Nevis Public Schools #308
Exp/Rev Summary - Fd
Period Ending August 31, 2026

Sequence: L, Fd

		Description	B27 Annual Budget	Period 202702	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
E		Expenditure							
	01	General Fund	8,908,951.00	332,097.85	645,330.65	7%	51,588.48	8%	8,212,031.87
	02	Food Service Fund	471,836.00	10,739.43	15,799.10	3%	0.00	3%	456,036.90
	04	Community Service	148,223.00	6,172.68	11,634.28	8%	416.00	8%	136,172.72
	07	Debt Redemption	358,350.00	0.00	5,290.00	1%	0.00	1%	353,060.00
	21	Student Activities	48,064.00	650.00	650.00	1%	1,154.33	4%	46,259.67
E		Expenditure	9,935,424.00	349,659.96	678,704.03	7%	53,158.81	7%	9,203,561.16
R		Revenue							
	01	General Fund	(9,130,628.00)	(1,129,641.47)	(1,400,135.98)	15%	126,613.49	14%	(7,857,105.51)
	02	Food Service Fund	(414,680.00)	(2,352.14)	(5,121.35)	1%	0.00	1%	(409,558.65)
	04	Community Service	(130,775.00)	(8,957.01)	(10,411.45)	8%	0.00	8%	(120,363.55)
	07	Debt Redemption	(351,971.00)	(4,361.03)	(6,775.63)	2%	0.00	2%	(345,195.37)
	21	Student Activities	(50,000.00)	(861.00)	(861.00)	2%	0.00	2%	(49,139.00)
R		Revenue	(10,078,054.00)	(1,146,172.65)	(1,423,305.41)	14%	126,613.49	13%	(8,781,362.08)

Nevis Public Schools #308

Multi Year Guideline - Obj Tot

Sequence: O/S

Description	202502 Budget B25	202502 Year to Date	202502 %	202602 Budget B26	202602 Year to Date	202602 %	202702 Budget B27	202702 Year to Date	202702 %
100 Salaries & Wages	5,016,271.00	134,986.94	3%	5,217,886.00	139,441.93	3%	5,078,837.00	137,772.70	3%
200 Employee Benefits	1,597,065.00	56,001.59	4%	1,725,248.00	61,181.46	4%	1,752,969.00	91,790.85	5%
300 Purchased Services	942,585.00	142,241.80	15%	1,016,237.00	216,534.10	21%	1,058,237.00	106,601.94	10%
400 Supplies & Materials	447,470.00	119,612.76	27%	556,420.00	144,405.23	26%	601,420.00	99,163.89	16%
500 Capital Expenditures	299,390.00	194,456.43	65%	317,863.00	105,103.89	33%	295,863.00	192,115.51	65%
800 Other Expenditures	113,125.00	29,901.02	26%	121,625.00	14,943.87	12%	121,625.00	17,885.76	15%
Report Totals:	8,415,906.00	677,200.54	8%	8,955,279.00	681,610.48	8%	8,908,951.00	645,330.65	7%

NEVIS PUBLIC SCHOOLS

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES

GENERAL FUND - August 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			1,320,386	6,367,357.45		17.18%	8.89%	8.18%
Federal	281,129.78	162,000.63	271,860.00			30,984	240,876.00		11.40%	-21.94%	-26.84%
Property Taxes	899,353.33	1,306,179.33	1,045,565.00			25,222.98	1,020,342.02		2.41%	0.00%	3.90%
Local (Fees, Interest, Etc.)	341,577.34	249,244.79	255,900.00			23,544	232,356.32		9.20%	6.95%	7.84%
Totals	**8,779,071.19**	**8,584,271.49**	**9,261,068.00**			**1,400,136.21**	**7,860,931.79**		**15.12%**	**6.90%**	**6.60%**

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			137,772.70	5,173,540.30		2.59%	2.67%	2.70%
Employee Benefits	1,577,972.62	1,665,692.46	1,826,099.22			91,790.85	1,734,308.37		5.03%	3.67%	3.55%
Purchased Services	1,184,201.88	1,021,064.54	1,072,956.00			106,601.94	966,354.06		9.94%	21.21%	12.01%
Supplies & Materials	609,848.35	507,301.34	584,617.00			99,163.89	485,453.11		16.96%	28.47%	19.61%
Equipment	324,217.56	364,411.48	326,908.00			192,115.51	134,792.49		58.77%	2.89%	59.98%
Other Expenditures	151,913.24	98,742.21	115,625.00			17,885.76	97,739.24		15.47%	15.13%	19.68%
Totals	**8,851,747.52**	**8,887,702.09**	**9,237,518.22**			**645,330.65**	**8,592,187.57**		6.99%	**6.60%**	**7.65%**

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
State	1,320,386	610,242	593,449
Federal	30,984	-35,551	-75,454
Property Taxes	25,222.98	0	35,045.11
Local (Fees, In	23,544	17,325	26,780
	1,400,136	**592,016**	**579,820**

2026-27 Expense YTD	2025-2026 Expense YTD	2024-25 ExpenseYTD
58,012.88	139,442	134,987
71,223.13	61,181	56,002
54,007.71	216,534	142,242
52,865.30	144,405	119,613
61,381.52	10,514	194,456
15,742.26	14,944	29,901
313,233	**587,020**	**677,201**