



Prince George's County Board of Education  
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BOARD OF EDUCATION  
Telephone: 301-952-6308  
Facsimile: 301-952-6114

February 24, 2020

**Board Chair**  
Alvin Thornton, Ph.D.

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

**Board Vice Chair**  
Edward Burroughs, III

The Honorable Todd M. Turner  
Chair, Prince George's County Council  
Prince George's County Government  
County Administration Building  
14741 Governor Oden Bowie Drive  
Upper Marlboro, Maryland 20772

**Board Members**

Raaheela Ahmed  
Pamela Boozer-Strother  
Paul Monteiro  
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Belinda Queen  
Sandra D. Shephard  
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Joshua M. Thomas  
Curtis Valentine, M.P.P.  
K. Alexander Wallace  
Sonya Williams

**RE: FY 2019 Final Operating Budget Transfer**

**Student Member**  
Joshua Omolola

Dear County Executive Alsobrooks and Chair Turner:

This letter requests approval of the final operating budget transfer between major expenditure categories for FY 2019. The transfer realigns categories as of June 30, 2019, within the approved operating budget totaling \$2,047,732,000. The transfer is required to comply with state law so that expenditures do not exceed state categorical appropriated amounts.

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

This final operating budget transfer was approved by the Board of Education on September 19, 2019. This should have been forwarded to your attention at that time but was not due to oversight.

**ADMINISTRATION**

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

Although the final review indicated that overall expenditures remained within the current appropriated budget levels, transfers were necessary in the following major categories: Administration, Mid-Level Administration, Instructional Salaries, Textbooks & Instructional Materials, Other Instructional Costs, Special Education, Student Personnel Services, Health Services, Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges and Community Services. All other categories had sufficient funding.

The appropriated budget total for FY 2019 of \$2,047,732,000 remains unchanged by this transfer.

**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**

EXPENDITURES MAJOR CATEGORIES	FY 2019	FY 2019		FY 2019	FY2019
	Board of Education REVISED <i>(April 25, 2019)</i>	Final Transfer Request as of June 30, 2019		Board of Education FINAL Major Categories	Total Final Transfer Request
Administration	\$ 66,027,233	\$ (321,118)		\$ 65,706,115	\$ (321,118)
Mid-Level Administration	130,433,766	(815,630)		129,818,136	(615,630)
Instructional Salaries	682,865,066	7,354,572		690,219,638	7,354,572
Textbooks and Instructional Materials	20,008,544	140,158		20,148,702	140,158
Other Instructional Costs	99,313,761	(1,612,509)		97,701,252	(1,612,509)
Special Education	285,891,168	(2,132,890)	1,954,464	285,712,742	(178,426)
Student Personnel Services	22,910,690	(239,730)		22,670,960	(239,730)
Health Services	19,584,280	(163,079)		19,421,201	(163,079)
Student Transportation Services	113,152,773	(1,272,715)		111,880,058	(1,272,715)
Operation of Plant	132,641,114	7,994		132,649,108	7,994
Maintenance of Plant	50,488,929	(112,574)	(1,954,464)	48,421,891	(2,067,038)
Fixed Charges	418,425,847	(935,496)		417,490,351	(935,496)
Food Services Subsidy	1,222,921	-		1,222,921	-
Community Services	4,415,908	(96,983)		4,318,925	(96,983)
Capital Outlay	350,000	-		350,000	-
<b>Expenditures Total</b>	<b>\$ 2,047,732,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,047,732,000</b>	<b>\$ -</b>

County Council approval of the final reconciling transfer between major expenditure categories for Fiscal Year 2019 is respectfully requested.

Sincerely,



Alvin Thornton, Ph.D.  
 Chair, Board of Education



Monica Goldson, Ed.D.  
 Chief Executive Officer

Attachments

- c: Members, Board of Education
- Members, County Council
- Mr. Major Riddick
- Mr. Robert J. Williams, Jr.
- Mr. William Hunt
- Mr. David H. Van Dyke
- Ms. Inez Claggett
- Mr. Stanley A. Earley

**Board Action Summary**

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

**New Program:** Yes  No

**Modified Program:** Yes  No

**Subject:** Fiscal Year 2019 Final Operating Budget Transfer

**Abstract and Highlights:** 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 to ensure fiscal stability. Additionally, as each fiscal year is closed, a final review is performed to ensure that, following all expenditures and journal entries, spending remains within state categorical totals.

This year, the final review indicated that overall expenditures remained within current appropriated revenues and expenditures. However, one expenditure category included restricted (grant) spending beyond categorical appropriations and now necessitates a transfer. Additionally, the review uncovered a technical error in a previous budget transfer, which requires correction.

First, the grant portion of the Special Education Major Category expended beyond budget. The restricted portion of this Category was insufficiently budgeted to meet actual grant expenditures and a transfer was necessary from the Reserve for Future Grants.

Second, the Financial Review approved by the Board of Education on April 25, 2019, contained an error requiring correction in this Financial Review. Though the April Resolution correctly represented the required transfer amounts, the categorical appropriations prior to the transfer were displayed incorrectly, resulting in incorrect totals following the April transfers. The attached resolution corrects this error.

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 2019 transfers between major categories and authorizes the Chief Executive Officer to request County Council approval of the transfers. Board of Education approval of the resolution is recommended.

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

**Staffing Implications:** None

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

*Preparation Date:* September 12, 2019

*Person Preparing:* Michael Herbstman, Chief Financial Officer

*Board Agenda Introduction Date (Budget Consent):* September 19, 2019

*Board Action Date (Budget Consent):* September 19, 2019

*Endorsed:*   
\_\_\_\_\_  
Chief Financial Officer

*Endorsed:*   
\_\_\_\_\_  
Chief of Staff

*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 to ensure fiscal stability; and

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

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

**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 of Prince George's County approves the recommended FY 2019 transfers between major categories identified in the Financial Review; and

**FINALLY, BE IT RESOLVED**, that the Board of Education of Prince George's County 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 2019	FY 2019	FY 2019	FY2019
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<b>Expenditures Total</b>	<b>\$ 2,047,732,000</b>	<b>\$ - \$ -</b>	<b>\$ 2,047,732,000</b>	<b>\$ -</b>

Submitted by:	<u>Michael Herbstman, Chief Financial Officer</u>
Agenda Date:	<u>September 19, 2019</u>
Discussion:	_____
First Reader:	_____
Budget Consent Agenda:	<u>September 19, 2019</u>
Emergency:	_____
Amended:	_____
Deferred:	_____
Tabled:	_____
Approved by the Board:	_____