

Nevis Public Schools #308
Multi Year Guideline - Obj Tot

Sequence: O/S

Description	202406			202506			202606		
	Budget B24	Year to Date	%	Budget B25	Year to Date	%	Budget B26	Year to Date	%
100 Salaries & Wages	4,775,855.00	1,762,027.72	37%	5,016,271.00	1,877,991.98	37%	5,078,837.00	1,976,756.11	39%
200 Employee Benefits	1,475,068.00	593,561.42	40%	1,597,065.00	637,902.49	40%	1,771,395.00	663,833.28	37%
300 Purchased Services	699,907.00	398,905.61	57%	718,860.00	384,142.00	53%	775,512.00	419,185.99	54%
	0.00	161.84	0%	0.00	0.00	0%	0.00	0.00	0%
300 Purchased Services	213,350.00	88,894.96	42%	223,725.00	117,488.66	53%	282,725.00	97,930.27	35%
400 Supplies & Materials	423,620.00	292,406.57	69%	449,620.00	252,685.31	56%	603,570.00	274,026.78	45%
500 Capital Expenditures	413,715.00	239,779.38	58%	299,390.00	277,045.39	93%	295,863.00	200,806.25	68%
800 Other Expenditures	97,140.00	55,344.87	57%	113,125.00	66,823.80	59%	121,625.00	60,382.93	50%
Report Totals:	8,098,655.00	3,431,082.37	42%	8,418,056.00	3,614,079.63	43%	8,929,527.00	3,692,921.61	41%

NEVIS PUBLIC SCHOOLS
REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES
GENERAL FUND - December 31, 2025

REVENUE							2025-26	2024-25	2023-24
REVENUE CATEGORIES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED BUDGET	2025-26 REVISED BUDGET	2025-26 RECEIVED YEAR-TO-DATE	BUDGET REMAINING	% Budget Received	% Actuals Received	% Actuals Received
State	6,965,619.00	7,257,010.74	7,594,303.00		2,622,117.77	4,972,185.23	34.53%	36.13%	34.94%
Federal	420,808.00	281,129.78	271,860.00		22,455.71	249,404.29	8.26%	1.88%	5.45%
Property Taxes	851,728.19	899,353.33	1,045,565.00		612,636.83	432,928.17	58.59%	61.16%	40.46%
Local (Fees, Interest, Etc.)	462,337.40	341,577.34	255,900.00		171,606.69	84,293.31	67.06%	30.83%	53.06%
Totals	8,700,492.59	8,779,071.19	9,167,628.00		3,428,817.00	5,738,811.00	37.40%	37.39%	35.02%

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

EXPENDITURES							2025-26	2024-25	2023-24
OBJECT SERIES	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED BUDGET		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		1,976,756.11	3,102,080.89	38.92%	37.53%	36.94%
Employee Benefits	1,505,840.41	1,577,972.62	1,771,395.00		663,833.28	1,107,561.72	37.48%	40.43%	39.42%
Purchased Services	1,092,216.89	1,184,201.88	1,058,237.00		517,116.26	541,120.74	48.87%	42.36%	44.68%
Supplies & Materials	641,706.69	609,848.35	603,570.00		274,026.78	329,543.22	45.40%	41.43%	45.57%
Equipment	296,663.97	324,217.56	295,863.00		200,806.25	95,056.75	67.87%	85.45%	80.83%
Other Expenditures	145,321.90	151,913.24	121,625.00		60,382.93	61,242.07	49.65%	43.99%	38.08%
Totals	8,452,344.78	8,851,747.52	8,929,527.00		3,692,921.61	5,236,605.39	41.36%	40.83%	40.59%

Revenue over (under) expenditures \$248,148 -\$72,676 \$238,101

	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	1,474,462
Unassigned Fund Balance %	17.00%	14.00%	16.50%

Unassigned fund balance calculation: \$1,334,858 + 9,167,628 - 8,929,527 = 1,572,959. Percentage: 1,572,

Source: Smart FIN reports

2025-26 Revenue YTD	2024-25 Revenue YTD	2023-24 Revenue YTD
2,622,118	2,621,860	2,433,942
22,456	5,283	22,941
612,636.83	550,050	344,606.44
171,607	105,296	245,295
3,428,817	3,282,488	3,046,786
2025-26 Expense YTD	2024-25 Expense YTD	2023-24 Expense YTD
1,976,756.11	1,877,992	1,762,027
663,833.28	637,902	593,561
517,116.26	501,631	487,962
274,026.78	252,685	292,407
200,806.25	277,045	239,779
60,382.93	66,824	55,345
3,692,922	3,614,080	3,431,082