

**BOARD OF EDUCATION OF HARFORD COUNTY**

**INFORMATIONAL REPORT**

**DECISION ON TRANSFERS BETWEEN STATE CATEGORIES  
FOR THE FY2026 BUDGET**

**June 22, 2026**

**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, 2026:

**Special Education:** - Non-Public Placements – Non-Public tuition is projected to be higher than budgeted by June 30, 2026.

**Student Health Services:** – Student Health Services are projected to be higher than budgeted by June 30, 2026.

**Operation of Plant:** – Operations are projected to be higher than budgeted by June 30, 2026.

**Fixed Charges:** – Fixed Charges are projected to have surplus balances by June 30, 2026.

**Superintendent's Recommendation:**

The Superintendent recommends approval of the inter-category budget transfers in the amount of \$5,085,000, 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 2026

RE: Fiscal Year 2026 Budget Alignment

REVERSING

DATE: June 22, 2026

Fiscal Year: 2025-2026

Oracle Account String	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
10.060700.88001.4107.00000	Special Education	Non-Public Placements	\$10,640,406	\$4,000,000	\$14,640,406
10.080000.51140.4001.00000	Student Health Services	Nurses	\$4,589,928	\$125,000	\$4,714,928
10.080000.51141.4001.00000	Student Health Services	Nurse- Substitutes	\$439,392	\$125,000	\$564,392
10.080000.51800.4001.00000	Student Health Services	Other Salaries	\$0	\$30,000	\$30,000
10.080000.55102.4001.00000	Student Health Services	Computer Equipment	\$0	\$30,000	\$30,000
10.103100.51302.5001.50101	Operations	Custodial Additional Hours	\$111,819	\$350,000	\$461,819
10.103100.52001.5007.50052	Operations	Contracted Services Snow Removal	\$50,000	\$250,000	\$300,000
10.103100.52001.5010.50104	Operations	Contracted Services Refuse Disposal	\$138,000	\$175,000	\$313,000
				\$5,085,000	
Oracle Account String	Description	Expense	Present Appropriation	Transfer	Revised Appropriation
10.120000.54401.XXXX.00000	Fixed Charges	Health Insurance Active Employees	\$84,450,357	-\$2,585,000	\$81,865,357
10.120000.54402.XXXX.00000	Fixed Charges	Health Insurance Retirees	\$29,034,547	-\$1,500,000	\$27,534,547
10.120000.54407.XXXX.00000	Fixed Charges	Retirement - Teachers	\$15,690,950	-\$1,000,000	\$14,690,950
				-\$5,085,000	

**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

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Date President, County Council of Harford County