

Dunlap CUSD 323
 FY26 vs FY25 Report
 February 2026

	<u>FY26 Budget</u>	<u>FY26 YTD Actual</u>	<u>FY25 YTD%</u>	Variance from previous YTD	<u>FY25 Budget</u>	<u>FY25 YTD Actual</u>	<u>FY23 YTD%</u>
<u>Operating Funds Revenues</u>							
Education Fund	46,147,051	25,882,975	56%	14.25%	44,520,078	22,655,527	51%
O&M Fund	5,320,723	2,853,022	54%	13.87%	5,021,544	2,505,421	50%
Transportation Fund	3,627,928	1,933,787	53%	2.25%	3,636,522	1,891,248	52%
Working Cash Fund	562,227	295,438	53%	-32.00%	639,917	434,457	68%
Total Operating Funds Revenue	<u>55,657,929</u>	<u>30,965,221</u>	56%	12.66%	<u>53,818,061</u>	<u>27,486,652</u>	51%
<u>Operating Funds Expenses</u>							
Education Fund	47,728,544	31,862,182	67%	9.62%	45,668,198	29,065,110	64%
O&M Fund	5,264,332	4,057,667	77%	13.06%	5,055,119	3,588,912	71%
Transportation Fund	3,028,178	2,115,125	70%	-0.50%	5,156,300	2,125,731	41%
Working Cash Fund	-	-			6,930,000	-	
Total Operating Fund Expense	<u>56,021,054</u>	<u>38,034,974</u>	68%	9.36%	<u>62,809,617</u>	<u>34,779,752</u>	55%
<u>Revenue Over/(under) expenses</u>							
<u>Operating Funds</u>							
Education Fund	(1,581,493)	(5,979,207)			(1,148,120)	(6,409,583)	
O&M Fund	56,391	(1,204,645)			(33,575)	(1,083,491)	
Transportation Fund	599,750	(181,338)			(1,519,778)	(234,483)	
Working Cash Fund	562,227	295,438			639,917	434,457	
Total Operating Funds	<u>(363,125)</u>	<u>(7,069,753)</u>			<u>(2,061,556)</u>	<u>(7,293,100)</u>	

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	FY26 Budget	FY26 YTD Actual	FY25 YTD%	Variance from previous YTD	FY25 Budget	FY25 YTD Actual	FY23 YTD%
<u>Non-Operating Funds Revenue</u>							
Debt Service Fund	6,812,674	4,115,683	60%	8.23%	7,158,850	3,802,621	53%
IMRF/SS Fund	893,500	47,841	5%	-48.47%	184,500	92,843	50%
Capital Projects Fund	45,400,000	45,219,848	100%	5974.01%	44,820,000	744,481	2%
Tort Fund	3,164,032	1,713,105	54%	24.07%	2,812,920	1,380,712	49%
Life Safety Fund	557,227	299,792	54%	15.76%	540,017	258,980	48%
Total Non-Operating Funds Revenue	<u>56,827,433</u>	<u>51,396,268</u>	<u>90%</u>	<u>718.46%</u>	<u>55,516,287</u>	<u>6,279,636</u>	<u>11%</u>
<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	1,203,038	69%	12.15%	1,506,600	1,072,667	71%
Capital Projects Fund	17,600,000	6,605,168	38%	1033.72%	5,668,965	582,612	10%
Tort Fund	3,355,585	2,562,881	76%	20.74%	3,043,341	2,122,626	70%
Life Safety Fund	531,567	49,118	9%	-85.39%	575,260	336,252	58%
Total Non-Operating Expense	<u>30,381,874</u>	<u>13,440,208</u>	<u>44%</u>	<u>66.45%</u>	<u>17,818,097</u>	<u>8,074,459</u>	<u>45%</u>
<u>Revenue Over/(under) expenses</u>							
<u>Non-Operating Funds</u>							
Debt Service Fund	(326,304)	1,095,680			134,919	(157,682)	
IMRF/SS Fund	(862,244)	(1,155,197)			(1,322,100)	(979,824)	
Capital Projects Fund	27,800,000	38,614,680			39,151,035	161,869	
Tort Fund	(191,553)	(849,777)			(230,421)	(741,914)	
Life Safety Fund	25,660	250,674			(35,243)	(77,272)	
Total Non-operating Funds	<u>26,445,559</u>	<u>37,956,060</u>			<u>37,698,190</u>	<u>(1,794,823)</u>	
All Funds							
Total Revenue Over/(under) expenses	<u><u>26,082,434</u></u>	<u><u>30,886,307</u></u>			<u><u>35,636,634</u></u>	<u><u>(9,087,923)</u></u>	