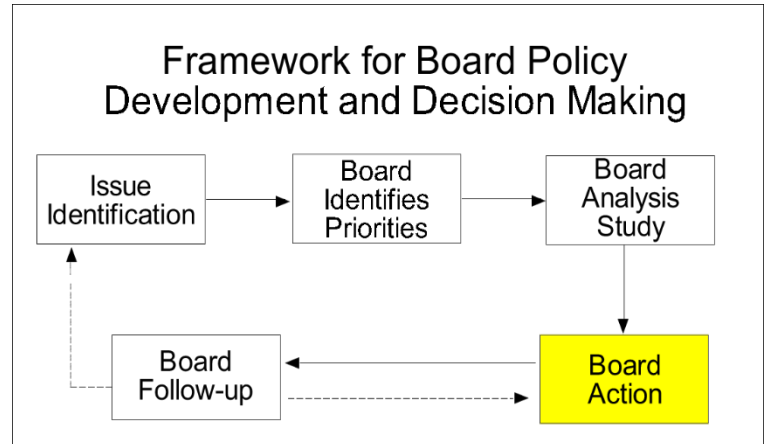


Iowa State Board of Education

Executive Summary

March 20, 2025



Agenda Item: Green Hills Area Education Agency (AEA) Budget Review

State Board Priority: All

State Board Role/Authority: Iowa Code 273.3(12) requires the State Board to review the proposed budget of each area education agency (AEA) and either grant approval or return the budget without approval with comments of the State Board included. An unapproved budget shall be resubmitted to the State Board for final approval.

Presenter(s): Kassandra Cline, Chief
Bureau of School Business Operations

Dr. Jason Plourde, Chief Administrator
Green Hills AEA

Kelly Allen, Director of Business, Finance, and Operations
Green Hills AEA

Attachment(s): One

Recommendation: It is recommended that the State Board approve the Green Hills AEA budget as presented.

Background: Iowa Code 273.3(12) requires the State Board review the proposed budget of each AEA and either grant approval or return the budget without approval with comments by May 1. An unapproved budget shall be resubmitted to the State Board for final approval not later than May 15.

FY26 Green Hills Area Education Agency Budget Request and Report

Submitted by: Kelly Allen – Director of Business, Finance, and Operations

AEA Chief Administrator: Dr. Jason Plourde

Due: February 28, 2025

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Executive Summary

The report outlines the financial and operational overview of Green Hills Area Education Agency (GHAEA) for the fiscal years FY24 to FY26, providing insight into the services, expenditures, staff, and various operational aspects of the organization. Key highlights include a detailed breakdown of the AEA's served districts, students, teachers, and other stakeholders, as well as a review of capital assets, staffing changes, and administrative expenditures. The report also includes comparisons of budgeted funds over three years and projections for FY26, with an emphasis on administrative cost reductions and service offerings.

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

Green Hills AEA serves a wide range of groups within its educational community. This includes school districts, students, teachers, administrators, families, and other educational professionals. The agency provides support, resources, and services to help these groups achieve educational success. These services include evaluations, assessments, and therapies for both general and special education, as well as Early ACCESS for early intervention in infants and toddlers. Green Hills AEA offers school districts consultation and coaching within specific content areas, contracted services, professional development, and special education services. Teachers receive ongoing support to enhance their teaching practices, and students benefit from specialized resources and programs that support their academic and personal growth. In addition, Green Hills AEA collaborates with administrators and other educational staff to foster a positive and effective learning environment across the region. This integrated approach ensures that all stakeholders are equipped with the tools and guidance necessary to enhance educational outcomes.

Districts

Green Hills AEA serves 43 public school districts, 6 non-public accredited schools, and 2 charter schools within a 17-county area in Southwest and South Central Iowa.

43 Public Districts:

AHSTW	Glenwood	Red Oak
Atlantic	Griswold	Riverside
Bedford	Hamburg	Shenandoah
Boyer-Valley	Harlan	Sidney
CAM	IKM & Manning	South Page
Central Decatur	Lamoni	Southwest Valley (Corning-Villisca)
Clarinda	Lenox	Stanton
Clarke	Lewis Central	Treynor
Council Bluffs	Logan-Magnolia	Tri-Center
Creston	Missouri Valley	Underwood
Diagonal	Mount Ayr	West Harrison (<i>Served by NWAEA</i>)
East Mills	Mormon Trail	Woodbine
East Union	Murray	
Essex	Nodaway Valley	
Fremont-Mills	Orient-Macksburg (<i>Dissolution in process; whole-grade share w/Nodaway Valley for 2025-2026</i>)	

6 Accredited Non-Public Districts

Clarinda Lutheran School Association
Heartland Christian School
OneSchool Global - Council Bluffs
Saint Albert School
Shelby County Catholic School
St Malachy School

2 Charter Schools

Hamburg Charter High School
Red Barn Schoolhouse

Students

Green Hills AEA works in partnership with public and accredited non-public schools to provide educational services, programs, and resources for improving the learning outcomes and well-being of all children and youth in our region, from birth through age 21. We serve over 37,700 school-aged children.

Green Hills AEA serves children in general education and special education. Some services are evaluation and assessment and some are direct services (e.g., occupational therapy, physical therapy, speech-language services).

Early ACCESS is Iowa's early intervention system (IDEA Part C) for infants and toddlers under 3 years old who are not developing as expected or who have a medical condition that can delay typical development. Families and Early ACCESS staff work together to identify, coordinate, and provide needed services and resources that help families assist their infants and toddlers in their growth and development.

Teachers

Green Hills AEA serves 2,934 full-time teachers and teacher leaders. Special education teachers receive varying levels of support from building-based AEA core team staff (e.g., school social workers, school psychologists, and special education consultants). AEA special education staff design, deliver, and support professional learning on a variety of special education topics.

In Educational Services and Media Services, teachers may access AEA content experts to support teaching and learning in classrooms. AEA content experts design, deliver, and support professional learning for teachers who engage in professional learning offerings from the AEA.

Districts also have the option to purchase time and services from Green Hills AEA.

From specialized professional learning to personalized consultation and coaching, Green Hills AEA ensures that districts receive the tailored support they need to meet their diverse needs.

Others Served

- Administrators

- Community Organizations
- Curriculum Directors
- Higher Education Institutions
- Paraeducators
- Special Education Directors
- Substitute Teachers
- Superintendents

The AEA supports these groups by offering professional development, resources, and collaborative opportunities to enhance educational outcomes, workforce development, and community well-being.

Additionally, Green Hills AEA partners with families, caregivers, and local government agencies to provide services that promote mental health, special education, and overall community growth, ensuring a comprehensive network of support for learners of all ages and needs.

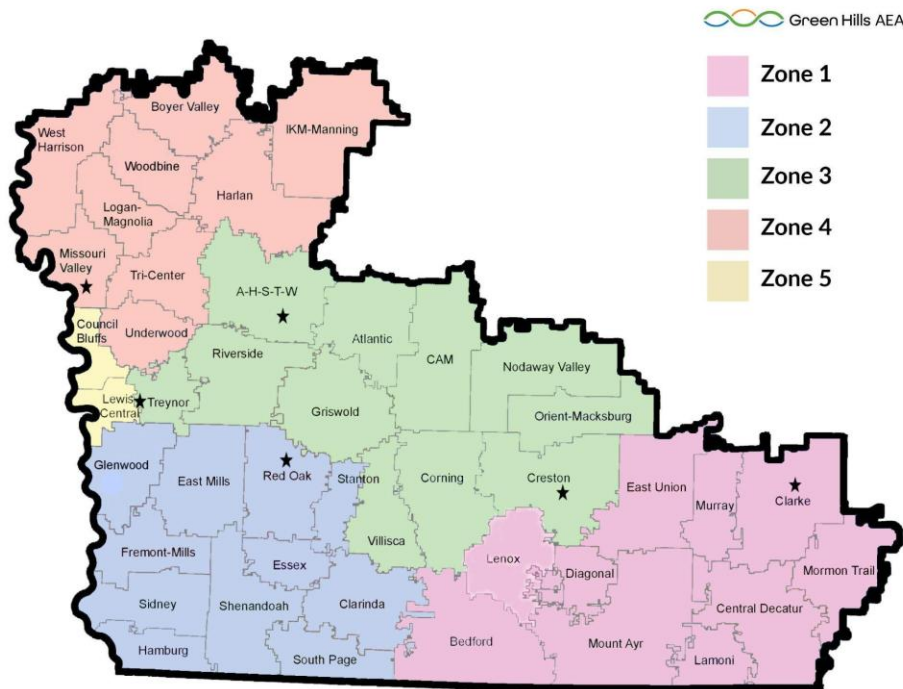
Programs

Green Hills AEA grounds its services to districts around the [Iowa AEA System Portfolio of Services](#).

Some programs that are enhanced or differentiated at Green Hills AEA include:

- Crisis Prevention and Postvention
- Customized Data Visualization Support
- Cybersecurity Services
- Embedded, IT Supports for Schools
- Mental Health Social Worker program
- Mentorship Collaborative Support
- Rising Hope Academy (3 Therapeutic classrooms)
- School-Based Interventionist (SBI) Program
- Strategic Planning Support
- Teacher-Librarian Support
- Virtual English Learners Support

Location



Green Hills AEA Offices

Our six office locations, represented by stars on the map above, are each approximately 35 miles apart. These offices provide spaces for families to receive services, educators to participate in professional development opportunities, and AEA staff to collaborate.

- **Avoca Office- 919 N. Chestnut Street, Avoca, IA 51521**
 - Conference room - used for hosting professional development events for agency staff and the educators we serve
 - Staff offices and workspaces
 - Hearing Booth
- **Creston Office - 257 Swan Street, Creston, IA 50801**
 - Conference room - used for hosting professional development events for agency staff and the educators we serve
 - Staff offices and workspaces
 - Hearing Booth
- **Halverson Center for Education - 24997 Highway 92, Council Bluffs, IA 51503 (Main Office)**

- Conference rooms - used for hosting professional development events for agency staff and the educators we serve
- Staff offices and workspaces- available for staff to work independently or collaboratively. Large and small meeting rooms are available for use by teams.
- Administrative offices including Human Resources, Business Office, and Technology
- Media library - Our library houses our physical collection, including professional books as well as book sets and other materials that can be checked out by districts
- Van delivery - Media resources and special education tools and equipment are delivered to each school building and AEA office from this location on a scheduled basis during the school year
- **Missouri Valley Office - 109 E Michigan Street, Missouri Valley, IA 51555**
 - Conference room - used for hosting professional development events for agency staff and the educators we serve
 - Staff workspaces
- **Osceola Office- 1003 N Main Street, Osceola, IA 50213**
 - Staff workspaces
- **Red Oak Office- 212 East Coolbaugh St. Red Oak, IA 51566**
 - Conference rooms - used for hosting professional development events for agency staff and the educators we serve
 - Staff offices and workspaces - available for staff to work independently or collaboratively. Large and small meeting rooms are available for use by teams.
 - Hearing Booth

Green Hills AEA Office Owned or Leased Buildings

- 1 owned building – Halverson Center for Education
- 5 rented buildings/spaces, including 3 located within a school district

Capital Assets

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

Owned Buildings

- 24997 Highway 92, Council Bluffs, IA 51503

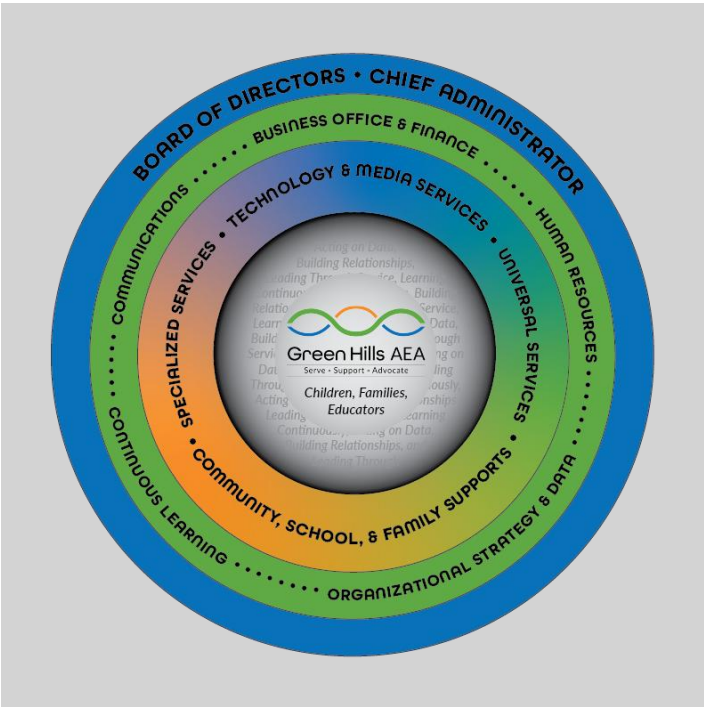
Owned Vehicles

- 2014 Ford Cargo Van
- 2016 Ford Transit Van
- 2017 Ford Transit Van
- 2018 Ford Transit Van
- 2024 Ford Transit Van
- 2020 Ford 250 4X4 Truck

Staff

Iowa’s AEA’s are committed to employing highly qualified staff who offer and provide services and supports to students, educators, districts, and families. AEA’s are working as a statewide system to ensure all those we serve have access to our unified [Portfolio of Services](#), regardless of the location of their district or the AEA in which they reside.

Organizational Chart



BEDS Position Codes

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

The majority of staff reductions for Green Hills happened in fiscal year 2024. Therefore, the table shows only two areas of increasing staff. Based on District Service Plans, Green Hills will need additional staff in the area of Special Education Support and Special Education Consultants for fiscal year 2026.

Table Name: AEA BEDS Position Codes - All Staff

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
Chief Administrator	510	1	1	0
School Business Official	133	1	1	0
Operations & Maintenance	181	1	1	0
AEA Regional/Zone Coordinator	533	3	3	0
District Wide Administrative Support	152	9	9	0
Special Education Support	660	96.1	99.9	3.8
Special Education Consultant	616	22.6	26.6	4
Paraprofessional/Aides	101	51.82	51.82	0
Social Worker	624	12	12	0
Content/Curriculum Consultant	618	20.07	20.07	0

AEA Supervisors/Managers	138	7.8	7.8	0
Other Support	107	8.84	8.84	0
Technology Support	141	7	7	0
Director/Coordinator/Department Head	633	2	2	0
HR/Personnel Manager	134	1	1	0
Itinerant Teacher	731	10.2	10.2	0
Transportation (Non-pupil)	175	1	1	0
Technology	121	0.8	0.8	0
Juvenile Home Teacher	746	1.68	1.68	0
Library Media Associate	104	3	3	0
Board Secretary	112	1	1	0
Special Education Teacher	745	3.2	3.2	0
Teacher Librarian/Media Specialist	722	2	2	0
School Administrative Support	153	1	1	0
Other Professional	137	1	1	0

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.]

Based on District Service Plans, Green Hills will need additional staff in the area of Special Education Support and Special Education Consultants for fiscal year 2026.

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

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
AEA Regional/Zone Coordinator	533	3	3	0
Special Education Support	660	96.1	99.9	3.8
Special Education Consultant	616	22.6	26.6	4
Social Worker	624	12	12	0
Content/Curriculum Consultant	618	9	9	0
Director/Coordinator/Department Head	633	2	2	0
Itinerant Teacher	731	10.2	10.2	0
Special Education Teacher	745	3.2	3.2	0
Other Support	107	8.84	8.84	0

Educational Services Program

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

Educational Services FTE reductions happened in fiscal year 2024. Green Hills has sufficient staff to fulfill District Service Plan requests at this time.

Table Name: AEA BEDS Position Codes - Educational Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
Content/Curriculum Consultant	618	10.07	10.07	0

Media Services Program

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

Media Services FTE reductions happened in fiscal year 2024. Green Hills has sufficient staff to fulfill District Service Plan requests at this time.

Table Name: AEA BEDS Position Codes - Media Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	Variance
Transportation (Non-pupil)	175	1	1	0
Library Media Associate	104	3	3	0
Teacher Librarian/Media Specialist	722	2	2	0

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.]

Green Hills AEA reduced administrative staff by 6 FTE at the end of fiscal year 2024. The positions that were reduced were Directors, Department Heads, and Regional Administrators. Those positions were not replaced. Green Hills reduced administrators by 46% from fiscal year 2024 to fiscal year 2025.

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	1	1	1	0	0
Directors and Department Heads	6	3	3	3	50.0%
Regional Administrators	4	1	1	3	75.0%
Regional and Zone Coordinators	NA				
District Coordinators	NA				
Human Resources	1	1	1	0	0
Other Administrative Positions	1	1	1	0	0
Total FTE	13	7	7	6	46.2%

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.]

Assumptions:

Fiscal 2025 includes a 7% increase in commercial package insurance, 8% increase in health insurance, 3% increase in legal fee, and a reduction of administrative staff by 6 FTE (Directors, Department Heads, and Regional Administrators) whose contracts were not renewed in fiscal year 2025.

Fiscal 2026: includes a 7% increase in commercial package insurance, 10% increase in health/dental insurance, and 7% increase in legal fees.

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)	1,014,964	616,437	692,879	322,085	31.7%
School Administration (Func. 2400-2499)	2,311,998	1,379,319	1,385,746	926,252	40.0%
Business and Central Administration (Func. 2500-2519, 2540-2599)	2,635,086	2,003,257	2,110,141	524,945	19.9%
Purchasing, Distributing, Printing (Func. 2520-2539)	150,856	111,910	113,255	37,601	24.9%
Sub Total Expenditures: Administration	6,112,904	4,110,923	4,302,021	1,810,883	29.6%
Revenue Administration	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	
General Administration (Func. 2300-2399)	0	0	0	0	
School Administration (Func. 2400-2499)	0	48,744	93,000	141,744	
Business and Central Administration (Func. 2500-2519, 2540-2599)	0	13,392	24,984	38,376	
Purchasing, Distributing, Printing (Func. 2520-2539)	0	0	0	0	
Sub-total Revenue Administration	0	62,136	117,984	180,120	
Net Administration Expense	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	

General Administration (Func. 2300-2399)	1,014,964	616,437	692,879	322,085	31.7%
School Administration (Func. 2400-2499)	2,311,998	1,330,575	1,292,746	1,019,252	44.0%
Business and Central Administration (Func. 2500-2519, 2540-2599)	2,635,086	1,989,865	2,085,157	549,929	20.8%
Purchasing, Distributing, Printing (Func. 2520-2539)	150,856	111,910	113,255	37,601	24.9%
Net Total Expenditures Administration	6,112,904	4,048,787	4,184,037	1,928,867	31.6%
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	305,992	307,661	310,440	+4,448	+1.4%
Directors and Department Heads	1,068,109	530,867	550,852	517,257	48.4%
Regional Administrators	636,583	181,004	185,903	450,680	70.7%
Regional and Zone Coordinators	NA				
District Coordinators	NA				
Human Resources	164,296	172,571	176,676	+12,380	+7.5%
Other Administrative Positions	168,957	167,196	171,195	+2,238	+1.3%
Total Expenditures: Administrative Staff	2,343,937	1,359,299	1,395,066	948,871	40.4%

	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Total Administrative Expenditures					
Total Expenditures: Administration	6,112,904	4,048,787	4,184,037	1,928,867	31.6%
Total Expenditures: Administrative Staff	2,343,937	1,359,299	1,395,066	948,871	40.4%
Total Administrative Expenditures	6,112,904	4,048,787	4,184,037	1,928,867	31.6%

Total Administrative Expenditures: Reduction

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

In June, 2024, three of the four field director positions were not renewed. In addition, two director positions retired and those positions were eliminated. We also did not replace our AEA Special Education Director. We reduced a total of six administrators; we had thirteen directors, and now we have seven.

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.]

**See Appendix A*

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.]

Centralized Services		
Services Provided	Centralized From	Consolidated To
Regional Administrators (Field Directors)	Regional Admin positions (4)	Eliminated 3 positions and consolidated into 1
Executive Director of Media & Tech	Eliminated this position	Created Media Coordinator Position
Executive Director of Targeted Services	Eliminated this position	Created a supervisor position
Special Education Director	Reduced 1 position	Did not replace special education director
Media Clerks	Reduced	Reduced 3 positions
Educational Services Consultants	Did not replace resignations and/or retirements	Reduced 13 positions
Communications	Reduced by 50%	Reduced 1 position
Teletherapy SLP	increased teletherapy by 6 positions	We expanded teletherapist positions to help support agency wide to reduce travel and ease caseloads.
Efficiencies	Collaborating Agencies	
Child Find Team	Green Hills	Great Prairie
English Language Learner Services	Green Hills	Great Prairie
Preschool SDI (Specially Designed Instruction)	Green Hills	Great Prairie

Mathematics	Green Hills	Prairie Lakes
Creative Services/Printing	Green Hills	Heartland
Regionalized Technology Services	Heartland/Green Hills, Keystone/Central Rivers, Grant Wood/Miss Bend/Great Prairie, Northwest/Prairie Lakes	Systemwide
* New Special Education Teacher ACHIEVE Training - Investigating on statewide efficiency	To Be Determined	Systemwide
* New Special Education Teacher Mentoring - Investigating on statewide efficiency	To Be Determined	Systemwide
* Statewide AEA System EEO Plan - Investigating on statewide efficiency	To Be Determined	Systemwide
* Shared Shelter School Secretary - Investigating on statewide efficiency	To Be Determined	Systemwide
* Shared Detention Center and Shelter Administrator - Investigating on statewide efficiency	To Be Determined	Systemwide
* Child Find New Staff Onboarding / PD - Investigating on statewide efficiency	To Be Determined	Systemwide
* Related Services New Staff Onboarding / PD - Investigating on statewide efficiency	To Be Determined	Systemwide
* Science Consulting - Investigating on statewide efficiency	To Be Determined	Systemwide
* Early ACCESS (non 811) - Investigating on statewide efficiency	To Be Determined	Systemwide
* HR Supports across AEAs - Investigating on statewide efficiency	To Be Determined	Systemwide
* SBO Supports across AEAs - Investigating on statewide efficiency	To Be Determined	Systemwide
* Para-professional PD Development - Investigating on statewide efficiency	To Be Determined	Systemwide
* Assistive Technology Support	To Be Determined	Systemwide
* Medicaid Billing	To Be Determined	Systemwide
* IEP Weighting	To Be Determined	Systemwide
* Investigating on statewide efficiency in the next two years.		

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.]

Iowa AEAs are committed to collaborate with each other as a statewide system to establish additional Centers of Excellence, which will bring additional efficiencies and effectiveness to the system.

Center of Excellence (CoE)	Lead AEA	Partnering AEAs	Implementation Date
Recruitment, Retainment, Onboarding, Mentoring & Professional Learning for AEA Special Education Staff <ul style="list-style-type: none">Iowa AEA School Psychologist	Heartland AEA	Systemwide	July 1, 2025
Iowa AEA Early ACCESS	Keystone/Central Rivers AEA	Systemwide	July 1, 2025
Assistive Technology Support for Learners with Disabilities	Green Hills AEA/Heartland AEA	Systemwide	July 1, 2026
Leadership for Closing the Achievement Gap for Learners with Disabilities	Mississippi Bend AEA	Systemwide	July 1, 2026
Explicit Instruction Practices for Learners with Disabilities	Prairie Lakes AEA	Systemwide	January 1, 2026
Assessment, Linkages, and Instructional Programming Practices for Successful Post-Secondary Transition for Learners with Disabilities	Grant Wood AEA	Systemwide	July 1, 2026
Instruction for Learners with Significant Cognitive Disabilities	Northwest AEA	Systemwide	July 1, 2026
Language and Literacy for Learners with Disabilities	Great Prairie AEA	Systemwide	January 1, 2026

Fiscal Detail

[Enter narrative of information provided in the section.]

In June, 2024, three of the four field director positions were not renewed. In addition, two director positions retired and those positions were eliminated. We also did not replace our AEA Special Education Director. We reduced a total of six administrators; we had thirteen directors, and now we have seven.

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.]

The Agency had restricted fund balances-other for TSS, TQ professional development, and preschool grant. Green Hills AEA's committed fund balance-other were for technology, facility leases, and commercial package insurance deductible.

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			
Non-Spendable Fund Balance, Other			
Restricted Fund Balance, Special Education Support Services			
Restricted Fund Balance, Other	938,476	722,668	683,916
Committed Fund Balance, Special Education Support Services			
Committed Fund Balance, Other	300,267	325,000	330,000
Assigned Fund Balance, Special Education Support Services			
Assigned Fund Balance, Other			
Unassigned Fund Balance, Special Education Support Services	3,431,115	2,550,782	1,941,185
Unassigned Fund Balance, Other	1,639,963	3,135,490	2,051,756
Total General Fund Balance	6,309,821	6,733,940	5,006,857

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).]

Green Hills AEA's FY26 budget is based on a 0% SSA increase and the continuation of the \$32.5 million cut to the AEAs. We anticipate receiving 90% of the special education funding flowing to the districts. Green Hills budgeted a decrease to the Title I and Title III grants. Approximately 70% of Green Hills AEA's budgeted FY26 expenditures are related to Student Support Services and Instructional Staff Support Services.

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)	8,007,932.00	5,211,734	2,820,914
Tuition/Transportation	918,420.38	708,000	847,760
Earnings on Investments	260,562.02	180,515	140,000
Nutrition Program Sales	0.00	0.00	0.00
Student Activities & Sales	0.00	0.00	0.00
Other Revenues from Local Sources	3,576,313.96	4,270,910	6,509,743
Intermediate Revenues	0.00	0.00	0
State Aid (Controlled Funding)	8,764,874.00	9,021,302	8,028,754
Juvenile Home Tuition Aid	362,592.00	362,592	362,592
Other State Revenues	2,514,597.67	2,293,213	2,306,690
IDEA Federal Grant	11,407,174.38	10,798,063	11,798,063
Other Federal Revenues	370,425.61	255,226	124,582
Long-Term Debt Proceeds	0.00	0.00	0.00
Interfund Transfers In	0.00	0.00	0.00
Proceeds of Fixed Asset Dispositions	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00
Beginning Funds Balance	5,843,467.03	6,309,821	6,733,940
Total Resources	42,026,359.05	39,411,376	39,673,038
Expenditures & Other Financing Uses	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Instruction	2,722,744.87	3,627,394	3,513,391
Student Support Services	16,920,854.07	17,385,902	18,749,300
Instructional Staff Support Services	7,372,792.88	5,369,806	5,671,974
General Administration	1,014,964.13	616,437	692,879
School Administration	2,311,998.58	1,379,319	1,385,746
Business & Central Support	2,635,086.96	2,003,257	2,110,141
Purchasing, Distributing, Printing, Duplicating	150,856.01	111,910	113,255
Plant Operations & Maintenance	673,434.35	433,999	680,083
Student Transportation	0.00	0.00	0.00
Other Support Services	0.00	0.00	0.00
Non-Instructional Programs	109,150.40	0.00	0.00
Facilities Acquisition & Construction	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00
Interfund Transfers Out	1,804,626.00	1,749,412	1,749,412
Other Financing Uses	0.00	0.00	0.00
Total Expenditures & Other Financing Uses	35,716,538.25	32,677,436	34,666,181
Funds Balance	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Total Resources	42,026,359.05	39,411,376	39,673,038
Total Expenditures & Other Financing Uses	35,716,538.25	32,677,436	34,666,181
Ending Funds Balance	6,309,820.80	6,733,940	5,006,857

Additional FY26 Budget Assumptions

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

Green Hills AEA is presenting a budgeted deficit of \$1.7 million for FY26, the Supplemental State Aid increase and the settlement packages with our employment groups may help reduce the projected deficit. We continue to discuss FY26 service needs with the districts/schools we serve which may lead to additional revenue opportunities. Green Hill AEA is in a good financial position to navigate the challenges presented in FY26.