

# Montgomery County Public Schools

## FY 2008 OPERATING BUDGET

### Budget Transparency

Montgomery County Public Schools publishes and posts on its Web site a variety of publications that involve different ways of looking at the operating budget. Together, these documents enable citizens to understand how MCPS resources are used and what is recommended in the operating budget. MCPS is continually trying to improve the transparency of these budget documents. Below are details of the information available on the MCPS Operating Budget.

- *Call to Action: Pursuit of Excellence* – The MCPS strategic plan, approved by the Board of Education, includes detailed multi-year strategies and initiatives implemented through the operating budget.
- *Program Budget* – The Program Budget summarizes the operating budget in more than 100 major programs across departments and offices. This year, the Program Budget references strategies and initiatives in the strategic plan and ensures that all strategies and initiatives are identified by program. The Program Budget should increasingly become a principal vehicle for making resource allocation decisions.
- *Recommended Operating Budget* – The *Superintendent's Recommended Operating Budget*, often called the management budget, shows budget resources by office, department and other units. The *Program Budget* includes references to the units that carry out each program. The management budget describes in detail the work of each unit, shows all budget changes, and includes performance measures for each operating unit. The management budget also includes a glossary of budget terms, an index of all items, and a section describing how to understand the budget.
- *Citizens Budget*—The Citizens Budget describes major budget issues in brief as an introduction to the operating budget. It includes details of major proposals included in the recommended budget. It also includes important summary statistical information about the operating budget.
- *Personnel Complement* – The Personnel Complement includes a detailed listing of all positions requested in the budget. Both the *Program Budget* and the *Recommended Operating Budget* include personnel complements organized by program and unit respectively.

- *Budgeted Staffing Guidelines* – The Program Budget and the Recommended Operating Budget include budgeted staffing guidelines for regular education and special education. These guidelines govern the allocation of personnel resources by school and special education disability.
- *Schools-at-A-Glance* – The *Schools at a Glance* annual publication shows a variety of information for each school, including programs from the Program Budget that are implemented at each school and personnel and expenditures budgeted for each school. A separate document, *Special Education at a Glance*, is published to show special education resources at each school.

All of these publications are available on the MCPS Web site.

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