

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

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Schedule of Revenues Received and Expenditures Disbursed

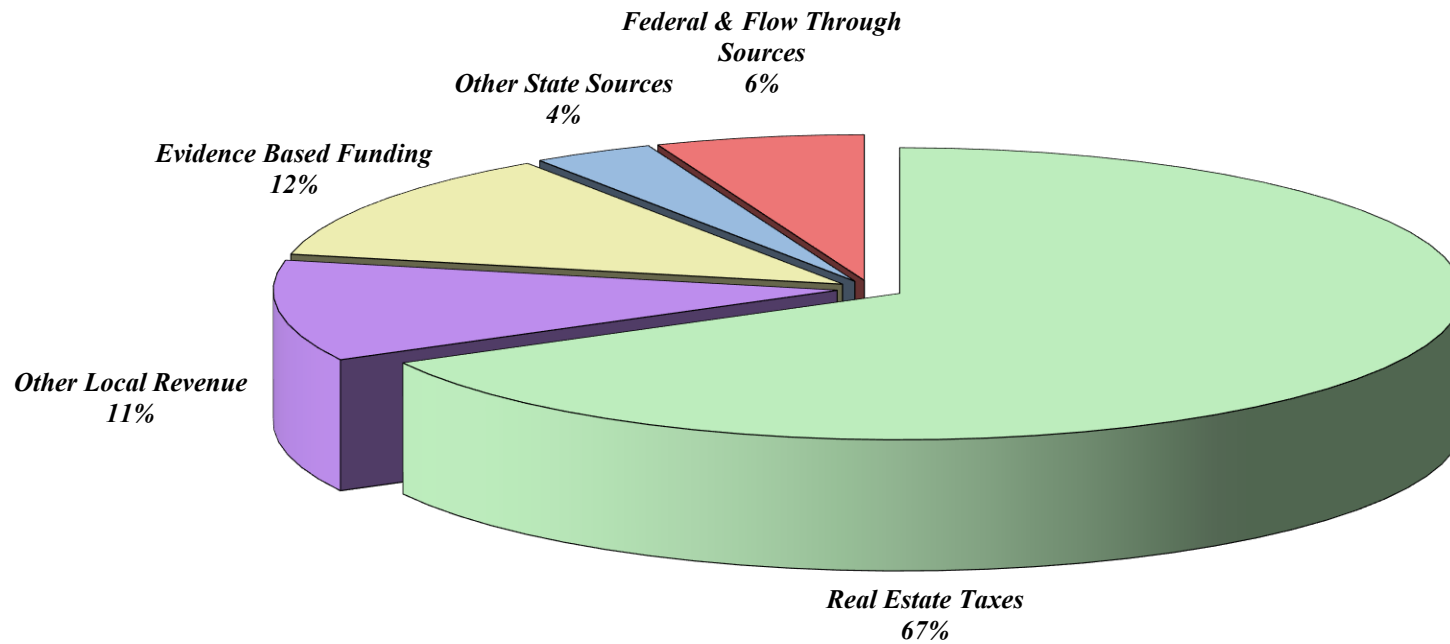
Educational, Operations and Maintenance, Transportation, and Working Cash Funds (Excluding Other Sources and Uses)

For The Fiscal Years Ended June 30, 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)

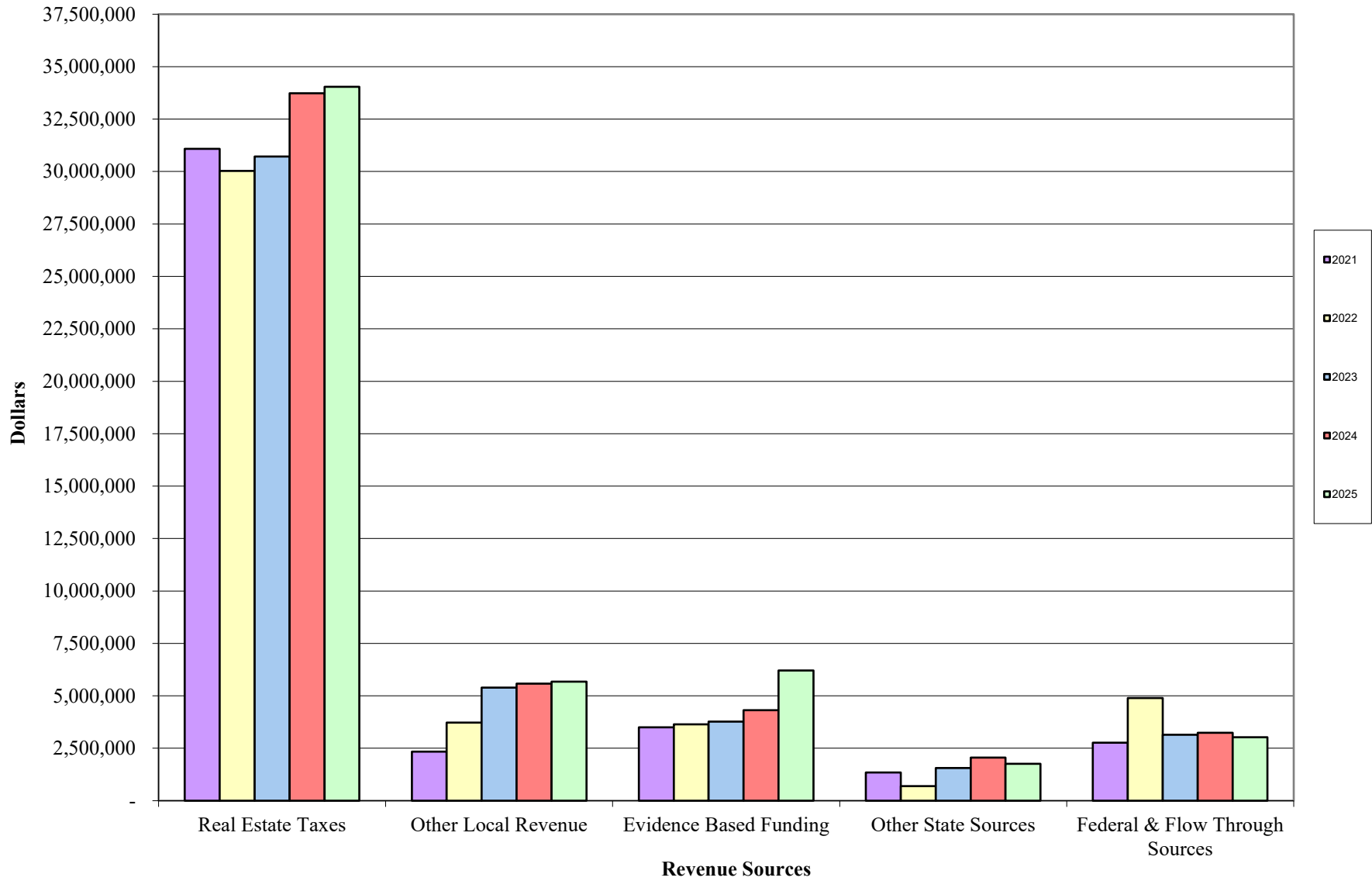
Dunlap Community Unit School District No. 323

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

<i>Educational Fund</i>				
	FY '24		FY '25	
Salaries and Benefits	36,417,955	87.8%	38,867,337	87.8%
Purchased Services	1,999,145	4.8%	2,103,440	4.8%
Supplies and Materials	2,282,521	5.5%	2,027,433	4.5%
Capital Outlay	356,300	0.9%	393,609	0.9%
Other Objects	432,752	1.0%	887,230	2.0%
Total	41,488,673	100.0%	44,279,049	100.0%

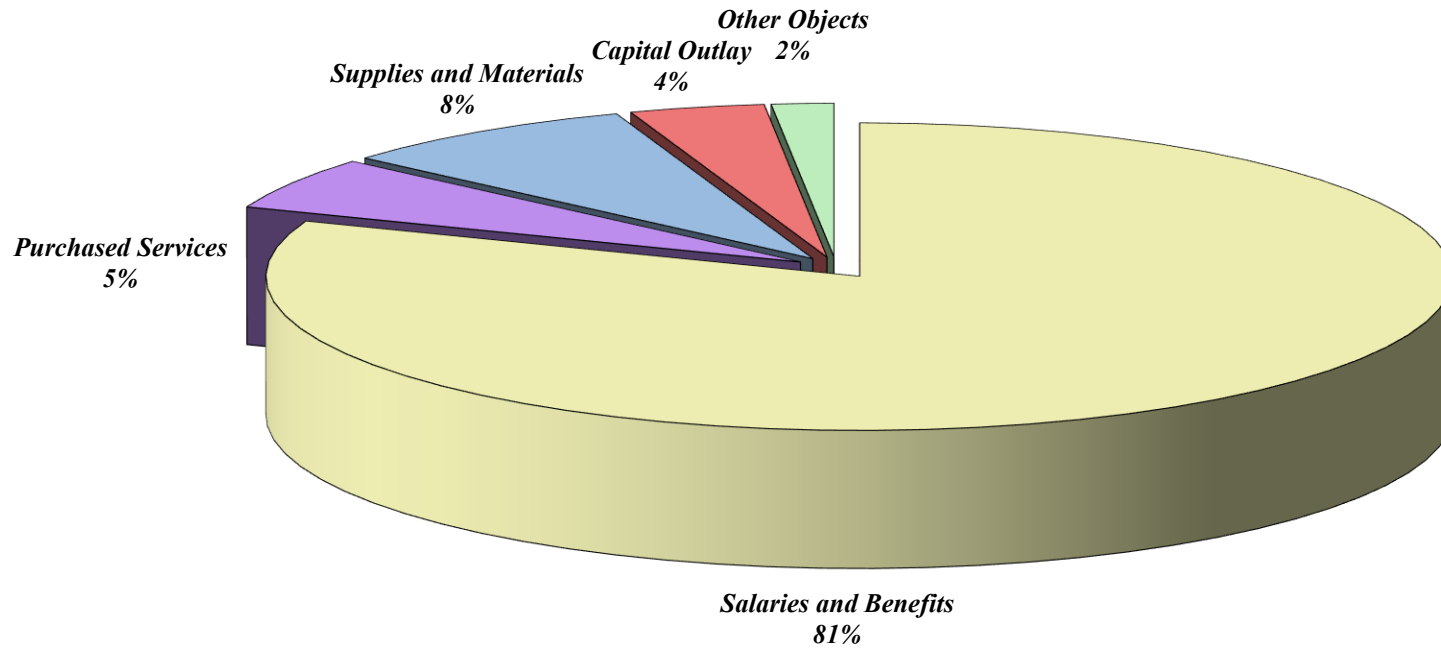
<i>Operations & Maintenance Fund</i>				
	FY '24		FY '25	
Salaries and Benefits	1,680,171	32.6%	1,700,553	33.0%
Purchased Services	587,179	11.5%	677,556	13.2%
Supplies and Materials	1,816,806	35.3%	1,771,099	34.4%
Capital Outlay	1,062,226	20.6%	995,893	19.4%
Total	5,146,382	100.0%	5,145,101	100.0%

<i>Transportation Fund</i>				
	FY '24		FY '25	
Salaries and Benefits	1,728,343	52.8%	1,850,921	60.8%
Purchased Services	112,694	3.5%	120,262	3.9%
Supplies and Materials	529,592	16.2%	531,739	17.5%
Capital Outlay	901,365	27.5%	542,028	17.8%
Total	3,271,994	100.0%	3,044,950	100.0%

<i>Total Operating Funds</i>				
	FY '24		FY '25	
Salaries and Benefits	39,826,469	79.8%	42,418,811	80.8%
Purchased Services	2,699,018	5.4%	2,901,258	5.5%
Supplies and Materials	4,628,919	9.3%	4,330,271	8.3%
Capital Outlay	2,319,891	4.6%	1,931,530	3.7%
Other Objects	432,752	0.9%	887,230	1.7%
Total	49,907,049	100.0%	52,469,100	100.0%

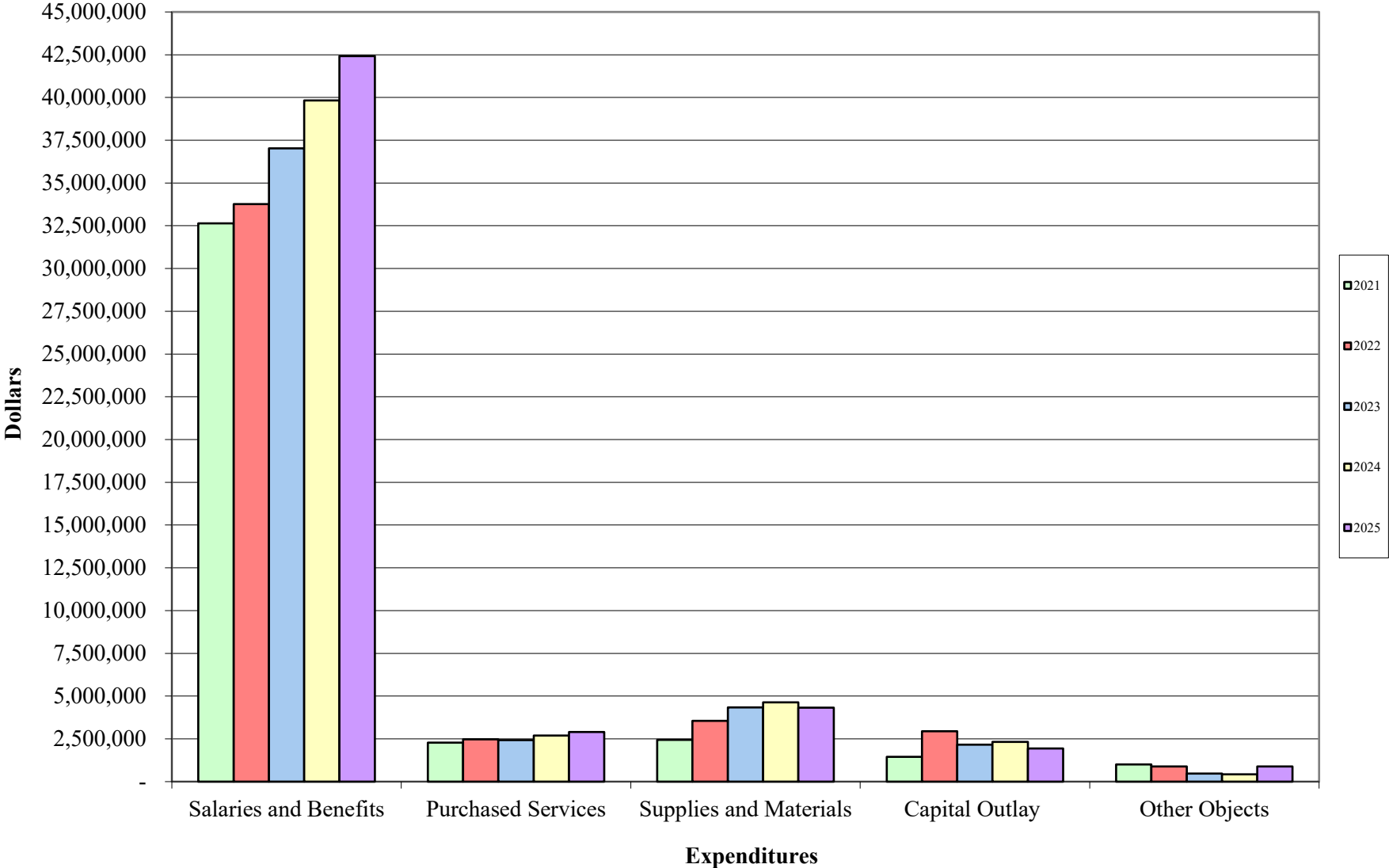
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2025 Operating Fund Expenditures



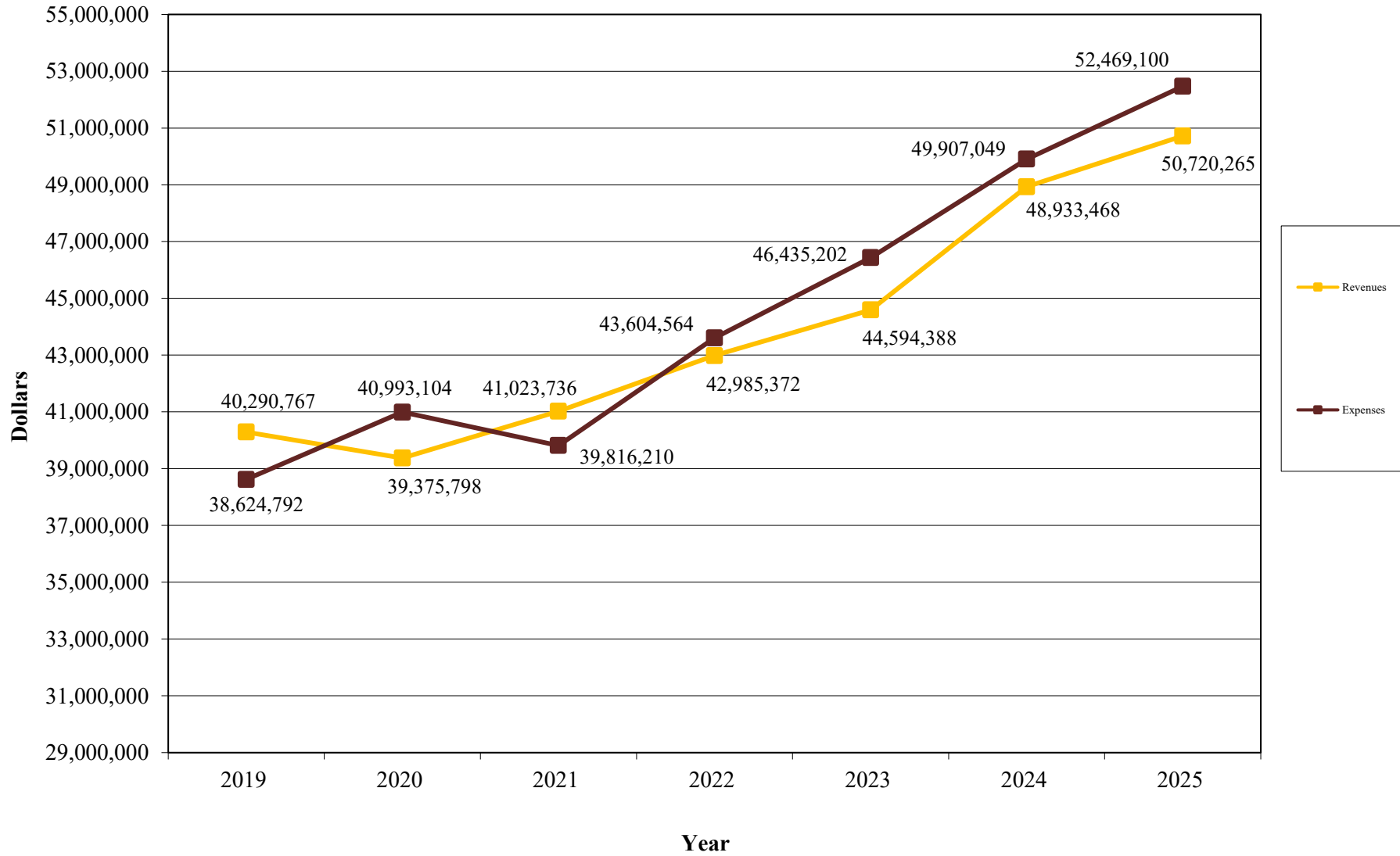
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Operating Fund Expenses



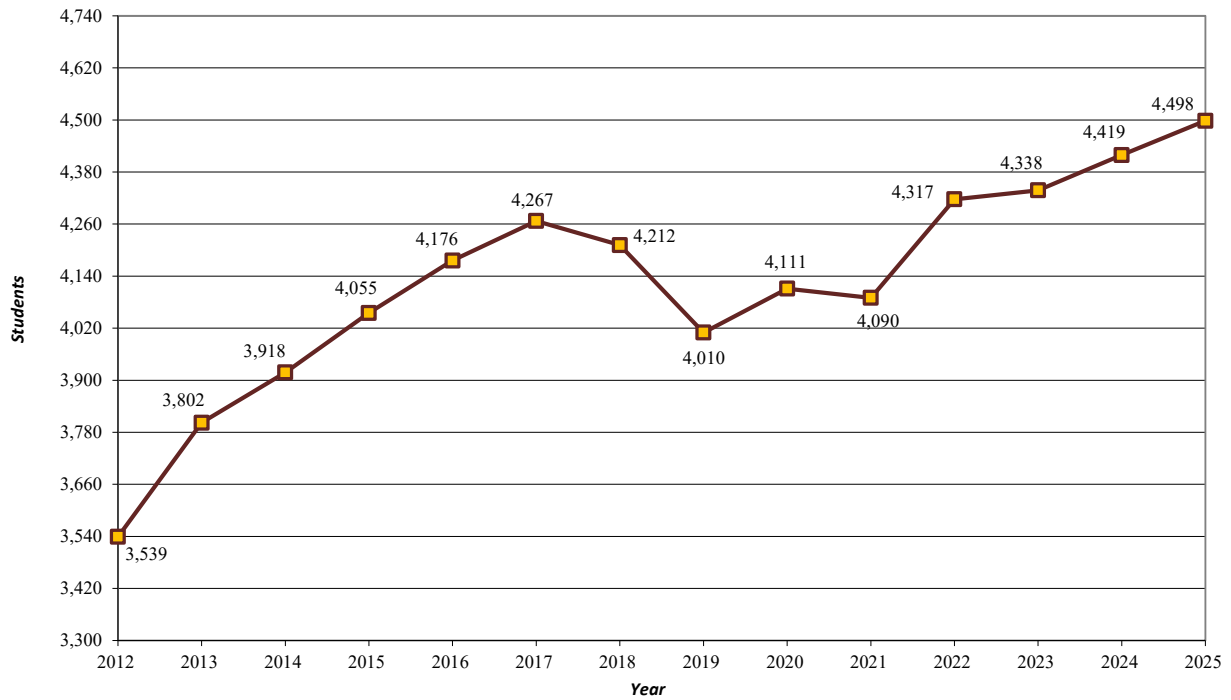
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Revenue and Expense Not Including Other Sources and Uses Comparison



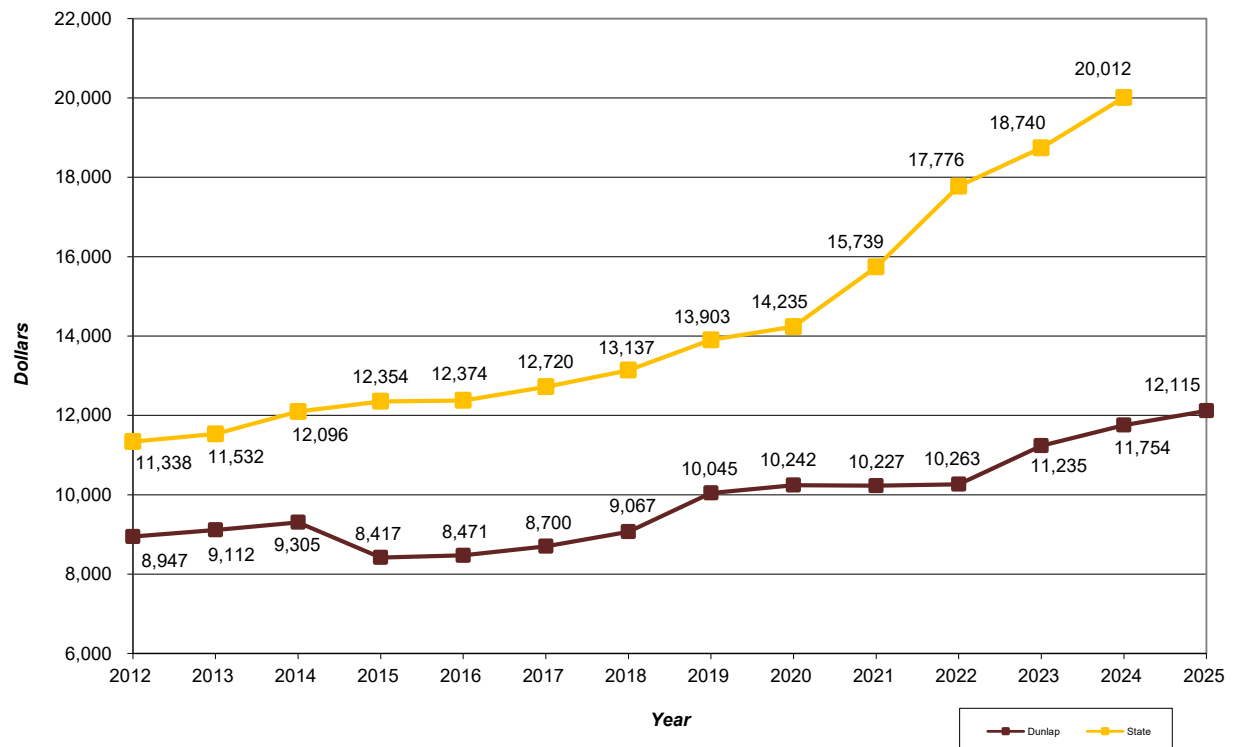
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Comparative 9 Month Average Daily Attendance



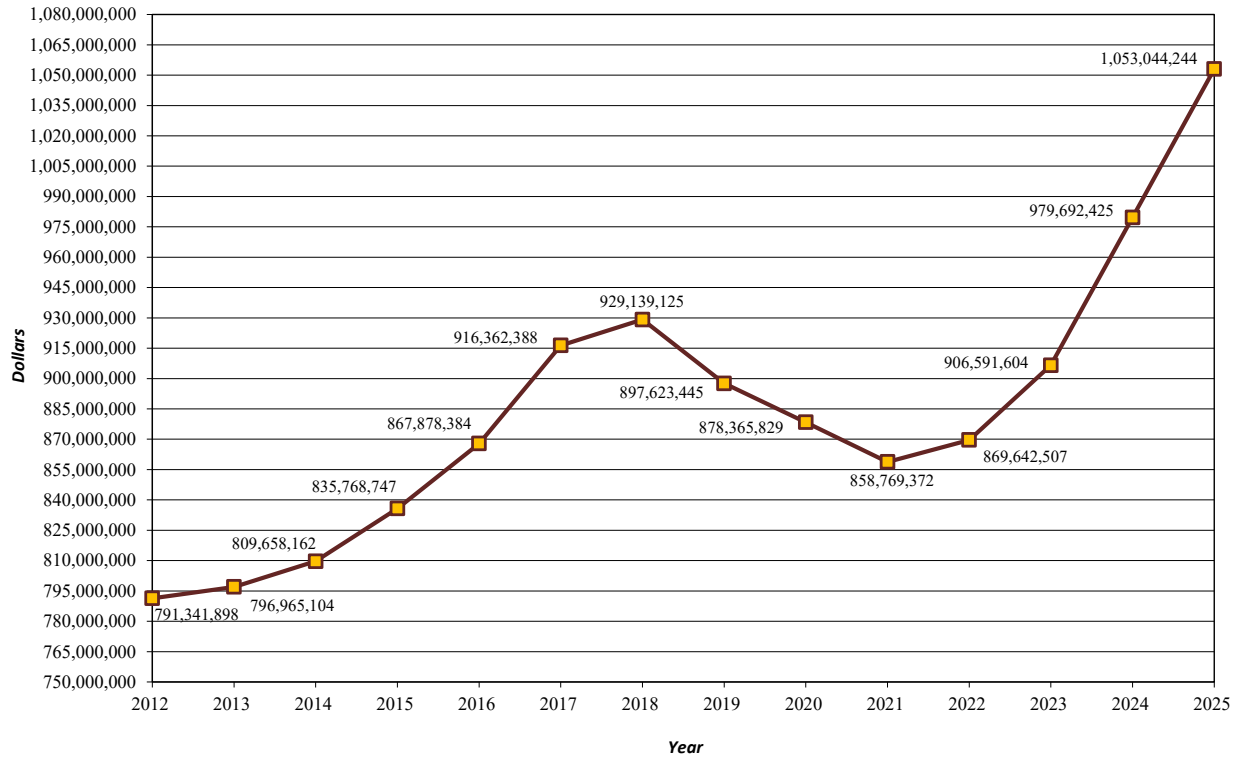
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Comparative Estimated Operating Expense Per Pupil



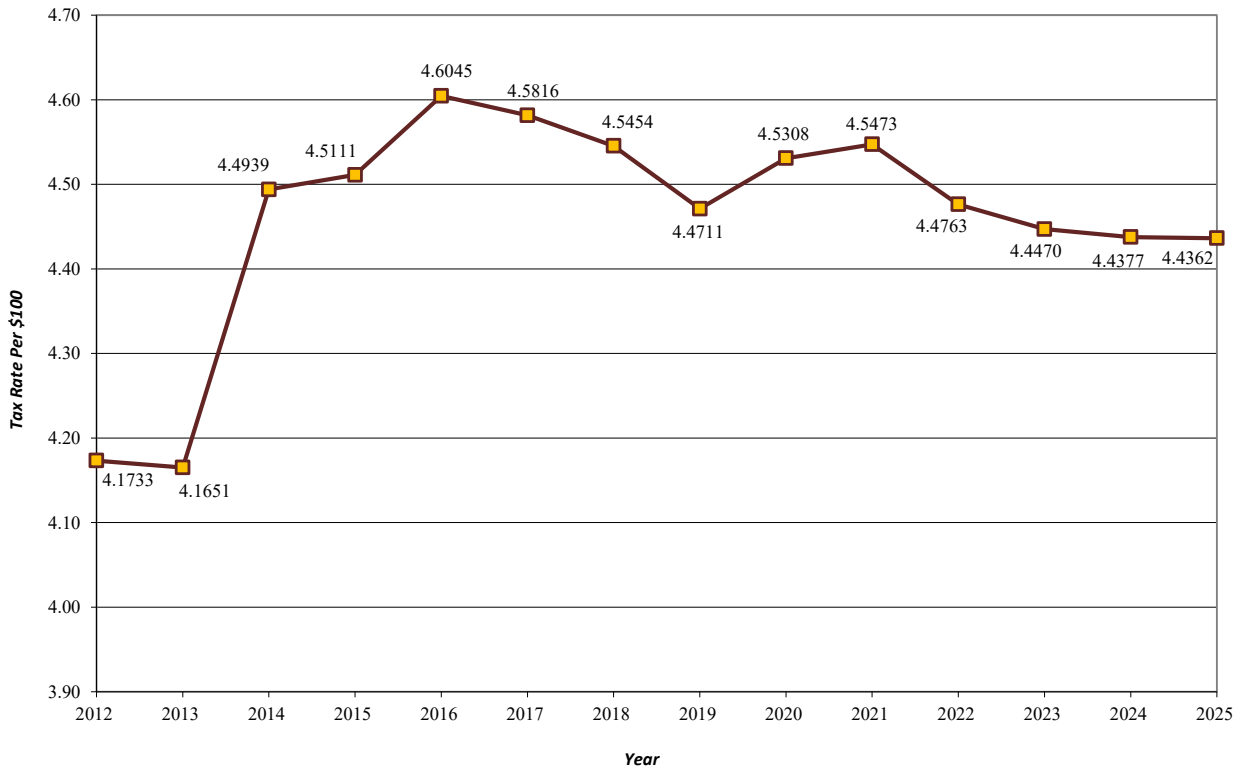
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Comparative Assessed Value



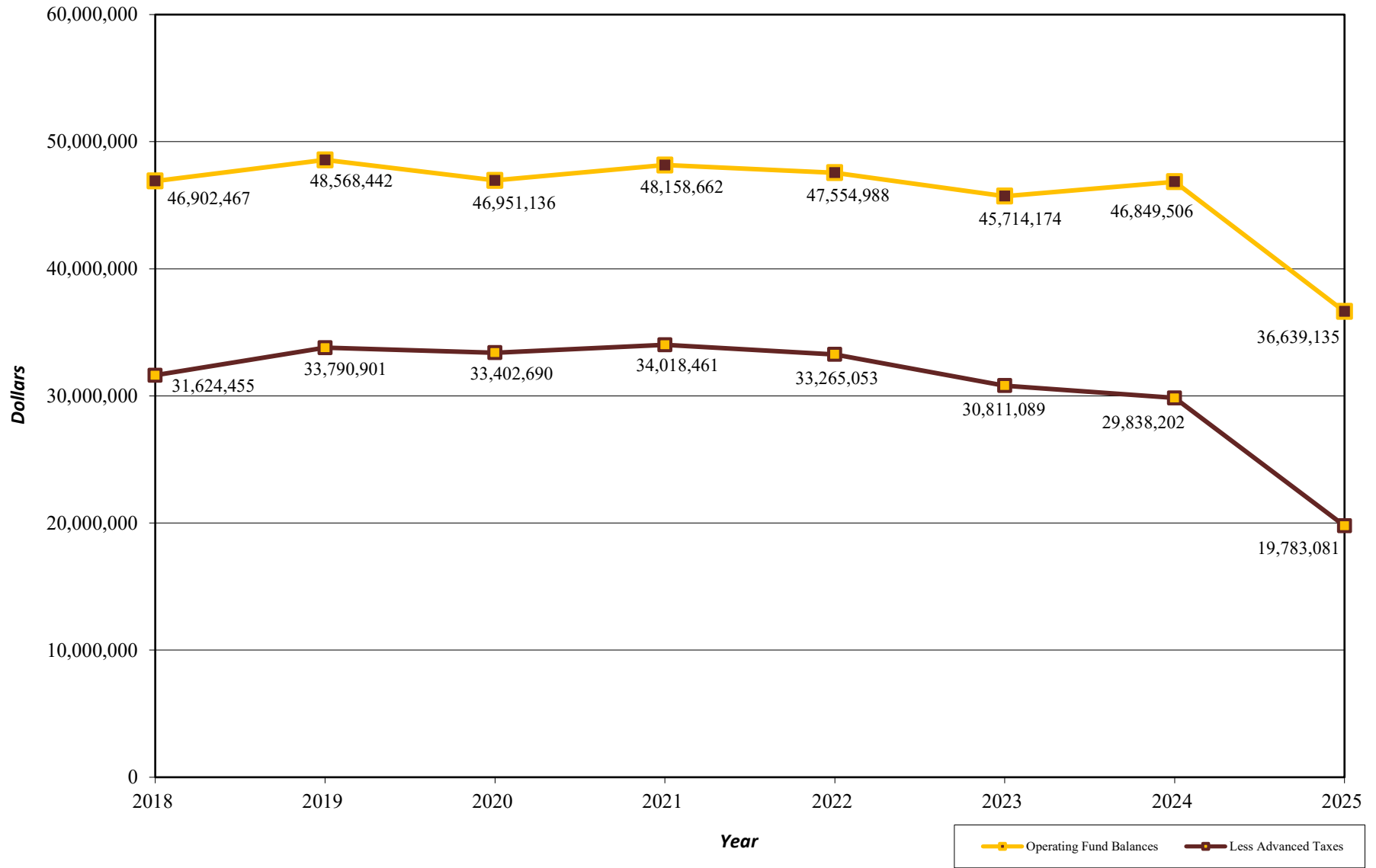
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Comparative Tax Rate



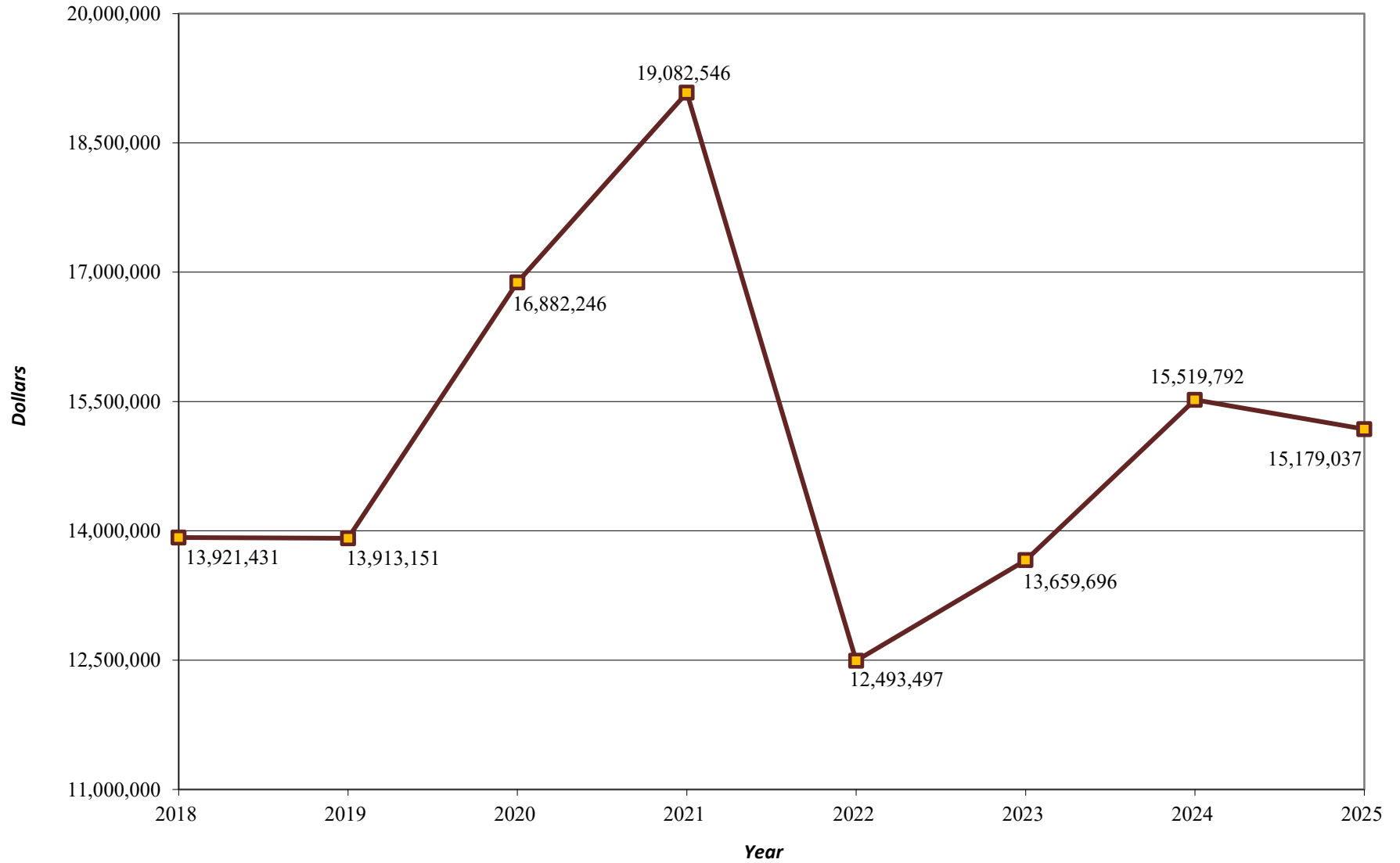
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Operating Fund Balance



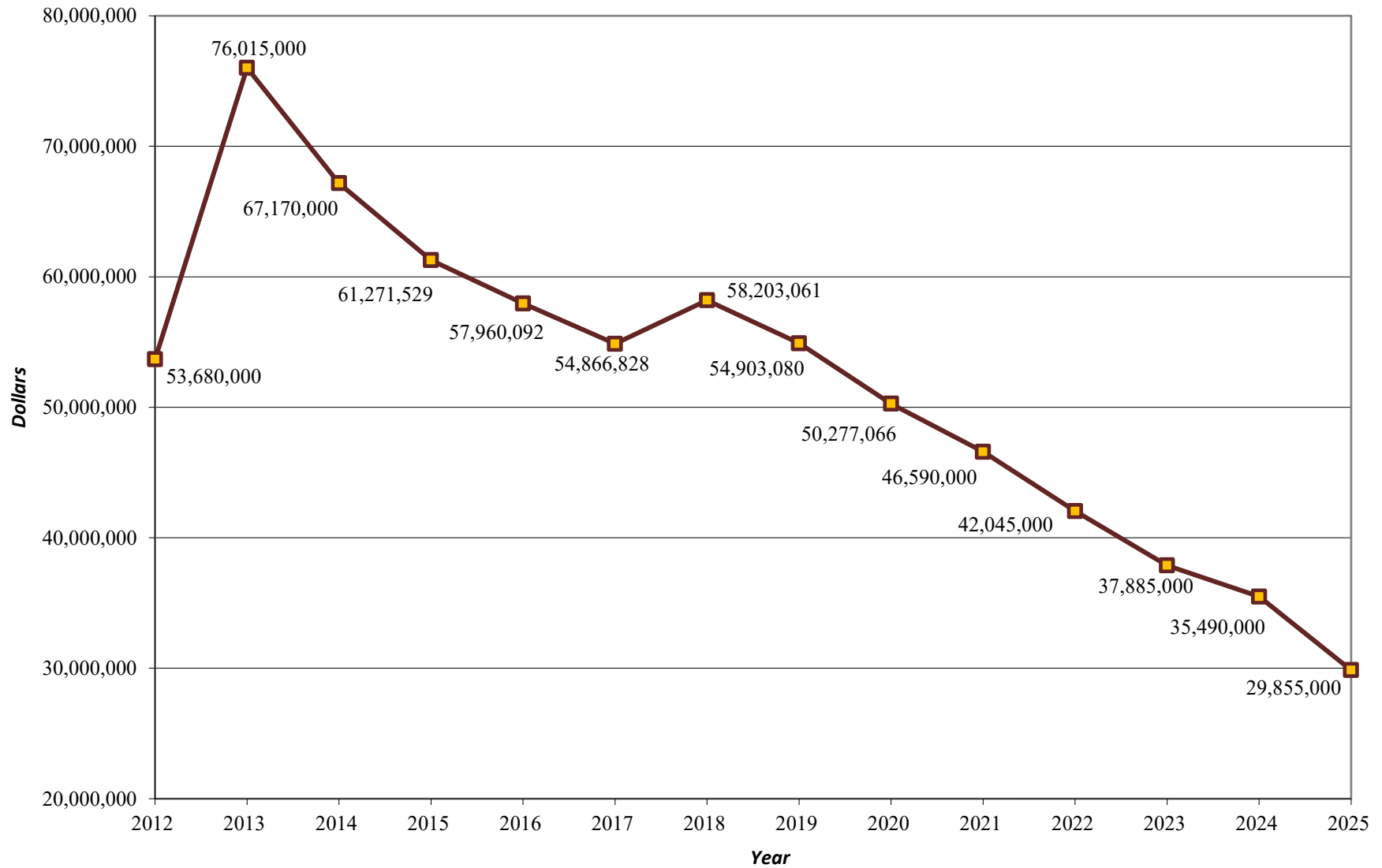
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On-Behalf Payments



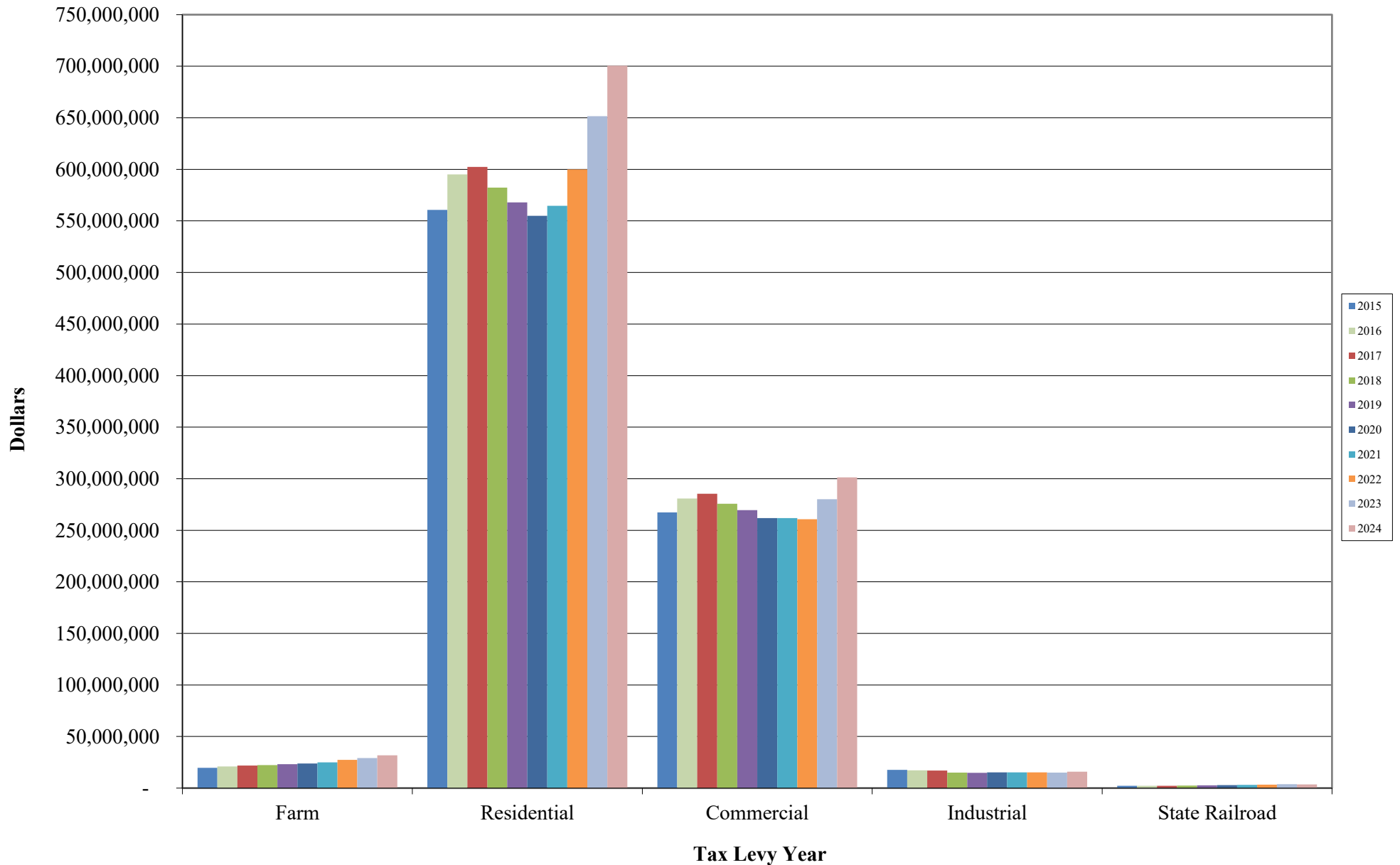
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Outstanding Debt



Dunlap Community Unit School District No. 323

Equalized Assessed Value (EAV)



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