

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

DECISION ON TRANSFERS BETWEEN STATE CATEGORIES FOR THE FY2025 BUDGET

September 8, 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 inter-category transfers to account for total expenditures through June 30, 2025. The attached chart shows the specific transfers to account for overages in Special Education, Operation of Plant, Student Health Services and Maintenance of Plant. The state category of Instructional Supplies and Materials had a surplus at June 30 that will be transferred into the specific categories that were over budget.

Superintendent's Recommendation:

The Superintendent recommends approval of the inter-category budget transfers in the amount of \$905,500, 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 #2 for Fiscal Year 2025

RE: Fiscal Year 2025 Budget Alignment			REVERSING		
DATE: September 8, 2025			Fiscal Year: 2024-2025		
Oracle Account String	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
10.061600.51101.4103.00000.902	Special Education	Teachers - Classroom Substitutes	\$209,900	\$225,000	\$434,900
10.080000.51141.4001.00000.902	Student Health Services	Registered Nurses - Substitutes	\$439,392	\$2,500	\$441,892
10.103100.54501.5010.00000.XXX	Operations	Electricity	\$8,454,851	\$675,000	\$9,129,851
10.110000.52001.5005.00000.999	Maintenance	Contracted Services	\$26,413	\$3,000	\$29,413
				\$905,500	
Oracle Account String	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
10.040100.53202.2109.10001	Instructional Supplies and Materials	Textbooks	\$3,000,000	-\$905,000	\$2,095,000
				-\$905,000	
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