

Dunlap CUSD 323
FY27 vs FY26 Report
July 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	2,296,819	5%	-33.88%	46,147,051	3,473,956	8%
O&M Fund	5,572,433	347,945	6%	-34.76%	5,320,723	533,302	10%
Transportation Fund	3,589,024	158,369	4%	-29.46%	3,627,928	224,524	6%
Working Cash Fund	585,757	37,864	6%	-25.34%	562,227	50,715	9%
Total Operating Funds Revenue	58,132,381	2,840,997	5%	-33.66%	55,657,929	4,282,498	8%
<u>Operating Funds Expenses</u>							
Education Fund	50,285,101	3,564,366	7%	2.20%	47,728,544	3,487,638	7%
O&M Fund	5,088,835	819,695	16%	69.85%	5,264,332	482,606	9%
Transportation Fund	3,456,335	608,934	18%	41.39%	3,028,178	430,666	14%
Working Cash Fund	-	-			-	-	
Total Operating Fund Expense	58,830,271	4,992,995	8%	13.45%	56,021,054	4,400,910	8%
<u>Revenue Over/(under) expenses</u>							
<u>Operating Funds</u>							
Education Fund	(1,899,934)	(1,267,547)			(1,581,493)	(13,682)	
O&M Fund	483,598	(471,751)			56,391	50,696	
Transportation Fund	132,689	(450,564)			599,750	(206,142)	
Working Cash Fund	585,757	37,864			562,227	50,715	
Total Operating Funds	(697,890)	(2,151,998)			(363,125)	(118,413)	

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<u>Non-Operating Funds Revenue</u>							
Debt Service Fund	6,221,690	417,225	7%	-37.74%	6,812,674	670,149	10%
IMRF/SS Fund	1,697,000	101,482	6%	1363.74%	893,500	6,933	1%
Capital Projects Fund	1,740,000	218,992	13%	113.82%	45,400,000	102,419	0%
Tort Fund	3,395,320	207,184	6%	-29.47%	3,164,032	293,745	9%
Life Safety Fund	590,757	38,652	7%	-23.65%	557,227	50,625	9%
Total Non-Operating Funds Revenue	13,644,767	983,537	7%	-12.49%	56,827,433	1,123,870	2%
<u>Non-Operating Funds Expense</u>							
Debt Service Fund	6,115,100	-	0%	#DIV/0!	7,138,978	-	0%
IMRF/SS Fund	1,860,444	119,678	6%	13.27%	1,755,744	105,654	6%
Capital Projects Fund	29,050,000	50,138	0%	-93.36%	17,600,000	754,810	4%
Tort Fund	4,051,492	181,599	4%	14.29%	3,355,585	158,888	5%
Life Safety Fund	348,400	-	0%	-100.00%	531,567	227,215	43%
Total Non-Operating Expense	41,425,436	351,415	1%	-71.81%	30,381,874	1,246,567	4%
<u>Revenue Over/(under) expenses</u>							
<u>Non-Operating Funds</u>							
Debt Service Fund	106,590	417,225			(326,304)	670,149	
IMRF/SS Fund	(163,444)	(18,195)			(862,244)	(98,721)	
Capital Projects Fund	(27,310,000)	168,854			27,800,000	(652,391)	
Tort Fund	(656,172)	25,585			(191,553)	134,857	
Life Safety Fund	242,357	38,652			25,660	(176,590)	
Total Non-operating Funds	(27,780,669)	632,122			26,445,559	(122,697)	
All Funds							
Total Revenue Over/(under) expenses	(28,478,559)	(1,519,876)			26,082,434	(241,110)	