





October 18, 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: Roger G. Banegas 
Legislative Budget and Policy Analyst

RE: Policy Analysis and Fiscal Impact Statement
CB-103-2024 Supplementary Appropriations

CB-103-2024 (*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

AN ACT CONCERNING SUPPLEMENTARY APPROPRIATIONS for the purpose of declaring the reallocation of agency appropriations in the General Fund to assist in the fiscal year end closing process for the Approved Fiscal Year 2024 Budget.

Fiscal Summary

Direct Impact:

Expenditures:

- None Likely.

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Revenues:

- None Likely.

Indirect Impact:

None likely.

Legislative Summary

CB-103-2024¹, presented by Council Chair Ivey at the request of the County Executive, was presented on September 24, 2024, and referred to the Government Operations and Fiscal Policy Committee. CB-103-2024 includes several interdepartmental reallocations to assist in the fiscal year-end closing process, including the Office of Law, Office of Human Resources Management, and the Office of Homeland Security. The proposed legislation would reallocate \$2.0 million to the Police Department and \$5.8 million to the Fire/EMS Department.

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.

Resource Personnel

- Stanley A. Earley, Office of Management and Budget
 - Brent E. Johnson, Office of Management and Budget
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Discussion/Policy Analysis

CB-103-2024 includes several interdepartmental reallocations to assist in the fiscal year end closing process. Based on year-end savings in the Office of Law, Office of Human Resources

¹ [CB-103-2024](#)

² [Section 814. - Transfer of Appropriations.](#)

³ [Section 815. - Supplementary Appropriations; Staffing Level Increases.](#)

⁴ [Sec. 10-110. - Budget Appropriation adjustment; supplements.](#)

Management, and the Office of Homeland Security, \$2.0 million is requested to be reallocated to collectively from those agencies to the Police Department to offset overages due to police retirement fringe expenses. Additionally, due to savings within the Department of Corrections, \$5.8 million is requested to be reallocated to the Fire/EMS Department to offset overages in fire retirement fringe expenses. Under this legislation, the total appropriation for the General Fund in FY 2024 **does not change** and remains at \$4,560,591,900 as expressed in CB-063-2023⁵ and amended by CB-037-2024⁶.

The adjustments to each agency’s Approved FY 25 Budget are provided below.

FY 2024 Budget Reconciliation			
Agency	FY 2024 APPROVED Budget	Adjustments	FY 2024 REVISED Budget (pending approval)
Office of Law	\$5,996,200	(\$932,600)	\$5,063,600
Office of Human Resources Management	\$12,207,200	(\$518,200)	\$11,689,000
Police Department	\$398,488,500	\$2,000,000	\$400,488,500
Fire/EMS Department	\$266,342,000	\$5,779,400	\$272,121,400
Department of Corrections	\$106,656,600	(\$5,779,400)	\$100,877,200
Office of Homeland Security	\$45,168,800	(\$549,200)	\$44,619,600
Agency Reallocation Totals	\$834,859,300		\$834,859,300
General Fund Total	\$4,560,591,900		\$4,560,591,900

Fiscal Impact:

- *Direct Impact:*

The enactment of CB-103-2024 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. The \$2.0 million requested to be reallocated to the Police Department will be used to offset overages due to police retirement fringe expenses and the \$5.8 million requested to be reallocated to the Fire/EMS Department will be used to offset overages in fire retirement fringe benefits.

- *Indirect Impact:*

⁵ [CB-063-2023](#)

⁶ [CB-037-2024](#)

None Likely.

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 call me.