

Iowa State Board of Education

Executive Summary

March 13, 2026

Agenda Item: FY27 Mississippi Bend 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

Shane Williams, Chief Administrator
Mississippi Bend AEA

Jennifer Coombs, School Business Official
Mississippi Bend AEA

Attachment(s): One

Recommendation: It is recommended that the State Board approve the Mississippi Bend AEA.

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 Mississippi Bend AEA Budget Request and Report

Submitted by: Jennifer Coombes-Johnson, Business Manager

Shane Williams, Chief Administrator

Due: February 27, 2026

Board Members:

Ms. Karen Vickers - Board President - District 1

Ms. Debbie Menke - Director - District 2

Ms. Maria Ricaurte-Romza -Director - District 5

Ms. Karen Kline-Jerome - Board Vice President - District 4

Mr. Toby Paone - Director - District 3

Mr. Wes Golden - Director - At Large, Superintendent

Ms. Michelle Morse - Director - At Large, Superintendent

Mr. TJ Schneckloth - Director - At Large, Superintendent

Mr. Tony Ryan - Director - At Large, Superintendent

Table of Contents

Executive Summary.....3

AEA Overview..... 3

 Served..... 3

 Districts..... 4

 Students..... 5

 Teachers..... 5

 Others Served..... 6

 Programs..... 6

 Location..... 7

 Capital Assets..... 8

 Summary of Capital Assets.....8

 Changes or Planned Changes in Capital Assets..... 8

Staff..... 8

 Organizational Chart..... 9

 BEDS Position Codes: c Count.....10

 FY25 to FY26 Program and Staff Changes..... 11

 Special Education Support Services Program..... 11

 Educational Services Program..... 12

 Media Services Program..... 12

Administrative Expenditures..... 12

 Administrative Staff by FTE: FY24-FY26..... 13

 Administrative Staff by FTE: FY26-FY27..... 13

 Total Administrative Expenditures: FY24 Actual, FY25 Actual, and FY26 Re-Estimated..... 14

 Total Administrative Expenditures: FY26 Re-Estimated and FY27 Proposed..... 15

 Total Administrative Expenditures: Reduction..... 17

Services..... 17

 Centralized Services.....17

 Centers of Excellence.....18

Fiscal Detail.....18

 General Fund: Historical Overview FY21-FY25..... 18

 General Fund Balance: FY25 Actual, FY26 Re-Estimated, and FY27 Proposed..... 19

 Three-Year Comparison for Budgeted Funds: FY25 Actual, FY26 Re-Estimated, and FY27 Proposed...19

 Additional FY27 Budget Assumptions.....21

Executive Summary

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

This report provides an overview of Mississippi Bend 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.

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.

Mississippi Bend 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

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

Mississippi Bend AEA partners with public, charters and accredited non-public schools across six counties to provide comprehensive educational programs and direct services for 49,822 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

Public Charter Schools (3 schools)

Horizon Science Academy
OEN Davenport Prep
Great Oaks High School

Accredited Non-Publics (20 schools)

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

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 49,822 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 89.5% 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 the Department of Education approved 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.

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 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. Additionally, MBAEA provides services aligned with AEA standards, as well as the Department of Education-approved professional development and implementation support to districts on a fee basis.

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
- Sign Language Interpreter Services

Location

[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
- 108 East Industrial Road, Dewitt
 - Partnership School
 - Lease space to districts in the consortium

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.]

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

- Land and buildings leased and owned above
- Two media delivery vans, a maintenance pickup with plow, and two small SUVs for travel

Changes or Planned Changes in Capital Assets

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

There are no planned capital asset changes for next year, though we are in the early stages of reviewing our Bettendorf facility for long-term viability.

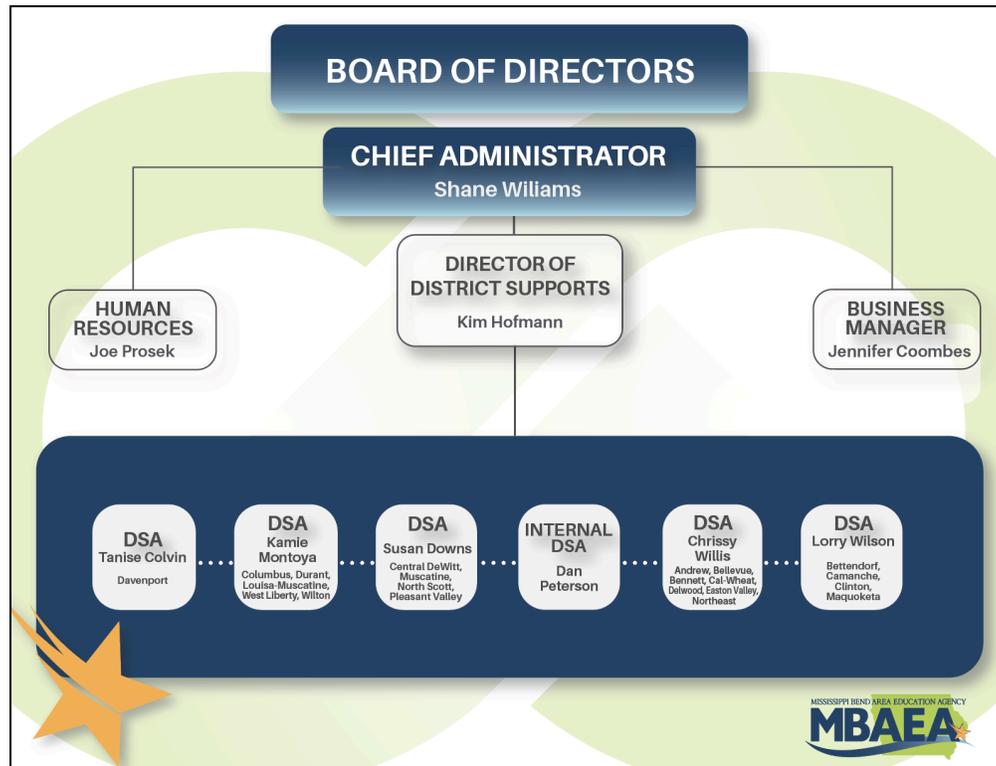
Staff

Information about the AEA’s organizational structure, including specific positions, staff changes from FY25 to FY27, 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 delivering field-based integrated leadership support.

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 Proj. Count	Variance FY25-27
Regular Education Teacher	100	0	.6	.6	.6
Paraprofessionals/Aids	101	14	10	12	-2
Library/Media Associate	104	0	2	2	2
Other Support	107	0	2	2	2
Board Secretary	112	1	1	1	0
Technology	121	6	5	5	-1
Sign Language Interpreters	132	23	21	23	0
School Business Officials-Other	133	1	1	1	0
HR/Personnel Manager	134	1	1	1	0
Other Professional	137	5	5	5	0
AEA Supervisors/Managers	138	1	0	0	-1
District Wide Administrative Support	152	20.5	12.5	12	-8.5
Operations and Maintenance	181	2.76	2.26	2.26	-.5
School Resource Officer	190	1	1	1	0
District Coordinator	195	0	0	0	0
AEA Chief Administrator	510	1	1	1	0
Special Education Director	515	0	.2	.2	.2
AEA Regional/Zone Coordinator	533	5.5	4	4	-1.5
Other Administrator	550	1	1	1	0
School Business Official	612	1	1	1	0
Special Education Consultant	616	23.6	22.4	22.4	-1.2
Content/Curriculum Consultant	618	11	11	12	1
Behavior Analyst	620	0	0	2	2
Social Worker	624	23.5	24.53	27.53	4.03
Director/Coordinator/Department Head	633	2	3	3	1
Special Education Support	660	91.77	99.06	113.53	21.76
Itinerant Teacher	731	5	5	5	0
Early Childhood Special Education	736	19	17.5	17.5	-1.5
Special Education Teacher	745	2.5	2	3	.5
Juvenile Home Teacher	746	3	3	3	0
Total FTE		266.13	259.05	284.02	17.89

Projected staffing variance from FY26 to FY27 reflects the agency’s continued focus on prioritizing direct field-based services while identifying efficiencies within internal operations. Ongoing recruitment of highly-qualified special education providers accounts for the projected increase in special education FTE.

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 Proj. Count	Variance FY25 to FY27
Paraprofessionals/Aides	101	11	7	9	-2
Other Support	107	0	1	1	1
Sign Language Interpreter	132	23	21	23	0
Other Professional	137	3	4	4	1
District Wide Administrative Support	152	8	5.5	5	-3
School Resource Officer	190	1	1	1	0
Special Education Director	515	0	.2	.2	.2
AEA Regional/Zone Coordinator	533	3	2	2	-1
Other Administrator	550	1	1	1	0
Special Education Consultant	616	23.6	22.4	22.4	-1.2
Behavior Analyst	620	0	0	2	2
Social Worker	624	23	24	27	4
Director/Coordinator/Department Head	633	.5	1	1	.5
Special Ed Support	660	91.77	99.06	113.53	21.76
Itinerant Teacher	731	5	5	5	0
Early Childhood Sp Ed Teacher	736	19	17.5	17.5	-1.5
Special Education Teacher	745	2.5	2	3	.5
Total FTE		215.37	213.66	237.63	22.26

The Special Education overall FTE decrease from FY25 to FY26 was due to the agency’s continued focus on increasing efficiencies in internal operations, while also prioritizing direct field-based services. The projected change from FY25 to FY27 represents a net increase of 22.26 FTE. This increase aligns with the agency’s goal of expanding direct, field-based special education services and is also reflective of the FY26 and projected FY27 growth in in-district positions, including special education support staff and social workers. We plan to have a .20 FTE shared special director with one school district in FY27.

Any FTE variances from the fall BEDS submission are point-in-time differences.

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 Proj. Count	Variance FY25 to FY27
Regular Education Teacher	100	0	.6	.6	.6
Other Professional	137	2	1	1	-1
District Wide Administrative Support	152	2.75	2	2	-.75
AEA Regional/Zone Coordinator	533	2.5	2	2	-.5
Content/Curriculum Consultant	618	9	9	10	1
Director/Coordinator/Department Head	633	1.15	1.5	1.5	.35
Total FTE		17.4	16.1	17.1	-.3

Overall FTE variance from FY25 to FY27 shows a decrease of .3 FTE. This change reflects the agency's focus on creating efficiencies in internal operations, while also prioritizing field-based services. The addition of Regular Education Teacher and Content Curriculum Consultant FTE reflects increased demand for fee-for-services from the field. The same rationale applies to the anticipated FTE increase from FY26 to FY27. We do not plan to have any shared FTE in Educational Services for FY27.

Any FTE variances from the fall BEDS submission are point-in-time differences.

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 Proj. Count	Variance FY25 to FY27
Library/Media Associate	104	0	2	2	2
Other Support	107	0	1	1	1
District Wide Administrative Support	152	3.5	1	1	-2.5
Operations and Maintenance	181	.5	0	0	-.5
Content/Curriculum Consultant	618	2	2	2	0
Total FTE		6	6	6	0

Overall FTE from FY25 to FY27 shows no change. The FTE change from FY26 to FY27 is also stable. This reflects the agency's continued focus on prioritizing services that meet district demand. We do not plan to have any shared FTE in Media Services.

Any FTE variances from the fall BEDS submission are 'point-in-time' differences.

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.]

The reduction in administrative FTEs was achieved through attrition from FY24 through FY26 and one sharing arrangement with Central Rivers AEA for CFO.

Table Name: AEA Administrative Staff by FTE FY24-FY26

Administrative Staff	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24-FY26 Variance Amount	FY24-FY26 Variance Percent
Chief Administrator	0.78	1	1	.22	28%
Directors and Department Heads	4	3	3	-1	-25%
Regional Administrators	0	0	0	0	0
Regional and Zone Coordinators	7.82	5.5	5	-2.82	-36%
District Coordinators	0	0	0	0	0
Human Resources	1	1	1	0	0
Other Administrative Positions	2.75	1.5	.5	-2.25	-82%
Total FTE	16.35	12	10.5	-5.85	-36%

Administrative Staff by FTE: FY26-FY27

[Complete the table below and enter a narrative related to FTE variances from FY26 to FY27.] There is one reduction in FY27 Administrative FTEs compared to FY26 which is the sharing of .40 FTE Human Resources with another AEA in FY27.

Table Name: AEA Administrative Staff by FTE FY26-FY27

Administrative Staff	FY26 Re-Estimated	FY27 Proposed	FY26-FY27 Variance Amount	FY26-FY27 Variance Percent
Chief Administrator	1	1	0	0%
Directors and Department Heads	3	3	0	0%
Regional Administrators	0	0	0	
Regional and Zone Coordinators	5	5	0	0%
District Coordinators	0	0	0	
Human Resources	1	.6	-.4	-40%
Other Administrative Positions	.5	.5	0	0%
Total FTE	10.5	10.1	-.4	-4%

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.]

Total administrative expenditures have been reduced by 46.7% during the period FY24 through FY26. This exceeds the 30% statutory reduction requirement in administrative expenditures by July 1, 2026. Mississippi Bend began FY24 with 16.35 Administrator FTEs, reducing to 12 FTE in FY25 and currently at 10.5 FTE in FY26. This FTE reduction through attrition, as well as mindful spending on all other administrative expenditures, has reduced our overall administrative expenditures by 46.7% or \$3.3M from FY24 to FY26. In addition to reducing expenditures, revenues that offset these specific administrative costs include revenue from: sharing of business staff, creative services, IT services, van delivery, and consultant services to districts by our District Support Administrators.

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)	160,450	127,505	146,850	-13,600	-8%
School Administration (Func. 2400-2499)	221,112	82,132	111,125	-109,987	-50%
Business and Central Administration (Func. 2500-2519, 2540-2599)	452,415	402,564	477,921	25,506	6%
Purchasing, Distributing, Printing (Func. 2520-2539)	69,912	120,732	125,000	55,088	79%
Part A: Total Expenditures: Administration	903,889	732,933	860,896	-42,993	-5%
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	259,488	331,066	333,215	73,727	28%
Directors and Department Heads	856,106	631,290	613,570	-242,536	-28%
Regional Administrators	0	0	0	0	0%
Regional and Zone Coordinators	1,363,336	1,007,648	876,426	-486,910	-36%
District Coordinators	0	0	0	0	0%
Human Resources	201,709	206,329	211,694	9,985	5%

Other Administrative Positions	536,907	414,257	256,507	-280,400	-52%
Other Positions	3,500,892	2,173,473	2,051,230	-1,449,662	-41%
Sub-Total Expenditures: Administrative Staff	6,718,438	4,764,063	4,342,642	-2,375,796	-35%
Less Sharing Revenue (Sources: 1952, 1953, 1954, 1957)	30,000	193,146	217,000	187,000	623%
Less Other Revenues	518,751	1,012,215	1,217,574	698,823	135%
Part B: Total Expenditures: Administrative Staff	6,169,687	3,558,702	2,908,068	-3,261,619	-52.87%
Total Administrative Expenditures					
	FY24 Actual	FY25 Actual	FY26 Re-Estimated	FY24 to FY26 Reduction Amount	FY24 to FY26 Reduction Percent
Part A: Total Expenditures: Administration	903,889	732,933	860,896	-42,993	-4.8%
Part B: Total Expenditures: Administrative Staff	6,169,687	3,558,702	2,908,068	-3,261,619	-52.9%
Total Administrative Expenditures	7,073,576	4,291,635	3,768,964	-3,304,612	-46.7%

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.]

Administrative costs are budgeted consistent with FY26 reestimated. A 3% inflationary increase was included on all non-salary/benefit expenditures and a 2% salary/benefit increase was projected for FY27. Additional sharing revenue is also reflected in FY27 for the .40 FTE Human Resources sharing agreement with another AEA. The increase from FY26 to FY27 is a result of budgeting less revenue for our District Support Administrators. A reduction of 25% was budgeted for FY27 as a conservative estimate as we have not finalized needs of our local districts at this time. If revenue were consistent with FY26 the increase from FY26 to FY27 would have been .41%

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)	146,850	151,321	4,471	3%
School Administration (Func. 2400-2499)	111,125	114,459	3,334	3%
Business and Central Administration (Func. 2500-2519, 2540-2599)	477,921	492,433	14,512	3%
Purchasing, Distributing, Printing (Func. 2520-2539)	125,000	128,750	3,750	3%
Part A: Total Expenditures: Administration	860,896	886,963	26,067	3%
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	333,215	333,215	0	0%
Directors and Department Heads	613,570	625,841	12,271	2%
Regional Administrators				
Regional and Zone Coordinators	876,426	893,955	17,529	2%
District Coordinators				
Human Resources	211,694	215,928	4,234	2%
Other Administrative Positions	256,507	261,637	5,130	2%
Other Positions	2,051,230	2,092,255	41,025	2%
Sub-Total Expenditures: Administrative Staff	4,342,642	4,422,831	80,189	1.8%
Less Sharing Revenue (Sources: 1952, 1953, 1954, 1957)	217,000	307,711	90,711	42%
Less Other Revenue	1,217,574	993,041	-224,533	-18%
Part B: Total Expenditures: Administrative Staff	2,908,068	3,122,079	214,011	7%
Total Administrative Expenditures	FY26 Re-Estimated	FY27 Proposed	FY26 to FY27 Variance Amount	FY26 to FY27 Variance Percent
Part A: Total Expenditures: Administration	860,896	886,963	26,067	3%
Part B: Total Expenditures: Administrative Staff	2,908,068	3,122,079	214,011	7%
Total Administrative Expenditures	3,768,964	4,009,042	240,078	6%

Total Administrative Expenditures: Reduction

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

Mississippi Bend has made reductions across multiple administrative functions with the overall administrative expenditures estimated to decline by 46.7%, exceeding the statutory requirement of HF2612.

Administrative expenditures decreased by \$3.3M from FY24 to FY26, most of which were achieved through reductions in administrative staff through both attrition and sharing arrangements.

Increased revenue also contributed to the overall decrease in administrative costs. Revenue through sharing arrangements, services to districts, creative services, van delivery, IT, and Data services also increased from FY24 to 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 attached: [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.

Iowa’s AEA system has partnered with Iowa’s Public Libraries to facilitate the delivery of inter-library loans.

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.]

Centralized Services

Service	Collaborating Agencies
Computer Science Consultant	Mississippi Bend/Grant Wood
Director Human Resources	Mississippi Bend/Grant Wood
School Business Official	Mississippi Bend/Keystone
Data Analytics	Mississippi Bend/Great Prairie/Systemwide
Regionalized technology services	Grant Wood/Mississippi Bend/Great Prairie
VAST Science Kits	Grant Wood/Mississippi Bend/Keystone/Great Prairie
Braille	Heartland/Systemwide
Canvas User Network	Heartland/Systemwide

Curriculum Network	Heartland/Systemwide
Cybersecurity Support	Heartland/Systemwide
Ed Tech Network	Heartland/Systemwide
TAG Consultant	Heartland/Systemwide
Talented & Gifted/Extended Learning Network	Heartland/Systemwide
Tech Network	Heartland/Northwest/Central Rivers/Grant Wood/Systemwide
Hearing screenings in sound booth	Systemwide
Van Delivery	Systemwide
Communications Team	Systemwide
Statewide Print Collaborative/Creative Services	Systemwide
Teacher Librarian Network	Green Hills and Grant Wood to Systemwide
Audiology Services	Systemwide
Powerschool Support	Grant Wood/Systemwide
English Learners Network	Grant Wood/Systemwide
PD Registrar	Heartland/Central Rivers/Systemwide
Counseling Network	Grant Wood/Systemwide
Special Education Nurse	Northwest/Systemwide
Data	Keystone/Systemwide
Dietician	Systemwide

We continue to seek opportunities to share services with other AEAs to increase efficiencies while delivering high-quality services to schools. We are expanding the sharing of operational functions (Business and Human Resources) with other AEAs in FY27.

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.]

Mississippi Bend AEA has made strong progress toward its designation as a Center of Excellence for Leadership for Closing the Achievement Gap for Learners with Disabilities, with a launch date of July 1, 2026. Over the past year, the agency has intentionally strengthened leadership capacity among building and district leaders to support systems-level change. Pilot implementation has expanded from two to four sites, allowing for broader testing and refinement of leadership practices aligned to improving outcomes for learners with disabilities. In addition, MBAEA has established a leadership network to support collaboration across AEA system leaders, creating shared learning and coherence. Internally, the agency is also developing instructional coaching training to build staff capacity to support implementation at scale. Together, these efforts position MBAEA to launch with both the leadership infrastructure and implementation support needed to accelerate achievement outcomes for students with disabilities.

Fiscal Detail

[Enter narrative of information provided in the section.]

Included in this section are historical revenues, expenditures, and fund balances for the previous five fiscal years, a three-year comparison of FY25 actual, FY26 reestimated, and FY27 proposed budgets, and the key assumptions used in preparing the FY27 proposed budget.

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.]

During FY22 & FY23, the agency received ARP (American Rescue Plan) funds, which contributed to increases in both revenues and expenditures during that period. In FY22 the agency also paid off the remaining certificates of participation debt of \$1.6M. Between FY24 and FY25, the agency experienced a significant loss of FTE, of which we have not fully rehired, accounting for the majority of the expenditures decrease from that timeframe. Additionally, the implementation of changed legislation resulted in a significant decrease in Educational Services & Media revenues, with reductions close to \$4M.

Table Name: General Fund - Historical Overview FY21-FY25

General Fund	FY21	FY22	FY23	FY24	FY25
Revenues	41,010,426	43,336,632	39,443,302	42,304,882	35,357,367
Expenditures	37,559,609	40,257,851	37,545,426	41,682,007	33,483,599
Balance	6,340,046	9,418,827	11,316,703	11,939,578	13,813,346

FY22 & FY23 Revenues and Expenditures include ARP Federal Funds.

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.]

Mississippi Bend AEA’s non-spendable fund balances relate to inventory valuations at the end of the fiscal year(s). The Agency has fund balances for TSS and TQ professional development which is reflected in the restricted fund balance. TQ professional development is no longer funded and the carryover is being spent down and should be exhausted by FY27. Mississippi Bend’s committed fund balances are related to various building improvements that have been reviewed by our Facilities Committee and have been prioritized by project. An additional \$2.5M is being committed for cash flow purposes for the first quarterly payment of Federal funds which is typically received in October/November.

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	33,647	33,647	33,855
Restricted Fund Balance, Special Education Support Services			
Restricted Fund Balance, Other	147,066	48,000	10,000
Committed Fund Balance, Special Education Support Services		2,500,000	2,500,000
Committed Fund Balance, Other	3,000,000	3,000,000	3,000,000
Assigned Fund Balance, Special Education Support Services			
Assigned Fund Balance, Other			
Unassigned Fund Balance, Special Education Support Services	2,306,670	388,024	564,077
Unassigned Fund Balance, Other	8,325,963	10,922,909	10,482,024
Total General Fund Balance	13,813,346	16,892,580	16,589,956

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).]

Mississippi Bend AEA’s FY27 budget is based on a 0% SSA increase and the continuation of the \$32.5 million cut to the AEA’s. Mississippi Bend AEA does not anticipate an increase to the IDEA federal grants, Title I and Title III grants. Given the timing of budget preparation and ongoing district planning, FY27

revenue projections for requested services were developed using a conservative approach and were budgeted slightly less than reestimated FY26.

Expenditures include a 2.8% total package increase, which includes an 8% health insurance increase. A 3% inflationary factor was applied to all non-salary related expenditures. In hopes of having a successful hiring season, the cost of 10 additional child-find FTEs are included in FY27.

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)	6,389,993	3,822,542	4,029,536
Tuition/Transportation	757,766	672,340	672,340
Earnings on Investments	435,441	400,000	400,000
Nutrition Program Sales	0	0	0
Student Activities & Sales	0	0	0
Other Revenues from Local Sources	4,441,703	7,852,401	6,651,066
Intermediate Revenues	13,175	0	0
State Aid (Controlled Funding)	10,785,423	9,467,957	11,336,086
Juvenile Home Tuition Aid	680,119	644,890	666,277
Other State Revenues	2,052,893	2,070,394	2,069,751
IDEA Federal Grant	10,262,485	10,068,541	10,068,541
Other Federal Revenues	235,413	378,987	378,987
Long-Term Debt Proceeds	0	0	0
Interfund Transfers In	13,115	0	0
Proceeds of Fixed Asset Dispositions	0	0	0
Other Financing Sources	0	0	0
Beginning Funds Balance	11,939,579	13,813,346	16,892,580
Total Resources	48,007,105	49,191,398	53,165,164
Expenditures & Other Financing Uses			
	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Instruction	1,860,910	1,875,891	1,930,684
Student Support Services	17,494,503	17,890,051	21,730,347
Instructional Staff Support Services	7,159,334	7,202,883	7,405,741
General Administration	849,400	882,280	903,199
School Administration	857,424	884,743	909,348
Business & Central Support	2,130,757	2,089,018	2,120,296
Purchasing, Distributing, Printing, Duplicating	231,834	235,714	241,730
Plant Operations & Maintenance	1,471,137	1,238,238	1,333,863
Student Transportation	0	0	0
Other Support Services	0	0	0
Non-Instructional Programs	0	0	0
Facilities Acquisition & Construction	0	0	0

Debt Service	0	0	0
Interfund Transfers Out	2,138,461	0	0
Other Financing Uses	0	0	0
Total Expenditures & Other Financing Uses	34,193,760	32,298,818	36,575,208
Funds Balance			
	FY25 Actual	FY26 Re-Estimated	FY27 Proposed
Total Resources	48,007,105	49,191,398	53,165,164
Total Expenditures & Other Financing Uses	34,193,760	32,298,818	36,575,208
Ending Funds Balance	13,813,345	16,892,580	16,589,956

Additional FY27 Budget Assumptions

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

FY27 budget assumptions reflect a conservative approach due to the challenges of several unknown factors at the time of preparation. SSA rates and final AEA allocations remain unknown, creating revenue uncertainty. Additionally, district conversations are in the planning stage, making projections for participation in fee-based Educational and Media Services less certain.

Staffing expenditures are based on planning estimates, as negotiations have not been finalized and recruitment activities have just begun.

Mississippi Bend continues to participate in shared service arrangements, collaboration with other AEAs, and potential growth in fee-based services aligned to district needs. The agency will continue to monitor fiscal conditions, identify internal efficiencies, and adjust as necessary to maintain service stability.