

Dunlap CUSD 323
FY27 vs FY26 Report
September 2026

	FY27 Budget	FY27 YTD Actual	FY25 YTD%	Variance from previous YTD	FY26 Budget	FY26 YTD Actual	FY25 YTD%
<u>Operating Funds Revenues</u>							
Education Fund	48,385,167	18,183,321	38%	20.43%	46,147,051	15,099,132	33%
O&M Fund	5,572,433	2,504,757	45%	23.12%	5,320,723	2,034,424	38%
Transportation Fund	3,589,024	1,423,611	40%	59.14%	3,627,928	894,577	25%
Working Cash Fund	585,757	267,350	46%	27.77%	562,227	209,237	37%
Total Operating Funds Revenue	58,132,381	22,379,039	38%	22.71%	55,657,929	18,237,370	33%
<u>Operating Funds Expenses</u>							
Education Fund	50,285,101	12,255,697	24%	0.64%	47,728,544	12,177,592	26%
O&M Fund	5,088,835	1,996,310	39%	4.56%	5,264,332	1,909,201	36%
Transportation Fund	3,456,335	1,272,757	37%	56.00%	3,028,178	815,858	27%
Working Cash Fund	-	-			-	-	
Total Operating Fund Expense	58,830,271	15,524,764	26%	4.17%	56,021,054	14,902,651	27%
<u>Revenue Over/(under) expenses</u>							
<u>Operating Funds</u>							
Education Fund	(1,899,934)	5,927,624			(1,581,493)	2,921,540	
O&M Fund	483,598	508,447			56,391	125,223	
Transportation Fund	132,689	150,853			599,750	78,719	
Working Cash Fund	585,757	267,350			562,227	209,237	
Total Operating Funds	(697,890)	6,854,275			(363,125)	3,334,719	

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<u>Non-Operating Funds Revenue</u>							
Debt Service Fund	6,221,690	2,629,202	42%	-2.11%	6,812,674	2,685,757	39%
IMRF/SS Fund	1,697,000	725,875	43%	3752.52%	893,500	18,842	2%
Capital Projects Fund	1,740,000	697,041	40%	107.70%	45,400,000	335,594	1%
Tort Fund	3,395,320	1,492,129	44%	22.07%	3,164,032	1,222,313	39%
Life Safety Fund	590,757	269,715	46%	28.58%	557,227	209,758	38%
Total Non-Operating Funds Revenue	13,644,767	5,813,961	43%	30.00%	56,827,433	4,472,264	8%
<u>Non-Operating Funds Expense</u>							
Debt Service Fund	6,115,100	1,534,143	25%	326.45%	7,138,978	359,750	5%
IMRF/SS Fund	1,860,444	437,152	23%	8.86%	1,755,744	401,559	23%
Capital Projects Fund	29,050,000	7,610,916	26%	533.69%	17,600,000	1,201,047	7%
Tort Fund	4,051,492	791,426	20%	13.40%	3,355,585	697,902	21%
Life Safety Fund	348,400	-	0%	-100.00%	531,567	327,849	62%
Total Non-Operating Expense	41,425,436	10,373,636	25%	247.16%	30,381,874	2,988,108	10%
<u>Revenue Over/(under) expenses</u>							
<u>Non-Operating Funds</u>							
Debt Service Fund	106,590	1,095,060			(326,304)	2,326,007	
IMRF/SS Fund	(163,444)	288,723			(862,244)	(382,718)	
Capital Projects Fund	(27,310,000)	(6,913,875)			27,800,000	(865,453)	
Tort Fund	(656,172)	700,703			(191,553)	524,411	
Life Safety Fund	242,357	269,715			25,660	(118,091)	
Total Non-operating Funds	(27,780,669)	(4,559,675)			26,445,559	1,484,156	
All Funds							
Total Revenue Over/(under) expenses	(28,478,559)	2,294,600			26,082,434	4,818,875	