

# UNDERSTANDING THE BUDGET

## Welcome to Harford County Public Schools' Program-based Budget

The program-based budget presents a different view of how funds are allocated. This format is part of the continuing effort to produce a more useful budget tool for decision-making and conveying information about Harford County Public Schools. As an alternative to the categorical method of reporting budgets that is required by Maryland State Department of Education (MSDE), the program-based budget shows the allocation of funds and personnel across broad programmatic areas, such as:

- Board of Education Services
- Executive Administration
- Education Services
- Special Education
- Extra-curricular Activities
- Safety and Security
- Guidance Services
- Psychological Services
- Pupil Services
- Health Services
- Curriculum and Instruction
- Operations and Maintenance
- Business Services
- Human Resources
- Information and Technology Systems
- Charter Schools

This view of the budget allows readers to determine how available funding is matched to services provided. Policy decisions can be made by program area. Additionally, given the abilities of the budget database, the Budget Office continues to maintain the ability to produce the budget document by category to comply with state reporting requirements.

The program-based budget presents the Operating Budget over a three-year perspective of resource allocation by programmatic area. In addition, supporting details for each program are provided for more information on how funds and personnel are distributed within each program. The narrative that accompanies each program provides an overview of service delivery.

This document represents the Board of Education's continuing commitment to improve the usefulness of the budget document in planning and management. We hope you enjoy utilizing this document. If you like our work, tell others; if not, tell us.

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## **FY 2009 Budget Submission Framework**

During the FY 2009 budget development cycle, budget managers were asked to develop their program budget requests from a slightly different framework than previous years. The budget represents the operational plan, stated in financial terms, for carrying out the goals of the school system. Budget requests were to be made under the following classifications:

- **Reversal of One Time Items** – This represents purchases during FY 2008 which were of a one time nature. Funding for these items does not need to be repeated in FY 2009. These items are identified within the Summary of FY 2009 Unrestricted Operating Budget Changes under the Cost of Doing Business within the Expenditure Section of this Budget Book.
- **Base Budget Adjustments** – The Budget Department in conjunction with Budget Managers, the Superintendent and Senior Staff realign current funding based on historical data and changing program requirements to better meet the goals and objectives of the entire Harford County Public School system. These adjustments are reflected throughout the document in the column entitled “FY 2009 Base Budget”.
- **Benefit/Wage Adjustments** (responsibility of the Budget Office) – Incorporate salary adjustments; Adjust fixed charges associated with employee salary changes; Project and incorporate annual increases in health, dental and life insurance benefits.
- **Patterson Mill Middle/High School** – Expenses associated with the addition of a new 11<sup>th</sup> grade for students are included under this category. The school opened in August 2007 with grades 6 through 10 only.
- **Special Education Costs** - This represents the always increasing costs of the delivery of educational services to our special needs population.
- **Cost of Doing Business** – This includes base line requests that enable the budget manager to add funds directly related to proportional increases in enrollment (this would primarily encompass per pupil allocations for materials and supplies); address price increases for on going services and supplies, such as utilities; and, fund urgent needs associated with the maintenance of the service infrastructure (Fuel, HVAC).
- **Intervention List/School Improvements** - This represents system improvements needed to provide intervention assistance to students that did not meet Annual Yearly Progress. These funds will be used to assist schools in meeting and maintaining AYP standards. In addition, funds are requested to provide After School Intervention Programs for students requiring academic assistance.

## **Budget Planning and Adoption Process**

Maryland school systems are revenue dependent upon the state and local governments. The Board of Education has no taxing authority<sup>1</sup>. State funding is primarily established

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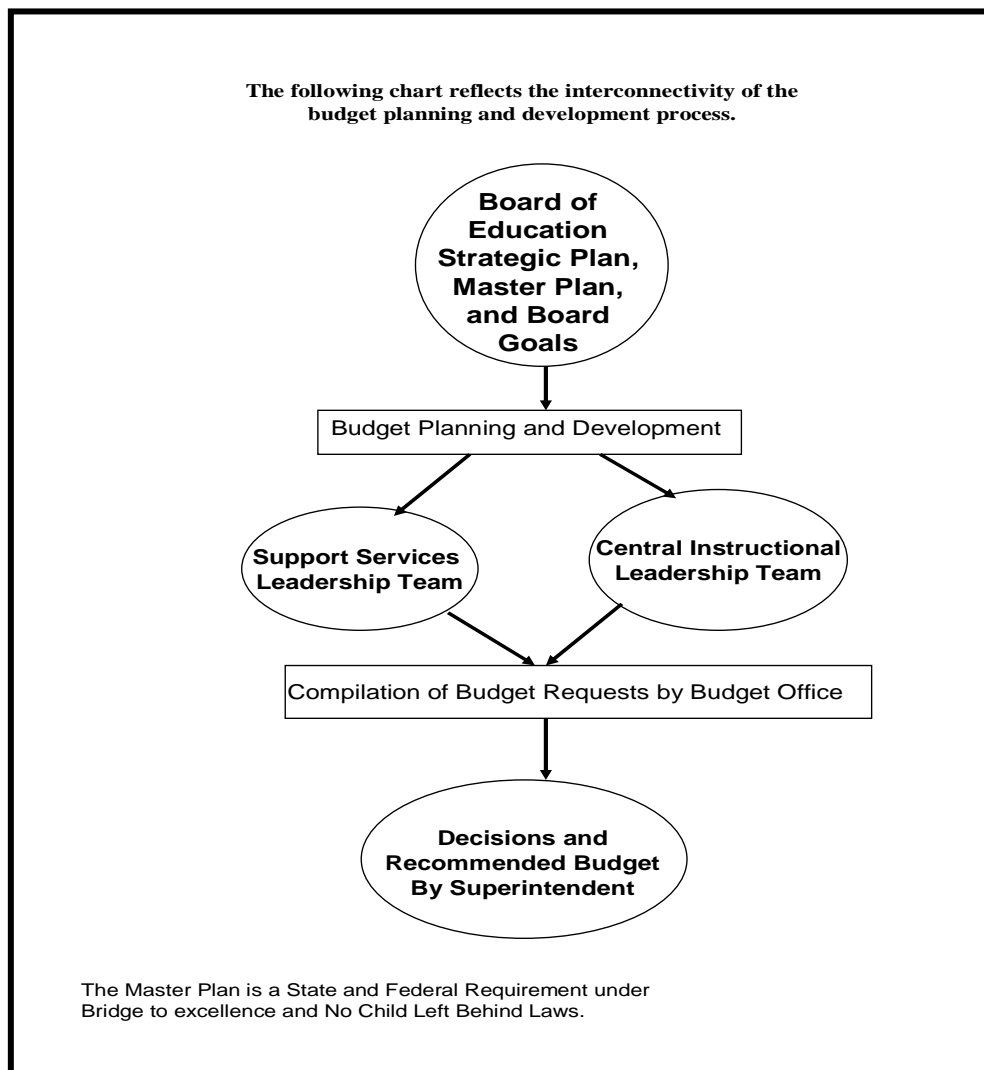
<sup>1</sup>“Title 5 - Financing”, *Education Article of the Annotated Code of Maryland* as amended.

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during the annual legislative session of the Maryland General Assembly during January through April each year. State funds are administered through the Maryland State Department of Education.

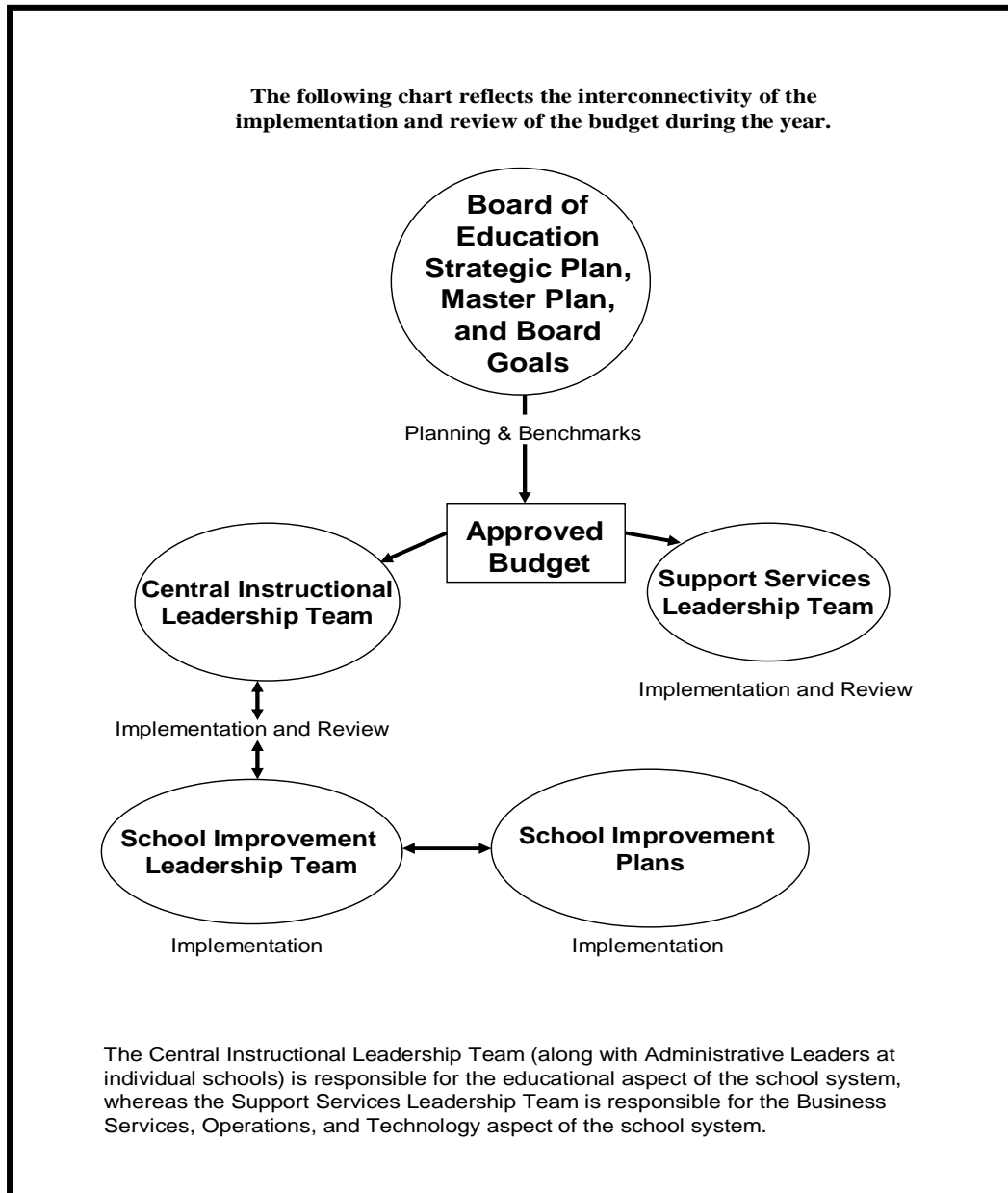
The Board of Education has developed and approved a Strategic Plan with five timeless goals and benchmarks for improvement. The Board has also approved the Master Plan (a State and Federal Government requirement) with four goals. These two documents determine the budget planning and development process for programs the Superintendent incorporates in the recommended budget. Input is received from the individual school administrators by the Central Instructional Leadership Team and from operating support areas to the Support Services Leadership Team. In addition, the Board and Superintendent receive citizen input. New requested dollars in the budget are reflected by Board Goal in concert with the Strategic Plan and Master Plan. The budget planning and development process is identified in the following flow chart.

*Chart 1*



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Chart 2



The Superintendent submits the Recommended Budget to the Board of Education during the second school board meeting in December (see schedule on subsequent pages). The Board holds public hearings for stakeholders and work sessions during January to consider modifying the budget prior to submittal of the Board's Proposed Budget to the County Executive by January 31. The County Executive has until April 1 to establish funding levels for the next fiscal year. Once the Board receives the funding level from the County Executive, the operating budget is modified for submittal to the County Council in line with the projected state and county funding levels. The County Council receives the County budget on April 1<sup>st</sup> and holds public hearings and work sessions during April and May. The Council may add to

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the County Executive's funding level only by reducing the funds for other functions of the County government, or having the County Treasurer revise projected revenues upward indicating that additional funds will be available for the next fiscal year.

The Board of Education submits the revised proposed budget to the County Council in mid-April and the County Council has until May 31 to determine final funding levels for the County allocation. The County Council adopts the County Budget by May 31<sup>st</sup>. At that point the County government funding is fixed for the School System. Once this allocation is approved, the Board of Education will revise the budgeted expenditures to equal the total approved revenues. The Board approves the final budget by the end of June, prior to the start of the next fiscal year, July 1. The Board approved budget then goes back to the County for final approval certification, required by state law, which often occurs in July. This completes the budget development and approval process.

Throughout the budgetary process, expenditures are aligned by Benefit and Wage adjustments, Cost of Doing Business expenses, Patterson Mill Middle/High School related expenditures, Special Education requests, and Intervention/School Improvements items. Proposed new expenditures are categorized by a Board of Education goal.

## **Budget Calendar**

Each year, a budget calendar is prepared and presented to the senior staff and budget managers as a suggested schedule to follow in order to produce the final budget document. The calendar is driven by the Board review, County Government review, County Council review, and state and local funding and reporting requirements.

### **July 2007**

- Final Budget approval and certification by the County and distribution of FY 2008 Budget.
- Based on the closeout of the previous fiscal year (FY 2007), identify any special needs area of critical future funding.
- Budgetary discussions begin between school principals and their respective directors.

### **October 2007**

- Initiate per pupil staffing budgets in conjunction with the Executive Directors of Elementary and Secondary Education along with the Director of Special Education so baseline cost of doing business estimates can be prepared for FY 2009. This is contingent upon the availability of the September 30th enrollment data.
- **October 2** - Budget Office distributes FY 2009 Budget Packages to Budget Managers.
- **October 19** - Based on the Board of Education's Goals, Budget Managers will submit Baseline Budget Requests and Cost of Doing Business Adjustments.
- **October 26** - Program Budget narratives, including detailed program goals and objectives are due from Budget Managers. In addition, new budget requests for FY 2009 and Performance Measures from Budget Managers are due.

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## November 2007

- The Budget Office will assess the current year salary and employee benefit budgets with year-end projections. Turnover factors will be analyzed.
- The Budget Office prepares a Baseline Cost of Doing Business Budget for the Superintendent's and Senior Staff's review for November 6<sup>th</sup> meeting.
- Preliminary state funding estimates for FY 2009 will be made available by Maryland State Department of Education (MSDE).
- **November 21** - The Superintendent will complete a final review to meet Board of Education deadline for budget submission. Superintendent will determine what enhancements are to be included in the Budget. The Budget Office prepares the Superintendent's Recommended FY 2009 Operating Budget.

## December 2007

- **December 17** - Superintendent's Recommended FY 2009 Budget is presented to the Board of Education.

## January 2008

- **January 3, 7, and 12** - The Board of Education, during several Budget Workshops and Meetings, accepts public comment on the FY 2009 Budget, reviews the Superintendent's Recommended Budget, and establishes its Priority List.
- Revised FY 2009 state-funding estimates will be provided by MSDE.
- **January 14** – Final Board of Education Budget Work Session. Board Proposed FY 2009 Budget is approved.

## February – March 2008

- **February 5** - Board of Education will present the proposed FY 2009 Operating Budget to the County Executive.
- The Budget Office provides on-going support to the County Administration during their review of the Budget.
- The Budget Office will continue on-going account analysis to look for additional realignments.
- **March 27** - Receive the proposed local funding level for FY 2009 from the County Executive.
- Revised FY 2009 state funding estimates will be provided by MSDE.

## April 2008

- **April 8** - Board Budget Work Session and Meeting to review and approve revised proposed FY 2009 Board of Education Operating Budget.

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- **April 24** - Board's revised budget is presented to the County Council.

## **May 2008**

- The Budget Office provides on-going support to the County Council during their review of the Budget.
- By May 31 - County Council approval of final funding and adoption of Appropriations Bill.

## **June 2008**

- Early June - Budget Office reviews and prepares funding alternatives for the Superintendent and the Board.
- **June 23** - The Board of Education approves a balanced budget using the approved county funding levels and the Final FY 2009 MSDE funding levels. Complete budget certification and provide funding levels to all Budget Managers.

## **August 2008**

- Early August - Receive FY 2009 Budget approval certification from the County Executive. Final FY 2009 Budget Hearing and approval certification by County Council.

## **Summary of Significant Accounting Policies**

The Board of Education of Harford County is a component unit of Harford County, Maryland by virtue of the County's responsibility for levying taxes and its budgetary control over the Board of Education. Accordingly, the financial statements of the Board are included in the financial statements of Harford County. The accounting policies of The Board of Education of Harford County conform to generally accepted accounting principles (GAAP) for governmental units. The following is a summary of the significant policies employed by the Board:

### **Government-Wide and Fund Financial Statements**

The statement of net assets and the statement of activities report information on all of the non-fiduciary activities of the Board of Education of Harford County as a whole. For the most part, the effect of interfund activity has been removed from those statements. The activities of the General Fund (Current Expense Fund), Special Revenue Fund (Food Service Fund) and Capital Projects Fund (School Construction Fund) have been presented as governmental activities in the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a service, program or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational requirements of a particular program. Local appropriations, state and federal aid and other items which are not classified as program revenues are presented as general revenues of the Board.

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Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. All individual governmental funds are considered to be major funds and are reported as separate columns in the fund financial statements. The Board has no proprietary funds.

## **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Local appropriations and state and federal aid are recognized as revenues in the year for which they were approved by the provider. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Board considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to certain compensated absences are recognized when the obligations are expected to be liquidated with expendable available resources.

Local appropriations and state and federal aid associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements and shared revenues are recorded at the time of receipt or earlier if accrual criteria have been met. Expenditure-driven grants are recognized as revenues when the qualifying expenditures have been incurred and all other grant requirements have been met.

Agency funds are custodial in nature and do not measure results of operations or have a measurement focus. Agency funds do, however, use the accrual basis of accounting.

## **The School System reports the following funds in the fund financial statements:**

### Governmental Funds

Current Expense Fund (General Fund) - The general fund is the general operating fund of the Board. It is used to account for all financial resources except those required to be accounted for in another fund. Special state and federal programs are included in the restricted portion of this fund.

Special Revenue Fund (Food Service Fund) - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

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Capital Projects Fund (School Construction Fund) - Capital projects funds are used to account for financial resources to be used for the acquisition, construction, or improvements to major capital facilities. A capital expenditure is the amount used during a particular period to acquire or improve long-term assets such as property, plant, or equipment.

## Fiduciary Funds

Agency Fund (School Funds) - Agency funds are used to account for assets held by the Board in a trustee capacity. School fund accounts are the direct responsibility of the principals of their respective schools.

## Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## **Long Term Financial Policies**

The budget planning and formulation process is just one of many division wide, short and long range planning processes. At the center of all of the Harford County Public Schools planning activities is the Board of Education's Strategic Plan and Master Plan as required by the State of Maryland. The student achievement goals, along with the other documents, provide framework for the school system's operation and for the Board's future work. The annual budget reflects the school system's varied plans by allocating resources to carry out the goals defined through the division wide planning processes. In addition to the School Board Strategic Plan and the Master Plan which sets the priorities and direction of the entire budget process, the major planning activities are as follows: Approved Annual Budget, Capital Improvement Plan, School Leadership Instructional Plan, School Improvement Plans, Facilities Master Plan, and Technology Plan.

In the Budget planning for upcoming years, various expenditure categories are reviewed and calculated as to need and affordability in accordance with the Strategic Plan and Master Plan adopted by the Board of Education. Salary increases are discussed and approved by the Board prior to negotiations with the bargaining units representing the many employees of the school system. Growth of new positions are reviewed and approved for consideration in the Proposed Budget by the Superintendent and final approval by the Board of Education. Expenditure increases that are considered Cost of Doing Business increases (inflationary or service costs to continue the same level of services to students and staff) are reviewed and projected. Where possible, Purchasing will enter into utility and fuel contracts to ensure a known price factor for projecting future utility and fuel price increase based on consumptions. An energy management system through the use of computerized sensors and controls monitors heat in coolness and buildings and adjusts temperatures accordingly for efficient use of building fuel costs. A Facilities Management Plan is adopted reflecting needed repairs, maintenance, and upgrades to buildings and grounds for maintenance and capital construction projections. The Capital Improvement Plan is reviewed annually with projections into the next

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decade of needed new capacity, modernizations, renovations, and equipment replacements. The budget planning process considers all of this information with an eye to the future in developing the proposed budget as to the sustainability of proposed changes and additions.

## Debt Policy

Harford County Public Schools does not have the authority to issue long term debt. The Harford County Government determines the long term debt financing levels to be used in conjunction with the Board of Education's Capital Improvements Program to be funded through the School Construction Fund. The School system does have the authority to enter into alternative financing mechanisms such as leases and lease purchase transactions. Lease purchase financing transactions related to building and or land purchases require the approval of the Board of Education and the County Government.

## Financial Policies

The fiscal year for the school system shall begin on the first day of July and shall end on the thirtieth day of June of the succeeding year. The Superintendent may invest reserve funds in a manner which will assure the safety of the investment and which is consistent with sound financial management practices. The School System adheres to Harford County Government's legislatively adopted Investment Policy. The School System shall annually adopt a balanced budget for the Unrestricted Funds, where expected operating revenues are equal to expected operating expenditures. Any increase in expenses, decreases in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" Unrestricted Fund expenditures. Budgetary control is maintained at the category level as defined by the Maryland State Department of Education and in accordance with the Education Article of the Annotated Code of Maryland.

The accounting policies of the Board of Education of Harford County conform to accounting principles generally accepted in the United States of America. Accordingly, the Board applies all applicable Governmental Accounting Standards Board (GASB) pronouncements as well as following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions, and Accounting Research Bulletins.

### Basis of Budgeting

The Board follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgets are normally prepared on a basis consistent with GAAP except for the inclusion of portions of the prior year's fund balance as revenues, the inclusion of encumbrances as

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expenditures and the exclusion of retirement payments made on the Board's behalf by the State of Maryland as revenues and expenditures.

Revenues and expenditures will be budgeted and recorded in accordance with mandated requirements of the Maryland State Department of Education (MSDE). The structure of the accounts is based on the MSDE Financial Reporting Manual for Maryland Schools. The school system prepares a program based budget document for decision-making and conveying information about Harford County Public Schools.

Budgets are adopted for the Unrestricted Fund (part of Current Expense Fund). The Current Expense Fund consists of Unrestricted Fund and Restricted Fund. The Unrestricted Fund is the main operating fund (General Fund) of the school system and expenditures will be supported by ongoing revenues. The Restricted Fund expenditures under special state and federal programs may exceed budgeted amounts. The grants included in this category are not part of budget categories subject to the spending limitations of the operating budget. Expenditures under these programs are limited to the revenue amounts of the respective grants to be received or actual receipts. The Restricted Fund is comprised of federal, state, and private grants and the funded expenditures for specific purposes as identified with each funding source.

The Food Service Fund (a Special Revenue Fund) Budget is not adopted as part of the operating budget. Expenditures are limited to the projected receipts or value of food products from federal, state, and other sources of revenues. This is a self supporting fund that covers the entire cost of food service to students and staff including equipment replacement.

Individual Capital Projects are approved as part of the Capital Projects Fund Budget. These projects are also approved by the County Government and the State. School construction is budgeted on a project basis with funds primarily provided by Harford County and the State of Maryland. State funds are approved by the State's Interagency Committee. Budgetary compliance is measured using the budgetary basis of accounting, the purpose of which is to demonstrate compliance with the legal requirements of Harford County, the State of Maryland, and special federal and state programs.

The budget may be amended during the fiscal year through supplemental appropriations provided by the county, state, or other source of funds. Additionally, a supplemental increase in revenues or expenditures would require the Board of Education, the County Executive, and the County Council to approve a change in appropriations.

In addition, budgets are not adopted for the Debt Service Fund and the Pension Fund. The State of Maryland requires these Funds to be included as part of the Annual Budget Certification Statement for school systems in Maryland.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the Unrestricted Fund, Restricted Fund, Food Service Fund, and Capital Projects Fund.

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## Balanced Budget

According to the State of Maryland Annotated Code, local governments and school systems must operate under an annual balanced budget. An adopted budget, by the Board of Education and Harford County Government is balanced when the sum of estimated net revenues and appropriated fund balances is equal to total expenditure appropriations.

## Revenue Policies

Projected revenues must be measurable and obtainable during a fiscal year. Since Harford County Public Schools receives the majority of total revenues from the State of Maryland and the County Government sources, the school system will budget the projected revenues based on the approval of the revenue stream from the perspective approved governmental budgets. Revenues generated internally or from other sources must be measurable and obtainable with sufficient documentation of the source or stream of payments. Revenues will be monitored on a continuous basis to ensure that actual revenues will meet or exceed budget. In the event of a revenue shortfall, budgetary adjustments will be made on a timely basis to ensure that the School System will not operate in a deficit situation. One time revenues or appropriated fund balance will be used for one time purchases, such as, vehicles, equipment, etc. One time revenues will not be used to fund ongoing expenditures.

## Expenditure Policies

Expenditures will also be monitored throughout the fiscal year. Currently, monthly financial statements are issued to various budget managers in the school system including reports to individual school principals. The capability exists for budget managers or principals to review their expenditures daily on line. The Budget Office will analyze various expenditure line items on an ongoing basis and recommend changes to the Chief Financial Officer and/or Superintendent of Schools.

Salary expenditures, fringe benefits, and utility costs, which represent approximately 90% of the total expenditure budget, will be reviewed frequently by the Budget Office staff to ensure expenditures are in line with budgetary projections. In the event that transfers or supplemental appropriations are required, a recommendation will be forwarded from the Business Services Office to the Superintendent of Schools.

Transfers may be made within the Maryland State Department of Education defined categories with the approval of the Superintendent of Schools as budgetary control is at the category level. Requests for transfers between Maryland State Department of Education defined categories must be recommended by the Superintendent of Schools and submitted to the Board of Education for approval. After approval, the transfers must be submitted to the County Executive and County Council for approval or denial. No action within thirty (30) days of submission constitutes approval.

Expenditures from grant funding sources will not exceed anticipated grant revenues. Future ongoing commitments will be avoided if possible. The receipt of grant funds for a program must produce a worthwhile result. Should grant funding be eliminated, a review of the program efforts will be undertaken to determine if the program efforts will be funded from ongoing operating funds within the Unrestricted Fund.

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Financial reports by State Category are provided monthly to schools and departments for monitoring purposes. In addition, schools and departments have access to current information online every day for monitoring purposes. Budget Manager Reports are provided to monthly to budget managers for monitoring purposes. Quarterly financial reports are provided to the Board of Education and County government to recognize status of revenues and expenditures, and changes in revenue and expenditure appropriations that have occurred since the Budget was adopted.

## Fund Balance Policy

Fund balance is the accumulation of annual surpluses or deficits in a fund. The fund balance is the residual, the difference between the funding level and the expenditures. A simplified representation would be: **Fund Balance=Assets–Liabilities.**

The Board of Education has established a policy designed to maintain a designated fund balance between 0.1% and 0.25% but not less than \$500,000 to deal with unbudgeted events that may arise in managing in excess of a \$668.7 million dollar public service. Since the budget is a spending plan based on a series of assumptions and estimates developed upwards of two years prior to actual use, during the course of the fiscal year, adjustments are necessary. It is important to note that even though the fund balance may exist, controls exist on the transfer of funds to ensure that expenditures do not exceed available resources. A transfer of any portion of the fund balance to an Operating Budget category would require the approval of the Board of Education, the County Executive, and the County Council. The Board will also consider the use of a designated fund balance as a resource to replenish the health insurance Rate Stabilization Fund should the fund be used to cover health costs incurred that exceed premium payments. Utilization of the Rate Stabilization Fund requires the fund be replenished in a timely manner. With the Board of Education covering upwards of 90 percent of health insurance costs, the Board would cover 90 percent of the Rate Stabilization Fund requirements. The remaining portion would be covered through participant contributions. In FY08, the Board also designated a portion of fund balance to be used as an Emergency Fuel Reserve based on the uncertainty that exists in estimating future fuel costs.

### **Current Expense Fund Undesignated Fund Balance**

#### **Policy Statement**

**The Current Expense Fund budgetary basis undesignated fund balance target is to range between one-tenth percent (0.1%) and one-quarter percent (0.25%) of the ensuing year's expenditures but not less than \$500,000.**

**Amounts in excess of the targeted one-quarter percent (0.25%) of the ensuing year's expenditures are to be used for one-time expenditures in the ensuing year (e.g., transfer to capital projects accounts, equipment purchases, and new program start-up costs).**

**Adopted May 22, 2001 by the Board of Education for Harford County**