

Annual Budget Process

Plan (Sept-Oct)

- Collect performance data
- Calculate preliminary revenue projections
- Review prior year results
- Set budget calendar

Request (Nov-Dec)

- Provide targets, forms, and instructions
- Division consultations with budget staff
- Requests submitted by Divisions
- Review Governor's Budget

Review (Jan-Feb)

- Public hearing to receive citizen input
- Review requests from external agencies
- County leaders review requests
- Revenue estimates updated and finalized
- Receive proposed MCPS budget
- Balance and reconcile

Propose (Mar)

- County Administrator presents proposed budget
- Distribute proposed budget book
- Joint meeting with School Board

Evaluate (Mar-Apr)

- Hold work sessions, reach consensus on advertised budget and tax rates
- Hold public hearings on proposed budget, tax rates

Approve (May)

- Approve budget, tax rates
- Prepare appropriation resolution

Appropriate Funding (Jun)

Communication and Collaboration Between County and Schools



Continuous Monitoring and Analysis Throughout the Year

Plan (Jul-Aug)

- Budget entry for new fiscal year
- Begin preliminary projections
- Draft budget calendar

Request (Sept-Oct)

- Prepare, submit Annual School Report
- Receive budget requests from schools/depts
- Hold internal budget meetings
- Approve budget calendar

Review (Nov-Jan)

- Prepare Superintendent's Statement of Needs
- Governor's proposed budget submitted to General Assembly
- Present Superintendent's Statement of Needs
- School Board budget meetings

Propose (Feb-Mar)

- General Assembly adjusts state budget
- Approve MCPS proposed budget
- Prepare budget requests for Board of Supervisors
- Joint meeting with Board of Supervisors

Evaluate (Feb-Apr)

- Update budget based on Board of Supervisors, General Assembly, and ADM
- Set proposed MCPS budget

Approve (May-Jun)

- Public hearing on proposed budget
- School Board approves MCPS budget