# BOE Work Session

Tuesday, January 23, 2024 5:30 PM
NES Library /Zoom, 1057 E 5th Ave, Nome, Alaska 99762

A. **Call to Order**
B. **Items for Discussion**
1. Discussion of FY25 Budget
C. **Upcoming Events:**
1. February 20, 2024 Regular Meeting; 5:30pm, NES Library
2. February 26, 2024 Special Meeting/Superintendent Evaluation; 5:30pm NES Library
3. February 27, 2024 Work Session; 5:30pm, NES Library
D. **Adjournment**

**Nome Public Schools**

*Together, strong in identity, potential, purpose*

# NOME PUBLIC SCHOOLS

## FY 2025 DRAFT BUDGET

### For Presentation to the Board January 9, 2024

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

MISSION

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

January 8, 2024

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 2025. 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 1st and to the Department of Education & Early Development by July 15th 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 FY2025 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 FY2025 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development and analysis is always a work in progress. Changes will occur in FY2025 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 FY2025 budget timeline.

FY 2025 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.*

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**FY 2025 1st Draft Budget presented to the Board at regular meeting**
January 9, 2024

**FY 2025 2nd Draft presented to the Board at regular meeting**
March 12, 2024

**FY 2025 3rd Draft/Final Budget presented to the Board at regular meeting**
April 9, 2024

**FY 2025 Budget Adoption at special session**
April 23, 2024

# General Fund Revenues and Expenditures

Below are the assumptions used to develop the FY2025 budget.

## *Revenue Budget*

We have developed this budget based on assumptions about legislative funding for FY2025. 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% of the maximum allowable appropriation and a $200,000 increase from FY2024.

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 projection of $15,826,262:

- Enrollment projected at 675 students
- 90% of the BSA for Correspondence students – 22 projected
- Intensive students (13 x's the BSA) – 18 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
- 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 $100,000
- E-rate estimated with 90% discount rate on internet bills - $1,338,461
- Other Revenues projected at $320,000 (includes dorm and DOT rent, local contributions, gate fees, and donation for cultural studies position)
- Transfer in from Apartment Fund of $200,000
- Utilize unreserved fund balance - $716,451; leaving a 7.04% fund balance which is *above* the Board stipulated 5% minimum.

## *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; $1M in staffing cuts.
- A 10% increase to liability and property insurance.
- Utilities budgeted based on estimated need/cost.

## Nome Elementary School

- Cut 5 FTEs and placed within Regular Instruction **as a placeholder until further discussion or additional information becomes available from the Legislature.**

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- No counselor or behavior specialists in budget.
- Special Education FTEs and non-personnel remains status quo.
- Supply budgets cut by $42,450.

## Anvil City Science Academy

- Retained same staffing levels as FY24.
- Supply budgets cut by $21,200.

## Nome-Beltz Middle High School

- Cut 5 FTEs and placed within Regular Instruction **as a placeholder until further discussion or additional information becomes available from the Legislature.**
- Special Education budget remains status quo.
- Cut 1 FTE Library Aide position.
- Increased Utility budget commensurate with projected need/cost.
- Student activities budget remains status quo.
- Supply budgets cut by $27,937.

## Districtwide

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- Extensions and Special Education budgets remain status quo.
- Reduced Districtwide Professional Development budget by $9,400.
- Reduced Technology Supplies/Equipment by $8,000.
- Reduced Inservice Training budget by $4,500.
- Reduced Superintendent Travel budget by $5,000.
- Reduced Board of Education budget by $15,463.
- Increased Property and Liability Insurance by 10%.
- Transfer to Food Service status quo at $215,000. Hoping to obtain lower rates with responses to RFP. If that occurs, this will be reduced as necessary.
- Transfer to Pupil Transportation increased from $40,000 to $50,000 due to contract annual increases.
- Transfer to CIP reduced from $100,000 to $0.

The District is in need of an increase to the State of Alaska Foundation funding to continue to maintain same staffing levels. Without a large increase the District has to balance its budget by other means including reductions to both non-personnel and personnel, reductions to the Apartment Fund, and no savings to the CIP fund. Below please find two other budget scenarios; One in which all FY2024 positions are funded in FY2025, and one in which the District can fund positions for which it previously employed as well as those that the Board and Administration deem important.

## Budget Scenario #2 - with No Cuts

If the District were to roll over all current positions into FY2025 and make no cuts to various budgets, such as Supplies, Travel, etc. the District would need to obtain $11,130,000 from the State of Alaska Foundation funding formula. That would equate to a BSA of $7,280 (a $1,320 BSA increase).

## Budget Scenario #3 - Ideal

If the District were to fund all items notes in Budget Scenario #2 ***and*** also include the following positions, the District would need to obtain $11,850,000 from the State of Alaska Foundation funding formula. That would equate to a BSA of $7,700 (a $1,740 BSA increase).

- Music Teacher at NES
- After School Coordinator
- School Nurse at NES
- 2 Classroom Aides at NES
- Cultural Curriculum Director
- Districtwide Certified Librarian
- Counselor at NES

We thank you for your consideration of the FY2025 budget.

Sincerely,

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Jamie Burgess
Superintendent

Genevieve Hollins
Contracted CFO

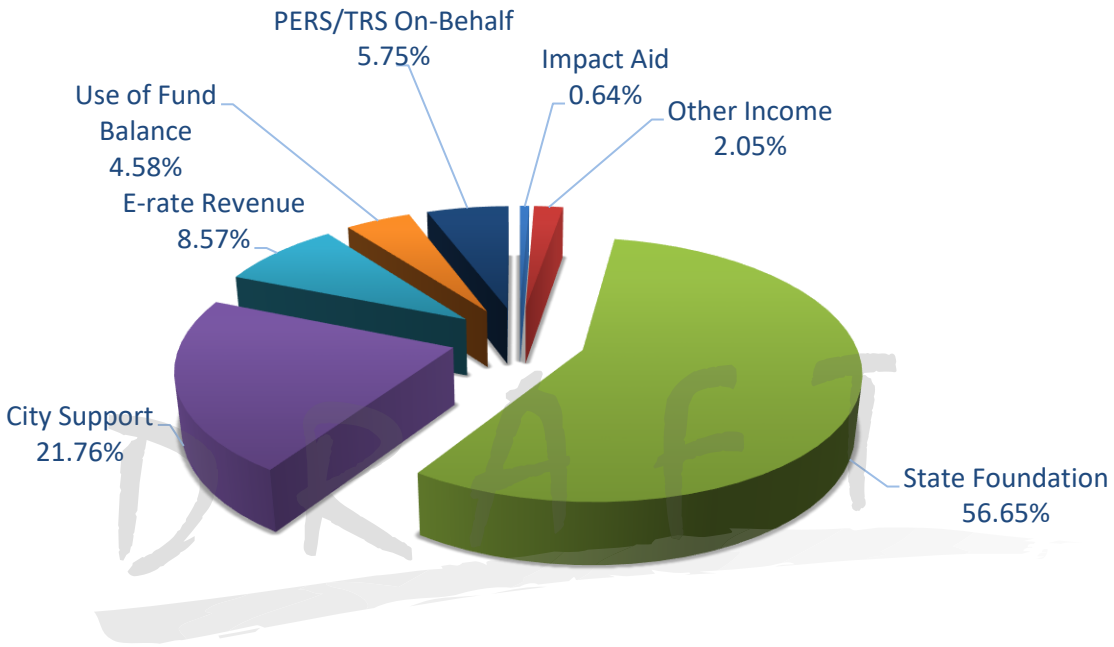
# NOME PUBLIC SCHOOLS

## Revenue Budget

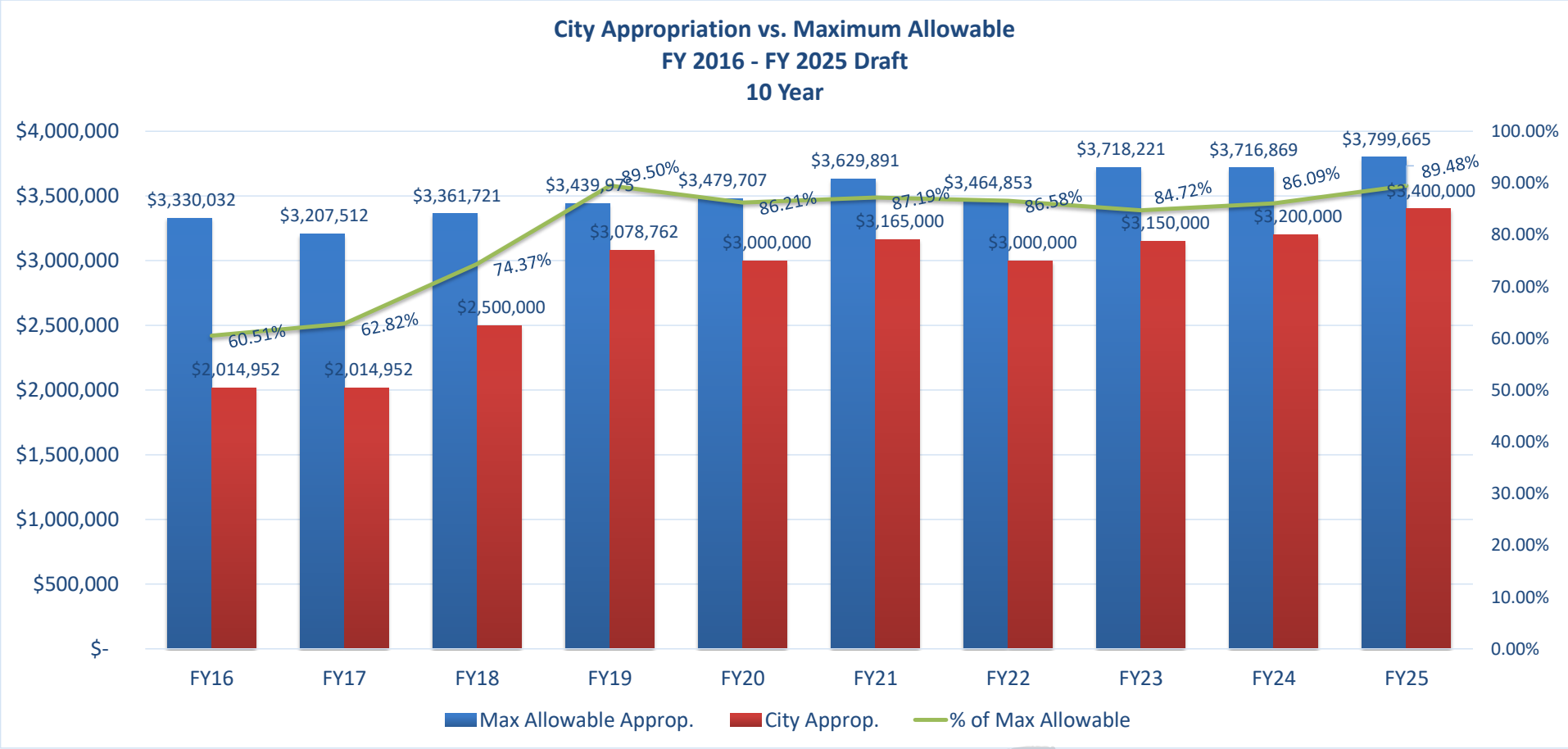
| | FY2023 Actual | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|
| *Enrollment Projection* | *693.6+16IN* | *671.41+19IN* | *675+18IN* | *-3.59+1-1IN* |
| | *27.7 corresp* | *25.1 corresp* | *22 corresp* | *-3.1 corresp* |
| **FUND 100: General Operating Fund** | | | | |
| City Appropriation | $ 3,150,000 | $ 3,200,000 | $ 3,400,000 | $ 200,000 |
| State of Alaska Foundation | 9,089,100 | 9,011,812 | 8,852,916 | (158,896) |
| Other State Revenue | 386,812 | 548,221 | | (548,221) |
| Other State Revenue (TRS) | 522,307 | 640,162 | 840,383 | 200,221 |
| Other State Revenue (PERS) | 34,025 | 32,582 | 58,051 | 25,469 |
| Impact Aid (Federal) | 101,716 | 110,633 | 100,000 | (10,633) |
| E-rate Revenue (Federal) | 1,367,000 | 1,338,461 | 1,338,461 | - |
| Other Revenue (Fees/Gate/Rental) | 307,299 | 320,000 | 320,000 | - |
| Transfer from Apartment Fund | - | - | 200,000 | 200,000 |
| Use of (Addition to) Fund Balance | (538,940) | 1,228,839 | 716,451 | (512,388) |
| **FUND TOTAL** | **$ 14,419,319** | **$ 16,430,710** | **$ 15,826,262** | **$ (604,447)** |
| **TOTAL GENERAL FUND REVENUE** | **$ 14,419,319** | **$ 16,430,710** | **$ 15,826,262** | **$ (604,447)** |

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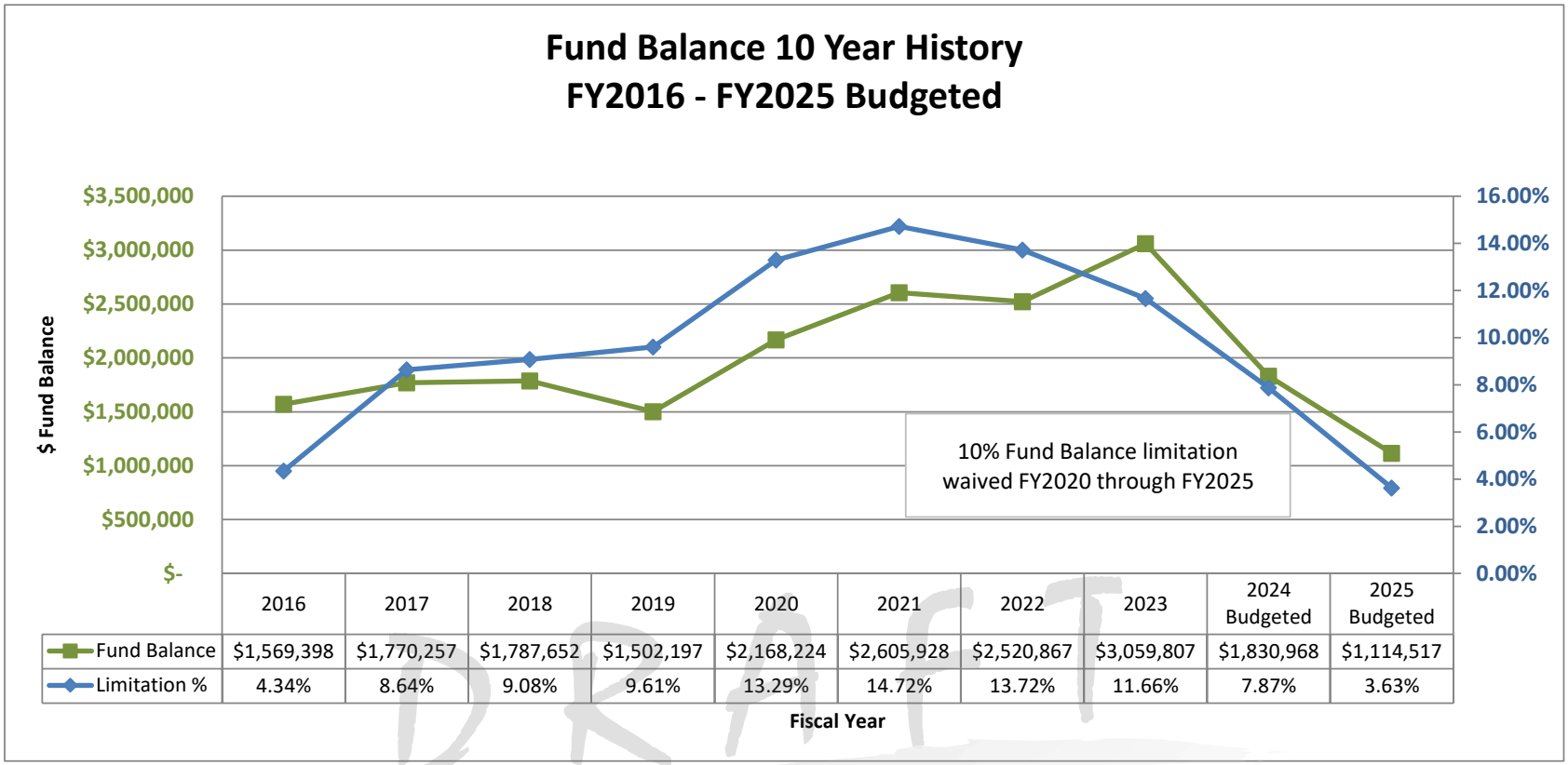
# NOME PUBLIC SCHOOLS
## Revenues by Source
## FY 2025




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City Appropriation vs. Maximum Allowable
FY 2016 - FY 2025 Draft
10 Year
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
100.00%
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
$3,330,032
$3,207,512
$3,361,721
$3,439,973
$3,479,707
$3,629,891
$3,464,853
$3,718,221
$3,716,869
$3,799,665
$2,014,952
$2,014,952
$2,500,000
$3,078,762
$3,000,000
$3,165,000
$3,000,000
$3,150,000
$3,200,000
$3,400,000
60.51%
62.82%
74.37%
89.50%
86.21%
87.19%
86.58%
84.72%
86.09%
89.48%
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
Max Allowable Approp.
City Approp.
% of Max Allowable

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| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Budgeted | 2025 Budgeted |
|---|---|---|---|---|---|---|---|---|---|---|
| Fund Balance | $1,569,398 | $1,770,257 | $1,787,652 | $1,502,197 | $2,168,224 | $2,605,928 | $2,520,867 | $3,059,807 | $1,830,968 | $1,114,517 |
| Limitation % | 4.34% | 8.64% | 9.08% | 9.61% | 13.29% | 14.72% | 13.72% | 11.66% | 7.87% | 3.63% |

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| | |
|---|---|
| Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2025: | $ 1,114,517 |
| Less Exemptions per 4 AAC 09.160(a) | |
| Inventory (Fuel) | $ 50,000 |
| Prepaid Items (Liab Insurance, other) | $ 400,000 |
| Federal Impact Aid Received | $ 100,000 |
| **Fund Balance Subject to 10% Limitation** | $ 564,517 |

Nonexempt fund balance as a percentage of current year expenditures:

| | | | |
|---|---|---|---|
| Fund Balance Subject to Limitation | $ 564,517 | = | 3.63% |
| Current Year Expenditures (Fxs 100-700) | $ 15,561,262 | | |

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 | $ 1,114,517 | = | 7.04% |
| Grand Total Current Year Expenditures | $ 15,826,262 | | |

# NOME PUBLIC SCHOOLS

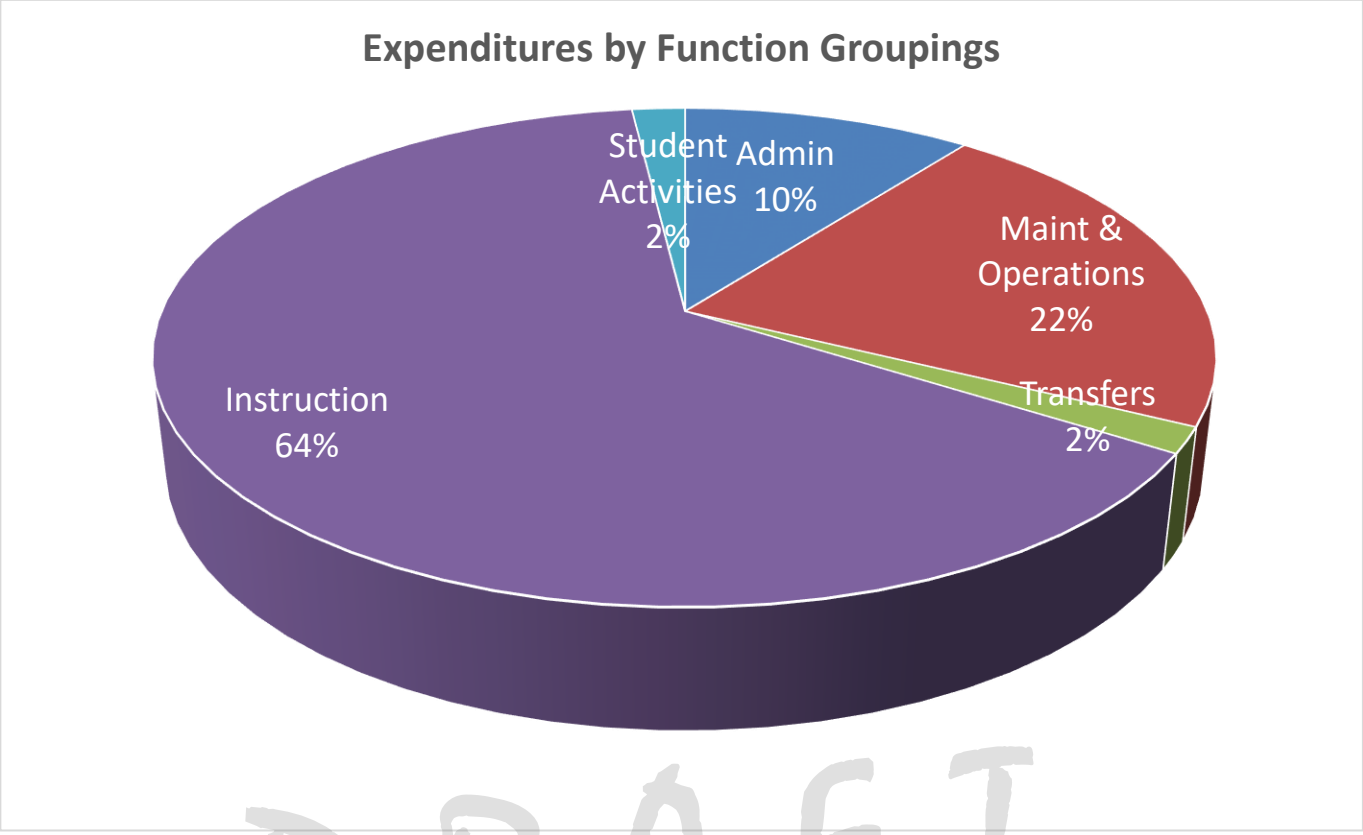
## Expenditure Summary by Function

### FY 2025 Budget

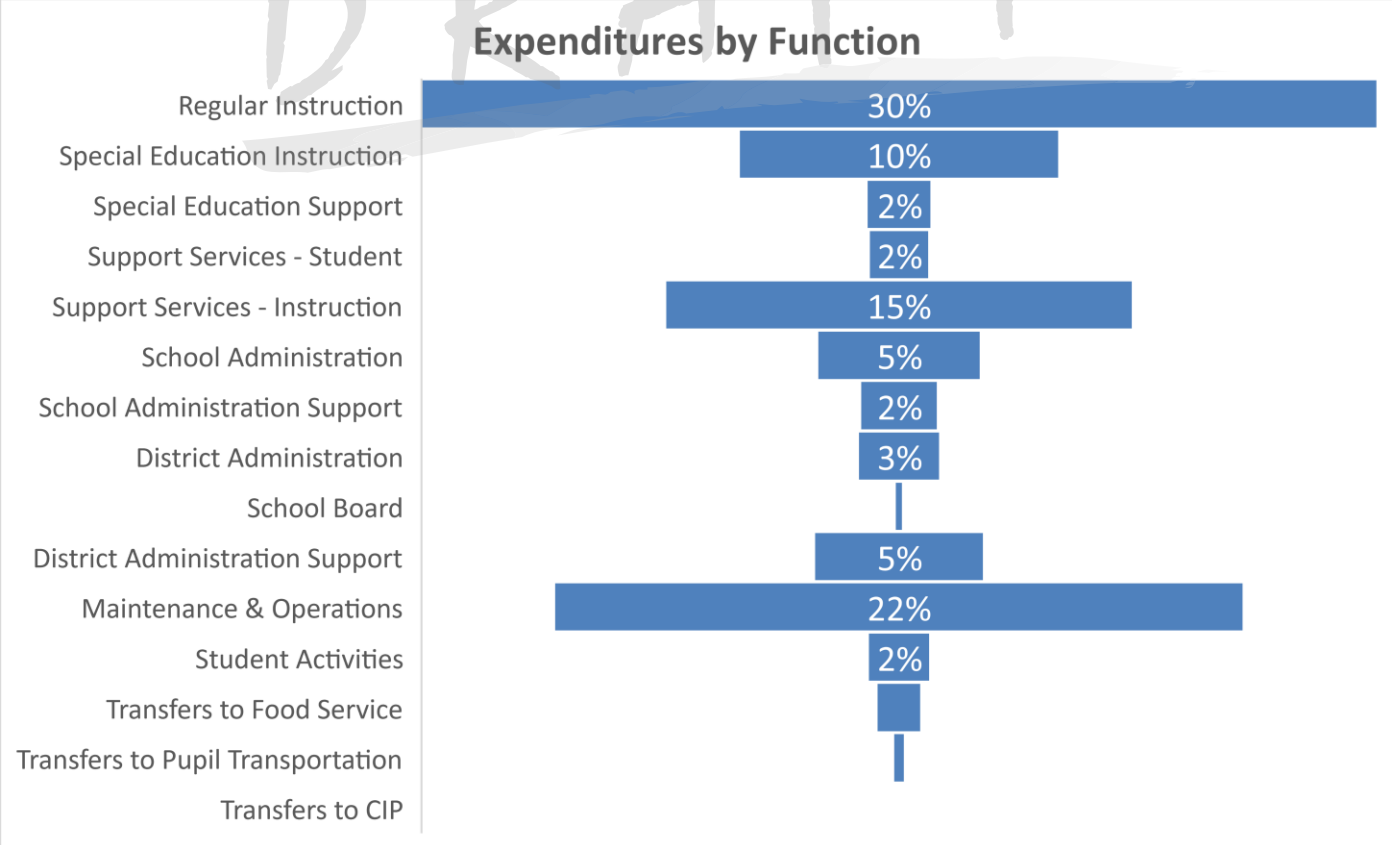
| Function | | FY2023 Actual | FY2024 Budget Revision #1 | FY2025 Budget | Increase (Decrease) | Percent Change | Percent of FY2025 Total |
|---|---|---|---|---|---|---|---|
| 100 | Instruction | $ 4,544,490 | $ 5,578,375 | $ 4,791,866 | $ (786,510) | -16.41% | 30.28% |
| 200 | Special Education Instruction | 1,033,849 | 1,575,601 | 1,598,554 | 22,953 | 1.44% | 10.10% |
| 220 | Special Education Support | 262,667 | 311,988 | 316,143 | 4,154 | 1.31% | 2.00% |
| 300 | Support Services - Student | 168,338 | 214,563 | 293,257 | 78,694 | 26.83% | 1.85% |
| 35X | Support Services - Instruction | 2,348,794 | 2,348,914 | 2,337,119 | (11,795) | -0.50% | 14.77% |
| 400 | School Administration | 684,032 | 781,264 | 811,071 | 29,806 | 3.67% | 5.12% |
| | Sub Total Instruction | $ 9,042,170 | $ 10,810,706 | $ 10,148,009 | $ (662,697) | -6.53% | 64.12% |
| 450 | School Administration Support | $ 286,295 | $ 368,376 | $ 380,570 | $ 12,194 | 3.20% | 2.40% |
| 510 | District Administration | 329,740 | 389,776 | 402,959 | 13,183 | 3.27% | 2.55% |
| 511 | School Board | 50,912 | 47,312 | 31,849 | (15,463) | -48.55% | 0.20% |
| 55X | District Administration Support | 693,313 | 808,538 | 842,207 | 33,670 | 4.00% | 5.32% |
| 600 | Maintenance & Operations | 3,391,151 | 3,344,384 | 3,451,048 | 106,664 | 3.09% | 21.81% |
| 700 | Student Activities | 310,738 | 306,619 | 304,619 | (2,000) | -0.66% | 1.92% |
| | Sub Total Admin/O&M | $ 5,062,149 | $ 5,265,005 | $ 5,413,253 | $ 148,248 | 2.74% | 34.20% |
| | Sub Total Inst/Admin/O&M | **$ 14,104,319** | **$ 16,075,710** | **$ 15,561,262** | **$ (514,449)** | -3.31% | 98.33% |
| 900 | Transfers | | | | | | |
| 900..552 | Transfers to Food Service | $ 75,000 | $ 215,000 | $ 215,000 | $ - | 0.00% | 1.36% |
| 900..553 | Transfers to Pupil Transportation | 40,000 | 40,000 | 50,000 | 10,000 | 20.00% | 0.32% |
| 900..554 | Transfers to CIP | 200,000 | 100,000 | - | (100,000) | 0.00% | 0.00% |
| 900…555 | Transfers to Apartment Fund | - | - | - | - | 0.00% | 0.00% |
| | Sub Total Transfers | **$ 315,000** | **$ 355,000** | **$ 265,000** | **$ (90,000)** | -33.96% | 1.67% |
| | **Total General Fund** | **$ 14,419,319** | **$ 16,430,710** | **$ 15,826,262** | **$ (604,449)** | -3.82% | 100.00% |

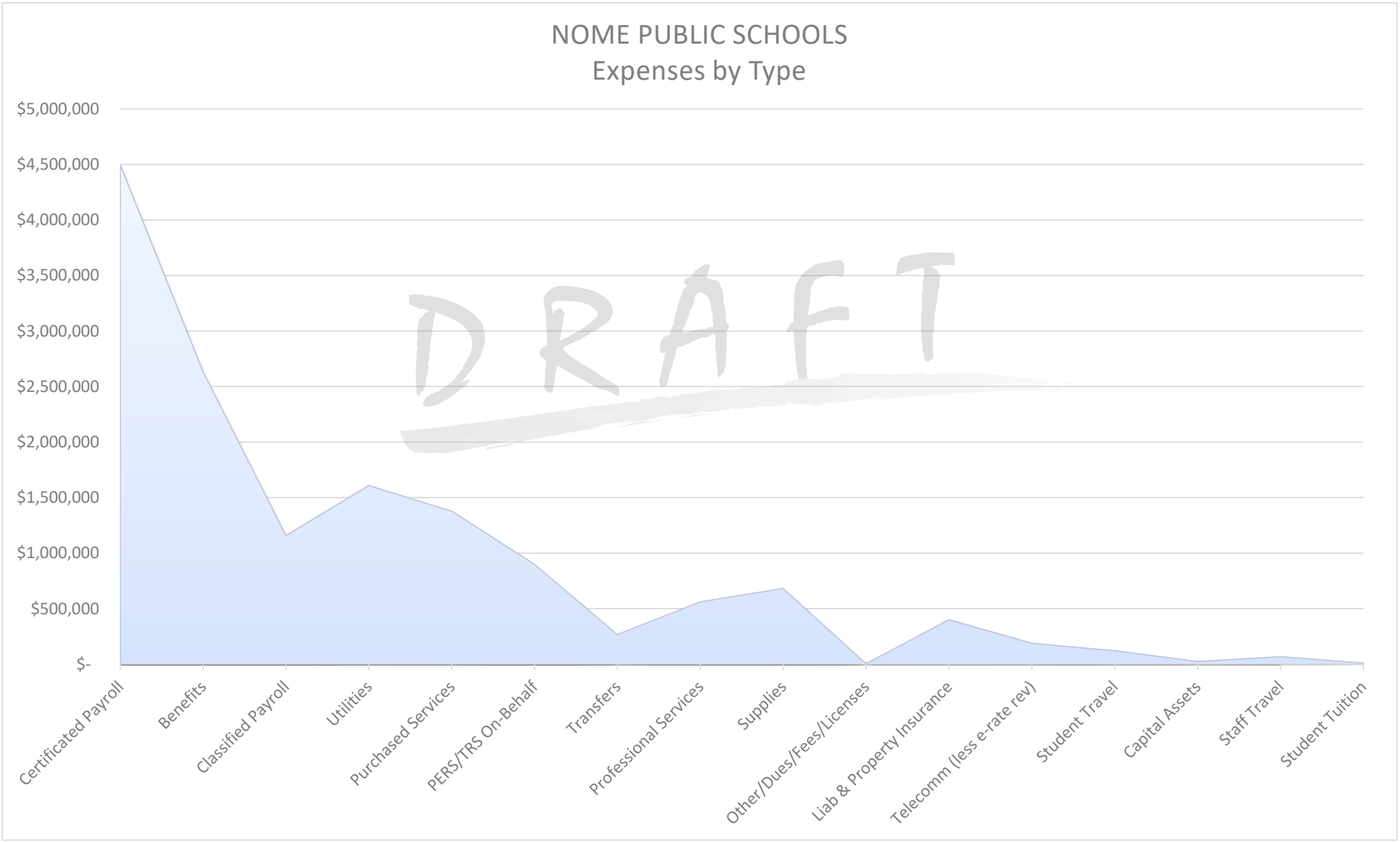
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## NOME PUBLIC SCHOOLS



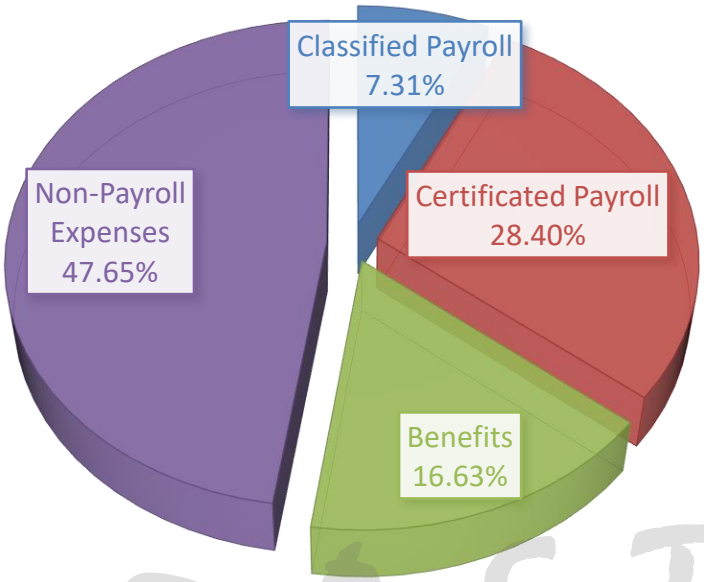

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NOME PUBLIC SCHOOLS
Expenses by Type
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
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Certificated Payroll
Benefits
Classified Payroll
Utilities
Purchased Services
PERS/TRS On-Behalf
Transfers
Professional Services
Supplies
Other/Dues/Fees/Licenses
Liab & Property Insurance
Telecomm (less e-rate rev)
Student Travel
Capital Assets
Staff Travel
Student Tuition

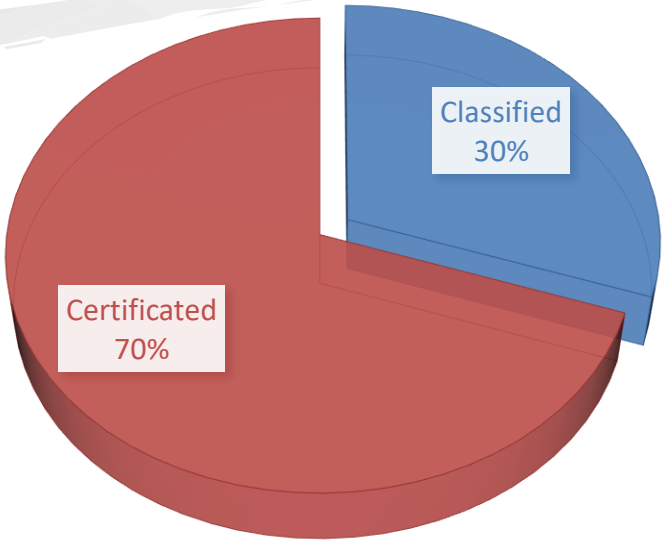
# NOME PUBLIC SCHOOLS

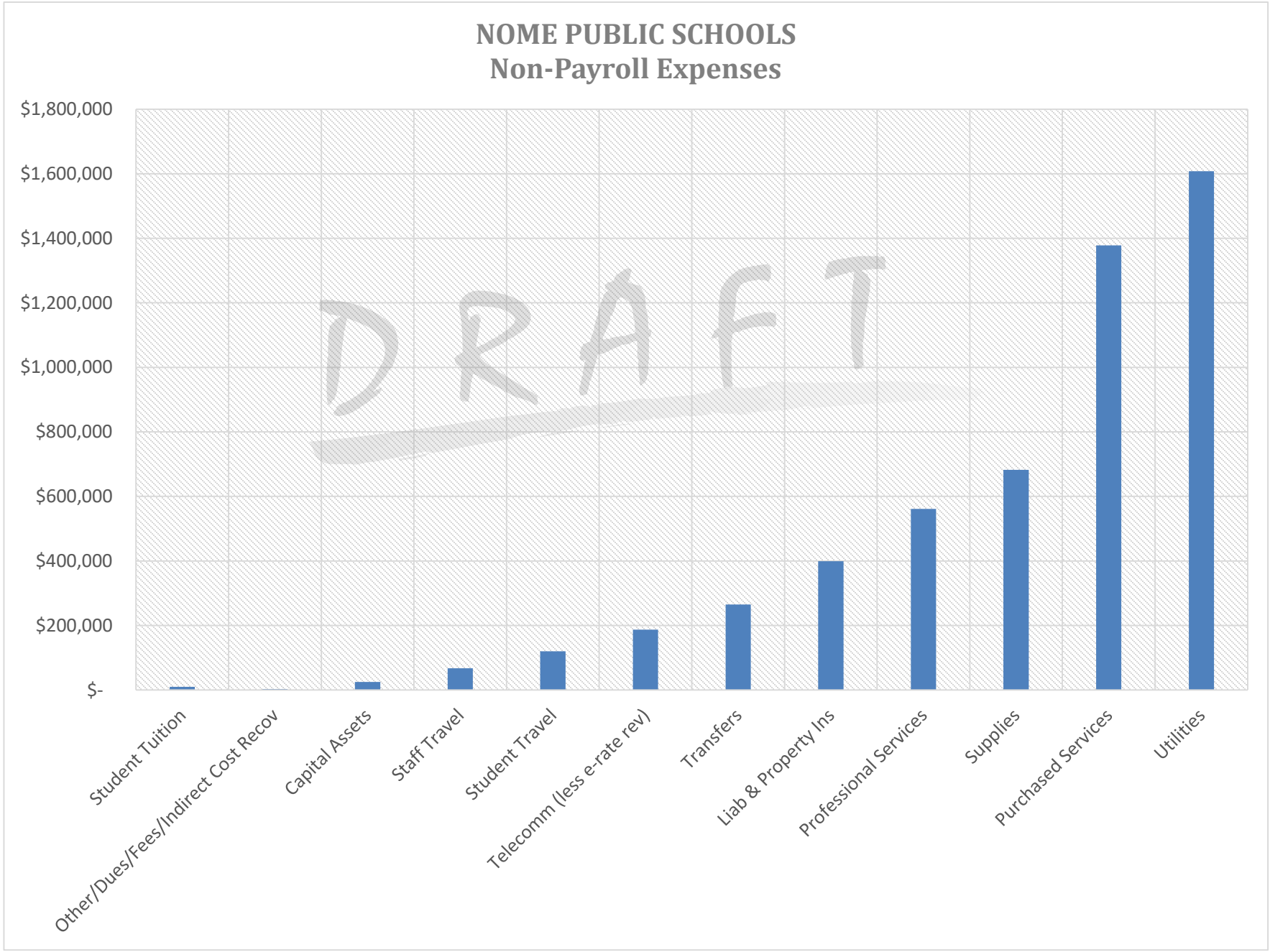
## PAYROLL & NON-PAYROLL COSTS

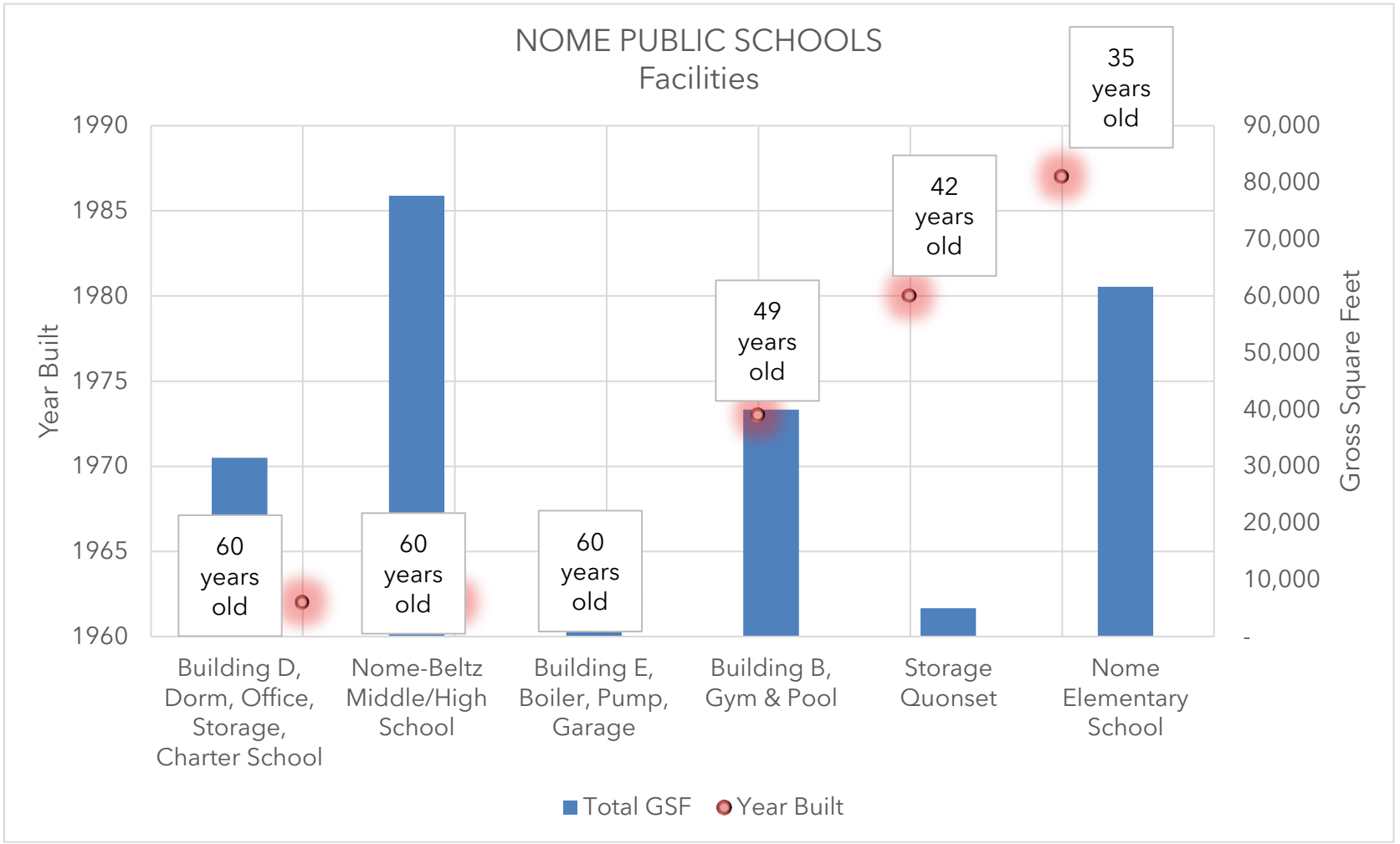



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## TYPES OF EMPLOYEES




NOME PUBLIC SCHOOLS
Non-Payroll Expenses
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
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Student Tuition
Other/Dues/Fees/Indirect Cost Recov
Capital Assets
Staff Travel
Student Travel
Telecomm (less e-rate rev)
Transfers
Liab & Property Ins
Professional Services
Supplies
Purchased Services
Utilities




**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 2025 Budget

**Location 300**

| | | FY2024 Budget Revision #1 | FY2025 Budget | $ Change | % Change |
|---|---|---|---|---|---|
| **Fund 100:** | **School Operating** | | | | |
| Function: 100 | Regular Instruction | $ 2,232,370 | $ 1,715,674 | $ (516,696) | -23.15% |
| 120 | Bilingual/Bicultural | 333,893 | 341,959 | 8,066 | 2.42% |
| 200 | Special Education | 805,157 | 821,117 | 15,960 | 1.98% |
| 300 | Support Services - Students | 250 | - | (250) | -100.00% |
| 350 | Support Services - Instruction | 500 | - | (500) | -100.00% |
| 351 | Improvement of Instr. Svsc.-Tech | 2,700 | 8,035 | 5,335 | 197.59% |
| 352 | Support Services - Library | 87,396 | 89,810 | 2,414 | 2.76% |
| 354 | Staff Inservice | 1,000 | 1,000 | - | 0.00% |
| 400 | School Administration | 288,894 | 302,106 | 13,212 | 4.57% |
| 450 | School Administration Support | 176,847 | 183,002 | 6,155 | 3.48% |
| 600 | Operations & Maintenance | 467,724 | 471,424 | 3,700 | 0.79% |
| | Fund Total | **4,396,732** | **3,934,128** | **(462,604)** | **-10.52%** |
| | **TOTAL** | **$ 4,396,732** | **$ 3,934,128** | **$ (462,604)** | **-10.52%** |
| | # Students (PreK-5) | 325.1 | 330.0 | 4.9 | 1.51% |
| | # Teachers | 21.60 | 16.40 | (5.2) | -24.07% |
| | # Classified | 8.0 | 8.0 | 0.0 | 0.00% |
| | # Administrators | 2.0 | 2.0 | 0.0 | 0.00% |
| | Pupil / Teacher Ratio | 15.1 | 20.1 | 5.1 | 33.69% |
| | Average Per Pupil Expenditure | $ 13,524 | $ 11,922 | $ (1,603) | -11.85% |

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# NOME PUBLIC SCHOOLS

## FY 2025 Budget

### Location 300 Nome Elementary School

| Elementary Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| **Regular Instruction** | | | | | | |
| 100.300.100 | 315 | Cert-Teacher | 11.20 FTE | $ 1,364,413 | $ 906,884 | $ (457,529) |
| 100.300.100 | 316 | Extra Duty | | 1,000 | 2,000 | 1,000 |
| 100.300.100 | 323 | NonCert-Aides | 0.00 FTE | 1,500 | - | (1,500) |
| 100.300.100 | 329 | Substitute and Temporary | 94 degreed sub days | 45,000 | 25,000 | (20,000) |
| 100.300.100 | 361 | Health/Life Insurance | | 316,364 | 328,507 | 12,143 |
| 100.300.100 | 362 | Unemployment Insurance | | 7,060 | 4,669 | (2,390) |
| 100.300.100 | 363 | Worker's Comp | | 14,119 | 9,339 | (4,780) |
| 100.300.100 | 364 | FICA | | 23,418 | 15,215 | (8,202) |
| 100.300.100 | 365 | TRS | | 171,496 | 114,156 | (57,340) |
| 100.300.100 | 366 | PERS | | 330 | - | (330) |
| 100.300.100 | 369 | Other Benefits | VISA teachers | 12,500 | 12,500 | - |
| 100.300.100 | 376 | TRS On Behalf | | 176,828 | 225,524 | 48,696 |
| 100.300.100 | 377 | PERS On Behalf | | - | - | - |
| 100.300.100 | 390 | Transportation Allowance | $400 per Cert Teacher Plus Travel Relocation | 8,893 | 16,480 | 7,587 |
| 100.300.100 | 433 | Telecommunications | Postage | 200 | 200 | - |
| 100.300.100 | 440 | Other Purchased Svs | (Meter Rental; copier maintenance; Cognia ) | 7,250 | 9,700 | 2,450 |
| 100.300.100 | 450 | Supplies/Material/Media | | 52,000 | 30,000 | (22,000) |
| 100.300.100 | 471 | Textbooks | | 20,000 | 10,000 | (10,000) |
| 100.300.100 | 475 | Supplies - Tech Related | ATRT, MAP, DIBELS, Digital Lessons, Safari Montage | 9,000 | 4,500 | (4,500) |
| 100.300.100 | 490 | Other Expenses | | 1,000 | 1,000 | - |
| **Total** | **100** | **Regular Instruction** | | **2,232,370** | **1,715,674** | **(516,696)** |
| **Bilingual/Bicultural** | | | | | | |
| 100.300.120 | 315 | Cert-Teacher | 2.20 FTE (remainder funded thru grants) | 170,653 | 171,134 | 481 |
| 100.300.120 | 323 | NonCert-Aides | 1.00 FTE (prev funded thru donations) | 39,926 | 41,120 | 1,194 |
| 100.300.120 | 329 | Substitutes/Temporary | 20 degreed sub days | 2,500 | 5,300 | 2,800 |
| 100.300.120 | 361 | Health/Life Insurance | | 47,058 | 48,464 | 1,406 |
| 100.300.120 | 362 | Unemployment Insurance | | 1,065 | 1,088 | 22 |
| 100.300.120 | 363 | Worker's Compensation | | 2,131 | 2,176 | 45 |
| 100.300.120 | 364 | FICA | | 5,720 | 6,033 | 313 |
| 100.300.120 | 365 | TRS | | 21,434 | 21,494 | 60 |
| 100.300.120 | 366 | PERS | | 8,784 | 9,046 | 263 |
| 100.300.120 | 376 | TRS On Behalf | | 22,117 | 27,433 | 5,316 |

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| Elementary Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| 100.300.120 | 377 | PERS On Behalf | | 5,174 | 6,592 | 1,417 |
| 100.300.120 | 369 | Other Benefits | | 200 | 200 | - |
| 100.300.120 | 390 | Travel Allowance | $400 per Cert Teacher & | 880 | 880 | - |
| 100.300.120 | 450 | Supplies/Material/Media | | 6,000 | 1,000 | (5,000) |
| 100.300.120 | 491 | Dues & Fees | | 250 | - | (250) |
| **Total** | **120** | **Bilingual/Bicultural** | | **333,893** | **341,959** | **8,066** |
| **Special Education** | | | | | | |
| 100.300.200 | 315 | Cert-Teacher | 3.00 FTE | 247,755 | 253,948 | 6,193 |
| 100.300.200 | 316 | Extra Duty | Academic assessments per IEP requirements | 16,000 | 16,000 | - |
| 100.300.200 | 323 | NonCert-Aides | 4.00 FTE | 154,145 | 158,304 | 4,159 |
| 100.300.200 | 329 | Substitutes/Temporary | 57 degreed sub days | 25,000 | 15,000 | (10,000) |
| 100.300.200 | 361 | Health/Life Insurance | | 109,819 | 113,111 | 3,292 |
| 100.300.200 | 362 | Unemployment Insurance | | 2,215 | 2,216 | 2 |
| 100.300.200 | 363 | Worker's Compensation | | 4,429 | 4,433 | 4 |
| 100.300.200 | 364 | FICA | | 17,297 | 16,940 | (357) |
| 100.300.200 | 365 | TRS | | 33,128 | 33,905 | 778 |
| 100.300.200 | 366 | PERS | | 33,912 | 34,827 | 915 |
| 100.300.200 | 369 | Other Benefits | | 640 | 640 | - |
| 100.300.200 | 376 | TRS On Behalf | | 32,109 | 40,708 | 8,599 |
| 100.300.200 | 377 | PERS On Behalf | | 4,779 | 7,535 | 2,757 |
| 100.300.200 | 369 | Other Benefits | | 480 | 100 | (380) |
| 100.300.200 | 390 | Travel Allowance | $400 per Cert Teacher & Relocation Reimb | 4,200 | 4,200 | - |
| 100.300.200 | 410 | Professional & Technical | PT/OT/Speech that is over and beyond what grant can carry | 90,000 | 90,000 | - |
| 100.300.200 | 420 | Staff Travel | | 18,100 | 18,100 | - |
| 100.300.200 | 450 | Supplies/Material/Media | | 10,000 | 10,000 | - |
| 100.300.200 | 475 | Supplies - Technology Related | | 1,000 | 1,000 | - |
| 100.300.200 | 491 | Dues & Fees | | 150 | 150 | - |
| **Total** | **200** | **Special Education** | | **805,157** | **821,117** | **15,960** |
| **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 | | - | - | - |
| 100.300.300 | 363 | Worker's Compensation | | - | - | - |
| 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 | | 250 | - | (250) |
| **Total** | **300** | **Support Services - Students** | | **250** | **-** | **(250)** |
| **Support Services - Instruction** | | | | | | |
| 100.300.350 | 420 | Staff Travel | | 500 | - | (500) |

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| Elementary Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| **Total** | **350** | **Support Services - Instruction** | | **500** | **-** | **(500)** |
| **Improvement of Instructional Services - Technology** | | | | | | |
| 100.300.351 | 475 | Software License | Learning A-Z, Starfall, Anywhere Cart | 2,700 | 8,035 | 5,335 |
| **Total** | **351** | **Improvement of Instructional Services - Tech** | | **2,700** | **8,035** | **5,335** |
| **Library Services** | | | | | | |
| 100.300.352 | 323 | NonCert-Aides | 1.00 FTE | 41,714 | 43,004 | 1,290 |
| 100.300.352 | 361 | Health/Life Insurance | | 26,441 | 27,234 | 793 |
| 100.300.352 | 362 | Unemployment Insurance | | 209 | 215 | 6 |
| 100.300.352 | 363 | Worker's Compensation | | 417 | 430 | 13 |
| 100.300.352 | 364 | FICA | | 3,191 | 3,290 | 99 |
| 100.300.352 | 366 | PERS | | 9,177 | 9,461 | 284 |
| 100.300.352 | 377 | PERS On Behalf | | 1,247 | 1,976 | 729 |
| 100.300.352 | 450 | Supplies/Material/Media | | 4,000 | 3,000 | (1,000) |
| 100.300.352 | 475 | Tech Supplies - Software Lic | Companion Corporation | 1,000 | 1,200 | 200 |
| **Total** | **352** | **Support Service - Instruction - Library** | | **87,396** | **89,810** | **2,414** |
| **Staff Inservice** | | | | | | |
| 100.300.354 | 450 | Supplies/Material/Media | | 1,000 | 1,000 | - |
| **Total** | **354** | **Staff Inservice** | | **1,000** | **1,000** | **-** |
| **School Administration** | | | | | | |
| 100.300.400 | 313 | Principal | 2.00 FTE | 208,737 | 213,956 | 5,219 |
| 100.300.400 | 316 | Extra Duty Pay | | 500 | 500 | - |
| 100.300.400 | 361 | Health/Life Insurance | Positions: 1 Principal & 1 | 13,730 | 14,139 | 409 |
| 100.300.400 | 362 | Unemployment Insurance | Assistant Principal | 1,044 | 1,070 | 26 |
| 100.300.400 | 363 | Worker's Compensation | | 2,087 | 2,140 | 52 |
| 100.300.400 | 364 | FICA | | 3,027 | 3,102 | 76 |
| 100.300.400 | 365 | TRS | | 26,217 | 26,873 | 656 |
| 100.300.400 | 376 | TRS On Behalf | | 27,052 | 34,297 | 7,245 |
| 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 | | 1,000 | 750 | (250) |
| 100.300.400 | 490 | Other Expenses | | 2,000 | 1,800 | (200) |
| 100.300.400 | 491 | Dues & Fees | NAESP Membership x 2 | 1,300 | 1,200 | (100) |
| **Total** | **400** | **School Administration** | | **288,894** | **302,106** | **13,212** |
| **School Administration Support** | | | | | | |
| 100.300.450 | 324 | NonCert-Support | 2.00 FTE | 77,938 | 80,251 | 2,312 |
| 100.300.450 | 329 | Substitutes/Temporaries | | 960 | 750 | (210) |
| 100.300.450 | 361 | Health/Life Insurance | Positions: Secretary and | 69,783 | 71,876 | 2,093 |
| 100.300.450 | 362 | Unemployment Insurance | Registrar | 390 | 401 | 12 |
| 100.300.450 | 363 | Worker's Compensation | | 779 | 803 | 23 |
| 100.300.450 | 364 | FICA | | 5,962 | 6,139 | 177 |
| 100.300.450 | 366 | PERS | | 17,146 | 17,655 | 509 |
| 100.300.450 | 377 | PERS On Behalf | | 2,323 | 3,677 | 1,354 |
| 100.300.450 | 440 | Other Purchased Services | Copier Overages (pg count) | 1,215 | 1,250 | 35 |
| 100.300.450 | 450 | Supplies/Materials/Media | | 350 | 200 | (150) |

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| Elementary Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| **Total** | **450** | **School Administration Support** | | **176,847** | **183,002** | **6,155** |
| **Operations & Maintenance** | | | | | | |
| 100.300.600 | 431 | Water & Sewer | | 17,550 | 17,550 | - |
| 100.300.600 | 432 | Garbage | | 10,000 | 11,700 | 1,700 |
| 100.300.600 | 435 | Fuel-Heating | | 230,174 | 230,174 | - |
| 100.300.600 | 436 | Electricity | | 210,000 | 212,000 | 2,000 |
| **Total** | **600** | **Maintenance & Operations** | | **467,724** | **471,424** | **3,700** |
| **Total** | **100** | **School Operating Fund** | | **$ 4,396,732** | **$ 3,934,128** | **$ (462,604)** |
| **Total** | **300** | **Nome Elementary School** | | **$ 4,396,732** | **$ 3,934,128** | **$ (462,604)** |

Artwork by
Mrs. Krista Marvin's 4th grade students.

Winter Bell Art - Mixed media collage includes hand drawn bells by students, techniques in shading, highlighting, and blending to create dimension. Students experimented with different brushes and strokes to create leaves and branches with





Tree Art - Mixed media project includes acrylic paint paper marbling techniques, geometric drawings,

# ANVIL CITY SCIENCE ACADEMY

FY 2025 Budget

**Location 025**

| | | FY2024 Budget Revision #1 | FY2025 Budget | $ Change | % Change |
|---|---|---|---|---|---|
| **Fund 100:** | **School Operating** | | | | |
| Function: 100 | Regular Instruction | $ 454,149 | $ 450,928 | $ (3,221) | -0.71% |
| 160 | Vocational Education | 1,200 | 1,200 | - | 0.00% |
| 200 | Special Education Instruction | 144,476 | 149,778 | 5,302 | 3.67% |
| 351 | Improvement of Instr. Svc.-Tech | 470 | 470 | - | 0.00% |
| 400 | School Administration | 176,040 | 183,014 | 6,975 | 3.96% |
| 450 | School Administration Support | 38,599 | 40,023 | 1,424 | 3.69% |
| 700 | Student Activities | 3,276 | 1,276 | (2,000) | -61.06% |
| | Fund Total | **818,209** | **826,689** | **8,480** | **1.04%** |
| | **TOTAL** | **$ 818,209** | **$ 826,689** | **$ 8,480** | **1.04%** |
| | # Students (6-8) | 60.00 | 60.00 | 0.00 | |
| | # Teachers | 4.00 | 4.00 | 0.00 | |
| | # Classified | 1.50 | 1.50 | 0.00 | |
| | # Administrators | 1.00 | 1.00 | 0.00 | |
| | Pupil / Teacher Ratio | 15.00 | 15.00 | 0.00 | |
| | Average Per Pupil Expenditure | $ 13,637 | $ 13,778 | $ 141.33 | |

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# NOME PUBLIC SCHOOLS

## FY 2025 Budget

### Location 025 Anvil City Science Academy

| Anvil City Science Academy<br>Account Code | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|
| **Regular Instruction** | | | | | |
| 100.025.100 315 | Cert-Teacher | 3.50 FTE | $ 265,572 | $ 271,795 | $ 6,223 |
| 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 | | 48,245 | 49,686 | 1,441 |
| 100.025.100 362 | Unemployment Insurance | | 1,364 | 1,395 | 31 |
| 100.025.100 363 | Worker's Compensation | | 2,729 | 2,791 | 62 |
| 100.025.100 364 | FICA | | 4,410 | 4,500 | 90 |
| 100.025.100 365 | TRS | | 33,356 | 34,137 | 782 |
| 100.025.100 366 | PERS | | - | - | - |
| 100.025.100 376 | TRS On Behalf | | 34,418 | 43,569 | 9,151 |
| 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) | 1,400 | 1,400 | - |
| 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 | | 40,000 | 20,000 | (20,000) |
| 100.025.100 471 | Textbooks | | 1,000 | - | (1,000) |
| 100.025.100 475 | Supplies - Tech Related | Software License | 6,500 | 6,500 | - |
| 100.025.100 510 | Equipment | | - | - | - |
| **Total 100** | **Regular Instruction** | | **454,149** | **450,928** | **(3,221)** |
| **Vocational Education** | | | | | |
| 100.025.160 450 | Supplies/Material/Media | Voc Ed supplies & Artists in Schools | 1,200 | 1,200 | - |
| **Total 160** | **Vocational Education** | | **1,200** | **1,200** | **-** |
| **Special Education Instruction** | | | | | |
| 100.025.200 315 | Cert-Teacher | 0.50 FTE | 39,839 | 40,835 | 996 |
| 100.025.200 324 | Paraprofessional | 1.00 FTE | 39,161 | 40,438 | 1,276 |
| 100.025.200 329 | Substitute/Temporary | 9.43 degreed sub days | 2,500 | 2,500 | - |
| 100.025.200 361 | Health/Life Insurance | | 13,730 | 14,139 | 409 |
| 100.025.200 362 | Unemployment Insurance | | 407 | 419 | 11 |
| 100.025.200 363 | Worker's Compensation | | 815 | 838 | 23 |
| 100.025.200 364 | FICA | | 6,074 | 6,186 | 112 |
| 100.025.200 365 | TRS | | 5,004 | 5,129 | 125 |
| 100.025.200 366 | PERS | | 8,616 | 8,896 | 281 |

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| Anvil City Science Academy<br>Account Code | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|
| 100.025.200 376 | TRS On-Behalf | | 5,163 | 6,546 | 1,383 |
| 100.025.200 377 | PERS On-Behalf | | 1,168 | 1,853 | 686 |
| 100.025.200 410 | Professional & Technical | | 20,000 | 20,000 | - |
| 100.025.200 450 | Supplies | | 2,000 | 2,000 | - |
| **Total 200** | **Special Education Instruction** | | **144,476** | **149,778** | **5,302** |
| | | | | | |
| **Improvement of Instructional Services - Technology** | | | | | |
| 100.025.351 491 | Dues & Fees | | 470 | 470 | - |
| **Total 351** | **Improvement of Instructional Srvcs - Tech** | | **470** | **470** | **-** |
| | | | | | |
| **School Administration** | | | | | |
| 100.025.400. 313 | Principal | 1.00 FTE | 118,974 | 121,949 | 2,975 |
| 100.025.400. 316 | Extra Duty Pay | curriculum development/planning | 6,600 | 6,600 | - |
| 100.025.400. 361 | Health/Life Insurance | | 13,630 | 14,039 | 409 |
| 100.025.400. 362 | Unemployment Insurance | | 595 | 610 | 15 |
| 100.025.400. 363 | Worker's Compensation | | 1,190 | 1,219 | 30 |
| 100.025.400. 364 | FICA | | 1,725 | 1,768 | 43 |
| 100.025.400. 365 | TRS | | 14,943 | 15,317 | 374 |
| 100.025.400. 376 | TRS On Behalf | | 15,419 | 19,548 | 4,129 |
| 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 | | 2,000 | 1,000 | (1,000) |
| 100.025.400. 491 | Dues & Fees | NAESP Membership | 614 | 614 | - |
| **Total 400** | **School Administration** | | **176,040** | **183,014** | **6,975** |
| | | | | | |
| **School Administration Support** | | | | | |
| 100.025.450. 324 | Non-Cert Support Staff | 0.50 FTE | 23,321 | 24,089 | 769 |
| 100.025.450. 361 | Health/Life Insurance | | 6,815 | 7,019 | 204 |
| 100.025.450. 362 | Unemployment Insurance | | 117 | 120 | 4 |
| 100.025.450. 363 | Worker's Compensation | | 233 | 241 | 8 |
| 100.025.450. 364 | FICA | | 1,784 | 1,843 | 59 |
| 100.025.450. 366 | PERS | | 5,130 | 5,300 | 170 |
| 100.025.450. 377 | PERS On Behalf | | 700 | 1,111 | 411 |
| 100.025.450. 450 | Supplies/Materials/Media | | 500 | 300 | (200) |
| **Total 450** | **School Administration Support** | | **38,599** | **40,023** | **1,424** |
| | | | | | |
| **Student Activities** | | | | | |
| 100.025.700. 316 | Extra Duty Pay | DC Trip Chaperone | 1,000 | 1,000 | - |
| 100.025.700. 360 | Benefits | | 155 | 155 | - |
| 100.025.700. 376 | TRS On-Behalf | | 121 | 121 | - |
| 100.025.700. 420 | Staff Travel | | 2,000 | - | (2,000) |
| **Total 700** | **Student Activities** | | **3,276** | **1,276** | **(2,000)** |
| | | | | | |
| **Total 100** | **School Operating Fund** | | **818,209** | **826,689** | **8,480** |
| | | | | | |
| **Total 025** | **Anvil City Science Academy** | | **$ 818,209** | **$ 826,689** | **$ 8,480** |

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# NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2025 Budget

**Location 010**

| | | FY2024 Budget Revision #1 | FY2025 Budget | Change | % Change |
|---|---|---|---|---|---|
| **Fund 100:** | **School Operating** | | | | |
| Function: 100 | Regular Instruction | $ 2,144,106 | $ 1,800,832 | $ (343,274) | -16.01% |
| 120 | Bilingual/Bicultural | 95,611 | 165,305 | 69,694 | 72.89% |
| 160 | Career Tech Instruction | 155,566 | 149,361 | (6,205) | -3.99% |
| 200 | Special Education | 625,968 | 627,660 | 1,692 | 0.27% |
| 300 | Support Services - Students | 214,313 | 293,257 | 78,944 | 36.84% |
| 352 | Library Services | 7,113 | 2,050 | (5,063) | -71.18% |
| 354 | Staff Inservice | 3,000 | 1,500 | (1,500) | -50.00% |
| 400 | School Administration | 316,330 | 325,950 | 9,620 | 3.04% |
| 450 | School Administration Support | 152,930 | 157,545 | 4,615 | 3.02% |
| 600 | Operations & Maintenance | 1,001,000 | 1,044,000 | 43,000 | 4.30% |
| 700 | Student Activities | 303,343 | 303,344 | 0 | 0.00% |
| | Fund Total | **5,019,279** | **4,870,802** | **(148,477)** | **-2.96%** |
| | **TOTAL** | **$ 5,019,279** | **$ 4,870,802** | **$ (148,477)** | **-2.96%** |
| | # Students (6-12) | 295.0 | 285.0 | (10.0) | -3.39% |
| | # Teachers | 24.5 | 20.7 | (3.9) | -15.71% |
| | # Classified | 7.0 | 6.0 | (1.0) | -14.29% |
| | # Administrators | 2.0 | 2.0 | 0.0 | 0.00% |
| | Pupil / Teacher Ratio | 12.0 | 13.8 | 1.8 | 15.01% |
| | Average Per Pupil Expenditure | $ 17,014.50 | $ 17,090.53 | $ 76.03 | 0.45% |

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# NOME PUBLIC SCHOOLS

## FY 2025 Budget

### Location 010 Nome-Beltz Middle High School

| Middle/High School Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| **Regular Instruction** | | | | | | |
| 100.010.100. | 315 | Cert-Teacher | 14.00 FTE | $ 1,257,896 | $ 925,765 | $ (332,131) |
| 100.010.100. | 316 | Cert-Extra Duty | | 7,550 | 7,550 | - |
| 100.010.100. | 323 | Aides | Permanent Roaming Sub | 42,328 | 44,112 | 1,784 |
| 100.010.100. | 329 | Substitute and Temporary | 190 degreed teacher sub days | 73,000 | 50,350 | (22,650) |
| 100.010.100. | 361 | Health/Life Insurance | | 217,430 | 239,499 | 22,069 |
| 100.010.100. | 362 | Unemployment Insurance | | 6,903 | 5,139 | (1,764) |
| 100.010.100. | 363 | Worker's Compensation | | 13,808 | 10,278 | (3,530) |
| 100.010.100. | 364 | FICA | | 27,172 | 20,759 | (6,412) |
| 100.010.100. | 365 | TRS | | 158,940 | 117,224 | (41,716) |
| 100.010.100. | 366 | PERS | | - | 9,705 | 9,705 |
| 100.010.100. | 369 | Other Benefits | | 900 | 500 | (400) |
| 100.010.100. | 376 | TRS On Behalf | | 163,023 | 228,550 | 65,527 |
| 100.010.100. | 377 | PERS On-Behalf | | - | 2,100 | 2,100 |
| 100.010.100. | 390 | Travel Allowance | $400 per Teacher; Includes Travel Relocation (5) | 28,157 | 20,600 | (7,557) |
| 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 | | 70,000 | 70,000 | - |
| 100.010.100. | 471 | Textbooks | | 20,000 | 8,000 | (12,000) |
| 100.010.100. | 475 | Supplies - Tech Related | $8,500 Apex (eLearning) & $8,300 (Read 180) | 26,000 | 16,800 | (9,200) |
| 100.010.100. | 480 | Tuition & Stipends | Dual-Credit Courses through UAF NW Campus | 15,000 | 10,000 | (5,000) |
| 100.010.100. | 490 | Other Expenses | EOY activities (i.e. bowling alley rental, pool rental) | 3,000 | 1,000 | (2,000) |
| 100.010.100. | 491 | Dues & Fees | | 500 | 400 | (100) |
| 100.010.100. | 510 | Equipment | | - | - | - |
| **Total** | **100** | **Regular Instruction** | | **2,144,106** | **1,800,832** | **(343,274)** |

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| Middle/High School Account Code | | Description | | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|---|
| **Bilingual/Bicultural** | | | | | | | |
| 100.010.120. | 315 | Cert-Teacher | 1.15 | FTE (grant funding for the remaining 0.85 FTE) | 76,884 | 129,850 | 52,966 |
| 100.010.120. | 329 | Substitute/Temporary | 3.5 | teacher sub days | 925 | 925 | - |
| 100.010.120. | 361 | Health/Life Insurance | | | 3,966 | 4,085 | 119 |
| 100.010.120. | 362 | Unemployment Insurance | | | 389 | 654 | 265 |
| 100.010.120. | 363 | Worker's Compensation | | | 778 | 1,308 | 530 |
| 100.010.120. | 364 | FICA | | | 1,186 | 1,954 | 768 |
| 100.010.120. | 365 | TRS | | | 9,657 | 16,309 | 6,653 |
| 100.010.120. | 376 | TRS On Behalf | | | 1,117 | 9,510 | 8,394 |
| 100.010.120. | 390 | Travel Allowance | | | 460 | 460 | - |
| 100.010.120. | 450 | Supplies/Material/Media | | Indian Ed & JOM pay for majority of supplies | 250 | 250 | - |
| 100.010.120. | 490 | Other Expenses | | | - | - | - |
| **Total** | **120** | **Bilingual/Bicultural** | | | **95,611** | **165,305** | **69,694** |
| **Career and Technical** | | | | | | | |
| 100.010.160. | 315 | Cert-Teacher | 1.00 | FTE (Career & Tech Teacher) | 81,521 | 77,734 | (3,787) |
| 100.010.160. | 329 | Substitute/Temporary | 10.0 | teacher sub days | 4,000 | 2,650 | (1,350) |
| 100.010.160. | 361 | Health/Life Insurance | | | 41,570 | 42,817 | 1,247 |
| 100.010.160. | 362 | Unemployment Insurance | | | 428 | 402 | (26) |
| 100.010.160. | 363 | Worker's Compensation | | | 855 | 804 | (51) |
| 100.010.160. | 364 | FICA | | | 1,488 | 1,330 | (158) |
| 100.010.160. | 365 | TRS | | | 10,239 | 9,763 | (476) |
| 100.010.160. | 376 | TRS On Behalf | | | 10,565 | 12,461 | 1,896 |
| 100.010.160. | 390 | Travel Allowance | | | 400 | 400 | - |
| 100.010.160. | 450 | Supplies/Material/Media | | | 4,500 | 1,000 | (3,500) |
| 100.010.160. | 490 | Other Expenses | | | - | - | - |
| **Total** | **160** | **Career and Technical** | | | **155,566** | **149,361** | **(6,205)** |
| **Special Education** | | | | | | | |
| 100.010.200. | 315 | Cert-Teacher | 3.00 | FTE | 239,740 | 228,874 | (10,866) |
| 100.010.200. | 316 | Extra Duty Pay | | | - | - | - |
| 100.010.200. | 323 | NonCert-Aides | 3.00 | FTE | 112,351 | 116,194 | 3,843 |
| 100.010.200. | 329 | Substitute/Temporary | 30.2 | teacher degreed sub days | 8,000 | 8,000 | - |
| 100.010.200. | 361 | Health/Life Insurance | | | 54,001 | 55,612 | 1,611 |
| 100.010.200. | 362 | Unemployment Insurance | | | 1,800 | 1,765 | (35) |
| 100.010.200. | 363 | Worker's Compensation | | | 3,601 | 3,531 | (70) |
| 100.010.200. | 364 | FICA | | | 12,683 | 12,820 | 136 |

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| Middle/High School Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| 100.010.200. | 365 | TRS | | 30,111 | 28,747 | (1,365) |
| 100.010.200. | 366 | PERS | | 24,717 | 25,563 | 845 |
| 100.010.200. | 369 | Other Benefits | | 600 | 600 | - |
| 100.010.200. | 376 | TRS On Behalf | | 31,070 | 36,689 | 5,618 |
| 100.010.200. | 377 | PERS On Behalf | | 3,343 | 5,317 | 1,973 |
| 100.010.200. | 390 | Travel Allowance | $400 per Teacher & Relocation Reimb | 7,200 | 8,200 | 1,000 |
| 100.010.200. | 410 | Professional & Technical | | 71,000 | 70,000 | (1,000) |
| 100.010.200. | 420 | Staff Travel | Mileage reimb | 8,400 | 8,400 | - |
| 100.010.200. | 450 | Supplies/Material/Media | | 12,000 | 12,000 | - |
| 100.010.200. | 475 | Supplies-Technology Related | | 5,200 | 5,200 | - |
| 100.010.200. | 491 | Dues & Fees | | 150 | 150 | - |
| **Total** | **200** | **Special Education** | | **625,968** | **627,660** | **1,692** |
| **Support Services - Students** | | | | | | |
| 100.010.300. | 316 | Extra Duty Pay | | 2,640 | 2,727 | 87 |
| 100.010.300. | 318 | Cert-Specialist (Counselor) | 1.50 FTE | 98,426 | 139,253 | 40,827 |
| 100.010.300. | 322 | NonCert-Specialist | 1.00 FTE | 41,771 | 55,695 | 13,924 |
| 100.010.300. | 329 | Substitute/Temporary | | - | - | - |
| 100.010.300. | 361 | Health/Life Insurance | | 23,902 | 28,127 | 4,225 |
| 100.010.300. | 362 | Unemployment Insurance | | 714 | 988 | 274 |
| 100.010.300. | 363 | Worker's Compensation | | 1,428 | 1,977 | 548 |
| 100.010.300. | 364 | FICA | | 4,661 | 6,319.38 | 1,658 |
| 100.010.300. | 365 | TRS | | 12,694 | 17,833 | 5,139 |
| 100.010.300. | 366 | PERS | | 9,190 | 12,253 | 3,063 |
| 100.010.300. | 376 | TRS On Behalf | | 12,756 | 22,322 | 9,566 |
| 100.010.300. | 377 | PERS On Behalf | | 1,295 | 1,727 | 432 |
| 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 | | 3,800 | 3,000 | (800) |
| 100.010.300. | 490 | Other Expenses | Nat'l Clearinghouse - student tracker | 425 | 425 | - |
| **Total** | **300** | **Support Services - Students** | | **214,313** | **293,257** | **78,944** |
| **Library Services** | | | | | | |
| 100.010.352. | 323 | NonCert-Aides | 0.00 removed due to insufficient funding | - | - | - |
| 100.010.352. | 329 | Substitute/Temporary | | 5,000 | - | (5,000) |
| 100.010.352. | 361 | Health/Life Insurance | | - | - | - |
| 100.010.352. | 362 | Unemployment Insurance | | 25 | - | (25) |
| 100.010.352. | 363 | Worker's Compensation | | 50 | - | (50) |
| 100.010.352. | 364 | FICA | | 383 | - | (383) |
| 100.010.352. | 366 | PERS | | - | - | - |
| 100.010.352. | 377 | PERS On Behalf | | - | - | - |
| 100.010.352. | 440 | Other Purchased Services | | 355 | 250 | (105) |

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| Middle/High School Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| 100.010.352. | 450 | Supplies/Material/Media | | - | 500 | 500 |
| 100.010.352. | 475 | Software License | Companion Corporation Subscription | 1,300 | 1,300 | - |
| **Total** | **352** | **Support Services - Instruction - Library** | | **7,113** | **2,050** | **(5,063)** |
| **Staff Inservice** | | | | | | |
| 100.010.354. | 450 | Supplies/Material/Media | | 3,000 | 1,500 | (1,500) |
| **Total** | **354** | **Staff Inservice** | | **3,000** | **1,500** | **(1,500)** |
| **School Administration** | | | | | | |
| 100.010.400. | 313 | Principal | 2.00 FTE | 214,693 | 220,061 | 5,368 |
| 100.010.400. | 316 | Extra Duty Pay | | 250 | 250 | - |
| 100.010.400. | 361 | Health/Life Insurance | | 27,260 | 28,077 | 817 |
| 100.010.400. | 362 | Unemployment Insurance | | 1,073 | 1,100 | 27 |
| 100.010.400. | 363 | Worker's Compensation | | 2,147 | 2,201 | 54 |
| 100.010.400. | 364 | FICA | | 3,113 | 3,191 | 78 |
| 100.010.400. | 365 | TRS | | 26,965 | 27,640 | 674 |
| 100.010.400. | 366 | PERS | | 2,234 | 2,234 | - |
| 100.010.400. | 376 | TRS On Behalf | | 27,824 | 35,276 | 7,452 |
| 100.010.400. | 390 | Relocation Reimbursement | | 2,813 | - | (2,813) |
| 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 | | 4,537 | 2,600 | (1,937) |
| 100.010.400. | 475 | Supplies - Technology Relat | Canva subscription | 120 | 120 | - |
| 100.010.400. | 490 | Other Expenses | Nome Nugget 'Back to School' Advertisement | 2,000 | 2,000 | - |
| 100.010.400. | 491 | Dues & Fees | NASSP Registration x 2 | 1,300 | 1,200 | (100) |
| **Total** | **400** | **School Administration** | | **316,330** | **325,950** | **9,620** |
| **School Administration Support** | | | | | | |
| 100.010.450. | 324 | NonCert-Support | 2.00 FTE | 90,841 | 92,688 | 1,847 |
| 100.010.450. | 329 | Substitutes/Temporary | | 500 | 500 | - |
| 100.010.450. | 361 | Health/Life Insurance | | 28,313 | 29,159 | 846 |
| 100.010.450. | 362 | Unemployment Insurance | | 457 | 466 | 9 |
| 100.010.450. | 363 | Worker's Compensation | | 913 | 932 | 18 |
| 100.010.450. | 364 | FICA | | 6,988 | 7,129 | 141 |
| 100.010.450. | 366 | PERS | | 19,985 | 20,391 | 406 |
| 100.010.450. | 377 | PERS On Behalf | | 2,723 | 4,269 | 1,546 |
| 100.010.450. | 433 | Telecommunications | | 10 | 10 | - |
| 100.010.450. | 440 | Other Purchased Services | Copier usage overages | 700 | 1,000 | 300 |
| 100.010.450. | 450 | Supplies/Materials/Media | | 1,500 | 1,000 | (500) |
| **Total** | **450** | **School Administration Support** | | **152,930** | **157,545** | **4,615** |
| **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 | | 540,500 | 540,500 | - |
| 100.010.600. | 436 | Electricity | FY23 Actual: $445k | 400,000 | 445,000 | 45,000 |

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| Middle/High School Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | Change |
|---|---|---|---|---|---|---|
| 100.010.600. | 452 | General Maintenance Supplies | | 500 | 500 | - |
| 100.010.600. | 458 | Gas & Oil | | 8,000 | 6,000 | (2,000) |
| 100.010.600. | 490 | Other Expenses | | - | - | - |
| **Total** | **600** | **Maintenance & Operations** | | **1,001,000** | **1,044,000** | **43,000** |
| | | | | | | |
| **Student Activity** | | | | | | |
| 100.010.700. | 316 | Extra Duty Pay | Coaches and Club Advisors | 98,500 | 90,000 | (8,500) |
| 100.010.700. | 329 | Substitutes and Temporary | Referees | 15,000 | 11,000 | (4,000) |
| 100.010.700. | 360 | Benefits: (SS, Med, ESC, WC, TRS-PERS) | | 11,978 | 11,978 | - |
| 100.010.700. | 376 | TRS On Behalf | | 12,766 | 11,664 | (1,102) |
| 100.010.700. | 377 | PERS On Behalf | | - | - | - |
| 100.010.700. | 410 | Professional & Technical | Referee Association | 7,500 | 17,500 | 10,000 |
| 100.010.700. | 420 | Staff Travel | | 5,000 | 200 | (4,800) |
| 100.010.700. | 425 | Student Travel | Student groups to pickup remainder of travel costs | 120,000 | 120,000 | - |
| 100.010.700. | 440 | Other Purchased Services | ASAA renewal | 16,600 | 1,450 | (15,150) |
| 100.010.700. | 450 | Supplies | Athletic Meals, Balls, nets, jerseys, bibs, flags, whistles, mats, etc. | 10,000 | 36,452 | 26,452 |
| 100.010.700. | 458 | Gas & Oil | | 1,000 | 100 | (900) |
| 100.010.700. | 490 | Other Expenses, Dues & Fee | ASAA Due | 5,000 | 3,000 | (2,000) |
| **Total** | **700** | **Student Activity** | | **303,343** | **303,344** | **0** |
| | | | | | | |
| **Total** | **100** | **School Operating Fund** | | **5,019,279** | **4,870,802** | **(148,477)** |
| | | | | | | |
| **Total** | **010** | **Middle/High School** | | **$ 5,019,279** | **$ 4,870,802** | **$ (148,477)** |

DRAFT




# DISTRICT WIDE

FY 2025 Budget

**Location 500**

| | | | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|
| **Fund 100:** | | **School Operating** | | | |
| Location | 500 | District-Wide | | | |
| Function | 100 | Regular Instruction - Extension | $ 161,481 | $ 166,608 | $ 5,127 |
| Function | 220 | Special Education - Support Services | 311,988 | 316,143 | 4,154 |
| Function | 350 | Support Services - Instruction | 72,704 | 65,417 | (7,287) |
| Function | 351 | Support Services -Technology | 2,165,532 | 2,164,836 | (696) |
| Function | 354 | In-service Training | 8,500 | 4,000 | (4,500) |
| Function | 510 | Office of Superintendent | 389,776 | 402,959 | 13,183 |
| Function | 511 | Board of Education | 47,312 | 31,849 | (15,463) |
| Function | 550 | District Admin Support Services | 649,998 | 679,463 | 29,465 |
| Function | 553 | Human Resources | 158,540 | 162,745 | 4,205 |
| Function | 600 | Operations & Maintenance | 1,875,660 | 1,935,624 | 59,964 |
| Function | 900 | Other Financing Uses | 355,000 | 265,000 | (90,000) |
| | | Fund Total | **$ 6,196,491** | **$ 6,194,643** | **$ (1,848)** |
| | | **TOTAL** | **$ 6,196,491** | **$ 6,194,643** | **$ (1,848)** |

DRAFT

# NOME PUBLIC SCHOOLS

## FY 2025 Budget

### Location 500 - Districtwide

| Districtwide Dept. Account Code | | Description | | | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|---|---|---|
| **Regular Instruction - Extensions** | | | | | | | | |
| 100.500.140.. | 315 | Cert Teacher | 0.50 | FTE | Teacher on Assignment | 42,131 | 43,184 | 1,054 |
| 100.500.140.. | 316 | Extra Duty Pay | 0.34 | FTE | Extra Duty | 28,685 | 29,402 | 717 |
| 100.500.140.. | 361 | Health/Life Insurance | | | | 20,785 | 21,408 | 623 |
| 100.500.140.. | 362 | Unemployment Insurance | | | | 354 | 363 | 9 |
| 100.500.140.. | 363 | Worker's Compensation | | | | 708 | 726 | 18 |
| 100.500.140.. | 364 | FICA | | | | 1,027 | 1,052 | 26 |
| 100.500.140.. | 365 | TRS | | | | 8,894 | 9,117 | 222 |
| 100.500.140.. | 376 | TRS On Behalf | | | | 9,178 | 11,636 | 2,458 |
| 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. +$8,000 for Ext Supplies | | | 45,800 | 45,800 | - |
| 100.500.140.. | 475 | Supplies - Tech Related | MAP License Renewal | | | 1,200 | 1,200 | - |
| 100.500.140.. | 491 | Dues & Fees | | | | 170 | 170 | - |
| **Total** | **140** | **Regular Instruction - Extensions** | | | | **161,481** | **166,608** | **5,127** |
| **Special Education Instruction - Support Srvs** | | | | | | | | |
| 100.500.220.. | 314 | Cert - Director/Coordinator | 1.00 | FTE | | 114,436 | 115,580 | 1,144 |
| 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 | | 46,633 | 48,036 | 1,403 |
| 100.500.220.. | 361 | Health/Life Insurance | | | | 54,654 | 56,294 | 1,640 |
| 100.500.220.. | 362 | Unemployment Insurance | | | | 855 | 868 | 13 |
| 100.500.220.. | 363 | Worker's Compensation | | | | 1,711 | 1,736 | 25 |
| 100.500.220.. | 364 | FICA | | | | 5,227 | 5,351 | 124 |
| 100.500.220.. | 365 | TRS | | | | 14,373 | 14,517 | 144 |
| 100.500.220.. | 366 | PERS | | | | 10,259 | 10,568 | 309 |
| 100.500.220.. | 369 | Other Benefits | | | | 250 | 250 | - |
| 100.500.220.. | 376 | TRS On Behalf | | | | 14,831 | 18,528 | 3,697 |
| 100.500.220.. | 377 | PERS On Behalf | | | | 1,399 | 2,215 | 816 |
| 100.500.220. | 390 | Travel Allowance | | | | - | - | - |
| 100.500.220. | 410 | Professional & Technical | | | | 5,000 | 5,000 | - |
| 100.500.220.. | 420 | Staff Travel | Mileag reimb | | | 200 | 200 | - |
| 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 | | | | 5,160 | - | (5,160) |
| **Total** | **220** | **Special Education Instruction - Support Srvs** | | | | **311,988** | **316,143** | **4,154** |

DRAFT

| Districtwide Dept. Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|---|
| **Support Services-Instruction** | | | | | | |
| 100.500.350.. | 314 | Cert - Director | 0.26 FTE | 27,608 | 28,298 | 690 |
| 100.500.350.. | 316 | Extra Duty | DW Professional Development - Cert | 29,400 | 20,000 | (9,400) |
| 100.500.350.. | 329 | Substitutes/Temporaries | DW Professional Development - Class | 600 | 1,000 | 400 |
| 100.500.350.. | 361 | Health/Life Insurance | Position: 1 Dir of Fed Programs (74% sal/ben funded by CAP) | 3,489 | 3,594 | 105 |
| 100.500.350.. | 362 | Unemployment Insurance | | 285 | 241 | (44) |
| 100.500.350.. | 363 | Worker's Compensation | | 276 | 283 | 7 |
| 100.500.350.. | 364 | FICA | | 400 | 410 | 10 |
| 100.500.350.. | 365 | TRS | | 3,468 | 3,554 | 87 |
| 100.500.350.. | 376 | TRS On Behalf | | 3,578 | 4,536 | 958 |
| 100.500.350.. | 390 | Travel Allowance | | - | - | - |
| 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 | | 300 | 200 | (100) |
| 100.500.350. | 475 | Supplies - Tech Related | | 500 | 500 | - |
| 100.500.350.. | 490 | Other Expenses | | 1,500 | 1,500 | - |
| 100.500.350.. | 491 | Dues & Fees | | 500 | 500 | - |
| **Total** | **350** | **Support Services - Instruction** | | **72,704** | **65,417** | **(7,287)** |
| **Support Services - Technology** | | | | | | |
| 100.500.351.. | 318 | Cert - Specialist | 0.5 FTE | 41,348 | 41,348 | - |
| 100.500.351. | 321 | Non-Cert - Director/Coordin | 1.0 FTE | 96,906 | 98,359 | 1,453 |
| 100.500.351.. | 322 | Non-Cert - Specialist | 1.0 FTE | 64,981 | 67,223 | 2,242 |
| 100.500.351.. | 361 | Health/Life Insurance | Positions: 1 Tech Director, 1 Systems | 41,366 | 42,607 | 1,241 |
| 100.500.351.. | 362 | Unemployment Insurance | Administrator & 1 50% Tech Specialist | 1,016 | 1,035 | 18 |
| 100.500.351.. | 363 | Worker's Compensation | | 2,032 | 2,069 | 37 |
| 100.500.351.. | 364 | FICA | | 12,984 | 13,267 | 283 |
| 100.500.351.. | 365 | TRS | | 5,193 | 5,193 | - |
| 100.500.351.. | 366 | PERS | | 35,615 | 36,428 | 813 |
| 100.500.351.. | 376 | TRS On Behalf | | 5,359 | 6,628 | 1,269 |
| 100.500.351.. | 377 | PERS On Behalf | | 8,363 | 11,310 | 2,947 |
| 100.500.351.. | 390 | Travel Allowance | | 3,200 | 200 | (3,000) |
| 100.500.351.. | 420 | Staff Travel | ASTE | 7,900 | 7,900 | - |
| 100.500.351.. | 433 | Communications | Offset by E-Rate Revenue (90% Reimb Internet) 150 Mbps | 1,520,779 | 1,520,779 | - |
| 100.500.351.. | 440 | Other Purchased Services | | 490 | 490 | - |
| 100.500.351.. | 450 | Supplies/Material/Media | | 5,000 | 5,000 | - |
| 100.500.351.. | 475 | Supplies - Tech Related | School Mgmt & Content Software; Cybersecurity; Staff & Student Devices; Powerschool 504 | 285,000 | 280,000 | (5,000) |
| 100.500.351. | 510 | Equipment | | 28,000 | 25,000 | (3,000) |
| **Total** | **351** | **Support Services - Technology** | | **2,165,532** | **2,164,836** | **(696)** |
| **In-service Training** | | | | | | |
| 100.500.354.. | 410 | Professional Services | | 2,500 | - | (2,500) |
| 100.500.354.. | 450 | Supplies | | 6,000 | 4,000 | (2,000) |
| **Total** | **354** | **Staff Inservice** | | **8,500** | **4,000** | **(4,500)** |

DRAFT

| Districtwide Dept. Account Code | | Description | | | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|---|---|---|
| **Office of Superintendent** | | | | | | | | |
| 100.500.510.. | 311 | Cert-Superintendent | 1.00 | FTE | | 143,165 | 147,460 | 4,295 |
| 100.500.510.. | 314 | Cert-Assistant Superintende | 0.50 | FTE | | 62,943 | 66,129 | 3,187 |
| 100.500.510.. | 361 | Health/Life Insurance | | | | 54,790 | 56,434 | 1,644 |
| 100.500.510.. | 362 | Unemployment Insurance | | | | 1,031 | 1,068 | 37 |
| 100.500.510.. | 363 | Worker's Compensation | | | | 2,061 | 2,136 | 75 |
| 100.500.510.. | 364 | FICA | | | | 2,989 | 3,097 | 108 |
| 100.500.510.. | 365 | TRS | | | | 25,887 | 26,827 | 940 |
| 100.500.510.. | 376 | TRS On Behalf | | | | 26,711 | 34,238 | 7,527 |
| 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 | 20,000 | - |
| 100.500.510.. | 420 | Staff Travel | | | | 20,000 | 15,000 | (5,000) |
| 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 | 17,000 | 17,370 | 370 |
| **Total** | **510** | **Office of Superintendent** | | | | **389,776** | **402,959** | **13,183** |
| **Board of Education** | | | | | | | | |
| 100.500.511.. | 410 | Professional & Technical Ser | | | AASB Board Development | 4,000 | 4,000 | - |
| 100.500.511.. | 420 | Staff Travel | | | Nov AASB Annual Conf (3); Dec Winter Boardsmanship (2); Feb Leg Fly-In (2) | 15,000 | 10,000 | (5,000) |
| 100.500.511. | 445 | Insurance & Bond Premiums | | | | 225 | 225 | - |
| 100.500.511.. | 450 | Supplies/Material/Media | | | Boardbook & supplies | 3,500 | 1,200 | (2,300) |
| 100.500.511.. | 490 | Other Expenses | | | | 800 | - | (800) |
| 100.500.511.. | 491 | Dues & Fees | | | AASB Annual Dues $10,724; AASB Boardbook & Online Policy Subscription $5.700: | 23,787 | 16,424 | (7,363) |
| 100.500.511.. | 510 | Equipment | | | | - | - | - |
| **Total** | **511** | **Board of Education** | | | | **47,312** | **31,849** | **(15,463)** |
| **District Admin Support Services** | | | | | | | | |
| 100.500.550.. | 324 | Non-Cert - Support Staff | 1.88 | FTE | | 119,008 | 125,199 | 6,191 |
| 100.500.550.. | 361 | Health/Life Insurance | | | Positions: 1 AP/Receiving/Purchasing, | 27,260 | 28,077 | 817 |
| 100.500.550.. | 362 | Unemployment Insurance | | | 0.88 Admin. Asst. | 595 | 626 | 31 |
| 100.500.550.. | 363 | Worker's Compensation | | | | 1,190 | 1,252 | 62 |
| 100.500.550.. | 364 | FICA | | | | 9,104 | 9,578 | 474 |
| 100.500.550.. | 366 | PERS | | | $145,000 salary floor from FY2008; not | 161,060 | 172,544 | 11,484 |
| 100.500.550.. | 369 | Other Benefits | | | | 735 | 200 | (535) |
| 100.500.550.. | 377 | PERS On Behalf | | | | 3,596 | 5,817 | 2,220 |
| 100.500.550.. | 410 | Professional & Technical Ser | | | AS400 Hosting, Black Mtn, Frontline Education Software Support | 30,700 | 31,035 | 335 |
| 100.500.550.. | 412 | Auditing & Accounting Svcs | | | AKEBS (BM & Payroll) & Annual Audit Services | 263,200 | 275,695 | 12,495 |
| 100.500.550.. | 420 | Staff Travel | | | ALASBO | 1,500 | - | (1,500) |
| 100.500.550.. | 433 | Communications | | | GCI telecomm | 1,200 | 1,200 | - |
| 100.500.550.. | 440 | Other Purchased Services | | | DO Copier Usage | 6,500 | 6,750 | 250 |

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| Districtwide Dept. Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|---|
| 100.500.550.. | 441 | Rentals | Pitney Bowes machine | 3,000 | 2,440 | (560) |
| 100.500.550.. | 445 | Insurance - Liability | 10% increase | 77,000 | 84,700 | 7,700 |
| 100.500.550.. | 450 | Supplies/Material/Media | Toner, envelopes, check stock, etc. | 12,000 | 4,000 | (8,000) |
| 100.500.550.. | 475 | Supplies - Tech Related | | 600 | 350 | (250) |
| 100.500.550.. | 490 | Other Expenses | | 500 | - | (500) |
| 100.500.550.. | 491 | Dues & Fees | | 1,250 | - | (1,250) |
| 100.500.550.. | 495 | Indirect Recovery | FY21 Actual: -$91,709; FY22 Actual: -$106,590; FY23 Actual: -$82152; large COVID grants gone in FY24 | (70,000) | (70,000) | - |
| **Total** | **550** | **District Admin Support Services** | | **649,998** | **679,463** | **29,465** |
| **Human Resources** | | | | | | |
| 100.500.553.. | 314 | Cert - Director | 0.50 FTE | 62,943 | 66,129 | 3,187 |
| 100.500.553.. | 361 | Health/Life Insurance | | 20,785 | 21,408 | 623 |
| 100.500.553.. | 362 | Unemployment Insurance | | 315 | 331 | 16 |
| 100.500.553.. | 363 | Worker's Compensation | | 629 | 661 | 32 |
| 100.500.553.. | 364 | FICA | | 4,815 | 5,059 | 244 |
| 100.500.553.. | 365 | TRS | | 7,906 | 8,306 | 400 |
| 100.500.553.. | 376 | TRS On-Behalf | | 8,157 | 10,600 | 2,443 |
| 100.500.553. | 410 | Professional & Technical Ser | Digital Insurance Services | 23,940 | 24,000 | 60 |
| 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 | | 4,000 | 1,000 | (3,000) |
| 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 | ATP; RISQ EaseCentral | 12,500 | 12,700 | 200 |
| **Total** | **553** | **Human Resources** | | **158,540** | **162,745** | **4,205** |
| **Operations & Maintenance** | | | | | | |
| 100.500.600.. | 325 | NonCert-Maint/Custodial | 1.00 FTE | 65,134 | 65,645 | 511 |
| 100.500.600.. | 329 | Substitutes | Temp workers | 25,000 | 25,000 | - |
| 100.500.600.. | 361 | Health/Life Insurance | | 26,441 | 27,234 | 793 |
| 100.500.600.. | 362 | Unemployment Insurance | | 451 | 453 | 3 |
| 100.500.600.. | 363 | Worker's Compensation | | 903 | 906 | 3 |
| 100.500.600.. | 364 | FICA | | 6,895 | 6,934 | 39 |
| 100.500.600.. | 366 | PERS | | 19,829 | 19,942 | 112 |
| 100.500.600.. | 377 | PERS On Behalf | | 1,647 | 2,553 | 906 |
| 100.500.600.. | 369 | Other Benefits | | 200 | 200 | - |
| 100.500.600.. | 410 | Professional & Technical Services | | 4,000 | - | (4,000) |
| 100.500.600.. | 420 | Staff Travel | | 1,000 | - | (1,000) |
| 100.500.600.. | 431 | Water & Sewage | | 15,000 | 16,000 | 1,000 |
| 100.500.600. | 432 | Garbage | | 10,500 | 11,000 | 500 |
| 100.500.600.. | 433 | Communications | | 6,200 | 1,500 | (4,700) |
| 100.500.600.. | 435 | Fuel for Heat | Budgeted at sites | - | - | - |
| 100.500.600.. | 436 | Electricity | FY23 Actual: $70,596 | 51,000 | 72,000 | 21,000 |
| 100.500.600.. | 440 | Other Purchased Services | | 1,300,000 | 1,325,000 | 25,000 |
| 100.500.600.. | 443 | Purchase Vehicle Maint | Vehicle Registrations | 1,000 | 300 | (700) |
| 100.500.600.. | 446 | Property Insurance | 10% Increase | 285,960 | 314,556 | 28,596 |
| 100.500.600.. | 450 | Supplies/Material/Media | | 20,000 | 10,000 | (10,000) |

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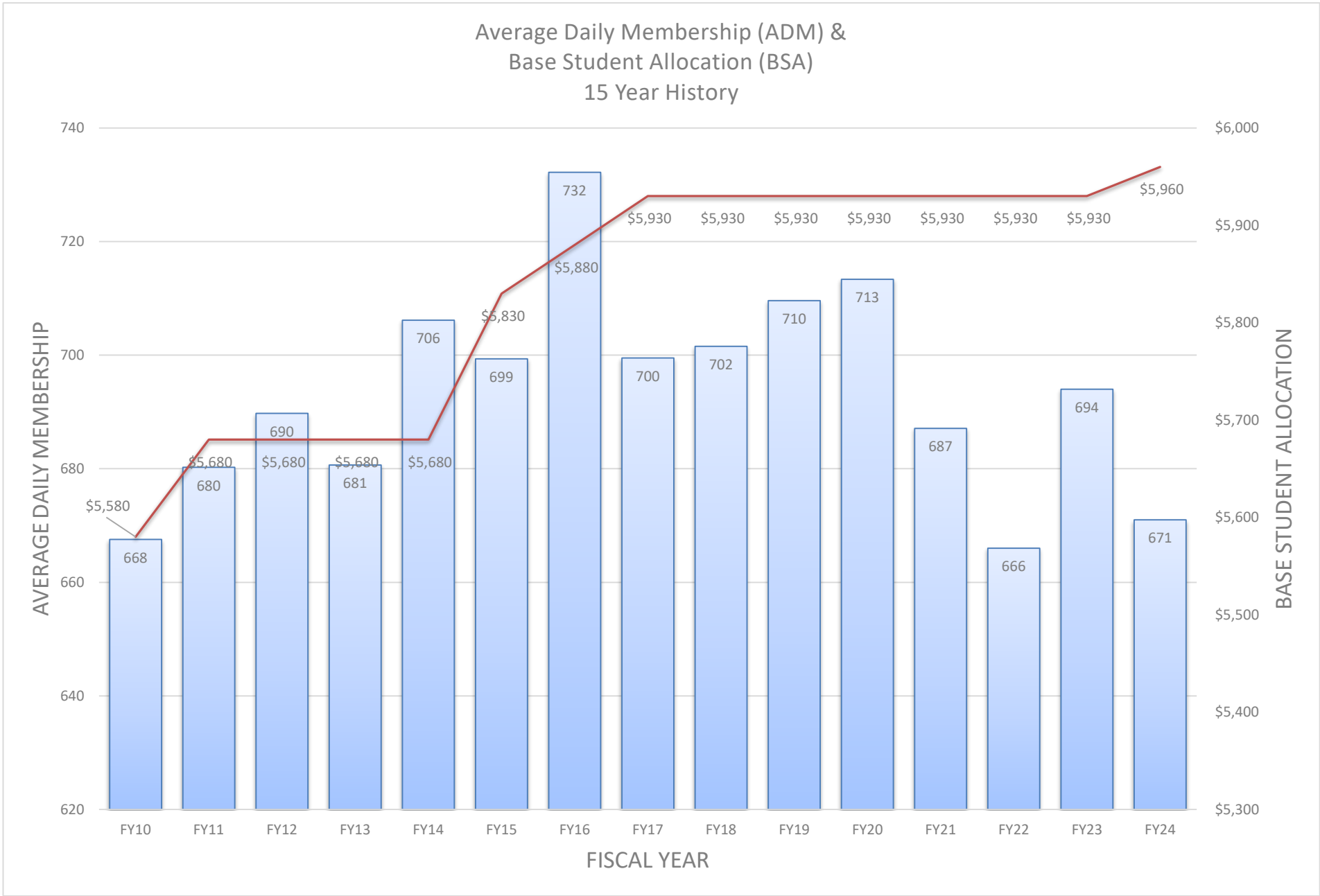
| Districtwide Dept. Account Code | | Description | Comments | FY2024 Budget Revision #1 | FY2025 Budget | $ Change |
|---|---|---|---|---|---|---|
| 100.500.600.. | 453 | Custodial Supplies | | 2,000 | 2,000 | - |
| 100.500.600.. | 458 | Gas & Oil | | 32,000 | 33,000 | 1,000 |
| 100.500.600.. | 490 | Other Expenses | | 500 | 1,400 | 900 |
| **Total** | **600** | **Operations & Maintenance** | | **1,875,660** | **1,935,624** | **59,964** |
| | | | | | | |
| **Transfer of Funds** | | | | | | |
| 100.000.900.. | 552 | Food Service | | 215,000 | 215,000 | - |
| 100.000.900. | 553 | Pupil Transportation | | 40,000 | 50,000 | 10,000 |
| 100.000.900.. | 554 | CIP Fund | CIP major maintenance | 100,000 | - | (100,000) |
| 100.000.900.. | 555 | Nome-Beltz Apartments | | - | - | - |
| **Total** | **900** | **Transfer of Funds** | | **355,000** | **265,000** | **(90,000)** |
| | | | | | | |
| **Total** | **100** | **General Operating Fund** | | **$ 6,196,491** | **$ 6,194,643** | **$ (1,848)** |
| | | | | | | |
| **Total** | | **District Wide** | | **$ 6,196,491** | **$ 6,194,643** | **$ (1,848)** |

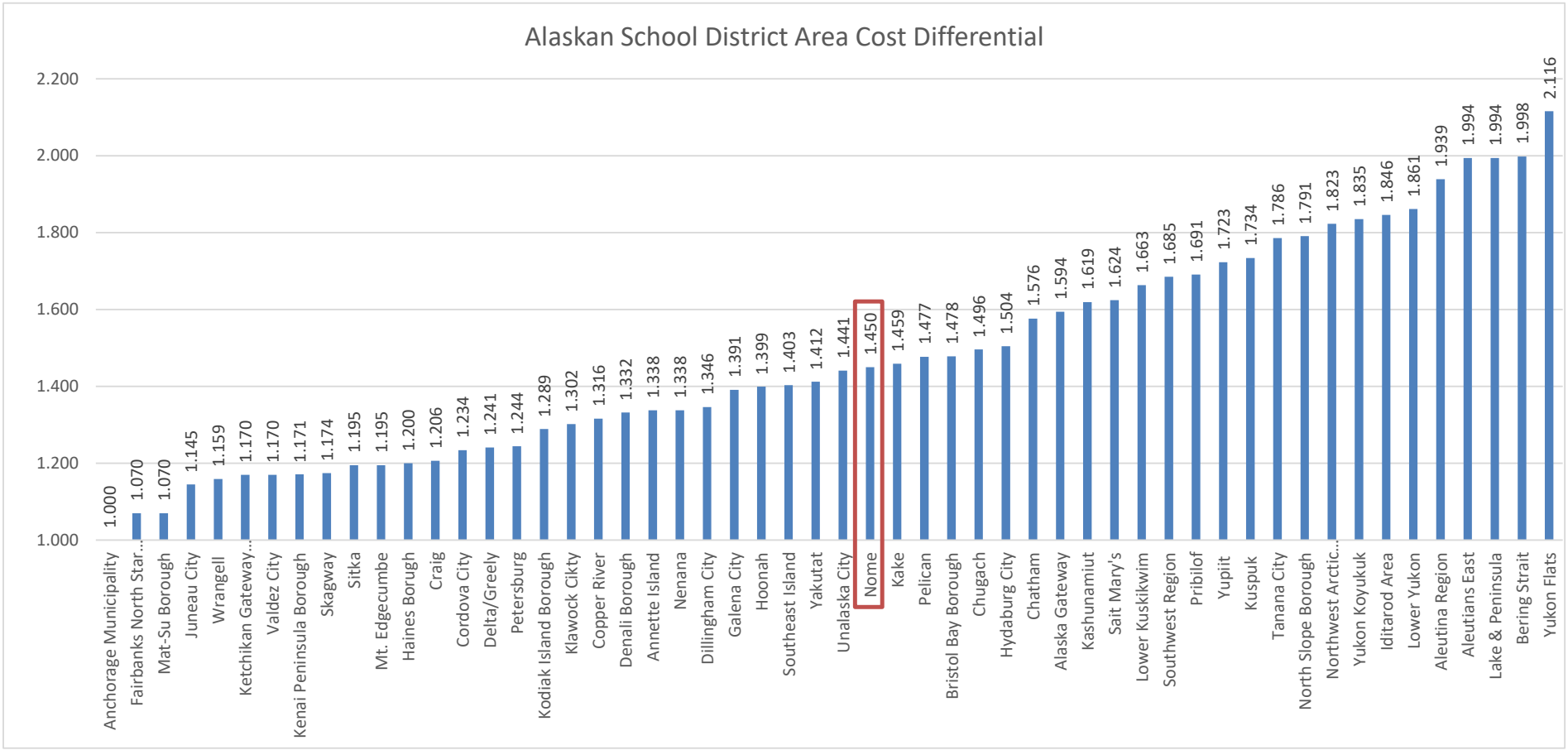
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NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

| | Year-Ended June 30, 2021 | Year-Ended June 30, 2022 | Year-Ended June 30, 2023 | Estimated Year-Ended June 30, 2024 | Estimated Year-Ended June 30, 2025 |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Assets: | | | | | |
| Cash and investments | $ 7,614,395 | $ 8,329,728 | $ 8,430,744 | $ 7,201,905 | $ 6,485,454 |
| Accounts receivable | 743,119 | 59,519 | 803,414 | 60,000 | 60,000 |
| Lease receivable | - | 438,182 | 221,280 | - | - |
| Due from other funds | 1,043,470 | 1,032,624 | 1,318,137 | 750,000 | 750,000 |
| Due from gaming | - | - | - | - | - |
| Inventories | 53,751 | 39,430 | 111,756 | 50,000 | 50,000 |
| Prepaid items | 510,735 | 600,084 | 309,799 | 400,000 | 400,000 |
| Total assets | **$ 9,965,470** | **$ 10,499,567** | **$ 11,195,130** | **$ 8,461,905** | **$ 7,745,454** |
| **Liabilities and Fund Balances** | | | | | |
| Liabilities: | | | | | |
| Accounts payable | $ 351,129 | $ 234,127 | $ 683,116 | $ 300,000 | $ 300,000 |
| Accrued payroll liabilities | 199,698 | 670,366 | 612,277 | 600,000 | 600,000 |
| Unearned revenue | 20,448 | 18,640 | 18,640 | 18,640 | 18,640 |
| Due to other funds | 6,788,267 | 6,621,706 | 6,604,359 | 5,712,297 | 5,712,297 |
| Due to student activities | - | - | - | - | - |
| Total liabilities | 7,359,542 | 7,544,839 | 7,918,392 | 6,630,937 | 6,630,937 |
| Deferred inflows of resources: | | | | | |
| Leases | | 433,861 | 216,931 | - | - |
| Total liabilities and deferred inflows of resources | 7,359,542 | 7,978,700 | 8,135,323 | 6,630,937 | 6,630,937 |
| Fund balances: | | | | | |
| Nonspendable | 564,486 | 639,514 | 421,555 | 450,000 | 450,000 |
| Restricted | - | - | - | - | - |
| Committed | - | - | - | - | - |
| Unassigned | 2,041,442 | 1,881,353 | 2,638,252 | 1,380,968 | 664,517 |
| Total fund balances | 2,605,928 | 2,520,867 | 3,059,807 | 1,830,968 | 1,114,517 |
| Total liabilities and fund balances | **$ 9,965,470** | **$ 10,499,567** | **$ 11,195,130** | **$ 8,461,905** | **$ 7,745,454** |

Note: FY24 & FY25 data depends on timing of when bills are paid and when revenues are received. Ultimately, the District's General Fund holds around $1.8M in FY24 and $1.1M in FY25 between nonspendable and unassigned fund balance. 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
AVERAGE DAILY MEMBERSHIP
BASE STUDENT ALLOCATION
FISCAL YEAR
740
720
700
680
660
640
620
$6,000
$5,900
$5,800
$5,700
$5,600
$5,500
$5,400
$5,300
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
668
680
690
681
706
699
732
700
702
710
713
687
666
694
671
$5,580
$5,680
$5,680
$5,680
$5,680
$5,830
$5,880
$5,930
$5,930
$5,930
$5,930
$5,930
$5,930
$5,930
$5,960


Alaskan School District Area Cost Differential
2.200
2.000
1.800
1.600
1.400
1.200
1.000
Anchorage Municipality 1.000
Fairbanks North Star... 1.070
Mat-Su Borough 1.070
Juneau City 1.145
Wrangell 1.159
Ketchikan Gateway... 1.170
Valdez City 1.170
Kenai Peninsula Borough 1.171
Skagway 1.174
Sitka 1.195
Mt. Edgecumbe 1.195
Haines Borough 1.200
Craig 1.206
Cordova City 1.234
Delta/Greely 1.241
Petersburg 1.244
Kodiak Island Borough 1.289
Klawock Cikty 1.302
Copper River 1.316
Denali Borough 1.332
Annette Island 1.338
Nenana 1.338
Dillingham City 1.346
Galena City 1.391
Hoonah 1.399
Southeast Island 1.403
Yakutat 1.412
Unalaska City 1.441
Nome 1.450
Kake 1.459
Pelican 1.477
Bristol Bay Borough 1.478
Chugach 1.496
Hydaburg City 1.504
Chatham 1.576
Alaska Gateway 1.594
Kashunamiut 1.619
Sait Mary's 1.624
Lower Kuskikwim 1.663
Southwest Region 1.685
Pribilof 1.691
Yupiit 1.723
Kuspuk 1.734
Tanana City 1.786
North Slope Borough 1.791
Northwest Arctic... 1.823
Yukon Koyukuk 1.835
Iditarod Area 1.846
Lower Yukon 1.861
Aleutina Region 1.939
Aleutians East 1.994
Lake & Peninsula 1.994
Bering Strait 1.998
Yukon Flats 2.116