BYRON PUBLIC SCHOOLS | FY2027 FINANCIAL DASHBOARD

Report date: August 31, 2026

Board Financial Report

REVENUE RECEIVED	EXPENDITURES	ADOPTED BUDGET POSITION	PRIOR-YEAR SPENDING
$1.37M	**$1.60M**	**$1.59M**	**5.89%**
4.42% of $30.98M budget	5.45% of $29.39M budget	Revenues over expenditures	FY26 at same YTD point

WHAT TO KNOW THIS MONTH

- Overall expenditures are 5.45% of budget, compared with 5.89% in FY26 and 4.96% in FY25 at the same YTD point.
- Revenue collections are 4.42% of budget. State revenue is at 4.17%, below the comparable FY26 and FY25 percentages; timing of state aid receipts should be watched as the year develops.
- Supplies and materials (25.77%) and capital expenditures (33.41%) show the highest early-year utilization, consistent with categories that can be front-loaded by annual purchasing and project timing.
- Salary and benefit percentages remain low early in the fiscal year. Teacher payroll timing and the district's year-end salary payable accrual make straight-line monthly comparisons less meaningful for these categories.

YTD SNAPSHOT

Revenue vs. FY26
4.42% vs. 7.72%

Spending vs. FY26
5.45% vs. 5.89%

Spending vs. FY25
5.45% vs. 4.96%

Largest object utilization
Capital - 33.41%

Largest program utilization
Instructional Support - 23.99%

Interpretation note: School district revenues and expenditures are seasonal. Percent-of-budget figures should be evaluated against payment, purchasing, payroll, and aid-recognition timing rather than a straight-line monthly benchmark.

REVENUE & EXPENDITURES BY OBJECT

FY2027 | Through August 31, 2026

Revenues by Source

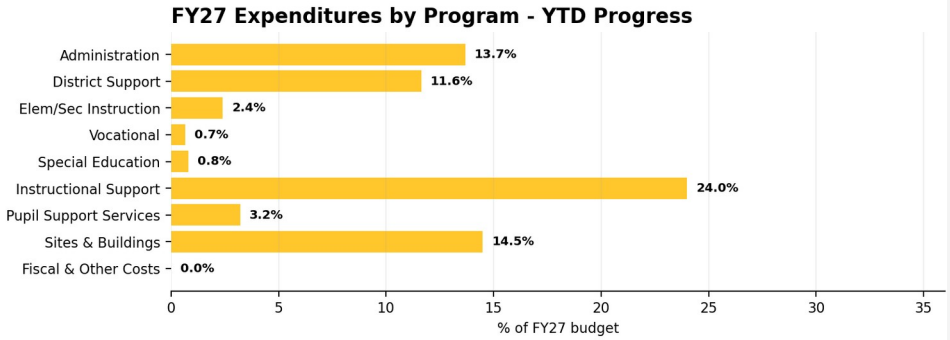
Category	FY27 Budget	FY27 YTD	FY27 %	FY26 %	FY25 %
Local Revenues	$5,781,619.70	$287,863.14	4.98%	4.65%	5.47%
State Revenues	$25,092,764.24	$1,046,479.13	4.17%	8.29%	17.68%
Federal Revenues	$105,000.00	$36,055.75	34.34%	0.00%	52.27%
Misc Local Revenues	-	($2,323.91)	-	-	2.68%
Total Revenues	**$30,979,383.94**	**$1,368,074.11**	**4.42%**	**7.72%**	**16.47%**

Expenditures by Object

Category	FY27 Budget	FY27 YTD	FY27 %	FY26 %	FY25 %
Salaries & Wages	$16,479,057.41	$345,033.08	2.09%	1.86%	2.58%
Employee Benefits	$6,608,163.14	$142,731.91	2.16%	2.13%	2.84%
Purchased Services	$3,846,245.00	$434,312.70	11.29%	12.08%	9.17%
Supplies & Materials	$1,309,978.00	$337,518.49	25.77%	22.43%	16.22%
Capital Expenditures	$971,630.00	$324,588.75	33.41%	51.73%	31.35%
Other Expenditures	$173,925.00	$16,635.00	9.56%	18.32%	5.13%
Other Financing Uses	-	$0.00	-	0.00%	0.00%
Debt Service	-	$0.00	-	0.79%	0.00%
Total Expenditures	**$29,388,998.55**	**$1,600,819.93**	**5.45%**	**5.89%**	**4.96%**

Historical columns show the percentage of the applicable annual budget recognized or spent at the same YTD point. Detailed prior-year dollar amounts remain available in the underlying financial report.

EXPENDITURES BY PROGRAM



READING THE PROGRAM DATA

• Instructional Support is at 23.99% of budget, below FY26 (31.67%) and close to FY25 (24.94%).

• Sites & Buildings is at 14.50%, nearly identical to FY26 (14.35%) and modestly above FY25 (13.30%).

• Administration is at 13.68%, closely aligned with both comparison years.

• Elementary/Secondary Instruction, Special Education, and Vocational spending remain low at this early point, reflecting the timing of school-year activity and payroll.

Program Detail

Category	FY27 Budget	FY27 YTD	FY27 %	FY26 %	FY25 %
Administration	$1,545,104.45	$211,301.51	13.68%	13.29%	14.03%
District Support	$1,787,286.63	$207,894.42	11.63%	13.93%	19.98%
Elem/Sec Instruction	$13,935,026.17	$334,775.30	2.40%	2.13%	0.95%
Vocational	$634,475.74	$4,236.26	0.67%	0.40%	0.31%
Special Education	$4,679,901.56	$38,135.81	0.81%	0.37%	0.69%
Instructional Support	$1,390,645.51	$333,632.57	23.99%	31.67%	24.94%
Pupil Support Services	$2,500,167.01	$80,580.02	3.22%	2.38%	3.34%
Sites & Buildings	$2,691,391.48	$390,264.04	14.50%	14.35%	13.30%
Fiscal & Other Costs	$225,000.00	$0.00	0.00%	18.05%	-9.13%
Total Expenditures	**$29,388,998.55**	**$1,600,819.93**	**5.45%**	**5.89%**	**4.96%**

Byron Public Schools
FINANCIAL REPORTS
8/31/2026

Prior year actuals are through the same period as the current year

	FISCAL YEAR 2027		2027	PRIOR FISCAL YEAR 2026		2026	2ND PRIOR FISCAL YEAR 2025		2025
	Adopted	Year-to-Date	% of	FY26	Year-to-Date	% of	FY25	Year-to-Date	% of
Revenues by Source	**Budget**	**Actual - Aug**	**Budget**	**Budget**	**Actual - Aug**	**Total**	**Budget**	**Actual - Aug**	**Total**
Local Revenues	5,781,619.70	287,863.14	4.98%	4,146,211.50	192,925.93	4.65%	3,911,398.00	214,122.49	5.47%
State Revenues	25,092,764.24	1,046,479.13	4.17%	25,034,360.42	2,074,507.64	8.29%	23,989,550.00	4,241,440.69	17.68%
Federal Revenues	105,000.00	36,055.75	34.34%	127,500.00	-	0.00%	329,498.00	172,214.99	52.27%
Misc Local Revenues	-	(2,323.91)		-	(4,656.49)	#DIV/0!	(158,012.99)	(4,239.39)	2.68%
Total Revenues	**30,979,383.94**	**1,368,074.11**	**4.42%**	**29,308,071.92**	**2,262,777.08**	**7.72%**	**28,072,433.01**	**4,623,538.78**	**16.47%**

	FISCAL YEAR 2027		2027	PRIOR FISCAL YEAR 2026		2026	2ND PRIOR FISCAL YEAR 2025		2025
	Adopted	Year-to-Date	% of	FY26	Year-to-Date	% of	FY25	Year-to-Date	% of
Expenditures by Program	**Budget**	**Actual - Aug**	**Budget**	**Budget**	**Actual - Aug**	**Total**	**Budget**	**Actual - Aug**	**Total**
Administration	1,545,104.45	211,301.51	13.68%	1,474,581.37	196,004.74	13.29%	1,327,865.00	186,295.87	14.03%
District Support	1,787,286.63	207,894.42	11.63%	1,444,701.28	201,223.21	13.93%	1,094,813.00	218,760.34	19.98%
Elem/Sec Instruction	13,935,026.17	334,775.30	2.40%	13,508,560.81	288,123.86	2.13%	13,950,817.00	132,229.82	0.95%
Vocational	634,475.74	4,236.26	0.67%	558,067.69	2,251.47	0.40%	528,099.00	1,614.83	0.31%
Special Education	4,679,901.56	38,135.81	0.81%	4,558,696.43	16,970.46	0.37%	4,263,849.00	29,579.41	0.69%
Instructional Support	1,390,645.51	333,632.57	23.99%	1,427,112.11	452,003.40	31.67%	1,569,310.00	391,413.89	24.94%
Pupil Support Services	2,500,167.01	80,580.02	3.22%	2,416,735.90	57,580.19	2.38%	2,437,947.00	81,326.62	3.34%
Sites & Buildings	2,691,391.48	390,264.04	14.50%	2,909,871.47	417,701.04	14.35%	2,894,604.00	385,110.55	13.30%
Fiscal & Other Costs	225,000.00	-	0.00%	298,047.00	53,809.19	18.05%	243,000.00	(22,197.00)	-9.13%
Total Expenditures	**29,388,998.55**	**1,600,819.93**	**5.45%**	**28,596,374.06**	**1,685,667.56**	**5.89%**	**28,310,304.00**	**1,404,134.33**	**4.96%**

	FISCAL YEAR 2027		2027	PRIOR FISCAL YEAR 2026		2026	2ND PRIOR FISCAL YEAR 2025		2025
	Adopted	Year-to-Date	% of	FY26	Year-to-Date	% of	FY25	Year-to-Date	% of
Expenditures by Object	**Budget**	**Actual - Aug**	**Budget**	**Budget**	**Actual - Aug**	**Total**	**Budget**	**Actual - Aug**	**Total**
Salaries & Wages	16,479,057.41	345,033.08	2.09%	15,859,142.82	294,697.60	1.86%	16,230,858.00	418,609.49	2.58%
Employee Benefits	6,608,163.14	142,731.91	2.16%	6,217,543.24	132,148.45	2.13%	5,813,898.00	165,312.81	2.84%
Purchased Services	3,846,245.00	434,312.70	11.29%	3,976,404.94	480,342.18	12.08%	3,870,516.00	354,991.61	9.17%
Supplies & Materials	1,309,978.00	337,518.49	25.77%	1,363,077.06	305,704.73	22.43%	1,231,052.00	199,630.22	16.22%
Capital Expenditures	971,630.00	324,588.75	33.41%	851,659.00	440,543.71	51.73%	802,572.00	251,576.02	31.35%
Other Expenditures	173,925.00	16,635.00	9.56%	171,300.00	31,383.68	18.32%	273,408.00	14,014.18	5.13%
Other Financing Uses	-	-	#DIV/0!	49,370.00	-	0.00%	-	-	0.00%
Debt Service	-	-	#DIV/0!	107,877.00	847.21	0.79%	88,000.00	-	0.00%
Total Expenditures	**29,388,998.55**	**1,600,819.93**	**5.45%**	**28,596,374.06**	**1,685,667.56**	**5.89%**	**28,310,304.00**	**1,404,134.33**	**4.96%**

	FISCAL YEAR 2027		2027	PRIOR FISCAL YEAR 2026		2026	2ND PRIOR FISCAL YEAR 2025		2025
	Adopted	Year-to-Date	% of	Total	Year-to-Date	% of	Total	Year-to-Date	% of
Revenues by Source	**Budget**	**Actual - July**	**Budget**	**Budget**	**Actual - July**	**Total**	**Budget**	**Actual - July**	**Total**
Food Service	1,834,600.00	9,127.92	0.50%	1,474,400.00	47,615.54	3.23%	1,548,708.00	42,058.20	2.72%
Community Services	2,053,807.29	455,124.82	22.16%	1,991,850.57	352,634.93	17.70%	1,731,463.00	446,589.75	25.79%
Debt Redemption	6,448,229.94	286,602.97	4.44%	6,448,229.94	75,627.04	1.17%	6,113,965.00	303,138.91	4.96%
Non-Program Food Service	-	-	#DIV/0!	-	-	0.00%	-	-	0.00%
Total Revenues	**10,336,637.23**	**750,855.71**	**7.26%**	**9,914,480.51**	**475,877.51**	**4.80%**	**9,394,136.00**	**791,786.86**	**8.43%**

	FISCAL YEAR 2027		2027	PRIOR FISCAL YEAR 2026		2026	2ND PRIOR FISCAL YEAR 2025		2025
	Adopted	Year-to-Date	% of	Total	Year-to-Date	% of	Total	Year-to-Date	% of
Expenditures by Site	**Budget**	**Actual - July**	**Budget**	**Budget**	**Actual - July**	**Total**	**Budget**	**Actual - July**	**Total**
Food Service	1,690,000.00	1,439.76	0.09%	1,500,000.00	124,546.49	8.30%	1,548,708.00	-	0.00%
Community Services	1,957,296.51	256,327.00	13.10%	2,011,067.07	224,827.08	11.18%	1,774,392.00	277,198.52	15.62%
Debt Redemption	6,380,430.00	1,193,100.00	18.70%	6,343,743.00	1,267,256.25	19.98%	6,113,965.00	1,214,420.97	19.86%
Non-Program Food Service	-		0.00%	-	-	0.00%	-	-	0.00%
Total Expenditures	**10,027,726.51**	**1,450,866.76**	**14.47%**	**9,854,810.07**	**1,616,629.82**	**16.40%**	**9,437,065.00**	**1,491,619.49**	**15.81%**