

A banner with a dark blue background featuring a faint image of a US dollar bill. The text is centered and reads: PRINCE GEORGE'S | COUNTY COUNCIL BUDGET PROCESS.

PRINCE GEORGE'S | COUNTY COUNCIL
BUDGET PROCESS

FY 2025 BUDGET REVIEW PROCESS

PRESENTED BY:
TURKESSA M. GREEN, COUNTY AUDITOR

FEBRUARY 20, 2024

County Council's Budget Portal can be accessed at:

<https://pgccouncil.us/454/Council-Budget-Portal>

FY 2025 BUDGET REVIEW PROCESS AND SCHEDULE

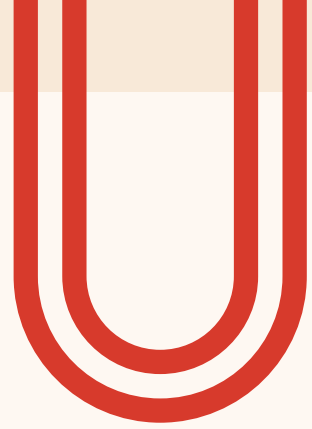
County Operating Budget

Capital Improvement
Program – 6 year

Prince George's County Public
Schools' Budget

Bi-County Agencies

- Maryland-National Capital Park and Planning Commission
- Washington Suburban Sanitary Commission

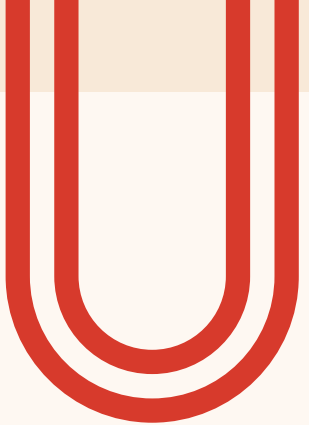


COUNTY OPERATING BUDGET OVERVIEW

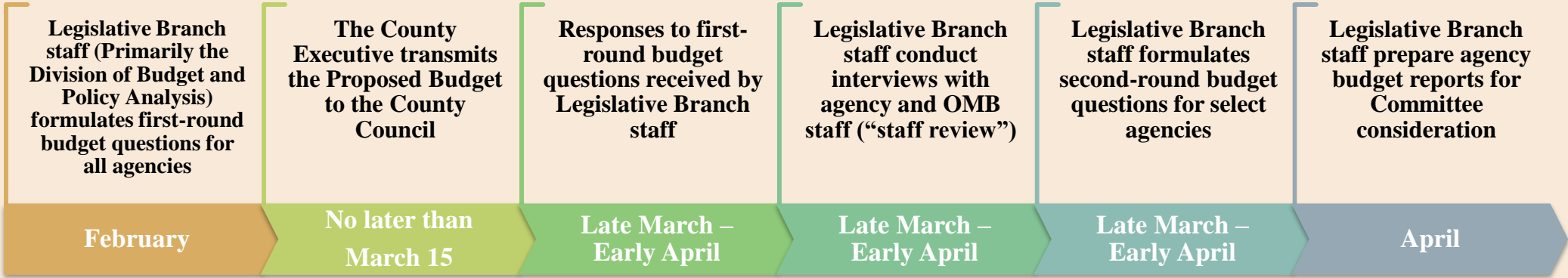
- ❖ Fiscal Year - July 1st through June 30th
- ❖ The Office of Management and Budget (OMB) instructs agencies to submit their budget requests in October/November of each year
- ❖ The County Executive holds at least one public hearing on the budget (Held on January 29, 2024)
- ❖ OMB reviews agencies' budget requests – then formulates an overall proposed operating budget
- ❖ County Executive transmits a Proposed Budget to the County Council by no later than March 15th
- ❖ County Council reviews the Proposed Budget during April and May
- ❖ County Council holds two public hearings (Scheduled for [April 29, 2024](#), and [May 7, 2024](#))
- ❖ Budget must be adopted on or before June 1st

COUNTY BUDGET: SPENDING AFFORDABILITY COMMITTEE

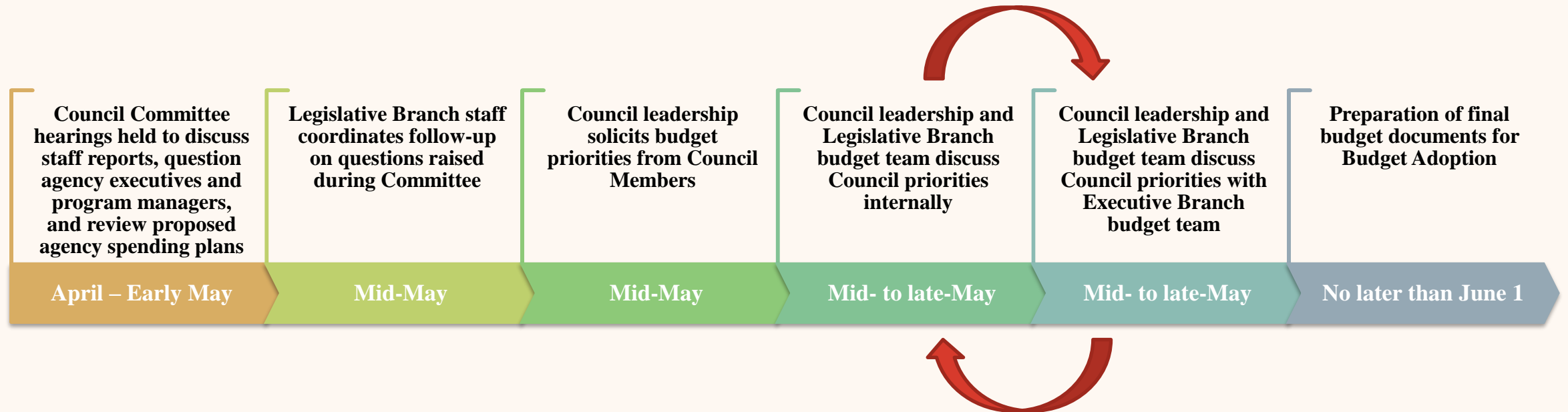
- ❖ Includes five members, three appointed by the County Executive and two appointed by the County Council; the CAO and Council Administrator are also ex-officio members
- ❖ Committee reviews and recommends revenue and expenditure levels
- ❖ Initial report is due October 1st, and final report is due January 1st to the County Executive and County Council
- ❖ For FY 2025, the Committee recommends a General Fund revenue level of \$4.551 billion, an increase of \$36.9 million (0.8%) over the FY 2024 approved level



BUDGET REVIEW PROCESS: PRE-COMMITTEE



BUDGET REVIEW PROCESS: COMMITTEE TO ADOPTION

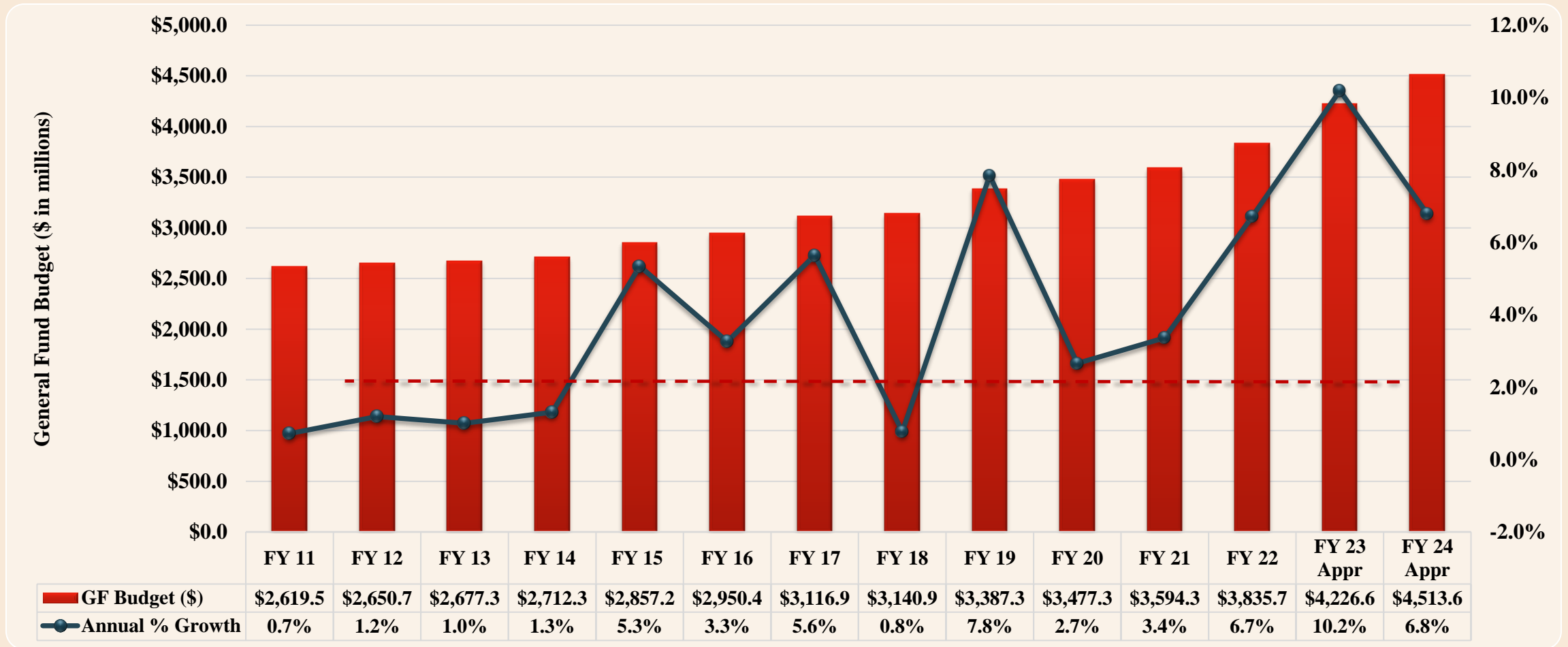


OPPORTUNITIES FOR COUNCIL ENGAGEMENT PRIOR TO COMMITTEE

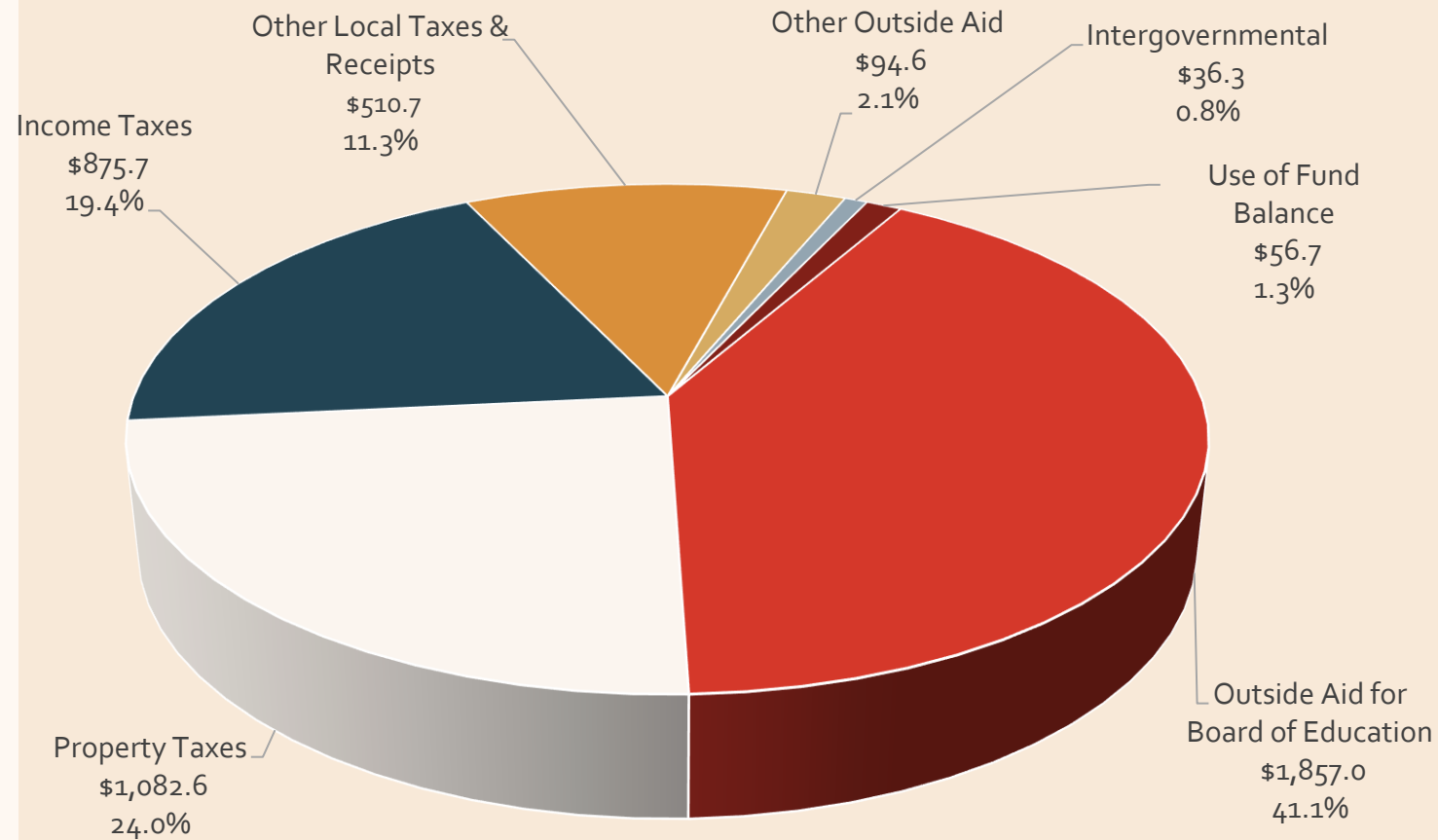
- ❖ Agency responses to first-round questions will be made available as they are received in a centralized location for review by Council Members and staff (late March – early April)
- ❖ Council Members are encouraged to submit further questions to Legislative Branch staff prior to the staff review meetings with agencies and OMB (late March – early April)
- ❖ Council Members and/or staff are encouraged to attend staff review meetings (late March – early April)
- ❖ Council Members are encouraged to submit potential second-round questions (late March – early April)

GENERAL FUND BUDGET HISTORY

FY 2024 APPROVED GENERAL FUND BUDGET (\$4.51 BILLION)



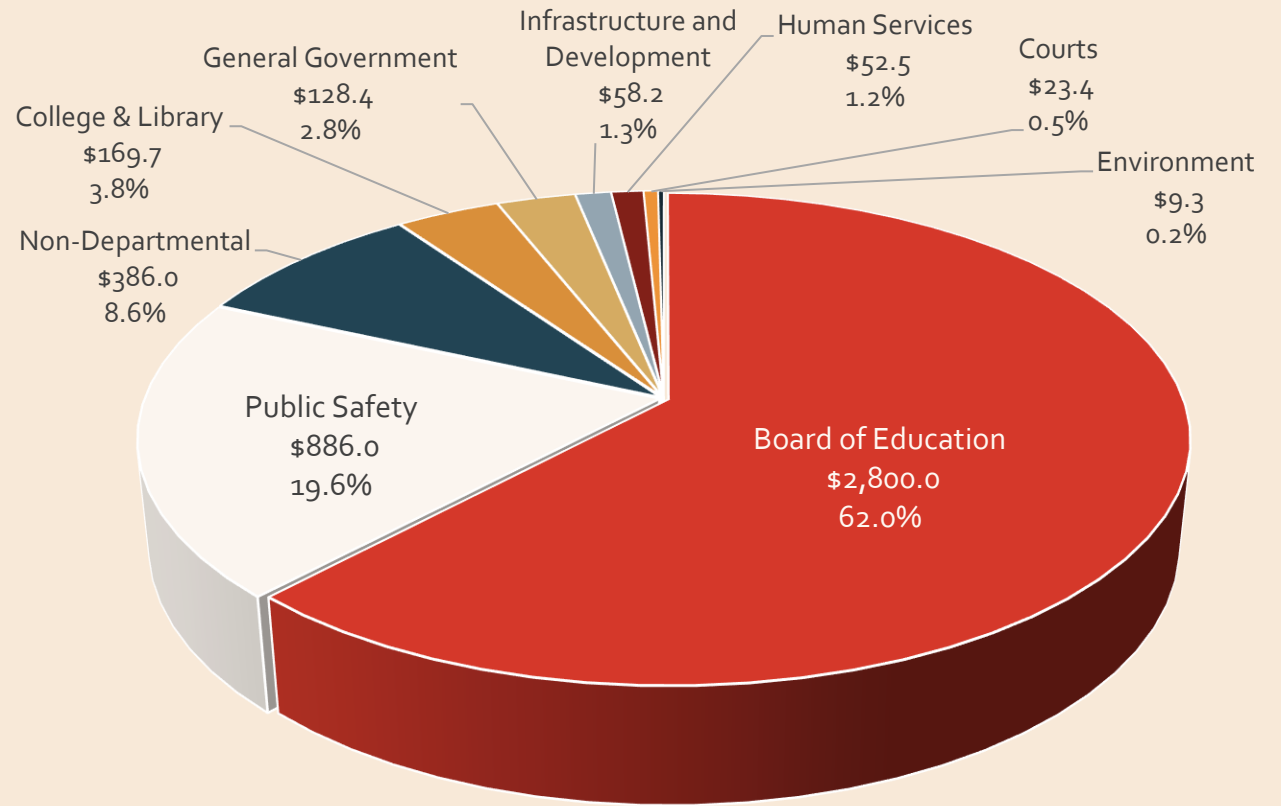
**FY 2024 APPROVED
OPERATING BUDGET
GENERAL FUND
REVENUES**
WHERE THE MONEY COMES FROM
(\$ IN MILLIONS)



Total: \$4,513,632,600

Source: [FY 2024 Approved Operating Budget Book](#)

**FY 2024 APPROVED
COUNTY OPERATING
BUDGET
GENERAL FUND
EXPENDITURES
WHERE THE MONEY GOES
(\$ IN MILLIONS)**



Total: \$4,513,632,600

Source: [FY 2024 Approved Operating Budget Book](#)



COUNTY CAPITAL IMPROVEMENT PROGRAM



Timeline is the same as for the Operating Budget



Budget is for the upcoming fiscal year and projections for the following five fiscal years



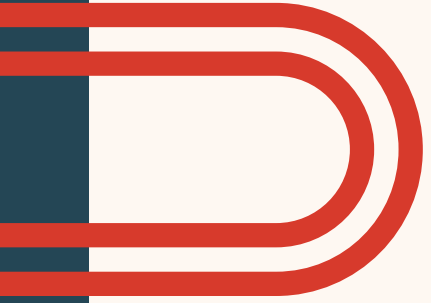
Capital expenditures are used for fixed assets (such as property, buildings, and equipment); may include maintenance of the fixed asset



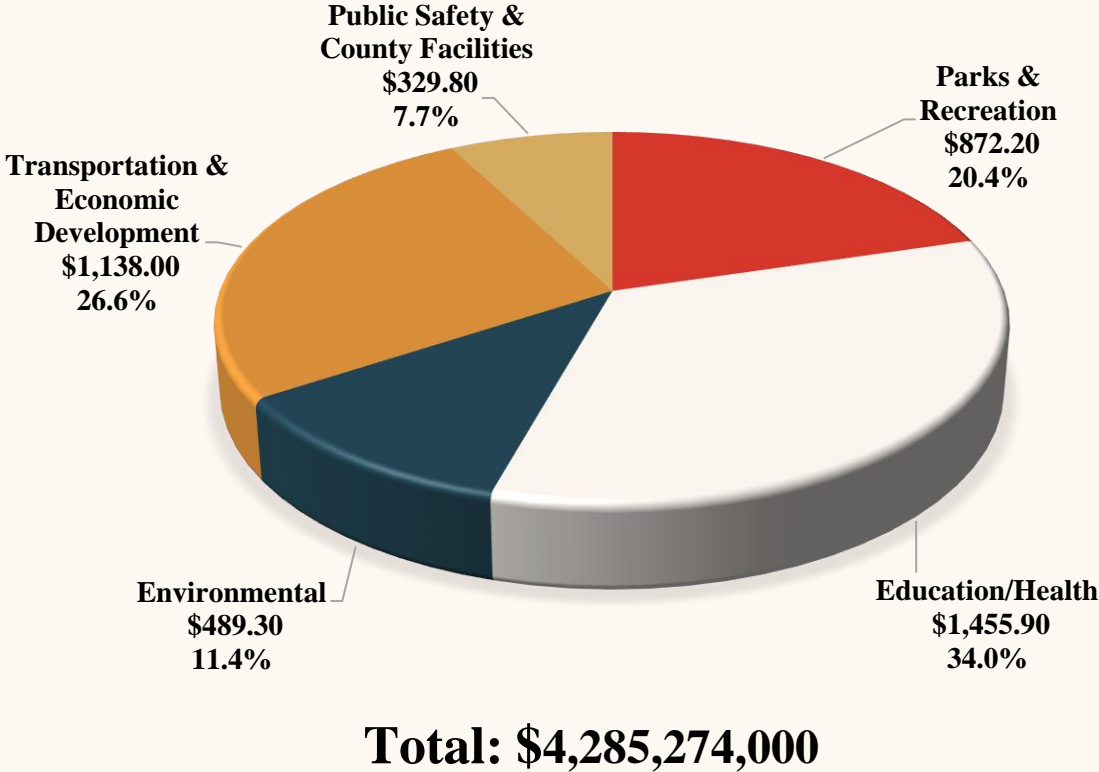
Primary sources of funds for capital expenditures are general obligation bonds, State and Federal aid, Revenue Bonds, Stormwater Management Bonds, and Solid Waste Bonds



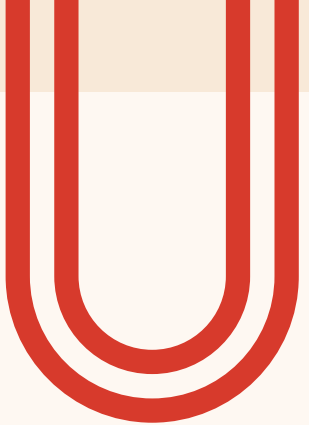
Unlike the Operating Budget, unspent funds carry forward to future years until the project is completed or discontinued



FY 2024-2029 APPROVED CAPITAL IMPROVEMENT PROGRAM EXPENDITURES *(\$ IN MILLIONS)*




Source: [FY 2024-2029 Approved CIP Book](#)



COUNTY COUNCIL MEETING DATES: COUNTY OPERATING AND CAPITAL BUDGETS

- ❖ Council Committee Budget work sessions begin March 7, 2024
- ❖ Other Key Meeting Dates

April 23, 2024 6:00 P.M.	April 29, 2024 6:00 P.M.	May 7, 2024 6:00 P.M.	May 23, 2024 11:00 A.M.
Public Hearing on CDBG	Public Hearing	Public Hearing	Planned Budget Adoption
Council Hearing Room, WKC Building	Council Hearing Room, WKC Building	Council Hearing Room, WKC Building	Council Hearing Room, WKC Building

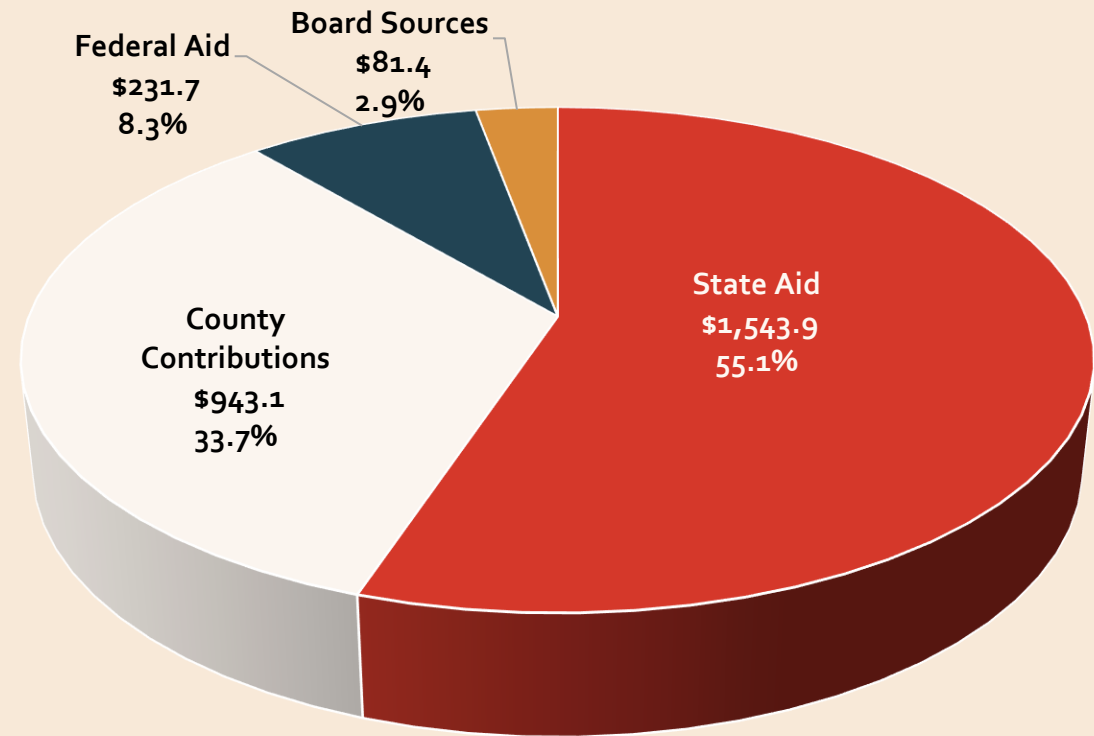


PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS BUDGET REVIEW PROCESS



- ❖ The Superintendent holds public hearings on the School System's Proposed Operating Budget in October
- ❖ The Superintendent's Proposed Operating Budget was completed in December and submitted to the Board of Education in January
- ❖ Board of Education holds public hearings - January 25, February 1, and February 15, 2024
- ❖ The Board of Education reviews, approves, and submits the Board's Requested Operating Budget to the County Executive by March 1st
- ❖ County Executive reviews and submits her version of the School Systems' budget to the County Council by March 15th
- ❖ Maryland State Legislature adopts its final budget, including school funding levels, in April
- ❖ County Council reviews, holds hearings in April and May, and approves the School System budget in 15 major categories by June 1
- ❖ County must meet Maintenance-of-Effort requirement

**PRINCE GEORGE'S COUNTY
PUBLIC SCHOOLS
FY 2024 APPROVED
BUDGET:
FUNDING SOURCES
(IN \$ MILLIONS)**



Total: \$2,800,041,400

Source: [FY 2024 Approved Operating Budget Book](#)



COUNTY COUNCIL SCHEDULED MEETING DATES: PGCPS BUDGET

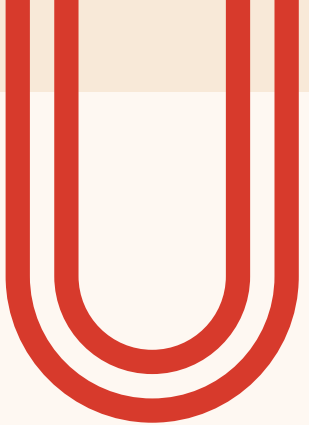




MARYLAND – NATIONAL CAPITAL PARK AND PLANNING COMMISSION

BUDGET REVIEW PROCESS

- ❖ M-NCPPC generally holds two public hearings in September/October
- ❖ M-NCPPC Spending Affordability Committee, comprised of OMB Director, County Auditor, and a citizen member, reviews and recommends revenue and expenditure levels for the upcoming fiscal year (initial report due August 31st, final report due December 4th)
- ❖ Commission approves a proposed budget in late December
- ❖ M-NCPPC submits a proposed budget to the County Executive and County Council by January 15th
- ❖ County Executive sends any proposed changes to the County Council by April 1st
- ❖ County Council holds a public hearing following receipt of the County Executive's recommendations
- ❖ In May, Prince George's and Montgomery County Councils meet jointly to approve the Bi-County portion of the budget
- ❖ Both Counties must adopt the Budget by June 1st



COUNTY COUNCIL SCHEDULED MEETING DATES: M-NCPPC BUDGET



WASHINGTON SUBURBAN SANITARY COMMISSION BUDGET REVIEW PROCESS



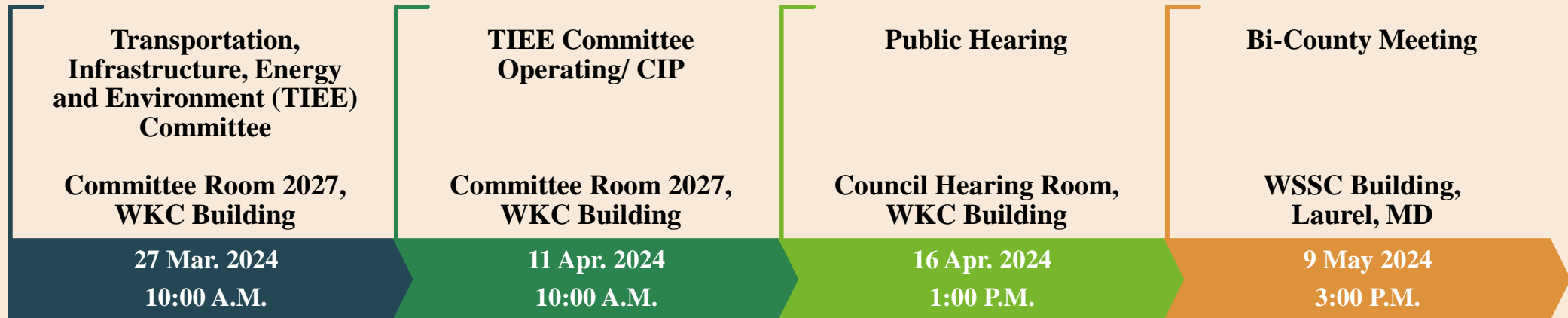
- ❖ Before October 1st, WSSC Commissioners submit a Capital Improvement Program to both Counties
- ❖ Spending Affordability Committee, comprised of members from both the Prince George's and Montgomery County Councils, reviews and recommends revenue and expenditure levels and water and sewer rates
- ❖ By November 1st, the County Councils review and approve Spending Affordability levels
- ❖ By January 15th, the budget for WSSC must be available to the public for review
- ❖ Before February 15th, WSSC must hold a public hearing on the budget
- ❖ By March 1st, WSSC transmits proposed budgets to both County Executives

WASHINGTON SUBURBAN SANITARY COMMISSION BUDGET REVIEW PROCESS (CONT'D)

- ❖ By March 15th, the Prince George's County and Montgomery County Executives' recommendations are due to their respective County Councils
- ❖ By May 15th, Councils must transmit their respective recommendations on the budget to each other
- ❖ By June 1st, a joint meeting of both Councils is held to resolve any differences and each Council must approve the budget or it is approved as submitted by WSSC
- ❖ Between June 1 and July 1 WSSC adopts their budget



COUNTY COUNCIL SCHEDULED MEETING DATES WSSC BUDGET



BUDGET DOCUMENTS

- ❖ County Budgets (including Board of Education)
 - ❖ FY 2024 Approved Operating Budget: [FY 2024 Approved Operating Budget](#)
 - ❖ FY 2024 – FY 2029 Approved CIP Budget: [2024 Fiscal Year Approved CIP Budget | Prince George's County, MD \(princegeorgescountymd.gov\)](#)
- ❖ M-NCPPC Budget: [FY 2025 Proposed Budget M-NCPPC](#)
- ❖ WSSC Budget: [FY 2025 Proposed Budget WSSC](#)
- ❖ FY 2024 Budget Review Reports: [Prior Year Reports](#)