



May 6, 2024

FISCAL AND POLICY NOTE

TO: Jennifer A. Jenkins
Council Administrator

Colette R. Gresham, Esq.
Deputy Council Administrator

THRU: Josh Hamlin 
Director of Budget and Policy Analysis

FROM: Andrew Stover 
Legislative Budget and Policy Analyst

RE: Policy Analysis and Fiscal Impact Statement
CB-037-2024 Supplementary Appropriations

CB-037-2024 (*Proposed and presented by:* The Chair of the Council at the request of the County Executive)

Assigned to the Committee of the Whole

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 2024 Budget.

Fiscal Summary

Direct Impact:

Expenditures:

- Increases appropriation authority by \$45,807,800, including the use of \$10,101,100 from fund balance.

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Revenues:

- Increases revenue estimates by \$35,706,700.

Indirect Impact:

No indirect impact likely.

Legislative Summary

CB-037-2024, presented by Chair Ivey at the request of the County Executive, was presented on April 30, 2024, and referred to the Committee of the Whole. CB-037-2024 adjusts revenue estimates, increases General Fund appropriations, and authorizes intradepartmental transfers in the Internal Service Fund for the FY 2024 Budget as established in CB-063-2023¹.

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.

Discussion/Policy Analysis

CB-037-2024 provides additional appropriation authority totaling \$45,807,800 in the General Fund. The additional resources will increase the Fiscal Year 2024 General Fund Budget from \$4,513,632,600 to \$4,559,440,400. The following revenue adjustments in the Bill serve to offset much of the supplemental budget increases: (1) an adjustment in revenue estimates for the general real property tax receipts (increase of \$8,789,000); (2) interest income under Use of Money and Property (increase of \$12,544,000); (3) other miscellaneous receipts from Radio One payments (increase of \$900,000); and (4) Board of Education outside sources (increase of \$13,473,700). The remaining \$10,101,100 is covered by the use of Assigned Fund Balance.

¹ [Prince George's County Council- Reference No. CB-063-2023](#)

² [Prince George's County Charter Section 814](#)

³ [Prince George's County Charter Section 815](#)

⁴ [Prince George's County Code Section 10-110](#)

Updated Revenue Estimates

The following adjustments to the FY 2024 revenue estimates plus other financing sources for the General Fund are as follows:

Source	Approved Budget	Adjustments	Revised Budget
Real Property Tax	\$ 953,669,700	\$ 8,789,000	\$ 962,458,700
<i>TOTAL, TAXES</i>	\$ 2,297,549,300	\$ 8,789,000	\$ 2,306,338,300
Interest Income	\$ 8,000,000	\$ 12,544,000	\$ 20,544,000
<i>TOTAL, USE OF MONEY AND PROPERTY</i>	\$ 10,879,000	\$ 12,544,000	\$ 23,423,000
Other Miscellaneous Receipts	\$ 1,020,000	\$ 900,000	\$ 1,920,000
<i>TOTAL, MISCELLANEOUS</i>	\$ 9,770,000	\$ 900,000	\$ 10,670,000
Board of Education	\$ 1,856,986,600	\$ 13,473,700	\$ 1,870,460,300
<i>TOTAL, OUTSIDE SOURCES</i>	\$ 1,951,620,200	\$ 13,473,700	\$ 1,965,093,900
<i>TOTAL REVENUE</i>	\$ 4,269,818,500	\$ 35,706,700	\$ 4,305,525,200
Use of Assigned Fund Balance	\$ -	\$ 10,101,100	\$ 10,101,100
<i>TOTAL, OTHER FINANCING SOURCES</i>	\$ 56,736,700	\$ 10,101,100	\$ 66,837,800
TOTAL, GENERAL FUND	\$ 4,513,632,600	\$ 45,807,800	\$ 4,559,440,400

General Fund Appropriations Adjustments

CB-037-2024 includes \$13.5 million in supplementary appropriations in the General Fund to incorporate the FY 2024 budget reconciliation and first financial review transfer requests from the Board of Education, with the remainder of the appropriations being for agency and non-departmental adjustments set forth below and described in the Executive's transmittal letter that accompanied the Bill.⁵

⁵ [CB-037-2024 Transmittal Letter](#)

The adjustments to the FY 2024 appropriations are as follows:

Agency	Approved Budget	Adjustments	Revised Budget
County Council			
Operating Expenses	\$ 8,552,000	\$ 35,000	\$ 8,587,000
<i>TOTAL, County Council</i>	\$ 29,948,000	\$ 35,000	\$ 29,983,000
Personnel Board			
Operating Expenses	\$ 105,200	\$ 7,200	\$ 112,400
<i>TOTAL, Personnel Board</i>	\$ 455,300	\$ 7,200	\$ 462,500
Office of Law			
Compensation	\$ 6,668,300	\$ 399,200	\$ 7,067,500
Fringe Benefits	\$ 2,200,600	\$ 138,500	\$ 2,339,100
<i>TOTAL, Office of Law</i>	\$ 5,458,500	\$ 537,700	\$ 5,996,200
Board of Elections			
Compensation	\$ 5,956,700	\$ 1,423,300	\$ 7,380,000
Operating Expenses	\$ 4,382,200	\$ (1,277,400)	\$ 3,104,800
Fringe Benefits	\$ 1,370,000	\$ (145,900)	\$ 1,224,100
<i>TOTAL, Board of Elections</i>	\$ 11,708,900	\$ -	\$ 11,708,900
Circuit Court			
Compensation	\$ 13,430,100	\$ (369,600)	\$ 13,060,500
Operating Expenses	\$ 4,532,600	\$ 1,142,200	\$ 5,674,800
Fringe Benefits	\$ 4,821,400	\$ (172,600)	\$ 4,648,800
<i>TOTAL, Circuit Court</i>	\$ 22,784,100	\$ 600,000	\$ 23,384,100
Office of the State's Attorney			
Compensation	\$ 17,039,500	\$ 747,900	\$ 17,787,400
Operating Expenses	\$ 2,604,000	\$ 77,500	\$ 2,681,500
Fringe Benefits	\$ 5,878,800	\$ (275,800)	\$ 5,603,000
<i>TOTAL, Office of the State's Attorney</i>	\$ 25,306,500	\$ 549,600	\$ 25,856,100
Police Department			
Compensation	\$ 203,191,900	\$ 13,237,800	\$ 216,429,700
Operating Expenses	\$ 49,186,500	\$ (5,995,100)	\$ 43,191,400
Fringe Benefits	\$ 137,967,300	\$ 1,250,600	\$ 139,217,900
<i>TOTAL, Police Department</i>	\$ 389,995,200	\$ 8,493,300	\$ 398,488,500

Agency	Approved Budget	Adjustments	Revised Budget
Office of the Sheriff			
Compensation	\$ 29,141,200	\$ 4,425,200	\$ 33,566,400
Operating Expenses	\$ 5,997,500	\$ (85,200)	\$ 5,912,300
Fringe Benefits	\$ 22,730,100	\$ 430,700	\$ 23,160,800
<i>TOTAL, Office of the Sheriff</i>	\$ 57,868,800	\$ 4,770,700	\$ 62,639,500
Fire/EMS Department			
Compensation	\$ 134,439,800	\$ 8,053,200	\$ 142,493,000
Fringe Benefits	\$ 97,051,100	\$ (3,165,000)	\$ 93,886,100
<i>TOTAL, Fire/EMS Department</i>	\$ 261,053,800	\$ 4,888,200	\$ 265,942,000
Department of Corrections			
Compensation	\$ 56,118,500	\$ (1,200,000)	\$ 54,918,500
Operating Expenses	\$ 17,811,100	\$ 1,563,100	\$ 19,374,200
Fringe Benefits	\$ 32,674,800	\$ (363,100)	\$ 32,311,700
<i>TOTAL, Department of Corrections</i>	\$ 106,656,600	\$ -	\$ 106,656,600
Department of the Environment			
Operating Expenses	\$ 2,427,500	\$ (151,000)	\$ 2,276,500
<i>TOTAL, Department of the Environment</i>	\$ 9,331,900	\$ (151,000)	\$ 9,180,900
Department of Health			
Operating Expenses	\$ 9,548,300	\$ 1,222,800	\$ 10,771,100
<i>TOTAL, Department of Health</i>	\$ 35,307,800	\$ 1,222,800	\$ 36,530,600
Department of Public Works and Transportation			
Operating Expenses	\$ 71,670,400	\$ (142,800)	\$ 71,527,600
<i>TOTAL, Department of Public Works and Transportation</i>	\$ 21,462,700	\$ (142,800)	\$ 21,319,900
Department of Permitting, Inspections, and Enforcement			
Compensation	\$ 28,335,700	\$ (627,800)	\$ 27,707,900
Operating Expenses	\$ 12,219,700	\$ 2,144,500	\$ 14,364,200
Fringe Benefits	\$ 10,786,100	\$ (861,100)	\$ 9,925,000
<i>TOTAL, Department of Permitting, Inspections, and Enforcement</i>	\$ 30,874,000	\$ 655,600	\$ 31,529,600
Department of Housing and Community Development			
Compensation	\$ 3,505,300	\$ (21,600)	\$ 3,483,700
Operating Expenses	\$ 1,161,500	\$ 301,300	\$ 1,462,800
Fringe Benefits	\$ 1,184,700	\$ (139,700)	\$ 1,045,000
<i>TOTAL, Department of Housing and Community Development</i>	\$ 5,851,500	\$ 140,000	\$ 5,991,500

Agency	Approved Budget	Adjustments	Revised Budget
Memorial Library			
Compensation	\$ 22,596,100	\$ (800,000)	\$ 21,796,100
<i>TOTAL, Memorial Library</i>	\$ 38,110,500	\$ (800,000)	\$ 37,310,500
Prince George's Community College			
Instruction	\$ 40,334,000	\$ 211,000	\$ 40,545,000
<i>TOTAL, Prince George's Community College</i>	\$ 131,564,500	\$ 211,000	\$ 131,775,500
Board of Education			
Adminstration	\$ 89,194,400	\$ 2,764,200	\$ 91,958,600
Instructional Salaries	\$ 943,401,400	\$ (9,171,800)	\$ 934,229,600
Student Personnel Services	\$ 63,912,200	\$ 3,721,700	\$ 67,633,900
Student Transportation Services	\$ 141,755,700	\$ 3,401,200	\$ 145,156,900
Operating of Plant	\$ 157,568,900	\$ 141,800	\$ 157,710,700
Maintenance of Plant	\$ 73,203,600	\$ 1,585,200	\$ 74,788,800
Community Services	\$ 6,014,100	\$ 63,200	\$ 6,077,300
Fixed Charges	\$ 532,992,100	\$ (1,472,600)	\$ 531,519,500
Health Services	\$ 29,760,400	\$ 1,240,500	\$ 31,000,900
Special Education	\$ 354,703,000	\$ 4,357,800	\$ 359,060,800
Mid-Level Administration	\$ 168,551,700	\$ 5,219,200	\$ 173,770,900
Textbooks and Supplies	\$ 42,483,100	\$ (2,292,000)	\$ 40,191,100
Other Instrictional Costs	\$ 160,680,900	\$ 5,858,600	\$ 166,539,500
Food Services	\$ 8,644,900	\$ (2,018,300)	\$ 6,626,600
Capital Outlay	\$ 12,175,000	\$ 75,000	\$ 12,250,000
<i>TOTAL, Board of Education</i>	\$ 2,800,041,400	\$ 13,473,700	\$ 2,813,515,100
Non-Departmental			
Grants and Transfers	\$ 48,409,000	\$ 847,800	\$ 49,256,800
Operational Expenditures	\$ 160,021,100	\$ 11,662,300	\$ 171,683,400
Contgingency	\$ 3,100,000	\$ (1,193,300)	\$ 1,906,700
<i>TOTAL, Non-Departmental</i>	\$ 386,032,500	\$ 11,316,800	\$ 397,349,300
TOTAL, General Fund	\$ 4,513,632,600	\$ 45,807,800	\$ 4,559,440,400

Internal Service Fund Transfers

The adjustments to the Internal Service Fund are as follows:

Category	Approved Budget	Adjustments	Revised Budget
Operating Expenses	\$ 5,641,800	\$ 150,000	\$ 5,791,800
Fringe Benefits	\$ 3,936,400	\$ (150,000)	\$ 3,786,400
TOTAL	\$ 15,493,800	\$ -	\$ 15,493,800

Fiscal Impact

- *Direct Impact:*

Enactment of CB-037-2024 will have an adverse fiscal impact related to the use of approximately \$10.1 million from fund balance, with the remainder of the additional expenditures being offset by additional revenue as noted above. The legislation increases the Fiscal Year 2024 General Fund Budget from \$4,513,632,600 to \$4,559,440,400.

- *Indirect Impact:*

None.

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 email me.