

	FY25 Revenues*	FY26 Revenues	FY26 Revised Revenues	% Change
Fund 01- General Fund	\$8,808,859	\$9,167,628	\$9,222,624.00	0.60%
Fund 02- Food Service Fund	\$419,756	\$414,680	\$414,680.00	0.00%
Fund 04- Community Ed	\$123,411	\$130,775	\$130,775.00	0.00%
Fund 07- Debt Service	\$356,162	\$358,350	\$358,350.00	0.00%
Fund 21- Student Activities	\$50,000	\$50,000	\$50,000.00	0.00%
Total	\$9,758,188	\$10,121,433	\$10,176,429.00	0.54%
	FY25 Revised Salary Budget	FY26 Preliminary Salary Budget	FY26 Revised Salary Budget	% Change
Fund 01- General Fund	\$6,613,336	\$6,850,232	\$6,942,407.00	1.35%
Fund 02- Food Service Fund	\$264,541	\$258,861	\$240,109.00	-7.24%
Fund 04- Community Ed	\$108,143	\$121,223	\$124,847.00	2.99%
Fund 07- Debt Service	\$0	\$0	\$0.00	0%
Fund 21- Student Activities	\$0	\$0	\$0.00	0.00%
Total	\$6,986,020	\$7,230,316	\$7,307,363.00	1.07%
	FY25 Non Salary	FY26 Non Salary	FY26 Revised Non Salary	% Change
Fund 01- General Fund	\$1,804,720	\$2,079,295	\$2,012,145.00	-3.23%
Fund 02- Food Service Fund	\$231,160	\$212,975	\$212,975.00	0.00%
Fund 04- Community Ed	\$27,000	\$27,000	\$27,000.00	0.00%
Fund 07- Debt Service	\$385,600	\$358,350	\$388,582.00	8.44%
Fund 21- Student Activities	\$50,000	\$50,000	\$50,000.00	0.00%
Total	\$2,498,480	\$2,727,620	\$2,690,702.00	-1.35%
	FY 25 Expenses	By Fund Total Expenses	FY 26 Revised Expenses	% Change
Fund 01- General Fund	\$8,418,056	\$8,929,527	\$8,954,552.00	0.28%
Fund 02- Food Service Fund	\$495,701	\$471,836	\$453,084.00	-3.97%
Fund 04- Community Ed	\$135,143	\$148,223	\$151,847.00	2.44%
Fund 07- Debt Service	\$385,600	\$358,350	\$388,582.00	8.44%
Fund 21- Student Activities	\$50,000	\$50,000	\$50,000.00	0.00%
Total	\$9,484,500	\$9,957,936	\$9,998,065.00	0.40%

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

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	2025-26		2023-24	
	6,965,619.00	7,257,010.74	7,594,303.00	7,257,010.74	\$7,624,303.00	\$7,624,303.00	% Budget Received	% Actuals Received				2023-24 Revenue YTD	% Actuals Received		
Federal	420,808.00	281,129.78	271,860.00	\$271,860.00	0.00%	22,455.71	249,404.29	44.07%	45.44%	3,346,933.53	4,247,369.47	44.07%	45.44%	3,075,951	44.16%
Property Taxes	851,728.19	899,353.33	1,045,565.00	\$1,070,561.00	2.39%	633,674.49	411,890.51	8.26%	18.24%	178,513.46	77,386.54	60.61%	61.18%	2,290,582	42.99%
Local (Fees, Interest, Etc.)	462,337.40	341,577.34	255,900.00	\$255,900.00	0.00%	9,167,628.00	4,986,050.81	0.60%	39.86%	4,181,577.19	4,986,050.81	45.61%	45.96%	4,332,910	54.70%
<b>Totals</b>	<b>8,700,492.59</b>	<b>8,779,071.19</b>	<b>9,167,628.00</b>	<b>\$9,222,624.00</b>	<b>0.60%</b>	<b>4,441,304.18</b>	<b>4,488,222.82</b>	<b>0.28%</b>	<b>48.95%</b>	<b>4,488,222.82</b>	<b>4,488,222.82</b>	<b>49.74%</b>	<b>48.95%</b>	<b>4,083,648</b>	<b>42.73%</b>

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

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	2025-26	2023-24
	4,770,594.92	5,003,593.87	5,078,837.00	\$5,217,159.00	2.72%	2,402,280.49	2,676,556.51	% Budget Spent	% Actuals Spent
Salaries & Wages	1,505,840.41	1,577,972.62	1,771,395.00	\$1,725,248.00	-2.61%	787,738.09	983,658.91	44.47%	47.86%
Employee Benefits	1,092,216.89	1,184,201.88	1,056,237.00	\$1,016,237.00	-3.97%	607,824.74	450,412.26	57.44%	51.18%
Purchased Services	641,706.69	609,848.35	603,570.00	\$556,420.00	-7.81%	338,939.83	264,630.17	56.16%	50.98%
Supplies & Materials	296,663.97	324,217.56	295,863.00	\$317,863.00	7.44%	230,822.30	65,040.70	78.02%	86.27%
Equipment	145,321.90	151,913.24	121,625.00	\$121,625.00	0.00%	73,698.73	47,926.27	60.60%	59.33%
Other Expenditures	8,452,344.78	8,851,747.52	8,929,527.00	\$8,954,552.00	0.28%	4,441,304.18	4,488,222.82	49.74%	48.95%
<b>Totals</b>	<b>8,452,344.78</b>	<b>8,851,747.52</b>	<b>8,929,527.00</b>	<b>\$8,954,552.00</b>	<b>0.28%</b>	<b>4,441,304.18</b>	<b>4,488,222.82</b>	<b>49.74%</b>	<b>48.95%</b>

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

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

Source: Smart FIN reports

	2025-26 Revenue YTD	2024-25 Revenue YTD	2023-24 Revenue YTD
Revenue	3,346,934	3,297,231	3,075,951
Expenses	22,456	51,275	22,941
Net	633,674.49	550,050	366,125.14
Other Local	178,513	136,229	252,908
Taxes	4,181,577	4,034,784	3,717,925
State			
Federal			
Other Local			
2025-26 Expense YTD	2,402,280.49	2,290,582	2,146,894
2024-25 Expense YTD	787,738.09	755,488	704,586
2023-24 Expense YTD	607,824.74	606,047	550,334
2025-26 Revenue YTD	338,939.83	310,955	342,214
2024-25 Revenue YTD	230,822.30	279,715	264,163
2023-24 Revenue YTD	73,698.73	90,123	75,356
<b>Totals</b>	<b>4,441,304</b>	<b>4,332,910</b>	<b>4,083,648</b>