Dunlap CUSD 323
FY27 vs FY26 Report
October 2026

| | FY27 Budget | FY27 YTD Actual | FY25 YTD% | Variance from previous YTD | FY26 Budget | FY26 YTD Actual | FY25 YTD% |
|---|---|---|---|---|---|---|---|
| **Operating Funds Revenues** | | | | | | | |
| Education Fund | 48,385,167 | 21,086,847 | 44% | 4.14% | 46,147,051 | 20,249,004 | 44% |
| O&M Fund | 5,572,433 | 2,758,852 | 50% | 1.80% | 5,320,723 | 2,710,144 | 51% |
| Transportation Fund | 3,589,024 | 1,521,602 | 42% | 1.88% | 3,627,928 | 1,493,545 | 41% |
| Working Cash Fund | 585,757 | 291,767 | 50% | 3.87% | 562,227 | 280,893 | 50% |
| Total Operating Funds Revenue | 58,132,381 | 25,659,068 | 44% | 3.74% | 55,657,929 | 24,733,586 | 44% |
| **Operating Funds Expenses** | | | | | | | |
| Education Fund | 50,285,101 | 16,625,465 | 33% | 2.52% | 47,728,544 | 16,216,065 | 34% |
| O&M Fund | 5,088,835 | 2,708,637 | 53% | 25.06% | 5,264,332 | 2,165,862 | 41% |
| Transportation Fund | 3,456,335 | 1,537,420 | 44% | 43.52% | 3,028,178 | 1,071,245 | 35% |
| Working Cash Fund | - | - | | | - | - | |
| Total Operating Fund Expense | 58,830,271 | 20,871,523 | 35% | 7.29% | 56,021,054 | 19,453,172 | 35% |
| Revenue Over/(under) expenses | | | | | | | |
| Operating Funds | | | | | | | |
| Education Fund | (1,899,934) | 4,461,382 | | | (1,581,493) | 4,032,939 | |
| O&M Fund | 483,598 | 50,215 | | | 56,391 | 544,283 | |
| Transportation Fund | 132,689 | (15,818) | | | 599,750 | 422,299 | |
| Working Cash Fund | 585,757 | 291,767 | | | 562,227 | 280,893 | |
| Total Operating Funds | (697,890) | 4,787,545 | | | (363,125) | 5,280,414 | |

Dunlap CUSD 323
FY27 vs FY26 Report
October 2026

| | FY27 Budget | FY27 YTD Actual | FY25 YTD% | Variance from previous YTD | FY26 Budget | FY26 YTD Actual | FY25 YTD% |
|---|---|---|---|---|---|---|---|
| **Non-Operating Funds Revenue** | | | | | | | |
| Debt Service Fund | 6,221,690 | 2,925,328 | 47% | -18.99% | 6,812,674 | 3,611,060 | 53% |
| IMRF/SS Fund | 1,697,000 | 788,227 | 46% | 3259.12% | 893,500 | 23,465 | 3% |
| Capital Projects Fund | 1,740,000 | 892,421 | 51% | -97.98% | 45,400,000 | 44,214,718 | 97% |
| Tort Fund | 3,395,320 | 1,617,941 | 48% | -1.10% | 3,164,032 | 1,636,011 | 52% |
| Life Safety Fund | 590,757 | 294,953 | 50% | 4.51% | 557,227 | 282,218 | 51% |
| Total Non-Operating Funds Revenue | 13,644,767 | 6,518,871 | 48% | -86.90% | 56,827,433 | 49,767,473 | 88% |
| **Non-Operating Funds Expense** | | | | | | | |
| Debt Service Fund | 6,115,100 | 1,534,143 | 25% | 185.28% | 7,138,978 | 537,775 | 8% |
| IMRF/SS Fund | 1,860,444 | 614,623 | 33% | 6.56% | 1,755,744 | 576,813 | 33% |
| Capital Projects Fund | 29,050,000 | 9,052,360 | 31% | 592.87% | 17,600,000 | 1,306,500 | 7% |
| Tort Fund | 4,051,492 | 1,081,665 | 27% | 13.21% | 3,355,585 | 955,444 | 28% |
| Life Safety Fund | 348,400 | - | 0% | -100.00% | 531,567 | 327,849 | 62% |
| Total Non-Operating Expense | 41,425,436 | 12,282,791 | 30% | 231.57% | 30,381,874 | 3,704,381 | 12% |
| **Revenue Over/(under) expenses** | | | | | | | |
| **Non-Operating Funds** | | | | | | | |
| Debt Service Fund | 106,590 | 1,391,186 | | | (326,304) | 3,073,285 | |
| IMRF/SS Fund | (163,444) | 173,604 | | | (862,244) | (553,348) | |
| Capital Projects Fund | (27,310,000) | (8,159,940) | | | 27,800,000 | 42,908,218 | |
| Tort Fund | (656,172) | 536,277 | | | (191,553) | 680,567 | |
| Life Safety Fund | 242,357 | 294,953 | | | 25,660 | (45,631) | |
| Total Non-operating Funds | (27,780,669) | (5,763,920) | | | 26,445,559 | 46,063,092 | |
| **All Funds** | | | | | | | |
| **Total Revenue Over/(under) expenses** | (28,478,559) | (976,375) | | | 26,082,434 | 51,343,506 | |