

NEVIS PUBLIC SCHOOLS
REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES
GENERAL FUND - July 31, 2026

REVENUE								2026-27	2025-2026	2024-2025
REVENUE CATEGORIES	2024-25 ACTUAL SPEND	2025-26 ACTUAL SPEND	2026-27 ADOPTED BUDGET	2026-27 REVISED BUDGET	Budget Percent Change	2026-27 RECEIVED YEAR-TO-DATE	BUDGET REMAINING	% Budget Received	% Actuals Received	% Actuals Received
State	7,257,010.74	6,866,846.74	7,687,743.00		-100.00%	12,061	7,675,681.73	0.16%	0.00%	0.00%
Federal	281,129.78	162,000.63	271,860.00		-100.00%	7,875	263,985.44	2.90%	4.69%	3.59%
Property Taxes	899,353.33	1,306,179.33	1,045,565.00		-100.00%	219,574.91	825,990.09	21.00%	-31.77%	-42.06%
Local (Fees, Interest, Etc.)	341,577.34	249,244.79	255,900.00		-100.00%	30,984	224,916.23	12.11%	40.74%	22.09%
Totals	8,779,071.19	8,584,271.49	9,261,068.00	\$0.00	-100.00%	270,494.51	8,990,573.49	2.92%	-3.56%	-3.33%

EXPENDITURES								2026-2027	2025-2026	2024-2025
OBJECT SERIES	2024-25 ACTUAL	2025-26 ACTUAL	2026-27 ADOPTED BUDGET	2026-27 REVISED BUDGET	Budget Percent Change	2026-27 EXPENDED YEAR-TO-DATE	BUDGET REMAINING	% Budget Spent	% Actuals Spent	% Actuals Spent
Salaries & Wages	5,003,593.87	5,230,490.06	5,311,313.00		-100.00%	58,012.88	5,253,300.12	1.09%	1.01%	1.11%
Employee Benefits	1,577,972.62	1,665,692.46	1,826,099.22		-100.00%	71,223.13	1,754,876.09	3.90%	0.93%	2.41%
Purchased Services	1,184,201.88	1,021,064.54	1,072,956.00		-100.00%	54,007.71	1,018,948.29	5.03%	3.36%	10.24%
Supplies & Materials	609,848.35	507,301.34	584,617.00		-100.00%	52,865.30	531,751.70	9.04%	6.28%	7.21%
Equipment	324,217.56	364,411.48	326,908.00		-100.00%	61,381.52	265,526.48	18.78%	18.58%	52.03%
Other Expenditures	151,913.24	98,742.21	115,625.00		-100.00%	15,742.26	99,882.74	13.61%	4.45%	15.44%
Totals	8,851,747.52	8,887,702.09	9,237,518.22	\$0.00	-100.00%	313,232.80	8,924,285.42	3.39%	2.32%	5.09%

Revenue over (under) expenditures -\$72,676 -\$303,431 \$23,550 \$0

	Actual June 30, 2025	Actual June 30, 2026 (Unaudited)	Projected June 30, 2027 (Unaudited)
Non Spendable Fund Balance	57,732	215,741	215,741
Restricted Fund Balance	151,712	215,714	176,980
Unassigned Fund Balance	1,432,803	1,236,361	1,602,930
Unassigned Fund Balance %	17.00%	14.00%	17.90%

Unassigned fund balance calculation: \$1,334,858 + 9,222,624 - 8,954,552 = , Percentage: 1,572,959 / 8,954,552.

Revenue Source Codes

001-019	Taxes
020-099	Other Local
200-399	State
400-599	Federal
600-999	Other Local

Source: Smart FIN reports

2026-27 Revenue YTD	2025-26 Revenue YTD	2024-25 Revenue YTD
12,061	0	0
7,875	7,600	10,105
219,574.91	-414,913	-378,293.83
30,984	101,536	75,454
270,495	-305,777	-292,734
2026-27 Expense YTD	2025-2026 Expense YTD	2024-25 ExpenseYTD
58,012.88	52,817	55,490
71,223.13	15,418	38,006
54,007.71	34,260	121,230
52,865.30	31,837	43,949
61,381.52	67,693	168,695
15,742.26	4,395	23,451
313,233	206,421	450,822