

# **BOARD OF EDUCATION OF HARFORD COUNTY**

## **INFORMATIONAL REPORT**

### **DECISION ON TRANSFERS BETWEEN STATE CATEGORIES FOR THE FY2025 BUDGET**

**May 19, 2025**

#### **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:**

The Budget Office requests the following inter-category transfers to account for total expenditures through June 30, 2025:

**Instructional Supplies and Materials:** - Instructional Supplies and Materials – Textbooks are projected to be higher than budgeted by June 30, 2025.

**Student Health Services:** – Student Health Services are projected to be very close to budget by June 30, 2025.

**Community Services:** – Community Services are projected to be very close to budget by June 30, 2025.

**Transportation, Operation of Plant, and Special Programs-Other Costs:** – Transportation, Operation of Plant, and Special Programs-Other Costs are projected to have surplus balances by June 30, 2025.

#### **Superintendent's Recommendation:**

The Superintendent recommends approval of the inter-category budget transfers in the amount of \$2,550,000, 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 2025

RE: Fiscal Year 2025 Budget Alignment

REVERSING

DATE: May 19, 2025

Fiscal Year: 2024-2025

| Oracle Account String      | Description                          | Expense             | Present<br>Appropriation | Transfer    | Revised<br>Appropriation |
|----------------------------|--------------------------------------|---------------------|--------------------------|-------------|--------------------------|
| 10.040100.53202.2109.10001 | Instructional Supplies and Materials | Textbooks           | \$0                      | \$2,500,000 | \$2,500,000              |
| 10.080000.52001.4001.00000 | Student Health Services              | Contracted Services | \$5,213                  | \$25,000    | \$30,213                 |
| 10.140000.53001.5001.50101 | Community Services                   | Custodial Supplies  | \$125,000                | \$25,000    | \$150,000                |
|                            |                                      |                     |                          | \$2,550,000 |                          |

| Oracle Account String      | Description                  | Expense                | Present<br>Appropriation | Transfer     | Revised<br>Appropriation |
|----------------------------|------------------------------|------------------------|--------------------------|--------------|--------------------------|
| 10.050200.52301.4004.11450 | Special Programs-Other Costs | Contracted Instruction | \$1,522,950              | -\$150,000   | \$1,372,950              |
| 10.090000.52601.5102.00000 | Transportation               | Bus Contracts          | \$32,684,789             | -\$1,650,000 | \$31,034,789             |
| 10.103100.51300.5001.50101 | Operation of Plant           | Custodial Salaries     | \$13,362,633             | -\$750,000   | \$12,612,633             |
|                            |                              |                        |                          | -\$2,550,000 |                          |

**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