EAST AURORA
SCHOOL DISTRICT 131

FY2027 Tentative Budget

8/10/2026

EAST AURORA
SCHOOL DISTRICT 131

Financial Consultant Recommendations

- Identify operational efficiencies within the budget as the first major step towards slowing expenditure growth.
- Urgently focus on right-sizing the budget to adjust for declining enrollment trends.
- Make major financial decisions with a clear focus on fiscal stability.
- Carefully consider future capital projects as fund balance reserves decline.
- Continue to monitor and make financial decisions within a regularly updated financial projection model to ensure long-term fiscal stability.

EAST AURORA
SCHOOL DISTRICT 131

FY27 Tentative Amended Budget Timeline

7/6/2026	Finance Committee Meeting (FY27 Tentative Budget Timeline Presentation)
7/20/2026	Present the Tentative FY27 Budget to the BOE
July	Continue to Update and Refine the FY27 Tentative Budget Federal Grant Budgets are finalized
August	Additional State Updates (EBFF)
8/10/2026	Present the Tentative FY27 Budget to the BOE Resolution to adopt the FY27 Tentative Budget (50-36) ISBE Budget Budget on Public Display (30 days) Legal Notice of Publication of Public Hearing
9/21/2026	BOE Meeting Public Hearing for Budget
9/21/2026	BOE Meeting Board Approval of Budget

EAST AURORA
SCHOOL DISTRICT 131

FY27 Revenue Summary By Fund (Projections)

All Funds	Revenues Budgeted	Percentage
Education Fund	$ 200,203,500	75.4%
Operations and Maintenance Fund	$ 18,551,000	7.0%
Debt Service	$ 12,400,000	4.7%
Transportation	$ 21,020,000	7.9%
IMRF / SS	$ 7,470,000	2.8%
Capital Projects	$ 5,000,000	1.9%
Working Cash	$ 1,000,000	0.4%
Tort	$ 150	0.0%
Fire Prevention & Safety	$ 6,000	0.0%
All Funds	**$ 265,650,650**	

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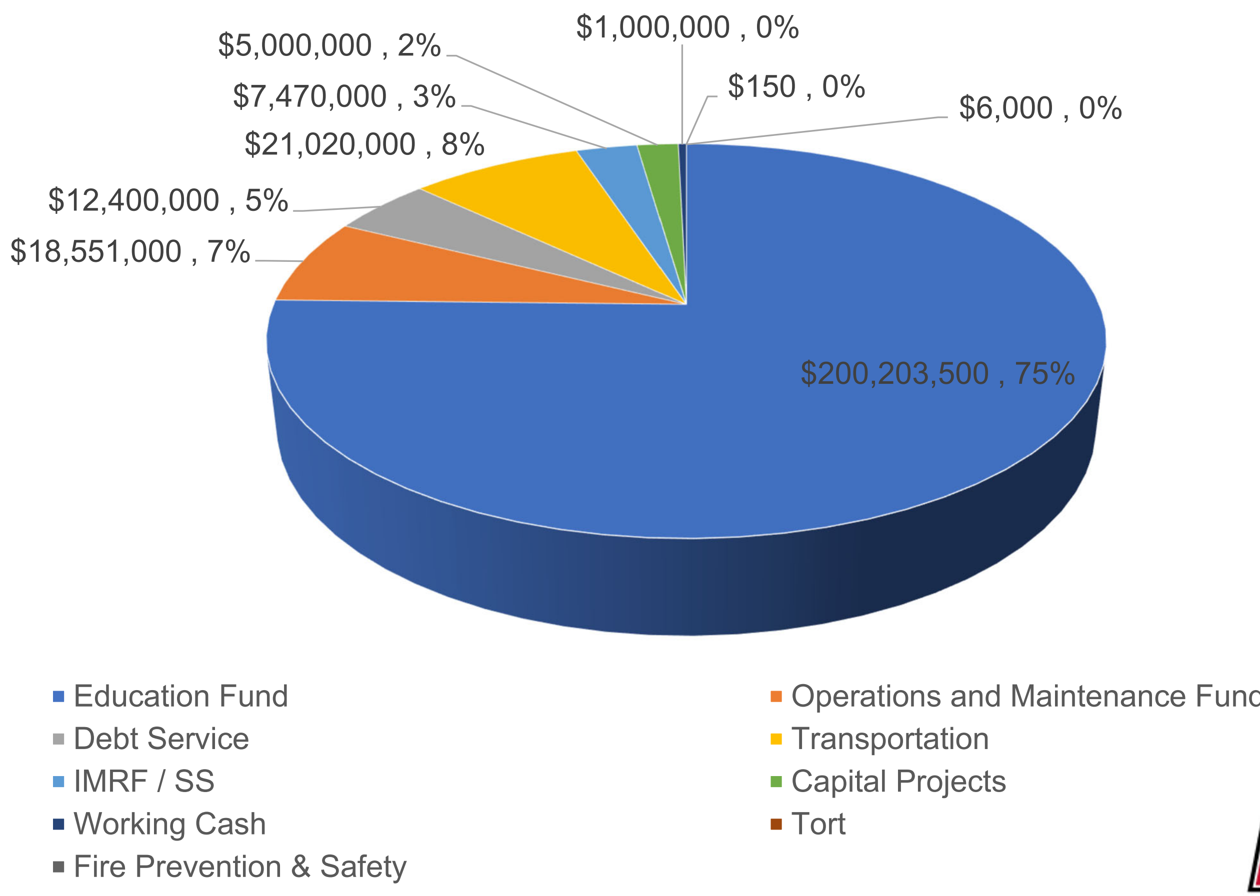
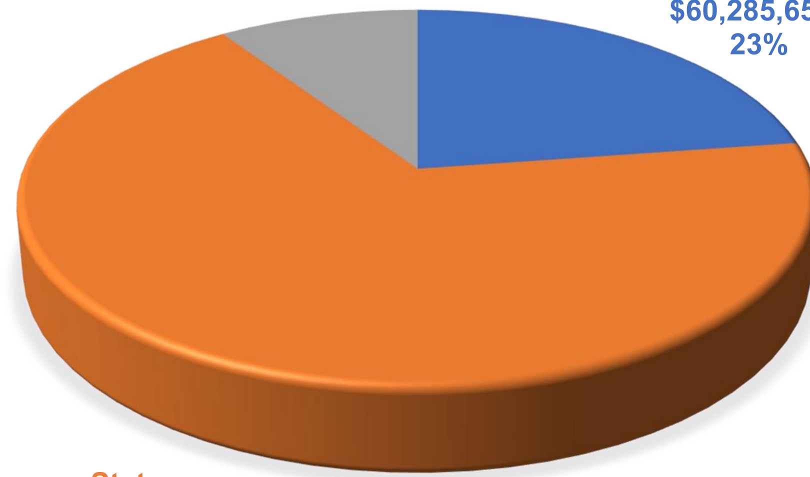
SCHOOL DISTRICT 131

FY27 Revenue By Fund



EAST AURORA SCHOOL DISTRICT 131

FY27 Budget Revenue By Source (Projections)



Source	Total	Percentage
Local	$ 60,285,650	22.7%
State	$ 180,225,000	67.9%
Federal	$ 25,110,000	9.5%
Total	**$ 265,620,650**	

EAST AURORA SCHOOL DISTRICT 131

Local Funding

Sources

- Tax Dollars
- CPPRT
- Earned Interest
- Miscellaneous (financial donations, fees, etc.)

Impact to Local Revenue

Revenue Generated

- Earned Interest at 4.3% Annually
  - $4,300,000
- Miscellaneous $300,000

Revenue Forgone

- Tax Abatements ($6,400,847)
- Under Levying, Compounded Since 2008 ($15,019,326)

EAST AURORA
SCHOOL DISTRICT 131

Impact to Local Funding

Levy Year	CPI	Forgone Levy	Total Forgone	Abatements
2008	4.10%	$ 17,674	$ 17,674	$ -
2009	0.10%	$ -	$ 17,692	$ -
2010	2.70%	$ -	$ 18,169	$ -
2011	1.50%	$ -	$ 18,442	$ -
2012	3.00%	$ -	$ 18,995	$ -
2013	1.70%	$ -	$ 19,318	$ -
2014	1.50%	$ 439,761	$ 459,369	$ -
2015	0.80%	$ 236,308	$ 699,351	$ -
2016	0.70%	$ 328,505	$ 1,032,752	$ -
2017	2.10%	$ 2,919	$ 1,057,358	$ 725,000
2018	2.10%	$ 2,868	$ 1,082,425	$ 1,320,077
2019	1.90%	$ -	$ 1,103,015	$ -
2020	2.30%	$ -	$ 1,128,330	$ 732,132
2021	1.40%	$ -	$ 1,144,345	$ -
2022	5.00%	$ 82,940	$ 1,284,503	$ 1,652,918
2023	5.00%	$ 63,636	$ 1,412,257	$ 908,720
2024	3.40%	$ -	$ 1,460,226	$ 712,000
2025	2.90%	$ -	$ 1,502,366	$ 350,000
2026	2.70%	$ -	$ 1,542,739	$ -
Total		**$ 1,174,611**	**$ 15,019,326**	**$ 6,400,847**

Revenue Forgone

- Forgone Levy ($1,174,611)
- Under Levying, Compounded Since 2008 ($15,019,326)
- Tax Abatements ($6,400,847)

In total this has cost the district $21,420,173

EAST AURORA SCHOOL DISTRICT 131

State Funding

Sources

- Evidence-Based Funding (EBF)

Impact to State Revenue

Revenue Generated

No anticipated additional revenue aside from EBF

Revenue Forgone

- Change from Tier 1 to Tier 2 Funding Level
- Transportation Reimbursement Agreement (paid over 5 Years)

EAST AURORA
SCHOOL DISTRICT 131

State & Federal Grant Funding

Grants	FY25	FY26	FY27
Title I-Part A-Section 1003 Grant - PL	$ 95,000	$ -	$ -
Title I School Improvement - 1003(a) - 00	$ 1,003,290	$ 415,769	$ 211,000
ESEA of 1965 As Amended - 00 Title I	$ 6,687,485	$ 5,622,732	$ 5,101,591
ESEA of 1965 As Amended - 00 Title II	$ 763,568	$ 899,703	$ 449,890
ESEA of 1965 As Amended - 00 Title IV	$ 101,327	$ 377,315	$ 314,950
Title III Immigrant Student Education Program - 00	$ 89,453	$ -	$ -
Title III Language Instruction Educational Pr - 00	$ 1,041,563	$ 484,906	$ 613,605
Elevating Educators-Bilingual - EB	$ 98,661	$ -	$ -
IDEA Part B - Consolidated Application - 00 Flow Through	$ 3,380,887	$ 2,990,310	$ 2,550,646
IDEA Part B - Consolidated Application - 00 CEIS	$ 1,010,318	$ 727,584	$ 461,830
IDEA Part B - Consolidated Application - 00 Preschool	$ 139,013	$ 73,194	$ 66,393
ARP – IDEA Consolidated	$ 468,747	$ -	$ -
ARP IDEA CEIS	$ 110,442	$ -	$ -
ARP IDEA Preschool	$ 57,830	$ -	$ -
After School Programs - AD	$ 189,543	$ -	$ 36,718
ARP - McKinney-Vento Homeless - LEAs - HL	$ 189,704	$ -	$ -
Valees	$ -	$ -	$ 229,186
METT Pathway RFP - MT	$ 50,000	$ 35,000	$ -
CURES After School Programs - AS	$ 160,203	$ -	$ -
Early Childhood Preschool for All - 00	$ 2,902,337	$ 2,902,337	$ 2,902,337
Preschool for All Expansion STAT - PE	$ 2,601,000	$ 2,601,000	$ 2,601,000
Preschool for All Expansion STATE - RFP - PE	$ 511,036	$ -	$ -
Preschool For All 0-3	$ 881,024	$ 881,024	$ 881,024
Teacher Vacancy Grant Pilot Program - VP	$ 440,302	$ 293,535	$ -
Truants Alternative and Op Ed Program	$ -	$ -	$ 55,297
Total	**$ 22,972,733**	**$ 18,304,409**	**$ 16,475,467**

Federal Funding has been on a downward trend since 2025

- FY25 $22,972,733
- FY26 $18,304,409
- FY27 $16,475,467

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SCHOOL DISTRICT 131

Direct Certification By Year

Year	July DC	Annual DC	Student Enrollment	Annual DC % Enrollments	July DC % Enrollments
18-19	9,041	10,995	13,357	82.3%	67.7%
19-20	8,633	10,649	13,138	81.1%	65.7%
20-21	8,571	10,364	12,705	81.6%	67.5%
21-22	8,631	10,472	12,286	85.2%	70.3%
22-23	8,709	10,457	11,896	87.9%	73.2%
23-24	8,595	10,237	11,621	88.1%	74.0%
24-25	7,845	9,311	11,532	80.7%	68.0%
25-26	6,781	8,001	11,134	71.9%	60.9%
26-27	5,862	5,862			

Direct Certification has been declining annually since the 2023-2024 School Year.

As of now, the district is seeing annual declines of 8%+ since 2023.

EAST AURORA
SCHOOL DISTRICT 131

FY27 Expense Summary by Fund

All Funds	**Expenses**	**Percentage**
Education Fund	$ 212,872,890	78.1%
Operations and Maintenance Fund	$ 18,290,710	6.7%
Debt Service	$ 13,750,000	5.0%
Transportation	$ 20,128,670	7.4%
Social Security Medicare / IMRF	$ 7,397,520	2.7%
Working Cash	$ -	0.0%
Tort	$ -	0.0%
Fire Prevention & Safety	$ -	0.0%
Total	**$ 272,439,790**	
***Capital Projects**	$ 9,000,000	3.3%

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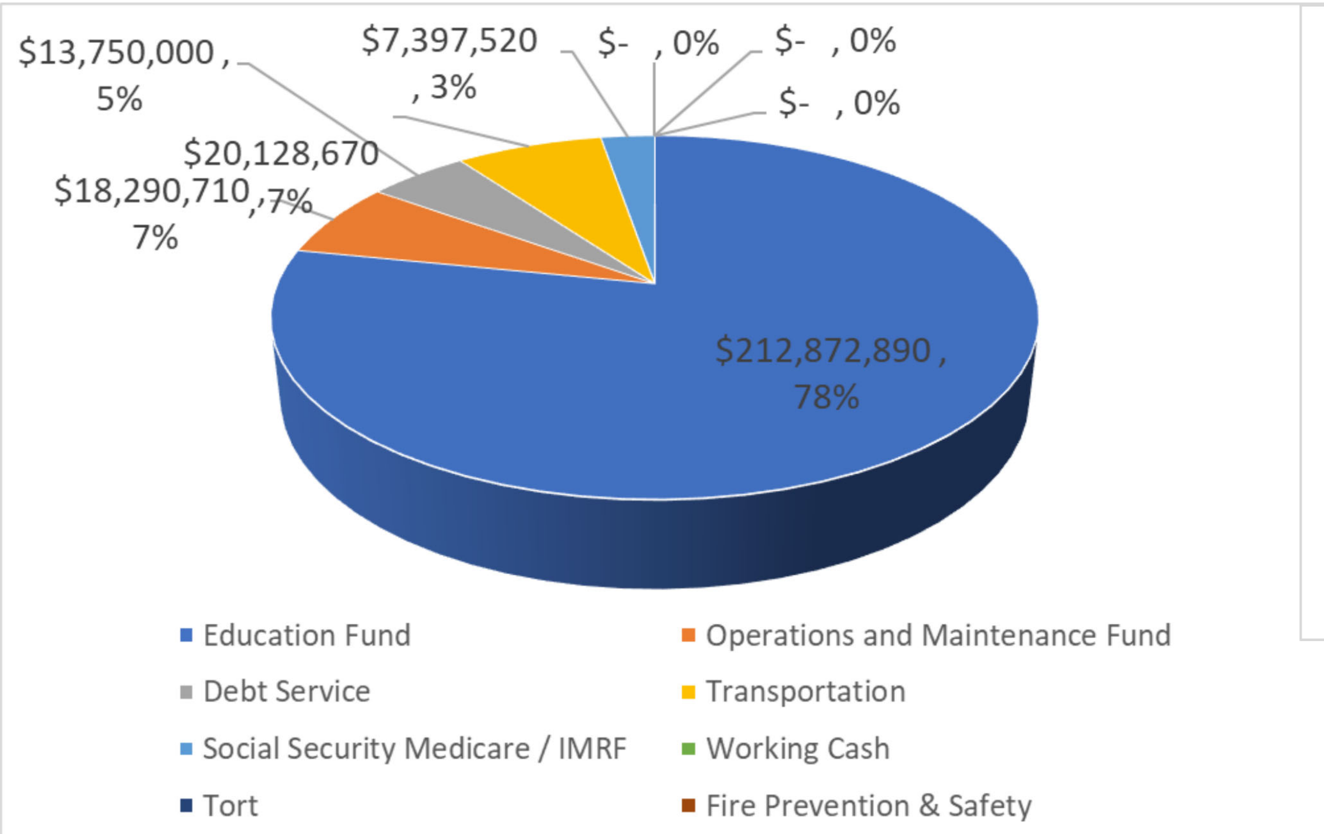
SCHOOL DISTRICT 131

FY27 Expense By Fund



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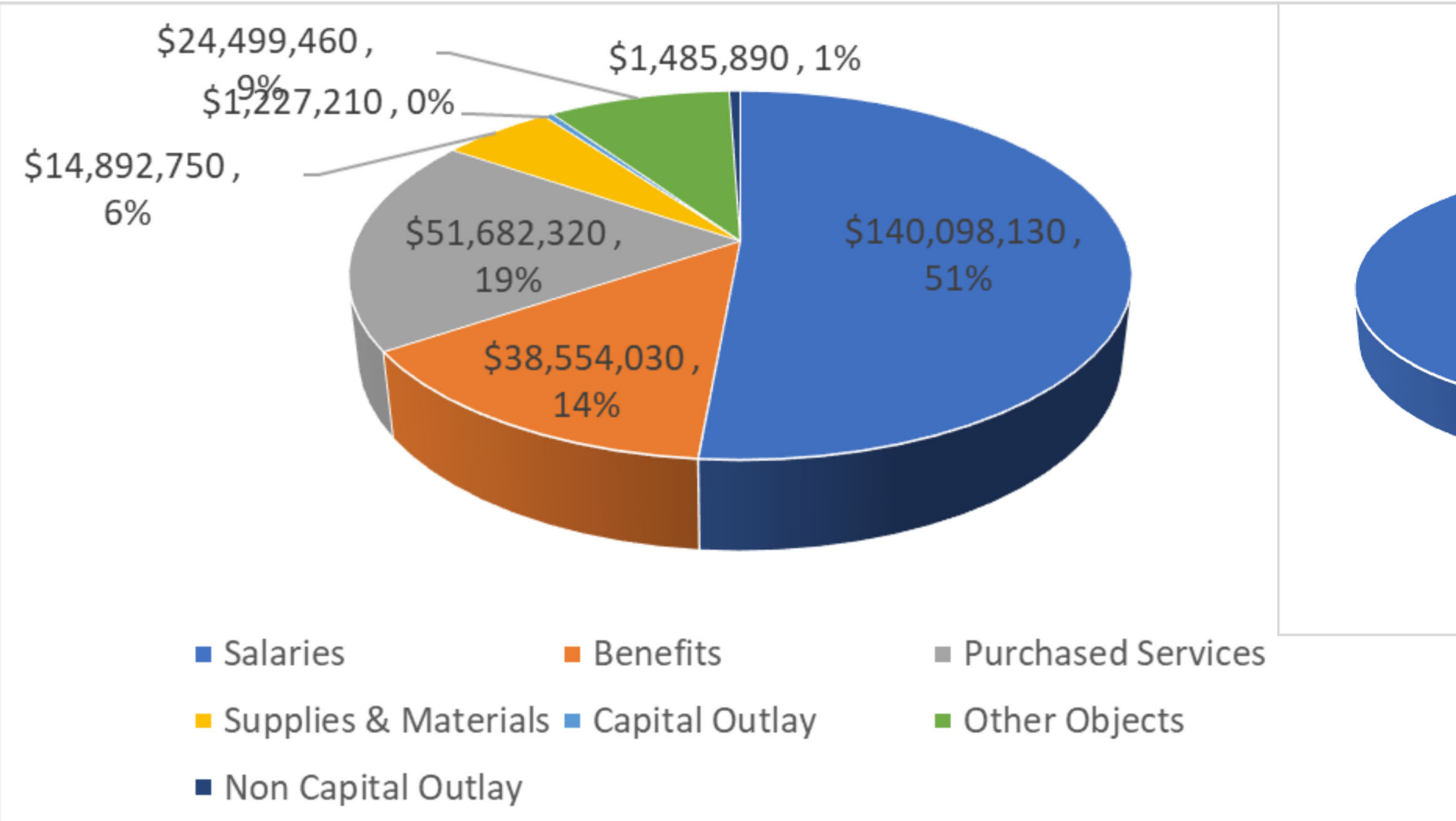
SCHOOL DISTRICT 131

FY27 Expense Summary by Object

All Funds	Expenses	Percentage
Salaries	$ 140,098,130	51.4%
Benefits	$ 38,554,030	14.2%
Purchased Services	$ 51,682,320	19.0%
Supplies & Materials	$ 14,892,750	5.5%
Capital Outlay	$ 1,227,210	0.5%
Other Objects	$ 24,499,460	9.0%
Non Capital Outlay	$ 1,485,890	0.5%
Total	**$ 272,439,790**	

EAST AURORA
SCHOOL DISTRICT 131

FY27 Expense By Object



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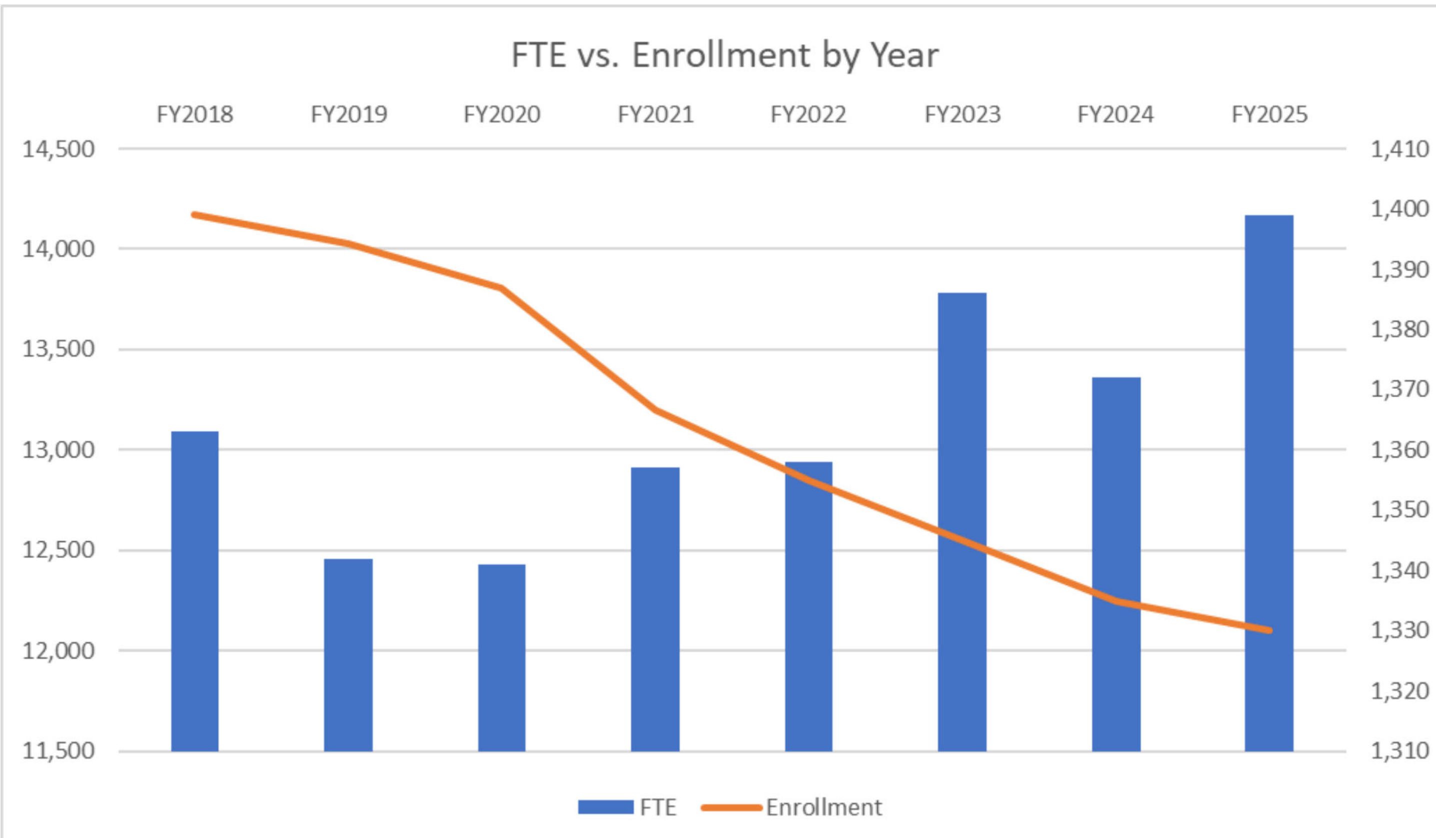
SCHOOL DISTRICT 131

Trend Summary of Staff & Enrollment



- During this time Student Enrollment has declined over 17%
- Staff has increased by over 3%
- Trends like this are not sustainable nor are they fiscally responsible.

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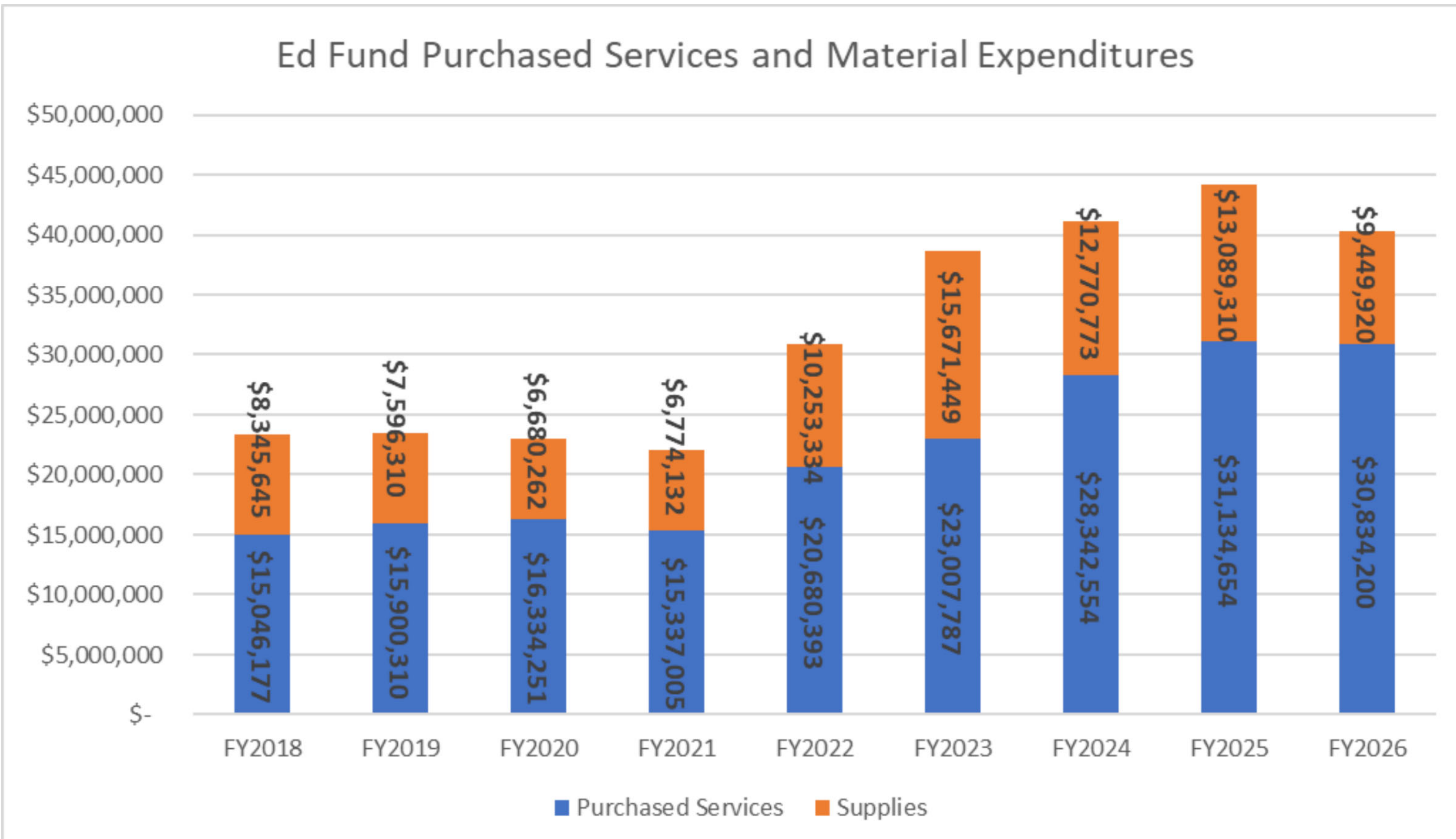
SCHOOL DISTRICT 131

Post Covid Hiring

As students returned to school there were many positions added to help students get back on track

- Student Trackers
- Data Analysts
- Behaviorists
- Math Specialists
- Reading Specialists
- Social Workers
- Graduation Coaches

Trend Summary of Expenditure by type 2018-2026



- For FY26 Superintendent mandated that the district reduce supplies and materials by 10%.
- The district ended up reducing by 38.5% and stopped the purchased service trend with a -1% rather than a 9% increase.

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FY27 Cost Saving Measures

Actualized Cost Savings Reductions

- Retirees and non-replacement = $7.135M
- Administrative= $670K
- Data Analyst = $400K
- Student Trackers = $400K

Total = $8.6M

Projected Cost Savings / Alternative Funding

- CLIC RPA from HUB = $500,000
- Gallagher H.C. from HUB = Guarantee of $425,000
- Outside Paraprofessionals = $600,000
- EA2 = $320,000
- Outside Speech & Language Path =$200,000
- In House Resources = $800,000
- Competitive Grants = $1,350,000
- AEEF Partnership = $120,000
- Project Maintenance Grant = $50,000

Total = $4.115M

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SCHOOL DISTRICT 131

Future Cost-Saving Measures

- Alignment of staffing to student enrollment
- Outside lease agreements
- Department and Administrative FTE
- Building Utilization Assessment
- Additional Competitive Grants

- Best Practices for Bids / RFP / RFQ
- Program Reviews and Adjustments
- Countywide Sales Tax
- Departmental Efficiencies
- Retirement incentives
- HVAC Energy Audits

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SCHOOL DISTRICT 131

ISBE Districts with Deficits

- Per ISBE, In FY2026 about 75% of all school districts had a deficit budget.
- The number of school districts having a deficit budget are up from 35% in FY2025.
- This is attributed to the Covid Bloat, where many school districts took on additional FTE to help combat learning loss.

District Fund Balances

- The District is very fortunate to have strong fund balances, however, its is not fiscally responsible to run deficit budgets.
- Urgently focus on right-sizing the budget to adjust for declining enrollment trends.

In Summary

Revenues (+)	$265,650,650
Expenses (-)	$272,439,790
+/-	**($6,819,140)**
Phase II Capital Project HVAC*	($9,000,000)

*Project Funded Through Lease Certificates

- The original forecasted projections that were done by Dr. Grossi anticipated the district having a $12.5M deficit
- The district has been able to reduce the deficit by half by being strategic and aligning staff to student enrollment.

EAST AURORA SCHOOL DISTRICT 131

Questions?

*Non Audited

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