

NEVIS PUBLIC SCHOOLS
REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES
GENERAL FUND - June 30, 2026

REVENUE								2025-26	2024-25	2023-24
REVENUE CATEGORIES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED BUDGET	2025-26 REVISED BUDGET	Budget Percent Change	2025-26 RECEIVED YEAR-TO-DATE	BUDGET REMAINING	% Budget Received	% Actuals Received	% Actuals Received
State	6,965,619.00	7,279,614.74	7,594,303.00	\$7,624,303.00	0.40%	7,541,739.25	52,563.75	99.31%	100.00%	100.00%
Federal	420,807.93	281,129.78	271,860.00	\$271,860.00	0.00%	315,017.54	-43,157.54	115.87%	100.00%	100.00%
Property Taxes	851,728.19	899,353.33	1,045,565.00	\$1,070,561.00	2.39%	1,079,949.92	-34,384.92	103.29%	100.00%	100.00%
Local (Fees, Interest, Etc.)	348,305.19	204,269.23	255,900.00	\$255,900.00	0.00%	281,267.73	-25,367.73	109.91%	100.00%	100.00%
Totals	8,586,460.31	8,664,367.08	9,167,628.00	\$9,222,624.00	0.60%	9,217,974.44	-50,346.44	100.55%	100.00%	100.00%

EXPENDITURES								2025-26	2024-25	2023-24
OBJECT SERIES	2023-24 ACTUAL SPEND	2024-25 ACTUAL SPEND	2025-26 ADOPTED BUDGET	2025-26 REVISED BUDGET	Budget Percent Change	2025-26 EXPENDED YEAR-TO-DATE	BUDGET REMAINING	% Budget Spent	% Actuals Spent	% Actuals Spent
Salaries & Wages	4,770,594.92	5,003,593.87	5,078,837.00	\$5,217,159.00	2.72%	5,254,717.43	-175,880.43	100.72%	100.00%	100.00%
Employee Benefits	1,505,840.41	1,577,972.62	1,771,395.00	\$1,725,248.00	-2.61%	1,671,423.67	99,971.33	96.88%	100.00%	100.00%
Purchased Services	1,092,216.89	1,184,201.88	1,058,237.00	\$1,016,237.00	-3.97%	1,121,239.36	-63,002.36	110.33%	100.00%	100.00%
Supplies & Materials	514,081.29	472,423.42	603,570.00	\$556,420.00	-7.81%	514,461.23	89,108.77	92.46%	100.00%	100.00%
Equipment	296,663.97	324,217.56	295,863.00	\$317,863.00	7.44%	337,768.12	-41,905.12	106.26%	100.00%	100.00%
Other Expenditures	115,321.90	174,517.24	121,625.00	\$121,625.00	0.00%	137,587.93	-15,962.93	113.12%	100.00%	100.00%
Totals	8,294,719.38	8,736,926.59	8,929,527.00	\$8,954,552.00	0.28%	9,037,197.74	-107,670.74	100.92%	100.00%	100.00%

Revenue over (under) expenditures \$291,741 -\$72,560 \$238,101 \$268,072

	Actual June 30, 2024	Actual June 30, 2025 (Unaudited)	Projected June 30, 2026 (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

2025-26 Revenue YTD	2024-25 Revenue YTD	2023-24 Revenue YTD
7,580,539.25	7,279,614.74	6,965,619
239,404.05	281,129.78	420,808
1,079,949.92	899,353.33	851,728.19
281,267.73	204,269.23	348,305
9,181,161	8,664,367	8,586,460
2025-26 Expense YTD	2024-25 Expense YTD	2023-24 Expense YTD
5,254,717.43	5,003,594	4,770,595
1,671,423.67	1,577,973	1,505,840
1,121,239.36	1,184,202	1,092,217
514,461.23	472,423	514,081
337,768.12	324,218	296,664
137,587.93	174,517	115,322
9,037,198	8,736,927	8,294,719

Nevis Public Schools #308
Multi Year Guideline - Obj Tot

Sequence: O/S

Description	202413			202513			202613		
	Budget B24	Year to Date	%	Budget B25	Year to Date	%	Budget B26	Year to Date	%
100 Salaries & Wages	4,775,855.00	4,770,594.92	100%	5,016,271.00	5,003,593.87	100%	5,217,886.00	5,254,717.43	101%
200 Employee Benefits	1,475,068.00	1,505,840.41	102%	1,597,065.00	1,577,972.62	99%	1,724,521.00	1,671,423.67	97%
300 Purchased Services	913,257.00	1,092,216.89	120%	942,585.00	1,184,201.88	126%	1,016,237.00	1,121,239.36	110%
400 Supplies & Materials	423,620.00	514,081.29	121%	449,620.00	472,423.42	105%	556,420.00	514,461.23	92%
500 Capital Expenditures	413,715.00	296,663.97	72%	299,390.00	324,217.56	108%	317,863.00	337,768.12	106%
800 Other Expenditures	97,140.00	115,321.90	119%	113,125.00	138,343.84	122%	121,625.00	120,669.06	99%
900 Other Financing Uses	0.00	0.00	0%	0.00	36,173.40	0%	0.00	16,918.87	0%
Report Totals:	8,098,655.00	8,294,719.38	102%	8,418,056.00	8,736,926.59	104%	8,954,552.00	9,037,197.74	101%

Nevis Public Schools #308
Exp/Rev Summary - Fd
Period Ending June 30, 2026

Sequence: L, Fd

		B26					% YTD	Remaining
Description		Annual Budget	Period 202613	Year To Date	% YTD	Encumbrances	+ Enc	Balance
E	Expenditure							
01	General Fund	8,954,552.00	105,112.53	9,037,197.74	101%	39,505.08	101%	(122,150.82)
02	Food Service Fund	453,084.00	33,465.25	458,339.68	101%	102.19	101%	(5,357.87)
04	Community Service	151,847.00	5,000.00	156,920.62	103%	3,775.00	106%	(8,848.62)
07	Debt Redemption	388,582.00	0.00	361,149.00	93%	0.00	93%	27,433.00
21	Student Activities	50,000.00	0.00	148,350.50	297%	4,935.76	307%	(103,286.26)
E	Expenditure	9,998,065.00	143,577.78	10,161,957.54	102%	48,318.03	102%	(212,210.57)
R	Revenue							
01	General Fund	(9,222,624.00)	(633,702.95)	(9,217,974.44)	100%	0.00	100%	(4,649.56)
02	Food Service Fund	(414,680.00)	(35,006.11)	(470,642.28)	113%	0.00	113%	55,962.28
04	Community Service	(130,775.00)	(12,421.15)	(155,612.12)	119%	0.00	119%	24,837.12
07	Debt Redemption	(358,350.00)	(187,493.94)	(332,042.03)	93%	0.00	93%	(26,307.97)
21	Student Activities	(50,000.00)	(560.00)	(152,976.85)	306%	0.00	306%	102,976.85
R	Revenue	(10,176,429.00)	(869,184.15)	(10,329,247.72)	102%	0.00	102%	152,818.72
Report Totals:		(178,364.00)	(725,606.37)	(167,290.18)	94%	48,318.03	67%	(59,391.85)