

Dunlap CUSD 323  
FY26 vs FY25 Report  
March 2026

	<u>FY26 Budget</u>	<u>FY26 YTD Actual</u>	<u>FY25 YTD%</u>	Variance from previous YTD	<u>FY25 Budget</u>	<u>FY25 YTD Actual</u>	<u>FY23 YTD%</u>
<b><u>Operating Funds Revenues</u></b>							
Education Fund	46,147,051	27,518,064	60%	13.09%	44,520,078	24,331,996	55%
O&M Fund	5,320,723	2,868,103	54%	14.10%	5,021,544	2,513,765	50%
Transportation Fund	3,627,928	1,965,815	54%	2.31%	3,636,522	1,921,454	53%
Working Cash Fund	562,227	297,029	53%	-34.73%	639,917	455,091	71%
Total Operating Funds Revenue	<u>55,657,929</u>	<u>32,649,012</u>	59%	11.73%	<u>53,818,061</u>	<u>29,222,306</u>	54%
<b><u>Operating Funds Expenses</u></b>							
Education Fund	47,728,544	35,710,678	75%	9.27%	45,668,198	32,681,517	72%
O&M Fund	5,264,332	4,467,860	85%	13.47%	5,055,119	3,937,397	78%
Transportation Fund	3,028,178	2,341,740	77%	-0.96%	5,156,300	2,364,350	46%
Working Cash Fund	-	-			6,930,000	-	
Total Operating Fund Expense	<u>56,021,054</u>	<u>42,520,277</u>	76%	9.07%	<u>62,809,617</u>	<u>38,983,265</u>	62%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Operating Funds</u></b>							
Education Fund	(1,581,493)	(8,192,614)			(1,148,120)	(8,349,521)	
O&M Fund	56,391	(1,599,757)			(33,575)	(1,423,632)	
Transportation Fund	599,750	(375,925)			(1,519,778)	(442,896)	
Working Cash Fund	562,227	297,029			639,917	455,091	
Total Operating Funds	<u>(363,125)</u>	<u>(9,871,266)</u>			<u>(2,061,556)</u>	<u>(9,760,958)</u>	

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<b><u>Non-Operating Funds Revenue</u></b>							
Debt Service Fund	6,812,674	4,118,784	60%	5.36%	7,158,850	3,909,306	55%
IMRF/SS Fund	893,500	55,058	6%	-46.08%	184,500	102,118	55%
Capital Projects Fund	45,400,000	45,352,816	100%	5164.13%	44,820,000	861,544	2%
Tort Fund	3,164,032	1,724,866	55%	24.32%	2,812,920	1,387,415	49%
Life Safety Fund	557,227	302,165	54%	15.87%	540,017	260,779	48%
Total Non-Operating Funds Revenue	<u>56,827,433</u>	<u>51,553,688</u>	<u>91%</u>	<u>690.56%</u>	<u>55,516,287</u>	<u>6,521,161</u>	<u>12%</u>
<b><u>Non-Operating Funds Expense</u></b>							
Debt Service Fund	7,138,978	6,706,104	94%	-3.65%	7,023,931	6,960,453	99%
IMRF/SS Fund	1,755,744	1,359,018	77%	11.79%	1,506,600	1,215,687	81%
Capital Projects Fund	17,600,000	6,986,062	40%	1059.67%	5,668,965	602,418	11%
Tort Fund	3,355,585	2,832,886	84%	21.34%	3,043,341	2,334,578	77%
Life Safety Fund	531,567	49,118	9%	-85.39%	575,260	336,252	58%
Total Non-Operating Expense	<u>30,381,874</u>	<u>17,933,189</u>	<u>59%</u>	<u>56.63%</u>	<u>17,818,097</u>	<u>11,449,388</u>	<u>64%</u>
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Non-Operating Funds</u></b>							
Debt Service Fund	(326,304)	(2,587,321)			134,919	(3,051,146)	
IMRF/SS Fund	(862,244)	(1,303,961)			(1,322,100)	(1,113,569)	
Capital Projects Fund	27,800,000	38,366,753			39,151,035	259,126	
Tort Fund	(191,553)	(1,108,020)			(230,421)	(947,164)	
Life Safety Fund	25,660	253,047			(35,243)	(75,473)	
Total Non-operating Funds	<u>26,445,559</u>	<u>33,620,499</u>			<u>37,698,190</u>	<u>(4,928,227)</u>	
<b>All Funds</b>							
<b>Total Revenue Over/(under) expenses</b>	<u><u>26,082,434</u></u>	<u><u>23,749,233</u></u>			<u><u>35,636,634</u></u>	<u><u>(14,689,185)</u></u>	