

# Reasons to Pursue a Meritorious Budget Award

*Is the time invested in applying for the MBA worthwhile? Here are some reasons it is.*

By Susan Harkin, CSBO, SFO



In 2009, I joined a school district that was a proud multi-year recipient of ASBO International's Meritorious Budget Award. I have developed many budgets in my career as a school business official—18 in fact—but I thought of every excuse not to continue that tradition. Why would I want to waste valuable time submitting our budget and application materials to the MBA program?

When I got pushback from our superintendent and realized how much the school board valued the process,

I dug into developing a high-quality document to submit to the MBA program—something that I now believe should be required of all school business offices.

## MBA Mission and Benefits

The MBA and Pathway to the MBA programs promote and recognize school districts in the United States and Canada for excellence in school budget development and presentation. As I work on my MBA submission each



*Francis Howell's Food for Thought truck is a mobile classroom that provides a comprehensive learning experience for students.*

include logistics, access, transportation, and flexibility. At Francis Howell Central High School, students who receive special-education services operate a full-service coffee kiosk. Before and after school, the kiosk crew sells brewed coffee, espresso beverages, and snacks. The team recognized the unique requirements for customized training for students with disabilities who are interested in the culinary arts. Their training as baristas, food preparation experts, and cashiers ensures that they are prepared for real-world opportunities.

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Beyond the coffee kiosk experience, the food service company offers culinary internships to special-education students. In elementary, middle, and high schools across the Francis Howell School District, students with

intellectual and physical disabilities work alongside dining services chefs and managers to identify and build on their individual strengths. Through these professional opportunities, students gain experience, recognize their own potential, and emerge ready for careers in the culinary world.

Even adults with disabilities who have the knowledge, skill, and ability to excel in careers are often restricted by logistics and transportation—or by work environments that do not provide the flexibility they need. With more than 20 schools in every corner of St. Charles County, these obstacles are removed for Francis Howell's student interns. In many cases, they can walk or ride a bus to work at schools in their own neighborhood—another way of nurturing independence and career readiness.

**Partnership for Success**

School business leaders make the financial decisions that affect the classrooms. At Francis Howell School District, connection, trust, and partnership have expanded the impact and value of those resource and financial decisions beyond the classroom, building real-life career and college preparation for every student.

**Tara Golden** is director of business development for Sodexo, a food and facilities management company. Email: [Tara.Golden@sodexo.com](mailto:Tara.Golden@sodexo.com)

year, I am reminded of the benefits of participating in the program:

1. Our budgets are the educational plans for our school districts. The MBA requirements provide for high levels of transparency and facilitate conversations about academic return on investment to help us develop and implement this educational plan. When I have fulfilled the MBA requirements, I have a document I can refer to for essential data points. I refer to it weekly to clarify how we are using our limited resources to improve student outcomes.
2. The MBA documents not only present financial data, they also include information about the district's academic progress: a narrative on previous goals that were attained along with goals for the upcoming school year. The documents encourage discussions among departments to develop short-term and long-range budget goals and promote sound fiscal management practices.
3. The MBA verifies a district's adherence to nationally recognized standards. This recognition can build trust among colleagues, the school board, and the community. I am proud to announce each year to our community that my school district has earned the MBA, as the award shows our commitment to reporting district finances at the highest, most transparent levels.
4. The MBA helps show community members exactly where district dollars are going and provides a framework to involve stakeholders in budget development. One of the most valuable aspects of the program is the presentation of the school system's finances in a unique budget narrative. While we live in a world of numbers, words and images are important ways to share the district's educational plan. A model MBA makes numbers pop with relevant images and graphics.
5. After submission of the budget documents for MBA consideration each year, expert reviewers provide valuable feedback to help districts improve the budget. The reviews encourage me to dig deeper into my presentation of the budget and create a document that provides a rich history of the district's finances. I no longer view the budget process as another thing I have to do; instead, I use it as an opportunity to reflect on our data and find ways to ensure we continue to maximize our resources.

## Next Steps

We all have more tasks than time allows. However, the time you invest in developing an MBA or Pathway to the MBA submission will yield more benefits than you could ever imagine. Devote an hour or two each week

## READY TO APPLY?

**Y**our MBA application includes the following materials:

- Completed MBA application.
- Cover letter specifying any criteria that do not apply to your district.
- MBA Criteria Checklist (mandatory for all applicants).
- Previous year's review team comments (if applicable).
- School district's responses to the previous year's comments (if applicable).
- Budget document or link

The Criteria Checklist is divided into four sections. The Executive Summary provides a high-level budget summary with key statistics that could be a stand-alone reference for your annual educational plan on its own. The Organizational Section includes key school district and budget development information. The Financial Section provides comparative financial data for the three-year actuals, current-year budget or estimated actuals, proposed budget, and three years of forecasted data. The Informational Section includes a detailed budget and key statistical information. Each section builds upon the previous section to provide a comprehensive look at the district's budget.

Not ready to complete the full MBA? Look into the Pathway to the MBA, an introductory program that allows school districts to ease into full MBA compliance while still recognizing the same quality of budget presentation standards.

For application materials and resources, visit [asbointl.org/MBA](https://asbointl.org/MBA) or email [mba@asbointl.org](mailto:mba@asbointl.org). MBA and Pathway to the MBA are proudly sponsored by Voya Financial.

to looking at and gathering the information required for the MBA or Pathway to the MBA submission. You probably have many of the data points at your fingertips, and the task of becoming an MBA recipient is much closer than you think.

As I get ready to finish my 10th MBA submission, I am thankful that my superintendent encouraged me to see the value in developing a budget that truly reflects our educational plan.

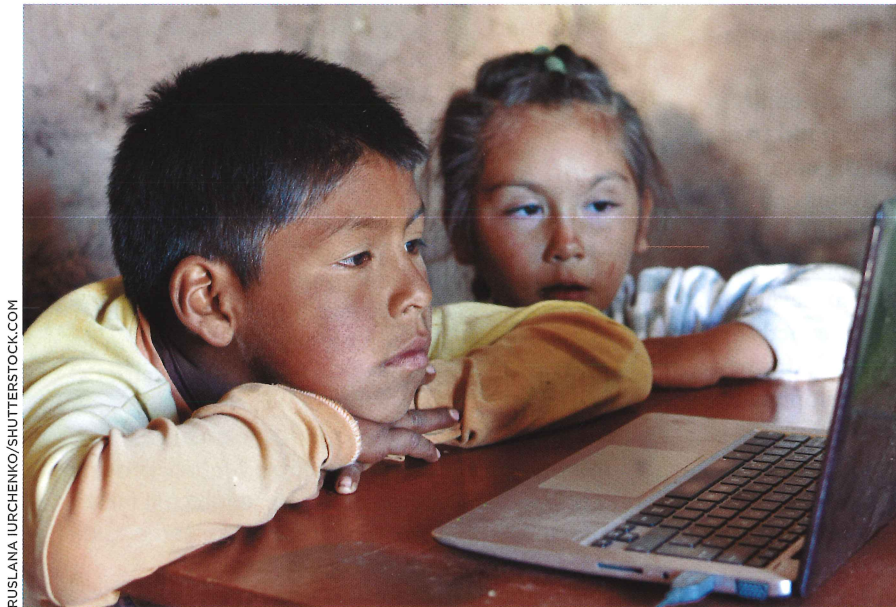
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**Susan Harkin** is chief operating officer for Community Unit School District 300, Algonquin, Illinois. Email: [Susan.Harkin@d300.org](mailto:Susan.Harkin@d300.org)

# Understanding Impact Aid— Do You Qualify?

*Many school districts eligible to receive Impact Aid funds haven't applied for the program. Is yours one of them?*

By Anne O'Brien



RUSLANA IURCHENKO/SHUTTERSTOCK.COM

**W**hat would you do with additional unrestricted funds in your school district? Hire more school counselors? Start a one-to-one technology program? Buy a school bus? Develop an outdoor classroom . . . or something else?

School districts that receive Impact Aid get payments each year ranging from thousands to millions of dollars, depending on their individual context. Because these funds are not earmarked for a specific purpose, districts use them in a variety of ways.

For example, Stilwell Public Schools in Oklahoma uses Impact

Aid to equip a preschool special education sensory room and to facilitate high school courses in Cherokee-language and Native American studies. New Jersey's Northern Burlington County Regional High School uses the funds to support their student video production program, extra-curricular activities, and classroom technology, including computers, Chromebooks, whiteboards, and audiovisual equipment. Loogootee Community School Corporation in Indiana pays for a full-time Youth First social worker to provide prevention and early intervention services for at-risk students.

Although more than 1,200 school

districts receive Impact Aid and use it to meet locally identified needs, many school districts eligible to receive the funds have failed to apply for the program. Is yours one of them?

## What Is Impact Aid?

Impact Aid is a federal education program that reimburses school districts for the loss of revenue caused by the presence of nontaxable federal property, including military installations; lands subject to an Indian trust, a treaty, and the Alaska Native Claims Settlement Act; federal low-rent housing facilities; and national parks; national laboratories; and other federal buildings and property.

Because the designated land can't be taxed—and because the purpose for which it is used may bring additional students to a school district with reduced (or no) associated tax revenue—local communities are disadvantaged in raising funds for schools. As one school district leader notes, “Lost property taxes not paid by the federal government end up as the local taxpayers' bill.”

Impact Aid (also known as Title VII of the Every Student Succeeds Act) was created in 1950 in recognition of the federal government's responsibility to support public education in communities where it