

Iowa State Board of Education

Executive Summary

March 13, 2026

Agenda Item: FY27 Northwest Area Education Agency Budget Review

State Board Goal: All

State Board Role/Authority: Iowa Code section 273.3(12) requires the State Board to review the proposed budget of each area education agency (AEA) by March 15 and either grant approval or return an unapproved budget with comments. An unapproved budget shall be resubmitted to the State Board for final approval before May 1.

Presenters:

Angelisa Fynaardt, Administrator
Division of Special Education – Regional Team

Tina Wahlert, Administrator
Division of PK-12 Learning

Kassandra Cline, Chief
Bureau of School Business Operations

Seth Piro, Chief Administrator
Northwest AEA

Julie Klein, School Business Official
Northwest AEA

Attachment(s): One

Recommendation: It is recommended that the State Board approve the Northwest AEA budget.

Background: Iowa Code section 273.3(12) requires the State Board to review the proposed budget of each AEA by March 15 and either grant approval or return an unapproved budget with comments. An unapproved budget shall be resubmitted to the State Board for final approval before May 1.

FY27 Northwest Area Education Agency Budget Request and Report

Submitted by:

AEA Chief Administrator: Seth Piro

AEA Business Manager: Julie Klein

Executive Director of Human Resources and Operations: Jerome Schaefer

Board President: Amy Jurrens (District 1)

Board Vice President: Henry Jessen (District 3)

Board Members: Patrick Murphy (District 2), Amy Hueser (District 4), Julie DeGroot (District 5), Angela Bemus (At Large), Shawn Kreman (At Large), Tom Luxford (At Large), Wade Riley (At Large)

Due: February 27, 2026

[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.]

This report provides an overview of Northwest AEA's financial position, staffing, services and operational priorities, including fiscal year FY27 budget requests and projections. Iowa's AEAs are educational partners embedded in Iowa schools. We exist to create a thriving educational landscape where all learners and educators have access to high-quality, evidence-based and strategic supports and services, collaboratively provided within districts, to help all learners achieve their full potential.

Iowa's AEAs support accredited schools, educators and learners from birth through age 21 through special education support services, educational services, media services and centralized statewide initiatives. These services help strengthen educator effectiveness, expand access to high-quality instruction and improve academic outcomes for Iowa learners.

The FY27 budget request and financial projections align with Iowa's Area Education Agencies Strategic Plan 2025–2030, which focuses on excellence, accountability, collaboration and sustainability. AEAs continue to prioritize evidence-based practices, coordinated statewide service delivery and data-driven decision-making. The [Iowa AEA Strategic Plan's](#) mission, vision and the goals are aligned to the State Board of Education Goals. A copy of the plan is included in Appendix A.

This report also outlines organizational structure, staffing, capital assets, administrative expenditures and program changes. The report includes administrative cost management, operational efficiency and strategic allocation of resources to directly support schools, educators and learners. Fiscal comparisons across multiple years show funding trends, expenditure management and responsible planning for FY27 and beyond.

Northwest AEA remains committed to delivering high-quality services that strengthen Iowa's educational system. The FY27 budget request reflects a continued focus on sustainability, accountability and measurable outcomes, ensuring AEAs continue to effectively serve Iowa's students, educators and districts/schools.

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

Districts

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

Northwest AEA serves 35 public school districts with 121 public schools, and 34 accredited nonpublic schools. This includes one district from a contiguous AEA. Northwest AEA serves students attending the educational programs for one emergency shelter program and two juvenile detention facilities located within the area. There are currently no charter schools located in the area.

[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.]

West Harrison Community School District is located within Green Hills AEA and is served by Northwest AEA.

No districts located within Northwest AEA are served by a contiguous AEA.

Table Name: Schools Located In and Served by Northwest AEA

Public School Districts (35 Served)	
Akron Westfield Comm School District	Odebolt Arthur Battle Creek Ida Grove Comm School District
Ar-We-Va Comm School District	Remsen-Union Comm School District
Boyden-Hull Comm School District	Rock Valley Comm School District
Central Lyon Comm School District	Schleswig Comm School District
Charter Oak-Ute Comm School District	Sergeant Bluff-Luton Comm School District
Cherokee Comm School District	Sheldon Comm School District
Denison Comm School District	Sibley-Ocheyedan Comm School District
River Valley Comm School District	Sioux Center Comm School District
Galva-Holstein Comm School District	Sioux City Comm School District
George-Little Rock Comm School District	South O'Brien Comm School District
Hartley-Melvin-Sanborn Comm School District	West Harrison Comm School District*
Hinton Comm School District	West Lyon Comm School District
Kingsley-Pierson Comm School District	West Monona Comm School District
Lawton-Bronson Comm School District	West Sioux Comm School District
Le Mars Comm School District	Westwood Comm School District
Maple Valley-Anthon Oto Comm School District	Whiting Comm School District

Marcus-Meriden-Cleghorn Comm School District	Woodbury Central Comm School District
MOC-Floyd Valley Comm School District	
* District located in Green Hills AEA	

Authorized Charter Schools (0 Served)
There are no authorized charter schools located in or served by Northwest AEA according to the Department's Authorized Charter School List: https://educate.iowa.gov/media/10342/download?inline

Accredited Nonpublic Schools (34 Served)	
St Rose Of Lima School	Sheldon Christian School
Unity Ridge Lutheran School	The Classical Academy of Sioux Center
Danbury Catholic School	Sioux Center Christian School
St Mary's Grade School - RSM	Inwood Christian School
St Marys High School - RSM	Ireton Christian School
Zion-St. John Lutheran School	Siouxland Christian Secondary School
Trinity Christian High School	Gehlen Catholic High School
Hull Christian School	Gehlen Catholic Elementary School
Hull Protestant Reformed Christian School	Siouxland Community Christian School
Western Christian High School	Holy Cross Blessed Sacrament School
Northwest Iowa Protestant Reformed School	Bishop Heelan Catholic High School
Sanborn Christian School	Cathedral Dual Language Academy
Orange City Christian School	Sacred Heart School
Unity Christian High School	Holy Cross St Michael School
Rock Valley Christian School	Mater Dei Sch Immaculate Conception Center
Netherlands Reformed Christian School	Mater Dei School Nativity Center
St Patrick's School	St Pauls Lutheran School

Students

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

District Certified Enrollment: 38,558.6

Accredited Nonpublic School Enrollment: 5,824

Accredited Nonpublic Shared Time: 45.5

Total: 44,337.1

The 2025-26 public school building PK-12 certified enrollment served by Northwest AEA was just over 38,000, which represents 8% of the students in Iowa. Accredited nonpublic school enrollment in the area was just over 5,800.

The 2025-26 public school district special education (IEP) enrollment was 5,349 with a served enrollment of 40,216; a 13.3% eligibility rate for special education which is just below the statewide rate of 13.9%.

The largest public school district served is Sioux City Community School District (5th largest in Iowa) with 14,181.4 students.

The smallest public school district served is Whiting Community School District (6th smallest in Iowa) with 157.4 students.

The largest accredited nonpublic school served is Sioux Center Christian School with 513 students.

The smallest accredited nonpublic school served is The Classical Academy of Sioux Center with 17 students.

Teachers

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

Public School District Teachers & Teacher Leaders: 3,210*

Accredited Nonpublic School Teachers: 432**

Total: 3,642

*Source: Iowa Department of Education, Bureau of Performance and Analytics, Basic Educational Data Survey, Staff File.

**This reflects the number of teachers who have updated their AEA Learning Online profile to indicate that they work in a school served by Northwest AEA

Others Served

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

Families: In Early ACCESS, we responded to 659 referrals in 2024-25. The number of families served for Early ACCESS fluctuates throughout the year, at the time of the 2025 October count, we were serving 223 children/families on IFSPs.

Transition: Northwest AEA partners with Early ACCESS partners and Head Starts to transition our youngest learners into school readiness and with Western Iowa Tech Community College and Northwestern Community College, Disability Access Point through the Western Iowa Services Collaborative in collaboration with Iowa Health and Human Services, and Iowa Vocational Rehabilitation Services to ensure smooth transitions into postsecondary readiness.

Iowa Department of Education: Northwest AEA works in collaboration with the Department to support implementation of a wide variety of efforts including IDEA-DA and ESSA support to area schools.

The Iowa AEA System has partnered with the Iowa Public Libraries to facilitate the delivery of inter-library loans.

Programs

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

Special Education Services:

Northwest AEA employees work in partnership with local school teams, community providers, and area families to conduct Child Find, assist teams in the development and implementation of Individualized Education Programs (IEPs) and Individualized Family Service Plans (IFSPs), and deliver high-quality support and related services to eligible individuals. Support is provided to educators, families, and learners through:

- Early ACCESS services for families with children from birth to age three
- Early Childhood services to area preschools and daycares for children aged three to five
- School-based special education strategists with backgrounds in school psychology, school social work, and special education consultation
- Specialized support services, including those provided by occupational and physical therapists, speech-language pathologists, hearing specialists, and vision specialists
- Literacy, math, social-emotional behavioral health, and specialized team support for autism, brain injury, transition, and specially designed instruction.
- Assistance with compliance for the provisions of the federal Individuals with Disabilities Education Act (IDEA) and State of Iowa Administrative Rules of Special Education Services are provided for children from birth through the age of 21 and can be accessed through requests made by parents or school personnel.

Educational Services:

Northwest AEA content consultants provide support to teachers, teacher leaders, leadership teams, and school administrators to improve the performance outcomes and well-being of all learners. The areas of support include Early Literacy Implementation (ELI), Every Student Succeeds Act (ESSA) designations, implementation science, instructional coaching, Iowa Core implementation, mentoring and induction, Multi-Tiered Systems of Support (MTSS), and professional growth planning.

Our agency provides:

- Administrative, teacher leader, and teacher networking opportunities across all schools.

- Consultation and instructional coaching in the Iowa Core content areas of English Language Arts, mathematics, and brokered services through the AEA system for science and social studies.
- Consultation and instructional coaching in the student-centered areas of early childhood, Career and Technical Education (CTE), classroom management, and brokered services through the AEA system in the areas of competency-based education, English Language Learners (ELL), equity, Future Ready, school counseling, and talented and gifted (TAG) services.
- Consultation and instructional coaching in the educator-centered areas of school improvement, licensure renewal, mentoring and induction, and curriculum coordination.
- Trauma and Crisis Event Support team services.
- Sign language interpreter services to area schools.
- Operational Function Sharing for School Social Workers.

Media and Technology:

For nearly 20 years, Northwest AEA and Prairie Lakes AEA have operated a combined library/media collection. It was centralized to the Northwest AEA office in Sioux City in the summer of 2023.

Supplemental classroom resources are available to all public and accredited nonpublic school staff within the two AEAs. They also have access to classroom resources from the other seven AEAs through our statewide van delivery system. Students and teachers can use instructional resources on Iowa AEA Online. The Media Catalog has audiobooks, books, book kits, DVDs, labs, equipment, magazines, and much more for all grade levels.

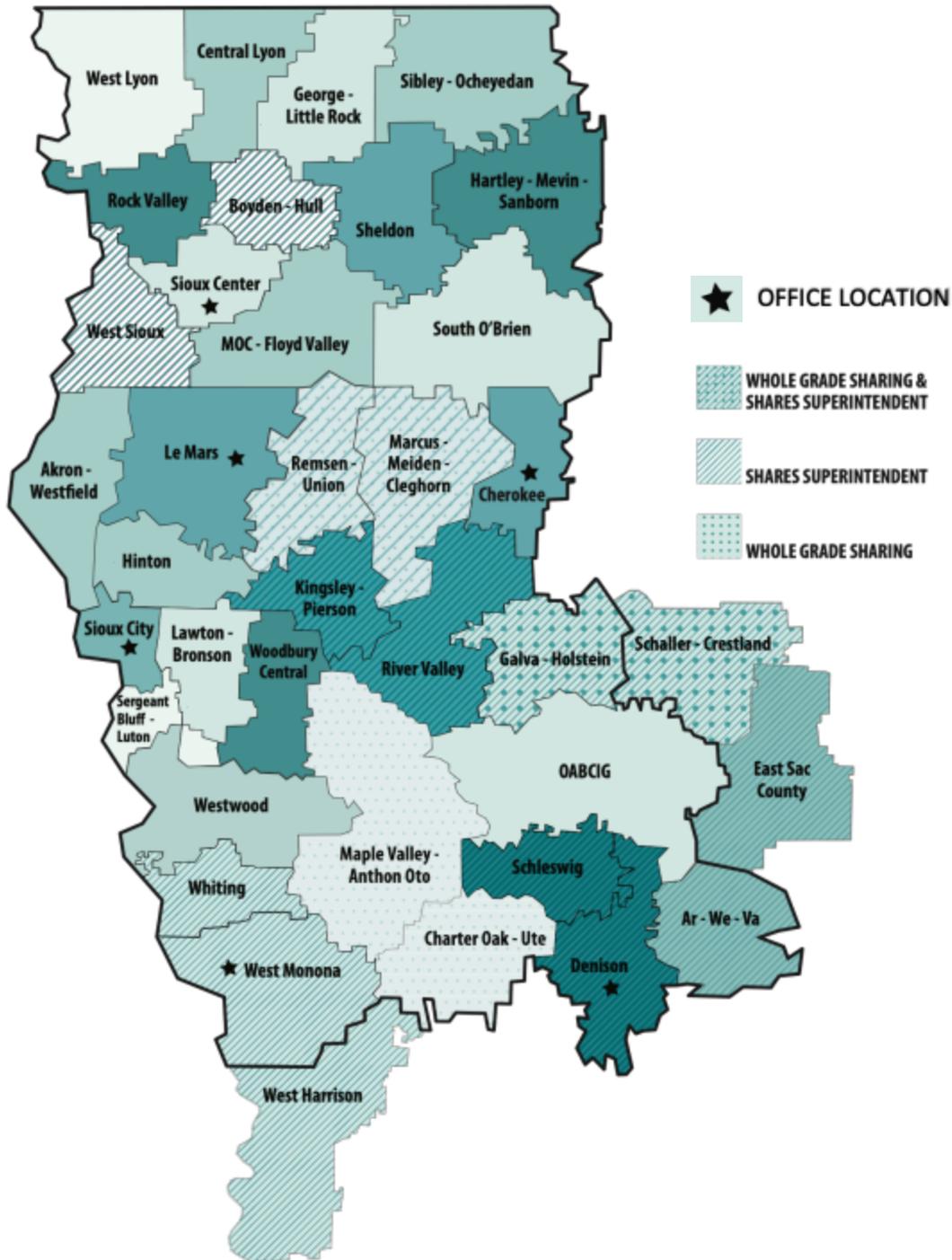
Combined Creative Services operations are located at the Prairie Lakes office in Pocahontas. Through the statewide ordering and delivery system, school staff also have access to unique product offerings that are not produced in the Pocahontas location.

Our agency provides:

- Teacher Librarian services
- The following technology services: cybersecurity, internet content filtering, classroom device management, outsourced IT technicians, eRate consulting, computer repair, and student information system support.

Location

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



This map details the service area of Northwest AEA with information relevant to whole grade sharing, shared superintendents, and office locations. The bold line indicates the geographical boundary of Northwest AEA. West Harrison is served by Northwest AEA and located in Green Hills AEA. Schaller-Crestland and East Sac County are located in Prairie Lakes AEA and have

whole grade sharing and shared superintendent connections to Northwest AEA districts, respectively.

Northwest AEA Office Location Detail:



Northwest AEA owns the regional offices in Denison and Onawa as well as the main office in Sioux City. We have needed to lease space at the Administration building in Le Mars for the past 19 years because they have no room for us in their schools. In 2023, we sold our Sioux Center regional office to Northwest Iowa Community College (NCC). We are leasing back a portion of it while NCC converts the building into their Sioux County Career Center. We sold our Cherokee regional office in 2023 and are leasing office space from Western Iowa Tech Community College. There are hearing booths in Cherokee, Denison, Sioux Center, and Sioux City.

Capital Assets

[Provide a summary description of the AEA's capital assets. For this purpose, capital assets should include buildings, land, vehicles, and other large assets; it does not include inventory.]

Summary of Capital Assets

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

Denison Regional Office 2008 Hwy 50 South, Denison, Iowa 51442

Onawa Regional Office 801 10th Street, Suite A, Onawa, Iowa 51040

Discovery Center 5800 Discovery Blvd, Sioux City, Iowa 51111

2013 Ford E-250 Cargo Van

2015 Ford E-150 Transit Van

2016 Chevrolet Express 2500 Van

2019 Ford F-650 Box Truck

Changes or Planned Changes in Capital Assets

[Identify any changes in capital assets from FY25 to FY26 and planned changes for FY27.]

We are considering selling the 2019 Ford F-650 Box Truck in FY27.

Staff

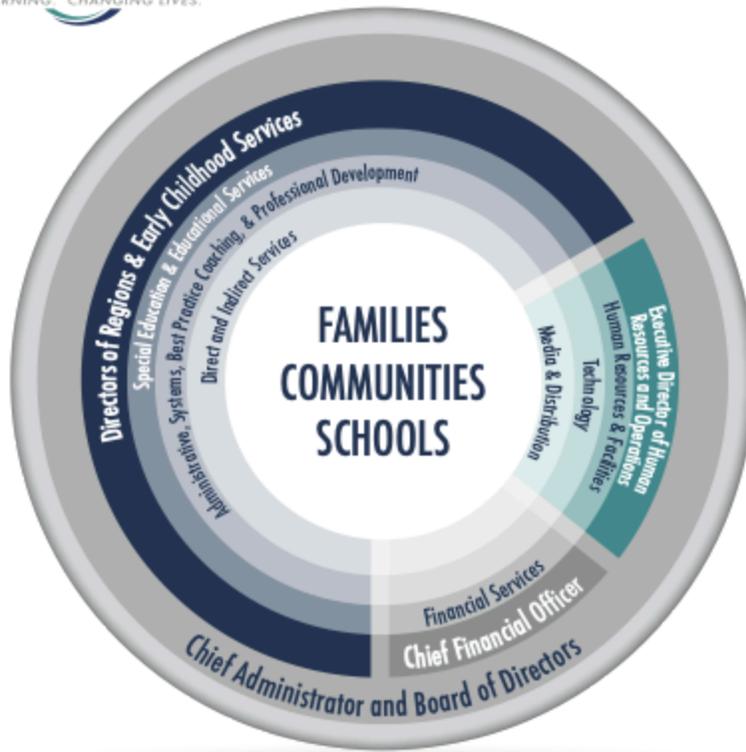
Information about the AEA's organizational structure, including specific positions, staff changes from FY25 to FY27, and administrative expenditures is provided below.

Organizational Chart

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

FAMILIES, COMMUNITIES, & SCHOOLS are at the center of everything we do. We emphasize that in the organizational chart (below) created in 2021 and updated in 2026. In it, our certified staff are "closest to the center" of the work we do while supervisors, administrators, classified staff, and the board are wraparound supports. This updated organizational chart reflects the administrative reductions, and centralization of services within Northwest AEA.

Organizational Chart



SPECIAL EDUCATION & EDUCATIONAL SERVICES

- | | |
|---|--|
| <ul style="list-style-type: none"> Direct & Indirect Services: Audiology & Hearing Early ACCESS Early Childhood Occupational Therapy Physical Therapy | <ul style="list-style-type: none"> Professional Learning Supports School Psychology School Social Work Special & General Education Consultation Speech-Language Systems & Best Practice Coaching |
|---|--|

HUMAN RESOURCES

- Employee Benefits
- Employee Engagement
- Human Resources Services

OPERATIONS

- Facilities
- Media & Distribution Services
- Technology Services

FINANCE

- Bills & Claims
- Financial Management
- Payroll, Purchasing

ADMINISTRATIVE SUPPORT

- Board and Agencywide Assistance
- Data Technology
- Instructional & Therapeutic Materials
- Medicaid Billing
- Records

BEST PRACTICE & SYSTEMS SUPPORT

- Autism, Behavioral Health
- Brain Injury
- Instructional & Assistive Technology
- Literacy, Math
- Secondary Transition
- Specially Designed Instruction

BEDS Position Codes: FTE Count

[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	FY27 FTE Count	Variance FY25 to FY27
AEA Regional/Zone Coordinator	533	5.00	4.00	4.00	-1.00
AEA Supervisor/Manager	138	1.00	1.00	2.00	1.00
Chief Administrator	510	1.00	1.00	1.00	0.00
Content/Curriculum Consultant	618	21.00	5.00	5.00	-16.00
Counselor	721	1.00	1.00	1.00	0.00
ECSE Teacher	745	18.00	2.00	2.00	-16.00
Exec Director of HR	134	1.00	1.00	1.00	0.00
Itinerant Teacher	731	4.00	8.84	8.84	4.84
Juvenile Home Teacher	746	3.00	3.00	3.00	0.00
Nurse	698	2.00	1.00	1.00	-1.00
Operations and Maintenance	181	2.00	2.00	2.00	0.00
Operations Director	168	0.40	0.40	0.40	0.00
Other Professionals	137	7.00	2.00	2.00	-5.00
Other Support	107	9.50	6.50	7.50	-2.00
Paraprofessionals	101	13.00	20.11	19.11	6.11
School Administrative Support	153	15.10	6.80	7.80	-7.30
School Business Official	612	1.00	1.00	1.00	0.00
School Social Worker	624	10.60	9.60	9.60	-1.00
Sign-Language Interpreters	132	5.88	4.22	4.22	-1.66
Social Worker	624	3.40	2.60	2.60	-0.80
Special Education Consultant	616	27.00	45.00	45.00	18.00

Special Education Support	660	83.00	80.60	85.60	2.60
Supervisor Non-Licensed	139	1.00	1.00	1.00	0.00
Teacher/Librarian Media Specialist	722	1.00	1.00	1.00	0.00
Tech Support	141	2.00	3.00	3.00	1.00
Transportation - Other Than Pupil	175	2.50	0.70	0.70	-1.80
Total FTE		241.38	214.37	221.37	-20.01

AEA Regional/Zone Coordinator: Reduction in West Region Director
Content/Curriculum Consultant: Educational Service staff reductions
ECSE Teacher & Itinerant Teacher: Change in BEDS coding to be more consistent with the coding of early childhood positions
Nurse: Reduction in Force via Attrition
Other Professionals: ECSE staff gained BOEE certification
Other Support: Reduction in funding primarily in Media and Educational Services
Paraprofessionals: Increase in Speech Language Assistants to support telepractice
School Administrative Support: Reduction in funding across all areas
School Social Worker: Change in BOEE endorsement and job title
Sign-Language Interpreters: Attrition and unable to replace
Social Worker: Loss of shared social work position
Special Education Consultant: Change in BEDS coding to be more consistent with the coding of early childhood positions
Special Education Support: Increase in related service staff
Tech Support: Increase in managed service needs of districts
Transportation - Other Than Pupil: Reduction in media dollars

FY25 to FY26 Program and 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, including identification of fee-based programs and services.]

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

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
AEA Regional/Zone	533	5.00	4.00	4.00	-1.00

Coordinator					
AEA Supervisor/Manager	138	1.00	1.00	1.00	0.00
Counselor	721	1.00	1.00	1.00	0.00
ECSE Teacher	745	18.00	2.00	2.00	-16.00
Itinerant Teacher	731	4.00	8.84	8.84	4.84
Nurse	698	2.00	1.00	1.00	-1.00
Other Professionals	137	7.00	2.00	2.00	-5.00
Other Support	107	8.50	6.50	7.50	-1.00
Paraprofessionals	101	10.00	16.11	15.11	5.11
School Administrative Support	153	10.50	2.00	2.00	-8.50
Sign-Language Interpreters	132	5.88	4.20	4.20	-1.68
Social Worker	624	10.60	9.60	9.60	-1.00
Special Education Consultant	616	27.00	45.00	45.00	18.00
Special Education Support	660	83.00	80.60	80.60	-2.40
Total FTE		193.48	183.85	183.85	-9.63

The Special Education FTE decrease from FY25 to FY26 of 9.63 was due to the 10% reduction in AEA Special Education funding. We are maintaining Special Education FTE from FY26 to FY27. FTE variance from our fall BEDS submission are 'point-in-time' differences. Fee-based program enhancement services, which factor into staffing plans, include sign-language interpreter services and the services listed in Appendix B:
<https://educate.iowa.gov/media/12351/download?inline>.

Educational Services Program

[Complete the table below and enter a narrative related to variances for staff in the educational services program, including identification of fee-based programs and services.]

Table Name: AEA BEDS Position Codes - Educational Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
Content/Curriculum Consultant	618	21.00	5.00	5.00	-16.00
Juvenile Home Teacher	746	3.00	3.00	3.00	0.00
Paraprofessionals	101	3.00	4.00	4.00	1.00
Social Worker	624	3.40	2.60	2.60	-0.80

Total FTE		30.40	14.60	14.60	-15.80
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The Educational Services FTE decrease from FY25 to FY26 of 15.8 was due to the elimination of direct funding and shift to fee-based funding for educational services. We are maintaining Educational Services FTE from FY26 to FY27. FTE variance from our fall BEDS submission are 'point-in-time' differences. Fee-based program enhancement services, which factor into staffing plans, include shared social worker positions with participating districts and the services listed in Appendix B: <https://educate.iowa.gov/media/12351/download?inline>.

Media Services Program

[Complete the table below and enter a narrative related to variances for staff in the media services program, including identification of fee-based programs and services.]

Table Name: AEA BEDS Position Codes - Media Services Program

Position Name	Position Code	FY25 FTE Count	FY26 FTE Count	FY27 FTE Count	Variance FY25 to FY27
Secretary		1.00	0.00	0.00	-1.00
Teacher/Librarian Media Specialist		1.00	1.00	1.00	0.00
Transportation - Other Than Pupil		2.50	0.70	0.70	-1.80
Total FTE		4.50	1.70	1.70	-2.80

The Media Services FTE decrease from FY25 to FY26 of 2.8 was due to the elimination of direct funding and shift to fee-based funding for media services. Due in part to our centralization of the lending library and creative services programs in partnership with Prairie Lakes AEA, we are maintaining Media Services FTE from FY26 to FY27. FTE variance from our fall BEDS submission are 'point-in-time' differences. Fee-based program enhancement services, which factor into staffing plans, include shared Teacher Librarian services with participating districts, Van Delivery services, and the services listed in Appendix B: <https://educate.iowa.gov/media/12351/download?inline>.

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 actual, FY26 re-estimated, and FY27 proposed administrative staff levels and administrative expenditures.

Administrative Staff by FTE: FY24-FY26

[Complete the table below and enter a narrative related to FTE variances from FY24 to FY26.]

Table Name: AEA Administrative Staff by FTE FY24-FY26

	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24-FY26 Variance Amount	FY24-FY26 Variance Percent
Administrative Staff					
Chief Administrator	1	1	1	0	0%
Directors and Department Heads	4	2	1	-3	-75%
Regional Administrators	7	6	5	-2	-29%
Regional and Zone Coordinators	0	0	0	0	0%
District Coordinators	2	1	1	-1	-50%
Human Resources	1	1	1	0	0%
Other Administrative Positions	4	2.4	1.4	-2.6	-65%
Total FTE	19	13.4	10.4	-8.6	-45%

Northwest AEA will experience a 45.3% decrease in administrative staff FTE by the end of the fiscal year due to resignations and retirements. The roles that no longer exist include:

1. Executive Director of Special Education
2. Executive Director of Educational Services, Media & Technology
3. Director of Instructional Coaching
4. Director, West Region
5. Executive Director of Finance (Was reduced for FY26 and will return for FY27)
6. Circulation Coordinator
7. Coordinator of Communications & Creative Services
8. Maintenance Supervisor 0.60 FTE (Shared with district)
9. Technology Director 0.70 FTE (FY26: Shared with Heartland AEA)

Duties performed by the employees in roles 1-4 have been added to the existing duties of the Chief Administrator and/or Region Directors.

Duties performed by the employee in role 5 were reduced and done by a business manager in FY26 and are going to be brought back to a chief financial officer in FY27.

Duties performed by the employees in roles 6-9 have been centralized through shared positions with other AEA's and districts.

Administrative Staff by FTE: FY26-FY27

[Complete the table below and enter a narrative related to FTE variances from FY26 to FY27.]

Table Name: AEA Administrative Staff by FTE FY26-FY27

	FY26 Re-Estimated	FY27 Proposed	FY26-FY27 Variance Amount	FY26-FY27 Variance Percent
Administrative Staff				
Chief Administrator	1	1	0	0%

Directors and Department Heads	1	1	0	0%
Regional Administrators	5	5	0	0%
Regional and Zone Coordinators	0	0	0	0%
District Coordinators	1	1	0	0%
Human Resources	1	1	0	0%
Other Administrative Positions	1.4	1.4	0	0%
Total FTE	10.4	10.4	0	0%

As of this submission, Northwest AEA does not expect any change in administrative staff FTE for FY27 compared to FY26 Re-Estimated.

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

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 narrative comparing FY24, FY25, and FY26 expenditures, including whether or not the thirty percent statutory reduction to administrative expenditures was met.]

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

Part A: Expenditures: Administration (Obj. 300 & Over)	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
General Administration (Func. 2300-2399)	\$ 155,438	\$ 187,686	\$ 122,320	\$ (33,118)	-21.30%
School Administration (Func. 2400-2499)	\$ 287,313	\$ 189,681	\$ 74,443	\$ (212,870)	-74.10%
Business and Central Administration (Func. 2500-2519, 2540-2599)	\$ 276,198	\$ 230,471	\$ 479,358	\$ 203,160	73.60%
Purchasing, Distributing, Printing (Func. 2520-2539)	\$ 151,195	\$ 638	\$ 498	\$ (150,697)	-99.70%
Part A: Total Expenditures: Administration	\$ 870,144	\$ 608,475	\$ 676,618	\$ (193,526)	-22.20%
Part B: Expenditures: Administrative Staff (Obj. 100-299)					
Part B: Expenditures: Administrative Staff (Obj. 100-299)	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Chief Administrator	\$ 333,322	\$ 343,241	\$ 256,544	\$ (76,779)	-23.00%
Directors and Department Heads	\$ 788,009	\$ 403,994	\$ 185,729	\$ (602,280)	-76.40%
Regional Administrators	\$ 1,285,872	\$ 1,134,992	\$ 943,514	\$ (342,358)	-26.60%
Regional and Zone Coordinators	\$-	\$-	\$-	\$-	0.00%
District Coordinators	\$ 226,680	\$ 119,703	\$ 120,746	\$ (105,934)	-46.70%
Human Resources	\$ 186,250	\$ 189,650	\$ 191,944	\$ 5,694	3.10%
Other Administrative Positions	\$ 474,463	\$ 263,321	\$ 177,025	\$ (297,438)	-62.70%
Other Positions	\$ 1,497,098	\$ 1,607,021	\$ 1,600,235	\$ 103,137	6.90%
Sub-Total Expenditures: Administrative Staff	\$ 4,791,694	\$ 4,061,922	\$ 3,475,737	\$ (1,315,957)	-27.50%
Less Sharing Revenue (Sources:	\$-	\$-	\$ 81,166	\$ 81,166	0.00%

1952, 1953, 1954, 1957)					
Other Revenue (Source 1958 IT software & sharing)	\$-	\$-	\$ 239,482	\$ 239,482	0.00%
Part B: Total Expenditures: Administrative Staff	\$ 4,791,694	\$ 4,061,922	\$ 3,155,090	\$ (1,636,604)	-34.20%
Total Administrative Expenditures	\$ 4,791,694	\$ 4,061,922	\$ 3,155,090	\$ (1,636,604)	-34.20%
Part A: Total Expenditures: Administration	\$ 870,144	\$ 608,475	\$ 676,618	\$ (193,526)	-22.20%
Part B: Total Expenditures: Administrative Staff	\$ 4,791,694	\$ 4,061,922	\$ 3,155,090	\$ (1,636,604)	-34.20%
Total Administrative Expenditures	\$ 5,661,838	\$ 4,670,398	\$ 3,831,708	\$ (1,830,130)	-32.30%

Total Administrative Expenditures declined by \$1,830,130 or 32.3% from FY24 to FY26 re-estimated primarily due to the reduction of 8.6 FTE salary and benefits. Northwest closed their Creative Services department, and orders are now filled at Prairie Lakes AEA. FY26 business administration shows an increase in expenditures due to IT software and licensing services offered by Northwest to schools across the state generating revenue of \$239,482.

General Administration (Func. 2300-2399): Decrease is largely due to reduction in Board and Chief Administrator fees, including legal expenses.

School Administration (Func. 2400-2499): Decrease is largely due to reduction in mileage.

Business and Central Administration (Func. 2500-2519, 2540-2599): Increased purchasing of IT with offsetting revenue.

Total Administrative Expenditures: FY26 Re-Estimated and FY27 Proposed

[Complete the table below and enter the narrative for FY26 re-estimated and FY27 proposed expenditures, including an explanation regarding the variance.]

Table Name: Administrative Expenditures – Administration and Administrative Staff: FY26 Re-Estimated and FY27 Proposed

Part A: Expenditures: Administration (Obj. 300 & Over)	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
General Administration (Func. 2300-2399)	\$ 122,320	\$ 110,132	\$ (12,188)	-10%
School Administration (Func. 2400-2499)	\$ 74,443	\$ 74,648	\$ 205	0%
Business and Central Administration (Func. 2500-2519, 2540-2599)	\$ 479,358	\$ 445,144	\$ (34,214)	-7%
Purchasing, Distributing, Printing (Func.	\$ 498	\$-	\$ (498)	-100%

2520-2539)				
Part A: Total Expenditures: Administration	\$ 676,618	\$ 629,924	\$ (46,694)	-7%
Part B: Expenditures: Administrative Staff (Obj. 100-299)	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
Chief Administrator	\$ 256,544	\$ 257,457	\$ (913)	100%
Directors and Department Heads	\$ 185,729	\$ 187,996	\$ (2,267)	101%
Regional Administrators	\$ 943,514	\$ 969,818	\$ (26,304)	103%
Regional and Zone Coordinators	\$-	\$-	\$-	0%
District Coordinators	\$ 120,746	\$ 122,012	\$ (1,266)	101%
Human Resources	\$ 191,944	\$ 193,964	\$ (2,020)	101%
Other Administrative Positions	\$ 177,025	\$ 330,610	\$ (153,585)	187%
Other Positions	\$ 1,600,235	\$ 1,626,048	\$ (25,813)	102%
Sub-Total Expenditures: Administrative Staff	\$ 3,475,737	\$ 3,687,905	\$ (212,168)	106%
Less Sharing Revenue (Sources: 1952, 1953, 1954, 1957)	\$ 81,166	\$ 81,166	\$-	100%
Less Other Revenues	\$ 239,481	\$ 206,400	\$ 33,082	86%
Part B: Total Expenditures: Administrative Staff	\$ 3,155,090	\$ 3,400,339	\$ (245,250)	108%
Total Administrative Expenditures	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
Part A: Total Expenditures: Administration	\$ 676,618	\$ 629,924	\$ (46,694)	93%
Part B: Total Expenditures: Administrative Staff	\$ 3,155,090	\$ 3,400,339	\$ 245,249	108%
Total Administrative Expenditures	\$ 3,831,708	\$ 4,030,263	\$ (198,555)	105%

Total Administrative Expenditures: Reduction

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

Total Administrative Expenditures declined by \$1,830,130 or 32.3% from FY24 to FY26 re-estimated primarily due to the reduction of 8.6 FTE salary and benefits. For FY26 Re-Estimated to FY27, Total Administrative Expenditures are up 5% compared to FY26 primarily due to health insurance, which had a 7.9% premium increase, as well as property and liability insurance increases. 1.0 Regional Director FTE was reduced midyear during FY26.

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 B, linked below, to find the report delivered to the Iowa Department of Education in December 2025 that outlines a detailed description of the services available for purchase at Northwest AEA and the associated cost for the entity purchasing the service.

The Iowa AEA System has partnered with the Iowa Public Libraries to facilitate the delivery of inter-library loans.

Link for Appendix B is here: <https://educate.iowa.gov/media/12351/download?inline>

Centralized Services

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

Northwest AEA continues to seek opportunities to share services with other AEAs to increase efficiencies while delivering high-quality services to schools. The table below provides a listing of the AEAs we are engaging with for centralized services.

Table Name: Listing of Centralized Services

Service Provided	Centralized From	Shared With
Audiology Services	Systemwide	Systemwide
Braille	Heartland AEA	Systemwide
Canvas User Network	Heartland AEA	Systemwide
Communications team	Systemwide	Systemwide
Counseling Network	Grant Wood AEA	Systemwide
Creative Services	Prairie Lakes AEA	Northwest AEA
Curriculum Network	Heartland AEA	Systemwide
Cybersecurity Support	Heartland AEA	Systemwide
Data	Keystone	Systemwide

Data Analytics	Mississippi Bend & Great Prairie AEA	Systemwide
Dietician	Systemwide	Systemwide
Ed Tech Network	Heartland AEA	Systemwide
ELL/Title III	Heartland AEA	Northwest AEA
English Learners Network	Grant Wood AEA	Systemwide
Hearing Screenings in Sound Booth	Systemwide	Systemwide
Lending Library	Northwest AEA	Prairie Lakes AEA
PD Registrar	Heartland and Central Rivers AEA	Systemwide
Powerschool Supports	Grant Wood AEA	Systemwide
Regionalized Technology Services	Heartland & Green Hills AEA Keystone & Central Rivers AEA Grant Wood, Mississippi Bend & Great Prairie AEA Northwest & Prairie Lakes AEA	Systemwide
Special Education Nurse	Northwest AEA	Systemwide
Speech & Language Pathologists	Green Hills AEA	Northwest AEA
Statewide Print Collaborative/Creative Services	Systemwide	Systemwide
TAG Consultant	Heartland AEA	Systemwide
Talented & Gifted/Extended Learning Network	Heartland AEA	Systemwide
Teacher Librarian Network	GHAEA & GWAEA	Systemwide
Tech Network	Heartland, Northwest, Central Rivers, & Grant Wood AEA	Systemwide
Technology Director	Northwest AEA	Heartland AEA
Van delivery	Systemwide	Systemwide

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.]

The focus of this Center of Excellence at Northwest AEA is *Instruction for Learners with Significant Cognitive Disabilities*, which has an implementation date of July 1, 2026. Currently, progress is being made toward a successful launch by the implementation date. A core team of staff within Northwest AEA with experience, training, and skills unique to providing high quality evidence-based instruction and services to learners with significant cognitive disabilities are collaborating to meet the expectations of this center. This includes collaboration with staff from

the Department of Education, and Green Hills, Great Prairie, Grant Wood, and Prairie Lakes AEA. When launched, this Center of Excellence will accomplish the following:

- Develop and implement professional learning for AEA staff to enhance coaching capacity in Specially Designed Instruction (SDI) specifically for students with significant cognitive disabilities.
- Further support diagnostic practices to identify critical supports for students with significant learning disabilities.
- Ensure AEA staff have a deep understanding of the essential elements and the need for alignment of instruction for learners with significant cognitive disabilities.
- Provide fidelity of implementation resources of identified instructional practices for students with significant cognitive disabilities.
- Further support professional learning for AEA staff to enhance coaching capacity in order to close the achievement gap for students on alternate assessment.

Fiscal Detail

[Enter narrative of information provided in the section.]

General Fund: Historical Overview FY21-FY25

[Complete the table below. Enter narrative with a high-level explanation for the changes in revenue, expenditures, and balance.]

Table Name: General Fund - Historical Overview FY21-FY25

General Fund	FY21	FY22	FY23	FY24	FY25
Revenues	33,389,306	43,315,983	38,185,074	35,738,692	31,081,846
Expenditures	31,699,459	45,475,282	38,612,785	35,945,258	31,371,019
Balance	\$9,075,307	\$6,916,008	\$6,488,297	\$6,281,731	\$5,992,558

These changes are due to COVID Relief Funds and then changes due to HF2612 implementation.

General Fund Balance: FY25 Actual, FY26 Re-Estimated, and FY27 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 Non-Spendable Fund Balance, Other relates to prepaid expenses.

The Restricted Fund Balance, Other is carryover for TQ professional development.

The Unassigned Fund Balance, Special Education Support Services supports special education.

The General Fund balance will support Northwest AEA programs and services in FY27.

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

General Fund Balance Detail	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Non-Spendable Fund Balance, Special Education Support Services	\$-	\$-	\$-
Non-Spendable Fund Balance, Other	\$381,100.00	\$-	\$-
Restricted Fund Balance, Special Education Support Services	\$-	\$-	\$-
Restricted Fund Balance, Other	\$22,823.00	\$-	\$-
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	\$2,279,511.00	\$2,343,247	\$2,373,261
Unassigned Fund Balance, Other	\$3,309,124.00	\$3,339,880	\$3,152,818
Total General Fund Balance	\$5,992,558.00	\$5,683,127	\$5,526,079

Three-Year Comparison for Budgeted Funds: FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

[Include narrative of the budget detail. Summarize the FY27 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).]

FY27 proposed state revenue is based on a 0% Supplemental State Aid (SSA) increase and the continuation of the \$32.5 million dollar cut to the AEA's.

We do not anticipate any change to the IDEA federal grants except for the discontinuation of the IDEA LEA pass through funds which have not been budgeted. Title I and Title III grants have been budgeted like FY26 amounts.

FY26 is the last year of a three-year agreement with the Professional Staff Association (PSA). Opening proposals with the PSA are scheduled for March 10th. The expiring agreement includes an increase that is equal to the SSA amount for FY27 approved by the Iowa legislature or 2% whichever is less. The FY27 budget is based on assumptions of 0% SSA, 2% increases in salaries, a 7.9% increase in health insurance premiums, and a 5% increase in property and liability increases. All other expenses have been reasonably budgeted.

Table Name: Resources, Expenditures & Financing Uses, and Funds Balance FY25 Actual, FY26 Re-Estimated, and FY27 Proposed

Resources: Revenues, Other Financing Sources, and Beginning Funds Balance	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Taxes (Controlled Funding)	6,088,867.00	3,580,752	3,580,752
Tuition/Transportation	89,056.63	30,000	30,000
Earnings on Investments	257,256.09	120,000	120,000
Nutrition Program Sales	-	-	-
Student Activities & Sales	-	-	-
Other Revenues from Local Sources	1,070,161.03	1,235,706	1,350,980
Intermediate Revenues	-	-	-
State Aid (Controlled Funding)	9,566,693.00	9,023,270	9,910,908
Juvenile Home Tuition Aid	1,037,341.42	1,028,341	1,030,000
Other State Revenues	1,989,099.94	2,030,796	1,617,490
IDEA Federal Grant	11,179,684.87	9,511,581	9,510,000
Other Federal Revenues	816,350.15	440,086	440,000
Long-Term Debt Proceeds	-	-	-
Interfund Transfers In	181,339.56	\$-	\$-
Proceeds of Fixed Asset Dispositions	12,335.50	13,246	\$-
Other Financing Sources	-	-	-
Beginning Funds Balance	6,281,731.73	5,992,558	5,683,127
Total Resources	38,569,916.92	33,006,336	33,273,257
Expenditures & Other Financing Uses			
	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Instruction	993,367.67	1,050,453	1,092,600
Student Support Services	13,761,055.75	14,092,601	13,779,511
Instructional Staff Support Services	10,253,562.98	7,243,385	7,772,591
General Administration	818,167.87	568,516	550,605
School Administration	2,351,495.81	1,892,480	1,975,043
Business & Central Support	1,455,589.53	1,730,550	1,876,687
Purchasing, Distributing, Printing, Duplicating	131,816.86	34,533	22,895

Plant Operations & Maintenance	547,567.66	653,238	677,246
Student Transportation	-	-	-
Other Support Services	-	-	-
Non-Instructional Programs	-	-	-
Facilities Acquisition & Construction	-	-	-
Debt Service	\$57,453.00	\$57,453.00	\$-
Interfund Transfers Out	\$2,207,281.56	\$-	\$-
Other Financing Uses	-	-	-
Total Expenditures & Other Financing Uses	32,577,358.69	27,323,209	27,747,178
Funds Balance	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Total Resources	38,569,916.92	33,006,336	33,273,257
Total Expenditures & Other Financing Uses	32,577,358.69	27,323,209	27,747,178
Ending Funds Balance	5,992,558.23	5,683,127	5,526,079

Additional FY27 Budget Assumptions

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

Changes to state funding appropriations and local negotiations will require adjustments to this budget.

Changes in school-funded AEA service decisions by school leadership will have an impact on this budget.

Appendix A: Strategic Plan
https://drive.google.com/file/d/1CYFmTrlp3lytE4gxAYOMRKvH1Fx4_ZVc/view?usp=sharing

Appendix B: AEA Annual Service and Cost Report
<https://educate.iowa.gov/media/12351/download?inline>