

Dunlap CUSD 323  
FY25 vs FY24 Report  
May 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	27,024,854	61%	7.25%	38,404,701	25,199,166	66%
O&M Fund	5,021,544	2,533,105	50%	1.95%	4,507,393	2,484,587	55%
Transportation Fund	3,636,522	2,291,048	63%	-7.80%	3,039,639	2,484,865	82%
Working Cash Fund	639,917	476,526	74%	-80.09%	511,410	2,393,931	468%
Total Operating Funds Revenue	53,818,061	32,325,533	60%	-0.73%	46,463,143	32,562,549	70%
<b><u>Operating Funds Expenses</u></b>							
Education Fund	45,668,198	40,351,569	88%	7.13%	39,957,171	37,664,374	94%
O&M Fund	5,055,119	4,678,890	93%	-0.92%	5,669,815	4,722,534	83%
Transportation Fund	5,156,300	2,781,067	54%	-7.93%	3,048,119	3,020,468	99%
Working Cash Fund	6,930,000	-			-	35,436	
Total Operating Fund Expense	62,809,617	47,811,527	76%	5.21%	48,675,105	45,442,812	93%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Operating Funds</u></b>							
Education Fund	(1,148,120)	(13,326,715)			(1,552,470)	(12,465,209)	
O&M Fund	(33,575)	(2,145,786)			(1,162,422)	(2,237,947)	
Transportation Fund	(1,519,778)	(490,019)			(8,480)	(535,603)	
Working Cash Fund	(6,290,083)	476,526			511,410	2,393,931	
Total Operating Funds	(8,991,556)	(15,485,994)			(2,211,962)	(12,844,828)	

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				Variance from			
	<u>FY25 Budget</u>	<u>FY25 YTD Actual</u>	<u>FY24 YTD%</u>	<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	4,033,646	56%	10.76%	5,907,081	3,641,666	62%
IMRF/SS Fund	184,500	122,788	67%	-80.41%	1,105,373	626,914	57%
Capital Projects Fund	44,820,000	1,010,247	2%	26.71%	759,000	797,306	105%
Tort Fund	2,812,920	1,402,989	50%	10.71%	2,272,451	1,267,214	56%
Life Safety Fund	540,017	264,331	49%	-5.75%	481,410	280,472	58%
Total Non-Operating Funds Revenue	55,516,287	6,834,001	12%	3.33%	10,525,315	6,613,572	63%
<b><u>Non-Operating Funds Expense</u></b>							
Debt Service Fund	7,023,931	6,960,098	99%	19.22%	5,834,667	5,838,236	100%
IMRF/SS Fund	1,506,600	1,504,594	100%	1.67%	1,533,069	1,479,831	97%
Capital Projects Fund	5,668,965	2,338,454	41%	788.66%	700,000	263,145	38%
Tort Fund	3,043,341	2,869,709	94%	2.73%	2,088,370	2,793,358	134%
Life Safety Fund	575,260	336,252	58%	-49.97%	678,841	672,104	99%
Total Non-Operating Expense	17,818,097	14,009,106	79%	26.82%	10,834,947	11,046,674	102%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Non-Operating Funds</u></b>							
Debt Service Fund	134,919	(2,926,452)			72,414	(2,196,571)	
IMRF/SS Fund	(1,322,100)	(1,381,805)			(427,696)	(852,916)	
Capital Projects Fund	39,151,035	(1,328,207)			59,000	534,161	
Tort Fund	(230,421)	(1,466,720)			184,081	(1,526,143)	
Life Safety Fund	(35,243)	(71,921)			(197,431)	(391,632)	
Total Non-operating Funds	37,698,190	(7,175,105)			(309,632)	(4,433,102)	
<b>All Funds</b>							
Total Revenue Over/(under) expenses	28,706,634	(22,661,099)			(2,521,595)	(17,277,930)	

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(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	27,024,854	64%	7.25%	38,404,701	25,199,166	66%
O&M Fund	5,021,544	2,533,105	50%	1.95%	4,507,393	2,484,587	55%
Transportation Fund	3,636,522	2,291,048	63%	-7.80%	3,039,639	2,484,865	82%
Working Cash Fund	639,917	476,526	74%	-80.09%	511,410	2,393,931	468%
Total Operating Funds Revenue	51,618,061	32,325,533	63%	-0.73%	46,463,143	32,562,549	70%
<b><u>Operating Funds Expenses</u></b>							
Education Fund **	43,468,198	40,351,569	93%	7.13%	39,957,171	37,664,374	94%
O&M Fund	5,055,119	4,678,890	93%	-0.92%	5,669,815	4,722,534	83%
Transportation Fund **	2,956,300	2,781,067	94%	-7.93%	3,048,119	3,020,468	99%
Working Cash Fund	630,000	-			-	35,436	
Total Operating Fund Expense	52,109,617	47,811,527	92%	5.21%	48,675,105	45,442,812	93%
<b><u>Revenue Over/(under) expenses</u></b>							
<b><u>Operating Funds</u></b>							
Education Fund	(1,148,120)	(13,326,715)			(1,552,470)	(12,465,209)	
O&M Fund	(33,575)	(2,145,786)			(1,162,422)	(2,237,947)	
Transportation Fund	680,222	(490,019)			(8,480)	(535,603)	
Working Cash Fund	9,917	476,526			511,410	2,393,931	
Total Operating Funds	(491,556)	(15,485,994)			(2,211,962)	(12,844,828)	

\*\* 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

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	<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	4,033,646	56%	10.76%	5,907,081	3,641,666	62%
IMRF/SS Fund	184,500	122,788	67%	-80.41%	1,105,373	626,914	57%
Capital Projects Fund *	820,000	1,010,247	123%	26.71%	759,000	797,306	105%
Tort Fund	2,812,920	1,402,989	50%	10.71%	2,272,451	1,267,214	56%
Life Safety Fund	540,017	264,331	49%	-5.75%	481,410	280,472	58%
Total Non-Operating Funds Revenue	11,516,287	6,834,001	59%	3.33%	10,525,315	6,613,572	63%

<b><u>Non-Operating Funds Expense</u></b>							
Debt Service Fund	7,023,931	6,960,098	99%	19.22%	5,834,667	5,838,236	100%
IMRF/SS Fund	1,506,600	1,504,594	100%	1.67%	1,533,069	1,479,831	97%
Capital Projects Fund *	2,668,965	2,338,454	88%	788.66%	700,000	263,145	38%
Tort Fund	3,043,341	2,869,709	94%	2.73%	2,088,370	2,793,358	134%
Life Safety Fund	575,260	336,252	58%		678,841	672,104	99%
Total Non-Operating Expense	14,818,097	14,009,106	95%	26.82%	10,834,947	11,046,674	102%

**Revenue Over/(under) expenses**

**Non-Operating Funds**

Debt Service Fund	134,919	(2,926,452)		72,414	(2,196,571)
IMRF/SS Fund	(1,322,100)	(1,381,805)		(427,696)	(852,916)
Capital Projects Fund *	(1,848,965)	(1,328,207)		59,000	534,161
Tort Fund	(230,421)	(1,466,720)		184,081	(1,526,143)
Life Safety Fund	(35,243)	(71,921)		(197,431)	(391,632)
Total Non-operating Funds	(3,301,810)	(7,175,105)		(309,632)	(4,433,102)

**All Funds**

<b>Total Revenue Over/(under) expenses</b>	<u>(3,793,366)</u>	<u>(22,661,099)</u>		<u>(2,521,595)</u>	<u>(17,277,930)</u>
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\* Bond issue for new grade school (\$35,000,000), interest (\$500,000) and capital expenses (\$3,000,000) removed from Capital Projects budget lines.