June 5, 2026

Policy Analysis and Fiscal Impact Statement

TO: Government Operations and Fiscal Policy (GOFP) Committee

THRU: Sandra A. Eubanks
Committee Director

FROM: Roger G. Banegas RGB
Legislative Budget and Policy Analyst

RE: Policy Analysis and Fiscal Impact Statement
CB-049-2026 Supplementary Appropriations

CB-049-2026 (*Proposed and presented by:* The Chair of the Council at the request of the County Executive)

Assigned to the Government Operations and Fiscal Policy Committee

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AN ACT CONCERNING SUPPLEMENTAL APPROPRIATIONS, for the purpose of declaring additional revenue and appropriating to the General Fund to provide for costs that were not anticipated and included in the Approved Fiscal Year 2026 Budget.

Fiscal Summary

Direct Impact:

Expenditures:

- None Likely.

Revenues:

- None Likely.

Indirect Impact:

None likely.

Legislative Summary

CB-049-2026[1], presented by the Council Chair at the request of the County Executive, was presented on May 26, 2026, and referred to the Government Operations and Fiscal Policy (GOFP) Committee. CB-049-2026 provides additional appropriation authority totaling $4,053,700 in the General Fund. The additional resources will increase the Fiscal Year 2026 General Fund Budget from $4,896,334,900 as expressed in CB-56-2025[2] and amended in CB-098-2025[3] to $4,900,388,600. The legislation appropriates additional Miscellaneous Receipts ($950,000) and Use of Assigned Fund Balance ($3,103,700) as revenue sources. Funding from miscellaneous receipts is derived from returned Community Impact Grants from the Memorial Library and No Mo Worries organization. The use of assigned fund balance allocations is based on the current Local Development Council (LDC) Community Impact Grant fund balance as of June 30, 2025.

This legislation increases expenditure appropriation in the non-departmental budget to align with a pending Council resolution, which will distribute additional LDC Community Impact Grant funding in the amount of $4,053,700. The details of the supplemental spending plan are included in the spending plan in the pending LDC Council resolution.

Current Law/Background

Section 814 of the County Charter[4] 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 Charter[5] 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 10-110[6] governs budget appropriation adjustments. The County Code requires the approval of the Council for supplemental appropriations upon the recommendation of the County Executive.

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[1] CB-049-2026
[2] CB-056-2025
[3] CB-098-2025
[4] Section 814. - Transfer of Appropriations.
[5] Section 815. - Supplementary Appropriations; Staffing Level Increases.
[6] Sec. 10-110. - Budget Appropriation adjustment; supplements.

Resource Personnel

- Brent E. Johnson, Office of Management and Budget
- Angela Fair-Baker, Office of Management and Budget

Discussion/Policy Analysis

CB-049-2026 provides additional appropriation authority totaling $4,053,700 in the General Fund. Under this legislation, the Fiscal Year 2026 General Fund Budget, as expressed in CB-056-2025 and amended in CB-098-2025, **increases** to $**4,900,388,600**. This legislation appropriates additional Miscellaneous Receipts **($950,000**) and Use of Assigned Fund Balance **($3,103,700**) as revenue sources. Funding from miscellaneous receipts is derived from returned Community Impact Grants from the Memorial Library and No Mo Worries organization. The use of assigned fund balance allocations is based on the current Local Development Council (LDC) Community Impact Grant fund balance as of June 30, 2025.

This legislation increases expenditure appropriation in the non-departmental budget to align with a pending Council resolution which will distribute additional LDC Community Impact Grant funding in the amount of $4,053,700. The spending plan identifies Victory Church International DBA Greater Works Ministries to support the Youth Jobs and Apprenticeship Program, Youth Leadership Academy, scholarships, and community-based programming serving District 8 residents.

Fiscal Impact:

- *Direct Impact:*

The enactment of CB-049-2026 will not have a direct adverse fiscal impact on the County, as the supplementary appropriations are primarily interdepartmental reallocations to assist in the fiscal year-end closing process.

- *Indirect Impact:*

None Likely.

Appropriated in the Current Fiscal Year Budget:

Yes.

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.