

McLean County Unit District No. 5

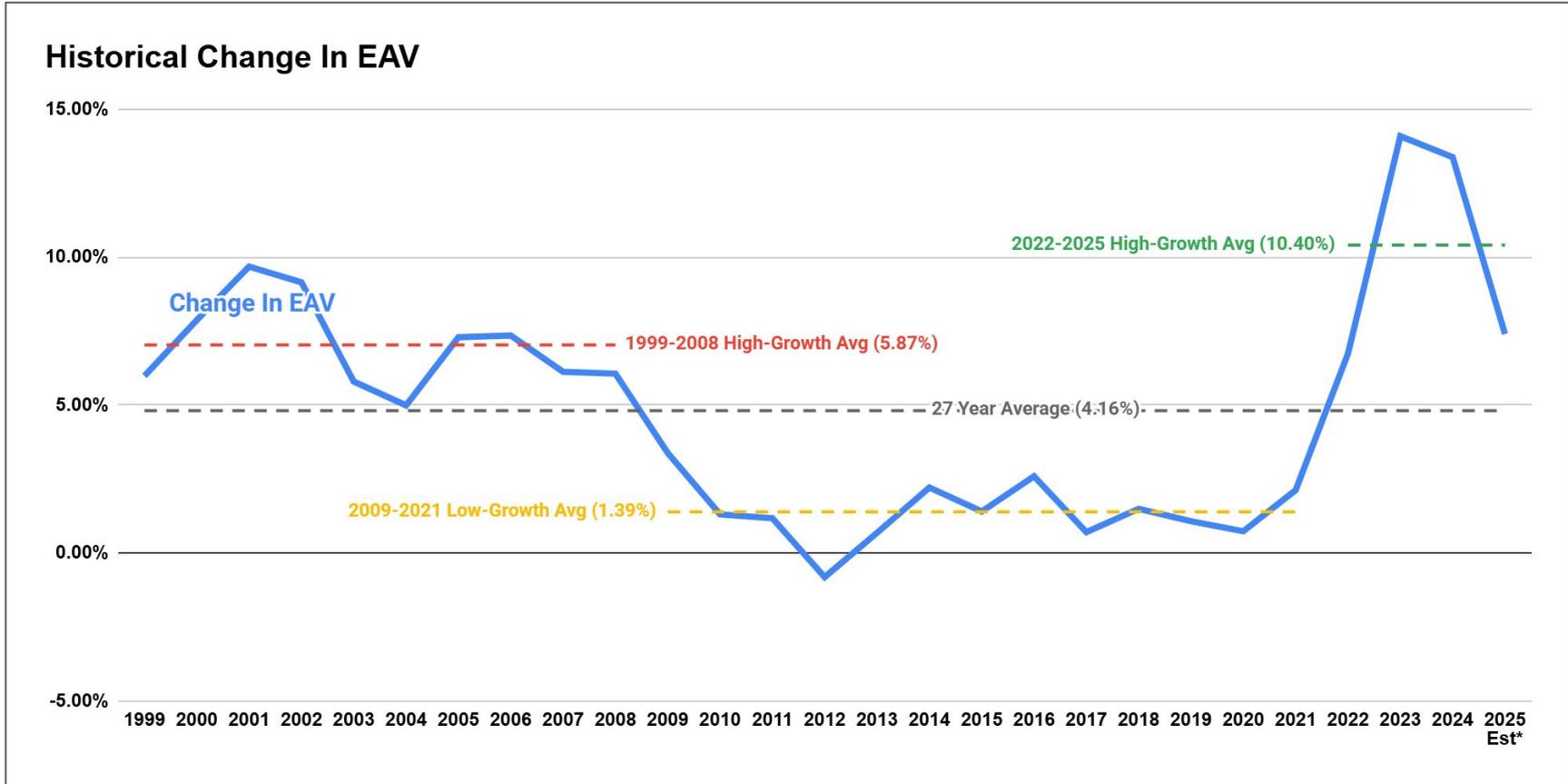
Ten Year Financial Forecast

March 18, 2026

Purpose of a Ten Year Forecast

- Commitment to Financial Stewardship
- Proactive vs. Reactive
- Education and Operation & Maintenance Funds are currently in a strong financial condition.
- Transportation Fund remains in a structural deficit primarily due to prorated State funding.
 - \$4 Million lost from State proration in FY2026

Historical EAV



Assumptions

1. EAV Forecast

<u>Scenario</u>	<u>LY 2025</u>	<u>LY 2026</u>	<u>LY 2027</u>	<u>LY 2028-2035</u>
High Rev / Low Exp	7%	5%	4%	3%
Moderate	7%	4%	3%	3%
Low Rev / High Exp	7%	3%	3%	2%

2. Personnel Cost Assumptions

* Known contract amounts for all bargaining groups are built into the forecast for all scenarios. For years without known contract amounts, the salary increases below are applied across all employee groups.

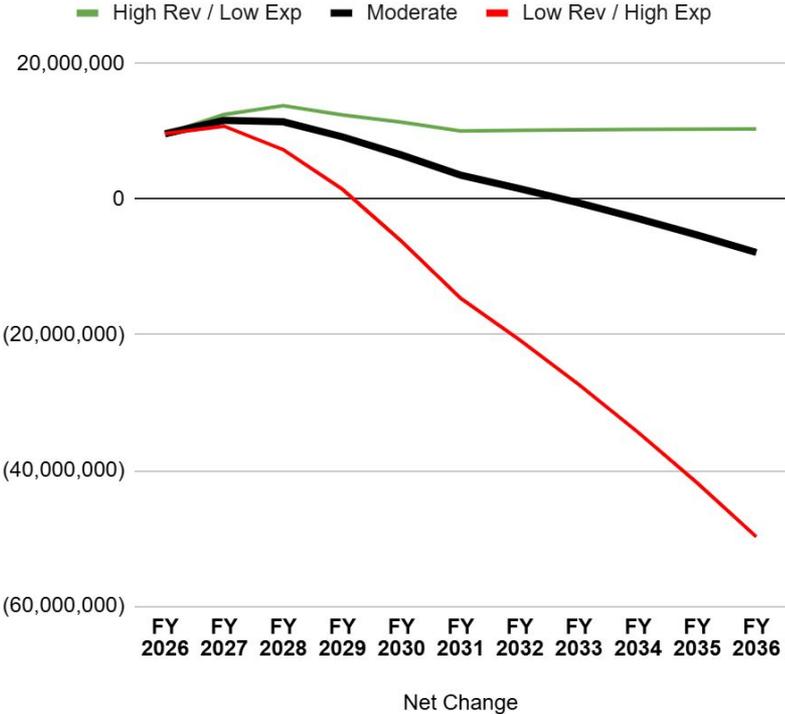
<u>Scenario</u>	<u>Salary Increase Rate</u>	<u>Notes / Timeline</u>
High Rev / Low Exp	4% / 3%	4% in FY27-29; 3% in FY30-36
Moderate	4%	All years
Low Rev / High Exp	6% / 5%	6% in FY27-31; 5% in FY32-36

3. Inflation for Non-Payroll Expenditures

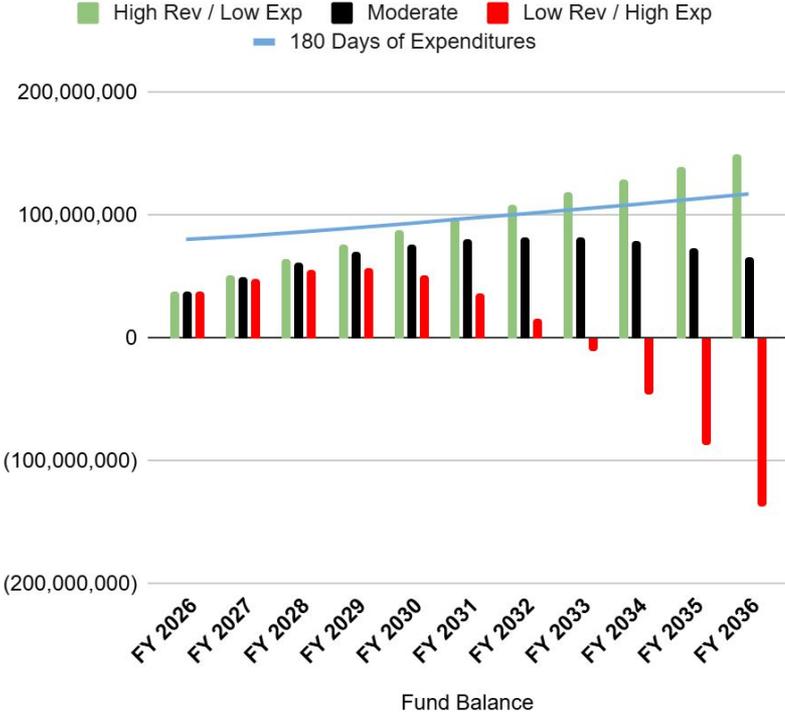
<u>Scenario</u>	<u>Inflation Rate</u>	<u>Source / Rational</u>
High Rev / Low Exp	1.50%	Lower-than-average growth
Moderate	2.26%	Federal Reserve 5-Year Projected Inflation (as of 1/20/26)
Low Rev / High Exp	3.00%	Higher inflationary pressure

Education Fund

Net Change 10 Year Forecast

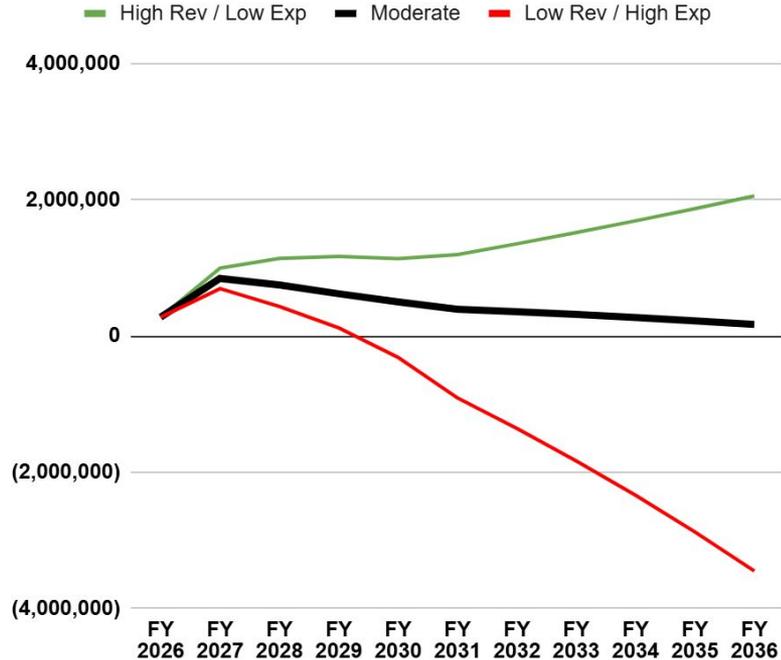


Fund Balance 10 Year Forecast



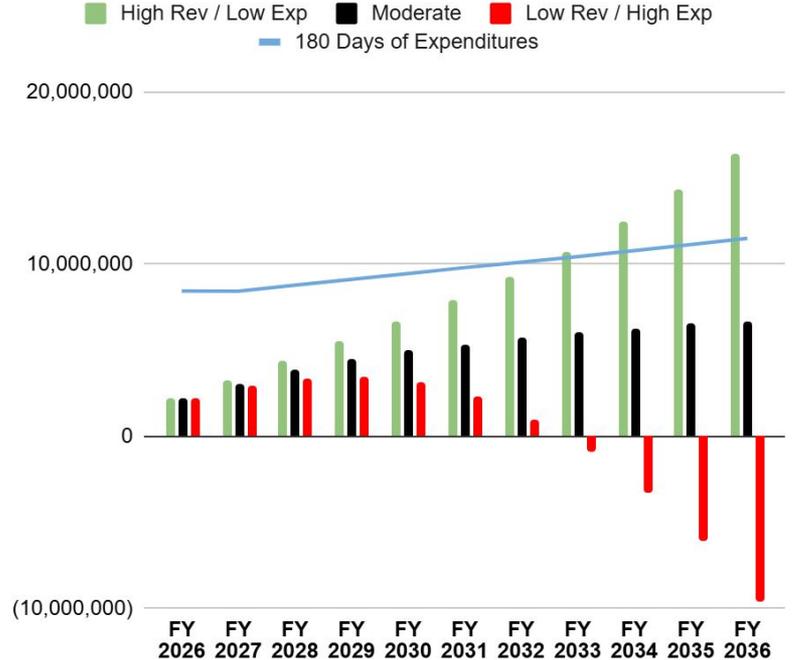
Operations & Maintenance Fund

Net Change 10 Year Forecast



Net Change

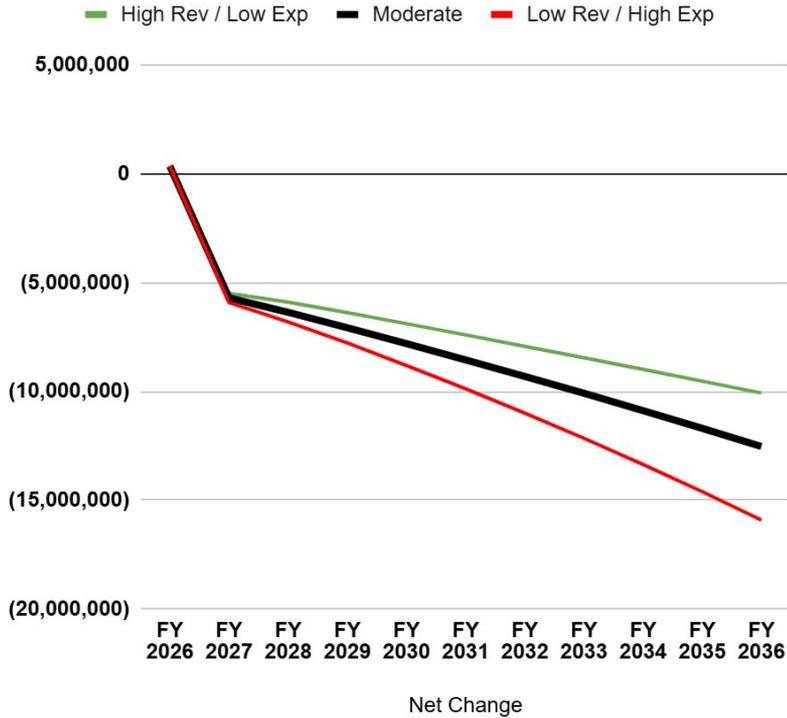
Fund Balance 10 Year Forecast



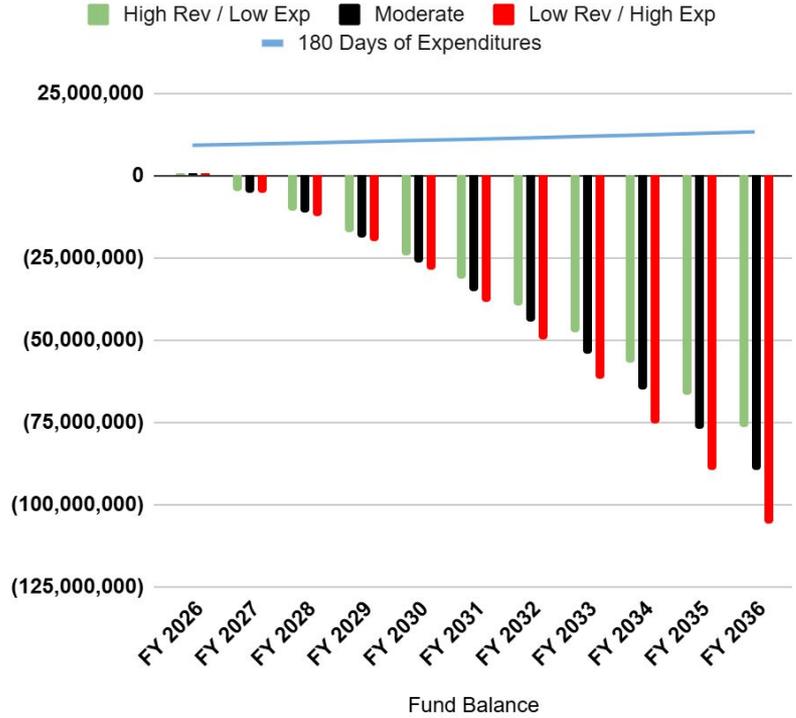
Fund Balance

Transportation Fund

Net Change 10 Year Forecast



Fund Balance 10 Year Forecast





Questions?