

**Prince George's County Board of Education**  
14201 School Lane • Upper Marlboro, Maryland 20772 • [www.pgcps.org](http://www.pgcps.org)

**BOARD OF EDUCATION**  
Telephone: 301-952-5115  
Facsimile: 301-952-6114

May 31, 2023

*Board Chair*  
**Judy Mickens-Murray**

The Honorable Angela D. Alsobrooks  
County Executive, Prince George's County

*Board Vice Chair*  
**Lolita E. Walker**

The Honorable Thomas E. Dernoga  
Chair, Prince George's County Council  
County Administration Building, Room 207  
14741 Governor Oden Bowie Drive  
Upper Marlboro, Maryland 20772

*Board Members*

**Shayla Adams-Stafford**  
**Pamela Boozer-Strother**  
**Jonathan Briggs**  
**Walter Fields**  
**Madeline LaSalle Frazier,**  
**LCSW, Ed.S.**  
**Kenneth F. Harris II, Eng.D.**  
**Branndon D. Jackson**  
**Juanita Miller, Ph.D.**  
**David Murray**  
**Curtis Valentine, M.P.P.**  
**Dr. Zipporah Miller**  
**Alvaro Cero-Ruiz,**  
**Student Member**

RE: FY 2023 Financial Review #2

Dear County Executive Alsobrooks and County Council Chair Dernoga:

This letter requests approval of an operating budget transfer between major expenditure categories for FY 2023. The transfer realigns categories within the FY 2023 Board of Education Approved Budget to meet current and projected instructional and support service needs for the remainder of the fiscal year. Total revenue and expenditures remain at the Board of Education Approved Budget level of \$2,659,688,770. This Financial Review was originally approved by the Board of Education on May 11, 2023.

*Secretary-Treasurer*  
**Monica E. Goldson, Ed.D.**

PGCPS Administration and the Board of Education regularly monitor the financial condition of the school system throughout the fiscal year and enact periodic adjustments to meet evolving needs of the District and ensure fiscal stability.

**ADMINISTRATION**

*Chief Executive Officer*  
**Monica E. Goldson, Ed.D.**  
Telephone: 301-952-6008

The May 11, 2023 Financial Review included budget realignments and transfers between existing major state categories, ensuring fiscal stability through June 30, 2023.

**MISSION STATEMENT**

*The Prince George's County Board of Education will advance the achievement of its diverse student body through community engagement, sound policy governance, accountability, and fiscal responsibility.*

**Prince George's County Public Schools**

The chart below outlines categorical changes from this Financial Review:

EXPENDITURES MAJOR CATEGORIES	FY 2023 Board of Education APPROVED	FY 2023 Financial Review Transfer Request			FY 2023 Board of Education REVISED
	(March 23, 2023)	Unrestricted	Restricted	Total Transfer	(May 11, 2023)
Administration	\$ 87,912,690	\$ (1,108,014)	\$ (14,005,771)	\$ (15,113,785)	\$ 72,798,905
Mid-Level Administration	160,532,707	432,006	4,634,493	5,066,499	165,599,206
Instructional Salaries	852,224,329	(2,278,421)		(2,278,421)	849,945,908
Textbooks & Instructional Materials	64,068,703	1,351,637		1,351,637	65,420,340
Other Instructional Costs	176,657,546	(332,033)		(332,033)	176,325,513
Special Education	331,049,118	(768,146)	5,837,606	5,069,460	336,118,578
Student Personnel Services	65,700,247	(857,030)	(13,616,865)	(14,473,895)	51,226,352
Student Health Services	25,358,857	1,075,000	3,820,391	4,895,391	30,254,248
Student Transportation Services	115,915,940	(11,456)	20,942,280	20,930,824	136,846,764
Operation of Plant	171,591,166	2,215,881	(10,381,861)	(8,165,980)	163,425,186
Maintenance of Plant	60,115,808		3,919,362	3,919,362	64,035,170
Fixed Charges	509,610,893	286,471	(6,010,003)	(5,723,532)	503,887,361
Food Services	6,418,360		-	-	6,418,360
Community Services	5,532,406	(5,895)	3,460,368	3,454,473	8,986,879
Capital Outlay	27,000,000		1,400,000	1,400,000	28,400,000
<b>Total Expenditures by Category:</b>	<b>\$ 2,659,688,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,659,688,770</b>

The full details of these transfers are outlined in the below documents:

- Board Action Summary — Fiscal Year 2023 Financial Review and Categorical Changes
- Appendix A: Itemized Changes and Narrative Explanations; and
- Appendix B: Sources and Uses of Funds by State Category.

In order to reconcile the FY 2023 budget needs, County Council approval of this Financial Review is respectfully requested.

Sincerely,



Judy Mickens-Murray  
 Chair, Board of Education



Monica E. Goldson, Ed.D.  
 Chief Executive Officer

The Honorable Angela Alsobrooks  
The Honorable Thomas E. Dernoga  
May 31, 2023  
Page 3

#### Attachments

c:       Members, Board of Education  
          Members, County Council  
          Ms. Tara Jackson  
          Mr. Stanley A. Earley  
          Ms. Turkessa Green  
          Ms. Sandra Eubanks  
          Mr. Arian Albear  
          Mr. Brent Johnson  
          Mr. Joseph R. Hamlin  
          Members, PGCPs Executive Cabinet

# Board Action Summary

## An Outline of the Chief Executive Officer's Recommendation to the Board of Education

New Program: Yes  No **X**

Modified Program: Yes **X** No

**Subject:** Fiscal Year 2023 Financial Review and Categorical Changes

**Abstract and Highlights:** Administration regularly monitors the financial condition of the school system throughout the fiscal year and recommends periodic adjustments to meet evolving needs of the District and ensure fiscal stability.

The Board of Education's operating budget for FY 2023 does not require any revenue changes. Overall, expenditures are projected to stay within the current appropriation level. However, administration recommends adjustments of existing unrestricted expenditure appropriations between major categories to meet instructional and support service requirements for the school year ending June 30, 2023.

The Public School Laws of Maryland require Board of Education and County Council approval of transfers between major categories. The resolution attached approves the recommended FY 2023 transfers between major categories and authorizes the Chief Executive Officer to request County Council approval. Board of Education approval of the resolution is recommended.

In addition to the resolution, two documents are attached to this board action summary:

- Appendix A: Itemized Changes and Narrative Explanations
- Appendix B: Sources and Uses of Funds by State Category

**Budget Implications:** None (All changes net to \$0)

**Staffing Implications:** 0.0 FTE

**School(s) Affected:** All Schools

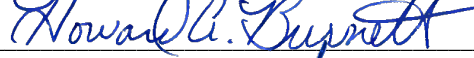
*Preparation Date:* May 11, 2023


*Person Preparing:* Lisa Howell, Acting Chief Financial Officer

*Board Agenda Introduction Date:* May 11, 2023

*Board Action Date (BUDGET CONSENT):* May 11, 2023

*Endorsed:*   
*Acting Chief Financial Officer*

*Endorsed:*   
*Senior Advisor to the Chief Executive Officer*

*Approved:*   
*Chief Executive Officer*

**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**  
**Upper Marlboro, Maryland 20772**

**RESOLUTION**

**WHEREAS**, the financial condition of the school system is regularly monitored throughout the fiscal year with adjustments made periodically to meet evolving needs of the school system and ensure fiscal stability;

**WHEREAS**, a review of the financial condition of the school system indicates that expenditures are expected to meet current appropriated revenues;

**WHEREAS**, no change in appropriation is requested;

**WHEREAS**, the Public School Laws of Maryland require Board of Education and County Council approval of transfers between major categories; therefore;

**BE IT RESOLVED**, that the Board of Education approves the recommended FY 2023 transfers between major categories identified in the Financial Review;

**FINALLY, BE IT RESOLVED**, that the Board of Education authorizes the Chief Executive Officer to request County Council approval of transfers between major categories identified in the Financial Review, as summarized in the tables below:

EXPENDITURES MAJOR CATEGORIES	FY 2023 Board of Education APPROVED	FY 2023 Financial Review Transfer Request			FY 2023 Board of Education REVISED
	(March 23, 2023)	Unrestricted	Restricted	Total Transfer	(May 11, 2023)
Administration	\$ 87,912,690	\$ (1,108,014)	\$ (14,005,771)	\$ (15,113,785)	\$ 72,798,905
Mid-Level Administration	160,532,707	432,006	4,634,493	5,066,499	165,599,206
Instructional Salaries	852,224,329	(2,278,421)		(2,278,421)	849,945,908
Textbooks & Instructional Materials	64,068,703	1,351,637		1,351,637	65,420,340
Other Instructional Costs	176,657,546	(332,033)		(332,033)	176,325,513
Special Education	331,049,118	(768,146)	5,837,606	5,069,460	336,118,578
Student Personnel Services	65,700,247	(857,030)	(13,616,865)	(14,473,895)	51,226,352
Student Health Services	25,358,857	1,075,000	3,820,391	4,895,391	30,254,248
Student Transportation Services	115,915,940	(11,456)	20,942,280	20,930,824	136,846,764
Operation of Plant	171,591,166	2,215,881	(10,381,861)	(8,165,980)	163,425,186
Maintenance of Plant	60,115,808		3,919,362	3,919,362	64,035,170
Fixed Charges	509,610,893	286,471	(6,010,003)	(5,723,532)	503,887,361
Food Services	6,418,360		-	-	6,418,360
Community Services	5,532,406	(5,895)	3,460,368	3,454,473	8,986,879
Capital Outlay	27,000,000		1,400,000	1,400,000	28,400,000
<b>Total Expenditures by Category:</b>	<b>\$ 2,659,688,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,659,688,770</b>

Submitted by:	<u>Lisa Howell, Acting Chief Financial Officer</u>
Agenda Date:	<u>May 11, 2023</u>
Discussion:	_____
First Reader:	_____
Budget Consent Agenda:	<u>May 11, 2023</u>
Emergency:	_____
Amended:	_____
Deferred:	_____
Tabled:	_____
Approved:	_____

## Appendix A: Intemized Changes and Narrative Explanations

Sources and Uses of Funds	Amount	Narrative Explanation
<b>Budget Reduction</b>		
Lapse Recovery	(2,650,750)	Use of estimated lapse recovery across all departments and schools. These savings are primarily salary and benefits that go unspent throughout the year due to turnover.
<b>Budget Reduction Total</b>	(2,650,750)	
<b>Cost of Doing Business</b>		
Utilities	800,000	Increases in utilities due to increased usage of water and sewer.
<b>Cost of Doing Business Total</b>	800,000	
<b>Other Items</b>		
Summer Program Preparation	1,850,750	The funds will support the purchase of supplies in preparation for summer programs and Acceleration Academy.
<b>Other Items Total</b>	1,850,750	
<b>Intra Project Realignment</b>		
Unrestricted Program Realignment	-	Minor transfers within initiatives to align funds categorically.
Restricted Program Realignment	-	The attached is a functional realignment of fund 8499 used to offset the loading of restricted program grant appropriation.
<b>Intra Project Realignment Total</b>	-	
<b>Grand Total</b>	-	

Appendix B: Sources and Uses of Funds by State Category

Sources and Uses of Funds	01 Administration	02 Mid-Level Administration	03 Instructional Salaries	04 Textbooks & Instructional Materials	05 Other Instructional Costs	06 Special Education	07 Student Personnel Services	08 Student Health Services	09 Student Transportation Services	10 Operation of Plant Services	11 Maintenance of Plant	12 Fixed Charges	13 Food Services	14 Community Services	15 Capital Outlay	Grand Total
<b>Budget Reduction</b>	-	-	(2,650,750)	-	-	-	(1,500,000)	1,500,000	-	-	-	-	-	-	-	(2,650,750)
Lapse Recovery			(2,650,750)				(1,500,000)	1,500,000								(2,650,750)
<b>Cost of Doing Business</b>	-	-	-	-	-	-	-	-	-	800,000	-	-	-	-	-	800,000
Utilities										800,000						800,000
<b>Other Items</b>	-	-	421,750	1,360,000	68,000	-	-	-	1,000	-	-	-	-	-	-	1,850,750
Summer Program Preparation			421,750	1,360,000	68,000				1,000							1,850,750
<b>Intra Project Realignment</b>	(15,113,785)	5,066,499	(49,421)	(8,363)	(400,033)	5,069,460	(12,973,895)	3,395,391	20,929,824	(8,965,980)	3,919,362	(5,723,532)	3,454,473	1,400,000	-	-
Unrestricted Program Realignment	(1,108,014)	432,006	(49,421)	(8,363)	(400,033)	(768,146)	642,970	(425,000)	(12,456)	1,415,881		286,471	(5,895)			-
Restricted Program Realignment	(14,005,771)	4,634,493				5,837,606	(13,616,865)	3,820,391	20,942,280	(10,381,861)	3,919,362	(6,010,003)	3,460,368	1,400,000		-
<b>Grand Total</b>	(15,113,785)	5,066,499	(2,278,421)	1,351,637	(332,033)	5,069,460	(14,473,895)	4,895,391	20,930,824	(8,165,980)	3,919,362	(5,723,532)	3,454,473	1,400,000	-	-