

Dunlap Community Unit School District No. 323
June 30, 2025

| | June 30, 2023 | June 30, 2024 | June 30, 2025 |
|---|-----------------------|-----------------------|-----------------------|
| Total Fund Equity (All Funds) | 209,584,706 | 212,287,467 | 210,874,875 |
| General Fixed Assets | (149,452,885) | (150,863,069) | (153,935,630) |
| Debt Services Fund | (3,715,666) | (4,555,988) | (4,513,645) |
| Municipal Retirement/Social Security Fund | (4,726,450) | (3,951,554) | (2,554,503) |
| Capital Projects Fund | (1,477,587) | (2,069,242) | (9,323,548) |
| Tort Fund | (2,749,435) | (2,402,779) | (2,149,181) |
| Fire Prevention & Safety Fund | (1,160,621) | (1,011,773) | (1,193,477) |
| Agency Funds | (587,888) | (583,556) | (565,756) |
| Net Equity in Operating Funds | 45,714,174 | 46,849,506 | 36,639,135 |
| Change | | 1,135,332 | (10,210,371) |
| Educational Fund | Actual | Budget | Percent |
| Total Revenues and Other Sources* | 42,123,583 | 44,520,078 | 94.62% |
| Total Expenditures and Other Uses* | 44,279,049 | 46,228,198 | 95.78% |
| Operations & Maintenance Fund | Actual | Budget | Percent |
| Total Revenues and Other Sources | 13,447,878 | 5,021,544 | 267.80% |
| Total Expenditures and Other Uses | 13,645,101 | 5,055,119 | 269.93% |
| Transportation Fund | Actual | Budget | Percent |
| Total Revenues and Other Sources | 3,599,502 | 3,636,522 | 98.98% |
| Total Expenditures and Other Uses | 5,244,950 | 5,156,300 | 101.72% |
| | June 30, 2023 | June 30, 2024 | June 30, 2025 |
| Financial Profile Score | 3.55 | 3.55 | 3.65 |
| 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

Dunlap Community Unit School District No. 323

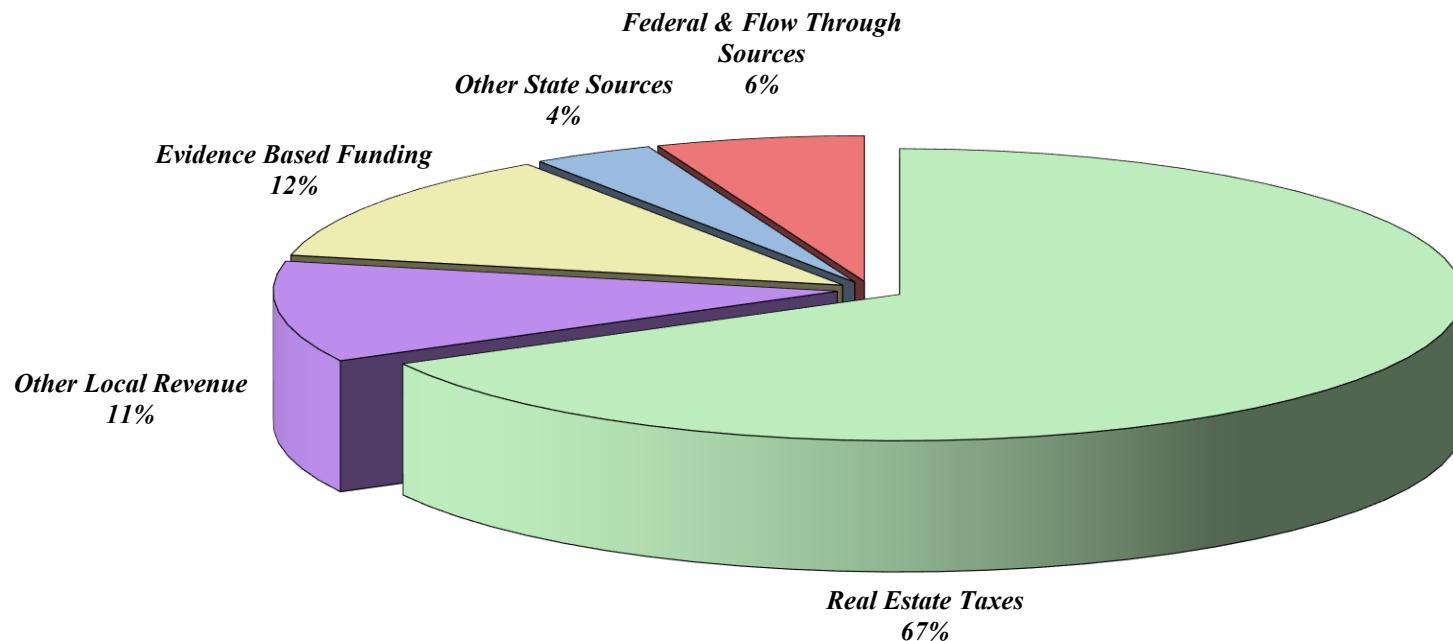
Schedule of Revenues Received and Expenditures Disbursed Educational, Operations and Maintenance, Transportation, and Working Cash Funds (Excluding Other Sources and Uses)

For The Fiscal Years Ended June 30, 2023, 2024 and 2025

| | FY '23 | FY '24 | FY '25 | FY '24 to FY '25 |
|--|--------------------|-------------------|--------------------|---------------------|
| Revenues received: | | | | |
| From Local Sources | | | | |
| Taxes | 30,719,135 | 33,732,420 | 34,040,878 | 308,458 |
| Other | 5,396,144 | 5,584,681 | 5,671,593 | 86,912 |
| From State Source: | | | | |
| Evidence Based Funding | 3,776,743 | 4,315,464 | 6,212,664 | 1,897,200 |
| Other | 1,559,123 | 2,056,218 | 1,764,198 | (292,020) |
| From Federal Sources | 3,143,243 | 3,244,685 | 3,030,932 | (213,753) |
| Total Revenues Received | 44,594,388 | 48,933,468 | 50,720,265 | 1,786,797 |
| Expenditures disbursed: | | | | |
| Instruction: | | | | |
| Regular Programs | 19,123,290 | 20,056,757 | 20,623,773 | 567,016 |
| Pre-K Programs | 501,144 | 217,411 | 209,277 | (8,134) |
| Special Education Programs | 5,380,954 | 6,508,272 | 7,598,541 | 1,090,269 |
| Remedial Programs | 224,411 | 234,363 | 161,344 | (73,019) |
| CTE Programs | 0 | 19,296 | 13,569 | (5,727) |
| Interscholastic Programs | 1,442,910 | 1,563,426 | 1,627,950 | 64,524 |
| Summer School Program | 108,722 | 209,822 | 263,649 | 53,827 |
| Gifted Programs | 17,214 | 15,970 | 16,358 | 388 |
| Driver's Education Programs | 180,523 | 174,729 | 181,834 | 7,105 |
| Bilingual Programs | 603,080 | 669,731 | 778,049 | 108,318 |
| Special Education - Private Tuition | 291,348 | 359,648 | 495,099 | 135,451 |
| Total Instruction | 27,873,596 | 30,029,425 | 31,969,443 | 1,940,018 |
| Support Services: | | | | |
| Pupils | 2,971,370 | 3,329,293 | 3,896,191 | 566,898 |
| Instructional Staff | 790,380 | 1,284,103 | 1,147,563 | (136,540) |
| General Administration | 624,521 | 861,572 | 840,606 | (20,966) |
| School Administration | 2,404,630 | 2,417,475 | 2,437,059 | 19,584 |
| Business: | | | | |
| Educational Fund | 1,925,671 | 2,033,101 | 2,150,282 | 117,181 |
| Operations & Maintenance Fund | 5,094,377 | 5,146,382 | 5,145,101 | (1,281) |
| Transportation Fund | 2,764,554 | 3,271,994 | 3,044,950 | (227,044) |
| Central | 0 | 106,120 | 900 | (105,220) |
| Other | 1,755,794 | 1,298,360 | 1,317,664 | 19,304 |
| Total Support Services | 18,331,297 | 19,748,400 | 19,980,316 | 231,916 |
| Community Services | 20,552 | 55,127 | 127,043 | 71,916 |
| Payments to Other Governmental Units | 209,757 | 74,097 | 392,298 | 318,201 |
| Total Expenditures Disbursed | 46,435,202 | 49,907,049 | 52,469,100 | 2,562,051 |
| Excess of Receipts over (under) Disbursements | (1,840,814) | (973,581) | (1,748,835) | (775,254) |

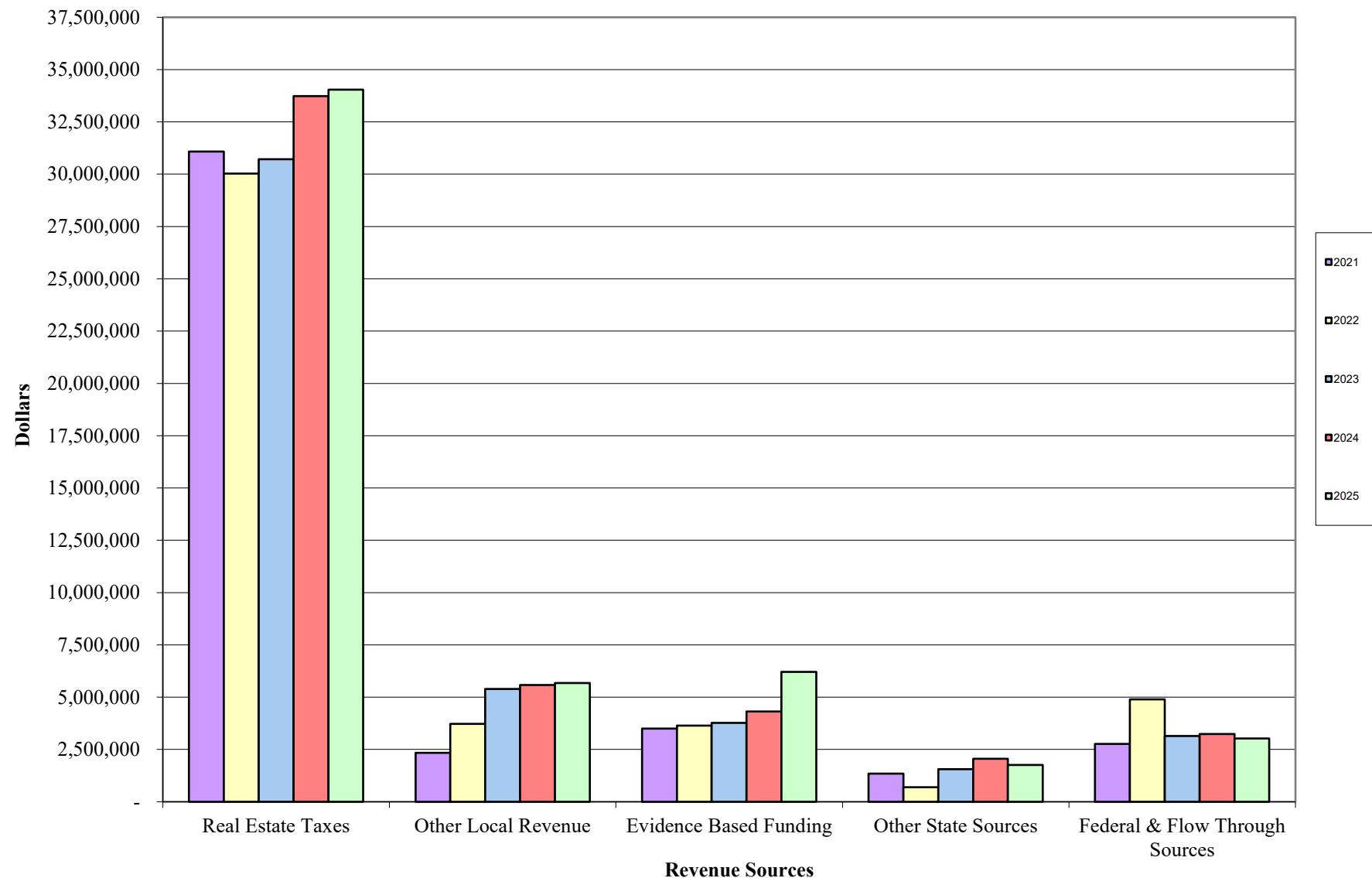
Dunlap Community Unit School District No. 323

2025 Operating Fund Revenues



Dunlap Community Unit School District No. 323

Operating Fund Revenues



Dunlap Community Unit School District No. 323

Operational Fund Expenditures

(Educational, Operations and Maintenance, and Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2024 and 2025

Educational Fund

| | FY '24 | FY '25 |
|------------------------|-------------------|-------------------|
| Salaries and Benefits | 36,417,955 | 38,867,337 |
| Purchased Services | 1,999,145 | 2,103,440 |
| Supplies and Materials | 2,282,521 | 2,027,433 |
| Capital Outlay | 356,300 | 393,609 |
| Other Objects | 432,752 | 887,230 |
| Total | 41,488,673 | 44,279,049 |
| | 100.0% | 100.0% |

Operations & Maintenance Fund

| | FY '24 | FY '25 |
|------------------------|------------------|------------------|
| Salaries and Benefits | 1,680,171 | 1,700,553 |
| Purchased Services | 587,179 | 677,556 |
| Supplies and Materials | 1,816,806 | 1,771,099 |
| Capital Outlay | 1,062,226 | 995,893 |
| Total | 5,146,382 | 5,145,101 |
| | 100.0% | 100.0% |

Transportation Fund

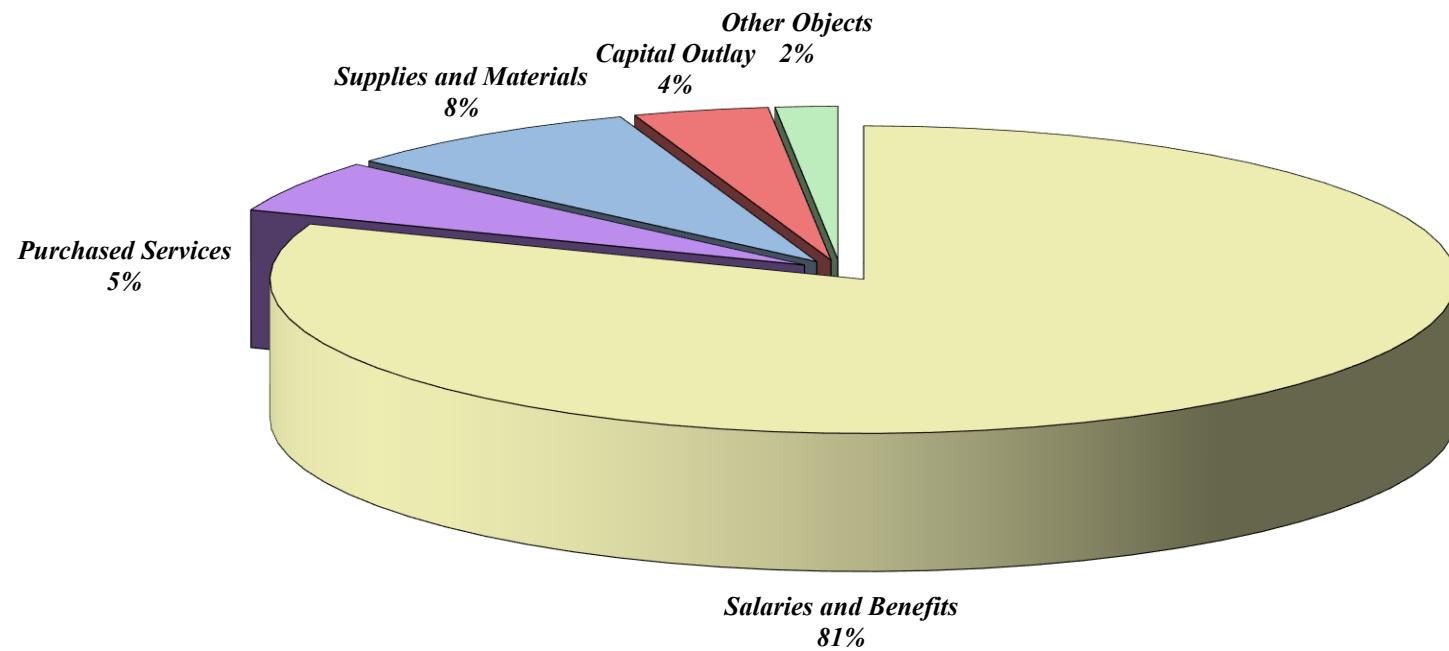
| | FY '24 | FY '25 |
|------------------------|------------------|------------------|
| Salaries and Benefits | 1,728,343 | 1,850,921 |
| Purchased Services | 112,694 | 120,262 |
| Supplies and Materials | 529,592 | 531,739 |
| Capital Outlay | 901,365 | 542,028 |
| Total | 3,271,994 | 3,044,950 |
| | 100.0% | 100.0% |

Total Operating Funds

| | FY '24 | FY '25 |
|------------------------|-------------------|-------------------|
| Salaries and Benefits | 39,826,469 | 42,418,811 |
| Purchased Services | 2,699,018 | 2,901,258 |
| Supplies and Materials | 4,628,919 | 4,330,271 |
| Capital Outlay | 2,319,891 | 1,931,530 |
| Other Objects | 432,752 | 887,230 |
| Total | 49,907,049 | 52,469,100 |
| | 100.0% | 100.0% |

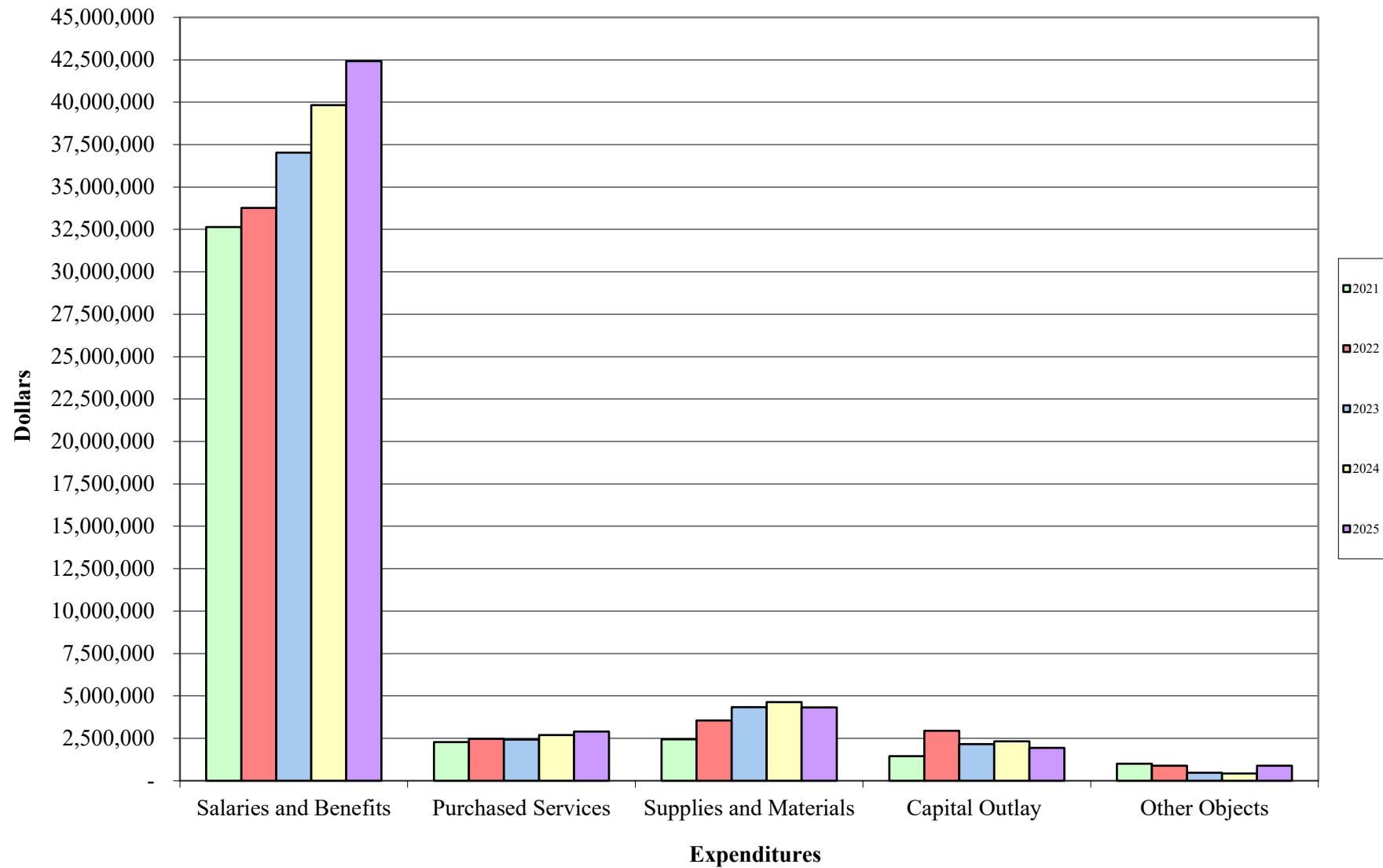
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2025 Operating Fund Expenditures



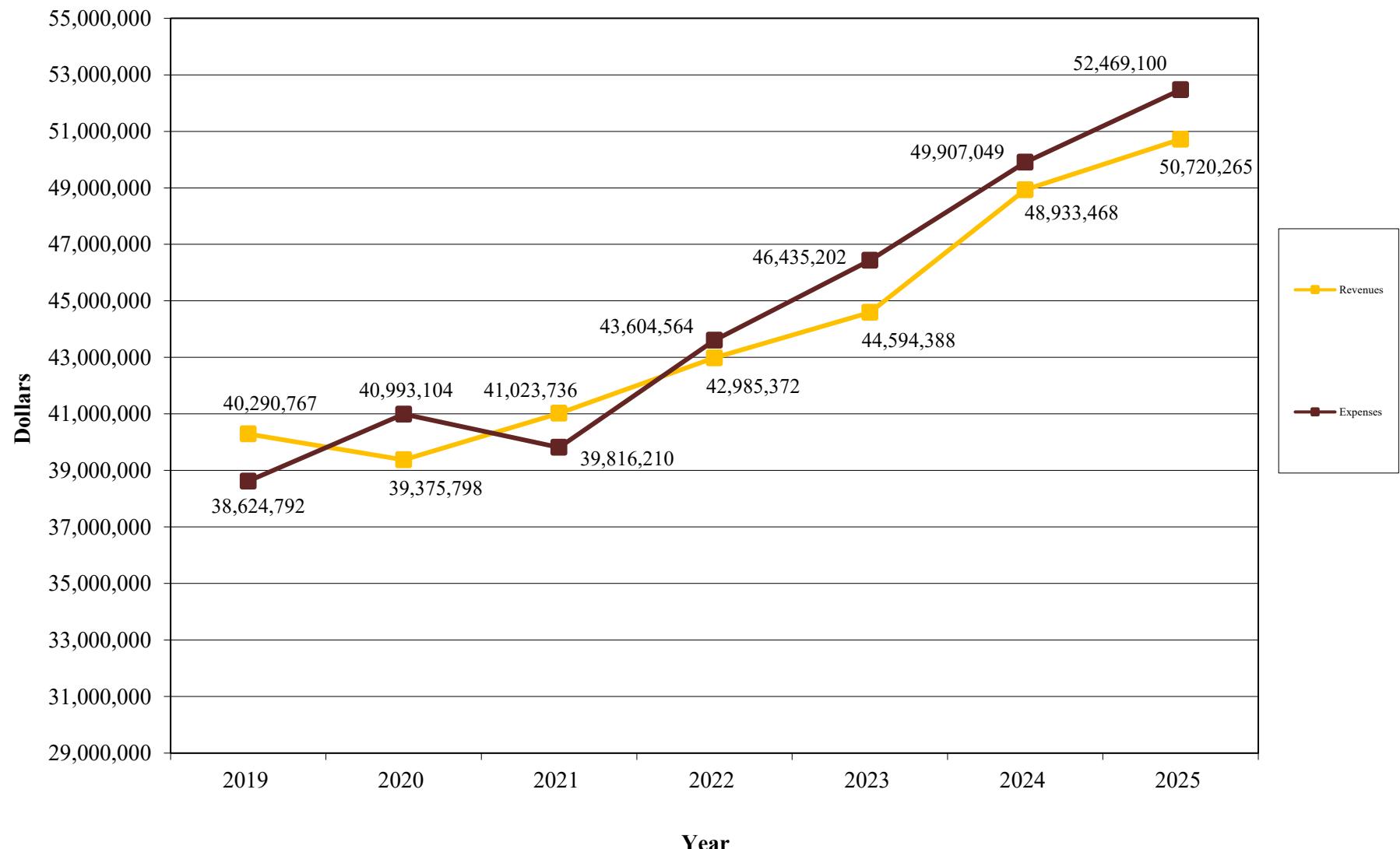
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Operating Fund Expenses



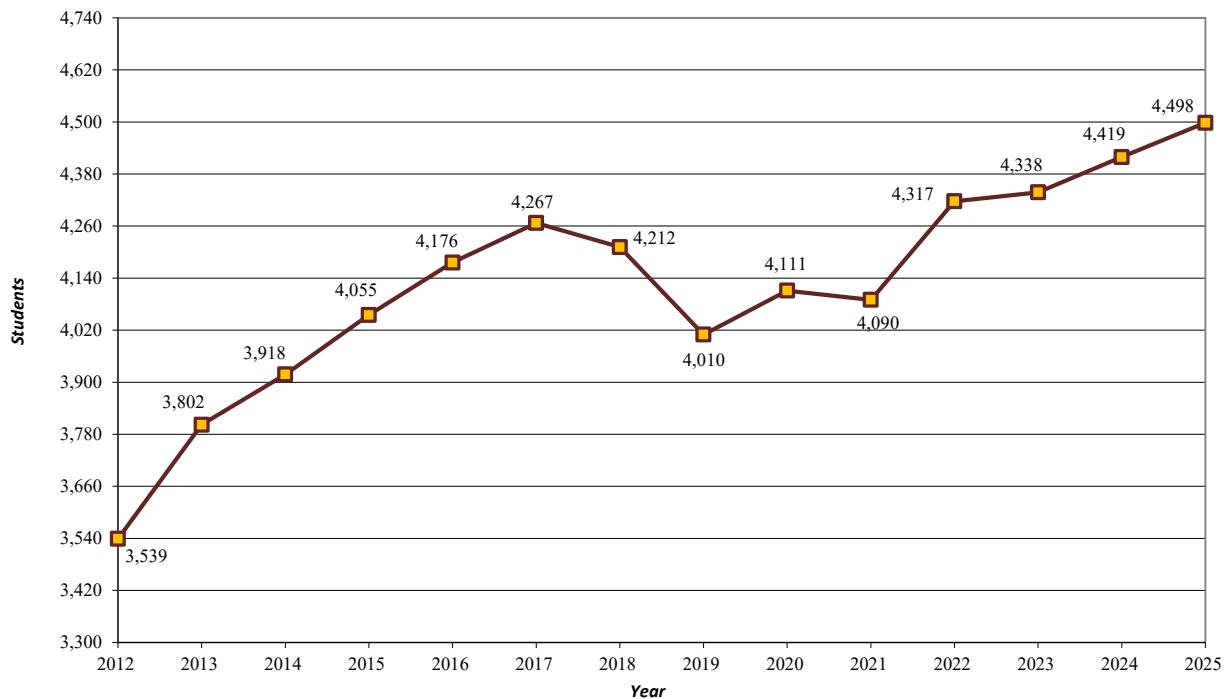
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Revenue and Expense Not Including Other Sources and Uses Comparison



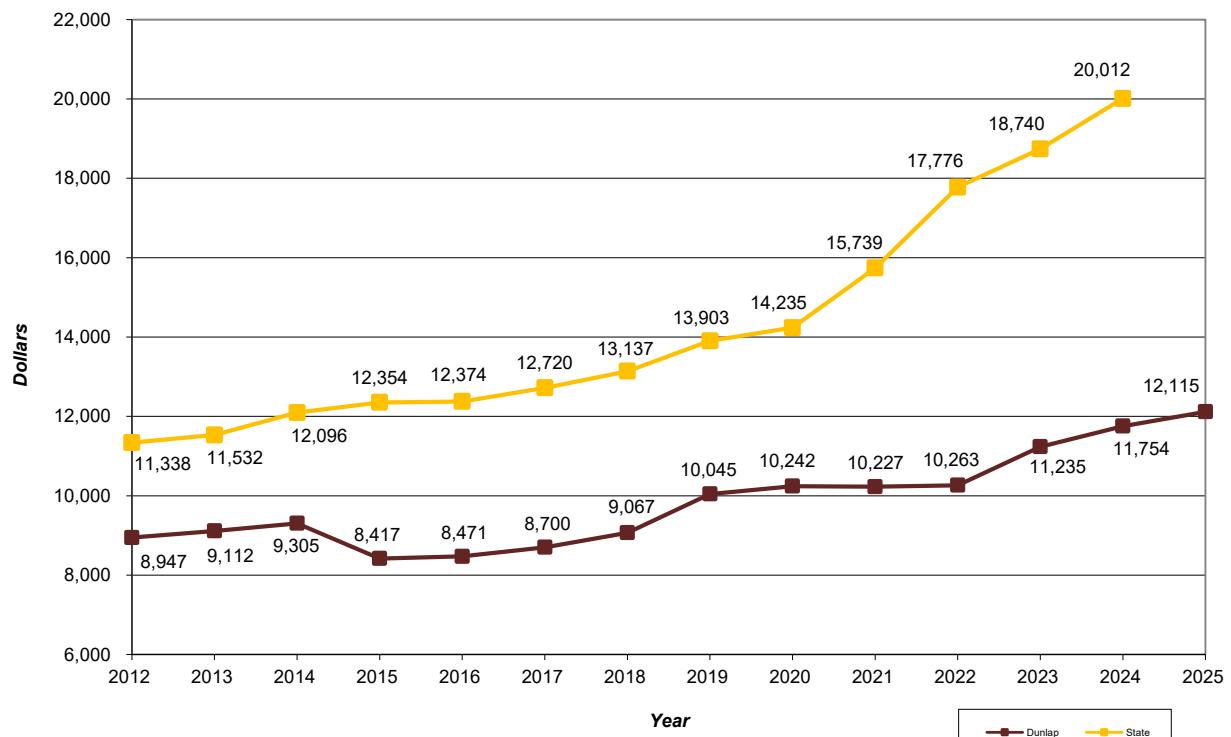
Dunlap Community Unit School District No. 323

Comparative 9 Month Average Daily Attendance



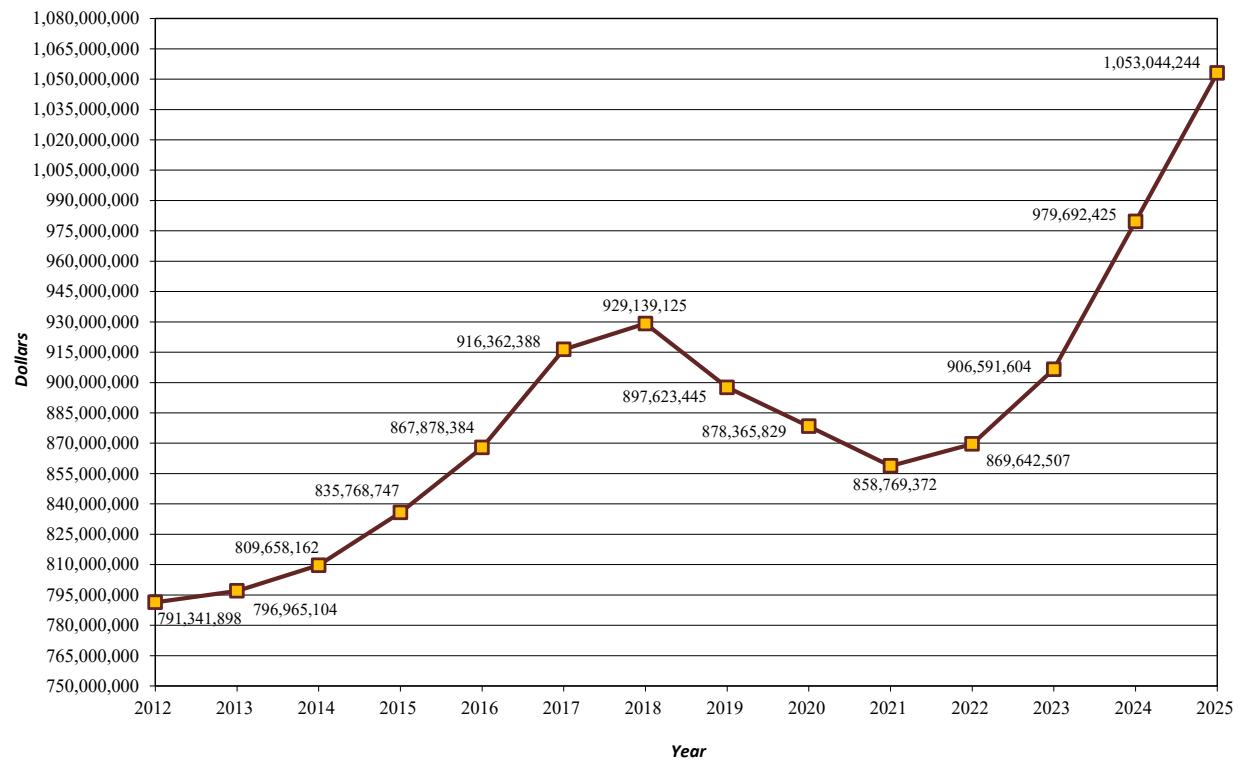
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Comparative Estimated Operating Expense Per Pupil



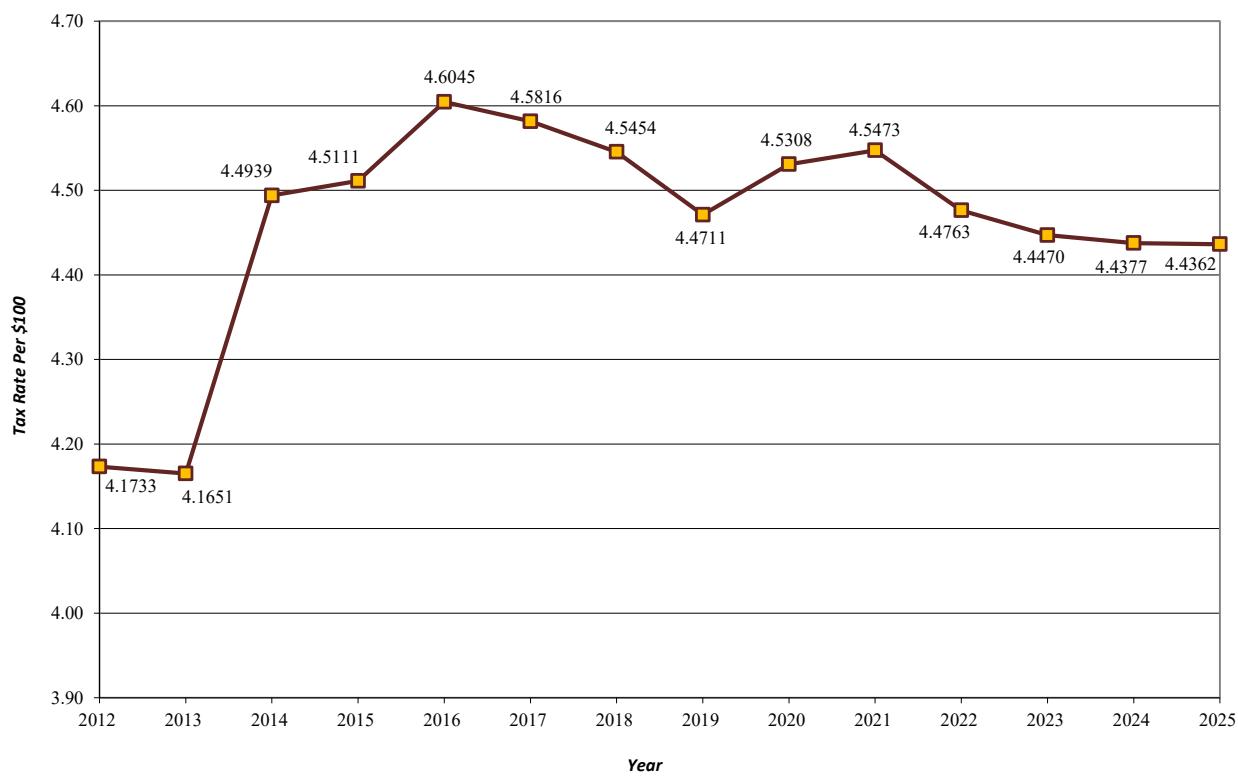
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Comparative Assessed Value



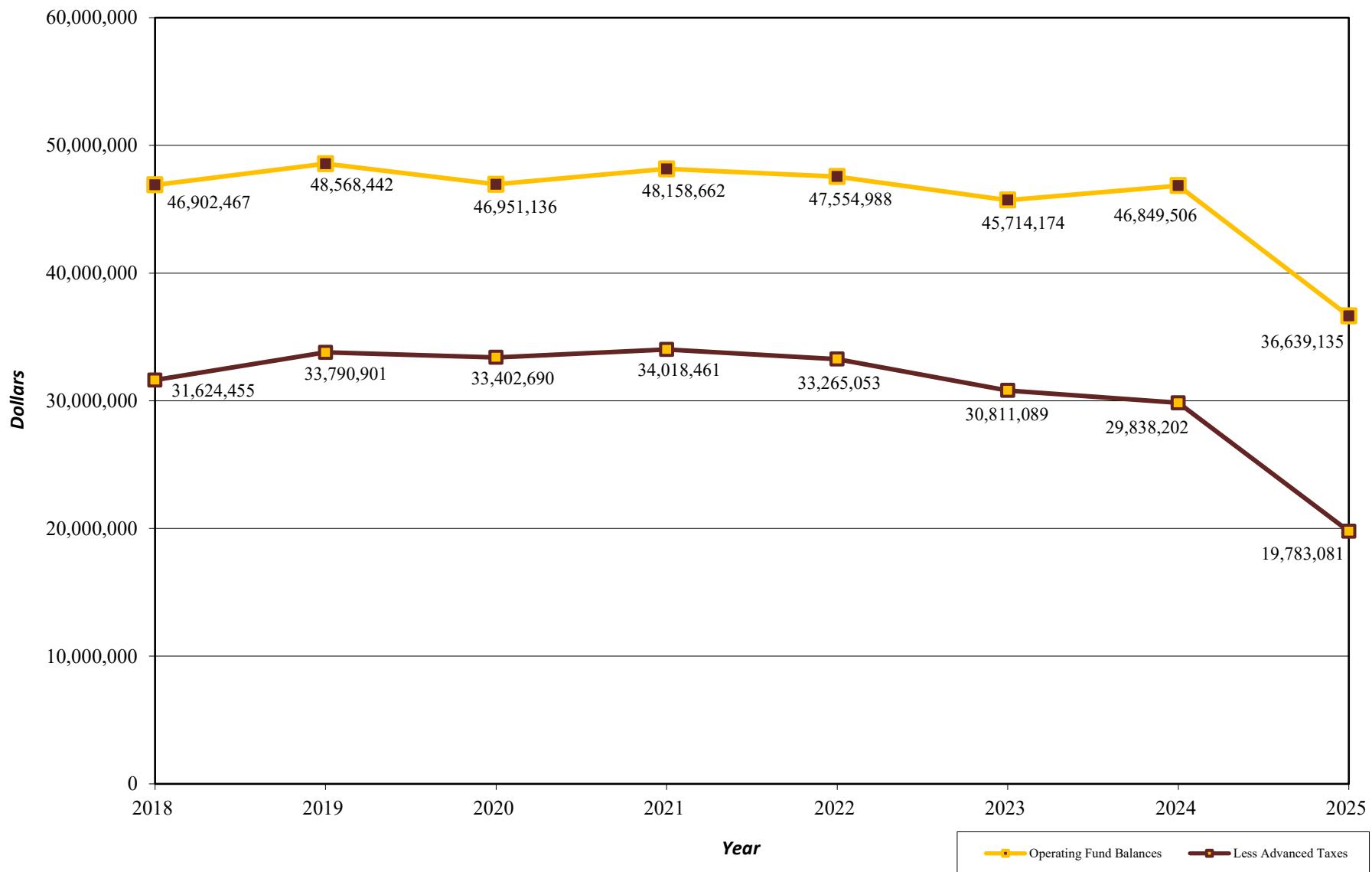
Dunlap Community Unit School District No. 323

Comparative Tax Rate



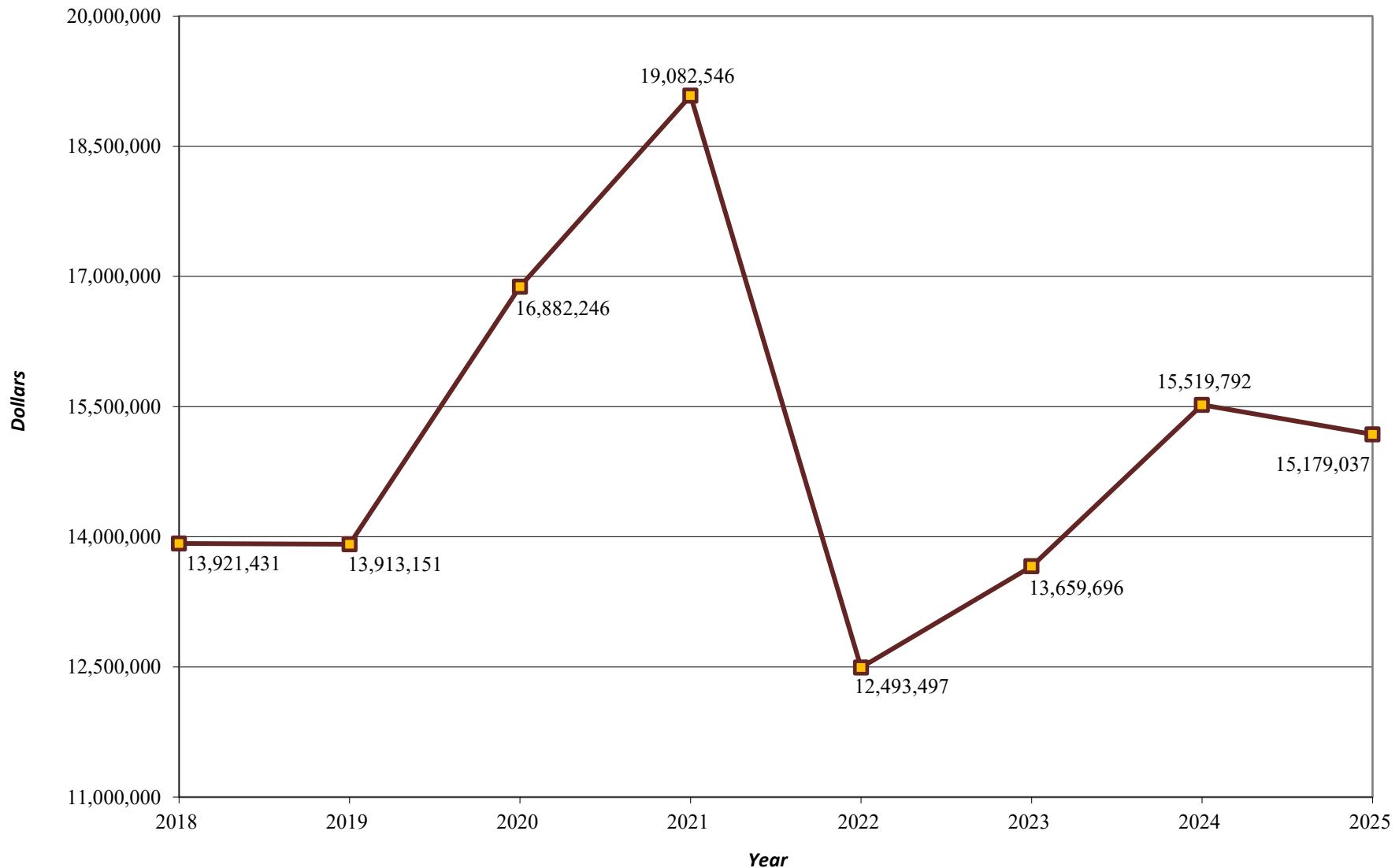
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Operating Fund Balance



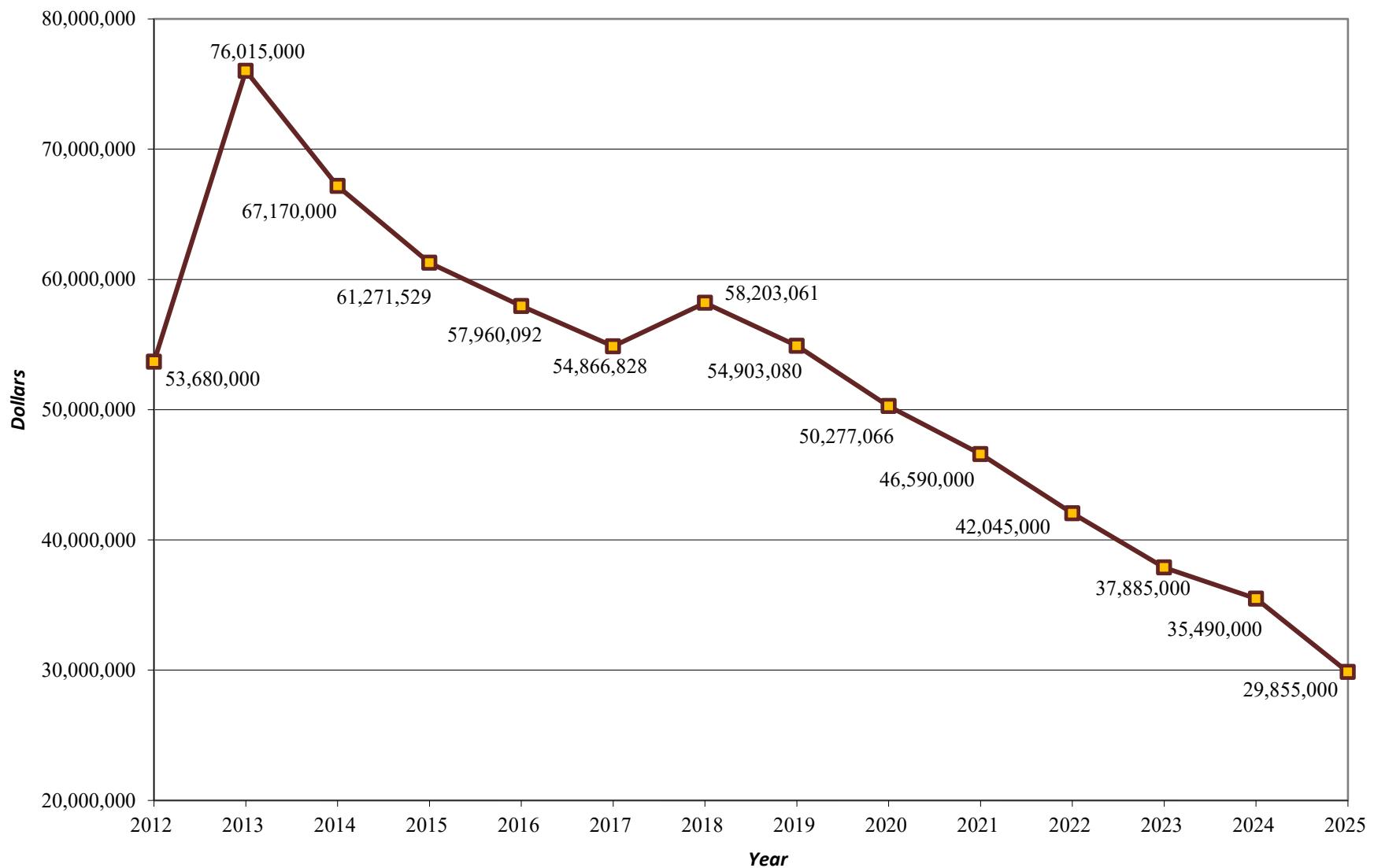
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On-Behalf Payments



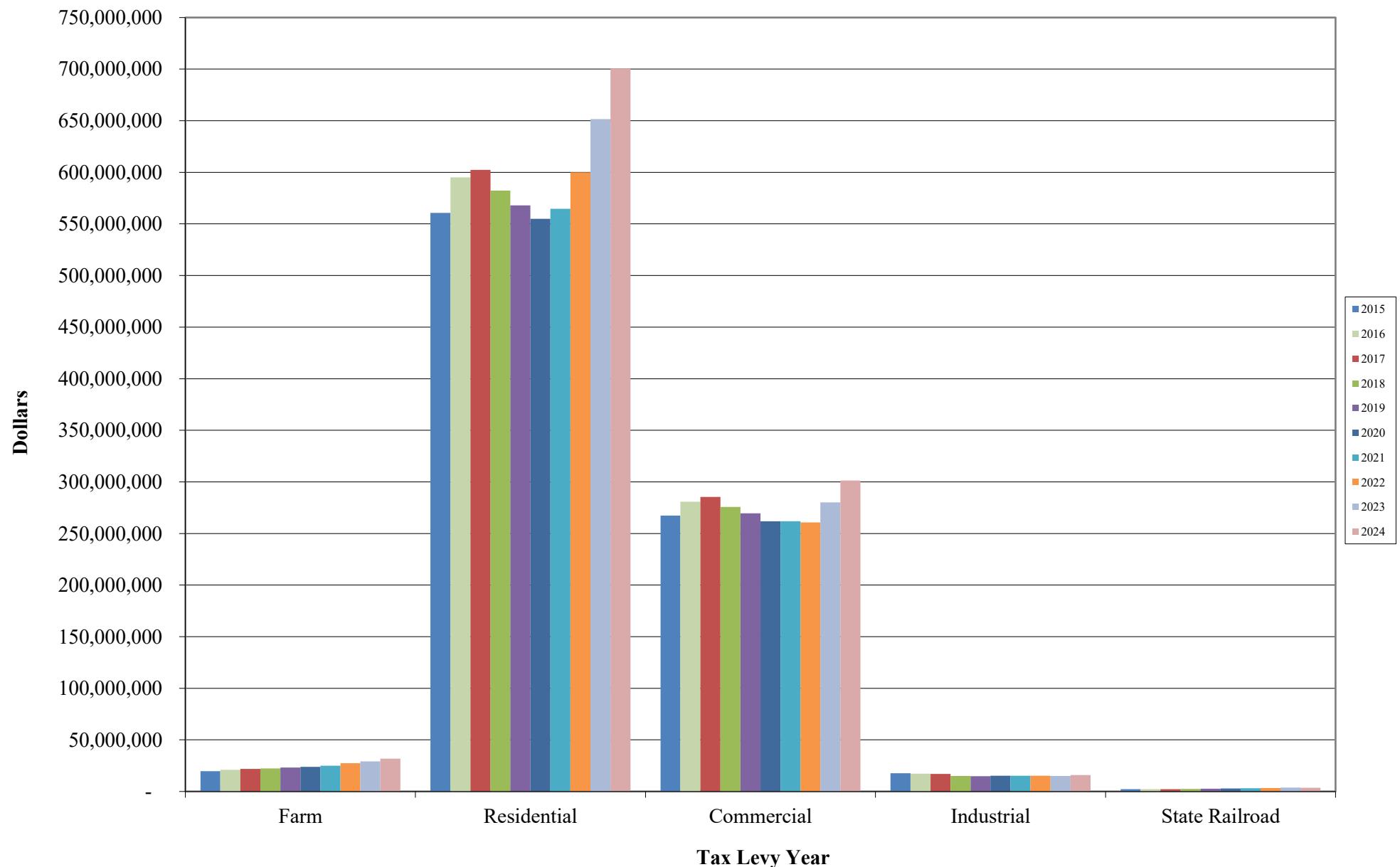
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Outstanding Debt



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)

| | Levy Year | | | | | | | | | |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Farm | 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 | 31,798,795 |
| Residential | 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 | 700,588,506 |
| Commercial | 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 | 301,217,810 |
| Industrial | 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 | 15,952,174 |
| State Railroad | 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 | 3,486,959 |
| Total | 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 | 1,053,044,244 |