The City of Baltimore's Budget Process

Operating Budget

Capital Budget

Operating Budget		Capital Budget
Results Teams issue Guidance Documents identifying City Objectives and key strategies.	**December**	City agencies send their anticipated capital budget needs to the Planning Commission.
City agencies submit budget proposals responsive to the City Objectives and key strategies.	**March**	The Planning Commission sends its recommended capital budget to the Board of Estimates.
Results Teams evaluate and rank agency proposals, and make recommendations for funding to the Mayor.	**March**	The Board of Estimates forwards the proposed capital budget to the Director of Finance and the Board of Finance.
The Department of Finance sends its recommended operating budget to the Board of Estimates.	**April**	The Director of Finance and the Board of Finance forward their recommended capital budget to the Board of Estimates.

April — The Board of Estimates holds hearings on the budget. Agency heads participate. The recommended budget is amended as necessary.

April — The Board of Estimates holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

April — A majority vote of the Board of Estimates approves the total budget and sends it to the City Council.

May — The City Council holds hearings on the total budget. Citizens and agency heads attend.

May — The City Council holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

June — The City Council votes on the budget and sends it to the Mayor.

June — May approve total budget. | Mayor | May disapprove some items and approve the rest.

July — The adopted budget is monitored through the City's system of expenditure controls.

06/06/12 (replaces 10/27/04)