

Together, strong in identity, potential, purpose



NOME PUBLIC SCHOOLS FY2027 BUDGET REVISION #1

For Board Approval May 12, 2026

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

MISSION

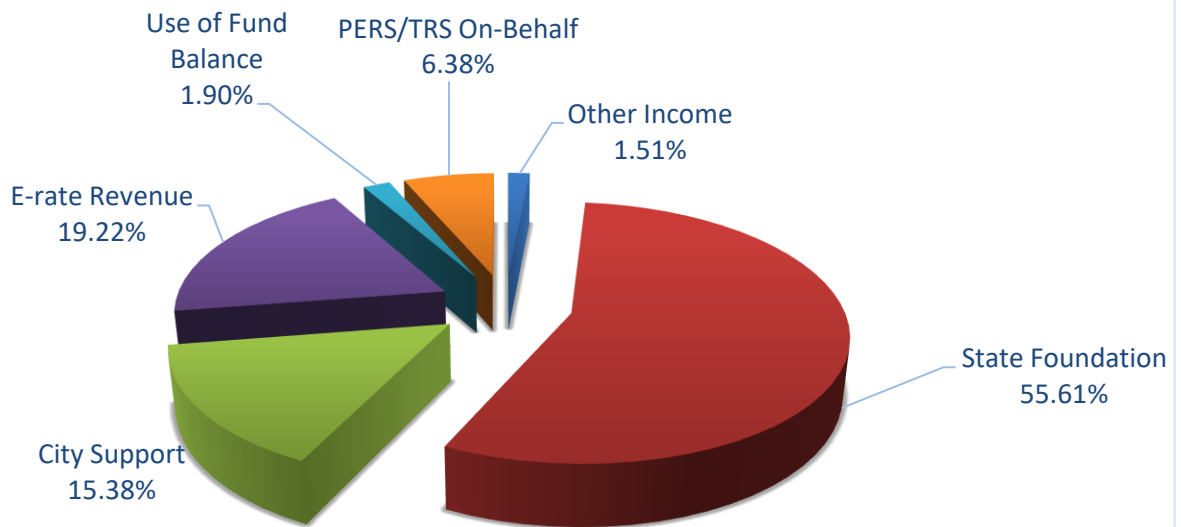
We inspire and empower students to be culturally grounded responsible citizens who are deeply connected to our community and world.

NOME PUBLIC SCHOOLS

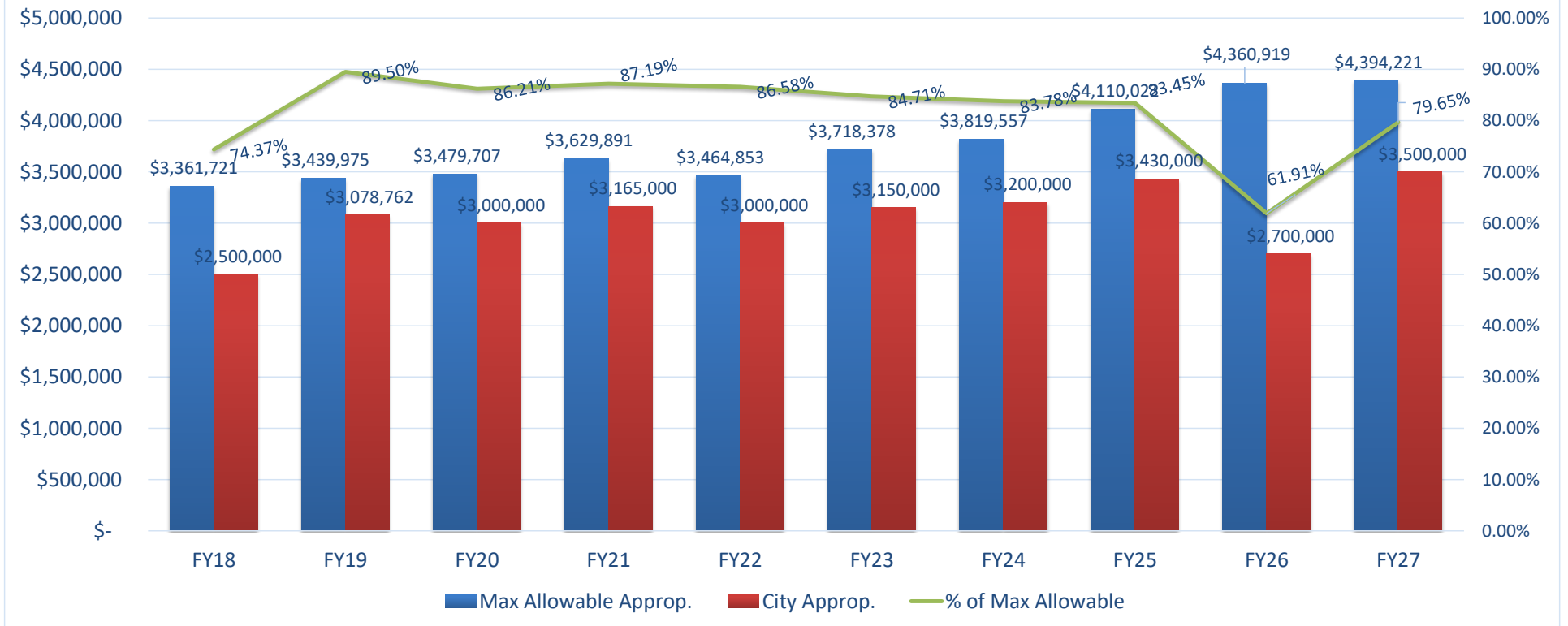
Revenue Budget

	FY2025 Final Budget	FY2026 Budget Revision #2	FY2027 Budget Revision #1	Change
<i>Enrollment Projection</i>	<i>626.48+21IN 33.25 corresp</i>	<i>639.75+30IN 35.1 corresp</i>	<i>640+31IN 30 corresp</i>	<i>+0.25+1IN -5.1 corresp</i>
FUND 100: General Operating Fund				
City Appropriation	\$ 3,430,000	\$ 2,700,000	\$ 3,000,000	\$ 300,000
State of Alaska Foundation	9,005,834	10,982,458	10,845,984	(136,474)
Other State Revenue	1,193,047	-	-	-
Other State Revenue (TRS)	798,998	904,959	1,164,762	259,803
Other State Revenue (PERS)	40,770	69,541	78,817	9,277
Impact Aid (Federal)	49,242	1,500	-	(1,500)
E-rate Revenue (Federal)	2,488,372	2,511,465	3,747,600	1,236,135
Donations (BAG Unlimited)	-	-	416,400	416,400
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	445,000	145,000
Transfer from CIP	-	-	-	-
Use of (Addition to) Fund Balance	(222,471)	365,947	371,313	5,366
FUND TOTAL	\$ 17,370,833	\$ 18,305,869	\$ 20,484,877	\$ 2,179,008
TOTAL GENERAL FUND REVENUE	\$ 17,370,833	\$ 18,305,869	\$ 20,484,877	\$ 2,179,008
LESS TRS & PERS On-Behalf:	839,769	974,500	1,243,579	269,080
TOTAL REVENUE				
EXCLUDING ON-BEHALF:	\$ 16,531,064	\$ 17,331,370	\$ 19,241,297	\$ 1,909,928

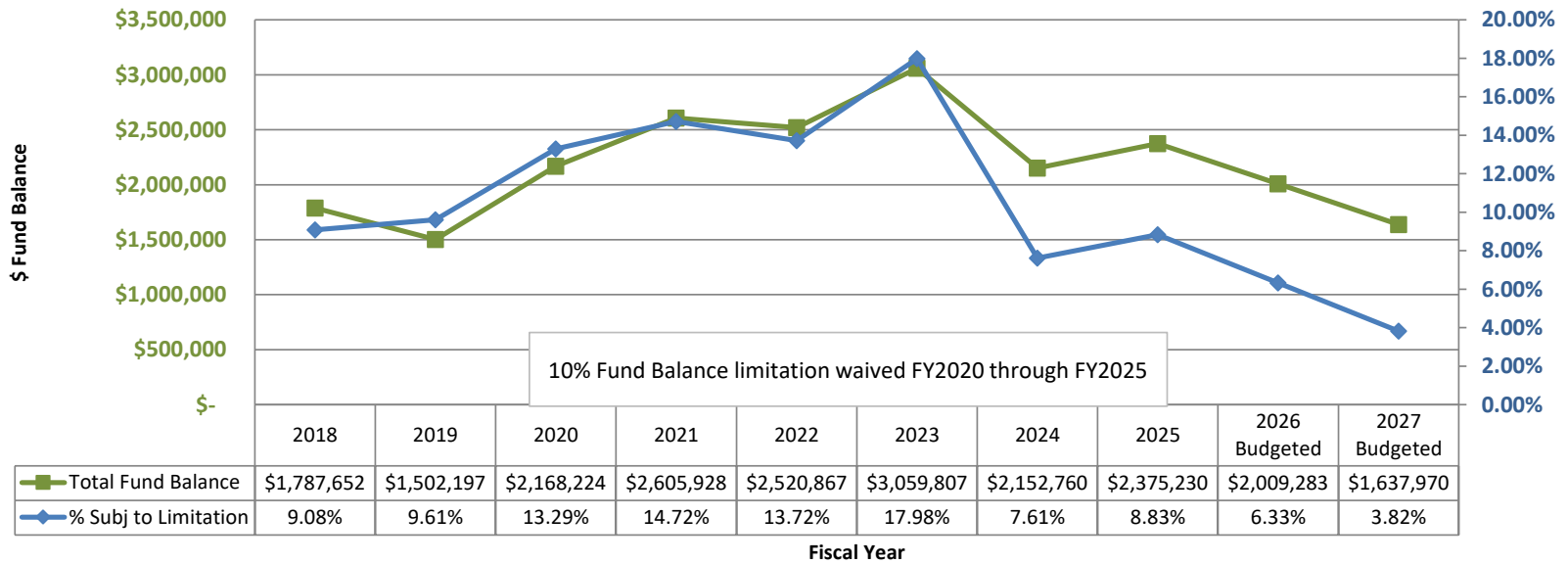
NOME PUBLIC SCHOOLS Revenues by Source FY 2027



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



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



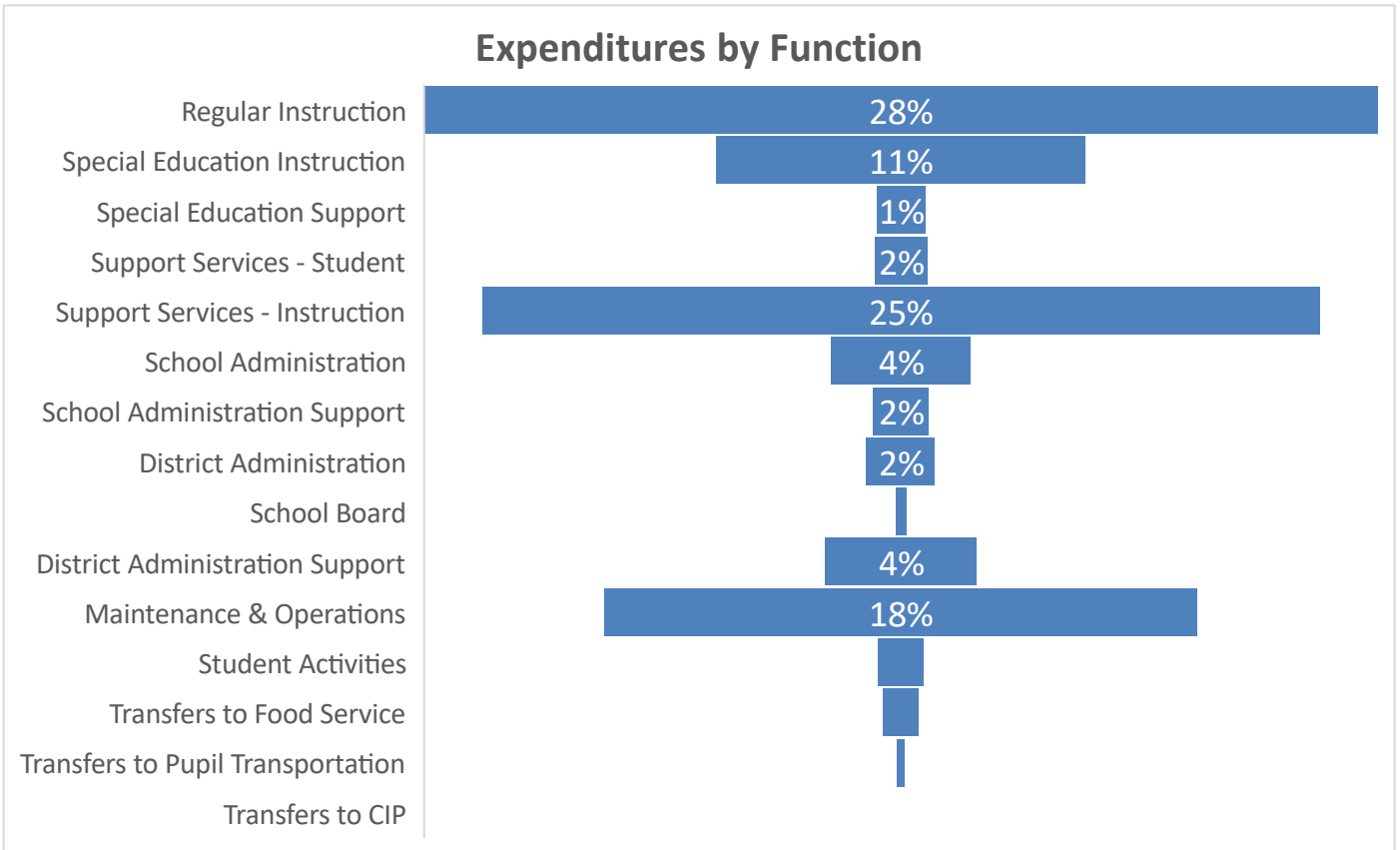
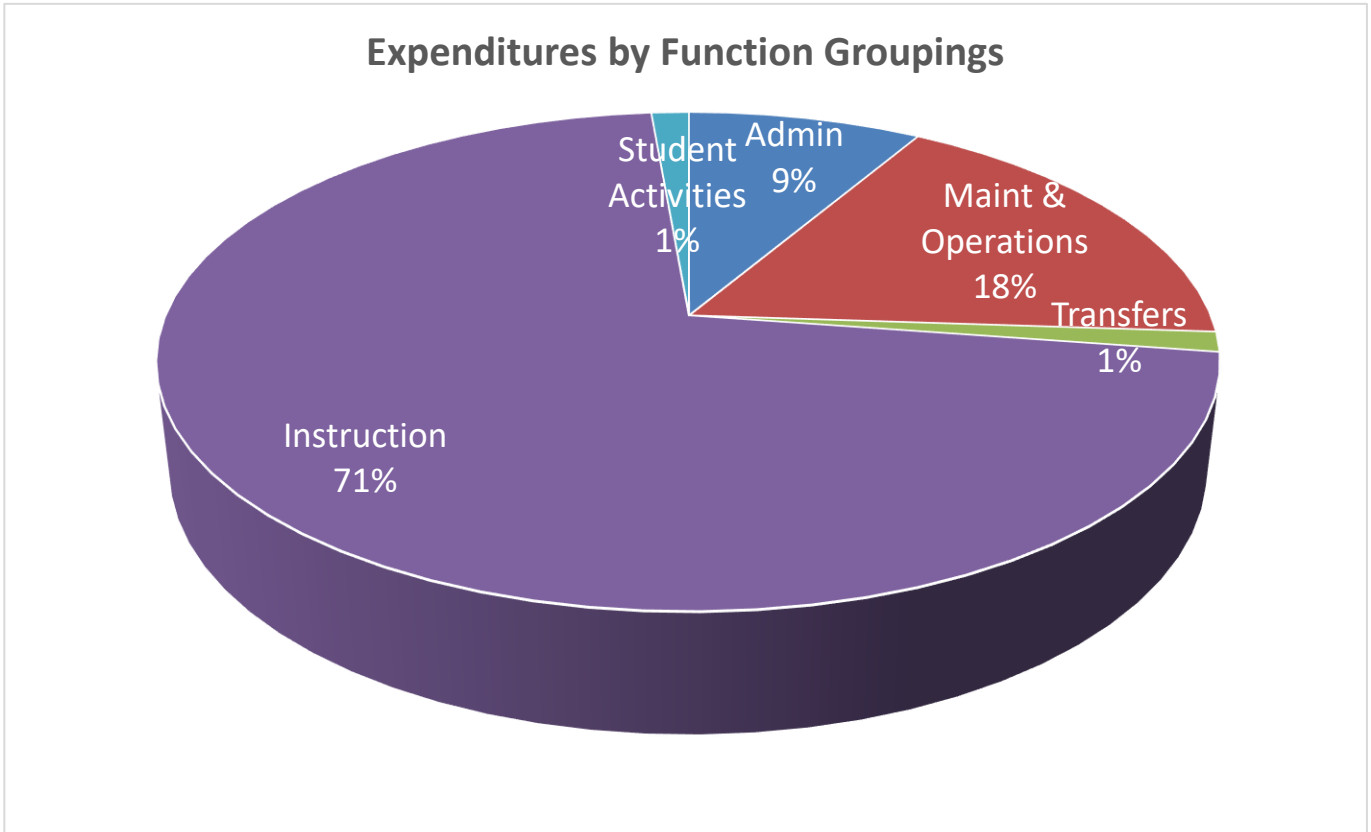
Projected Total Fund Balance - School Operating Fund (General Fund 100) at June 30, 2027:	\$ 1,637,970
Less Exemptions per 4 AAC 09.160(a)	
Inventory (Fuel)	\$ 65,000
Prepaid Items (Liab Insurance, other)	\$ 800,000
Federal Impact Aid Received	\$ -
Fund Balance Subject to 10% Limitation	\$ 772,970
Nonexempt fund balance as a percentage of current year expenditures:	
Fund Balance Subject to Limitation	\$ 772,970
Current Year Expenditures (Fxs 100-700)	\$ 20,219,877
	= 3.82%
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	\$ 1,637,970
Grand Total Current Year Expenditures	\$ 20,484,877
	= 8.00%

NOME PUBLIC SCHOOLS
Expenditure Summary by Function

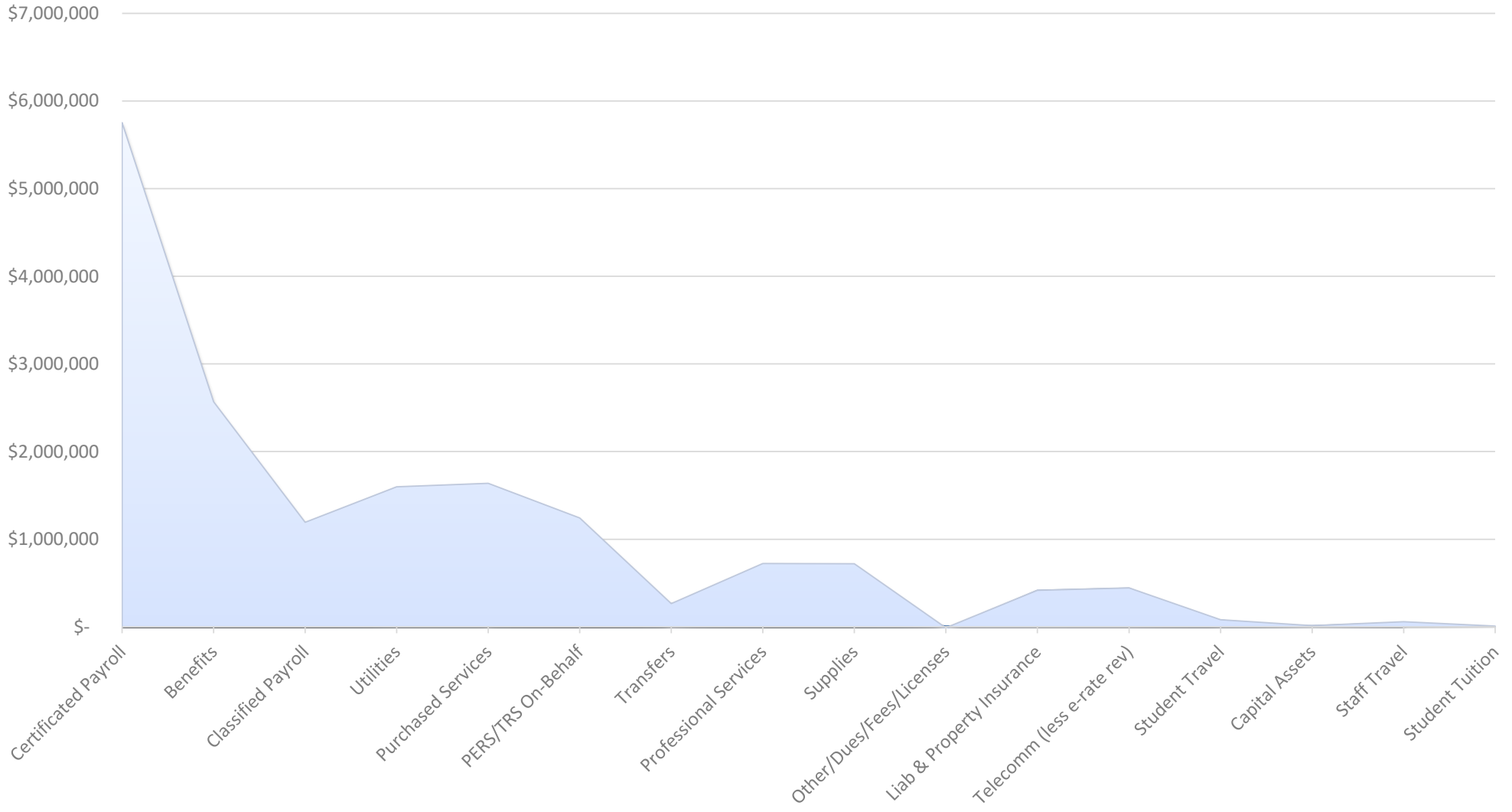
FY 2027 Budget

Function	FY2025 Final Budget	FY2026 Budget Revision #2	FY2027 Budget Revision #1	Increase (Decrease)	Percent Change	Percent of FY2027
100 Instruction	\$ 5,417,450	\$ 5,374,434	\$ 5,795,898	\$ 421,464	7.27%	28.29%
200 Special Education Instruction	1,505,889	2,082,097	2,247,095	164,998	7.34%	10.97%
220 Special Education Support	313,951	329,669	297,783	(31,886)	-10.71%	1.45%
300 Support Services - Student	209,340	254,666	321,506	66,840	20.79%	1.57%
35X Support Services - Instruction	3,432,024	3,703,497	5,092,690	1,389,193	27.28%	24.86%
400 School Administration	816,614	782,372	847,535	65,163	7.69%	4.14%
Sub Total Instruction	\$ 11,695,268	\$ 12,526,735	\$ 14,602,508	\$ 2,075,773	14.22%	71.28%
450 School Administration Support	\$ 280,697	\$ 299,020	\$ 336,191	\$ 37,172	11.06%	1.64%
510 District Administration	354,375	398,708	415,422	16,714	4.02%	2.03%
511 School Board	66,964	79,143	63,449	(15,694)	-24.73%	0.31%
55X District Administration Support	902,294	908,972	919,957	10,985	1.19%	4.49%
600 Maintenance & Operations	3,191,633	3,587,039	3,603,722	16,683	0.46%	17.59%
700 Student Activities	314,602	241,253	278,628	37,375	13.41%	1.36%
Sub Total Admin/O&M	\$ 5,110,566	\$ 5,514,135	\$ 5,617,369	\$ 103,234	1.84%	27.42%
Sub Total Inst/Admin/O&M	\$ 16,805,833	\$ 18,040,869	\$ 20,219,877	\$ 2,179,007	10.78%	98.71%
900 Transfers						
900..552 Transfers to Food Service	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.00%	1.05%
900..553 Transfers to Pupil Transportation	50,000	50,000	50,000	-	0.00%	0.24%
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%	1.29%
Total General Fund	\$ 17,370,833	\$ 18,305,869	\$ 20,484,877	\$ 2,179,007	10.64%	100.00%
LESS TRS & PERS On-Behalf:	839,769	\$ 974,500	\$ 1,243,579	\$ 269,080		
TOTAL EXPENSES EXCLUDING						
ON-BEHALF:	\$ 16,531,065	\$ 17,331,370	\$ 19,241,297	\$ 1,909,927	9.93%	

NOME PUBLIC SCHOOLS

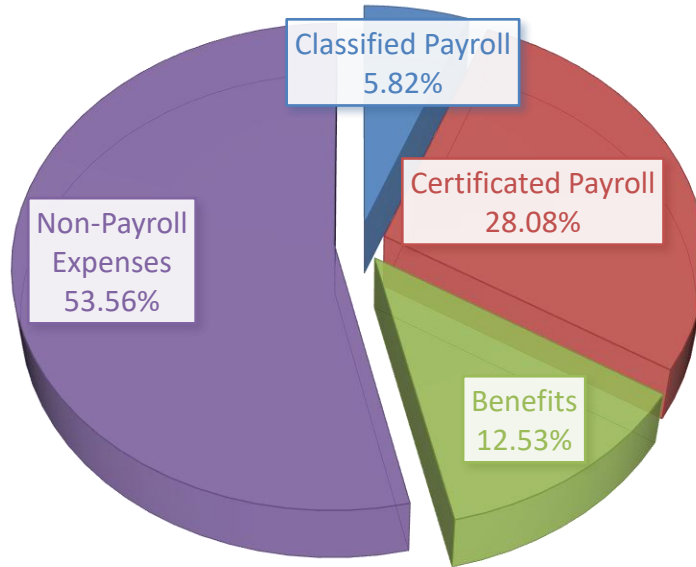


NOME PUBLIC SCHOOLS Expenses by Type

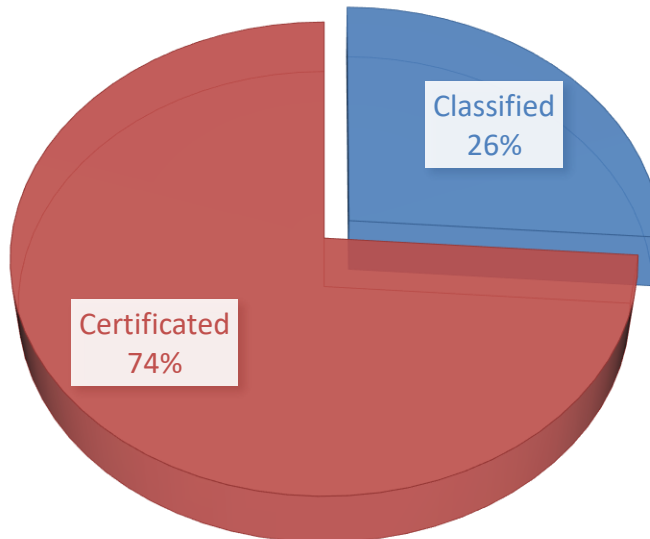


NOME PUBLIC SCHOOLS

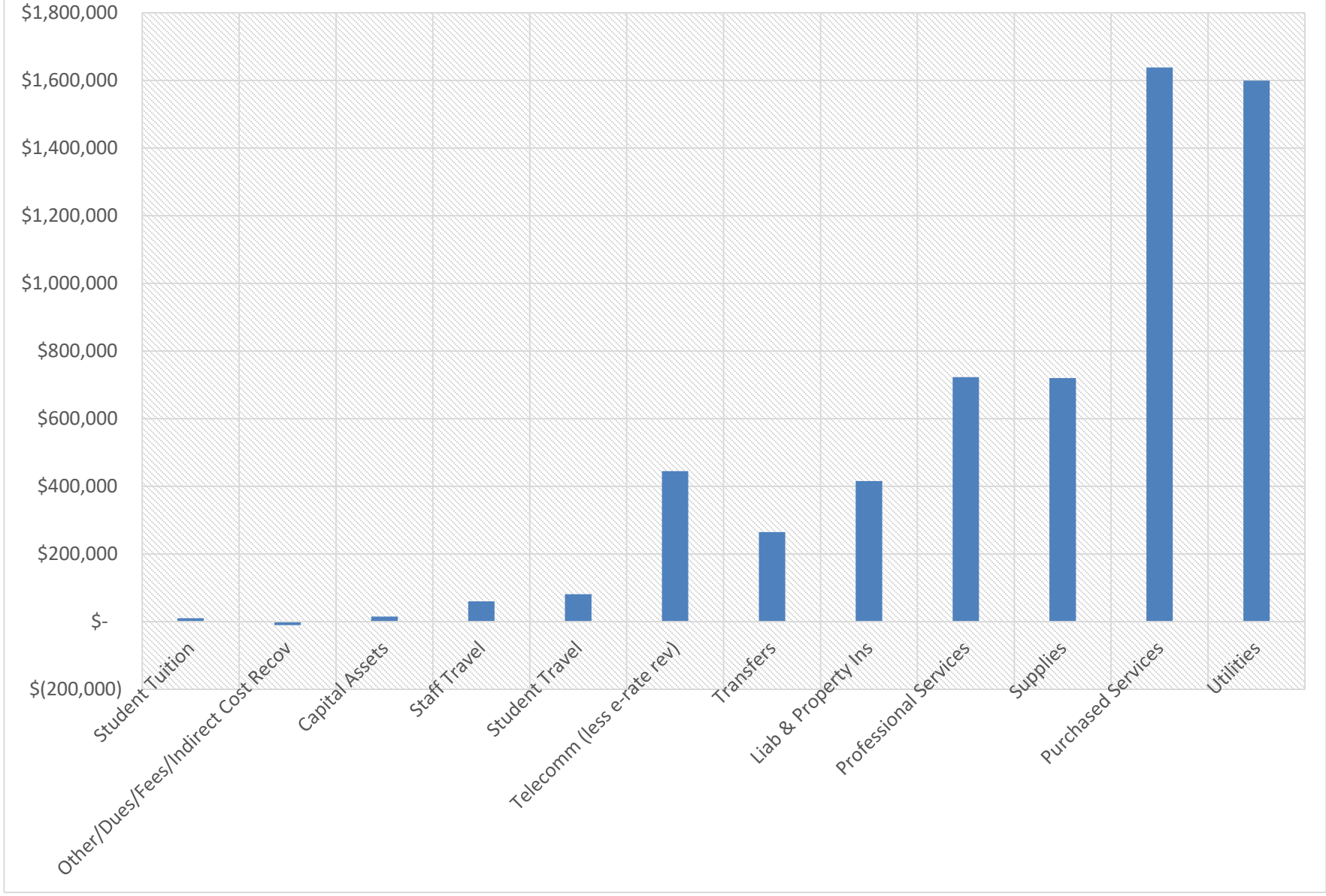
PAYROLL & NON-PAYROLL COSTS

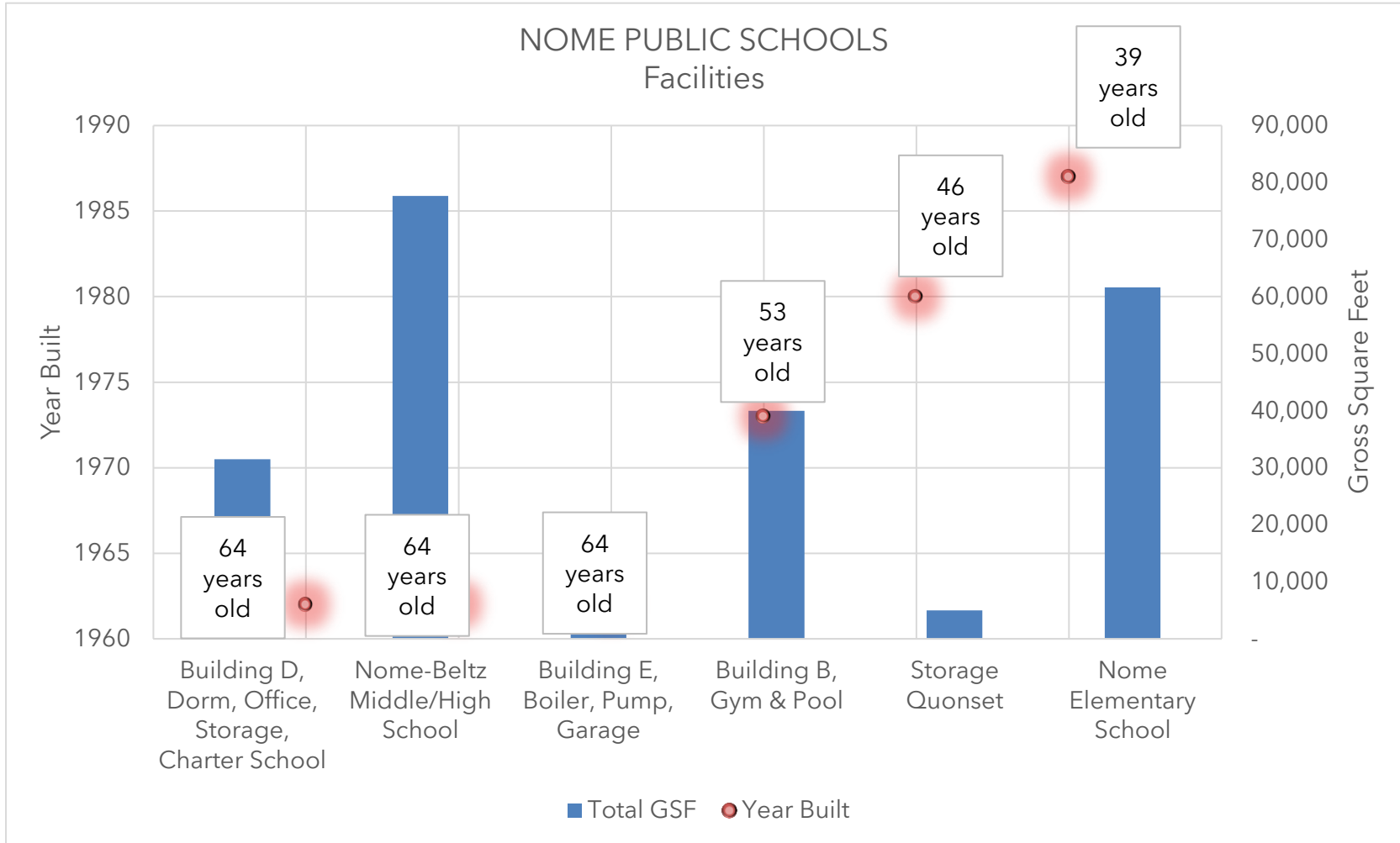


TYPES OF EMPLOYEES



NOME PUBLIC SCHOOLS Non-Payroll Expenses





- 2006** Building B - Cafeteria Addition & Gym Addition
- 2022** Building D - ACSA Restroom Renovation
- 2023** Building B - Pool Upgrade (conversion to chlorine)
- 2023** Building D & NBMHS - HVAC DDC Control Upgrades
- 2025** NBMHS - Partial Roof Replacement



NOME ELEMENTARY SCHOOL

FY 2027 Budget
Location 300

	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,349,155	\$ 2,494,965	\$ 145,810	6.21%
120 Bilingual/Bicultural	-	-	-	
200 Special Education	1,186,015	1,288,710	102,695	8.66%
300 Support Services - Students	1,600	600	(1,000)	-62.50%
350 Support Services - Instruction	-	-	-	
351 Improvement of Instr. Svcs.-Tech	8,035	8,500	465	5.79%
352 Support Services - Library	77,192	80,001	2,809	3.64%
354 Staff Inservice	2,000	2,000	-	0.00%
400 School Administration	288,599	338,916	50,317	17.43%
450 School Administration Support	122,139	154,299	32,160	26.33%
600 Operations & Maintenance	401,850	401,850	-	0.00%
Fund Total	4,436,586	4,769,841	333,256	7.51%
 TOTAL	\$ 4,436,586	\$ 4,769,841	\$ 333,256	7.51%
# 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	\$ 15,163	\$ 16,448	\$ 1,285	8.48%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 300 Nome Elementary School

Elementary Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	Change	
Regular Instruction						
100.300.100	315	Cert-Teacher	16.00 FTE	\$ 1,397,162	\$ 1,510,398	\$ 113,236
100.300.100	316	Extra Duty	Mentors	2,500	2,500	-
100.300.100	323	NonCert-Aides	0.00 FTE	-	-	-
100.300.100	329	Substitute and Temporary	302 degreed sub days	100,000	80,000	(20,000)
100.300.100	361	Health/Life Insurance		271,121	277,894	6,773
100.300.100	362	Unemployment Insurance		7,498	7,964	466
100.300.100	363	Worker's Comp		14,997	15,929	932
100.300.100	364	FICA		28,100	28,212	112
100.300.100	365	TRS		175,798	190,020	14,222
100.300.100	366	PERS		-	-	-
100.300.100	369	Other Benefits	VISA teachers	4,000	5,000	1,000
100.300.100	376	TRS On Behalf		254,739	315,547	60,808
100.300.100	377	PERS On Behalf		-	-	-
			\$400 per Cert Teacher Plus			
100.300.100	390	Transportation Allowance	Travel Relocation	6,400	9,400	3,000
100.300.100	420	Staff Travel	Mileage	3,000	1,000	(2,000)
100.300.100	433	Telecommunications	Postage	600	200	(400)
100.300.100	440	Other Purchased Svcs	(Copier maintenance; Cognia \$1400)	9,900	9,900	-
100.300.100	450	Supplies/Material/Media		57,790	25,000	(32,790)
100.300.100	471	Textbooks		5,000	5,000	-
100.300.100	475	Supplies - Tech Related	ATRT, MAP, DIBELS, Digital Lessons, Safari Montage	10,550	11,000	450
100.300.100	490	Other Expenses		-	-	-
Total	100	Regular Instruction		2,349,155	2,494,965	145,810

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	FY2027 Budget	Change
			Budget Revision #2	Revision #1	
100.300.120	365 TRS		-	-	-
100.300.120	366 PERS		-	-	-
100.300.120	376 TRS On Behalf		-	-	-
100.300.120	377 PERS On Behalf		-	-	-
100.300.120	369 Other Benefits		-	-	-
100.300.120	390 Travel Allowance	\$400 per Cert Teacher &	-	-	-
100.300.120	450 Supplies/Material/Media		-	-	-
100.300.120	491 Dues & Fees		-	-	-
Total	120 Bilingual/Bicultural		-	-	-

Special Education

100.300.200	315 Cert-Teacher	5.50 FTE	364,277	444,783	80,506
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	51,000	20,000	(31,000)
100.300.200	361 Health/Life Insurance		114,955	131,642	16,687
100.300.200	362 Unemployment Insurance		3,245	3,451	207
100.300.200	363 Worker's Compensation		6,489	6,903	413
100.300.200	364 FICA		25,147	24,465	(682)
100.300.200	365 TRS		48,893	57,121	8,228
100.300.200	366 PERS		45,907	47,410	1,503
100.300.200	369 Other Benefits		500	740	240
100.300.200	376 TRS On Behalf		68,375	95,450	27,076
100.300.200	377 PERS On Behalf		13,209	16,895	3,687
100.300.200	390 Travel Allowance	\$400 per Cert Teacher & 2 \$3k Relocation Reimbursements	2,000	8,200	6,200
100.300.200	410 Professional & Technical	PT/OT/Speech/Sped Teacher Contractor	195,600	195,600	-
100.300.200	420 Staff Travel	Mileage reimbursement	600	1,400	800
100.300.200	450 Supplies/Material/Media		11,955	8,000	(3,955)
100.300.200	475 Supplies - Technology Related		45	1,000	955
100.300.200	491 Dues & Fees		150	150	-
Total	200 Special Education		1,186,015	1,288,710	102,695

Support Services - Students

100.300.300	322 Non Cert - Specialist	0.00 FTE	-	-	-
100.300.300	329 Substitutes/Temporary	0.00 classified sub days	-	-	-
100.300.300	361 Health/Life Insurance		-	-	-
100.300.300	362 Unemployment Insurance	Counselors, Behavior	-	-	-
100.300.300	363 Worker's Compensation	Specialists	-	-	-
100.300.300	364 FICA		-	-	-
100.300.300	366 PERS		-	-	-
100.300.300	377 PERS On Behalf		-	-	-
100.300.300	369 Other Benefits		-	-	-
100.300.300	450 Supplies/Material/Media		1,600	600	(1,000)
Total	300 Support Services - Students		1,600	600	(1,000)

Elementary			FY2026	FY2027 Budget	
Account Code	Description	Comments	Budget Revision #2	Revision #1	Change
Support Services - Instruction					
100.300.350	420 Staff Travel	Staff Development	-	-	-
Total	350	Support Services - Instruction	-	-	-
Improvement of Instructional Services - Technology					
100.300.351	475 Supplies - Technology Relati	Learning A-Z, Starfall, Anywhere Cart	8,035	8,500	465
Total	351	Improvement of Instructional Services - Tech	8,035	8,500	465
Library Services					
100.300.352	323 NonCert-Aides	1.00 FTE	43,646	44,949	1,304
100.300.352	361 Health/Life Insurance		13,488	13,826	337
100.300.352	362 Unemployment Insurance		218	225	7
100.300.352	363 Worker's Compensation		436	449	13
100.300.352	364 FICA		3,339	3,439	100
100.300.352	366 PERS		9,602	9,889	287
100.300.352	377 PERS On Behalf		2,763	3,524	761
100.300.352	450 Supplies/Material/Media		2,500	2,500	-
100.300.352	475 Supplies - Technology Relati	Companion Corporation	1,200	1,200	-
Total	352	Library Services	77,192	80,001	2,809
Staff Inservice					
100.300.354	450 Supplies/Material/Media		2,000	2,000	-
Total	354	Staff Inservice	2,000	2,000	-
School Administration					
100.300.400	313 Principal	2.00 FTE	172,837	205,706	32,869
100.300.400	316 Extra Duty Pay	Leadership Team	11,000	14,000	3,000
100.300.400	329 Substitutes/Temporaries	Curriculum Development/Lea	3,000	-	(3,000)
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		500	1,000	500
100.300.400	376 TRS On Behalf		32,442	44,145	11,703
100.300.400	390 Travel Allowance		3,400	400	(3,000)
100.300.400	420 Staff Travel		200	200	-
100.300.400	433 Communications	Cell Phone & Office Phone	400	437	37
100.300.400	440 Other Purchased Services	Nome Nugget 'Back to School'			
100.300.400	440 Other Purchased Services	Advertisement	2,000	2,000	-
100.300.400	450 Supplies/Materials/Media		4,594	5,000	406
100.300.400	475 Supplies-Technology Relate	Subscriptions - Zoom, Planbook, Canva	1,387	1,000	(387)
100.300.400	490 Other Expenses		1,806	2,000	194
100.300.400	491 Dues & Fees	NAESP Membership x 2	1,250	1,300	50
Total	400	School Administration	288,599	338,916	50,317

Elementary			FY2026	FY2027 Budget	
Account Code	Description	Comments	Budget Revision #2	Revision #1	Change
School Administration Support					
100.300.450	324 NonCert-Support	2.00 FTE	87,000	88,637	1,636
100.300.450	329 Substitutes/Temporaries		700	750	50
100.300.450	361 Health/Life Insurance	Positions: Secretary and	521	28,719	28,198
100.300.450	362 Unemployment Insurance	Registrar	435	447	12
100.300.450	363 Worker's Compensation		870	894	24
100.300.450	364 FICA		6,656	6,838	183
100.300.450	366 PERS		19,140	19,500	360
100.300.450	377 PERS On Behalf		5,317	6,714	1,397
100.300.450	433 Telecommunications		50	50	-
100.300.450	440 Other Purchased Services	Copier Overages (pg count)	1,250	1,250	-
100.300.450	450 Supplies/Materials/Media		200	500	300
Total	450 School Administration Support		122,139	154,299	32,160
Operations & Maintenance					
100.300.600	431 Water & Sewer		17,550	17,550	-
100.300.600	432 Garbage		9,300	9,300	-
100.300.600	435 Fuel-Heating	FY24: \$162k FY25: \$137k	155,000	155,000	-
100.300.600	436 Electricity	FY25: \$210k	220,000	220,000	-
Total	600 Maintenance & Operations		401,850	401,850	-
Total	100 School Operating Fund		\$ 4,436,586	\$ 4,769,841	\$ 333,256
Total	300 Nome Elementary School		\$ 4,436,586	\$ 4,769,841	\$ 333,256



ANVIL CITY SCIENCE ACADEMY

FY 2027 Budget

Location 025

	<u>FY2026 Budget</u>	<u>FY2027</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>Revision #2</u>	<u>Budget</u> <u>Revision #1</u>		
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 444,152	\$ 476,567	\$ 32,415	7.30%
160 Vocational Education	200	500	300	150.00%
200 Special Education Instruction	139,523	206,769	67,246	48.20%
351 Improvement of Instr. Svc.-Tech	470	470	-	0.00%
400 School Administration	160,709	168,694	7,985	4.97%
450 School Administration Support	27,830	29,250	1,420	5.10%
700 Student Activities	2,828	2,828	1	
Fund Total	775,712	885,079	109,367	14.10%
TOTAL	\$ 775,712	\$ 885,079	\$ 109,367	14.10%
# 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	\$ 12,929	\$ 14,751	\$ 1,822.78	14.10%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 025 Anvil City Science Academy

Anvil City Science Academy			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	\$ Change
Regular Instruction					
100.025.100 315	Cert-Teacher	3.50 FTE	\$ 267,600	\$ 287,479	\$ 19,879
100.025.100 316	Extra Duty	ACSA Annual Campout	\$ -	\$ 1,400	1,400
100.025.100 323	Teacher Aide		-	-	-
100.025.100 329	Substitute/Temporary	56.60 degreed sub days	25,000	15,000	(10,000)
100.025.100 361	Health/Life Insurance		34,259	35,110	851
100.025.100 362	Unemployment Insurance		1,463	1,519	56
100.025.100 363	Worker's Compensation		2,926	3,039	113
100.025.100 364	FICA		5,793	5,316	(477)
100.025.100 365	TRS		33,611	36,107	2,497
100.025.100 366	PERS		-	-	-
100.025.100 369	Other Benefits		600	500	(100)
100.025.100 376	TRS On Behalf		48,351	59,547	11,196
100.025.100 377	PERS On-Behalf		-	-	-
100.025.100 390	Transportation Allowance	(Up to \$400 per teacher)	1,400	1,400	-
100.025.100 420	Staff Travel	Mileage	1,800	1,800	-
100.025.100 433	Communications		1,000	1,000	-
100.025.100 440	Other Purchased Svs	(Meter Rental; copier maintenance; 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		-	-	-
Total 100 Regular Instruction			444,152	476,567	32,415
Vocational Education					
100.025.160 450	Supplies/Material/Media	Voc Ed supplies & Artists in Schools	200	500	300
Total 160 Vocational Education			200	500	300
Special Education Instruction					
100.025.200 315	Cert-Teacher	0.50 FTE	49,711	51,973	2,262
100.025.200 323	Paraprofessional	2.00 FTE	41,217	74,404	33,187
100.025.200 329	Substitute/Temporary	9.43 degreed sub days	2,500	2,500	-
100.025.200 361	Health/Life Insurance		6,844	7,113	269
100.025.200 362	Unemployment Insurance		467	644	177
100.025.200 363	Worker's Compensation		934	1,289	355
100.025.200 364	FICA		6,374	8,945	2,571
100.025.200 365	TRS		6,244	6,528	284
100.025.200 366	PERS		9,068	16,369	7,301

Anvil City Science Academy			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	\$ Change
100.025.200 376	TRS On-Behalf		9,331	11,153	1,823
100.025.200 377	PERS On-Behalf		2,514	2,602	88
100.025.200 410	Professional & Technical		-	19,000	19,000
100.025.200 420	Staff Travel	Mileage	2,070	2,000	(70)
100.025.200 441	Rentals	City pool rental	1,250	1,250	-
100.025.200 450	Supplies		1,000	1,000	-
Total 200	Special Education Instruction		139,523	206,769	67,246

Improvement of Instructional Services - Technology

100.025.351 491	Dues & Fees		470	470	-
Total 351	Improvement of Instructional Svcs - Tech		470	470	-

School Administration

100.025.400. 313	Principal	1.00 FTE	100,371	104,706	4,335
100.025.400. 316	Extra Duty Pay	Curriculum development/planning	6,600	6,600	-
100.025.400. 329	Substitutes/Temporaries		2,000	795	(1,205)
100.025.400. 361	Health/Life Insurance		14,658	14,996	337
100.025.400. 362	Unemployment Insurance		545	561	16
100.025.400. 363	Worker's Compensation		1,090	1,121	31
100.025.400. 364	FICA		1,580	1,625	45
100.025.400. 365	TRS		13,436	13,980	544
100.025.400. 369	Other Employee Benefits		200	600	400
100.025.400. 376	TRS On Behalf		17,881	21,374	3,493
100.025.400. 420	Staff Travel		-	-	-
100.025.400. 433	Communications	Cell Phone	336	336	-
100.025.400. 440	Other Purchased Services		350	350	-
100.025.400. 475	Supplies - Technology Related		637	600	(37)
100.025.400. 490	Other Expenses		400	400	-
100.025.400. 491	Dues & Fees	NAESP Membership	625	650	25
Total 400	School Administration		160,709	168,694	7,985

School Administration Support

100.025.450. 324	Non-Cert Support Staff	0.50 FTE	19,989	20,721	733
100.025.450. 361	Health/Life Insurance		50	50	-
100.025.450. 362	Unemployment Insurance		100	103	4
100.025.450. 363	Worker's Compensation		200	207	7
100.025.450. 364	FICA		1,529	1,585	56
100.025.450. 366	PERS		4,397	4,559	161
100.025.450. 377	PERS On Behalf		1,265	1,625	360
100.025.450. 450	Supplies/Materials/Media		300	400	100
Total 450	School Administration Support		27,830	29,250	1,420

Student Activities

100.025.700. 316	Extra Duty Pay	ACSA House Council Advis	2,150	2,150	-
100.025.700. 360	Benefits		333	333	1
100.025.700. 376	TRS On-Behalf		345	345	(0)
100.025.700. 420	Staff Travel		-	-	-
Total 700	Student Activities		2,828	2,828	1

Anvil City Science Academy			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	\$ Change
Total	100	School Operating Fund	775,712	885,079	109,367
Total	025	Anvil City Science Academy	\$ 775,712	\$ 885,079	\$ 109,367

NOME-BELTZ MIDDLE HIGH SCHOOL

FY 2027 Budget

Location 010



	FY2026 Budget Revision #2	FY2027 Budget Revision #1	Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,248,481	\$ 2,501,929	\$ 253,449	11.27%
120 Bilingual/Bicultural	400	400	-	0.00%
160 Career Tech Instruction	156,912	141,987	(14,925)	-9.51%
200 Special Education	756,559	751,615	(4,944)	-0.65%
300 Support Services - Students	253,066	320,906	67,840	26.81%
350 Support Services - Instruction	1,500	1,500	-	0.00%
352 Library Services	1,250	1,250	-	0.00%
354 Staff Inservice	3,723	3,500	(223)	-5.99%
400 School Administration	333,063	339,925	6,862	2.06%
450 School Administration Support	149,051	152,643	3,592	2.41%
600 Operations & Maintenance	1,120,500	1,125,500	5,000	0.45%
700 Student Activities	238,425	275,800	37,374	15.68%
Fund Total	5,262,930	5,616,955	354,025	6.73%
TOTAL	\$ 5,262,930	\$ 5,616,955	\$ 354,025	6.73%
# Students (6-12)	287.2	290.0	2.8	0.97%
# Teachers	22.5	25.0	2.5	11.11%
# Classified	5.0	5.0	0.0	0.00%
# Administrators	2.0	2.0	0.0	0.00%
Pupil / Teacher Ratio	12.8	11.6	(1.2)	-9.12%
Average Per Pupil Expenditure	\$ 18,324.97	\$ 19,368.81	\$ 1,043.84	5.70%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 010 Nome-Beltz Middle High School

Middle/High School Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	Change
<u>Regular Instruction</u>					
100.010.100.	315 Cert-Teacher	17.50 FTE	\$ 1,245,110	\$ 1,476,757	\$ 231,647
100.010.100.	316 Cert-Extra Duty	Mentors	8,300	8,300	-
100.010.100.	323 Aides		48,628	-	(48,628)
100.010.100.	329 Substitute and Temporary	377 degreed teacher sub days	140,000	100,000	(40,000)
100.010.100.	361 Health/Life Insurance		244,362	264,238	19,875
100.010.100.	362 Unemployment Insurance		7,210	7,925	715
100.010.100.	363 Worker's Compensation		14,420	15,851	1,431
100.010.100.	364 FICA		32,604	29,183	(3,421)
100.010.100.	365 TRS		157,428	186,523	29,095
100.010.100.	366 PERS		10,698	-	(10,698)
100.010.100.	369 Other Benefits		2,000	2,500	500
100.010.100.	376 TRS On Behalf		224,322	306,182	81,860
100.010.100.	377 PERS On-Behalf		3,078	-	(3,078)
100.010.100.	390 Travel Allowance	\$400 per Teacher; Includes Travel Relocation	15,400	16,000	600
100.010.100.	420 Staff Travel	Mileage	4,000	4,000	-
100.010.100.	433 Telecommunications		500	500	-
100.010.100.	440 Other Purchased Svs	(Meter Rental; copier maintenance contract; Cognia \$1400)	12,200	12,200	-
100.010.100.	450 Supplies/Material/Media		37,000	35,000	(2,000)
100.010.100.	471 Textbooks		12,650	8,000	(4,650)
100.010.100.	475 Supplies - Tech Related	\$8,500 Apex (eLearning) & \$8,300 (Read 180)	16,800	17,000	200
100.010.100.	480 Tuition & Stipends	Dual-Credit Courses through UAF NW Campus. Price increased from \$60/student to \$100/student	10,000	10,000	-
100.010.100.	490 Other Expenses	EOY activities (i.e. bowling alley rental, pool rental)	1,000	1,000	-
100.010.100.	491 Dues & Fees		770	770	-
100.010.100.	510 Equipment		-	-	-
Total	100 Regular Instruction		2,248,481	2,501,929	253,449

Middle/High School			FY2026	FY2027		
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	Change	
Bilingual/Bicultural						
100.010.120.	315	Cert-Teacher	0.00 FTE	-	-	
100.010.120.	329	Substitute/Temporary	- teacher sub days	-	-	
100.010.120.	361	Health/Life Insurance		-	-	
100.010.120.	362	Unemployment Insurance		-	-	
100.010.120.	363	Worker's Compensation		-	-	
100.010.120.	364	FICA		-	-	
100.010.120.	365	TRS		-	-	
100.010.120.	376	TRS On Behalf		-	-	
100.010.120.	390	Travel Allowance		-	-	
100.010.120.	450	Supplies/Material/Media	Indian Ed & JOM pay for majority of supplies	400	400	
100.010.120.	490	Other Expenses		-	-	
Total	120	Bilingual/Bicultural		400	400	
Career and Technical						
100.010.160.	315	Cert-Teacher	1.00 FTE (Career & Tech Teacher)	85,801	89,705	3,904
100.010.160.	329	Substitute/Temporary	10.0 teacher sub days	2,650	2,650	-
100.010.160.	361	Health/Life Insurance		18,140	13,826	(4,314)
100.010.160.	362	Unemployment Insurance		442	462	19
100.010.160.	363	Worker's Compensation		885	924	38
100.010.160.	364	FICA		1,447	1,503	57
100.010.160.	365	TRS		10,777	11,267	490
100.010.160.	376	TRS On Behalf		16,105	19,251	3,146
100.010.160.	390	Travel Allowance		400	400	-
100.010.160.	450	Supplies/Material/Media		20,265	2,000	(18,265)
100.010.160.	490	Other Expenses		-	-	-
Total	160	Career and Technical		156,912	141,987	(14,925)
Special Education						
100.010.200.	315	Cert-Teacher	4.00 FTE	326,066	341,409	15,343
100.010.200.	316	Extra Duty Pay		8,000	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	14,000	8,000	(6,000)
100.010.200.	361	Health/Life Insurance		54,154	55,503	1,349
100.010.200.	362	Unemployment Insurance		2,160	2,200	40
100.010.200.	363	Worker's Compensation		4,320	4,400	80
100.010.200.	364	FICA		12,221	12,183	(38)
100.010.200.	365	TRS		40,954	43,383	2,429
100.010.200.	366	PERS		18,468	19,041	572
100.010.200.	369	Other Benefits		2,500	2,500	-
100.010.200.	376	TRS On Behalf		61,203	73,266	12,064
100.010.200.	377	PERS On Behalf		5,029	6,433	1,404
100.010.200.	390	Travel Allowance	\$400 per Teacher & Relocation Reimb	1,600	4,600	3,000

Middle/High School			FY2026	FY2027	
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	Change
100.010.200.	410 Professional & Technical		111,587	75,000	(36,587)
100.010.200.	420 Staff Travel	Mileage reimb	-	-	-
100.010.200.	450 Supplies/Material/Media		9,500	8,000	(1,500)
100.010.200.	475 Supplies-Technology Related		-	5,000	5,000
100.010.200.	491 Dues & Fees		850	150	(700)
Total	200 Special Education		756,559	751,615	(4,944)

Support Services - Students

100.010.300.	316 Extra Duty Pay	PLC/Team Leaders, Team Trainer	10,459	10,628	169
100.010.300.	318 Cert-Specialist (Counselor)	2.50 FTE	115,136	199,521	84,385
100.010.300.	322 NonCert-Specialist	1.00 FTE	46,914	-	(46,914)
100.010.300.	329 Substitute/Temporary		1,325	1,325	-
100.010.300.	361 Health/Life Insurance		13,638	27,701	14,063
100.010.300.	362 Unemployment Insurance		869	1,057	188
100.010.300.	363 Worker's Compensation		1,738	2,115	376
100.010.300.	364 FICA		5,511	3,149	(2,363)
100.010.300.	365 TRS		15,775	26,395	10,620
100.010.300.	366 PERS		10,321	-	(10,321)
100.010.300.	369 Other Employee Benefits		1,500	500	(1,000)
100.010.300.	376 TRS On Behalf		21,611	42,817	21,206
100.010.300.	377 PERS On Behalf		2,970	-	(2,970)
100.010.300.	390 Travel Allowance	\$400 per Teacher	600	1,000	400
100.010.300.	440 Other Purchased Services	copier usage	10	10	-
100.010.300.	450 Supplies/Materials/Media		2,000	2,000	-
100.010.300.	475 Supplies-Technology Related		2,263	2,263	-
100.010.300.	490 Other Expenses	Nat'l Clearinghouse - student tracker	425	425	-
Total	300 Support Services - Students		253,066	320,906	67,840

Support Services - Instruction

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

Library Services

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

Middle/High School			FY2026	FY2027		
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	Change	
Staff Inservice						
100.010.354.	450	Supplies/Material/Media	3,723	3,500	(223)	
Total	354	Staff Inservice	3,723	3,500	(223)	
School Administration						
100.010.400.	313	Principal	2.00 FTE	208,360	211,287	2,927
100.010.400.	316	Extra Duty Pay	Leadership Team stipends & Other	10,500	8,000	(2,500)
100.010.400.	361	Health/Life Insurance		26,977	27,651	674
100.010.400.	362	Unemployment Insurance		1,042	1,056	15
100.010.400.	363	Worker's Compensation		2,084	2,113	29
100.010.400.	364	FICA		3,021	3,064	42
100.010.400.	365	TRS		26,170	26,538	368
100.010.400.	366	PERS		2,234	2,234	-
100.010.400.	369	Other Employee Benefits		500	1,300	800
100.010.400.	376	TRS On Behalf		39,109	45,342	6,233
100.010.400.	390	Relocation Reimbursement		-	-	-
100.010.400.	410	Professional & Technical		-	-	-
100.010.400.	420	Staff Travel		-	-	-
100.010.400.	433	Communications	Cell Phone	500	2,340	1,840
100.010.400.	440	Other Purchased Services		-	-	-
100.010.400.	450	Supplies/Materials/Media		9,010	5,000	(4,010)
100.010.400.	475	Supplies - Technology Relati	Canva subscription	637	1,000	363
100.010.400.	490	Other Expenses	Nome Nugget 'Back to School' Advertisement	1,670	1,700	30
100.010.400.	491	Dues & Fees	NASSP Registration x 2	1,250	1,300	50
Total	400	School Administration		333,063	339,925	6,862
School Administration Support						
100.010.450.	324	NonCert-Support	2.00 FTE	85,670	87,131	1,461
100.010.450.	329	Substitutes/Temporary		1,000	500	(500)
100.010.450.	361	Health/Life Insurance		28,021	28,719	698
100.010.450.	362	Unemployment Insurance		433	438	5
100.010.450.	363	Worker's Compensation		867	876	9
100.010.450.	364	FICA		6,630	6,704	74
100.010.450.	366	PERS		18,847	19,169	321
100.010.450.	377	PERS On Behalf		5,233	6,596	1,363
100.010.450.	433	Telecommunications		350	10	(340)
100.010.450.	440	Other Purchased Services	Copier usage overages	1,000	1,000	-
100.010.450.	450	Supplies/Materials/Media		1,000	1,500	500
Total	450	School Administration Support		149,051	152,643	3,592
Operations & Maintenance						
100.010.600.	431	Water & Sewer		28,000	28,000	-
100.010.600.	432	Garbage		24,000	24,000	-
100.010.600.	435	Fuel-Heating	FY24: \$631k FY25 Actual: \$560k	590,000	590,000	-
100.010.600.	436	Electricity	FY23: \$445k FY24: \$451k FY25: \$467k	460,000	465,000	5,000
100.010.600.	452	General Maintenance Supplies		500	500	-
100.010.600.	458	Gas & Oil		18,000	18,000	-
100.010.600.	490	Other Expenses		-	-	-

Middle/High School			FY2026	FY2027		
Account Code	Description	Comments	Budget Revision #2	Budget Revision #1	Change	
Total	600	Maintenance & Operations	1,120,500	1,125,500	5,000	
Student Activity						
100.010.700.	316	Extra Duty Pay	Coaches and Club Advisors	55,575	70,000	14,425
100.010.700.	329	Substitutes and Temporary	Referees	56,000	60,000	4,000
100.010.700.	360	Benefits: (SS, Med, ESC, WC, TRS-PERS)		11,978	11,978	-
100.010.700.	376	TRS On Behalf		7,203	9,072	1,869
100.010.700.	377	PERS On Behalf		-	-	-
100.010.700.	410	Professional & Technical	Referee Association	17,500	17,500	-
100.010.700.	420	Staff Travel		200	200	-
100.010.700.	425	Student Travel	Student groups to pickup remainder of travel costs	60,000	75,000	15,000
100.010.700.	440	Other Purchased Services	ASAA renewal	1,450	1,450	-
100.010.700.	450	Supplies	Athletic Meals, Balls, nets, jerseys, bibs, flags, whistles, mats, etc.	25,000	27,000	2,000
100.010.700.	458	Gas & Oil		100	100	-
100.010.700.	490	Other Expenses, Dues & Fee	ASAA Dues	3,420	3,500	80
100.010.700.	510	Equipment		-	-	-
Total	700	Student Activity	238,425	275,800	37,374	
Total	100	School Operating Fund	5,262,930	5,616,955	354,025	
Total	010	Middle/High School	\$ 5,262,930	\$ 5,616,955	\$ 354,025	



DISTRICT WIDE

FY 2027 Budget

Location 500

	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change	% Change
Fund 100: School Operating				
<u>Location 500 District-Wide</u>				
Function 100 Regular Instruction - Extension	\$ 175,133	\$ 179,549	\$ 4,416	2.52%
Function 220 Special Education - Support Services	329,669	297,783	(31,886)	-9.67%
Function 350 Support Services - Instruction	61,443	62,479	1,036	1.69%
Function 351 Support Services -Technology	3,543,884	4,929,991	1,386,107	39.11%
Function 354 Staff Inservice	4,000	3,000	(1,000)	-25.00%
Function 510 Office of Superintendent	398,708	415,422	16,714	4.19%
Function 511 Board of Education	79,143	63,449	(15,694)	-19.83%
Function 550 District Admin Support Services	725,871	736,599	10,728	1.48%
Function 553 Human Resources	183,101	183,358	257	0.14%
Function 600 Operations & Maintenance	2,064,689	2,076,372	11,683	0.57%
Function 900 Other Financing Uses	265,000	265,000	-	0.00%
Fund Total	\$ 7,830,642	\$ 9,213,001	\$ 1,382,360	17.65%
 TOTAL	 \$ 7,830,642	 \$ 9,213,001	 \$ 1,382,360	 17.65%

NOME PUBLIC SCHOOLS

FY 2027 Budget

Location 500 - Districtwide

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change
Regular Instruction - Extensions					
100.500.140.. 315	Cert Teacher	0.50 FTE Teacher on Assignment	47,666	49,119	1,454
100.500.140.. 316	Extra Duty Pay	0.34 FTE Extra Duty	32,453	33,443	990
100.500.140.. 329	Substitutes/Temporaries		1,500	-	(1,500)
100.500.140.. 361	Health/Life Insurance		20,570	21,084	514
100.500.140.. 362	Unemployment Insurance		401	413	12
100.500.140.. 363	Worker's Compensation		801	825	24
100.500.140.. 364	FICA		1,162	1,197	35
100.500.140.. 365	TRS		10,063	10,370	307
100.500.140.. 369	Other Employee Benefits	Pool & Rec Enter Passes	300	200	(100)
100.500.140.. 376	TRS On Behalf		15,038	17,718	2,679
100.500.140.. 390	Travel Allowance		200	200	-
100.500.140.. 420	Staff Travel	Mileage	500	500	-
100.500.140.. 433	Communications	Postage	50	50	-
100.500.140.. 440	Other Purchased Services	Cognia Adv Ed Accred \$1400	2,450	2,450	-
100.500.140.. 450	Supplies/Material/Media	Contains \$2700 allotment x 14 students; ~ 55% utilization. +\$1,000 for Ext Supplies	38,200	38,200	-
100.500.140.. 475	Supplies - Tech Related	MAP License Renewal	3,550	3,550	-
100.500.140.. 491	Dues & Fees		230	230	-
Total 140	Regular Instruction - Extensions		175,133	179,549	4,416
Special Education Instruction - Support Svcs					
100.500.220.. 314	Cert - Director/Coordinator	1.00 FTE	116,702	117,835	1,133
100.500.220.. 316	Extra Duty	Trainer stipend - sped teachers training para's;	27,050	-	(27,050)
100.500.220.. 324	Support Staff	1.00 FTE	50,628	52,590	1,962
100.500.220.. 329	Substitutes/Temporaries		3,500	-	(3,500)
100.500.220.. 361	Health/Life Insurance		26,205	26,857	653
100.500.220.. 362	Unemployment Insurance		972	852	(120)
100.500.220.. 363	Worker's Compensation		1,944	1,704	(240)
100.500.220.. 364	FICA		5,565	5,732	166
100.500.220.. 365	TRS		14,658	14,800	142
100.500.220.. 366	PERS		11,138	11,570	432
100.500.220.. 369	Other Benefits		250	250	-
100.500.220.. 376	TRS On Behalf		21,905	25,287	3,382
100.500.220.. 377	PERS On Behalf		3,110	4,005	896
100.500.220.. 390	Travel Allowance		-	-	-
100.500.220.. 410	Professional & Technical		12,388	16,000	3,612
100.500.220.. 420	Staff Travel	Mileage reimb	5,000	5,000	-
100.500.220.. 440	Other Purchased Services		1,500	1,500	-
100.500.220.. 450	Supplies	test forms, curriculum	20,200	7,500	(12,700)
100.500.220.. 475	Supplies - Tech Related	MobyMax	5,000	5,000	-

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change
100.500.220. 490	Other Expenses		1,454	800	(654)
100.500.220. 491	Dues & Fees		500	500	-
100.500.220. 510	Equipment		-	-	-
Total 220	Special Education Instruction - Support Svcs		329,669	297,783	(31,886)

Support Services-Instruction

100.500.350.. 314	Cert - Director	0.22 FTE	24,927	25,176	249
100.500.350.. 316	Extra Duty	DW Professional Development - Cert	15,500	15,500	-
100.500.350.. 329	Substitutes/Temporaries	DW Professional Development - Class Position: 1 Dir of Fed Programs	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	5,403	724
100.500.350.. 390	Travel Allowance		-	-	-
100.500.350.. 410	Professional Services	PowerSchool Training- NBMHS Sec & Asst. Principal	4,800	4,800	-
100.500.350. 420	Staff Travel	District Test Coordinator training	1,100	800	(300)
100.500.350.. 440	Other Purchased Services		-	-	-
100.500.350.. 450	Supplies/Material/Media		500	500	-
100.500.350. 475	Supplies - Tech Related			250	250
100.500.350.. 490	Other Expenses		1,000	1,000	-
100.500.350.. 491	Dues & Fees		-	-	-
Total 350	Support Services - Instruction		61,443	62,479	1,036

Support Services - Technology

100.500.351.. 316	Extra Duty		468	468	-
100.500.351.. 318	Cert - Specialist	0.5 FTE	49,766	48,247	(1,519)
100.500.351. 321	Non-Cert - Director/Coordin	1.0 FTE	105,883	110,702	4,819
100.500.351.. 322	Non-Cert - Specialist	1.0 FTE	68,568	70,880	2,313
100.500.351.. 361	Health/Life Insurance	Positions: 1 Tech Director, 1 Systems Administrator & 1 50% Tech Specialist	40,938	41,961	1,023
100.500.351.. 362	Unemployment Insurance		1,121	1,149	28
100.500.351.. 363	Worker's Compensation		2,242	2,298	56
100.500.351.. 364	FICA		14,067	14,591	524
100.500.351.. 365	TRS		6,251	6,060	(191)
100.500.351.. 366	PERS		38,379	39,948	1,569
100.500.351.. 376	TRS On Behalf		9,341	10,354	1,013
100.500.351.. 377	PERS On Behalf		16,044	19,033	2,989
100.500.351.. 390	Travel Allowance		200	200	-
100.500.351.. 410	Professional & Technical Services		500	-	(500)
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) 1 Gbps (BAG Unlimited) - total cost for Internet after eRate and BAG Unlimited is \$0. Remaining cost is ~\$24k for phone service.	2,814,516	4,188,000	1,373,484
100.500.351.. 440	Other Purchased Services		490	490	-
100.500.351.. 450	Supplies/Material/Media		2,510	2,510	-

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change
100.500.351.. 475	Supplies - Tech Related	School Mgmt & Content Software; Cybersecurity; Staff & Student Devices; Powerschool 504	371,600	357,100	(14,500)
100.500.351. 510	Equipment	New copiers (cyclical)	-	15,000	15,000
Total 351	Support Services - Technology		3,543,884	4,929,991	1,386,107

Staff Inservice

100.500.354.. 410	Professional Services		-	-	-
100.500.354.. 450	Supplies		4,000	3,000	(1,000)
Total 354	Staff Inservice		4,000	3,000	(1,000)

Office of Superintendent

100.500.510.. 311	Cert-Superintendent	1.00 FTE	150,000	153,000	3,000
100.500.510.. 314	Cert-Assistant Superintende	0.50 FTE	66,129	69,138	3,009
100.500.510.. 361	Health/Life Insurance		47,884	49,081	1,197
100.500.510.. 362	Unemployment Insurance		1,081	1,111	30
100.500.510.. 363	Worker's Compensation		2,161	2,221	60
100.500.510.. 364	FICA		3,134	3,221	87
100.500.510.. 365	TRS		27,146	27,901	755
100.500.510.. 369	Other Employee Benefits		300	100	(200)
100.500.510.. 376	TRS On Behalf		40,567	47,671	7,103
100.500.510.. 390	Transportation Allowance		200	1,500	1,300
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	200	572	
100.500.510.. 440	Other Purchased Services	Cognia Districtwide portion	1,400	1,400	-
100.500.510.. 450	Supplies/Material/Media		1,386	1,386	-
100.500.510.. 490	Other		5,750	5,750	-
100.500.510.. 491	Dues & Fees	CEEAC Renewal \$14K, AK Staff Dev Network, AASA	17,370	17,370	-
Total 510	Office of Superintendent		398,708	415,422	16,342

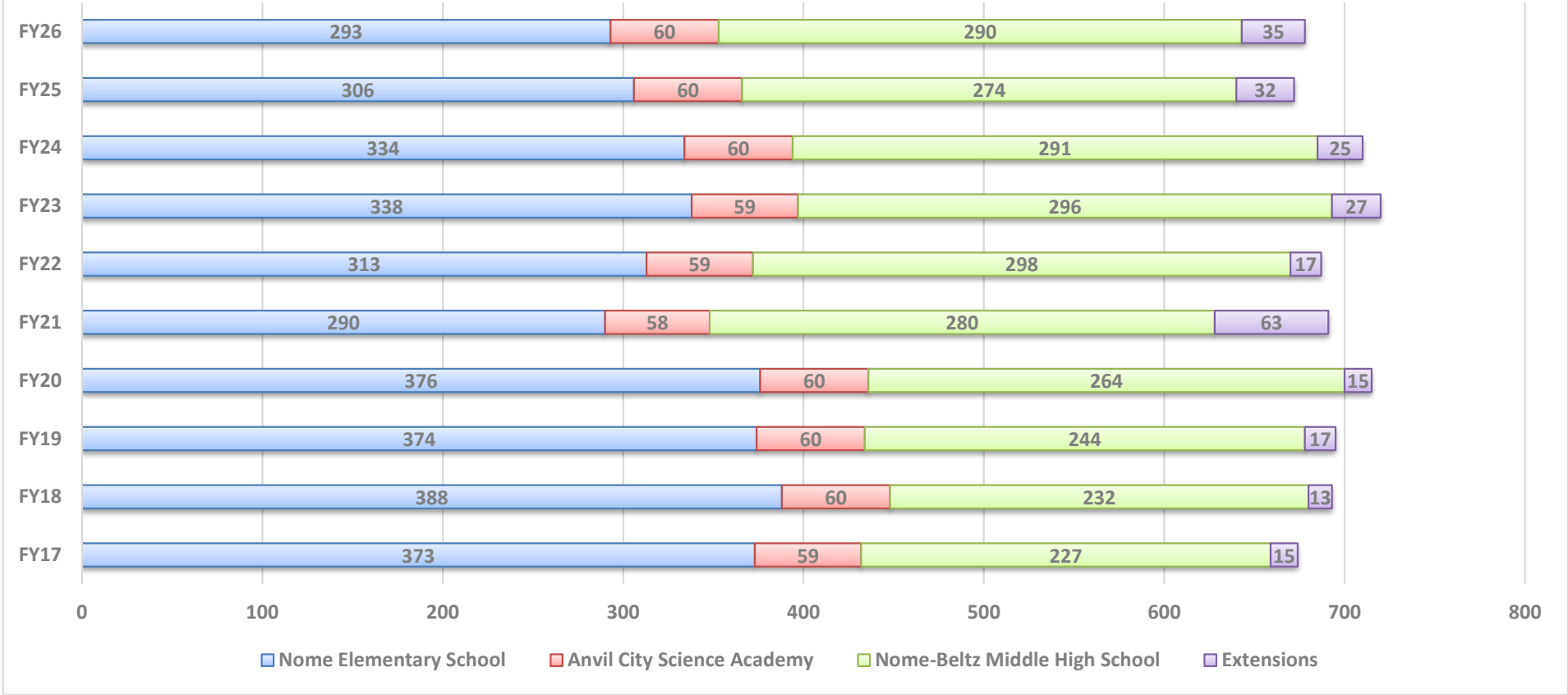
Board of Education

100.500.511.. 410	Professional & Technical Ser	AASB Board Development & AASB School Climate & Connectedness Survey	12,220	12,220	-
100.500.511.. 420	Staff Travel	Nov AASB Annual Conf (3); Dec Winter Boardsmanship (2); Feb Leg Fly-In (2)	20,000	20,000	-
100.500.511.. 425	Student Travel	Youth Leadership Institute (2 students & 1 chaperone)	5,970	6,000	30
100.500.511. 445	Insurance & Bond Premiums		225	225	-
100.500.511.. 450	Supplies/Material/Media	Boardbook & supplies	1,900	1,900	-
100.500.511.. 475	Supplies-Tech Related	AASB Annual Dues \$10,724; AASB Boardbook & Online Policy Subscription \$5,700;	16,104	16,104	-
100.500.511.. 490	Other Expenses		-	-	-
100.500.511.. 491	Dues & Fees	AASB Supt Eval \$6300	22,724	7,000	(15,724)
100.500.511.. 510	Equipment		-	-	-

Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change
Total 511	Board of Education		79,143	63,449	(15,694)
District Admin Support Services					
100.500.550.. 324	Non-Cert - Support Staff	1.88 FTE	145,331	148,295	2,965
100.500.550.. 361	Health/Life Insurance	Positions: 1 AP/Receiving/Purchasing,	25,291	25,923	633
100.500.550.. 362	Unemployment Insurance	0.88 Admin. Asst.	727	741	15
100.500.550.. 363	Worker's Compensation		1,453	1,483	30
100.500.550.. 364	FICA		11,118	11,345	227
100.500.550.. 366	PERS	\$164,211 salary floor from FY2008; not met	196,184	196,836	652
100.500.550.. 369	Other Benefits		200	200	-
100.500.550.. 377	PERS On Behalf		9,010	11,391	2,382
100.500.550.. 410	Professional & Technical Ser	Black Mtn, Frontline Education Software Support	33,100	32,379	(721)
100.500.550.. 412	Auditing & Accounting Svcs	AKEBS (BM & Payroll) & Annual Audit Services	286,080	286,080	-
100.500.550.. 420	Staff Travel	ALASBO	-	-	-
100.500.550.. 433	Communications	GCI telecomm	3,500	1,200	(2,300)
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	60,000	71,500	11,500
100.500.550.. 450	Supplies/Material/Media	Toner, envelopes, check stock, etc.	7,000	4,000	(3,000)
100.500.550.. 475	Supplies - Tech Related		2,014	350	(1,664)
100.500.550.. 490	Other Expenses		200	210	10
100.500.550.. 491	Dues & Fees		475	475	-
100.500.550.. 495	Indirect Recovery	FY24: -\$77k FY25: -\$76k	(65,000)	(65,000)	-
Total 550	District Admin Support Services		725,871	736,599	10,728
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	231
100.500.553.. 365	TRS		8,306	8,684	378
100.500.553.. 369	Other Employee Benefits		100	100	-
100.500.553.. 376	TRS On-Behalf		12,412	14,837	2,425
100.500.553. 410	Professional & Technical Ser	Digital Insurance Services	35,000	24,000	(11,000)
100.500.553. 414	Legal	International Legal fees	17,020	21,020	4,000
100.500.553.. 420	Staff Travel	DEED Training	6,000	6,000	-
100.500.553.. 433	Communications	Phone, Postage	1,000	1,000	-
100.500.553.. 440	Other Purchased Services	Background Checks	3,500	3,500	-
100.500.553.. 450	Supplies/Material/Media		1,000	1,000	-
100.500.553.. 475	Supplies-Technology Related	Recruiting/Hiring/Onboarding/ Personnel Platform	13,250	13,250	-
100.500.553.. 490	Other Expenses		1,000	2,000	1,000
100.500.553.. 491	Dues & Fees	ASA Membership, Other Job Postings	5,590	5,590	-
Total 553	Human Resources		183,101	183,358	257

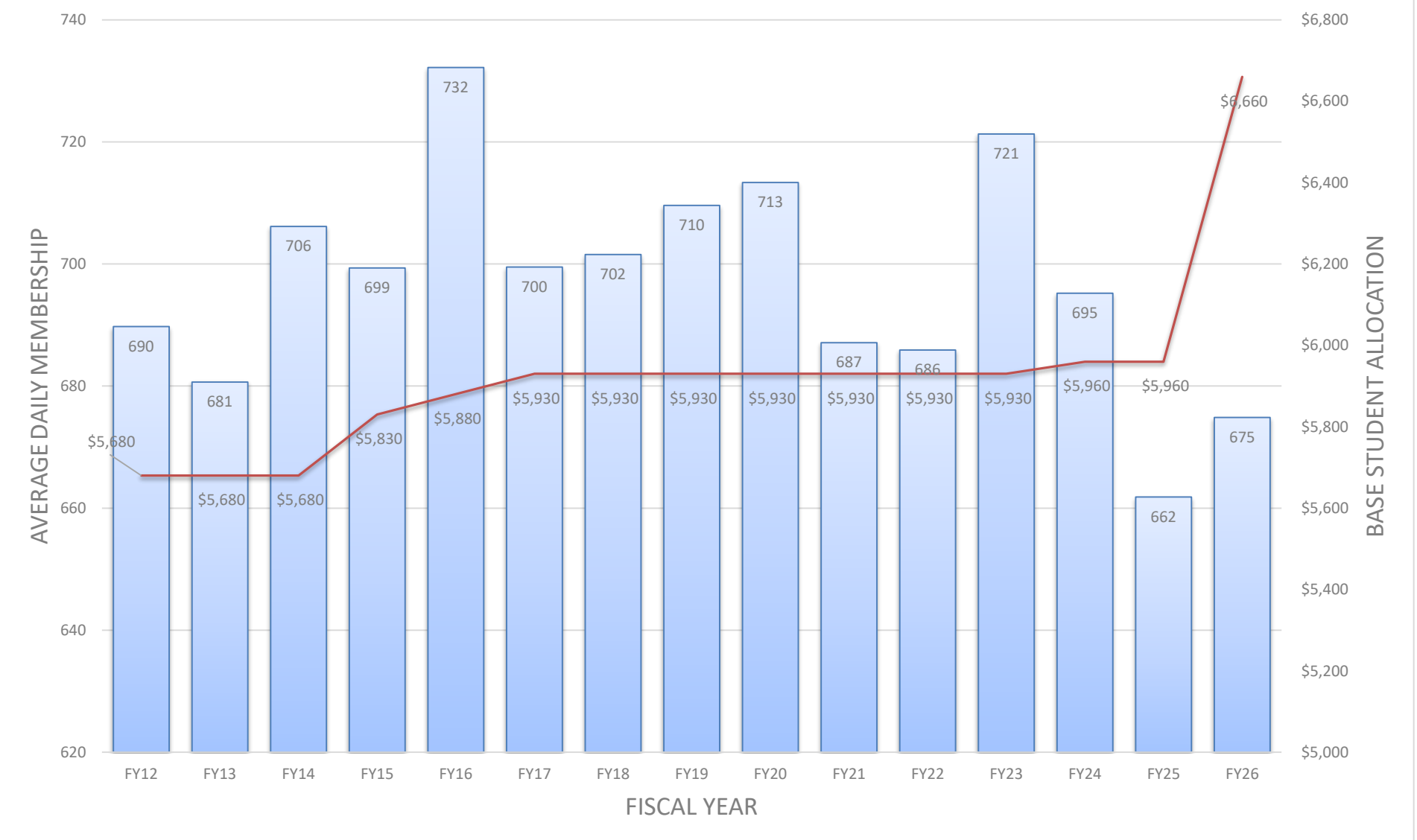
Districtwide Dept. Account Code	Description	Comments	FY2026 Budget Revision #2	FY2027 Budget Revision #1	\$ Change
Operations & Maintenance					
100.500.600.. 325	NonCert-Maint/Custodial	0.00 FTE	-	-	-
100.500.600.. 329	Substitutes	Temp workers	-	10,000	10,000
100.500.600.. 361	Health/Life Insurance		-	-	-
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		-	-	-
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	500	5,000	4,500
100.500.600.. 446	Property Insurance	10% increase	313,000	344,300	31,300
100.500.600.. 450	Supplies/Material/Media		7,675	13,000	5,325
100.500.600.. 453	Custodial Supplies		50,357	10,000	(40,357)
100.500.600.. 458	Gas & Oil		23,000	23,000	-
100.500.600.. 475	Supplies-Tech-Related	Incident IQ Subscription	2,619	2,619	-
Total 600	Operations & Maintenance		2,064,689	2,076,372	11,683
Transfer of Funds					
100.000.900.. 552	Food Service		215,000	215,000	-
100.000.900.. 553	Pupil Transportation		50,000	50,000	-
100.000.900.. 554	CIP Fund	CIP major maintenance	-	-	-
100.000.900.. 555	Nome-Beltz Apartments		-	-	-
Total 900	Transfer of Funds		265,000	265,000	-
Total 100	General Operating Fund		\$ 7,830,642	\$ 9,213,001	\$ 1,381,988
Total	District Wide		\$ 7,830,642	\$ 9,213,001	\$ 1,381,988

Enrollment by School FY2017-FY2026 (10 Years)

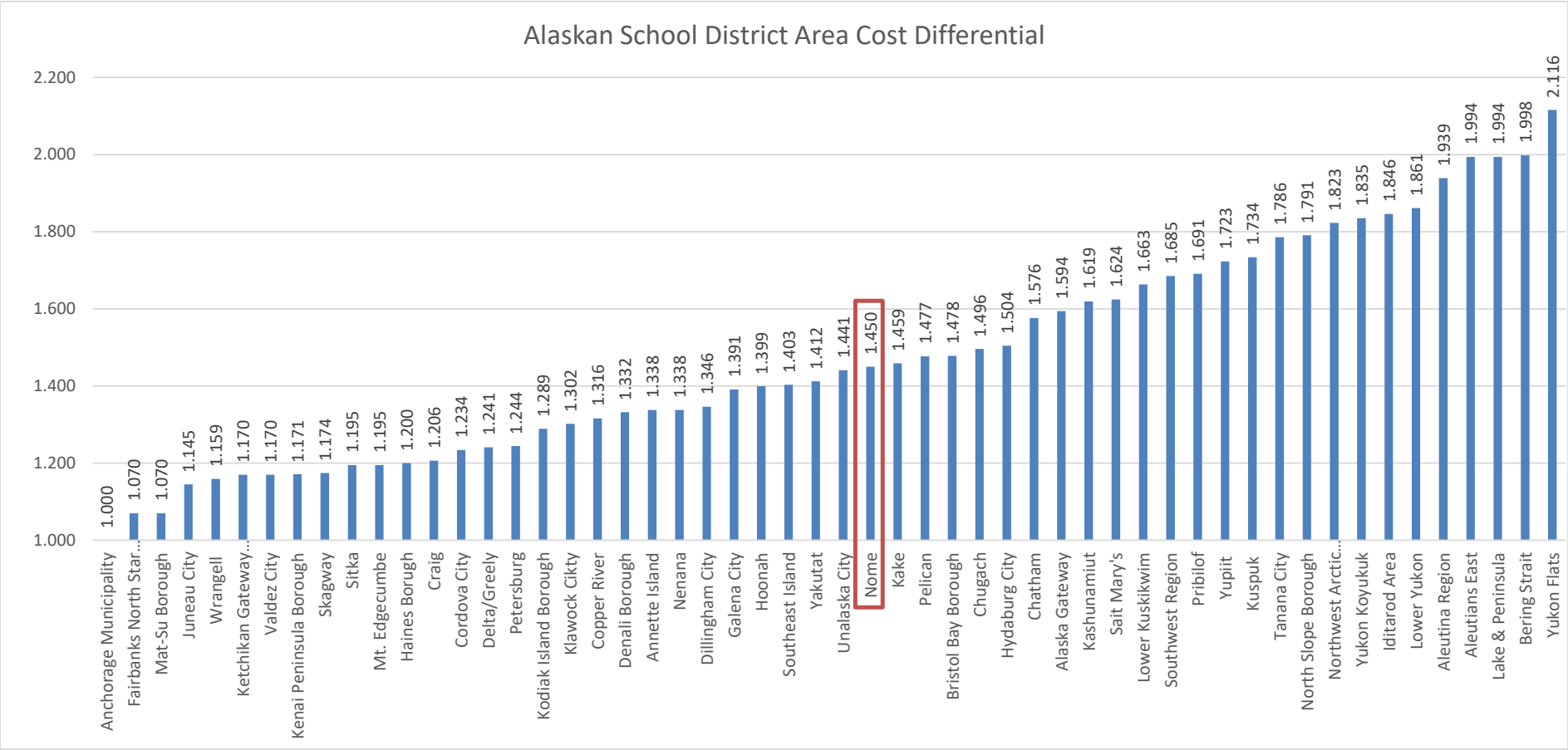


Source: <https://education.alaska.gov/data-center>

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



Alaskan School District Area Cost Differential



NOME PUBLIC SCHOOLS
Balance Sheet - Governmental Funds
School Operating Fund

	Year-Ended June 30, 2023	Year-Ended June 30, 2024	Year-Ended June 30, 2025	Estimated Year-Ended June 30, 2026	Estimated Year-Ended June 30, 2027
Assets					
Assets:					
Cash and investments	\$ 8,430,744	\$ 6,913,210	\$ 9,341,415	\$ 8,918,990	\$ 8,547,677
Accounts receivable	803,414	580,144	712,825	611,444	611,444
Lease receivable	221,280	-	871,870	-	-
Due from other funds	1,318,137	1,298,835	1,209,422	750,000	750,000
Due from gaming	-	-	-	-	-
Inventories	111,756	89,705	71,573	65,000	65,000
Prepaid items	309,799	820,009	769,713	800,000	800,000
Total assets	\$ 11,195,130	\$ 9,701,903	\$ 12,976,818	\$ 11,145,434	\$ 10,774,121
Liabilities and Fund Balances					
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	8,217,511	8,217,151
Due to student activities	-	-	-	-	-
Total liabilities	7,918,392	7,549,144	9,729,718	9,136,151	9,136,151
Deferred inflows of resources:					
Leases	216,931	-	871,870	-	-
Total liabilities and deferred inflows of resources	8,135,323	7,549,144	10,601,588	9,136,151	9,136,151
Fund balances:					
Nonspendable	421,555	909,714	841,286	866,500	865,000
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	2,638,252	1,243,045	1,533,944	1,142,783	772,970
Total fund balances	3,059,807	2,152,759	2,375,230	2,009,283	1,637,970
Total liabilities and fund balances	\$ 11,195,130	\$ 9,701,903	\$ 12,976,818	\$ 11,145,434	\$ 10,774,121

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.