

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	7,257,010.74	7,594,303.00	\$7,624,303.00	0.40%	7,560,227.25	34,075.75		99.55%	100.00%	100.00%
Federal	420,808.00	281,129.78	271,860.00	\$271,860.00	0.00%	237,921.05	33,938.95		87.52%	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.)	462,337.40	341,577.34	255,900.00	\$255,900.00	0.00%	279,244.79	-23,344.79		109.12%	100.00%	100.00%
Totals	8,700,492.59	8,779,071.19	9,167,628.00	\$9,222,624.00	0.60%	9,157,343.01	10,284.99		99.89%	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%	98.64%
Employee Benefits	1,505,840.41	1,577,972.62	1,771,395.00	\$1,725,248.00	-2.61%	1,671,202.31	100,192.69		96.87%	100.00%	99.43%
Purchased Services	1,092,216.89	1,184,201.88	1,058,237.00	\$1,016,237.00	-3.97%	1,048,307.70	9,929.30		103.16%	100.00%	91.41%
Supplies & Materials	641,706.69	609,848.35	603,570.00	\$556,420.00	-7.81%	512,727.92	90,842.08		92.15%	77.47%	75.94%
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	145,321.90	151,913.24	121,625.00	\$121,625.00	0.00%	100,732.06	20,892.94		82.82%	114.86%	79.36%
Totals	8,452,344.78	8,851,747.52	8,929,527.00	\$8,954,552.00	0.28%	8,925,455.54	4,071.46		99.68%	98.70%	95.84%

Revenue over (under) expenditures \$248,148 -\$72,676 \$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
7,560,227.25	7,257,010.74	6,965,619
237,921.05	281,129.78	420,808
1,079,949.92	899,353.33	851,728.19
279,244.79	341,577.34	462,337
9,157,343	8,779,071	8,700,493
2025-26 Expense YTD	2024-25 Expense YTD	2023-24 Expense YTD
5,254,717.43	5,003,594	4,705,514
1,671,202.31	1,577,973	1,497,231
1,048,307.70	1,184,202	998,386
512,727.92	472,423	487,331
337,768.12	324,218	296,664
100,732.06	174,517	115,322
8,925,456	8,736,927	8,100,448