





June 9, 2025

FISCAL AND POLICY NOTE

TO: Colette R. Gresham, Esq.
Interim Council Administrator

Karen T. Zavakos
Associate Council Administrator

THRU: Josh Hamlin 
Director of Budget and Policy Analysis

FROM: Roger G. Banegas 
Legislative Budget and Policy Analyst

RE: Policy Analysis and Fiscal Impact Statement
CB-054-2025 Supplementary Appropriations

CB-054-2025 (*Proposed and presented by:* The Chair of the Council at the request of the County Executive)

Assigned to the Government Operations and Fiscal Policy (GOFP) Committee

AN ACT CONCERNING SUPPLEMENTARY APPROPRIATIONS for the purpose of declaring additional revenue and appropriating to the General Fund and Internal Service Fund to provide for costs that were not anticipated and included in the Approved Fiscal Year 2025 Budget.

Fiscal Summary

Direct Impact:

Expenditures:

- Increased expenditures of approximately \$131,475,500.

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Revenues:

- Increased revenues of approximately \$131,475,500, from income tax revenue (\$26,684,000) and Board of Education outside sources (\$104,791,500).

Indirect Impact:

None likely.

Legislative Summary

CB-054-2025¹, presented by Council Chair Burroughs at the request of the County Executive, was presented on May 27, 2025, and referred to the Government Operations and Fiscal Policy Committee. CB-054-2025 provides additional appropriation authority totaling \$131,475,500 in the General Fund. The additional resources will increase the Fiscal Year 2025 General Fund Budget from \$4,599,379,100 as expressed in CB-45-2024 and amended in CB-22-2025 to \$4,730,854,600. The legislation appropriates additional income tax receipts (\$26,684,000) and Board of Education outside sources (\$104,791,500) as the revenue sources. CB-054-2025 reallocates \$17.2 million from Non-Departmental - Contingency to various agencies to cover the annualized impact of cost-of-living adjustments (COLA) and merit adjustments that were not originally budgeted at the agency level in FY 2025, as well as accounting for other costs that were not originally anticipated. This legislation also includes a transfer of \$520,000 from the General Fund to the Fleet Management Internal Service Fund to cover additional costs needed for autobody, parts, and the garage. Overall, the Fiscal Year 2025 Internal Service Fund Budget (Information Technology and Fleet Management) as expressed by CB-45-2024 and amended by CB-22-2025 increases from \$77,311,000 to \$77,831,000.

Current Law/Background

Section 814 of the County Charter² authorizes transfers of appropriations between general classifications of expenditures, in excess of \$250,000, upon recommendation of the County Executive. Section 815 of the County Charter³ allows the Council, upon the recommendation of the County executive, by legislative act, to make additional or supplemental appropriations from revenue received from anticipated sources. Prince George's County Code (the "Code") Section 10-110⁴ governs budget appropriation adjustments. The County Code requires the approval for the Council for supplemental appropriations upon the recommendation of the County Executive.

¹ [CB-054-2025](#)

² [Section 814. - Transfer of Appropriations.](#)

³ [Section 815. - Supplementary Appropriations; Staffing Level Increases.](#)

⁴ [Sec. 10-110. - Budget Appropriation adjustment; supplements.](#)

Resource Personnel

- Stanley A. Earley, Office of Management and Budget
- Brent E. Johnson, Office of Management and Budget

Discussion/Policy Analysis

CB-054-2025 provides additional appropriation authority totaling \$131,475,500 in the General Fund. The additional resources **will increase** the Fiscal Year 2025 General Fund Budget from \$4,599,379,100 as expressed in CB-45-2024⁵ and amended in CB-22-2025⁶ to \$4,730,854,600. The legislation appropriates additional income tax receipts (\$26,684,000) and Board of Education outside sources (\$104,791,500) as the revenue sources. This Bill also reallocates \$17.2 million from Non-Departmental – Contingency to various agencies to cover the annualized impact of cost-of-living adjustments (COLA) and merit adjustments that were not originally budgeted at the agency level in FY 2025, as well as accounting for other costs that were not originally anticipated.

Additionally, CB-054-2025 includes a transfer of \$520,000 from the General Fund to the Fleet Management Internal Service Fund to cover additional costs needed for autobody, parts, and the garage. Overall, the Fiscal Year 2025 Internal Service Fund Budget (Information Technology and Fleet Management) as expressed by CB-45-2024 and amended by CB-22-2025 increases from \$77,311,000 to \$77,831,000.

The General Fund Adjustments are as follows:

1. **\$2,600** for the Personnel Board due to COLA and merit increases.
2. **\$218,200** for the Office of Law due to COLA and merit increases and a recovery adjustment to align with anticipated expenses.
3. **\$621,600** for the Board of Elections to account for special election expenses.
4. **\$2,274,000** for the Office of Central Services to reflect snow expenses, fourth quarter custodial expenses for three new buildings, COLA and merit increases, and a transfer to the Fleet Management Internal Service Fund.
5. **\$1,037,700** for the Circuit Court primarily due to COLA and merit increases and additional operating expenses.
6. **\$556,900** primarily for the Office of the State's Attorney due to COLA and merit increases and new position classifications for Assistant State's Attorneys and additional operating expenses.
7. **\$34,396,000** for the Police Department due to additional costs for holiday premium, overtime, and shift differential, as well as COLA and merit increases.

⁵ [CB-045-2024](#)

⁶ [CB-022-2025](#)

8. **\$2,539,100** for the Office of the Sheriff due to COLA and merit increases; (9) \$393,900 for the Department of Social Services due to COLA and merit increases and other operating expenses.
9. A **(-\$1,000,000)** reduction for the Department of Public Works and Transportation to align with updated spending projections.
10. **\$2,625,100** for the Department of Permitting, Inspections and Enforcement due to COLA and merit increases, upgrades to Engineer positions due to an OHRM Engineer class study, lower-than-anticipated staff attrition, and overages in temporary staffing and contractual services.
11. **\$226,100** for the Department of Housing and Community Development to transfer additional funding to the Redevelopment Authority related to the Property Management Fund.
12. **\$104,791,500** for the Board of Education to align with the reconciliation letter approved by the County Council on July 16, 2024.

The adjustments to each agency's Approved FY 25 Budget are provided below.

FY 2025 Budget Reconciliation			
Agency	FY 2025 APPROVED Budget	Adjustments	FY 2025 REVISED Budget (pending approval)
Personnel Board	\$460,100	\$2,600	\$462,700
Office of Law	\$5,348,100	\$218,200	\$5,566,300
Board of Elections	\$13,110,700	\$621,600	\$13,732,300
Office of Central Services	\$25,447,400	\$2,274,000	\$27,721,400
Circuit Court	\$23,447,200	\$1,037,700	\$24,484,900
Office of the State's Attorney	\$26,034,100	\$556,900	\$26,591,000
Police Department	\$350,216,800	\$34,396,000	\$384,612,800
Office of the Sheriff	\$60,057,900	\$2,539,100	\$62,597,000
Department of Social Services	\$9,988,800	\$393,900	\$10,382,700
Department of Public Works and Transportation	\$23,364,400	(-\$1,000,000)	\$22,364,400
Department of Permitting, Inspections and Enforcement	\$32,331,000	\$2,625,100	\$34,956,100
Department of Housing and Community Development	\$9,821,400	\$226,100	\$10,047,500
Board of Education	\$2,798,838,000	\$104,791,500	\$2,903,629,500
Non-Departmental	\$470,924,500	(-\$17,207,200)	\$453,717,300
Agency Reallocation Totals		\$131,475,500	
General Fund Total	\$4,599,379,100	\$131,475,500	\$4,730,854,600

Fiscal Impact:

- *Direct Impact:*

The enactment of CB-054-2025 will have a net-neutral direct fiscal impact on the County, as the supplementary appropriation increases expenditures by approximately \$131,475,500, but adds income tax receipts (\$26,684,000) and Board of Education outside sources (\$104,791,500) as the revenue sources, totaling \$131,475,500. CB-054-2025 reallocates \$17.2 million from Non-Departmental – Contingency to various agencies to cover the annualized impact of cost-of-living adjustments (COLA) and merit adjustments that were not originally budgeted at the agency level in FY 2025, as well as accounting for other costs that were not originally anticipated.

- *Indirect Impact:*

The enactment of CB-054-2025 is not likely to have an indirect fiscal impact on the County.

Appropriated in the Current Fiscal Year Budget:

No.

Effective Date of Proposed Legislation

The proposed Act shall take effect forty-five (45) calendar days after it becomes law.

If you require additional information or have questions about this fiscal impact statement, please call me.