

Work Session

Tuesday, December 19, 2023 5:30 PM

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

A. **Call to Order**

B. **Items for Discussion**

1. School Finance - Alaska Education Foundation Formula and Budget Building Process

C. **Upcoming Events:**

- Tuesday, January 9, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, February 20, Regular Meeting, 5:30 pm, NES Library/Zoom
- Tuesday, February 27, Work Session, 5:30 pm, NES Library
- Tuesday, March 12, Regular Meeting, 5:30 pm, NES Library/Zoom

D. **Adjournment**



Nome Public Schools

Together, strong in identity, potential, purpose

NOME PUBLIC SCHOOLS

FY 2024 BUDGET REVISION #1

For Board Approval December 12, 2023

Mrs. Darlene Trigg, President

Mrs. Jamie Burgess, Superintendent

Mr. Bob Metcalf, Vice-President/Clerk

Ms. Marjorie Tahbone, Treasurer

Mrs. Nancy Mendenhall, Board Member

Mr. Jon Gregg, Board Member

MISSION

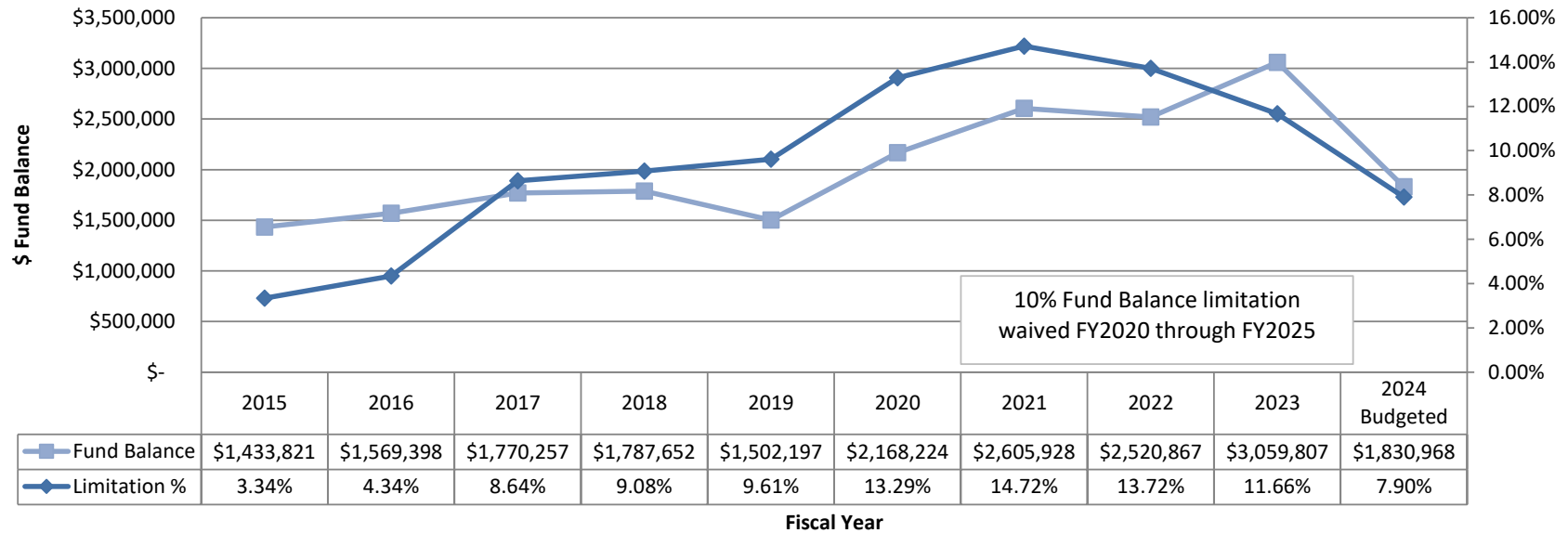
We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.

NOME PUBLIC SCHOOLS

Revenue Budget

	FY2023 Actual	FY2024 Original Budget	FY2024 Budget Revision #1	Change (BR#1 - Orig Budget)
<i>Enrollment Projection</i>	693.6+16IN 27.7 corresp	693+16IN 27 corresp	671.41+19IN 25.1 corresp	-21.59+1+3IN -1.9 corresp
FUND 100: General Operating Fund				
City Appropriation	\$ 3,150,000	\$ 3,200,000	\$ 3,200,000	\$ -
State of Alaska Foundation	9,089,100	9,034,235	9,011,812	(22,423)
Other State Revenue	386,812	-	548,221	548,221
Other State Revenue (TRS)	522,307	595,060	640,162	45,102
Other State Revenue (PERS)	34,025	43,399	32,582	(10,817)
Impact Aid (Federal)	101,716	34,354	110,633	76,279
E-rate Revenue (Federal)	1,367,000	1,338,461	1,338,461	-
Other Revenue (Fees/Gate/Rental)	307,299	310,000	320,000	10,000
Use of (Addition to) Fund Balance	(538,940)	1,288,232	1,228,839	(59,393)
FUND TOTAL	\$ 14,419,319	\$ 15,843,741	\$ 16,430,710	\$ 586,969
 TOTAL GENERAL FUND REVENUE	 \$ 14,419,319	 \$ 15,843,741	 \$ 16,430,710	 \$ 586,969

Fund Balance 10 Year History FY2015 - FY2024 Budgeted



Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2024: \$ 1,830,968

Less Exemptions per 4 AAC 09.160(a)

Inventory (Fuel) \$ 50,000

Prepaid Items (Liab Insurance, other) \$ 400,000

Federal Impact Aid Received \$ 110,633

Fund Balance Subject to 10% Limitation **\$ 1,270,335**

Nonexempt fund balance as a percentage of current year expenditures:

Fund Balance Subject to Limitation	\$ 1,270,335		7.90%
Current Year Expenditures (Fxs 100-700)	\$ 16,075,710	=	

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	\$ 1,830,968		11.14%
Grand Total Current Year Expenditures	\$ 16,430,710	=	

NOME PUBLIC SCHOOLS

Expenditure Summary by Function

FY 2024 Budget									
Function		FY2023 Actual	FY2024 Original Budget	FY2024 Budget Revision #1	Increase (Decrease)	Percent Increase	Percent of FY 2024 Total		
100	Instruction	\$ 4,544,490	\$ 5,218,705	\$ 5,578,376	\$ 359,671	6.45%	33.95%		
200	Special Education Instruction	1,033,849	1,307,426	1,575,601	268,175	17.02%	9.59%		
220	Special Education Support	262,667	293,548	311,989	18,441	5.91%	1.90%		
300	Support Services - Student	168,338	248,571	214,563	(34,008)	-15.85%	1.31%		
35X	Support Services - Instruction	2,348,794	2,396,101	2,348,915	(47,187)	-2.01%	14.30%		
400	School Administration	684,032	807,448	781,264	(26,184)	-3.35%	4.75%		
	Sub Total Instruction	\$ 9,042,170	\$ 10,271,798	\$ 10,810,706	\$ 538,908	4.98%	65.80%		
450	School Administration Support	\$ 286,295	\$ 367,269	\$ 368,376	\$ 1,107	0.30%	2.24%		
510	District Administration	329,740	388,293	389,776	1,484	0.38%	2.37%		
511	School Board	50,912	47,312	47,312	-	0.00%	0.29%		
55X	District Administration Support	693,313	769,165	808,537	39,373	4.87%	4.92%		
600	Maintenance & Operations	3,391,151	3,478,284	3,344,383	(133,902)	-4.00%	20.35%		
700	Student Activities	310,738	306,619	306,619	-	0.00%	1.87%		
	Sub Total Admin/O&M	\$ 5,062,149	\$ 5,356,942	\$ 5,265,003	\$ (91,939)	-1.75%	32.04%		
	Sub Total Inst/Admin/O&M	\$ 14,104,319	\$ 15,628,741	\$ 16,075,710	\$ 446,969	2.78%	97.84%		
900	Transfers								
900..552	Transfers to Food Service	\$ 75,000	\$ 75,000	\$ 215,000	\$ 140,000	65.12%	1.31%		
900..553	Transfers to Pupil Transportation	40,000	40,000	40,000	-	0.00%	0.24%		
900..554	Transfers to CIP	200,000	100,000	100,000	-	0.00%	0.61%		
900...555	Transfers to Apartment Fund	-	-	-	-	0.00%	0.00%		
	Sub Total Transfers	\$ 315,000	\$ 215,000	\$ 355,000	\$ 140,000	39.44%	2.16%		
	Total General Fund	\$ 14,419,319	\$ 15,843,741	\$ 16,430,710	\$ 586,969	3.57%	100.00%		



NOME ELEMENTARY

FY 2024 Budget

Location 300

	FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,158,611	\$ 2,232,370	\$ 73,759	3.42%
120 Bilingual/Bicultural	242,478	333,893	91,415	37.70%
200 Special Education	640,624	805,157	164,534	25.68%
300 Support Services - Students	250	250	-	0.00%
350 Support Services - Instruction	500	500	-	0.00%
351 Improvement of Instr. Svsc.-Tech	2,700	2,700	-	0.00%
352 Support Services - Library	82,567	87,396	4,829	5.85%
354 Staff Inservice	1,500	1,000	(500)	-33.33%
400 School Administration	302,926	288,894	(14,032)	-4.63%
450 School Administration Support	171,654	176,847	5,193	3.03%
600 Operations & Maintenance	467,950	467,724	(226)	-0.05%
Fund Total	4,071,761	4,396,732	324,971	7.98%
TOTAL	\$ 4,071,761	\$ 4,396,732	\$ 324,971	7.98%
# Students (PreK-5)	338.0	325.1	(12.9)	-3.81%
# Teachers	20.29	21.60	1.3	6.46%
# Classified	7.5	8.0	0.5	6.67%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	18.8	15.1	(3.7)	-19.84%
Average Per Pupil Expenditure	\$ 10,479	\$ 13,524	\$ 3,045	29.05%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 300 Nome Elementary

Elementary			FY2024			
Account Code	Description	Comments	Original Budget	FY2024 Budget Revision #1	Change	
Regular Instruction						
100.300.100	315	Cert-Teacher	16.40 FTE	\$ 1,309,223	\$ 1,364,413	\$ 55,190
100.300.100	316	Extra Duty		1,000	1,000	-
100.300.100	323	NonCert-Aides	0.00 FTE	43,031	1,500	(41,531)
100.300.100	329	Substitute and Temporary	170 degreed sub days	45,000	45,000	-
100.300.100	361	Health/Life Insurance	(long term sub 1st semester)	256,045	316,364	60,319
100.300.100	362	Unemployment Insurance		6,991	7,060	68
100.300.100	363	Worker's Comp		13,983	14,119	137
100.300.100	364	FICA		25,795	23,418	(2,377)
100.300.100	365	TRS		164,564	171,496	6,932
100.300.100	366	PERS		9,467	330	(9,137)
100.300.100	369	Other Benefits	VISA teachers	500	12,500	12,000
100.300.100	376	TRS On Behalf		169,675	176,828	7,153
100.300.100	377	PERS On Behalf		1,287	-	(1,287)
			\$400 per Cert Teacher Plus			
100.300.100	390	Transportation Allowance	Travel Relocation	20,800	8,893	(11,907)
100.300.100	433	Telecommunications	Postage	2,000	200	(1,800)
			(Meter Rental; copier maintenance;			
100.300.100	440	Other Purchased S Cognia)		7,250	7,250	-
100.300.100	450	Supplies/Material/Media		52,000	52,000	-
100.300.100	471	Textbooks		20,000	20,000	-
100.300.100	475	Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	9,000	9,000	-
100.300.100	490	Other Expenses		1,000	1,000	-
Total	100	Regular Instruction		2,158,611	2,232,370	73,759

Bilingual/Bicultural

100.300.120	315	Cert-Teacher	2.20	FTE (remainder funded thru grants)	176,200	170,653	(5,547)
100.300.120	323	NonCert-Aides	1.00	FTE (prev funded thru donations)	-	39,926	39,926
100.300.120	329	Substitutes/Temporary	9	degreed sub days	2,500	2,500	-
100.300.120	361	Health/Life Insurance			5,655	47,058	41,403
100.300.120	362	Unemployment Insurance			893	1,065	172
100.300.120	363	Worker's Compensation			1,787	2,131	344
100.300.120	364	FICA			2,746	5,720	2,974
100.300.120	365	TRS			22,131	21,434	(697)
100.300.120	366	PERS			-	8,784	8,784
100.300.120	376	TRS On Behalf			22,835	22,117	(718)

			FY2024		
Elementary			Original	FY2024 Budget	
Account Code	Description	Comments	Budget	Revision #1	Change
100.300.120	377 PERS On Behalf		-	5,174	5,174
100.300.120	369 Other Benefits		200	200	-
100.300.120	390 Travel Allowance	\$400 per Cert Teacher &	916	880	(36)
100.300.120	450 Supplies/Material/Media		6,365	6,000	(365)
100.300.120	491 Dues & Fees		250	250	-
Total	120 Bilingual/Bicultural		242,478	333,893	91,415

Special Education

100.300.200	315 Cert-Teacher	3.00 FTE	289,607	247,755	(41,852)
100.300.200	316 Extra Duty	Academic assessments per IEP requirements	16,000	16,000	-
100.300.200	323 NonCert-Aides	4.00 FTE	77,556	154,145	76,589
100.300.200	329 Substitutes/Temporary	94 degreed sub days	25,000	25,000	-
100.300.200	361 Health/Life Insurance		59,668	109,819	50,151
100.300.200	362 Unemployment Insurance		2,041	2,215	174
100.300.200	363 Worker's Compensation		4,082	4,429	347
100.300.200	364 FICA		12,045	17,297	5,252
100.300.200	365 TRS		38,384	33,128	(5,257)
100.300.200	366 PERS		17,062	33,912	16,850
100.300.200	369 Other Benefits		-	640	640
100.300.200	376 TRS On Behalf		37,533	32,109	(5,424)
100.300.200	377 PERS On Behalf		2,255	4,779	2,523
100.300.200	369 Other Benefits		640	480	(160)
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & Relocation Reimb	12,100	4,200	(7,900)
100.300.200	410 Professional & Technical	PT/OT/Speech that is over and beyond what grant can carry	36,500	90,000	53,500
100.300.200	420 Staff Travel		-	18,100	18,100
100.300.200	450 Supplies/Material/Media		10,000	10,000	-
100.300.200	475 Supplies - Technology Related		-	1,000	1,000
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		640,624	805,157	164,534

Support Services - Students

100.300.300	322 Non Cert - Specialist	0.00 FTE	-	-	-
100.300.300	329 Substitutes/Temporary	0.00 classified sub days	-	-	-
100.300.300	361 Health/Life Insurance		-	-	-
100.300.300	362 Unemployment Insurance		-	-	-
100.300.300	363 Worker's Compensation		-	-	-
100.300.300	364 FICA		-	-	-
100.300.300	366 PERS		-	-	-
100.300.300	377 PERS On Behalf		-	-	-
100.300.300	369 Other Benefits		-	-	-
100.300.300	450 Supplies/Material/Media		250	250	-
Total	300 Support Services - Students		250	250	-

Support Services - Instruction

100.300.350	420 Staff Travel		500	500	-
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Elementary			FY2024		
Account Code	Description	Comments	Original Budget	FY2024 Budget Revision #1	Change
Total	350	Support Services - Instruction	500	500	-
Improvement of Instructional Services - Technology					
100.300.351	475	Software License Learning A-Z, Starfall, Math	2,700	2,700	-
Total	351	Improvement of Instructional Services - Tech	2,700	2,700	-
Library Services					
100.300.352	323	NonCert-Aides 1.00 FTE	41,714	41,714	-
100.300.352	361	Health/Life Insurance	23,112	26,441	3,329
100.300.352	362	Unemployment Insurance	209	209	-
100.300.352	363	Worker's Compensation	417	417	-
100.300.352	364	FICA	3,191	3,191	-
100.300.352	366	PERS	9,177	9,177	-
100.300.352	377	PERS On Behalf	1,247	1,247	-
100.300.352	450	Supplies/Material/Media	2,500	4,000	1,500
100.300.352	475	Tech Supplies - Software Licenses	1,000	1,000	-
Total	352	Support Service - Instruction - Library	82,567	87,396	4,829
Staff Inservice					
100.300.354	450	Supplies/Material/Media	1,500	1,000	(500)
Total	354	Staff Inservice	1,500	1,000	(500)
School Administration					
100.300.400	313	Principal 2.00 FTE	208,737	208,737	-
100.300.400	316	Extra Duty Pay	-	500	500
100.300.400	361	Health/Life Insurance Positions: 1 Principal & 1	24,762	13,730	(11,032)
100.300.400	362	Unemployment Insurance Assistant Principal	1,044	1,044	-
100.300.400	363	Worker's Compensation	2,087	2,087	-
100.300.400	364	FICA	3,027	3,027	-
100.300.400	365	TRS	26,217	26,217	-
100.300.400	376	TRS On Behalf	27,052	27,052	-
100.300.400	390	Travel Allowance	3,500	-	(3,500)
100.300.400	420	Staff Travel	200	200	-
100.300.400	433	Communications	-	-	-
100.300.400	440	Other Purchased Services Nome Nugget 'Back to School'	2,000	2,000	-
100.300.400	450	Supplies/Materials/Media Advertisement	1,000	1,000	-
100.300.400	490	Other Expenses	2,000	2,000	-
100.300.400	491	Dues & Fees NAESP Membership x 2	1,300	1,300	-
Total	400	School Administration	302,926	288,894	(14,032)
School Administration Support					
100.300.450	324	NonCert-Support 2.00 FTE	81,329	77,938	(3,391)
100.300.450	329	Substitutes/Temporaries	-	960	960
100.300.450	361	Health/Life Insurance Positions: Secretary and	60,998	69,783	8,785
100.300.450	362	Unemployment Insurance Registrar	407	390	(17)
100.300.450	363	Worker's Compensation	813	779	(34)
100.300.450	364	FICA	6,222	5,962	(259)
100.300.450	366	PERS	17,892	17,146	(746)
100.300.450	377	PERS On Behalf	2,428	2,323	(105)
100.300.450	440	Other Purchased Services Copier Overages (pg count)	1,215	1,215	-
100.300.450	450	Supplies/Materials/Media	350	350	-
Total	450	School Administration Support	171,654	176,847	5,193

Elementary			FY2024	FY2024 Budget	
Account Code	Description	Comments	Original Budget	Revision #1	Change
Operations & Maintenance					
100.300.600	431 Water & Sewer		17,550	17,550	-
100.300.600	432 Garbage		9,300	10,000	700
100.300.600	435 Fuel-Heating		285,000	230,174	(54,826)
100.300.600	436 Electricity		156,100	210,000	53,900
Total	600 Maintenance & Operations		467,950	467,724	(226)
Total	100 School Operating Fund		\$ 4,071,761	\$ 4,396,732	\$ 324,971
Total	300 Nome Elementary		\$ 4,071,761	\$ 4,396,732	\$ 324,971

Pottery created by students in Mrs. Colleen Johnson's Art Elective Class.



ANVIL CITY SCIENCE ACADEMY

FY 2024 Budget

Location 025

		FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating					
Function: 100	Regular Instruction	\$ 453,948	\$ 454,148	\$ 200	0.04%
160	Vocational Education	500	1,200	700	140.00%
200	Special Education Instruction	115,300	144,476	29,176	25.30%
351	Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400	School Administration	174,324	176,040	1,716	0.98%
450	School Administration Support	37,741	38,599	859	2.28%
700	Student Activities	3,276	3,276	-	0.00%
Fund Total		785,558	818,209	32,650	4.16%
TOTAL		\$ 785,558	\$ 818,209	\$ 32,650	4.16%

# Students (6-8)	59.50	60.00	0.50
# Teachers	3.50	4.00	0.50
# Classified	1.50	1.50	0.00
# Administrators	1.00	1.00	0.00
Pupil / Teacher Ratio	17.00	15.00	(2.00)
Average Per Pupil Expenditure	\$ 12,729	\$ 13,637	\$ 907.80

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Account Code	Description	Comments			
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 232,737	\$ 265,572	\$ 32,835
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	27.57 degreed sub days	7,200	7,305	105
100.025.100 361	Health/Life Insurance		92,942	48,245	(44,697)
100.025.100 362	Unemployment Insurance		1,200	1,364	164
100.025.100 363	Worker's Compensation		2,399	2,729	330
100.025.100 364	FICA		3,925	4,410	485
100.025.100 365	TRS		29,232	33,356	4,124
100.025.100 366	PERS		-	-	-
100.025.100 376	TRS On Behalf		30,163	34,418	4,255
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 369	Other Benefits		200	500	300
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	3,500	1,400	(2,100)
100.025.100 420	Staff Travel		3,000	200	(2,800)
100.025.100 433	Communications		1,000	1,000	-
	(Meter Rental; copier maintenance;				
100.025.100 440	Other Purchased Sv Cognia)		4,950	6,150	1,200
100.025.100 450	Supplies/Material/Media		34,000	40,000	6,000
100.025.100 471	Textbooks		1,000	1,000	-
100.025.100 475	Supplies - Tech Related	Software License	6,500	6,500	-
100.025.100 510	Equipment		-	-	-
Total 100	Regular Instruction		453,948	454,148	200

Vocational Education

100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	500	1,200	700
Total 160	Vocational Education		500	1,200	700

Special Education Instruction

100.025.200 315	Cert-Teacher	0.50 FTE	37,942	39,839	1,897
100.025.200 324	Paraprofessional	1.00 FTE	39,161	39,161	0
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	-	2,500	2,500
100.025.200 361	Health/Life Insurance		12,013	13,730	1,717
100.025.200 362	Unemployment Insurance		391	407	16
100.025.200 363	Worker's Compensation		781	815	34
100.025.200 364	FICA		4,546	6,074	1,528
100.025.200 365	TRS		4,765	5,004	239
100.025.200 366	PERS		8,616	8,616	(0)

Anvil City Science Academy			FY2024 Original Budget	FY2024 Budget Revision #1	\$ Change
Account Code	Description	Comments	Budget		
100.025.200 376	TRS On-Behalf		4,917	5,163	246
100.025.200 377	PERS On-Behalf		1,168	1,168	(0)
100.025.200 410	Professional & Technical		-	20,000	20,000
100.025.200 450	Supplies		1,000	2,000	1,000
Total 200	Special Education Instruction		115,300	144,476	29,176

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	118,974	118,974	-
100.025.400. 316	Extra Duty Pay	curriculum development/planning	6,600	6,600	-
100.025.400. 361	Health/Life Insurance		11,914	13,630	1,716
100.025.400. 362	Unemployment Insurance		595	595	-
100.025.400. 363	Worker's Compensation		1,190	1,190	-
100.025.400. 364	FICA		1,725	1,725	-
100.025.400. 365	TRS		14,943	14,943	-
100.025.400. 376	TRS On Behalf		15,419	15,419	-
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		-	-	-
100.025.400. 490	Other Expenses		2,000	2,000	-
100.025.400. 491	Dues & Fees	NAESP Membership	614	614	-
Total 400	School Administration		174,324	176,040	1,716

School Administration Support

100.025.450. 324	Non-Cert Support Staff	0.50 FTE	23,321	23,321	-
100.025.450. 361	Health/Life Insurance		5,957	6,815	858
100.025.450. 362	Unemployment Insurance		116	117	1
100.025.450. 363	Worker's Compensation		233	233	0
100.025.450. 364	FICA		1,784	1,784	-
100.025.450. 366	PERS		5,131	5,131	-
100.025.450. 377	PERS On Behalf		700	700	-
100.025.450. 450	Supplies/Materials/Media		500	500	-
Total 450	School Administration Support		37,741	38,599	859

Student Activities

100.025.700. 316	Extra Duty Pay		1,000	1,000	-
100.025.700. 360	Benefits		155	155	-
100.025.700. 376	TRS On-Behalf		121	121	-
100.025.700. 420	Staff Travel	DC Trip Chaperone	2,000	2,000	-
Total 700	Student Activities		3,276	3,276	-

Total 100	School Operating Fund		785,558	818,209	32,650
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Total 025	Anvil City Science Academy		\$ 785,558	\$ 818,209	\$ 32,650
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NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2024 Budget

Location 010



	FY2024 Original Budget	FY2024 Budget Revision #1	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,024,233	\$ 2,144,106	\$ 119,873	5.92%
120 Bilingual/Bicultural	23,499	95,611	72,112	306.87%
160 Career Tech Instruction	137,673	155,566	17,893	13.00%
200 Special Education	551,502	625,968	74,466	13.50%
300 Support Services - Students	248,321	214,313	(34,008)	-13.70%
352 Library Services	70,971	7,113	(63,858)	-89.98%
354 Staff Inservice	1,500	3,000	1,500	100.00%
400 School Administration	330,198	316,330	(13,868)	-4.20%
450 School Administration Support	157,874	152,930	(4,945)	-3.13%
600 Operations & Maintenance	1,135,200	1,001,000	(134,200)	-11.82%
700 Student Activities	303,343	303,343	-	0.00%
Fund Total	4,984,314	5,019,279	34,965	0.70%
TOTAL	\$ 4,984,314	\$ 5,019,279	\$ 34,965	0.70%
# Students (6-12)	295.0	286.3	(8.7)	-2.95%
# Teachers	24.5	24.5	0.0	0.17%
# Classified	7.0	5.8	(1.3)	-17.86%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	11.7	(0.3)	-2.79%
Average Per Pupil Expenditure	\$ 16,895.98	\$ 17,531.54	\$ 635.56	3.76%

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
Regular Instruction					
100.010.100.	315 Cert-Teacher	17.89 FTE	\$ 1,259,995	\$ 1,257,896	\$ (2,099)
100.010.100.	316 Cert-Extra Duty		7,550	7,550	-
100.010.100.	323 Aides	Permanent Roaming Sub	-	42,328	42,328
100.010.100.	329 Substitute and Temporary	275 degreed teacher sub days; 2 Long-Term Subs plus regular subs	43,000	73,000	30,000
100.010.100.	361 Health/Life Insurance		179,572	217,430	37,858
100.010.100.	362 Unemployment Insurance		6,553	6,904	351
100.010.100.	363 Worker's Compensation		13,105	13,808	702
100.010.100.	364 FICA		21,559	27,172	5,612
100.010.100.	365 TRS		159,204	158,940	(264)
100.010.100.	369 Other Benefits		900	900	-
100.010.100.	376 TRS On Behalf		163,295	163,023	(272)
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation	21,600	28,157	6,557
100.010.100.	433 Telecommunications	(Meter Rental; copier maintenance	1,400	500	(900)
100.010.100.	440 Other Purchased S contract; Cognia)		12,000	12,000	-
100.010.100.	450 Supplies/Material/Media		70,000	70,000	-
100.010.100.	471 Textbooks		20,000	20,000	-
100.010.100.	475 Supplies - Tech Rel	\$8,500 Apex (eLearning) & \$8,300 (Read 180) Dual-Credit Courses through UAF NW	26,000	26,000	-
100.010.100.	480 Tuition & Stipends	Campus EOY activities (i.e. bowling alley rental, pool rental)	15,000	15,000	-
100.010.100.	490 Other Expenses		3,000	3,000	-
100.010.100.	491 Dues & Fees		500	500	-
100.010.100.	510 Equipment		-	-	-
Total	100 Regular Instruction		2,024,233	2,144,106	119,873

Bilingual/Bicultural

100.010.120.	315 Cert-Teacher	1.15 FTE (grant funding for the remaining 0.85 FTE)	16,564	76,884	60,320
100.010.120.	329 Substitute/Temporary	3.5 teacher sub days	375	925	550
100.010.120.	361 Health/Life Insurance		2,773	3,966	1,193
100.010.120.	362 Unemployment Insurance		85	389	304
100.010.120.	363 Worker's Compensation		169	778	609
100.010.120.	364 FICA		269	1,186	917
100.010.120.	365 TRS		2,080	9,657	7,577
100.010.120.	376 TRS On Behalf		851	1,117	266

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.120.	390 Travel Allowance		48	460	412
100.010.120.	450 Supplies/Material/Media	Indian Ed & JOM pay for majority of supplies	285	250	(35)
100.010.120.	490 Other Expenses		-	-	-
Total	120 Bilingual/Bicultural		23,499	95,611	72,112

Career and Technical

100.010.160.	315 Cert-Teacher	1.00 FTE (Career & Tech Teacher)	71,667	81,521	9,854
100.010.160.	329 Substitute/Temporary	15.1 teacher sub days	4,000	4,000	-
100.010.160.	361 Health/Life Insurance		36,337	41,570	5,233
100.010.160.	362 Unemployment Insurance		378	428	50
100.010.160.	363 Worker's Compensation		756	855	99
100.010.160.	364 FICA		1,345	1,488	143
100.010.160.	365 TRS		9,001	10,239	1,238
100.010.160.	376 TRS On Behalf		9,288	10,565	1,277
100.010.160.	390 Travel Allowance		400	400	-
100.010.160.	450 Supplies/Material/Media		4,500	4,500	-
100.010.160.	490 Other Expenses		-	-	-
Total	160 Career and Technical		137,673	155,566	17,893

Special Education

100.010.200.	315 Cert-Teacher	3.00 FTE	209,574	239,740	30,166
100.010.200.	316 Extra Duty Pay		-	-	-
100.010.200.	323 NonCert-Aides	3.00 FTE	122,649	112,351	(10,298)
100.010.200.	329 Substitute/Temporary	30.2 teacher sub days	-	8,000	8,000
100.010.200.	361 Health/Life Insurance		71,663	54,001	(17,662)
100.010.200.	362 Unemployment Insurance		1,701	1,800	99
100.010.200.	363 Worker's Compensation		3,402	3,601	199
100.010.200.	364 FICA		13,033	12,683	(350)
100.010.200.	365 TRS		26,322	30,111	3,789
100.010.200.	366 PERS		26,983	24,717	(2,266)
100.010.200.	369 Other Benefits		600	600	-
100.010.200.	376 TRS On Behalf		27,161	31,070	3,909
100.010.200.	377 PERS On Behalf		3,663	3,343	(319)
100.010.200.	390 Travel Allowance	\$400 per Teacher & Relocation Reimb	3,000	7,200	4,200
100.010.200.	410 Professional & Technical		16,500	71,000	54,500
100.010.200.	420 Staff Travel	Mileage reimb	8,400	8,400	-
100.010.200.	450 Supplies/Material/Media		11,500	12,000	500
100.010.200.	475 Supplies-Technology Related		5,200	5,200	-
100.010.200.	491 Dues & Fees		150	150	-
Total	200 Special Education		551,502	625,968	74,466

Support Services - Students

100.010.300.	316 Extra Duty Pay		-	2,640	2,640
100.010.300.	318 Cert-Specialist (Counselor)	1.50 FTE	89,921	98,426	8,506

Middle/High School				FY2024 Original Budget	FY2024 Budget Revision #1	Change
Account Code		Description	Comments			
100.010.300.	322	NonCert-Specialist	0.75 FTE (NEW Gen Fund Position; Previously grant funded; Position is VACANT as of 11/16/23)	55,695	41,771	(13,924)
100.010.300.	329	Substitute/Temporary		-	-	-
100.010.300.	361	Health/Life Insurance		53,194	23,902	(29,292)
100.010.300.	362	Unemployment Insurance		728	714	(14)
100.010.300.	363	Worker's Compensation		1,456	1,428	(28)
100.010.300.	364	FICA		5,564	4,660.96	(903)
100.010.300.	365	TRS		11,295	12,694	1,399
100.010.300.	366	PERS		12,254	9,190	(3,064)
100.010.300.	376	TRS On Behalf		11,653	12,756	1,103
100.010.300.	377	PERS On Behalf		1,727	1,295	(432)
100.010.300.	390	Travel Allowance	\$400 per Teacher	600	600	-
100.010.300.	440	Other Purchased Services	copier usage	10	10	-
100.010.300.	450	Supplies/Materials/Media		3,800	3,800	-
100.010.300.	490	Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
Total	300	Support Services - Students		248,321	214,313	(34,008)

Library Services

100.010.352.	323	NonCert-Aides	0.00 removed for FY24	39,161	-	(39,161)
100.010.352.	329	Substitute/Temporary		801	5,000	4,199
100.010.352.	361	Health/Life Insurance		11,914	-	(11,914)
100.010.352.	362	Unemployment Insurance		200	25	(175)
100.010.352.	363	Worker's Compensation		400	50	(350)
100.010.352.	364	FICA		3,057	383	(2,675)
100.010.352.	366	PERS		8,616	-	(8,616)
100.010.352.	377	PERS On Behalf		1,168	-	(1,168)
100.010.352.	440	Other Purchased Services		355	355	-
100.010.352.	450	Supplies/Material/Media		4,000	-	(4,000)
100.010.352.	475	Software License	Companion Corporation Subscription	1,300	1,300	-
Total	352	Support Services - Instruction - Library		70,971	7,113	(63,858)

Staff Inservice

100.010.354.	450	Supplies/Material/Media		1,500	3,000	1,500
Total	354	Staff Inservice		1,500	3,000	1,500

School Administration

100.010.400.	313	Principal	2.00 FTE	209,291	214,693	5,402
100.010.400.	316	Extra Duty Pay		-	250	250
100.010.400.	361	Health/Life Insurance		48,250	27,260	(20,990)
100.010.400.	362	Unemployment Insurance		1,047	1,073	26
100.010.400.	363	Worker's Compensation		2,093	2,147	54
100.010.400.	364	FICA		3,035	3,113	78
100.010.400.	365	TRS		26,287	26,965	678
100.010.400.	366	PERS		2,234	2,234	-
100.010.400.	376	TRS On Behalf		27,124	27,824	700
100.010.400.	390	Relocation Reimbursement		3,000	2,813	(187)

Middle/High School			FY2024	FY2024	
Account Code	Description	Comments	Original Budget	Budget Revision #1	Change
100.010.400.	410	Professional & Technical	-	-	-
100.010.400.	420	Staff Travel	-	-	-
100.010.400.	440	Other Purchased Services	1,537	-	(1,537)
100.010.400.	450	Supplies/Materials/Media	3,000	4,537	1,537
100.010.400.	475	Supplies - Technology Related Canva subscription Nome Nugget 'Back to	-	120	120
100.010.400.	490	Other Expenses School' Advertisement	2,000	2,000	-
100.010.400.	491	Dues & Fees NASSP Registration x 2	1,300	1,300	-
Total	400	School Administration	330,198	316,330	(13,868)
School Administration Support					
100.010.450.	324	NonCert-Support 2.00 FTE	86,916	90,841	3,925
100.010.450.	329	Substitutes/Temporary	500	500	-
100.010.450.	361	Health/Life Insurance	36,438	28,313	(8,125)
100.010.450.	362	Unemployment Insurance	437	457	20
100.010.450.	363	Worker's Compensation	874	913	39
100.010.450.	364	FICA	6,687	6,988	301
100.010.450.	366	PERS	19,121	19,985	864
100.010.450.	377	PERS On Behalf	2,601	2,723	122
100.010.450.	433	Telecommunications	2,100	10	(2,090)
100.010.450.	440	Other Purchased Services	700	700	-
100.010.450.	450	Supplies/Materials/Media	1,500	1,500	-
Total	450	School Administration Support	157,874	152,930	(4,945)
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	675,000	540,500	(134,500)
100.010.600.	436	Electricity	400,000	400,000	-
100.010.600.	452	General Maintenance Supplies	500	500	-
100.010.600.	458	Gas & Oil	7,700	8,000	300
100.010.600.	490	Other Expenses	-	-	-
Total	600	Maintenance & Operations	1,135,200	1,001,000	(134,200)
Student Activity					
100.010.700.	316	Extra Duty Pay Coaches and Club Advisors	98,500	98,500	-
100.010.700.	329	Substitutes and Temporary Referees	15,000	15,000	-
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)	11,978	11,978	-
100.010.700.	376	TRS On Behalf	12,766	12,766	-
100.010.700.	377	PERS On Behalf	-	-	-
100.010.700.	410	Professional & Technical Referee Association	7,500	7,500	-
100.010.700.	420	Staff Travel	5,000	5,000	-
100.010.700.	425	Student Travel Student groups to pickup remainder of travel costs	120,000	120,000	-

Middle/High School				FY2024	FY2024	
Account Code	Description	Comments		Original Budget	Budget Revision #1	Change
100.010.700.	440	Other Purchased Services	NMS Athletic Meals	16,600	16,600	-
			Outside of regular meal			
100.010.700.	450	Supplies	Balls, nets, jerseys, bibs,	10,000	10,000	-
			flags, whistles, mats, etc.			
100.010.700.	458	Gas & Oil		1,000	1,000	-
100.010.700.	490	Other Expenses, Dues & Fees ASAA Due		5,000	5,000	-
Total	700	Student Activity		303,343	303,343	-
Total	100	School Operating Fund		4,984,314	5,019,279	34,965
Total	010	Middle/High School		\$ 4,984,314	\$ 5,019,279	\$ 34,965

DISTRICT WIDE

FY 2024 Budget

Location 500

			FY2024		
			Original	FY2024 Budget	
			Budget	Revision #1	\$ Change
Fund 100:	School Operating				
<u>Location</u>	<u>500</u>	<u>District-Wide</u>			
Function	100	Regular Instruction - Extension	\$ 177,763	\$ 161,481	\$ (16,281)
Function	220	Special Education - Support Services	293,548	311,989	18,441
Function	350	Support Services - Instruction	72,666	72,704	38
Function	351	Support Services -Technology	2,154,728	2,165,532	10,804
Function	354	In-service Training	8,500	8,500	-
Function	510	Office of Superintendent	388,293	389,776	1,484
Function	511	Board of Education	47,312	47,312	-
Function	550	District Admin Support Services	613,290	649,998	36,707
Function	553	Human Resources	155,874	158,540	2,665
Function	600	Operations & Maintenance	1,875,134	1,875,659	524
Function	900	Other Financing Uses	215,000	355,000	140,000
Fund Total			\$ 6,002,108	\$ 6,196,490	\$ 194,382
TOTAL			\$ 6,002,108	\$ 6,196,490	\$ 194,382

NOME PUBLIC SCHOOLS

FY 2024 Budget

Location 500 - Districtwide

Districtwide Dept.					FY2024	FY2024 Budget	
Account Code	Description	Comments			Original Budget	Revision #1	\$ Change
Regular Instruction - Extensions							
100.500.140.. 315	Cert Teacher	0.50 FTE	Teacher on Assignment		67,443	42,131	(25,313)
100.500.140.. 316	Extra Duty Pay	0.34 FTE	Extra Duty		-	28,685	28,685
100.500.140.. 361	Health/Life Insurance				18,169	20,785	2,616
100.500.140.. 362	Unemployment Insurance				337	354	17
100.500.140.. 363	Worker's Compensation				674	708	34
100.500.140.. 364	FICA				978	1,027	49
100.500.140.. 365	TRS				8,471	8,894	423
100.500.140.. 376	TRS On Behalf				8,741	9,178	437
100.500.140.. 390	Travel Allowance				200	200	-
100.500.140.. 433	Communications	Postage			1,200	100	(1,100)
100.500.140.. 440	Other Purchased Services	Cognia Advanced Ed Accred			2,250	2,250	-
100.500.140.. 450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$8,000 for Ext Supplies			68,100	45,800	(22,300)
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal			1,200	1,200	-
100.500.140.. 491	Dues & Fees				-	170	170
Total 140	Regular Instruction - Extensions				177,763	161,481	(16,281)
Special Education Instruction - Support Svcs							
100.500.220.. 314	Cert - Director/Coordinator	1.00 FTE			114,436	114,436	0
100.500.220.. 316	Extra Duty		Trainer stipend - sped teachers training para's;		10,000	10,000	-
100.500.220.. 324	Support Staff	1.00 FTE			46,633	46,633	0
100.500.220.. 361	Health/Life Insurance				47,774	54,654	6,880
100.500.220.. 362	Unemployment Insurance				855	855	0
100.500.220.. 363	Worker's Compensation				1,711	1,711	(0)
100.500.220.. 364	FICA				5,227	5,227	(0)
100.500.220.. 365	TRS				14,373	14,373	0
100.500.220.. 366	PERS				10,259	10,259	0
100.500.220.. 369	Other Benefits				250	250	-
100.500.220.. 376	TRS On Behalf				14,831	14,831	(0)
100.500.220.. 377	PERS On Behalf				1,399	1,399	0
100.500.220. 390	Travel Allowance				3,000	-	(3,000)
100.500.220. 410	Professional & Technical				-	5,000	5,000
100.500.220.. 420	Staff Travel				200	200	-
100.500.220.. 440	Other Purchased Services				4,100	1,500	(2,600)
100.500.220.. 450	Supplies	test forms, curriculum			8,000	15,000	7,000
100.500.220. 475	Supplies - Tech Related	Powerschool License & Subscript.			10,000	10,000	-
100.500.220. 491	Dues & Fees				500	500	-
100.500.220. 510	Equipment				-	5,160	5,160
Total 220	Special Education Instruction - Support Svcs				293,548	311,989	18,441

			FY2024		
Districtwide Dept.			Original	FY2024 Budget	
Account Code	Description	Comments	Budget	Revision #1	\$ Change
<u>Support Services-Instruction</u>					
100.500.350.. 314	Cert - Director	0.26 FTE	27,642	27,608	(34)
100.500.350.. 316	Extra Duty	DW Professional Development - Cert	30,000	29,400	(600)
100.500.350.. 329	Substitutes/Temporaries	DW Professional Development - Class Position: 1 Dir of Fed Programs (71% sal/ben funded by CAP)	-	600	600
100.500.350.. 361	Health/Life Insurance		3,455	3,489	34
100.500.350.. 362	Unemployment Insurance		288	285	(3)
100.500.350.. 363	Worker's Compensation		276	276	0
100.500.350.. 364	FICA		401	400	(1)
100.500.350.. 365	TRS		3,471	3,468	(3)
100.500.350.. 376	TRS On Behalf		3,583	3,578	(5)
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350. 420	Staff Travel	District Test Coordinator training	750	800	50
100.500.350.. 440	Other Purchased Services	was UAA Alaska Statewide Mentor Projec	-	-	-
100.500.350.. 450	Supplies/Material/Media		300	300	-
100.500.350. 475	Supplies - Tech Related		500	500	-
100.500.350.. 490	Other Expenses		1,500	1,500	-
100.500.350.. 491	Dues & Fees		500	500	-
Total 350	Support Services - Instruction		72,666	72,704	38

Support Services - Technology

100.500.351.. 318	Cert - Specialist	0.5 FTE	39,718	41,348	1,630
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	96,906	96,906	-
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	64,981	64,981	(0)
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems	36,158	41,366	5,208
100.500.351.. 362	Unemployment Insurance	Administrator & 1 50% Tech Specialist	1,008	1,016	8
100.500.351.. 363	Worker's Compensation		2,016	2,032	16
100.500.351.. 364	FICA		12,960	12,984	24
100.500.351.. 365	TRS		4,989	5,193	204
100.500.351.. 366	PERS		35,615	35,615	0
100.500.351.. 376	TRS On Behalf		5,147	5,359	212
100.500.351.. 377	PERS On Behalf		8,151	8,363	212
100.500.351.. 390	Travel Allowance		200	3,200	3,000
100.500.351.. 420	Staff Travel	ASTE	7,900	7,900	-
100.500.351.. 433	Communications	Offset by E-Rate Revenue (90% Reimb Internet) 150 Mbps	1,520,779	1,520,779	-
100.500.351.. 440	Other Purchased Services		200	490	290
100.500.351.. 450	Supplies/Material/Media		5,000	5,000	-
100.500.351.. 475	Supplies - Tech Related	School Mgmt & Content Software; Staff & Student Devices; Powerschool 504 also included here	285,000	285,000	-
100.500.351. 510	Equipment		28,000	28,000	-
Total 351	Support Services - Technology		2,154,728	2,165,532	10,804

In-service Training

100.500.354.. 410	Professional Services		2,500	2,500	-
100.500.354.. 450	Supplies		6,000	6,000	-
Total 354	Staff Inservice		8,500	8,500	-

					FY2024		
Districtwide Dept.					Original	FY2024 Budget	
Account Code		Description		Comments	Budget	Revision #1	\$ Change
<u>Office of Superintendent</u>							
100.500.510..	311	Cert-Superintendent	1.00	FTE	143,165	143,165	(0)
100.500.510..	314	Cert-Assistant Superintende	0.50	FTE	62,943	62,943	(1)
100.500.510..	361	Health/Life Insurance			54,506	54,790	285
100.500.510..	362	Unemployment Insurance			1,031	1,031	(0)
100.500.510..	363	Worker's Compensation			2,061	2,061	0
100.500.510..	364	FICA			2,989	2,989	(0)
100.500.510..	365	TRS			25,887	25,887	0
100.500.510..	376	TRS On Behalf			26,711	26,711	0
100.500.510..	390	Transportation Allowance			1,500	1,500	-
100.500.510..	410	Professional & Technical Services			4,000	4,000	-
100.500.510..	414	Legal Services			20,000	20,000	-
100.500.510..	420	Staff Travel			20,000	20,000	-
100.500.510..	440	Other Purchased Services			-	1,200	1,200
100.500.510..	450	Supplies/Material/Media			750	750	-
100.500.510..	490	Other			5,750	5,750	-
100.500.510..	491	Dues & Fees	AASA		17,000	17,000	-
Total 510 Office of Superintendent					388,293	389,776	1,484
<u>Board of Education</u>							
100.500.511..	410	Professional & Technical Ser		AASB Board Development	4,000	4,000	-
100.500.511..	420	Staff Travel		Nov AASB Annual Conf (3); Dec Winter	15,000	15,000	-
100.500.511.	445	Insurance & Bond Premiums			225	225	-
100.500.511..	450	Supplies/Material/Media		Boardbook & supplies	3,500	3,500	-
100.500.511..	490	Other Expenses			800	800	-
100.500.511..	491	Dues & Fees		AASB Annual Dues \$10,177; AASB Online	23,787	23,787	-
100.500.511..	510	Equipment			-	-	-
Total 511 Board of Education					47,312	47,312	-
<u>District Admin Support Services</u>							
100.500.550..	324	Non-Cert - Support Staff	1.88	FTE	129,360	119,008	(10,352)
100.500.550..	361	Health/Life Insurance		Positions: 1	23,827	27,260	3,433
100.500.550..	362	Unemployment Insurance		AP/Receiving/Purchasing, 1 Admin.	647	595	(52)
100.500.550..	363	Worker's Compensation			1,294	1,190	(104)
100.500.550..	364	FICA			9,896	9,104	(792)
100.500.550..	366	PERS		\$134,878 salary floor from FY2008 not	148,459	161,060	12,600
100.500.550..	369	Other Benefits			735	735	-
100.500.550..	377	PERS On Behalf			3,917	3,596	(321)
100.500.550..	410	Professional & Technical Ser		Black Mtn and Frontline Education	26,000	30,700	4,700
100.500.550..	412	Auditing & Accounting Svcs		AKEBS (BM & Payroll) & Annual Audit Services	263,200	263,200	-
100.500.550..	420	Staff Travel			1,500	1,500	-
100.500.550..	433	Communications		Postage	1,200	1,200	-
100.500.550..	440	Other Purchased Services		AS400 Hosting/Storage	6,500	6,500	-
100.500.550..	441	Rentals		Pitney Bowes machine	3,000	3,000	-
100.500.550..	445	Insurance - Liability			70,455	77,000	6,545
100.500.550..	450	Supplies/Material/Media			12,000	12,000	-
100.500.550..	475	Supplies - Tech Related			600	600	-
100.500.550..	490	Other Expenses			500	500	-

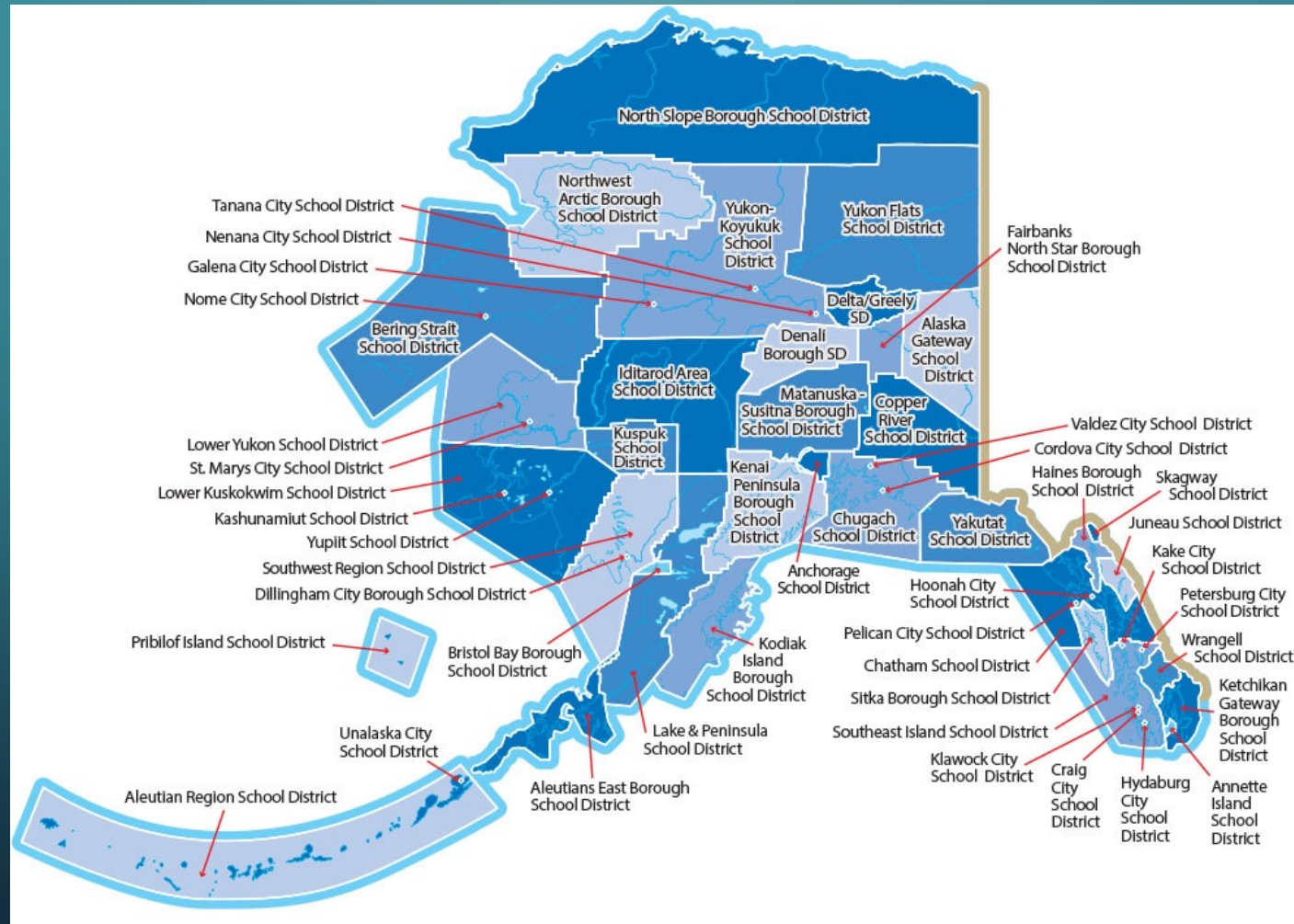
				FY2024	FY2024 Budget	
Districtwide Dept.				Original	Revision #1	\$ Change
Account Code	Description	Comments		Budget		
100.500.550.. 491	Dues & Fees			200	1,250	1,050
100.500.550.. 495	Indirect Recovery	FY21 Actual: -\$91,709; FY22 Actual: - \$106,590; FY23 Actual: -\$82152; large COVID grants gone in FY24		(90,000)	(70,000)	20,000
Total 550	District Admin Support Services			613,290	649,998	36,707
Human Resources						
100.500.553.. 314	Cert - Director	0.50 FTE		62,943	62,943	(1)
100.500.553.. 361	Health/Life Insurance			18,168	20,785	2,616
100.500.553.. 362	Unemployment Insurance			315	315	(0)
100.500.553.. 363	Worker's Compensation			629	629	0
100.500.553.. 364	FICA			4,815	4,815	0
100.500.553.. 365	TRS			7,907	7,906	(1)
100.500.553.. 376	TRS On-Behalf			8,157	8,157	0
100.500.553.. 410	Professional & Technical Ser	Digital Insurance Services		23,940	23,940	-
100.500.553.. 420	Staff Travel	DEED Training		6,000	6,000	-
100.500.553.. 433	Communications			-	50	50
100.500.553.. 440	Other Purchased Services	Background Checks		3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media			4,000	4,000	-
100.500.553.. 475	Supplies-Technology Related			1,000	1,000	-
100.500.553.. 490	Other Expenses			2,000	2,000	-
100.500.553.. 491	Dues & Fees	ATP; RISQ EaseCentral		12,500	12,500	-
Total 553	Human Resources			155,874	158,540	2,665
Operations & Maintenance						
100.500.600.. 325	NonCert-Maint/Custodial	1.00 FTE		126,892	65,134	(61,758)
100.500.600.. 329	Substitutes	Temp workers		25,000	25,000	-
100.500.600.. 361	Health/Life Insurance			35,027	26,441	(8,585)
100.500.600.. 362	Unemployment Insurance			760	451	(309)
100.500.600.. 363	Worker's Compensation			1,519	901	(618)
100.500.600.. 364	FICA			11,620	6,895	(4,725)
100.500.600.. 366	PERS			33,416	19,829	(13,587)
100.500.600.. 377	PERS On Behalf			3,531	1,647	(1,884)
100.500.600.. 369	Other Benefits			200	200	-
100.500.600.. 410	Professional & Technical Services			4,000	4,000	-
100.500.600.. 420	Staff Travel	Training - Asbestos Training, AASB		1,000	1,000	-
100.500.600.. 431	Water & Sewage			15,000	15,000	-
100.500.600.. 432	Garbage			10,500	10,500	-
100.500.600.. 433	Communications			6,200	6,200	-
100.500.600.. 435	Fuel for Heat	Budgeted at sites		-	-	-
100.500.600.. 436	Electricity			51,000	51,000	-
100.500.600.. 440	Other Purchased Services	Increase commensurate with reduction in Employee expense		1,215,000	1,300,000	85,000
100.500.600.. 443	Purchase Vehicle Maint			1,000	1,000	-
100.500.600.. 446	Property Insurance			278,970	285,960	6,990
100.500.600.. 450	Supplies/Material/Media			20,000	20,000	-
100.500.600.. 453	Custodial Supplies			2,000	2,000	-
100.500.600.. 458	Gas & Oil			32,000	32,000	-
100.500.600.. 490	Other Expenses			500	500	-
Total 600	Operations & Maintenance			1,875,134	1,875,659	524

Districtwide Dept.			FY2024	FY2024 Budget	
Account Code	Description	Comments	Original Budget	Revision #1	\$ Change
Transfer of Funds					
100.000.900.. 552	Food Service	Increased per Board action 8/8/2023	75,000	215,000	140,000
100.000.900. 553	Pupil Transportation		40,000	40,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	100,000	100,000	-
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
Total 900	Transfer of Funds		215,000	355,000	140,000
Total 100	General Operating Fund		\$ 6,002,108	\$ 6,196,490	\$ 194,382
Total	District Wide		\$ 6,002,108	\$ 6,196,490	\$ 194,382

ALASKA PUBLIC SCHOOL

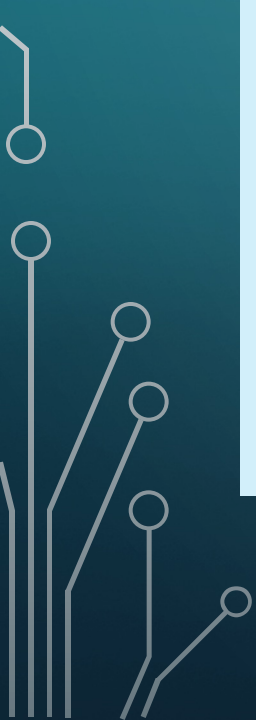
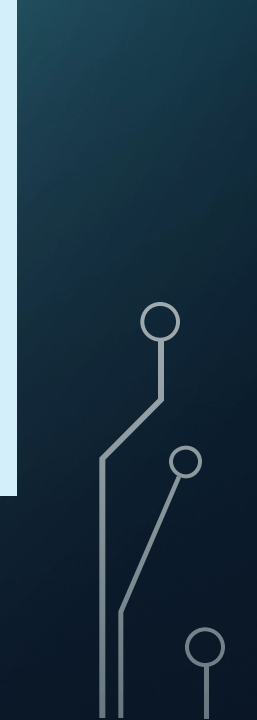
FUNDING FORMULA OVERVIEW

NOME PUBLIC SCHOOLS





THIS PRESENTATION PROVIDES AN OVERVIEW OF:

1. NPS Revenue Sources
 2. Definitions of Formula Terms
 3. Calculations of State Aid
 4. Components of Basic Need
 5. Federal Impact Aid – Title VIII
- 
- 

REVENUE SOURCES

- State Foundation
- Federal Impact Aid
- City Support



AVERAGE DAILY MEMBERSHIP (ADM)

- **ADM Reporting Requirements**

- Average Daily Membership - (ADM) is the number of **enrolled** students during the 20-school-day count period ending on the fourth Friday of October. (A.S. Sec. 14.17.600)
- Reports are due within two weeks after the end of the 20-school-day count period.
- Projected student count reports for the following year are due two weeks after the end of the 20 school day count period. (A.S. Sec. 14.17.500)

WHO QUALIFIES AS A STUDENT?

Eligibility for State Foundation Funding

- A child who is 6 years of age before September 1, and under the age of 20, and has not completed the 12th grade. (AS 14.03.070)
- A child who is 5 years of age before September 1, may enter Kindergarten. (AS 14.03.080 (d))
- A child with a disability and an active Individualized Education Program (IEP) may attend school at the age of 3 or if under the age of 22. (AS 14.30.180 (1))

CALCULATION OF BASIC NEED

Adjusted Student Formula

District Adjustment ADM (AADM) x \$5,960

- Adjusted ADM is calculated using the ADM of each school in the District



DISTRICT ADJUSTED ADM (AADM)

Step 1. Adjust:

- ADM for School Size (AS 14.17.450)

Step 2. Apply:

- District Cost Factor (AS 14.17.460)

Step 3. Apply:

- Special Needs Factor (AS 14.17.420)

Step 4. Apply:

- CTE Factor (AS 14.17.420(a)(3))

Step 5. Add:

- Intensive Services Counts

Step 6. Add:

- Correspondence Student Counts (AS 14.17.430)

= District Adjusted ADM

STEP 1. ADJUST THE ADM FOR SCHOOL SIZE

Use the School Size Table

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
4.	75-149.99	$122.85 + (1.27 * (ADM - 75))$
5.	150-249.99	$218.10 + (1.08 * (ADM - 150))$
6.	250-399.99	$326.10 + (.97 * (ADM - 250))$
7.	400-749.99	$471.60 + (.92 * (ADM - 400))$
8.	Over 750	$793.60 + (.84 * (ADM - 750))$

Charter Schools multiplier for $ADM < 75$ is 1.18.

Intensive services and correspondence student counts are not adjusted for size.

STEP 1. ADJUST THE ADM FOR SCHOOL SIZE

ADM under 10:

Added to the smallest school with an ADM greater than 10

A Community with an ADM of 10 through 100:

Grades K-12 ADM is combined and adjusted once; adjusted as one school.

A Community with an ADM of 101 through 425:

ADM for grades K-6 and 7-12 are adjusted separately; adjusted as two schools.

A Community with an ADM greater than 425:

- The ADM of each facility administered separately as one school is adjusted.
- Alternative schools with an ADM of less than 200 shall be counted as a part of the school in the district with the highest ADM.
- If the ADM is greater than 200 and administered as a separate facility the ADM will be adjusted separately.



STEP 1. Example: Nome Public Schools FY2025 Projected ADM by School

Nome Elementary (K-5)	330.00 adj to 403.70
ACSA (Charter)	60.00 adj to 70.80
<u>Nome-Beltz Middle/High School (6-12)</u>	<u>285.00 adj to 360.05</u>
School Size Adjusted ADM = 834.55	

STEP 1A. Hold Harmless Provision

The Hold Harmless (HH) provision was enacted in 2008 for those districts experiencing a reduction in enrollment affecting their school size. Eligibility is determined after the district's adjusted for school size ADM are calculated and totaled up for all schools. The sum-total of the district's adjusted for school size ADM is compared against the prior fiscal year's total adjusted for school size ADM to determine if a decrease of 5% or greater has occurred.

If yes, then the prior fiscal year is locked in as the "base year" for three years. The new school size adjustment with HH continues through the rest of the formula adjustments.

The HH is available to districts over a three-year step-down provided the adjusted for school size ADM stays below the established "base year".

- 75% of school size adjusted ADM difference between current FY to base FY.
- 50% of school size adjusted ADM difference between second FY to the base FY.
- 25% of school size adjusted ADM difference between third FY to the base FY.

STEP 2. DISTRICT COST FACTORS

- The Department of Education monitors district cost factors and submits a report to the legislature on January 15 every other fiscal year, beginning January 2001. (A.S. 14.17.460)
- Cost factors are specific to each school district.
- Lowest district cost factor is 1.000 and the highest is 2.116. Nome Public School District cost factor is 1.450
- Total the adjusted ADMs for each school in the district and multiply the district adjusted ADM by the district cost factor.

STEP 2. DISTRICT COST FACTORS

Example: Nome Public Schools

Multiply the district adjusted ADM (834.55) by the district cost factor (1.45)

$$834.55 \times \underline{1.45} = 1210.10$$

STEP 3. SPECIAL NEEDS FUNDING

- All categorical programs; special education (except intensive), vocational education, gifted / talented and bilingual / bicultural are block funded at 20%.
- To qualify for funding under this section school districts must file a plan with the department indicating special needs services that will be provided.

Section 14.17.420 (2)(b)



STEP 3. Example: Nome Public Schools

Multiply the district adjusted ADM (1210.10) by the special needs factor (1.2)

$$1210.10 \times \underline{1.2} = 1452.12$$

STEP 4. CTE NEEDS FACTOR

Example: Nome Public Schools

Multiply the district adjusted ADM (1452.12) by the CTE needs factor (1.015)

$$1452.12 \times \underline{1.015} = 1473.90$$

STEP 5. INTENSIVE SERVICES FUNDING

A school district will receive funding for intensive services students that:

- ✓ Are receiving intensive services and are
- ✓ Enrolled on the **last day of the 20** school-day count period and who have an
- ✓ Established Individual Education Plan (IEP) for each intensive services student.

An intensive services student generates \$77,480 (\$5,960 X 13).

STEP 5. Example: Nome Public Schools

Multiply the Intensive Student Count by 13 and add to the district adjusted ADM

$$13 \times 18 = 234$$

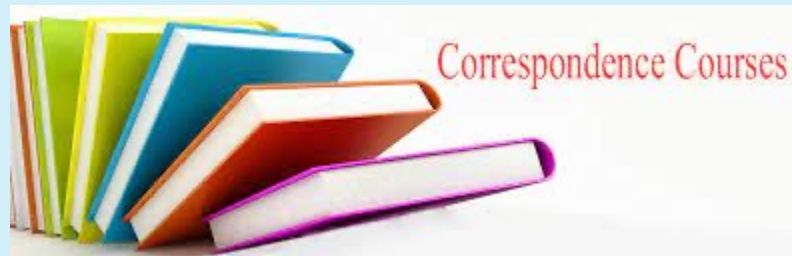
$$1473.90 + \underline{234} = 1707.90$$

STEP 6. CORRESPONDENCE PROGRAMS

Districts offering correspondence programs receive funding based on 90% of correspondence ADM.

Each correspondence student generates \$5,364 (\$5,960 X 0.9).

Correspondence ADM x .90 = Level of correspondence funding



STEP 6. Example: Nome Public Schools

Multiply the Correspondence Student ADM by 90% and add to the district adjusted ADM

$$22 \times 0.90 = 19.80$$

$$1707.90 + \underline{19.8} = 1727.70$$

$$\text{Total District Adjusted ADM} = 1727.70$$

Basic Need

Multiply the district adjusted ADM by the base student allocation = Basic Need

$$1727.70 \times \$5,960 = \$10,297,092$$

$$\text{Basic Need} = \$10,297,092$$

District Adjusted ADM & Basic Need

FY 2025 Projected ADM:	697.00	
Step 1. Apply the School Size Factor:	834.55	
Step 2. Apply the District Cost Factor:	<u>x 1.450</u>	
	1210.10	
Step 3. Apply the Special Needs Factor:	<u>x 1.200</u>	
	1452.12	
Step 4. Apply the CTE Factor:	<u>x 1.015</u>	
	1473.90	
Step 5. Add Intensive Services Counts:	+ <u>234.00</u>	
(18 x 13 = 234)	1707.90	
Step 6. Add Corresp. Student Counts:	+ <u>19.80</u>	
(22 x .90 = 19.80)	1727.70	=District Adjusted ADM
Multiply by the Base Student Allocation	<u>x \$5,960</u>	
Basic Need:	\$10,297,092	

Components of Basic Need

- Local Contribution (City)
- Federal Impact Aid
- State Aid

Required Local Contribution

Example: Nome Public Schools

The **Lesser** of 2.65 mills of tax base not to exceed 45% of the district's prior year Basic Need.

45% of prior year Basic Need:

$$.45 \times \$10,354,546 = \$4,659,545$$

.00265 of tax base:

$$.00265 \times \$540,125,938 = \underline{\underline{\$1,431,333}}$$

Additional Local Contribution

Example: Nome Public Schools

The **greater** of 2 mills of current year tax base OR 23% of the district's current year Basic Need.

.002 of Tax Base:

$$.002 \times \$540,125,938 = \$1,080,251$$

23% of Current Year Basic Need + HB 278:

$$.23 \times \$10,297,092 = \underline{\underline{\$2,368,331}}$$

Maximum Local Contribution

Example: Nome Public Schools

Required Local Contribution plus Additional Local Contribution = Maximum Local Contribution

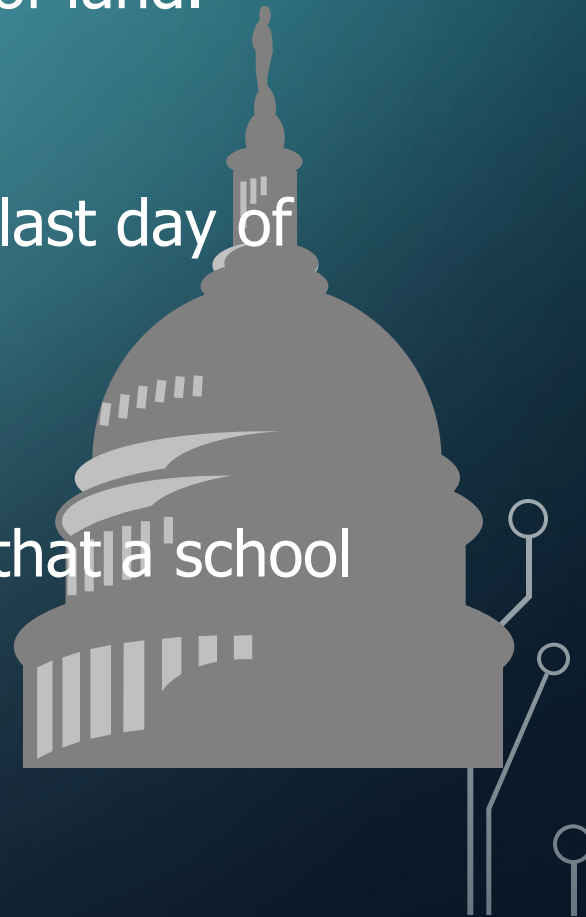
Required Local Contribution: \$1,431,333

Additional Local Contribution: \$2,368,331

Maximum Local Contribution: \$3,799,664

TITLE VIII FEDERAL IMPACT AID

- Title VIII, Impact Aid is a public (federal) law designed to establish a means for educational agencies to receive federal monies as compensation for lost revenue due to non-taxable status of land.
- Impact Aid payments received from March 1 through the last day of February are used for calculations of state aid.
- The dates on the payment vouchers are used to indicate that a school district received Impact Aid payments.



Federal Impact Aid Payments

Example: Nome Public Schools

Payments received by the district from March 1 through end of February (projected)

\$110,633

Impact Aid Percentage

Example: Nome Public Schools

Required Local Contribution divided by Budgeted Local Contribution

Budgeted Local Contribution, for the purposes of calculating the Impact Aid percentage may consist of:

- Appropriations
- Investment Earnings (Interest)
- In-Kind Services
- Other Local Revenue

Required Local: \$1,431,333 = 40.66%

Budgeted Local: \$3,520,000

Impact Aid Percentage

Example: Nome Public Schools

90% of Impact Aid received by the district is multiplied by the Impact Aid Percentage

Nome Public Schools' Deductible Impact Aid is:

$$\text{\$110,633} \times 40.66\% \times 90\% = \text{\$40,485}$$

Nome Public Schools

Nome Public Schools' FY2025 Projected State Aid:

Basic Need:	\$10,297,092
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LESS Required Local Contribution:	\$ 1,431,333
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<u>LESS Impact Aid:</u>	<u>\$ 40,485</u>
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State Aid:	\$ 8,825,273
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Quality Schools Grant

**Quality Schools grant funding equals the District
adjusted ADM multiplied by \$16**

$$1727.70 \times \$16 = \$ 27,643$$