



March 6, 2025

MEMORANDUM

TO: Sydney J. Harrison, Chair
Education and Workforce Development (EWD) Committee

THRU: Josh Hamlin 
Director of Budget and Policy Analysis

FROM: David Noto 
Legislative Budget and Policy Analyst

RE: Board of Education FY 2025 Financial Review and Transfer Request #1

The Board of Education (BOE) requests authority to transfer appropriated funds between major expenditure categories to maintain a balanced budget and ensure fiscal stability through the end of the fiscal year. Total revenue and expenditures remain at \$2,903,629,469.

The Financial Review, undertaken by Prince George's County Public Schools (PGCPS), would repurpose \$11,264,413, primarily from savings of instructional salaries and benefits that go unspent throughout the year due to turnover, and both unrestricted and restricted transportation services to:

- Pursuant to [SB0427](#), provide menstrual hygiene products at no charge to students (\$500,000 to Maintenance of Plant);
- Support a 3rd party vendor engaged in transporting students under the McKinney-Vento¹ and Special Education Services. (\$100,000 to Student Transportation Services);
- Provide mental health supports for non-community schools through June 30, 2025 (\$2,235,929 to Health Services, and an additional \$40,349 spread across Student Transportation Services, Student Personnel Services, Instructional Salaries, Mid-Level Administration and Textbooks & Instructional Materials - partially offset by decreases to Other Instructional Costs);
- Support Special Education instructional services (\$3,190,194 to Special Education and \$1,197,941 to Health Services); and
- Pay for increases in the cost of utilities prices from the previous year (\$4,000,000 to Operation of Plant).

The remainder of the transferred funds are for Program Realignment, for which no explanation was provided. These realignment increases are balanced by decreases in other programs, resulting in a net zero increase in funding.

Unrestricted increases of \$19,464,729 in Administration, Student Personnel Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, Community Services, Health Services,

¹ The McKinney-Vento definition of students who are experiencing homelessness refers to students who are lacking a fixed, regular, or adequate nighttime residence.

and Special Education are balanced by decreases in Instructional Salaries, Fixed Charges, Mid-Level Administration, Other Instructional Costs and Textbooks & Instructional Materials.

Restricted increases of \$38,451,818 in Textbooks & Instructional Materials, Health Services, and Capital Outlay are offset by decreases in Administration, Student Personnel Services, Student Transportation Services, and Operation of Plant.

Questions for Committee Consideration:

1. The Lapse Recovery of \$11.3 million also includes an increase of \$4 million for Student Health Services. Please discuss what this increase will fund under Lapse Recovery.
2. What is the \$80,000 in 'Mental Health Support' added to the Student Transportation Services funding?
3. What health services are offered with the \$1.2 million Special Education increase in Health Services?
4. The programs in Capital Outlay, Textbooks and Instructional Materials, and Health Services that require additional realignment funding are not explained.

Exhibit A below details the original FY 2025 County Council Approved Budget, a summary of the Board of Education transfer request, and the resulting anticipated major expenditure category appropriation totals should the County Council approve this transfer request.

Exhibit A
Prince George's County Board of Education
FY 2025 Financial Review & Transfer Request #1

Expenditures Major Categories	FY 2025 County Council APPROVED (May 23, 2024)	FY 2025 Financial Review Transfer Request #1		Total Transfer	FY 2025 County Council REVISED (Pending Approval)
		Unrestricted	Restricted		
Administration	\$ 101,943,636	\$ 1,769,280	\$ (4,382,382)	\$ (2,613,102)	\$ 99,330,534
Instructional Salaries	935,423,074	(6,732,219)	-	(6,732,219)	928,690,855
Student Personnel Services	80,836,705	117,284	(13,900,000)	(13,782,716)	67,053,989
Student Transportation Services	144,257,328	4,085,087	(9,000,000)	(4,914,913)	139,342,415
Operation of Plant	168,884,803	4,846,047	(11,169,436)	(6,323,389)	162,561,414
Maintenance of Plant	80,168,880	787,279	-	787,279	80,956,159
Community Services	6,450,954	160,117	-	160,117	6,611,071
Fixed Charges	545,964,978	(10,782,325)	-	(10,782,325)	535,182,653
Health Services	48,893,031	7,209,465	648,656	7,858,121	56,751,152
Special Education	352,307,118	490,170	-	490,170	352,797,288
Mid-Level Administration	188,885,165	(178,398)	-	(178,398)	188,706,767
Textbooks & Instructional Materials	50,669,338	(1,543,100)	11,169,436	9,626,336	60,295,674
Other Instructional Costs	168,562,642	(228,687)	-	(228,687)	168,333,955
Food Services Subsidy	2,881,817	-	-	-	2,881,817
Capital Outlay & Private Public Partnership	27,500,000	-	26,633,726	26,633,726	54,133,726
Total Expenditures	\$ 2,903,629,469	\$ -	\$ -	\$ -	\$ 2,903,629,469

Prepared by David Noto, Legislative Budget and Policy Analyst –March 6, 2025.