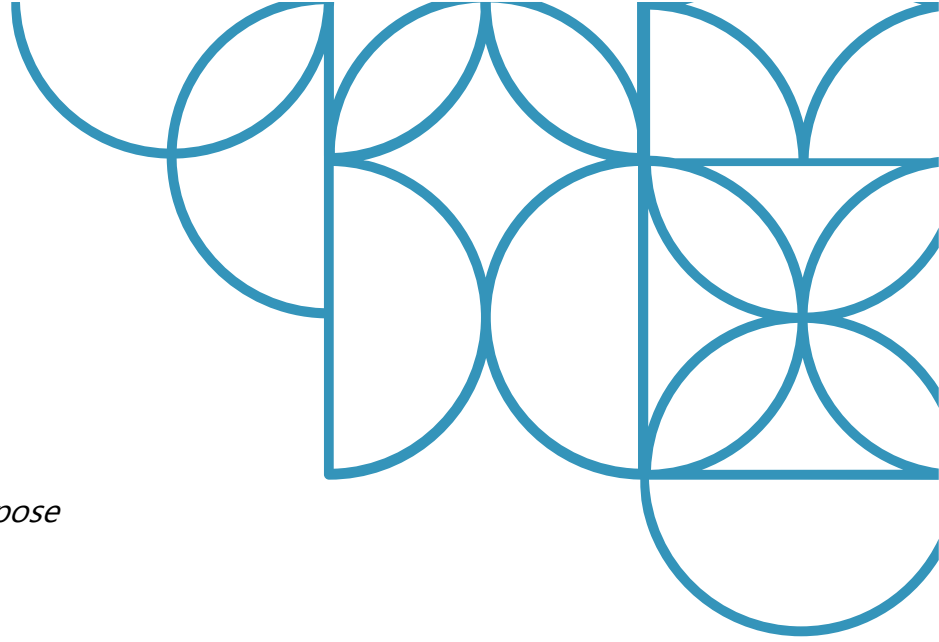




*Together, strong in identity, potential, purpose*



# NOME PUBLIC SCHOOLS

## FY 2026 DRAFT BUDGET

For Presentation to the Board January 14, 2025

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Mrs. Darlene Trigg, President  
Mrs. Jamie Burgess, Superintendent  
Ms. Marjorie Tahbone, Vice-President/Clerk  
Mr. Jon Gregg, Treasurer  
Mrs. Nancy Mendenhall, Board Member  
Ms. Sigvanna Topkok, Board Member

### MISSION

We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.



*Nome Public Schools*

January 8, 2025

Members of the Board of Education  
Nome Public Schools  
Nome, Alaska 99762

The Nome Public Schools (District) is pleased to present you with the budget for the fiscal year 2026. The budget document is the primary document that communicates the District's plans for spending in the ensuing fiscal year, and it also details its organizational goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit it to the City of Nome by May 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY2026 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe community interaction and input between stakeholders leads to improvements benefiting the education of children at Nome Public Schools. The administration of Nome Public Schools has reviewed and discussed its plan for the FY2026 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis are always a work in progress. Changes will occur in FY2026 when salaries, benefits, and foundation funding are finalized.

## Organizational Component

The City of Nome was incorporated in 1901 as a first-class city under the laws of the Territory of Alaska. The City operates under council-manager form of government and performs municipal duties allowed by Alaska Statutes and as directed by its residents.

The Nome Public Schools is a component unit of the City of Nome and is organized under Title 29.42.030 of Alaska Statutes as amended. The City has delegated the administrative responsibility for these functions to the Nome Public Schools Board of Education. The School Board is governed by a five-member school board with members elected by district and complemented by a non-voting student representative.

## Budget Process

**Alaska Statute 14.14.065. Relationship between city school district and city.** The relationships between the school board of a city school district and the city council and

executive or administrator are governed in the same manner as provided in AS 14.14.060. AS 14.14.060 (c) states “except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget the assembly shall determine the total amount of money to be made available from local sources for school purposes and shall furnish the school board with a statement of the sum to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the sum to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY2026 budget timeline.

**FY 2026 BUDGET PROCESS AND TIMELINE**

**Budget Process, Timeline, Revenue Presentation, Board Sets Education & Fiscal  
Priorities  
For the District in Accordance with their Strategic Plan**

*BP 3100 - BUDGET – The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.*

**FY 2026 1st Draft Budget presented to the Board at regular meeting**

January 14, 2025

**FY 2026 2nd Draft presented to the Board at regular meeting**

March 11, 2025

**FY 2026 3<sup>rd</sup> Draft/Final Budget presented to the Board at regular meeting**

April 8, 2025

**FY 2026 Budget Adoption at special session**

April 22, 2025

**General Fund Revenues and Expenditures**

Below are the assumptions used to develop the FY2026 budget.

*Revenue Budget*

We have developed this budget based on assumptions about legislative funding for FY2026. This budget assumes that we will be funded at \$5,960 per base student allocation (BSA) with

no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$3.4M City of Nome appropriation, which is 89.5% of the maximum allowable appropriation.

In the State of Alaska, the number of students enrolled in a district during the 20-day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

Revenue, Transfers In, and Use of Fund Balance projection of \$16,884,296, a \$1.25M decrease from FY2025, but a \$381k increase from FY2024 actual:

- ❖ Brick-and-mortar enrollment projected at 624 students
- ❖ 90% of the BSA for Correspondence students – 30 projected
- ❖ Intensive students (13 x's the BSA) – 24 projected
- ❖ ISER Area Cost Differential of 1.45
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$5,960
- ❖ One-Time State of Alaska funding - \$0
- ❖ TRS On-Behalf and PERS On-Behalf – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$3,400,000
- ❖ Impact Aid estimated at \$1,500
- ❖ E-rate estimated with 90% discount rate on internet bills - \$2,514,158
- ❖ Other Revenues projected at \$340,000 (includes dorm and DOT rent, local contributions, gate fees, student activities fees, and donation for cultural studies position if filled)
- ❖ Earning on Investments (interest) of \$175,000
- ❖ Transfer in from Apartment Fund of \$250,000
- ❖ Utilize unreserved fund balance - \$576,098

## *Expenditure Budget*

Below are the expenditure highlights and other considerations for FY2025. This budget includes:

- ❖ Annual step increases/salaries updated
- ❖ A 3% increase to health insurance premium rates
- ❖ Other employer-paid benefits remain status quo – 22% for PERS & 12.56% for TRS
- ❖ Staffing based on overall monetary availability per revenue and expenditure assumptions
- ❖ A 5% increase to liability and property insurance
- ❖ Utilities budgeted based on estimated need/cost

## Nome Elementary School

- ❖ Special Education Staffing include:
  - 3.5 Special Education Teachers
  - 5.5 Special Education Paraprofessionals
- ❖ \$50k cut from Sped Professional/Technical (OT/PT/Speech) to accommodate on-site staffing needs
- ❖ Supply budgets not restored to prior fiscal year levels and instead cut further
- ❖ Position cuts include:
  - Assistant Principal
  - Librarian Assistant
  - 4 Teaching Positions

## Anvil City Science Academy

- ❖ Sped staffing: 0.5 Paraprofessional & 0.5 Sped Teacher
- ❖ Eliminated the secretarial support staff
- ❖ Supply budgets cut by \$10,000

## Nome-Beltz Middle High School


- ❖ Special Education FTEs remain status quo from FY25 – 4 Sped Teachers & 2 Sped Paraprofessionals
- ❖ \$10k cut from Sped Professional/Technical (OT/PT/Speech) to help offset costs
- ❖ Student activities – Reduced Student Travel to \$60,000 and reduced Supplies to \$25,000
- ❖ Supply budgets cut by \$20,000
- ❖ Position cuts include:
  - Behavior Specialist Position
  - 6 Teaching Positions

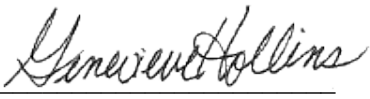
## Districtwide

- ❖ Eliminated 0.5 Tech Specialist
- ❖ BAG grant to offset internet costs by \$144k (Tech budget still short \$95k for staff devices and increases to various software costs, and short \$51k for new copiers)
- ❖ Reduced Legal by \$5,000
- ❖ Increased Property and Liability Insurance by 5%
- ❖ Reduced M&O Supplies by \$14,000
- ❖ Transfer to Food Service status quo at \$215,000
- ❖ Transfer to Pupil Transportation status quo at \$50,000 due to contractual annual increases

We thank you for your consideration of the FY2026 budget.

Sincerely,

  
\_\_\_\_\_  
Jamie Burgess  
Superintendent

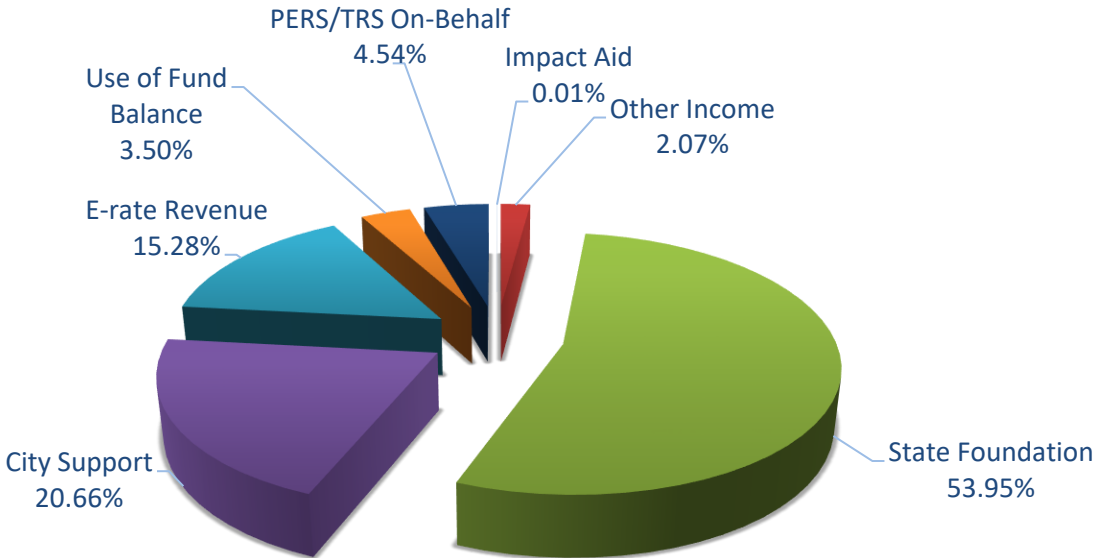
  
\_\_\_\_\_  
Genevieve Hollins  
Contracted CFO

# NOME PUBLIC SCHOOLS

## Revenue Budget

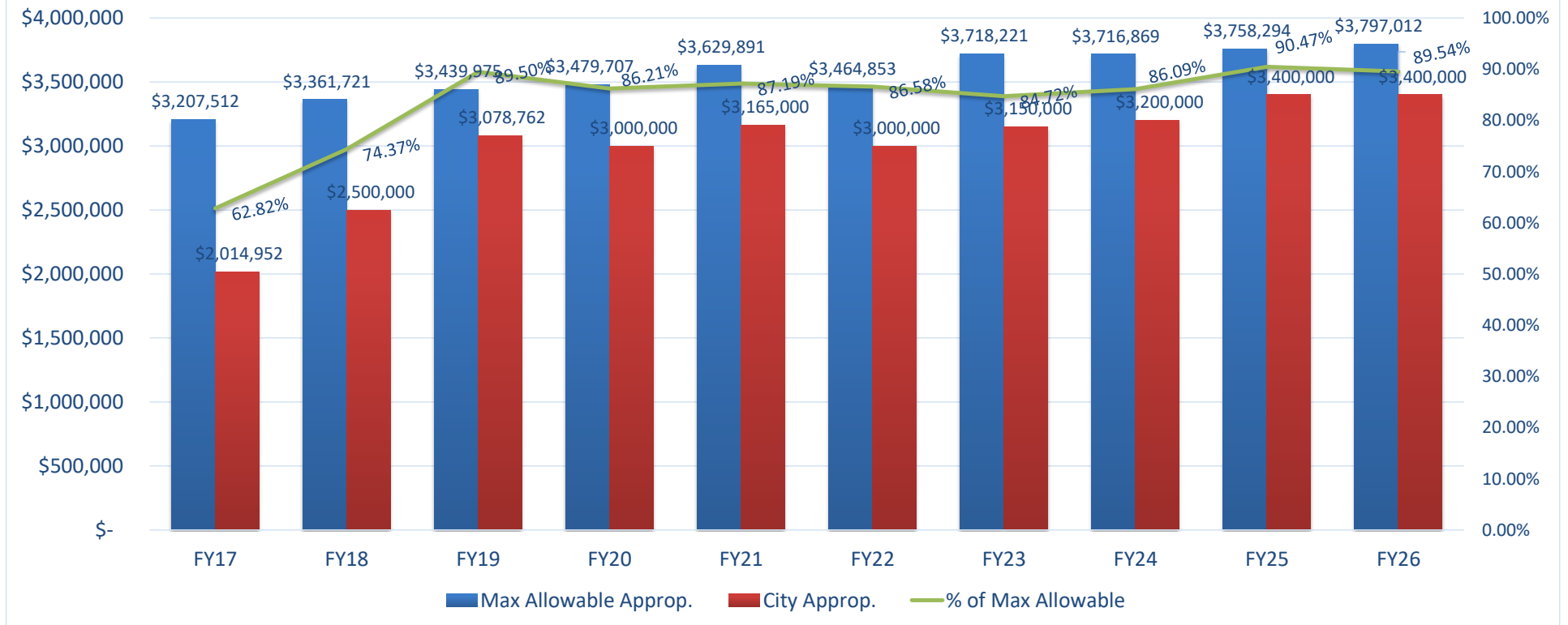
	FY2024 Actual	FY2025 Budget Revision #1	FY2026 Budget	Change
<i>Enrollment Projection</i>	<i>670.11+17IN 25.1 corresp</i>	<i>628.57+21IN 33.25 corresp</i>	<i>624+24IN 30 corresp</i>	<i>-4.57+3IN -3.25 corresp</i>
<b>FUND 100: General Operating Fund</b>				
City Appropriation	\$ 3,221,279	\$ 3,400,000	\$ 3,400,000	\$ -
State of Alaska Foundation	8,778,748	8,675,092	8,879,490	204,398
Other State Revenue	587,369	1,115,538	-	(1,115,538)
Other State Revenue (TRS)	640,162	785,902	709,217	(76,685)
Other State Revenue (PERS)	32,582	48,240	38,834	(9,406)
Impact Aid (Federal)	110,633	90,000	1,500	(88,500)
E-rate Revenue (Federal)	1,125,659	2,641,798	2,514,158	(127,641)
Other Revenue (Fees/Gate/Rental)	320,000	340,000	340,000	-
Earnings on Investments	-	200,000	175,000	(25,000)
Transfer from Apartment Fund	-	250,000	250,000	-
Transfer from CIP	-	350,000		(350,000)
Use of (Addition to) Fund Balance	1,687,349	239,845	576,098	336,253
<b>FUND TOTAL</b>	<b>\$ 16,503,781</b>	<b>\$ 18,136,415</b>	<b>\$ 16,884,296</b>	<b>\$(1,252,119)</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 16,503,781</b>	<b>\$ 18,136,415</b>	<b>\$ 16,884,296</b>	<b>\$(1,252,119)</b>

**NOME PUBLIC SCHOOLS  
Revenues by Source  
FY 2026**

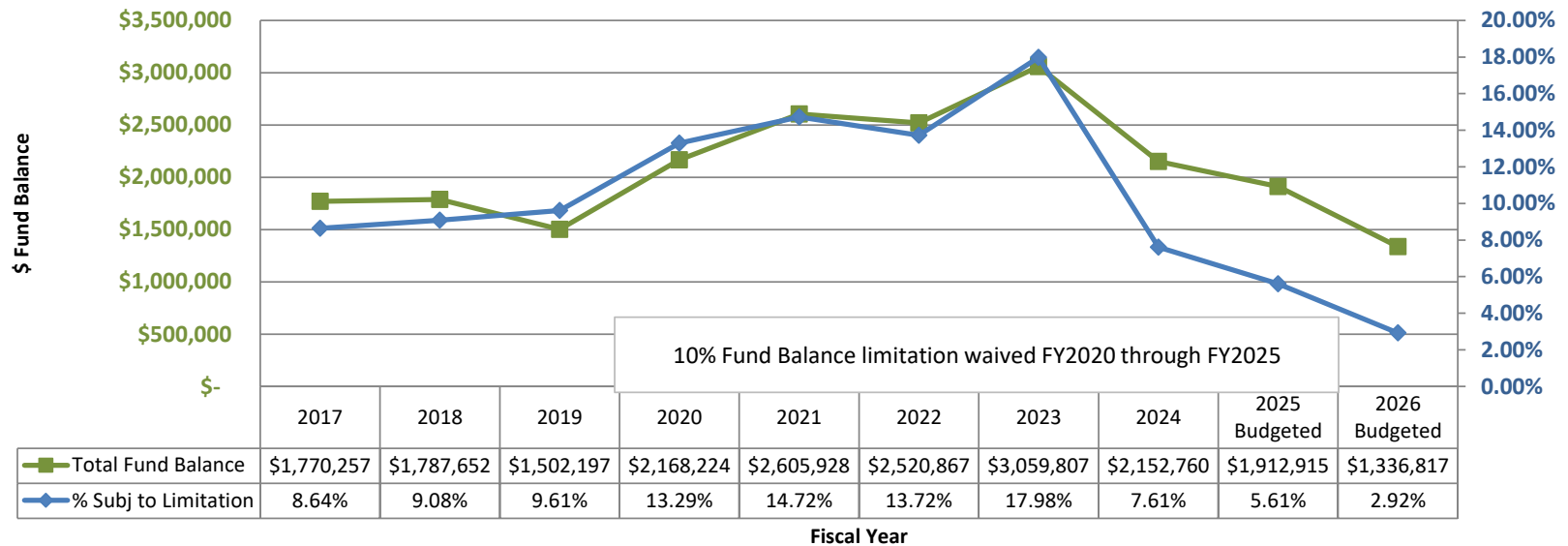




**City Appropriation vs. Maximum Allowable  
FY 2017 - FY 2026  
10 Year**



## Fund Balance - School Operating Fund 10 Year History FY2017 - FY2026 Budgeted



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2026:	\$ 1,336,817
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ 50,000
Prepaid Items (Liab Insurance, other)	\$ 800,000
Federal Impact Aid Received	\$ 1,500
<b>Fund Balance Subject to 10% Limitation</b>	<b>\$ 485,317</b>

Nonexempt fund balance as a percentage of current year expenditures:	
Fund Balance Subject to Limitation	\$ 485,317
Current Year Expenditures (Fxs 100-700)	\$ 16,619,296
	= 2.92%

Board Policy 3470 allows calculation of fund balance percentage based on Grand Total Fund Balance / Grand Total Expenses (including transfers).

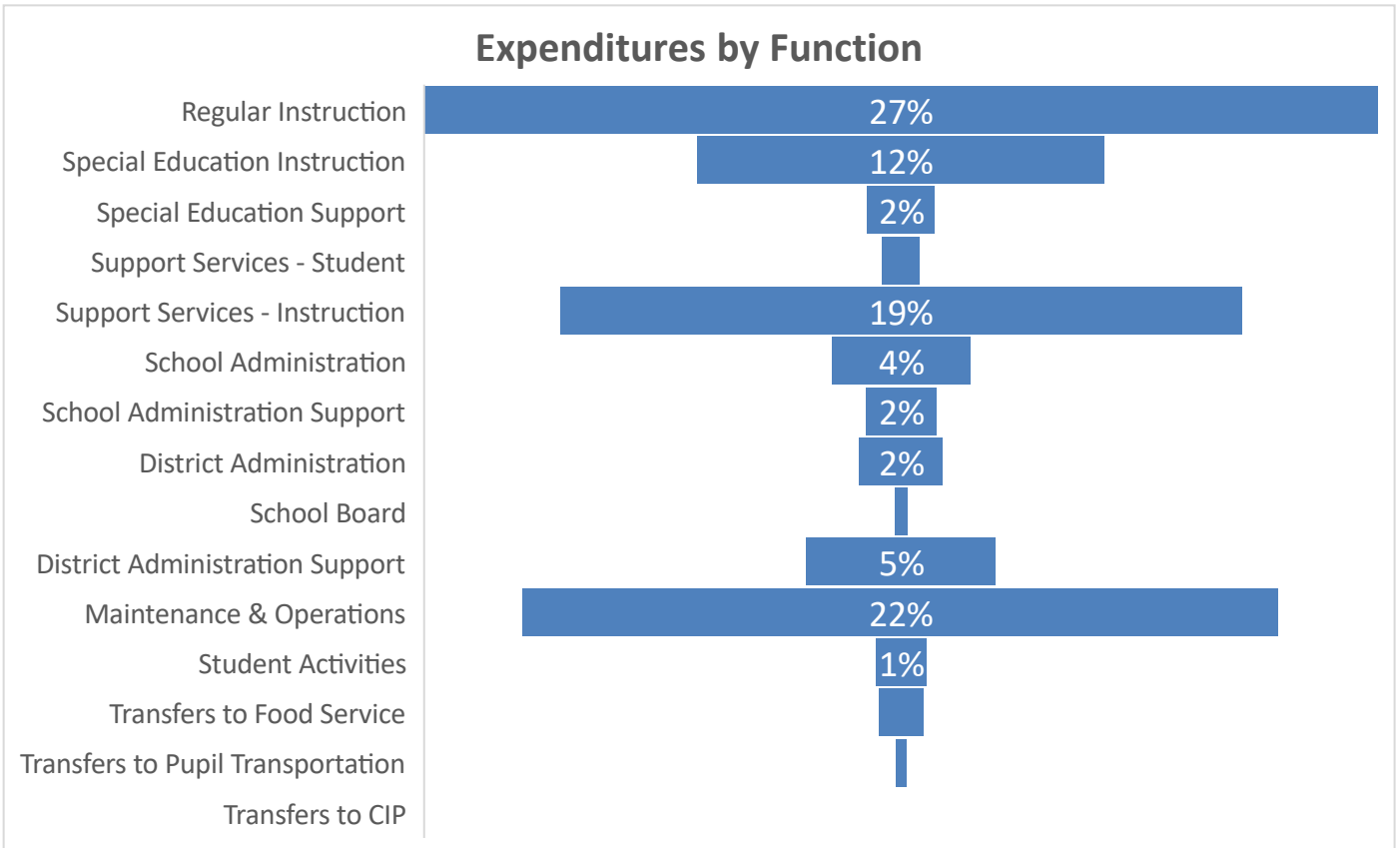
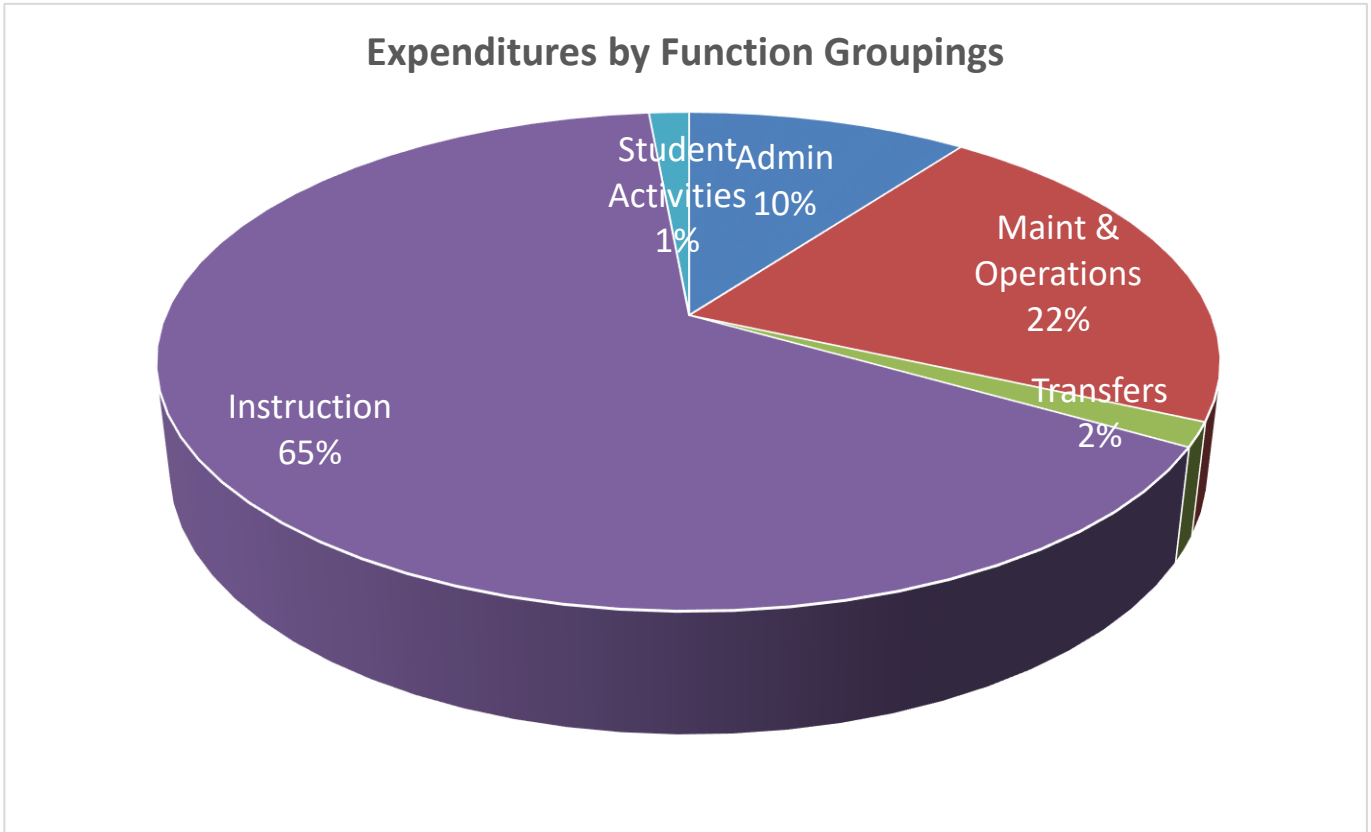
Board approval is required to go below 5 percent.

Grand Total Fund Balance	\$ 1,336,817		7.92%
Grand Total Current Year Expenditures	\$ 16,884,296	=	

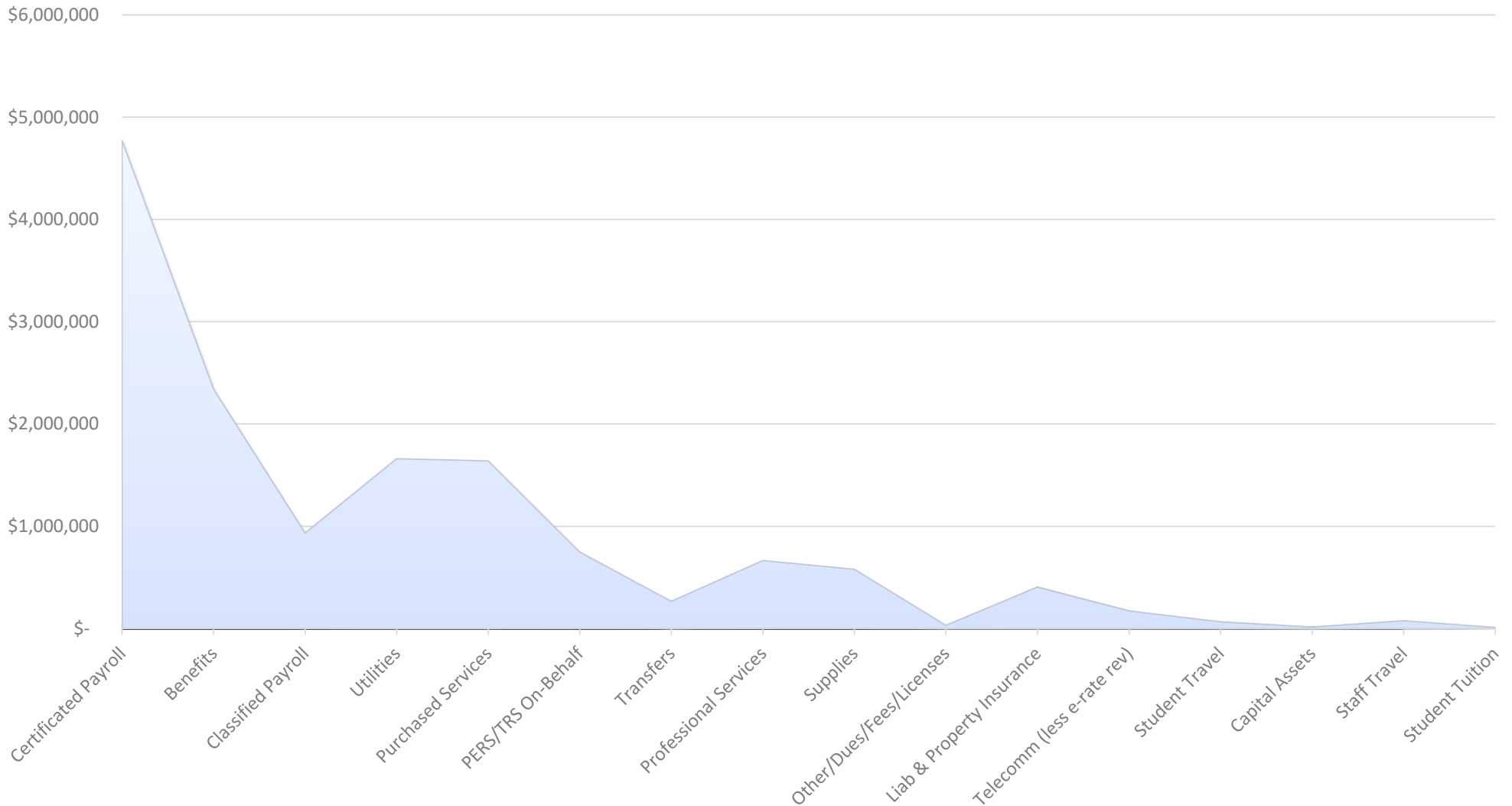
**NOME PUBLIC SCHOOLS**  
**Expenditure Summary by Function**

		<b>FY 2026 Budget</b>					
Function		FY2024 Actual	FY2025 Budget Revision #1	FY2026 Budget	Increase (Decrease)	Percent Change	Percent of FY2026 Total
100	Instruction	\$ 4,544,490	\$ 5,514,936	\$ 4,592,633	\$ (922,303)	-20.08%	27.20%
200	Special Education Instruction	1,033,849	1,760,738	1,962,720	201,983	10.29%	11.62%
220	Special Education Support	262,667	319,364	325,467	6,104	1.88%	1.93%
300	Support Services - Student	168,338	244,552	179,432	(65,121)	-36.29%	1.06%
35X	Support Services - Instruction	2,348,794	3,574,906	3,286,675	(288,231)	-8.77%	19.47%
400	School Administration	684,032	809,795	670,632	(139,162)	-20.75%	3.97%
	Sub Total Instruction	\$ 9,042,170	\$ 12,224,291	\$ 11,017,560	\$ (1,206,730)	-10.95%	65.25%
450	School Administration Support	\$ 286,295	\$ 344,873	\$ 339,137	\$ (5,736)	-1.69%	2.01%
510	District Administration	329,740	397,901	402,300	4,399	1.09%	2.38%
511	School Board	50,912	63,039	63,039	-	0.00%	0.37%
55X	District Administration Support	693,313	873,321	912,142	38,820	4.26%	5.40%
600	Maintenance & Operations	3,391,151	3,639,153	3,639,703	550	0.02%	21.56%
700	Student Activities	310,738	328,837	245,416	(83,422)	-33.99%	1.45%
	Sub Total Admin/O&M	\$ 5,062,149	\$ 5,647,125	\$ 5,601,736	\$ (45,389)	-0.81%	33.18%
	Sub Total Inst/Admin/O&M	\$ 14,104,319	\$ 17,871,415	\$ 16,619,296	\$ (1,252,119)	-7.53%	98.43%
900	Transfers						
900..552	Transfers to Food Service	\$ 75,000	\$ 215,000	\$ 215,000	\$ -	0.00%	1.27%
900..553	Transfers to Pupil Transportation	40,000	50,000	50,000	-	0.00%	0.30%
900..554	Transfers to CIP	200,000	-	-	-	0.00%	0.00%
900...555	Transfers to Apartment Fund	-	-	-	-	0.00%	0.00%
	Sub Total Transfers	\$ 315,000	\$ 265,000	\$ 265,000	\$ -	0.00%	1.57%
	<b>Total General Fund</b>	<b>\$ 14,419,319</b>	<b>\$ 18,136,415</b>	<b>\$ 16,884,296</b>	<b>\$ (1,252,119)</b>	<b>-7.42%</b>	<b>100.00%</b>

## NOME PUBLIC SCHOOLS

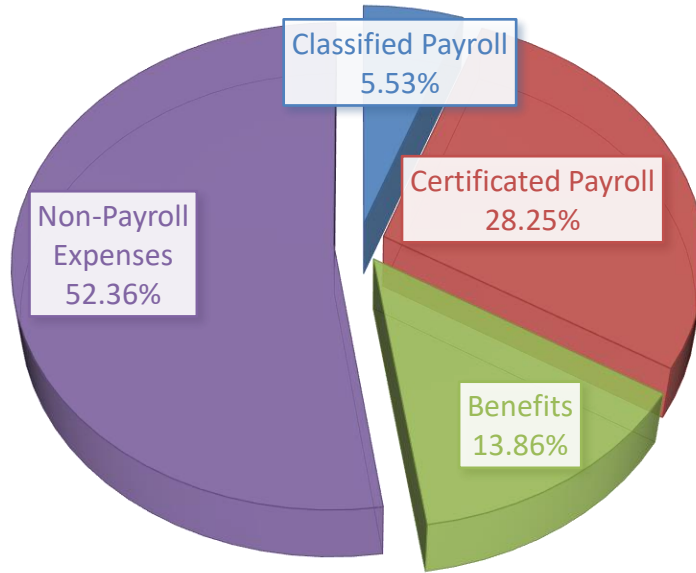


## NOME PUBLIC SCHOOLS Expenses by Type

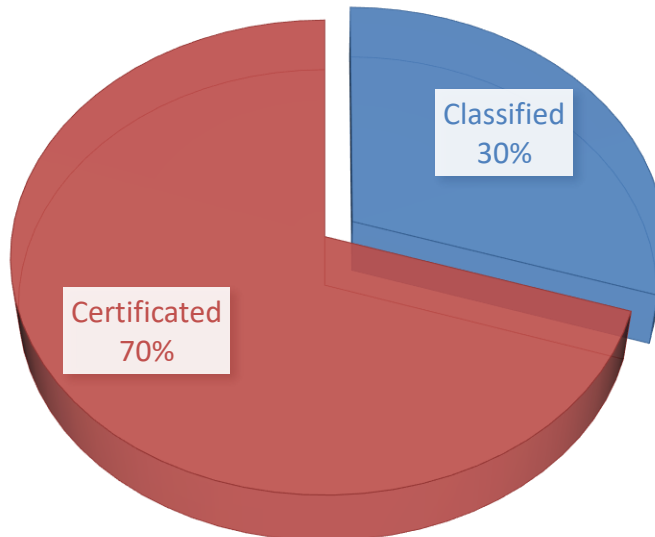


# NOME PUBLIC SCHOOLS

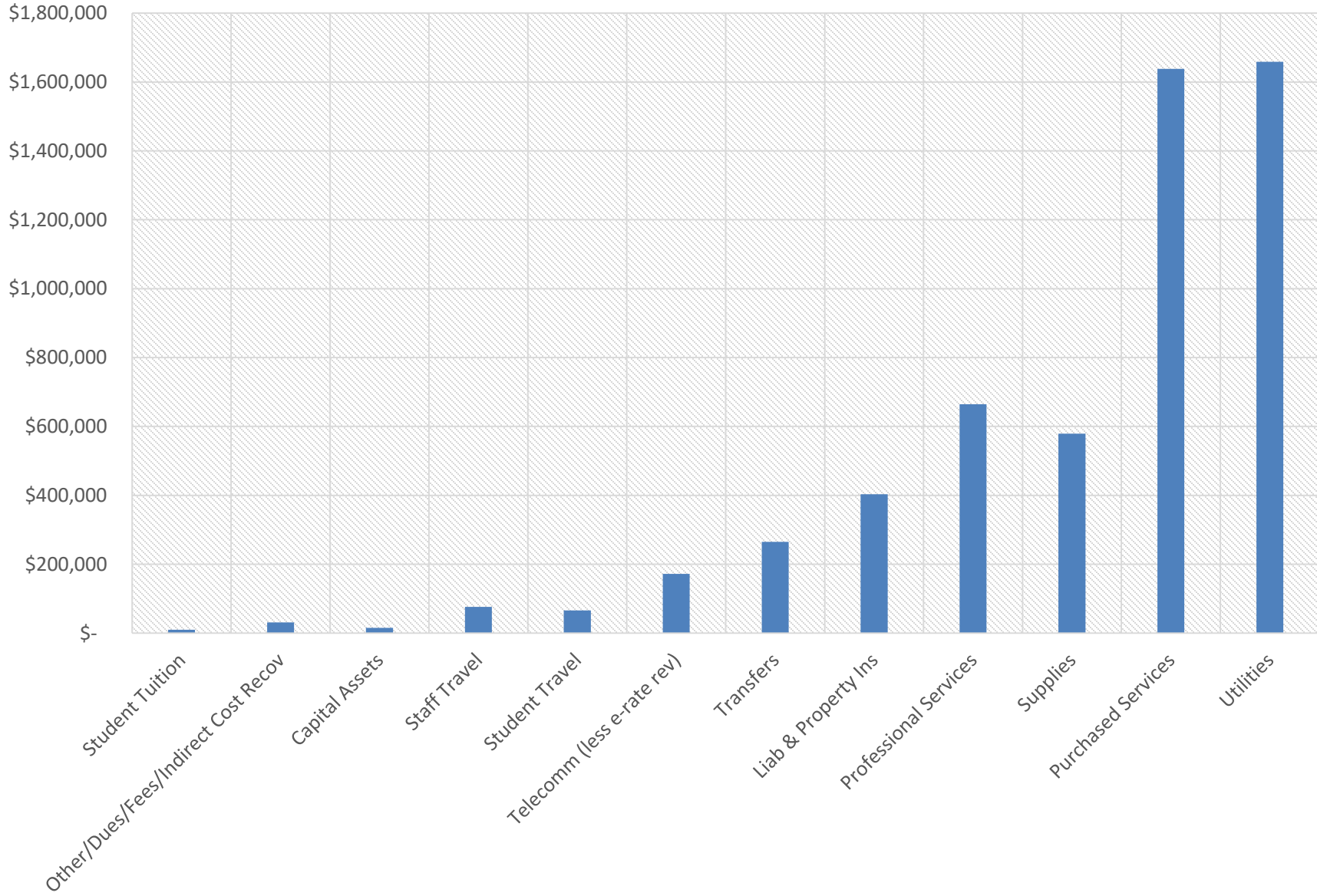
## PAYROLL & NON-PAYROLL COSTS

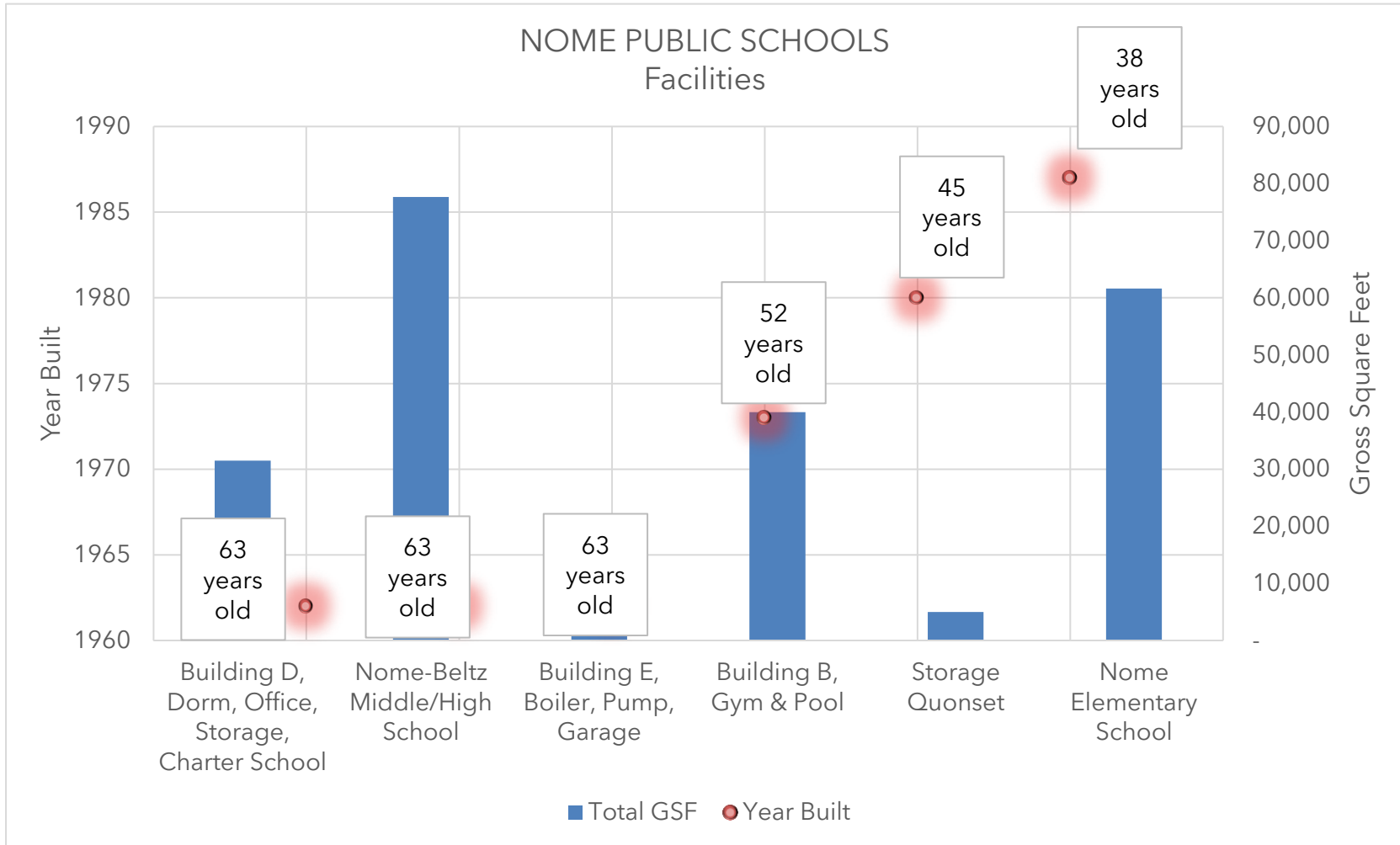


## TYPES OF EMPLOYEES



## NOME PUBLIC SCHOOLS Non-Payroll Expenses





- 2006** Building B - Cafeteria Addition & Gym Addition
- 2022** Building D - ACSA Restroom Renovation
- 2023** Building B - Pool Upgrade (conversion to chlorine)
- 2023** Building D & NBMHS - HVAC DDC Control Upgrades





## NOME ELEMENTARY SCHOOL

FY 2026 Budget  
Location 300

	FY2025 Budget Revision #1	FY2026 Budget	\$ Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,406,826	\$ 2,009,578	\$ (397,248)	-16.51%
120 Bilingual/Bicultural	-	-	-	
200 Special Education	1,004,373	1,125,655	121,282	12.08%
300 Support Services - Students	599	600	1	0.17%
350 Support Services - Instruction	-	-	-	
351 Improvement of Instr. Svcs.-Tech	8,035	8,035	-	0.00%
352 Support Services - Library	87,919	3,700	(84,219)	-95.79%
354 Staff Inservice	2,000	2,000	-	0.00%
400 School Administration	298,094	167,750	(130,345)	-43.73%
450 School Administration Support	179,270	185,275	6,004	3.35%
600 Operations & Maintenance	443,850	443,850	-	0.00%
Fund Total	<b>4,430,967</b>	<b>3,946,442</b>	<b>(484,524)</b>	<b>-10.93%</b>
 <b>TOTAL</b>	<b>\$ 4,430,967</b>	<b>\$ 3,946,442</b>	<b>\$ (484,524)</b>	<b>-10.93%</b>
# Students (PreK-5)	294.4	292.0	(2.4)	-0.82%
# Teachers	20.75	17.50	(3.3)	-15.66%
# Classified	9.0	7.4	(1.6)	-17.69%
# Administrators	2.0	1.0	(1.0)	-50.00%
Pupil / Teacher Ratio	14.2	16.7	2.5	17.60%
Average Per Pupil Expenditure	\$ 15,051	\$ 13,515	\$ (1,536)	-10.20%

# NOME PUBLIC SCHOOLS

## FY 2026 Budget

Location 300 Nome Elementary School

Elementary Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	Change
<b>Regular Instruction</b>					
100.300.100.	315 Cert-Teacher	14.00 FTE	\$ 1,539,309	\$ 1,297,759	\$ (241,550)
100.300.100.	316 Extra Duty		2,000	2,000	-
100.300.100.	323 NonCert-Aides	0.00 FTE	-	-	-
100.300.100.	329 Substitute and Temporary	94 degreed sub days	25,000	25,000	-
100.300.100.	361 Health/Life Insurance		286,509	218,696	(67,813)
100.300.100.	362 Unemployment Insurance		7,832	6,624	(1,208)
100.300.100.	363 Worker's Comp		15,663	13,248	(2,416)
100.300.100.	364 FICA		24,385	20,883	(3,502)
100.300.100.	365 TRS		193,588	163,250	(30,339)
100.300.100.	366 PERS		-	-	-
100.300.100.	369 Other Benefits	VISA teachers	12,500	12,500	-
100.300.100.	376 TRS On Behalf		240,339	201,619	(38,721)
100.300.100.	377 PERS On Behalf				-
		\$400 per Cert Teacher Plus			
100.300.100.	390 Transportation Allowance	Travel Relocation	19,300	17,600	(1,700)
100.300.100.	433 Telecommunications	Postage	200	200	-
100.300.100.	440 Other Purchased Svs	(Copier maintenance; Cognia )	9,700	9,700	-
100.300.100.	450 Supplies/Material/Media		20,000	10,000	(10,000)
100.300.100.	471 Textbooks		5,000	5,000	-
100.300.100.	475 Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	4,500	4,500	-
100.300.100.	490 Other Expenses		1,000	1,000	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>2,406,826</b>	<b>2,009,578</b>	<b>(397,248)</b>

### Bilingual/Bicultural

100.300.120.	315 Cert-Teacher	0.00 FTE (remainder funded thru grants)	-	-	-
100.300.120.	323 NonCert-Aides	0.00 FTE (prev funded thru donations)	-	-	-
100.300.120.	329 Substitutes/Temporary	0 degreed sub days	-	-	-
100.300.120.	361 Health/Life Insurance		-	-	-
100.300.120.	362 Unemployment Insurance		-	-	-
100.300.120.	363 Worker's Compensation		-	-	-
100.300.120.	364 FICA		-	-	-
100.300.120.	365 TRS		-	-	-
100.300.120.	366 PERS		-	-	-

Elementary			FY2025		
Account Code	Description	Comments	Budget Revision #1	FY2026 Budget	Change
100.300.120.	376	TRS On Behalf	-	-	-
100.300.120.	377	PERS On Behalf	-	-	-
100.300.120.	369	Other Benefits	-	-	-
100.300.120.	390	Travel Allowance	\$400 per Cert Teacher &	-	-
100.300.120.	450	Supplies/Material/Media	-	-	-
100.300.120.	491	Dues & Fees	-	-	-
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>	-	-	-

### Special Education

100.300.200.	315	Cert-Teacher	3.50 FTE	184,377	296,040	111,662
100.300.200.	316	Extra Duty	Academic assessments per IEP requirements	50,000	50,000	-
100.300.200.	323	NonCert-Aides	5.50 FTE	216,478	221,562	5,084
100.300.200.	329	Substitutes/Temporary	57 degreed sub days	15,000	15,000	-
100.300.200.	361	Health/Life Insurance		127,235	144,327	17,092
100.300.200.	362	Unemployment Insurance		2,329	2,913	584
100.300.200.	363	Worker's Compensation		4,659	5,826	1,167
100.300.200.	364	FICA		20,382	22,390	2,008
100.300.200.	365	TRS		29,438	43,463	14,025
100.300.200.	366	PERS		47,625	48,744	1,119
100.300.200.	369	Other Benefits		640	640	-
100.300.200.	376	TRS On Behalf		29,556	47,455	17,899
100.300.200.	377	PERS On Behalf		10,304	10,546	242
100.300.200.	369	Other Benefits		100	100	-
100.300.200.	390	Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	4,000	4,400	400
100.300.200.	410	Professional & Technical	PT/OT/Speech/Sped Teacher Contractor	230,000	180,000	(50,000)
100.300.200.	420	Staff Travel		18,100	18,100	-
100.300.200.	450	Supplies/Material/Media		13,000	13,000	-
100.300.200.	475	Supplies - Technology Related		1,000	1,000	-
100.300.200.	491	Dues & Fees		150	150	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>1,004,373</b>	<b>1,125,655</b>	<b>121,282</b>

### Support Services - Students

100.300.300.	322	Non Cert - Specialist	0.00 FTE	-	-	-
100.300.300.	329	Substitutes/Temporary	0.00 classified sub days	-	-	-
100.300.300.	361	Health/Life Insurance		-	-	-
100.300.300.	362	Unemployment Insurance	Counselors, Behavior	-	-	-
100.300.300.	363	Worker's Compensation	Specialists	-	-	-
100.300.300.	364	FICA		-	-	-
100.300.300.	366	PERS		-	-	-
100.300.300.	377	PERS On Behalf		-	-	-
100.300.300.	369	Other Benefits		-	-	-
100.300.300.	450	Supplies/Material/Media		599	600	1
<b>Total</b>	<b>300</b>	<b>Support Services - Students</b>		<b>599</b>	<b>600</b>	<b>1</b>

			FY2025		
			Budget		
Elementary					
Account Code	Description	Comments	Revision #1	FY2026 Budget	Change
<b>Support Services - Instruction</b>					
100.300.350.	420 Staff Travel	Staff Development	-	-	-
<b>Total</b>	<b>350</b>	<b>Support Services - Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Improvement of Instructional Services - Technology</b>					
100.300.351.	475 Software License	Learning A-Z, Starfall, Anywhere Cart	8,035	8,035	-
<b>Total</b>	<b>351</b>	<b>Improvement of Instructional Services - Tech</b>	<b>8,035</b>	<b>8,035</b>	<b>-</b>
<b>Library Services</b>					
100.300.352.	323 NonCert-Aides	0.00 FTE	43,004	-	(43,004)
100.300.352.	361 Health/Life Insurance		25,843	-	(25,843)
100.300.352.	362 Unemployment Insurance		215	-	(215)
100.300.352.	363 Worker's Compensation		430	-	(430)
100.300.352.	364 FICA		3,290	-	(3,290)
100.300.352.	366 PERS		9,461	-	(9,461)
100.300.352.	377 PERS On Behalf		1,976	-	(1,976)
100.300.352.	450 Supplies/Material/Media		2,500	2,500	-
100.300.352	475 Tech Supplies - Software Lic Companion Corporation		1,200	1,200	-
<b>Total</b>	<b>352</b>	<b>Support Service - Instruction - Library</b>	<b>87,919</b>	<b>3,700</b>	<b>(84,219)</b>
<b>Staff Inservice</b>					
100.300.354.	450 Supplies/Material/Media		2,000	2,000	-
<b>Total</b>	<b>354</b>	<b>Staff Inservice</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>School Administration</b>					
100.300.400.	313 Principal	1.00 FTE	179,581	89,763	(89,818)
100.300.400.	316 Extra Duty Pay		500	500	-
100.300.400.	361 Health/Life Insurance	Positions: 1 Principal & 1 Assistant Principal	53,893	41,696	(12,198)
100.300.400.	362 Unemployment Insurance		898	449	(449)
100.300.400.	363 Worker's Compensation		1,796	897	(899)
100.300.400.	364 FICA		2,604	1,302	(1,302)
100.300.400.	365 TRS		22,555	11,274	(11,281)
100.300.400.	376 TRS On Behalf		28,787	14,389	(14,398)
100.300.400.	390 Travel Allowance		-	-	-
100.300.400.	420 Staff Travel		200	200	-
100.300.400.	433 Communications		80	80	-
100.300.400.	440 Other Purchased Services	Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400.	450 Supplies/Materials/Media		2,000	2,000	-
100.300.400.	490 Other Expenses		2,000	2,000	-
100.300.400.	491 Dues & Fees	NAESP Membership x 2	1,200	1,200	-
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>298,094</b>	<b>167,750</b>	<b>(130,345)</b>
<b>School Administration Support</b>					
100.300.450.	324 NonCert-Support	1.91 FTE	80,251	83,308	3,057
100.300.450.	329 Substitutes/Temporaries		750	750	-
100.300.450.	361 Health/Life Insurance	Positions: Secretary and Registrar	68,145	69,994	1,850
100.300.450.	362 Unemployment Insurance		401	417	15
100.300.450.	363 Worker's Compensation		803	833	31
100.300.450.	364 FICA		6,139	6,373	234
100.300.450.	366 PERS		17,655	18,328	673

Elementary			FY2025		
Account Code	Description	Comments	Budget Revision #1	FY2026 Budget	Change
100.300.450.	377	PERS On Behalf	3,677	3,823	146
100.300.450.	440	Other Purchased Services Copier Overages (pg count)	1,250	1,250	-
100.300.450.	450	Supplies/Materials/Media	200	200	-
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>	<b>179,270</b>	<b>185,275</b>	<b>6,004</b>
<b>Operations &amp; Maintenance</b>					
100.300.600.	431	Water & Sewer	17,550	17,550	-
100.300.600.	432	Garbage	9,300	9,300	-
100.300.600.	435	Fuel-Heating	190,000	190,000	-
100.300.600.	436	Electricity	227,000	227,000	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>	<b>443,850</b>	<b>443,850</b>	<b>-</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>	<b>\$ 4,430,967</b>	<b>\$ 3,946,442</b>	<b>\$ (484,524)</b>
<b>Total</b>	<b>300</b>	<b>Nome Elementary School</b>	<b>\$ 4,430,967</b>	<b>\$ 3,946,442</b>	<b>\$ (484,524)</b>



## ANVIL CITY SCIENCE ACADEMY

FY 2026 Budget

**Location 025**

	<u>FY2025 Budget Revision #1</u>	<u>FY2026 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 403,517	\$ 444,472	\$ 40,955	10.15%
160 Vocational Education	200	200	-	0.00%
200 Special Education Instruction	114,571	119,559	4,988	4.35%
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400 School Administration	182,293	150,681	(31,612)	-17.34%
450 School Administration Support	26,991	300	(26,692)	-98.89%
700 Student Activities	-	1,578	1,578	
Fund Total	<b>728,043</b>	<b>717,260</b>	<b>(10,783)</b>	<b>-1.48%</b>
 <b>TOTAL</b>	 <b>\$ 728,043</b>	 <b>\$ 717,260</b>	 <b>\$ (10,783)</b>	 <b>-1.48%</b>
 # Students (6-8)	60.00	60.00	0.00	0.00%
# Teachers	3.70	4.00	0.30	8.11%
# Classified	1.00	0.50	(0.50)	-50.00%
# Administrators	1.00	1.00	0.00	0.00%
Pupil / Teacher Ratio	16.22	15.00	(1.22)	-7.50%
Average Per Pupil Expenditure	\$ 12,134	\$ 11,954	\$ (179.71)	-1.48%

# NOME PUBLIC SCHOOLS

## FY 2026 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2025	FY2026	
Account Code	Description	Comments	Budget Revision #1	Budget	\$ Change
<b>Regular Instruction</b>					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 251,064	\$ 288,987	\$ 37,922
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	27.57 degreed sub days	7,305	7,305	-
100.025.100 361	Health/Life Insurance		33,767	34,719	952
100.025.100 362	Unemployment Insurance		1,292	1,481	190
100.025.100 363	Worker's Compensation		2,584	2,963	379
100.025.100 364	FICA		4,199	4,749	550
100.025.100 365	TRS		31,534	36,297	4,763
100.025.100 366	PERS		-	-	-
100.025.100 376	TRS On Behalf		38,643	44,722	6,079
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 369	Other Benefits		500	500	-
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	1,280	1,400	120
100.025.100 420	Staff Travel		200	200	-
100.025.100 433	Communications		1,000	1,000	-
100.025.100 440	Other Purchased Svs	(Meter Rental; copier maintenance; Cognia)	6,150	6,150	-
100.025.100 450	Supplies/Material/Media		15,000	5,000	(10,000)
100.025.100 471	Textbooks		1,000	1,000	-
100.025.100 475	Supplies - Tech Related	Software License	8,000	8,000	-
100.025.100 510	Equipment		-	-	-
<b>Total 100 Regular Instruction</b>			<b>403,517</b>	<b>444,472</b>	<b>40,955</b>
<b>Vocational Education</b>					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	200	200	-
<b>Total 160 Vocational Education</b>			<b>200</b>	<b>200</b>	<b>-</b>
<b>Special Education Instruction</b>					
100.025.200 315	Cert-Teacher	0.50 FTE	46,388	49,711	3,323
100.025.200 323	Paraprofessional	0.50 FTE	11,234	11,429	195
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	2,500	2,500	-
100.025.200 361	Health/Life Insurance		13,318	13,671	353
100.025.200 362	Unemployment Insurance		301	318	18
100.025.200 363	Worker's Compensation		601	636	35
100.025.200 364	FICA		4,032	4,095	63
100.025.200 365	TRS		5,826	6,244	417
100.025.200 366	PERS		2,472	2,514	43

Anvil City Science Academy			FY2025	FY2026	
Account Code	Description	Comments	Budget Revision #1	Budget	\$ Change
100.025.200 376	TRS On-Behalf		7,436	7,969	533
100.025.200 377	PERS On-Behalf		463	473	9
100.025.200 410	Professional & Technical		15,000	15,000	-
100.025.200 450	Supplies		5,000	5,000	-
<b>Total 200</b>	<b>Special Education Instruction</b>		<b>114,571</b>	<b>119,559</b>	<b>4,988</b>

**Improvement of Instructional Services - Technology**

100.025.351 491	Dues & Fees		470	470	-
<b>Total 351</b>	<b>Improvement of Instructional Svcs - Tech</b>		<b>470</b>	<b>470</b>	<b>-</b>

**School Administration**

100.025.400. 313	Principal	1.00 FTE	121,949	97,648	(24,301)
100.025.400. 316	Extra Duty Pay	curriculum development/planning	6,600	6,600	-
100.025.400. 361	Health/Life Insurance		13,318	13,671	353
100.025.400. 362	Unemployment Insurance		610	488	(122)
100.025.400. 363	Worker's Compensation		1,219	976	(243)
100.025.400. 364	FICA		1,768	1,416	(352)
100.025.400. 365	TRS		15,317	12,265	(3,052)
100.025.400. 376	TRS On Behalf		19,548	15,653	(3,895)
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		-	-	-
100.025.400. 490	Other Expenses		1,000	1,000	-
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
<b>Total 400</b>	<b>School Administration</b>		<b>182,293</b>	<b>150,681</b>	<b>(31,612)</b>

**School Administration Support**

100.025.450. 324	Non-Cert Support Staff	0.00 FTE	19,630	-	(19,630)
100.025.450. 361	Health/Life Insurance		48	-	(48)
100.025.450. 362	Unemployment Insurance		98	(0)	(99)
100.025.450. 363	Worker's Compensation		196	-	(196)
100.025.450. 364	FICA		1,502	-	(1,502)
100.025.450. 366	PERS		4,319	-	(4,319)
100.025.450. 377	PERS On Behalf		899	-	(899)
100.025.450. 450	Supplies/Materials/Media		300	300	-
<b>Total 450</b>	<b>School Administration Support</b>		<b>26,991</b>	<b>300</b>	<b>(26,692)</b>

**Student Activities**

100.025.700. 316	Extra Duty Pay	ACSA House Council Advis	-	1,200	1,200
100.025.700. 360	Benefits		-	186	186
100.025.700. 376	TRS On-Behalf		-	192	192
100.025.700. 420	Staff Travel		-	-	-
<b>Total 700</b>	<b>Student Activities</b>		<b>-</b>	<b>1,578</b>	<b>1,578</b>

<b>Total 100</b>	<b>School Operating Fund</b>		<b>728,043</b>	<b>717,260</b>	<b>(10,783)</b>
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<b>Total 025</b>	<b>Anvil City Science Academy</b>		<b>\$ 728,043</b>	<b>\$ 717,260</b>	<b>\$ (10,783)</b>
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# NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2026 Budget

Location 010



	FY2025 Budget Revision #1	FY2026 Budget	Change	% Change
<b>Fund 100: School Operating</b>				
Function: 100 Regular Instruction	\$ 2,391,543	\$ 1,809,267	\$ (582,276)	-24.35%
120 Bilingual/Bicultural	250	250	-	0.00%
160 Career Tech Instruction	149,437	158,101	8,663	5.80%
200 Special Education	641,794	717,506	75,712	11.80%
300 Support Services - Students	243,953	178,832	(65,122)	-26.69%
350 Support Services - Instruction	1,500	1,500	-	0.00%
352 Library Services	5,768	5,833	64	1.11%
354 Staff Inservice	3,000	3,000	-	0.00%
400 School Administration	329,407	352,202	22,795	6.92%
450 School Administration Support	138,611	153,563	14,952	10.79%
600 Operations & Maintenance	1,152,500	1,152,500	-	0.00%
700 Student Activities	328,837	243,837	(85,000)	-25.85%
Fund Total	<b>5,386,602</b>	<b>4,776,390</b>	<b>(610,212)</b>	<b>-11.33%</b>
<b>TOTAL</b>	<b>\$ 5,386,602</b>	<b>\$ 4,776,390</b>	<b>\$ (610,212)</b>	<b>-11.33%</b>
# Students (6-12)	274.2	272.0	(2.2)	-0.80%
# Teachers	25.5	19.5	(6.0)	-23.53%
# Classified	5.0	4.0	(1.0)	-20.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	10.8	13.9	3.2	29.72%
Average Per Pupil Expenditure	\$ 19,644.79	\$ 17,560.26	\$ (2,084.53)	-10.61%

# NOME PUBLIC SCHOOLS

## FY 2026 Budget

### Location 010 Nome-Beltz Middle High School

Middle/High School Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	Change
<b><u>Regular Instruction</u></b>					
100.010.100.	315 Cert-Teacher	13.00 FTE	\$ 1,413,190	\$ 1,071,850	\$ (341,340)
100.010.100.	316 Cert-Extra Duty		8,300	8,300	-
100.010.100.	323 Aides	Permanent Roaming Sub	44,112	46,814	2,702
100.010.100.	329 Substitute and Temporary	190 degreed teacher sub days	50,350	50,350	-
100.010.100.	361 Health/Life Insurance		306,982	207,431	(99,551)
100.010.100.	362 Unemployment Insurance		7,579	5,887	(1,693)
100.010.100.	363 Worker's Compensation		15,160	11,773	(3,386)
100.010.100.	364 FICA		27,838	23,095	(4,743)
100.010.100.	365 TRS		178,539	135,667	(42,872)
100.010.100.	366 PERS		9,705	10,299	594
100.010.100.	369 Other Benefits		500	500	-
100.010.100.	376 TRS On Behalf		218,519	163,803	(54,717)
100.010.100.	377 PERS On-Behalf		2,100	2,228	129
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation (0)	22,600	5,200	(17,400)
100.010.100.	433 Telecommunications		500	500	-
100.010.100.	440 Other Purchased Svs	(Meter Rental; copier maintenance contract; Cognia)	12,000	12,000	-
100.010.100.	450 Supplies/Material/Media		40,000	20,000	(20,000)
100.010.100.	471 Textbooks		5,000	5,000	-
100.010.100.	475 Supplies - Tech Related	\$8,500 Apex (eLearning) & \$8,300 (Read 180)	16,800	16,800	-
100.010.100.	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus	10,000	10,000	-
100.010.100.	490 Other Expenses	EOY activities (i.e. bowling alley rental, pool rental)	1,000	1,000	-
100.010.100.	491 Dues & Fees		770	770	-
100.010.100.	510 Equipment		-	-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>2,391,543</b>	<b>1,809,267</b>	<b>(582,276)</b>

#### **Bilingual/Bicultural**

100.010.120.	315 Cert-Teacher	0.00 FTE	-	-	-
100.010.120.	329 Substitute/Temporary	- teacher sub days	-	-	-
100.010.120.	361 Health/Life Insurance		-	-	-
100.010.120.	362 Unemployment Insurance		-	-	-
100.010.120.	363 Worker's Compensation		-	-	-

Middle/High School			FY2025	FY2026	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
100.010.120.	364	FICA	-	-	-
100.010.120.	365	TRS	-	-	-
100.010.120.	376	TRS On Behalf	-	-	-
100.010.120.	390	Travel Allowance	-	-	-
100.010.120.	450	Supplies/Material/Media	250	250	-
		Indian Ed & JOM pay for majority of supplies			
100.010.120.	490	Other Expenses	-	-	-
<b>Total</b>	<b>120</b>	<b>Bilingual/Bicultural</b>	<b>250</b>	<b>250</b>	<b>-</b>

### Career and Technical

100.010.160.	315	Cert-Teacher	1.00 FTE (Career & Tech Teacher)	80,066	85,801	5,735
100.010.160.	329	Substitute/Temporary	10.0 teacher sub days	2,650	2,650	-
100.010.160.	361	Health/Life Insurance		40,576	41,696	1,120
100.010.160.	362	Unemployment Insurance		414	442	29
100.010.160.	363	Worker's Compensation		827	885	57
100.010.160.	364	FICA		1,364	1,447	83
100.010.160.	365	TRS		10,056	10,777	720
100.010.160.	376	TRS On Behalf		12,835	13,754	919
100.010.160.	390	Travel Allowance		400	400	-
100.010.160.	450	Supplies/Material/Media		250	250	-
100.010.160.	490	Other Expenses		-	-	-
<b>Total</b>	<b>160</b>	<b>Career and Technical</b>		<b>149,437</b>	<b>158,101</b>	<b>8,663</b>

### Special Education

100.010.200.	315	Cert-Teacher	4.00 FTE	260,908	326,047	65,139
100.010.200.	316	Extra Duty Pay		12,000	12,000	-
100.010.200.	323	NonCert-Aides	2.00 FTE	79,823	83,947	4,124
100.010.200.	329	Substitute/Temporary	30.2 teacher degreed sub days	8,000	8,000	-
100.010.200.	361	Health/Life Insurance		53,460	54,883	1,423
100.010.200.	362	Unemployment Insurance		1,804	2,150	346
100.010.200.	363	Worker's Compensation		3,607	4,300	693
100.010.200.	364	FICA		10,502	11,762	1,260
100.010.200.	365	TRS		32,770	40,952	8,181
100.010.200.	366	PERS		17,561	18,468	907
100.010.200.	369	Other Benefits		600	600	-
100.010.200.	376	TRS On Behalf		41,824	52,265	10,442
100.010.200.	377	PERS On Behalf		3,585	3,782	196
100.010.200.	390	Travel Allowance	\$400 per Teacher & Relocation Reimb	8,600	1,600	(7,000)
100.010.200.	410	Professional & Technical		80,000	70,000	(10,000)
100.010.200.	420	Staff Travel	Mileage reimb	8,400	8,400	-
100.010.200.	450	Supplies/Material/Media		13,000	13,000	-
100.010.200.	475	Supplies-Technology Related		5,200	5,200	-
100.010.200.	491	Dues & Fees		150	150	-
<b>Total</b>	<b>200</b>	<b>Special Education</b>		<b>641,794</b>	<b>717,506</b>	<b>75,712</b>

Middle/High School				FY2025	FY2026	
Account Code	Description	Comments		Budget	Budget	Change
				Revision #1		
<b>Support Services - Students</b>						
100.010.300.	316	Extra Duty Pay	PLC/Team Leaders, Team Trainer	10,109	10,358	248
100.010.300.	318	Cert-Specialist (Counselor)	1.50 FTE	103,487	112,639	9,152
100.010.300.	322	NonCert-Specialist	0.00 FTE	48,033	-	(48,033)
100.010.300.	329	Substitute/Temporary		1,325	1,325	-
100.010.300.	361	Health/Life Insurance		26,683	13,721	(12,962)
100.010.300.	362	Unemployment Insurance		815	622	(193)
100.010.300.	363	Worker's Compensation		1,630	1,243	(386)
100.010.300.	364	FICA		5,423	1,885	(3,538)
100.010.300.	365	TRS		14,268	15,448	1,181
100.010.300.	366	PERS		10,567	-	(10,567)
100.010.300.	376	TRS On Behalf		16,589	18,056	1,467
100.010.300.	377	PERS On Behalf		1,489	-	(1,489)
100.010.300.	390	Travel Allowance	\$400 per Teacher	600	600	-
100.010.300.	440	Other Purchased Services	copier usage	10	10	-
100.010.300.	450	Supplies/Materials/Media		2,500	2,500	-
100.010.300.	490	Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
<b>Total</b>	<b>300</b>	<b>Support Services - Students</b>		<b>243,953</b>	<b>178,832</b>	<b>(65,122)</b>
<b>Support Services - Instruction</b>						
100.010.350.	420	Travel	Professional	1,500	1,500	-
<b>Total</b>	<b>350</b>	<b>Support Services - Instruction</b>		<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>Library Services</b>						
100.010.352.	323	NonCert-Aides	0.00	-	-	-
100.010.352.	329	Substitute/Temporary	3 hrs/wk	2,948	3,007	59
100.010.352.	361	Health/Life Insurance		-	-	-
100.010.352.	362	Unemployment Insurance		15	15	0
100.010.352.	363	Worker's Compensation		29	30	1
100.010.352.	364	FICA		226	230	5
100.010.352.	366	PERS		-	-	-
100.010.352.	377	PERS On Behalf		-	-	-
100.010.352.	440	Other Purchased Services		250	250	-
100.010.352.	450	Supplies/Material/Media		1,000	1,000	-
100.010.352.	475	Software License	Companion Corporation Subscription	1,300	1,300	-
<b>Total</b>	<b>352</b>	<b>Support Services - Instruction - Library</b>		<b>5,768</b>	<b>5,833</b>	<b>64</b>
<b>Staff Inservice</b>						
100.010.354.	450	Supplies/Material/Media	FY24: \$3k	3,000	3,000	-
<b>Total</b>	<b>354</b>	<b>Staff Inservice</b>		<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>School Administration</b>						
100.010.400.	313	Principal	2.00 FTE	220,061	236,853	16,792
100.010.400.	316	Extra Duty Pay	Leadership Team stipends	5,250	5,250	-

Middle/High School				FY2025	FY2026	
Account Code	Description	Comments	Budget	Budget	Change	
			Revision #1			
100.010.400.	361	Health/Life Insurance	26,635	27,341	706	
100.010.400.	362	Unemployment Insurance	1,100	1,184	84	
100.010.400.	363	Worker's Compensation	2,201	2,369	168	
100.010.400.	364	FICA	3,191	3,434	243	
100.010.400.	365	TRS	27,640	29,749	2,109	
100.010.400.	366	PERS	2,234	2,234	-	
100.010.400.	376	TRS On Behalf	35,276	37,968	2,692	
100.010.400.	390	Relocation Reimbursement	-	-	-	
100.010.400.	410	Professional & Technical	-	-	-	
100.010.400.	420	Staff Travel	-	-	-	
100.010.400.	440	Other Purchased Services	-	-	-	
100.010.400.	450	Supplies/Materials/Media	2,500	2,500	-	
100.010.400.	475	Supplies - Technology Relati	120	120	-	Canva subscription
100.010.400.	490	Other Expenses	2,000	2,000	-	Nome Nugget 'Back to School' Advertisement
100.010.400.	491	Dues & Fees	1,200	1,200	-	NASSP Registration x 2
<b>Total</b>	<b>400</b>	<b>School Administration</b>	<b>329,407</b>	<b>352,202</b>	<b>22,795</b>	

#### **School Administration Support**

100.010.450.	324	NonCert-Support	2.00 FTE	79,857	90,318	10,461
100.010.450.	329	Substitutes/Temporary		500	500	-
100.010.450.	361	Health/Life Insurance		27,664	28,399	735
100.010.450.	362	Unemployment Insurance		402	454	52
100.010.450.	363	Worker's Compensation		804	908	105
100.010.450.	364	FICA		6,147	6,948	800
100.010.450.	366	PERS		17,569	19,870	2,301
100.010.450.	377	PERS On Behalf		3,658	4,156	498
100.010.450.	433	Telecommunications		10	10	-
100.010.450.	440	Other Purchased Services	Copier usage overages	1,000	1,000	-
100.010.450.	450	Supplies/Materials/Media		1,000	1,000	-
<b>Total</b>	<b>450</b>	<b>School Administration Support</b>		<b>138,611</b>	<b>153,563</b>	<b>14,952</b>

#### **Operations & Maintenance**

100.010.600.	431	Water & Sewer		28,000	28,000	-
100.010.600.	432	Garbage		24,000	24,000	-
100.010.600.	435	Fuel-Heating	FY24 Actual: \$631k	631,000	631,000	-
100.010.600.	436	Electricity	FY23: \$445k FY24: \$451k	451,000	451,000	-
100.010.600.	452	General Maintenance Supplies		500	500	-
100.010.600.	458	Gas & Oil	FY24: \$18k	18,000	18,000	-
100.010.600.	490	Other Expenses		-	-	-
<b>Total</b>	<b>600</b>	<b>Maintenance &amp; Operations</b>		<b>1,152,500</b>	<b>1,152,500</b>	<b>-</b>

#### **Student Activity**

100.010.700.	316	Extra Duty Pay	Coaches and Club Advisors	100,575	100,575	-
100.010.700.	329	Substitutes and Temporary	Referees	11,000	11,000	-
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)		11,978	11,978	-
100.010.700.	376	TRS On Behalf		13,035	13,035	-
100.010.700.	377	PERS On Behalf		-	-	-
100.010.700.	410	Professional & Technical	Referee Association	17,500	17,500	-
100.010.700.	420	Staff Travel		200	200	-
100.010.700.	425	Student Travel	Student groups to pickup remainder of travel costs	120,000	60,000	(60,000)

Middle/High School			FY2025	FY2026	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
100.010.700.	440 Other Purchased Services	ASAA renewal	1,450	1,450	-
100.010.700.	450 Supplies	Athletic Meals, Balls, nets, jerseys, bibs, flags, whistles, mats, etc.	50,000	25,000	(25,000)
100.010.700.	458 Gas & Oil		100	100	-
100.010.700.	490 Other Expenses, Dues & Fee	ASAA Dues	3,000	3,000	-
100.010.700.	510 Equipment		-	-	-
<b>Total</b>	<b>700 Student Activity</b>		<b>328,837</b>	<b>243,837</b>	<b>(85,000)</b>
<b>Total</b>	<b>100 School Operating Fund</b>		<b>5,386,602</b>	<b>4,776,390</b>	<b>(610,212)</b>
<b>Total</b>	<b>010 Middle/High School</b>		<b>\$ 5,386,602</b>	<b>\$ 4,776,390</b>	<b>\$ (610,212)</b>



# DISTRICT WIDE

FY 2026 Budget

Location 500

		FY2025 Budget			
		<u>Revision #1</u>	<u>FY2026 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Fund 100: School Operating</b>					
<u>Location</u>	<u>500</u>	<u>District-Wide</u>			
Function	100	Regular Instruction - Extension	\$ 163,161	\$ 170,765	\$ 7,604 4.66%
Function	220	Special Education - Support Services	319,364	325,467	6,104 1.91%
Function	350	Support Services - Instruction	31,688	31,713	25 0.08%
Function	351	Support Services -Technology	3,432,026	3,227,925	(204,101) -5.95%
Function	354	Staff Inservice	4,000	4,000	- 0.00%
Function	510	Office of Superintendent	397,901	402,300	4,399 1.11%
Function	511	Board of Education	63,039	63,039	- 0.00%
Function	550	District Admin Support Services	708,778	744,818	36,039 5.08%
Function	553	Human Resources	164,543	167,324	2,781 1.69%
Function	600	Operations & Maintenance	2,042,803	2,043,353	550 0.03%
Function	900	Other Financing Uses	265,000	265,000	- 0.00%
		<b>Fund Total</b>	<b>\$ 7,592,304</b>	<b>\$ 7,445,704</b>	<b>\$ (146,600) -1.93%</b>
<b>TOTAL</b>			<b>\$ 7,592,304</b>	<b>\$ 7,445,704</b>	<b>\$ (146,600) -1.93%</b>

# NOME PUBLIC SCHOOLS

## FY 2026 Budget

### Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	\$ Change
<b>Regular Instruction - Extensions</b>					
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	44,480	47,666	3,186
100.500.140.. 316	Extra Duty Pay	0.34 FTE Extra Duty	30,284	32,453	2,169
100.500.140.. 361	Health/Life Insurance		20,288	20,848	560
100.500.140.. 362	Unemployment Insurance		374	401	27
100.500.140.. 363	Worker's Compensation		747	801	54
100.500.140.. 364	FICA		1,084	1,162	78
100.500.140.. 365	TRS		9,390	10,063	673
100.500.140.. 376	TRS On Behalf		11,985	12,843	858
100.500.140.. 390	Travel Allowance		200	200	-
100.500.140.. 433	Communications	Postage	100	100	-
100.500.140.. 440	Other Purchased Services	Cognia Advanced Ed Accred	2,250	2,250	-
100.500.140.. 450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$1,000 for Ext Supplies	38,800	38,800	-
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	3,000	3,000	-
100.500.140.. 491	Dues & Fees		180	180	-
<b>Total 140</b>	<b>Regular Instruction - Extensions</b>		<b>163,161</b>	<b>170,765</b>	<b>7,604</b>
<b>Special Education Instruction - Support Svcs</b>					
100.500.220.. 314	Cert - Director/Coordinator	1.00 FTE	115,569	116,702	1,133
100.500.220.. 316	Extra Duty	Trainer stipend - sped teachers training para's;	10,000	10,000	-
100.500.220.. 324	Support Staff	1.00 FTE	48,270	50,628	2,358
100.500.220.. 361	Health/Life Insurance		53,412	54,820	1,408
100.500.220.. 362	Unemployment Insurance		869	887	17
100.500.220.. 363	Worker's Compensation		1,738	1,773	35
100.500.220.. 364	FICA		5,368	5,565	197
100.500.220.. 365	TRS		14,515	14,658	142
100.500.220.. 366	PERS		10,619	11,138	519
100.500.220.. 369	Other Benefits		250	250	-
100.500.220.. 376	TRS On Behalf		18,526	18,707	182
100.500.220.. 377	PERS On Behalf		2,226	2,339	112
100.500.220. 390	Travel Allowance		-	-	-
100.500.220. 410	Professional & Technical		6,000	6,000	-
100.500.220.. 420	Staff Travel	Mileag reimb	5,000	5,000	-
100.500.220.. 440	Other Purchased Services		1,500	1,500	-
100.500.220.. 450	Supplies	test forms, curriculum	15,000	15,000	-
100.500.220. 475	Supplies - Tech Related	Powerschool License & Subscript.	10,000	10,000	-
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment	FY24: Copier	-	-	-
<b>Total 220</b>	<b>Special Education Instruction - Support Svcs</b>		<b>319,364</b>	<b>325,467</b>	<b>6,104</b>



Districtwide Dept. Account Code	Description	Comments	FY2025 Budget		FY2026 Budget	\$ Change
			Revision #1			
<b>Support Services-Instruction</b>						
100.500.350.. 314	Cert - Director	0.07 FTE	7,738		7,738	-
100.500.350.. 316	Extra Duty	DW Professional Development - Cert	15,500		15,500	-
100.500.350.. 329	Substitutes/Temporaries	DW Professional Development - Class Position: 1 Dir of Fed Programs (74% sal/ben funded by CAP)	1,000		1,000	-
100.500.350.. 361	Health/Life Insurance		932		957	25
100.500.350.. 362	Unemployment Insurance		116		116	-
100.500.350.. 363	Worker's Compensation		77		77	-
100.500.350.. 364	FICA		112		112	-
100.500.350.. 365	TRS		972		972	-
100.500.350.. 376	TRS On Behalf		1,240		1,240	-
100.500.350.. 390	Travel Allowance		-		-	-
100.500.350.. 410	Professional Services	PowerSchool Training- NBMHS Sec & Asst. Principal	1,500		1,500	-
100.500.350. 420	Staff Travel	District Test Coordinator training	800		800	-
100.500.350.. 440	Other Purchased Services		-		-	-
100.500.350.. 450	Supplies/Material/Media		200		200	-
100.500.350. 475	Supplies - Tech Related		500		500	-
100.500.350.. 490	Other Expenses		500		500	-
100.500.350.. 491	Dues & Fees		500		500	-
<b>Total 350</b>	<b>Support Services - Instruction</b>		<b>31,688</b>		<b>31,713</b>	<b>25</b>
<b>Support Services - Technology</b>						
100.500.351.. 316	Extra Duty		468		468	-
100.500.351.. 318	Cert - Specialist	0.0 FTE	46,439		-	(46,439)
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	98,359		105,883	7,524
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	64,981		68,568	3,587
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems Administrator & 1 50% Tech Specialist	40,420		27,342	(13,078)
100.500.351.. 362	Unemployment Insurance		1,049		872	(177)
100.500.351.. 363	Worker's Compensation		2,098		1,745	(353)
100.500.351.. 364	FICA		13,169		13,345	177
100.500.351.. 365	TRS		5,833		-	(5,833)
100.500.351.. 366	PERS		35,935		38,379	2,444
100.500.351.. 376	TRS On Behalf		7,444		-	(7,444)
100.500.351.. 377	PERS On Behalf		12,126		5,040	(7,086)
100.500.351.. 390	Travel Allowance		200		-	(200)
100.500.351.. 410	Professional & Technical Services		-		-	-
100.500.351.. 420	Staff Travel	mileage to/from sites	-		1,000	1,000
100.500.351.. 433	Communications	Offset by E-Rate Revenue (90% Reimb Internet) 300 Mbps less (BAG)	2,824,116		2,682,293	(141,823)
100.500.351.. 440	Other Purchased Services		490		490	-
100.500.351.. 450	Supplies/Material/Media		2,500		2,500	-
100.500.351.. 475	Supplies - Tech Related	School Mgmt & Content Software; Cybersecurity; Staff & Student Devices; Powerschool 504	261,400		265,000	3,600
100.500.351. 510	Equipment	New copiers (cyclical)	15,000		15,000	-
<b>Total 351</b>	<b>Support Services - Technology</b>		<b>3,432,026</b>		<b>3,227,925</b>	<b>(204,101)</b>

Districtwide Dept. Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	\$ Change
<b>Staff Inservice</b>					
100.500.354.. 410	Professional Services		-	-	-
100.500.354.. 450	Supplies		4,000	4,000	-
<b>Total 354</b>	<b>Staff Inservice</b>		<b>4,000</b>	<b>4,000</b>	<b>-</b>
<b>Office of Superintendent</b>					
100.500.510.. 311	Cert-Superintendent	1.00 FTE	147,460	151,883	4,424
100.500.510.. 314	Cert-Assistant Superintende	0.50 FTE	64,517	66,129	1,613
100.500.510.. 361	Health/Life Insurance		53,497	54,956	1,459
100.500.510.. 362	Unemployment Insurance		1,060	1,090	30
100.500.510.. 363	Worker's Compensation		2,120	2,180	60
100.500.510.. 364	FICA		3,074	3,161	88
100.500.510.. 365	TRS		26,624	27,382	758
100.500.510.. 376	TRS On Behalf		33,980	34,947	968
100.500.510.. 390	Transportation Allowance		1,500	1,500	-
100.500.510.. 410	Professional & Technical Services		4,000	4,000	-
100.500.510.. 414	Legal Services		20,000	15,000	(5,000)
100.500.510.. 420	Staff Travel		15,000	15,000	-
100.500.510.. 440	Other Purchased Services		1,200	1,200	-
100.500.510.. 450	Supplies/Material/Media		750	750	-
100.500.510.. 490	Other		5,750	5,750	-
100.500.510.. 491	Dues & Fees	CEEAC Renewal \$14K, AK Staff Dev Network, AASA	17,370	17,370	-
<b>Total 510</b>	<b>Office of Superintendent</b>		<b>397,901</b>	<b>402,300</b>	<b>4,399</b>
<b>Board of Education</b>					
100.500.511.. 410	Professional & Technical Ser	AASB Board Development & AASB School Climate & Connectedness Survey	12,220	12,220	-
100.500.511.. 420	Staff Travel	Nov AASB Annual Conf (3); Dec Winter Boardsmanship (2); Feb Leg Fly-In (2)	20,000	20,000	-
100.500.511.. 425	Student Travel	Youth Leadership Institute (2 students & 1 chaperone)	5,970	5,970	-
100.500.511.. 445	Insurance & Bond Premiums		225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies	1,900	1,900	-
100.500.511.. 490	Other Expenses		-	-	-
100.500.511.. 491	Dues & Fees	AASB Annual Dues \$10,724; AASB Boardbook & Online Policy Subscription \$5,700; AASB Supt Eval \$6300	22,724	22,724	-
100.500.511.. 510	Equipment		-	-	-
<b>Total 511</b>	<b>Board of Education</b>		<b>63,039</b>	<b>63,039</b>	<b>-</b>
<b>District Admin Support Services</b>					
100.500.550.. 324	Non-Cert - Support Staff	1.88 FTE	123,493	138,451	14,958
100.500.550.. 361	Health/Life Insurance	Positions: 1 AP/Receiving/Purchasing,	24,971	25,633	662
100.500.550.. 362	Unemployment Insurance	0.88 Admin. Asst.	617	692	75
100.500.550.. 363	Worker's Compensation		1,235	1,384	149
100.500.550.. 364	FICA		9,447	10,591	1,144

Districtwide Dept. Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	\$ Change
100.500.550.. 366	PERS	\$164,211 salary floor from FY2008; not met	191,379	194,670	3,291
100.500.550.. 369	Other Benefits		200	200	-
100.500.550.. 377	PERS On Behalf		5,735	6,447	712
100.500.550.. 410	Professional & Technical Ser	AS400 Hosting, Black Mtn, Frontline Education Software Support	33,095	33,100	5
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services	275,695	286,080	10,385
100.500.550.. 420	Staff Travel	ALASBO	-	-	-
100.500.550.. 433	Communications	GCI telecomm	1,200	1,200	-
100.500.550.. 440	Other Purchased Services	DO Copier Usage	6,750	6,750	-
100.500.550.. 441	Rentals	Pitney Bowes machine	2,440	2,440	-
100.500.550.. 445	Insurance - Liability	5% increase	93,170	97,829	4,659
100.500.550.. 450	Supplies/Material/Media	Toner, envelopes, check stock, etc.	4,000	4,000	-
100.500.550.. 475	Supplies - Tech Related		350	350	-
100.500.550.. 490	Other Expenses		-	-	-
100.500.550.. 491	Dues & Fees		-	-	-
100.500.550.. 495	Indirect Recovery	FY21 Actual: -\$91k; FY22 Actual: -\$106k; FY23 Actual: -\$82k; FY24: -\$77k	(65,000)	(65,000)	-
<b>Total 550</b>	<b>District Admin Support Services</b>		<b>708,778</b>	<b>744,818</b>	<b>36,039</b>

#### Human Resources

100.500.553.. 314	Cert - Director	0.50 FTE	64,517	66,129	1,613
100.500.553.. 361	Health/Life Insurance		20,288	20,848	560
100.500.553.. 362	Unemployment Insurance		323	331	8
100.500.553.. 363	Worker's Compensation		645	661	16
100.500.553.. 364	FICA		4,936	5,059	123
100.500.553.. 365	TRS		8,103	8,306	203
100.500.553.. 376	TRS On-Behalf		10,342	10,600	258
100.500.553. 410	Professional & Technical Ser	Digital Insurance Services	24,000	24,000	-
100.500.553.. 420	Staff Travel	DEED Training	6,000	6,000	-
100.500.553.. 433	Communications		50	50	-
100.500.553.. 440	Other Purchased Services	Background Checks	3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media		1,000	1,000	-
100.500.553.. 475	Supplies-Technology Related		1,000	1,000	-
100.500.553.. 490	Other Expenses		2,000	2,000	-
100.500.553.. 491	Dues & Fees	Recruiting/Hiring/Onboarding/ Personnel Platform	17,840	17,840	-
<b>Total 553</b>	<b>Human Resources</b>		<b>164,543</b>	<b>167,324</b>	<b>2,781</b>

#### Operations & Maintenance

100.500.600.. 325	NonCert-Maint/Custodial	0.00 FTE	-	-	-
100.500.600.. 329	Substitutes	Temp workers	10,000	10,000	-
100.500.600.. 361	Health/Life Insurance		-	-	-
100.500.600.. 362	Unemployment Insurance		50	50	-
100.500.600.. 363	Worker's Compensation		100	100	(0)
100.500.600.. 364	FICA		765	765	-
100.500.600.. 366	PERS		-	-	-
100.500.600.. 377	PERS On Behalf		-	-	-

Districtwide Dept. Account Code	Description	Comments	FY2025 Budget Revision #1	FY2026 Budget	\$ Change
100.500.600.. 369	Other Benefits		-	-	-
100.500.600.. 410	Professional & Technical Services		-	-	-
100.500.600.. 420	Staff Travel		-	-	-
100.500.600.. 431	Water & Sewage		-	-	-
100.500.600. 432	Garbage		11,000	11,000	-
100.500.600.. 433	Communications		600	600	-
100.500.600.. 435	Fuel for Heat	Budgeted at sites	-	-	-
100.500.600.. 436	Electricity	FY23: \$70k FY24: \$61k	70,000	70,000	-
100.500.600.. 440	Other Purchased Services	FY25: Increased budget for NMS services and Siemens Automation Remote Svc Agreement	1,580,288	1,580,288	-
100.500.600.. 443	Purchase Vehicle Maint	Vehicle Registrations	5,000	5,000	-
100.500.600.. 446	Property Insurance	5% increase	291,000	305,550	14,550
100.500.600.. 450	Supplies/Material/Media		23,000	13,000	(10,000)
100.500.600.. 453	Custodial Supplies		14,000	10,000	(4,000)
100.500.600.. 458	Gas & Oil		23,000	23,000	-
100.500.600.. 490	Other Expenses		14,000	14,000	-
<b>Total 600</b>	<b>Operations &amp; Maintenance</b>		<b>2,042,803</b>	<b>2,043,353</b>	<b>550</b>
<b>Transfer of Funds</b>					
100.000.900.. 552	Food Service		215,000	215,000	-
100.000.900. 553	Pupil Transportation		50,000	50,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	-	-	-
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
<b>Total 900</b>	<b>Transfer of Funds</b>		<b>265,000</b>	<b>265,000</b>	<b>-</b>
<b>Total 100</b>	<b>General Operating Fund</b>		<b>\$ 7,592,304</b>	<b>\$ 7,445,704</b>	<b>\$ (146,600)</b>
<b>Total</b>	<b>District Wide</b>		<b>\$ 7,592,304</b>	<b>\$ 7,445,704</b>	<b>\$ (146,600)</b>

NOME PUBLIC SCHOOLS  
Balance Sheet - Governmental Funds  
School Operating Fund

	Year-Ended June 30, 2022	Year-Ended June 30, 2023	Year-Ended June 30, 2024	Estimated Year-Ended June 30, 2025	Estimated Year-Ended June 30, 2026
<b><u>Assets</u></b>					
Assets:					
Cash and investments	\$ 8,329,728	\$ 8,430,744	\$ 6,913,210	\$ 6,673,365	\$ 6,097,267
Accounts receivable	59,519	803,414	580,144	611,444	611,444
Lease receivable	438,182	221,280	-	-	-
Due from other funds	1,032,624	1,318,137	1,298,835	750,000	750,000
Due from gaming	-	-	-	-	-
Inventories	39,430	111,756	89,705	50,000	50,000
Prepaid items	600,084	309,799	820,009	800,000	800,000
Total assets	<b>\$ 10,499,567</b>	<b>\$ 11,195,130</b>	<b>\$ 9,701,903</b>	<b>\$ 8,884,809</b>	<b>\$ 8,308,711</b>
<b><u>Liabilities and Fund Balances</u></b>					
Liabilities:					
Accounts payable	\$ 234,127	\$ 683,116	\$ 249,864	\$ 300,000	\$ 300,000
Accrued payroll liabilities	670,366	612,277	625,059	600,000	600,000
Unearned revenue	18,640	18,640	19,596	18,640	18,640
Due to other funds	6,621,706	6,604,359	6,654,625	6,053,254	6,053,254
Due to student activities	-	-	-	-	-
Total liabilities	<b>7,544,839</b>	<b>7,918,392</b>	<b>7,549,144</b>	<b>6,971,894</b>	<b>6,971,894</b>
Deferred inflows of resources:					
Leases	433,861	216,931	-	-	-
Total liabilities and deferred inflows of resources	<b>7,978,700</b>	<b>8,135,323</b>	<b>7,549,144</b>	<b>6,971,894</b>	<b>6,971,894</b>
Fund balances:					
Nonspendable	639,514	421,555	909,714	850,000	851,500
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	1,881,353	2,638,252	1,243,045	1,062,915	485,317
Total fund balances	<b>2,520,867</b>	<b>3,059,807</b>	<b>2,152,759</b>	<b>1,912,915</b>	<b>1,336,817</b>
Total liabilities and fund balances	<b>\$ 10,499,567</b>	<b>\$ 11,195,130</b>	<b>\$ 9,701,903</b>	<b>\$ 8,884,809</b>	<b>\$ 8,308,711</b>

Note: FY25 & FY26 data depends on timing of when bills are paid and when revenues are received. In addition, the monies flowing through the special revenue funds are recorded in the financials in the General Fund cash account with offsetting transaction in Due to other funds liability account.

### Average Daily Membership (ADM) & Base Student Allocation (BSA) 15 Year History



### Alaskan School District Area Cost Differential

