

Dunlap Community Unit School District No. 323

June 30, 2024

	June 30, 2022	June 30, 2023	June 30, 2024
Total Fund Equity (All Funds)	209,662,772	209,584,706	212,287,467
General Fixed Assets	(147,619,865)	(149,452,885)	(150,863,069)
Debt Services Fund	(3,649,476)	(3,715,666)	(4,555,988)
Municipal Retirement/Social Security Fund	(5,120,159)	(4,726,450)	(3,951,554)
Capital Projects Fund	(964,264)	(1,477,587)	(2,069,242)
Tort Fund	(3,198,001)	(2,749,435)	(2,402,779)
Fire Prevention & Safety Fund	(955,082)	(1,160,621)	(1,011,773)
Agency Funds	(600,937)	(587,888)	(583,556)
Net Equity in Operating Funds	47,554,988	45,714,174	46,849,506

Educational Fund	Actual	Budget	Percent
Total Revenues and Other Sources*	39,698,334	38,378,678	103.44%
Total Expenditures and Other Uses*	41,488,673	39,957,172	103.83%

Operations & Maintenance Fund	Actual	Budget	Percent
Total Revenues and Other Sources	4,795,756	4,507,393	106.40%
Total Expenditures and Other Uses	5,146,382	5,669,815	90.77%

Transportation Fund	Actual	Budget	Percent
Total Revenues and Other Sources	3,927,660	3,039,639	129.21%
Total Expenditures and Other Uses	3,271,994	3,048,119	107.34%

	June 30, 2022	June 30, 2023	June 30, 2024
Financial Profile Score	3.55	3.55	3.55
Financial Profile Designation	Financial Recognition	Financial Recognition	Financial Recognition
Financial Recognition	3.54 - 4.00		
Financial Review	3.08 - 3.53		
Financial Early Warning	2.62 - 3.07		
Financial Watch	1.00 - 2.61		

*Excludes On-Behalf Payments

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Schedule of Revenues Received and Expenditures Disbursed

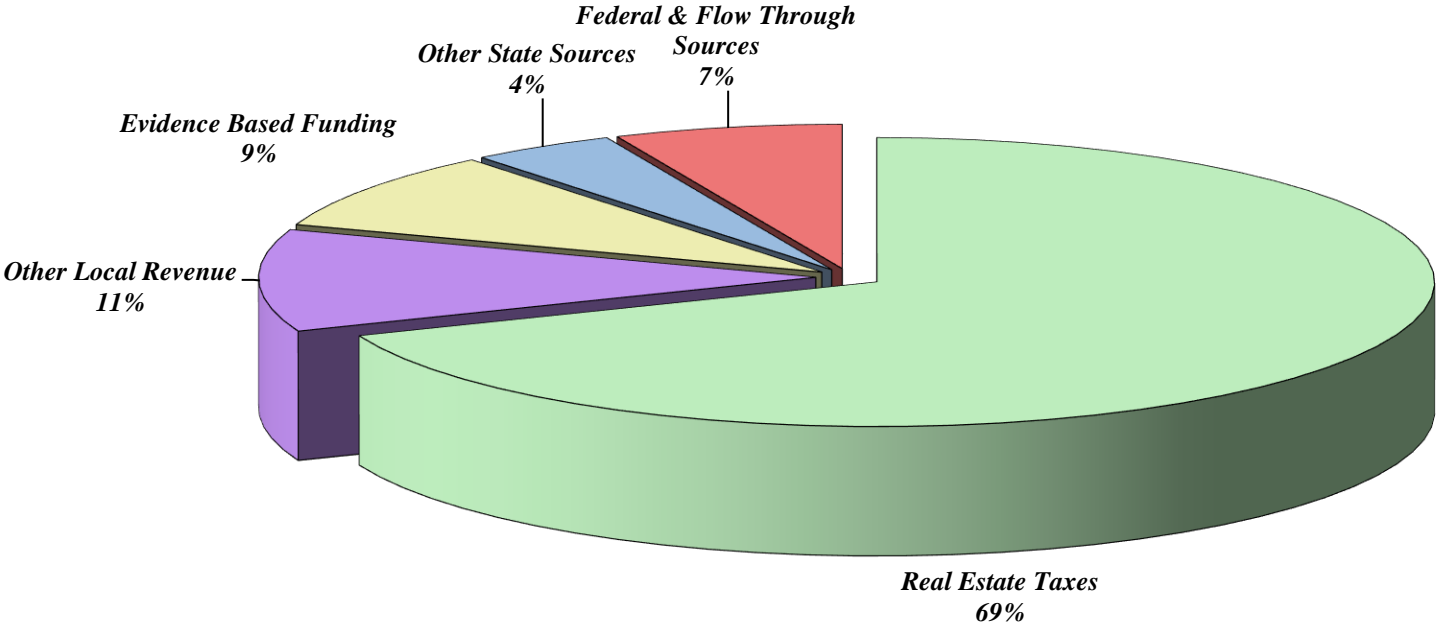
Educational, Operations and Maintenance, Transportation, and Working Cash Funds (Excluding Other Sources and Uses)

For The Fiscal Years Ended June 30, 2022, 2023 and 2024

	FY '22	FY '23	FY '24	FY '23 to FY '24
Revenues received:				
From Local Sources				
Taxes	30,029,432	30,719,135	33,732,420	3,013,285
Other	3,725,166	5,396,144	5,584,681	188,537
From State Source:				
Evidence Based Funding	3,636,613	3,776,743	4,315,464	538,721
Other	693,215	1,559,123	2,056,218	497,095
From Federal Sources	4,900,946	3,143,243	3,244,685	101,442
Total Revenues Received	42,985,372	44,594,388	48,933,468	4,339,080
Expenditures disbursed:				
Instruction:				
Regular Programs	18,200,837	19,123,290	20,056,757	933,467
Pre-K Programs	105,583	501,144	217,411	(283,733)
Special Education Programs	4,676,555	5,380,954	6,508,272	1,127,318
Remedial Programs	318,597	224,411	234,363	9,952
CTE Programs	13,130	0	19,296	19,296
Interscholastic Programs	1,315,565	1,442,910	1,563,426	120,516
Summer School Program	86,507	108,722	209,822	101,100
Gifted Programs	14,371	17,214	15,970	(1,244)
Driver's Education Programs	169,704	180,523	174,729	(5,794)
Bilingual Programs	485,455	603,080	669,731	66,651
Special Education - Private Tuition	158,473	291,348	359,648	68,300
Total Instruction	<u>25,544,777</u>	<u>27,873,596</u>	<u>30,029,425</u>	<u>2,155,829</u>
Support Services:				
Pupils	2,607,238	2,971,370	3,329,293	357,923
Instructional Staff	685,498	790,380	1,284,103	493,723
General Administration	614,002	624,521	861,572	237,051
School Administration	2,133,386	2,404,630	2,417,475	12,845
Business:				
Educational Fund	1,648,511	1,925,671	2,033,101	107,430
Operations & Maintenance Fund	3,870,871	5,094,377	5,146,382	52,005
Transportation Fund	2,873,442	2,764,554	3,271,994	507,440
Central	0	0	106,120	106,120
Other	2,566,680	1,755,794	1,298,360	(457,434)
Total Support Services	<u>16,999,628</u>	<u>18,331,297</u>	<u>19,748,400</u>	<u>1,417,103</u>
Community Services	<u>15,520</u>	<u>20,552</u>	<u>55,127</u>	<u>34,575</u>
Payments to Other Governmental Units	<u>1,044,639</u>	<u>209,757</u>	<u>74,097</u>	<u>(135,660)</u>
Total Expenditures Disbursed	43,604,564	46,435,202	49,907,049	3,471,847
Excess of Receipts over (under) Disbursements	(619,192)	(1,840,814)	(973,581)	867,233

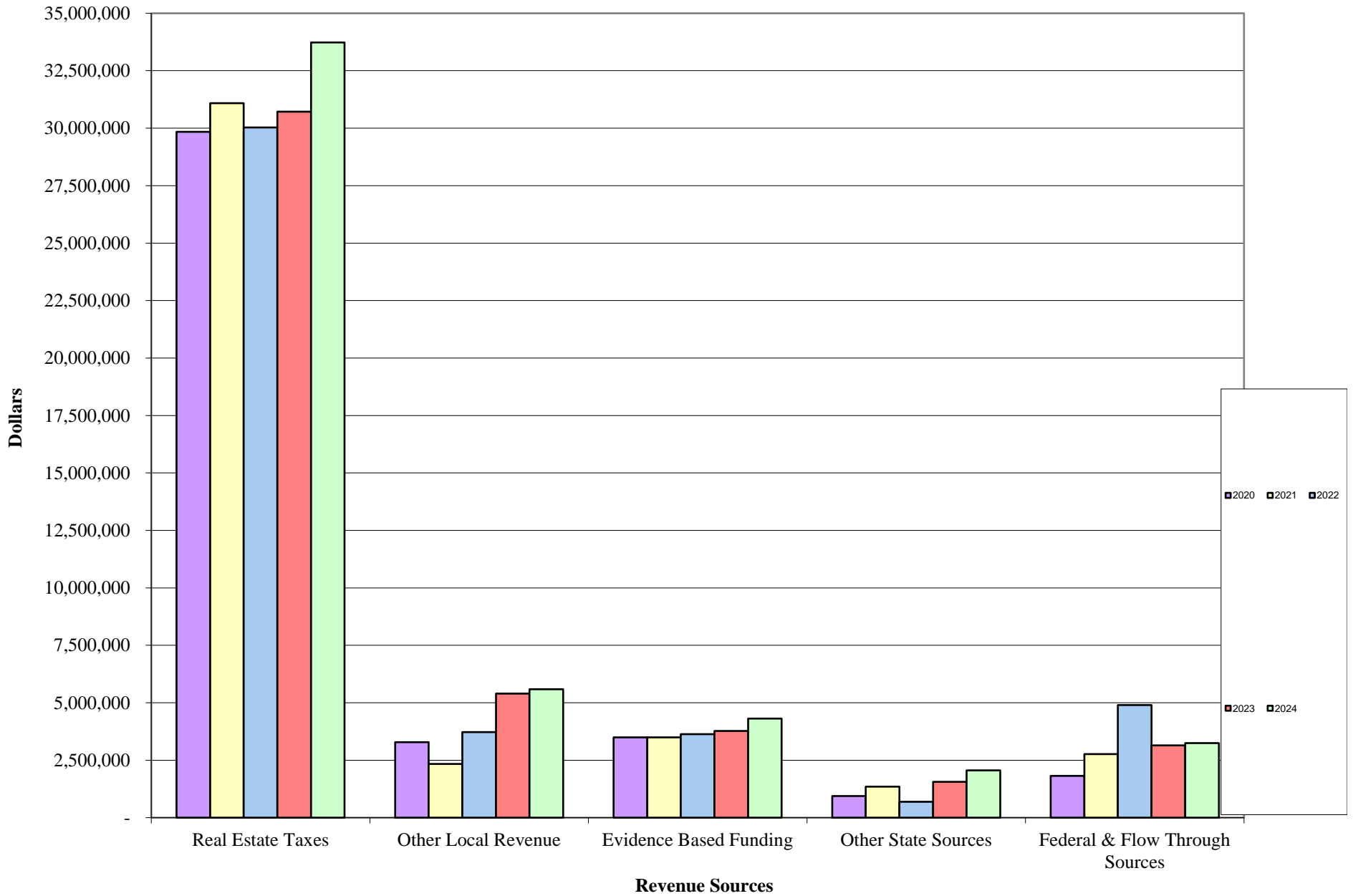
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2024 Operating Fund Revenues



Dunlap Community Unit School District No. 323

Operating Fund Revenues



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Operational Fund Expenditures

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2023 and 2024

	<i>Educational Fund</i>			
	FY '23		FY '24	
Salaries and Benefits	33,805,428	87.6%	36,417,955	87.8%
Purchased Services	1,626,873	4.3%	1,999,145	4.8%
Supplies and Materials	1,830,755	4.7%	2,282,521	5.5%
Capital Outlay	838,165	2.2%	356,300	0.9%
Other Objects	475,050	1.2%	432,752	1.0%
Total	38,576,271	100.0%	41,488,673	100.0%

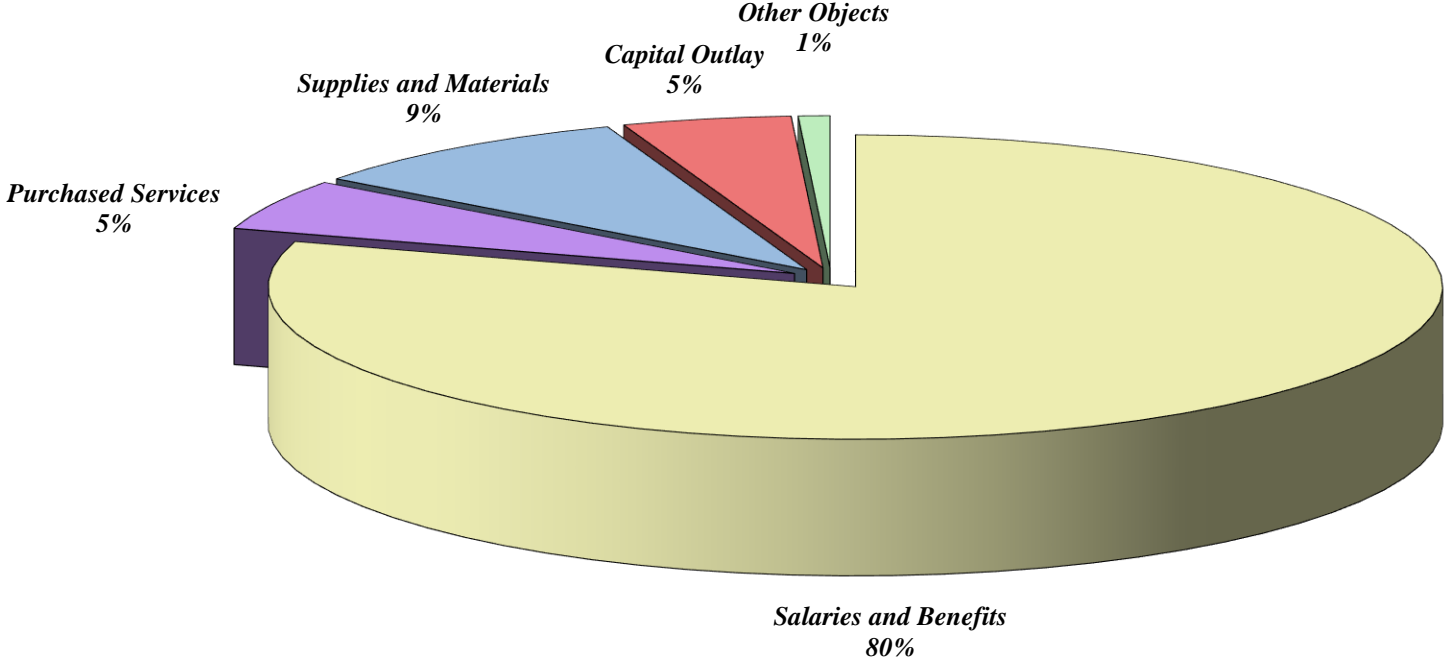
	<i>Operations & Maintenance Fund</i>			
	FY '23		FY '24	
Salaries and Benefits	1,610,303	31.6%	1,680,171	32.6%
Purchased Services	700,105	13.7%	587,179	11.5%
Supplies and Materials	2,025,459	39.8%	1,816,806	35.3%
Capital Outlay	758,510	14.9%	1,062,226	20.6%
Total	5,094,377	100.0%	5,146,382	100.0%

	<i>Transportation Fund</i>			
	FY '23		FY '24	
Salaries and Benefits	1,611,711	58.3%	1,728,343	52.8%
Purchased Services	99,210	3.6%	112,694	3.5%
Supplies and Materials	487,018	17.6%	529,592	16.2%
Capital Outlay	566,615	20.5%	901,365	27.5%
Total	2,764,554	100.0%	3,271,994	100.0%

	<i>Total Operating Funds</i>			
	FY '23		FY '24	
Salaries and Benefits	37,027,442	79.7%	39,826,469	79.8%
Purchased Services	2,426,188	5.2%	2,699,018	5.4%
Supplies and Materials	4,343,232	9.4%	4,628,919	9.3%
Capital Outlay	2,163,290	4.7%	2,319,891	4.6%
Other Objects	475,050	1.0%	432,752	0.9%
Total	46,435,202	100.0%	49,907,049	100.0%

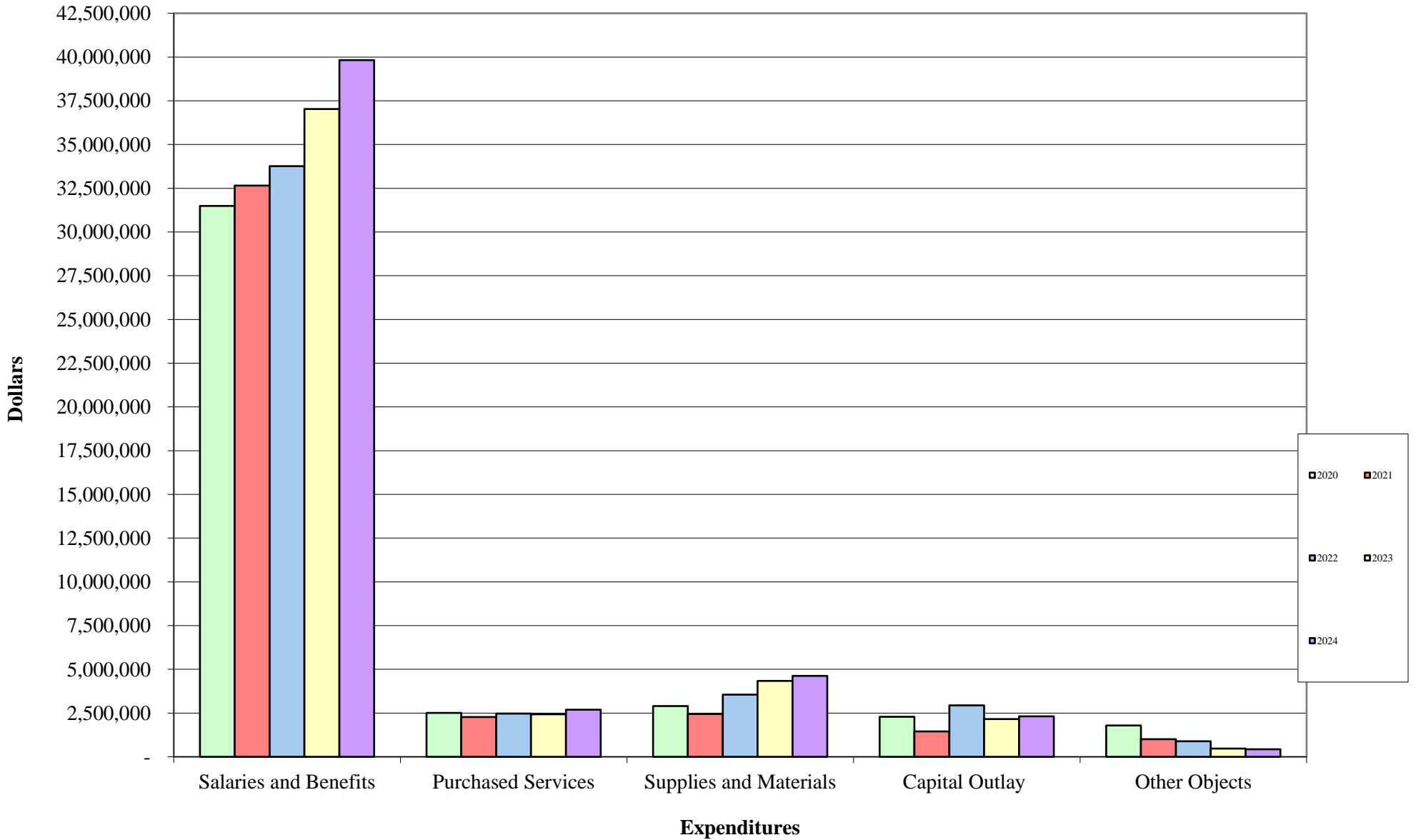
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2024 Operating Fund Expenditures



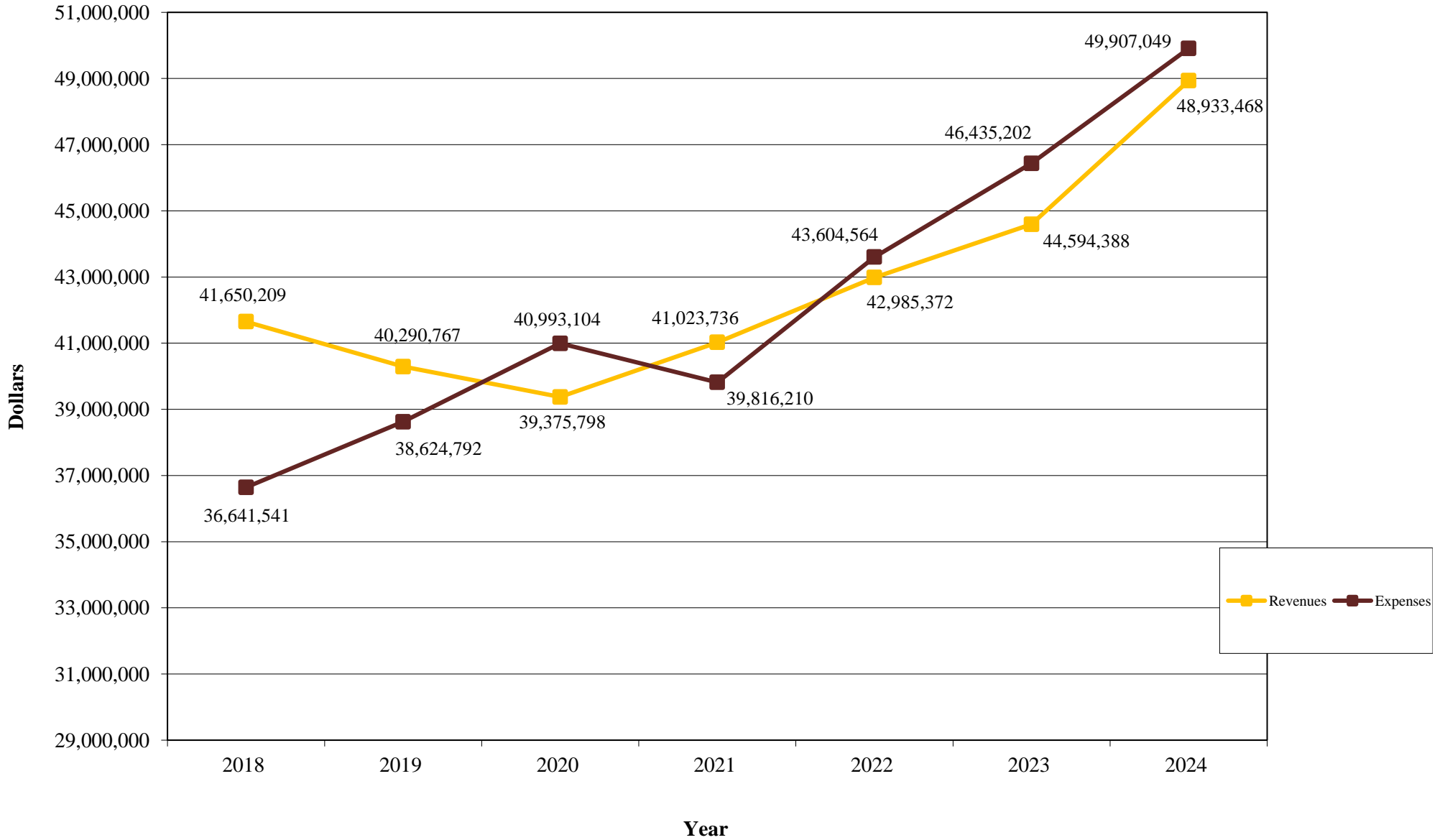
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Operating Fund Expenses



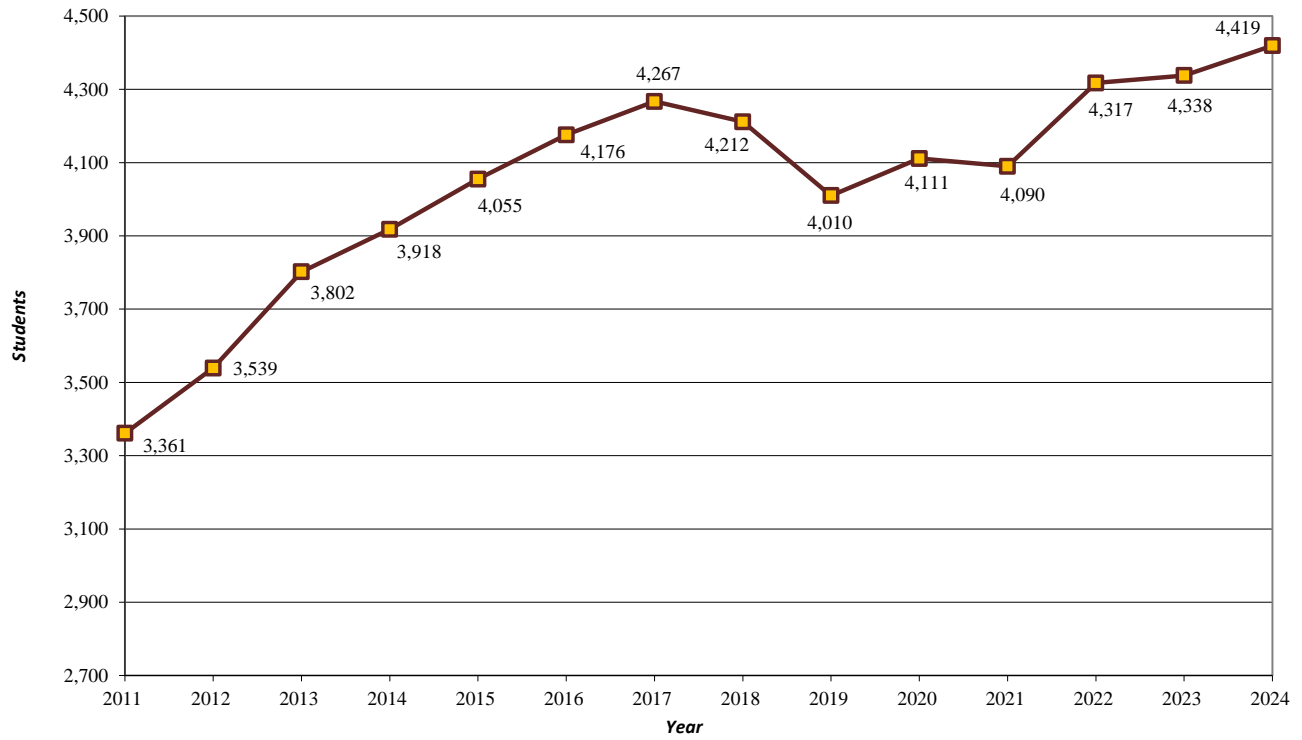
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Revenue and Expense Not Including Other Sources and Uses Comparison



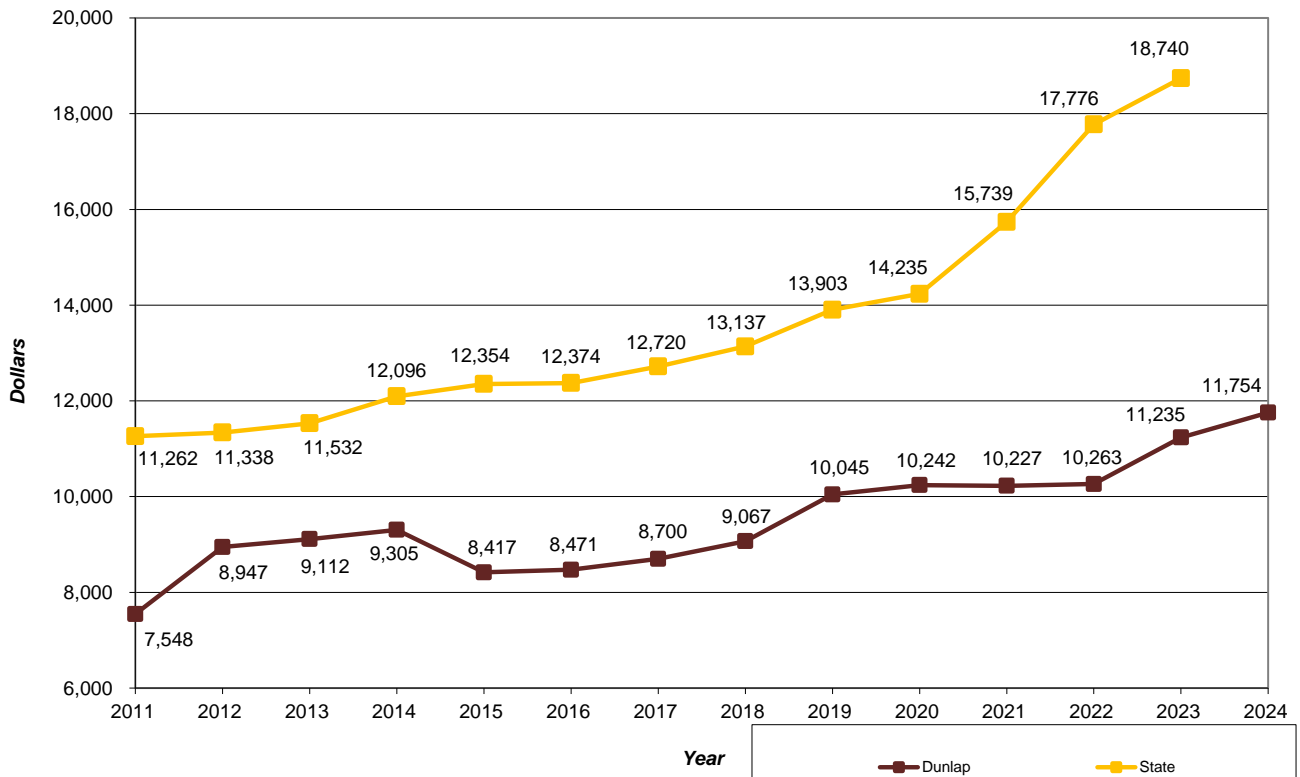
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Comparative 9 Month Average Daily Attendance



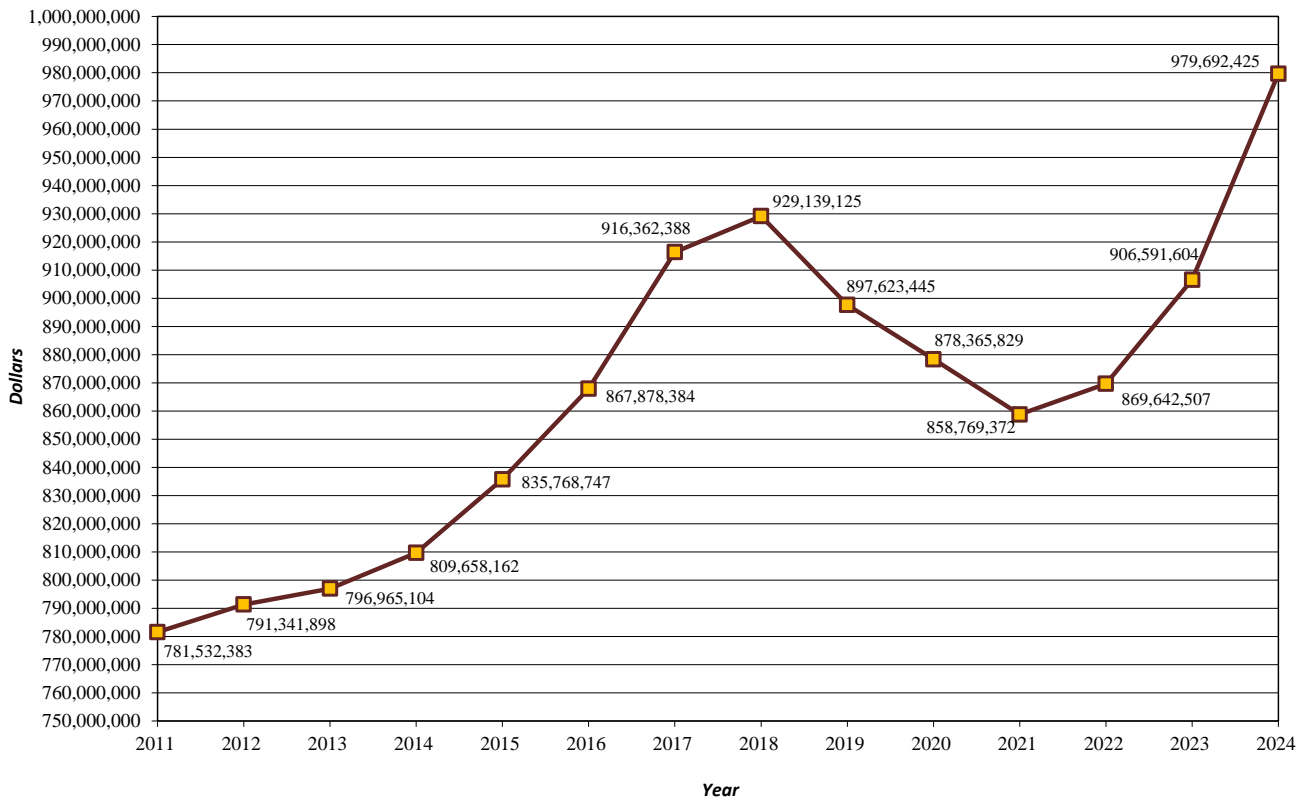
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Comparative Estimated Operating Expense Per Pupil



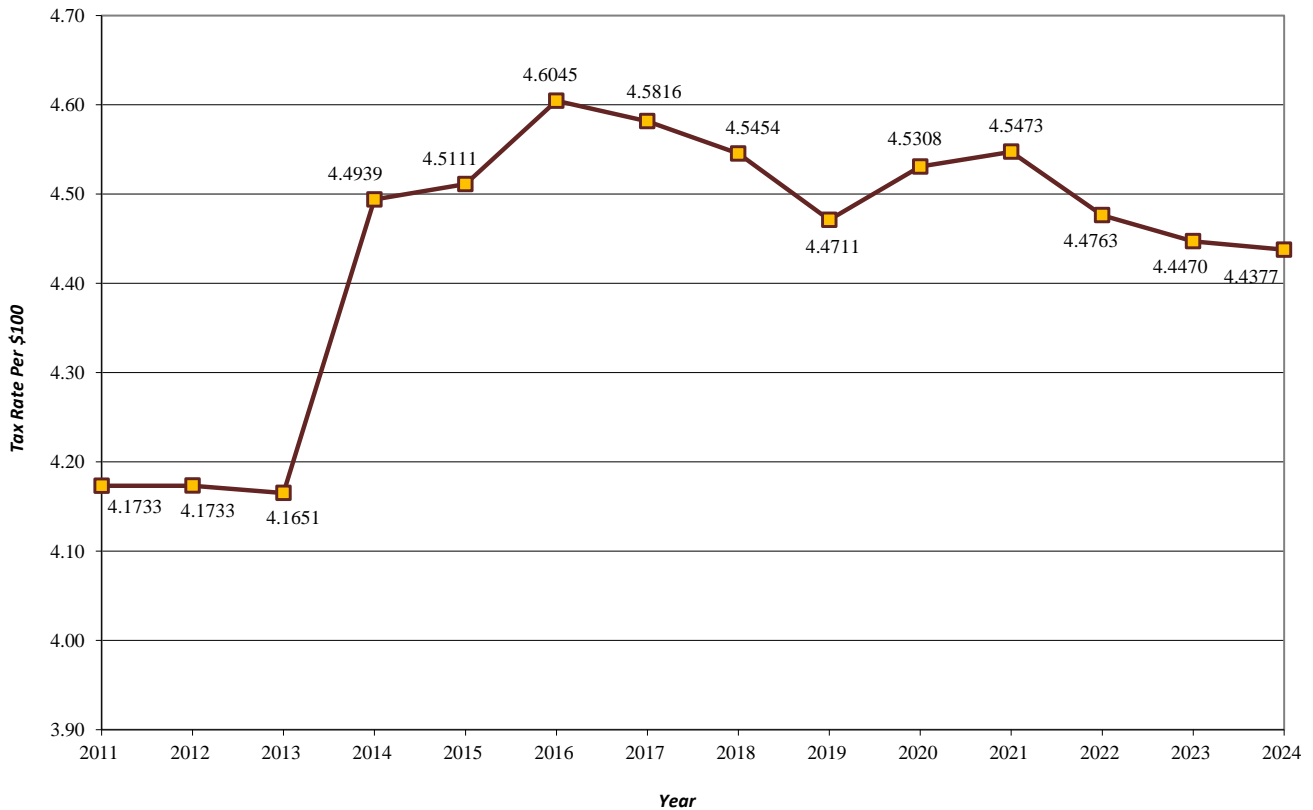
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Comparative Assessed Value



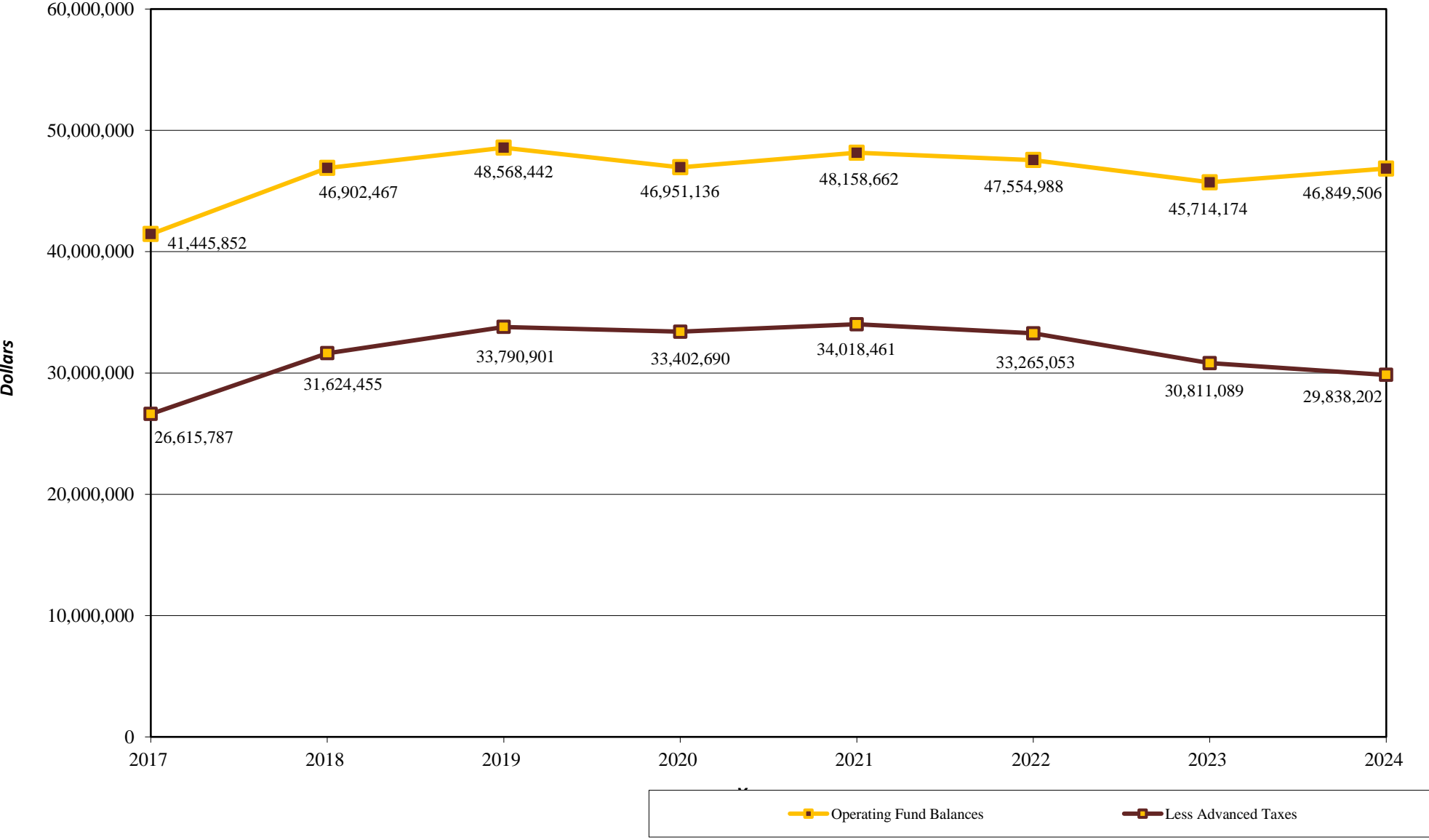
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Comparative Tax Rate



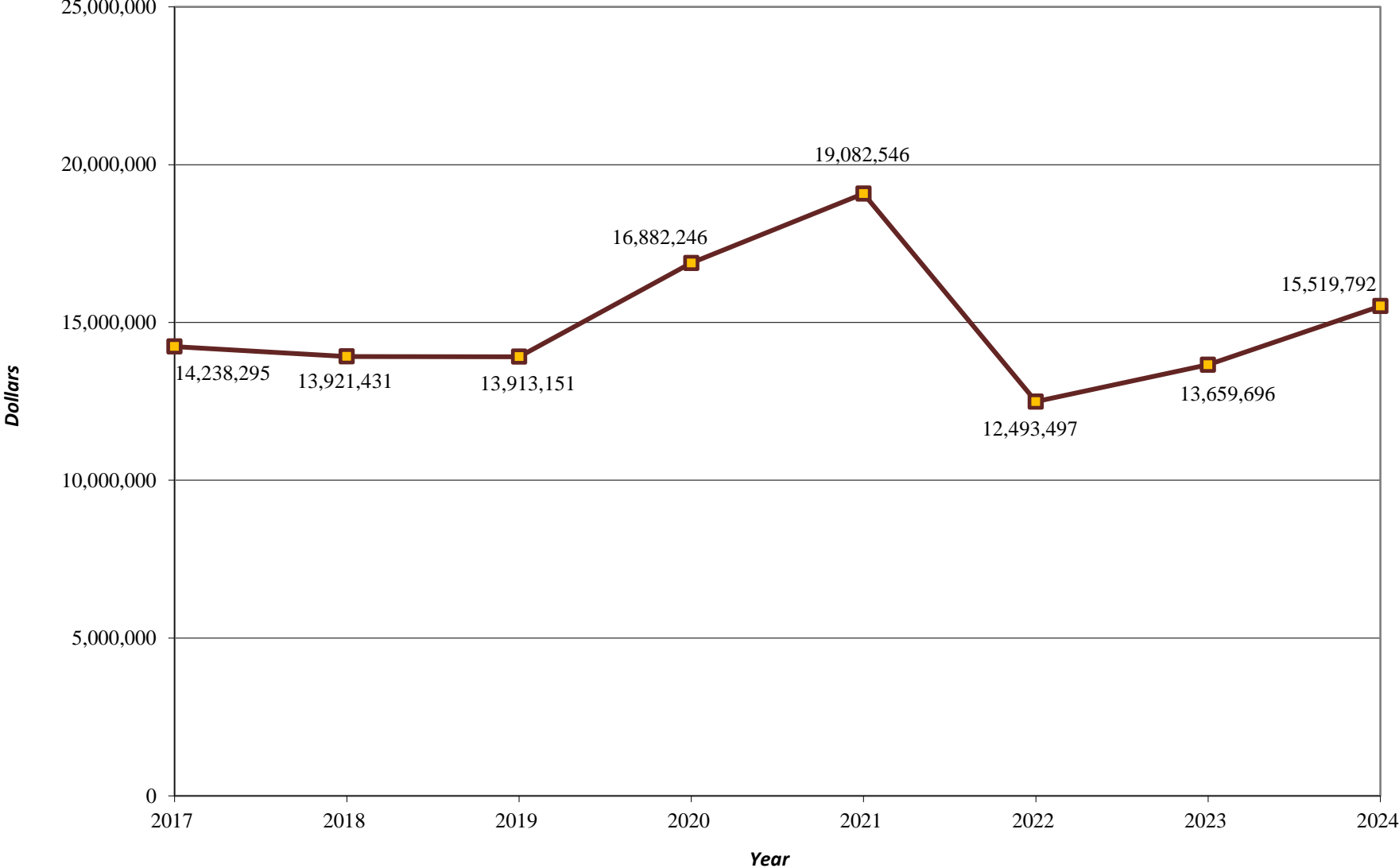
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Operating Fund Balance



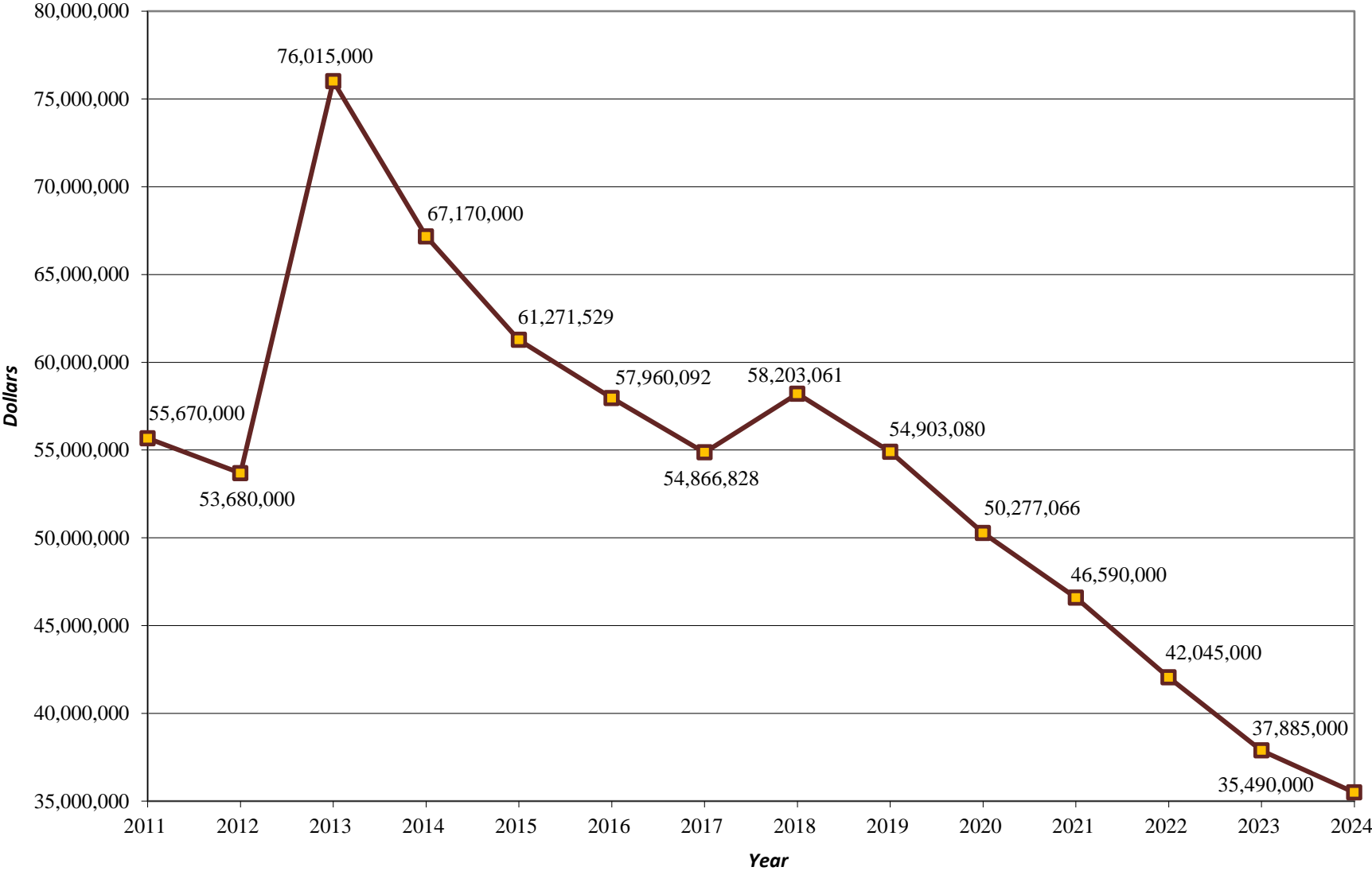
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On-Behalf Payments



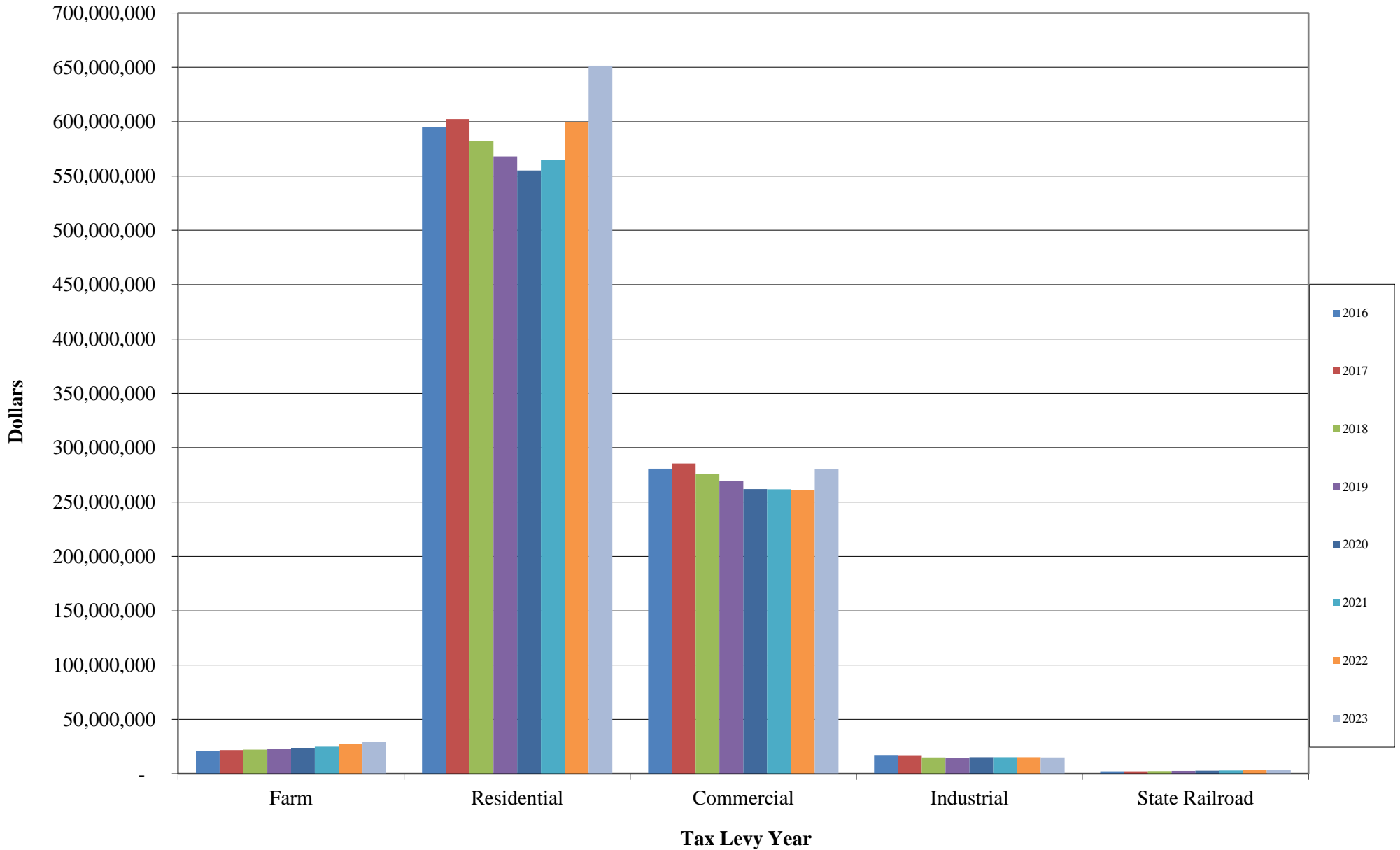
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Outstanding Debt



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)



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Equalized Assessed Value (EAV)

	Levy Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Farm	19,519,192	19,766,447	20,928,652	21,830,009	22,264,836	23,124,449	23,808,319	24,953,114	27,330,972	29,234,958
Residential	542,313,952	560,747,614	595,082,247	602,472,823	582,272,801	568,059,590	554,983,740	564,590,113	599,848,794	651,537,133
Commercial	253,671,169	267,404,361	280,743,348	285,434,258	275,623,601	269,629,980	261,883,502	261,731,058	260,723,870	280,170,385
Industrial	18,396,950	17,717,280	17,326,190	17,073,840	14,960,380	14,820,360	15,246,020	15,268,750	15,287,310	15,073,070
State Railroac	1,867,484	2,242,682	2,281,951	2,328,195	2,501,827	2,731,450	2,847,791	3,099,472	3,400,658	3,676,879
Total	835,768,747	867,878,384	916,362,388	929,139,125	897,623,445	878,365,829	858,769,372	869,642,507	906,591,604	979,692,425