

NEVIS PUBLIC SCHOOLS
REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES
GENERAL FUND - September 30, 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			\$1,913,731.76	5,774,011.24	24.89%	19.18%	18.11%
Federal	281,129.78	162,000.63	271,860.00			\$70,275.81	201,584.19	25.85%	-30.03%	-26.09%
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			\$67,479.13	188,420.87	26.37%	16.70%	16.91%
Totals	8,779,071.19	8,584,271.49	9,261,068.00			2,076,709.68	7,184,358.32	22.42%	15.26%	15.19%

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			568,909.13	4,742,403.87	10.71%	11.09%	11.10%
Employee Benefits	1,577,972.62	1,665,692.46	1,826,099.22			229,401.04	1,596,698.18	12.56%	11.54%	11.82%
Purchased Services	1,184,201.88	1,021,064.54	1,072,956.00			219,559.06	853,396.94	20.46%	24.67%	16.04%
Supplies & Materials	609,848.35	507,301.34	584,617.00			140,790.37	443,826.63	24.08%	35.33%	27.72%
Equipment	324,217.56	364,411.48	326,908.00			233,726.07	93,181.93	71.50%	36.08%	60.01%
Other Expenditures	151,913.24	98,742.21	115,625.00			36,346.80	79,278.20	31.44%	26.96%	30.29%
Totals	8,851,747.52	8,887,702.09	9,237,518.22			1,428,732.47	7,808,785.75	15.47%	15.32%	15.16%

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	1,913,732	1,317,181	1,314,347
Federal	70,276	-48,655	-73,339
Property Taxes	25,222.98	0	35,045.11
Local (Fees, In	67,479	41,622	57,747
	2,076,710	1,310,148	1,333,801
	2026-27 Expense YTD	2025-2026 Expense YTD	2024-25 Expense YTD
	568,909.13	580,288	555,444
	229,401.04	192,179	186,519
	219,559.06	251,859	189,964
	140,790.37	179,207	169,069
	233,726.07	131,475	194,556
	36,346.80	26,618	46,007
	1,428,732	1,361,626	1,341,560

Nevis Public Schools #308
Multi Year Guideline - Obj Tot

Sequence: O/S

Description	202503			202603			202703		
	Budget A25	Year to Date	%	Budget A26	Year to Date	%	Budget A27	Year to Date	%
100 Salaries & Wages	5,069,688.00	555,443.90	11%	5,217,886.00	580,288.47	11%	5,311,313.00	568,909.13	11%
200 Employee Benefits	1,560,013.00	186,519.45	12%	1,685,119.00	192,179.10	11%	1,826,099.22	229,401.04	13%
300 Purchased Services	972,283.00	189,964.44	20%	1,015,510.00	251,858.94	25%	1,072,956.00	219,559.06	20%
400 Supplies & Materials	472,970.00	169,069.07	36%	536,420.00	179,207.02	33%	584,617.00	140,790.37	24%
500 Capital Expenditures	287,390.00	194,556.43	68%	337,863.00	131,474.69	39%	326,908.00	233,726.07	71%
800 Other Expenditures	106,625.00	46,006.97	43%	121,625.00	26,618.02	22%	115,625.00	36,346.80	31%
Report Totals:	8,468,969.00	1,341,560.26	16%	8,914,423.00	1,361,626.24	15%	9,237,518.22	1,428,732.47	15%

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

Sequence: L, Fd

		A27					% YTD	Remaining
Description		Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	+ Enc	Balance
E	Expenditure							
01	General Fund	9,237,518.22	783,401.82	1,428,732.47	15%	38,053.44	16%	7,770,732.31
02	Food Service Fund	483,041.00	22,976.30	38,775.40	8%	0.00	8%	444,265.60
04	Community Service	178,071.00	12,411.80	24,046.08	14%	1,686.88	14%	152,338.04
07	Debt Redemption	310,320.00	0.00	5,290.00	2%	0.00	2%	305,030.00
21	Student Activities	50,000.00	4,227.79	4,877.79	10%	2,449.38	15%	42,672.83
E	Expenditure	10,258,950.22	823,017.71	1,501,721.74	15%	42,189.70	15%	8,715,038.78
R	Revenue							
01	General Fund	(9,261,068.00)	(803,187.19)	(2,076,709.68)	22%	0.00	22%	(7,184,358.32)
02	Food Service Fund	(454,500.00)	(6,886.14)	(12,007.49)	3%	0.00	3%	(442,492.51)
04	Community Service	(130,775.00)	(17,014.79)	(27,426.24)	21%	0.00	21%	(103,348.76)
07	Debt Redemption	(358,350.00)	(2,417.08)	(9,192.71)	3%	0.00	3%	(349,157.29)
21	Student Activities	(50,000.00)	(24,286.50)	(25,147.50)	50%	0.00	50%	(24,852.50)
R	Revenue	(10,254,693.00)	(853,791.70)	(2,150,483.62)	21%	0.00	21%	(8,104,209.38)
Report Totals:		4,257.22	(30,773.99)	(648,761.88)	15239%	42,189.70	14248%	610,829.40