

Special Meeting/Work Session

Thursday, March 5, 2026 5:30 PM

NES Library, 1057 E 5th Ave, Nome, Alaska 99762

A. **Call to Order**

B. **Items for Discussion**

1. FY27 Budget Discussion

C. **Upcoming Events:**

- Tuesday, March 10, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, March 24, Work Session, 5:30 pm, NES Library
- Tuesday, April 14, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, April 28, Work Session, 5:30 pm, NES Library
- Tuesday, May 12, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, May 26, Work Session, 5:30 pm, NES Library
- Tuesday, June 9, Regular Meeting, 5:30 pm, NES Library/Zoom

D. **Adjournment**

Together, strong in identity, potential, purpose



NOME PUBLIC SCHOOLS **FY2027 DRAFT BUDGET**

March 10, 2026

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

MISSION

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



March 5, 2026

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 2027. 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 FY2027 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 FY2027 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 FY2027 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 FY2027 budget timeline.

FY 2027 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 2027 1st Draft Budget presented to the Board at regular meeting
January 13, 2026

Work Session: “Budget Deep Dive”
January 27, 2026

Tribal Consultations
February 2026

FY 2027 2nd Draft presented to the Board at regular meeting
March 10, 2026

FY 2027 3rd Draft/Final Budget presented to the Board at regular meeting
April 14, 2026

FY 2027 Budget Adoption at special session
April 28, 2026

General Fund Revenues and Expenditures

Below are the assumptions used to develop the FY2027 budget.

Revenue Budget

We have developed this budget based on assumptions about legislative funding for FY2027. This budget assumes that we will be funded at \$6,660 per base student allocation (BSA) with no cuts to Basic Need or any part of the foundation formula itself. We are budgeting for a \$3.5M City of Nome appropriation, which is an \$800,000 increase from FY2026, and \$70,000 increase from what was appropriated in FY2025. The FY2027 appropriation is 80% of the maximum allowable appropriation of \$4.39M.

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 (*excluding* PERS/TRS On-Behalf), Transfers In, and Use of Fund Balance projection of \$17,840,983, a \$730,808 increase from FY2026, and a \$1.3M increase from FY2025 actual:

- ❖ Brick-and-mortar enrollment projected at 640 students
- ❖ 90% of the BSA for Correspondence students – 30 projected
- ❖ Intensive students (13 x's the BSA) – 31 projected
- ❖ ISER Area Cost Differential of 1.45
- ❖ Career & Technical Education (CTE) Factor – 1.015
- ❖ Special Needs Factor – 1.20
- ❖ Base Student Allocation (BSA) - \$6,660 (same as FY2026)
- ❖ One-Time State of Alaska funding - \$0
- ❖ TRS On-Behalf and PERS On-Behalf – \$1,230,359; zero net effect against on-behalf expenditures of same amount
- ❖ City appropriation is budgeted at \$3,500,000
- ❖ Impact Aid estimated at \$0
- ❖ E-rate estimated with 90% discount rate on internet bills - \$2,511,465
- ❖ Other Revenues projected at \$295,000 (includes dorm and DOT rent, local contributions, gate fees, and student activities fees)
- ❖ Earning on Investments (interest) of \$120,000
- ❖ Transfer in from Apartment Fund of \$225,000
- ❖ Utilize unreserved fund balance - \$343,534

Expenditure Budget

Below are the expenditure highlights and other considerations for FY2027. This budget includes:

- ❖ Annual step increases/salaries updated
- ❖ A 2.5% 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 10% increase to liability and property insurance expenses due to increased valuation on buildings
- ❖ Utilities budgeted based on estimated need/cost

Nome Elementary School

- ❖ No major changes from FY2026
- ❖ Supply budgets slightly increased from FY2026

Anvil City Science Academy

- ❖ Sped staffing: Increased paraprofessionals from 0.5 to 2.0 FTEs
- ❖ Supply budget slightly increased from FY2026

Nome-Beltz Middle High School

- ❖ Total staffing same as FY2026
- ❖ Supply budgets slightly increased from FY2026
- ❖ Student activities – Increased budget for coaches/advisors due to increased cost & increased student travel budget by \$15,000

Districtwide

- ❖ BAG grant to offset internet costs by \$144k (Tech budget still short for staff devices and increases to various software costs)
- ❖ Reduced Districtwide Sped Budget by eliminating extra duty budget for training stipends
- ❖ Increased Property and Liability Insurance by 10%
- ❖ Transfer to Food Service status quo at \$215,000
- ❖ Transfer to Pupil Transportation status quo at \$50,000
- ❖ No Transfer to Capital Improvement Project fund

We thank you for your consideration of the FY2027 budget.

Sincerely,

Jamie Burgess
Superintendent



Genevieve Hollins
Contracted CFO

NOME PUBLIC SCHOOLS

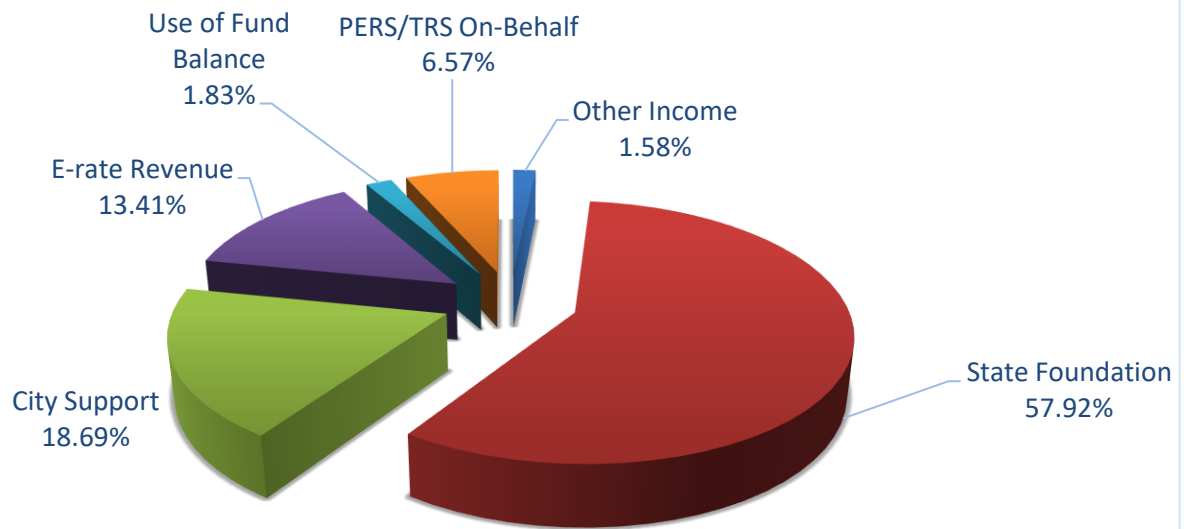
Revenue Budget

	FY2025 Final Budget	FY2026 Budget Revision #1	FY2027 Budget	Change
<i>Enrollment Projection</i>	<i>626.48+21IN 33.25 corresp</i>	<i>639.75+30IN 35.1 corresp</i>	<i>640+31IN 30 corresp</i>	<i>+0.25+1IN -5.1 corresp</i>
FUND 100: General Operating Fund				
City Appropriation	\$ 3,430,000	\$ 2,700,000	\$ 3,500,000	\$ 800,000
State of Alaska Foundation	9,005,834	10,700,592	10,845,984	145,392
Other State Revenue	1,193,047	-	-	-
Other State Revenue (TRS)	798,998	924,169	1,147,826	223,657
Other State Revenue (PERS)	40,770	69,541	82,532	12,991
Impact Aid (Federal)	49,242	1,500	-	(1,500)
E-rate Revenue (Federal)	2,488,372	2,514,158	2,511,465	(2,693)
Other Revenue (Fees/Gate/Rental)	281,300	295,000	295,000	-
Earnings on Investments	305,739	175,000	120,000	(55,000)
Transfer from Apartment Fund	-	300,000	225,000	(75,000)
Transfer from CIP	-	-	-	-
Use of (Addition to) Fund Balance	(222,471)	423,925	343,534	(80,391)
FUND TOTAL	\$ 17,370,833	\$ 18,103,885	\$ 19,071,342	\$ 967,457
TOTAL GENERAL FUND REVENUE	\$ 17,370,833	\$ 18,103,885	\$ 19,071,342	\$ 967,457
LESS TRS & PERS On-Behalf:	839,769	993,710	1,230,359	236,649
TOTAL REVENUE				
EXCLUDING ON-BEHALF:	\$ 16,531,064	\$ 17,110,175	\$ 17,840,983	\$ 730,808

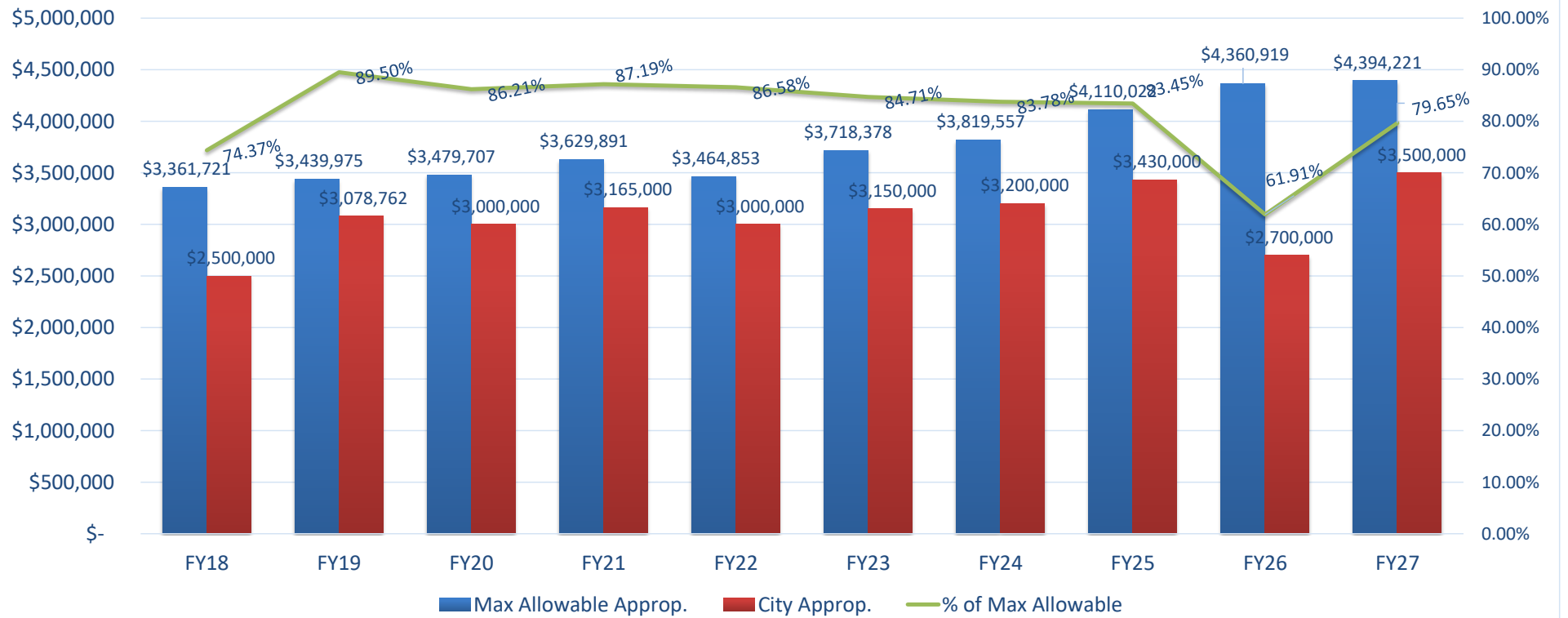
NOME PUBLIC SCHOOLS

Revenues by Source

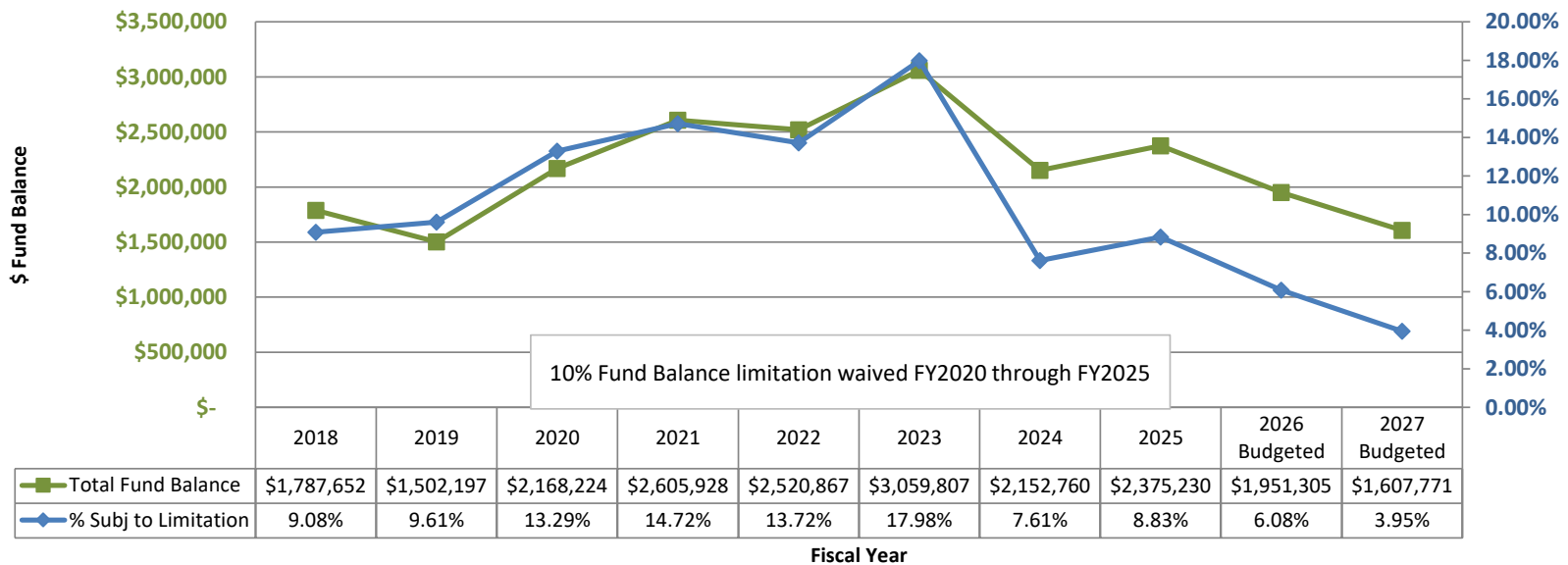
FY 2027



**City Appropriation vs. Maximum Allowable
FY 2018 - FY 2027
10 Year**



Fund Balance - School Operating Fund 10 Year History FY2018 - FY2027 Budgeted



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2027:	\$ 1,607,771
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ 65,000
Prepaid Items (Liab Insurance, other)	\$ 800,000
Federal Impact Aid Received	\$ -
Fund Balance Subject to 10% Limitation	\$ 742,771

Nonexempt fund balance as a percentage of current year expenditures:			
Fund Balance Subject to Limitation	\$ 742,771		3.95%
Current Year Expenditures (Fxs 100-700)	\$ 18,806,342	=	

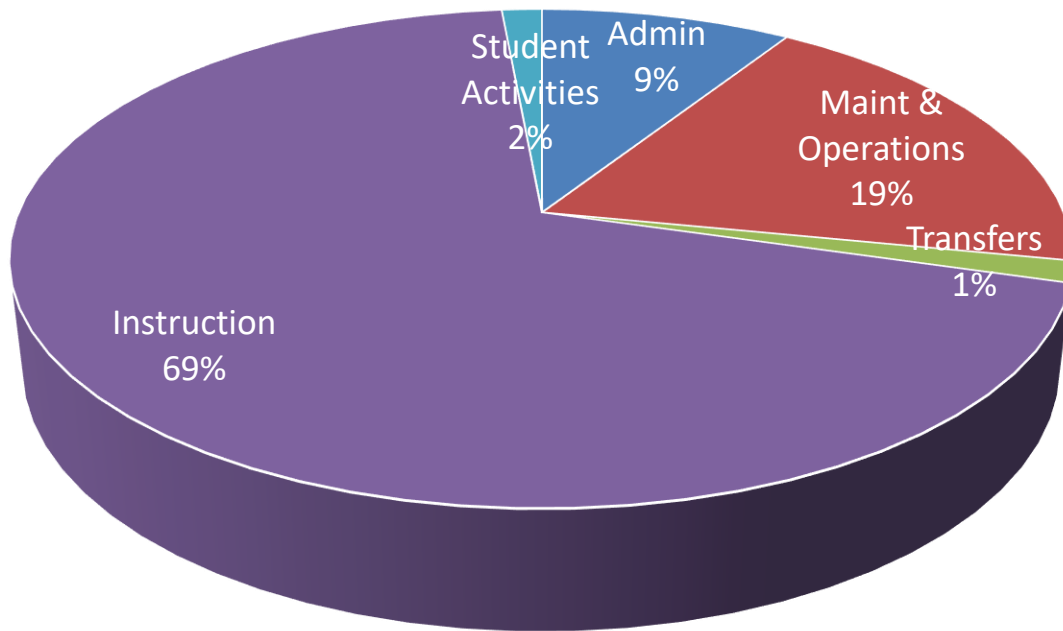
Board Policy 3470 allows calculation of fund balance percentage based on Grand Total Fund Balance / Grand Total Expenses (including transfers). Board approval is required to go below 5 percent.

Grand Total Fund Balance	\$ 1,607,771		8.43%
Grand Total Current Year Expenditures	\$ 19,071,342	=	

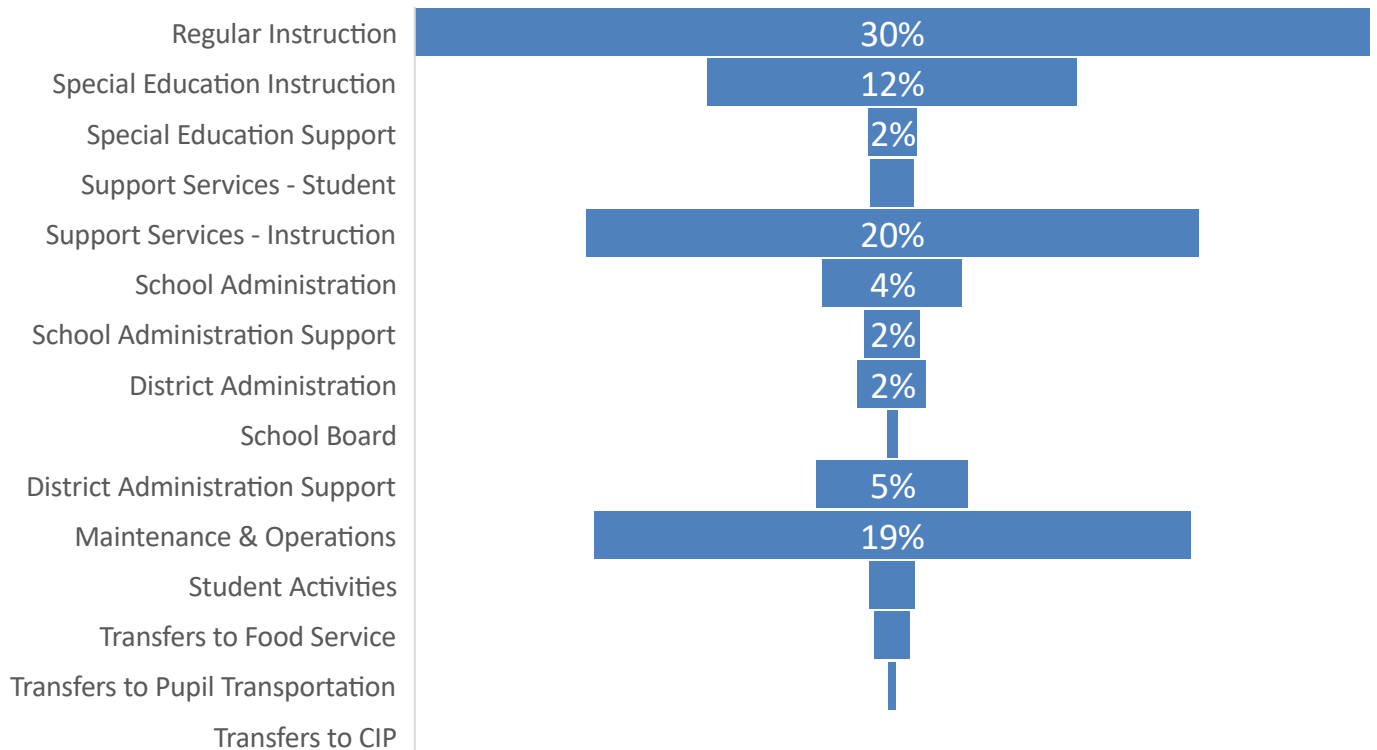
NOME PUBLIC SCHOOLS								
Expenditure Summary by Function								
FY 2027 Budget								
Function		FY2025 Final Budget	FY2026 Budget Revision #1	FY2027 Budget	Increase (Decrease)	Percent Change	Percent of FY2027	
100	Instruction	\$ 5,417,450	\$ 5,296,308	\$ 5,795,398	\$ 499,090	8.61%	30.39%	
200	Special Education Instruction	1,505,889	2,127,380	2,244,345	116,965	5.21%	11.77%	
220	Special Education Support	313,951	300,663	297,783	(2,880)	-0.97%	1.56%	
300	Support Services - Student	209,340	251,666	266,117	14,451	5.43%	1.40%	
35X	Support Services - Instruction	3,432,024	3,573,783	3,719,207	145,423	3.91%	19.50%	
400	School Administration	816,614	776,578	847,535	70,957	8.37%	4.44%	
	Sub Total Instruction	\$ 11,695,268	\$ 12,326,378	\$ 13,170,385	\$ 844,007	6.41%	69.06%	
450	School Administration Support	\$ 280,697	\$ 325,634	\$ 336,141	\$ 10,507	3.13%	1.76%	
510	District Administration	354,375	400,180	415,422	15,242	3.67%	2.18%	
511	School Board	66,964	63,039	63,345	306	0.48%	0.33%	
55X	District Administration Support	902,294	897,019	919,957	22,938	2.49%	4.82%	
600	Maintenance & Operations	3,191,633	3,586,630	3,623,713	37,083	1.02%	19.00%	
700	Student Activities	314,602	240,004	277,378	37,374	13.47%	1.45%	
	Sub Total Admin/O&M	\$ 5,110,566	\$ 5,512,507	\$ 5,635,956	\$ 123,450	2.19%	29.55%	
	Sub Total Inst/Admin/O&M	\$ 16,805,833	\$ 17,838,885	\$ 18,806,342	\$ 967,457	5.14%	98.61%	
900	Transfers							
900..552	Transfers to Food Service	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.00%	1.13%	
900..553	Transfers to Pupil Transportation	50,000	50,000	50,000	-	0.00%	0.26%	
900..554	Transfers to CIP	300,000	-	-	-	0.00%	0.00%	
900...555	Transfers to Apartment Fund	-	-	-	-	0.00%	0.00%	
	Sub Total Transfers	\$ 565,000	\$ 265,000	\$ 265,000	\$ -	0.00%	1.39%	
	Total General Fund	\$ 17,370,833	\$ 18,103,885	\$ 19,071,342	\$ 967,457	5.07%	100.00%	
LESS TRS & PERS On-Behalf:		839,769	\$ 993,710	\$ 1,230,359	\$ 236,649			
TOTAL EXPENSES EXCLUDING								
ON-BEHALF:		\$ 16,531,065	\$ 17,110,175	\$ 17,840,983	\$ 730,808	4.10%		

NOME PUBLIC SCHOOLS

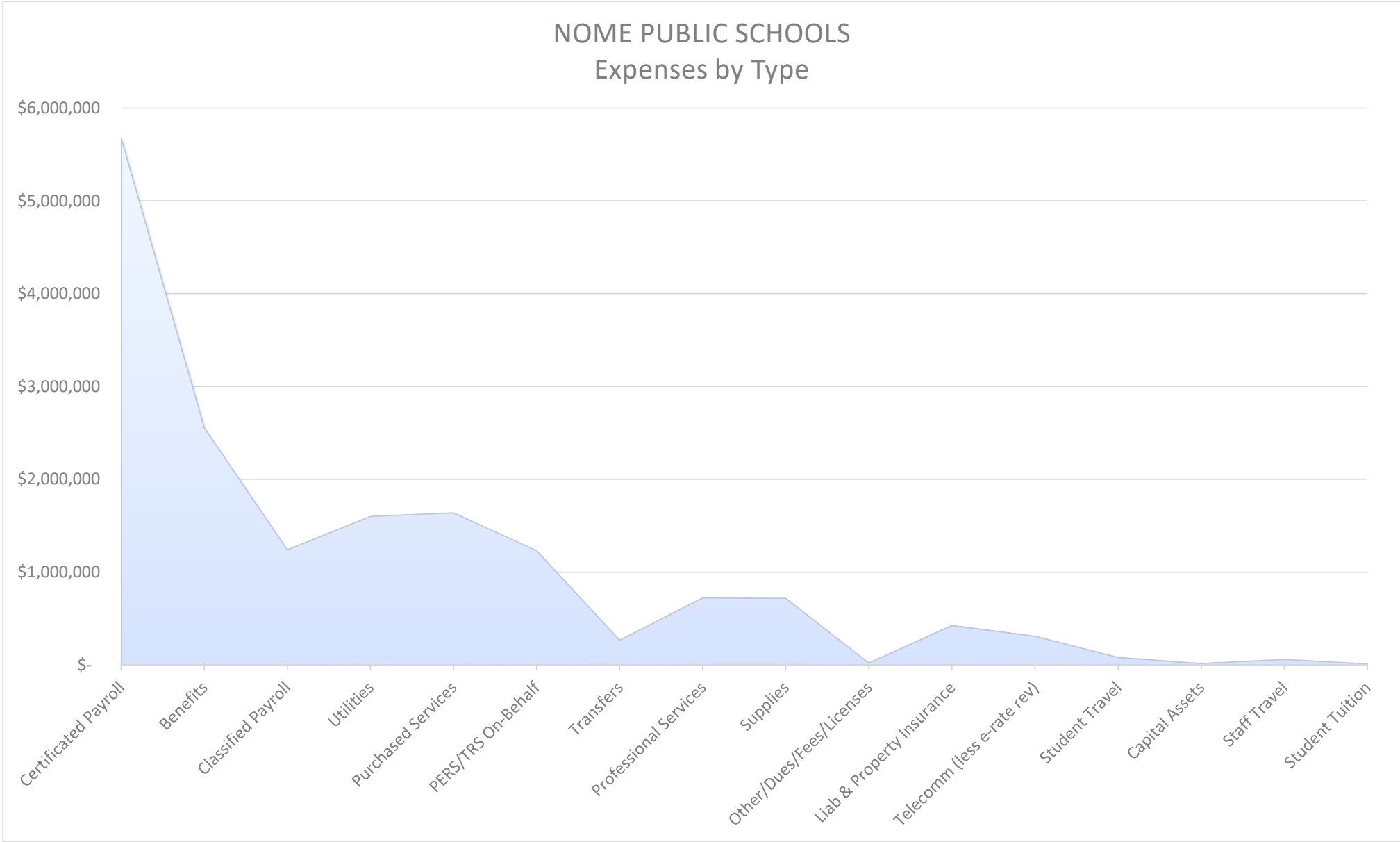
Expenditures by Function Groupings



Expenditures by Function

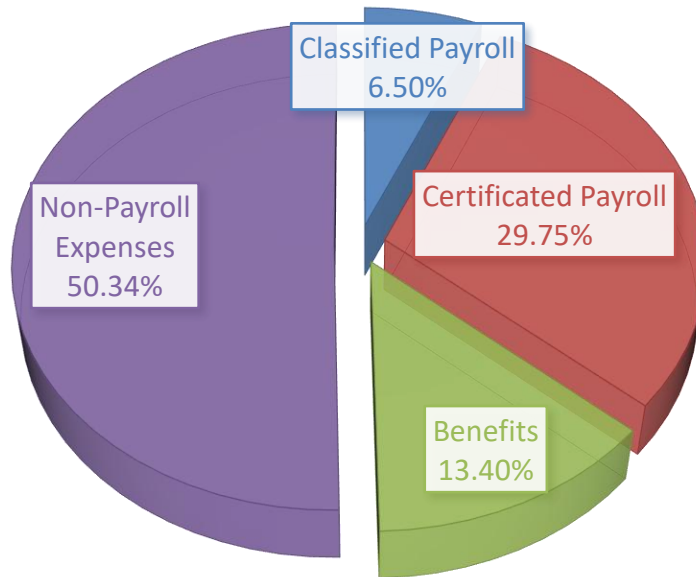


NOME PUBLIC SCHOOLS
Expenses by Type

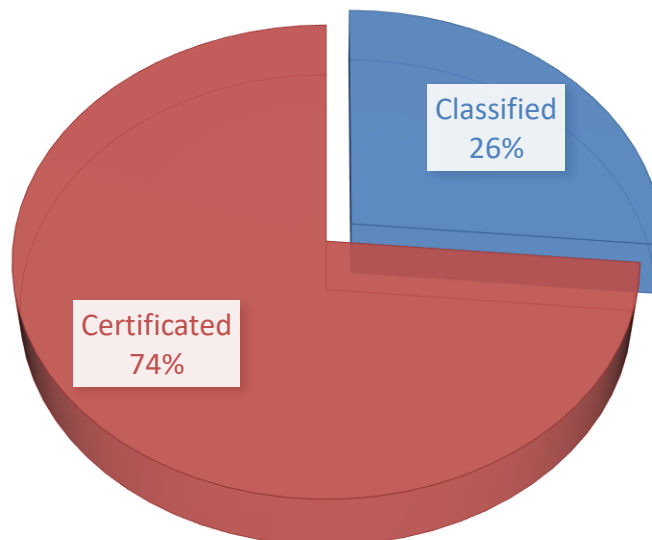


NOME PUBLIC SCHOOLS

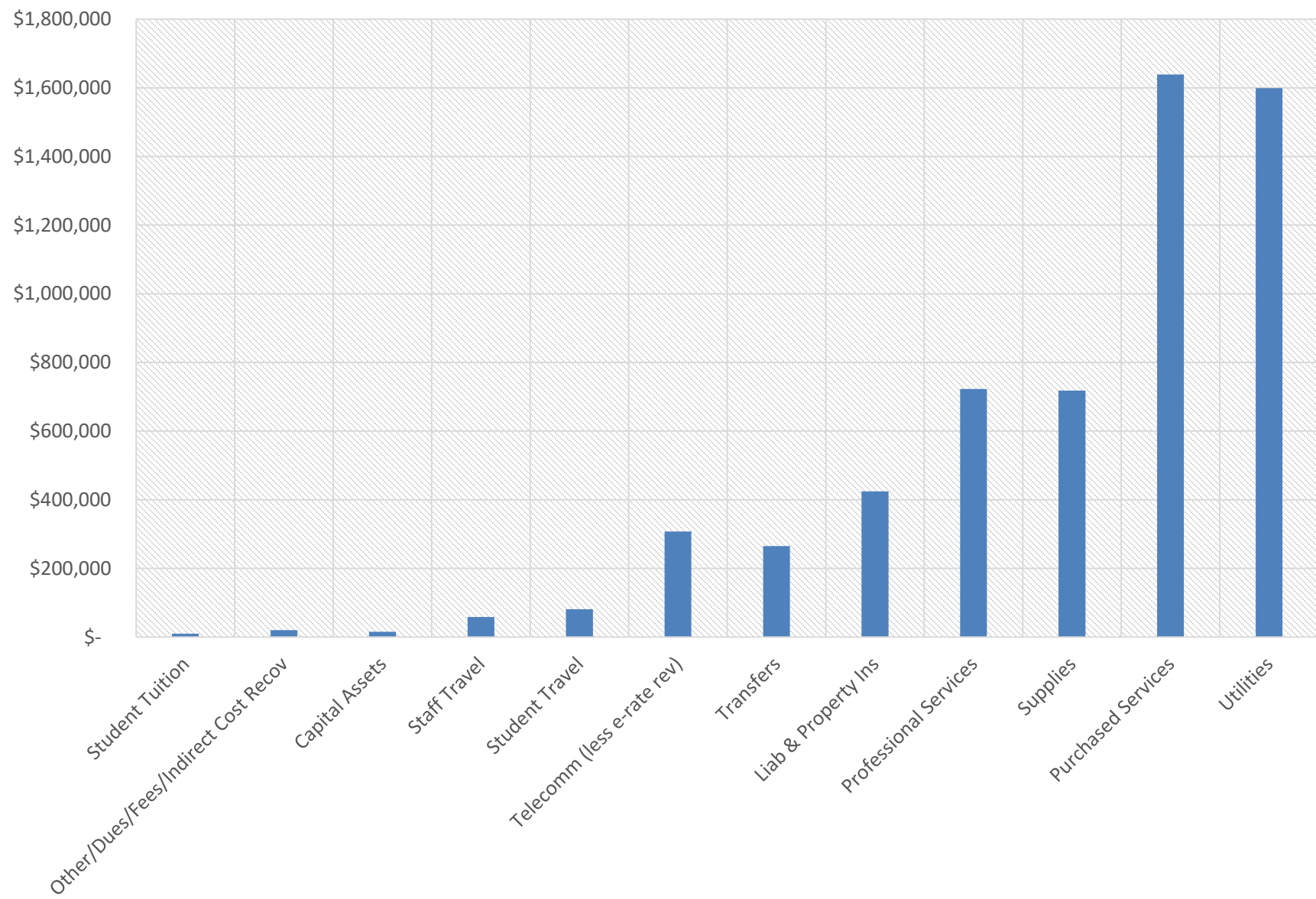
PAYROLL & NON-PAYROLL COSTS

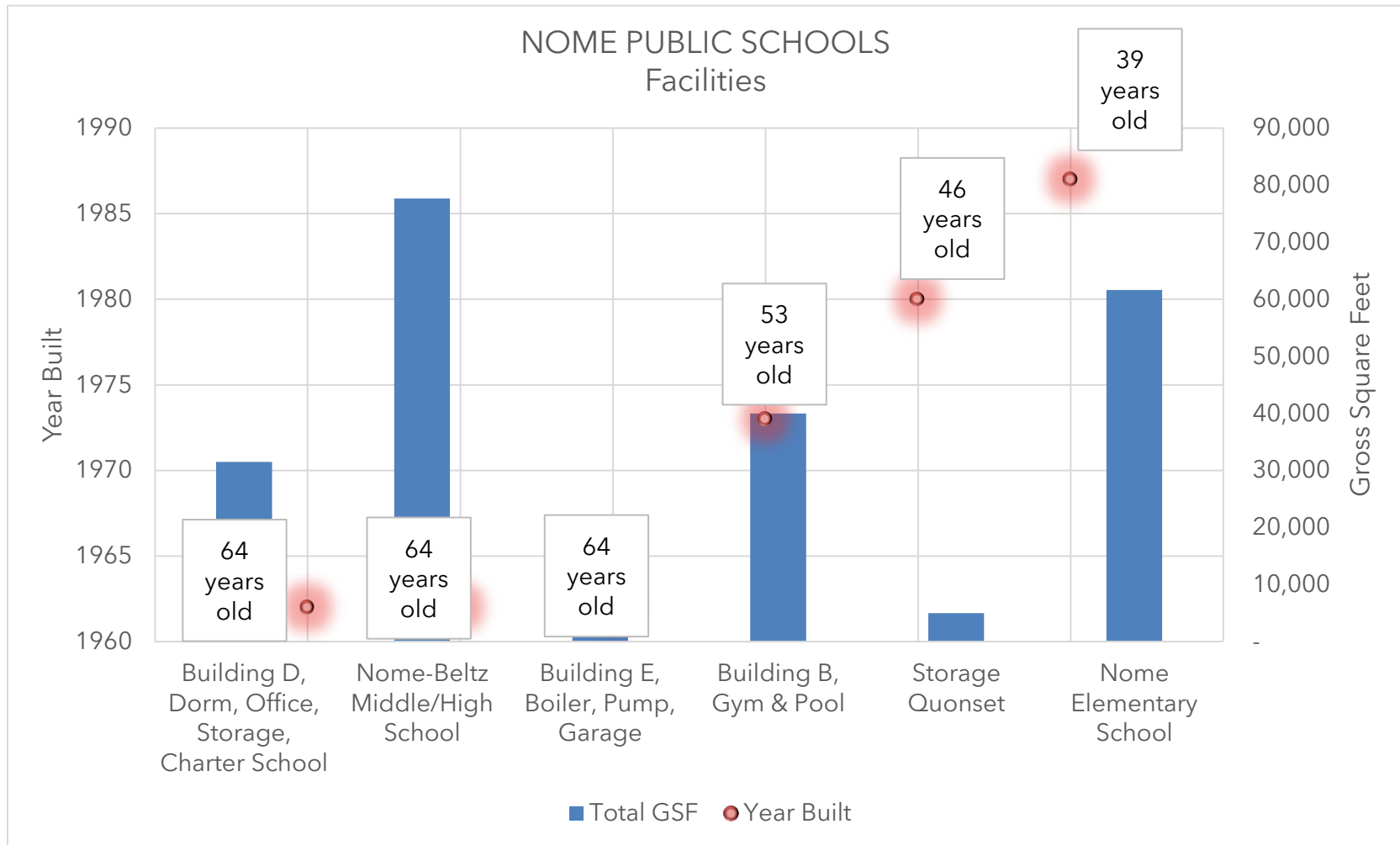


TYPES OF EMPLOYEES



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
- 2025** NBMHS - Partial Roof Replacement



NOME ELEMENTARY SCHOOL

FY 2027 Budget
Location 300

	FY2026 Budget Revision #1	FY2027 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,291,716	\$ 2,494,965	\$ 203,249	8.87%
120 Bilingual/Bicultural	-	-	-	
200 Special Education	1,250,344	1,288,710	38,366	3.07%
300 Support Services - Students	600	600	-	0.00%
350 Support Services - Instruction	-	-	-	
351 Improvement of Instr. Svcs.-Tech	8,035	8,500	465	5.79%
352 Support Services - Library	77,192	80,001	2,809	3.64%
354 Staff Inservice	2,000	2,000	-	0.00%
400 School Administration	286,706	338,916	52,210	18.21%
450 School Administration Support	149,639	154,249	4,609	3.08%
600 Operations & Maintenance	401,850	401,850	-	0.00%
Fund Total	4,468,083	4,769,791	301,708	6.75%
TOTAL	\$ 4,468,083	\$ 4,769,791	\$ 301,708	6.75%
# Students (PreK-5)	292.6	290.0	(2.6)	-0.89%
# Teachers	21.50	21.50	0.0	0.00%
# Classified	8.8	8.8	0.0	0.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	13.6	13.5	(0.1)	-0.89%
Average Per Pupil Expenditure	\$ 15,270	\$ 16,448	\$ 1,177	7.71%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 300 Nome Elementary School

Elementary			FY2026			
Account Code	Description	Comments	Budget Revision #1	FY2027 Budget	Change	
Regular Instruction						
100.300.100	315	Cert-Teacher	16.00 FTE	\$ 1,397,162	\$ 1,510,398	\$ 113,236
100.300.100	316	Extra Duty	Mentors	2,500	2,500	-
100.300.100	323	NonCert-Aides	0.00 FTE	-	-	-
100.300.100	329	Substitute and Temporary	302 degreed sub days	82,960	80,000	(2,960)
100.300.100	361	Health/Life Insurance		271,121	277,894	6,773
100.300.100	362	Unemployment Insurance		7,413	7,964	551
100.300.100	363	Worker's Comp		14,826	15,929	1,103
100.300.100	364	FICA		26,797	28,212	1,415
100.300.100	365	TRS		175,798	190,020	14,222
100.300.100	366	PERS		-	-	-
100.300.100	369	Other Benefits	VISA teachers	12,500	5,000	(7,500)
100.300.100	376	TRS On Behalf		254,739	315,547	60,808
100.300.100	377	PERS On Behalf				-
			\$400 per Cert Teacher Plus			
100.300.100	390	Transportation Allowance	Travel Relocation	9,400	9,400	-
100.300.100	420	Staff Travel	Mileage	850	1,000	150
100.300.100	433	Telecommunications	Postage	200	200	-
100.300.100	440	Other Purchased Svs	(Copier maintenance; Cognia \$1400)	9,900	9,900	-
100.300.100	450	Supplies/Material/Media		10,000	25,000	15,000
100.300.100	471	Textbooks		5,000	5,000	-
100.300.100	475	Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	10,550	11,000	450
100.300.100	490	Other Expenses		-	-	-
Total	100	Regular Instruction		2,291,716	2,494,965	203,249

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		-	-	-

			FY2026 Budget		
Elementary					
Account Code	Description	Comments	Revision #1	FY2027 Budget	Change
100.300.120	365 TRS		-	-	-
100.300.120	366 PERS		-	-	-
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		-	-	-
Total	120 Bilingual/Bicultural		-	-	-

Special Education

100.300.200	315 Cert-Teacher	5.50 FTE	422,690	444,783	22,093
100.300.200	316 Extra Duty		25,000	10,000	(15,000)
100.300.200	323 NonCert-Aides	5.80 FTE	208,669	215,501	6,832
100.300.200	329 Substitutes/Temporary	75 degreed sub days	20,000	20,000	-
100.300.200	361 Health/Life Insurance		128,443	131,642	3,199
100.300.200	362 Unemployment Insurance		3,382	3,451	70
100.300.200	363 Worker's Compensation		6,764	6,903	139
100.300.200	364 FICA		23,622	24,465	843
100.300.200	365 TRS		56,230	57,121	891
100.300.200	366 PERS		45,907	47,410	1,503
100.300.200	369 Other Benefits		640	640	-
100.300.200	376 TRS On Behalf		79,339	95,450	16,111
100.300.200	377 PERS On Behalf		13,209	16,895	3,687
100.300.200	369 Other Benefits		100	100	-
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & 2 \$3k Relocation Reimbursements	8,200	8,200	-
100.300.200	410 Professional & Technical	PT/OT/Speech/Sped Teacher Contractor	195,600	195,600	-
100.300.200	420 Staff Travel	Mileage reimbursement	1,400	1,400	-
100.300.200	450 Supplies/Material/Media		10,000	8,000	(2,000)
100.300.200	475 Supplies - Technology Related		1,000	1,000	-
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		1,250,344	1,288,710	38,366

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		600	600	-

Elementary			FY2026 Budget		
Account Code	Description	Comments	Revision #1	FY2027 Budget	Change
Total 300	Support Services - Students		600	600	-
<u>Support Services - Instruction</u>					
100.300.350	420 Staff Travel	Staff Development	-	-	-
Total 350	Support Services - Instruction		-	-	-
<u>Improvement of Instructional Services - Technology</u>					
100.300.351	475 Supplies - Technology Relati	Learning A-Z, Starfall, Anywhere Cart	8,035	8,500	465
Total 351	Improvement of Instructional Services - Tech		8,035	8,500	465
<u>Library Services</u>					
100.300.352	323 NonCert-Aides	1.00 FTE	43,646	44,949	1,304
100.300.352	361 Health/Life Insurance		13,488	13,826	337
100.300.352	362 Unemployment Insurance		218	225	7
100.300.352	363 Worker's Compensation		436	449	13
100.300.352	364 FICA		3,339	3,439	100
100.300.352	366 PERS		9,602	9,889	287
100.300.352	377 PERS On Behalf		2,763	3,524	761
100.300.352	450 Supplies/Material/Media		2,500	2,500	-
100.300.352	475 Supplies - Technology Relati	Companion Corporation	1,200	1,200	-
Total 352	Library Services		77,192	80,001	2,809
<u>Staff Inservice</u>					
100.300.354	450 Supplies/Material/Media		2,000	2,000	-
Total 354	Staff Inservice		2,000	2,000	-
<u>School Administration</u>					
100.300.400	313 Principal	2.00 FTE	172,837	205,706	32,869
100.300.400	316 Extra Duty Pay	Leadership Team	14,000	14,000	-
100.300.400	361 Health/Life Insurance	Positions: 1 Principal & 1	26,977	27,651	674
100.300.400	362 Unemployment Insurance	Assistant Principal	864	1,099	234
100.300.400	363 Worker's Compensation		1,728	2,197	469
100.300.400	364 FICA		2,506	3,186	680
100.300.400	365 TRS		21,708	27,595	5,887
100.300.400	369 Other Employee Benefits		1,000	1,000	-
100.300.400	376 TRS On Behalf		32,442	44,145	11,703
100.300.400	390 Travel Allowance		400	400	-
100.300.400	420 Staff Travel		200	200	-
100.300.400	433 Communications	Cell Phone & Office Phone	407	437	30
100.300.400	440 Other Purchased Services	Nome Nugget 'Back to School' Advertisement	2,000	2,000	-
100.300.400	450 Supplies/Materials/Media		5,000	5,000	-
100.300.400	475 Supplies-Technology Relate	Subscriptions - Zoom, Planbook, Canva	1,387	1,000	(387)
100.300.400	490 Other Expenses		2,000	2,000	-
100.300.400	491 Dues & Fees	NAESP Membership x 2	1,250	1,300	50
Total 400	School Administration		286,706	338,916	52,210

Elementary			FY2026 Budget		
Account Code	Description	Comments	Revision #1	FY2027 Budget	Change
<u>School Administration Support</u>					
100.300.450	324 NonCert-Support	2.00 FTE	87,000	88,637	1,636
100.300.450	329 Substitutes/Temporaries		750	750	-
100.300.450	361 Health/Life Insurance	Positions: Secretary and	28,021	28,719	698
100.300.450	362 Unemployment Insurance	Registrar	435	447	12
100.300.450	363 Worker's Compensation		870	894	24
100.300.450	364 FICA		6,656	6,838	183
100.300.450	366 PERS		19,140	19,500	360
100.300.450	377 PERS On Behalf		5,317	6,714	1,397
100.300.450	440 Other Purchased Services	Copier Overages (pg count)	1,250	1,250	-
100.300.450	450 Supplies/Materials/Media		200	500	300
Total	450 School Administration Support		149,639	154,249	4,609
<u>Operations & Maintenance</u>					
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	FY24: \$162k FY25: \$137k	155,000	155,000	-
100.300.600	436 Electricity	FY25: \$210k	220,000	220,000	-
Total	600 Maintenance & Operations		401,850	401,850	-
Total	100 School Operating Fund		\$ 4,468,083	\$ 4,769,791	\$ 301,708
Total	300 Nome Elementary School		\$ 4,468,083	\$ 4,769,791	\$ 301,708



ANVIL CITY SCIENCE ACADEMY

FY 2027 Budget

Location 025

	FY2026 Budget Revision #1	FY2027 Budget	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 429,661	\$ 476,567	\$ 46,907	10.92%
160 Vocational Education	200	500	300	150.00%
200 Special Education Instruction	155,273	204,019	48,746	31.39%
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400 School Administration	159,469	168,694	9,225	5.79%
450 School Administration Support	27,830	29,250	1,420	5.10%
700 Student Activities	1,578	1,578	-	
Fund Total	774,480	881,079	106,599	13.76%
TOTAL	\$ 774,480	\$ 881,079	\$ 106,599	13.76%
# Students (6-8)	60.00	60.00	0.00	0.00%
# Teachers	4.00	4.00	0.00	0.00%
# Classified	1.50	2.50	1.00	66.67%
# Administrators	1.00	1.00	0.00	0.00%
Pupil / Teacher Ratio	15.00	15.00	0.00	0.00%
Average Per Pupil Expenditure	\$ 12,908	\$ 14,685	\$ 1,776.64	13.76%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2026 Budget Revision #1	FY2027 Budget	\$ Change
Account Code	Description	Comments			
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 267,600	\$ 287,479	\$ 19,879
100.025.100 316	Extra Duty	ACSA Annual Campout	\$ -	\$ 1,400	1,400
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	56.60 degreed sub days	11,815	15,000	3,185
100.025.100 361	Health/Life Insurance		34,259	35,110	851
100.025.100 362	Unemployment Insurance		1,397	1,519	122
100.025.100 363	Worker's Compensation		2,794	3,039	245
100.025.100 364	FICA		4,784	5,316	532
100.025.100 365	TRS		33,611	36,107	2,497
100.025.100 366	PERS		-	-	-
100.025.100 369	Other Benefits		500	500	-
100.025.100 376	TRS On Behalf		48,351	59,547	11,196
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	1,400	1,400	-
100.025.100 420	Staff Travel	Mileage	1,800	1,800	-
100.025.100 433	Communications		1,000	1,000	-
100.025.100 440	Other Purchased Svs	(Meter Rental; copier maintenance; Cogna \$1400)	6,350	6,350	-
100.025.100 450	Supplies/Material/Media		5,000	12,000	7,000
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		-	-	-
Total 100	Regular Instruction		429,661	476,567	46,907

Vocational Education

100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	200	500	300
Total 160	Vocational Education		200	500	300

Special Education Instruction

100.025.200 315	Cert-Teacher	0.50 FTE	49,711	51,973	2,262
100.025.200 323	Paraprofessional	2.00 FTE	41,217	74,404	33,187
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	2,500	2,500	-
100.025.200 361	Health/Life Insurance		6,844	7,113	269
100.025.200 362	Unemployment Insurance		467	644	177
100.025.200 363	Worker's Compensation		934	1,289	355
100.025.200 364	FICA		6,374	8,945	2,571
100.025.200 365	TRS		6,244	6,528	284
100.025.200 366	PERS		9,068	16,369	7,301

			FY2026	FY2027	
Anvil City Science Academy			Budget	Budget	
Account Code	Description	Comments	Revision #1	Budget	\$ Change
100.025.200 376	TRS On-Behalf		9,331	11,153	1,823
100.025.200 377	PERS On-Behalf		2,514	2,602	88
100.025.200 410	Professional & Technical		19,000	19,000	-
100.025.200 420	Staff Travel	Mileage	70	500	430
100.025.200 450	Supplies		1,000	1,000	-
Total 200	Special Education Instruction		155,273	204,019	48,746
Improvement of Instructional Services - Technology					
100.025.351 491	Dues & Fees		470	470	-
Total 351	Improvement of Instructional Svcs - Tech		470	470	-
School Administration					
100.025.400. 313	Principal	1.00 FTE	100,371	104,706	4,335
100.025.400. 316	Extra Duty Pay	Curriculum development/planning	6,600	6,600	-
100.025.400. 329	Substitutes/Temporaries		795	795	-
100.025.400. 361	Health/Life Insurance		14,658	14,996	337
100.025.400. 362	Unemployment Insurance		539	561	22
100.025.400. 363	Worker's Compensation		1,078	1,121	43
100.025.400. 364	FICA		1,563	1,625	63
100.025.400. 365	TRS		13,436	13,980	544
100.025.400. 369	Other Employee Benefits		200	600	400
100.025.400. 376	TRS On Behalf		17,881	21,374	3,493
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 433	Communications	Cell Phone	336	336	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		637	600	(37)
100.025.400. 490	Other Expenses		400	400	-
100.025.400. 491	Dues & Fees	NAESP Membership	625	650	25
Total 400	School Administration		159,469	168,694	9,225
School Administration Support					
100.025.450. 324	Non-Cert Support Staff	0.50 FTE	19,989	20,721	733
100.025.450. 361	Health/Life Insurance		50	50	-
100.025.450. 362	Unemployment Insurance		100	103	4
100.025.450. 363	Worker's Compensation		200	207	7
100.025.450. 364	FICA		1,529	1,585	56
100.025.450. 366	PERS		4,397	4,559	161
100.025.450. 377	PERS On Behalf		1,265	1,625	360
100.025.450. 450	Supplies/Materials/Media		300	400	100
Total 450	School Administration Support		27,830	29,250	1,420
Student Activities					
100.025.700. 316	Extra Duty Pay	ACSA House Council Advisi	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		-	-	-
Total 700	Student Activities		1,578	1,578	-
Total 100	School Operating Fund		774,480	881,079	106,599
Total 025	Anvil City Science Academy		\$ 774,480	\$ 881,079	\$ 106,599

NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2027 Budget

Location 010



	FY2026 Budget Revision #1	FY2027 Budget	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,241,402	\$ 2,501,929	\$ 260,528	11.62%
120 Bilingual/Bicultural	400	400	-	0.00%
160 Career Tech Instruction	159,896	141,987	(17,909)	-11.20%
200 Special Education	721,763	751,615	29,852	4.14%
300 Support Services - Students	251,066	265,517	14,451	5.76%
350 Support Services - Instruction	1,500	1,500	-	0.00%
352 Library Services	4,533	1,250	(3,283)	-72.42%
354 Staff Inservice	3,000	3,500	500	16.67%
400 School Administration	330,403	339,925	9,522	2.88%
450 School Administration Support	148,166	152,643	4,477	3.02%
600 Operations & Maintenance	1,120,500	1,125,500	5,000	0.45%
700 Student Activities	238,425	275,800	37,374	15.68%
Fund Total	5,221,053	5,561,566	340,513	6.52%
TOTAL	\$ 5,221,053	\$ 5,561,566	\$ 340,513	6.52%
# Students (6-12)	287.2	290.0	2.8	0.97%
# Teachers	22.5	24.0	1.5	6.67%
# Classified	5.0	5.0	0.0	0.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	12.8	12.1	(0.7)	-5.34%
Average Per Pupil Expenditure	\$ 18,179.15	\$ 19,177.81	\$ 998.66	5.49%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School				FY2026	FY2027	
Account Code	Description	Comments		Budget Revision #1	Budget	Change
Regular Instruction						
100.010.100.	315 Cert-Teacher	17.50 FTE		\$ 1,289,853	\$ 1,476,757	\$ 186,904
100.010.100.	316 Cert-Extra Duty	Mentors		8,300	8,300	-
100.010.100.	323 Aides			48,628	-	(48,628)
100.010.100.	329 Substitute and Temporary	377 degreed teacher sub days		100,000	100,000	-
100.010.100.	361 Health/Life Insurance			244,362	264,238	19,876
100.010.100.	362 Unemployment Insurance			7,234	7,925	691
100.010.100.	363 Worker's Compensation			14,468	15,851	1,383
100.010.100.	364 FICA			30,193	29,183	(1,010)
100.010.100.	365 TRS			163,048	186,523	23,475
100.010.100.	366 PERS			10,698	-	(10,698)
100.010.100.	369 Other Benefits			500	2,500	2,000
100.010.100.	376 TRS On Behalf			232,720	306,182	73,462
100.010.100.	377 PERS On-Behalf			3,078	-	(3,078)
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation		15,400	16,000	600
100.010.100.	420 Staff Travel	Mileage		4,000	4,000	-
100.010.100.	433 Telecommunications			500	500	-
100.010.100.	440 Other Purchased Svs	(Meter Rental; copier maintenance contract; Cognia \$1400)		12,200	12,200	-
100.010.100.	450 Supplies/Material/Media			20,000	35,000	15,000
100.010.100.	471 Textbooks			7,650	8,000	350
100.010.100.	475 Supplies - Tech Related	\$8,500 Apex (eLearning) & \$8,300 (Read 180)		16,800	17,000	200
100.010.100.	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus. Price increased from \$60/student to \$100/student		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			-	-	-
Total	100 Regular Instruction			2,241,402	2,501,929	260,528

Middle/High School			FY2026		FY2027	
Account Code	Description	Comments	Budget Revision #1	Budget	Change	
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		-	-	-
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	Indian Ed & JOM pay for majority of supplies	400	400	-
100.010.120.	490	Other Expenses		-	-	-
Total	120	Bilingual/Bicultural		400	400	-
Career and Technical						
100.010.160.	315	Cert-Teacher	1.00 FTE (Career & Tech Teacher)	85,801	89,705	3,904
100.010.160.	329	Substitute/Temporary	10.0 teacher sub days	2,650	2,650	-
100.010.160.	361	Health/Life Insurance		41,140	13,826	(27,314)
100.010.160.	362	Unemployment Insurance		442	462	20
100.010.160.	363	Worker's Compensation		885	924	39
100.010.160.	364	FICA		1,447	1,503	57
100.010.160.	365	TRS		10,777	11,267	490
100.010.160.	376	TRS On Behalf		16,105	19,251	3,146
100.010.160.	390	Travel Allowance		400	400	-
100.010.160.	450	Supplies/Material/Media		250	2,000	1,750
100.010.160.	490	Other Expenses		-	-	-
Total	160	Career and Technical		159,896	141,987	(17,909)
Special Education						
100.010.200.	315	Cert-Teacher	4.00 FTE	326,066	341,409	15,343
100.010.200.	316	Extra Duty Pay		4,000	4,000	-
100.010.200.	323	NonCert-Aides	2.00 FTE	83,947	86,548	2,601
100.010.200.	329	Substitute/Temporary	30.2 teacher degreed sub days	8,000	8,000	-
100.010.200.	361	Health/Life Insurance		54,154	55,503	1,349
100.010.200.	362	Unemployment Insurance		2,110	2,200	90
100.010.200.	363	Worker's Compensation		4,220	4,400	179
100.010.200.	364	FICA		11,762	12,183	421
100.010.200.	365	TRS		40,954	43,383	2,429
100.010.200.	366	PERS		18,468	19,041	572
100.010.200.	369	Other Benefits		2,500	2,500	-
100.010.200.	376	TRS On Behalf		61,203	73,266	12,064
100.010.200.	377	PERS On Behalf		5,029	6,433	1,404
100.010.200.	390	Travel Allowance	\$400 per Teacher & Relocation Reimb	4,600	4,600	-

Middle/High School			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
100.010.200.	410 Professional & Technical		79,400	75,000	(4,400)
100.010.200.	420 Staff Travel	Mileage reimb	-	-	-
100.010.200.	450 Supplies/Material/Media		10,000	8,000	(2,000)
100.010.200.	475 Supplies-Technology Related		5,200	5,000	(200)
100.010.200.	491 Dues & Fees		150	150	-
Total	200 Special Education		721,763	751,615	29,852

Support Services - Students

100.010.300.	316 Extra Duty Pay	PLC/Team Leaders, Team Trainer	10,459	10,628	169
100.010.300.	318 Cert-Specialist (Counselor)	1.50 FTE	115,136	121,313	6,177
100.010.300.	322 NonCert-Specialist	1.00 FTE	46,914	47,384	469
100.010.300.	329 Substitute/Temporary		1,325	1,325	-
100.010.300.	361 Health/Life Insurance		13,638	13,976	337
100.010.300.	362 Unemployment Insurance		869	903	34
100.010.300.	363 Worker's Compensation		1,738	1,806	68
100.010.300.	364 FICA		5,511	5,639	128
100.010.300.	365 TRS		15,775	16,572	797
100.010.300.	366 PERS		10,321	10,424	103
100.010.300.	369 Other Employee Benefits		500	500	-
100.010.300.	376 TRS On Behalf		21,611	26,034	4,423
100.010.300.	377 PERS On Behalf		2,970	3,715	745
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		1,000	2,000	1,000
100.010.300.	475 Supplies-Technology Related		2,263	2,263	-
100.010.300.	490 Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
Total	300 Support Services - Students		251,066	265,517	14,451

Support Services - Instruction

100.010.350.	420 Travel	Professional	1,500	1,500	-
Total	350 Support Services - Instruction		1,500	1,500	-

Library Services

100.010.352.	323 NonCert-Aides	0.00	-	-	-
100.010.352.	329 Substitute/Temporary	3 hrs/wk	3,007	-	(3,007)
100.010.352.	361 Health/Life Insurance		-	-	-
100.010.352.	362 Unemployment Insurance		15	-	(15)
100.010.352.	363 Worker's Compensation		30	-	(30)
100.010.352.	364 FICA		230	-	(230)
100.010.352.	366 PERS		-	-	-
100.010.352.	377 PERS On Behalf		-	-	-
100.010.352.	440 Other Purchased Services		-	-	-
100.010.352.	450 Supplies/Material/Media		1,250	1,250	-
100.010.352.	475 Software License	Companion Corporation Subscription	-	-	-
Total	352 Support Services - Instruction - Library		4,533	1,250	(3,283)

Middle/High School			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #1	Budget	Change
Staff Inservice					
100.010.354.	450 Supplies/Material/Media		3,000	3,500	500
Total	354 Staff Inservice		3,000	3,500	500
School Administration					
100.010.400.	313 Principal	2.00 FTE	208,360	211,287	2,927
100.010.400.	316 Extra Duty Pay	Leadership Team stipends & Other	8,000	8,000	-
100.010.400.	361 Health/Life Insurance		26,977	27,651	674
100.010.400.	362 Unemployment Insurance		1,042	1,056	15
100.010.400.	363 Worker's Compensation		2,084	2,113	29
100.010.400.	364 FICA		3,021	3,064	42
100.010.400.	365 TRS		26,170	26,538	368
100.010.400.	366 PERS		2,234	2,234	-
100.010.400.	369 Other Employee Benefits		500	1,300	800
100.010.400.	376 TRS On Behalf		39,109	45,342	6,233
100.010.400.	390 Relocation Reimbursement		3,000	-	(3,000)
100.010.400.	410 Professional & Technical		-	-	-
100.010.400.	420 Staff Travel		-	-	-
100.010.400.	433 Communications	Cell Phone	2,340	2,340	-
100.010.400.	440 Other Purchased Services		-	-	-
100.010.400.	450 Supplies/Materials/Media		4,010	5,000	990
100.010.400.	475 Supplies - Technology Related	Canva subscription	637	1,000	363
100.010.400.	490 Other Expenses	Nome Nugget 'Back to School' Advertisement	1,670	1,700	30
100.010.400.	491 Dues & Fees	NASSP Registration x 2	1,250	1,300	50
Total	400 School Administration		330,403	339,925	9,522
School Administration Support					
100.010.450.	324 NonCert-Support	2.00 FTE	85,670	87,131	1,461
100.010.450.	329 Substitutes/Temporary		500	500	-
100.010.450.	361 Health/Life Insurance		28,021	28,719	698
100.010.450.	362 Unemployment Insurance		431	438	7
100.010.450.	363 Worker's Compensation		862	876	15
100.010.450.	364 FICA		6,592	6,704	112
100.010.450.	366 PERS		18,847	19,169	321
100.010.450.	377 PERS On Behalf		5,233	6,596	1,363
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	1,500	500
Total	450 School Administration Support		148,166	152,643	4,477
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: \$631k FY25 Actual: \$560k	590,000	590,000	-
100.010.600.	436 Electricity	FY23: \$445k FY24: \$451k FY25: \$462k	460,000	465,000	5,000
100.010.600.	452 General Maintenance Supplies		500	500	-
100.010.600.	458 Gas & Oil		18,000	18,000	-
100.010.600.	490 Other Expenses		-	-	-

Middle/High School			FY2026		
Account Code	Description	Comments	Budget	FY2027	Change
			Revision #1	Budget	
Total	600	Maintenance & Operations	1,120,500	1,125,500	5,000
Student Activity					
100.010.700.	316	Extra Duty Pay Coaches and Club Advisors	55,575	70,000	14,425
100.010.700.	329	Substitutes and Temporary Referees	56,000	60,000	4,000
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)	11,978	11,978	-
100.010.700.	376	TRS On Behalf	7,203	9,072	1,869
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	60,000	75,000	15,000
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.	25,000	27,000	2,000
100.010.700.	458	Gas & Oil	100	100	-
100.010.700.	490	Other Expenses, Dues & Fee ASAA Dues	3,420	3,500	80
100.010.700.	510	Equipment	-	-	-
Total	700	Student Activity	238,425	275,800	37,374
Total	100	School Operating Fund	5,221,053	5,561,566	340,513
Total	010	Middle/High School	\$ 5,221,053	\$ 5,561,566	\$ 340,513



DISTRICT WIDE

FY 2027 Budget

Location 500

		FY2026 Budget Revision #1	FY2027 Budget	\$ Change	% Change
Fund 100: School Operating					
<u>Location</u>	<u>500 District-Wide</u>				
Function 100	Regular Instruction - Extension	\$ 173,033	\$ 179,049	\$ 6,016	3.48%
Function 220	Special Education - Support Services	300,663	297,783	(2,880)	-0.96%
Function 350	Support Services - Instruction	61,393	62,479	1,086	1.77%
Function 351	Support Services -Technology	3,411,661	3,556,507	144,846	4.25%
Function 354	Staff Inservice	4,000	3,000	(1,000)	-25.00%
Function 510	Office of Superintendent	400,180	415,422	15,242	3.81%
Function 511	Board of Education	63,039	63,345	306	0.49%
Function 550	District Admin Support Services	723,917	736,599	12,682	1.75%
Function 553	Human Resources	173,102	183,358	10,256	5.92%
Function 600	Operations & Maintenance	2,064,280	2,096,363	32,083	1.55%
Function 900	Other Financing Uses	265,000	265,000	-	0.00%
Fund Total		\$ 7,640,268	\$ 7,858,905	\$ 218,637	2.86%
TOTAL		\$ 7,640,268	\$ 7,858,905	\$ 218,637	2.86%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 500 - Districtwide

Districtwide Dept.				FY2026 Budget				
Account Code		Description		Comments	Revision #1	FY2027 Budget	\$ Change	
Regular Instruction - Extensions								
100.500.140..	315	Cert Teacher	0.50	FTE	Teacher on Assignment	47,666	49,119	1,454
100.500.140..	316	Extra Duty Pay	0.34	FTE	Extra Duty	32,453	33,443	990
100.500.140..	361	Health/Life Insurance				20,570	21,084	514
100.500.140..	362	Unemployment Insurance				401	413	12
100.500.140..	363	Worker's Compensation				801	825	24
100.500.140..	364	FICA				1,162	1,197	35
100.500.140..	365	TRS				10,063	10,370	307
100.500.140..	369	Other Employee Benefits	Pool & Rec Enter Passes			200	200	-
100.500.140..	376	TRS On Behalf				15,038	17,718	2,679
100.500.140..	390	Travel Allowance				200	200	-
100.500.140..	433	Communications	Postage			50	50	-
100.500.140..	440	Other Purchased Services	Cognia Adv Ed Accred \$1400			2,450	2,450	-
100.500.140..	450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$1,000 for Ext Supplies			38,200	38,200	-
100.500.140..	475	Supplies - Tech Related	MAP License Renewal			3,550	3,550	-
100.500.140..	491	Dues & Fees				230	230	-
Total	140	Regular Instruction - Extensions				173,033	179,049	6,016
Special Education Instruction - Support Svcs								
100.500.220..	314	Cert - Director/Coordinator	1.00	FTE		116,702	117,835	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		50,628	52,590	1,962
100.500.220..	361	Health/Life Insurance				26,205	26,857	653
100.500.220..	362	Unemployment Insurance				887	852	(35)
100.500.220..	363	Worker's Compensation				1,773	1,704	(69)
100.500.220..	364	FICA				5,565	5,732	166
100.500.220..	365	TRS				14,658	14,800	142
100.500.220..	366	PERS				11,138	11,570	432
100.500.220..	369	Other Benefits				250	250	-
100.500.220..	376	TRS On Behalf				21,905	25,287	3,382
100.500.220..	377	PERS On Behalf				3,110	4,005	896
100.500.220.	390	Travel Allowance				-	-	-
100.500.220.	410	Professional & Technical				16,000	16,000	-
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			9,000	7,500	(1,500)
100.500.220.	475	Supplies - Tech Related	MobyMax			5,000	5,000	-
100.500.220.	490	Other Expenses				842	800	(42)

Districtwide Dept.			FY2026 Budget		
Account Code	Description	Comments	Revision #1	FY2027 Budget	\$ Change
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment		-	-	-
Total 220	Special Education Instruction - Support Svcs		300,663	297,783	(2,880)

Support Services-Instruction

100.500.350.. 314	Cert - Director	0.22 FTE	24,927	25,176	249
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 (remainder funded by grants)	1,607	1,607	-
100.500.350.. 361	Health/Life Insurance		2,967	3,042	74
100.500.350.. 362	Unemployment Insurance		202	203	1
100.500.350.. 363	Worker's Compensation		420	423	2
100.500.350.. 364	FICA		609	613	4
100.500.350.. 365	TRS		3,131	3,162	31
100.500.350.. 376	TRS On Behalf		4,679	5,403	724
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350.. 410	Professional Services	PowerSchool Training- NBMHS Sec & Asst. Principal	4,800	4,800	-
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		500	500	-
100.500.350. 475	Supplies - Tech Related		250	250	-
100.500.350.. 490	Other Expenses		1,000	1,000	-
100.500.350.. 491	Dues & Fees		-	-	-
Total 350	Support Services - Instruction		61,393	62,479	1,086

Support Services - Technology

100.500.351.. 316	Extra Duty		468	468	-
100.500.351.. 318	Cert - Specialist	0.5 FTE	49,766	48,247	(1,519)
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	105,883	110,702	4,819
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	68,568	70,880	2,313
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems	40,938	41,961	1,023
100.500.351.. 362	Unemployment Insurance	Administrator & 1 50% Tech Specialist	1,121	1,149	28
100.500.351.. 363	Worker's Compensation		2,242	2,298	56
100.500.351.. 364	FICA		14,067	14,591	524
100.500.351.. 365	TRS		6,251	6,060	(191)
100.500.351.. 366	PERS		38,379	39,948	1,569
100.500.351.. 376	TRS On Behalf		9,341	10,354	1,013
100.500.351.. 377	PERS On Behalf		16,044	19,033	2,989
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)	2,682,294	2,814,516	132,223
100.500.351.. 440	Other Purchased Services		490	490	-
100.500.351.. 450	Supplies/Material/Media		2,510	2,510	-
100.500.351.. 475	Supplies - Tech Related	School Mgmt & Content Software; Cybersecurity; Staff & Student Devices; Powerschool 504	357,100	357,100	-
100.500.351. 510	Equipment	New copiers (cyclical)	15,000	15,000	-
Total 351	Support Services - Technology		3,411,661	3,556,507	144,846

Districtwide Dept.				FY2026 Budget			
Account Code		Description		Comments	Revision #1	FY2027 Budget	\$ Change
Staff Inservice							
100.500.354..	410	Professional Services			-	-	-
100.500.354..	450	Supplies			4,000	3,000	(1,000)
Total	354	Staff Inservice			4,000	3,000	(1,000)
Office of Superintendent							
100.500.510..	311	Cert-Superintendent	1.00	FTE	150,000	153,000	3,000
100.500.510..	314	Cert-Assistant Superintende	0.50	FTE	66,129	69,138	3,009
100.500.510..	361	Health/Life Insurance			47,884	49,081	1,197
100.500.510..	362	Unemployment Insurance			1,081	1,111	30
100.500.510..	363	Worker's Compensation			2,161	2,221	60
100.500.510..	364	FICA			3,134	3,221	87
100.500.510..	365	TRS			27,146	27,901	755
100.500.510..	369	Other Employee Benefits			100	100	-
100.500.510..	376	TRS On Behalf			40,567	47,671	7,103
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			15,000	15,000	-
100.500.510..	420	Staff Travel			15,000	15,000	-
100.500.510..	433	Communications	Cellular Service		572	572	
100.500.510..	440	Other Purchased Services	Cognia Districtwide portion		1,400	1,400	-
100.500.510..	450	Supplies/Material/Media			1,386	1,386	-
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	-
Total	510	Office of Superintendent			400,180	415,422	15,242
Board of Education							
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	6,000	30
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	23,000	276
100.500.511..	510	Equipment			-	-	-
Total	511	Board of Education			63,039	63,345	306
District Admin Support Services							
100.500.550..	324	Non-Cert - Support Staff	1.88	FTE	145,331	148,295	2,965
100.500.550..	361	Health/Life Insurance	Positions: 1 AP/Receiving/Purchasing,		25,291	25,923	632
100.500.550..	362	Unemployment Insurance	0.88 Admin. Asst.		727	741	15
100.500.550..	363	Worker's Compensation			1,453	1,483	30

Districtwide Dept. Account Code			Comments	FY2026 Budget		\$ Change
				Revision #1	FY2027 Budget	
100.500.550..	364	FICA		11,118	11,345	227
100.500.550..	366	PERS	\$164,211 salary floor from FY2008; not met	196,184	196,836	652
100.500.550..	369	Other Benefits		200	200	-
100.500.550..	377	PERS On Behalf		9,010	11,391	2,382
100.500.550..	410	Professional & Technical Ser	Black Mtn, Frontline Education Software Support	33,100	32,379	(721)
100.500.550..	412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services	286,080	286,080	-
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	10% Increase	65,000	71,500	6,500
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		210	210	-
100.500.550..	491	Dues & Fees		475	475	-
100.500.550..	495	Indirect Recovery	FY24: -\$77k FY25: -\$76k	(65,000)	(65,000)	-
Total 550		District Admin Support Services		723,917	736,599	12,682

Human Resources

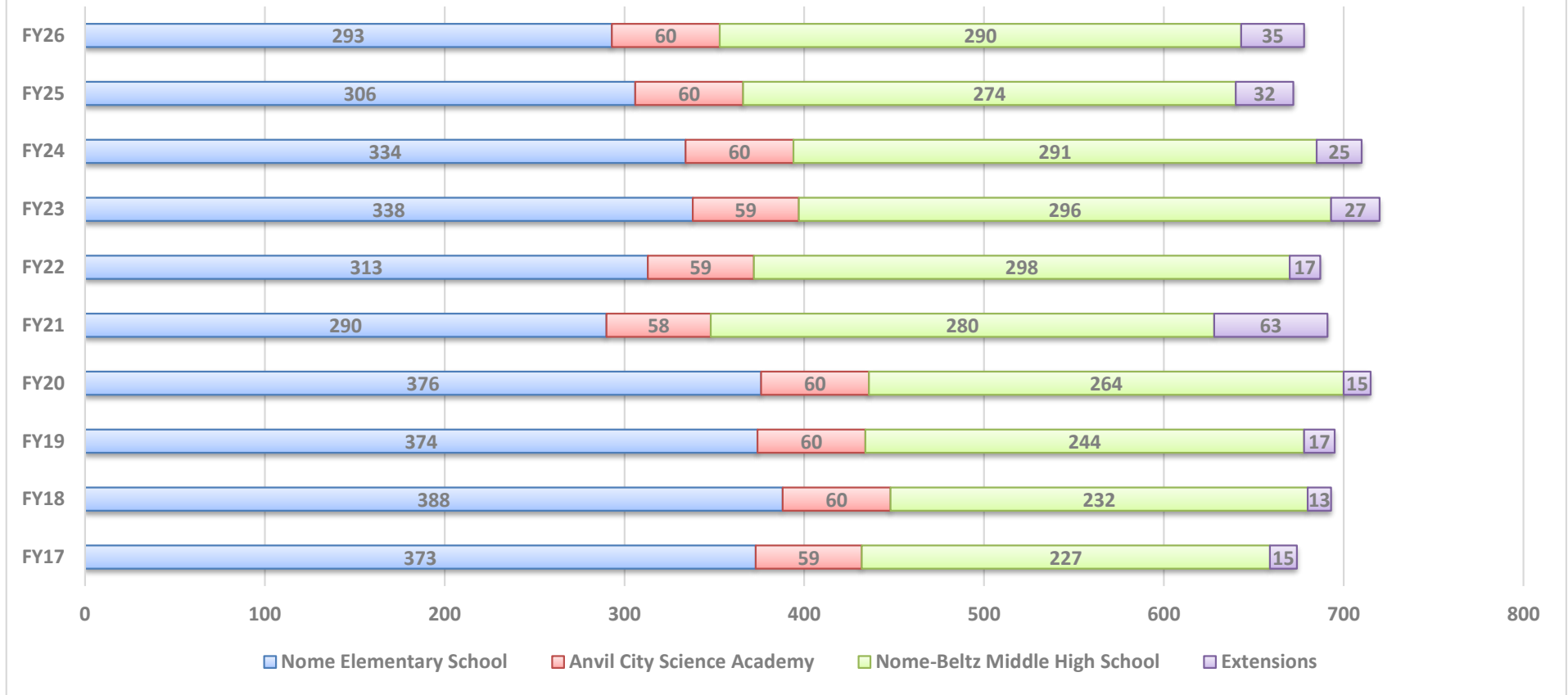
100.500.553..	314	Cert - Director	0.50 FTE	66,129	69,138	3,009
100.500.553..	361	Health/Life Insurance		6,744	6,913	169
100.500.553..	362	Unemployment Insurance		331	346	15
100.500.553..	363	Worker's Compensation		661	691	30
100.500.553..	364	FICA		5,059	5,289	230
100.500.553..	365	TRS		8,306	8,684	378
100.500.553..	369	Other Employee Benefits		100	100	-
100.500.553..	376	TRS On-Behalf		12,412	14,837	2,425
100.500.553.	410	Professional & Technical Ser	Digital Insurance Services	24,000	24,000	-
100.500.553.	414	Legal	International Legal fees	17,020	21,020	4,000
100.500.553..	420	Staff Travel	DEED Training	6,000	6,000	-
100.500.553..	433	Communications	Phone, Postage	1,000	1,000	-
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	Recruiting/Hiring/Onboarding/ Personnel Platform	13,250	13,250	-
100.500.553..	490	Other Expenses		2,000	2,000	-
100.500.553..	491	Dues & Fees	ASA Membership, Other Job Postings	5,590	5,590	-
Total 553		Human Resources		173,102	183,358	10,256

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	-
100.500.600..	364	FICA		765	765	-
100.500.600..	366	PERS		-	-	-
100.500.600..	377	PERS On Behalf		-	-	-

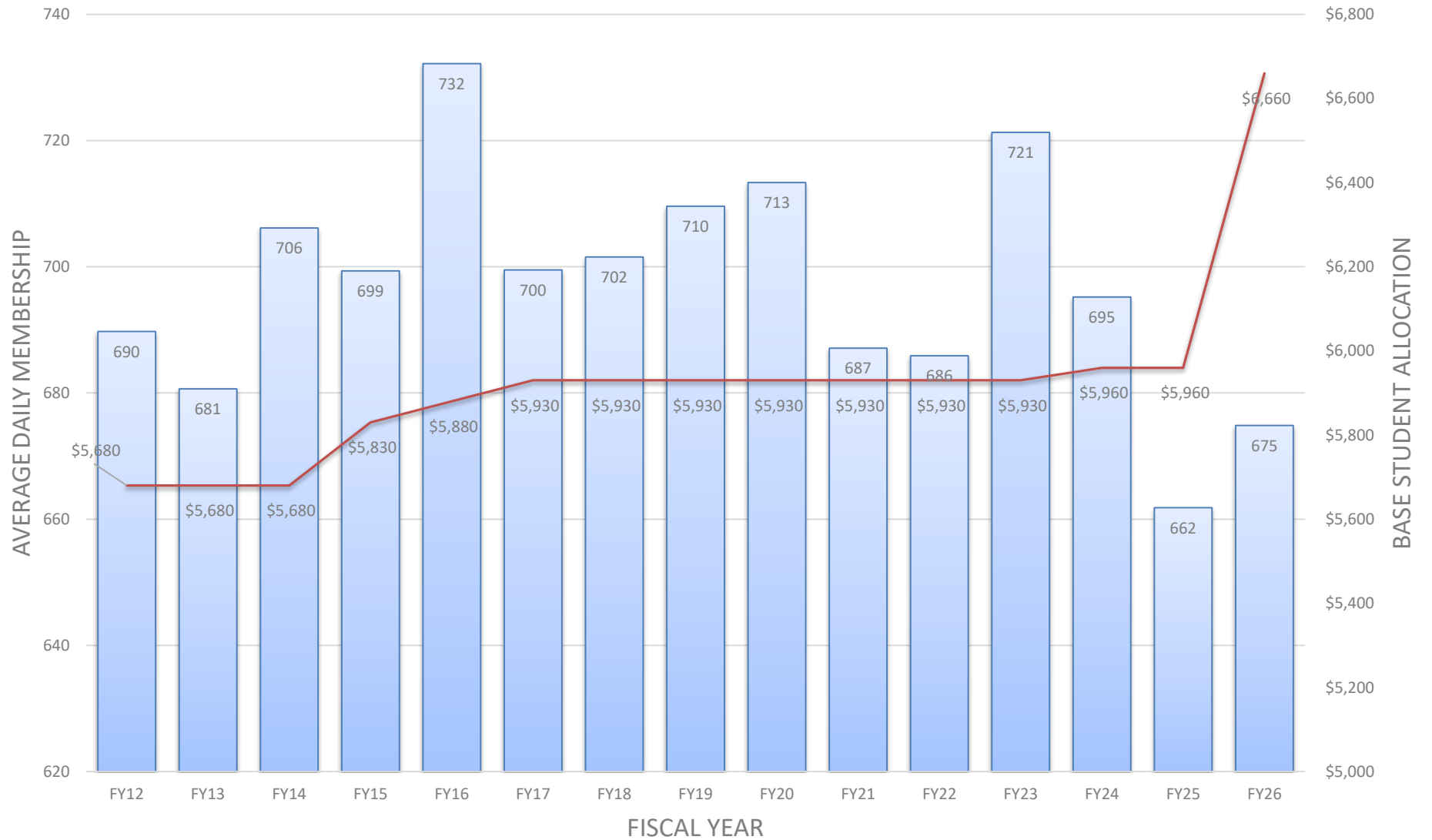
Districtwide Dept.			FY2026 Budget		
Account Code	Description	Comments	Revision #1	FY2027 Budget	\$ Change
100.500.600.. 369	Other Benefits		-	-	-
100.500.600.. 410	Professional & Technical Services		-	-	-
100.500.600.. 420	Staff Travel		-	-	-
100.500.600.. 431	Water & Sewage	Annual Septic Cleanout	12,650	12,650	-
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 FY25: \$62k	63,000	63,000	-
100.500.600.. 440	Other Purchased Services		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	10% increase	320,828	352,910	32,083
100.500.600.. 450	Supplies/Material/Media		13,000	13,000	-
100.500.600.. 453	Custodial Supplies		10,000	10,000	-
100.500.600.. 458	Gas & Oil		23,000	23,000	-
100.500.600.. 490	Other Expenses		14,000	14,000	-
Total 600	Operations & Maintenance		2,064,280	2,096,363	32,083
Transfer of Funds					
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		-	-	-
Total 900	Transfer of Funds		265,000	265,000	-
Total 100	General Operating Fund		\$ 7,640,268	\$ 7,858,905	\$ 218,637
Total	District Wide		\$ 7,640,268	\$ 7,858,905	\$ 218,637

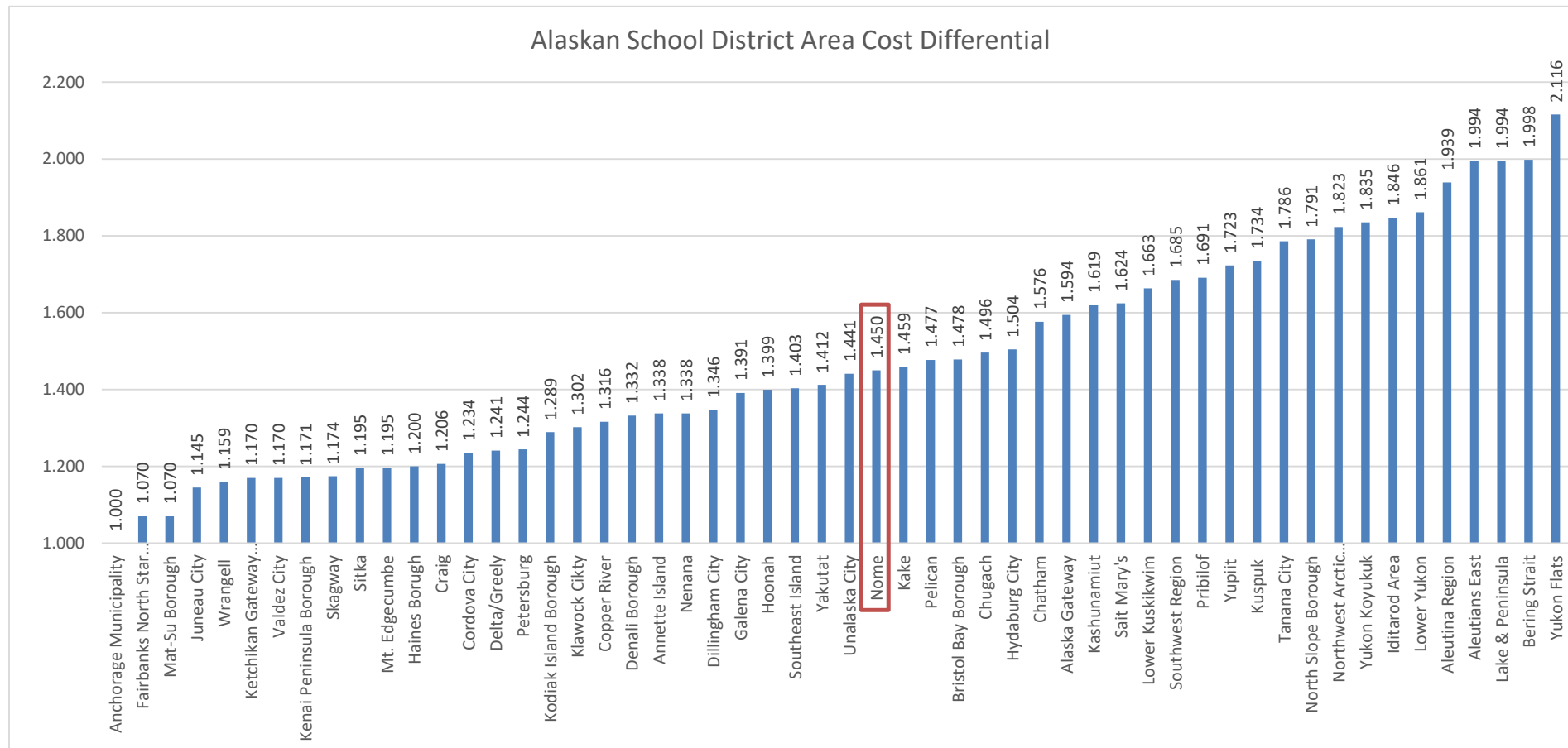
Enrollment by School FY2017-FY2026 (10 Years)



Source: <https://education.alaska.gov/data-center>

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





NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

	Year-Ended June 30, 2023	Year-Ended June 30, 2024	Year-Ended June 30, 2025	Estimated Year-Ended June 30, 2026	Estimated Year-Ended June 30, 2027
<u>Assets</u>					
Assets:					
Cash and investments	\$ 8,430,744	\$ 6,913,210	\$ 9,341,415	\$ 8,918,990	\$ 8,575,456
Accounts receivable	803,414	580,144	712,825	611,444	611,444
Lease receivable	221,280	-	871,870	-	-
Due from other funds	1,318,137	1,298,835	1,209,422	750,000	750,000
Due from gaming	-	-	-	-	-
Inventories	111,756	89,705	71,573	65,000	65,000
Prepaid items	309,799	820,009	769,713	800,000	800,000
Total assets	\$ 11,195,130	\$ 9,701,903	\$ 12,976,818	\$ 11,145,434	\$ 10,801,900
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	\$ 683,116	\$ 249,864	\$ 492,011	\$ 300,000	\$ 300,000
Accrued payroll liabilities	612,277	625,059	691,246	600,000	600,000
Unearned revenue	18,640	19,596	19,596	18,640	19,000
Due to other funds	6,604,359	6,654,625	8,526,865	8,275,489	8,275,129
Due to student activities	-	-	-	-	-
Total liabilities	7,918,392	7,549,144	9,729,718	9,194,129	9,194,129
Deferred inflows of resources:					
Leases	216,931	-	871,870	-	-
Total liabilities and deferred inflows of resources	8,135,323	7,549,144	10,601,588	9,194,129	9,194,129
Fund balances:					
Nonspendable	421,555	909,714	841,286	866,500	865,000
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	2,638,252	1,243,045	1,533,944	1,084,805	742,771
Total fund balances	3,059,807	2,152,759	2,375,230	1,951,305	1,607,771
Total liabilities and fund balances	\$ 11,195,130	\$ 9,701,903	\$ 12,976,818	\$ 11,145,434	\$ 10,801,900

Note: FY26 & FY27 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.