supplies):
   The realignment of funds between the position and non-position components, including adjustments to employee benefits, must offset/net to zero.
2) Creation of a new position through a realignment of funds from an existing, vacant position:
   The realignment of funds from or to a position account must be based on new hire rates, not budgeted salary rates. These realignments also need to include required adjustments to employee benefits. The total adjustment between all components must offset/net to zero. As a result of this realignment, if budgeted funds remain in an account with zero FTEs, it will be reconciled by the Department of Management and Budget.

Please refer to the Budget Guide Budget Rates, Appendix E or Salary Tables, Appendix F for calculating rates for positions. Record required adjustments to employee benefits in the appropriate Benefits Amounts column.

NOTE: Position realignments to change the grade of an existing MCPS position are not permitted as part of this process. To change the grade of a position, the request must follow the reclassification

Employee Benefits

Employee Benefit Rates for Position Salaries	If increasing or decreasing partial FTEs and the position will remain a 0.5 FTE or higher, apply a benefit rate of 13.14% to the salary change amount.
Employee Benefit Rates for Non-Position Salaries	For adjustments to non-position salary accounts, such as supporting services part-time salaries, substitute teacher salaries, stipends, etc., apply a benefit factor of 7.65% for FICA.

Union	Position Account Sub Objects	Job Codes
MCAAP	001 002 004 006 010 011 012 015 016	0100-0699
MCBOA	017	0700-0799
MCEA	018 019 020 021 022 024 025 031 032	0800-1XXX
SEIU	040 - 079	4XXX-9XXX

Employee Benefit Rates by Union are provided in Appendix E, Budget Rates

Other Notes

1) Use the point-of-view options at the top of the window to view data for different chart of account combinations (fund, organization, function, location, project).
2) Refer to Appendix C for screenshots of the Department User Input forms for Non-Position and Position Accounts (two separate forms).
3) The Department Input Forms have the capability for end-users to attach supporting documentation to specific cells in the forms. After clicking in the selected cell, right-click and select "Attachments" in the dropdown menu. A pop-up screen will appear, and you can select files to upload. If you do upload attachments to a cell, please indicate this in the justification column.
4) The budget system forms can be exported to Microsoft Excel by right-clicking anywhere in the body of the form. Scroll to and select spreadsheet export. When the Spreadsheet Export window appears, click Export. If using Google Chrome, the file should appear in the downloads bar or folder.

Department Input Form Screenshots

Input Department - Non Position Accounts

Save | Refresh | Actions ▾ | Complete | Pr

Fund: 01 - General Fund | Organization | Function: 00000 - Default Function | Location: 000 - Default Location | Project: 000000-Default Project

		FY26	FY27	FY27	FY27	FY28	FY28		FY28		FY28		FY28		FY28		FY28		FY28		FY28
		YTD	Summary	Base	Base	Department	Department		Department		Department		Department		Department		Department		Department		Department
		Actual 1	Total Budget 2	Base Changes 3	Baseline 4	Budget 5	Law/Policy 6		Blueprint 7		Grant/Enterprise Changes & Shifts 8		Enrollment Growth 9		New Schools/Space 10		Rate Change 11		Discretionary Adjustments 12		Total Budget 13
		Amount($)	Total Amount($)	Amount($)	Total Amount($)	Amount($)	Amount($)	Benefit Amount($)	Amount(	Benefit Amount(	Amount($)	Benefit Amount($)	Amount($)	Benefit Amount($)	Amount($)	Benefit Amount($)	Amount($)	Benefit Amount($)	Amount($)	Benefit Amount($)	Total Amount($)
C01	501082-Professional Part Time		0		0																
	502001-Consultant		0		0																
	502002-Contractual Services	6,698	16,712		16,712																
Total		6,698	16,712		16,712																

Department-Position Accounts

Fund: 01 - General Fund | Organization | Function: 00000 - Default Function | Location: 000 - Default Location | Project: 000000-Default Project

			FY27		FY27		FY27		FY28		FY28			FY28			FY28			FY28			FY28			FY28			FY28	
***No column 1 for prior year actuals or column 11 for rate change.**			Summary 2		Base 3		Base 4		Department 5		Department 6			Department 7			Department 8			Department 9			Department 10			Department 12			Department 13	
			Total Budget		Base		Baseline		Budget		Law/Policy			Blueprint			Grant/Enterprise Changes & Shifts			Enrollment Growth			New Schools/Space			Discretionary Adjustments			Total Budget	
			FTE count	Total Amount($)	FTE count	Amour	FTE count	Total Amount(	FTE count	Amount(	FTE count	Amount(	Benefit Amount($)	FTE count	Amount(	Benefit Amount(	FTE count	Amount($)	Benefit Amount($)	FTE count	Amount($)	Benefit Amount($)	FTE count	Amount($)	Benefit Amount($)	FTE count	Amount(	Benefit Amount($	FTE count	Total Amount($)
C01	501004-Supervisor	J0665-Supervisor	1.0000	153,970			1.0000	153,970																						
	501006-Coordinator	J0659-Coordinator	0.0000	0			0.0000	0																						
		J0660-Coordinator	0.0000	0			0.0000	0																						
	501019-Other Specialist	J0812-Evaluation Specialist	4.0000	567,122			4.0000	567,122																						
	501048-Clerical	J4050-Office Assistant IV	0.0000	0			0.0000	0																						
	501049-Staff Aide	J5600-Logistics Support Spclst	1.0000	137,620			1.0000	137,620																						
		J5961-Evaluation Support Spec	0.0000	0			0.0000	0																						
	501050-Technical	J5000-Data Integration Spec	1.0000	134,927			1.0000	134,927																						
		J5280-Technical Analyst	0.0000	0			0.0000	0																						
Total		Formula Label	7.0000	993,639			7.0000	993,639																						

Montgomery County Public Schools
UNLEASHING POTENTIAL

Initiative Application Form

This document will allow the district to ensure any new initiative started in the district is aligned to a strategic priority, has measurable goals that will be tracked, and is meeting a specific need of the district.

Initiative Name	
Date	
Proposed by:	

Initiative Lead *Who is responsible for this initiative?*

Strategic Goal Alignment
Which of the district's strategic goals or priorities does this initiative support?

Initiative Description
Provide a short description of the initiative. How does this initiative work?

District Need Addressed
What need in the district does this program address? Provide a short explanation of the need that this initiative is designed to meet.

Overlapping Programs
Are there other programs or initiatives that serve a similar need? If so, what makes this initiative different than the others? Should the district keep those other initiatives?

Objectives
What is this initiative designed to achieve? Provide a goal or short list of goals that this initiative is designed to achieve.

1.	
2.	
3.	

Target Populations and Size

Who is this initiative meant to support? Include the intended beneficiaries of this initiative as well as the estimated number of impacted individuals.

School / Offices Affected

Where will this initiative take place? List the school levels, specific school sites, and/or offices that this initiative will impact.

Draft Definition(s) of Success

Please include how you will know if this program is successful and how you propose to measure this. Definitions should be Specific, Measurable, Achievable, Relevant, and Time-bound.

1.	
2.	
3.	

Data Source(s)

List the data sources you will use to measure success for this program, including any assessments, demographic data, and qualitative data.

External Partner(s)

If applicable, list any parties outside of the district who will be involved with the initiative, including points of contact and the role the partner will play.

Resource Overview

Provide a short list of the resources you expect the initiative to require, divided in the appropriate areas below. Add additional lines, if needed, or attach spreadsheet of associated costs.

Start-up costs:	
Item	*Cost (Amount)*
Total Start-up Costs	**$ 0000.00**
Ongoing costs:	
Item	*Cost (Amount)*
Total On-going Costs	**$ 0000.00**

Current Staff Supporting Initiative
Full-Time
Part-Time

___

Approved by:

___

Superintendent/ Chief / or Designee

APPENDIX E

LEASE/PURCHASE SCHEDULE

Lease/Purchase Account #: 505060

CURRENT LEASE/ PURCHASE ITEM	FISCAL YEAR PURCHASED	TOTAL PURCHASE PRICE	TERM OF LEASE (Yrs.)	YRS. REMAIN.	LEASE PERIOD FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Example 1	FY 2021	$ 150,000	6 years	1 yr	$ 55,000						
Example 2	FY 2022	$ 160,000	6 years	2 yrs	$ 40,000	$ 40,000					
Example 3	FY 2023	$ 150,000	6 years	3 yrs	$ 30,000	$ 30,000	$ 30,000				
Example 4	FY 2024	$ 120,000	6 years	4 yrs	$ 20,000	$ 20,000	$ 20,000	$ 20,000			
Example 5	FY 2025	$ 60,000	6 years	5 yrs	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000		
**Example 6*	FY 2026	*$ 60,000*	6 years	6 yrs	*$ 10,000*	*$ 10,000*	*$ 10,000*	*$ 10,000*	*$ 10,000*	*$ 10,000*	
Total Current Lease/Purchase Payments					**165,000**	**110,000**	**70,000**	**40,000**	**20,000**	**10,000**	**-**
FY 2027 Current Budget (enter amount from budget resource worksheet page)					**165,000**						
Funds Available for FY 2028 Purchases						**55,000**					

FY 2028 New Lease/Purchase:											
Example 7	FY 2027	$ 330,000	6 years	New		$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000	$ 55,000
						$ 445					
Total New Purchases						**$ 55,445**	**$ 55,000**	**$55,000**	**$55,000**	**$55,000**	**$55,000**

FY 2028 Budget Request (Current Lease/Purchase + New Lease Purchase)	**$ 165,445**	
FY 2027 Budget	**$ 165,000**	(formula; amount from above)
Net Changes to the FY 2027 Budget	**$445**	(If the lease schedule results in a net change to the budget, please explain how funds will be realigned from other areas in the realignment column on the budget resource worksheet. If a realignment is not possible to cover an increase, review the criteria for rate change to determine if the increase aligns with that type of budget change.)

Under Examples 1 - 5, please overwrite estimated payment amounts from prior lease purchase schedules with actual amounts.
***Under Example 6, Italicize the estimated lease/purchase amounts for current fiscal year until the actual payment amounts are known.**

FY 2028 BUDGET RATES

A: Position Rates ***(See next page for rates to calculate benefits costs)***

Description	Salary	Benefits	Total	Notes
Teacher, Regular Education - BA, Step 5 (10-month)	$ 72,878	$ 22,388	$ 95,266	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Teacher, Special Education - BA, Step 6 (10-month)	$ 74,721	$ 22,954	$ 97,675	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Teacher, ESOL - BA, Step 6 (10-month)	$ 74,721	$ 22,954	$ 97,675	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Speech Pathologist - MA/MEQ, Step 12 (10-month)	$ 101,941	$ 31,316	$ 133,257	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Speech Pathologist - MA/MEQ, Step 12 (10-month/20 SE days) (Speech and Language Programs/Full-time Only)	$ 112,397	$ 34,528	$ 146,925	Based on FY 2027 Salary Schedule (Appendix F) + $10,456 SE + benefits @ 30.72%
Occupational Therapist/Physical Therapist - MA/MEQ, Step 8 (10-month)	$ 88,997	$ 27,340	$ 116,337	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Counselor, Elementary - MA/MEQ, Step 8 (10-month/15 SE days)	$ 95,843	$ 29,443	$ 125,286	Based on FY 2027 Salary Schedule (Appendix F) + $6,846 SE + benefits @ 30.72%
Counselor, Secondary- MA/MEQ, Step 8 (10-month/21.5 SE days)	$ 98,810	$ 30,354	$ 129,164	Based on FY 2027 Salary Schedule (Appendix F) + $9,813 SE + benefits @ 30.72%
Pupil Personnel Worker - MA/MEQ, Step 9 (12-month)	$ 108,162	$ 33,227	$ 141,389	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Psychologist/Social Worker - MA/MEQ, Step 7 (12-month)	$ 101,115	$ 31,063	$ 132,178	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Instructional Specialist - MA/MEQ, Step 15 (12-month)	$ 131,797	$ 40,488	$ 172,285	Based on FY 2027 Salary Schedule (Appendix F) + benefits @ 30.72%
Paraeducator (General and Special Education)				
Level I, Grades 13 - 14, Step 3 (6600, 6603, 6604, 6606, 6608, 6551, 6701)	$ 43,291	$ 21,195	$ 64,486	Based on FY 2027 Salary Schedule for grades 14, 16, 18 (Appendix F) + benefits @ 48.96%
Level II, Grades 15 - 16, Step 3 (6605, 6609, 6450, 6552, 6554, 6700)	$ 47,599	$ 23,304	$ 70,903	(Salaries shown are based on 1,584 annual work hours for all job codes, except Job Code 6700, which is
Level III, Grades 17 - 18, Step 5 (6553)	$ 56,881	$ 27,849	$ 84,730	based on 1,600 annual work hours.)
SEIU Position Grades 6 - 10, Step 1				Use FY 2027 Salary Schedule to calculate salary rate (Appendix F) + benefits @ 48.96%
SEIU Position Grades 11 - 17, Step 3 (except bus operators@ Grade 13, Step 4)				Use FY 2027 Salary Schedule to calculate salary rate (Appendix F) + benefits @ 48.96%
SEIU Positions Grades 18 - 27, Step 5				Use FY 2027 Salary Schedule to calculate salary rate (Appendix F) + benefits @ 48.96%
MCAAP Grades M - Q , Step 7				Use FY 2027 Salary Schedule to calculate salary rate (Appendix F) + benefits @ 23.55%
MCBOA Grades G - K, Step 7				Use FY 2027 Salary Schedule to calculate salary rate (Appendix F) + benefits @ 27.75%

Note: For additional information, refer to website for job descriptions and grades https://www2.montgomeryschoolsmd.org/departments/personnel/classification/

Adding additional FTE/hours to existing, partial FTE position (i.e. changing secretary position from 0.5 to 1.0)	Use salary differential x 13.32% for benefits (only additional MCPS retirement, FICA and Workers compensation). Budget only 7.65% for FICA for FTEs less than 0.5.

FY 2028 BUDGET RATES

A: Position Rates continued

Positions Eligible for Summer Employment Supplement

Description	Job Code	No. of Days*
Consulting Teachers	1008	20
Content Specialist, Middle School	1028	20
Counselors, Elementary	1049	15
Counselors, Secondary	1051	21.5
Counselors, Other	1045	21.5
Elementary Program Specialists, Preschool Education Program (Full-Time Only)	1024	20
InterACT Teachers	1034	10
InterACT Speech Pathologists	1035	10
Media Specialists	1052	10
Psychologists (10-month)	1042	20
Reading Specialists, Elementary	1033	8
Resource Counselors, High School	1055	31.5
Resource Counselors, Middle School	1055	26.5
Resource Teachers	Various	20
Special Education Secondary Program Specialist	1064	20
Social Workers (10-month)	1068	20
Speech Pathologists, Speech and Language Programs (Full-time Only)	1035	20
Staff Development Teachers	1009	15
Team Leaders, Elementary	Various	3
Team Leaders, Middle School	1027	10

Summer Employment assignments shall be paid at the employee's hourly rate (Annual Salary divided by 1,560; the number of hours paid in a 195-day school year)

Benefits should also be calculated on the additional salary for the summer assignment to determine total summer days cost (See benefits rates below)

*Number of days for a 1.0 FTE. If the position is less than 1.0 FTE, the number of days should be pro-rated based on the actual FTE.

Employee Benefits Rates for Tax-Supported Positions (locally funded):	**Rates**	
MCAAP Position	23.55%	
MCBOA Position	27.75%	
MCEA Position	30.72%	
SEIU Position	48.96%	
Temporary Part-time Salaries	7.65%	Example: professional and supporting services part-time salaries, stipends, substitutes, etc.
Partial FTE Adjustment	13.32%	Example: 0.5 FTE position increased to 0.75 FTE.

Employee Benefits for Grants:	**Rates**	***Benefits for grants must be broken out into separate accounts using the calculations shown below***
FICA (account # 02.xxxxx.xxx.12.504014)	7.65%	Total budgeted position salaries times percentage.
Retirement (account # 02.xxxxx.xxx.12.504016)	21.85%	Total budgeted position salaries times percentage.
Employee Benefit Plan (EBP) (account # 02.xxxxx.xxx.12.504015)	$20,928	Employee headcount for the grant times amount.
Unemployment (account # 02.xxxxx.xxx.12.504018)	$8.50	Employee headcount for the grant times amount.
Workers Compensation (account # 02.xxxxx.xxx.12.504013)	0.4%	Total budgeted positions salaries times percentage.

Contact your budget specialist for position rates that are split-funded (both local and grant).

FY 2028 BUDGET RATES

B: Rates for ADDING New Part-time Salaries

Note: Add 7.65% for benefits (FICA) for all NEW part-time salaries amounts

Description	Rates	Notes
Substitutes: Rates listed are per day, except where indicated as hourly rate (per FY 2027 salary schedule)		
Short-term - Certificated	$170.69	
Short-term - Non-Certificated with BA Degree	$160.49	
Short-term - Non-Certificated	$151.41	For each new classroom teacher position, budget $1,666 for 11 substitute days, plus benefits.
Long-term - Certificated	$243.13	
Long-term - Non-Certificated with BA Degree	$229.11	
Long-term - Non-Certificated	$216.14	
Long-term - Certificated, +45 days in single assignment	$267.44	For each new special education paraeducator position, budget $1,932 for 11 substitute days, plus benefits.
Long-term - Non-Certificated with BA Degree, +45 days in single assignment	$252.03	
Long-term - Non-Certificated, +45 days in single assignment	$237.75	
Special Education Paraeducator Substitutes (hourly rate)	$23.42	
Interim Instructional Services Teacher - Certificated (hourly rate)	$39.06	
Interim Instructional Services Teacher - Non-Certificated (hourly rate)	$37.12	
Extracurricular Activities Stipends (Class I)/After-school Programs for Students (Including Homework Clubs and Mentoring)	$18.00	Per MCEA FY 2023-2027 contract
MCEA Training Stipends - Paid for training activities outside of the regular duty day		
Tier 1 (Required Training) - Attendee and Trainer	$64.23	Approximate average hourly rate (based on employees' salary divided by 1,560 hours)
Tier 2 (Skill Enhancement) - Trainer	$30.00	Per MCEA FY 2023-2027 contract
Tier 2 (Skill Enhancement) - Attendees	$20.00	
Other MCEA Compensation:		
Summer In-Service, Curriculum/Program Development (non-teaching)	$25.00	
Summer School w/students/Student Assessments	$64.23	Approximate average hourly rate (based on employees' salary divided by 1,560 hours)
SEIU Training Stipends		
Tier 2 (Skill Enhancement) - Attendee on No Work, No Pay days	$20.00	Per SEIU FY 2023-2026 contract
Supporting Services Training Corps Members (OHRD-sponsored training):		
Trainer	$30.00	
Trainer Planning	$30.00	
Training Attendees (or training of trainers)	$20.00	

For other rates of pay, refer to memoranda *Pay Rates Guidelines for Employees Hired into Substitute or Temporary Part-time Positions* from the Department of Employee and Retiree Services

C. Furniture and Equipment

Description	Est. Costs	Notes
Office Desk, L-shaped *	$2,305	
Teacher Desk *	$1,800	
Chair, Desk *	$500	For new central office positions, consider the need to add funding for additional furniture and equipment.
Bookcase, 5-shelf *	$1,265	
File Cabinet (2-drawer, lateral without laminate top, 36" wide) *	$525	**Current FY26 rates for planning purposes only; contact Procurement for FY27 rates.*
Desktop Computer (includes monitor and soundbar)	$1,314	
Laptop Computer	$1,066	

FY 2028 BUDGET RATES

D: Transportation and Travel		
Description	**Rates**	**Notes**
Enterprise Fund Field Trips, Budgeted Trips During School Year & Summer		**All trips have a mandatory 10-mile minimum mileage charge.**
Labor	$44.00	Field trips and other reimbursable transportation. Rates can be used for planning purposes only
Mileage	$2.50	Activity buses, interscholastic sports, and outdoor education
Local Mileage Reimbursement	$0.725	Source: Internal Revenue Service
Overnight Travel Meals and Incidentals Expense	Various	Based on estimated actual cost

E: Facilities		
Rental:	**Full-Day Rates**	**Notes**
University System of Maryland at Shady Grove:		Conference & Events Service (301)738-6349 https://shadygrove.umd.edu/room-rental-rates
Classroom and Breakout Rooms	$665	Capacity: 22-80 (840-940 square feet).
Lecture Hall	$1065	Capacity: 305 (3,500 square feet).
Ballroom	$3,100	Capacity: 1,100 (8,700 square feet).
Johns Hopkins University Montgomery County:		JHU Montgomery County https://www.cvent.com/venues/rockville/educational-facility/johns-hopkins-university-montgomery-county-campus/venue-3f8b987c-2257-487f-a4fa-ea1e771330dd
Large Classroom	$350	Capacity: 60
Classroom	$300	Capacity: 30
Conference Room	$300	Capacity: 12
Auditorium	$500	Capacity: 275
In-kind Contribution for Grants:		**Contact: Real Estate Management Team**
Classroom (800 sq. ft.) - Existing Tenant	$10,960	$13.70 per sq. ft. including utilities and maintenance
Classroom (800 sq. ft.) - New Lease (Beginning FY2028)	$12,776	$15.97 per sq. ft. including utilities and maintenance

F: Grants Administrative/Indirect and Audit Costs		
Restricted Federal (Indirect) Use this rate it funds originate at federal government, but flow through MSDE to MCPS.	1.81%	**Contact: Department of Controller**
Restricted Federal (Direct) Use this rate it funds originate at federal government and flow directly to MCPS.	1.81%	Total grant amount, minus F & E, multiplied by cost percent.
Restricted State (Direct) Use this rate if funds originate at state government and flow directly to MCPS.	2.00%	Do not subtract F & E if it is non-capital equipment. Non-capital equipment are items less than $5,000.
Other grant sources (if grantor allows)	1.81%	
Audit Fee - Federal restricted grants only	0.10%	Multiply 0.10% * (Total Federal Grant Amount)

Note: Contact your budget specialist for rates not listed.

FY 2028 Procurement Guidelines

	Estimated Cost	**Method Used to Obtain Competitive Prices**
Please contact the Department of Procurement for additional information. (https://www.montgomeryschoolsmd.org/siteassets/district/departments/procurement/0770.26_procurementmanual.pdf)	$0-$7,499	Procurement Buyer Review
	$7,500 - $24,999	Requisitions for Quote (at least three)
	$25,000 and above	Invitation for Bid (IFB), Request for Quote (RFQ), Request for Proposal (RFP), and other.

Administrative and Supervisory Salary Schedule Effective July 1, 2026

Salary Steps	N–11*	M	N	O	P	Q
1	$118,216	$120,412	$127,566	$135,154	$143,191	$151,715
2	$121,732	$123,990	$131,361	$139,175	$147,454	$156,231
3	$125,353	$127,673	$135,269	$143,312	$151,843	$160,884
4	$129,081	$131,470	$139,292	$147,578	$156,362	$165,675
5	$132,920	$135,380	$143,434	$151,971	$161,021	$170,612
6	$136,877	$139,407	$147,704	$156,495	$165,817	$175,694
7	$140,952	$143,552	$152,101	$161,156	$170,756	$180,932
8	$145,147	$147,826	$156,628	$165,955	$175,845	$186,323
9	$149,469	$152,229	$161,291	$170,897	$181,085	$191,876
10	$153,923	$156,757	$166,098	$175,991	$186,481	$197,594
11	$157,386	$160,284	$169,836	$179,950	$190,676	$202,040
12	$160,928	$163,890	$173,656	$183,999	$194,967	$206,586
13	$164,548	$167,578	$177,564	$188,139	$199,354	$211,234
14	$168,251	$171,348	$181,559	$192,372	$203,839	$215,987

*The salary of employees assigned to 11-month positions. All other salaries are for 12-month positions.

Business and Operations Administrators
Salary Schedule Effective July 1, 2026

Salary Steps	G	H	I	J	K
1	$86,775	$91,910	$97,351	$103,128	$109,243
2	$89,342	$94,632	$100,239	$106,186	$112,486
3	$91,987	$97,435	$103,213	$109,339	$115,826
4	$94,711	$100,324	$106,274	$112,582	$119,267
5	$97,519	$103,299	$109,427	$115,926	$122,810
6	$100,410	$106,361	$112,674	$119,367	$126,460
7	$103,387	$109,521	$116,021	$122,916	$130,219
8	$106,453	$112,771	$119,469	$126,570	$134,092
9	$109,614	$116,121	$123,018	$130,332	$138,082
10	$112,868	$119,569	$126,675	$134,205	$142,187
11	$116,217	$123,121	$130,438	$138,197	$146,417
12	$119,669	$126,778	$134,318	$142,307	$150,777
13	$122,361	$129,630	$137,340	$145,508	$154,169
14	$125,114	$132,547	$140,429	$148,783	$157,638
15	$127,930	$135,529	$143,589	$152,131	$161,185
16	$130,808	$138,579	$146,820	$155,554	$164,811

Teacher and Other Professional 10-Month Salary Schedule Effective July 1, 2026

Grade Step	BA	MA/MEQ	MA/MEQ+30	MA/MEQ+60
1	$66,690	$72,432	$74,259	$75,914
2	$67,562	$73,476	$76,169	$77,826
3	$69,281	$75,910	$78,709	$80,428
4	$71,054	$78,438	$81,343	$83,130
5	$72,878	$81,067	$84,082	$85,939
6	$74,721	$83,222	$86,356	$88,283
7	$77,226	$86,055	$89,310	$91,312
8	$79,826	$88,997	$92,377	$94,455
9	$82,528	$92,053	$95,560	$97,719
10	$85,333	$95,223	$98,867	$101,109
11		$98,518	$102,301	$104,630
12		$101,941	$105,869	$108,287
13		$105,494	$109,575	$112,085
14		$109,184	$113,421	$116,026
15		$112,168	$116,534	$119,220
16		$115,245	$119,741	$122,507
17		$118,411	$123,043	$125,892
18		$121,673	$126,445	$129,381
19–24		$125,038	$129,949	$132,972
25		$127,634	$132,658	$135,745

The salary of employees assigned to 12-month positions represent 117.5 percent of the salary of the step/grade (B/D) for which employee would qualify if employed in a 10-month position.

Teacher and Other Professional 12-Month Salary Schedule Effective July 1, 2026

Grade Step	BA	MA/MEQ	MA/MEQ+30	MA/MEQ+60
1	$78,361	$85,108	$87,254	$89,199
2	$79,385	$86,334	$89,499	$91,446
3	$81,405	$89,194	$92,483	$94,503
4	$83,488	$92,165	$95,578	$97,678
5	$85,632	$95,254	$98,796	$100,978
6	$87,797	$97,786	$101,468	$103,733
7	$90,741	$101,115	$104,939	$107,292
8	$93,796	$104,571	$108,543	$110,985
9	$96,970	$108,162	$112,283	$114,820
10	$100,266	$111,887	$116,169	$118,803
11		$115,759	$120,204	$122,940
12		$119,781	$124,396	$127,237
13		$123,955	$128,751	$131,700
14		$128,291	$133,270	$136,331
15		$131,797	$136,927	$140,084
16		$135,413	$140,696	$143,946
17		$139,133	$144,576	$147,923
18		$142,966	$148,573	$152,023
19–24		$146,920	$152,690	$156,242
25		$149,970	$155,873	$159,500

The salary of employees assigned to 12-month positions represent 117.5 percent of the salary of the step/grade (B/D) for which employee would qualify if employed in a 10-month position.

Supporting Services
Salary Schedule **Effective July 1, 2026**

Grade / Step	1	2	3	4	5	6	7	8	9	10–12	13–14	15-16	17
6	$20.65	$21.03	$21.41	$21.80	$22.18	$22.59	$23.42	$23.87	$24.29	$24.76	$25.19	25.65	26.16
7	$21.03	$21.41	$21.80	$22.18	$22.59	$23.42	$24.38	$24.76	$25.24	$25.68	$26.16	26.63	27.17
8	$21.41	$21.80	$22.18	$22.59	$23.42	$24.38	$25.24	$25.68	$26.15	$26.63	$27.14	27.64	28.20
9	$21.80	$22.18	$22.59	$23.42	$24.38	$25.24	$26.23	$26.69	$27.21	$27.70	$28.22	28.74	29.32
10	$22.18	$22.59	$23.42	$24.38	$25.24	$26.23	$27.33	$27.91	$28.42	$28.92	$29.46	30.01	30.60
11	$22.59	$23.42	$24.38	$25.24	$26.23	$27.33	$28.57	$29.18	$29.66	$30.22	$30.78	31.36	31.99
12	$23.42	$24.38	$25.24	$26.23	$27.33	$28.57	$30.05	$30.59	$31.12	$31.69	$32.27	32.86	33.53
13	$24.38	$25.24	$26.23	$27.33	$28.57	$30.05	$31.35	$31.88	$32.44	$33.08	$33.69	34.33	35.02
14	$25.24	$26.23	$27.33	$28.57	$30.05	$31.35	$32.79	$33.39	$34.02	$34.64	$35.28	35.95	36.67
15	$26.23	$27.33	$28.57	$30.05	$31.35	$32.79	$34.32	$35.01	$35.70	$36.37	$37.06	37.76	38.51
16	$27.33	$28.57	$30.05	$31.35	$32.79	$34.32	$35.91	$36.60	$37.25	$37.94	$38.68	39.39	40.17
17	$28.57	$30.05	$31.35	$32.79	$34.32	$35.91	$37.62	$38.36	$39.09	$39.79	$40.54	41.30	42.13
18	$30.05	$31.35	$32.79	$34.32	$35.91	$37.62	$39.34	$40.05	$40.86	$41.64	$42.43	43.23	44.10
19	$31.35	$32.79	$34.32	$35.91	$37.62	$39.34	$41.22	$41.96	$42.80	$43.59	$44.42	45.29	46.19
20	$32.79	$34.32	$35.91	$37.62	$39.34	$41.22	$43.16	$44.03	$44.83	$45.69	$46.56	47.44	48.39
21	$34.32	$35.91	$37.62	$39.34	$41.22	$43.16	$45.14	$46.00	$46.92	$47.82	$48.72	49.63	50.62
22	$35.91	$37.62	$39.34	$41.22	$43.16	$45.14	$47.13	$48.02	$48.97	$49.91	$50.85	51.84	52.87
23	$37.62	$39.34	$41.22	$43.16	$45.14	$47.13	$49.25	$50.21	$51.19	$52.14	$53.15	54.16	55.25
24	$39.34	$41.22	$43.16	$45.14	$47.13	$49.25	$51.48	$52.45	$53.43	$54.54	$55.59	56.65	57.79
25	$41.22	$43.16	$45.14	$47.13	$49.25	$51.48	$53.77	$54.83	$55.84	$56.96	$58.06	59.15	60.34
26	$43.16	$45.14	$47.13	$49.25	$51.48	$53.77	$56.20	$57.26	$58.39	$59.46	$60.62	61.78	63.02
27	$45.14	$47.13	$49.25	$51.48	$53.77	$56.20	$58.70	$59.93	$61.05	$62.20	$63.39	64.62	65.91
28	$47.13	$49.25	$51.48	$53.77	$56.20	$58.70	$61.36	$62.52	$63.74	$64.98	$66.26	67.52	68.87
29	$49.25	$51.48	$53.77	$56.20	$58.70	$61.36	$64.21	$65.48	$66.69	$68.00	$69.31	70.66	72.07
30	$51.48	$53.77	$56.20	$58.70	$61.36	$64.21	$67.18	$68.49	$69.86	$71.24	$72.60	74.04	75.52

APPENDIX H

2026-2027 WORK SCHEDULES

Positions	Work Schedule	First Work Day	Last Work Day	Duty Days	Paid Holidays	In-Service Days	No-Work No-Pay	Total Paid Days	Annual Hours
Supporting Professional Employees Working less than 12-Months									
Off. Asst. II (4020), Sch. Sec. I & II (4210, 4230), Special Projects Coord. (6391), Field Trip Assistant (9480), Career Advising Cluster Lead (6771)	10-03	8/12/26	6/17/27	193	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	207	1656**
Media Assistant (6625)	10-04	8/12/26	6/17/27	193	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	207	1656**
Speech/Language Pathology Asst. (6530), Spec Ed Paraeducators (6450, 6550, 6551, 6552, 6553, 6554), Physical Therapy Asst (6940), Interpreter for Hearing Impaired I & II (6560, 6570), Occupational Therapy Asst. (6580), Wellness Trainer (7587)	10-05	8/19/26	6/11/27	184	12	08/19/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	198	1584**
Bus Attendant Spec Ed (6510), Bus Operator I & II (9210, 9320), Radio Bus Operator (9325), Bus Operator I Permanent Sub (9490)	10-06	8/20/26	6/11/27	182	12	08/20/26, 8/21/26, 10/16/26	09/21/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	197	1576**
Food Svcs. Field Mgr (7740)	10-07	8/17/26	6/11/27	185	12	8/18/26, 8/19/26, 10/16/26	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	200	1600**
Food Services Satellite Mgr. I, II, III (7600, 7610, 7615), Cafeteria Permanent Sub (7531)	10-08	8/19/26	6/11/27	184	12	08/19/26, 10/16/26	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	198	1584**
Security Asst. (5190), Student Monitor (6780), Parent/Community Coord. (6500), Teacher Asst. (6590), Paraeducator (6600, 6603, 6604, 6605, 6606, 6608, 6609, 6701), Dual Enrlmnt Assist. (6540)	10-10	8/19/26	6/11/27	184	12	08/19/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	198	1584**
Lunch Hour Aide (permanent) (6490, 6491)	10-11	8/24/26	6/11/27	182	12	1/25/2027	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	195	1560**
Head Start Paraeducator (6700)	10-12	8/18/26	6/14/27	186	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	200	1600**
Social Services Assistant (6990)	10-13	8/18/26	6/14/27	186	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	200	1600**
Cafe. Wkr. I (7511), Warehouse Worker (9310), Truck Driver/Warehouse Worker (9330), DFNS Truck Driver (9335)	10-14	8/20/26	6/11/27	184	12	10/16/2026	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	197	1576**
English Composition Asst. (6690)	10-15	8/19/26	6/11/27	184	12	08/19/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	198	1584**
Security Team Leader (5130)	10-16	8/19/26	6/14/27	185	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	199	1592**
CPF Wkr I (7520), Catering Svcs. Wkr. (7525), CPF Food Svc Sanitation Tech (7540)	10-17	8/18/26	6/8/27	183	12	10/16/2026	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	196	1568**
CPF Wkr. II (7560)	10-18	8/17/26	6/8/27	184	12	10/16/2026	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	197	1576**
Cafeteria Managers I, II, III, IV (7620, 7640, 7661, 7680)	10-21	8/18/26	6/11/27	185	12	08/18/26, 10/16/26	09/21/2026, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 01/25/27, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	199	1592**
Media Service Technicians (6640)	10-22	8/12/26	6/17/27	193	12	08/21/26, 01/25/27	09/21/26, 10/16/26, 11/02/26, 12/28/26, 12/29/26, 12/30/26, 12/31/26, 03/09/27, 03/30/27, 03/31/27, 04/01/27, 04/02/27, 04/12/27, 04/22/27, 05/17/27	207	1656**

FY 2028 BUDGET RATES

D: Transportation and Travel

Description	Rates	Notes
Enterprise Fund Field Trips, Budgeted Trips During School Year & Summer		**All trips have a mandatory 10-mile minimum mileage charge.**
Labor	$44.00	Field trips and other reimbursable transportation. Rates can be used for planning purposes only
Mileage	$2.50	Activity buses, interscholastic sports, and outdoor education
Local Mileage Reimbursement	$0.725	Source: Internal Revenue Service
Overnight Travel Meals and Incidentals Expense	Various	Based on estimated actual cost

E: Facilities

Rental:	Full-Day Rates	Notes
University System of Maryland at Shady Grove:		Conference & Events Service (301)738-6349 https://shadygrove.umd.edu/room-rental-rates
Classroom and Breakout Rooms	$665	Capacity: 22-80 (840-940 square feet).
Lecture Hall	$1065	Capacity: 305 (3,500 square feet).
Ballroom	$3,100	Capacity: 1,100 (8,700 square feet).
Johns Hopkins University Montgomery County:		JHU Montgomery County https://www.cvent.com/venues/rockville/educational-facility/johns-hopkins-university-montgomery-county-campus/venue-3f8b987c-2257-487f-a4fa-ea1e771330dd
Large Classroom	$350	Capacity: 60
Classroom	$300	Capacity: 30
Conference Room	$300	Capacity: 12
Auditorium	$500	Capacity: 275
In-kind Contribution for Grants:		**Contact: Real Estate Management Team**
Classroom (800 sq. ft.) - Existing Tenant	$10,960	$13.70 per sq. ft. including utilities and maintenance
Classroom (800 sq. ft.) - New Lease (Beginning FY2028)	$12,776	$15.97 per sq. ft. including utilities and maintenance

F: Grants Administrative/Indirect and Audit Costs

Restricted Federal (Indirect) Use this rate it funds originate at federal government, but flow through MSDE to MCPS.	1.81%	**Contact: Department of Controller**
Restricted Federal (Direct) Use this rate it funds originate at federal government and flow directly to MCPS.	1.81%	Total grant amount, minus F & E, multiplied by cost percent.
Restricted State (Direct) Use this rate if funds originate at state government and flow directly to MCPS.	2.00%	Do not subtract F & E if it is non-capital equipment. Non-capital equipment are items less than $5,000.
Other grant sources (if grantor allows)	1.81%	
Audit Fee - Federal restricted grants only	0.10%	Multiply 0.10% * (Total Federal Grant Amount)

Note: Contact your budget specialist for rates not listed.

FY 2028 Procurement Guidelines

	Estimated Cost	Method Used to Obtain Competitive Prices
Please contact the Department of Procurement for additional information. (https://www.montgomeryschoolsmd.org/siteassets/district/departments/procurement/0770.26_procurementmanual.pdf)	$0-$7,499	Procurement Buyer Review
	$7,500 - $24,999	Requisitions for Quote (at least three)
	$25,000 and above	Invitation for Bid (IFB), Request for Quote (RFQ), Request for Proposal (RFP), and other.

2026-2027 WORK SCHEDULES

Positions	Work Schedule	First Work Day	Last Work Day	Duty Days	Paid Holidays	In-Service Days	No-Work No-Pay	Total Paid Days	Annual Hours
Supporting Professional Employees Working less than 12-Months									
Other Employees									
Positions	Work Schedule	First Work Day	Last Work Day	Duty Days	Paid Holidays	In-Service Days	No-Work No-Pay	Total Paid Days	Annual Hours
11-mo. Assistant School Administrators (0644)	11-21	7/1/26	6/14/27	193*	12			238	1904**
Teachers	10-02	8/17/26	6/14/27	193*	12			216	1728**
12-mo. Employees	12-01	7/1/26	6/30/27	243	13			261	2088
*Excludes 16 hours of unscheduled professional time									
**Reflects hours change from last school year									

MCPS NONDISCRIMINATION STATEMENT

Montgomery County Public Schools (MCPS) prohibits illegal discrimination based on race, ethnicity, color, ancestry, national origin, nationality, religion, immigration status, sex, gender, gender identity, gender expression, sexual orientation, family structure/parental status, marital status, age, ability (cognitive, social/emotional, and physical), poverty and socioeconomic status, language, or other legally or constitutionally protected attributes or affiliations. Discrimination undermines our community's long-standing efforts to create, foster, and promote equity, inclusion, and acceptance for all. The Board prohibits the use of language and/or the display of images and symbols that promote hate and can be reasonably expected to cause substantial disruption to school or district operations or activities. For more information, please review Montgomery County Board of Education Policy ACA, *Nondiscrimination, Equity, and Cultural Proficiency*. This Policy affirms the Board's belief that each and every student matters, and in particular, that educational outcomes should never be predictable by any individual's actual or perceived personal characteristics. The Policy also recognizes that equity requires proactive steps to identify and redress implicit biases, practices that have an unjustified disparate impact, and structural and institutional barriers that impede equality of educational or employment opportunities. MCPS also provides equal access to the Boy/Girl Scouts and other designated youth groups.*

It is the policy of the state of Maryland that all public and publicly funded schools and school programs operate in compliance with:

(1) Title VI of the federal *Civil Rights Act of 1964*; and

(2) Title 26, Subtitle 7 of the Education Article of the Maryland Code, which states that public and publicly funded schools and programs may not

- (a) discriminate against a current student, a prospective student, or the parent or guardian of a current or prospective student on the basis of race, ethnicity, color, religion, sex, age, national origin, marital status, sexual orientation, gender identity, or disability;
- (b) refuse enrollment of a prospective student, expel a current student, or withhold privileges from a current student, a prospective student, or the parent or guardian of a current or prospective student because of an individual's race, ethnicity, color, religion, sex, age, national origin, marital status, sexual orientation, gender identity, or disability; or
- (c) discipline, invoke a penalty against, or take any other retaliatory action against a student or parent or guardian of a student who files a complaint alleging that the program or school discriminated against the student, regardless of the outcome of the complaint.**

Please note that contact information and federal, state, or local content requirements may change between editions of this document and shall supersede the statements and references contained in this version. Please see the online version for the most up-to-date information at *www.montgomeryschoolsmd.org/info/nondiscrimination*.

For inquiries or complaints about discrimination against MCPS students***	**For inquiries or complaints about discrimination against MCPS staff*****
Department of Student Conduct and Appeals Student Welfare and Compliance Team Division of Equity and Organizational Development 850 Hungerford Drive, Suite 200, Rockville, MD 20850 240-740-3215 I SWC@mcpsmd.org	Human Resource Compliance Officer Division of Human Resources and Talent Management Department of Compliance and Investigations 15 West Gude Drive, Suite B400, Rockville, MD 20850 240-740-2888 I DCI@mcpsmd.org
For student requests for accommodations under *Section 504 of the Rehabilitation Act of 1973*	**For staff requests for accommodations under the** *Americans with Disabilities Act*
Section 504 Coordinator Division of Specialized Support Services, Department of School Counseling 850 Hungerford Drive, Room 170, Rockville, MD 20850 240-987-8031 I 504@mcpsmd.org	ADA Compliance Coordinator Division of Human Resources and Talent Management Department of Compliance and Investigations 15 West Gude Drive, Suite B400, Rockville, MD 20850 240-740-2888 I DCI@mcpsmd.org
For inquiries or complaints about sex discrimination under Title IX, including sexual harassment, against students or staff***	
Department of Student Conduct and Appeals, Title IX Team Division of Equity and Organizational Development 850 Hungerford Drive, Suite 200, Rockville, MD 20850 240-740-3215 I TitleIX@mcpsmd.org	

**This notification complies with the federal Elementary and Secondary Education Act, as amended.*

***This notification complies with the Code of Maryland Regulations Section 13A.01.07.*

****Discrimination complaints may be filed with other agencies, such as the following: U.S. Equal Employment Opportunity Commission (EEOC), Baltimore Field Office, GH Fallon Federal Building, 31 Hopkins Plaza, Suite 1432, Baltimore, MD 21201, 1-800-669-4000, 1-800-669-6820 (TTY); Maryland Commission on Civil Rights (MCCR), William Donald Schaefer Tower, 6 Saint Paul Street, Suite 900, Baltimore, MD 21202, 410-767-8600, 1-800-637-6247, mccr@maryland.gov; Agency Equity Officer, Office of Equity Assurance and Compliance, Office of the Deputy State Superintendent of Operations, Maryland State Department of Education, 200 West Baltimore Street, Baltimore, MD 21201-2595, oeac.msde@maryland.gov; or U.S. Department of Education, Office for Civil Rights (OCR), 61 Forsyth St. S.W., Suite 19T10, Atlanta, GA 30303, 404-974-9406 and TDD: 800-877-8339, OCR.Atlanta@ed.gov, 1-800-421-3481, 1-800-877-8339 (TDD), OCR@ed.gov, or www2.ed.gov/about/offices/list/ocr/complaintintro.html.*

This document is available, upon request, in languages other than English and in an alternate format under the *Americans with Disabilities Act*, by contacting the MCPS Office of Communications at 240-740-2837, 1-800-735-2258 (Maryland Relay), or PIO@mcpsmd.org. Individuals who need sign language interpretation or cued speech transliteration may contact the MCPS Office of Interpreting Services at 240-740-1800, 301-637-2958 (VP) mcpsinterpretingservices@mcpsmd.org, or MCPSInterpretingServices@mcpsmd.org.

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