

NEVIS PUBLIC SCHOOLS
REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES
GENERAL FUND - March 31, 2026

REVENUE								2025-26	2024-25	2023-24
REVENUE CATEGORIES	2023-24 ACTUAL SPEND	2024-25 ACTUAL SPEND	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%	4,826,433.86	2,767,869.14	63.55%	66.04%	59.97%
Federal	420,808.00	281,129.78	271,860.00	\$271,860.00	0.00%	144,278.42	127,581.58	53.07%	19.76%	28.67%
Property Taxes	851,728.19	899,353.33	1,045,565.00	\$1,070,561.00	2.39%	489,545.37	556,019.63	46.82%	62.27%	42.99%
Local (Fees, Interest, Etc.)	462,337.40	341,577.34	255,900.00	\$255,900.00	0.00%	213,476.19	42,423.81	83.42%	46.51%	68.04%
Totals	8,700,492.59	8,779,071.19	9,167,628.00	\$9,222,624.00	0.60%	5,673,733.84	3,493,894.16	61.89%	63.41%	57.22%

EXPENDITURES								2025-26	2024-25	2023-24
OBJECT SERIES	2023-24 ACTUAL	2024-25 ACTUAL	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%	3,295,718.72	1,783,118.28	63.17%	62.99%	64.39%
Employee Benefits	1,505,840.41	1,577,972.62	1,771,395.00	\$1,725,248.00	-2.61%	1,059,091.19	712,303.81	61.39%	64.17%	64.36%
Purchased Services	1,092,216.89	1,184,201.88	1,058,237.00	\$1,016,237.00	-3.97%	758,974.26	299,262.74	74.68%	69.29%	68.05%
Supplies & Materials	641,706.69	609,848.35	603,570.00	\$556,420.00	-7.81%	408,183.66	195,386.34	73.36%	60.89%	63.92%
Equipment	296,663.97	324,217.56	295,863.00	\$317,863.00	7.44%	253,209.72	42,653.28	79.66%	93.08%	92.66%
Other Expenditures	145,321.90	151,913.24	121,625.00	\$121,625.00	0.00%	77,890.58	43,734.42	64.04%	62.90%	53.38%
Totals	8,452,344.78	8,851,747.52	8,929,527.00	\$8,954,552.00	0.28%	5,853,068.13	3,076,458.87	65.36%	65.00%	65.63%

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
4,826,434	4,792,267	4,177,085
144,278	55,551	120,655
489,545.37	560,050	366,125.14
213,476	158,879	314,570
5,673,734	5,566,746	4,978,435
2025-26 Expense YTD	2024-25 Expense YTD	2023-24 Expense YTD
3,295,718.72	3,151,561	3,071,837
1,059,091.19	1,012,538	969,160
758,974.26	820,490	743,278
408,183.66	371,320	410,199
253,209.72	301,787	274,887
77,890.58	95,559	77,575
5,853,068	5,753,256	5,546,935