

Dunlap CUSD 323  
FY25 vs FY24 Report  
April 2025

	FY25 Budget	FY25 YTD Actual	FY24 YTD%	Variance from previous YTD	FY24 Budget	FY24 YTD Actual	FY23 YTD%
<b><u>Operating Funds Revenues</u></b>							
Education Fund	44,520,078	26,023,171	58%	11.04%	38,404,701	23,434,906	61%
O&M Fund	5,021,544	2,521,910	50%	1.93%	4,507,393	2,474,043	55%
Transportation Fund	3,636,522	2,267,854	62%	-7.87%	3,039,639	2,461,522	81%
Working Cash Fund	639,917	473,889	74%	-80.04%	511,410	2,374,399	464%
Total Operating Funds Revenue	53,818,061	31,286,824	58%	1.76%	46,463,143	30,744,870	66%
<b><u>Operating Funds Expenses</u></b>							
Education Fund	45,668,198	36,443,169	80%	6.83%	39,957,171	34,114,652	85%
O&M Fund	5,055,119	4,193,141	83%	-4.13%	5,669,815	4,373,758	77%
Transportation Fund	5,156,300	2,593,329	50%	-6.78%	3,048,119	2,781,798	91%
Working Cash Fund	6,930,000	-			-	35,436	
Total Operating Fund Expense	62,809,617	43,229,639	69%	4.66%	48,675,105	41,305,643	85%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Operating Funds</u></b>							
Education Fund	(1,148,120)	(10,419,998)			(1,552,470)	(10,679,746)	
O&M Fund	(33,575)	(1,671,231)			(1,162,422)	(1,899,715)	
Transportation Fund	(1,519,778)	(325,475)			(8,480)	(320,276)	
Working Cash Fund	(6,290,083)	473,889			511,410	2,374,399	
Total Operating Funds	(8,991,556)	(11,942,815)			(2,211,962)	(10,525,338)	

Dunlap CUSD 323  
FY25 vs FY24 Report  
April 2025

	FY25 Budget	FY25 YTD Actual	FY24 YTD%	Variance from previous YTD	FY24 Budget	FY24 YTD Actual	FY23 YTD%
<b><u>Non-Operating Funds Revenue</u></b>							
Debt Service Fund	7,158,850	3,941,321	55%	11.12%	5,907,081	3,546,966	60%
IMRF/SS Fund	184,500	111,156	60%	-81.76%	1,105,373	609,548	55%
Capital Projects Fund	44,820,000	934,865	2%	26.36%	759,000	739,842	97%
Tort Fund	2,812,920	1,394,005	50%	10.72%	2,272,451	1,258,985	55%
Life Safety Fund	540,017	262,523	49%	-5.76%	481,410	278,559	58%
Total Non-Operating Funds Revenue	55,516,287	6,643,870	12%	3.26%	10,525,315	6,433,899	61%
<b><u>Non-Operating Funds Expense</u></b>							
Debt Service Fund	7,023,931	6,901,802	98%	19.47%	5,834,667	5,777,184	99%
IMRF/SS Fund	1,506,600	1,354,828	90%	2.90%	1,533,069	1,316,669	86%
Capital Projects Fund	5,668,965	909,675	16%	290.74%	700,000	232,811	33%
Tort Fund	3,043,341	2,553,241	84%	0.86%	2,088,370	2,531,366	121%
Life Safety Fund	575,260	336,252	58%	-49.97%	678,841	672,104	99%
Total Non-Operating Expense	17,818,097	12,055,798	68%	14.49%	10,834,947	10,530,134	97%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Non-Operating Funds</u></b>							
Debt Service Fund	134,919	(2,960,481)			72,414	(2,230,218)	
IMRF/SS Fund	(1,322,100)	(1,243,672)			(427,696)	(707,121)	
Capital Projects Fund	39,151,035	25,190			59,000	507,031	
Tort Fund	(230,421)	(1,159,235)			184,081	(1,272,382)	
Life Safety Fund	(35,243)	(73,729)			(197,431)	(393,546)	
Total Non-operating Funds	37,698,190	(5,411,928)			(309,632)	(4,096,235)	
<b>All Funds</b>							
Total Revenue Over/(under) expenses	28,706,634	(17,354,743)			(2,521,595)	(14,621,573)	

Dunlap CUSD 323  
FY25 vs FY24 Report  
April 2025  
(bond sale and fund transfers removed from budget for this report)

	<u>FY25 Budget *</u>	<u>FY25 YTD Actual</u>	<u>FY24 YTD%</u>	Variance from <u>previous YTD</u>	<u>FY24 Budget</u>	<u>FY24 YTD Actual</u>	<u>FY23 YTD%</u>
<b><u>Operating Funds Revenues</u></b>							
Education Fund **	42,320,078	26,023,171	61%	11.04%	38,404,701	23,434,906	61%
O&M Fund	5,021,544	2,521,910	50%	1.93%	4,507,393	2,474,043	55%
Transportation Fund	3,636,522	2,267,854	62%	-7.87%	3,039,639	2,461,522	81%
Working Cash Fund	639,917	473,889	74%	-80.04%	511,410	2,374,399	464%
Total Operating Funds Revenue	51,618,061	31,286,824	61%	1.76%	46,463,143	30,744,870	66%
<b><u>Operating Funds Expenses</u></b>							
Education Fund **	43,468,198	36,443,169	84%	6.83%	39,957,171	34,114,652	85%
O&M Fund	5,055,119	4,193,141	83%	-4.13%	5,669,815	4,373,758	77%
Transportation Fund **	2,956,300	2,593,329	88%	-6.78%	3,048,119	2,781,798	91%
Working Cash Fund	630,000	-			-	35,436	
Total Operating Fund Expense	52,109,617	43,229,639	83%	4.66%	48,675,105	41,305,643	85%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Operating Funds</u></b>							
Education Fund	(1,148,120)	(10,419,998)			(1,552,470)	(10,679,746)	
O&M Fund	(33,575)	(1,671,231)			(1,162,422)	(1,899,715)	
Transportation Fund	680,222	(325,475)			(8,480)	(320,276)	
Working Cash Fund	9,917	473,889			511,410	2,374,399	
Total Operating Funds	(491,556)	(11,942,815)			(2,211,962)	(10,525,338)	

\*\* Fund Transfers removed from budget this report - \$6,300,000 from Working Cash to Capital Projects, \$2,200,000 from Transportation to Education, and \$2,200,000 from Education to Capital Projects

Dunlap CUSD 323  
FY25 vs FY24 Report  
April 2025  
(bond sale and fund transfers removed from budget for this report)

	<u>FY25 Budget *</u>	<u>FY25 YTD Actual</u>	<u>FY24 YTD%</u>	Variance from <u>previous YTD</u>	<u>FY24 Budget</u>	<u>FY24 YTD Actual</u>	<u>FY23 YTD%</u>
<b><u>Non-Operating Funds Revenue</u></b>							
Debt Service Fund	7,158,850	3,941,321	55%	11.12%	5,907,081	3,546,966	60%
IMRF/SS Fund	184,500	111,156	60%	-81.76%	1,105,373	609,548	55%
Capital Projects Fund *	820,000	934,865	114%	26.36%	759,000	739,842	97%
Tort Fund	2,812,920	1,394,005	50%	10.72%	2,272,451	1,258,985	55%
Life Safety Fund	540,017	262,523	49%	-5.76%	481,410	278,559	58%
Total Non-Operating Funds Revenue	11,516,287	6,643,870	58%	3.26%	10,525,315	6,433,899	61%
<b><u>Non-Operating Funds Expense</u></b>							
Debt Service Fund	7,023,931	6,901,802	98%	19.47%	5,834,667	5,777,184	99%
IMRF/SS Fund	1,506,600	1,354,828	90%	2.90%	1,533,069	1,316,669	86%
Capital Projects Fund *	2,668,965	909,675	34%	290.74%	700,000	232,811	33%
Tort Fund	3,043,341	2,553,241	84%	0.86%	2,088,370	2,531,366	121%
Life Safety Fund	575,260	336,252	58%		678,841	672,104	99%
Total Non-Operating Expense	14,818,097	12,055,798	81%	14.49%	10,834,947	10,530,134	97%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Non-Operating Funds</u></b>							
Debt Service Fund	134,919	(2,960,481)			72,414	(2,230,218)	
IMRF/SS Fund	(1,322,100)	(1,243,672)			(427,696)	(707,121)	
Capital Projects Fund *	(1,848,965)	25,190			59,000	507,031	
Tort Fund	(230,421)	(1,159,235)			184,081	(1,272,382)	
Life Safety Fund	(35,243)	(73,729)			(197,431)	(393,546)	
Total Non-operating Funds	(3,301,810)	(5,411,928)			(309,632)	(4,096,235)	
<b>All Funds</b>							
Total Revenue Over/(under) expenses	(3,793,366)	(17,354,743)			(2,521,595)	(14,621,573)	

\* Bond issue for new grade school (\$35,000,000), interest (\$500,000) and capital expenses (\$3,000,000) removed from Capital Projects budget lines.