NEVIS PUBLIC SCHOOLS

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES

GENERAL FUND - October 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			$2,090,055.11	5,597,687.89		27.19%	24.93%	23.13%
Federal	281,129.78	162,000.63	271,860.00			$70,275.81	201,584.19		25.85%	4.54%	1.88%
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			$109,217.02	146,682.98		42.68%	35.25%	23.53%
Totals	**8,779,071.19**	**8,584,271.49**	**9,261,068.00**			**2,294,770.92**	**6,966,297.08**		**24.78%**	**21.05%**	**20.49%**

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			1,057,331.11	4,253,981.89		19.91%	20.37%	20.24%
Employee Benefits	1,577,972.62	1,665,692.46	1,826,099.22			390,310.18	1,435,789.04		21.37%	23.30%	24.02%
Purchased Services	1,184,201.88	1,021,064.54	1,072,956.00			292,840.78	780,115.22		27.29%	33.60%	25.01%
Supplies & Materials	609,848.35	507,301.34	584,617.00			170,402.26	414,214.74		29.15%	44.43%	34.11%
Equipment	324,217.56	364,411.48	326,908.00			241,005.40	85,902.60		73.72%	39.46%	61.87%
Other Expenditures	151,913.24	98,742.21	115,625.00			45,048.21	70,576.79		38.96%	35.12%	39.94%
Totals	**8,851,747.52**	**8,887,702.09**	**9,237,518.22**			**2,196,937.94**	**7,040,580.28**		**23.78%**	**24.76%**	**24.37%**

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

	Actual June 30, 2026	Actual June 30, 2026 (Unaudited)	Projected June 30, 2027 (Unaudited)
Non Spendable Fund Balance	215,741	127,102	127,102
Restricted Fund Balance	215,714	215,714	215,714
Unassigned Fund Balance	1,236,361	1,381,306	1,404,856
Unassigned Fund Balance %	13.91%	14.95%	15.21%

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	2,090,055	1,712,136	1,678,460
Federal	70,276	7,360	5,283
Property Taxes	25,222.98	0	35,045.11
Local (Fees, Interest, Etc.)	109,217	87,850	80,363
	2,294,771	**1,807,347**	**1,799,150**

2026-27 Expense YTD	2025-2026 Expense YTD	2024-25 ExpenseYTD
1,057,331.11	1,065,501	1,012,798
390,310.18	388,047	378,981
292,840.78	343,028	296,219
170,402.26	225,383	207,990
241,005.40	143,800	200,609
45,048.21	34,675	60,680
2,196,938	**2,200,434**	**2,157,278**

Nevis Public Schools #308
Multi Year Guideline - Obj Tot

Sequence: O/S

	Description	202504 Budget A25	202504 Year to Date	202504 %	202604 Budget A26	202604 Year to Date	202604 %	202704 Budget A27	202704 Year to Date	202704 %
100 Salaries & Wages		5,069,688.00	1,012,798.36	20%	5,217,886.00	1,065,500.89	20%	5,311,313.00	1,057,331.11	20%
200 Employee Benefits		1,560,013.00	378,980.98	24%	1,685,119.00	388,047.49	23%	1,826,099.22	390,310.18	21%
300 Purchased Services		972,283.00	296,219.08	30%	1,015,510.00	343,027.95	34%	1,072,956.00	292,840.78	27%
400 Supplies & Materials		472,970.00	207,989.81	44%	536,420.00	225,382.88	42%	584,617.00	170,402.26	29%
500 Capital Expenditures		287,390.00	200,609.48	70%	337,863.00	143,800.02	43%	326,908.00	241,005.40	74%
800 Other Expenditures		106,625.00	60,680.49	57%	121,625.00	34,675.07	29%	115,625.00	45,048.21	39%
	Report Totals:	8,468,969.00	2,157,278.20	25%	8,914,423.00	2,200,434.30	25%	9,237,518.22	2,196,937.94	24%

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

Sequence: L, Fd

		Description	A27 Annual Budget	Period 202704	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
E		Expenditure							
	01	General Fund	9,237,518.22	768,205.47	2,196,937.94	24%	45,445.20	24%	6,995,135.08
	02	Food Service Fund	483,041.00	48,257.43	87,032.83	18%	0.00	18%	396,008.17
	04	Community Service	178,071.00	15,213.29	39,259.37	22%	5,954.64	25%	132,856.99
	07	Debt Redemption	310,320.00	0.00	5,290.00	2%	0.00	2%	305,030.00
	21	Student Activities	50,000.00	7,608.82	12,486.61	25%	7,363.74	40%	30,149.65
E		Expenditure	10,258,950.22	839,285.01	2,341,006.75	23%	58,763.58	23%	7,859,179.89
R		Revenue							
	01	General Fund	(9,261,068.00)	(218,511.24)	(2,295,220.92)	25%	0.00	25%	(6,965,847.08)
	02	Food Service Fund	(454,500.00)	(44,809.31)	(56,816.80)	13%	0.00	13%	(397,683.20)
	04	Community Service	(130,775.00)	(6,450.00)	(33,876.24)	26%	0.00	26%	(96,898.76)
	07	Debt Redemption	(358,350.00)	0.00	(9,192.71)	3%	0.00	3%	(349,157.29)
	21	Student Activities	(50,000.00)	(22,048.70)	(47,196.20)	94%	(2,100.00)	99%	(703.80)
R		Revenue	(10,254,693.00)	(291,819.25)	(2,442,302.87)	24%	(2,100.00)	24%	(7,810,290.13)