

Preliminary FY 2026 School Test, 2024-2028 Growth and Infrastructure Policy

Reflects the Board of Education Requested FY 2026 Capital Budget and Amendments to the FY 2025-2030 Capital Improvements Program

School Test Summary

Effective July 1, 2025

UPP Tier	High Schools	Middle Schools	Elementary Schools
TIER 1 UPP Utilization: ≥105% Seat Deficit: ≥ 74 for ES ≥ 120 for MS ≥ 160 for HS Payment Level: 40% total	13½% of Impact Tax (none)	10% of Impact Tax North Bethesda MS	16½% of Impact Tax Arcola ES Ashburton ES Bethesda ES Cashell ES Farmland ES Lake Seneca ES Poolesville ES
TIER 2 UPP Utilization: ≥ 120% Seat Deficit: ≥ 92 for ES ≥ 150 for MS ≥ 200 for HS Payment Level: 80% total	26½% of Impact Tax (none)	20% of Impact Tax (none)	33½% of Impact Tax Burning Tree ES
TIER 3 UPP Utilization: ≥135% Seat Deficit: ≥ 110 for ES ≥ 180 for MS ≥ 240 for HS Payment Level: 120% total	40% of Impact Tax James Hubert Blake HS	30% of Impact Tax (none)	50% of Impact Tax Mill Creek Towne ES