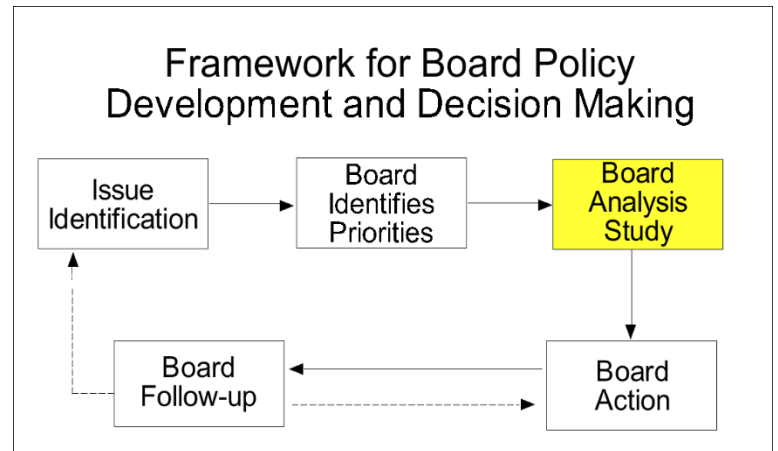


Iowa State Board of Education

Executive Summary

February 6, 2025



- Agenda Item:** Review of Area Education Agency (AEA) Budget Template
- State Board Priority:** Goal 5
- State Board Role/Authority:** The State Board supports effective and educational opportunities for all students in Iowa.
- Presenter(s):** Kassandra Cline, Chief Bureau of School Business Operations
- Attachment(s):** One
- Recommendation:** It is recommended the State Board hear and discuss this information.
- Background:** The AEA budget template is reviewed annually and presented to the State Board to solicit their feedback prior to updating and subsequently publishing the template for use.

FY26 [Enter AEA Name] Budget Request and Report

Submitted by:

AEA Chief Administrator [Enter Name]

[Add others by title and name as appropriate.]

Due: February 28, 2025

[Directions for completing the report are highlighted in gray and blue. Directions highlighted in blue may be deleted before submission. Please retain all directions highlighted in gray. The report may be formatted to align with individual AEA communication standards. Additional sections and information can be added, as long as the minimum required headings are maintained.]

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Executive Summary

[Insert a high-level overview of the information contained in the report.]

AEA Overview

Information relating to those served by the AEA, programs offered, location details, and a general description of capital assets is provided below.

Served

[Enter a summary description of the different groups (e.g., districts, students, teachers, and others) served by the AEA.]

Districts

[Enter information about the districts served by the AEA. Identify any districts served that are located outside the AEA. Also identify any districts that are not served by the AEA but that are located within the AEA.]

Students

[Enter information about the students who are served by the AEA.]

Teachers

[Enter information about the teachers who are served by the AEA.]

Others Served

[Enter information about others who are served by the AEA.]

Programs

[Highlight the general programs offered by the AEA as well as the programs offered that differentiate this AEA from others.]

Location

[Insert a map of the AEA, map of the AEA building locations, and provide a narrative surrounding each.]

Capital Assets

[Provide a summary description of the AEA's capital assets.]

Staff

Information about the AEA's organizational structure, including specific positions, staff changes from FY25 to FY26, and administrative expenditures is provided below.

Organizational Chart

[Insert an organizational chart and enter a related narrative.]

BEDS Position Codes

[Complete the table below and enter a narrative related to variances for staff.]

Table Name: AEA BEDS Position Codes - All Staff

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
Chief Administrator	510			
School Business Official	612			
Operations and Maintenance	181			
[Complete remaining fields.]				

FY25 to FY26 Staff Changes

Staff changes from FY25 to FY26 are detailed below for each position in the following programs: special education support services, educational services, and media services.

Special Education Support Services Program

[Complete the table below and enter a narrative related to variances for staff in the special education support services program.]

Table Name: AEA BEDS Position Codes - Special Education Support Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
[Complete remaining fields.]				

Educational Services Program

[Complete the table below and enter a narrative related to variances for staff in the educational services program.]

Table Name: AEA BEDS Position Codes - Educational Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
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[Complete remaining fields.]				

Media Services Program

[Complete the table below and enter a narrative related to variances for staff in the media services program.]

Table Name: AEA BEDS Position Codes - Media Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
[Complete remaining fields.]				

Administrative Expenditures

Administrative expenditures include costs related to administration and administrators, as defined by HF2612 Sec. 17 (Iowa Acts 2024), which includes chief administrators, directors and department heads, regional administrators, regional and zone coordinators, district coordinators, and human resources and personnel managers. This section includes FY24 actual, FY25 re-estimated, and FY26 proposed administrative staff levels and administrative expenditures.

Administrative Staff by FTE

[Complete the table below and enter a narrative related to variances.]

Table Name: AEA Administrative Staff by FTE

Administrative Staff	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24-FY26 Variance Amount	FY24-FY26 Variance Percent
Chief Administrator	[Complete remaining fields.]				
Directors and Department Heads					
Regional Administrators					
Regional and Zone Coordinators					
District Coordinators					
Human Resources					
Other Administrative Positions					
Total FTE					

Total Administrative Expenditures: FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

Total administrative expenditures, detailed below by administration and administrative staff, are required to be reduced by at least thirty percent by July 1, 2026.

[Complete the table below and enter the related narrative.]

Table Name: Administrative Expenditures – Administration and Administrative Staff FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

Expenditures: Administration	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
General Administration (Func. 2300-2399)	[Complete remaining fields.]				
School Administration (Func. 2400-2499)					
Business and Central Administration (Func. 2500-2519, 2540-2599)					
Purchasing, Distributing, Printing (Func. 2520-2539)					
Total Expenditures: Administration					
Expenditures: Administrative Staff (Obj. 100-299)					
Expenditures: Administrative Staff (Obj. 100-299)	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Chief Administrator					
Directors and Department Heads					
Regional Administrators					
Regional and Zone Coordinators					
District Coordinators					
Human Resources					
Other Administrative Positions					
Total Expenditures: Administrative Staff					

Total Administrative Expenditures	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Total Expenditures: Administration					
Total Expenditures: Administrative Staff					
Total Administrative Expenditures					

Total Administrative Expenditures: Reduction

[Provide narrative for progress made toward administrative expenditure reduction.]

Services

[Insert a table and a narrative description of services provided, the recipients of those services, and associated cost to the entity purchasing the service (e.g., rates, fee schedule), if applicable, and the cost to the AEA to provide the service.]

Centralized Services

[Include a narrative to describe the AEA's centralized services, which are defined for this purpose as staff and services that are centralized and shared with other AEAs.]

Centers of Excellence

[Include a narrative to describe the AEA's centers of excellence, which are defined for this purpose as content expertise and capacity in a targeted special education service area with statewide impact.]

Fiscal Detail

[Enter narrative of information provided in the section.]

General Fund Balance: FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

[Include narrative to explain fund balance type (e.g., non-spendable, restricted, committed) reflected in the table below, including reasons for purposeful balances and plans for use.]

Table Name: General Fund Balance Detail FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

General Fund Balance Detail	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Non-Spendable Fund Balance, Special Education Support Services	[Complete remaining fields.]		
Non-Spendable Fund Balance, Other			
Restricted Fund Balance, Special Education Support Services			
Restricted Fund Balance, Other			
Committed Fund Balance, Special Education Support Services			
Committed Fund Balance, Other			

Assigned Fund Balance, Special Education Support Services			
Assigned Fund Balance, Other			
Unassigned Fund Balance, Special Education Support Services			
Unassigned Fund Balance, Other			
Total General Fund Balance			

Three-Year Comparison for Budgeted Funds: FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

[Include narrative of the budget detail. Summarize the FY26 proposed budget assumptions mentioned earlier in the report (e.g., districts served, programs offered). Explain the assumptions used to estimate revenues and expenditures. Additionally, include any assumptions used to generate the budget that were not already covered in the report narrative above (e.g., types of contracts for services, programs, sharing agreements, capital purchases).]

Table Name: Resources, Expenditures & Financing Uses, and Funds Balance FY24 Actual, FY25 Re-Estimated, and FY26 Proposed

Resources: Revenues, Other Financing Sources, and Beginning Funds Balance	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Taxes (Controlled Funding)	[Complete remaining fields.]		
Tuition/Transportation			
Earnings on Investments			
Nutrition Program Sales			
Student Activities & Sales			
Other Revenues from Local Sources			
Intermediate Revenues			
State Aid (Controlled Funding)			
Juvenile Home Tuition Aid			
Other State Revenues			
IDEA Federal Grant			
Other Federal Revenues			
Long-Term Debt Proceeds			
Interfund Transfers In			
Proceeds of Fixed Asset Dispositions			
Other Financing Sources			
Beginning Funds Balance			
Total Resources			
Expenditures & Other Financing Uses			
	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Instruction			

Student Support Services			
Instructional Staff Support Services			
General Administration			
School Administration			
Business & Central Support			
Purchasing, Distributing, Printing, Duplicating			
Plant Operations & Maintenance			
Student Transportation			
Other Support Services			
Non-Instructional Programs			
Facilities Acquisition & Construction			
Debt Service			
Interfund Transfers Out			
Other Financing Uses			
Total Expenditures & Other Financing Uses			
Funds Balance			
	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Total Resources			
Total Expenditures & Other Financing Uses			
Ending Funds Balance			

Additional FY26 Budget Assumptions

[Please insert narrative on additional assumptions informed by potential opportunities and challenges not otherwise detailed in the report.]