



EAST AURORA
SCHOOL DISTRICT 131

FY2026 Tentative Budget

8/4/2025

FY26 Tentative Budget Timeline

- 7/7/2025 BOE Meeting (FY26 Tentative Budget Presentation)
- 7/28/2025 BOE Meeting Presentation of FY26 Tentative Budget (50-36) ISBE Budget
- August
Continue to Update and Refine the FY26 Tentative Budget
Federal Grant Budgets are finalized
Additional State Updates (EBFF)
- 8/4/2025 Resolution to adopt the FY2026 Tentative Budget (50-36) ISBE Budget
Budget on Public Display (30 days)
- 9/15/2025 BOE Meeting Public Hearing for Budget
- 9/15/2025 BOE Meeting Board Approval of Budget

FY26 Tentative Budget Assumptions

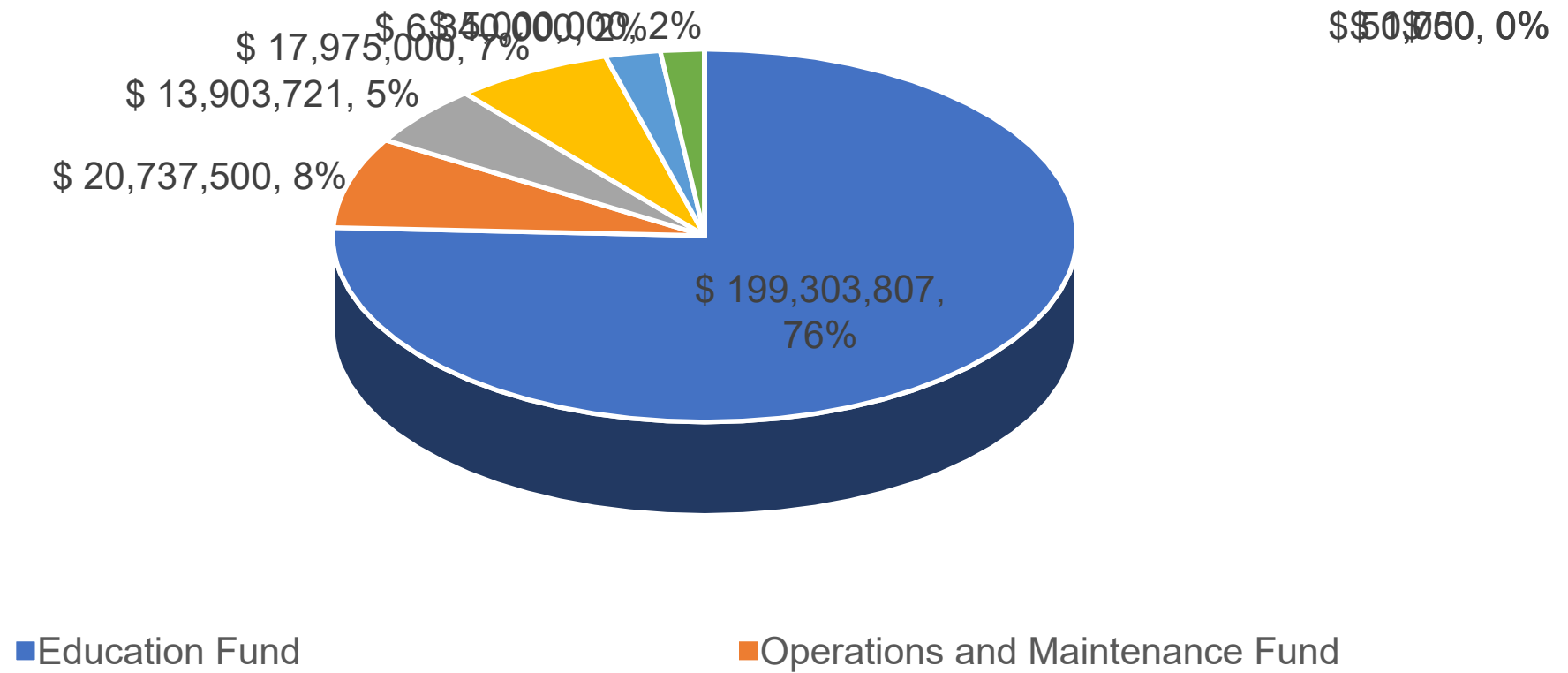
- FY26 CPPRT will be decreasing approximately 20%
 - FY26 Interest income will continue to be strong 4+%
 - State Categorical Payments will decrease by 3%
 - State Categorical Payments will be on time (assuming all 4 payments)
 - Rollovers have not been calculated or included in FY26 for grants
 - EBFF has not been released as of yet for FY26
 - Federal Funding has decreased by approximately \$2M
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- Salaries on average increased by 3.75%
 - Benefits on average increased by approximately 8%
 - Purchased Services to increase by 3%
 - Transportation costs are up across the board approximately 4%
 - Supplies and Materials will remain flat
 - Utility costs for both natural gas and electric are up for FY26

FY26 Tentative Revenue Summary By Fund

All Funds	Revenues Budgeted	Percentage
Education Fund	\$ 199,303,807	75.7%
Operations and Maintenance Fund	\$ 20,737,500	7.9%
Debt Service	\$ 13,903,721	5.3%
Transportation	\$ 17,975,000	6.8%
IMRF / SS	\$ 6,340,000	2.4%
Capital Projects	\$ 5,000,000	1.9%
Working Cash	\$ 50,000	0.0%
Tort	\$ 50	0.0%
Fire Prevention & Safety	\$ 1,750	0.0%
All Funds	<u>\$ 263,311,828</u>	

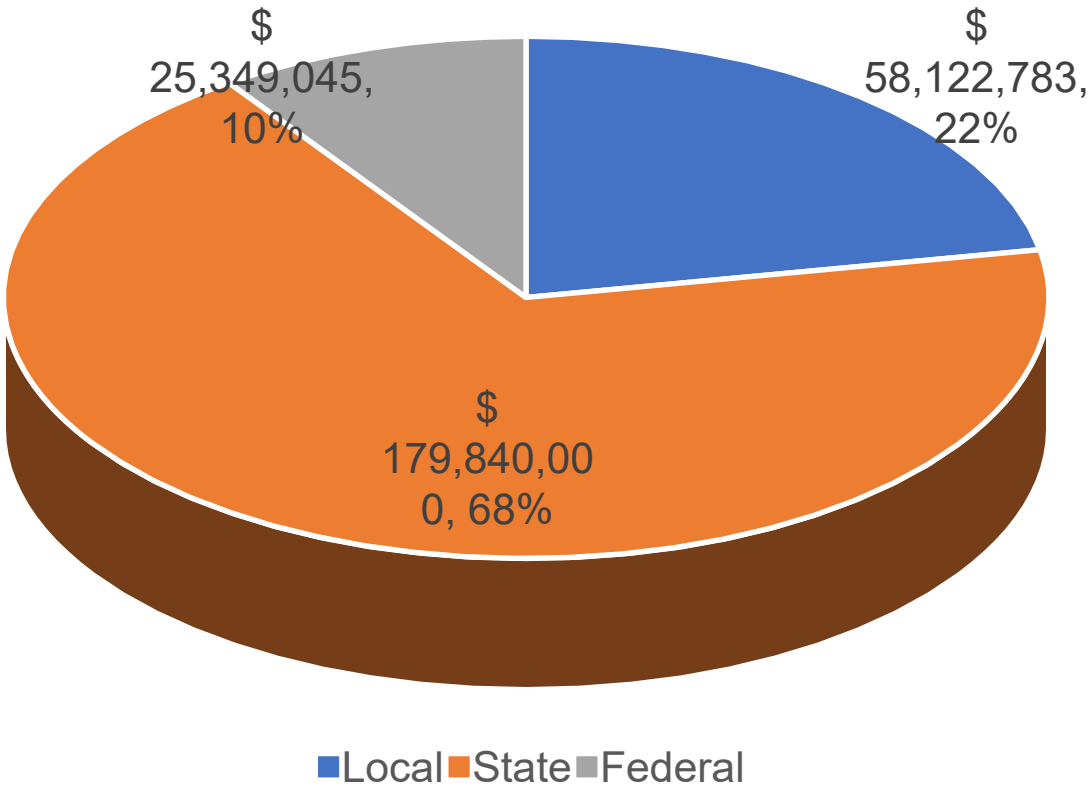


FY26 Tentative Revenue By Fund



FY26 Tentative Budget Revenue By Source

Source	Total	Percentage
Local	\$ 58,122,783	22.1%
State	\$ 179,840,000	68.3%
Federal	\$ 25,349,045	9.6%
Total	<u>\$ 263,311,828</u>	

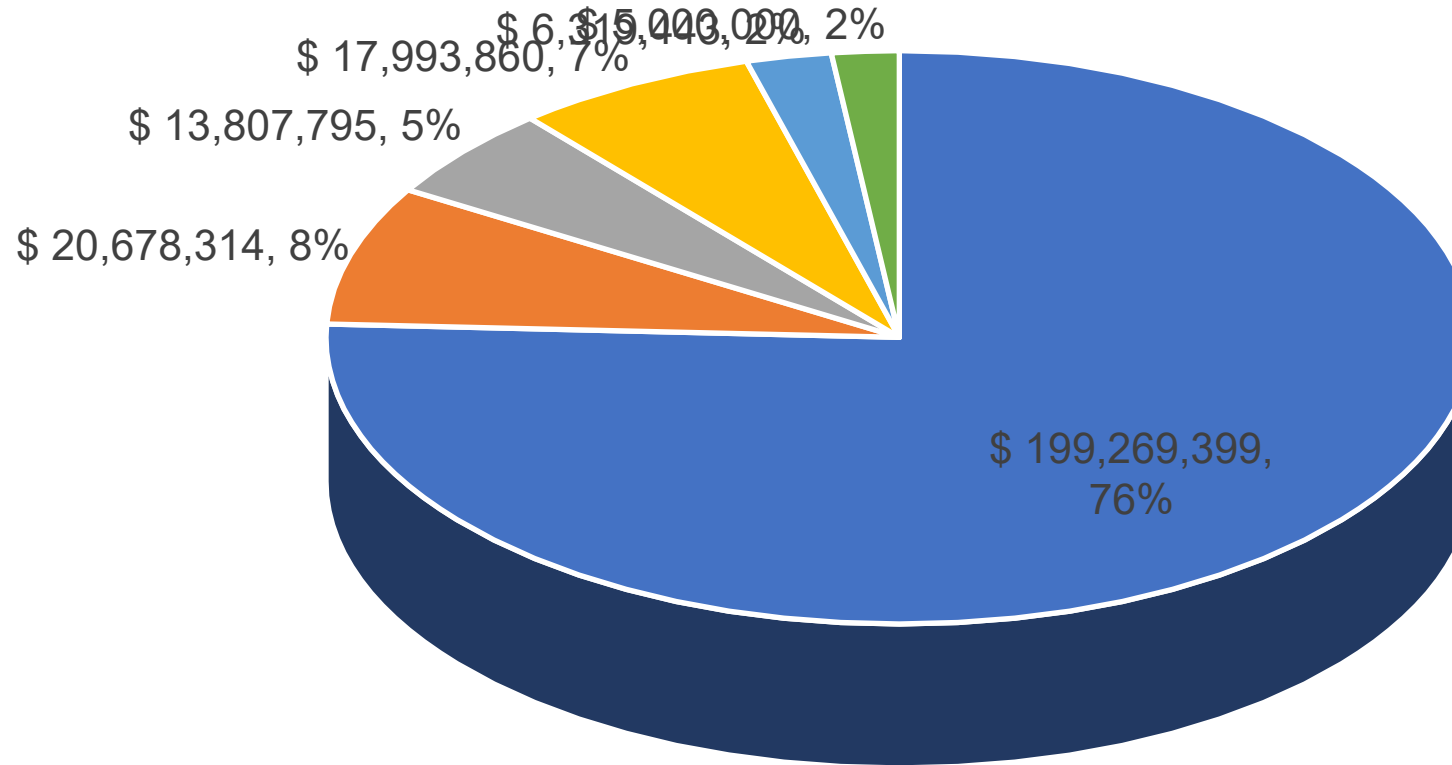


FY26 Tentative Expense Summary by Fund

All Funds	Expenses	Percentage
Education Fund	\$ 199,269,399	75.7%
Operations and Maintenance Fund	\$ 20,678,314	7.9%
Debt Service	\$ 13,807,795	5.2%
Transportation	\$ 17,993,860	6.8%
Social Security Medicare / IMRF	\$ 6,319,443	2.4%
Capital Projects	\$ 5,000,000	1.9%
Working Cash	\$ -	0.0%
Tort	\$ -	0.0%
Fire Prevention & Safety	\$ -	0.0%
Total	<u>\$ 263,068,811</u>	



FY26 Tentative Expense By Fund



Education Fund

Debt Service

Social Security Medicare / IMRF

Operations and Maintenance Fund

Transportation

Capital Projects

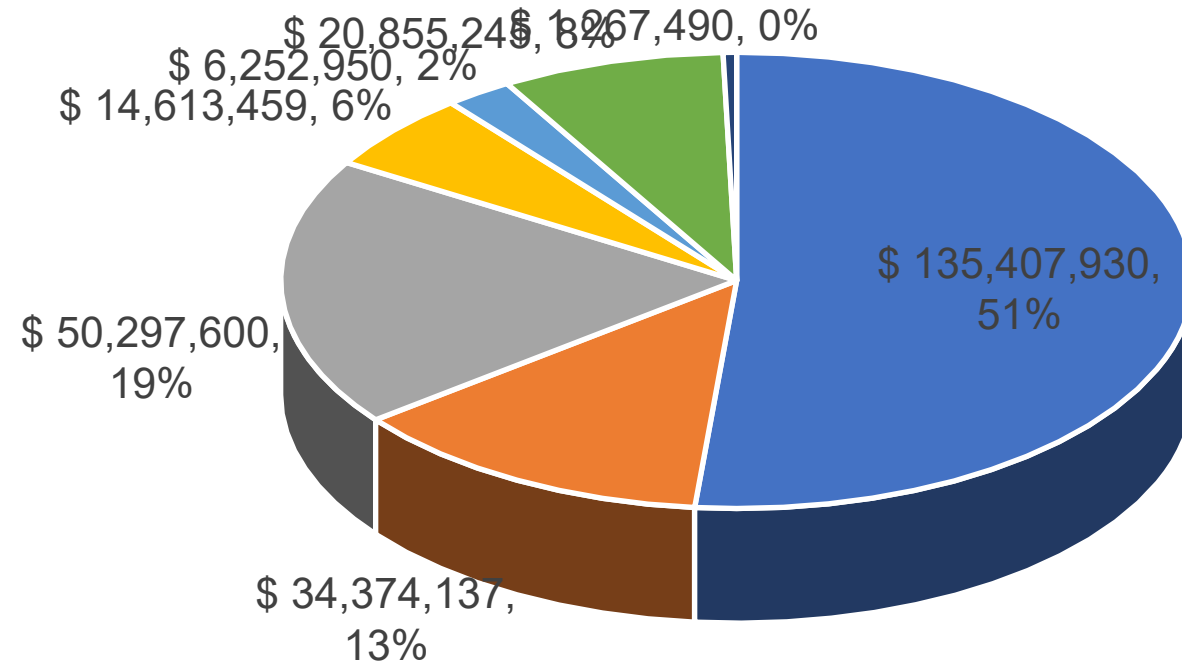


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FY26 Tentative Expense Summary by Object

All Funds	Expenses	Percentage
Salaries	\$ 135,407,930	51.5%
Benefits	\$ 34,374,137	13.1%
Purchased Services	\$ 50,297,600	19.1%
Supplies & Materials	\$ 14,613,459	5.6%
Capital Outlay	\$ 6,252,950	2.4%
Other Objects	\$ 20,855,245	7.9%
Non Capital Outlay	\$ 1,267,490	0.5%
Total	<u>\$ 263,068,811</u>	

FY26 Tentative Expense By Object



■ Salaries ■ Benefits ■ Purchased Services ■ Supplies & Materials
■ Capital Outlay ■ Other Objects ■ Non Capital Outlay



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SCHOOL DISTRICT 131

In Summary

Revenues (+) \$263,311,828

Expenses (-) \$263,068,811

+/- **\$243,017**

Questions?



*Non Audited