




THE PRINCE GEORGE'S COUNTY GOVERNMENT


Office of Audits and Investigations

September 29, 2023

MEMORANDUM

TO: Edward Burroughs, III, Chair
Education and Workforce Development (EWD) Committee

THRU: Joseph R. Hamlin 
Director of Budget and Policy Analysis

FROM: Arian Albear 
Legislative Budget and Policy Analyst

RE: Board of Education FY 2024 Approved Budget Reconciliation Transfer Request

The FY 2024 Approved Operating Budget (the "Budget") for the Board of Education (BOE) totals \$2,800,041,400¹, an increase of \$169,830,400, or 6.5%, over the BOE's Approved Operating Budget for FY 2023². Accounting for received and anticipated State grants and minute balancing of Federal and Board Sources, the budget contained a \$11.2 million increase, which needed to be resolved by the Board of Education during their budget reconciliation process.

Subsequent to the approval of the Board of Education's FY 2024 Operating Budget on 25 May 2023 by the County Council, additional changes to the budget were noted:

1. Additional receipt of State funding totaling \$11,165,094.
2. Increase in Federal Sources of \$35.
3. Decrease in Board Sources of \$48.

The changes in State Sources are due to the following items:

1. \$3,433,000: to provide \$500 bonuses for each non-certified education support professional.
2. \$1,829,973: from three (3) grants from the Maryland's Safe Schools program. \$1.1 million will be used toward phase two (2) of the Security Enhancement Equipment installations in all high schools and eight (8) middle schools.
3. Carryover of unspent grant funds for Concentration of Poverty personnel and per pupil and Transitional Supplemental Instruction.
4. Removal of Concentration of Poverty personnel grant erroneously included for Tall Oaks.

¹ CB-063-2023, [Exhibit A](#).

² FY 2023 Board of Education Approved Operating Budget: \$2,630,211,000.

The chart in the Board Action Summary (BAS) summarizes all the monetary changes within categories since the Board of Education approved their requested budget on 23 February 2023. As such, the chart reflects changes already taken into consideration and approved by the County Council in the FY 2024 Approved Operating Budget for the Board of Education, including \$7,660,400 earmarked for repair and maintenance of PGCPs Fields and Facilities.

Our review of the BOE's approved reconciling adjustments indicates that the budget reconciliation transfer request appears reasonable, at no additional cost to the County – the increases identified are primarily in the State Sources categories. Attachment 1 provides the reconciling adjustments by revenue and major expenditure category. The reconciled budget maintains fiscal stability and supports school-based initiatives within Prince George's County Public Schools.

County Council approval of the reconciliation transfer request will increase the BOE's budget by \$11,165,081 to \$2,811,206,481, as indicated in Attachment 1 to this correspondence.

If you require additional information or have questions, please email me.

Prince George's County Board of Education			
FY 2024 Budget Reconciliation Transfer Request			
Revenue Category	FY 2024 County Council APPROVED Category Totals	FY 2024 County Council REVISED APPROVED Category Totals (pending approval)	FY 2024 BOE Budget Reconciliation Transfer Request
Federal Sources	\$ 231,738,100	\$ 231,738,135	\$ 35
State Sources	1,543,892,400	\$ 1,555,057,494	11,165,094
County Sources	943,054,800	\$ 943,054,800	-
Board Sources	11,356,100	\$ 11,356,052	(48)
Fund Balance	\$ 70,000,000	\$ 70,000,000	\$ -
Revenue Totals	\$ 2,800,041,400	\$ 2,811,206,481	\$ 11,165,081
Expenditure Category	FY 2024 County Council APPROVED Category Totals	FY 2024 County Council REVISED APPROVED Category Totals (pending approval)	FY 2024 BOE Budget Reconciliation Transfer Request
Administration	\$ 89,194,400	\$ 91,958,555	\$ 2,764,155
Mid-Level Administration	168,551,700	173,770,917	5,219,217
Instructional Salaries	943,401,400	934,229,601	(9,171,799)
Textbooks and Instructional Materials	42,483,100	40,191,133	(2,291,967)
Other Instructional Costs	160,680,900	166,539,545	5,858,645
Special Education	354,703,000	359,060,752	4,357,752
Student Personnel Services	63,912,200	67,633,916	3,721,716
Health Services	29,760,400	28,692,274	(1,068,126)
Student Transportation Services	141,755,700	145,156,894	3,401,194
Operation of Plant	157,568,900	157,710,683	141,783
Maintenance of Plant	73,203,600	74,788,851	1,585,251
Fixed Charges	532,992,100	531,519,483	(1,472,617)
Food Services Subsidy	8,644,900	6,626,606	(2,018,294)
Community Services	6,014,100	6,077,271	63,171
Capital Outlay	12,175,000	12,250,000	75,000
Public Private Partnerships	\$ 15,000,000	\$ 15,000,000	\$ -
Expenditure Totals	\$ 2,800,041,400	\$ 2,811,206,481	\$ 11,165,081