

*Together, strong in identity, potential, purpose*



# NOME PUBLIC SCHOOLS **FY2027 DRAFT BUDGET**

For Presentation to the Board January 13, 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.



January 7, 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 1<sup>st</sup> and to the Department of Education & Early Development by July 15<sup>th</sup> each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the 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 \$800,00 increase from FY2026, and \$70,000 increase from what was appropriated in FY2025. The FY2027 appropriation is 80% of the maximum allowable appropriation of \$4.37M.

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

Revenue, Transfers In, and Use of Fund Balance projection of \$18,968,239, a \$864,354 increase from FY2026, and a \$1.59M 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 – zero net effect against on-behalf expenditures
- ❖ City appropriation is budgeted at \$3,500,000
- ❖ Impact Aid estimated at \$1,500
- ❖ 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 - \$485,859

## *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
- ❖ 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

- ❖ 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

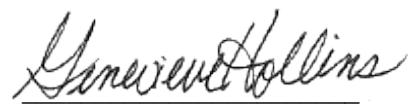
### Districtwide

- ❖ 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

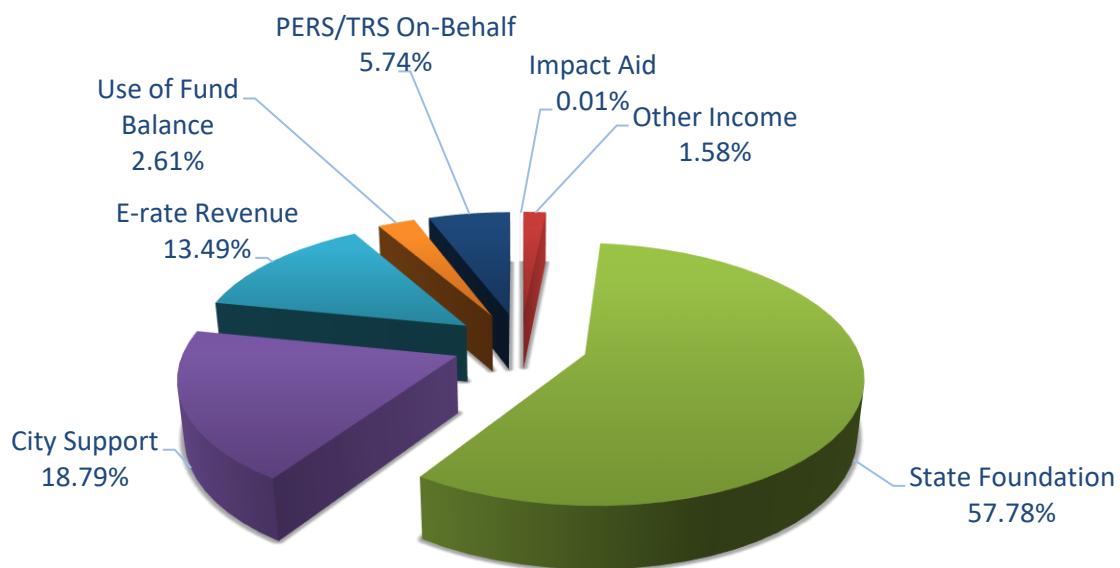
  
 \_\_\_\_\_  
 Genevieve Hollins  
 Contracted CFO

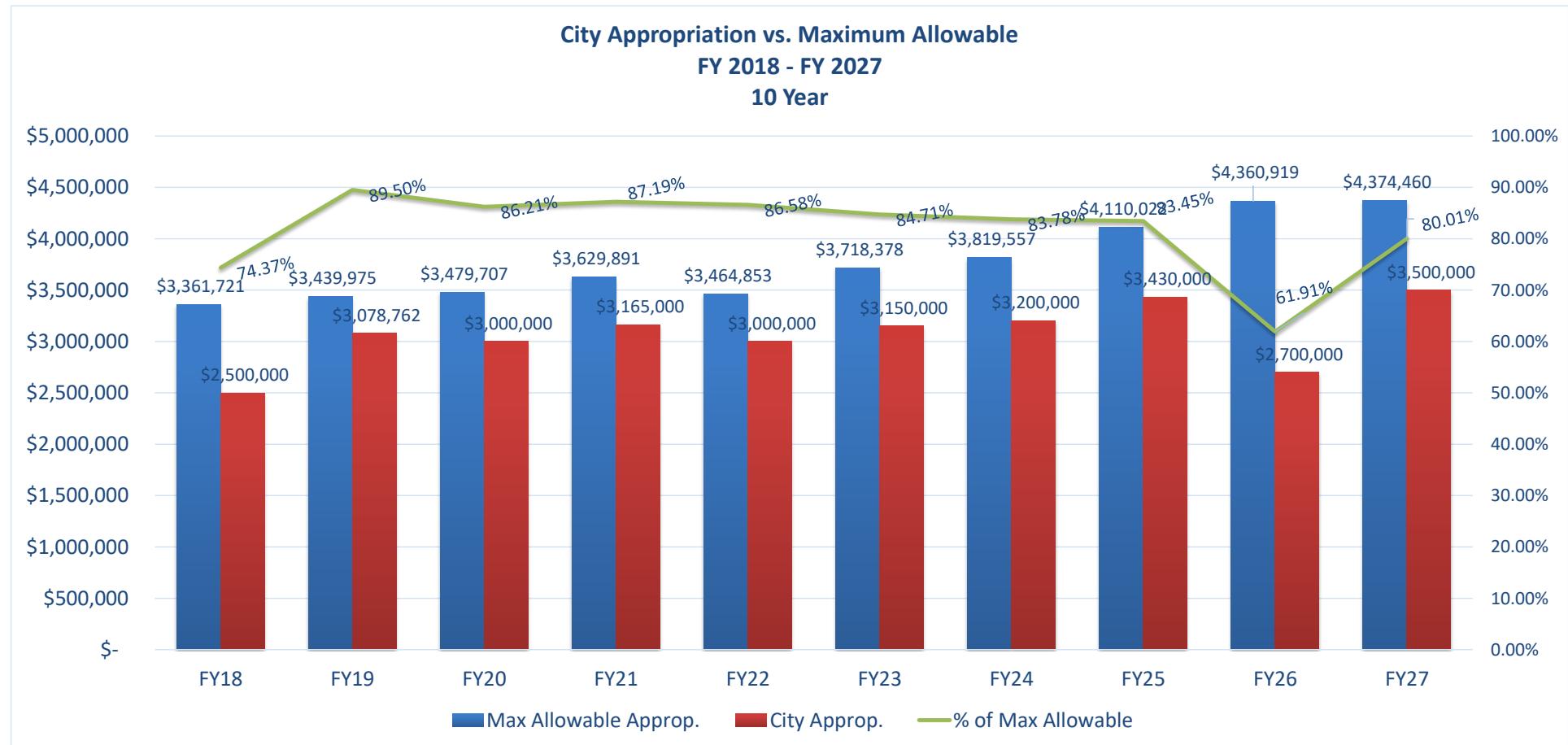
## NOME PUBLIC SCHOOLS

### Revenue Budget

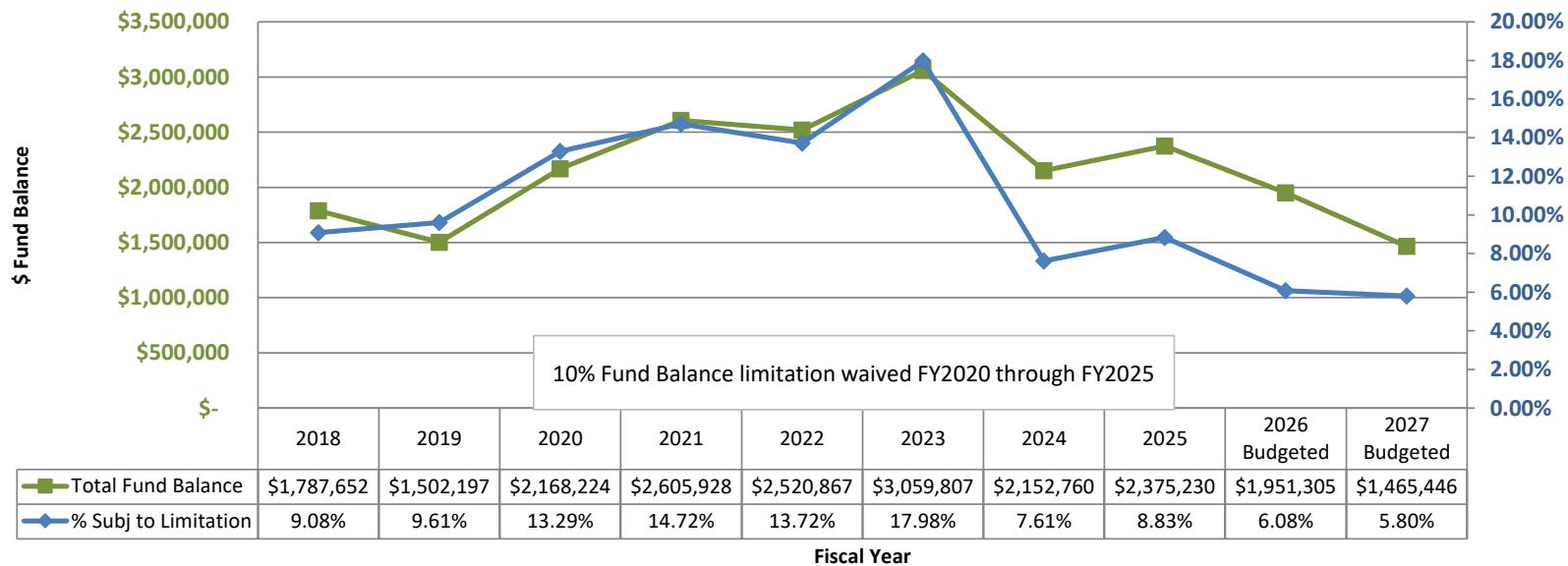
	FY2025 Final Budget	FY2026		FY2027 Budget	Change
		Budget	Revision #1		
<i>Enrollment Projection</i>	626.48+21IN 33.25 corresp	639.75+30IN 35.1 corresp		640+31IN 30 corresp	+0.25+1IN -5.1 corresp
<b>FUND 100: General Operating Fund</b>					
City Appropriation	\$ 3,430,000	\$ 2,700,000	\$ 3,500,000	\$ 800,000	
State of Alaska Foundation	9,005,834	10,700,592	10,759,864	59,272	
Other State Revenue	1,193,047	-	-	-	
Other State Revenue (TRS)	798,998	924,169	999,025	74,856	
Other State Revenue (PERS)	40,770	69,541	70,526	985	
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	485,859	61,934	
<b>FUND TOTAL</b>	<b>\$ 17,370,833</b>	<b>\$ 18,103,885</b>	<b>\$ 18,968,239</b>	<b>\$ 864,354</b>	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 17,370,833</b>	<b>\$ 18,103,885</b>	<b>\$ 18,968,239</b>	<b>\$ 864,354</b>	

## NOME PUBLIC SCHOOLS Revenues by Source FY 2027





**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: \$ 1,951,305

Less Exemptions per 4 AAC 09.160(a)

    Inventory (Fuel) \$ 65,000

    Prepaid Items (Liab Insurance, other) \$ 800,000

    Federal Impact Aid Received \$ 1,500

**Fund Balance Subject to 10% Limitation** \$ 1,084,805

Nonexempt fund balance as a percentage of current year expenditures:

Fund Balance Subject to Limitation	\$ 1,084,805	=	5.80%
Current Year Expenditures (Fxs 100-700)	\$ 18,703,239		

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	\$ 1,951,305	=	10.29%
Grand Total Current Year Expenditures	\$ 18,968,239		

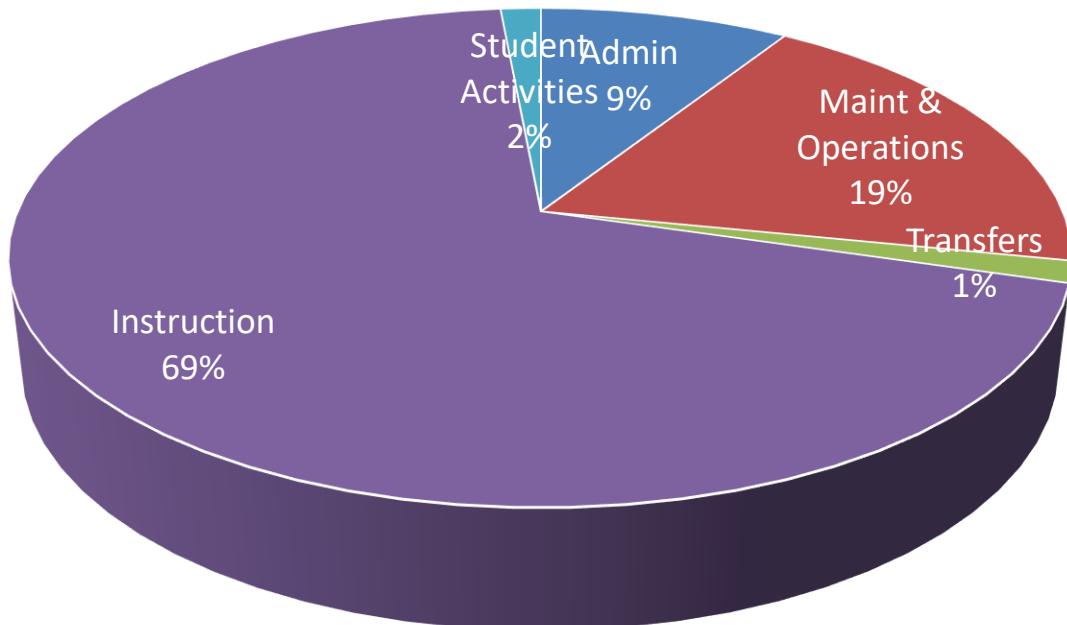
**NOME PUBLIC SCHOOLS**  
**Expenditure Summary by Function**

**FY 2027 Budget**

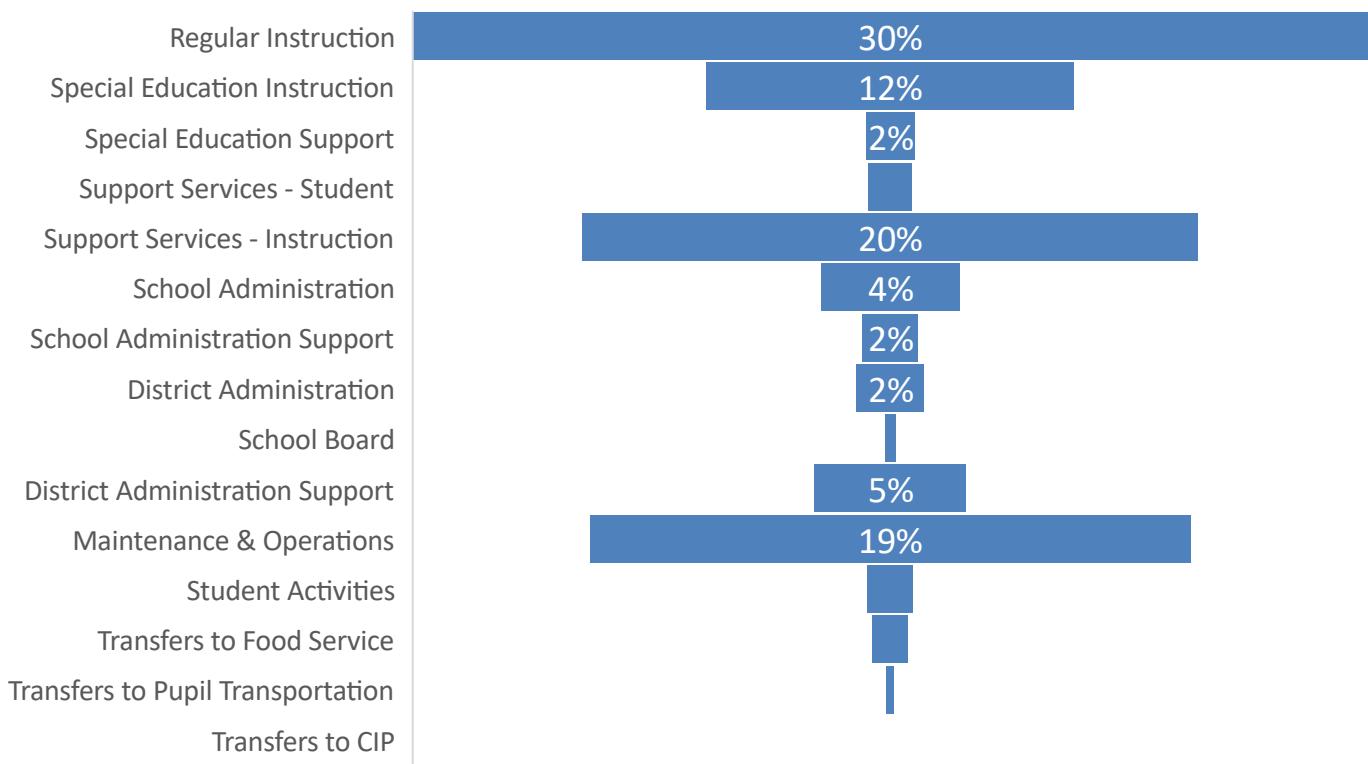
Function		FY2025 Final Budget		FY2026 Budget Revision #1		FY2027 Budget		Increase (Decrease)	Percent Change	Percent of FY2027 Total
100	Instruction	\$ 5,417,450	\$ 5,296,308	\$ 5,756,639	\$ 460,331	8.00%	30.35%			
200	Special Education Instruction	1,505,889	2,127,380	2,222,547	95,167	4.28%	11.72%			
220	Special Education Support	313,951	300,663	293,842	(6,821)	-2.32%	1.55%			
300	Support Services - Student	209,340	251,666	262,138	10,472	3.99%	1.38%			
35X	Support Services - Instruction	3,432,024	3,573,783	3,713,583	139,800	3.76%	19.58%			
400	School Administration	816,614	776,578	835,438	58,861	7.05%	4.40%			
Sub Total Instruction		\$ 11,695,268	\$ 12,326,378	\$ 13,084,189	\$ 757,810	5.79%	68.98%			
450	School Administration Support	\$ 280,697	\$ 325,634	\$ 333,265	\$ 7,631	2.29%	1.76%			
510	District Administration	354,375	400,180	409,447	9,266	2.26%	2.16%			
511	School Board	66,964	63,039	63,345	306	0.48%	0.33%			
55X	District Administration Support	902,294	897,019	911,903	14,884	1.63%	4.81%			
600	Maintenance & Operations	3,191,633	3,586,630	3,623,713	37,083	1.02%	19.10%			
700	Student Activities	314,602	240,004	277,378	37,374	13.47%	1.46%			
Sub Total Admin/O&M		\$ 5,110,566	\$ 5,512,507	\$ 5,619,051	\$ 106,544	1.90%	29.62%			
Sub Total Inst/Admin/O&M		\$ 16,805,833	\$ 17,838,885	\$ 18,703,239	\$ 864,354	4.62%	98.60%			
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%	1.40%			
<b>Total General Fund</b>		<b>\$ 17,370,833</b>	<b>\$ 18,103,885</b>	<b>\$ 18,968,239</b>	<b>\$ 864,354</b>	<b>4.56%</b>	<b>100.00%</b>			

## NOME PUBLIC SCHOOLS

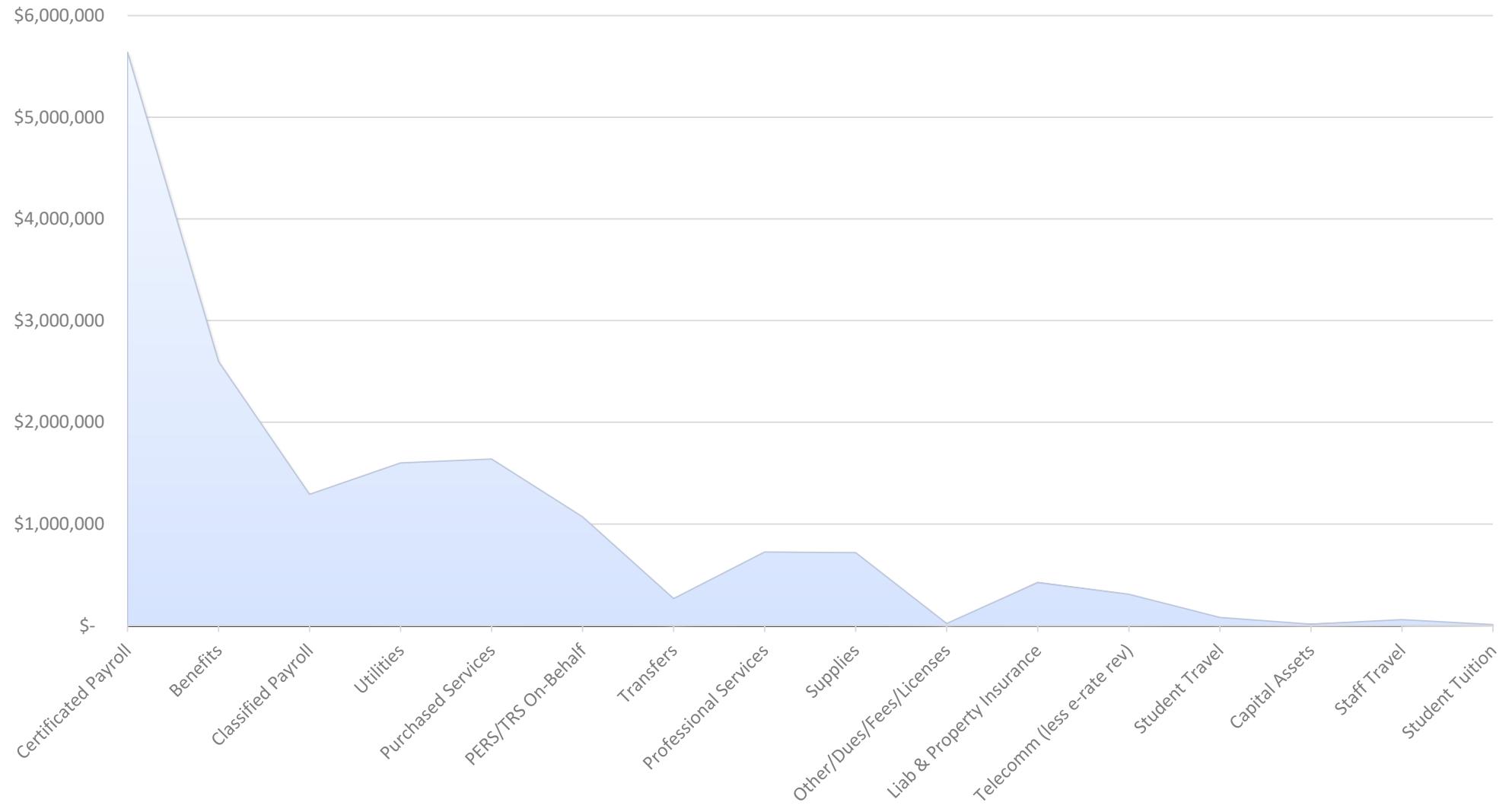
### Expenditures by Function Groupings



### Expenditures by Function

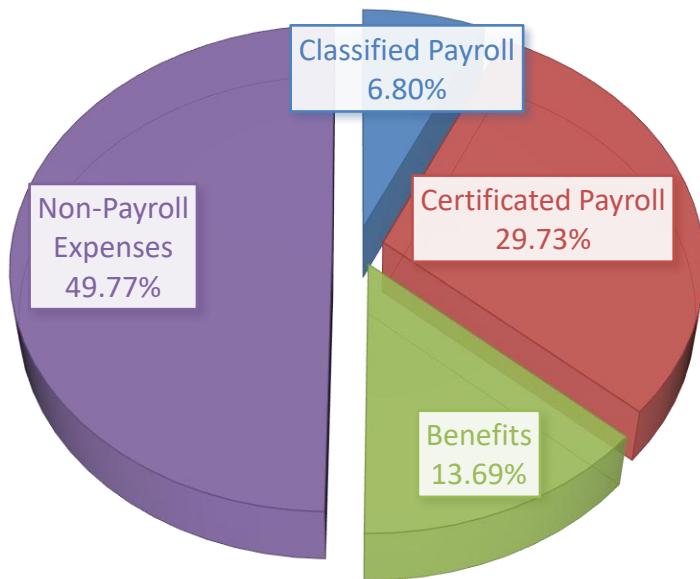


## NOME PUBLIC SCHOOLS Expenses by Type

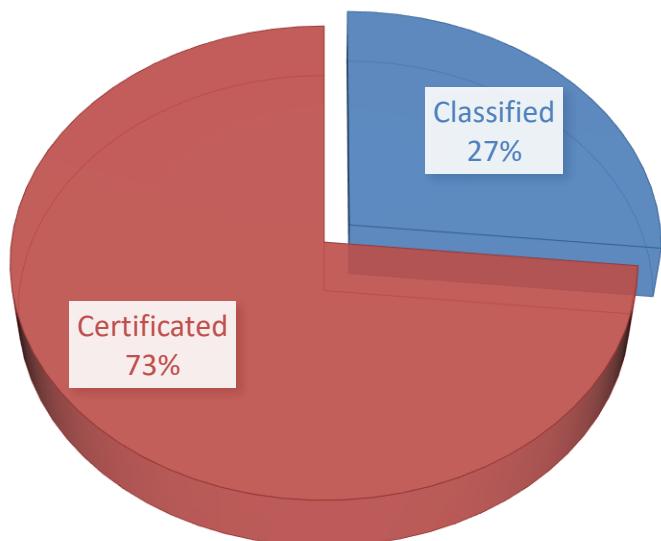


## NOME PUBLIC SCHOOLS

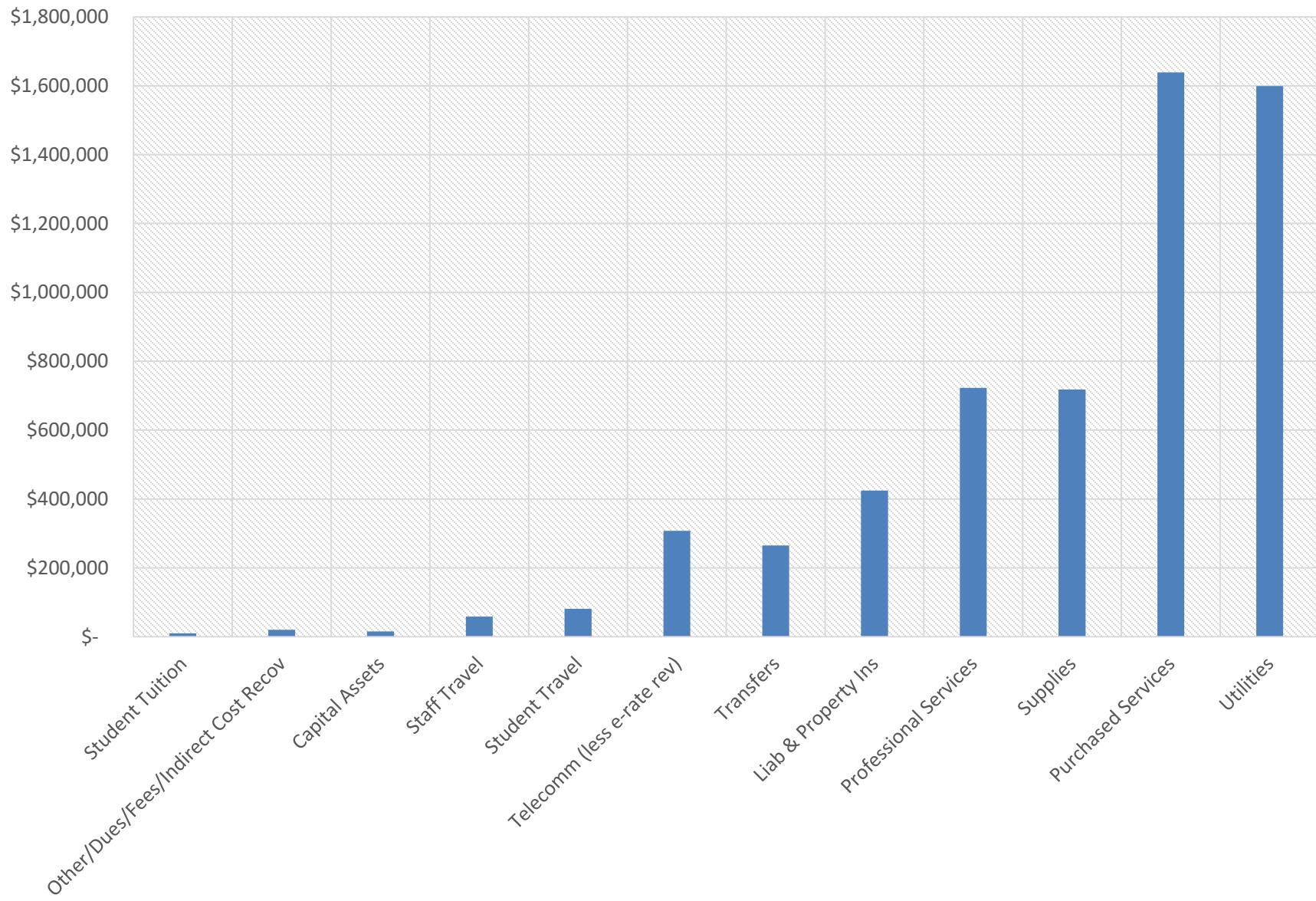
### PAYROLL & NON-PAYROLL COSTS

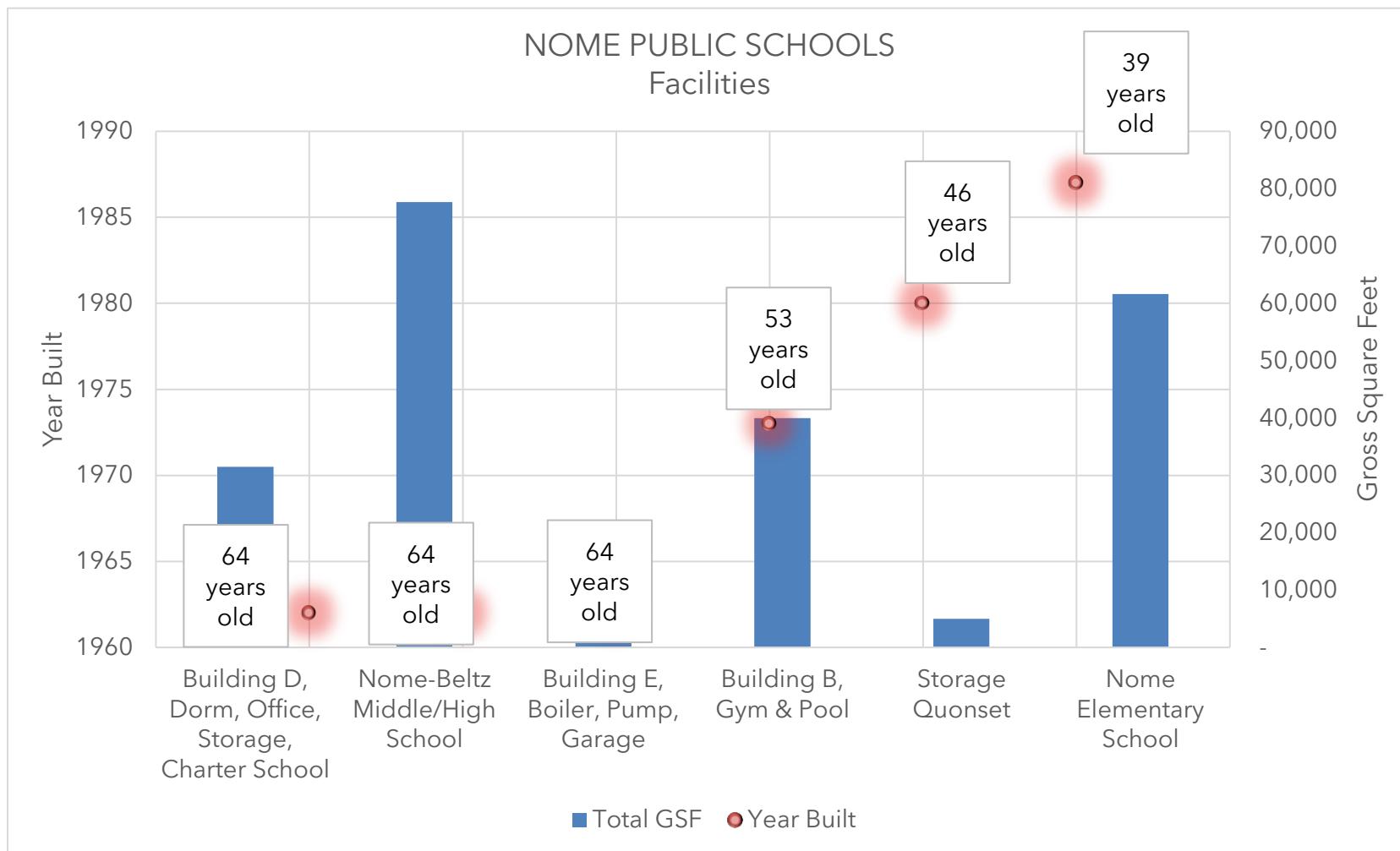


### TYPES OF EMPLOYEES



## 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
<b>Fund 100: School Operating</b>					
Function: 100 Regular Instruction		\$ 2,291,716	\$ 2,456,754	\$ 165,038	7.20%
120 Bilingual/Bicultural		-	-	-	-
200 Special Education		1,250,344	1,274,835	24,491	1.96%
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	79,322	2,130	2.76%
354 Staff Inservice		2,000	2,000	-	0.00%
400 School Administration		286,706	333,383	46,676	16.28%
450 School Administration Support		149,639	152,956	3,316	2.22%
600 Operations & Maintenance		401,850	401,850	-	0.00%
Fund Total		<b>4,468,083</b>	<b>4,710,199</b>	<b>242,116</b>	<b>5.42%</b>
<b>TOTAL</b>		<b>\$ 4,468,083</b>	<b>\$ 4,710,199</b>	<b>\$ 242,116</b>	<b>5.42%</b>

# 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	\$ 16,242	\$ 972	6.36%

# NOME PUBLIC SCHOOLS

## FY 2027 Budget

### Location 300 Nome Elementary School

Elementary Account Code	Description	Comments	FY2026 Budget		FY2027 Budget	Change
			Revision #1			
<b><u>Regular Instruction</u></b>						
100.300.100	315 Cert-Teacher	16.00 FTE	\$ 1,397,162	\$	1,511,398	\$ 114,236
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		7,969	556
100.300.100	363 Worker's Comp		14,826		15,939	1,113
100.300.100	364 FICA		26,797		28,227	1,430
100.300.100	365 TRS		175,798		190,146	14,348
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		276,181	21,442
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 Svcs	(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		-		-	-
<b>Total</b>	<b>100 Regular Instruction</b>		<b>2,291,716</b>		<b>2,456,754</b>	<b>165,038</b>

### Bilingual/Bicultural

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

Elementary Account Code	Description	Comments	FY2026 Budget	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		-	-	-	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Education</b>						
100.300.200	315 Cert-Teacher	5.50 FTE	422,690	445,783	23,093	
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	3,456	75	
100.300.200	363 Worker's Compensation		6,764	6,913	149	
100.300.200	364 FICA		23,622	24,480	857	
100.300.200	365 TRS		56,230	57,246	1,016	
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	83,673	4,334	
100.300.200	377 PERS On Behalf		13,209	13,641	432	
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	-	
<b>Total</b>	<b>200 Special Education</b>		<b>1,250,344</b>	<b>1,274,835</b>	<b>24,491</b>	
<b>Support Services - Students</b>						
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 Specialists	-	-	-	-
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		600	600	-	-

Elementary Account Code	Description	Comments	FY2026 Budget		
			Revision #1	FY2027 Budget	Change
<b>Total</b>	<b>300 Support Services - Students</b>		<b>600</b>	<b>600</b>	<b>-</b>
<b>Support Services - Instruction</b>					
100.300.350	420 Staff Travel	Staff Development	-	-	-
<b>Total</b>	<b>350 Support Services - Instruction</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Improvement of Instructional Services - Technology</b>					
100.300.351	475 Supplies - Technology Related	Learning A-Z, Starfall, Anywhere Cart	8,035	8,500	465
<b>Total</b>	<b>351 Improvement of Instructional Services - Tech</b>		<b>8,035</b>	<b>8,500</b>	<b>465</b>
<b>Library Services</b>					
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	2,845	83
100.300.352	450 Supplies/Material/Media		2,500	2,500	-
100.300.352	475 Supplies - Technology Related	Companion Corporation	1,200	1,200	-
<b>Total</b>	<b>352 Library Services</b>		<b>77,192</b>	<b>79,322</b>	<b>2,130</b>
<b>Staff Inservice</b>					
100.300.354	450 Supplies/Material/Media		2,000	2,000	-
<b>Total</b>	<b>354 Staff Inservice</b>		<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>School Administration</b>					
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	38,611	6,170
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 Nome Nugget 'Back to School' Advertisement	407	437	30
100.300.400	440 Other Purchased Services		2,000	2,000	-
100.300.400	450 Supplies/Materials/Media		5,000	5,000	-
100.300.400	475 Supplies-Technology Related	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
<b>Total</b>	<b>400 School Administration</b>		<b>286,706</b>	<b>333,383</b>	<b>46,676</b>

Elementary Account Code	Description	Comments	Revision #1	FY2026 Budget		Change
					FY2027 Budget	
<b><u>School Administration Support</u></b>						
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	5,421	104
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
<b>Total</b>	<b>450 School Administration Support</b>			<b>149,639</b>	<b>152,956</b>	<b>3,316</b>
<b><u>Operations &amp; Maintenance</u></b>						
100.300.600	431 Water & Sewer			17,550	17,550	-
100.300.600	432 Garbage			9,300	9,300	-
100.300.600	435 Fuel-Heating	FY24: \$162k FY25: \$137k		155,000	155,000	-
100.300.600	436 Electricity	FY25: \$210k		220,000	220,000	-
<b>Total</b>	<b>600 Maintenance &amp; Operations</b>			<b>401,850</b>	<b>401,850</b>	<b>-</b>
<b>Total</b>	<b>100 School Operating Fund</b>			<b>\$ 4,468,083</b>	<b>\$ 4,710,199</b>	<b>\$ 242,116</b>
<b>Total</b>	<b>300 Nome Elementary School</b>			<b>\$ 4,468,083</b>	<b>\$ 4,710,199</b>	<b>\$ 242,116</b>



## ANVIL CITY SCIENCE ACADEMY

### FY 2027 Budget

#### Location 025

		FY2026 Budget Revision #1	FY2027 Budget	\$ Change	% Change
<b>Fund 100: School Operating</b>					
Function: 100 Regular Instruction	\$ 429,661	\$ 467,682	\$ 38,022	8.85%	
160 Vocational Education	200	500	300	150.00%	
200 Special Education Instruction	155,273	202,120	46,847	30.17%	
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%	
400 School Administration	159,469	165,615	6,146	3.85%	
450 School Administration Support	27,830	28,937	1,107	3.98%	
700 Student Activities	1,578	1,578	-	-	
Fund Total	<b>774,480</b>	<b>866,903</b>	<b>92,422</b>	<b>11.93%</b>	

<b>TOTAL</b>	<b>\$ 774,480</b>	<b>\$ 866,903</b>	<b>\$ 92,422</b>	<b>11.93%</b>
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# 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	\$ 14,448	\$ 1,540.37	11.93%

# NOME PUBLIC SCHOOLS

## FY 2027 Budget

Location 025 Anvil City Science Academy

Account Code	Description	Comments	FY2026	FY2027	
			Budget	Revision #1	Budget
<b><u>Regular Instruction</u></b>					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 267,600	\$ 287,479	\$ 19,879
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	1,512	115
100.025.100 363	Worker's Compensation		2,794	3,025	231
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	52,083	3,731
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 Svcs	(Meter Rental; copier maintenance; Cognia \$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		-	-	-
<b>Total 100</b>	<b>Regular Instruction</b>		<b>429,661</b>	<b>467,682</b>	<b>38,022</b>
<b><u>Vocational Education</u></b>					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	200	500	300
<b>Total 160</b>	<b>Vocational Education</b>		<b>200</b>	<b>500</b>	<b>300</b>
<b><u>Special Education Instruction</u></b>					
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

Account Code	Description	Comments	Revision #1	FY2026		FY2027	\$ Change
				Budget			
100.025.200 376	TRS On-Behalf		9,331		9,755	425	
100.025.200 377	PERS On-Behalf		2,514		2,101	(413)	
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	-	
<b>Total 200</b>	<b>Special Education Instruction</b>		<b>155,273</b>		<b>202,120</b>	<b>46,847</b>	
<b>Improvement of Instructional Services - Technology</b>							
100.025.351 491	Dues & Fees		470		470	-	
<b>Total 351</b>	<b>Improvement of Instructional Svcs - Tech</b>		<b>470</b>		<b>470</b>	<b>-</b>	
<b>School Administration</b>							
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		200	-	
100.025.400. 376	TRS On Behalf		17,881		18,695	814	
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	
<b>Total 400</b>	<b>School Administration</b>		<b>159,469</b>		<b>165,615</b>	<b>6,146</b>	
<b>School Administration Support</b>							
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		1,312	47	
100.025.450. 450	Supplies/Materials/Media		300		400	100	
<b>Total 450</b>	<b>School Administration Support</b>		<b>27,830</b>		<b>28,937</b>	<b>1,107</b>	
<b>Student Activities</b>							
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		-		-	-	
<b>Total 700</b>	<b>Student Activities</b>		<b>1,578</b>		<b>1,578</b>	<b>-</b>	
<b>Total 100</b>	<b>School Operating Fund</b>		<b>774,480</b>		<b>866,903</b>	<b>92,422</b>	
<b>Total 025</b>	<b>Anvil City Science Academy</b>		<b>\$ 774,480</b>		<b>\$ 866,903</b>	<b>\$ 92,422</b>	

# NOME-BELTZ MIDDLE HIGH SCHOOL

## FY 2027 Budget

### Location 010



	FY2026		FY2027		% Change
	Budget	Revision #1	Budget	Change	
<b>Fund 100: School Operating</b>					
Function: 100 Regular Instruction	\$ 2,241,402		\$ 2,486,558	\$ 245,156	10.94%
120 Bilingual/Bicultural	400		400	-	0.00%
160 Career Tech Instruction	159,896		167,917	8,021	5.02%
200 Special Education	721,763		745,593	23,830	3.30%
300 Support Services - Students	251,066		261,538	10,472	4.17%
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		336,441	6,038	1.83%
450 School Administration Support	148,166		151,372	3,207	2.16%
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	<b>5,221,053</b>		<b>5,557,368</b>	<b>336,315</b>	<b>6.44%</b>
<b>TOTAL</b>	<b>\$ 5,221,053</b>		<b>\$ 5,557,368</b>	<b>\$ 336,315</b>	<b>6.44%</b>
# Students (6-12)	287.2		290.0	2.8	0.97%
# Teachers	22.5		23.5	1.0	4.44%
# Classified	5.0		5.0	0.0	0.00%
# Administrators	2.0		2.0	0.0	0.00%
Pupil / Teacher Ratio	12.8		12.3	(0.4)	-3.32%
Average Per Pupil Expenditure	\$ 18,179.15		\$ 19,163.34	\$ 984.18	5.41%

# NOME PUBLIC SCHOOLS

## FY 2027 Budget

### Location 010 Nome-Beltz Middle High School

Middle/High School				FY2026		FY2027	
Account Code	Description	Comments	Revision #1	Budget		Budget	Change
<b><u>Regular Instruction</u></b>							
100.010.100. 315	Cert-Teacher	17.00 FTE		\$ 1,289,853	\$ 1,442,348	\$ 152,495	
100.010.100. 316	Cert-Extra Duty	Mentors		8,300	8,300	-	
100.010.100. 323	Aides	Permanent Roaming Sub		48,628	50,453	1,825	
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	264,288	19,926	
100.010.100. 362	Unemployment Insurance			7,234	8,006	772	
100.010.100. 363	Worker's Compensation			14,468	16,011	1,543	
100.010.100. 364	FICA			30,193	32,544	2,351	
100.010.100. 365	TRS			163,048	182,201	19,153	
100.010.100. 366	PERS			10,698	11,100	402	
100.010.100. 369	Other Benefits			500	2,500	2,000	
100.010.100. 376	TRS On Behalf			232,720	261,344	28,623	
100.010.100. 377	PERS On-Behalf			3,078	3,194	116	
100.010.100. 390	Travel Allowance	\$400 per Teacher; Includes Travel Relocation		15,400	15,800	400	
100.010.100. 420	Staff Travel	Mileage		4,000	4,000	-	
100.010.100. 433	Telecommunications			500	500	-	
100.010.100. 440	Other Purchased Sv	(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			-	-	-	
<b>Total</b>	<b>100 Regular Instruction</b>			<b>2,241,402</b>	<b>2,486,558</b>	<b>245,156</b>	

Middle/High School Account Code	Description	Comments	FY2026 Budget Revision #1	FY2027	
				Budget	Change
<b><u>Bilingual/Bicultural</u></b>					
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		-	-	-
<b>Total</b>	<b>120 Bilingual/Bicultural</b>		<b>400</b>	<b>400</b>	<b>-</b>
<b><u>Career and Technical</u></b>					
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	42,169	1,029
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	16,838	733
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		-	-	-
<b>Total</b>	<b>160 Career and Technical</b>		<b>159,896</b>	<b>167,917</b>	<b>8,021</b>
<b><u>Special Education</u></b>					
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	64,082	2,880
100.010.200. 377	PERS On Behalf		5,029	5,194	165
100.010.200. 390	Travel Allowance	\$400 per Teacher & Relocation Reimb	4,600	4,600	-

Middle/High School Account Code	Description	Comments	FY2026		FY2027	
			Revision #1	Budget	Budget	Change
100.010.200. 410	Professional & Technical		79,400	79,400		-
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		-
<b>Total</b>	<b>200 Special Education</b>		<b>721,763</b>	<b>745,593</b>	<b>23,830</b>	
<b>Support Services - Students</b>						
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	22,770	1,159	
100.010.300. 377	PERS On Behalf		2,970	2,999	30	
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		
<b>Total</b>	<b>300 Support Services - Students</b>		<b>251,066</b>	<b>261,538</b>	<b>10,472</b>	
<b>Support Services - Instruction</b>						
100.010.350. 420	Travel	Professional	1,500	1,500		-
<b>Total</b>	<b>350 Support Services - Instruction</b>		<b>1,500</b>	<b>1,500</b>	<b>-</b>	
<b>Library Services</b>						
100.010.352. 323	NonCert-Aides	0.00	-	-	-	-
100.010.352. 329	Substitute/Temporary	3 hrs/wk	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	-	-	-	-
<b>Total</b>	<b>352 Support Services - Instruction - Library</b>		<b>4,533</b>	<b>1,250</b>	<b>(3,283)</b>	

Middle/High School Account Code	Description	Comments	FY2026		FY2027	
			Revision #1	Budget	Budget	Change
<b>Staff Inservice</b>						
100.010.354. 450	Supplies/Material/Media			3,000	3,500	500
<b>Total</b>	<b>354 Staff Inservice</b>			<b>3,000</b>	<b>3,500</b>	<b>500</b>
<b>School Administration</b>						
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	500	-	
100.010.400. 376	TRS On Behalf		39,109	39,659	549	
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 Relat	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	
<b>Total</b>	<b>400 School Administration</b>		<b>330,403</b>	<b>336,441</b>	<b>6,038</b>	
<b>School Administration Support</b>						
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	5,325	92	
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	
<b>Total</b>	<b>450 School Administration Support</b>		<b>148,166</b>	<b>151,372</b>	<b>3,207</b>	
<b>Operations &amp; Maintenance</b>						
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		-	-	-	

				FY2026	FY2027	
				Budget	Budget	Change
				Revision #1		
Total	600	Maintenance & Operations		1,120,500	1,125,500	5,000
<b>Student Activity</b>						
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 & Fees	ASAA Dues	3,420	3,500	80
100.010.700.	510	Equipment		-	-	-
<b>Total</b>	<b>700</b>	<b>Student Activity</b>		<b>238,425</b>	<b>275,800</b>	<b>37,374</b>
<b>Total</b>	<b>100</b>	<b>School Operating Fund</b>		<b>5,221,053</b>	<b>5,557,368</b>	<b>336,315</b>
<b>Total</b>	<b>010</b>	<b>Middle/High School</b>		<b>\$ 5,221,053</b>	<b>\$ 5,557,368</b>	<b>\$ 336,315</b>



# DISTRICT WIDE

FY 2027 Budget

Location 500

		FY2026 Budget			
		Revision #1	FY2027 Budget	\$ Change	% Change
<b>Fund 100: School Operating</b>					
Location	500 District-Wide				
Function	100 Regular Instruction - Extension	\$ 173,033	\$ 176,828	\$ 3,795	2.19%
Function	220 Special Education - Support Services	300,663	293,842	(6,821)	-2.27%
Function	350 Support Services - Instruction	61,393	61,802	409	0.67%
Function	351 Support Services -Technology	3,411,661	3,552,240	140,579	4.12%
Function	354 Staff Inservice	4,000	3,000	(1,000)	-25.00%
Function	510 Office of Superintendent	400,180	409,447	9,266	2.32%
Function	511 Board of Education	63,039	63,345	306	0.49%
Function	550 District Admin Support Services	723,917	734,405	10,488	1.45%
Function	553 Human Resources	173,102	177,498	4,396	2.54%
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	<b>\$ 7,640,268</b>	<b>\$ 7,833,769</b>	<b>\$ 193,501</b>	<b>2.53%</b>
 <b>TOTAL</b>					
		<b>\$ 7,640,268</b>	<b>\$ 7,833,769</b>	<b>\$ 193,501</b>	<b>2.53%</b>

# NOME PUBLIC SCHOOLS

## FY 2027 Budget

### Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget		FY2027 Budget	\$ Change
			Revision #1			
<b>Regular Instruction - Extensions</b>						
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	47,666	49,119	49,119	1,454
100.500.140.. 316	Extra Duty Pay	0.34 FTE Extra Duty	32,453	33,443	33,443	990
100.500.140.. 361	Health/Life Insurance		20,570	21,084	21,084	514
100.500.140.. 362	Unemployment Insurance		401	413	413	12
100.500.140.. 363	Worker's Compensation		801	825	825	24
100.500.140.. 364	FICA		1,162	1,197	1,197	35
100.500.140.. 365	TRS		10,063	10,370	10,370	307
100.500.140.. 369	Other Employee Benefits	Pool & Rec Enter Passes	200	200	200	-
100.500.140.. 376	TRS On Behalf		15,038	15,497	15,497	459
100.500.140.. 390	Travel Allowance		200	200	200	-
100.500.140.. 433	Communications	Postage	50	50	50	-
100.500.140.. 440	Other Purchased Services	Cognia Adv Ed Accred \$1400	2,450	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	38,200	-
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	3,550	3,550	3,550	-
100.500.140.. 491	Dues & Fees		230	230	230	-
<b>Total 140</b>	<b>Regular Instruction - Extensions</b>		<b>173,033</b>	<b>176,828</b>	<b>176,828</b>	<b>3,795</b>
<b>Special Education Instruction - Support Svrs</b>						
100.500.220.. 314	Cert - Director/Coordinator	1.00 FTE	116,702	117,835	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	52,590	1,962
100.500.220.. 361	Health/Life Insurance		26,205	26,857	26,857	653
100.500.220.. 362	Unemployment Insurance		887	852	852	(35)
100.500.220.. 363	Worker's Compensation		1,773	1,704	1,704	(69)
100.500.220.. 364	FICA		5,565	5,732	5,732	166
100.500.220.. 365	TRS		14,658	14,800	14,800	142
100.500.220.. 366	PERS		11,138	11,570	11,570	432
100.500.220.. 369	Other Benefits		250	250	250	-
100.500.220.. 376	TRS On Behalf		21,905	22,118	22,118	213
100.500.220.. 377	PERS On Behalf		3,110	3,234	3,234	124
100.500.220.. 390	Travel Allowance		-	-	-	-
100.500.220.. 410	Professional & Technical		16,000	16,000	16,000	-
100.500.220.. 420	Staff Travel	Mileag reimb	5,000	5,000	5,000	-
100.500.220.. 440	Other Purchased Services		1,500	1,500	1,500	-
100.500.220.. 450	Supplies	test forms, curriculum	9,000	7,500	7,500	(1,500)
100.500.220.. 475	Supplies - Tech Related	MobyMax	5,000	5,000	5,000	-
100.500.220.. 490	Other Expenses		842	800	800	(42)

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget		
			Revision #1	FY2027 Budget	\$ Change
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment		-	-	-
<b>Total 220</b>	<b>Special Education Instruction - Support Svrs</b>		<b>300,663</b>	<b>293,842</b>	<b>(6,821)</b>
<b><u>Support Services-Instruction</u></b>					
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	1,607	1,607	-
100.500.350.. 361	Health/Life Insurance	(remainder funded by grants)	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	4,726	47
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350.. 410	Professional Services	PowerSchool Training- NBMHS Sec & Asst. Principal District Test Coordinator training	4,800	4,800	-
100.500.350.. 420	Staff Travel		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		-	-	-
<b>Total 350</b>	<b>Support Services - Instruction</b>		<b>61,393</b>	<b>61,802</b>	<b>409</b>
<b><u>Support Services - Technology</u></b>					
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/Coordinator	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	9,056	(285)
100.500.351.. 377	PERS On Behalf		16,044	16,063	20
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	-
<b>Total 351</b>	<b>Support Services - Technology</b>		<b>3,411,661</b>	<b>3,552,240</b>	<b>140,579</b>

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #1	FY2027 Budget	\$ Change
<b>Staff Inservice</b>					
100.500.354.. 410	Professional Services		-	-	-
100.500.354.. 450	Supplies		4,000	3,000	(1,000)
<b>Total 354</b>	<b>Staff Inservice</b>		<b>4,000</b>	<b>3,000</b>	<b>(1,000)</b>
<b>Office of Superintendent</b>					
100.500.510.. 311	Cert-Superintendent	1.00	FTE	150,000	153,000
100.500.510.. 314	Cert-Assistant Superintendent	0.50	FTE	66,129	69,138
100.500.510.. 361	Health/Life Insurance			47,884	49,081
100.500.510.. 362	Unemployment Insurance			1,081	1,111
100.500.510.. 363	Worker's Compensation			2,161	2,221
100.500.510.. 364	FICA			3,134	3,221
100.500.510.. 365	TRS			27,146	27,901
100.500.510.. 369	Other Employee Benefits			100	100
100.500.510.. 376	TRS On Behalf			40,567	41,695
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
<b>Total 510</b>	<b>Office of Superintendent</b>		<b>400,180</b>	<b>409,447</b>	<b>9,266</b>
<b>Board of Education</b>					
100.500.511.. 410	Professional & Technical Ser	AASB Board Development & AASB School Climate & Connectedness Survey		12,220	12,220
100.500.511.. 420	Staff Travel	Nov AASB Annual Conf (3); Dec Winter Boardsmanship (2); Feb Leg Fly-In (2)		20,000	20,000
100.500.511.. 425	Student Travel	Youth Leadership Institute (2 students & 1 chaperone)		5,970	6,000
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
100.500.511.. 510	Equipment			-	-
<b>Total 511</b>	<b>Board of Education</b>		<b>63,039</b>	<b>63,345</b>	<b>306</b>
<b>District Admin Support Services</b>					
100.500.550.. 324	Non-Cert - Support Staff	1.88	FTE	145,331	148,295
100.500.550.. 361	Health/Life Insurance	Positions: 1 AP/Receiving/Purchasing,		25,291	25,923
100.500.550.. 362	Unemployment Insurance	0.88 Admin. Asst.		727	741
100.500.550.. 363	Worker's Compensation			1,453	1,483
Nome Public Schools					30
FY 2027 Budget					1/7/2026
					Districtwide

Districtwide Dept.	Account Code	Description	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	9,197	188
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)	-
<b>Total 550</b>	<b>District Admin Support Services</b>			<b>723,917</b>	<b>734,405</b>	<b>10,488</b>

#### 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	12,977	565
100.500.553.. 410	Professional & Technical Ser	Digital Insurance Services		24,000	24,000	-
100.500.553.. 414	Legal	International Legal fees		17,020	17,020	-
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 Relate	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	-
<b>Total 553</b>	<b>Human Resources</b>			<b>173,102</b>	<b>177,498</b>	<b>4,396</b>

#### Operations & Maintenance

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

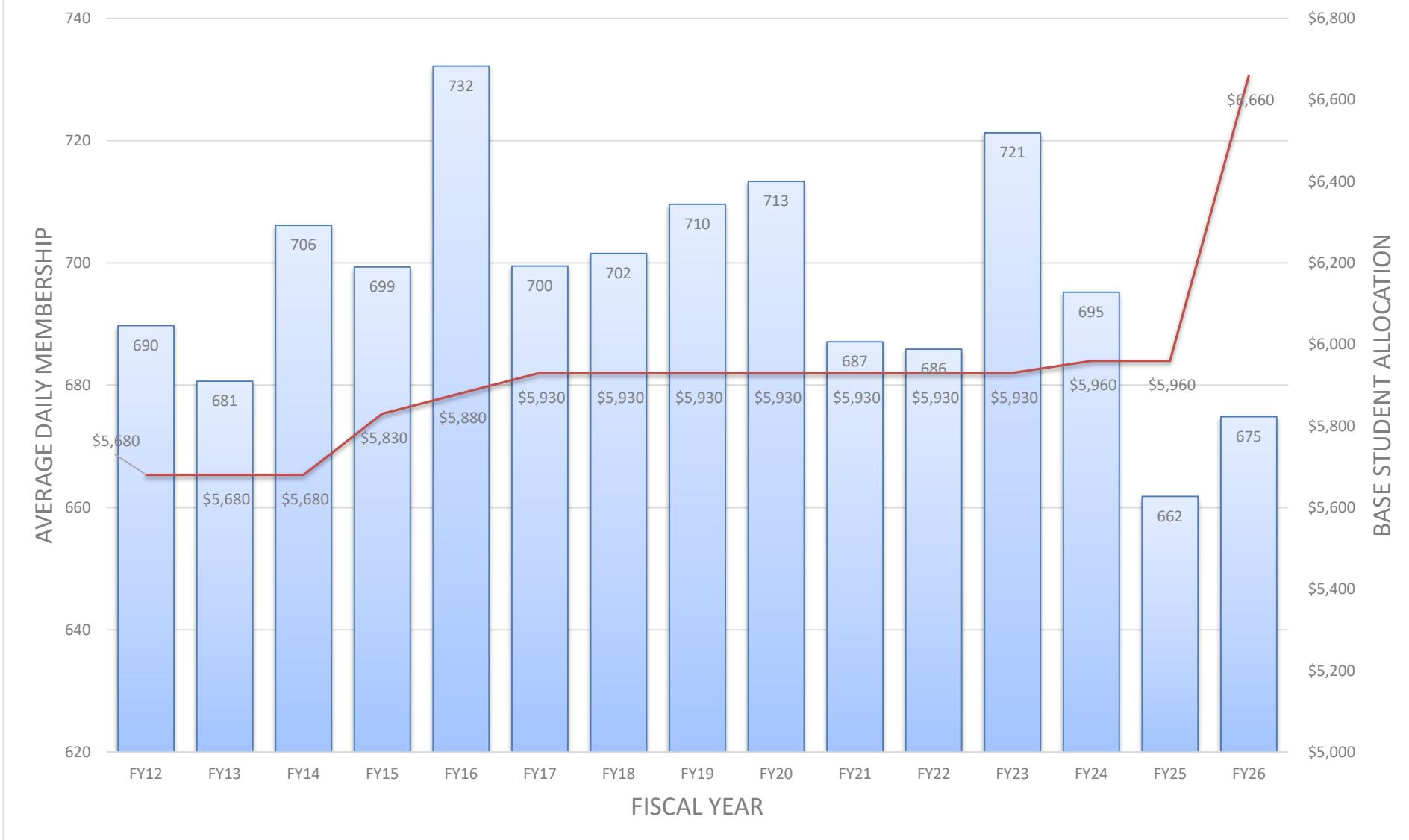
Districtwide Dept. Account Code	Description	Comments	FY2026 Budget		
			Revision #1	FY2027 Budget	\$ Change
100.500.600.. 369	Other Benefits		-	-	-
100.500.600.. 410	Professional & Technical Services		-	-	-
100.500.600.. 420	Staff Travel		-	-	-
100.500.600.. 431	Water & Sewage	Annual Septic Cleanout	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	-
<b>Total 600</b>	<b>Operations &amp; Maintenance</b>		<b>2,064,280</b>	<b>2,096,363</b>	<b>32,083</b>
<b>Transfer of Funds</b>					
100.000.900.. 552	Food Service		215,000	215,000	-
100.000.900.. 553	Pupil Transportation		50,000	50,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	-	-	-
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
<b>Total 900</b>	<b>Transfer of Funds</b>		<b>265,000</b>	<b>265,000</b>	<b>-</b>
<b>Total 100</b>	<b>General Operating Fund</b>		<b>\$ 7,640,268</b>	<b>\$ 7,833,769</b>	<b>\$ 193,501</b>
<b>Total</b>	<b>District Wide</b>		<b>\$ 7,640,268</b>	<b>\$ 7,833,769</b>	<b>\$ 193,501</b>

**NOME PUBLIC SCHOOLS**  
**Balance Sheet - Governmental Funds**  
**School Operating Fund**

	<b>Year-Ended June 30,</b>	<b>Year-Ended June 30,</b>	<b>Year-Ended June 30,</b>	<b>Estimated Year-Ended</b>	<b>Estimated Year-Ended</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>June 30, 2026</b>	<b>June 30, 2027</b>
<b><u>Assets</u></b>					
Assets:					
Cash and investments	\$ 8,430,744	\$ 6,913,210	\$ 9,341,415	\$ 8,918,990	\$ 8,433,131
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	<b>\$ 11,195,130</b>	<b>\$ 9,701,903</b>	<b>\$ 12,976,818</b>	<b>\$ 11,145,434</b>	<b>\$ 10,659,575</b>
<b><u>Liabilities and Fund Balances</u></b>					
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	<b>7,918,392</b>	<b>7,549,144</b>	<b>9,729,718</b>	<b>9,194,129</b>	<b>9,194,129</b>
Deferred inflows of resources:					
Leases	216,931	-	871,870	-	-
Total liabilities and deferred inflows of resources	<b>8,135,323</b>	<b>7,549,144</b>	<b>10,601,588</b>	<b>9,194,129</b>	<b>9,194,129</b>
Fund balances:					
Nonspendable	421,555	909,714	841,286	866,500	866,500
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	2,638,252	1,243,045	1,533,944	1,084,805	598,946
Total fund balances	<b>3,059,807</b>	<b>2,152,759</b>	<b>2,375,230</b>	<b>1,951,305</b>	<b>1,465,446</b>
Total liabilities and fund balances	<b>\$ 11,195,130</b>	<b>\$ 9,701,903</b>	<b>\$ 12,976,818</b>	<b>\$ 11,145,434</b>	<b>\$ 10,659,575</b>

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.

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



## Alaskan School District Area Cost Differential

