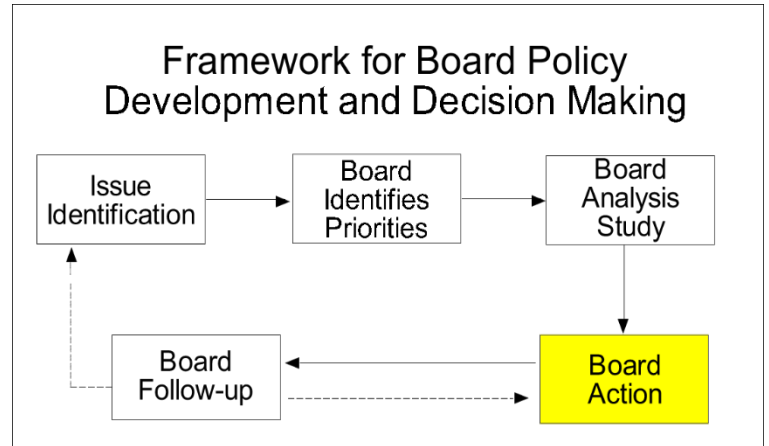


Iowa State Board of Education

Executive Summary

March 20, 2025



Agenda Item: Mississippi Bend 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

Shane Williams, Chief Administrator
Mississippi Bend AEA

Jennifer Coombes, Business Manager
Mississippi Bend AEA

Attachment(s): One

Recommendation: It is recommended that the State Board approve the Mississippi Bend 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 Mississippi Bend AEA Budget Request and Report

Submitted by:

Shane Williams, MBAEA Chief Administrator

Jennifer Coombes-Johnson, Business Manager

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.]

The report outlines the financial and operational overview of Mississippi Bend AEA 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 a three-year period 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

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

Mississippi Bend AEA partners with public and accredited non-public schools across six counties to provide comprehensive educational programs and direct services for over 50,000 students from birth to age 21. 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. Teachers benefit from specialized professional development, consultation, and coaching, while district administrators, superintendents, curriculum directors, and other education professionals receive tailored support through structured learning, implementation, and sustainability phases. This integrated approach ensures that all stakeholders are equipped with the tools and guidance necessary to enhance educational outcomes.

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.]

Public Districts (21 districts)

Andrew	Clinton	Maquoketa
Bellevue	Columbus	Muscatine
Bennett	Davenport	North Scott
Bettendorf	Delwood	Northeast
Calamus-Wheatland	Durant	Pleasant Valley
Camanche	Easton Valley	West Liberty
Central DeWitt	Louisa-Muscatine	Wilton

Accredited Non-Publics (21 schools)

Marquette Catholic Elementary	St. Joseph School	John F. Kennedy Catholic School
Marquette Catholic High School	Prince of Peace Catholic Elementary Building	Davenport Christian School
Morning Star Academy	Prince of Peace Catholic High School	Trinity Lutheran School
Rivermont Collegiate	The Lighthouse Schools	Sacred Heart School
Lourdes Catholic School	Assumption High School	Saints Mary and Mathias Catholic School
Coram Deo Academy	All Saints Catholic School	Muscatine Christian Academy
New City Classical Academy	St. Paul the Apostle School	Horizon Science Academy

Students

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

Mississippi Bend AEA partners with public and accredited non-public schools to provide educational programs, services and resources designed to support quality education and improve learning outcomes for all children ages birth to 21, families, educators and communities. Agency services support more than 50,000 students in schools across a six-county region. This area includes Cedar, Clinton, Jackson, Louisa, Muscatine, and Scott counties.

Mississippi Bend 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.

The agency staff operate two facilities: one in Bettendorf and one in Clinton. However, around 87 percent of agency staff are assigned to specific schools as part of a regional team or embedded in schools for ongoing coaching and support. Field based staff work directly with children and educators as an integral part of the local school supports and services.

Teachers

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

Mississippi Bend AEA supports over 3,500 educators with both general and special education teachers receiving 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 for a fee. AEA content experts design, deliver and support professional learning for teachers who engage in professional learning offerings from the AEA.

From specialized professional learning to personalized consultation and coaching, AEAs ensure that districts receive the tailored support they need to meet their diverse needs.

Learning Support

In the learning phase, services focus on equipping educators with the knowledge, skills and strategies necessary to enhance their teaching practices and improve student outcomes.

Implementation Support

In the implementation phase, services focus on putting educational plans and strategies into action.

Sustainability Support

In the sustainability phase, services aim to maintain and build upon the progress achieved during implementation.

Others Served

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

Mississippi Bend AEA supports over 150 school district administrators, including Superintendents, Principals, Curriculum Directors, and Special Education Directors. Services are also available for paraeducators and substitute teachers.

Programs

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

Mississippi Bend AEA grounds its services to districts around the [Iowa's AEA's Portfolio of Services](#) (to be revised after the Department of Education Professional Development approvals).

Mississippi Bend delivers the [AEA Special Education Core Services](#) in the areas of support and related services, Child Find, and collaborating with school districts to close the achievement gap for learners with disabilities.

Some programs that are enhanced or differentiated at Mississippi Bend AEA include:

- Comprehensive program evaluation of special programming (e.g., special education, English Learners, etc.)
- Leading for Impact, which is an annual learning series for school leaders
- Management of Home School Assistance Programming for school districts
- Driver Education services for school districts and families
- Implementation Science support for district initiatives
- Dyslexia consultation
- Partnership School consortium to support districts' special education continuum
- Crisis prevention and postvention

Locations

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



Mississippi Bend Area Education Agency Facilities:

- 729 21st Street, Bettendorf (Main Office)
 - Conference rooms- used for hosting professional development events for agency staff and the educators we serve. By reservation, many outside entities use these rooms outside of agency office hours. Monthly board meetings are held at this facility.
 - Administrative offices including Human Resources, Business, and Technology.
 - Office space for ACHIEVE data leads/data techs.
 - Media library - Our library houses our physical collection that includes professional books as well as book sets that can be checked out by districts.
 - Staff Distribution Center (special education equipment, early ACCESS equipment and special education assessment materials)
 - Creative Services (including a teacher work area)- Includes areas for printing (small and large format), graphic design, laminating, cutting, etc.
 - Professional Learning Office
 - Staff offices and workspaces- many areas are available for staff to work independently or collaboratively. Large monitors and small meeting rooms available for teams to use.
 - Hearing Booth

- Early Childhood Center
 - Hearing Booths
 - Playrooms for Early Access/Early Childhood observations, evaluations, visits, and other meetings with parents.
 - Office used for walk-in speech services
- 1422 Houser Street, Muscatine
 - Lease space from Muscatine School District
 - Conference Room
 - Hearing Booth
 - Early Childhood Room -Playroom for Early Access/Early Childhood observations, evaluations, visits, and other meetings with parents.
 - Office space for ACHIEVE data techs
 - Staff offices and workspaces
- 2001 Manufacturing Court, Clinton
 - Conference Room
 - Hearing Booth
 - Early Childhood Room -Playroom for Early Access/Early Childhood observations, evaluations, visits, and other meetings with parents.
 - Office space for ACHIEVE data techs
 - Staff offices and workspaces
- 108 East Industrial Street, DeWitt
 - Classroom space for behavior supports and programming as part of an eight district consortium.
 - Consortium districts entered into a lease to buy agreement with the AEA that sunsets in 2034.

Capital Assets

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

In addition to the buildings listed above, other capital assets include:

- Land and buildings leased and owned above
- Vehicles, including (2) Media delivery vans, a maintenance pickup with plow, snow blower, sweeper, and lawn care tractors and equipment
- Print Shop equipment, including a copy machine, laminators, binder, etc.
- Media Kits and Equipment, including iPads, robots, OT/PT equipment, Reality welding systems, RFID equipment, 3d printers, cameras, computers, planetarium, etc.
- Technology and Equipment, including laptops, firewalls, switches, projectors, screens, TVs, hearing booths, audiology equipment, copy machines, printers, etc.

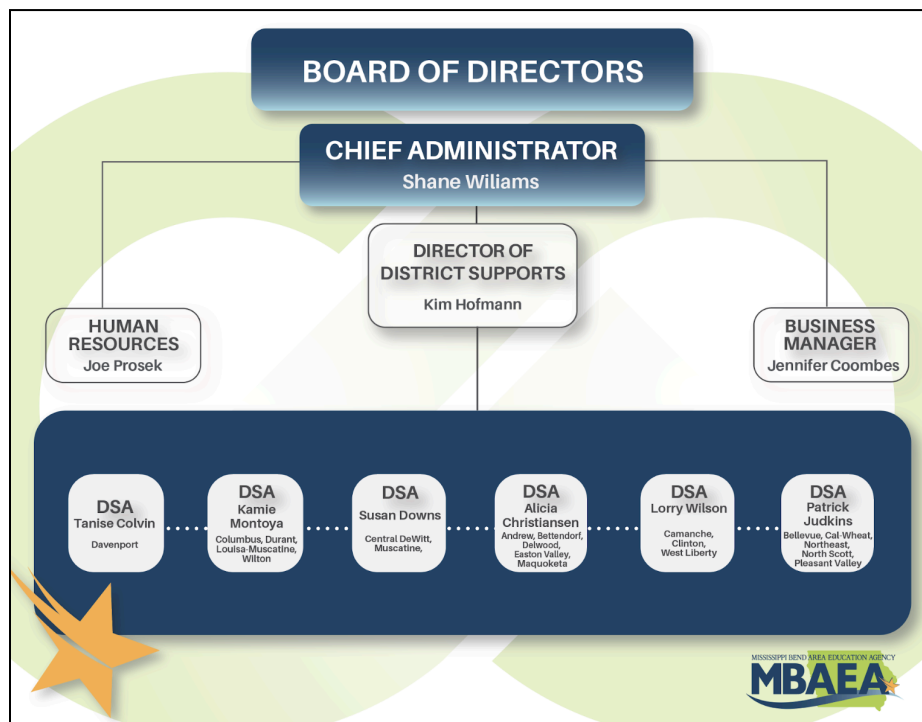
Staff

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

MBAEA is committed to employing highly qualified staff who offer and provide services and supports to students, educators, districts and families. The majority of the staff we employ provide special education services across our public and nonpublic school districts. The core special education services of Iowa AEAs are outlined in [AEA Special Education Core Services](#) document.

Organizational Chart

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



The MBAEA organizational structure is grounded in providing field-based integrated leadership support to AEA staff and to the schools and districts we serve. We continue to look for innovative ways to streamline administrative functions and processes, while maintaining our commitment to delivery field-based integrated leadership support.

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
Paraprofessionals/Aides	101	14	13	-1
Board Secretary	112	1	1	0
Technology	121	6	6	0
Sign Language Interpreters	132	23	23	0
School Business Officials-Other	133	1	1	0
HR/Personnel Manager	134	1	1	0
Other Professional	137	5	5	0
AEA Supervisors/Managers	138	1	0	-1
District Wide Administrative Support	152	20.5	18.5	-2
Operations and Maintenance	181	2.76	2.26	-.50
School Resource Officer	190	1	1	0
District Coordinator	195	0	0	0
AEA Chief Administrator	510	1	1	0
AEA Regional/Zone Coordinator	533	5.5	5.5	0
Other Administrator	550	1	1	0
School Business Official	612	1	1	0
Special Education Consultant	616	23.6	22.6	-1
Content/Curriculum Consultant	618	11	11	0
Social Worker	624	23.5	27.5	4.00
Director/Coordinator/Department Head	633	2	1	-1
Special Education Support	660	91.77	97.17	5.40
Itinerant Teacher	731	5	5	0
Early Childhood Special Education	736	19	18	-1
Special Education Teacher	745	2.5	2.5	0
Juvenile Home Teacher	746	3	3	0

Projected variance in staff from FY25 and FY26 is primarily due to hiring special education unfilled positions.

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
Paraprofessionals/Aides	101	11	10	-1
Sign Language Interpreter	132	23	23	0
Other Professional	137	3	3	0
District Wide Administrative Support	152	8	7	-1
School Resource Officer	190	1	1	0
AEA Regional/Zone Coordinator	533	3	3	0
Other Administrator	550	1	1	0
Special Education Consultant	616	23.6	22.6	-1
Social Worker	624	23	27	4
Director/Coordinator/Department Head	633	.5	.5	0
Special Ed Support	660	91.77	97.17	5.40
Itinerant Teacher	731	5	5	0
Early Childhood Sp Ed Teacher	736	19	18	-1
Special Education Teacher	745	2.5	2.5	0

We are seeking to increase the number of child find staff (i.e., social workers and special ed. support) due to an unexpected loss of staff that occurred last year.

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
Other Professional	137	2	2	0
District Wide Administrative Support	152	2.75	2.75	0
AEA Regional/Zone Coordinator	533	2.5	2.5	0
Content/Curriculum Consultant	618	9	9	0
Director/Coordinator/Department Head	633	1.15	.5	-.65

Will not replace the Student Programs Coordinator, which is an administrative reduction.

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
District Wide Administrative Support	152	3.5	3.5	0
Operations and Maintenance	181	.5	0	-.5
Content/Curriculum Consultant	618	2	2	0

We have not replaced the .5 Operations and Maintenance (Van Driver) position at this time.

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	0.78	1	1	+0.22	28%
Directors and Department Heads	4	3	2	-2	-50%
Regional Administrators					
Regional and Zone Coordinators	7.82	5.5	5.5	-2.32	-29.7%
District Coordinators					
Human Resources	1	1	1	0	0%
Other Administrative Positions	2.75	1.5	.5	-2.25	-81.8%
Total FTE	16.35	12	10	-6.35	-38.8%

From FY24 to FY25 MBAEA made a number of administrative reductions totaling 6.35 FTE and may make further reductions moving forward. Our projected reduction in FTE is 38.8%.

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

Table 1 Expenditures: Other Administrative (not including Administrative salary/benefits in Table 2)	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
General Administration (Func. 2300-2399)	236,237	154,372	136,655		
School Administration (Func. 2400-2499)	1,741,855	1,102,415	1,115,385		
Business & Central Administration (Func. 2500-2519, 2540-2599)	2,177,616	1,848,356	1,742,072		
Purchasing, Distributing, Printing (Func. 2520-2539)	249,073	256,518	220,133		
Sub-total Expenditures: Administration	4,404,781	3,361,661	3,214,245		
Revenue: Administration					
General Administration					
School Administration					
Business & Central Administration	443,422	407,673	415,171		
Purchasing, Distributing, Printing	75,330	85,000	85,000		
Sub-total Revenue: Administration	518,751	492,673	500,171		
Net Administration Expense					
General Administration	236,237	154,372	136,655	-99,582	-42%
School Administration	1,741,855	1,102,415	1,115,385	-626,470	-36%
Business & Central Administration	1,734,194	1,440,683	1,326,901	-407,293	-23%
Purchasing, Distributing, Printing	173,744	171,518	135,133	-38,611	-22%
Net Total Expenditures: Other Administrative (not including Administrative salary/benefits in Table 2)	3,886,030	2,868,988	2,714,074	-1,171,956	-30.2%

Table 2 Expenditures: Administrative Staff (Obj. 100-299)	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Step One: Enter expenditures for administrative staff, including objects 100-299.					
Chief Administrator	\$259,488	\$327,646	\$327,646		
Directors and Department Heads	\$856,106	\$628,734	\$442,661		
Regional Administrators	\$ -	\$ -	\$ -		
Regional and Zone Coordinators	\$1,363,336	\$986,273	\$1,011,916		
District Coordinators	\$ -	\$ -	\$ -		
Human Resources	\$201,709	\$206,327	\$211,692		
Other Administrative Positions	\$536,907	\$414,254	\$256,507		
Sub-total Expenditures: Administration	\$3,217,546	\$2,563,234	\$2,225,422		
Step Two: Enter revenue for each function.					
Chief Administrator	\$ -	\$ -	\$ -		
Directors and Department Heads	\$ -	\$ -	\$ -		
Regional Administrators	\$ -	\$ -	\$ -		
Regional and Zone Coordinators	\$ -	\$ -	\$ 100,000		
District Coordinators	\$ -	\$ -	\$ -		
Human Resources	\$ -	\$ -	\$ -		
Other Administrative Positions	\$30,000	\$117,967	\$120,326		
Sub-total Revenue	\$30,000	\$117,967	\$220,326		
Step Three: Enter total expenditures for administrative staff (original administrative staff expenditures less revenue).					
Chief Administrator	\$259,488	\$327,646	\$327,646	\$68,158	26%
Directors and Department Heads	\$856,106	\$628,734	\$442,661	\$-413,445	-48%
Regional Administrators	\$ -	\$ -	\$ -	\$ -	
Regional and Zone Coordinators	\$1,363,336	\$986,273	\$911,916	\$-451,420	-33%
District Coordinators	\$ -	\$ -	\$ -	\$ -	
Human Resources	\$201,709	\$206,327	\$211,692	\$9983	5%
Other Administrative Positions	\$506,907	\$296,287	\$136,181	\$-370,726	-73%
Total Administrative Staff Expenditures	\$3,187,546	\$2,445,267	\$2,030,096	\$-1,157,450	-36.3%

Table 3 Total Administrative Expenditures	FY24 Actual	FY25 Re-Estimated	FY26 Proposed	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Total Other Administrative Expenditures: less revenue received from services (does not include Administrative staff salary/benefits)	\$3,886,030	\$2,868,988	\$2,714,074	\$-1,171,956	-30.2%
Total Expenditures: Administrative Staff, less revenue from sharing agreement	\$3,187,546	\$2,445,267	\$2,030,096	\$-1,157,450	-36.3%
Total Administrative Expenditures for AEA after subtracting revenue generated from services and sharing agreements	\$7,073,576	\$5,314,255	\$4,744,170	\$-2,329,406	-32.9%

Total Administrative Expenditures: Reduction

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

Table 1 Other Administrative Expenditures: Table 1 reflects all non-personnel costs coded as administration expenses and non-administrative staff. Mississippi Bend AEA is budgeting approximately \$500K of revenues for IT, Print Shop, and SBO services to districts. Reduction includes decreasing FTE to minimize overhead costs.

Table 2 Administrative Staff: Mississippi Bend AEA's administrative staff positions are being reduced by 6.35 FTE (38.84%) resulting in a reduction of approximately \$1.08 million (33.8%). Mississippi Bend AEA is budgeting revenue for sharing an administrative position with Central Rivers AEA and leadership support services to districts.

Table 3 Total Administrative Expenditures: Mississippi Bend Area Education Agency is committed to meeting the mandated 30% reduction in administrative expenditures by July 1, 2026, as required by House File 2612. A number of strategies were employed to achieve the required 30% reduction. Administrative expenditures were reduced through resignations and retirements. These administrative responsibilities have been absorbed and will not be replaced. The agency has also identified and reduced non-personnel expenses related to administration as well as non-administrative positions, such as office supports, to decrease

overall administrative expenses. Finally, the agency is generating revenue from shared administrative positions and leadership support to districts.

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 attached Appendix A: Mississippi Bend AEA Annual Service and Cost Report](#)

The report linked above outlines the services provided to schools and the costs associated with those services.

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.]

Services Provided	Collaborating Agencies
Shared science VAST kits	Grant Wood/Great Prairie/Keystone/Mississippi Bend
Shared Science Consultant	Grant Wood/Great Prairie/Mississippi Bend
IT Services	Grant Wood/Great Prairie/Mississippi Bend
School Business Official	Mississippi Bend/Central Rivers
Networking with Teacher Librarians	Great Prairie/Mississippi Bend
Data Dashboard Services	Great Prairie/Mississippi Bend

We continue to seek opportunities to share services with other AEAs to increase efficiencies while delivering high-quality services to schools.

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 Centers of Excellence, which will bring additional efficiencies and effectiveness to the system. Mississippi Bend AEA will serve as a center of excellence for Leadership for Closing the Achievement Gap for Learners with Disabilities. The timeline for deployment is in the table below.

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.]

For FY26 Mississippi Bend AEA is budgeting a revenue reduction of approximately \$1.8 million in the General Fund revenues. Over the two years since FY24, Mississippi Bend AEA revenues have decreased by \$7.3 million. As a result of the revenue reductions, Mississippi Bend AEA has reduced administrative staff from 16.35 FTE to 10.0 FTE (38.8%). Mississippi Bend AEA is experiencing the same inflationary pressure other Iowa governmental agencies are. Mississippi Bend AEA has been cost-conscious and diligent in our efforts to reduce non-salary expenditures wherever possible.

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.]

Mississippi Bend AEA's non-spendable fund balances relate to inventory at the end of FY24. The Agency has fund balances for TSS and TQ professional development which is reflected in the restricted fund balance. Mississippi Bend AEA's committed fund balances are related to various building improvements that have been reviewed by our Facilities Committee and have been prioritized by project.

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	\$33,855	\$33,855	\$33,855
Restricted Fund Balance, Special Education Support Services	\$ -	\$ -	\$ -
Restricted Fund Balance, Other	\$308,573	\$210,000	\$120,000
Committed Fund Balance, Special Education Support Services	\$ -	\$ -	\$ -
Committed Fund Balance, Other	\$1,500,000	\$3,000,000	\$3,000,000
Assigned Fund Balance, Special Education Support Services	\$ -	\$ -	\$ -
Assigned Fund Balance, Other	\$ -	\$ -	\$ -
Unassigned Fund Balance, Special Education Support Services	\$ -	\$ -	\$ -
Unassigned Fund Balance, Other	\$10,097,151	\$10,272,270	\$8,000,732
Total General Fund Balance	\$11,939,579	\$13,516,125	\$11,154,587

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).]

Mississippi Bend 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. Mississippi Bend AEA does not anticipate an increase to the IDEA federal grants, Title I and Title III grants. Approximately 79% of Mississippi Bend AEA's budgeted FY26 expenditures are related to Student Support Services and Instructional Staff Support Services. Approximately 1% of our expenditures support Instruction at the Youth Justice and Rehabilitation Center in Scott County. Mississippi Bend AEA is budgeting \$2.1 million (6%) for Other Financing Uses, which is the Part B flow-through funds passed to the districts. Mississippi Bend AEA does not currently have any outstanding loans and is not budgeting for additional debt in FY26.

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)	\$10,032,187	\$6,390,000	\$3,982,537
Tuition/Transportation	\$1,174,394	\$914,000	\$914,000
Earnings on Investments	\$492,831	\$445,000	\$400,000
Nutrition Program Sales	\$ -	\$ -	\$ -
Student Activities & Sales	\$ -	\$ -	\$ -
Other Revenues from Local Sources	\$4,408,430	\$3,331,656	\$5,570,356
Intermediate Revenues	\$10,000	\$26,350	\$26,350
State Aid (Controlled Funding)	\$10,669,300	\$10,785,440	\$9,179,470
Juvenile Home Tuition Aid	\$488,332	\$717,462	\$454,959
Other State Revenues	\$2,304,853	\$2,077,890	\$2,075,779
IDEA Federal Grant	\$12,501,234	\$12,270,027	\$12,270,027
Other Federal Revenues	\$455,439	\$363,830	\$363,830
Long-Term Debt Proceeds	\$ -	\$ -	\$ -
Interfund Transfers In	\$695,298	\$ -	\$ -
Proceeds of Fixed Asset Dispositions	\$250,000	\$ -	\$ -
Other Financing Sources	\$ -	\$ -	\$ -
Beginning Funds Balance	\$12,799,517	\$11,939,579	\$13,516,125
Total Resources	\$56,281,815	\$49,261,234	\$48,753,433

Expenditures & Other Financing Uses	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Instruction	\$1,956,534	\$2,040,338	\$2,040,962
Student Support Services	\$22,195,094	\$18,282,140	\$20,199,686
Instructional Staff Support Services	\$7,859,200	\$7,346,519	\$7,512,792
General Administration	\$1,030,959	\$803,306	\$722,313
School Administration	\$1,741,855	\$1,102,415	\$1,115,385
Business & Central Support	\$2,758,543	\$2,186,723	\$2,210,271
Purchasing, Distributing, Printing, Duplicating	\$249,073	\$256,518	\$220,133
Plant Operations & Maintenance	\$1,621,664	\$1,563,678	\$1,413,832
Student Transportation	\$ -	\$ -	\$ -
Other Support Services	\$24,676	\$25,000	\$25,000
Non-Instructional Programs	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$695,298	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Interfund Transfers Out	\$695,298	\$ -	\$ -
Other Financing Uses	\$3,514,042	\$2,138,472	\$2,138,472
Total Expenditures & Other Financing Uses	\$44,342,236	\$35,745,109	\$37,598,846

Funds Balance	FY24 Actual	FY25 Re-Estimated	FY26 Proposed
Total Resources	\$56,281,815	\$49,261,234	\$48,753,433
Total Expenditures & Other Financing Uses	\$44,342,236	\$35,745,109	\$37,598,846
Ending Funds Balance	\$11,939,579	\$13,516,125	\$11,154,587

Additional FY26 Budget Assumptions

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

Mississippi Bend AEA is in a good financial position to navigate the challenges presented in FY26. The general financial health of our agency remains strong due in large part to the relationships with districts and services offered to meet district needs. This is evidenced by a positive response by school districts to purchase these services. When coupled with a strategic effort to reduce the investment of resources in services that do not show long term viability, Mississippi Bend AEA is on a trajectory toward budgetary sustainability. Our FY26 budget projections show the agency leaning into approximately \$2.4 million of our fund balance; however, this figure serves primarily as a placeholder and is indicative of our intention to expand Special Education staffing. We are actively seeking to fill nearly 9 full-time equivalent (FTE) positions left open by retirements and resignations.