

Budget Document

2023-24

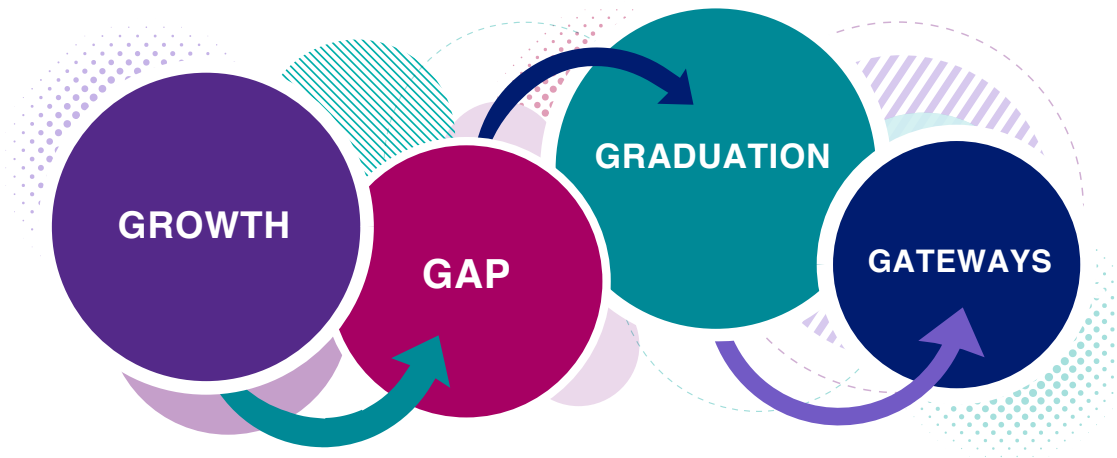


Our Mission

To improve the learning outcomes and well-being of all children and youth by providing services and leadership in partnership with families, schools and communities.

Our Goals

- Increase learning **growth** for students
- Decrease the **gap** in achievement
- Increase annual **graduation** rates
- Increase **gateways** to post-secondary success



Presented by



Jon Sheldahl

Chief Administrator

Prepared by



Kurt Subra

Chief Financial Officer



Brian Whalen

Business Manager



Heng Fongkhamdeng

Accountant

Board of Directors

Heartland Area Education Agency (Heartland AEA) is governed by a nine-member board, each representing a director district in the Heartland AEA service area that is roughly equal in population. Board members are elected by local school district boards of education and serve staggered terms.

The Board is responsible for approving agency budgets and program plans before they are submitted for final approval to the Iowa Department of Education. The Board is also charged with hiring a chief administrator and establishment and oversight of agency policies.

Board meetings are generally held at the Heartland AEA Administration Center, 6445 Corporate Drive, Johnston, Iowa, on the second Tuesday of the month, beginning at 5:30 p.m. Agendas are posted at least 24 hours in advance. The public is always welcome to attend.

2022-23 Board of Directors

| Name | Position | Term Expires |
|-----------------------|----------------|--------------|
| Mr. Pete Evans | President | 2025 |
| Ms. Margaret Borgen | Vice President | 2023 |
| Ms. Sheri Benson | Member | 2023 |
| Ms. Elizabeth Brennan | Member | 2023 |
| Mr. John Kinley | Member | 2023 |
| Ms. Tiara Mays | Member | 2025 |
| Mr. Alex Piedras | Member | 2025 |
| Dr. Steve Rose | Member | 2023 |
| Ms. Margie Schwenk | Member | 2025 |

Officers of the Board of Directors

Ms. Jennifer Ugolini, Secretary

Mr. Kurt Subra, Treasurer

Memo

TO: Heartland AEA Board of Directors
FROM: Jon Sheldahl, Chief Administrator
RE: Fiscal Year 2024 Budget Proposal
DATE: January 23, 2023

The budget for fiscal year 2024 is enclosed for your consideration. Your approval of this budget will authorize a commitment of agency resources for the next fiscal year.

The budget is specifically designed to carry out the Agency's mission and priority services. The proposal also identifies proposed sources and uses of funds along with selected historical information.

State and federal legislative action will impact Fiscal Year 2024 revenues. However, the Agency's budget must be published before the legislation is finalized. At this time next year, we will amend the Fiscal Year 2024 budget to incorporate information we receive over the next several months.

Kurt Subra, Chief Financial Officer; Brian Whalen, Business Manager; members of the Business Office staff and agency budget managers work year-round to position Heartland AEA resources to best meet the challenges presented in providing equitable and efficient resources to area schools. Their work is commendable and makes a significant contribution to the reputation Heartland AEA has for high quality services.

On behalf of our entire administrative team, thank you for your consideration of this budget proposal. We appreciate the work you do to keep agency resources focused on Heartland AEA's highest priority—student learning and well-being.

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Section 1: Executive Summary

1A. About Heartland AEA

Heartland AEA works in partnership with public and accredited non-public schools to provide educational services, programs and resources for improving student achievement. Heartland AEA staff members serve infants, preschool children, PK-12 students, families, educators and communities in an 11-county central Iowa territory.

Heartland AEA's staff members, 80 percent of whom are licensed educators, aid student achievement in many ways. They teach students; work with preschoolers; consult with teachers, principals and superintendents; meet with parents; lead school-community meetings and undertake many other tasks to improve teaching and learning.

Iowa has a three-tiered education system: local school districts, area education agencies and the Iowa Department of Education (DE). Iowa's original educational structure dates back to 1858 when county superintendents were placed between local districts and the DE. The superintendent's job was to oversee all county school districts, which totaled 5,022 in 1910.

The number of school districts has steadily declined and in 1957 the state legislature allowed counties to jointly employ one superintendent to handle the smaller number of districts. In 1965, the legislature approved the merger of two or more counties into joint-county school systems. With fewer rural schools to supervise, the role of the county superintendent was changed to record-keeping and providing special education and curriculum assistance.

The problem with this arrangement was that some districts received more services — such as special education, teacher in-service and media services — from their county system, while others received few or no services. Legislators reacted to the disproportion of services by replacing county systems with 15 area education agencies, which officially began on July 1, 1975. AEAs have voluntarily merged in response to enrollment numbers and service demand since 2002, decreasing from 15 agencies to nine as of July 1, 2010.

Most states have some kind of intermediate service unit, but Iowa's AEA system is unique. The AEAs work as educational partners with public and accredited non-public schools. As intermediate agencies, AEAs offer the kinds of services that can be most efficiently and economically provided on a regional or cooperative basis among school districts. The Iowa system is widely regarded as one of the foremost regional service systems in the country. Heartland AEA has the largest student enrollment of Iowa's AEAs; our 731 full- and part-time staff members provide services to an 11-county region. Heartland AEA also funds about 194 special education staff positions for the Des Moines Public Schools.

Heartland AEA Fast Facts

- Over 150,000 public and non-public students (birth through age 21)
- 10,000 teachers and administrators
- 53 public school districts
- 30 accredited non-public schools
- 11 counties (6,369 sq. miles; 1/5 of the state's area): Audubon, Boone, Carroll, Dallas, Guthrie, Jasper, Madison, Marion, Polk, Story and Warren counties (map on page 16)

1B. Purpose of the Budget Document

This document is the Heartland AEA budget for the fiscal year ending June 30, 2024. With the publishing and dissemination of this budget document, Heartland AEA demonstrates its commitment to openness and transparency. Our intent is to improve the quality of information to our clients, stakeholders and citizenry about the Agency for Fiscal Year 2023-24 (FY 2024). We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups and individuals consistently leads to better services and improved student achievement.

The development, review and consideration of the FY 2024 budget were completed with a detailed review of every revenue and expenditure item within the context of the Agency's goals, mission, values and financial policies. The resulting detailed line-item budget was translated into the summary statements contained in this budget. Also contained in the budget document is information about the Agency and our plans for the coming year.

1C. Budgetary Timeline

Budgetary flexibility is required in the ever-changing world of education. Therefore, the budgetary process is on a continuous improvement cycle with adjustments made as needed to meet the needs of our constituency. However, there are major milestones in the preparation of the initial line-item budget and the resulting budget document.

October 2022

Salaries and benefits for FY 2024 are estimated based on known and projected factors, including such things as increases in health and dental premiums and salary negotiations. At the same time, estimates are derived for anticipated revenues, which are affected by the number of students served, controlled funding supplemental state aid increases, state and federal grants and expected fees for services.

November/December 2022

Budget managers create the line-item budget from which this budget document is produced.

January 2023

FY 2024 budget considerations are presented to and discussed with the Heartland AEA Board of Directors.

February 2023

The proposed FY 2024 budget is presented to the Board. The Board holds a public budget hearing and votes to approve the budget document. Required forms are transmitted to the Iowa Department of Education.

March 2023

Salary negotiations are finalized and contracts are offered.

The State Board of Education approves the budget as submitted to the Iowa Department of Education.

June 2023

Agency budget managers begin to amend the operational budget based on completed salary negotiations and new information obtained since December.

1D. Budget Foundational Principles

Heartland AEA, a public tax-supported institution, has a fiduciary responsibility to the citizenry to use thoughtful planning when allocating resources and expending public funds. Heartland AEA's leadership staff created the statements below as the foundational principles for budget preparation, monitoring and control.

- Resources will be prioritized, aligned and allocated for maximum results.
- Resources will be allocated to support the greatest positive impact on student achievement.
- Resource allocations will be transparent, defensible, data-driven and aligned with agency goals.
- Resource allocations will reflect the Agency's mission, vision and guiding principles.
- Responsibility for resource allocation, budget preparation and expenditure monitoring lies with the administrative team.
- Relevant budget input will be sought from clients, partners and staff members.
- Federal and state statutes, rules and regulations will be followed.
- A minimum of 5% assigned and unassigned fund balance will be maintained.

1E. Resource Allocation Process

The resource allocation process for the FY 2024 budget included information from superintendents, agency staff members, balancing of caseloads for agency staff members and support to new initiatives and growing enrollments. Information was also derived from ongoing planning efforts to align with agency goals and priorities of our clients. Student achievement data was analyzed as well as changes in student populations to determine which schools and/or curriculum areas require additional or different resources. The ultimate goal of the resource allocation process is improved student achievement.

The Agency continues to refine its resource allocation process, supported by a staff allocation model, to analytically determine the most appropriate resources for each school district. Input from clients and stakeholders is necessary in the resource allocation process to provide a transparent, defensible, data-driven system aligned with agency goals.

1F. Budget-at-a-Glance

Highlights from the FY 2024 Budget Proposal:

- The FY 2024 budget includes increased staffing to support the current student population.
- The salary and benefit increases are estimated at a percentage increase that management believes may reasonably occur.
- The budget for FY 2024 anticipates the use of \$1.1 million of Committed Fund Balance.
- The General Fund expenditures total \$117.2 million and revenues total \$116.3 million. The Special Revenue Funds total \$1.9 million.
- Estimated Controlled Funding is based on a 0% Supplemental State Aid (SSA) increase and full funding of the school aid formula for special education services and Teacher Quality Professional Development. The Governor recently released her proposed FY 2024 state budget. It includes a 2.5% SSA increase and continues the \$15 million reduction of state aid and \$2.1 million reduction of Teacher Quality Professional Development funding for the nine AEAs.

The schedule below shows actual revenue and expenditures for the past three years, this year's amended budget and the FY 2024 proposed budget.

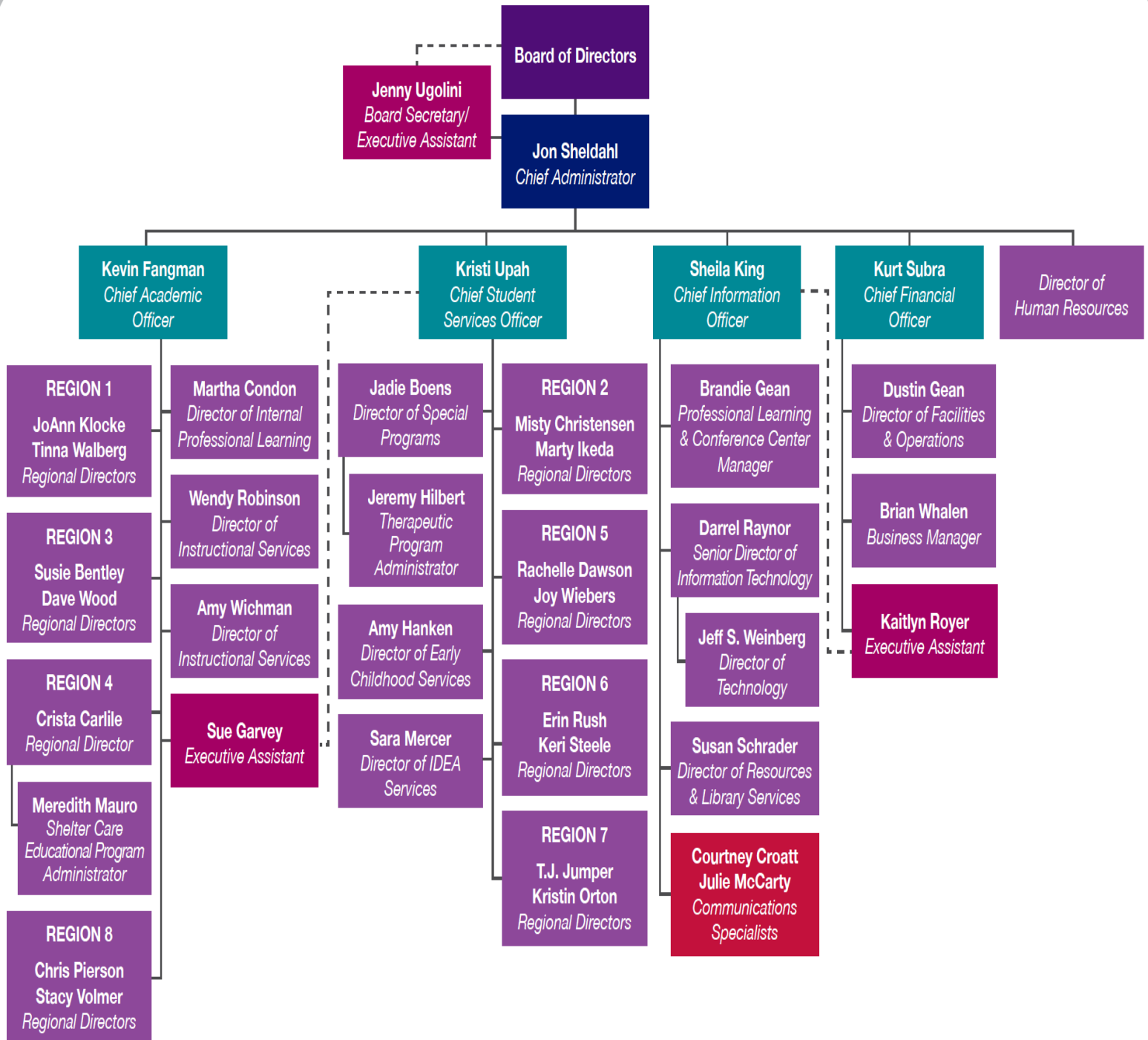
| All Governmental Funds | Proposed Budget | Amended Budget | Actual | Actual | Actual |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2024 | 2023 | 2022 | 2021 | 2020 |
| Revenues | | | | | |
| Controlled Funding* | \$68,934,933 | \$64,426,828 | \$61,988,033 | \$60,882,644 | \$58,514,490 |
| Other Local Sources | 5,217,451 | 5,520,248 | 4,397,148 | 4,184,921 | 4,370,853 |
| Other State Sources | 7,920,803 | 6,801,044 | 6,888,691 | 6,598,088 | 6,873,990 |
| Federal Sources** | 35,992,413 | 37,913,019 | 38,319,470 | 33,532,789 | 31,875,307 |
| Other Sources | 50,000 | 50,000 | 484,407 | 52,918 | 65,621 |
| Total Revenues | \$118,115,600 | \$114,711,139 | \$112,077,749 | \$105,251,360 | \$101,700,261 |
| Expenditures | | | | | |
| Instruction | \$4,907,042 | \$5,942,854 | \$3,763,455 | \$3,934,100 | \$4,147,864 |
| Student Support Services | 50,141,827 | 45,883,314 | 44,067,082 | 43,193,705 | 42,246,888 |
| Instructional Staff Support Services | 35,258,101 | 34,330,500 | 34,147,289 | 31,900,611 | 29,591,000 |
| General Administration | 4,997,661 | 5,520,204 | 4,863,875 | 4,896,202 | 4,733,464 |
| Regional Administration | 5,001,627 | 4,867,373 | 5,091,664 | 4,980,615 | 4,978,989 |
| Business Administration | 1,503,998 | 1,507,834 | 1,719,393 | 1,474,902 | 1,450,633 |
| Central and Other Support Services | 7,474,965 | 6,965,806 | 6,378,852 | 6,207,673 | 6,477,079 |
| Plant Operations and Maintenance | 1,579,871 | 1,980,854 | 1,651,247 | 1,244,504 | 1,127,534 |
| Student Transportation | 3,000 | 3,000 | -0- | -0- | 382 |
| Management Services LEA | -0- | -0- | -0- | 391 | 480 |
| Community Services | 246,857 | 246,857 | 178,816 | 158,948 | 192,867 |
| LEA Part B Flow Through | 6,894,886 | 6,894,886 | 7,937,694 | 6,841,918 | 6,777,052 |
| Facilities Acquisition and Debt Service | 1,010,000 | 2,575,000 | 210,366 | 122,665 | -0- |
| Total Expenditures | \$119,019,835 | \$116,718,482 | \$110,009,733 | \$104,956,234 | \$101,724,232 |
| Net Revenue Over (Under) Expenditures | (\$904,235) | (\$2,007,343) | \$2,068,016 | \$295,126 | (\$23,971) |

* FY 2024 is based on current law: 0% SSA and no \$15 million SSA cut or \$2.1 million TQ PD cut to the nine AEs.

** Amended budget reflects receipt of one-time American Rescue Plan (ARP) IDEA funding in FY 2023.

2A. Organizational Structure

Heartland AEA strives to foster lasting partnerships with the schools, educators and communities we serve. In FY 2012, the Agency was organized into 8 regions (see regional map on page 14) so that services can be distributed closer to our public and non-public schools. Staff members who work directly with schools, children and families are aligned under a regional director.



2B. Significant Budget and Financial Policies, Procedures, Rules and Regulations

The Heartland AEA Board of Directors adopts and regularly updates policies governing the operation of the Agency. The Board has adopted policy 801, presented below, dealing directly with the preparation, review and adoption of the budget document.

Policy 801 – Budget Development

Policy Statement

Budgeting is a continuous process undertaken by the chief administrator, the Board and the administrative team of Heartland AEA with consideration of service needs, established priorities, and available resources.

Scope of Policy

Administration and the Board consider stakeholder input, current and proposed services, current and proposed staffing plans, available resources and trends in the Agency's financial condition.

Accountability Overview

The Board uses the following process for adopting the annual budget and for amending the current year budget:

- Administration presents the Agency's budget document and any amendments for the Board's consideration.
- The Board establishes and publishes the time and place for public review of the budget in accordance with Iowa Code.
- The Board acts on the budget.
- The approved budget is submitted in a timely manner to the State Board of Education.
- The board secretary retains verified proof of the publication to substantiate compliance with this policy.

In addition to this policy regarding budgeting, the Board has established other policies and procedures involving the fiscal operation of the Agency, including but not limited to, purchasing, fund balance targets, requirement for a financial accounting system, credit policy, use of agency property, investments, gifts and donations, reports to the Board (both monthly and annually) and annual audits. Other related policies can be viewed at Heartland AEA's Administration Center in Johnston or via our website at www.heartlandaea.org.

2C. Budget Process Using Continuous Improvement Process

Heartland AEA is committed to continuous improvement. Our continuous improvement process consists of the following four steps:

Assessment

Information is constantly being collected and analyzed to provide insight into the needs of children, families and communities within Heartland AEA's area. The preparation of the budget document and supporting line-item budget begins in November before the fiscal year with estimated student enrollments and anticipated local, state and federal funding. Parameters are established for estimates in salaries and benefits. In December and January, the line-item budget is prepared through careful consideration of what services are already being provided, what services will be abandoned and what new services are needed. Other considerations include funds needed to support technology and facilities plans.

Planning

Data from the needs assessment is used to plan for service levels and new initiatives. An important part of this planning process is aligning the budget with desired types and levels of service and to provide for the infrastructure needed to support those services. Because Heartland AEA does not have taxing authority, all expenditures must be funded from existing funding streams and fund balances.

This creates the need to plan for large expenditures many years in advance to assure adequate funding will be available when needed. At the same time, the budget must be flexible enough to adapt to the constantly shifting educational landscape. Population shifts, new initiatives, emerging research, improved technology, new laws, rules and regulations are important considerations.

Implementation

As services are provided and monies expended, the budget must be monitored to assure adequate resources exist where and when they are needed. Heartland AEA amends the budget annually for shifts in resource allocation and to provide budget authority to expend revenues not known about at the time of the original budget creation (such as new grants or unanticipated demand for fee-based services).

Heartland AEA's Board of Directors annually adopts a budget on a basis consistent with U.S. Generally Accepted Accounting Principles (GAAP). Although the budget document presents functional disbursements by fund, the legal level of control is at the total expenditure level, not at the fund or fund type level. After required public notice and hearing in accordance with the Iowa Code, the Board submits its budget to the State Board of Education. The State Board reviews the proposed budget and either grants approval or returns it without approval with comments. Any unapproved budget must be resubmitted to the State Board for final approval. The budget may be amended during the year using procedures prescribed by the State Board.

Evaluation

Heartland AEA strives to make the greatest possible gains in student achievement from a finite amount of resources. The evaluation of effectiveness of programs and services drives the planned reduction or abandonment of some services while indicating areas needing additional resources. The results of this evaluation focus the budget on areas where our services can produce the highest student achievement possible.

Section 3: Financial Section

3A. Statement of Revenues and Expenditures by Fund

| | General Fund | Special Revenue Fund | Capital Projects Fund | Debt Service Fund | Total |
|----------------------------|----------------------|----------------------|-----------------------|-------------------|----------------------|
| Revenues | | | | | |
| Local | \$34,484,797 | \$40,000 | \$-0- | \$-0- | \$34,524,797 |
| State | 45,176,842 | 1,668,569 | -0- | -0- | 46,845,411 |
| Federal | 36,539,937 | 155,455 | -0- | -0- | 36,695,392 |
| Other Financing Sources | 50,000 | -0- | -0- | -0- | 50,000 |
| Fund Transfers In | -0- | -0- | 795,000- | 215,000 | 1,010,000 |
| Total Revenue | \$116,251,576 | \$1,864,024 | \$795,000 | \$215,000 | 119,125,600 |
| Expenditures | | | | | |
| Salaries | \$58,187,733 | \$1,304,381 | \$-0- | \$-0- | \$59,492,114 |
| Benefits | 17,852,798 | 437,424 | -0- | -0- | 18,290,222 |
| Purchased Services | 28,259,543 | 66,319 | 795,000 | -0- | 29,120,862 |
| Supplies | 3,606,766 | 34,000 | -0- | -0- | 3,640,766 |
| Capital Outlay | 1,302,375 | 21,900 | -0- | -0- | 1,324,275 |
| Other Expenses | 41,710 | -0- | -0- | 215,000 | 256,710 |
| LEA Part B Flow Through | 6,894,886 | -0- | -0- | -0- | 6,894,886 |
| Fund Transfers Out | 1,010,000 | -0- | -0- | -0- | 1,010,000 |
| Total Expenditures | \$117,155,811 | \$1,864,024 | \$795,000 | \$215,000 | \$120,029,835 |
| Use of Fund Balance | (\$904,235) | \$-0- | \$-0- | \$-0- | (\$904,235) |

Note: Schedule 3A may differ in total from the schedule shown earlier in the 1F: Budget-at-a-Glance section because of the inclusion here of Inter-Fund transfers in and out. The schedule in 1F: Budget-at-a-Glance eliminates the Inter-Fund transfers in and out.

3B. Statement of Revenues and Expenditures — Categorized by Funding Streams

| General Fund | Special Education Support | Media Services | Educational Services | General Administration | Central Support Services | Total General Fund |
|----------------------------|---------------------------|--------------------|----------------------|------------------------|--------------------------|----------------------|
| Revenues | | | | | | |
| Local | \$11,017,980 | \$9,731,180 | \$12,796,211 | \$613,000 | \$326,426 | \$34,484,797 |
| State | 44,163,285 | 49,413 | 964,144 | -0- | -0- | 45,176,842 |
| Federal | 35,479,671 | -0- | 1,056,271 | 3,995 | -0- | 36,539,937 |
| Other Fin. Sources | -0- | -0- | -0- | -0- | 50,000 | 50,000 |
| Intra-Fund Transfer | 3,487,885 | (2,379,033) | (115,431) | (616,995) | (376,426) | -0- |
| Total Revenue | \$94,148,821 | \$7,401,560 | \$14,701,195 | \$0 | \$0 | \$116,251,576 |
| Expenditures | | | | | | |
| Salaries | \$41,278,861 | \$1,817,135 | \$7,880,633 | \$1,974,439 | \$5,236,665 | \$58,187,733 |
| Benefits | 12,473,299 | 598,530 | 2,311,474 | 671,896 | 1,797,599 | 17,852,798 |
| Purchased Services | 23,597,868 | 512,744 | 2,206,100 | 487,338 | 1,455,493 | 28,259,543 |
| Supplies | 194,292 | 2,455,141 | 90,690 | 30,560 | 836,083 | 3,606,766 |
| Capital Outlay | 396,964 | 100,000 | 37,295 | 3,400 | 764,716 | 1,302,375 |
| Other Expenses | -0- | 1,000 | -0- | 20,200 | 20,510 | 41,710 |
| LEA Flow-Through | 6,894,886 | -0- | -0- | -0- | -0- | 6,894,886 |
| Fund Transfers Out | -0- | 415,500 | 397,500 | -0- | 197,000 | 1,010,000 |
| Intra-Fund Transfer | 10,479,878 | 1,031,697 | 1,984,324 | (3,187,833) | (10,308,066) | -0- |
| Total Expenditures | \$95,316,048 | \$6,931,747 | \$14,908,016 | \$0 | \$0 | \$117,155,811 |
| Use of Fund Balance | (\$1,167,227) | \$469,813 | (\$206,821) | \$0 | \$0 | (\$904,235) |

| Special Revenue Fund | Special Education Instruction | Juvenile Home | Educational Services |
|----------------------------|-------------------------------|--------------------|----------------------|
| Revenues | | | |
| Local | \$40,000 | \$0 | \$40,000 |
| State | -0- | 1,668,569 | 1,668,569 |
| Federal | -0- | 155,455 | 155,455 |
| Other Fin. Sources | -0- | -0- | -0- |
| Fund Transfers In | -0- | -0- | -0- |
| Total Revenue | \$40,000 | \$1,824,024 | \$1,864,024 |
| Expenditures | | | |
| Salaries | \$34,075 | \$1,270,306 | \$1,304,381 |
| Benefits | 5,924 | 431,500 | 437,424 |
| Purchased Services | 1 | 66,318 | 66,319 |
| Supplies | -0- | 34,000 | 34,000 |
| Capital Outlay | -0- | 21,900 | 21,900 |
| Other Expenses | -0- | -0- | -0- |
| Fund Transfers Out | -0- | -0- | -0- |
| Total Expenditures | \$40,000 | \$1,824,024 | \$1,864,024 |
| Use of Fund Balance | \$0 | \$0 | \$0 |

3C. Budgeted Revenues

Heartland AEA's major funding sources can be broadly categorized into controlled funding, local sources, state sources and federal sources.

Controlled Funding

Iowa's AEAs receive most of their funding through the state of Iowa's school foundation aid formula. The amount each AEA receives is controlled by the formula. Therefore, it is referred to as controlled funding.

Controlled funding is generated in three discrete funding streams: Special Education Support Services, Media Services and Educational Services. Each funding stream must be kept separate for budgeting and reporting purposes. The special education funding stream is composed of state aid and property taxes. The Media Services and Educational Services funding streams are composed solely of property taxes. Each funding stream is computed as a function of an allowable per pupil cost times an enrollment figure.

The Media Services and Educational Services enrollment served is the sum of the public school student head count and non-public school student head count. The numbers of pupils shared is then subtracted out so those pupils are not counted twice. The enrollment served is then multiplied by the per pupil cost to determine the amount of property taxes collected on behalf of the AEAs.

The Special Education Support Services funding is based on a weighted enrollment. Students receiving special education services are placed into one of three levels depending upon the severity of their needs. The students needing greater services receive a higher weight and therefore generate more funding than students needing fewer services. The weighted enrollment is the public school head count plus the additional weighting for students identified as having special needs. The weighted enrollment total is then multiplied by the per pupil cost to determine the amount of special education funding. The special education funding is generated approximately from 80% state aid and 20% property taxes. Then, any legislated funding cuts must be subtracted from the state aid amount to determine the final amount of controlled funding. Please see the following exhibit showing the estimation of controlled funding.

FY 2024 Estimated Controlled Funding*

| | Special Education | Educational Services | Media Services | | |
|------------------------------|-------------------|----------------------|-----------------|-----------------|---------------------------|
| | | | General | Resource | Media Total |
| Estimated Enrollment | 161,255 | 152,000 | 152,000 | 152,000 | 152,000 |
| FY 2024 Per Pupil Cost | \$316.16 | \$66.15 | \$42.17 | + | \$18.06 = \$60.23 |
| Estimated Funding** | \$51,243,932 | \$10,054,799 | \$6,409,841 | + | \$2,745,120 = \$9,154,961 |
| Previous Year Funding | \$50,524,016 | \$9,969,861 | \$6,355,692 | + | \$2,721,931 = \$9,077,623 |
| Estimated Growth | \$719,916 | \$84,938 | \$54,149 | \$23,189 | \$77,338 |
| Estimated Growth Rate | 1.42% | 0.85% | 0.85% | 0.85% | 0.85% |

Legislative Reductions***

| | | | | | | | |
|---|--------------------|-----------------|-----------------|----------|-----------------|----------|-----------------|
| Legislative Reduction \$7.5M | \$1,693,567 | \$0 | \$0 | + | \$0 | + | \$0 |
| Estimated Reduced Funding Level | \$49,550,365 | \$10,054,799 | \$6,409,841 | + | \$2,745,120 | + | \$9,154,961 |
| Previous Year Reduced Funding | \$45,379,344 | \$9,969,861 | \$6,355,692 | + | 2,721,931 | + | \$9,077,623 |
| Estimated Growth After Reduction*** | \$4,171,021 | \$84,938 | \$54,149 | + | \$23,189 | + | \$77,338 |
| Estimated Growth Rate After Reduction*** | 9.19% | 0.85% | 0.85% | | 0.85% | | 0.85% |

*Estimated controlled funding based on 0% supplemental state aid increase.

**Special Education includes \$261,417 of budget guarantee funding.

***The \$7.5 million reduction is a permanent statewide cut to all AEAs' state special education revenue. For FY 2023 an additional \$15 million reduction for all AEAs negatively impacted special education revenues. Heartland AEA's FY 2024 special education funding is budgeted to grow by \$4.2 million based on current Iowa law, which provides for full funding of the school funding formula. If the \$15 million statewide cut remains in place for FY 2024, Heartland AEA's special education funding will increase by 1.59% or \$720,000.

Local Sources

Heartland AEA receives other local funds in addition to the property taxes generated through the foundation aid formula. Local funds may be received for the following purposes:

- Fees for services from school districts and other AEAs
- Sale of materials
- Tuition from professional development course registrations
- Interest income
- Gifts and donations

State Sources

The Iowa legislature provides funds targeted specifically at areas of concern or special interest. State funds are received for the following purposes:

- Teacher Salary Supplement: provided to increase teacher salaries
- Teacher Quality: provided for high-quality professional development activities
 - The Iowa legislature eliminated this funding for Iowa AEAs in FY 2023. The Governor has recommended cutting this funding in FY 2024 as well.
- Early Childhood Consultant
- Early Childhood (Early ACCESS) Part C Supplement

Federal Sources

Heartland AEA receives several entitlements and grants through the Iowa Department of Education that are federally funded. The majority of the Agency's federal funds are received from the Individuals with Disabilities Education Improvement Act (commonly referred to as IDEA).

Detailed Federal Revenue by Fund

| | General Fund | Special Revenue Fund | Total |
|------------------------------|---------------------|----------------------|---------------------|
| Federal | | | |
| IDEA Part B | \$34,118,371 | \$-0- | \$34,118,371 |
| IDEA Basic 619 | 578,423 | -0- | 578,423 |
| IDEA Part C | 759,877 | -0- | 759,877 |
| Title I | 547,524 | 155,455 | 702,979 |
| Title III | 512,742 | -0- | 512,742 |
| Miscellaneous | 23,000 | -0- | 23,000 |
| Total Federal Revenue | \$36,539,937 | \$155,455 | \$36,695,392 |

3D. Capital Improvements

For FY 2024 Heartland plans to continue with Phase 2 of the Regional Education Center remodeling project. The cost of Phase 2 is budgeted at \$1.1 million.

3E. Debt Service

All debt was retired at the end of FY 2012. The budgeted Debt Service expenses of \$215,000 are related to lease payments.

3F. Internal Service

Effective July 1, 2013, the Agency became self-funded for health insurance. An Internal Service Fund was created to record the expenditures and revenues of the self-funded insurance. The self-funded dental and health reimbursement accounts (HRA), previously considered too immaterial to warrant the creation of a separate fund, were also moved from the General Fund to the Internal Service Fund. In addition, the flex spending account was moved from the General Fund to the Internal Service Fund in FY 2020.

Internal Service Fund

| | Self-Funded Health | Self-Funded Dental | Health Reimbursement Account | Flexible Spending Account | Total |
|---|--------------------|--------------------|------------------------------|---------------------------|---------------------|
| Revenues | | | | | |
| Sale of Service | \$8,500,000 | \$600,000 | \$645,000 | \$600,000 | \$10,345,000 |
| Cobra Revenue | 20,000 | 3,000 | -0- | -0- | 23,000 |
| Refunds | 750,000 | -0- | -0- | -0- | 750,000 |
| Total Revenues | \$9,270,000 | \$603,000 | \$645,000 | \$600,000 | \$11,118,000 |
| Expenditures | | | | | |
| Claims Paid | \$8,300,000 | \$535,000 | \$520,000 | \$580,000 | \$9,935,000 |
| Re-insurance | 800,000 | -0- | -0- | -0- | 800,000 |
| Fees | 503,775 | 44,500 | 15,000 | 12,000 | 575,275 |
| Wellness & Other | 186,115 | -0- | -0- | -0- | 186,115 |
| Total Expenditures | \$9,789,890 | \$579,500 | \$535,000 | \$592,000 | \$11,496,390 |
| Addition to/ (Reduction from) Fund Balance | (\$519,890) | \$23,500 | \$110,000 | \$8,000 | (\$378,390) |

3G. Basis of Accounting

The budget is prepared using the financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 90 days after year-end.

Intergovernmental revenues (state aid, property tax, shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available when cash is received by the Agency.

Section 4: Informational Section

4A. Enrollment Data

Heartland AEA's enrollment served represents the total number of children enrolled at our constituent districts. The weighted enrollment is computed by adding the head count enrollment in our public schools to a weighting factor. The weighting factor is determined by the level of needs of the students served with special education services. We are predicting an increase in the weighted enrollment next year due predominately to general head count increases.

An estimated enrollment for 2022 was used to calculate the FY 2024 controlled funding as shown in Section 3.

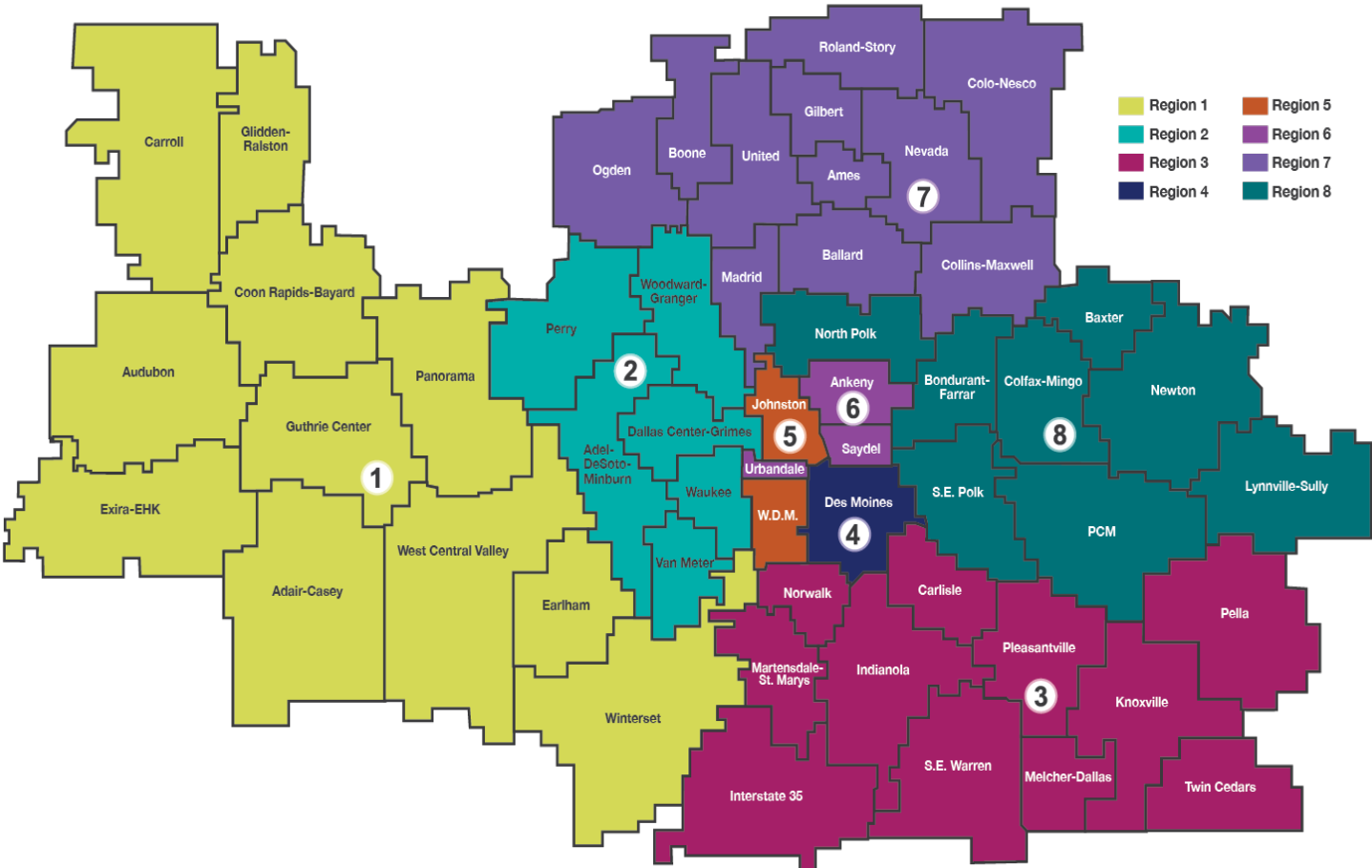
Enrollment Trends and Estimated Enrollments

| | Weighted Enrollment | | Enrollment Served | |
|----------------------|---------------------|--------------|-------------------|--------------|
| 1996 | 125,209.46 | 1.41% | 120,930 | 0.62% |
| 1997 | 127,240.07 | 1.62% | 122,061 | 0.94% |
| 1998 | 129,034.00 | 1.41% | 122,915 | 0.70% |
| 1999 | 130,176.84 | 0.89% | 123,068 | 0.12% |
| 2000 | 131,460.04 | 0.99% | 123,328 | 0.21% |
| 2001 | 132,927.16 | 1.12% | 124,348 | 0.83% |
| 2002 | 134,107.25 | 0.89% | 125,242 | 0.72% |
| 2003 | 135,156.97 | 0.78% | 125,616 | 0.30% |
| 2004 | 136,192.72 | 0.77% | 126,441 | 0.66% |
| 2005 | 137,894.15 | 1.25% | 128,058 | 1.28% |
| 2006 | 139,114.50 | 0.88% | 129,228 | 0.91% |
| 2007 | 139,533.53 | 0.30% | 130,657 | 1.11% |
| 2008 | 138,857.38 | (-0.48%) | 131,413 | 0.58% |
| 2009 | 139,388.40 | 0.38% | 132,190 | 0.59% |
| 2010 | 140,222.07 | 0.60% | 133,073 | 0.67% |
| 2011 | 141,695.72 | 1.05% | 134,536 | 1.10% |
| 2012 | 143,950.42 | 1.59% | 136,808 | 1.69% |
| 2013 | 146,277.18 | 1.62% | 139,331 | 1.84% |
| 2014 | 147,699.16 | .97% | 140,948 | 1.16% |
| 2015 | 149,833.99 | 1.45% | 143,085 | 1.52% |
| 2016 | 152,104.25 | 1.52% | 145,040 | 1.37% |
| 2017 | 154,481.00 | 1.56% | 147,023 | 1.37% |
| 2018 | 156,817.41 | 1.51% | 148,480 | 0.99% |
| 2019 | 159,179.91 | 1.51% | 150,245 | 1.19% |
| 2020 | 157,603.82 | (.99%) | 148,774 | (.98%) |
| 2021 | 159,590.75 | 1.26% | 150,716 | 1.31% |
| 2022 Estimate | 161,255.43 | 1.04% | 152,000 | 0.85% |

4B. Budgeted FTE

| | General Fund | Shelter Care | Total |
|----------------------------|---------------|--------------|---------------|
| Administrative/Supervisors | 35.00 | 1.00 | 36.00 |
| Certified | 567.98 | 9.00 | 576.98 |
| Classified | 103.00 | 9.00 | 112.00 |
| Total | 705.98 | 19.00 | 724.98 |

4C. Heartland AEA Regional Map





Appendix A: Public Notice

PUBLIC NOTICE
HEARTLAND AREA EDUCATION AGENCY BUDGET ESTIMATE
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

NOTICE: The Board of Directors of Heartland Area Education Agency, Polk County, Iowa, will meet February 14, 2023, at 5:30 p.m. at Heartland Area Education Agency, 6445 Corporate Drive, Johnston, Iowa. Or participate by phone 1-669-900-6833. Meeting ID: 910 4188 5875 followed by #. By desktop/laptop/smartphone at: <https://heartlandaea.zoom.us/j/91041885875>. Persons will be heard at that time for or against the following estimates. This is a summary of the supporting detail of budget revenues and expenditures on file with the board secretary. /s/ Jennifer Ugolini, Board Secretary

| Three-Year Budget Comparison | | Budget | Re-Estimated | Actual |
|--|----|---------------|---------------------|----------------|
| All Funds except Permanent Funds; Internal Service Funds; Private-Purpose, Pension and Investment Trust Funds; and Agencies | | 2024 | 2023 | 2022 |
| Resources (Sources) (Account ID 8): | | | | |
| Taxes (1100-1299) | 1 | 29,172,301 | 28,716,269 | 27,731,735.00 |
| Tuition/Transportation Received (1300-1499) | 2 | 1,528,000 | 1,528,000 | 1,316,187.67 |
| Earnings on Investments (1500-1599) | 3 | 600,000 | 750,000 | 170,780.79 |
| Nutrition Program Sales (1600-1699) | 4 | 0 | 0 | 0.00 |
| Student Activities & Sales (1700-1799) | 5 | 0 | 0 | 0.00 |
| Other Revenues from Local Sources (1800-1999) | 6 | 3,089,451 | 3,002,248 | 2,910,179.51 |
| Revenues from Intermediary Sources (2000-2999) | 7 | 0 | 0 | 0.00 |
| State Foundation Aid (3111) | 8 | 39,587,824 | 35,710,559 | 34,256,297.00 |
| Juvenile Home Tuition Aid Advance (3121) | 9 | 1,600,000 | 1,540,000 | 1,324,499.58 |
| Other State Resources including State Aid Categoricals (3112-3119, 3122-3999) | 10 | 5,792,632 | 5,261,044 | 5,564,191.77 |
| IDEA Grants (4510-4529) | 11 | 35,456,671 | 32,956,671 | 32,532,263.23 |
| Other Federal Sources (4000-4509, 4530-4999) | 12 | 1,238,721 | 4,956,348 | 5,787,207.10 |
| Total Revenues (Rows 1 - 12) | 13 | 118,065,600 | 114,421,139 | 111,593,341.65 |
| General Long-Term Debt Proceeds (5000-5199, 5400-5699) | 14 | 0 | 240,000 | 441,119.00 |
| Interfund Transfers In (5200-5299) | 15 | 1,010,000 | 2,575,000 | 210,366.00 |
| Proceeds of Fixed Asset Dispositions (5300-5399) | 16 | 50,000 | 50,000 | 43,288.27 |
| Upward Adjustments & Other Financing Sources (5000-5099, 5700-6999) | 17 | 0 | 0 | 0.00 |
| Total Revenues & Other Financing Sources (Row 13 - 17) | 18 | 119,125,600 | 117,286,139.00 | 112,288,114.92 |
| Beginning Fund Balance | 19 | 14,569,176 | 16,576,518 | 14,508,501.99 |
| Total Resources (Row 18 + 19) | 20 | 133,694,776 | 133,862,657 | 126,796,616.91 |
| Requirements (Functions) (Account ID 9): | | | | |
| Instruction (1000-1999) | 21 | 4,907,042 | 5,942,854 | 3,763,455.11 |
| Student Support Services (2100-2199) | 22 | 50,141,827 | 45,883,314 | 44,067,082.99 |
| Instructional Staff Support Services (2200-2299) | 23 | 35,258,101 | 34,330,500 | 34,147,288.69 |
| General Administration (2300-2399) | 24 | 4,997,661 | 5,520,204 | 4,863,874.83 |
| School Administration (2400-2499) | 25 | 5,001,627 | 4,867,373 | 5,091,664.13 |
| Business and Central Administration (2500-2519, 2540-2599) | 26 | 7,671,795 | 7,152,994 | 6,898,403.37 |
| Purchasing, Distributing, Printing, Publishing, Duplicating (2520-2539) | 27 | 1,307,168 | 1,320,646 | 1,199,841.42 |
| Plant Operation and Maintenance (2600-2699) | 28 | 1,579,871 | 1,980,854 | 1,651,246.85 |
| Student Transportation (2700-2799) | 29 | 3,000 | 3,000 | 0.00 |
| Other Support Services (2900-2999) | 30 | 0 | 0 | 0.00 |
| Noninstructional Programs (3000-3999) | 31 | 246,857 | 246,857 | 178,815.50 |
| Facilities Acquisition and Construction (4000-4999) | 32 | 795,000 | 2,360,000 | 0.00 |
| Debt Service (5000-5999) | 33 | 215,000 | 215,000 | 210,366.00 |
| Total Expenditures (Row 21 - 33) | 34 | 112,124,949 | 109,823,596 | 102,072,038.89 |
| Interfund Transfers Out (6200-6299) | 35 | 1,010,000 | 2,575,000 | 210,366.00 |
| Downward Adjustments & Other Financing Uses (6100-6199, 6300-6999) | 36 | 6,894,886 | 6,894,886 | 7,937,694.00 |
| Total Expenditures & Other Financing Uses (Row 34 - Row 36) | 37 | 120,029,835 | 119,293,482 | 110,220,098.89 |
| Ending Fund Balance (Row 20 - Row 37) | 38 | 13,664,941 | 14,569,175 | 16,576,518.02 |
| Total Requirements (Row 37 + 38) | 39 | 133,694,776 | 133,862,657 | 126,796,616.91 |



Appendix B: AEA Certified Budget

| Name of AEA here | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Resources and Requirements by Fund | | | | | | | | | | | | |
| All Funds except Permanent Funds; Internal Service Funds; Private-Purpose, Pension and Investment Trust Funds; and Custodials | | | | | | | | | | | | |
| Resources (Sources) (Account ID 8): | | | | | | | | | | | | |
| Taxes (Controlled Funding) (1100-1299) | | | | | | | | | | | | |
| Tuition/Transportation Received (1300-1499) | | | | | | | | | | | | |
| Earnings on Investments (1500-1599) | | | | | | | | | | | | |
| Nutrition Program Sales (1600-1699) | | | | | | | | | | | | |
| Student Activities & Sales (1700-1799) | | | | | | | | | | | | |
| Other Revenues from Local Sources (1800-1999) | | | | | | | | | | | | |
| Revenues from Intermediary Sources (2000-2999) | | | | | | | | | | | | |
| State Foundation Aid (Controlled Funding) (3111) | | | | | | | | | | | | |
| Juvenile Home Tuition Aid Advance (3121) | | | | | | | | | | | | |
| Other State Resources Including State Aid Categoricals(3112-3119, 3122-3999) | | | | | | | | | | | | |
| IDEA Grants (4510-4529) | | | | | | | | | | | | |
| Other Federal Sources (4000-4509, 4530-4999) | | | | | | | | | | | | |
| Total Revenues (Rows 1 - 12) | | | | | | | | | | | | |
| General Long-Term Debt Proceeds (5100-5199, 5400-5699) | | | | | | | | | | | | |
| Interfund Transfers In (5200-5299) | | | | | | | | | | | | |
| Proceeds of Fixed Asset Dispositions (5300-5399) | | | | | | | | | | | | |
| Upward Adjustments & Other Financing Sources (5000-5099, 5700-6999) | | | | | | | | | | | | |
| Total Revenues & Other Financing Sources (Rows 13 - 17) | | | | | | | | | | | | |
| Beginning Fund Balance (Account ID 7, prior year) | | | | | | | | | | | | |
| Total Resources (Row 18 + 19) | | | | | | | | | | | | |
| Requirements (Functions) (Account ID 9): | | | | | | | | | | | | |
| Instruction (1000-1999) | | | | | | | | | | | | |
| Student Support Services (2100-2199) | | | | | | | | | | | | |
| Instructional Staff Support Services (2200-2299) | | | | | | | | | | | | |
| General Administration (2300-2399) | | | | | | | | | | | | |
| School Administration (2400-2499) | | | | | | | | | | | | |
| Business and Central Administration (2500-2519, 2540-2599) | | | | | | | | | | | | |
| Purchasing, Distributing, Printing, Publishing, Duplicating (2520-2539) | | | | | | | | | | | | |
| Plant Operation and Maintenance (2600-2699) | | | | | | | | | | | | |
| Student Transportation (2700-2799) | | | | | | | | | | | | |
| Other Support Services (2900-2999) | | | | | | | | | | | | |
| Noninstructional Programs (3000-3999) | | | | | | | | | | | | |
| Facilities Acquisition and Construction (4000-4999) | | | | | | | | | | | | |
| Debt Service (5000-5999) | | | | | | | | | | | | |
| Total Expenditures (Rows 21 - 33) | | | | | | | | | | | | |
| Interfund Transfers Out (6200-6299) | | | | | | | | | | | | |
| Downward Adjustments & Other Financing Uses (6100-6199, 6300-6999) | | | | | | | | | | | | |
| Total Expenditures & Other Financing Uses (Row 34 - Row 36) | | | | | | | | | | | | |
| Ending Fund Balance (Account ID 7, current year) (Row 20 - Row 37) | | | | | | | | | | | | |
| Total Requirements (Row 37 + 38) | | | | | | | | | | | | |

| [1] | [2] | [3] | | | [4] | [5] | [6] | [7] | [8] | [9] |
|--------------|-------------------------------|-----------------------|---------------------------|----|----------------------------|-----------------------------|-----------------------|--------------------|------------------------------|---------------------|
| General Fund | Special Education Instruction | Special Revenue Funds | | | Special Revenue Trust Fund | Other Special Revenue Funds | Capital Project Funds | Debt Service Funds | Proprietary Enterprise Funds | Total of Cols 1 - 8 |
| 10 | 25 | | Juvenile Home Instruction | 26 | 27 | 2X | 3X | 40 | 6X | |
| 29,172,301 | | | | | | | | | | |
| 1,528,000 | | | | | | | | | | 29,172,301 |
| 600,000 | | | | | | | | | | 1,528,000 |
| | | | | | | | | | | 600,000 |
| | | | | | | | | | | 0 |
| 3,049,451 | 40,000 | | | | | | | | | 3,089,451 |
| | | | | | | | | | | 0 |
| 39,587,824 | | | | | | | | | | 39,587,824 |
| | | | 1,600,000 | | | | | | | 1,600,000 |
| 5,724,063 | | | 68,569 | | | | | | | 5,792,632 |
| 35,456,671 | | | | | | | | | | 35,456,671 |
| 1,083,266 | | | 155,455 | | | | | | | 1,238,721 |
| 116,201,576 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 0 | 0 | 0 | 118,065,600 |
| | | | | | | | 795,000 | 215,000 | | 1,010,000 |
| 50,000 | | | | | | | | | | 50,000 |
| | | | | | | | | | | 0 |
| 116,251,576 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 795,000 | 215,000 | 0 | 119,125,600 |
| 14,569,176 | | | | | | | | | | 14,569,176 |
| 130,820,752 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 795,000 | 215,000 | 0 | 133,694,776 |
| | | | | | | | | | | |
| 3,350,761 | 39,999 | | 1,516,282 | | | | | | | 4,907,042 |
| 50,139,827 | | | 2,000 | | | | | | | 50,141,827 |
| 35,146,747 | | | 111,354 | | | | | | | 35,258,101 |
| 4,841,661 | | | 156,000 | | | | | | | 4,997,661 |
| 5,001,627 | | | 0 | | | | | | | 5,001,627 |
| 7,669,495 | | | 2,300 | | | | | | | 7,671,795 |
| 1,307,168 | | | | | | | | | | 1,307,168 |
| 1,543,782 | 1 | | 36,088 | | | | | | | 1,579,871 |
| 3,000 | | | 0 | | | | | | | 3,000 |
| | | | 0 | | | | | | | 0 |
| 246,857 | | | | | | | | | | 246,857 |
| | | | | | | | 795,000 | | | 795,000 |
| | | | | | | | | 215,000 | | 215,000 |
| 109,250,925 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 795,000 | 215,000 | 0 | 112,124,949 |
| 1,010,000 | | | 0 | | | | | | | 1,010,000 |
| 6,894,886 | | | | | | | | | | 6,894,886 |
| 117,155,811 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 795,000 | 215,000 | 0 | 120,029,835 |
| 13,664,941 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,664,941 |
| 130,820,752 | 40,000 | | 1,824,024 | 0 | 0 | 0 | 795,000 | 215,000 | 0 | 133,694,776 |

Adjust row 9, column 3, until row 38, column 3 equals zero.

(*) - Juvenile Home Instruction Rows 21-37 populated from Juvenile Home Instructional Program Requirements form Column 8.

**Three Year Comparison
General Fund Detail**

Name of AEA here

**Detail of General Fund Balance, June 30
Account ID 7, Fund 10**

| | |
|---|----|
| Nonspendable Fund Balance, Special Education Operating Unit | 1 |
| Nonspendable Fund Balance, Other | 2 |
| Restricted Fund Balance, Special Education Operating Unit | 3 |
| Restricted Fund Balance, Other | 4 |
| Committed Fund Balance, Special Education Operating Unit | 5 |
| Committed Fund Balance, Other | 6 |
| Assigned Fund Balance, Special Education Operating Unit | 7 |
| Assigned Fund Balance, Other | 8 |
| Unassigned Fund Balance, Special Education Operating Unit | 9 |
| Unassigned Fund Balance, Other | 10 |
| Total General Fund Balance (Rows 1-10) | 11 |

| | [1] | [2] | [3] |
|----|------------------------|------------------------------|------------------------|
| | Budget 2024 | Re-Estimated 2023 | Actual 2022 |
| 1 | 32,882 | 32,882 | 32,882 |
| 2 | 127,868 | 127,868 | 127,868 |
| 3 | 0 | 72,226 | 205,576 |
| 4 | 1,114,815 | 932,015 | 844,014 |
| 5 | 0 | 617,224 | 2,582,224 |
| 6 | 537,682 | 1,015,458 | 1,015,458 |
| 7 | 0 | 0 | 1,626 |
| 8 | 0 | 0 | 3,580 |
| 9 | 0 | 0 | 0 |
| 10 | 11,851,694 | 11,771,503 | 11,763,291 |
| 11 | 13,664,941 | 14,569,176 | 16,576,519 |

Row 11, column 1 must equal the Budget Worksheets, row 38, column 1

Row 11, column 3 must equal the AEA Crosswalk Report from the CAR, row 38, column 1

**Detail of General Fund Expenditures & Other Financing Uses
Account ID 9, Fund 10**

| | |
|--|----|
| Special Education Expenditures and Other Financing Uses | 12 |
| Other Expenditures & Other Financing Uses | 13 |
| Total General Fund Expenditures & Other Financing Uses (Rows 12 & 13) | 14 |

| | [1] | [2] | [3] |
|----|------------------------|------------------------------|------------------------|
| | Budget 2024 | Re-Estimated 2023 | Actual 2022 |
| 12 | 95,316,048 | 91,118,509 | 87,695,093 |
| 13 | 21,839,763 | 23,773,494 | 20,798,790 |
| 14 | 117,155,811 | 114,892,003 | 108,493,883 |

Row 14, column 1 must equal the Budget Worksheets, row 37, column 1

Row 14, column 3 must equal the AEA Crosswalk Report from the CAR, row 37, column 1



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