

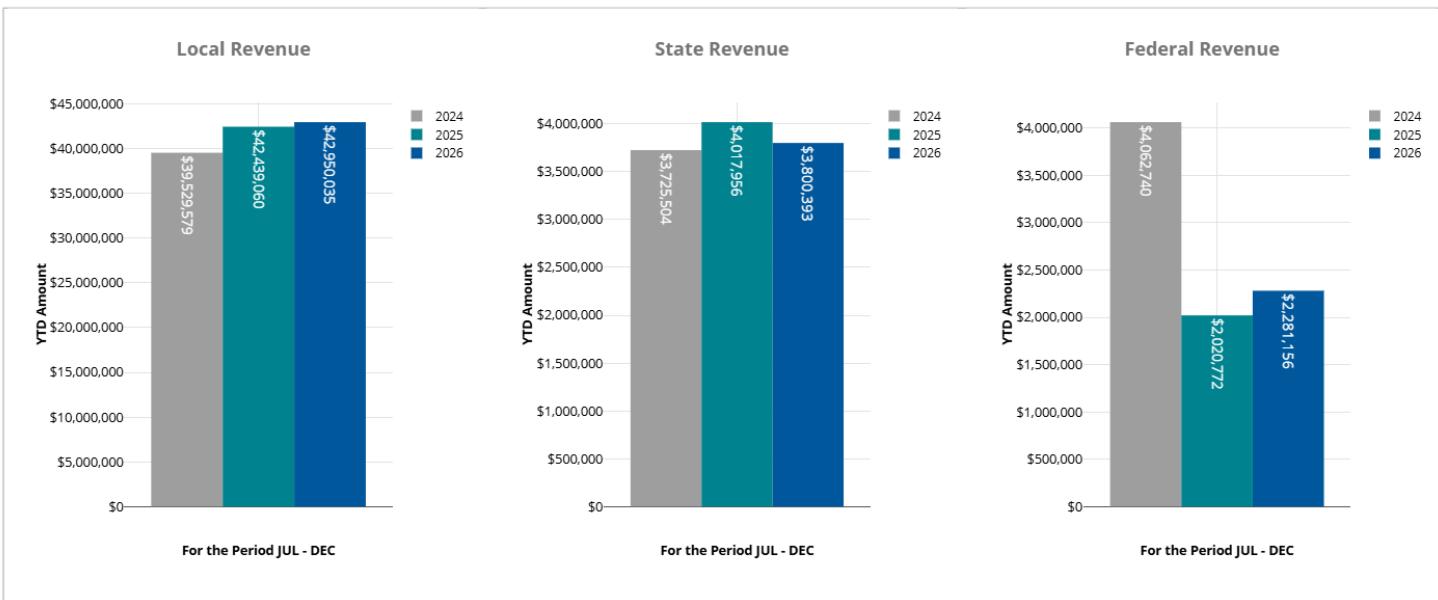
SD 45 DUPAGE COUNTY

Year to Date Revenue Overview - Operating Funds*

December 2025

D45

Local Revenue	State Revenue	Federal Revenue
\$42,950,035	\$3,800,393	\$2,281,156
95.62% of Budget	41.33% of Budget	51.87% of Budget



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
LOCAL REVENUE					
1100 Ad Valorem Taxes	\$38,107,918	\$40,227,232	\$41,807,249	\$41,634,844	100.41%
1200 Payments in Lieu of Taxes	\$242,539	\$228,074	\$222,111	\$469,025	47.36%
1500 Earnings on Investments	\$670,007	\$848,486	\$409,050	\$1,935,000	21.14%
1600 Food Service	\$28,772	\$58,908	\$35,507	\$137,000	25.92%
1900 Other Revenue from Local Sources	\$245,947	\$827,136	\$260,705	\$439,981	59.25%
ALL OTHER LOCAL REVENUE	\$234,396	\$249,223	\$215,413	\$302,400	71.23%
TOTAL LOCAL REVENUE	\$39,529,579	\$42,439,060	\$42,950,035	\$44,918,250	95.62%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$2,927,970	\$2,976,930	\$3,012,090	\$6,626,606	45.45%
3100 Special Education	\$208,298	\$141,256	\$134,431	\$465,000	28.91%
3300 Bilingual Education	\$13,181	\$6,789	\$8,823	\$20,000	44.12%
3500 State Transportation Reimbursement	\$392,695	\$426,386	\$459,859	\$1,710,000	26.89%
ALL OTHER STATE REVENUE	\$183,360	\$466,595	\$185,190	\$372,990	49.65%
TOTAL STATE REVENUE	\$3,725,504	\$4,017,956	\$3,800,393	\$9,194,596	41.33%
TOTAL FEDERAL REVENUE	\$4,062,740	\$2,020,772	\$2,281,156	\$4,398,100	51.87%
TOTAL REVENUE	\$47,317,823	\$48,477,788	\$49,031,584	\$58,510,946	83.8%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$400,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$47,317,823	\$48,477,788	\$49,031,584	\$58,910,946	83.23%

Revenue Insight:

Operating Funds (excluding transfers) YTD revenues totaled \$51,333,294 through December 2025, which is \$597,287 or 1.2% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$554,466, an increase in 4000 Federal Sources of \$260,383, and a decrease in 3000 State Sources of -\$217,562.

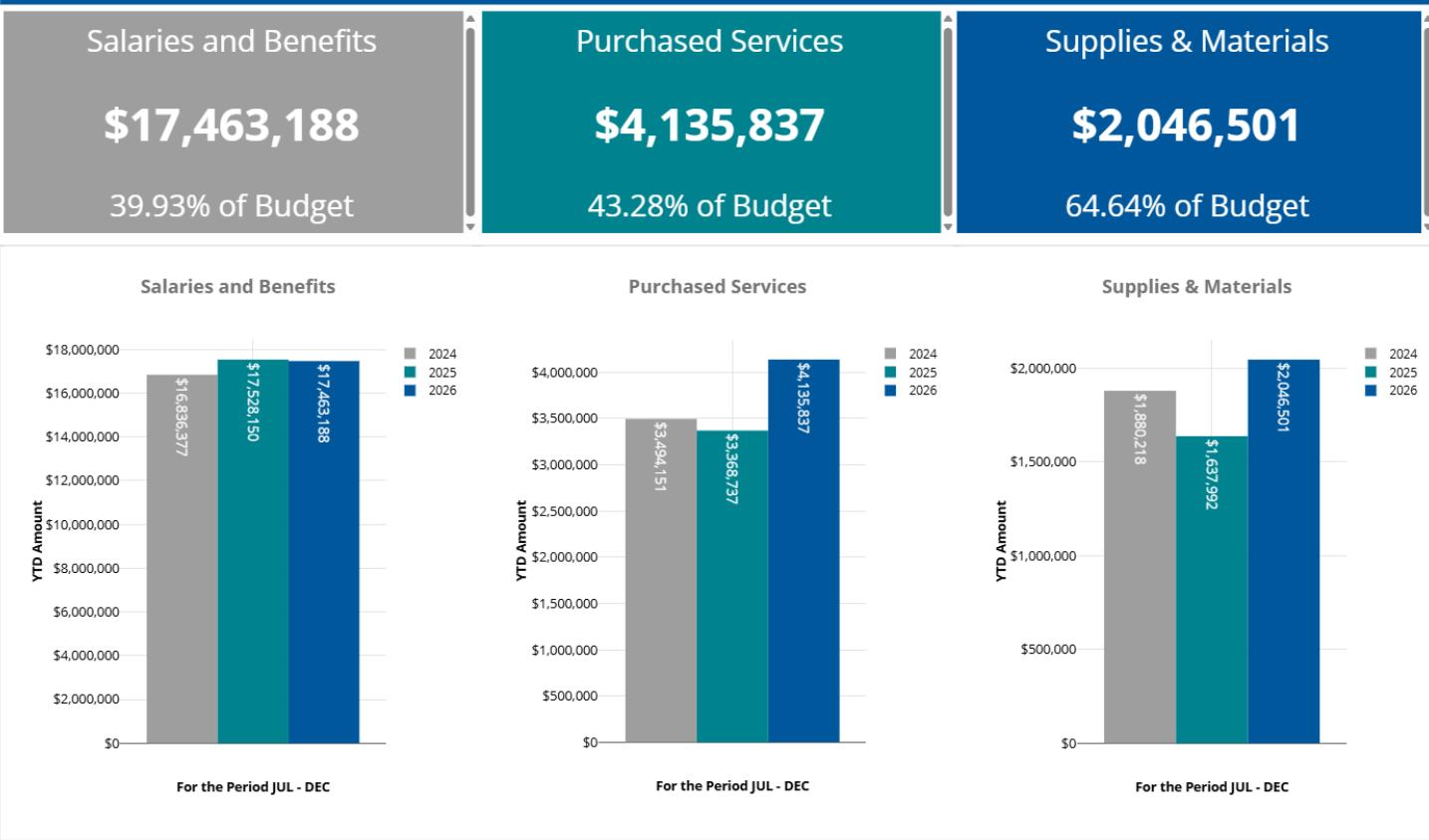
*Operating Funds = Educational, Operations & Maintenance, Transportation, & Working Cash

SD 45 DUPAGE COUNTY

Year To Date Expense Overview - Operating Funds*

December 2025

D45



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
SALARIES AND BENEFITS					
100 Salaries	\$14,636,117	\$15,145,989	\$15,099,953	\$38,098,112	39.63%
200 Benefits	\$2,200,260	\$2,382,161	\$2,363,234	\$5,632,302	41.96%
TOTAL SALARIES AND BENEFITS	\$16,836,377	\$17,528,150	\$17,463,187	\$43,730,414	39.93%
OTHER EXPENSES					
300 Purchased Services	\$3,494,151	\$3,368,737	\$4,135,837	\$9,555,048	43.28%
400 Supplies & Materials	\$1,880,218	\$1,637,992	\$2,046,501	\$3,165,979	64.64%
500 Capital Outlay	\$313,646	\$130,315	\$0	\$604,067	0.00%
600 Other Objects	\$1,267,017	\$1,286,898	\$1,844,140	\$2,617,642	70.45%
700 Non-Capitalized Equipment	\$38,398	\$115,270	\$20,265	\$212,400	9.54%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$6,993,430	\$6,539,212	\$8,046,743	\$16,155,136	49.81%
TOTAL EXPENSES	\$23,829,807	\$24,067,362	\$25,509,930	\$59,885,550	42.6%
OTHER FINANCING USES					
TOTAL EXPENSES & OTHER FINANCING USES	\$23,829,807	\$24,067,362	\$25,509,930	\$60,335,550	42.28%

Expense Insights:

Operating Funds (excluding transfers) YTD expenses totaled \$26,620,966 through December 2025, which is \$1,466,826 or 5.5% more than the amount spent last year for this period. The YTD difference is driven by an increase in 300 Purchased Services of \$790,481, an increase in 600 Other Objects of \$557,243, and an increase in 400 Supplies & Materials of \$408,509.

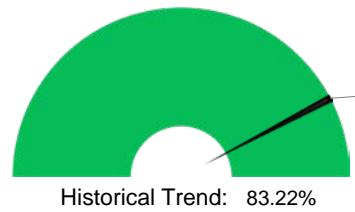
*Operating Funds = Educational, Operations & Maintenance, Transportation, & Working Cash

Revenue Summary

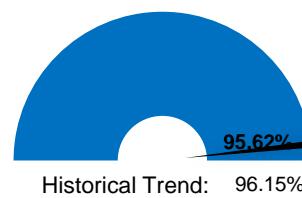
For the Period Ending December 31, 2025

Educational | Operations and Maintenance | Transportation | Working Cash

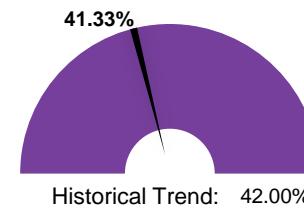
Total Revenues (YTD)



Local Revenues (YTD)



State Revenues (YTD)

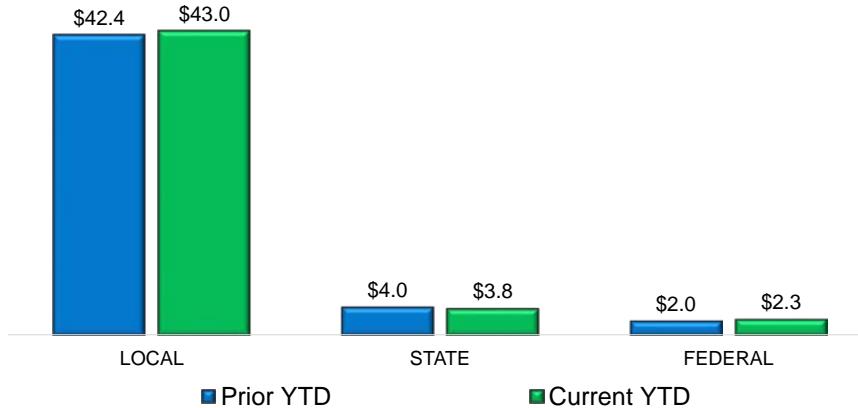


Top 10 Sources of Revenue YTD

Ad Valorem Taxes	\$41,807,249
Unrestricted Grants-in-Aid	\$3,012,090
Restricted Grants-In-Aid Received from the Federal Govt Thru tl	\$935,007
Food Service	\$558,040
State Transportation Reimbursement	\$459,859
Earnings on Investments	\$409,050
Federal Special Education	\$394,343
Title I	\$364,685
Other Revenue from Local Sources	\$260,705
Payments in Lieu of Taxes	\$222,111

Percent of Total Revenues Year-to-Date **98.76%**

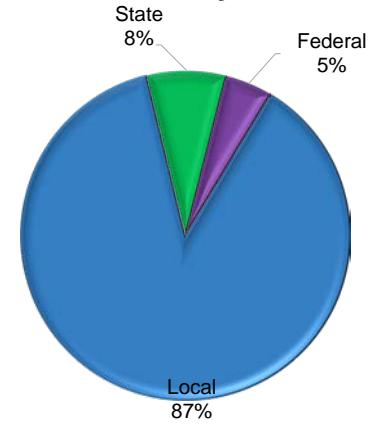
Revenues by Source (Millions)



Revenues by Major Fund (Millions)



YTD Revenues by Source

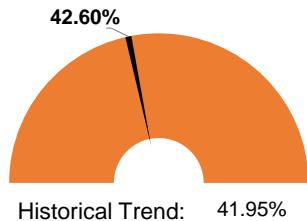


Expense Summary

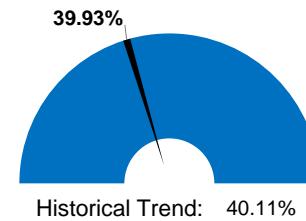
For the Period Ending December 31, 2025

Educational | Operations and Maintenance | Transportation | Working Cash

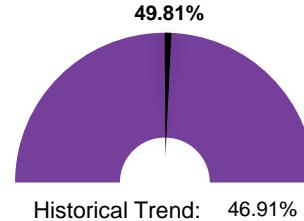
Total Expenses (YTD)



Salaries & Benefits (YTD)



All Other Objects (YTD)



Top 10 Expenses YTD

Regular Programs	\$6,894,753
Support Services - Business	\$5,342,597
Special Education/Remedial Programs	\$3,027,226
Payments to Other Govt. Units (In-State)	\$1,838,193
Support Services - Pupils	\$1,774,732
Support Services - School Administration	\$1,590,041
Support Services - Instructional Staff	\$1,461,003
Support Services - Central	\$1,151,262
Bilingual Programs	\$1,113,295
Truant Alternative & Optional Programs	\$704,597

Percent of Total Expenses Year-to-Date

97.60%

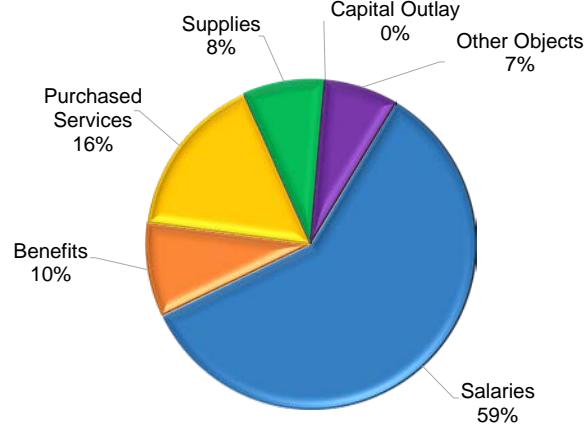
Expenditures by Object (Millions)



Expenses by Major Fund (Millions)



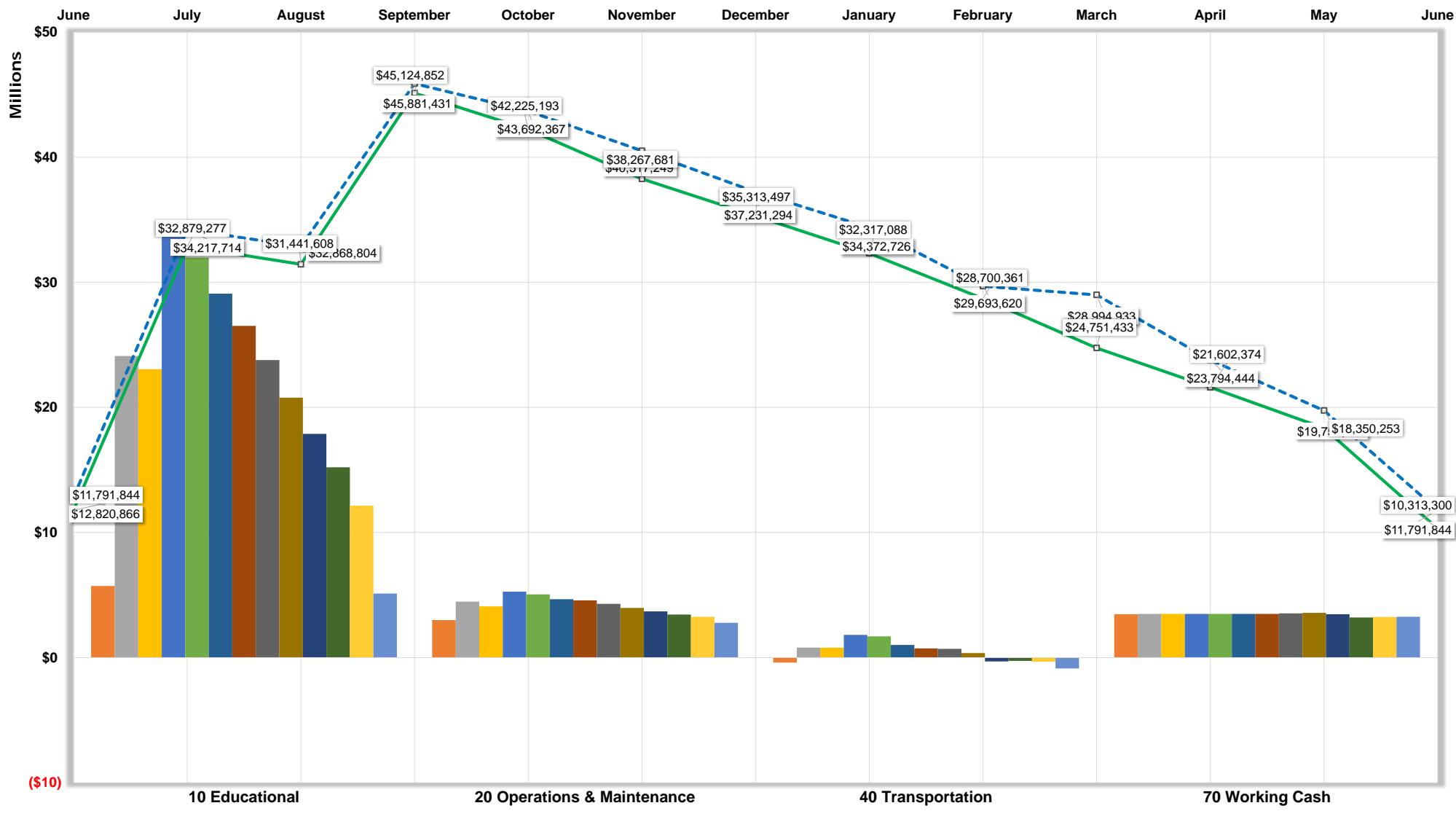
YTD Expenses by Object



Month-End Fund Balances

For the Period Ending December 31, 2025

Educational | Operations and Maintenance | Transportation | Working Cash



Legend: 2025-06, 2025-07, 2025-08, 2025-09, 2025-10, 2025-11, 2025-12, 2026-01, 2026-02, 2026-03, 2026-04, 2026-05, 2026-06, Prior Year, Current Year / Projected