

Dunlap CUSD 323
FY26 vs FY25 Report
December 2025

	FY26 Budget	FY26 YTD Actual	FY25 YTD%	Variance from previous YTD	FY25 Budget	FY25 YTD Actual	FY23 YTD%
<u>Operating Funds Revenues</u>							
Education Fund	46,147,051	23,081,636	50%	12.66%	44,520,078	20,488,478	46%
O&M Fund	5,320,723	2,801,256	53%	15.86%	5,021,544	2,417,743	48%
Transportation Fund	3,627,928	1,576,955	43%	4.45%	3,636,522	1,509,752	42%
Working Cash Fund	562,227	290,829	52%	-24.33%	639,917	384,324	60%
Total Operating Funds Revenue	55,657,929	27,750,676	50%	11.90%	53,818,061	24,800,297	46%
<u>Operating Funds Expenses</u>							
Education Fund	47,728,544	24,096,846	50%	10.72%	45,668,198	21,762,944	48%
O&M Fund	5,264,332	3,311,552	63%	20.38%	5,055,119	2,750,955	54%
Transportation Fund	3,028,178	1,602,529	53%	4.36%	5,156,300	1,535,634	30%
Working Cash Fund	-	-			6,930,000	-	
Total Operating Fund Expense	56,021,054	29,010,928	52%	11.37%	62,809,617	26,049,534	41%
<u>Revenue Over/(under) expenses</u>							
<u>Operating Funds</u>							
Education Fund	(1,581,493)	(1,015,210)			(1,148,120)	(1,274,467)	
O&M Fund	56,391	(510,296)			(33,575)	(333,212)	
Transportation Fund	599,750	(25,574)			(1,519,778)	(25,882)	
Working Cash Fund	562,227	290,829			639,917	384,324	
Total Operating Funds	(363,125)	(1,260,252)			(2,061,556)	(1,249,237)	

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				Variance from			
	<u>FY26 Budget</u>	<u>FY26 YTD Actual</u>	<u>FY25 YTD%</u>	<u>previous YTD</u>	<u>FY25 Budget</u>	<u>FY25 YTD Actual</u>	<u>FY23 YTD%</u>
<u>Non-Operating Funds Revenue</u>							
Debt Service Fund	6,812,674	3,958,988	58%	9.69%	7,158,850	3,609,092	50%
IMRF/SS Fund	893,500	36,280	4%	-47.99%	184,500	69,757	38%
Capital Projects Fund	45,400,000	44,708,745	98%	7696.89%	44,820,000	573,417	1%
Tort Fund	3,164,032	1,686,051	53%	23.76%	2,812,920	1,362,396	48%
Life Safety Fund	557,227	293,703	53%	14.92%	540,017	255,564	47%
Total Non-Operating Funds Revenue	56,827,433	50,683,768	89%	763.40%	55,516,287	5,870,228	11%
<u>Non-Operating Funds Expense</u>							
Debt Service Fund	7,138,978	3,020,003	42%	-23.74%	7,023,931	3,960,303	56%
IMRF/SS Fund	1,755,744	894,688	51%	15.80%	1,506,600	772,611	51%
Capital Projects Fund	17,600,000	5,338,943	30%	999.74%	5,668,965	485,475	9%
Tort Fund	3,355,585	2,087,903	62%	23.31%	3,043,341	1,693,278	56%
Life Safety Fund	531,567	49,118	9%	-81.87%	575,260	270,850	47%
Total Non-Operating Expense	30,381,874	11,390,654	37%	58.59%	17,818,097	7,182,516	40%
<u>Revenue Over/(under) expenses</u>							
<u>Non-Operating Funds</u>							
Debt Service Fund	(326,304)	938,986			134,919	(351,210)	
IMRF/SS Fund	(862,244)	(858,409)			(1,322,100)	(702,853)	
Capital Projects Fund	27,800,000	39,369,803			39,151,035	87,942	
Tort Fund	(191,553)	(401,851)			(230,421)	(330,882)	
Life Safety Fund	25,660	244,585			(35,243)	(15,285)	
Total Non-operating Funds	26,445,559	39,293,114			37,698,190	(1,312,288)	
All Funds							
Total Revenue Over/(under) expenses	26,082,434	38,032,862			35,636,634	(2,561,525)	