

# **McLean County Unit District No. 5**

**FY 2026 Proposed Amended Budget**

**May 20, 2026**

# Budget Milestones



November  
2025

- Present proposed 2025 Tax Levy to the Board

December  
2025

- Board action to approve the 2025 tax levy which includes revenue for current year budget

January  
2026

- District administration meets with each building Principal to begin planning for the following year budget

March  
2026

- Receive confirmation of actual tax extension

May/June  
2026

- Receive first half of the 2025 levy year taxes

# FY26 Amended Budget Highlights

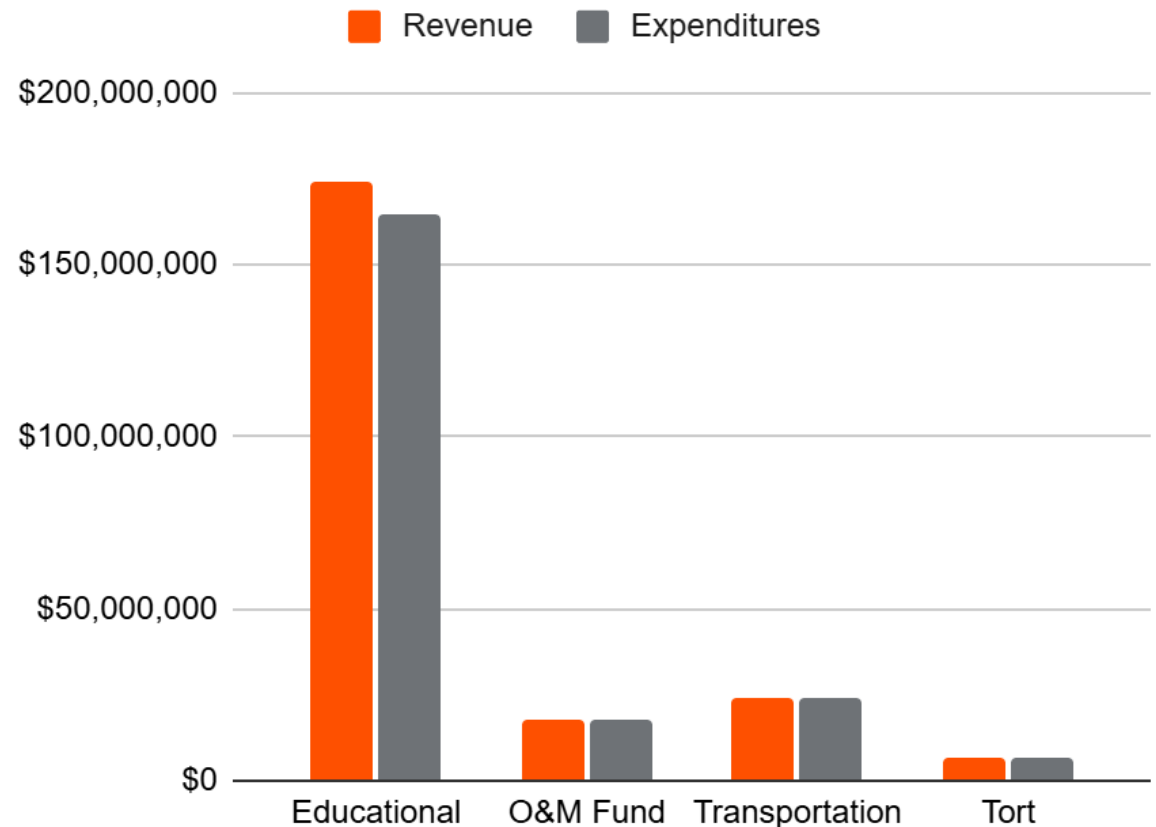


## Executive Summary

### Key Points

- Amended Budget adjustments are calculated relative to the Original Budget.
- The Amended Budget assumes all District department budgets will be spent.

### Amended Budget Revenue & Expenditures



# FY26 Amended Budget Highlights



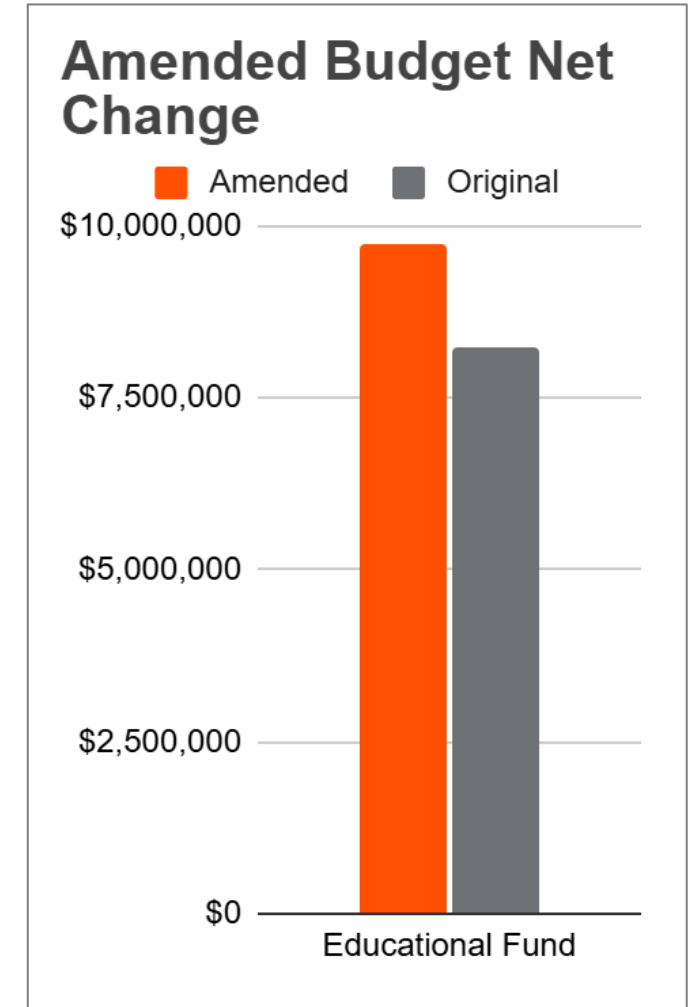
## Educational Fund

### Revenue

- **Local Revenue:** Reduced by \$386K (2025 Levy EAV increase 7.28% rather than 9%)
- **State Revenue:** Increased by \$843K (driven by increased Pre-K funding and Special Ed Private/Public Facility Tuition reimbursements)
- **Federal Revenue:** Increased by \$815K (about \$1 million in IDEA carryover funds from 2025 spent in this fiscal year)

### Expenditures

- Reduced total expenditures by \$300K



# FY26 Amended Budget Highlights



## Operations & Maintenance Fund

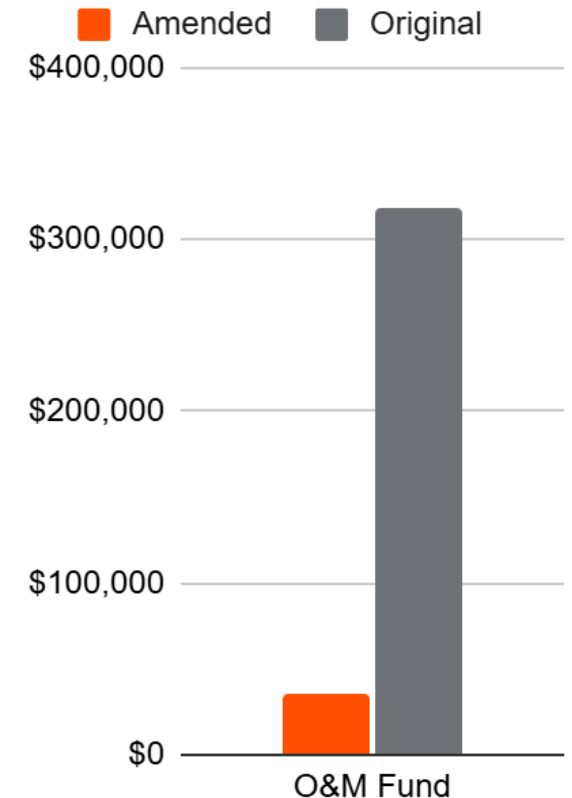
### Revenue

- **Local Revenue:** Increased by \$89K (driven by a variety of sources- donations, workers comp revenue, energy efficiency rebates, building rental revenue)
- **State Revenue:** Reduced by \$70K (Hoose IMC renovation didn't cost as much as anticipated)

### Expenditures

- **Salaries & Benefits:** Increased by \$150K
- **Non-payroll Expenditures:** Increased by \$150K

### Amended Budget Net Change



# FY26 Amended Budget Highlights



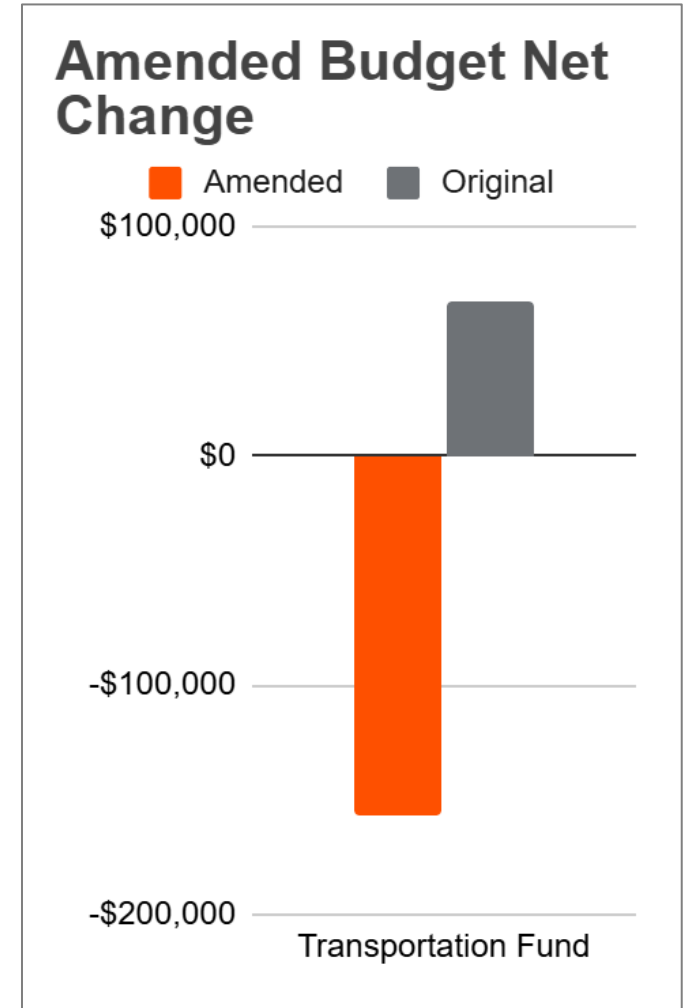
## Transportation Fund

### Revenue

- **Local Revenue:** Reduced by \$39K (2025 Levy EAV increase projected to be 7.28% rather than 9%; lower interest revenue)
- **State Revenue:** Projected over budget by \$270K (Transportation Claim proration lower than last fiscal year however not as much as anticipated)

### Expenditures

- **First Student:** Increased by \$980K
- **Fuel/Utilities/Bus routing software:** Increased by \$176K
- **Capital Expenditures:** Increased by \$4.3M (new bus purchase in January 2026)



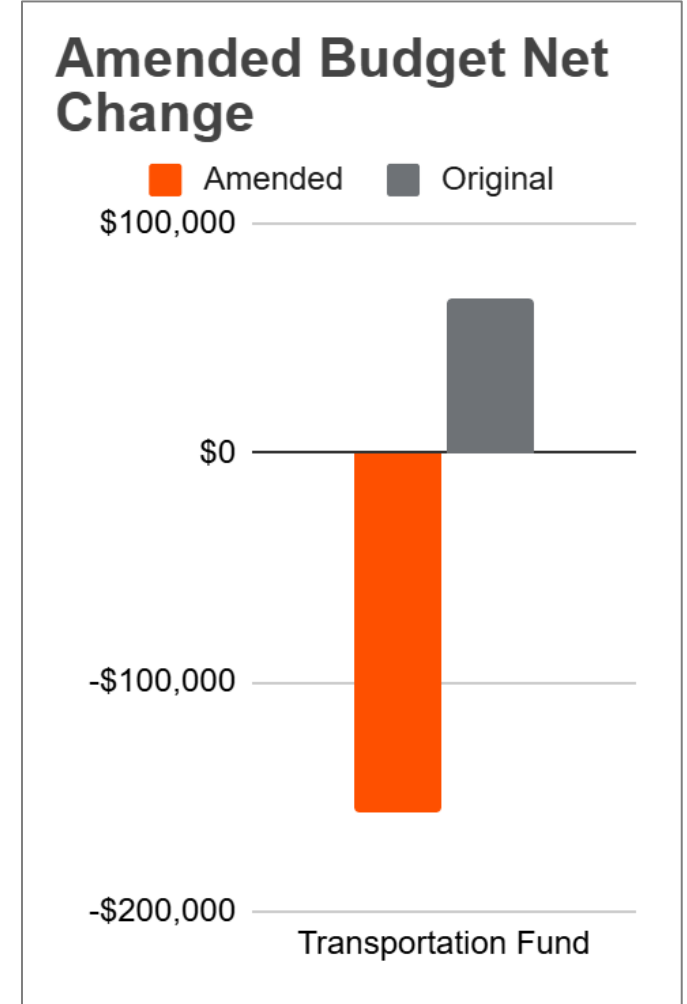
# FY26 Amended Budget Highlights



## Transportation Fund (cont'd)

### Working Cash Transfer

- Ongoing Operations - \$4.1M (Original Budget)
- Used Bus Purchase (Jul-Aug 2025) - \$1.4M (Original Budget)
- **Increase:** New Bus Purchase (Jan-Feb 2026) - \$4.2M
- **Increase:** Ongoing Operations - \$800K
- **Total Transfer - \$10.5 million**

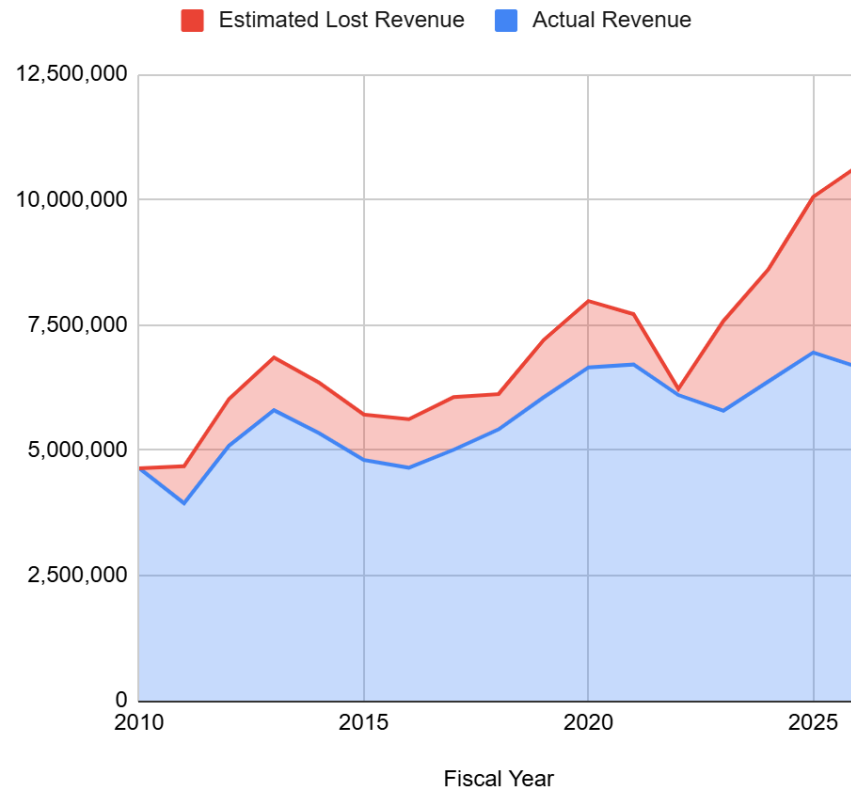


# FY26 Amended Budget Highlights



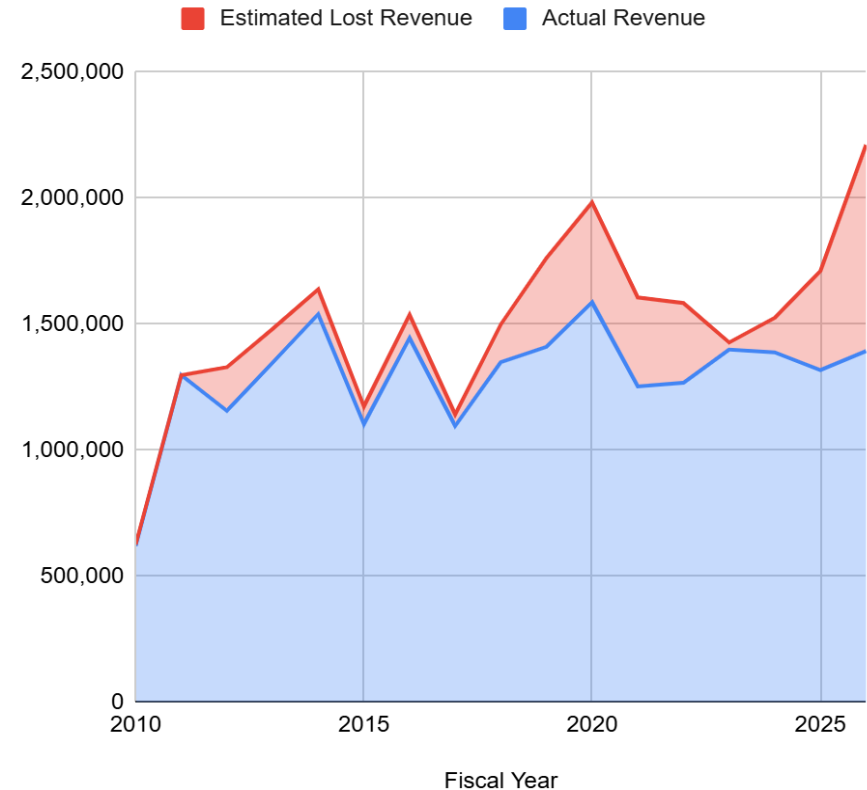
## State Proration History

### Estimated Lost Transportation Claim Dollars Due to Proration Since FY 2010



Total Estimated Lost Revenue: \$22,095,620

### Estimated Lost Sp Ed Public/Private Tuition Dollars Due to Proration Since FY 2010



Total Estimated Lost Revenue: \$3,563,119

# FY26 Amended Budget Highlights

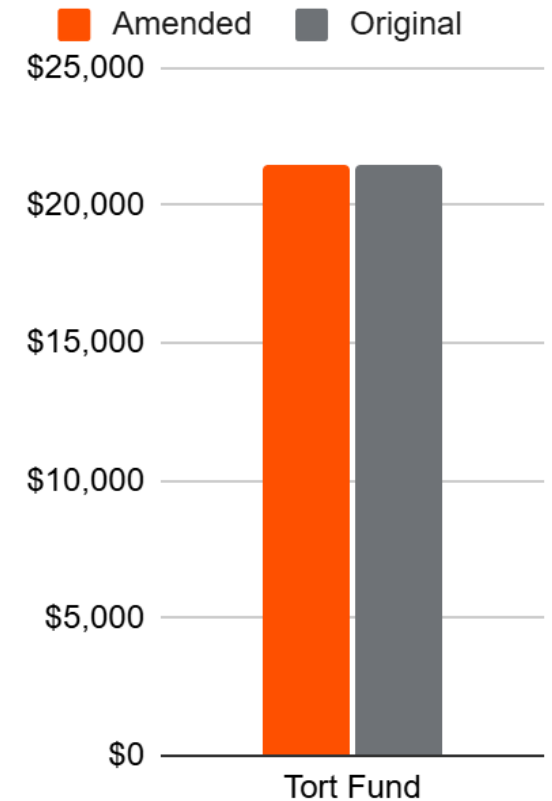


## Tort Fund

### Revenues & Expenditures

- Offsetting revenue and expense for the PJHS gym floor and Brigham mold remediation.

### Amended Budget Net Change

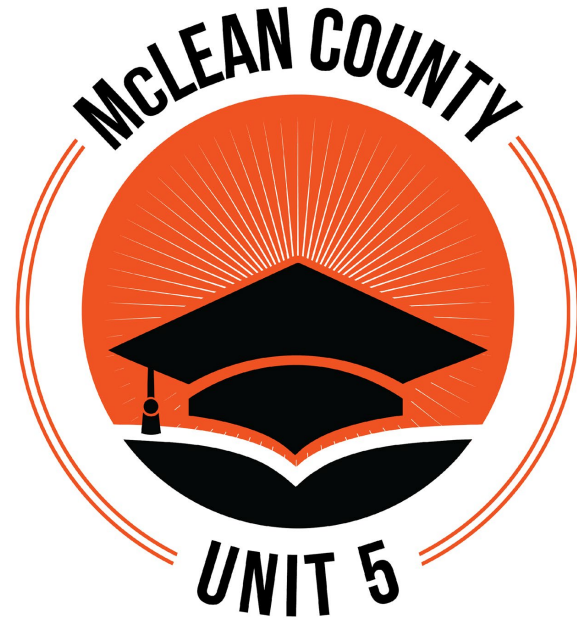
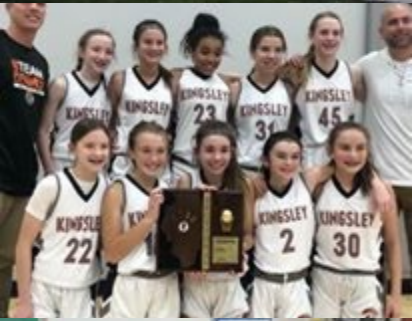


# FY 26 Original & Amended



Fund	Original Budget			Amended Budget		
	Total Revenue	Total Expenditures	Net Change	Total Revenue	Total Expenditures	Net Change
Education	172,947,204	164,724,250	8,222,954	174,216,804	164,479,048	9,737,756
Operations & Maintenance	17,544,084	17,225,472	318,612	17,564,488	17,528,340	36,148
Transportation	18,537,334	18,469,760	67,574	23,774,978	23,932,325	-157,347
Tort	6,298,508	6,277,005	21,503	6,641,512	6,620,009	21,503
Debt Service	15,976,178	16,914,044	-937,866	16,289,787	16,969,044	-679,257
Municipal Retirement / SS	4,871,196	5,657,868	-786,672	5,125,484	5,687,868	-562,384
Capital Projects	1,000,000	0	1,000,000	3,500,000	3,260,569	239,431
Working Cash	3,652,133	5,500,000	-1,847,867	3,652,133	10,500,000	-6,847,867
Fire Prevention & Safety	874,926	10,000,000	-9,125,074	1,862,158	11,650,000	-9,787,842

\* Major Operating funds are highlighted in gray.



# Questions?

[www.unit5.org](http://www.unit5.org)

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