

**BOARD OF EDUCATION OF HARFORD COUNTY DECISION  
ON TRANSFERS BETWEEN STATE CATEGORIES FOR THE**

**FY2016 BUDGET**

**MAY 23, 2016**

**Background Information:**

The Budget Office continuously monitors the status of revenues and expenditures throughout the budget cycle. At fiscal year-end, actual expenditures cannot exceed amounts budgeted in each of the fourteen state reporting categories (Administrative Services, Mid-Level, Instructional Salaries, etc.) that comprise the HCPS Operating Budget. Inter-category budget transfers are necessary to align system resources with student needs, enrollment changes and staffing, program, facility and service requirements.

**Discussion:**

An inter-category budget transfer is necessary to support the following state categories:

**Student Services** - Pupil Personnel Services costs are projected to exceed the budget by \$50,000 in the Student Services state category.

**Student Health Services** – Student Health Services costs are projected to exceed the budget by \$50,000 in the Student Health Services state category.

**Other Instructional Costs:** Instructional equipment costs for the classrooms are projected to exceed the budget by \$150,000 in the Other Instructional Costs state category.

In addition, the Budget Office has identified \$2,415,000 in savings to support several initiatives:

**Other Instructional Costs:** - Instructional Equipment (Refresh student technology) \$2,215,000.

**Maintenance of Plant** – Care and Upkeep Environmental Compliance (Storm Water Restoration) \$200,000.

Funding sources for the aforementioned items come from projected budget savings in: Student Transportation - Bus Contracts (\$600,000), Salaries and Wages (\$200,000) and Fuel/Oil (\$100,000); Fixed Charges - Social Security (\$315,000) and College Credit Reimbursement (\$200,000); and Operation of Plant - Utilities (\$1,250,000)

**Superintendent's Recommendation:**

The Superintendent recommends the approval of the inter-category budget transfers in the amount of \$2,665,000, in accordance with Section 5-105 of the Education Article of the Annotated Code of Maryland.

## Harford County Public Schools Inter-Category Operating Budget Transfer for Fiscal Year 2016

RE: Fiscal Year 2016 Budget Alignment  
DATE: 5/23/2016

REVERSING  
Fiscal Year: 2015 - 2016

Accounting Unit	Expense	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
109-001-990-805	52285	Transportation	Bus Contracts	\$20,060,315	-\$600,000	\$19,460,315
109-001-990-810	51125	Transportation	Salaries and Wages-Bus Drivers and Attendants	\$3,524,235	-\$200,000	\$3,324,235
109-001-990-810	53575	Transportation	Fuel/Oil	\$852,500	-\$100,000	\$752,500
112-001-990-992	54675	Fixed Charges	Social Security	\$18,415,577	-\$315,000	\$18,100,577
112-001-990-990	54740	Fixed Charges	College Credit Reimbursement	\$1,330,123	-\$200,000	\$1,130,123
110-001-031-835	54770	Operation of Plant	Utility Resource Management-Utilities Electricity	\$8,465,346	-\$350,000	\$8,115,346
110-001-031-835	54775	Operation of Plant	Utility Resource Management-Utilities Gas	\$2,002,980	-\$450,000	\$1,552,980
110-001-031-835	54780	Operation of Plant	Utility Resource Management-Utilities Oil	\$1,463,000	-\$450,000	\$1,013,000
Account Number	Expense	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
107-001-990-990	51102	Student Services	Salaries and Wages-Pupil Personnel Workers	\$890,045	\$50,000	\$940,045
108-999-990-990	51106	Student Health Services	Salaries & Wages-Non-Instructional Substitutes	\$193,125	\$50,000	\$243,125
111-001-990-825	52351	Maintenance of Plant	Care and Upkeep-Environmental Compliance	\$300,000	\$200,000	\$500,000
105-001-001-990	55455	Other Instructional Costs	Instructional Equipment	\$623,829	\$2,365,000	\$2,988,829

**JUSTIFICATION:** At fiscal year end, actual expenditures cannot exceed amounts budgeted in each of the fourteen state reporting categories (Administrative Services, Mid-Level, Instructional Salaries, etc.) that comprise the HCPS Operating Budget. Inter-category budget transfers are necessary to align system resources with student needs, enrollment changes and staffing, program, facility and service requirements.

### Inter-Category Operating Budget Transfer Approval

Date	Superintendent of Schools
Date	President, Board of Education of Harford County
Date	Harford County Executive
Date	President, County Council of Harford County

Please Return One Copy To:  
 Superintendent of Schools  
 102 South Hickory Avenue  
 Bel Air, MD 21014